

# CITY OF EL PASO, TEXAS

## 2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures  
For the Fiscal Year Ended August 31, 2022



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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 8/31/2022. 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:

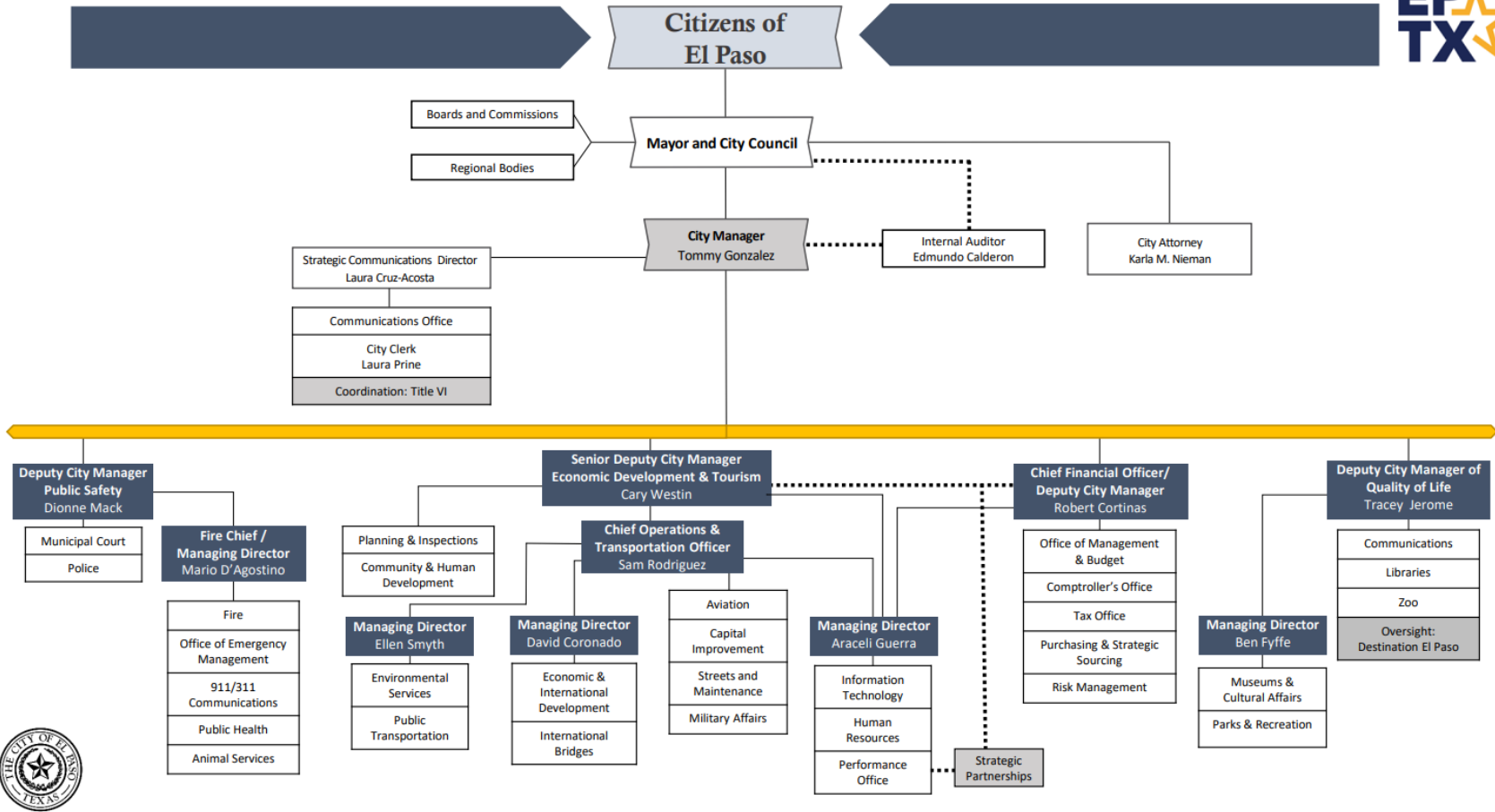
- 1) All costs included in this proposal for the fiscal year ending August 31, 2022 to establish billing or final indirect costs rates for fiscal year 2024 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "Uniform Administrative Requirements, 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: Chief Financial Officer  
Date of Execution: March 9, 2023

# **Section 3**

## **Organization Chart**





## **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**

### Table of Contents

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

### Summary Schedule

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

### Detail Schedules

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

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

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

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

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

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

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

**Section 5**  
**Central Services Cost Allocation Plan Detail**

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

FY 2022 ACTUAL  
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**Summary Schedule**

Department	MAYOR AND COUNCIL 101	MUNICIPAL COURT 111	PUBLIC INFO OFFICE 115- 12020	TAX 206	ANIMAL SERVICES 225	CAPITAL IMPROVEM ENT 235	PLANNING & INSPECTIO NS 280	POLICE 321	FIRE 322	ENVIRONME NTAL SERVICES 334
1 BUILDING DEPRECIATION	\$34,693	\$0	\$10,287	\$0	\$0	\$235,905	\$0	\$76	\$0	\$13
2 EQUIPMENT DEPRECIATION	0	2,052	0	0	0	0	0	204,997	672,286	0
3 FACILITIES MAINT 532-31040	71,595	314,195	21,229	81,581	160,936	139,134	32,437	1,085,329	978,213	215,352
4 PARKS BLDG MAINT 532-31130	20,966	0	6,217	0	15,493	83,320	9,076	708,830	833,163	38,369
6 CITY ATTORNEY 103	140,436	27,739	0	21,756	33,069	195,914	88,547	657,796	49,713	36,768
8 OMB 115-12000	2,697	9,420	623	3,059	13,259	17,899	12,391	171,008	113,998	44,780
9 CITY MANAGER 115-12010	5,147	17,173	1,526	4,198	21,180	13,166	19,463	236,416	203,978	62,300
11 INTERNAL AUDIT 115-12030	36,086	56,379	0	54,305	0	23,249	49,497	37,674	6,970	0
12 PERFORMANCE OFFICE 115-12050	3,415	11,393	1,013	2,785	14,051	8,735	12,912	156,842	135,322	41,331
13 CITY CLERK 117	788	2,656	223	695	3,374	2,680	3,113	39,053	31,671	10,274
15 HUMAN RESOURCES 209	23,440	78,206	6,952	19,117	96,454	59,958	88,633	1,076,631	928,910	283,713
16 OFFICE OF COMPTROLLER 210	4,582	15,727	1,003	8,249	22,536	113,181	19,892	344,487	204,838	126,094
17 PURCHASING 215	1,022	63,720	341	7,837	55,542	19,423	31,008	279,075	132,552	57,560
20 INFORMATION TECHNOLOGY 239	217,724	411,095	14,719	108,413	365,085	418,226	610,874	4,507,246	3,251,713	851,488
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	0	0	0	2,288,185	0	0
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	0	0	0	15,182,668	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	232,854	0	0	8,816,843	14,342,379	0
38 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
48 NON-DEPARTMENTAL 999	28,990	97,422	8,567	22,228	4,243	92,139	114,001	1,279,158	1,138,538	140
<b>Total Current Allocations</b>	<b>\$591,581</b>	<b>\$1,107,176</b>	<b>\$72,700</b>	<b>\$334,224</b>	<b>\$1,038,078</b>	<b>\$1,422,927</b>	<b>\$1,091,844</b>	<b>\$37,072,314</b>	<b>\$23,024,243</b>	<b>\$1,768,182</b>

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**Summary Schedule**

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	9,024	586,081	0	4,046	0	0	0	0	64,461	37,678
3 FACILITIES MAINT 532-31040	492,788	2,380,726	7,522	686,271	211,500	0	189,218	6,204	0	0
4 PARKS BLDG MAINT 532-31130	7,208	3,773,494	603,209	595,970	316,478	0	126,206	0	0	0
6 CITY ATTORNEY 103	54,282	31,764	21,212	11,640	64,181	14,577	127,472	71,578	0	0
8 OMB 115-12000	11,818	46,236	10,335	12,668	9,436	22,385	955	19,367	9,992	9,137
9 CITY MANAGER 115-12010	48,418	58,892	18,795	24,328	7,060	0	7,012	3,816	11,830	2,862
11 INTERNAL AUDIT 115-12030	0	41,203	0	0	69,216	117,125	0	51,438	0	0
12 PERFORMANCE OFFICE 115-12050	32,122	39,070	12,469	16,140	4,684	0	4,652	2,532	7,848	1,899
13 CITY CLERK 117	6,598	9,948	2,908	3,721	1,427	1,350	910	1,632	2,041	899
15 HUMAN RESOURCES 209	220,497	268,193	85,592	110,791	32,151	0	31,934	17,379	53,875	13,034
16 OFFICE OF COMPTROLLER 210	119,514	87,767	17,894	21,686	16,614	36,251	61,041	39,354	16,489	14,551
17 PURCHASING 215	183,324	221,147	117,559	185,709	104,270	341	24,193	9,541	9,657	3,729
20 INFORMATION TECHNOLOGY 239	1,227,145	1,014,666	290,715	743,878	272,829	17,693	238,666	157,648	70,454	17,045
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	439,956	106,441
48 NON-DEPARTMENTAL 999	84,321	491,883	130,510	178,446	38,941	427	16,584	20,955	64,988	15,634
<b>Total Current Allocations</b>	<b>\$2,497,059</b>	<b>\$9,051,298</b>	<b>\$1,318,721</b>	<b>\$2,595,296</b>	<b>\$1,148,786</b>	<b>\$210,149</b>	<b>\$828,844</b>	<b>\$401,444</b>	<b>\$751,592</b>	<b>\$222,910</b>

**CITY OF EL PASO, TEXAS**  
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**Summary Schedule**

Department	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	OTHER
1 BUILDING DEPRECIATION	\$417	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	41,968	0	0	0	0	0	0	0	0	0
3 FACILITIES MAINT 532-31040	200,565	347,670	0	118	3,490	1,086	0	0	0	229,824
4 PARKS BLDG MAINT 532-31130	99,814	123,426	0	0	0	0	0	0	0	5,157,318
6 CITY ATTORNEY 103	46,884	0	30,459	53,085	27,957	1,305	0	0	0	51,236
8 OMB 115-12000	23,236	28,504	79,456	44,445	11,002	0	127,030	1,798	42	0
9 CITY MANAGER 115-12010	23,279	11,830	87,153	45,986	11,115	0	0	382	0	0
11 INTERNAL AUDIT 115-12030	0	0	0	0	56,776	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	15,444	7,848	57,819	30,508	7,374	0	0	253	0	0
13 CITY CLERK 117	4,231	3,157	15,387	8,271	2,015	0	7,662	155	3	0
15 HUMAN RESOURCES 209	106,012	53,875	396,894	209,417	50,616	3,476	0	1,738	0	0
16 OFFICE OF COMPTROLLER 210	42,908	67,938	485,139	153,212	20,178	20,461	183,035	24,645	57	841,068
17 PURCHASING 215	11,856	18,358	48,859	62,724	92,343	4,430	341	0	341	0
20 INFORMATION TECHNOLOGY 239	201,142	70,454	915,871	793,800	192,962	29,681	26,617	4,799	0	244,709
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	60,944	0	0	0	0	0	0
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	120,214	0	0	0	0	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	114,561	0	0	0	0	0	0
38 SAM ADMIN SUPPORT 532-32060	865,720	0	0	0	0	0	0	0	0	0
48 NON-DEPARTMENTAL 999	355,856	6,492	0	0	0	408	0	0	0	102,112
<b>Total Current Allocations</b>	<b>\$2,039,333</b>	<b>\$740,180</b>	<b>\$2,117,037</b>	<b>\$1,697,284</b>	<b>\$475,826</b>	<b>\$60,846</b>	<b>\$344,685</b>	<b>\$33,770</b>	<b>\$442</b>	<b>\$6,626,267</b>

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

FY 2022 ACTUAL  
 3/9/2023

**Summary Schedule**

Department	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$282,245
2 EQUIPMENT DEPRECIATION	0	1,622,594
3 FACILITIES MAINT 532-31040	0	7,856,984
4 PARKS BLDG MAINT 532-31130	0	12,518,557
6 CITY ATTORNEY 103	0	1,859,368
8 OMB 115-12000	0	856,977
9 CITY MANAGER 115-12010	0	947,307
11 INTERNAL AUDIT 115-12030	0	599,918
12 PERFORMANCE OFFICE 115-12050	0	628,457
13 CITY CLERK 117	0	166,844
15 HUMAN RESOURCES 209	0	4,317,488
16 OFFICE OF COMPTROLLER 210	0	3,130,394
17 PURCHASING 215	0	1,746,802
20 INFORMATION TECHNOLOGY 239	0	17,287,358
22 POLICE - OFFICE OF THE CHIEF 321	0	2,349,129
23 POLICE - ADMINISTRATIVE SERVICE	0	15,302,882
24 FIRE - ADMINISTRATION 322	0	23,506,637
38 SAM ADMIN SUPPORT 532-32060	0	1,412,117
48 NON-DEPARTMENTAL 999	0	4,292,982
<b>Total Current Allocations</b>	<b>\$0</b>	<b>\$100,685,038</b>

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

**FY 2022 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.

**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.

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

FY 2022 ACTUAL  
 3/9/2023

**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
<b>Personnel Costs</b>									
Salaries	S	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
Depreciation	P	814,444	0	248,789	545,317	0	1,707	18,162	470
<b>Subtotal - Services &amp; Supplies</b>		<b>814,444</b>	<b>0</b>	<b>248,789</b>	<b>545,317</b>	<b>0</b>	<b>1,707</b>	<b>18,162</b>	<b>470</b>
<b>Department Cost Total</b>		<b>814,444</b>	<b>0</b>	<b>248,789</b>	<b>545,317</b>	<b>0</b>	<b>1,707</b>	<b>18,162</b>	<b>470</b>
<b>Adjustments to Cost</b>									
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>814,444</b>	<b>0</b>	<b>248,789</b>	<b>545,317</b>	<b>0</b>	<b>1,707</b>	<b>18,162</b>	<b>470</b>
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$814,444</b>		<b>\$248,789</b>	<b>\$545,317</b>	<b>\$0</b>	<b>\$1,707</b>	<b>\$18,162</b>	<b>\$470</b>



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

FY 2022 ACTUAL  
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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**  
**2 CFR PART 200 COST ALLOCATION PLAN**

FY 2022 ACTUAL  
 3/9/2023

City Hall (City 1) Allocations

Dept:1 BUILDING DEPRECIATION

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

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

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

FY 2022 ACTUAL  
 3/9/2023

**Mulligan Building (City 2) Allocations**

**Dept:1 BUILDING DEPRECIATION**

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

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

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

FY 2022 ACTUAL  
 3/9/2023

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

Basis Units: Occupied square footage per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

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

Basis Units: Occupied square footage per department  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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
<b>Subtotal</b>	100	100.00%	18,162	0	18,162	0	18,162
Direct Bills					0		0
<b>Total</b>					<b>\$18,162</b>		<b>\$18,162</b>

Basis Units: Direct Allocation to Fire  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Police Training Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 POLICE - ADMINISTRATIVE SERVICI	100	100.00%	\$470	\$0	\$470	\$0	\$470
<b>Subtotal</b>	100	100.00%	470	0	470	0	470
Direct Bills					0		0
<b>Total</b>					\$470		\$470

Basis Units: Direct Allocation to Police  
 Source:

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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

**Dept:1 BUILDING DEPRECIATION**

<b>Department</b>	<b>City Hall (City 1)</b>	<b>Mulligan Building (City 2)</b>	<b>Texas Building &amp; One Stop</b>	<b>Municipal Service Center</b>	<b>Fire Training</b>	<b>Police Training</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$278	\$0	\$0	\$278
5 MAYOR AND COUNCIL 101	34,693	0	0	0	0	0	34,693
6 CITY ATTORNEY 103	50,792	0	0	0	0	0	50,792
8 OMB 115-12000	14,145	0	0	0	0	0	14,145
9 CITY MANAGER 115-12010	9,001	0	0	0	0	0	9,001
10 PUBLIC INFO OFFICE 115-12020	10,287	0	0	0	0	0	10,287
11 INTERNAL AUDIT 115-12030	0	27,351	0	0	0	0	27,351
12 PERFORMANCE OFFICE 115-12050	6,429	0	0	0	0	0	6,429
13 CITY CLERK 117	10,287	0	0	0	0	0	10,287
15 HUMAN RESOURCES 209	45,005	44,446	0	0	0	0	89,451
16 OFFICE OF COMPTROLLER 210	47,577	0	0	0	0	0	47,577
17 PURCHASING 215	20,574	0	0	0	0	0	20,574
19 CAPITAL IMPROVEMENT 235	0	235,905	0	0	0	0	235,905
20 INFORMATION TECHNOLOGY 239	0	237,614	0	0	0	0	237,614
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
39 STREET MAINTENANCE 532-32120	0	0	0	417	0	0	417
40 FLEET 532-37020	0	0	0	625	0	0	625
<b>Total</b>	<b>\$248,789</b>	<b>\$545,317</b>	<b>\$0</b>	<b>\$1,707</b>	<b>\$18,162</b>	<b>\$470</b>	<b>\$814,444</b>



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

**FY 2022 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 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

**Dept:2 EQUIPMENT DEPRECIATION**

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

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

FY 2022 ACTUAL  
3/9/2023

**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 2022 ACTUAL  
 3/9/2023

Depreciation Allocations

Dept:2 EQUIPMENT DEPRECIATION

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

Basis Units: Depreciation of GF equipment per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

**Dept:2 EQUIPMENT DEPRECIATION**

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

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

**FY 2022 ACTUAL**

**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 2022 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 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
<b>Personnel Costs</b>										
Salaries	S1	2,262,145	0	1,985,343	0	88,523	65,793	72,821	49,665	0
<i>Salary % Split</i>			<i>.00%</i>	<i>87.76%</i>	<i>.00%</i>	<i>3.91%</i>	<i>2.91%</i>	<i>3.22%</i>	<i>2.20%</i>	<i>.00%</i>
Benefits	S	855,010	0	750,389	0	33,458	24,868	27,524	18,771	0
<b>Subtotal - Personnel Costs</b>		<b>3,117,155</b>	<b>0</b>	<b>2,735,731</b>	<b>0</b>	<b>121,981</b>	<b>90,661</b>	<b>100,345</b>	<b>68,436</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
Maint Svcs Contract - Janitorial	P	905,629	0	0	649,647	62,447	49,441	60,649	83,445	0
Security Contracts	P	363,795	0	0	0	107,232	40,212	67,740	0	108,398
Pest Control Contracts	S	36,970	0	32,446	0	1,447	1,075	1,190	812	0
Bldgs Facilities Maint Contract	S	926,860	0	813,447	0	36,270	26,957	29,837	20,349	0
Interfund Services	S	217,022	0	190,467	0	8,493	6,312	6,986	4,765	0
Office Equip-Leases	S	1,869	0	1,640	0	73	54	60	41	0
Parking Lots-Leases	P	78,008	0	0	0	24,087	21,076	32,845	0	0
Land-Leases	P	35,913	0	0	0	35,913	0	0	0	0
Materials & Supplies	S	413,670	0	363,052	0	16,188	12,031	13,317	9,082	0
Maintenance & Repairs	S	1,807,861	0	1,586,646	0	70,746	52,581	58,197	39,691	0
Electricity	D	326,765	0	0	0	0	0	0	0	0
Water	D	41,361	0	0	0	0	0	0	0	0
GF Capital Outlay	D	33,155	0	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	(177,333)	0	0	0	0	0	0	0	0
Environmental Fee Fund Expenses	D	164,673	0	0	0	0	0	0	0	0
Capital Projects-Internal	D	1,623,885	0	0	0	0	0	0	0	0
Other Small Private Grants	D	(3,722)	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>6,796,381</b>	<b>0</b>	<b>2,987,698</b>	<b>649,647</b>	<b>362,895</b>	<b>209,740</b>	<b>270,822</b>	<b>158,184</b>	<b>108,398</b>
<b>Department Cost Total</b>		<b>9,913,536</b>	<b>0</b>	<b>5,723,430</b>	<b>649,647</b>	<b>484,876</b>	<b>300,401</b>	<b>371,168</b>	<b>226,620</b>	<b>108,398</b>
<b>Adjustments to Cost</b>										
Electricity	D	(326,765)	0	0	0	0	0	0	0	0



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

FY 2022 ACTUAL  
 3/9/2023

**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	(41,361)	0	0	0	0	0	0	0	0
GF Capital Outlay D	(33,155)	0	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures D	177,333	0	0	0	0	0	0	0	0
Environmental Fee Fund Expenses D	(164,673)	0	0	0	0	0	0	0	0
Capital Projects-Internal D	(1,623,885)	0	0	0	0	0	0	0	0
Other Small Private Grants D	3,722	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(2,008,784)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>7,904,752</b>	<b>0</b>	<b>5,723,430</b>	<b>649,647</b>	<b>484,876</b>	<b>300,401</b>	<b>371,168</b>	<b>226,620</b>	<b>108,398</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$7,904,752</b>		<b>\$5,723,430</b>	<b>\$649,647</b>	<b>\$484,876</b>	<b>\$300,401</b>	<b>\$371,168</b>	<b>\$226,620</b>	<b>\$108,398</b>

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

FY 2022 ACTUAL  
3/9/2023

**A. Department Costs**

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

Description	Amount	MSC Security
<b>Personnel Costs</b>		
Salaries	2,262,145	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	855,010	0
<b>Subtotal - Personnel Costs</b>	<b>3,117,155</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>		
Maint Svcs Contract - Janitorial	905,629	0
Security Contracts	363,795	40,212
Pest Control Contracts	36,970	0
Bldgs Facilities Maint Contract	926,860	0
Interfund Services	217,022	0
Office Equip-Leases	1,869	0
Parking Lots-Leases	78,008	0
Land-Leases	35,913	0
Materials & Supplies	413,670	0
Maintenance & Repairs	1,807,861	0
Electricity	326,765	0
Water	41,361	0
GF Capital Outlay	33,155	0
Revenue - Reimbursed Expenditures	(177,333)	0
Environmental Fee Fund Expenses	164,673	0
Capital Projects-Internal	1,623,885	0
Other Small Private Grants	(3,722)	0
<b>Subtotal - Services &amp; Supplies</b>	<b>6,796,381</b>	<b>40,212</b>
<b>Department Cost Total</b>	<b>9,913,536</b>	<b>40,212</b>
<b>Adjustments to Cost</b>		
Electricity	(326,765)	0

**CITY OF EL PASO, TEXAS**  
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FY 2022 ACTUAL  
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**A. Department Costs**

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

Description	Amount	MSC Security
Water D	(41,361)	0
GF Capital Outlay D	(33,155)	0
Revenue - Reimbursed Expenditures D	177,333	0
Environmental Fee Fund Expenses D	(164,673)	0
Capital Projects-Internal D	(1,623,885)	0
Other Small Private Grants D	3,722	0
Subtotal - Adjustments	<u>(2,008,784)</u>	0
<b>Total Costs After Adjustments</b>	7,904,752	40,212
General Admin Distribution		0
<b>Grand Total</b>	<u><u>\$7,904,752</u></u>	<u><u>\$40,212</u></u>

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

FY 2022 ACTUAL  
3/9/2023

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

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security
1 Municipal Service Center	\$278	\$0	\$244	\$0	\$11	\$8	\$9	\$6	\$0	\$0
Subtotal - BUILDING DEPRECIATION	278	0	244	0	11	8	9	6	0	0
2 Depreciation	65,318	0	57,325	0	2,556	1,900	2,103	1,434	0	0
Subtotal - EQUIPMENT DEPRECIATION	65,318	0	57,325	0	2,556	1,900	2,103	1,434	0	0
3 Janitorial Services	0	4,068	3,570	0	159	118	131	89	0	0
3 Muni Svcs Center	0	37,112	32,570	0	1,452	1,079	1,195	815	0	0
3 MSC Security	0	6,906	6,061	0	270	201	222	152	0	0
Subtotal - FACILITIES MAINT 532-310	0	48,085	42,201	0	1,882	1,399	1,548	1,056	0	0
4 MSC	0	54,578	47,900	0	2,136	1,587	1,757	1,198	0	0
Subtotal - PARKS BLDG MAINT 532-3	0	54,578	47,900	0	2,136	1,587	1,757	1,198	0	0
8 Budget	0	12,299	10,794	0	481	358	396	270	0	0
Subtotal - OMB 115-12000	0	12,299	10,794	0	481	358	396	270	0	0
9 Citywide Admin	0	7,906	6,939	0	309	230	255	174	0	0
Subtotal - CITY MANAGER 115-12010	0	7,906	6,939	0	309	230	255	174	0	0
12 Performance	0	6,146	5,394	0	241	179	198	135	0	0
Subtotal - PERFORMANCE OFFICE 1	0	6,146	5,394	0	241	179	198	135	0	0
13 Citywide Support	0	986	865	0	39	29	32	22	0	0
13 Open Records Requests	0	685	601	0	27	20	22	15	0	0
Subtotal - CITY CLERK 117	0	1,671	1,466	0	65	49	54	37	0	0
15 HR Services	0	27,184	23,858	0	1,064	791	875	597	0	0
15 Self Insurance Fund	0	2,894	2,540	0	113	84	93	64	0	0
Subtotal - HUMAN RESOURCES 209	0	30,079	26,398	0	1,177	875	968	660	0	0
16 Financial Reporting	0	16,113	14,141	0	631	469	519	354	0	0
16 Treasury Management	0	460	403	0	18	13	15	10	0	0
16 Annual Audit	0	2,660	2,335	0	104	77	86	58	0	0
16 Asset Management	0	602	529	0	24	18	19	13	0	0

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

FY 2022 ACTUAL  
3/9/2023

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

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	EI Paso Regional Communicati	MSC Security
Subtotal - OFFICE OF COMPTROLLE	\$0	\$19,836	\$17,408	\$0	\$776	\$577	\$639	\$435	\$0	\$0
17 Administration	0	13,652	11,981	0	534	397	439	300	0	0
17 Supply Chain Management	0	34,382	30,175	0	1,345	1,000	1,107	755	0	0
Subtotal - PURCHASING 215	0	48,034	42,156	0	1,880	1,397	1,546	1,055	0	0
20 IT Services	0	2,395	2,102	0	94	70	77	53	0	0
20 City-wide PC's	0	1,396	1,225	0	55	41	45	31	0	0
20 City-wide IT Contracts	0	53,040	46,550	0	2,076	1,543	1,707	1,164	0	0
20 Mail Room	0	1,747	1,533	0	68	51	56	38	0	0
20 Phone & Internet - Citywide	0	2,984	2,619	0	117	87	96	66	0	0
Subtotal - INFORMATION TECHNOLC	0	61,562	54,029	0	2,409	1,790	1,982	1,352	0	0
38 GF Support	0	317,287	278,463	0	12,416	9,228	10,214	6,966	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	317,287	278,463	0	12,416	9,228	10,214	6,966	0	0
48 General Expenses	0	1,248	1,095	0	49	36	40	27	0	0
48 Memberships	0	1,983	1,741	0	78	58	64	44	0	0
48 Retirees Health Insurance	0	41,007	35,989	0	1,605	1,193	1,320	900	0	0
48 Property Insurance	0	2,881	2,529	0	113	84	93	63	0	0
48 General Liability Insurance	0	9,429	8,275	0	369	274	304	207	0	0
Subtotal - NON-DEPARTMENTAL 999	0	56,548	49,629	0	2,213	1,645	1,820	1,242	0	0
<b>Total Incoming</b>	<b>65,595</b>	<b>664,030</b>	<b>640,346</b>	<b>0</b>	<b>28,552</b>	<b>21,221</b>	<b>23,488</b>	<b>16,019</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$8,634,377</b>	<b>\$6,363,776</b>	<b>\$649,647</b>	<b>\$513,428</b>	<b>\$321,622</b>	<b>\$394,655</b>	<b>\$242,639</b>	<b>\$108,398</b>	<b>\$40,212</b>
			73.70%	7.52%	5.95%	3.72%	4.57%	2.81%	1.26%	0.47%

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

FY 2022 ACTUAL  
 3/9/2023

**Facilities Maintenance Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MUNICIPAL COURT 111	2,025.80	4.94%	\$285,422	\$0	\$285,422	\$28,773	\$314,195
9 CITY MANAGER 115-12010	62.50	0.15%	8,806	0	8,806	888	9,694
14 TAX 206	526.00	1.28%	74,110	0	74,110	7,471	81,581
17 PURCHASING 215	425.75	1.04%	59,985	0	59,985	6,047	66,032
18 ANIMAL SERVICES 225	1,037.65	2.53%	146,198	0	146,198	14,738	160,936
20 INFORMATION TECHNOLOGY 239	159.50	0.39%	22,472	0	22,472	2,265	24,738
25 POLICE 321	3,491.40	8.51%	491,915	0	491,915	49,589	541,504
26 FIRE 322	5,794.55	14.12%	816,413	0	816,413	82,302	898,715
27 ENVIRONMENTAL SERVICES 334	1,285.52	3.13%	181,121	0	181,121	18,259	199,379
28 PUBLIC HEALTH 341	3,177.30	7.74%	447,660	0	447,660	45,128	492,788
29 PARKS & RECREATION 451	13,895.50	33.87%	1,957,781	0	1,957,781	197,362	2,155,144
30 ZOO 452	48.50	0.12%	6,833	0	6,833	689	7,522
31 LIBRARY 453	4,424.80	10.78%	623,424	0	623,424	62,847	686,271
32 MUSUEM & CULT AFFAIRS 454	723.00	1.76%	101,866	0	101,866	10,269	112,135
35 ECONOMIC DEVELOPMENT 480	40.00	0.10%	5,636	0	5,636	568	6,204
39 STREET MAINTENANCE 532-32120	840.04	2.05%	118,355	0	118,355	11,931	130,287
40 FLEET 532-37020	1,561.95	3.81%	220,068	0	220,068	22,185	242,253
43 INTERNATIONAL BRIDGES 564	22.50	0.05%	3,170	0	3,170	320	3,490
44 METROPOLITAN PLANNING ORG 568	7.00	0.02%	986	0	986	99	1,086
49 OTHER	1,481.81	3.61%	208,777	0	208,777	21,047	229,824
<b>Subtotal</b>	<b>41,031.06</b>	<b>100.00%</b>	<b>5,780,999</b>	<b>0</b>	<b>5,780,999</b>	<b>582,777</b>	<b>6,363,776</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,780,999</b>		<b>\$6,363,776</b>

Basis Units: Number of labor hours per department  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Janitorial Services Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	5,598.00	0.63%	\$4,068	\$0	\$4,068	\$0	\$4,068
25 POLICE 321	616,221.00	68.92%	447,756	0	447,756	0	447,756
26 FIRE 322	77,529.00	8.67%	56,334	0	56,334	0	56,334
27 ENVIRONMENTAL SERVICES 334	19,324.33	2.16%	14,041	0	14,041	0	14,041
29 PARKS & RECREATION 451	19,324.33	2.16%	14,041	0	14,041	0	14,041
32 MUSUEM & CULT AFFAIRS 454	136,751.00	15.30%	99,365	0	99,365	0	99,365
38 SAM ADMIN SUPPORT 532-32060	19,324.33	2.16%	14,041	0	14,041	0	14,041
<b>Subtotal</b>	<b>894,072.00</b>	<b>100.00%</b>	<b>649,647</b>	<b>0</b>	<b>649,647</b>	<b>0</b>	<b>649,647</b>
Direct Bills					0		0
<b>Total</b>					<b>\$649,647</b>		<b>\$649,647</b>

Basis Units: Annual janitorial costs per department  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

City Hall Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	26.98	13.94%	\$67,972	\$0	\$67,972	\$3,623	\$71,595
6 CITY ATTORNEY 103	39.50	20.42%	99,514	0	99,514	5,305	104,819
8 OMB 115-12000	11.00	5.69%	27,713	0	27,713	1,477	29,190
9 CITY MANAGER 115-12010	7.00	3.62%	17,635	0	17,635	940	18,576
10 PUBLIC INFO OFFICE 115-12020	8.00	4.13%	20,155	0	20,155	1,074	21,229
12 PERFORMANCE OFFICE 115-12050	5.00	2.58%	12,597	0	12,597	672	13,268
13 CITY CLERK 117	8.00	4.13%	20,155	0	20,155	1,074	21,229
15 HUMAN RESOURCES 209	35.00	18.09%	88,177	0	88,177	4,701	92,878
16 OFFICE OF COMPTROLLER 210	37.00	19.12%	93,216	0	93,216	4,969	98,185
17 PURCHASING 215	16.00	8.27%	40,310	0	40,310	2,149	42,458
<b>Subtotal</b>	<b>193.48</b>	<b>100.00%</b>	<b>487,443</b>	<b>0</b>	<b>487,443</b>	<b>25,985</b>	<b>513,428</b>
Direct Bills					0		0
<b>Total</b>					<b>\$487,443</b>		<b>\$513,428</b>

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



**CITY OF EL PASO, TEXAS**  
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FY 2022 ACTUAL  
 3/9/2023

**Mulligan Building Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	5.02%	\$15,163	\$0	\$15,163	\$969	\$16,131
15 HUMAN RESOURCES 209	13.00	8.15%	24,640	0	24,640	1,574	26,214
19 CAPITAL IMPROVEMENT 235	69.00	43.26%	130,779	0	130,779	8,355	139,134
20 INFORMATION TECHNOLOGY 239	69.50	43.57%	131,727	0	131,727	8,415	140,142
<b>Subtotal</b>	<b>159.50</b>	<b>100.00%</b>	<b>302,309</b>	<b>0</b>	<b>302,309</b>	<b>19,313</b>	<b>321,622</b>
Direct Bills					0		0
<b>Total</b>					<b>\$302,309</b>		<b>\$321,622</b>

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

**CITY OF EL PASO, TEXAS**  
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FY 2022 ACTUAL  
 3/9/2023

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%	\$30,680	\$0	\$30,680	\$1,757	\$32,437
29 PARKS & RECREATION 451	35,200	43.84%	163,629	0	163,629	9,370	173,000
34 COMM & HUMAN DEV 471	38,500	47.95%	178,969	0	178,969	10,249	189,218
<b>Subtotal</b>	<b>80,300</b>	<b>100.00%</b>	<b>373,279</b>	<b>0</b>	<b>373,279</b>	<b>21,376</b>	<b>394,655</b>
Direct Bills					0		0
<b>Total</b>					<b>\$373,279</b>		<b>\$394,655</b>

Basis Units: Occupied square footage per department

Source:

**CITY OF EL PASO, TEXAS**  
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FY 2022 ACTUAL  
 3/9/2023

**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%	\$37,112	\$0	\$37,112	\$0	\$37,112
25 POLICE 321	4,700	4.46%	10,176	0	10,176	777	10,953
27 ENVIRONMENTAL SERVICES 334	829	0.79%	1,795	0	1,795	137	1,932
29 PARKS & RECREATION 451	14,101	13.39%	30,530	0	30,530	2,331	32,861
38 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	9,277	0	9,277	708	9,986
39 STREET MAINTENANCE 532-32120	25,712	24.41%	55,668	0	55,668	4,250	59,919
40 FLEET 532-37020	38,568	36.61%	83,503	0	83,503	6,375	89,878
<b>Subtotal</b>	<b>105,336</b>	<b>100.00%</b>	<b>228,060</b>	<b>0</b>	<b>228,060</b>	<b>14,579</b>	<b>242,639</b>
Direct Bills					0		0
<b>Total</b>					<b>\$228,060</b>		<b>\$242,639</b>

Basis Units: Occupied square footage per department  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

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	237,200	78.52%	\$85,116	\$0	\$85,116	\$0	\$85,116
26 FIRE 322	64,553	21.37%	23,164	0	23,164	0	23,164
42 AVIATION 562	328	0.11%	118	0	118	0	118
<b>Subtotal</b>	<b>302,081</b>	<b>100.00%</b>	<b>108,398</b>	<b>0</b>	<b>108,398</b>	<b>0</b>	<b>108,398</b>
Direct Bills					0		0
<b>Total</b>					<b>\$108,398</b>		<b>\$108,398</b>

Basis Units: Calls for service per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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%	\$6,906	\$0	\$6,906	\$0	\$6,906
29 PARKS & RECREATION 451	14,101	14.13%	5,681	0	5,681	0	5,681
38 SAM ADMIN SUPPORT 532-32060	4,285	4.29%	1,726	0	1,726	0	1,726
39 STREET MAINTENANCE 532-32120	25,712	25.76%	10,359	0	10,359	0	10,359
40 FLEET 532-37020	38,568	38.64%	15,539	0	15,539	0	15,539
<b>Subtotal</b>	<b>99,807</b>	<b>100.00%</b>	<b>40,212</b>	<b>0</b>	<b>40,212</b>	<b>0</b>	<b>40,212</b>
Direct Bills					0		0
<b>Total</b>					<b>\$40,212</b>		<b>\$40,212</b>

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

Source:

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

FY 2022 ACTUAL  
 3/9/2023

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	\$4,068	\$0	\$0	\$0	\$37,112	\$0	\$6,906	\$48,085
5 MAYOR AND COUNCIL 101	0	0	71,595	0	0	0	0	0	71,595
6 CITY ATTORNEY 103	0	0	104,819	0	0	0	0	0	104,819
7 MUNICIPAL COURT 111	314,195	0	0	0	0	0	0	0	314,195
8 OMB 115-12000	0	0	29,190	0	0	0	0	0	29,190
9 CITY MANAGER 115-12010	9,694	0	18,576	0	0	0	0	0	28,269
10 PUBLIC INFO OFFICE 115-12020	0	0	21,229	0	0	0	0	0	21,229
11 INTERNAL AUDIT 115-12030	0	0	0	16,131	0	0	0	0	16,131
12 PERFORMANCE OFFICE 115-12050	0	0	13,268	0	0	0	0	0	13,268
13 CITY CLERK 117	0	0	21,229	0	0	0	0	0	21,229
14 TAX 206	81,581	0	0	0	0	0	0	0	81,581
15 HUMAN RESOURCES 209	0	0	92,878	26,214	0	0	0	0	119,091
16 OFFICE OF COMPTROLLER 210	0	0	98,185	0	0	0	0	0	98,185
17 PURCHASING 215	66,032	0	42,458	0	0	0	0	0	108,491
18 ANIMAL SERVICES 225	160,936	0	0	0	0	0	0	0	160,936
19 CAPITAL IMPROVEMENT 235	0	0	0	139,134	0	0	0	0	139,134
20 INFORMATION TECHNOLOGY 239	24,738	0	0	140,142	0	0	0	0	164,880
21 PLANNING & INSPECTIONS 280	0	0	0	0	32,437	0	0	0	32,437
25 POLICE 321	541,504	447,756	0	0	0	10,953	85,116	0	1,085,329
26 FIRE 322	898,715	56,334	0	0	0	0	23,164	0	978,213
27 ENVIRONMENTAL SERVICES 334	199,379	14,041	0	0	0	1,932	0	0	215,352
28 PUBLIC HEALTH 341	492,788	0	0	0	0	0	0	0	492,788
29 PARKS & RECREATION 451	2,155,144	14,041	0	0	173,000	32,861	0	5,681	2,380,726
30 ZOO 452	7,522	0	0	0	0	0	0	0	7,522
31 LIBRARY 453	686,271	0	0	0	0	0	0	0	686,271
32 MUSUEM & CULT AFFAIRS 454	112,135	99,365	0	0	0	0	0	0	211,500
34 COMM & HUMAN DEV 471	0	0	0	0	189,218	0	0	0	189,218
35 ECONOMIC DEVELOPMENT 480	6,204	0	0	0	0	0	0	0	6,204
38 SAM ADMIN SUPPORT 532-32060	0	14,041	0	0	0	9,986	0	1,726	25,753
39 STREET MAINTENANCE 532-32120	130,287	0	0	0	0	59,919	0	10,359	200,565
40 FLEET 532-37020	242,253	0	0	0	0	89,878	0	15,539	347,670
42 AVIATION 562	0	0	0	0	0	0	118	0	118
43 INTERNATIONAL BRIDGES 564	3,490	0	0	0	0	0	0	0	3,490
44 METROPOLITAN PLANNIG ORG 568	1,086	0	0	0	0	0	0	0	1,086
49 OTHER	229,824	0	0	0	0	0	0	0	229,824
<b>Total</b>	<b>\$6,363,776</b>	<b>\$649,647</b>	<b>\$513,428</b>	<b>\$321,622</b>	<b>\$394,655</b>	<b>\$242,639</b>	<b>\$108,398</b>	<b>\$40,212</b>	<b>\$8,634,377</b>

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

**FY 2022 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 2022 ACTUAL  
3/9/2023

**A. Department Costs**

Dept:4 PARKS BLDG MAINT 532-31130

Description		Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4	MSC
<b>Personnel Costs</b>								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
Outside Contracts - NOC	D	19,232	0	0	0	0	0	0
Electricity	P	9,274,373	0	8,704,943	108,629	137,663	79,783	243,355
Water	P	2,412,222	0	2,264,116	28,254	35,805	20,751	63,296
Natural Gas	P	1,157,409	0	1,086,346	13,557	17,180	9,957	30,370
Revenue - Reimbursed Expenditures	P	(61,918)	0	(58,116)	(725)	(919)	(533)	(1,625)
REVENUE ESTIMATE OFFSET	D	1	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>12,801,319</b>	<b>0</b>	<b>11,997,289</b>	<b>149,714</b>	<b>189,729</b>	<b>109,958</b>	<b>335,396</b>
<b>Department Cost Total</b>		<b>12,801,319</b>	<b>0</b>	<b>11,997,289</b>	<b>149,714</b>	<b>189,729</b>	<b>109,958</b>	<b>335,396</b>
<b>Adjustments to Cost</b>								
Outside Contracts - NOC	D	(19,232)	0	0	0	0	0	0
REVENUE ESTIMATE OFFSET	D	(1)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(19,233)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>12,782,086</b>	<b>0</b>	<b>11,997,289</b>	<b>149,714</b>	<b>189,729</b>	<b>109,958</b>	<b>335,396</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$12,782,086</b>	<b>\$11,997,289</b>	<b>\$149,714</b>	<b>\$189,729</b>	<b>\$109,958</b>	<b>\$335,396</b>	



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

FY 2022 ACTUAL  
 3/9/2023

**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	\$18,677	\$17,530	\$219	\$277	\$161	\$490
Subtotal - OMB 115-12000	0	18,677	17,530	219	277	161	490
13 Open Records Requests	0	1,040	976	12	15	9	27
Subtotal - CITY CLERK 117	0	1,040	976	12	15	9	27
16 Financial Reporting	0	24,470	22,967	287	363	210	642
16 Treasury Management	0	524	492	6	8	5	14
16 Annual Audit	0	4,040	3,792	47	60	35	106
Subtotal - OFFICE OF COMPTROLLE	0	29,033	27,251	340	431	250	762
17 Administration	0	163	153	2	2	1	4
17 Supply Chain Management	0	412	386	5	6	4	11
Subtotal - PURCHASING 215	0	575	540	7	9	5	15
48 General Expenses	0	1,941	1,822	23	29	17	51
48 Memberships	0	3,084	2,895	36	46	27	81
Subtotal - NON-DEPARTMENTAL 999	0	5,025	4,716	59	75	43	132
<b>Total Incoming</b>	<b>0</b>	<b>54,351</b>	<b>51,014</b>	<b>637</b>	<b>807</b>	<b>468</b>	<b>1,426</b>
<b>C. Total Allocated</b>		<b>\$12,836,437</b>	<b>\$12,048,303</b>	<b>\$150,351</b>	<b>\$190,536</b>	<b>\$110,425</b>	<b>\$336,822</b>
			93.86%	1.17%	1.48%	0.86%	2.62%

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

FY 2022 ACTUAL  
 3/9/2023

Single Occupant Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 ANIMAL SERVICES 225	14,941.52	0.13%	\$15,428	\$0	\$15,428	\$66	\$15,493
19 CAPITAL IMPROVEMENT 235	861.86	0.01%	890	0	890	4	894
20 INFORMATION TECHNOLOGY 239	17,659.22	0.15%	18,234	0	18,234	78	18,311
25 POLICE 321	669,088.29	5.76%	690,852	0	690,852	2,938	693,789
26 FIRE 322	803,500.33	6.92%	829,636	0	829,636	3,528	833,163
27 ENVIRONMENTAL SERVICES 334	34,444.41	0.30%	35,565	0	35,565	151	35,716
28 PUBLIC HEALTH 341	6,951.72	0.06%	7,178	0	7,178	31	7,208
29 PARKS & RECREATION 451	3,548,944.65	30.54%	3,664,380	0	3,664,380	15,581	3,679,961
30 ZOO 452	581,732.74	5.01%	600,655	0	600,655	2,554	603,209
31 LIBRARY 453	574,752.20	4.95%	593,447	0	593,447	2,523	595,970
32 MUSUEM & CULT AFFAIRS 454	305,210.05	2.63%	315,138	0	315,138	1,340	316,478
34 COMM & HUMAN DEV 471	70,653.87	0.61%	72,952	0	72,952	310	73,262
39 STREET MAINTENANCE 532-32120	16,906.17	0.15%	17,456	0	17,456	74	17,530
49 OTHER	4,973,702.88	42.81%	5,135,481	0	5,135,481	21,837	5,157,318
<b>Subtotal</b>	<b>11,619,349.90</b>	<b>100.00%</b>	<b>11,997,289</b>	<b>0</b>	<b>11,997,289</b>	<b>51,014</b>	<b>12,048,303</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,997,289</b>		<b>\$12,048,303</b>

Basis Units: Utility cost per department  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

City 1 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	26.98	13.94%	\$20,877	\$0	\$20,877	\$89	\$20,966
6 CITY ATTORNEY 103	39.50	20.42%	30,565	0	30,565	130	30,695
8 OMB 115-12000	11.00	5.69%	8,512	0	8,512	36	8,548
9 CITY MANAGER 115-12010	7.00	3.62%	5,417	0	5,417	23	5,440
10 PUBLIC INFO OFFICE 115-12020	8.00	4.13%	6,190	0	6,190	26	6,217
12 PERFORMANCE OFFICE 115-12050	5.00	2.58%	3,869	0	3,869	16	3,885
13 CITY CLERK 117	8.00	4.13%	6,190	0	6,190	26	6,217
15 HUMAN RESOURCES 209	35.00	18.09%	27,083	0	27,083	115	27,198
16 OFFICE OF COMPTROLLER 210	37.00	19.12%	28,631	0	28,631	122	28,752
17 PURCHASING 215	16.00	8.27%	12,381	0	12,381	53	12,433
<b>Subtotal</b>	<b>193.48</b>	<b>100.00%</b>	<b>149,714</b>	<b>0</b>	<b>149,714</b>	<b>637</b>	<b>150,351</b>
Direct Bills					0		0
<b>Total</b>					<b>\$149,714</b>		<b>\$150,351</b>

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

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

FY 2022 ACTUAL  
 3/9/2023

City 2 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	5.02%	\$9,516	\$0	\$9,516	\$40	\$9,557
15 HUMAN RESOURCES 209	13.00	8.15%	15,464	0	15,464	66	15,530
19 CAPITAL IMPROVEMENT 235	69.00	43.26%	82,077	0	82,077	349	82,426
20 INFORMATION TECHNOLOGY 239	69.50	43.57%	82,672	0	82,672	352	83,023
<b>Subtotal</b>	<b>159.50</b>	<b>100.00%</b>	<b>189,729</b>	<b>0</b>	<b>189,729</b>	<b>807</b>	<b>190,536</b>
Direct Bills					0		0
<b>Total</b>					<b>\$189,729</b>		<b>\$190,536</b>

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

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

FY 2022 ACTUAL  
 3/9/2023

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%	\$9,038	\$0	\$9,038	\$38	\$9,076
29 PARKS & RECREATION 451	35,200	43.84%	48,201	0	48,201	205	48,406
34 COMM & HUMAN DEV 471	38,500	47.95%	52,720	0	52,720	224	52,944
<b>Subtotal</b>	<b>80,300</b>	<b>100.00%</b>	<b>109,958</b>	<b>0</b>	<b>109,958</b>	<b>468</b>	<b>110,425</b>
Direct Bills					0		0
<b>Total</b>					<b>\$109,958</b>		<b>\$110,425</b>

Basis Units: Occupied square footage per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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%	\$54,578	\$0	\$54,578	\$0	\$54,578
25 POLICE 321	4,700	4.46%	14,965	0	14,965	76	15,041
27 ENVIRONMENTAL SERVICES 334	829	0.79%	2,640	0	2,640	13	2,653
29 PARKS & RECREATION 451	14,101	13.39%	44,898	0	44,898	228	45,126
38 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	13,644	0	13,644	69	13,713
39 STREET MAINTENANCE 532-32120	25,712	24.41%	81,868	0	81,868	416	82,284
40 FLEET 532-37020	38,568	36.61%	122,803	0	122,803	624	123,426
<b>Subtotal</b>	<b>105,336</b>	<b>100.00%</b>	<b>335,396</b>	<b>0</b>	<b>335,396</b>	<b>1,426</b>	<b>336,822</b>
Direct Bills					0		0
<b>Total</b>					<b>\$335,396</b>		<b>\$336,822</b>

Basis Units: Occupied square footage per department  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

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

<b>Department</b>	<b>Single Occupant</b>	<b>City 1</b>	<b>City 2</b>	<b>City 3 &amp; 4</b>	<b>MSC</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$54,578	\$54,578
5 MAYOR AND COUNCIL 101	0	20,966	0	0	0	20,966
6 CITY ATTORNEY 103	0	30,695	0	0	0	30,695
8 OMB 115-12000	0	8,548	0	0	0	8,548
9 CITY MANAGER 115-12010	0	5,440	0	0	0	5,440
10 PUBLIC INFO OFFICE 115-12020	0	6,217	0	0	0	6,217
11 INTERNAL AUDIT 115-12030	0	0	9,557	0	0	9,557
12 PERFORMANCE OFFICE 115-12050	0	3,885	0	0	0	3,885
13 CITY CLERK 117	0	6,217	0	0	0	6,217
15 HUMAN RESOURCES 209	0	27,198	15,530	0	0	42,728
16 OFFICE OF COMPTROLLER 210	0	28,752	0	0	0	28,752
17 PURCHASING 215	0	12,433	0	0	0	12,433
18 ANIMAL SERVICES 225	15,493	0	0	0	0	15,493
19 CAPITAL IMPROVEMENT 235	894	0	82,426	0	0	83,320
20 INFORMATION TECHNOLOGY 239	18,311	0	83,023	0	0	101,334
21 PLANNING & INSPECTIONS 280	0	0	0	9,076	0	9,076
25 POLICE 321	693,789	0	0	0	15,041	708,830
26 FIRE 322	833,163	0	0	0	0	833,163
27 ENVIRONMENTAL SERVICES 334	35,716	0	0	0	2,653	38,369
28 PUBLIC HEALTH 341	7,208	0	0	0	0	7,208
29 PARKS & RECREATION 451	3,679,961	0	0	48,406	45,126	3,773,494
30 ZOO 452	603,209	0	0	0	0	603,209
31 LIBRARY 453	595,970	0	0	0	0	595,970
32 MUSUEM & CULT AFFAIRS 454	316,478	0	0	0	0	316,478
34 COMM & HUMAN DEV 471	73,262	0	0	52,944	0	126,206
38 SAM ADMIN SUPPORT 532-32060	0	0	0	0	13,713	13,713
39 STREET MAINTENANCE 532-32120	17,530	0	0	0	82,284	99,814
40 FLEET 532-37020	0	0	0	0	123,426	123,426
49 OTHER	5,157,318	0	0	0	0	5,157,318
<b>Total</b>	<b>\$12,048,303</b>	<b>\$150,351</b>	<b>\$190,536</b>	<b>\$110,425</b>	<b>\$336,822</b>	<b>\$12,836,437</b>

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

**FY 2022 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.

**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.

**LOBBYIST** – 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 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:6 CITY ATTORNEY 103

Description		Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
<b>Personnel Costs</b>								
Salaries	S1	2,755,405	593,483	1,302,881	28,000	0	831,040	0
<i>Salary % Split</i>			<i>21.54%</i>	<i>47.28%</i>	<i>1.02%</i>	<i>.00%</i>	<i>30.16%</i>	<i>.00%</i>
Benefits	P	747,435	160,736	352,865	8,760	0	225,074	0
<b>Subtotal - Personnel Costs</b>		<b>3,502,840</b>	<b>754,219</b>	<b>1,655,746</b>	<b>36,760</b>	<b>0</b>	<b>1,056,115</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
Contractual Services	P	2,702,327	0	0	0	2,665,276	37,051	0
Leases	P	3,357	730	1,604	0	0	1,023	0
Materials & Supplies	P	36,689	7,984	17,526	0	0	11,179	0
Minor Equipment & Furniture	P	12,261	2,668	5,857	0	0	3,736	0
Communications	P	110	24	53	0	0	34	0
Other Operating	P	33,537	7,298	16,021	0	0	10,219	0
Damages Settlement Expense	D	440,312	0	0	0	0	0	0
Interfund Transfers	D	20,000	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	(121,087)	0	0	0	0	0	0
Revenue - Public Infor Dist Fee	P	(3,207)	0	(3,207)	0	0	0	0
Revenue - Prep & Release of Liens	D	(19,577)	0	0	0	0	0	0
REVENUE ESTIMATE OFFSET	D	27	0	0	0	0	0	0
FEDERAL GRANT PROCEEDS	P	(5,803)	0	0	(5,803)	0	0	0
INTERFUND TRANSFERS (SOURCE)	P	(20,000)	0	0	0	0	0	(20,000)
Deduct Direct Costs	P	(30,957)	0	0	(30,957)	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>3,047,989</b>	<b>18,704</b>	<b>37,853</b>	<b>(36,760)</b>	<b>2,665,276</b>	<b>63,241</b>	<b>(20,000)</b>
<b>Department Cost Total</b>		<b>6,550,829</b>	<b>772,923</b>	<b>1,693,600</b>	<b>0</b>	<b>2,665,276</b>	<b>1,119,356</b>	<b>(20,000)</b>
<b>Adjustments to Cost</b>								
Damages Settlement Expense	D	(440,312)	0	0	0	0	0	0
Interfund Transfers	D	(20,000)	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	121,087	0	0	0	0	0	0

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:6 CITY ATTORNEY 103

Description	Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
Revenue - Prep & Release of Liens D	19,577	0	0	0	0	0	0
REVENUE ESTIMATE OFFSET D	(27)	0	0	0	0	0	0
Subtotal - Adjustments	(319,675)	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>6,231,154</b>	<b>772,923</b>	<b>1,693,600</b>	<b>0</b>	<b>2,665,276</b>	<b>1,119,356</b>	<b>(20,000)</b>
General Admin Distribution		(772,923)	465,802	10,010	0	297,111	0
<b>Grand Total</b>	<b>\$6,231,154</b>		<b>\$2,159,401</b>	<b>\$10,010</b>	<b>\$2,665,276</b>	<b>\$1,416,466</b>	<b>\$(20,000)</b>
					not allocated	not allocated	not allocated

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
1 City Hall (City 1)	\$50,792	\$0	\$30,610	\$658	\$0	\$19,524	\$0
Subtotal - BUILDING DEPRECIATION	50,792	0	30,610	658	0	19,524	0
3 City Hall	99,514	5,305	63,169	1,358	0	40,292	0
Subtotal - FACILITIES MAINT 532-310	99,514	5,305	63,169	1,358	0	40,292	0
4 City 1	30,565	130	18,498	398	0	11,799	0
Subtotal - PARKS BLDG MAINT 532-3	30,565	130	18,498	398	0	11,799	0
6 Legal Services	0	540,617	325,803	7,002	0	207,813	0
Subtotal - CITY ATTORNEY 103	0	540,617	325,803	7,002	0	207,813	0
8 Budget	0	9,081	5,473	118	0	3,491	0
Subtotal - OMB 115-12000	0	9,081	5,473	118	0	3,491	0
9 Citywide Admin	0	6,246	3,764	81	0	2,401	0
Subtotal - CITY MANAGER 115-12010	0	6,246	3,764	81	0	2,401	0
11 Audit	0	10,809	6,514	140	0	4,155	0
Subtotal - INTERNAL AUDIT 115-1203	0	10,809	6,514	140	0	4,155	0
12 Performance	0	4,856	2,926	63	0	1,866	0
Subtotal - PERFORMANCE OFFICE 1	0	4,856	2,926	63	0	1,866	0
13 Citywide Support	0	779	469	10	0	299	0
13 Open Records Requests	0	506	305	7	0	194	0
Subtotal - CITY CLERK 117	0	1,285	774	17	0	494	0
15 HR Services	0	21,476	12,942	278	0	8,255	0
15 Self Insurance Fund	0	2,286	1,378	30	0	879	0
Subtotal - HUMAN RESOURCES 209	0	23,762	14,320	308	0	9,134	0
16 Financial Reporting	0	11,898	7,170	154	0	4,573	0
16 Treasury Management	0	212	128	3	0	82	0
16 Annual Audit	0	1,964	1,184	25	0	755	0

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
Subtotal - OFFICE OF COMPTROLLE	\$0	\$14,074	\$8,482	\$182	\$0	\$5,410	\$0
17 Administration	0	1,063	640	14	0	409	0
17 Supply Chain Management	0	2,676	1,613	35	0	1,029	0
Subtotal - PURCHASING 215	0	3,739	2,253	48	0	1,437	0
20 IT Services	0	63,445	38,235	822	0	24,388	0
20 Records Management	0	24,535	14,786	318	0	9,431	0
20 Strategic Innovation	0	12,067	7,272	156	0	4,638	0
20 City-wide PC's	0	1,103	665	14	0	424	0
20 City-wide IT Contracts	0	96,808	58,341	1,254	0	37,213	0
20 Postage	0	704	424	9	0	271	0
20 Mail Room	0	1,380	832	18	0	530	0
20 Wireless Communication	0	3,630	2,188	47	0	1,395	0
20 Phone & Internet - Citywide	0	25,066	15,106	325	0	9,635	0
Subtotal - INFORMATION TECHNOLC	0	228,737	137,848	2,962	0	87,926	0
48 General Expenses	0	944	569	12	0	363	0
48 Memberships	0	1,499	904	19	0	576	0
48 Retirees Health Insurance	0	32,395	19,523	420	0	12,453	0
48 Property Insurance	0	1,626	980	21	0	625	0
48 General Liability Insurance	0	7,449	4,489	96	0	2,863	0
Subtotal - NON-DEPARTMENTAL 999	0	43,913	26,464	569	0	16,880	0
<b>Total Incoming</b>	<b>180,871</b>	<b>892,554</b>	<b>646,899</b>	<b>13,902</b>	<b>0</b>	<b>412,623</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$7,304,578</b>	<b>\$2,806,300</b>	<b>\$23,913</b>	<b>\$2,665,276</b>	<b>\$1,829,090</b>	<b>\$(20,000)</b>
			38.42%	0.33%	36.49%	25.04%	(0.27)%

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

FY 2022 ACTUAL  
 3/9/2023

**Legal Services Allocations**

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	645.50	4.72%	\$107,095	\$0	\$107,095	\$33,341	\$140,436
6 CITY ATTORNEY 103	3,258.50	23.83%	540,617	0	540,617	0	540,617
7 MUNICIPAL COURT 111	127.50	0.93%	21,154	0	21,154	6,586	27,739
8 OMB 115-12000	57.50	0.42%	9,540	0	9,540	2,970	12,510
9 CITY MANAGER 115-12010	353.50	2.59%	58,649	0	58,649	18,259	76,908
13 CITY CLERK 117	214.50	1.57%	35,588	0	35,588	11,079	46,667
14 TAX 206	100.00	0.73%	16,591	0	16,591	5,165	21,756
15 HUMAN RESOURCES 209	1,210.50	8.85%	200,834	0	200,834	62,524	263,358
16 OFFICE OF COMPTROLLER 210	32.50	0.24%	5,392	0	5,392	1,679	7,071
17 PURCHASING 215	76.00	0.56%	12,609	0	12,609	3,926	16,535
18 ANIMAL SERVICES 225	152.00	1.11%	25,218	0	25,218	7,851	33,069
19 CAPITAL IMPROVEMENT 235	900.50	6.59%	149,402	0	149,402	46,512	195,914
20 INFORMATION TECHNOLOGY 239	33.00	0.24%	5,475	0	5,475	1,704	7,180
21 PLANNING & INSPECTIONS 280	407.00	2.98%	67,525	0	67,525	21,022	88,547
25 POLICE 321	3,023.50	22.11%	501,629	0	501,629	156,168	657,796
26 FIRE 322	228.50	1.67%	37,910	0	37,910	11,802	49,713
27 ENVIRONMENTAL SERVICES 334	169.00	1.24%	28,039	0	28,039	8,729	36,768
28 PUBLIC HEALTH 341	249.50	1.82%	41,395	0	41,395	12,887	54,282
29 PARKS & RECREATION 451	146.00	1.07%	24,223	0	24,223	7,541	31,764
30 ZOO 452	97.50	0.71%	16,176	0	16,176	5,036	21,212
31 LIBRARY 453	53.50	0.39%	8,876	0	8,876	2,763	11,640
32 MUSUEM & CULT AFFAIRS 454	295.00	2.16%	48,943	0	48,943	15,237	64,181
33 DESTINATION EL PASO 457	67.00	0.49%	11,116	0	11,116	3,461	14,577
34 COMM & HUMAN DEV 471	476.00	3.48%	78,973	0	78,973	24,586	103,559
35 ECONOMIC DEVELOPMENT 480	329.00	2.41%	54,584	0	54,584	16,993	71,578
39 STREET MAINTENANCE 532-32120	215.50	1.58%	35,754	0	35,754	11,131	46,884
41 SUN METRO 560	140.00	1.02%	23,227	0	23,227	7,231	30,459
42 AVIATION 562	244.00	1.78%	40,482	0	40,482	12,603	53,085
43 INTERNATIONAL BRIDGES 564	128.50	0.94%	21,319	0	21,319	6,637	27,957
44 METROPOLITAN PLANNIG ORG 568	6.00	0.04%	995	0	995	310	1,305
49 OTHER	235.50	1.72%	39,072	0	39,072	12,164	51,236
<b>Subtotal</b>	<b>13,672.50</b>	<b>100.00%</b>	<b>2,268,403</b>	<b>0</b>	<b>2,268,403</b>	<b>537,897</b>	<b>2,806,300</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,268,403</b>		<b>\$2,806,300</b>

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

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

FY 2022 ACTUAL  
 3/9/2023

**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%	\$12,353	\$0	\$12,353	\$11,560	\$23,913
<b>Subtotal</b>	100	100.00%	12,353	0	12,353	11,560	23,913
Direct Bills					0		0
<b>Total</b>					<b>\$12,353</b>		<b>\$23,913</b>

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

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

Dept:6 CITY ATTORNEY 103

Department	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist	Total
5 MAYOR AND COUNCIL 101	\$140,436	\$0	\$0	\$0	\$0	\$140,436
6 CITY ATTORNEY 103	540,617	0	0	0	0	540,617
7 MUNICIPAL COURT 111	27,739	0	0	0	0	27,739
8 OMB 115-12000	12,510	0	0	0	0	12,510
9 CITY MANAGER 115-12010	76,908	0	0	0	0	76,908
13 CITY CLERK 117	46,667	0	0	0	0	46,667
14 TAX 206	21,756	0	0	0	0	21,756
15 HUMAN RESOURCES 209	263,358	0	0	0	0	263,358
16 OFFICE OF COMPTROLLER 210	7,071	0	0	0	0	7,071
17 PURCHASING 215	16,535	0	0	0	0	16,535
18 ANIMAL SERVICES 225	33,069	0	0	0	0	33,069
19 CAPITAL IMPROVEMENT 235	195,914	0	0	0	0	195,914
20 INFORMATION TECHNOLOGY 239	7,180	0	0	0	0	7,180
21 PLANNING & INSPECTIONS 280	88,547	0	0	0	0	88,547
25 POLICE 321	657,796	0	0	0	0	657,796
26 FIRE 322	49,713	0	0	0	0	49,713
27 ENVIRONMENTAL SERVICES 334	36,768	0	0	0	0	36,768
28 PUBLIC HEALTH 341	54,282	0	0	0	0	54,282
29 PARKS & RECREATION 451	31,764	0	0	0	0	31,764
30 ZOO 452	21,212	0	0	0	0	21,212
31 LIBRARY 453	11,640	0	0	0	0	11,640
32 MUSUEM & CULT AFFAIRS 454	64,181	0	0	0	0	64,181
33 DESTINATION EL PASO 457	14,577	0	0	0	0	14,577
34 COMM & HUMAN DEV 471	103,559	23,913	0	0	0	127,472
35 ECONOMIC DEVELOPMENT 480	71,578	0	0	0	0	71,578
39 STREET MAINTENANCE 532-32120	46,884	0	0	0	0	46,884
41 SUN METRO 560	30,459	0	0	0	0	30,459
42 AVIATION 562	53,085	0	0	0	0	53,085
43 INTERNATIONAL BRIDGES 564	27,957	0	0	0	0	27,957
44 METROPOLITAN PLANNIG ORG 568	1,305	0	0	0	0	1,305
49 OTHER	51,236	0	0	0	0	51,236
<b>Total</b>	<b>\$2,806,300</b>	<b>\$23,913</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,830,213</b>

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

**FY 2022 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 2022 ACTUAL  
3/9/2023

**A. Department Costs**

**Dept:8 OMB 115-12000**

Description		Amount	General Admin	Budget
<b>Personnel Costs</b>				
Salaries	S1	737,278	0	737,278
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	230,677	0	230,677
<b>Subtotal - Personnel Costs</b>		<b>967,955</b>	<b>0</b>	<b>967,955</b>
<b>Services &amp; Supplies Cost</b>				
Contractual Services	S	7,382	0	7,382
Materials & Supplies	S	1,223	0	1,223
Minor Equipment & Furniture	S	18,534	0	18,534
Other Operating	S	1,169	0	1,169
<b>Subtotal - Services &amp; Supplies</b>		<b>28,308</b>	<b>0</b>	<b>28,308</b>
<b>Department Cost Total</b>		<b>996,263</b>	<b>0</b>	<b>996,263</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>996,263</b>	<b>0</b>	<b>996,263</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$996,263</b>		<b>\$996,263</b>

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

FY 2022 ACTUAL  
3/9/2023

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

**Dept:8 OMB 115-12000**

Department	First Incoming	Second Incoming	Budget
1 City Hall (City 1)	\$14,145	\$0	\$14,145
Subtotal - BUILDING DEPRECIATION	14,145	0	14,145
3 City Hall	27,713	1,477	29,190
Subtotal - FACILITIES MAINT 532-310	27,713	1,477	29,190
4 City 1	8,512	36	8,548
Subtotal - PARKS BLDG MAINT 532-3	8,512	36	8,548
6 Legal Services	9,540	2,970	12,510
Subtotal - CITY ATTORNEY 103	9,540	2,970	12,510
8 Budget	0	1,447	1,447
Subtotal - OMB 115-12000	0	1,447	1,447
9 Citywide Admin	0	1,739	1,739
Subtotal - CITY MANAGER 115-12010	0	1,739	1,739
11 Audit	0	4,085	4,085
Subtotal - INTERNAL AUDIT 115-1203	0	4,085	4,085
12 Performance	0	1,352	1,352
Subtotal - PERFORMANCE OFFICE 1	0	1,352	1,352
13 Citywide Support	0	217	217
13 Open Records Requests	0	81	81
Subtotal - CITY CLERK 117	0	297	297
15 HR Services	0	5,981	5,981
15 Self Insurance Fund	0	637	637
Subtotal - HUMAN RESOURCES 209	0	6,617	6,617
16 Financial Reporting	0	1,895	1,895
16 Treasury Management	0	52	52
16 Annual Audit	0	313	313

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

FY 2022 ACTUAL  
 3/9/2023

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

**Dept:8 OMB 115-12000**

Department	First Incoming	Second Incoming	Budget
Subtotal - OFFICE OF COMPTROLLE	\$0	\$2,260	\$2,260
17 Administration	0	1,308	1,308
17 Supply Chain Management	0	3,294	3,294
Subtotal - PURCHASING 215	0	4,602	4,602
20 IT Services	0	1,449	1,449
20 Records Management	0	463	463
20 Strategic Innovation	0	12,067	12,067
20 City-wide PC's	0	307	307
20 City-wide IT Contracts	0	32,846	32,846
20 Postage	0	7	7
20 Mail Room	0	384	384
20 Phone & Internet - Citywide	0	4,774	4,774
Subtotal - INFORMATION TECHNOLC	0	52,298	52,298
48 General Expenses	0	150	150
48 Memberships	0	239	239
48 Retirees Health Insurance	0	9,022	9,022
48 Property Insurance	0	453	453
48 General Liability Insurance	0	2,074	2,074
Subtotal - NON-DEPARTMENTAL 999	0	11,938	11,938
<b>Total Incoming</b>	<b>59,909</b>	<b>91,119</b>	<b>151,028</b>
<b>C. Total Allocated</b>		<b>\$1,147,291</b>	<b>\$1,147,291</b>
			100.00%

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

FY 2022 ACTUAL  
 3/9/2023

**Budget Allocations**

**Dept:8 OMB 115-12000**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,470,352	1.16%	\$12,299	\$0	\$12,299	\$0	\$12,299
4 PARKS BLDG MAINT 532-31130	12,863,236	1.77%	18,677	0	18,677	0	18,677
5 MAYOR AND COUNCIL 101	1,704,257	0.23%	2,475	0	2,475	222	2,697
6 CITY ATTORNEY 103	6,254,361	0.86%	9,081	0	9,081	0	9,081
7 MUNICIPAL COURT 111	5,953,020	0.82%	8,644	0	8,644	776	9,420
8 OMB 115-12000	996,263	0.14%	1,447	0	1,447	0	1,447
9 CITY MANAGER 115-12010	797,291	0.11%	1,158	0	1,158	104	1,262
10 PUBLIC INFO OFFICE 115-12020	393,935	0.05%	572	0	572	51	623
11 INTERNAL AUDIT 115-12030	835,301	0.11%	1,213	0	1,213	109	1,322
12 PERFORMANCE OFFICE 115-12050	680,617	0.09%	988	0	988	89	1,077
13 CITY CLERK 117	1,673,011	0.23%	2,429	0	2,429	218	2,647
14 TAX 206	1,933,386	0.27%	2,807	0	2,807	252	3,059
15 HUMAN RESOURCES 209	75,941,041	10.44%	110,264	0	110,264	9,902	120,166
16 OFFICE OF COMPTROLLER 210	3,053,034	0.42%	4,433	0	4,433	398	4,831
17 PURCHASING 215	1,618,340	0.22%	2,350	0	2,350	211	2,561
18 ANIMAL SERVICES 225	8,379,406	1.15%	12,167	0	12,167	1,093	13,259
19 CAPITAL IMPROVEMENT 235	11,311,801	1.56%	16,424	0	16,424	1,475	17,899
20 INFORMATION TECHNOLOGY 239	19,121,503	2.63%	27,764	0	27,764	2,493	30,257
21 PLANNING & INSPECTIONS 280	7,830,454	1.08%	11,370	0	11,370	1,021	12,391
22 POLICE - OFFICE OF THE CHIEF 321	2,612,456	0.36%	3,793	0	3,793	341	4,134
23 POLICE - ADMINISTRATIVE SERVICE 321	17,184,833	2.36%	24,952	0	24,952	2,241	27,193
24 FIRE - ADMINISTRATION 322	26,364,104	3.62%	38,280	0	38,280	3,438	41,718
25 POLICE 321	108,071,406	14.86%	156,917	0	156,917	14,091	171,008
26 FIRE 322	72,042,906	9.90%	104,604	0	104,604	9,394	113,998
27 ENVIRONMENTAL SERVICES 334	28,299,356	3.89%	41,090	0	41,090	3,690	44,780
28 PUBLIC HEALTH 341	7,468,371	1.03%	10,844	0	10,844	974	11,818
29 PARKS & RECREATION 451	29,219,423	4.02%	42,426	0	42,426	3,810	46,236
30 ZOO 452	6,531,557	0.90%	9,484	0	9,484	852	10,335
31 LIBRARY 453	8,005,728	1.10%	11,624	0	11,624	1,044	12,668
32 MUSEUM & CULT AFFAIRS 454	5,963,094	0.82%	8,658	0	8,658	778	9,436
33 DESTINATION EL PASO 457	14,146,608	1.94%	20,540	0	20,540	1,845	22,385
34 COMM & HUMAN DEV 471	603,640	0.08%	876	0	876	79	955
35 ECONOMIC DEVELOPMENT 480	12,239,527	1.68%	17,771	0	17,771	1,596	19,367
36 ENGR TRAFFIC-ST 532-32020	6,314,921	0.87%	9,169	0	9,169	823	9,992
37 PAVEMENT MGMT 532-32040	5,774,269	0.79%	8,384	0	8,384	753	9,137
38 SAM ADMIN SUPPORT 532-32060	1,467,296	0.20%	2,130	0	2,130	191	2,322
39 STREET MAINTENANCE 532-32120	14,684,298	2.02%	21,321	0	21,321	1,915	23,236
40 FLEET 532-37020	18,013,873	2.48%	26,156	0	26,156	2,349	28,504
41 SUN METRO 560	50,213,539	6.90%	72,909	0	72,909	6,547	79,456
42 AVIATION 562	28,087,460	3.86%	40,782	0	40,782	3,662	44,445
43 INTERNATIONAL BRIDGES 564	6,952,687	0.96%	10,095	0	10,095	907	11,002
45 EMPLOYEES PENSION 600	80,278,605	11.04%	116,562	0	116,562	10,468	127,030

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

FY 2022 ACTUAL  
 3/9/2023

**Budget Allocations**

**Dept:8 OMB 115-12000**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 CRRMA 700	1,136,428	0.16%	\$1,650	\$0	\$1,650	\$148	\$1,798
47 DOWNTOWN DEV CORP 710	26,400	0.00%	38	0	38	3	42
48 NON-DEPARTMENTAL 999	5,891,169	0.81%	8,554	0	8,554	768	9,322
<b>Subtotal</b>	<b>727,404,563</b>	<b>100.00%</b>	<b>1,056,172</b>	<b>0</b>	<b>1,056,172</b>	<b>91,119</b>	<b>1,147,291</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,056,172</b>		<b>\$1,147,291</b>

Basis Units: Operating expenditures per department, excl. MPO

Source:

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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

**Dept:8 OMB 115-12000**

Department	Budget	Total
3 FACILITIES MAINT 532-31040	\$12,299	\$12,299
4 PARKS BLDG MAINT 532-31130	18,677	18,677
5 MAYOR AND COUNCIL 101	2,697	2,697
6 CITY ATTORNEY 103	9,081	9,081
7 MUNICIPAL COURT 111	9,420	9,420
8 OMB 115-12000	1,447	1,447
9 CITY MANAGER 115-12010	1,262	1,262
10 PUBLIC INFO OFFICE 115-12020	623	623
11 INTERNAL AUDIT 115-12030	1,322	1,322
12 PERFORMANCE OFFICE 115-12050	1,077	1,077
13 CITY CLERK 117	2,647	2,647
14 TAX 206	3,059	3,059
15 HUMAN RESOURCES 209	120,166	120,166
16 OFFICE OF COMPTROLLER 210	4,831	4,831
17 PURCHASING 215	2,561	2,561
18 ANIMAL SERVICES 225	13,259	13,259
19 CAPITAL IMPROVEMENT 235	17,899	17,899
20 INFORMATION TECHNOLOGY 239	30,257	30,257
21 PLANNING & INSPECTIONS 280	12,391	12,391
22 POLICE - OFFICE OF THE CHIEF 321	4,134	4,134
23 POLICE - ADMINISTRATIVE SERVICE	27,193	27,193
24 FIRE - ADMINISTRATION 322	41,718	41,718
25 POLICE 321	171,008	171,008
26 FIRE 322	113,998	113,998
27 ENVIRONMENTAL SERVICES 334	44,780	44,780
28 PUBLIC HEALTH 341	11,818	11,818
29 PARKS & RECREATION 451	46,236	46,236
30 ZOO 452	10,335	10,335
31 LIBRARY 453	12,668	12,668
32 MUSEUM & CULT AFFAIRS 454	9,436	9,436
33 DESTINATION EL PASO 457	22,385	22,385
34 COMM & HUMAN DEV 471	955	955
35 ECONOMIC DEVELOPMENT 480	19,367	19,367
36 ENGR TRAFFIC-ST 532-32020	9,992	9,992
37 PAVEMENT MGMT 532-32040	9,137	9,137
38 SAM ADMIN SUPPORT 532-32060	2,322	2,322
39 STREET MAINTENANCE 532-32120	23,236	23,236
40 FLEET 532-37020	28,504	28,504
41 SUN METRO 560	79,456	79,456
42 AVIATION 562	44,445	44,445
43 INTERNATIONAL BRIDGES 564	11,002	11,002

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

FY 2022 ACTUAL  
3/9/2023

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
45 EMPLOYEES PENSION 600	\$127,030	\$127,030
46 CRRMA 700	1,798	1,798
47 DOWNTOWN DEV CORP 710	42	42
48 NON-DEPARTMENTAL 999	9,322	9,322
<b>Total</b>	<b>\$1,147,291</b>	<b>\$1,147,291</b>

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

**FY 2022 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.



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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:9 CITY MANAGER 115-12010

Description		Amount	General Admin	Citywide Admin
<b>Personnel Costs</b>				
Salaries	S1	468,667	0	468,667
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	256,176	0	256,176
<b>Subtotal - Personnel Costs</b>		<b>724,843</b>	<b>0</b>	<b>724,843</b>
<b>Services &amp; Supplies Cost</b>				
Contractual Services	S	23,125	0	23,125
Leases	S	1,210	0	1,210
Materials & Supplies	S	20,100	0	20,100
Other Operating	S	28,013	0	28,013
<b>Subtotal - Services &amp; Supplies</b>		<b>72,448</b>	<b>0</b>	<b>72,448</b>
<b>Department Cost Total</b>		<b>797,291</b>	<b>0</b>	<b>797,291</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>797,291</b>	<b>0</b>	<b>797,291</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$797,291</b>		<b>\$797,291</b>

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

FY 2022 ACTUAL  
3/9/2023

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

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
1 City Hall (City 1)	\$9,001	\$0	\$9,001
Subtotal - BUILDING DEPRECIATION	9,001	0	9,001
3 Facilities Maintenance	8,806	888	9,694
3 City Hall	17,635	940	18,576
Subtotal - FACILITIES MAINT 532-310	26,441	1,828	28,269
4 City 1	5,417	23	5,440
Subtotal - PARKS BLDG MAINT 532-3	5,417	23	5,440
6 Legal Services	58,649	18,259	76,908
Subtotal - CITY ATTORNEY 103	58,649	18,259	76,908
8 Budget	1,158	104	1,262
Subtotal - OMB 115-12000	1,158	104	1,262
9 Citywide Admin	0	1,107	1,107
Subtotal - CITY MANAGER 115-12010	0	1,107	1,107
12 Performance	0	860	860
Subtotal - PERFORMANCE OFFICE 1	0	860	860
13 Citywide Support	0	138	138
13 Open Records Requests	0	64	64
Subtotal - CITY CLERK 117	0	202	202
15 HR Services	0	3,806	3,806
15 Self Insurance Fund	0	405	405
Subtotal - HUMAN RESOURCES 209	0	4,211	4,211
16 Financial Reporting	0	1,517	1,517
16 Treasury Management	0	46	46
16 Annual Audit	0	250	250
Subtotal - OFFICE OF COMPTROLLE	0	1,814	1,814
17 Administration	0	327	327

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

FY 2022 ACTUAL  
3/9/2023

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

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
17 Supply Chain Management	\$0	\$824	\$824
Subtotal - PURCHASING 215	0	1,151	1,151
20 IT Services	0	77,419	77,419
20 Records Management	0	141	141
20 Strategic Innovation	0	36,200	36,200
20 City-wide PC's	0	195	195
20 City-wide IT Contracts	0	7,426	7,426
20 Postage	0	76	76
20 Mail Room	0	245	245
20 Wireless Communication	0	11,518	11,518
20 Phone & Internet - Citywide	0	11,638	11,638
Subtotal - INFORMATION TECHNOLC	0	144,857	144,857
48 General Expenses	0	120	120
48 Memberships	0	191	191
48 Retirees Health Insurance	0	5,741	5,741
48 Property Insurance	0	288	288
48 General Liability Insurance	0	1,320	1,320
Subtotal - NON-DEPARTMENTAL 999	0	7,661	7,661
<b>Total Incoming</b>	<b>100,666</b>	<b>182,076</b>	<b>282,742</b>
<b>C. Total Allocated</b>		<b>\$1,080,033</b>	<b>\$1,080,033</b>
			100.00%

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

FY 2022 ACTUAL  
 3/9/2023

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	50.00	0.88%	\$7,906	\$0	\$7,906	\$0	\$7,906
5 MAYOR AND COUNCIL 101	26.98	0.48%	4,266	0	4,266	882	5,147
6 CITY ATTORNEY 103	39.50	0.70%	6,246	0	6,246	0	6,246
7 MUNICIPAL COURT 111	90.00	1.58%	14,232	0	14,232	2,941	17,173
8 OMB 115-12000	11.00	0.19%	1,739	0	1,739	0	1,739
9 CITY MANAGER 115-12010	7.00	0.12%	1,107	0	1,107	0	1,107
10 PUBLIC INFO OFFICE 115-12020	8.00	0.14%	1,265	0	1,265	261	1,526
11 INTERNAL AUDIT 115-12030	8.00	0.14%	1,265	0	1,265	261	1,526
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	791	0	791	163	954
13 CITY CLERK 117	8.00	0.14%	1,265	0	1,265	261	1,526
14 TAX 206	22.00	0.39%	3,479	0	3,479	719	4,198
15 HUMAN RESOURCES 209	48.00	0.85%	7,590	0	7,590	1,569	9,159
16 OFFICE OF COMPTROLLER 210	37.00	0.65%	5,851	0	5,851	1,209	7,060
17 PURCHASING 215	16.00	0.28%	2,530	0	2,530	523	3,053
18 ANIMAL SERVICES 225	111.00	1.95%	17,552	0	17,552	3,628	21,180
19 CAPITAL IMPROVEMENT 235	69.00	1.22%	10,911	0	10,911	2,255	13,166
20 INFORMATION TECHNOLOGY 239	69.50	1.22%	10,990	0	10,990	2,271	13,261
21 PLANNING & INSPECTIONS 280	102.00	1.80%	16,129	0	16,129	3,334	19,463
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.32%	2,846	0	2,846	588	3,435
23 POLICE - ADMINISTRATIVE SERVI	159.00	2.80%	25,143	0	25,143	5,196	30,339
24 FIRE - ADMINISTRATION 322	209.00	3.68%	33,049	0	33,049	6,831	39,880
25 POLICE 321	1,239.00	21.82%	195,922	0	195,922	40,493	236,416
26 FIRE 322	1,069.00	18.83%	169,040	0	169,040	34,937	203,978
27 ENVIRONMENTAL SERVICES 334	326.50	5.75%	51,629	0	51,629	10,671	62,300
28 PUBLIC HEALTH 341	253.75	4.47%	40,125	0	40,125	8,293	48,418
29 PARKS & RECREATION 451	308.64	5.44%	48,805	0	48,805	10,087	58,892
30 ZOO 452	98.50	1.73%	15,576	0	15,576	3,219	18,795
31 LIBRARY 453	127.50	2.25%	20,162	0	20,162	4,167	24,328
32 MUSUEM & CULT AFFAIRS 454	37.00	0.65%	5,851	0	5,851	1,209	7,060
34 COMM & HUMAN DEV 471	36.75	0.65%	5,811	0	5,811	1,201	7,012
35 ECONOMIC DEVELOPMENT 480	20.00	0.35%	3,163	0	3,163	654	3,816
36 ENGR TRAFFIC-ST 532-32020	62.00	1.09%	9,804	0	9,804	2,026	11,830
37 PAVEMENT MGMT 532-32040	15.00	0.26%	2,372	0	2,372	490	2,862
38 SAM ADMIN SUPPORT 532-32060	24.00	0.42%	3,795	0	3,795	784	4,579
39 STREET MAINTENANCE 532-32120	122.00	2.15%	19,292	0	19,292	3,987	23,279
40 FLEET 532-37020	62.00	1.09%	9,804	0	9,804	2,026	11,830
41 SUN METRO 560	456.75	8.04%	72,226	0	72,226	14,928	87,153
42 AVIATION 562	241.00	4.24%	38,109	0	38,109	7,876	45,986
43 INTERNATIONAL BRIDGES 564	58.25	1.03%	9,211	0	9,211	1,904	11,115
46 CRRMA 700	2.00	0.04%	316	0	316	65	382
48 NON-DEPARTMENTAL 999	5.00	0.09%	791	0	791	163	954

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

FY 2022 ACTUAL  
 3/9/2023

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,678.62	100.00%	897,957	0	897,957	182,076	1,080,033
Direct Bills					0		0
<b>Total</b>					<b>\$897,957</b>		<b>\$1,080,033</b>

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

Source:

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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
3 FACILITIES MAINT 532-31040	\$7,906	\$7,906
5 MAYOR AND COUNCIL 101	5,147	5,147
6 CITY ATTORNEY 103	6,246	6,246
7 MUNICIPAL COURT 111	17,173	17,173
8 OMB 115-12000	1,739	1,739
9 CITY MANAGER 115-12010	1,107	1,107
10 PUBLIC INFO OFFICE 115-12020	1,526	1,526
11 INTERNAL AUDIT 115-12030	1,526	1,526
12 PERFORMANCE OFFICE 115-12050	954	954
13 CITY CLERK 117	1,526	1,526
14 TAX 206	4,198	4,198
15 HUMAN RESOURCES 209	9,159	9,159
16 OFFICE OF COMPTROLLER 210	7,060	7,060
17 PURCHASING 215	3,053	3,053
18 ANIMAL SERVICES 225	21,180	21,180
19 CAPITAL IMPROVEMENT 235	13,166	13,166
20 INFORMATION TECHNOLOGY 239	13,261	13,261
21 PLANNING & INSPECTIONS 280	19,463	19,463
22 POLICE - OFFICE OF THE CHIEF 321	3,435	3,435
23 POLICE - ADMINISTRATIVE SERVICE	30,339	30,339
24 FIRE - ADMINISTRATION 322	39,880	39,880
25 POLICE 321	236,416	236,416
26 FIRE 322	203,978	203,978
27 ENVIRONMENTAL SERVICES 334	62,300	62,300
28 PUBLIC HEALTH 341	48,418	48,418
29 PARKS & RECREATION 451	58,892	58,892
30 ZOO 452	18,795	18,795
31 LIBRARY 453	24,328	24,328
32 MUSEUM & CULT AFFAIRS 454	7,060	7,060
34 COMM & HUMAN DEV 471	7,012	7,012
35 ECONOMIC DEVELOPMENT 480	3,816	3,816
36 ENGR TRAFFIC-ST 532-32020	11,830	11,830
37 PAVEMENT MGMT 532-32040	2,862	2,862
38 SAM ADMIN SUPPORT 532-32060	4,579	4,579
39 STREET MAINTENANCE 532-32120	23,279	23,279
40 FLEET 532-37020	11,830	11,830
41 SUN METRO 560	87,153	87,153
42 AVIATION 562	45,986	45,986
43 INTERNATIONAL BRIDGES 564	11,115	11,115
46 CRRMA 700	382	382
48 NON-DEPARTMENTAL 999	954	954

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

FY 2022 ACTUAL  
3/9/2023

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
<hr/>		
<b>Total</b>	<u>\$1,080,033</u>	<u>\$1,080,033</u>

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

**FY 2022 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 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:11 INTERNAL AUDIT 115-12030

Description		Amount	General Admin	Audit
<b>Personnel Costs</b>				
Salaries	S1	589,760	0	589,760
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	166,221	0	166,221
<b>Subtotal - Personnel Costs</b>		<b>755,981</b>	<b>0</b>	<b>755,981</b>
<b>Services &amp; Supplies Cost</b>				
Contractual Services	S	59,786	0	59,786
Interfund Services	S	489	0	489
Leases	S	1,169	0	1,169
Materials & Supplies	S	5,475	0	5,475
Other Operating	S	12,401	0	12,401
<b>Subtotal - Services &amp; Supplies</b>		<b>79,320</b>	<b>0</b>	<b>79,320</b>
<b>Department Cost Total</b>		<b>835,301</b>	<b>0</b>	<b>835,301</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>835,301</b>	<b>0</b>	<b>835,301</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$835,301</b>		<b>\$835,301</b>

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

FY 2022 ACTUAL  
3/9/2023

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

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
1 Mulligan Building (City 2)	\$27,351	\$0	\$27,351
Subtotal - BUILDING DEPRECIATION	27,351	0	27,351
3 Mulligan Building	15,163	969	16,131
Subtotal - FACILITIES MAINT 532-310	15,163	969	16,131
4 City 2	9,516	40	9,557
Subtotal - PARKS BLDG MAINT 532-3	9,516	40	9,557
8 Budget	1,213	109	1,322
Subtotal - OMB 115-12000	1,213	109	1,322
9 Citywide Admin	1,265	261	1,526
Subtotal - CITY MANAGER 115-12010	1,265	261	1,526
12 Performance	0	983	983
Subtotal - PERFORMANCE OFFICE 1	0	983	983
13 Citywide Support	0	158	158
13 Open Records Requests	0	68	68
Subtotal - CITY CLERK 117	0	225	225
15 HR Services	0	4,350	4,350
15 Self Insurance Fund	0	463	463
Subtotal - HUMAN RESOURCES 209	0	4,813	4,813
16 Financial Reporting	0	1,589	1,589
16 Treasury Management	0	43	43
16 Annual Audit	0	262	262
Subtotal - OFFICE OF COMPTROLLE	0	1,894	1,894
17 Administration	0	245	245
17 Supply Chain Management	0	618	618
Subtotal - PURCHASING 215	0	863	863
20 Records Management	0	101	101

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
20 City-wide PC's	\$0	\$223	\$223
20 City-wide IT Contracts	0	8,486	8,486
20 Postage	0	3	3
20 Mail Room	0	279	279
20 Phone & Internet - Citywide	0	3,879	3,879
Subtotal - INFORMATION TECHNOLC	0	12,972	12,972
48 General Expenses	0	126	126
48 Memberships	0	200	200
48 Retirees Health Insurance	0	6,561	6,561
48 Property Insurance	0	561	561
48 General Liability Insurance	0	1,509	1,509
Subtotal - NON-DEPARTMENTAL 999	0	8,956	8,956
<b>Total Incoming</b>	<b>54,508</b>	<b>32,086</b>	<b>86,595</b>
<b>C. Total Allocated</b>		<b>\$921,896</b>	<b>\$921,896</b>
			100.00%

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

FY 2022 ACTUAL  
 3/9/2023

**Audit Allocations**

Dept:11 INTERNAL AUDIT 115-12030

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	204.50	3.91%	\$34,809	\$0	\$34,809	\$1,277	\$36,086
6 CITY ATTORNEY 103	63.50	1.21%	10,809	0	10,809	0	10,809
7 MUNICIPAL COURT 111	319.50	6.11%	54,384	0	54,384	1,994	56,379
8 OMB 115-12000	24.00	0.46%	4,085	0	4,085	0	4,085
14 TAX 206	307.75	5.89%	52,384	0	52,384	1,921	54,305
16 OFFICE OF COMPTROLLER 210	1,437.75	27.50%	244,729	0	244,729	8,975	253,705
19 CAPITAL IMPROVEMENT 235	131.75	2.52%	22,426	0	22,426	822	23,249
21 PLANNING & INSPECTIONS 280	280.50	5.37%	47,746	0	47,746	1,751	49,497
25 POLICE 321	213.50	4.08%	36,341	0	36,341	1,333	37,674
26 FIRE 322	39.50	0.76%	6,724	0	6,724	247	6,970
29 PARKS & RECREATION 451	233.50	4.47%	39,746	0	39,746	1,458	41,203
32 MUSUEM & CULT AFFAIRS 454	392.25	7.50%	66,768	0	66,768	2,449	69,216
33 DESTINATION EL PASO 457	663.75	12.70%	112,982	0	112,982	4,143	117,125
35 ECONOMIC DEVELOPMENT 480	291.50	5.58%	49,618	0	49,618	1,820	51,438
38 SAM ADMIN SUPPORT 532-32060	302.50	5.79%	51,491	0	51,491	1,888	53,379
43 INTERNATIONAL BRIDGES 564	321.75	6.15%	54,767	0	54,767	2,009	56,776
<b>Subtotal</b>	<b>5,227.50</b>	<b>100.00%</b>	<b>889,809</b>	<b>0</b>	<b>889,809</b>	<b>32,086</b>	<b>921,896</b>
Direct Bills					0		0
<b>Total</b>					<b>\$889,809</b>		<b>\$921,896</b>

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

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

**Dept:11 INTERNAL AUDIT 115-12030**

Department	Audit	Total
5 MAYOR AND COUNCIL 101	\$36,086	\$36,086
6 CITY ATTORNEY 103	10,809	10,809
7 MUNICIPAL COURT 111	56,379	56,379
8 OMB 115-12000	4,085	4,085
14 TAX 206	54,305	54,305
16 OFFICE OF COMPTROLLER 210	253,705	253,705
19 CAPITAL IMPROVEMENT 235	23,249	23,249
21 PLANNING & INSPECTIONS 280	49,497	49,497
25 POLICE 321	37,674	37,674
26 FIRE 322	6,970	6,970
29 PARKS & RECREATION 451	41,203	41,203
32 MUSUEM & CULT AFFAIRS 454	69,216	69,216
33 DESTINATION EL PASO 457	117,125	117,125
35 ECONOMIC DEVELOPMENT 480	51,438	51,438
38 SAM ADMIN SUPPORT 532-32060	53,379	53,379
43 INTERNATIONAL BRIDGES 564	56,776	56,776
<b>Total</b>	<b>\$921,896</b>	<b>\$921,896</b>

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

**FY 2022 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.

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

FY 2022 ACTUAL  
3/9/2023

**A. Department Costs**

Dept:12 PERFORMANCE OFFICE 115-12050

Description		Amount	General Admin	Performance
<b>Personnel Costs</b>				
Salaries	S1	502,525	0	502,525
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	143,339	0	143,339
<b>Subtotal - Personnel Costs</b>		<b>645,864</b>	0	<b>645,864</b>
<b>Services &amp; Supplies Cost</b>				
Contractual Services	S	30,065	0	30,065
Materials & Supplies	S	3,853	0	3,853
Other Operating	S	835	0	835
Revenue - Service Fees	S	(7,250)	0	(7,250)
<b>Subtotal - Services &amp; Supplies</b>		<b>27,503</b>	0	<b>27,503</b>
<b>Department Cost Total</b>		<b>673,367</b>	0	<b>673,367</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	0	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>673,367</b>	0	<b>673,367</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$673,367</b>		<b>\$673,367</b>

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

FY 2022 ACTUAL  
3/9/2023

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

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
1 City Hall (City 1)	\$6,429	\$0	\$6,429
Subtotal - BUILDING DEPRECIATION	6,429	0	6,429
3 City Hall	12,597	672	13,268
Subtotal - FACILITIES MAINT 532-310	12,597	672	13,268
4 City 1	3,869	16	3,885
Subtotal - PARKS BLDG MAINT 532-3	3,869	16	3,885
8 Budget	988	89	1,077
Subtotal - OMB 115-12000	988	89	1,077
9 Citywide Admin	791	163	954
Subtotal - CITY MANAGER 115-12010	791	163	954
12 Performance	0	615	615
Subtotal - PERFORMANCE OFFICE 1	0	615	615
13 Citywide Support	0	99	99
13 Open Records Requests	0	55	55
Subtotal - CITY CLERK 117	0	154	154
15 HR Services	0	2,718	2,718
15 Self Insurance Fund	0	289	289
Subtotal - HUMAN RESOURCES 209	0	3,008	3,008
16 Financial Reporting	0	1,295	1,295
16 Treasury Management	0	25	25
16 Annual Audit	0	214	214
Subtotal - OFFICE OF COMPTROLLE	0	1,534	1,534
17 Administration	0	82	82
17 Supply Chain Management	0	206	206
Subtotal - PURCHASING 215	0	288	288
20 IT Services	0	2,626	2,626



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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
20 City-wide PC's	\$0	\$140	\$140
20 City-wide IT Contracts	0	5,304	5,304
20 Postage	0	61	61
20 Mail Room	0	175	175
Subtotal - INFORMATION TECHNOLC	0	8,305	8,305
48 General Expenses	0	103	103
48 Memberships	0	163	163
48 Retirees Health Insurance	0	4,101	4,101
48 Property Insurance	0	206	206
48 General Liability Insurance	0	943	943
Subtotal - NON-DEPARTMENTAL 999	0	5,515	5,515
<b>Total Incoming</b>	<b>24,674</b>	<b>20,358</b>	<b>45,032</b>
<b>C. Total Allocated</b>		<b>\$718,399</b>	<b>\$718,399</b>
			100.00%

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

FY 2022 ACTUAL  
 3/9/2023

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	50.00	0.88%	\$6,146	\$0	\$6,146	\$0	\$6,146
5 MAYOR AND COUNCIL 101	26.98	0.48%	3,316	0	3,316	99	3,415
6 CITY ATTORNEY 103	39.50	0.70%	4,856	0	4,856	0	4,856
7 MUNICIPAL COURT 111	90.00	1.58%	11,063	0	11,063	330	11,393
8 OMB 115-12000	11.00	0.19%	1,352	0	1,352	0	1,352
9 CITY MANAGER 115-12010	7.00	0.12%	860	0	860	0	860
10 PUBLIC INFO OFFICE 115-12020	8.00	0.14%	983	0	983	29	1,013
11 INTERNAL AUDIT 115-12030	8.00	0.14%	983	0	983	0	983
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	615	0	615	0	615
13 CITY CLERK 117	8.00	0.14%	983	0	983	29	1,013
14 TAX 206	22.00	0.39%	2,704	0	2,704	81	2,785
15 HUMAN RESOURCES 209	48.00	0.85%	5,900	0	5,900	176	6,076
16 OFFICE OF COMPTROLLER 210	37.00	0.65%	4,548	0	4,548	136	4,684
17 PURCHASING 215	16.00	0.28%	1,967	0	1,967	59	2,025
18 ANIMAL SERVICES 225	111.00	1.95%	13,645	0	13,645	407	14,051
19 CAPITAL IMPROVEMENT 235	69.00	1.22%	8,482	0	8,482	253	8,735
20 INFORMATION TECHNOLOGY 239	69.50	1.22%	8,543	0	8,543	255	8,798
21 PLANNING & INSPECTIONS 280	102.00	1.80%	12,538	0	12,538	374	12,912
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.32%	2,213	0	2,213	66	2,279
23 POLICE - ADMINISTRATIVE SERVICI	159.00	2.80%	19,545	0	19,545	582	20,127
24 FIRE - ADMINISTRATION 322	209.00	3.68%	25,691	0	25,691	766	26,457
25 POLICE 321	1,239.00	21.82%	152,303	0	152,303	4,538	156,842
26 FIRE 322	1,069.00	18.83%	131,406	0	131,406	3,915	135,322
27 ENVIRONMENTAL SERVICES 334	326.50	5.75%	40,135	0	40,135	1,196	41,331
28 PUBLIC HEALTH 341	253.75	4.47%	31,192	0	31,192	929	32,122
29 PARKS & RECREATION 451	308.64	5.44%	37,939	0	37,939	1,130	39,070
30 ZOO 452	98.50	1.73%	12,108	0	12,108	361	12,469
31 LIBRARY 453	127.50	2.25%	15,673	0	15,673	467	16,140
32 MUSUEM & CULT AFFAIRS 454	37.00	0.65%	4,548	0	4,548	136	4,684
34 COMM & HUMAN DEV 471	36.75	0.65%	4,517	0	4,517	135	4,652
35 ECONOMIC DEVELOPMENT 480	20.00	0.35%	2,458	0	2,458	73	2,532
36 ENGR TRAFFIC-ST 532-32020	62.00	1.09%	7,621	0	7,621	227	7,848
37 PAVEMENT MGMT 532-32040	15.00	0.26%	1,844	0	1,844	55	1,899
38 SAM ADMIN SUPPORT 532-32060	24.00	0.42%	2,950	0	2,950	88	3,038
39 STREET MAINTENANCE 532-32120	122.00	2.15%	14,997	0	14,997	447	15,444
40 FLEET 532-37020	62.00	1.09%	7,621	0	7,621	227	7,848
41 SUN METRO 560	456.75	8.04%	56,146	0	56,146	1,673	57,819
42 AVIATION 562	241.00	4.24%	29,625	0	29,625	883	30,508
43 INTERNATIONAL BRIDGES 564	58.25	1.03%	7,160	0	7,160	213	7,374
46 CRRMA 700	2.00	0.04%	246	0	246	7	253
48 NON-DEPARTMENTAL 999	5.00	0.09%	615	0	615	18	633

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

FY 2022 ACTUAL  
 3/9/2023

**Performance Allocations**

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,678.62	100.00%	698,041	0	698,041	20,358	718,399
Direct Bills					0		0
<b>Total</b>					<b>\$698,041</b>		<b>\$718,399</b>

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

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
3 FACILITIES MAINT 532-31040	\$6,146	\$6,146
5 MAYOR AND COUNCIL 101	3,415	3,415
6 CITY ATTORNEY 103	4,856	4,856
7 MUNICIPAL COURT 111	11,393	11,393
8 OMB 115-12000	1,352	1,352
9 CITY MANAGER 115-12010	860	860
10 PUBLIC INFO OFFICE 115-12020	1,013	1,013
11 INTERNAL AUDIT 115-12030	983	983
12 PERFORMANCE OFFICE 115-12050	615	615
13 CITY CLERK 117	1,013	1,013
14 TAX 206	2,785	2,785
15 HUMAN RESOURCES 209	6,076	6,076
16 OFFICE OF COMPTROLLER 210	4,684	4,684
17 PURCHASING 215	2,025	2,025
18 ANIMAL SERVICES 225	14,051	14,051
19 CAPITAL IMPROVEMENT 235	8,735	8,735
20 INFORMATION TECHNOLOGY 239	8,798	8,798
21 PLANNING & INSPECTIONS 280	12,912	12,912
22 POLICE - OFFICE OF THE CHIEF 321	2,279	2,279
23 POLICE - ADMINISTRATIVE SERVICE	20,127	20,127
24 FIRE - ADMINISTRATION 322	26,457	26,457
25 POLICE 321	156,842	156,842
26 FIRE 322	135,322	135,322
27 ENVIRONMENTAL SERVICES 334	41,331	41,331
28 PUBLIC HEALTH 341	32,122	32,122
29 PARKS & RECREATION 451	39,070	39,070
30 ZOO 452	12,469	12,469
31 LIBRARY 453	16,140	16,140
32 MUSEUM & CULT AFFAIRS 454	4,684	4,684
34 COMM & HUMAN DEV 471	4,652	4,652
35 ECONOMIC DEVELOPMENT 480	2,532	2,532
36 ENGR TRAFFIC-ST 532-32020	7,848	7,848
37 PAVEMENT MGMT 532-32040	1,899	1,899
38 SAM ADMIN SUPPORT 532-32060	3,038	3,038
39 STREET MAINTENANCE 532-32120	15,444	15,444
40 FLEET 532-37020	7,848	7,848
41 SUN METRO 560	57,819	57,819
42 AVIATION 562	30,508	30,508
43 INTERNATIONAL BRIDGES 564	7,374	7,374
46 CRRMA 700	253	253
48 NON-DEPARTMENTAL 999	633	633

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

FY 2022 ACTUAL  
3/9/2023

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
<hr/>		
Total	<u>\$718,399</u>	<u>\$718,399</u>

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

**FY 2022 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.

**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 2022 ACTUAL  
3/9/2023

**A. Department Costs**

Dept:13 CITY CLERK 117

Description		Amount	General Admin	Citywide Support	Open Records Requests	Mayor & Council Support
<b>Personnel Costs</b>						
Salaries	S1	408,210	79,642	56,496	29,677	242,395
<i>Salary % Split</i>			<i>19.51%</i>	<i>13.84%</i>	<i>7.27%</i>	<i>59.38%</i>
Benefits	S	149,867	29,239	20,742	10,895	88,991
<b>Subtotal - Personnel Costs</b>		<b>558,077</b>	<b>108,881</b>	<b>77,238</b>	<b>40,572</b>	<b>331,386</b>
<b>Services &amp; Supplies Cost</b>						
Interpreter Services	P	19,893	0	0	0	19,893
Elections Contracts	D	1,019,411	0	0	0	0
Legal Notices Contracts	D	59,398	0	0	0	0
Printing Services Contracts	S	162	32	22	12	96
Interfund Services	S	0	0	0	0	0
Leases	S	2,615	510	362	190	1,553
Materials & Supplies	S	4,205	820	582	306	2,497
Minor Equipment & Furniture	S	1,160	226	161	84	689
Other Operating	S	8,090	1,578	1,120	588	4,804
Revenue - Reimbursed Expenditures	D	(14,826)	0	0	0	0
Revenue - Parking Forfeit Fines	D	(372)	0	0	0	0
Revenue - Misc Non-Operating Reven	D	(4,000)	0	0	0	0
Revenue - Annual Registration Fee-Lo	D	(1,700)	0	0	0	0
REVENUE ESTIMATE OFFSET	D	(170)	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>1,093,866</b>	<b>3,167</b>	<b>2,247</b>	<b>1,180</b>	<b>29,532</b>
<b>Department Cost Total</b>		<b>1,651,943</b>	<b>112,048</b>	<b>79,484</b>	<b>41,752</b>	<b>360,918</b>
<b>Adjustments to Cost</b>						
Elections Contracts	D	(1,019,411)	0	0	0	0
Legal Notices Contracts	D	(59,398)	0	0	0	0
Revenue - Reimbursed Expenditures	D	14,826	0	0	0	0
Revenue - Parking Forfeit Fines	D	372	0	0	0	0

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:13 CITY CLERK 117

Description	Amount	General Admin	Citywide Support	Open Records Requests	Mayor & Council Support
Revenue - Misc Non-Operating Revenue	4,000	0	0	0	0
Revenue - Annual Registration Fee-Lo	1,700	0	0	0	0
REVENUE ESTIMATE OFFSET	170	0	0	0	0
Subtotal - Adjustments	(1,057,741)	0	0	0	0
<b>Total Costs After Adjustments</b>	594,202	112,048	79,484	41,752	360,918
General Admin Distribution		(112,048)	19,266	10,120	82,661
<b>Grand Total</b>	<u>\$594,202</u>		<u>\$98,751</u>	<u>\$51,873</u>	<u>\$443,579</u>

not allocated



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

FY 2022 ACTUAL  
 3/9/2023

**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)	\$10,287	\$0	\$1,769	\$929	\$7,589
Subtotal - BUILDING DEPRECIATION	10,287	0	1,769	929	7,589
3 City Hall	20,155	1,074	3,650	1,917	15,661
Subtotal - FACILITIES MAINT 532-310	20,155	1,074	3,650	1,917	15,661
4 City 1	6,190	26	1,069	562	4,586
Subtotal - PARKS BLDG MAINT 532-3	6,190	26	1,069	562	4,586
6 Legal Services	35,588	11,079	8,024	4,215	34,428
Subtotal - CITY ATTORNEY 103	35,588	11,079	8,024	4,215	34,428
8 Budget	2,429	218	455	239	1,953
Subtotal - OMB 115-12000	2,429	218	455	239	1,953
9 Citywide Admin	1,265	261	262	138	1,126
Subtotal - CITY MANAGER 115-12010	1,265	261	262	138	1,126
12 Performance	983	29	174	91	747
Subtotal - PERFORMANCE OFFICE 1	983	29	174	91	747
13 Citywide Support	0	158	27	14	116
13 Open Records Requests	0	135	23	12	100
Subtotal - CITY CLERK 117	0	293	50	26	216
15 HR Services	0	4,350	748	393	3,209
15 Self Insurance Fund	0	463	80	42	342
Subtotal - HUMAN RESOURCES 209	0	4,813	828	435	3,550
16 Financial Reporting	0	3,183	547	287	2,348
16 Treasury Management	0	62	11	6	46
16 Annual Audit	0	525	90	47	388
Subtotal - OFFICE OF COMPTROLLE	0	3,770	648	340	2,781
17 Administration	0	1,390	239	126	1,025

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

FY 2022 ACTUAL  
 3/9/2023

**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	\$3,500	\$602	\$316	\$2,582
Subtotal - PURCHASING 215	0	4,890	841	442	3,607
20 IT Services	0	41,419	7,122	3,741	30,556
20 Records Management	0	12,096	2,080	1,093	8,924
20 Strategic Innovation	0	12,067	2,075	1,090	8,902
20 City-wide PC's	0	223	38	20	165
20 City-wide IT Contracts	0	10,392	1,787	939	7,667
20 Postage	0	224	38	20	165
20 Mail Room	0	279	48	25	206
Subtotal - INFORMATION TECHNOLC	0	76,701	13,188	6,928	56,584
48 General Expenses	0	252	43	23	186
48 Memberships	0	401	69	36	296
48 Retirees Health Insurance	0	6,561	1,128	593	4,840
48 Property Insurance	0	329	57	30	243
48 General Liability Insurance	0	1,509	259	136	1,113
Subtotal - NON-DEPARTMENTAL 999	0	9,052	1,557	818	6,678
<b>Total Incoming</b>	<b>76,897</b>	<b>112,207</b>	<b>32,516</b>	<b>17,080</b>	<b>139,508</b>
<b>C. Total Allocated</b>		<b>\$783,306</b>	<b>\$131,267</b>	<b>\$68,953</b>	<b>\$583,087</b>
			16.76%	8.80%	74.44%

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

FY 2022 ACTUAL  
3/9/2023

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	50.00	0.88%	\$986	\$0	\$986	\$0	\$986
5 MAYOR AND COUNCIL 101	26.98	0.48%	532	0	532	94	626
6 CITY ATTORNEY 103	39.50	0.70%	779	0	779	0	779
7 MUNICIPAL COURT 111	90.00	1.58%	1,775	0	1,775	313	2,088
8 OMB 115-12000	11.00	0.19%	217	0	217	0	217
9 CITY MANAGER 115-12010	7.00	0.12%	138	0	138	0	138
10 PUBLIC INFO OFFICE 115-12020	8.00	0.14%	158	0	158	28	186
11 INTERNAL AUDIT 115-12030	8.00	0.14%	158	0	158	0	158
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	99	0	99	0	99
13 CITY CLERK 117	8.00	0.14%	158	0	158	0	158
14 TAX 206	22.00	0.39%	434	0	434	76	510
15 HUMAN RESOURCES 209	48.00	0.85%	946	0	946	167	1,113
16 OFFICE OF COMPTROLLER 210	37.00	0.65%	730	0	730	129	858
17 PURCHASING 215	16.00	0.28%	315	0	315	56	371
18 ANIMAL SERVICES 225	111.00	1.95%	2,189	0	2,189	386	2,575
19 CAPITAL IMPROVEMENT 235	69.00	1.22%	1,361	0	1,361	240	1,600
20 INFORMATION TECHNOLOGY 239	69.50	1.22%	1,370	0	1,370	242	1,612
21 PLANNING & INSPECTIONS 280	102.00	1.80%	2,011	0	2,011	355	2,366
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.32%	355	0	355	63	418
23 POLICE - ADMINISTRATIVE SERVICI	159.00	2.80%	3,135	0	3,135	553	3,688
24 FIRE - ADMINISTRATION 322	209.00	3.68%	4,121	0	4,121	727	4,848
25 POLICE 321	1,239.00	21.82%	24,431	0	24,431	4,307	28,738
26 FIRE 322	1,069.00	18.83%	21,079	0	21,079	3,716	24,795
27 ENVIRONMENTAL SERVICES 334	326.50	5.75%	6,438	0	6,438	1,135	7,573
28 PUBLIC HEALTH 341	253.75	4.47%	5,004	0	5,004	882	5,886
29 PARKS & RECREATION 451	308.64	5.44%	6,086	0	6,086	1,073	7,159
30 ZOO 452	98.50	1.73%	1,942	0	1,942	342	2,285
31 LIBRARY 453	127.50	2.25%	2,514	0	2,514	443	2,957
32 MUSUEM & CULT AFFAIRS 454	37.00	0.65%	730	0	730	129	858
34 COMM & HUMAN DEV 471	36.75	0.65%	725	0	725	128	852
35 ECONOMIC DEVELOPMENT 480	20.00	0.35%	394	0	394	70	464
36 ENGR TRAFFIC-ST 532-32020	62.00	1.09%	1,223	0	1,223	216	1,438
37 PAVEMENT MGMT 532-32040	15.00	0.26%	296	0	296	52	348
38 SAM ADMIN SUPPORT 532-32060	24.00	0.42%	473	0	473	83	557
39 STREET MAINTENANCE 532-32120	122.00	2.15%	2,406	0	2,406	424	2,830
40 FLEET 532-37020	62.00	1.09%	1,223	0	1,223	216	1,438
41 SUN METRO 560	456.75	8.04%	9,006	0	9,006	1,588	10,594
42 AVIATION 562	241.00	4.24%	4,752	0	4,752	838	5,590
43 INTERNATIONAL BRIDGES 564	58.25	1.03%	1,149	0	1,149	202	1,351
46 CRRMA 700	2.00	0.04%	39	0	39	7	46
48 NON-DEPARTMENTAL 999	5.00	0.09%	99	0	99	17	116

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

FY 2022 ACTUAL  
 3/9/2023

Citywide Support Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,678.62	100.00%	111,973	0	111,973	19,294	131,267
Direct Bills					0		0
<b>Total</b>					<b>\$111,973</b>		<b>\$131,267</b>

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

Source:

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

FY 2022 ACTUAL  
3/9/2023

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,470,352	1.16%	\$685	\$0	\$685	\$0	\$685
4 PARKS BLDG MAINT 532-31130	12,863,236	1.77%	1,040	0	1,040	0	1,040
5 MAYOR AND COUNCIL 101	1,704,257	0.23%	138	0	138	25	163
6 CITY ATTORNEY 103	6,254,361	0.86%	506	0	506	0	506
7 MUNICIPAL COURT 111	5,953,020	0.82%	481	0	481	87	568
8 OMB 115-12000	996,263	0.14%	81	0	81	0	81
9 CITY MANAGER 115-12010	797,291	0.11%	64	0	64	0	64
10 PUBLIC INFO OFFICE 115-12020	393,935	0.05%	32	0	32	6	38
11 INTERNAL AUDIT 115-12030	835,301	0.11%	68	0	68	0	68
12 PERFORMANCE OFFICE 115-12050	680,617	0.09%	55	0	55	0	55
13 CITY CLERK 117	1,673,011	0.23%	135	0	135	0	135
14 TAX 206	1,933,386	0.27%	156	0	156	28	185
15 HUMAN RESOURCES 209	75,941,041	10.44%	6,141	0	6,141	1,108	7,248
16 OFFICE OF COMPTROLLER 210	3,053,034	0.42%	247	0	247	45	291
17 PURCHASING 215	1,618,340	0.22%	131	0	131	24	154
18 ANIMAL SERVICES 225	8,379,406	1.15%	678	0	678	122	800
19 CAPITAL IMPROVEMENT 235	11,311,801	1.56%	915	0	915	165	1,080
20 INFORMATION TECHNOLOGY 239	19,121,503	2.63%	1,546	0	1,546	279	1,825
21 PLANNING & INSPECTIONS 280	7,830,454	1.08%	633	0	633	114	747
22 POLICE - OFFICE OF THE CHIEF 321	2,612,456	0.36%	211	0	211	38	249
23 POLICE - ADMINISTRATIVE SERVICES 322	17,184,833	2.36%	1,390	0	1,390	251	1,640
24 FIRE - ADMINISTRATION 322	26,364,104	3.62%	2,132	0	2,132	385	2,516
25 POLICE 321	108,071,406	14.86%	8,739	0	8,739	1,576	10,315
26 FIRE 322	72,042,906	9.90%	5,825	0	5,825	1,051	6,876
27 ENVIRONMENTAL SERVICES 334	28,299,356	3.89%	2,288	0	2,288	413	2,701
28 PUBLIC HEALTH 341	7,468,371	1.03%	604	0	604	109	713
29 PARKS & RECREATION 451	29,219,423	4.02%	2,363	0	2,363	426	2,789
30 ZOO 452	6,531,557	0.90%	528	0	528	95	623
31 LIBRARY 453	8,005,728	1.10%	647	0	647	117	764
32 MUSEUM & CULT AFFAIRS 454	5,963,094	0.82%	482	0	482	87	569
33 DESTINATION EL PASO 457	14,146,608	1.94%	1,144	0	1,144	206	1,350
34 COMM & HUMAN DEV 471	603,640	0.08%	49	0	49	9	58
35 ECONOMIC DEVELOPMENT 480	12,239,527	1.68%	990	0	990	179	1,168
36 ENGR TRAFFIC-ST 532-32020	6,314,921	0.87%	511	0	511	92	603
37 PAVEMENT MGMT 532-32040	5,774,269	0.79%	467	0	467	84	551
38 SAM ADMIN SUPPORT 532-32060	1,467,296	0.20%	119	0	119	21	140
39 STREET MAINTENANCE 532-32120	14,684,298	2.02%	1,187	0	1,187	214	1,402
40 FLEET 532-37020	18,013,873	2.48%	1,457	0	1,457	263	1,719
41 SUN METRO 560	50,213,539	6.90%	4,060	0	4,060	732	4,793
42 AVIATION 562	28,087,460	3.86%	2,271	0	2,271	410	2,681
43 INTERNATIONAL BRIDGES 564	6,952,687	0.96%	562	0	562	101	664
45 EMPLOYEES PENSION 600	80,278,605	11.04%	6,491	0	6,491	1,171	7,662

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

FY 2022 ACTUAL  
 3/9/2023

**Open Records Requests Allocations**

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 CRRMA 700	1,136,428	0.16%	\$92	\$0	\$92	\$17	\$108
47 DOWNTOWN DEV CORP 710	26,400	0.00%	2	0	2	0	3
48 NON-DEPARTMENTAL 999	5,891,169	0.81%	476	0	476	86	562
<b>Subtotal</b>	<b>727,404,563</b>	<b>100.00%</b>	<b>58,818</b>	<b>0</b>	<b>58,818</b>	<b>10,135</b>	<b>68,953</b>
Direct Bills					0		0
<b>Total</b>					<b>\$58,818</b>		<b>\$68,953</b>

Basis Units: Operating expenditures per department, excl. MPO

Source:

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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor & Council Support	Total
3 FACILITIES MAINT 532-31040	\$986	\$685	\$0	\$1,671
4 PARKS BLDG MAINT 532-31130	0	1,040	0	1,040
5 MAYOR AND COUNCIL 101	626	163	0	788
6 CITY ATTORNEY 103	779	506	0	1,285
7 MUNICIPAL COURT 111	2,088	568	0	2,656
8 OMB 115-12000	217	81	0	297
9 CITY MANAGER 115-12010	138	64	0	202
10 PUBLIC INFO OFFICE 115-12020	186	38	0	223
11 INTERNAL AUDIT 115-12030	158	68	0	225
12 PERFORMANCE OFFICE 115-12050	99	55	0	154
13 CITY CLERK 117	158	135	0	293
14 TAX 206	510	185	0	695
15 HUMAN RESOURCES 209	1,113	7,248	0	8,362
16 OFFICE OF COMPTROLLER 210	858	291	0	1,150
17 PURCHASING 215	371	154	0	526
18 ANIMAL SERVICES 225	2,575	800	0	3,374
19 CAPITAL IMPROVEMENT 235	1,600	1,080	0	2,680
20 INFORMATION TECHNOLOGY 239	1,612	1,825	0	3,437
21 PLANNING & INSPECTIONS 280	2,366	747	0	3,113
22 POLICE - OFFICE OF THE CHIEF 321	418	249	0	667
23 POLICE - ADMINISTRATIVE SERVICE	3,688	1,640	0	5,328
24 FIRE - ADMINISTRATION 322	4,848	2,516	0	7,364
25 POLICE 321	28,738	10,315	0	39,053
26 FIRE 322	24,795	6,876	0	31,671
27 ENVIRONMENTAL SERVICES 334	7,573	2,701	0	10,274
28 PUBLIC HEALTH 341	5,886	713	0	6,598
29 PARKS & RECREATION 451	7,159	2,789	0	9,948
30 ZOO 452	2,285	623	0	2,908
31 LIBRARY 453	2,957	764	0	3,721
32 MUSEUM & CULT AFFAIRS 454	858	569	0	1,427
33 DESTINATION EL PASO 457	0	1,350	0	1,350
34 COMM & HUMAN DEV 471	852	58	0	910
35 ECONOMIC DEVELOPMENT 480	464	1,168	0	1,632
36 ENGR TRAFFIC-ST 532-32020	1,438	603	0	2,041
37 PAVEMENT MGMT 532-32040	348	551	0	899
38 SAM ADMIN SUPPORT 532-32060	557	140	0	697
39 STREET MAINTENANCE 532-32120	2,830	1,402	0	4,231
40 FLEET 532-37020	1,438	1,719	0	3,157
41 SUN METRO 560	10,594	4,793	0	15,387
42 AVIATION 562	5,590	2,681	0	8,271
43 INTERNATIONAL BRIDGES 564	1,351	664	0	2,015

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor & Council Support	Total
45 EMPLOYEES PENSION 600	\$0	\$7,662	\$0	\$7,662
46 CRRMA 700	46	108	0	155
47 DOWNTOWN DEV CORP 710	0	3	0	3
48 NON-DEPARTMENTAL 999	116	562	0	678
<b>Total</b>	<b>\$131,267</b>	<b>\$68,953</b>	<b>\$0</b>	<b>\$200,219</b>



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

**FY 2022 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, including City MPO staff. 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, including City MPO staff.

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

FY 2022 ACTUAL  
3/9/2023

**A. Department Costs**

Dept:15 HUMAN RESOURCES 209

Description		Amount	General Admin	HR Services	Self Insurance Fund
<b>Personnel Costs</b>					
Salaries	S1	3,378,323	0	1,450,761	1,927,562
<i>Salary % Split</i>			<i>.00%</i>	<i>42.94%</i>	<i>57.06%</i>
Benefits	P	3,420,725	0	497,030	2,923,695
<b>Subtotal - Personnel Costs</b>		<b>6,799,048</b>	<b>0</b>	<b>1,947,791</b>	<b>4,851,257</b>
<b>Services &amp; Supplies Cost</b>					
Contractual Services	P	68,305,840	0	77,986	68,227,854
Interfund Services	P	0	0	0	0
Leases	P	14,404	0	11,682	2,722
Materials & Supplies	P	15,440	0	10,761	4,679
Minor Equipment & Furniture	P	4,120	0	0	4,120
Communications	P	0	0	0	0
Other Operating	P	802,189	0	795,713	6,476
Non Operating	D	2,016	0	0	0
Transfers	D	0	0	0	0
Credit Direct Costs	P	(73,097,108)	0	0	(73,097,108)
Revenue	P	(1,917)	0	(1,917)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(3,955,016)</b>	<b>0</b>	<b>894,225</b>	<b>(4,851,257)</b>
<b>Department Cost Total</b>		<b>2,844,032</b>	<b>0</b>	<b>2,842,016</b>	<b>0</b>
<b>Adjustments to Cost</b>					
Non Operating	D	(2,016)	0	0	0
Transfers	D	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,016)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,842,016</b>	<b>0</b>	<b>2,842,016</b>	<b>0</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,842,016</b>		<b>\$2,842,016</b>	<b>\$0</b>

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
1 City Hall (City 1)	\$45,005	\$0	\$19,327	\$25,679
1 Mulligan Building (City 2)	44,446	0	19,086	25,359
Subtotal - BUILDING DEPRECIATION	89,451	0	38,413	51,038
3 City Hall	88,177	4,701	39,885	52,993
3 Mulligan Building	24,640	1,574	11,257	14,957
Subtotal - FACILITIES MAINT 532-310	112,817	6,275	51,142	67,950
4 City 1	27,083	115	11,680	15,518
4 City 2	15,464	66	6,669	8,861
Subtotal - PARKS BLDG MAINT 532-3	42,547	181	18,349	24,379
6 Legal Services	200,834	62,524	113,094	150,263
Subtotal - CITY ATTORNEY 103	200,834	62,524	113,094	150,263
8 Budget	110,264	9,902	51,603	68,563
Subtotal - OMB 115-12000	110,264	9,902	51,603	68,563
9 Citywide Admin	7,590	1,569	3,933	5,226
Subtotal - CITY MANAGER 115-12010	7,590	1,569	3,933	5,226
12 Performance	5,900	176	2,609	3,467
Subtotal - PERFORMANCE OFFICE 1	5,900	176	2,609	3,467
13 Citywide Support	946	167	478	635
13 Open Records Requests	6,141	1,108	3,113	4,136
Subtotal - CITY CLERK 117	7,087	1,275	3,591	4,771
15 HR Services	0	26,097	11,207	14,890
15 Self Insurance Fund	0	2,778	1,193	1,585
Subtotal - HUMAN RESOURCES 209	0	28,875	12,400	16,475
16 Financial Reporting	0	144,462	62,037	82,425
16 Treasury Management	0	15,064	6,469	8,595
16 Annual Audit	0	23,852	10,243	13,609

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
Subtotal - OFFICE OF COMPTROLLE	\$0	\$183,378	\$78,748	\$104,629
17 Administration	0	1,553	667	886
17 Supply Chain Management	0	3,912	1,680	2,232
Subtotal - PURCHASING 215	0	5,465	2,347	3,118
20 IT Services	0	535,841	230,107	305,733
20 Records Management	0	20,952	8,998	11,955
20 Strategic Innovation	0	24,133	10,364	13,770
20 City-wide PC's	0	1,340	576	765
20 City-wide IT Contracts	0	508,102	218,195	289,907
20 Postage	0	4,960	2,130	2,830
20 Mail Room	0	1,677	720	957
20 Wireless Communication	0	3,025	1,299	1,726
20 Phone & Internet - Citywide	0	27,752	11,917	15,834
Subtotal - INFORMATION TECHNOLC	0	1,127,783	484,306	643,476
48 General Expenses	0	429	184	245
48 Memberships	0	682	293	389
48 Retirees Health Insurance	0	33,626	14,440	19,186
48 Property Insurance	0	2,351	1,010	1,342
48 General Liability Insurance	0	7,731	3,320	4,411
Subtotal - NON-DEPARTMENTAL 999	0	44,819	19,247	25,572
<b>Total Incoming</b>	<b>576,491</b>	<b>1,472,220</b>	<b>879,783</b>	<b>1,168,928</b>
<b>C. Total Allocated</b>		<b>\$4,890,727</b>	<b>\$3,721,799</b>	<b>\$1,168,928</b>
			76.10%	23.90%

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

FY 2022 ACTUAL  
 3/9/2023

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	50.00	0.88%	\$27,184	\$0	\$27,184	\$0	\$27,184
5 MAYOR AND COUNCIL 101	26.98	0.47%	14,666	0	14,666	3,097	17,763
6 CITY ATTORNEY 103	39.50	0.70%	21,476	0	21,476	0	21,476
7 MUNICIPAL COURT 111	90.00	1.58%	48,932	0	48,932	10,334	59,266
8 OMB 115-12000	11.00	0.19%	5,981	0	5,981	0	5,981
9 CITY MANAGER 115-12010	7.00	0.12%	3,806	0	3,806	0	3,806
10 PUBLIC INFO OFFICE 115-12020	8.00	0.14%	4,350	0	4,350	919	5,268
11 INTERNAL AUDIT 115-12030	8.00	0.14%	4,350	0	4,350	0	4,350
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	2,718	0	2,718	0	2,718
13 CITY CLERK 117	8.00	0.14%	4,350	0	4,350	0	4,350
14 TAX 206	22.00	0.39%	11,961	0	11,961	2,526	14,487
15 HUMAN RESOURCES 209	48.00	0.84%	26,097	0	26,097	0	26,097
16 OFFICE OF COMPTROLLER 210	37.00	0.65%	20,117	0	20,117	4,248	24,365
17 PURCHASING 215	16.00	0.28%	8,699	0	8,699	1,837	10,536
18 ANIMAL SERVICES 225	111.00	1.95%	60,350	0	60,350	12,745	73,095
19 CAPITAL IMPROVEMENT 235	69.00	1.21%	37,515	0	37,515	7,923	45,437
20 INFORMATION TECHNOLOGY 239	69.50	1.22%	37,786	0	37,786	7,980	45,767
21 PLANNING & INSPECTIONS 280	102.00	1.79%	55,456	0	55,456	11,712	67,168
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.32%	9,786	0	9,786	2,067	11,853
23 POLICE - ADMINISTRATIVE SERVICI	159.00	2.80%	86,447	0	86,447	18,257	104,703
24 FIRE - ADMINISTRATION 322	209.00	3.68%	113,631	0	113,631	23,998	137,629
25 POLICE 321	1,239.00	21.80%	673,632	0	673,632	142,264	815,895
26 FIRE 322	1,069.00	18.81%	581,204	0	581,204	122,744	703,948
27 ENVIRONMENTAL SERVICES 334	326.50	5.75%	177,515	0	177,515	37,489	215,004
28 PUBLIC HEALTH 341	253.75	4.47%	137,961	0	137,961	29,136	167,097
29 PARKS & RECREATION 451	308.64	5.43%	167,804	0	167,804	35,438	203,243
30 ZOO 452	98.50	1.73%	53,553	0	53,553	11,310	64,863
31 LIBRARY 453	127.50	2.24%	69,320	0	69,320	14,640	83,960
32 MUSUEM & CULT AFFAIRS 454	37.00	0.65%	20,117	0	20,117	4,248	24,365
34 COMM & HUMAN DEV 471	36.75	0.65%	19,981	0	19,981	4,220	24,200
35 ECONOMIC DEVELOPMENT 480	20.00	0.35%	10,874	0	10,874	2,296	13,170
36 ENGR TRAFFIC-ST 532-32020	62.00	1.09%	33,709	0	33,709	7,119	40,828
37 PAVEMENT MGMT 532-32040	15.00	0.26%	8,155	0	8,155	1,722	9,878
38 SAM ADMIN SUPPORT 532-32060	24.00	0.42%	13,049	0	13,049	2,756	15,804
39 STREET MAINTENANCE 532-32120	122.00	2.15%	66,330	0	66,330	14,008	80,338
40 FLEET 532-37020	62.00	1.09%	33,709	0	33,709	7,119	40,828
41 SUN METRO 560	456.75	8.04%	248,330	0	248,330	52,445	300,775
42 AVIATION 562	241.00	4.24%	131,029	0	131,029	27,672	158,701
43 INTERNATIONAL BRIDGES 564	58.25	1.03%	31,670	0	31,670	6,688	38,358
44 METROPOLITAN PLANNIG ORG 568	4.00	0.07%	2,175	0	2,175	459	2,634
46 CRRMA 700	2.00	0.04%	1,087	0	1,087	230	1,317
48 NON-DEPARTMENTAL 999	5.00	0.09%	2,718	0	2,718	574	3,293

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

FY 2022 ACTUAL  
 3/9/2023

**HR Services Allocations**

**Dept:15 HUMAN RESOURCES 209**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,682.62	100.00%	3,089,580	0	3,089,580	632,219	3,721,799
Direct Bills					0		0
<b>Total</b>					<b>\$3,089,580</b>		<b>\$3,721,799</b>

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

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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	50.00	0.88%	\$2,894	\$0	\$2,894	\$0	\$2,894
5 MAYOR AND COUNCIL 101	26.98	0.47%	1,561	0	1,561	4,115	5,677
6 CITY ATTORNEY 103	39.50	0.70%	2,286	0	2,286	0	2,286
7 MUNICIPAL COURT 111	90.00	1.58%	5,209	0	5,209	13,730	18,940
8 OMB 115-12000	11.00	0.19%	637	0	637	0	637
9 CITY MANAGER 115-12010	7.00	0.12%	405	0	405	0	405
10 PUBLIC INFO OFFICE 115-12020	8.00	0.14%	463	0	463	1,220	1,684
11 INTERNAL AUDIT 115-12030	8.00	0.14%	463	0	463	0	463
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	289	0	289	0	289
13 CITY CLERK 117	8.00	0.14%	463	0	463	0	463
14 TAX 206	22.00	0.39%	1,273	0	1,273	3,356	4,630
15 HUMAN RESOURCES 209	48.00	0.84%	2,778	0	2,778	0	2,778
16 OFFICE OF COMPTROLLER 210	37.00	0.65%	2,142	0	2,142	5,645	7,786
17 PURCHASING 215	16.00	0.28%	926	0	926	2,441	3,367
18 ANIMAL SERVICES 225	111.00	1.95%	6,425	0	6,425	16,934	23,359
19 CAPITAL IMPROVEMENT 235	69.00	1.21%	3,994	0	3,994	10,526	14,520
20 INFORMATION TECHNOLOGY 239	69.50	1.22%	4,023	0	4,023	10,603	14,626
21 PLANNING & INSPECTIONS 280	102.00	1.79%	5,904	0	5,904	15,561	21,465
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.32%	1,042	0	1,042	2,746	3,788
23 POLICE - ADMINISTRATIVE SERVICI	159.00	2.80%	9,203	0	9,203	24,257	33,460
24 FIRE - ADMINISTRATION 322	209.00	3.68%	12,098	0	12,098	31,885	43,982
25 POLICE 321	1,239.00	21.80%	71,717	0	71,717	189,019	260,736
26 FIRE 322	1,069.00	18.81%	61,877	0	61,877	163,084	224,961
27 ENVIRONMENTAL SERVICES 334	326.50	5.75%	18,899	0	18,899	49,810	68,709
28 PUBLIC HEALTH 341	253.75	4.47%	14,688	0	14,688	38,712	53,399
29 PARKS & RECREATION 451	308.64	5.43%	17,865	0	17,865	47,085	64,950
30 ZOO 452	98.50	1.73%	5,701	0	5,701	15,027	20,728
31 LIBRARY 453	127.50	2.24%	7,380	0	7,380	19,451	26,831
32 MUSUEM & CULT AFFAIRS 454	37.00	0.65%	2,142	0	2,142	5,645	7,786
34 COMM & HUMAN DEV 471	36.75	0.65%	2,127	0	2,127	5,607	7,734
35 ECONOMIC DEVELOPMENT 480	20.00	0.35%	1,158	0	1,158	3,051	4,209
36 ENGR TRAFFIC-ST 532-32020	62.00	1.09%	3,589	0	3,589	9,459	13,047
37 PAVEMENT MGMT 532-32040	15.00	0.26%	868	0	868	2,288	3,157
38 SAM ADMIN SUPPORT 532-32060	24.00	0.42%	1,389	0	1,389	3,661	5,051
39 STREET MAINTENANCE 532-32120	122.00	2.15%	7,062	0	7,062	18,612	25,674
40 FLEET 532-37020	62.00	1.09%	3,589	0	3,589	9,459	13,047
41 SUN METRO 560	456.75	8.04%	26,438	0	26,438	69,681	96,119
42 AVIATION 562	241.00	4.24%	13,950	0	13,950	36,766	50,716
43 INTERNATIONAL BRIDGES 564	58.25	1.03%	3,372	0	3,372	8,886	12,258
44 METROPOLITAN PLANNIG ORG 568	4.00	0.07%	232	0	232	610	842
46 CRRMA 700	2.00	0.04%	116	0	116	305	421
48 NON-DEPARTMENTAL 999	5.00	0.09%	289	0	289	763	1,052

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

FY 2022 ACTUAL  
 3/9/2023

**Self Insurance Fund Allocations**

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,682.62	100.00%	328,927	0	328,927	840,001	1,168,928
Direct Bills					0		0
<b>Total</b>					<b>\$328,927</b>		<b>\$1,168,928</b>

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

Source:



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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	Total
3 FACILITIES MAINT 532-31040	\$27,184	\$2,894	\$30,079
5 MAYOR AND COUNCIL 101	17,763	5,677	23,440
6 CITY ATTORNEY 103	21,476	2,286	23,762
7 MUNICIPAL COURT 111	59,266	18,940	78,206
8 OMB 115-12000	5,981	637	6,617
9 CITY MANAGER 115-12010	3,806	405	4,211
10 PUBLIC INFO OFFICE 115-12020	5,268	1,684	6,952
11 INTERNAL AUDIT 115-12030	4,350	463	4,813
12 PERFORMANCE OFFICE 115-12050	2,718	289	3,008
13 CITY CLERK 117	4,350	463	4,813
14 TAX 206	14,487	4,630	19,117
15 HUMAN RESOURCES 209	26,097	2,778	28,875
16 OFFICE OF COMPTROLLER 210	24,365	7,786	32,151
17 PURCHASING 215	10,536	3,367	13,903
18 ANIMAL SERVICES 225	73,095	23,359	96,454
19 CAPITAL IMPROVEMENT 235	45,437	14,520	59,958
20 INFORMATION TECHNOLOGY 239	45,767	14,626	60,392
21 PLANNING & INSPECTIONS 280	67,168	21,465	88,633
22 POLICE - OFFICE OF THE CHIEF 321	11,853	3,788	15,641
23 POLICE - ADMINISTRATIVE SERVICE	104,703	33,460	138,163
24 FIRE - ADMINISTRATION 322	137,629	43,982	181,611
25 POLICE 321	815,895	260,736	1,076,631
26 FIRE 322	703,948	224,961	928,910
27 ENVIRONMENTAL SERVICES 334	215,004	68,709	283,713
28 PUBLIC HEALTH 341	167,097	53,399	220,497
29 PARKS & RECREATION 451	203,243	64,950	268,193
30 ZOO 452	64,863	20,728	85,592
31 LIBRARY 453	83,960	26,831	110,791
32 MUSEUM & CULT AFFAIRS 454	24,365	7,786	32,151
34 COMM & HUMAN DEV 471	24,200	7,734	31,934
35 ECONOMIC DEVELOPMENT 480	13,170	4,209	17,379
36 ENGR TRAFFIC-ST 532-32020	40,828	13,047	53,875
37 PAVEMENT MGMT 532-32040	9,878	3,157	13,034
38 SAM ADMIN SUPPORT 532-32060	15,804	5,051	20,855
39 STREET MAINTENANCE 532-32120	80,338	25,674	106,012
40 FLEET 532-37020	40,828	13,047	53,875
41 SUN METRO 560	300,775	96,119	396,894
42 AVIATION 562	158,701	50,716	209,417
43 INTERNATIONAL BRIDGES 564	38,358	12,258	50,616
44 METROPOLITAN PLANNING ORG 568	2,634	842	3,476
46 CRRMA 700	1,317	421	1,738

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

FY 2022 ACTUAL  
3/9/2023

Allocation Summary

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	Total
48 NON-DEPARTMENTAL 999	\$3,293	\$1,052	\$4,345
<b>Total</b>	<b>\$3,721,799</b>	<b>\$1,168,928</b>	<b>\$4,890,727</b>

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

**FY 2022 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 2022 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 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:16 OFFICE OF COMPTROLLER 210

Description		Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
<b>Personnel Costs</b>										
Salaries	S1	2,085,236	0	840,396	737,659	271,156	0	69,376	116,882	49,767
<i>Salary % Split</i>			<i>.00%</i>	<i>40.30%</i>	<i>35.38%</i>	<i>13.00%</i>	<i>.00%</i>	<i>3.33%</i>	<i>5.61%</i>	<i>2.39%</i>
Benefits	P	663,002	0	274,804	229,146	85,143	0	18,966	31,954	22,989
<b>Subtotal - Personnel Costs</b>		<b>2,748,238</b>	<b>0</b>	<b>1,115,200</b>	<b>966,805</b>	<b>356,299</b>	<b>0</b>	<b>88,342</b>	<b>148,836</b>	<b>72,756</b>
<b>Services &amp; Supplies Cost</b>										
Contractual Services	P	186,516	0	19,016	0	0	167,146	0	0	354
Interfund Services	P	1,237	0	18	1,219	0	0	0	0	0
Leased Equipment	P	2,065	0	858	72	1,135	0	0	0	0
Materials & Supplies	P	41,983	0	39,478	456	0	0	0	720	1,329
Maintenance & Repairs	P	19,500	0	19,500	0	0	0	0	0	0
Minor Equip & Furniture	P	8,328	0	4,656	0	3,672	0	0	0	0
Other Operating	P	10,645	0	3,811	4,196	1,079	0	0	1,559	0
Proceeds - Sale of Used Equip	P	(133,835)	0	0	0	0	0	0	0	(133,835)
Revenue Estimate Offset	D	(96,452)	0	0	0	0	0	0	0	0
Capital Projects-Internal Fund	D	4,022	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>44,009</b>	<b>0</b>	<b>87,337</b>	<b>5,943</b>	<b>5,886</b>	<b>167,146</b>	<b>0</b>	<b>2,279</b>	<b>(132,152)</b>
<b>Department Cost Total</b>		<b>2,792,247</b>	<b>0</b>	<b>1,202,537</b>	<b>972,748</b>	<b>362,185</b>	<b>167,146</b>	<b>88,342</b>	<b>151,115</b>	<b>(59,396)</b>
<b>Adjustments to Cost</b>										
Revenue Estimate Offset	D	96,452	0	0	0	0	0	0	0	0
Capital Projects-Internal Fund	D	(4,022)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>92,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,884,677</b>	<b>0</b>	<b>1,202,537</b>	<b>972,748</b>	<b>362,185</b>	<b>167,146</b>	<b>88,342</b>	<b>151,115</b>	<b>(59,396)</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$2,884,677</b>		<b>\$1,202,537</b>	<b>\$972,748</b>	<b>\$362,185</b>	<b>\$167,146</b>	<b>\$88,342</b>	<b>\$151,115</b>	<b>\$(59,396)</b>
									not allocated	not allocated

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:16 OFFICE OF COMPTRROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
1 City Hall (City 1)	\$47,577	\$0	\$19,175	\$16,831	\$6,187	\$0	\$1,583	\$2,667	\$1,135
Subtotal - BUILDING DEPRECIATION	47,577	0	19,175	16,831	6,187	0	1,583	2,667	1,135
3 City Hall	93,216	4,969	39,571	34,733	12,768	0	3,267	5,503	2,343
Subtotal - FACILITIES MAINT 532-310	93,216	4,969	39,571	34,733	12,768	0	3,267	5,503	2,343
4 City 1	28,631	122	11,588	10,171	3,739	0	957	1,612	686
Subtotal - PARKS BLDG MAINT 532-3	28,631	122	11,588	10,171	3,739	0	957	1,612	686
6 Legal Services	5,392	1,679	2,850	2,501	919	0	235	396	169
Subtotal - CITY ATTORNEY 103	5,392	1,679	2,850	2,501	919	0	235	396	169
8 Budget	4,433	398	1,947	1,709	628	0	161	271	115
Subtotal - OMB 115-12000	4,433	398	1,947	1,709	628	0	161	271	115
9 Citywide Admin	5,851	1,209	2,845	2,498	918	0	235	396	168
Subtotal - CITY MANAGER 115-12010	5,851	1,209	2,845	2,498	918	0	235	396	168
11 Audit	244,729	8,975	102,249	89,749	32,991	0	8,441	14,221	6,055
Subtotal - INTERNAL AUDIT 115-1203	244,729	8,975	102,249	89,749	32,991	0	8,441	14,221	6,055
12 Performance	4,548	136	1,888	1,657	609	0	156	263	112
Subtotal - PERFORMANCE OFFICE 1	4,548	136	1,888	1,657	609	0	156	263	112
13 Citywide Support	730	129	346	304	112	0	29	48	20
13 Open Records Requests	247	45	117	103	38	0	10	16	7
Subtotal - CITY CLERK 117	976	173	463	407	149	0	38	64	27
15 HR Services	20,117	4,248	9,820	8,619	3,168	0	811	1,366	582
15 Self Insurance Fund	2,142	5,645	3,138	2,754	1,013	0	259	436	186
Subtotal - HUMAN RESOURCES 209	22,258	9,893	12,958	11,374	4,181	0	1,070	1,802	767
16 Financial Reporting	0	5,808	2,341	2,055	755	0	193	326	139
16 Grant Accounting	0	1	0	0	0	0	0	0	0
16 Treasury Management	0	248	100	88	32	0	8	14	6

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

FY 2022 ACTUAL  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:16 OFFICE OF COMPTRROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
16 Annual Audit	\$0	\$959	\$386	\$339	\$125	\$0	\$32	\$54	\$23
Subtotal - OFFICE OF COMPTROLLE	0	7,016	2,828	2,482	912	0	233	393	167
17 Administration	0	1,226	494	434	159	0	41	69	29
17 Supply Chain Management	0	3,088	1,245	1,092	402	0	103	173	74
Subtotal - PURCHASING 215	0	4,314	1,739	1,526	561	0	144	242	103
20 IT Services	0	99,651	40,162	35,252	12,958	0	3,315	5,586	2,378
20 Records Management	0	2,033	819	719	264	0	68	114	49
20 City-wide PC's	0	1,033	416	365	134	0	34	58	25
20 City-wide IT Contracts	0	198,250	79,899	70,132	25,780	0	6,596	11,112	4,732
20 Postage	0	15,364	6,192	5,435	1,998	0	511	861	367
20 Mail Room	0	1,292	521	457	168	0	43	72	31
20 Wireless Communication	0	2,908	1,172	1,029	378	0	97	163	69
20 Phone & Internet - Citywide	0	11,041	4,450	3,906	1,436	0	367	619	264
Subtotal - INFORMATION TECHNOLC	0	331,573	133,631	117,295	43,116	0	11,031	18,585	7,913
48 General Expenses	0	444	179	157	58	0	15	25	11
48 Memberships	0	706	284	250	92	0	23	40	17
48 Retirees Health Insurance	0	30,345	12,230	10,735	3,946	0	1,010	1,701	724
48 Property Insurance	0	1,523	614	539	198	0	51	85	36
48 General Liability Insurance	0	6,977	2,812	2,468	907	0	232	391	167
Subtotal - NON-DEPARTMENTAL 999	0	39,995	16,119	14,148	5,201	0	1,331	2,242	955
<b>Total Incoming</b>	<b>457,611</b>	<b>410,452</b>	<b>349,849</b>	<b>307,080</b>	<b>112,880</b>	<b>0</b>	<b>28,881</b>	<b>48,657</b>	<b>20,718</b>
<b>C. Total Allocated</b>		<b>\$3,752,741</b>	<b>\$1,552,386</b>	<b>\$1,279,828</b>	<b>\$475,065</b>	<b>\$167,146</b>	<b>\$117,223</b>	<b>\$199,772</b>	<b>\$(38,678)</b>
			41.37%	34.10%	12.66%	4.45%	3.12%	5.32%	(1.03)%

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

FY 2022 ACTUAL  
 3/9/2023

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,470,352	1.16%	\$16,113	\$0	\$16,113	\$0	\$16,113
4 PARKS BLDG MAINT 532-31130	12,863,236	1.76%	24,470	0	24,470	0	24,470
5 MAYOR AND COUNCIL 101	1,704,257	0.23%	3,242	0	3,242	457	3,699
6 CITY ATTORNEY 103	6,254,361	0.86%	11,898	0	11,898	0	11,898
7 MUNICIPAL COURT 111	5,953,020	0.82%	11,324	0	11,324	1,595	12,919
8 OMB 115-12000	996,263	0.14%	1,895	0	1,895	0	1,895
9 CITY MANAGER 115-12010	797,291	0.11%	1,517	0	1,517	0	1,517
10 PUBLIC INFO OFFICE 115-12020	393,935	0.05%	749	0	749	106	855
11 INTERNAL AUDIT 115-12030	835,301	0.11%	1,589	0	1,589	0	1,589
12 PERFORMANCE OFFICE 115-12050	680,617	0.09%	1,295	0	1,295	0	1,295
13 CITY CLERK 117	1,673,011	0.23%	3,183	0	3,183	0	3,183
14 TAX 206	1,933,386	0.27%	3,678	0	3,678	518	4,196
15 HUMAN RESOURCES 209	75,941,041	10.42%	144,462	0	144,462	0	144,462
16 OFFICE OF COMPTROLLER 210	3,053,034	0.42%	5,808	0	5,808	0	5,808
17 PURCHASING 215	1,618,340	0.22%	3,079	0	3,079	434	3,512
18 ANIMAL SERVICES 225	8,379,406	1.15%	15,940	0	15,940	2,245	18,185
19 CAPITAL IMPROVEMENT 235	11,311,801	1.55%	21,518	0	21,518	3,030	24,548
20 INFORMATION TECHNOLOGY 239	19,121,503	2.62%	36,375	0	36,375	5,122	41,497
21 PLANNING & INSPECTIONS 280	7,830,454	1.07%	14,896	0	14,896	2,098	16,993
22 POLICE - OFFICE OF THE CHIEF 321	2,612,456	0.36%	4,970	0	4,970	700	5,669
23 POLICE - ADMINISTRATIVE SERVICE 321	17,184,833	2.36%	32,691	0	32,691	4,603	37,294
24 FIRE - ADMINISTRATION 322	26,364,104	3.62%	50,152	0	50,152	7,062	57,214
25 POLICE 321	108,071,406	14.82%	205,583	0	205,583	28,949	234,533
26 FIRE 322	72,042,906	9.88%	137,047	0	137,047	19,298	156,345
27 ENVIRONMENTAL SERVICES 334	28,299,356	3.88%	53,834	0	53,834	7,581	61,414
28 PUBLIC HEALTH 341	7,468,371	1.02%	14,207	0	14,207	2,001	16,208
29 PARKS & RECREATION 451	29,219,423	4.01%	55,584	0	55,584	7,827	63,411
30 ZOO 452	6,531,557	0.90%	12,425	0	12,425	1,750	14,175
31 LIBRARY 453	8,005,728	1.10%	15,229	0	15,229	2,145	17,374
32 MUSEUM & CULT AFFAIRS 454	5,963,094	0.82%	11,344	0	11,344	1,597	12,941
33 DESTINATION EL PASO 457	14,146,608	1.94%	26,911	0	26,911	3,789	30,700
34 COMM & HUMAN DEV 471	603,640	0.08%	1,148	0	1,148	162	1,310
35 ECONOMIC DEVELOPMENT 480	12,239,527	1.68%	23,283	0	23,283	3,279	26,562
36 ENGR TRAFFIC-ST 532-32020	6,314,921	0.87%	12,013	0	12,013	1,692	13,704
37 PAVEMENT MGMT 532-32040	5,774,269	0.79%	10,984	0	10,984	1,547	12,531
38 SAM ADMIN SUPPORT 532-32060	1,467,296	0.20%	2,791	0	2,791	393	3,184
39 STREET MAINTENANCE 532-32120	14,684,298	2.01%	27,934	0	27,934	3,934	31,867
40 FLEET 532-37020	18,013,873	2.47%	34,268	0	34,268	4,825	39,093
41 SUN METRO 560	50,213,539	6.89%	95,521	0	95,521	13,451	108,972
42 AVIATION 562	28,087,460	3.85%	53,431	0	53,431	7,524	60,954
43 INTERNATIONAL BRIDGES 564	6,952,687	0.95%	13,226	0	13,226	1,862	15,088
44 METROPOLITAN PLANNING ORG 568	1,697,764	0.23%	3,230	0	3,230	455	3,684



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

FY 2022 ACTUAL  
 3/9/2023

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 EMPLOYEES PENSION 600	80,278,605	11.01%	\$152,713	\$0	\$152,713	\$21,504	\$174,218
46 CRRMA 700	1,136,428	0.16%	2,162	0	2,162	304	2,466
47 DOWNTOWN DEV CORP 710	26,400	0.00%	50	0	50	7	57
48 NON-DEPARTMENTAL 999	5,891,169	0.81%	11,207	0	11,207	1,578	12,785
<b>Subtotal</b>	<b>729,102,327</b>	<b>100.00%</b>	<b>1,386,964</b>	<b>0</b>	<b>1,386,964</b>	<b>165,421</b>	<b>1,552,386</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,386,964</b>		<b>\$1,552,386</b>

Basis Units: Actual operating expenditures by department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

Grant Accounting Allocations

Dept:16 OFFICE OF COMPTRROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 OFFICE OF COMPTRROLLER 210	132	0.00%	\$1	\$0	\$1	\$0	\$1
19 CAPITAL IMPROVEMENT 235	7,876,529	4.96%	56,307	0	56,307	7,206	63,513
25 POLICE 321	7,756,780	4.89%	55,451	0	55,451	7,096	62,548
26 FIRE 322	1,341,908	0.85%	9,593	0	9,593	1,228	10,821
27 ENVIRONMENTAL SERVICES 334	936,205	0.59%	6,693	0	6,693	856	7,549
28 PUBLIC HEALTH 341	11,348,851	7.15%	81,130	0	81,130	10,382	91,513
29 PARKS & RECREATION 451	1,129,800	0.71%	8,077	0	8,077	1,034	9,110
31 LIBRARY 453	98,037	0.06%	701	0	701	90	791
32 MUSUEM & CULT AFFAIRS 454	47,000	0.03%	336	0	336	43	379
34 COMM & HUMAN DEV 471	6,731,098	4.24%	48,119	0	48,119	6,158	54,277
41 SUN METRO 560	40,803,972	25.71%	291,698	0	291,698	37,329	329,027
42 AVIATION 562	7,093,470	4.47%	50,710	0	50,710	6,489	57,199
44 METROPOLITAN PLANNIG ORG 568	2,012,954	1.27%	14,390	0	14,390	1,842	16,232
49 OTHER	71,540,126	45.07%	511,424	0	511,424	65,447	576,871
<b>Subtotal</b>	<b>158,716,862</b>	<b>100.00%</b>	<b>1,134,630</b>	<b>0</b>	<b>1,134,630</b>	<b>145,199</b>	<b>1,279,828</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,134,630</b>		<b>\$1,279,828</b>

Basis Units: Grant expenditures per department

Source:

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

FY 2022 ACTUAL  
3/9/2023

Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1,266,744.74	0.11%	\$460	\$0	\$460	\$0	\$460
4 PARKS BLDG MAINT 532-31130	1,443,044.41	0.12%	524	0	524	0	524
5 MAYOR AND COUNCIL 101	847,718.41	0.07%	308	0	308	41	348
6 CITY ATTORNEY 103	585,020.12	0.05%	212	0	212	0	212
7 MUNICIPAL COURT 111	1,983,194.85	0.17%	720	0	720	95	815
8 OMB 115-12000	143,112.09	0.01%	52	0	52	0	52
9 CITY MANAGER 115-12010	127,885.06	0.01%	46	0	46	0	46
10 PUBLIC INFO OFFICE 115-12020	59,992.36	0.01%	22	0	22	3	25
11 INTERNAL AUDIT 115-12030	117,204.54	0.01%	43	0	43	0	43
12 PERFORMANCE OFFICE 115-12050	69,067.40	0.01%	25	0	25	0	25
13 CITY CLERK 117	170,312.77	0.01%	62	0	62	0	62
14 TAX 206	9,748,914.98	0.84%	3,538	0	3,538	466	4,004
15 HUMAN RESOURCES 209	41,511,073.43	3.57%	15,064	0	15,064	0	15,064
16 OFFICE OF COMPTROLLER 210	683,862.61	0.06%	248	0	248	0	248
17 PURCHASING 215	3,549,432.88	0.31%	1,288	0	1,288	170	1,458
18 ANIMAL SERVICES 225	2,659,682.08	0.23%	965	0	965	127	1,092
19 CAPITAL IMPROVEMENT 235	889,881.28	0.08%	323	0	323	43	365
20 INFORMATION TECHNOLOGY 239	6,079,495.42	0.52%	2,206	0	2,206	291	2,497
21 PLANNING & INSPECTIONS 280	1,069,912.22	0.09%	388	0	388	51	439
25 POLICE 321	26,489,286.33	2.28%	9,613	0	9,613	1,267	10,880
26 FIRE 322	16,901,466.09	1.45%	6,133	0	6,133	808	6,942
27 ENVIRONMENTAL SERVICES 334	77,524,136.65	6.67%	28,133	0	28,133	3,708	31,841
28 PUBLIC HEALTH 341	21,009,765.71	1.81%	7,624	0	7,624	1,005	8,629
29 PARKS & RECREATION 451	8,355,272.78	0.72%	3,032	0	3,032	400	3,432
30 ZOO 452	3,637,054.27	0.31%	1,320	0	1,320	174	1,494
31 LIBRARY 453	2,302,204.07	0.20%	835	0	835	110	946
32 MUSUEM & CULT AFFAIRS 454	3,339,995.92	0.29%	1,212	0	1,212	160	1,372
33 DESTINATION EL PASO 457	2,020,531.61	0.17%	733	0	733	97	830
34 COMM & HUMAN DEV 471	12,818,048.29	1.10%	4,652	0	4,652	613	5,265
35 ECONOMIC DEVELOPMENT 480	21,786,250.53	1.87%	7,906	0	7,906	1,042	8,948
36 ENGR TRAFFIC-ST 532-32020	1,065,510.43	0.09%	387	0	387	51	438
37 PAVEMENT MGMT 532-32040	131,379.37	0.01%	48	0	48	6	54
38 SAM ADMIN SUPPORT 532-32060	203,870.38	0.02%	74	0	74	10	84
39 STREET MAINTENANCE 532-32120	12,514,788.92	1.08%	4,542	0	4,542	599	5,140
40 FLEET 532-37020	4,953,377.27	0.43%	1,798	0	1,798	237	2,034
41 SUN METRO 560	64,379,521.02	5.54%	23,363	0	23,363	3,079	26,442
42 AVIATION 562	77,090,297.85	6.63%	27,975	0	27,975	3,687	31,663
43 INTERNATIONAL BRIDGES 564	11,745,818.22	1.01%	4,262	0	4,262	562	4,824
45 EMPLOYEES PENSION 600	21,467,810.25	1.85%	7,790	0	7,790	1,027	8,817
46 CRRMA 700	53,999,466.74	4.65%	19,596	0	19,596	2,583	22,179
48 NON-DEPARTMENTAL 999	2,036,803.30	0.18%	739	0	739	97	837
49 OTHER	643,254,830.72	55.36%	233,431	0	233,431	30,767	264,198

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

FY 2022 ACTUAL  
 3/9/2023

Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,162,033,038.38	100.00%	421,691	0	421,691	53,374	475,065
Direct Bills					0		0
<b>Total</b>					<b>\$421,691</b>		<b>\$475,065</b>

Basis Units: Pooled cash & investments per department

Source:

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

FY 2022 ACTUAL  
3/9/2023

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,470,352	1.59%	\$2,660	\$0	\$2,660	\$0	\$2,660
4 PARKS BLDG MAINT 532-31130	12,863,236	2.42%	4,040	0	4,040	0	4,040
5 MAYOR AND COUNCIL 101	1,704,257	0.32%	535	0	535	0	535
6 CITY ATTORNEY 103	6,254,361	1.18%	1,964	0	1,964	0	1,964
7 MUNICIPAL COURT 111	5,953,020	1.12%	1,870	0	1,870	0	1,870
8 OMB 115-12000	996,263	0.19%	313	0	313	0	313
9 CITY MANAGER 115-12010	797,291	0.15%	250	0	250	0	250
10 PUBLIC INFO OFFICE 115-12020	393,935	0.07%	124	0	124	0	124
11 INTERNAL AUDIT 115-12030	835,301	0.16%	262	0	262	0	262
12 PERFORMANCE OFFICE 115-12050	680,617	0.13%	214	0	214	0	214
13 CITY CLERK 117	1,673,011	0.31%	525	0	525	0	525
15 HUMAN RESOURCES 209	75,941,041	14.27%	23,852	0	23,852	0	23,852
16 OFFICE OF COMPTROLLER 210	3,053,034	0.57%	959	0	959	0	959
17 PURCHASING 215	1,618,340	0.30%	508	0	508	0	508
18 ANIMAL SERVICES 225	8,379,406	1.57%	2,632	0	2,632	0	2,632
19 CAPITAL IMPROVEMENT 235	11,311,801	2.13%	3,553	0	3,553	0	3,553
20 INFORMATION TECHNOLOGY 239	19,121,503	3.59%	6,006	0	6,006	0	6,006
21 PLANNING & INSPECTIONS 280	7,830,454	1.47%	2,459	0	2,459	0	2,459
22 POLICE - OFFICE OF THE CHIEF 321	2,612,456	0.49%	821	0	821	0	821
23 POLICE - ADMINISTRATIVE SERVICI	17,184,833	3.23%	5,397	0	5,397	0	5,397
24 FIRE - ADMINISTRATION 322	26,364,104	4.95%	8,280	0	8,280	0	8,280
25 POLICE 321	108,071,406	20.31%	33,943	0	33,943	0	33,943
26 FIRE 322	72,042,906	13.54%	22,627	0	22,627	0	22,627
28 PUBLIC HEALTH 341	7,468,371	1.40%	2,346	0	2,346	0	2,346
29 PARKS & RECREATION 451	29,219,423	5.49%	9,177	0	9,177	0	9,177
30 ZOO 452	6,531,557	1.23%	2,051	0	2,051	0	2,051
31 LIBRARY 453	8,005,728	1.50%	2,514	0	2,514	0	2,514
32 MUSUEM & CULT AFFAIRS 454	5,963,094	1.12%	1,873	0	1,873	0	1,873
33 DESTINATION EL PASO 457	14,146,608	2.66%	4,443	0	4,443	0	4,443
34 COMM & HUMAN DEV 471	603,640	0.11%	190	0	190	0	190
35 ECONOMIC DEVELOPMENT 480	12,239,527	2.30%	3,844	0	3,844	0	3,844
36 ENGR TRAFFIC-ST 532-32020	6,314,921	1.19%	1,983	0	1,983	0	1,983
37 PAVEMENT MGMT 532-32040	5,774,269	1.09%	1,814	0	1,814	0	1,814
38 SAM ADMIN SUPPORT 532-32060	1,467,296	0.28%	461	0	461	0	461
39 STREET MAINTENANCE 532-32120	14,684,298	2.76%	4,612	0	4,612	0	4,612
40 FLEET 532-37020	18,013,873	3.38%	5,658	0	5,658	0	5,658
44 METROPOLITAN PLANNIG ORG 568	1,697,764	0.32%	533	0	533	0	533
48 NON-DEPARTMENTAL 999	5,891,169	1.11%	1,850	0	1,850	0	1,850

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

FY 2022 ACTUAL  
 3/9/2023

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	532,174,466	100.00%	167,146	0	167,146	0	167,146
Direct Bills					0		0
<b>Total</b>					<b>\$167,146</b>		<b>\$167,146</b>

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 2022 ACTUAL  
 3/9/2023

**Asset Management Allocations**

Dept:16 OFFICE OF COMPTRROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	168,242.63	0.58%	\$602	\$0	\$602	\$0	\$602
7 MUNICIPAL COURT 111	30,585.79	0.11%	110	0	110	15	124
14 TAX 206	12,229.57	0.04%	44	0	44	6	50
18 ANIMAL SERVICES 225	154,633.68	0.53%	554	0	554	73	627
19 CAPITAL IMPROVEMENT 235	5,227,873.07	18.07%	18,719	0	18,719	2,483	21,201
20 INFORMATION TECHNOLOGY 239	1,724,081.90	5.96%	6,173	0	6,173	819	6,992
25 POLICE 321	637,118.18	2.20%	2,281	0	2,281	303	2,584
26 FIRE 322	1,998,200.63	6.91%	7,155	0	7,155	949	8,103
27 ENVIRONMENTAL SERVICES 334	6,236,183.33	21.56%	22,329	0	22,329	2,961	25,290
28 PUBLIC HEALTH 341	201,991.52	0.70%	723	0	723	96	819
29 PARKS & RECREATION 451	650,117.62	2.25%	2,328	0	2,328	309	2,636
30 ZOO 452	43,030.16	0.15%	154	0	154	20	175
31 LIBRARY 453	15,337.14	0.05%	55	0	55	7	62
32 MUSUEM & CULT AFFAIRS 454	12,236.93	0.04%	44	0	44	6	50
33 DESTINATION EL PASO 457	68,346.54	0.24%	245	0	245	32	277
36 ENGR TRAFFIC-ST 532-32020	89,557.40	0.31%	321	0	321	43	363
37 PAVEMENT MGMT 532-32040	37,677.93	0.13%	135	0	135	18	153
38 SAM ADMIN SUPPORT 532-32060	4,799.99	0.02%	17	0	17	2	19
39 STREET MAINTENANCE 532-32120	317,791.18	1.10%	1,138	0	1,138	151	1,289
40 FLEET 532-37020	5,216,037.29	18.03%	18,676	0	18,676	2,477	21,153
41 SUN METRO 560	5,104,061.19	17.65%	18,275	0	18,275	2,424	20,699
42 AVIATION 562	837,500.78	2.90%	2,999	0	2,999	398	3,396
43 INTERNATIONAL BRIDGES 564	65,423.69	0.23%	234	0	234	31	265
44 METROPOLITAN PLANNIG ORG 568	2,882.96	0.01%	10	0	10	1	12
48 NON-DEPARTMENTAL 999	69,124.98	0.24%	248	0	248	33	280
<b>Subtotal</b>	<b>28,925,066.08</b>	<b>100.00%</b>	<b>103,567</b>	<b>0</b>	<b>103,567</b>	<b>13,656</b>	<b>117,223</b>
Direct Bills					0		0
<b>Total</b>					<b>\$103,567</b>		<b>\$117,223</b>

Basis Units: Equipment depreciation per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

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	\$16,113	\$0	\$460	\$2,660	\$602	\$0	\$0	\$19,836
4 PARKS BLDG MAINT 532-31130	24,470	0	524	4,040	0	0	0	29,033
5 MAYOR AND COUNCIL 101	3,699	0	348	535	0	0	0	4,582
6 CITY ATTORNEY 103	11,898	0	212	1,964	0	0	0	14,074
7 MUNICIPAL COURT 111	12,919	0	815	1,870	124	0	0	15,727
8 OMB 115-12000	1,895	0	52	313	0	0	0	2,260
9 CITY MANAGER 115-12010	1,517	0	46	250	0	0	0	1,814
10 PUBLIC INFO OFFICE 115-12020	855	0	25	124	0	0	0	1,003
11 INTERNAL AUDIT 115-12030	1,589	0	43	262	0	0	0	1,894
12 PERFORMANCE OFFICE 115-12050	1,295	0	25	214	0	0	0	1,534
13 CITY CLERK 117	3,183	0	62	525	0	0	0	3,770
14 TAX 206	4,196	0	4,004	0	50	0	0	8,249
15 HUMAN RESOURCES 209	144,462	0	15,064	23,852	0	0	0	183,378
16 OFFICE OF COMPTROLLER 210	5,808	1	248	959	0	0	0	7,016
17 PURCHASING 215	3,512	0	1,458	508	0	0	0	5,478
18 ANIMAL SERVICES 225	18,185	0	1,092	2,632	627	0	0	22,536
19 CAPITAL IMPROVEMENT 235	24,548	63,513	365	3,553	21,201	0	0	113,181
20 INFORMATION TECHNOLOGY 239	41,497	0	2,497	6,006	6,992	0	0	56,991
21 PLANNING & INSPECTIONS 280	16,993	0	439	2,459	0	0	0	19,892
22 POLICE - OFFICE OF THE CHIEF 321	5,669	0	0	821	0	0	0	6,490
23 POLICE - ADMINISTRATIVE SERVICES 321	37,294	0	0	5,397	0	0	0	42,691
24 FIRE - ADMINISTRATION 322	57,214	0	0	8,280	0	0	0	65,495
25 POLICE 321	234,533	62,548	10,880	33,943	2,584	0	0	344,487
26 FIRE 322	156,345	10,821	6,942	22,627	8,103	0	0	204,838
27 ENVIRONMENTAL SERVICES 334	61,414	7,549	31,841	0	25,290	0	0	126,094
28 PUBLIC HEALTH 341	16,208	91,513	8,629	2,346	819	0	0	119,514
29 PARKS & RECREATION 451	63,411	9,110	3,432	9,177	2,636	0	0	87,767
30 ZOO 452	14,175	0	1,494	2,051	175	0	0	17,894
31 LIBRARY 453	17,374	791	946	2,514	62	0	0	21,686
32 MUSEUM & CULT AFFAIRS 454	12,941	379	1,372	1,873	50	0	0	16,614
33 DESTINATION EL PASO 457	30,700	0	830	4,443	277	0	0	36,251
34 COMM & HUMAN DEV 471	1,310	54,277	5,265	190	0	0	0	61,041
35 ECONOMIC DEVELOPMENT 480	26,562	0	8,948	3,844	0	0	0	39,354
36 ENGR TRAFFIC-ST 532-32020	13,704	0	438	1,983	363	0	0	16,489
37 PAVEMENT MGMT 532-32040	12,531	0	54	1,814	153	0	0	14,551
38 SAM ADMIN SUPPORT 532-32060	3,184	0	84	461	19	0	0	3,748
39 STREET MAINTENANCE 532-32120	31,867	0	5,140	4,612	1,289	0	0	42,908
40 FLEET 532-37020	39,093	0	2,034	5,658	21,153	0	0	67,938
41 SUN METRO 560	108,972	329,027	26,442	0	20,699	0	0	485,139
42 AVIATION 562	60,954	57,199	31,663	0	3,396	0	0	153,212
43 INTERNATIONAL BRIDGES 564	15,088	0	4,824	0	265	0	0	20,178



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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

Dept:16 OFFICE OF COMPTROLLER 210

<b>Department</b>	<b>Financial Reporting</b>	<b>Grant Accounting</b>	<b>Treasury Management</b>	<b>Annual Audit</b>	<b>Asset Management</b>	<b>City Auctions</b>	<b>Quick Copy Center</b>	<b>Total</b>
44 METROPOLITAN PLANNING ORG 568	\$3,684	\$16,232	\$0	\$533	\$12	\$0	\$0	\$20,461
45 EMPLOYEES PENSION 600	174,218	0	8,817	0	0	0	0	183,035
46 CRRMA 700	2,466	0	22,179	0	0	0	0	24,645
47 DOWNTOWN DEV CORP 710	57	0	0	0	0	0	0	57
48 NON-DEPARTMENTAL 999	12,785	0	837	1,850	280	0	0	15,752
49 OTHER	0	576,871	264,198	0	0	0	0	841,068
<b>Total</b>	<b>\$1,552,386</b>	<b>\$1,279,828</b>	<b>\$475,065</b>	<b>\$167,146</b>	<b>\$117,223</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,591,647</b>

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

**FY 2022 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.

**GRANTS FUND** – Costs paid out of these funds for Purchasing have not been allocated in this plan.

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:17 PURCHASING 215

Description		Amount	General Admin	Administratio n	Supply Chain Management	Vendor Revenue	Grants Fund
<b>Personnel Costs</b>							
Salaries	S1	1,097,027	0	370,721	726,306	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>33.79%</i>	<i>66.21%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	365,913	0	114,718	251,195	0	0
<b>Subtotal - Personnel Costs</b>		<b>1,462,940</b>	<b>0</b>	<b>485,439</b>	<b>977,501</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Contractual Services	P	39,698	0	39,698	0	0	0
Interfund Services	P	0	0	0	0	0	0
Leased Equipment	P	4,501	0	4,501	0	0	0
Materials & Supplies	P	3,368	0	3,368	0	0	0
Other Operating	P	24,418	0	24,418	0	0	0
Transfers	D	200,000	0	0	0	0	0
Reimbursed Expenditures	P	(43,002)	0	0	0	(43,002)	0
Hire El Paso First Fee	P	(300)	0	0	0	(300)	0
Capital Projects-Internal Fund	D	(116,585)	0	0	0	0	0
Grants Revenue	P	458	0	0	0	0	458
REVENUE - UNREALIZED GAINS LO D	D	54	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>112,610</b>	<b>0</b>	<b>71,985</b>	<b>0</b>	<b>(43,302)</b>	<b>458</b>
<b>Department Cost Total</b>		<b>1,575,550</b>	<b>0</b>	<b>557,424</b>	<b>977,501</b>	<b>(43,302)</b>	<b>458</b>
<b>Adjustments to Cost</b>							
Transfers	D	(200,000)	0	0	0	0	0
Capital Projects-Internal Fund	D	116,585	0	0	0	0	0
REVENUE - UNREALIZED GAINS LO D	D	(54)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(83,469)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,492,081</b>	<b>0</b>	<b>557,424</b>	<b>977,501</b>	<b>(43,302)</b>	<b>458</b>
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$1,492,081</b>		<b>\$557,424</b>	<b>\$977,501</b>	<b>\$(43,302)</b>	<b>\$458</b>
						not allocated	not allocated

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

FY 2022 ACTUAL  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administra tion	Supply Chain Management	Vendor Revenue	Grants Fund
1 City Hall (City 1)	\$20,574	\$0	\$6,953	\$13,621	\$0	\$0
Subtotal - BUILDING DEPRECIATION	20,574	0	6,953	13,621	0	0
3 Facilities Maintenance	59,985	6,047	22,314	43,718	0	0
3 City Hall	40,310	2,149	14,348	28,110	0	0
Subtotal - FACILITIES MAINT 532-310	100,295	8,196	36,663	71,828	0	0
4 City 1	12,381	53	4,202	8,232	0	0
Subtotal - PARKS BLDG MAINT 532-3	12,381	53	4,202	8,232	0	0
6 Legal Services	12,609	3,926	5,588	10,947	0	0
Subtotal - CITY ATTORNEY 103	12,609	3,926	5,588	10,947	0	0
8 Budget	2,350	211	865	1,695	0	0
Subtotal - OMB 115-12000	2,350	211	865	1,695	0	0
9 Citywide Admin	2,530	523	1,032	2,021	0	0
Subtotal - CITY MANAGER 115-12010	2,530	523	1,032	2,021	0	0
12 Performance	1,967	59	684	1,341	0	0
Subtotal - PERFORMANCE OFFICE 1	1,967	59	684	1,341	0	0
13 Citywide Support	315	56	125	246	0	0
13 Open Records Requests	131	24	52	102	0	0
Subtotal - CITY CLERK 117	446	79	178	348	0	0
15 HR Services	8,699	1,837	3,561	6,976	0	0
15 Self Insurance Fund	926	2,441	1,138	2,229	0	0
Subtotal - HUMAN RESOURCES 209	9,625	4,278	4,698	9,205	0	0
16 Financial Reporting	3,079	434	1,187	2,325	0	0
16 Treasury Management	1,288	170	493	965	0	0
16 Annual Audit	508	0	172	337	0	0
Subtotal - OFFICE OF COMPTROLLE	4,875	603	1,851	3,627	0	0
17 Administration	0	2,125	718	1,407	0	0

**CITY OF EL PASO, TEXAS**  
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FY 2022 ACTUAL  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administra- tion	Supply Chain Management	Vendor Revenue	Grants Fund
17 Supply Chain Management	\$0	\$5,353	\$1,809	\$3,544	\$0	\$0
Subtotal - PURCHASING 215	0	7,478	2,527	4,951	0	0
20 IT Services	0	41,861	14,146	27,715	0	0
20 Records Management	0	3,663	1,238	2,425	0	0
20 City-wide PC's	0	447	151	296	0	0
20 City-wide IT Contracts	0	193,769	65,481	128,288	0	0
20 Postage	0	2,868	969	1,899	0	0
20 Mail Room	0	559	189	370	0	0
20 Wireless Communication	0	2,547	861	1,686	0	0
20 Phone & Internet - Citywide	0	7,460	2,521	4,939	0	0
Subtotal - INFORMATION TECHNOLC	0	253,173	85,555	167,618	0	0
48 General Expenses	0	232	78	153	0	0
48 Memberships	0	368	124	244	0	0
48 Retirees Health Insurance	0	13,122	4,434	8,688	0	0
48 Property Insurance	0	659	223	436	0	0
48 General Liability Insurance	0	3,017	1,020	1,998	0	0
48 Auto Liability	0	705	238	467	0	0
Subtotal - NON-DEPARTMENTAL 999	0	18,102	6,117	11,985	0	0
<b>Total Incoming</b>	<b>167,652</b>	<b>296,681</b>	<b>156,913</b>	<b>307,420</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$1,956,414</b>	<b>\$714,337</b>	<b>\$1,284,921</b>	<b>\$(43,302)</b>	<b>\$458</b>
			36.51%	65.68%	(2.21)%	0.02%

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

FY 2022 ACTUAL  
 3/9/2023

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	167	2.22%	\$13,652	\$0	\$13,652	\$0	\$13,652
4 PARKS BLDG MAINT 532-31130	2	0.03%	163	0	163	0	163
5 MAYOR AND COUNCIL 101	3	0.04%	245	0	245	42	287
6 CITY ATTORNEY 103	13	0.17%	1,063	0	1,063	0	1,063
7 MUNICIPAL COURT 111	187	2.49%	15,287	0	15,287	2,593	17,880
8 OMB 115-12000	16	0.21%	1,308	0	1,308	0	1,308
9 CITY MANAGER 115-12010	4	0.05%	327	0	327	0	327
10 PUBLIC INFO OFFICE 115-12020	1	0.01%	82	0	82	14	96
11 INTERNAL AUDIT 115-12030	3	0.04%	245	0	245	0	245
12 PERFORMANCE OFFICE 115-12050	1	0.01%	82	0	82	0	82
13 CITY CLERK 117	17	0.23%	1,390	0	1,390	0	1,390
14 TAX 206	23	0.31%	1,880	0	1,880	319	2,199
15 HUMAN RESOURCES 209	19	0.25%	1,553	0	1,553	0	1,553
16 OFFICE OF COMPTROLLER 210	15	0.20%	1,226	0	1,226	0	1,226
17 PURCHASING 215	26	0.35%	2,125	0	2,125	0	2,125
18 ANIMAL SERVICES 225	163	2.17%	13,325	0	13,325	2,261	15,585
19 CAPITAL IMPROVEMENT 235	57	0.76%	4,660	0	4,660	791	5,450
20 INFORMATION TECHNOLOGY 239	318	4.23%	25,995	0	25,995	4,410	30,406
21 PLANNING & INSPECTIONS 280	91	1.21%	7,439	0	7,439	1,262	8,701
25 POLICE 321	819	10.90%	66,950	0	66,950	11,359	78,309
26 FIRE 322	389	5.18%	31,799	0	31,799	5,395	37,194
27 ENVIRONMENTAL SERVICES 334	602	8.01%	49,211	0	49,211	8,349	57,560
28 PUBLIC HEALTH 341	538	7.16%	43,980	0	43,980	7,461	51,441
29 PARKS & RECREATION 451	649	8.64%	53,053	0	53,053	9,001	62,054
30 ZOO 452	345	4.59%	28,203	0	28,203	4,785	32,987
31 LIBRARY 453	545	7.26%	44,552	0	44,552	7,559	52,110
32 MUSUEM & CULT AFFAIRS 454	306	4.07%	25,014	0	25,014	4,244	29,258
33 DESTINATION EL PASO 457	1	0.01%	82	0	82	14	96
34 COMM & HUMAN DEV 471	71	0.95%	5,804	0	5,804	985	6,789
35 ECONOMIC DEVELOPMENT 480	28	0.37%	2,289	0	2,289	388	2,677
36 ENGR TRAFFIC-ST 532-32020	101	1.34%	8,256	0	8,256	1,401	9,657
37 PAVEMENT MGMT 532-32040	39	0.52%	3,188	0	3,188	541	3,729
38 SAM ADMIN SUPPORT 532-32060	96	1.28%	7,848	0	7,848	1,331	9,179
39 STREET MAINTENANCE 532-32120	124	1.65%	10,137	0	10,137	1,720	11,856
40 FLEET 532-37020	192	2.56%	15,695	0	15,695	2,663	18,358
41 SUN METRO 560	511	6.80%	41,772	0	41,772	7,087	48,859
42 AVIATION 562	656	8.73%	53,626	0	53,626	9,098	62,724
43 INTERNATIONAL BRIDGES 564	271	3.61%	22,153	0	22,153	3,758	25,912
44 METROPOLITAN PLANNIG ORG 568	13	0.17%	1,063	0	1,063	180	1,243
45 EMPLOYEES PENSION 600	1	0.01%	82	0	82	14	96
47 DOWNTOWN DEV CORP 710	1	0.01%	82	0	82	14	96
48 NON-DEPARTMENTAL 999	88	1.17%	7,194	0	7,194	1,220	8,414

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

FY 2022 ACTUAL  
 3/9/2023

**Administration Allocations**

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	7,512	100.00%	614,079	0	614,079	100,258	714,337
Direct Bills					0		0
<b>Total</b>					<b>\$614,079</b>		<b>\$714,337</b>

Basis Units: Number of purchase order issued per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Supply Chain Management Allocations**

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	167	3.16%	\$34,382	\$0	\$34,382	\$0	\$34,382
4 PARKS BLDG MAINT 532-31130	2	0.04%	412	0	412	0	412
5 MAYOR AND COUNCIL 101	3	0.06%	618	0	618	118	735
6 CITY ATTORNEY 103	13	0.25%	2,676	0	2,676	0	2,676
7 MUNICIPAL COURT 111	187	3.54%	38,500	0	38,500	7,340	45,840
8 OMB 115-12000	16	0.30%	3,294	0	3,294	0	3,294
9 CITY MANAGER 115-12010	4	0.08%	824	0	824	0	824
10 PUBLIC INFO OFFICE 115-12020	1	0.02%	206	0	206	39	245
11 INTERNAL AUDIT 115-12030	3	0.06%	618	0	618	0	618
12 PERFORMANCE OFFICE 115-12050	1	0.02%	206	0	206	0	206
13 CITY CLERK 117	17	0.32%	3,500	0	3,500	0	3,500
14 TAX 206	23	0.44%	4,735	0	4,735	903	5,638
15 HUMAN RESOURCES 209	19	0.36%	3,912	0	3,912	0	3,912
16 OFFICE OF COMPTROLLER 210	15	0.28%	3,088	0	3,088	0	3,088
17 PURCHASING 215	26	0.49%	5,353	0	5,353	0	5,353
18 ANIMAL SERVICES 225	163	3.08%	33,559	0	33,559	6,398	39,957
19 CAPITAL IMPROVEMENT 235	57	1.08%	11,735	0	11,735	2,237	13,973
20 INFORMATION TECHNOLOGY 239	318	6.01%	65,470	0	65,470	12,483	77,953
21 PLANNING & INSPECTIONS 280	91	1.72%	18,735	0	18,735	3,572	22,307
25 POLICE 321	819	15.49%	168,617	0	168,617	32,148	200,766
26 FIRE 322	389	7.36%	80,088	0	80,088	15,269	95,358
28 PUBLIC HEALTH 341	538	10.18%	110,764	0	110,764	21,118	131,883
29 PARKS & RECREATION 451	649	12.28%	133,617	0	133,617	25,475	159,093
30 ZOO 452	345	6.53%	71,029	0	71,029	13,542	84,572
31 LIBRARY 453	545	10.31%	112,206	0	112,206	21,393	133,599
32 MUSUEM & CULT AFFAIRS 454	306	5.79%	63,000	0	63,000	12,011	75,011
33 DESTINATION EL PASO 457	1	0.02%	206	0	206	39	245
34 COMM & HUMAN DEV 471	71	1.34%	14,618	0	14,618	2,787	17,405
35 ECONOMIC DEVELOPMENT 480	28	0.53%	5,765	0	5,765	1,099	6,864
38 SAM ADMIN SUPPORT 532-32060	96	1.82%	19,765	0	19,765	3,768	23,533
43 INTERNATIONAL BRIDGES 564	271	5.13%	55,794	0	55,794	10,638	66,432
44 METROPOLITAN PLANNIG ORG 568	13	0.25%	2,676	0	2,676	510	3,187
45 EMPLOYEES PENSION 600	1	0.02%	206	0	206	39	245
47 DOWNTOWN DEV CORP 710	1	0.02%	206	0	206	39	245
48 NON-DEPARTMENTAL 999	88	1.66%	18,118	0	18,118	3,454	21,572



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

FY 2022 ACTUAL  
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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
<b>Subtotal</b>	5,287	100.00%	1,088,498	0	1,088,498	196,423	1,284,921
Direct Bills					0		0
<b>Total</b>					<b>\$1,088,498</b>		<b>\$1,284,921</b>

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

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

Dept:17 PURCHASING 215

Department	Administration	Supply Chain Management	Vendor Revenue	Grants Fund	Total
3 FACILITIES MAINT 532-31040	\$13,652	\$34,382	\$0	\$0	\$48,034
4 PARKS BLDG MAINT 532-31130	163	412	0	0	575
5 MAYOR AND COUNCIL 101	287	735	0	0	1,022
6 CITY ATTORNEY 103	1,063	2,676	0	0	3,739
7 MUNICIPAL COURT 111	17,880	45,840	0	0	63,720
8 OMB 115-12000	1,308	3,294	0	0	4,602
9 CITY MANAGER 115-12010	327	824	0	0	1,151
10 PUBLIC INFO OFFICE 115-12020	96	245	0	0	341
11 INTERNAL AUDIT 115-12030	245	618	0	0	863
12 PERFORMANCE OFFICE 115-12050	82	206	0	0	288
13 CITY CLERK 117	1,390	3,500	0	0	4,890
14 TAX 206	2,199	5,638	0	0	7,837
15 HUMAN RESOURCES 209	1,553	3,912	0	0	5,465
16 OFFICE OF COMPTROLLER 210	1,226	3,088	0	0	4,314
17 PURCHASING 215	2,125	5,353	0	0	7,478
18 ANIMAL SERVICES 225	15,585	39,957	0	0	55,542
19 CAPITAL IMPROVEMENT 235	5,450	13,973	0	0	19,423
20 INFORMATION TECHNOLOGY 239	30,406	77,953	0	0	108,359
21 PLANNING & INSPECTIONS 280	8,701	22,307	0	0	31,008
25 POLICE 321	78,309	200,766	0	0	279,075
26 FIRE 322	37,194	95,358	0	0	132,552
27 ENVIRONMENTAL SERVICES 334	57,560	0	0	0	57,560
28 PUBLIC HEALTH 341	51,441	131,883	0	0	183,324
29 PARKS & RECREATION 451	62,054	159,093	0	0	221,147
30 ZOO 452	32,987	84,572	0	0	117,559
31 LIBRARY 453	52,110	133,599	0	0	185,709
32 MUSUEM & CULT AFFAIRS 454	29,258	75,011	0	0	104,270
33 DESTINATION EL PASO 457	96	245	0	0	341
34 COMM & HUMAN DEV 471	6,789	17,405	0	0	24,193
35 ECONOMIC DEVELOPMENT 480	2,677	6,864	0	0	9,541
36 ENGR TRAFFIC-ST 532-32020	9,657	0	0	0	9,657
37 PAVEMENT MGMT 532-32040	3,729	0	0	0	3,729
38 SAM ADMIN SUPPORT 532-32060	9,179	23,533	0	0	32,712
39 STREET MAINTENANCE 532-32120	11,856	0	0	0	11,856
40 FLEET 532-37020	18,358	0	0	0	18,358
41 SUN METRO 560	48,859	0	0	0	48,859
42 AVIATION 562	62,724	0	0	0	62,724
43 INTERNATIONAL BRIDGES 564	25,912	66,432	0	0	92,343
44 METROPOLITAN PLANNIG ORG 568	1,243	3,187	0	0	4,430
45 EMPLOYEES PENSION 600	96	245	0	0	341
47 DOWNTOWN DEV CORP 710	96	245	0	0	341

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

Dept:17 PURCHASING 215

Department	Administratio n	Supply Chain Management	Vendor Revenue	Grants Fund	Total
48 NON-DEPARTMENTAL 999	\$8,414	\$21,572	\$0	\$0	\$29,986
<b>Total</b>	<b>\$714,337</b>	<b>\$1,284,921</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,999,258</b>

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

**FY 2022 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.

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

**FY 2022 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.

**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.

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage
<b>Personnel Costs</b>										
Salaries	S1	4,995,616	483,015	3,683,152	54,151	427,241	176,560	0	0	0
<i>Salary % Split</i>			<i>9.67%</i>	<i>73.73%</i>	<i>1.08%</i>	<i>8.55%</i>	<i>3.53%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,570,056	159,039	1,094,443	26,504	145,469	52,636	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>6,565,672</b>	<b>642,054</b>	<b>4,777,596</b>	<b>80,655</b>	<b>572,710</b>	<b>229,195</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
Contractual Services	P	8,982,529	12,836	0	103,907	0	0	0	8,865,786	0
Interfund Services	P	215,865	38,699	0	0	0	0	0	0	177,166
Leases	P	185,637	157,994	0	27,643	0	0	0	0	0
Materials & Supplies	P	185,765	73,786	102,145	7,473	0	0	0	0	0
Minor Equipment & Furniture	P	158,569	0	0	0	0	0	158,569	0	0
Communications	P	1,890,741	34	0	0	0	0	0	0	0
Other Operating	P	14,393	368	14,025	0	0	0	0	0	0
Transfers	D	2,883,209	0	0	0	0	0	0	0	0
Reimbursed Expenditures	P	(368,198)	0	0	0	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(295,701)	0	0	0	0	0	0	(295,701)	0
Revenue Estimate Offset	D	(108)	0	0	0	0	0	0	0	0
CAPITAL PROJECTS - IT FUND	D	(1,024,357)	0	0	0	0	0	0	0	0
Genral Capital Asset Acct Grp Fund	D	168,516	0	0	0	0	0	0	0	0
Long-Term Debt Acct Group Fund	D	(120,410)	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>12,876,450</b>	<b>283,717</b>	<b>116,170</b>	<b>139,023</b>	<b>0</b>	<b>0</b>	<b>158,569</b>	<b>8,570,085</b>	<b>177,166</b>
<b>Department Cost Total</b>		<b>19,442,122</b>	<b>925,771</b>	<b>4,893,766</b>	<b>219,678</b>	<b>572,710</b>	<b>229,195</b>	<b>158,569</b>	<b>8,570,085</b>	<b>177,166</b>
<b>Adjustments to Cost</b>										
Transfers	D	(2,883,209)	0	0	0	0	0	0	0	0
Revenue Estimate Offset	D	108	0	0	0	0	0	0	0	0
CAPITAL PROJECTS - IT FUND	D	1,024,357	0	0	0	0	0	0	0	0
Genral Capital Asset Acct Grp Fund	D	(168,516)	0	0	0	0	0	0	0	0

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

FY 2022 ACTUAL  
3/9/2023

**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
Long-Term Debt Acct Group Fund D	120,410	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(1,906,850)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	17,535,272	925,771	4,893,766	219,678	572,710	229,195	158,569	8,570,085	177,166
General Admin Distribution		(925,771)	755,608	11,109	87,650	36,222	0	0	0
<b>Grand Total</b>	<b>\$17,535,272</b>		<b>\$5,649,373</b>	<b>\$230,787</b>	<b>\$660,360</b>	<b>\$265,417</b>	<b>\$158,569</b>	<b>\$8,570,085</b>	<b>\$177,166</b>

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	Mail Room	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide	Public Safety	County Revenue
<b>Personnel Costs</b>								
Salaries	S1	4,995,616	88,597	0	0	0	82,900	0
<i>Salary % Split</i>			<i>1.77%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>1.66%</i>	<i>.00%</i>
Benefits	P	1,570,056	43,364	0	0	0	48,601	0
<b>Subtotal - Personnel Costs</b>		<b>6,565,672</b>	<b>131,961</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,501</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
Contractual Services	P	8,982,529	0	0	0	0	0	0
Interfund Services	P	215,865	0	0	0	0	0	0
Leases	P	185,637	0	0	0	0	0	0
Materials & Supplies	P	185,765	0	0	0	0	2,361	0
Minor Equipment & Furniture	P	158,569	0	0	0	0	0	0
Communications	P	1,890,741	0	499,906	29,779	1,361,022	0	0
Other Operating	P	14,393	0	0	0	0	0	0
Transfers	D	2,883,209	0	0	0	0	0	0
Reimbursed Expenditures	P	(368,198)	0	0	0	0	0	(368,198)
Revenue - Software Mntc Fee Accela	P	(295,701)	0	0	0	0	0	0
Revenue Estimate Offset	D	(108)	0	0	0	0	0	0
CAPITAL PROJECTS - IT FUND	D	(1,024,357)	0	0	0	0	0	0
Genral Capital Asset Acct Grp Fund	D	168,516	0	0	0	0	0	0
Long-Term Debt Acct Group Fund	D	(120,410)	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>12,876,450</b>	<b>0</b>	<b>499,906</b>	<b>29,779</b>	<b>1,361,022</b>	<b>2,361</b>	<b>(368,198)</b>
<b>Department Cost Total</b>		<b>19,442,122</b>	<b>131,961</b>	<b>499,906</b>	<b>29,779</b>	<b>1,361,022</b>	<b>133,862</b>	<b>(368,198)</b>
<b>Adjustments to Cost</b>								
Transfers	D	(2,883,209)	0	0	0	0	0	0
Revenue Estimate Offset	D	108	0	0	0	0	0	0
CAPITAL PROJECTS - IT FUND	D	1,024,357	0	0	0	0	0	0
Genral Capital Asset Acct Grp Fund	D	(168,516)	0	0	0	0	0	0



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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

Dept:20 INFORMATION TECHNOLOGY 239

Description	Amount	Mail Room	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide	Public Safety	County Revenue
Long-Term Debt Acct Group Fund D	120,410	0	0	0	0	0	0
Subtotal - Adjustments	(1,906,850)	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>17,535,272</b>	<b>131,961</b>	<b>499,906</b>	<b>29,779</b>	<b>1,361,022</b>	<b>133,862</b>	<b>(368,198)</b>
General Admin Distribution		18,176	0	0	0	17,007	0
<b>Grand Total</b>	<b>\$17,535,272</b>	<b>\$150,137</b>	<b>\$499,906</b>	<b>\$29,779</b>	<b>\$1,361,022</b>	<b>\$150,869</b>	<b>\$(368,198)</b>

not allocated

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
1 Mulligan Building (City 2)	\$237,614	\$0	\$193,939	\$2,851	\$22,497	\$9,297	\$0	\$0	\$0	\$4,665
Subtotal - BUILDING DEPRECIATION	237,614	0	193,939	2,851	22,497	9,297	0	0	0	4,665
2 Depreciation	1,724,082	0	1,407,183	20,689	163,231	67,456	0	0	0	33,849
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	1,407,183	20,689	163,231	67,456	0	0	0	33,849
3 Facilities Maintenance	22,472	2,265	20,191	297	2,342	968	0	0	0	486
3 Mulligan Building	131,727	8,415	114,383	1,682	13,268	5,483	0	0	0	2,751
Subtotal - FACILITIES MAINT 532-310	154,199	10,681	134,574	1,979	15,610	6,451	0	0	0	3,237
4 Single Occupant	18,234	78	14,945	220	1,734	716	0	0	0	360
4 City 2	82,672	352	67,763	996	7,860	3,248	0	0	0	1,630
Subtotal - PARKS BLDG MAINT 532-3	100,905	429	82,708	1,216	9,594	3,965	0	0	0	1,990
6 Legal Services	5,475	1,704	5,860	86	680	281	0	0	0	141
Subtotal - CITY ATTORNEY 103	5,475	1,704	5,860	86	680	281	0	0	0	141
8 Budget	27,764	2,493	24,696	363	2,865	1,184	0	0	0	594
Subtotal - OMB 115-12000	27,764	2,493	24,696	363	2,865	1,184	0	0	0	594
9 Citywide Admin	10,990	2,271	10,824	159	1,256	519	0	0	0	260
Subtotal - CITY MANAGER 115-12010	10,990	2,271	10,824	159	1,256	519	0	0	0	260
12 Performance	8,543	255	7,181	106	833	344	0	0	0	173
Subtotal - PERFORMANCE OFFICE 1	8,543	255	7,181	106	833	344	0	0	0	173
13 Citywide Support	1,370	242	1,316	19	153	63	0	0	0	32
13 Open Records Requests	1,546	279	1,490	22	173	71	0	0	0	36
Subtotal - CITY CLERK 117	2,917	521	2,805	41	325	134	0	0	0	67
15 HR Services	37,786	7,980	37,354	549	4,333	1,791	0	0	0	899
15 Self Insurance Fund	4,023	10,603	11,937	176	1,385	572	0	0	0	287
Subtotal - HUMAN RESOURCES 209	41,809	18,583	49,292	725	5,718	2,363	0	0	0	1,186
16 Financial Reporting	36,375	5,122	33,869	498	3,929	1,624	0	0	0	815

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

FY 2022 ACTUAL  
 3/9/2023

**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	\$2,206	\$291	\$2,038	\$30	\$236	\$98	\$0	\$0	\$0	\$49
16 Annual Audit	6,006	0	4,902	72	569	235	0	0	0	118
16 Asset Management	6,173	819	5,707	84	662	274	0	0	0	137
Subtotal - OFFICE OF COMPTROLLE	50,760	6,232	46,516	684	5,396	2,230	0	0	0	1,119
17 Administration	25,995	4,410	24,817	365	2,879	1,190	0	0	0	597
17 Supply Chain Management	65,470	12,483	63,625	935	7,380	3,050	0	0	0	1,530
Subtotal - PURCHASING 215	91,466	16,893	88,442	1,300	10,259	4,240	0	0	0	2,127
20 IT Services	0	3,145,017	2,566,940	37,740	297,762	123,052	0	0	0	61,747
20 Records Management	0	19,221	15,688	231	1,820	752	0	0	0	377
20 GIS	0	23,612	19,272	283	2,236	924	0	0	0	464
20 City-wide PC's	0	1,941	1,584	23	184	76	0	0	0	38
20 City-wide IT Contracts	0	73,725	60,174	885	6,980	2,885	0	0	0	1,447
20 Postage	0	8	7	0	1	0	0	0	0	0
20 Mail Room	0	2,428	1,982	29	230	95	0	0	0	48
20 Wireless Communication	0	29,069	23,726	349	2,752	1,137	0	0	0	571
20 Phone & Internet - Citywide	0	39,091	31,906	469	3,701	1,529	0	0	0	767
Subtotal - INFORMATION TECHNOLC	0	3,334,113	2,721,279	40,009	315,665	130,450	0	0	0	65,460
48 General Expenses	0	2,746	2,241	33	260	107	0	0	0	54
48 Memberships	0	4,363	3,561	52	413	171	0	0	0	86
48 Retirees Health Insurance	0	57,000	46,523	684	5,397	2,230	0	0	0	1,119
48 Property Insurance	0	7,739	6,316	93	733	303	0	0	0	152
48 General Liability Insurance	0	13,106	10,697	157	1,241	513	0	0	0	257
48 Auto Liability	0	2,562	2,091	31	243	100	0	0	0	50
Subtotal - NON-DEPARTMENTAL 999	0	87,515	71,429	1,050	8,286	3,424	0	0	0	1,718
<b>Total Incoming</b>	<b>2,456,525</b>	<b>3,481,690</b>	<b>4,846,728</b>	<b>71,258</b>	<b>562,214</b>	<b>232,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,587</b>
<b>C. Total Allocated</b>		<b>\$23,473,487</b>	<b>\$10,496,101</b>	<b>\$302,045</b>	<b>\$1,222,574</b>	<b>\$497,755</b>	<b>\$158,569</b>	<b>\$8,570,085</b>	<b>\$177,166</b>	<b>\$266,724</b>
			44.71%	1.29%	5.21%	2.12%	0.68%	36.51%	0.75%	1.14%

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

FY 2022 ACTUAL  
3/9/2023

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

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide	Public Safety	County Revenue
1 Mulligan Building (City 2)	\$237,614	\$0	\$0	\$0	\$0	\$4,365	\$0
Subtotal - BUILDING DEPRECIATION	237,614	0	0	0	0	4,365	0
2 Depreciation	1,724,082	0	0	0	0	31,673	0
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	0	0	0	31,673	0
3 Facilities Maintenance	22,472	2,265	0	0	0	454	0
3 Mulligan Building	131,727	8,415	0	0	0	2,575	0
Subtotal - FACILITIES MAINT 532-310	154,199	10,681	0	0	0	3,029	0
4 Single Occupant	18,234	78	0	0	0	336	0
4 City 2	82,672	352	0	0	0	1,525	0
Subtotal - PARKS BLDG MAINT 532-3	100,905	429	0	0	0	1,862	0
6 Legal Services	5,475	1,704	0	0	0	132	0
Subtotal - CITY ATTORNEY 103	5,475	1,704	0	0	0	132	0
8 Budget	27,764	2,493	0	0	0	556	0
Subtotal - OMB 115-12000	27,764	2,493	0	0	0	556	0
9 Citywide Admin	10,990	2,271	0	0	0	244	0
Subtotal - CITY MANAGER 115-12010	10,990	2,271	0	0	0	244	0
12 Performance	8,543	255	0	0	0	162	0
Subtotal - PERFORMANCE OFFICE 1	8,543	255	0	0	0	162	0
13 Citywide Support	1,370	242	0	0	0	30	0
13 Open Records Requests	1,546	279	0	0	0	34	0
Subtotal - CITY CLERK 117	2,917	521	0	0	0	63	0
15 HR Services	37,786	7,980	0	0	0	841	0
15 Self Insurance Fund	4,023	10,603	0	0	0	269	0
Subtotal - HUMAN RESOURCES 209	41,809	18,583	0	0	0	1,109	0
16 Financial Reporting	36,375	5,122	0	0	0	762	0

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

FY 2022 ACTUAL  
 3/9/2023

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

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide	Public Safety	County Revenue	
16 Treasury Management	\$2,206	\$291	\$0	\$0	\$0	\$46	\$0	
16 Annual Audit	6,006	0	0	0	0	110	0	
16 Asset Management	6,173	819	0	0	0	128	0	
Subtotal - OFFICE OF COMPTROLLE	50,760	6,232	0	0	0	1,047	0	
17 Administration	25,995	4,410	0	0	0	559	0	
17 Supply Chain Management	65,470	12,483	0	0	0	1,432	0	
Subtotal - PURCHASING 215	91,466	16,893	0	0	0	1,991	0	
20 IT Services	0	3,145,017	0	0	0	57,776	0	
20 Records Management	0	19,221	0	0	0	353	0	
20 GIS	0	23,612	0	0	0	434	0	
20 City-wide PC's	0	1,941	0	0	0	36	0	
20 City-wide IT Contracts	0	73,725	0	0	0	1,354	0	
20 Postage	0	8	0	0	0	0	0	
20 Mail Room	0	2,428	0	0	0	45	0	
20 Wireless Communication	0	29,069	0	0	0	534	0	
20 Phone & Internet - Citywide	0	39,091	0	0	0	718	0	
Subtotal - INFORMATION TECHNOLC	0	3,334,113	0	0	0	61,250	0	
48 General Expenses	0	2,746	0	0	0	50	0	
48 Memberships	0	4,363	0	0	0	80	0	
48 Retirees Health Insurance	0	57,000	0	0	0	1,047	0	
48 Property Insurance	0	7,739	0	0	0	142	0	
48 General Liability Insurance	0	13,106	0	0	0	241	0	
48 Auto Liability	0	2,562	0	0	0	47	0	
Subtotal - NON-DEPARTMENTAL 999	0	87,515	0	0	0	1,608	0	
<b>Total Incoming</b>	<b>2,456,525</b>	<b>3,481,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,090</b>	<b>0</b>	
<b>C. Total Allocated</b>			<b>\$23,473,487</b>	<b>\$499,906</b>	<b>\$29,779</b>	<b>\$1,361,022</b>	<b>\$259,959</b>	<b>\$(368,198)</b>
			2.13%	0.13%	5.80%	1.11%	(1.57)%	

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

FY 2022 ACTUAL  
 3/9/2023

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	27.00	0.03%	\$2,395	\$0	\$2,395	\$0	\$2,395
5 MAYOR AND COUNCIL 101	328.26	0.38%	29,116	0	29,116	22,710	51,826
6 CITY ATTORNEY 103	715.30	0.83%	63,445	0	63,445	0	63,445
7 MUNICIPAL COURT 111	1,295.00	1.50%	114,863	0	114,863	89,593	204,455
8 OMB 115-12000	16.34	0.02%	1,449	0	1,449	0	1,449
9 CITY MANAGER 115-12010	872.85	1.01%	77,419	0	77,419	0	77,419
10 PUBLIC INFO OFFICE 115-12020	12.97	0.02%	1,150	0	1,150	897	2,048
12 PERFORMANCE OFFICE 115-12050	29.61	0.03%	2,626	0	2,626	0	2,626
13 CITY CLERK 117	466.97	0.54%	41,419	0	41,419	0	41,419
14 TAX 206	340.00	0.39%	30,157	0	30,157	23,522	53,679
15 HUMAN RESOURCES 209	6,041.25	7.00%	535,841	0	535,841	0	535,841
16 OFFICE OF COMPTROLLER 210	1,123.50	1.30%	99,651	0	99,651	0	99,651
17 PURCHASING 215	471.95	0.55%	41,861	0	41,861	0	41,861
18 ANIMAL SERVICES 225	649.00	0.75%	57,564	0	57,564	44,900	102,464
19 CAPITAL IMPROVEMENT 235	1,028.00	1.19%	91,180	0	91,180	71,121	162,301
20 INFORMATION TECHNOLOGY 239	35,458.00	41.09%	3,145,017	0	3,145,017	0	3,145,017
21 PLANNING & INSPECTIONS 280	1,546.00	1.79%	137,126	0	137,126	106,958	244,083
25 POLICE 321	10,675.00	12.37%	946,840	0	946,840	738,534	1,685,375
26 FIRE 322	5,271.00	6.11%	467,522	0	467,522	364,666	832,188
27 ENVIRONMENTAL SERVICES 334	2,198.00	2.55%	194,956	0	194,956	152,065	347,021
28 PUBLIC HEALTH 341	4,104.00	4.76%	364,012	0	364,012	283,929	647,942
29 PARKS & RECREATION 451	2,316.00	2.68%	205,422	0	205,422	160,229	365,651
30 ZOO 452	601.00	0.70%	53,307	0	53,307	41,579	94,886
31 LIBRARY 453	1,517.00	1.76%	134,553	0	134,553	104,951	239,505
32 MUSUEM & CULT AFFAIRS 454	557.00	0.65%	49,404	0	49,404	38,535	87,939
33 DESTINATION EL PASO 457	4.00	0.00%	355	0	355	277	632
34 COMM & HUMAN DEV 471	567.00	0.66%	50,291	0	50,291	39,227	89,518
35 ECONOMIC DEVELOPMENT 480	488.00	0.57%	43,284	0	43,284	33,762	77,046
38 SAM ADMIN SUPPORT 532-32060	2,708.00	3.14%	240,191	0	240,191	187,349	427,540
41 SUN METRO 560	1,690.00	1.96%	149,898	0	149,898	116,920	266,818
42 AVIATION 562	1,343.00	1.56%	119,120	0	119,120	92,914	212,034
43 INTERNATIONAL BRIDGES 564	393.00	0.46%	34,858	0	34,858	27,189	62,047
44 METROPOLITAN PLANNIG ORG 568	123.00	0.14%	10,910	0	10,910	8,510	19,419
45 EMPLOYEES PENSION 600	7.00	0.01%	621	0	621	484	1,105
46 CRRMA 700	16.00	0.02%	1,419	0	1,419	1,107	2,526
49 OTHER	1,298.00	1.50%	115,129	0	115,129	89,800	204,929

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

FY 2022 ACTUAL  
 3/9/2023

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	86,298.00	100.00%	7,654,371	0	7,654,371	2,841,730	10,496,101
Direct Bills					0		0
<b>Total</b>					<b>\$7,654,371</b>		<b>\$10,496,101</b>

Basis Units: Number of IT tickets per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Records Management Allocations**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	28	0.22%	\$564	\$0	\$564	\$133	\$697
6 CITY ATTORNEY 103	1,219	9.43%	24,535	0	24,535	0	24,535
7 MUNICIPAL COURT 111	1,545	11.95%	31,097	0	31,097	7,338	38,434
8 OMB 115-12000	23	0.18%	463	0	463	0	463
9 CITY MANAGER 115-12010	7	0.05%	141	0	141	0	141
11 INTERNAL AUDIT 115-12030	5	0.04%	101	0	101	0	101
13 CITY CLERK 117	601	4.65%	12,096	0	12,096	0	12,096
14 TAX 206	560	4.33%	11,271	0	11,271	2,660	13,931
15 HUMAN RESOURCES 209	1,041	8.05%	20,952	0	20,952	0	20,952
16 OFFICE OF COMPTROLLER 210	101	0.78%	2,033	0	2,033	0	2,033
17 PURCHASING 215	182	1.41%	3,663	0	3,663	0	3,663
18 ANIMAL SERVICES 225	76	0.59%	1,530	0	1,530	361	1,891
19 CAPITAL IMPROVEMENT 235	1,225	9.47%	24,656	0	24,656	5,818	30,474
20 INFORMATION TECHNOLOGY 239	955	7.39%	19,221	0	19,221	0	19,221
21 PLANNING & INSPECTIONS 280	1,832	14.17%	36,873	0	36,873	8,701	45,574
26 FIRE 322	28	0.22%	564	0	564	133	697
27 ENVIRONMENTAL SERVICES 334	8	0.06%	161	0	161	38	199
28 PUBLIC HEALTH 341	1,510	11.68%	30,392	0	30,392	7,171	37,564
29 PARKS & RECREATION 451	73	0.56%	1,469	0	1,469	347	1,816
31 LIBRARY 453	23	0.18%	463	0	463	109	572
32 MUSUEM & CULT AFFAIRS 454	24	0.19%	483	0	483	114	597
34 COMM & HUMAN DEV 471	865	6.69%	17,410	0	17,410	4,108	21,518
35 ECONOMIC DEVELOPMENT 480	70	0.54%	1,409	0	1,409	332	1,741
38 SAM ADMIN SUPPORT 532-32060	335	2.59%	6,743	0	6,743	1,591	8,334
41 SUN METRO 560	48	0.37%	966	0	966	228	1,194
42 AVIATION 562	509	3.94%	10,245	0	10,245	2,417	12,662
44 METROPOLITAN PLANNIG ORG 568	38	0.29%	765	0	765	180	945
<b>Subtotal</b>	<b>12,931</b>	<b>100.00%</b>	<b>260,265</b>	<b>0</b>	<b>260,265</b>	<b>41,780</b>	<b>302,045</b>
Direct Bills					0		0
<b>Total</b>					<b>\$260,265</b>		<b>\$302,045</b>

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 2022 ACTUAL  
3/9/2023

**Strategic Innovation Allocations**

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	1	1.35%	\$12,067	\$0	\$12,067	\$0	\$12,067
7 MUNICIPAL COURT 111	1	1.35%	12,067	0	12,067	4,995	17,061
8 OMB 115-12000	1	1.35%	12,067	0	12,067	0	12,067
9 CITY MANAGER 115-12010	3	4.05%	36,200	0	36,200	0	36,200
13 CITY CLERK 117	1	1.35%	12,067	0	12,067	0	12,067
15 HUMAN RESOURCES 209	2	2.70%	24,133	0	24,133	0	24,133
18 ANIMAL SERVICES 225	1	1.35%	12,067	0	12,067	4,995	17,061
19 CAPITAL IMPROVEMENT 235	1	1.35%	12,067	0	12,067	4,995	17,061
25 POLICE 321	6	8.11%	72,400	0	72,400	29,967	102,367
26 FIRE 322	17	22.97%	205,134	0	205,134	84,907	290,041
27 ENVIRONMENTAL SERVICES 334	1	1.35%	12,067	0	12,067	4,995	17,061
28 PUBLIC HEALTH 341	3	4.05%	36,200	0	36,200	14,984	51,184
29 PARKS & RECREATION 451	9	12.16%	108,600	0	108,600	44,951	153,551
30 ZOO 452	3	4.05%	36,200	0	36,200	14,984	51,184
31 LIBRARY 453	3	4.05%	36,200	0	36,200	14,984	51,184
32 MUSUEM & CULT AFFAIRS 454	3	4.05%	36,200	0	36,200	14,984	51,184
33 DESTINATION EL PASO 457	1	1.35%	12,067	0	12,067	4,995	17,061
38 SAM ADMIN SUPPORT 532-32060	6	8.11%	72,400	0	72,400	29,967	102,367
41 SUN METRO 560	5	6.76%	60,334	0	60,334	24,973	85,306
42 AVIATION 562	3	4.05%	36,200	0	36,200	14,984	51,184
43 INTERNATIONAL BRIDGES 564	3	4.05%	36,200	0	36,200	14,984	51,184
<b>Subtotal</b>	<b>74</b>	<b>100.00%</b>	<b>892,937</b>	<b>0</b>	<b>892,937</b>	<b>329,637</b>	<b>1,222,574</b>
Direct Bills					0		0
<b>Total</b>					<b>\$892,937</b>		<b>\$1,222,574</b>

Basis Units: Number of strategic projects per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

GIS Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	107	15.53%	\$56,145	\$0	\$56,145	\$22,634	\$78,778
18 ANIMAL SERVICES 225	75	10.89%	39,354	0	39,354	15,865	55,218
19 CAPITAL IMPROVEMENT 235	24	3.48%	12,593	0	12,593	5,077	17,670
20 INFORMATION TECHNOLOGY 239	45	6.53%	23,612	0	23,612	0	23,612
21 PLANNING & INSPECTIONS 280	41	5.95%	21,513	0	21,513	8,673	30,186
25 POLICE 321	79	11.47%	41,453	0	41,453	16,711	58,163
26 FIRE 322	16	2.32%	8,395	0	8,395	3,384	11,780
27 ENVIRONMENTAL SERVICES 334	105	15.24%	55,095	0	55,095	22,210	77,306
28 PUBLIC HEALTH 341	65	9.43%	34,107	0	34,107	13,749	47,856
29 PARKS & RECREATION 451	15	2.18%	7,871	0	7,871	3,173	11,044
34 COMM & HUMAN DEV 471	30	4.35%	15,742	0	15,742	6,346	22,087
35 ECONOMIC DEVELOPMENT 480	24	3.48%	12,593	0	12,593	5,077	17,670
42 AVIATION 562	11	1.60%	5,772	0	5,772	2,327	8,099
49 OTHER	52	7.55%	27,285	0	27,285	10,999	38,285
<b>Subtotal</b>	<b>689</b>	<b>100.00%</b>	<b>361,531</b>	<b>0</b>	<b>361,531</b>	<b>136,224</b>	<b>497,755</b>
Direct Bills					0		0
<b>Total</b>					<b>\$361,531</b>		<b>\$497,755</b>

Basis Units: Number of maps produced per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

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	50.00	0.88%	\$1,396	\$0	\$1,396	\$0	\$1,396
5 MAYOR AND COUNCIL 101	26.98	0.48%	753	0	753	0	753
6 CITY ATTORNEY 103	39.50	0.70%	1,103	0	1,103	0	1,103
7 MUNICIPAL COURT 111	90.00	1.58%	2,513	0	2,513	0	2,513
8 OMB 115-12000	11.00	0.19%	307	0	307	0	307
9 CITY MANAGER 115-12010	7.00	0.12%	195	0	195	0	195
10 PUBLIC INFO OFFICE 115-12020	8.00	0.14%	223	0	223	0	223
11 INTERNAL AUDIT 115-12030	8.00	0.14%	223	0	223	0	223
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	140	0	140	0	140
13 CITY CLERK 117	8.00	0.14%	223	0	223	0	223
14 TAX 206	22.00	0.39%	614	0	614	0	614
15 HUMAN RESOURCES 209	48.00	0.85%	1,340	0	1,340	0	1,340
16 OFFICE OF COMPTROLLER 210	37.00	0.65%	1,033	0	1,033	0	1,033
17 PURCHASING 215	16.00	0.28%	447	0	447	0	447
18 ANIMAL SERVICES 225	111.00	1.95%	3,100	0	3,100	0	3,100
19 CAPITAL IMPROVEMENT 235	69.00	1.22%	1,927	0	1,927	0	1,927
20 INFORMATION TECHNOLOGY 239	69.50	1.22%	1,941	0	1,941	0	1,941
21 PLANNING & INSPECTIONS 280	102.00	1.80%	2,848	0	2,848	0	2,848
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.32%	503	0	503	0	503
23 POLICE - ADMINISTRATIVE SERVICI	159.00	2.80%	4,440	0	4,440	0	4,440
24 FIRE - ADMINISTRATION 322	209.00	3.68%	5,836	0	5,836	0	5,836
25 POLICE 321	1,239.00	21.82%	34,598	0	34,598	0	34,598
26 FIRE 322	1,069.00	18.83%	29,851	0	29,851	0	29,851
27 ENVIRONMENTAL SERVICES 334	326.50	5.75%	9,117	0	9,117	0	9,117
28 PUBLIC HEALTH 341	253.75	4.47%	7,086	0	7,086	0	7,086
29 PARKS & RECREATION 451	308.64	5.44%	8,618	0	8,618	0	8,618
30 ZOO 452	98.50	1.73%	2,751	0	2,751	0	2,751
31 LIBRARY 453	127.50	2.25%	3,560	0	3,560	0	3,560
32 MUSUEM & CULT AFFAIRS 454	37.00	0.65%	1,033	0	1,033	0	1,033
34 COMM & HUMAN DEV 471	36.75	0.65%	1,026	0	1,026	0	1,026
35 ECONOMIC DEVELOPMENT 480	20.00	0.35%	558	0	558	0	558
36 ENGR TRAFFIC-ST 532-32020	62.00	1.09%	1,731	0	1,731	0	1,731
37 PAVEMENT MGMT 532-32040	15.00	0.26%	419	0	419	0	419
38 SAM ADMIN SUPPORT 532-32060	24.00	0.42%	670	0	670	0	670
39 STREET MAINTENANCE 532-32120	122.00	2.15%	3,407	0	3,407	0	3,407
40 FLEET 532-37020	62.00	1.09%	1,731	0	1,731	0	1,731
41 SUN METRO 560	456.75	8.04%	12,754	0	12,754	0	12,754
42 AVIATION 562	241.00	4.24%	6,730	0	6,730	0	6,730
43 INTERNATIONAL BRIDGES 564	58.25	1.03%	1,627	0	1,627	0	1,627
46 CRRMA 700	2.00	0.04%	56	0	56	0	56
48 NON-DEPARTMENTAL 999	5.00	0.09%	140	0	140	0	140

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

FY 2022 ACTUAL  
 3/9/2023

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,678.62	100.00%	158,569	0	158,569	0	158,569
Direct Bills					0		0
<b>Total</b>					<b>\$158,569</b>		<b>\$158,569</b>

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

Source:

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

FY 2022 ACTUAL  
 3/9/2023

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	50,092.42	0.62%	\$53,040	\$0	\$53,040	\$0	\$53,040
5 MAYOR AND COUNCIL 101	27,024.86	0.33%	28,615	0	28,615	0	28,615
6 CITY ATTORNEY 103	91,428.01	1.13%	96,808	0	96,808	0	96,808
7 MUNICIPAL COURT 111	90,166.35	1.11%	95,472	0	95,472	0	95,472
8 OMB 115-12000	31,020.33	0.38%	32,846	0	32,846	0	32,846
9 CITY MANAGER 115-12010	7,012.94	0.09%	7,426	0	7,426	0	7,426
10 PUBLIC INFO OFFICE 115-12020	8,014.79	0.10%	8,486	0	8,486	0	8,486
11 INTERNAL AUDIT 115-12030	8,014.79	0.10%	8,486	0	8,486	0	8,486
12 PERFORMANCE OFFICE 115-12050	5,009.24	0.06%	5,304	0	5,304	0	5,304
13 CITY CLERK 117	9,814.79	0.12%	10,392	0	10,392	0	10,392
14 TAX 206	22,040.66	0.27%	23,338	0	23,338	0	23,338
15 HUMAN RESOURCES 209	479,866.72	5.93%	508,102	0	508,102	0	508,102
16 OFFICE OF COMPTROLLER 210	187,233.36	2.31%	198,250	0	198,250	0	198,250
17 PURCHASING 215	183,000.97	2.26%	193,769	0	193,769	0	193,769
18 ANIMAL SERVICES 225	111,205.17	1.37%	117,748	0	117,748	0	117,748
19 CAPITAL IMPROVEMENT 235	113,627.54	1.40%	120,313	0	120,313	0	120,313
20 INFORMATION TECHNOLOGY 239	69,628.46	0.86%	73,725	0	73,725	0	73,725
21 PLANNING & INSPECTIONS 280	230,120.05	2.84%	243,660	0	243,660	0	243,660
25 POLICE 321	1,933,678.41	23.89%	2,047,456	0	2,047,456	0	2,047,456
26 FIRE 322	1,597,318.15	19.73%	1,691,305	0	1,691,305	0	1,691,305
27 ENVIRONMENTAL SERVICES 334	327,103.48	4.04%	346,350	0	346,350	0	346,350
28 PUBLIC HEALTH 341	262,770.10	3.25%	278,232	0	278,232	0	278,232
29 PARKS & RECREATION 451	352,910.47	4.36%	373,676	0	373,676	0	373,676
30 ZOO 452	98,682.06	1.22%	104,489	0	104,489	0	104,489
31 LIBRARY 453	347,674.66	4.30%	368,132	0	368,132	0	368,132
32 MUSUEM & CULT AFFAIRS 454	96,437.39	1.19%	102,112	0	102,112	0	102,112
34 COMM & HUMAN DEV 471	36,817.93	0.45%	38,984	0	38,984	0	38,984
35 ECONOMIC DEVELOPMENT 480	39,810.44	0.49%	42,153	0	42,153	0	42,153
36 ENGR TRAFFIC-ST 532-32020	62,114.60	0.77%	65,769	0	65,769	0	65,769
37 PAVEMENT MGMT 532-32040	15,027.73	0.19%	15,912	0	15,912	0	15,912
38 SAM ADMIN SUPPORT 532-32060	68,088.86	0.84%	72,095	0	72,095	0	72,095
39 STREET MAINTENANCE 532-32120	122,225.50	1.51%	129,417	0	129,417	0	129,417
40 FLEET 532-37020	62,114.60	0.77%	65,769	0	65,769	0	65,769
41 SUN METRO 560	457,594.23	5.65%	484,519	0	484,519	0	484,519
42 AVIATION 562	419,774.45	5.19%	444,474	0	444,474	0	444,474
43 INTERNATIONAL BRIDGES 564	58,357.67	0.72%	61,791	0	61,791	0	61,791
44 METROPOLITAN PLANNIG ORG 568	4,007.39	0.05%	4,243	0	4,243	0	4,243
46 CRRMA 700	2,003.70	0.02%	2,122	0	2,122	0	2,122
48 NON-DEPARTMENTAL 999	5,009.24	0.06%	5,304	0	5,304	0	5,304

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

FY 2022 ACTUAL  
 3/9/2023

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	8,093,842.47	100.00%	8,570,085	0	8,570,085	0	8,570,085
Direct Bills					0		0
<b>Total</b>					<b>\$8,570,085</b>		<b>\$8,570,085</b>

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 2022 ACTUAL  
 3/9/2023

Postage Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	110,006	18.75%	\$33,226	\$0	\$33,226	\$0	\$33,226
6 CITY ATTORNEY 103	2,330	0.40%	704	0	704	0	704
7 MUNICIPAL COURT 111	2,896	0.49%	875	0	875	0	875
8 OMB 115-12000	24	0.00%	7	0	7	0	7
9 CITY MANAGER 115-12010	251	0.04%	76	0	76	0	76
11 INTERNAL AUDIT 115-12030	11	0.00%	3	0	3	0	3
12 PERFORMANCE OFFICE 115-12050	201	0.03%	61	0	61	0	61
13 CITY CLERK 117	740	0.13%	224	0	224	0	224
14 TAX 206	30,583	5.21%	9,237	0	9,237	0	9,237
15 HUMAN RESOURCES 209	16,422	2.80%	4,960	0	4,960	0	4,960
16 OFFICE OF COMPTROLLER 210	50,868	8.67%	15,364	0	15,364	0	15,364
17 PURCHASING 215	9,495	1.62%	2,868	0	2,868	0	2,868
18 ANIMAL SERVICES 225	2,374	0.40%	717	0	717	0	717
19 CAPITAL IMPROVEMENT 235	65,153	11.11%	19,679	0	19,679	0	19,679
20 INFORMATION TECHNOLOGY 239	28	0.00%	8	0	8	0	8
21 PLANNING & INSPECTIONS 280	96,771	16.50%	29,228	0	29,228	0	29,228
25 POLICE 321	22,065	3.76%	6,664	0	6,664	0	6,664
26 FIRE 322	3,557	0.61%	1,074	0	1,074	0	1,074
27 ENVIRONMENTAL SERVICES 334	10,429	1.78%	3,150	0	3,150	0	3,150
28 PUBLIC HEALTH 341	10,396	1.77%	3,140	0	3,140	0	3,140
29 PARKS & RECREATION 451	20,109	3.43%	6,074	0	6,074	0	6,074
30 ZOO 452	274	0.05%	83	0	83	0	83
31 LIBRARY 453	269	0.05%	81	0	81	0	81
32 MUSUEM & CULT AFFAIRS 454	13,694	2.33%	4,136	0	4,136	0	4,136
33 DESTINATION EL PASO 457	2	0.00%	1	0	1	0	1
34 COMM & HUMAN DEV 471	45,250	7.71%	13,667	0	13,667	0	13,667
35 ECONOMIC DEVELOPMENT 480	24	0.00%	7	0	7	0	7
38 SAM ADMIN SUPPORT 532-32060	7,315	1.25%	2,209	0	2,209	0	2,209
41 SUN METRO 560	544	0.09%	164	0	164	0	164
42 AVIATION 562	35	0.01%	11	0	11	0	11
43 INTERNATIONAL BRIDGES 564	724	0.12%	219	0	219	0	219
44 METROPOLITAN PLANNIG ORG 568	1	0.00%	0	0	0	0	0
45 EMPLOYEES PENSION 600	63,719	10.86%	19,245	0	19,245	0	19,245
49 OTHER	12	0.00%	4	0	4	0	4

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

FY 2022 ACTUAL  
 3/9/2023

**Postage Allocations**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	586,572	100.00%	177,166	0	177,166	0	177,166
Direct Bills					0		0
<b>Total</b>					<b>\$177,166</b>		<b>\$177,166</b>

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 2022 ACTUAL  
 3/9/2023

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	50.00	0.88%	\$1,747	\$0	\$1,747	\$0	\$1,747
5 MAYOR AND COUNCIL 101	26.98	0.48%	942	0	942	343	1,285
6 CITY ATTORNEY 103	39.50	0.70%	1,380	0	1,380	0	1,380
7 MUNICIPAL COURT 111	90.00	1.58%	3,144	0	3,144	1,144	4,288
8 OMB 115-12000	11.00	0.19%	384	0	384	0	384
9 CITY MANAGER 115-12010	7.00	0.12%	245	0	245	0	245
10 PUBLIC INFO OFFICE 115-12020	8.00	0.14%	279	0	279	102	381
11 INTERNAL AUDIT 115-12030	8.00	0.14%	279	0	279	0	279
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	175	0	175	0	175
13 CITY CLERK 117	8.00	0.14%	279	0	279	0	279
14 TAX 206	22.00	0.39%	769	0	769	280	1,048
15 HUMAN RESOURCES 209	48.00	0.85%	1,677	0	1,677	0	1,677
16 OFFICE OF COMPTROLLER 210	37.00	0.65%	1,292	0	1,292	0	1,292
17 PURCHASING 215	16.00	0.28%	559	0	559	0	559
18 ANIMAL SERVICES 225	111.00	1.95%	3,877	0	3,877	1,410	5,288
19 CAPITAL IMPROVEMENT 235	69.00	1.22%	2,410	0	2,410	877	3,287
20 INFORMATION TECHNOLOGY 239	69.50	1.22%	2,428	0	2,428	0	2,428
21 PLANNING & INSPECTIONS 280	102.00	1.80%	3,563	0	3,563	1,296	4,859
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.32%	629	0	629	229	858
23 POLICE - ADMINISTRATIVE SERVICI	159.00	2.80%	5,554	0	5,554	2,020	7,575
24 FIRE - ADMINISTRATION 322	209.00	3.68%	7,301	0	7,301	2,656	9,957
25 POLICE 321	1,239.00	21.82%	43,281	0	43,281	15,744	59,025
26 FIRE 322	1,069.00	18.83%	37,343	0	37,343	13,583	50,926
27 ENVIRONMENTAL SERVICES 334	326.50	5.75%	11,405	0	11,405	4,149	15,554
28 PUBLIC HEALTH 341	253.75	4.47%	8,864	0	8,864	3,224	12,088
29 PARKS & RECREATION 451	308.64	5.44%	10,782	0	10,782	3,922	14,703
30 ZOO 452	98.50	1.73%	3,441	0	3,441	1,252	4,692
31 LIBRARY 453	127.50	2.25%	4,454	0	4,454	1,620	6,074
32 MUSUEM & CULT AFFAIRS 454	37.00	0.65%	1,292	0	1,292	470	1,763
34 COMM & HUMAN DEV 471	36.75	0.65%	1,284	0	1,284	467	1,751
35 ECONOMIC DEVELOPMENT 480	20.00	0.35%	699	0	699	254	953
36 ENGR TRAFFIC-ST 532-32020	62.00	1.09%	2,166	0	2,166	788	2,954
37 PAVEMENT MGMT 532-32040	15.00	0.26%	524	0	524	191	715
38 SAM ADMIN SUPPORT 532-32060	24.00	0.42%	838	0	838	305	1,143
39 STREET MAINTENANCE 532-32120	122.00	2.15%	4,262	0	4,262	1,550	5,812
40 FLEET 532-37020	62.00	1.09%	2,166	0	2,166	788	2,954
41 SUN METRO 560	456.75	8.04%	15,955	0	15,955	5,804	21,759
42 AVIATION 562	241.00	4.24%	8,419	0	8,419	3,062	11,481
43 INTERNATIONAL BRIDGES 564	58.25	1.03%	2,035	0	2,035	740	2,775
46 CRRMA 700	2.00	0.04%	70	0	70	25	95
48 NON-DEPARTMENTAL 999	5.00	0.09%	175	0	175	64	238

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

FY 2022 ACTUAL  
 3/9/2023

**Mail Room Allocations**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,678.62	100.00%	198,367	0	198,367	68,357	266,724
Direct Bills					0		0
<b>Total</b>					<b>\$198,367</b>		<b>\$266,724</b>

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

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Wireless Communication Allocations**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	11,085.36	2.18%	\$10,906	\$0	\$10,906	\$0	\$10,906
6 CITY ATTORNEY 103	3,689.40	0.73%	3,630	0	3,630	0	3,630
7 MUNICIPAL COURT 111	5,109.60	1.01%	5,027	0	5,027	0	5,027
9 CITY MANAGER 115-12010	11,706.72	2.30%	11,518	0	11,518	0	11,518
14 TAX 206	865.32	0.17%	851	(865)	(14)	0	(14)
15 HUMAN RESOURCES 209	3,074.88	0.61%	3,025	0	3,025	0	3,025
16 OFFICE OF COMPTROLLER 210	2,956.20	0.58%	2,908	0	2,908	0	2,908
17 PURCHASING 215	2,589.00	0.51%	2,547	0	2,547	0	2,547
18 ANIMAL SERVICES 225	28,798.32	5.67%	28,333	0	28,333	0	28,333
19 CAPITAL IMPROVEMENT 235	24,423.12	4.81%	24,029	0	24,029	0	24,029
20 INFORMATION TECHNOLOGY 239	29,546.04	5.81%	29,069	0	29,069	0	29,069
21 PLANNING & INSPECTIONS 280	37,578.62	7.40%	36,972	(37,579)	(607)	0	(607)
25 POLICE 321	34,377.12	6.77%	33,822	0	33,822	0	33,822
26 FIRE 322	91,446.00	18.00%	89,970	0	89,970	0	89,970
28 PUBLIC HEALTH 341	22,155.00	4.36%	21,797	0	21,797	0	21,797
29 PARKS & RECREATION 451	17,145.00	3.37%	16,868	0	16,868	0	16,868
30 ZOO 452	5,869.80	1.16%	5,775	0	5,775	0	5,775
31 LIBRARY 453	5,631.12	1.11%	5,540	0	5,540	0	5,540
32 MUSUEM & CULT AFFAIRS 454	6,545.36	1.29%	6,440	(6,545)	(106)	0	(106)
34 COMM & HUMAN DEV 471	1,119.72	0.22%	1,102	(1,120)	(18)	0	(18)
35 ECONOMIC DEVELOPMENT 480	11,741.40	2.31%	11,552	0	11,552	0	11,552
38 SAM ADMIN SUPPORT 532-32060	9,013.80	1.77%	8,868	0	8,868	0	8,868
39 STREET MAINTENANCE 532-32120	63,531.24	12.50%	62,506	0	62,506	0	62,506
41 SUN METRO 560	70,300.86	13.84%	69,166	(70,301)	(1,135)	0	(1,135)
42 AVIATION 562	1,064.47	0.21%	1,047	(1,064)	(17)	0	(17)
43 INTERNATIONAL BRIDGES 564	6,745.53	1.33%	6,637	(6,746)	(109)	0	(109)
<b>Subtotal</b>	<b>508,109.00</b>	<b>100.00%</b>	<b>499,906</b>	<b>(124,220)</b>	<b>375,686</b>	<b>0</b>	<b>375,686</b>
Direct Bills					124,220		124,220
<b>Total</b>					<b>\$499,906</b>		<b>\$499,906</b>

Basis Units: Wireless phone charges per department  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

Phone & Internet - Fire Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 FIRE 322	100	100.00%	\$29,779	\$0	\$29,779	\$0	\$29,779
<b>Subtotal</b>	100	100.00%	29,779	0	29,779	0	29,779
Direct Bills					0		0
<b>Total</b>					<b>\$29,779</b>		<b>\$29,779</b>

Basis Units: Direct allocation to Fire  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

Phone & Internet - Citywide Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	10	0.22%	\$2,984	\$0	\$2,984	\$0	\$2,984
5 MAYOR AND COUNCIL 101	39	0.86%	11,638	0	11,638	0	11,638
6 CITY ATTORNEY 103	84	1.84%	25,066	0	25,066	0	25,066
7 MUNICIPAL COURT 111	144	3.16%	42,970	0	42,970	0	42,970
8 OMB 115-12000	16	0.35%	4,774	0	4,774	0	4,774
9 CITY MANAGER 115-12010	39	0.86%	11,638	0	11,638	0	11,638
10 PUBLIC INFO OFFICE 115-12020	12	0.26%	3,581	0	3,581	0	3,581
11 INTERNAL AUDIT 115-12030	13	0.29%	3,879	0	3,879	0	3,879
14 TAX 206	26	0.57%	7,759	(1,179)	6,580	0	6,580
15 HUMAN RESOURCES 209	93	2.04%	27,752	0	27,752	0	27,752
16 OFFICE OF COMPTROLLER 210	37	0.81%	11,041	0	11,041	0	11,041
17 PURCHASING 215	25	0.55%	7,460	0	7,460	0	7,460
18 ANIMAL SERVICES 225	77	1.69%	22,977	0	22,977	0	22,977
19 CAPITAL IMPROVEMENT 235	72	1.58%	21,485	0	21,485	0	21,485
20 INFORMATION TECHNOLOGY 239	131	2.87%	39,091	0	39,091	0	39,091
21 PLANNING & INSPECTIONS 280	37	0.81%	11,041	0	11,041	0	11,041
25 POLICE 321	1,223	26.81%	364,948	0	364,948	0	364,948
26 FIRE 322	419	9.19%	125,031	0	125,031	0	125,031
27 ENVIRONMENTAL SERVICES 334	173	3.79%	51,624	(15,895)	35,729	0	35,729
28 PUBLIC HEALTH 341	403	8.84%	120,257	0	120,257	0	120,257
29 PARKS & RECREATION 451	210	4.60%	62,665	0	62,665	0	62,665
30 ZOO 452	90	1.97%	26,856	0	26,856	0	26,856
31 LIBRARY 453	232	5.09%	69,230	0	69,230	0	69,230
32 MUSUEM & CULT AFFAIRS 454	81	1.78%	24,171	0	24,171	0	24,171
34 COMM & HUMAN DEV 471	168	3.68%	50,132	0	50,132	0	50,132
35 ECONOMIC DEVELOPMENT 480	20	0.44%	5,968	0	5,968	0	5,968
38 SAM ADMIN SUPPORT 532-32060	201	4.41%	59,979	0	59,979	0	59,979
41 SUN METRO 560	208	4.56%	62,068	(17,577)	44,491	0	44,491
42 AVIATION 562	190	4.17%	56,697	(9,553)	47,144	0	47,144
43 INTERNATIONAL BRIDGES 564	45	0.99%	13,428	0	13,428	0	13,428
44 METROPOLITAN PLANNIG ORG 568	17	0.37%	5,073	0	5,073	0	5,073
45 EMPLOYEES PENSION 600	21	0.46%	6,266	0	6,266	0	6,266
49 OTHER	5	0.11%	1,492	0	1,492	0	1,492
<b>Subtotal</b>	<b>4,561</b>	<b>100.00%</b>	<b>1,361,022</b>	<b>(44,204)</b>	<b>1,316,818</b>	<b>0</b>	<b>1,316,818</b>
Direct Bills					44,204		44,204
<b>Total</b>					<b>\$1,361,022</b>		<b>\$1,361,022</b>

Basis Units: Number of phones per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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	111	3.96%	\$7,756	\$0	\$7,756	\$2,531	\$10,287
22 POLICE - OFFICE OF THE CHIEF 321	18	0.64%	1,258	0	1,258	410	1,668
23 POLICE - ADMINISTRATIVE SERVICE	159	5.67%	11,110	0	11,110	3,626	14,736
24 FIRE - ADMINISTRATION 322	209	7.45%	14,604	0	14,604	4,766	19,369
25 POLICE 321	1,239	44.17%	86,574	0	86,574	28,252	114,827
26 FIRE 322	1,069	38.11%	74,696	0	74,696	24,376	99,072
<b>Subtotal</b>	<b>2,805</b>	<b>100.00%</b>	<b>195,997</b>	<b>0</b>	<b>195,997</b>	<b>63,961</b>	<b>259,959</b>
Direct Bills					0		0
<b>Total</b>					<b>\$195,997</b>		<b>\$259,959</b>

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

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire on
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,220	\$0
3 FACILITIES MAINT 532-31040	2,395	0	0	0	1,396	53,040	0	1,747	0	0
5 MAYOR AND COUNCIL 101	51,826	697	0	78,778	753	28,615	33,226	1,285	10,906	0
6 CITY ATTORNEY 103	63,445	24,535	12,067	0	1,103	96,808	704	1,380	3,630	0
7 MUNICIPAL COURT 111	204,455	38,434	17,061	0	2,513	95,472	875	4,288	5,027	0
8 OMB 115-12000	1,449	463	12,067	0	307	32,846	7	384	0	0
9 CITY MANAGER 115-12010	77,419	141	36,200	0	195	7,426	76	245	11,518	0
10 PUBLIC INFO OFFICE 115-12020	2,048	0	0	0	223	8,486	0	381	0	0
11 INTERNAL AUDIT 115-12030	0	101	0	0	223	8,486	3	279	0	0
12 PERFORMANCE OFFICE 115-12050	2,626	0	0	0	140	5,304	61	175	0	0
13 CITY CLERK 117	41,419	12,096	12,067	0	223	10,392	224	279	0	0
14 TAX 206	53,679	13,931	0	0	614	23,338	9,237	1,048	(14)	0
15 HUMAN RESOURCES 209	535,841	20,952	24,133	0	1,340	508,102	4,960	1,677	3,025	0
16 OFFICE OF COMPTROLLER 210	99,651	2,033	0	0	1,033	198,250	15,364	1,292	2,908	0
17 PURCHASING 215	41,861	3,663	0	0	447	193,769	2,868	559	2,547	0
18 ANIMAL SERVICES 225	102,464	1,891	17,061	55,218	3,100	117,748	717	5,288	28,333	0
19 CAPITAL IMPROVEMENT 235	162,301	30,474	17,061	17,670	1,927	120,313	19,679	3,287	24,029	0
20 INFORMATION TECHNOLOGY 239	3,145,017	19,221	0	23,612	1,941	73,725	8	2,428	29,069	0
21 PLANNING & INSPECTIONS 280	244,083	45,574	0	30,186	2,848	243,660	29,228	4,859	(607)	0
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	503	0	0	858	0	0
23 POLICE - ADMINISTRATIVE SERVICES	0	0	0	0	4,440	0	0	7,575	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	5,836	0	0	9,957	0	0
25 POLICE 321	1,685,375	0	102,367	58,163	34,598	2,047,456	6,664	59,025	33,822	0
26 FIRE 322	832,188	697	290,041	11,780	29,851	1,691,305	1,074	50,926	89,970	29,779
27 ENVIRONMENTAL SERVICES 334	347,021	199	17,061	77,306	9,117	346,350	3,150	15,554	0	0
28 PUBLIC HEALTH 341	647,942	37,564	51,184	47,856	7,086	278,232	3,140	12,088	21,797	0
29 PARKS & RECREATION 451	365,651	1,816	153,551	11,044	8,618	373,676	6,074	14,703	16,868	0
30 ZOO 452	94,886	0	51,184	0	2,751	104,489	83	4,692	5,775	0
31 LIBRARY 453	239,505	572	51,184	0	3,560	368,132	81	6,074	5,540	0
32 MUSEUM & CULT AFFAIRS 454	87,939	597	51,184	0	1,033	102,112	4,136	1,763	(106)	0
33 DESTINATION EL PASO 457	632	0	17,061	0	0	0	1	0	0	0
34 COMM & HUMAN DEV 471	89,518	21,518	0	22,087	1,026	38,984	13,667	1,751	(18)	0
35 ECONOMIC DEVELOPMENT 480	77,046	1,741	0	17,670	558	42,153	7	953	11,552	0
36 ENGR TRAFFIC-ST 532-32020	0	0	0	0	1,731	65,769	0	2,954	0	0
37 PAVEMENT MGMT 532-32040	0	0	0	0	419	15,912	0	715	0	0
38 SAM ADMIN SUPPORT 532-32060	427,540	8,334	102,367	0	670	72,095	2,209	1,143	8,868	0
39 STREET MAINTENANCE 532-32120	0	0	0	0	3,407	129,417	0	5,812	62,506	0
40 FLEET 532-37020	0	0	0	0	1,731	65,769	0	2,954	0	0
41 SUN METRO 560	266,818	1,194	85,306	0	12,754	484,519	164	21,759	(1,135)	0
42 AVIATION 562	212,034	12,662	51,184	8,099	6,730	444,474	11	11,481	(17)	0
43 INTERNATIONAL BRIDGES 564	62,047	0	51,184	0	1,627	61,791	219	2,775	(109)	0

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire
44 METROPOLITAN PLANNING ORG 568	\$19,419	\$945	\$0	\$0	\$0	\$4,243	\$0	\$0	\$0	\$0
45 EMPLOYEES PENSION 600	1,105	0	0	0	0	0	19,245	0	0	0
46 CRRMA 700	2,526	0	0	0	56	2,122	0	95	0	0
48 NON-DEPARTMENTAL 999	0	0	0	0	140	5,304	0	238	0	0
49 OTHER	204,929	0	0	38,285	0	0	4	0	0	0
<b>Total</b>	<b>\$10,496,101</b>	<b>\$302,045</b>	<b>\$1,222,574</b>	<b>\$497,755</b>	<b>\$158,569</b>	<b>\$8,570,085</b>	<b>\$177,166</b>	<b>\$266,724</b>	<b>\$499,906</b>	<b>\$29,779</b>



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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Phone & Internet - Citywide	Public Safety	County Revenue	Total
0 Direct Billed	\$44,204	\$0	\$0	\$168,424
3 FACILITIES MAINT 532-31040	2,984	0	0	61,562
5 MAYOR AND COUNCIL 101	11,638	0	0	217,724
6 CITY ATTORNEY 103	25,066	0	0	228,737
7 MUNICIPAL COURT 111	42,970	0	0	411,095
8 OMB 115-12000	4,774	0	0	52,298
9 CITY MANAGER 115-12010	11,638	0	0	144,857
10 PUBLIC INFO OFFICE 115-12020	3,581	0	0	14,719
11 INTERNAL AUDIT 115-12030	3,879	0	0	12,972
12 PERFORMANCE OFFICE 115-12050	0	0	0	8,305
13 CITY CLERK 117	0	0	0	76,701
14 TAX 206	6,580	0	0	108,413
15 HUMAN RESOURCES 209	27,752	0	0	1,127,783
16 OFFICE OF COMPTROLLER 210	11,041	0	0	331,573
17 PURCHASING 215	7,460	0	0	253,173
18 ANIMAL SERVICES 225	22,977	10,287	0	365,085
19 CAPITAL IMPROVEMENT 235	21,485	0	0	418,226
20 INFORMATION TECHNOLOGY 239	39,091	0	0	3,334,113
21 PLANNING & INSPECTIONS 280	11,041	0	0	610,874
22 POLICE - OFFICE OF THE CHIEF 321	0	1,668	0	3,028
23 POLICE - ADMINISTRATIVE SERVICES 322	0	14,736	0	26,750
24 FIRE - ADMINISTRATION 322	0	19,369	0	35,162
25 POLICE 321	364,948	114,827	0	4,507,246
26 FIRE 322	125,031	99,072	0	3,251,713
27 ENVIRONMENTAL SERVICES 334	35,729	0	0	851,488
28 PUBLIC HEALTH 341	120,257	0	0	1,227,145
29 PARKS & RECREATION 451	62,665	0	0	1,014,666
30 ZOO 452	26,856	0	0	290,715
31 LIBRARY 453	69,230	0	0	743,878
32 MUSEUM & CULT AFFAIRS 454	24,171	0	0	272,829
33 DESTINATION EL PASO 457	0	0	0	17,693
34 COMM & HUMAN DEV 471	50,132	0	0	238,666
35 ECONOMIC DEVELOPMENT 480	5,968	0	0	157,648
36 ENGR TRAFFIC-ST 532-32020	0	0	0	70,454
37 PAVEMENT MGMT 532-32040	0	0	0	17,045
38 SAM ADMIN SUPPORT 532-32060	59,979	0	0	683,207
39 STREET MAINTENANCE 532-32120	0	0	0	201,142
40 FLEET 532-37020	0	0	0	70,454
41 SUN METRO 560	44,491	0	0	915,871
42 AVIATION 562	47,144	0	0	793,800
43 INTERNATIONAL BRIDGES 564	13,428	0	0	192,962

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

FY 2022 ACTUAL  
 3/9/2023

**Allocation Summary**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Phone & Internet - Citywide	Public Safety	County Revenue	Total
44 METROPOLITAN PLANNING ORG 568	\$5,073	\$0	\$0	\$29,681
45 EMPLOYEES PENSION 600	6,266	0	0	26,617
46 CRRMA 700	0	0	0	4,799
48 NON-DEPARTMENTAL 999	0	0	0	5,682
49 OTHER	1,492	0	0	244,709
<b>Total</b>	<b>\$1,361,022</b>	<b>\$259,959</b>	<b>\$0</b>	<b>\$23,841,685</b>

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

**FY 2022 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.

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

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

Description		Amount	General Admin	Office of Chief	Red Light Camera Fund
<b>Personnel Costs</b>					
Salaries	S1	1,875,374	0	1,834,785	40,589
<i>Salary % Split</i>			<i>.00%</i>	<i>97.84%</i>	<i>2.16%</i>
Benefits	P	712,677	0	696,595	16,082
<b>Subtotal - Personnel Costs</b>		<b>2,588,051</b>	<b>0</b>	<b>2,531,380</b>	<b>56,671</b>
<b>Services &amp; Supplies Cost</b>					
Contractual Services	P	53	0	53	0
Interfund Services	P	20	0	20	0
Materials & Supplies	P	19,183	0	19,183	0
Other Operating	P	5,149	0	3,900	1,249
Transfer	D	2,500,000	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>2,524,405</b>	<b>0</b>	<b>23,156</b>	<b>1,249</b>
<b>Department Cost Total</b>		<b>5,112,456</b>	<b>0</b>	<b>2,554,536</b>	<b>57,920</b>
<b>Adjustments to Cost</b>					
Transfer	D	(2,500,000)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,500,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,612,456</b>	<b>0</b>	<b>2,554,536</b>	<b>57,920</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,612,456</b>		<b>\$2,554,536</b>	<b>\$57,920</b>
				not allocated	

**CITY OF EL PASO, TEXAS**  
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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	\$3,793	\$341	\$4,042	\$92
Subtotal - OMB 115-12000	3,793	341	4,042	92
9 Citywide Admin	2,846	588	3,358	76
Subtotal - CITY MANAGER 115-12010	2,846	588	3,358	76
12 Performance	2,213	66	2,228	51
Subtotal - PERFORMANCE OFFICE 1	2,213	66	2,228	51
13 Citywide Support	355	63	408	9
13 Open Records Requests	211	38	244	6
Subtotal - CITY CLERK 117	566	101	652	15
15 HR Services	9,786	2,067	11,590	263
15 Self Insurance Fund	1,042	2,746	3,704	84
Subtotal - HUMAN RESOURCES 209	10,828	4,813	15,294	347
16 Financial Reporting	4,970	700	5,544	126
16 Annual Audit	821	0	802	18
Subtotal - OFFICE OF COMPTROLLE	5,790	700	6,346	144
20 City-wide PC's	503	0	491	11
20 Mail Room	629	229	838	19
20 Public Safety	1,258	410	1,631	37
Subtotal - INFORMATION TECHNOLC	2,389	639	2,961	67
23 PD Personnel	0	35,407	34,622	785
Subtotal - POLICE - ADMINISTRATIVE	0	35,407	34,622	785
48 General Expenses	0	385	377	9
48 Memberships	0	612	599	14
48 Retirees Health Insurance	0	14,762	14,435	327
48 General Liability Insurance	0	3,394	3,319	75
Subtotal - NON-DEPARTMENTAL 999	0	19,155	18,730	425
<b>Total Incoming</b>	<b>28,426</b>	<b>61,809</b>	<b>88,235</b>	<b>2,001</b>
<b>C. Total Allocated</b>		<b>\$2,702,691</b>	<b>\$2,642,771</b>	<b>\$59,921</b>
			97.78%	2.22%

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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 SERVICI	159	11.11%	\$286,926	\$0	\$286,926	\$6,715	\$293,641
25 POLICE 321	1,239	86.58%	2,235,855	0	2,235,855	52,330	2,288,185
42 AVIATION 562	33	2.31%	59,551	0	59,551	1,394	60,944
<b>Subtotal</b>	<b>1,431</b>	<b>100.00%</b>	<b>2,582,332</b>	<b>0</b>	<b>2,582,332</b>	<b>60,439</b>	<b>2,642,771</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,582,332</b>		<b>\$2,642,771</b>

Basis Units: Actual Employees Supervised  
Source:

**CITY OF EL PASO, TEXAS**  
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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 SERVICI	\$293,641	\$0	\$293,641
25 POLICE 321	2,288,185	0	2,288,185
42 AVIATION 562	60,944	0	60,944
<b>Total</b>	<b>\$2,642,771</b>	<b>\$0</b>	<b>\$2,642,771</b>

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

**FY 2022 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 2022 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**  
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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
<b>Personnel Costs</b>										
Salaries	S1	8,823,778	0	2,000,096	95,290	1,990,247	1,559,656	1,905,463	739,272	230,245
<i>Salary % Split</i>			<i>.00%</i>	<i>22.67%</i>	<i>1.08%</i>	<i>22.56%</i>	<i>17.68%</i>	<i>21.59%</i>	<i>8.38%</i>	<i>2.61%</i>
Benefits	S	3,442,391	0	780,291	37,175	776,448	608,463	743,372	288,410	89,825
<b>Subtotal - Personnel Costs</b>		<b>12,266,169</b>	<b>0</b>	<b>2,780,387</b>	<b>132,465</b>	<b>2,766,695</b>	<b>2,168,119</b>	<b>2,648,835</b>	<b>1,027,682</b>	<b>320,070</b>
<b>Services &amp; Supplies Cost</b>										
Contractual Services	P	276,887	0	24,461	120	39,744	113,772	252	4,122	0
Fin Svcs, Interlocal Agreements	D	153,348	0	0	0	0	0	0	0	0
Fin Svcs, Outside Contract-NOC	D	1,686,298	0	0	0	0	0	0	0	0
Interfund Services	P	124,762	0	398	(588)	1,080	0	0	0	0
Leases	P	125,727	0	0	0	0	0	119,008	0	0
Materials & Supplies	P	839,760	0	25,994	249,112	507,251	8,661	18,714	19,891	10,137
Police Supply, Uniforms	D	382,888	0	0	0	0	0	0	0	0
Promotional Supplies	D	1,719	0	0	0	0	0	0	0	0
Maintenance & Repairs	P	3,880	0	0	3,880	0	0	0	0	0
Minor Equip & Furniture	P	261,477	0	26,633	0	187,812	18,684	13,939	9,922	0
Communications	P	241,622	0	1,590	0	0	0	0	0	0
Other Operating	P	5,905	0	0	0	0	3,376	480	849	800
Fin Svcs, General Liability Insurance	E P	440,300	0	0	0	0	440,300	0	0	0
Fin Svcs, Prisoner Custody Expense	D	374,091	0	0	0	0	0	0	0	0
City Grant Match	D	498,578	0	0	0	0	0	0	0	0
Alarm Licenses Revenue	D	(205,986)	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues	D	(3,808)	0	0	0	0	0	0	0	0
Transfer	D	176,701	0	0	0	0	0	0	0	0
Capital Outlay	D	7,125	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>5,391,274</b>	<b>0</b>	<b>79,076</b>	<b>252,524</b>	<b>735,887</b>	<b>584,793</b>	<b>152,393</b>	<b>34,784</b>	<b>10,937</b>
<b>Department Cost Total</b>		<b>17,657,443</b>	<b>0</b>	<b>2,859,463</b>	<b>384,989</b>	<b>3,502,582</b>	<b>2,752,912</b>	<b>2,801,228</b>	<b>1,062,466</b>	<b>331,007</b>
<b>Adjustments to Cost</b>										
Fin Svcs, Interlocal Agreements	D	(153,348)	0	0	0	0	0	0	0	0

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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	(1,686,298)	0	0	0	0	0	0	0	0
Police Supply, Uniforms	(382,888)	0	0	0	0	0	0	0	0
Promotional Supplies	(1,719)	0	0	0	0	0	0	0	0
Fin Svcs, Prisoner Custody Expense	(374,091)	0	0	0	0	0	0	0	0
City Grant Match	(498,578)	0	0	0	0	0	0	0	0
Alarm Licenses Revenue	205,986	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues	3,808	0	0	0	0	0	0	0	0
Transfer	(176,701)	0	0	0	0	0	0	0	0
Capital Outlay	(7,125)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(3,070,954)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>14,586,489</b>	<b>0</b>	<b>2,859,463</b>	<b>384,989</b>	<b>3,502,582</b>	<b>2,752,912</b>	<b>2,801,228</b>	<b>1,062,466</b>	<b>331,007</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$14,586,489</b>		<b>\$2,859,463</b>	<b>\$384,989</b>	<b>\$3,502,582</b>	<b>\$2,752,912</b>	<b>\$2,801,228</b>	<b>\$1,062,466</b>	<b>\$331,007</b>

**CITY OF EL PASO, TEXAS**  
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FY 2022 ACTUAL  
3/9/2023

**A. Department Costs**

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	Financial Services
<b>Personnel Costs</b>			
Salaries	S1	8,823,778	303,509
<i>Salary % Split</i>			<i>3.44%</i>
Benefits	S	3,442,391	118,407
<b>Subtotal - Personnel Costs</b>		<b>12,266,169</b>	<b>421,916</b>
<b>Services &amp; Supplies Cost</b>			
Contractual Services	P	276,887	94,416
Fin Svcs, Interlocal Agreements	D	153,348	0
Fin Svcs, Outside Contract-NOC	D	1,686,298	0
Interfund Services	P	124,762	123,872
Leases	P	125,727	6,719
Materials & Supplies	P	839,760	0
Police Supply, Uniforms	D	382,888	0
Promotional Supplies	D	1,719	0
Maintenance & Repairs	P	3,880	0
Minor Equip & Furniture	P	261,477	4,487
Communications	P	241,622	240,032
Other Operating	P	5,905	400
Fin Svcs, General Liability Insurance	E P	440,300	0
Fin Svcs, Prisoner Custody Expense	D	374,091	0
City Grant Match	D	498,578	0
Alarm Licenses Revenue	D	(205,986)	0
Misc Non-Operating Revenues	D	(3,808)	0
Transfer	D	176,701	0
Capital Outlay	D	7,125	0
<b>Subtotal - Services &amp; Supplies</b>		<b>5,391,274</b>	<b>469,926</b>
<b>Department Cost Total</b>		<b>17,657,443</b>	<b>891,842</b>
<b>Adjustments to Cost</b>			
Fin Svcs, Interlocal Agreements	D	(153,348)	0

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

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description	Amount	Financial Services
Fin Svcs, Outside Contract-NOC	D (1,686,298)	0
Police Supply, Uniforms	D (382,888)	0
Promotional Supplies	D (1,719)	0
Fin Svcs, Prisoner Custody Expense	D (374,091)	0
City Grant Match	D (498,578)	0
Alarm Licenses Revenue	D 205,986	0
Misc Non-Operating Revenues	D 3,808	0
Transfer	D (176,701)	0
Capital Outlay	D (7,125)	0
Subtotal - Adjustments	(3,070,954)	0
<b>Total Costs After Adjustments</b>	14,586,489	891,842
General Admin Distribution		0
<b>Grand Total</b>	<u>\$14,586,489</u>	<u>\$891,842</u>

**CITY OF EL PASO, TEXAS**  
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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	24,952	2,241	5,331	718	6,530	5,132	5,222	1,981	617	1,663
Subtotal - OMB 115-12000	24,952	2,241	5,331	718	6,530	5,132	5,222	1,981	617	1,663
9 Citywide Admin	25,143	5,196	5,948	801	7,285	5,726	5,826	2,210	688	1,855
Subtotal - CITY MANAGER 115-12010	25,143	5,196	5,948	801	7,285	5,726	5,826	2,210	688	1,855
12 Performance	19,545	582	3,946	531	4,833	3,799	3,865	1,466	457	1,231
Subtotal - PERFORMANCE OFFICE 1	19,545	582	3,946	531	4,833	3,799	3,865	1,466	457	1,231
13 Citywide Support	3,135	553	723	97	886	696	708	269	84	225
13 Open Records Requests	1,390	251	322	43	394	310	315	119	37	100
Subtotal - CITY CLERK 117	4,525	803	1,045	141	1,279	1,006	1,023	388	121	326
15 HR Services	86,447	18,257	20,526	2,763	25,142	19,761	20,107	7,626	2,376	6,402
15 Self Insurance Fund	9,203	24,257	6,559	883	8,035	6,315	6,426	2,437	759	2,046
Subtotal - HUMAN RESOURCES 209	95,650	42,513	27,085	3,647	33,176	26,076	26,533	10,064	3,135	8,448
16 Financial Reporting	32,691	4,603	7,311	984	8,955	7,038	7,162	2,716	846	2,280
16 Annual Audit	5,397	0	1,058	142	1,296	1,019	1,037	393	122	330
Subtotal - OFFICE OF COMPTROLLE	38,088	4,603	8,369	1,127	10,251	8,057	8,199	3,110	969	2,610
20 City-wide PC's	4,440	0	870	117	1,066	838	853	323	101	271
20 Mail Room	5,554	2,020	1,485	200	1,819	1,430	1,455	552	172	463
20 Public Safety	11,110	3,626	2,889	389	3,538	2,781	2,830	1,073	334	901
Subtotal - INFORMATION TECHNOLC	21,104	5,646	5,244	706	6,423	5,049	5,137	1,948	607	1,636
22 Office of Chief	286,926	6,715	57,564	7,750	70,511	55,419	56,392	21,389	6,664	17,954
Subtotal - POLICE - OFFICE OF THE (	286,926	6,715	57,564	7,750	70,511	55,419	56,392	21,389	6,664	17,954
23 PD Personnel	0	312,764	61,313	8,255	75,103	59,028	60,064	22,781	7,097	19,123
Subtotal - POLICE - ADMINISTRATIVE	0	312,764	61,313	8,255	75,103	59,028	60,064	22,781	7,097	19,123
48 General Expenses	0	2,593	508	68	623	489	498	189	59	159

**CITY OF EL PASO, TEXAS  
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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
48 Memberships	\$0	\$4,120	\$808	\$109	\$989	\$778	\$791	\$300	\$93	\$252
48 Retirees Health Insurance	0	130,402	25,563	3,442	31,313	24,611	25,043	9,498	2,959	7,973
48 General Liability Insurance	0	29,983	5,878	791	7,200	5,659	5,758	2,184	680	1,833
Subtotal - NON-DEPARTMENTAL 999	0	167,097	32,757	4,410	40,124	31,536	32,090	12,171	3,792	10,217
<b>Total Incoming</b>	516,402	548,163	208,600	28,085	255,986	200,827	204,352	77,508	24,147	65,061
<b>C. Total Allocated</b>		\$15,651,053	\$3,068,063	\$413,074	\$3,758,568	\$2,953,739	\$3,005,579	\$1,139,973	\$355,154	\$956,902
			19.60%	2.64%	24.01%	18.87%	19.20%	7.28%	2.27%	6.11%

**CITY OF EL PASO, TEXAS**  
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FY 2022 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	89,700	99.69%	\$2,951,358	\$0	\$2,951,358	\$107,123	\$3,058,481
42 AVIATION 562	281	0.31%	9,246	0	9,246	336	9,581
<b>Subtotal</b>	<b>89,981</b>	<b>100.00%</b>	<b>2,960,604</b>	<b>0</b>	<b>2,960,604</b>	<b>107,459</b>	<b>3,068,063</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,960,604</b>		<b>\$3,068,063</b>

Basis Units: Number of accident and incident reports per section

Source:



**CITY OF EL PASO, TEXAS**  
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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%	\$398,606	\$0	\$398,606	\$14,468	\$413,074
<b>Subtotal</b>	100	100.00%	398,606	0	398,606	14,468	413,074
Direct Bills					0		0
<b>Total</b>					<b>\$398,606</b>		<b>\$413,074</b>

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	104,649	99.02%	\$3,591,454	\$0	\$3,591,454	\$130,340	\$3,721,794
42 AVIATION 562	1,034	0.98%	35,486	0	35,486	1,288	36,774
<b>Subtotal</b>	<b>105,683</b>	<b>100.00%</b>	<b>3,626,940</b>	<b>0</b>	<b>3,626,940</b>	<b>131,628</b>	<b>3,758,568</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,626,940</b>		<b>\$3,758,568</b>

Basis Units: Number of PD training hours per section

Source:

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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	18	1.24%	\$35,407	\$0	\$35,407	\$0	\$35,407
23 POLICE - ADMINISTRATIVE SERVICE	159	10.97%	312,764	0	312,764	0	312,764
25 POLICE 321	1,239	85.51%	2,437,200	0	2,437,200	100,771	2,537,971
42 AVIATION 562	33	2.28%	64,913	0	64,913	2,684	67,597
<b>Subtotal</b>	<b>1,449</b>	<b>100.00%</b>	<b>2,850,284</b>	<b>0</b>	<b>2,850,284</b>	<b>103,455</b>	<b>2,953,739</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,850,284</b>		<b>\$2,953,739</b>

Basis Units: Number of employees per section  
Source:

**CITY OF EL PASO, TEXAS**  
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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	479	99.79%	\$2,894,267	\$0	\$2,894,267	\$105,051	\$2,999,318
42 AVIATION 562	1	0.21%	6,042	0	6,042	219	6,262
<b>Subtotal</b>	<b>480</b>	<b>100.00%</b>	<b>2,900,309</b>	<b>0</b>	<b>2,900,309</b>	<b>105,271</b>	<b>3,005,579</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,900,309</b>		<b>\$3,005,579</b>

Basis Units: Number of internal affairs cases managed by section

Source:

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

FY 2022 ACTUAL  
 3/9/2023

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%	\$1,100,046	\$0	\$1,100,046	\$39,928	\$1,139,973
<b>Subtotal</b>	100	100.00%	1,100,046	0	1,100,046	39,928	1,139,973
Direct Bills					0		0
<b>Total</b>					<b>\$1,100,046</b>		<b>\$1,139,973</b>

Basis Units: Direct allocation to Police  
 Source:

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

FY 2022 ACTUAL  
3/9/2023

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%	\$342,715	\$0	\$342,715	\$12,439	\$355,154
<b>Subtotal</b>	100	100.00%	342,715	0	342,715	12,439	355,154
Direct Bills					0		0
<b>Total</b>					<b>\$342,715</b>		<b>\$355,154</b>

Basis Units: Direct allocation to Police  
Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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%	\$923,387	\$0	\$923,387	\$33,516	\$956,902
<b>Subtotal</b>	100	100.00%	923,387	0	923,387	33,516	956,902
Direct Bills					0		0
<b>Total</b>					<b>\$923,387</b>		<b>\$956,902</b>

Basis Units: Direct allocation to Police  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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	\$35,407	\$0	\$0	\$0	\$0	\$35,407
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	312,764	0	0	0	0	312,764
25 POLICE 321	3,058,481	413,074	3,721,794	2,537,971	2,999,318	1,139,973	355,154	956,902	15,182,668
42 AVIATION 562	9,581	0	36,774	67,597	6,262	0	0	0	120,214
<b>Total</b>	<b>\$3,068,063</b>	<b>\$413,074</b>	<b>\$3,758,568</b>	<b>\$2,953,739</b>	<b>\$3,005,579</b>	<b>\$1,139,973</b>	<b>\$355,154</b>	<b>\$956,902</b>	<b>\$15,651,053</b>



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

**FY 2022 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 2022 ACTUAL  
3/9/2023

**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
<b>Personnel Costs</b>										
Salaries	S1	13,200,915	0	1,697,810	1,195,004	7,562,616	587,657	261,395	181,910	1,714,523
<i>Salary % Split</i>			<i>.00%</i>	<i>12.86%</i>	<i>9.05%</i>	<i>57.29%</i>	<i>4.45%</i>	<i>1.98%</i>	<i>1.38%</i>	<i>12.99%</i>
Benefits	S	5,424,863	0	697,708	491,082	3,107,827	241,495	107,419	74,755	704,576
<b>Subtotal - Personnel Costs</b>		<b>18,625,778</b>	<b>0</b>	<b>2,395,518</b>	<b>1,686,086</b>	<b>10,670,443</b>	<b>829,152</b>	<b>368,814</b>	<b>256,665</b>	<b>2,419,099</b>
<b>Services &amp; Supplies Cost</b>										
Contractual Services	P	1,123,763	0	217,052	56,710	10,790	19,824	229,310	34,712	555,365
Communications, Temporary Svcs Cor	D	1,342,045	0	0	0	0	0	0	0	0
Interfund Services	P	154,116	0	0	0	0	0	0	0	154,116
Leases	P	285,550	0	39,382	0	0	0	0	246,168	0
Materials & Supplies	P	1,781,099	0	83,822	64,627	12,232	2,575	10,929	2,891	1,604,023
Logistics, Clinical Medical Supplies	D	967,489	0	0	0	0	0	0	0	0
Logistics, Gasoline - Unleaded	D	1,179,642	0	0	0	0	0	0	0	0
Promotional Supplies	D	24,436	0	0	0	0	0	0	0	0
Maintenance & Repairs	P	449,791	0	0	0	0	0	0	133,148	316,643
Minor Equip & Furniture	P	146,622	0	0	0	0	0	0	1,580	145,042
Communications	P	19,557	0	7,479	0	0	0	0	10,849	1,229
Other Operating	P	264,216	0	46,791	203,329	2,623	4,947	0	0	6,526
City Grant Match	D	4,709	0	0	0	0	0	0	0	0
Reimbursed Expenditures	P	19,460	0	29,150	0	0	0	0	0	(9,690)
Plan Review Fees	D	(105,030)	0	0	0	0	0	0	0	0
Penalties Late Fees	D	(33,192)	0	0	0	0	0	0	0	0
Fire Inspection Fees	D	(221,832)	0	0	0	0	0	0	0	0
Hazmat Fees	D	(979,197)	0	0	0	0	0	0	0	0
Public Infor Distribution Fee	P	(281)	0	(281)	0	0	0	0	0	0
Misc Non-Operating Revenues	D	(37)	0	0	0	0	0	0	0	0
INTERLOCAL AGREEMENTS- HTH	D	(83,156)	0	0	0	0	0	0	0	0
CLAIMS SETTLEMENT	D	(13,161)	0	0	0	0	0	0	0	0
REVENUE ESTIMATE OFFSET	D	(4,032)	0	0	0	0	0	0	0	0

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

FY 2022 ACTUAL  
 3/9/2023

**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	
Transfer D	5,300,000	0	0	0	0	0	0	0	0	
Capital Outlay D	169,575	0	0	0	0	0	0	0	0	
<b>Subtotal - Services &amp; Supplies</b>	<b>11,792,152</b>	<b>0</b>	<b>423,395</b>	<b>324,666</b>	<b>25,645</b>	<b>27,346</b>	<b>240,239</b>	<b>429,348</b>	<b>2,773,254</b>	
<b>Department Cost Total</b>	<b>30,417,930</b>	<b>0</b>	<b>2,818,913</b>	<b>2,010,752</b>	<b>10,696,088</b>	<b>856,498</b>	<b>609,053</b>	<b>686,013</b>	<b>5,192,353</b>	
<b>Adjustments to Cost</b>										
Communications, Temporary Svcs Cor D	(1,342,045)	0	0	0	0	0	0	0	0	
Logistics, Clinical Medical Supplies D	(967,489)	0	0	0	0	0	0	0	0	
Logistics, Gasoline - Unleaded D	(1,179,642)	0	0	0	0	0	0	0	0	
Promotional Supplies D	(24,436)	0	0	0	0	0	0	0	0	
City Grant Match D	(4,709)	0	0	0	0	0	0	0	0	
Plan Review Fees D	105,030	0	0	0	0	0	0	0	0	
Penalties Late Fees D	33,192	0	0	0	0	0	0	0	0	
Fire Inspection Fees D	221,832	0	0	0	0	0	0	0	0	
Hazmat Fees D	979,197	0	0	0	0	0	0	0	0	
Misc Non-Operating Revenues D	37	0	0	0	0	0	0	0	0	
INTERLOCAL AGREEMENTS- HTH D	83,156	0	0	0	0	0	0	0	0	
CLAIMS SETTLEMENT D	13,161	0	0	0	0	0	0	0	0	
REVENUE ESTIMATE OFFSET D	4,032	0	0	0	0	0	0	0	0	
Transfer D	(5,300,000)	0	0	0	0	0	0	0	0	
Capital Outlay D	(169,575)	0	0	0	0	0	0	0	0	
<b>Subtotal - Adjustments</b>	<b>(7,548,259)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Costs After Adjustments</b>	<b>22,869,671</b>	<b>0</b>	<b>2,818,913</b>	<b>2,010,752</b>	<b>10,696,088</b>	<b>856,498</b>	<b>609,053</b>	<b>686,013</b>	<b>5,192,353</b>	
General Admin Distribution		0	0	0	0	0	0	0	0	
<b>Grand Total</b>	<b>\$22,869,671</b>		<b>\$2,818,913</b>	<b>\$2,010,752</b>	<b>\$10,696,088</b>	<b>\$856,498</b>	<b>\$609,053</b>	<b>\$686,013</b>	<b>\$5,192,353</b>	

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

FY 2022 ACTUAL  
 3/9/2023

**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	\$0	\$18,162	\$0	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	18,162	0	0	18,162	0	0	0	0	0
8 Budget	38,280	3,438	5,142	3,668	19,511	1,562	1,111	1,251	9,472
Subtotal - OMB 115-12000	38,280	3,438	5,142	3,668	19,511	1,562	1,111	1,251	9,472
9 Citywide Admin	33,049	6,831	4,916	3,506	18,652	1,494	1,062	1,196	9,054
Subtotal - CITY MANAGER 115-12010	33,049	6,831	4,916	3,506	18,652	1,494	1,062	1,196	9,054
12 Performance	25,691	766	3,261	2,326	12,374	991	705	794	6,007
Subtotal - PERFORMANCE OFFICE 1	25,691	766	3,261	2,326	12,374	991	705	794	6,007
13 Citywide Support	4,121	727	598	426	2,267	182	129	145	1,101
13 Open Records Requests	2,132	385	310	221	1,177	94	67	75	571
Subtotal - CITY CLERK 117	6,253	1,111	908	647	3,444	276	196	221	1,672
15 HR Services	113,631	23,998	16,964	12,101	64,369	5,154	3,665	4,128	31,247
15 Self Insurance Fund	12,098	31,885	5,421	3,867	20,570	1,647	1,171	1,319	9,986
Subtotal - HUMAN RESOURCES 209	125,729	55,882	22,385	15,968	84,939	6,802	4,837	5,448	41,233
16 Financial Reporting	50,152	7,062	7,052	5,030	26,759	2,143	1,524	1,716	12,990
16 Annual Audit	8,280	0	1,021	728	3,873	310	221	248	1,880
Subtotal - OFFICE OF COMPTROLLE	58,433	7,062	8,073	5,758	30,632	2,453	1,744	1,965	14,870
20 City-wide PC's	5,836	0	719	513	2,730	219	155	175	1,325
20 Mail Room	7,301	2,656	1,227	875	4,657	373	265	299	2,261
20 Public Safety	14,604	4,766	2,387	1,703	9,059	725	516	581	4,398
Subtotal - INFORMATION TECHNOLC	27,741	7,421	4,334	3,092	16,445	1,317	936	1,055	7,983
24 Fire Admin	0	420,911	51,881	37,007	196,859	15,764	11,209	12,626	95,564
24 Health & Safety	0	98,659	12,161	8,674	46,143	3,695	2,627	2,959	22,400
Subtotal - FIRE - ADMINISTRATION 3	0	519,570	64,042	45,682	243,002	19,459	13,837	15,585	117,964
48 General Expenses	0	3,978	490	350	1,860	149	106	119	903
48 Memberships	0	6,321	779	556	2,956	237	168	190	1,435

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

FY 2022 ACTUAL  
3/9/2023

**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
48 Retirees Health Insurance	\$0	\$171,409	\$21,128	\$15,071	\$80,167	\$6,419	\$4,565	\$5,142	\$38,917
48 General Liability Insurance	0	39,411	4,858	3,465	18,433	1,476	1,050	1,182	8,948
Subtotal - NON-DEPARTMENTAL 999	0	221,119	27,255	19,441	103,417	8,281	5,889	6,633	50,203
<b>Total Incoming</b>	<b>333,337</b>	<b>823,199</b>	<b>140,316</b>	<b>118,250</b>	<b>532,415</b>	<b>42,634</b>	<b>30,317</b>	<b>34,147</b>	<b>258,458</b>
<b>C. Total Allocated</b>		<b>\$24,026,207</b>	<b>\$2,959,229</b>	<b>\$2,129,002</b>	<b>\$11,228,503</b>	<b>\$899,132</b>	<b>\$639,370</b>	<b>\$720,161</b>	<b>\$5,450,811</b>
			12.32%	8.86%	46.73%	3.74%	2.66%	3.00%	22.69%

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

FY 2022 ACTUAL  
 3/9/2023

**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	111	7.82%	\$223,546	\$0	\$223,546	\$9,308	\$232,854
24 FIRE - ADMINISTRATION 322	209	14.73%	420,911	0	420,911	0	420,911
26 FIRE 322	1,069	75.33%	2,152,887	0	2,152,887	89,644	2,242,531
42 AVIATION 562	30	2.11%	60,418	0	60,418	2,516	62,934
<b>Subtotal</b>	<b>1,419</b>	<b>100.00%</b>	<b>2,857,762</b>	<b>0</b>	<b>2,857,762</b>	<b>101,467</b>	<b>2,959,229</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,857,762</b>		<b>\$2,959,229</b>

Basis Units: Number of Fire & Animal Svcs FTEs

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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	122,290	98.84%	\$2,032,788	\$0	\$2,032,788	\$71,539	\$2,104,326
42 AVIATION 562	1,434	1.16%	23,837	0	23,837	839	24,676
<b>Subtotal</b>	<b>123,724</b>	<b>100.00%</b>	<b>2,056,625</b>	<b>0</b>	<b>2,056,625</b>	<b>72,377</b>	<b>2,129,002</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,056,625</b>		<b>\$2,129,002</b>

Basis Units: Number of training hours per section

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Fire Communications Allocations**

**Dept:24 FIRE - ADMINISTRATION 322**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	237,200	78.52%	\$8,514,527	\$0	\$8,514,527	\$302,316	\$8,816,843
26 FIRE 322	64,553	21.37%	2,317,193	0	2,317,193	82,274	2,399,467
42 AVIATION 562	328	0.11%	11,774	0	11,774	418	12,192
<b>Subtotal</b>	<b>302,081</b>	<b>100.00%</b>	<b>10,843,494</b>	<b>0</b>	<b>10,843,494</b>	<b>385,008</b>	<b>11,228,503</b>
Direct Bills					0		0
<b>Total</b>					<b>\$10,843,494</b>		<b>\$11,228,503</b>

Basis Units: Number of calls per department  
 Source:



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

FY 2022 ACTUAL  
 3/9/2023

**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%	\$868,302	\$0	\$868,302	\$30,830	\$899,132
<b>Subtotal</b>	100	100.00%	868,302	0	868,302	30,830	899,132
Direct Bills					0		0
<b>Total</b>					<b>\$868,302</b>		<b>\$899,132</b>

Basis Units: Direct allocation to Fire  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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	209	15.98%	\$98,659	\$0	\$98,659	\$0	\$98,659
26 FIRE 322	1,069	81.73%	504,626	0	504,626	21,325	525,950
42 AVIATION 562	30	2.29%	14,162	0	14,162	598	14,760
<b>Subtotal</b>	<b>1,308</b>	<b>100.00%</b>	<b>617,447</b>	<b>0</b>	<b>617,447</b>	<b>21,923</b>	<b>639,370</b>
Direct Bills					0		0
<b>Total</b>					<b>\$617,447</b>		<b>\$639,370</b>

Basis Units: Number of FTEs per section  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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%	\$695,467	\$0	\$695,467	\$24,693	\$720,161
<b>Subtotal</b>	100	100.00%	695,467	0	695,467	24,693	720,161
Direct Bills					0		0
<b>Total</b>					<b>\$695,467</b>		<b>\$720,161</b>

Basis Units: Direct allocation to Fire  
 Source:

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

FY 2022 ACTUAL  
 3/9/2023

**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%	\$5,263,911	\$0	\$5,263,911	\$186,900	\$5,450,811
<b>Subtotal</b>	100	100.00%	5,263,911	0	5,263,911	186,900	5,450,811
Direct Bills					0		0
<b>Total</b>					<b>\$5,263,911</b>		<b>\$5,450,811</b>

Basis Units: Direct allocation to Fire  
 Source:

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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

**Dept:24 FIRE - ADMINISTRATION 322**

<b>Department</b>	<b>Fire Admin</b>	<b>Fire Academy Admin</b>	<b>Fire Communications</b>	<b>Operations &amp; Research</b>	<b>Health &amp; Safety</b>	<b>Planning &amp; Infrastructure</b>	<b>Fire Logistics</b>	<b>Total</b>
18 ANIMAL SERVICES 225	\$232,854	\$0	\$0	\$0	\$0	\$0	\$0	\$232,854
24 FIRE - ADMINISTRATION 322	420,911	0	0	0	98,659	0	0	519,570
25 POLICE 321	0	0	8,816,843	0	0	0	0	8,816,843
26 FIRE 322	2,242,531	2,104,326	2,399,467	899,132	525,950	720,161	5,450,811	14,342,379
42 AVIATION 562	62,934	24,676	12,192	0	14,760	0	0	114,561
<b>Total</b>	<b>\$2,959,229</b>	<b>\$2,129,002</b>	<b>\$11,228,503</b>	<b>\$899,132</b>	<b>\$639,370</b>	<b>\$720,161</b>	<b>\$5,450,811</b>	<b>\$24,026,207</b>

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

**FY 2022 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.

**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 2022 ACTUAL  
3/9/2023

**A. Department Costs**

Dept:38 SAM ADMIN SUPPORT 532-32060

Description		Amount	General Admin	GF Support	Supply Support Fund
<b>Personnel Costs</b>					
Salaries	S1	1,380,837	0	791,858	588,979
<i>Salary % Split</i>			<i>.00%</i>	<i>57.35%</i>	<i>42.65%</i>
Benefits	P	(33,845)	0	315,874	(349,719)
<b>Subtotal - Personnel Costs</b>		<b>1,346,992</b>	<b>0</b>	<b>1,107,732</b>	<b>239,260</b>
<b>Services &amp; Supplies Cost</b>					
Contractual Services	P	6,009	0	6,009	0
Interfund Services	P	3,513	0	3,513	0
Materials & Supplies	P	44,956	0	44,956	0
Other Operating	P	65,826	0	65,826	0
<b>Subtotal - Services &amp; Supplies</b>		<b>120,304</b>	<b>0</b>	<b>120,304</b>	<b>0</b>
<b>Department Cost Total</b>		<b>1,467,296</b>	<b>0</b>	<b>1,228,036</b>	<b>239,260</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,467,296</b>	<b>0</b>	<b>1,228,036</b>	<b>239,260</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$1,467,296</b>		<b>\$1,228,036</b>	<b>\$239,260</b>
				not allocated	

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

FY 2022 ACTUAL  
 3/9/2023

**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	\$40	\$30
Subtotal - BUILDING DEPRECIATION	69	0	40	30
2 Depreciation	4,800	0	2,753	2,047
Subtotal - EQUIPMENT DEPRECIATION	4,800	0	2,753	2,047
3 Janitorial Services	14,041	0	8,052	5,989
3 Muni Svcs Center	9,277	708	5,726	4,259
3 MSC Security	1,726	0	990	736
Subtotal - FACILITIES MAINT 532-310	25,045	708	14,769	10,985
4 MSC	13,644	69	7,864	5,849
Subtotal - PARKS BLDG MAINT 532-3	13,644	69	7,864	5,849
8 Budget	2,130	191	1,331	990
Subtotal - OMB 115-12000	2,130	191	1,331	990
9 Citywide Admin	3,795	784	2,626	1,953
Subtotal - CITY MANAGER 115-12010	3,795	784	2,626	1,953
11 Audit	51,491	1,888	30,611	22,768
Subtotal - INTERNAL AUDIT 115-1203	51,491	1,888	30,611	22,768
12 Performance	2,950	88	1,742	1,296
Subtotal - PERFORMANCE OFFICE 1	2,950	88	1,742	1,296
13 Citywide Support	473	83	319	237
13 Open Records Requests	119	21	80	60
Subtotal - CITY CLERK 117	592	105	400	297
15 HR Services	13,049	2,756	9,063	6,741
15 Self Insurance Fund	1,389	3,661	2,896	2,154
Subtotal - HUMAN RESOURCES 209	14,438	6,417	11,959	8,895
16 Financial Reporting	2,791	393	1,826	1,358



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

FY 2022 ACTUAL  
3/9/2023

**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	\$74	\$10	\$48	\$36
16 Annual Audit	461	0	264	197
16 Asset Management	17	2	11	8
Subtotal - OFFICE OF COMPTROLLE	3,343	405	2,150	1,599
17 Administration	7,848	1,331	5,264	3,915
17 Supply Chain Management	19,765	3,768	13,495	10,038
Subtotal - PURCHASING 215	27,612	5,100	18,759	13,953
20 IT Services	240,191	187,349	245,178	182,362
20 Records Management	6,743	1,591	4,779	3,555
20 Strategic Innovation	72,400	29,967	58,704	43,664
20 City-wide PC's	670	0	384	286
20 City-wide IT Contracts	72,095	0	41,344	30,751
20 Postage	2,209	0	1,267	942
20 Mail Room	838	305	656	488
20 Wireless Communication	8,868	0	5,086	3,783
20 Phone & Internet - Citywide	59,979	0	34,396	25,583
Subtotal - INFORMATION TECHNOLC	463,995	219,212	391,793	291,414
48 General Expenses	0	185	106	79
48 Memberships	0	294	169	126
48 Retirees Health Insurance	0	19,683	11,288	8,396
48 Property Insurance	0	720	413	307
48 General Liability Insurance	0	4,526	2,595	1,930
Subtotal - NON-DEPARTMENTAL 999	0	25,409	14,571	10,838
<b>Total Incoming</b>	<b>613,905</b>	<b>260,377</b>	<b>501,368</b>	<b>372,914</b>
<b>C. Total Allocated</b>		<b>\$2,341,578</b>	<b>\$1,729,404</b>	<b>\$612,174</b>
			73.86%	26.14%

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

FY 2022 ACTUAL  
 3/9/2023

**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	50	20.08%	\$317,287	\$0	\$317,287	\$0	\$317,287
36 ENGR TRAFFIC-ST 532-32020	62	24.90%	393,435	0	393,435	46,521	439,956
37 PAVEMENT MGMT 532-32040	15	6.02%	95,186	0	95,186	11,255	106,441
39 STREET MAINTENANCE 532-32120	122	49.00%	774,179	0	774,179	91,541	865,720
<b>Subtotal</b>	<b>249</b>	<b>100.00%</b>	<b>1,580,087</b>	<b>0</b>	<b>1,580,087</b>	<b>149,317</b>	<b>1,729,404</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,580,087</b>		<b>\$1,729,404</b>

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

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

FY 2022 ACTUAL  
3/9/2023

**Allocation Summary**

**Dept:38 SAM ADMIN SUPPORT 532-32060**

<b>Department</b>	<b>GF Support</b>	<b>Supply Support Fund</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$317,287	\$0	\$317,287
36 ENGR TRAFFIC-ST 532-32020	439,956	0	439,956
37 PAVEMENT MGMT 532-32040	106,441	0	106,441
39 STREET MAINTENANCE 532-32120	865,720	0	865,720
<b>Total</b>	<u>\$1,729,404</u>	<u>\$0</u>	<u>\$1,729,404</u>

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

**FY 2022 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.

**MEMBERSHIPS** – Costs for memberships are allocated to General Fund departments and MPO based on operating expenditures.

**RETIREES 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.

MGT Consulting Group

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

**Dept:48 NON-DEPARTMENTAL 999**

Description		Amount	General Admin	General Expenses	Memberships	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG
<b>Personnel Costs</b>										
Salaries	S1	3,270,442	0	0	0	0	0	0	0	412,637
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>12.62%</i>
Benefits	P	700,560	0	0	0	0	0	0	0	124,531
<b>Subtotal - Personnel Costs</b>		<b>3,971,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537,168</b>
<b>Services &amp; Supplies Cost</b>										
Retirees Health Plan	P	3,271,819	0	0	0	3,271,819	0	0	0	0
Contractual Services	P	5,562,538	0	0	0	0	0	0	0	0
General Liability Insurance	P	1,214,949	0	0	0	0	0	752,273	420,706	0
Property Insurance Expenses	P	415,027	0	0	0	0	415,027	0	0	0
Professional Licenses & Memberships	P	102,878	0	0	102,878	0	0	0	0	0
Operating Contingency Reserve	D	772,088	0	0	0	0	0	0	0	0
Salary Adjustment Reserve	D	400,749	0	0	0	0	0	0	0	0
Other Services Charges Expense	P	64,491	0	64,491	0	0	0	0	0	0
Travel Expenses - Employees	D	6,367	0	0	0	0	0	0	0	0
Non-Operating	D	1,595,912	0	0	0	0	0	0	0	0
Transfers	D	15,307,780	0	0	0	0	0	0	0	0
Capital Outlay	D	5,004,376	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>33,718,974</b>	<b>0</b>	<b>64,491</b>	<b>102,878</b>	<b>3,271,819</b>	<b>415,027</b>	<b>752,273</b>	<b>420,706</b>	<b>0</b>
<b>Department Cost Total</b>		<b>37,689,976</b>	<b>0</b>	<b>64,491</b>	<b>102,878</b>	<b>3,271,819</b>	<b>415,027</b>	<b>752,273</b>	<b>420,706</b>	<b>537,168</b>
<b>Adjustments to Cost</b>										
Operating Contingency Reserve	D	(772,088)	0	0	0	0	0	0	0	0
Salary Adjustment Reserve	D	(400,749)	0	0	0	0	0	0	0	0
Travel Expenses - Employees	D	(6,367)	0	0	0	0	0	0	0	0
Non-Operating	D	(1,595,912)	0	0	0	0	0	0	0	0
Transfers	D	(15,307,780)	0	0	0	0	0	0	0	0
Capital Outlay	D	(5,004,376)	0	0	0	0	0	0	0	0

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

**Dept:48 NON-DEPARTMENTAL 999**

Description	Amount	General Admin	General Expenses	Memberships	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG
Subtotal - Adjustments	(23,087,272)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>14,602,704</b>	<b>0</b>	<b>64,491</b>	<b>102,878</b>	<b>3,271,819</b>	<b>415,027</b>	<b>752,273</b>	<b>420,706</b>	<b>537,168</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$14,602,704</b>		<b>\$64,491</b>	<b>\$102,878</b>	<b>\$3,271,819</b>	<b>\$415,027</b>	<b>\$752,273</b>	<b>\$420,706</b>	<b>\$537,168</b>

not allocated

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

FY 2022 ACTUAL  
3/9/2023

**A. Department Costs**

**Dept:48 NON-DEPARTMENTAL 999**

Description		Amount	General Government
<hr/>			
Personnel Costs			
Salaries	S1	3,270,442	2,857,805
<i>Salary % Split</i>			<i>87.38%</i>
Benefits	P	700,560	576,029
Subtotal - Personnel Costs		<u>3,971,002</u>	<u>3,433,834</u>
Services & Supplies Cost			
Retirees Health Plan	P	3,271,819	0
Contractual Services	P	5,562,538	5,562,538
General Liability Insurance	P	1,214,949	41,970
Property Insurance Expenses	P	415,027	0
Professional Licenses & Memberships	P	102,878	0
Operating Contingency Reserve	D	772,088	0
Salary Adjustment Reserve	D	400,749	0
Other Services Charges Expense	P	64,491	0
Travel Expenses - Employees	D	6,367	0
Non-Operating	D	1,595,912	0
Transfers	D	15,307,780	0
Capital Outlay	D	5,004,376	0
Subtotal - Services & Supplies		<u>33,718,974</u>	<u>5,604,508</u>
<b>Department Cost Total</b>		<b>37,689,976</b>	<b>9,038,342</b>
Adjustments to Cost			
Operating Contingency Reserve	D	(772,088)	0
Salary Adjustment Reserve	D	(400,749)	0
Travel Expenses - Employees	D	(6,367)	0
Non-Operating	D	(1,595,912)	0
Transfers	D	(15,307,780)	0
Capital Outlay	D	(5,004,376)	0

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

FY 2022 ACTUAL  
 3/9/2023

**A. Department Costs**

**Dept:48 NON-DEPARTMENTAL 999**

Description	Amount	General Government
Subtotal - Adjustments	(23,087,272)	0
<b>Total Costs After Adjustments</b>	14,602,704	9,038,342
General Admin Distribution		0
<b>Grand Total</b>	<b>\$14,602,704</b>	<b>\$9,038,342</b> not allocated



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

FY 2022 ACTUAL  
3/9/2023

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

**Dept:48 NON-DEPARTMENTAL 999**

Department	First Incoming	Second Incoming	General Expenses	Memberships	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
2 Depreciation	\$63,237	\$0	\$279	\$446	\$14,169	\$1,797	\$3,258	\$1,822	\$2,326	\$39,141
Subtotal - EQUIPMENT DEPRECIATIC	63,237	0	279	446	14,169	1,797	3,258	1,822	2,326	39,141
8 Budget	8,554	768	41	66	2,089	265	480	269	343	5,770
Subtotal - OMB 115-12000	8,554	768	41	66	2,089	265	480	269	343	5,770
9 Citywide Admin	791	163	4	7	214	27	49	27	35	591
Subtotal - CITY MANAGER 115-12010	791	163	4	7	214	27	49	27	35	591
12 Performance	615	18	3	4	142	18	33	18	23	392
Subtotal - PERFORMANCE OFFICE 1	615	18	3	4	142	18	33	18	23	392
13 Citywide Support	99	17	1	1	26	3	6	3	4	72
13 Open Records Requests	476	86	2	4	126	16	29	16	21	348
Subtotal - CITY CLERK 117	575	103	3	5	152	19	35	20	25	420
15 HR Services	2,718	574	15	23	738	94	170	95	121	2,038
15 Self Insurance Fund	289	763	5	7	236	30	54	30	39	651
Subtotal - HUMAN RESOURCES 209	3,008	1,337	19	31	973	123	224	125	160	2,689
16 Financial Reporting	11,207	1,578	56	90	2,865	363	659	368	470	7,913
16 Treasury Management	739	97	4	6	187	24	43	24	31	518
16 Annual Audit	1,850	0	8	13	415	53	95	53	68	1,145
16 Asset Management	248	33	1	2	63	8	14	8	10	174
Subtotal - OFFICE OF COMPTROLLE	14,044	1,708	70	111	3,529	448	811	454	579	9,750
17 Administration	7,194	1,220	37	59	1,885	239	433	242	310	5,208
17 Supply Chain Management	18,118	3,454	95	152	4,833	613	1,111	621	794	13,352
Subtotal - PURCHASING 215	25,311	4,675	132	211	6,719	852	1,545	864	1,103	18,560
20 City-wide PC's	140	0	1	1	31	4	7	4	5	86
20 City-wide IT Contracts	5,304	0	23	37	1,188	151	273	153	195	3,283
20 Mail Room	175	64	1	2	53	7	12	7	9	147
Subtotal - INFORMATION TECHNOLC	5,618	64	25	40	1,273	161	293	164	209	3,517
48 General Expenses	0	2,381	11	17	534	68	123	69	88	1,474

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

FY 2022 ACTUAL  
 3/9/2023

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

**Dept:48 NON-DEPARTMENTAL 999**

Department	First Incoming	Second Incoming	General Expenses	Memberships	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
48 Memberships	\$0	\$3,784	\$17	\$27	\$848	\$108	\$195	\$109	\$139	\$2,342
48 Retirees Health Insurance	0	4,101	18	29	919	117	211	118	151	2,538
48 General Liability Insurance	0	943	4	7	211	27	49	27	35	584
Subtotal - NON-DEPARTMENTAL 999	0	11,208	50	79	2,511	319	577	323	412	6,937
<b>Total Incoming</b>	<b>121,752</b>	<b>20,045</b>	<b>626</b>	<b>999</b>	<b>31,771</b>	<b>4,030</b>	<b>7,305</b>	<b>4,085</b>	<b>5,216</b>	<b>87,765</b>
<b>C. Total Allocated</b>		<b>\$14,744,501</b>	<b>\$65,117</b>	<b>\$103,877</b>	<b>\$3,303,590</b>	<b>\$419,057</b>	<b>\$759,578</b>	<b>\$424,791</b>	<b>\$542,384</b>	<b>\$9,126,107</b>
			0.44%	0.70%	22.41%	2.84%	5.15%	2.88%	3.68%	61.89%

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

FY 2022 ACTUAL  
3/9/2023

**General Expenses Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,272,878	1.92%	\$1,248	\$0	\$1,248	\$0	\$1,248
4 PARKS BLDG MAINT 532-31130	12,863,236	2.98%	1,941	0	1,941	0	1,941
5 MAYOR AND COUNCIL 101	1,593,352	0.37%	240	0	240	0	241
6 CITY ATTORNEY 103	6,254,361	1.45%	944	0	944	0	944
7 MUNICIPAL COURT 111	5,102,752	1.18%	770	0	770	1	771
8 OMB 115-12000	996,263	0.23%	150	0	150	0	150
9 CITY MANAGER 115-12010	797,291	0.18%	120	0	120	0	120
10 PUBLIC INFO OFFICE 115-12020	393,935	0.09%	59	0	59	0	60
11 INTERNAL AUDIT 115-12030	835,301	0.19%	126	0	126	0	126
12 PERFORMANCE OFFICE 115-12050	680,617	0.16%	103	0	103	0	103
13 CITY CLERK 117	1,673,011	0.39%	252	0	252	0	252
15 HUMAN RESOURCES 209	2,843,933	0.66%	429	0	429	0	429
16 OFFICE OF COMPTROLLER 210	2,944,073	0.68%	444	0	444	0	444
17 PURCHASING 215	1,534,925	0.36%	232	0	232	0	232
19 CAPITAL IMPROVEMENT 235	6,337,205	1.47%	956	0	956	2	958
20 INFORMATION TECHNOLOGY 239	18,199,171	4.22%	2,746	0	2,746	0	2,746
21 PLANNING & INSPECTIONS 280	6,829,496	1.58%	1,030	0	1,030	2	1,032
22 POLICE - OFFICE OF THE CHIEF 321	2,554,536	0.59%	385	0	385	0	385
23 POLICE - ADMINISTRATIVE SERVICES 322	17,184,833	3.99%	2,593	0	2,593	0	2,593
24 FIRE - ADMINISTRATION 322	26,364,104	6.12%	3,978	0	3,978	0	3,978
25 POLICE 321	133,415,417	30.96%	20,130	0	20,130	38	20,168
26 FIRE 322	93,222,425	21.63%	14,066	0	14,066	27	14,092
28 PUBLIC HEALTH 341	5,693,102	1.32%	859	0	859	2	861
29 PARKS & RECREATION 451	27,493,455	6.38%	4,148	0	4,148	8	4,156
30 ZOO 452	4,899,643	1.14%	739	0	739	1	741
31 LIBRARY 453	7,486,837	1.74%	1,130	0	1,130	2	1,132
32 MUSEUM & CULT AFFAIRS 454	2,174,723	0.50%	328	0	328	1	329
34 COMM & HUMAN DEV 471	488,649	0.11%	74	0	74	0	74
35 ECONOMIC DEVELOPMENT 480	1,909,255	0.44%	288	0	288	1	289
36 ENGR TRAFFIC-ST 532-32020	5,990,753	1.39%	904	0	904	2	906
37 PAVEMENT MGMT 532-32040	1,221,639	0.28%	184	0	184	0	185
38 SAM ADMIN SUPPORT 532-32060	1,228,036	0.28%	185	0	185	0	185
39 STREET MAINTENANCE 532-32120	5,727,222	1.33%	864	0	864	2	866
48 NON-DEPARTMENTAL 999	15,781,908	3.66%	2,381	0	2,381	0	2,381

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

FY 2022 ACTUAL  
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**General Expenses Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	430,988,337	100.00%	65,029	0	65,029	89	65,117
Direct Bills					0		0
<b>Total</b>					<b>\$65,029</b>		<b>\$65,117</b>

Basis Units: General Fund operating expenditures per department

Source:

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

FY 2022 ACTUAL  
3/9/2023

**Memberships Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,272,878	1.91%	\$1,983	\$0	\$1,983	\$0	\$1,983
4 PARKS BLDG MAINT 532-31130	12,863,236	2.97%	3,084	0	3,084	0	3,084
5 MAYOR AND COUNCIL 101	1,593,352	0.37%	382	0	382	1	383
6 CITY ATTORNEY 103	6,254,361	1.45%	1,499	0	1,499	0	1,499
7 MUNICIPAL COURT 111	5,102,752	1.18%	1,223	0	1,223	2	1,226
8 OMB 115-12000	996,263	0.23%	239	0	239	0	239
9 CITY MANAGER 115-12010	797,291	0.18%	191	0	191	0	191
10 PUBLIC INFO OFFICE 115-12020	393,935	0.09%	94	0	94	0	95
11 INTERNAL AUDIT 115-12030	835,301	0.19%	200	0	200	0	200
12 PERFORMANCE OFFICE 115-12050	680,617	0.16%	163	0	163	0	163
13 CITY CLERK 117	1,673,011	0.39%	401	0	401	0	401
15 HUMAN RESOURCES 209	2,843,933	0.66%	682	0	682	0	682
16 OFFICE OF COMPTROLLER 210	2,944,073	0.68%	706	0	706	0	706
17 PURCHASING 215	1,534,925	0.35%	368	0	368	0	368
19 CAPITAL IMPROVEMENT 235	6,337,205	1.46%	1,519	0	1,519	3	1,522
20 INFORMATION TECHNOLOGY 239	18,199,171	4.21%	4,363	0	4,363	0	4,363
21 PLANNING & INSPECTIONS 280	6,829,496	1.58%	1,637	0	1,637	3	1,640
22 POLICE - OFFICE OF THE CHIEF 321	2,554,536	0.59%	612	0	612	0	612
23 POLICE - ADMINISTRATIVE SERVICES 322	17,184,833	3.97%	4,120	0	4,120	0	4,120
24 FIRE - ADMINISTRATION 322	26,364,104	6.09%	6,321	0	6,321	0	6,321
25 POLICE 321	133,415,417	30.83%	31,986	0	31,986	60	32,047
26 FIRE 322	93,222,425	21.55%	22,350	0	22,350	42	22,392
28 PUBLIC HEALTH 341	5,693,102	1.32%	1,365	0	1,365	3	1,367
29 PARKS & RECREATION 451	27,493,455	6.35%	6,592	0	6,592	12	6,604
30 ZOO 452	4,899,643	1.13%	1,175	0	1,175	2	1,177
31 LIBRARY 453	7,486,837	1.73%	1,795	0	1,795	3	1,798
32 MUSEUM & CULT AFFAIRS 454	2,174,723	0.50%	521	0	521	1	522
34 COMM & HUMAN DEV 471	488,649	0.11%	117	0	117	0	117
35 ECONOMIC DEVELOPMENT 480	1,909,255	0.44%	458	0	458	1	459
36 ENGR TRAFFIC-ST 532-32020	5,990,753	1.38%	1,436	0	1,436	3	1,439
37 PAVEMENT MGMT 532-32040	1,221,639	0.28%	293	0	293	1	293
38 SAM ADMIN SUPPORT 532-32060	1,228,036	0.28%	294	0	294	0	294
39 STREET MAINTENANCE 532-32120	5,727,222	1.32%	1,373	0	1,373	3	1,376
44 METROPOLITAN PLANNING ORG 568	1,697,764	0.39%	407	0	407	1	408
48 NON-DEPARTMENTAL 999	15,781,908	3.65%	3,784	0	3,784	0	3,784

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

FY 2022 ACTUAL  
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**Memberships Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	432,686,101	100.00%	103,736	0	103,736	141	103,877
Direct Bills					0		0
<b>Total</b>					<b>\$103,736</b>		<b>\$103,877</b>

Basis Units: General Fund and MPO operating expenditures per department

Source:

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

FY 2022 ACTUAL  
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Retirees Health Insurance Allocations

Dept:48 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	50.00	1.24%	\$41,007	\$0	\$41,007	\$0	\$41,007
5 MAYOR AND COUNCIL 101	26.98	0.67%	22,123	0	22,123	37	22,160
6 CITY ATTORNEY 103	39.50	0.98%	32,395	0	32,395	0	32,395
7 MUNICIPAL COURT 111	90.00	2.24%	73,812	0	73,812	122	73,934
8 OMB 115-12000	11.00	0.27%	9,022	0	9,022	0	9,022
9 CITY MANAGER 115-12010	7.00	0.17%	5,741	0	5,741	0	5,741
10 PUBLIC INFO OFFICE 115-12020	8.00	0.20%	6,561	0	6,561	11	6,572
11 INTERNAL AUDIT 115-12030	8.00	0.20%	6,561	0	6,561	0	6,561
12 PERFORMANCE OFFICE 115-12050	5.00	0.12%	4,101	0	4,101	0	4,101
13 CITY CLERK 117	8.00	0.20%	6,561	0	6,561	0	6,561
14 TAX 206	22.00	0.55%	18,043	0	18,043	30	18,073
15 HUMAN RESOURCES 209	41.00	1.02%	33,626	0	33,626	0	33,626
16 OFFICE OF COMPTROLLER 210	37.00	0.92%	30,345	0	30,345	0	30,345
17 PURCHASING 215	16.00	0.40%	13,122	0	13,122	0	13,122
19 CAPITAL IMPROVEMENT 235	69.00	1.72%	56,590	0	56,590	93	56,683
20 INFORMATION TECHNOLOGY 239	69.50	1.73%	57,000	0	57,000	0	57,000
21 PLANNING & INSPECTIONS 280	102.00	2.54%	83,654	0	83,654	138	83,792
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.45%	14,762	0	14,762	0	14,762
23 POLICE - ADMINISTRATIVE SERVICES	159.00	3.95%	130,402	0	130,402	0	130,402
24 FIRE - ADMINISTRATION 322	209.00	5.20%	171,409	0	171,409	0	171,409
25 POLICE 321	1,193.00	29.66%	978,424	0	978,424	1,616	980,040
26 FIRE 322	918.00	22.82%	752,886	0	752,886	1,243	754,130
28 PUBLIC HEALTH 341	81.25	2.02%	66,636	0	66,636	110	66,746
29 PARKS & RECREATION 451	308.64	7.67%	253,127	0	253,127	418	253,545
30 ZOO 452	98.50	2.45%	80,784	0	80,784	133	80,917
31 LIBRARY 453	127.50	3.17%	104,568	0	104,568	173	104,740
32 MUSEUM & CULT AFFAIRS 454	37.00	0.92%	30,345	0	30,345	50	30,395
34 COMM & HUMAN DEV 471	14.75	0.37%	12,097	0	12,097	20	12,117
35 ECONOMIC DEVELOPMENT 480	20.00	0.50%	16,403	0	16,403	27	16,430
36 ENGR TRAFFIC-ST 532-32020	62.00	1.54%	50,849	0	50,849	84	50,933
37 PAVEMENT MGMT 532-32040	15.00	0.37%	12,302	0	12,302	20	12,322
38 SAM ADMIN SUPPORT 532-32060	24.00	0.60%	19,683	0	19,683	0	19,683
39 STREET MAINTENANCE 532-32120	122.00	3.03%	100,057	0	100,057	165	100,222
48 NON-DEPARTMENTAL 999	5.00	0.12%	4,101	0	4,101	0	4,101

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

FY 2022 ACTUAL  
 3/9/2023

**Retirees Health Insurance Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	4,022.62	100.00%	3,299,098	0	3,299,098	4,491	3,303,590
Direct Bills					0		0
<b>Total</b>					<b>\$3,299,098</b>		<b>\$3,303,590</b>

Basis Units: Number of GF FTE's per department

Source:



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

FY 2022 ACTUAL  
 3/9/2023

**Property Insurance Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	4,138,069.06	0.69%	\$2,881	\$0	\$2,881	\$0	\$2,881
5 MAYOR AND COUNCIL 101	1,594,775.28	0.27%	1,110	0	1,110	2	1,112
6 CITY ATTORNEY 103	2,334,826.67	0.39%	1,626	0	1,626	0	1,626
7 MUNICIPAL COURT 111	6,441,496.00	1.07%	4,485	0	4,485	6	4,491
8 OMB 115-12000	650,204.89	0.11%	453	0	453	0	453
9 CITY MANAGER 115-12010	413,766.75	0.07%	288	0	288	0	288
10 PUBLIC INFO OFFICE 115-12020	472,876.29	0.08%	329	0	329	0	330
11 INTERNAL AUDIT 115-12030	805,015.67	0.13%	561	0	561	0	561
12 PERFORMANCE OFFICE 115-12050	295,547.68	0.05%	206	0	206	0	206
13 CITY CLERK 117	472,876.29	0.08%	329	0	329	0	329
15 HUMAN RESOURCES 209	3,376,984.23	0.56%	2,351	0	2,351	0	2,351
16 OFFICE OF COMPTROLLER 210	2,187,052.83	0.36%	1,523	0	1,523	0	1,523
17 PURCHASING 215	945,752.57	0.16%	659	0	659	0	659
19 CAPITAL IMPROVEMENT 235	8,128,985.19	1.35%	5,660	0	5,660	8	5,668
20 INFORMATION TECHNOLOGY 239	11,114,448.67	1.85%	7,739	0	7,739	0	7,739
21 PLANNING & INSPECTIONS 280	246,369.86	0.04%	172	0	172	0	172
25 POLICE 321	30,929,938.52	5.15%	21,536	0	21,536	31	21,567
26 FIRE 322	56,619,742.00	9.42%	39,423	0	39,423	56	39,480
27 ENVIRONMENTAL SERVICES 334	200,131.80	0.03%	139	0	139	0	140
29 PARKS & RECREATION 451	209,422,300.58	34.84%	145,817	0	145,817	208	146,025
30 ZOO 452	35,355,178.00	5.88%	24,617	0	24,617	35	24,652
31 LIBRARY 453	64,195,033.00	10.68%	44,698	0	44,698	64	44,762
34 COMM & HUMAN DEV 471	2,135,907.53	0.36%	1,487	0	1,487	2	1,489
38 SAM ADMIN SUPPORT 532-32060	1,034,456.91	0.17%	720	0	720	0	720
39 STREET MAINTENANCE 532-32120	6,966,340.29	1.16%	4,851	0	4,851	7	4,857
40 FLEET 532-37020	9,310,836.44	1.55%	6,483	0	6,483	9	6,492
49 OTHER	141,242,715.00	23.50%	98,345	0	98,345	140	98,485
<b>Subtotal</b>	<b>601,031,628.00</b>	<b>100.00%</b>	<b>418,487</b>	<b>0</b>	<b>418,487</b>	<b>570</b>	<b>419,057</b>
Direct Bills					0		0
<b>Total</b>					<b>\$418,487</b>		<b>\$419,057</b>

Basis Units: Insured property premium for General Fund departments

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**General Liability Insurance Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	50.00	1.24%	\$9,429	\$0	\$9,429	\$0	\$9,429
5 MAYOR AND COUNCIL 101	26.98	0.67%	5,087	0	5,087	8	5,095
6 CITY ATTORNEY 103	39.50	0.98%	7,449	0	7,449	0	7,449
7 MUNICIPAL COURT 111	90.00	2.24%	16,971	0	16,971	28	16,999
8 OMB 115-12000	11.00	0.27%	2,074	0	2,074	0	2,074
9 CITY MANAGER 115-12010	7.00	0.17%	1,320	0	1,320	0	1,320
10 PUBLIC INFO OFFICE 115-12020	8.00	0.20%	1,509	0	1,509	2	1,511
11 INTERNAL AUDIT 115-12030	8.00	0.20%	1,509	0	1,509	0	1,509
12 PERFORMANCE OFFICE 115-12050	5.00	0.12%	943	0	943	0	943
13 CITY CLERK 117	8.00	0.20%	1,509	0	1,509	0	1,509
14 TAX 206	22.00	0.55%	4,149	0	4,149	7	4,155
15 HUMAN RESOURCES 209	41.00	1.02%	7,731	0	7,731	0	7,731
16 OFFICE OF COMPTROLLER 210	37.00	0.92%	6,977	0	6,977	0	6,977
17 PURCHASING 215	16.00	0.40%	3,017	0	3,017	0	3,017
19 CAPITAL IMPROVEMENT 235	69.00	1.72%	13,011	0	13,011	21	13,033
20 INFORMATION TECHNOLOGY 239	69.50	1.73%	13,106	0	13,106	0	13,106
21 PLANNING & INSPECTIONS 280	102.00	2.54%	19,234	0	19,234	32	19,266
22 POLICE - OFFICE OF THE CHIEF 321	18.00	0.45%	3,394	0	3,394	0	3,394
23 POLICE - ADMINISTRATIVE SERVICES	159.00	3.95%	29,983	0	29,983	0	29,983
24 FIRE - ADMINISTRATION 322	209.00	5.20%	39,411	0	39,411	0	39,411
25 POLICE 321	1,193.00	29.66%	224,964	0	224,964	372	225,336
26 FIRE 322	918.00	22.82%	173,107	0	173,107	286	173,393
28 PUBLIC HEALTH 341	81.25	2.02%	15,321	0	15,321	25	15,347
29 PARKS & RECREATION 451	308.64	7.67%	58,200	0	58,200	96	58,296
30 ZOO 452	98.50	2.45%	18,574	0	18,574	31	18,605
31 LIBRARY 453	127.50	3.17%	24,043	0	24,043	40	24,082
32 MUSEUM & CULT AFFAIRS 454	37.00	0.92%	6,977	0	6,977	12	6,989
34 COMM & HUMAN DEV 471	14.75	0.37%	2,781	0	2,781	5	2,786
35 ECONOMIC DEVELOPMENT 480	20.00	0.50%	3,771	0	3,771	6	3,778
36 ENGR TRAFFIC-ST 532-32020	62.00	1.54%	11,691	0	11,691	19	11,711
37 PAVEMENT MGMT 532-32040	15.00	0.37%	2,829	0	2,829	5	2,833
38 SAM ADMIN SUPPORT 532-32060	24.00	0.60%	4,526	0	4,526	0	4,526
39 STREET MAINTENANCE 532-32120	122.00	3.03%	23,006	0	23,006	38	23,044
48 NON-DEPARTMENTAL 999	5.00	0.12%	943	0	943	0	943

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

FY 2022 ACTUAL  
 3/9/2023

**General Liability Insurance Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	4,022.62	100.00%	758,545	0	758,545	1,033	759,578
Direct Bills					0		0
<b>Total</b>					<b>\$758,545</b>		<b>\$759,578</b>

Basis Units: Number of GF FTE's per department

Source:

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

FY 2022 ACTUAL  
 3/9/2023

**Auto Liability Allocations**

**Dept:48 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 PURCHASING 215	699	0.17%	\$705	\$0	\$705	\$0	\$705
18 ANIMAL SERVICES 225	4,202	1.00%	4,237	0	4,237	6	4,243
19 CAPITAL IMPROVEMENT 235	14,137	3.36%	14,255	0	14,255	20	14,274
20 INFORMATION TECHNOLOGY 239	2,541	0.60%	2,562	0	2,562	0	2,562
21 PLANNING & INSPECTIONS 280	8,020	1.91%	8,087	0	8,087	11	8,098
26 FIRE 322	133,751	31.79%	134,866	0	134,866	185	135,051
29 PARKS & RECREATION 451	23,032	5.47%	23,224	0	23,224	32	23,256
30 ZOO 452	4,376	1.04%	4,412	0	4,412	6	4,419
31 LIBRARY 453	1,913	0.45%	1,929	0	1,929	3	1,932
32 MUSUEM & CULT AFFAIRS 454	699	0.17%	705	0	705	1	706
33 DESTINATION EL PASO 457	423	0.10%	427	0	427	1	427
39 STREET MAINTENANCE 532-32120	223,321	53.08%	225,183	0	225,183	309	225,492
49 OTHER	3,592	0.85%	3,622	0	3,622	5	3,627
<b>Subtotal</b>	<b>420,706</b>	<b>100.00%</b>	<b>424,214</b>	<b>0</b>	<b>424,214</b>	<b>578</b>	<b>424,791</b>
Direct Bills					0		0
<b>Total</b>					<b>\$424,214</b>		<b>\$424,791</b>

Basis Units: TML allocated dollars per department

Source:

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

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Allocation Summary

Dept:48 NON-DEPARTMENTAL 999

Department	General Expenses	Memberships	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government	Total
3 FACILITIES MAINT 532-31040	\$1,248	\$1,983	\$41,007	\$2,881	\$9,429	\$0	\$0	\$0	\$56,548
4 PARKS BLDG MAINT 532-31130	1,941	3,084	0	0	0	0	0	0	5,025
5 MAYOR AND COUNCIL 101	241	383	22,160	1,112	5,095	0	0	0	28,990
6 CITY ATTORNEY 103	944	1,499	32,395	1,626	7,449	0	0	0	43,913
7 MUNICIPAL COURT 111	771	1,226	73,934	4,491	16,999	0	0	0	97,422
8 OMB 115-12000	150	239	9,022	453	2,074	0	0	0	11,938
9 CITY MANAGER 115-12010	120	191	5,741	288	1,320	0	0	0	7,661
10 PUBLIC INFO OFFICE 115-12020	60	95	6,572	330	1,511	0	0	0	8,567
11 INTERNAL AUDIT 115-12030	126	200	6,561	561	1,509	0	0	0	8,956
12 PERFORMANCE OFFICE 115-12050	103	163	4,101	206	943	0	0	0	5,515
13 CITY CLERK 117	252	401	6,561	329	1,509	0	0	0	9,052
14 TAX 206	0	0	18,073	0	4,155	0	0	0	22,228
15 HUMAN RESOURCES 209	429	682	33,626	2,351	7,731	0	0	0	44,819
16 OFFICE OF COMPTROLLER 210	444	706	30,345	1,523	6,977	0	0	0	39,995
17 PURCHASING 215	232	368	13,122	659	3,017	705	0	0	18,102
18 ANIMAL SERVICES 225	0	0	0	0	0	4,243	0	0	4,243
19 CAPITAL IMPROVEMENT 235	958	1,522	56,683	5,668	13,033	14,274	0	0	92,139
20 INFORMATION TECHNOLOGY 239	2,746	4,363	57,000	7,739	13,106	2,562	0	0	87,515
21 PLANNING & INSPECTIONS 280	1,032	1,640	83,792	172	19,266	8,098	0	0	114,001
22 POLICE - OFFICE OF THE CHIEF 321	385	612	14,762	0	3,394	0	0	0	19,155
23 POLICE - ADMINISTRATIVE SERVICE	2,593	4,120	130,402	0	29,983	0	0	0	167,097
24 FIRE - ADMINISTRATION 322	3,978	6,321	171,409	0	39,411	0	0	0	221,119
25 POLICE 321	20,168	32,047	980,040	21,567	225,336	0	0	0	1,279,158
26 FIRE 322	14,092	22,392	754,130	39,480	173,393	135,051	0	0	1,138,538
27 ENVIRONMENTAL SERVICES 334	0	0	0	140	0	0	0	0	140
28 PUBLIC HEALTH 341	861	1,367	66,746	0	15,347	0	0	0	84,321
29 PARKS & RECREATION 451	4,156	6,604	253,545	146,025	58,296	23,256	0	0	491,883
30 ZOO 452	741	1,177	80,917	24,652	18,605	4,419	0	0	130,510
31 LIBRARY 453	1,132	1,798	104,740	44,762	24,082	1,932	0	0	178,446
32 MUSEUM & CULT AFFAIRS 454	329	522	30,395	0	6,989	706	0	0	38,941
33 DESTINATION EL PASO 457	0	0	0	0	0	427	0	0	427
34 COMM & HUMAN DEV 471	74	117	12,117	1,489	2,786	0	0	0	16,584
35 ECONOMIC DEVELOPMENT 480	289	459	16,430	0	3,778	0	0	0	20,955
36 ENGR TRAFFIC-ST 532-32020	906	1,439	50,933	0	11,711	0	0	0	64,988
37 PAVEMENT MGMT 532-32040	185	293	12,322	0	2,833	0	0	0	15,634
38 SAM ADMIN SUPPORT 532-32060	185	294	19,683	720	4,526	0	0	0	25,409
39 STREET MAINTENANCE 532-32120	866	1,376	100,222	4,857	23,044	225,492	0	0	355,856
40 FLEET 532-37020	0	0	0	6,492	0	0	0	0	6,492
44 METROPOLITAN PLANNING ORG 568	0	408	0	0	0	0	0	0	408
48 NON-DEPARTMENTAL 999	2,381	3,784	4,101	0	943	0	0	0	11,208
49 OTHER	0	0	0	98,485	0	3,627	0	0	102,112

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

FY 2022 ACTUAL  
 3/9/2023

Allocation Summary

Dept:48 NON-DEPARTMENTAL 999

Department	General Expenses	Memberships	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government	Total
<b>Total</b>	\$65,117	\$103,877	\$3,303,590	\$419,057	\$759,578	\$424,791	\$0	\$0	\$5,076,010

## **Section 6**

# **Cost Plan Reconciliation**

**General Fund FY 2022 Expenditures**

Row Labels	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
<b>CAPITAL IMPROVEMENT 235</b>	<b>4,595,392</b>	<b>1,468,835</b>	<b>117,995</b>	<b>43,402</b>	<b>3,014</b>	<b>71,717</b>		<b>0</b>	<b>8,773</b>	<b>0</b>	<b>28,077</b>	<b>587,940</b>	<b>24,538</b>	<b>6,949,683</b>	
<b>CITY ATTORNEY 103</b>	<b>2,727,405</b>	<b>738,675</b>	<b>2,702,327</b>		<b>3,357</b>	<b>36,689</b>		<b>12,261</b>		<b>110</b>	<b>33,537</b>	<b>440,312</b>	<b>20,000</b>	<b>6,714,673</b>	<b>6,714,673</b>
ATTRNYS AND PARALEGALS	2,355,712	616,871												2,972,583	
LEGAL OPERATING EXP			0		3,357	36,689		12,261		110	33,537			85,954	
LEGAL SECRETARIAL STAFF	331,315	105,714												437,029	
LEGAL SUPPORT STAFF	40,378	16,090												56,468	
OUTSIDE COUNSEL SERV			2,665,276										20,000	2,685,276	
TRIAL OPER EXP DAMAGES SETT			37,051								440,312			477,363	
<b>CITY CLERK 117</b>	<b>408,210</b>	<b>149,867</b>	<b>1,098,864</b>	<b>0</b>	<b>2,615</b>	<b>4,205</b>		<b>1,160</b>		<b>8,090</b>				<b>1,673,011</b>	<b>1,673,011</b>
MUNICIPAL CLERK	408,210	149,867	1,098,864	0	2,615	4,205		1,160		8,090				1,673,011	
<b>CITY MANAGER 115-12010</b>	<b>468,667</b>	<b>256,176</b>	<b>23,125</b>		<b>1,210</b>	<b>20,100</b>				<b>28,013</b>				<b>797,291</b>	<b>797,291</b>
CITY MANAGER	468,667	256,176	23,125		1,210	20,100				28,013				797,291	
<b>COMM &amp; HUMAN DEV 471</b>	<b>306,821</b>	<b>150,793</b>	<b>5,124</b>	<b>710</b>	<b>305</b>	<b>24,476</b>				<b>420</b>	<b>193,948</b>			<b>682,597</b>	
<b>ECONOMIC DEVELOPMENT 480</b>	<b>1,152,266</b>	<b>315,461</b>	<b>331,757</b>	<b>0</b>	<b>1,160</b>	<b>31,212</b>				<b>42</b>	<b>77,357</b>	<b>166,007</b>		<b>2,075,262</b>	
<b>ENGR TRAFFIC-ST 532-32020</b>	<b>2,937,253</b>	<b>965,918</b>	<b>369,948</b>	<b>268,110</b>		<b>295,312</b>	<b>1,154,212</b>						<b>179,389</b>	<b>6,170,142</b>	
<b>FACILITIES MAINT 532-31040</b>	<b>2,262,145</b>	<b>855,010</b>	<b>2,233,254</b>	<b>217,022</b>	<b>115,790</b>	<b>413,670</b>	<b>1,807,861</b>			<b>368,126</b>			<b>33,155</b>	<b>8,306,033</b>	<b>8,306,033</b>
Facilities Maintenance Div	2,262,145	855,010	2,233,254	217,022	115,790	413,670	1,807,861			368,126			33,155	8,306,033	
<b>FIRE 322</b>	<b>64,977,518</b>	<b>27,695,256</b>	<b>280,313</b>			<b>256,414</b>		<b>0</b>	<b>0</b>	<b>12,924</b>	<b>0</b>		<b>6,995</b>	<b>93,229,420</b>	
COVID	582	113	-1,509,565			101,722		0	0		0		6,995	-1,400,153	
EMS TELEMETRY	318,265	97,029	1,078			16,987								433,359	
FD EMERGENCY OPER	61,264,831	26,727,058												87,991,889	
FIRE CADETS	1,262,057	105,234												1,367,291	
FIRE DEPT GRNT	268,225	110,808	0			89,221								468,254	
FIRE MEDICAL RESEARCH	182,416	85,544	1,774,442			31,265			8,015					2,081,682	
FIRE PREVENTION	1,681,142	569,470	14,358			17,219			4,909					2,287,098	
<b>HUMAN RESOURCES 209</b>	<b>1,450,761</b>	<b>497,030</b>	<b>77,986</b>	<b>0</b>	<b>11,682</b>	<b>10,761</b>				<b>795,713</b>				<b>2,843,933</b>	<b>2,843,933</b>
HUMAN CAPITAL MANAGEMENT	344,160	129,878	56,190	0	6,875	4,254				835				542,192	
HUMAN RESOURCES ADMIN	480,028	125,706	21,796	0		789				450				628,769	
ORGANIZATIONAL DEVELOPMENT	403,267	130,354		0		5,323				794,428				1,333,372	
PAYROLL, HRIS AND RECORDS	223,306	111,090			4,807	395								339,598	
WORKERS COMPENSATION	0	2												2	
<b>INFORMATION TECHNOLOGY 239</b>	<b>4,995,616</b>	<b>1,570,056</b>	<b>8,982,529</b>	<b>215,865</b>	<b>185,637</b>	<b>185,765</b>		<b>158,569</b>	<b>1,890,741</b>	<b>14,393</b>		<b>2,883,209</b>		<b>21,082,380</b>	<b>21,082,380</b>
Administrative	483,015	159,039	12,836	38,699	157,994	73,786		158,569	1,890,741	368		2,883,209		5,858,256	
Application Management	1,314,073	391,748				9,909				6,551				1,722,281	
CITYWIDE IT CONTRACTS			8,865,786											8,865,786	
Client Services	1,084,627	310,624				49,151								1,444,402	
Information Security Assurance	371,737	104,167				505				7,474				483,883	
Infrastructure Management	1,029,480	326,584				42,580			0	0				1,398,644	
Public Safety	82,900	48,601	0			2,361								133,862	
Records Management	142,748	69,868	103,907	177,166	27,643	7,473				0				528,805	
Strategic Innovation & Enterpr	427,241	145,469				0				0				572,710	
User Experience	59,795	13,956												73,751	
<b>INTERNAL AUDIT 115-12030</b>	<b>589,760</b>	<b>166,221</b>	<b>59,786</b>	<b>489</b>	<b>1,169</b>	<b>5,475</b>				<b>12,401</b>				<b>835,301</b>	<b>835,301</b>
INTERNAL AUDIT	589,760	166,221	59,786	489	1,169	5,475				12,401				835,301	
<b>LIBRARY 453</b>	<b>4,171,290</b>	<b>1,605,827</b>	<b>396,801</b>	<b>49,149</b>		<b>1,217,823</b>			<b>38,204</b>	<b>7,743</b>	<b>2,407</b>	<b>482,220</b>	<b>7,103</b>	<b>7,978,567</b>	
<b>MAYOR AND COUNCIL 101</b>	<b>1,207,807</b>	<b>336,495</b>	<b>42,844</b>		<b>0</b>	<b>4,569</b>				<b>1,637</b>		<b>36,255</b>		<b>1,629,607</b>	
<b>MUNICIPAL COURT 111</b>	<b>3,235,899</b>	<b>1,130,004</b>	<b>300,200</b>	<b>3,600</b>	<b>65,415</b>	<b>44,808</b>		<b>7,251</b>	<b>236,716</b>	<b>78,859</b>	<b>2,868</b>			<b>5,105,620</b>	
<b>MUSUEM &amp; CULT AFFAIRS 454</b>	<b>1,059,306</b>	<b>360,406</b>	<b>590,433</b>	<b>4,120</b>	<b>86,515</b>	<b>27,509</b>		<b>13,460</b>	<b>7,938</b>	<b>635</b>	<b>24,401</b>	<b>170,899</b>	<b>294,250</b>	<b>2,639,872</b>	
<b>NON-DEPARTMENTAL 999</b>	<b>3,270,442</b>	<b>3,972,379</b>	<b>5,562,538</b>							<b>2,976,549</b>	<b>1,595,912</b>	<b>15,307,780</b>	<b>5,004,376</b>	<b>37,689,976</b>	<b>37,689,976</b>
NonDepartmental	2,857,805	3,847,848	5,562,538							2,976,549	1,595,912	15,307,780	5,004,376	37,152,808	
PEG	412,637	124,531												537,168	
<b>OFFICE OF COMPTROLLER 210</b>	<b>2,035,469</b>	<b>640,013</b>	<b>186,162</b>	<b>1,237</b>	<b>2,065</b>	<b>40,654</b>	<b>19,500</b>	<b>8,328</b>		<b>0</b>	<b>10,645</b>			<b>2,944,073</b>	<b>2,944,073</b>
City Auctions	186,258	50,920				720				0	1,559			239,457	
FINANCIAL ACCT REPORTING	840,396	274,804	186,162	18	858	39,478	19,500	4,656			3,811			1,369,683	
GRANT ACCTG	737,659	229,146		1,219	72	456				0	4,196			972,748	
TREASURY SERV	271,156	85,143	0		1,135	0		3,672		0	1,079			362,185	
<b>OMB 115-12000</b>	<b>737,278</b>	<b>230,677</b>	<b>7,382</b>			<b>1,223</b>		<b>18,534</b>		<b>1,169</b>				<b>996,263</b>	<b>996,263</b>
Office of Management & Budget	737,278	230,677	7,382			1,223		18,534		1,169				996,263	



General Fund FY 2022 Expenditures

Row Labels	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	
<b>PARKS &amp; RECREATION 451</b>	9,823,335	3,567,349		2,289,019	464,906	279,453	3,209,618	787,850	249,733	85	6,822,107	69,436	2,821,014	258,006	30,641,911	
<b>PARKS BLDG MAINT 532-31130</b>				19,232						12,844,004					12,863,236	12,863,236
PW-PARKS BLDG MAINTNC				19,232						12,844,004					12,863,236	
<b>PAVEMENT MGMT 532-32040</b>	347,907	118,825		674,549	49,063		31,295						500,000		1,721,639	
<b>PERFORMANCE OFFICE 115-12050</b>	502,525	143,339		30,065			3,853			835					680,617	680,617
<b>PLANNING &amp; INSPECTIONS 280</b>	4,749,704	1,668,555		35,276	106,894	12,328	186,255			480	70,004	149,710			6,979,206	
<b>POLICE 321</b>	92,145,871	34,437,616		1,957,140	1,933,616	227,688	2,524,859	12,502	116,456	5,664	54,005		19,859		133,435,276	
CENTRAL REGNL COMMAND	14,706,528	5,565,370		24,386	3,809	102,468	50,513		220		0				20,453,294	
COMMUNICATIONS	683,619	196,862					82,459								962,940	
COVID							0								0	
CRIMINAL INVESTIGATIONS	9,644,223	3,634,649		765,810	1,123	23,400	135,262			24,362			18,909		14,267,597	
CRIMINAL JUSTICE GRNT_PS	-727	-142													-869	
CRISIS INTERVENTION TEAM	1,521,113	605,732		1,021,515	0		12,467			1,678	195				3,162,700	
DIRECTED INVESTIGATIONS	11,089,739	4,236,815		29,830	301	80,460	124,025		10,086	3,986	29,905				15,605,147	
MISSN VALLY REGIONL COMMAN	8,356,530	3,199,327		1,284	2,650		44,680				2,981				11,607,452	
NORTHEAST REGNL COMMAND	9,074,469	3,494,119		1,454	1,693		37,536			1,943					12,611,214	
OPERATIONAL SUPPORT	7,349,312	2,705,844		7,307	770		31,700				1,520				10,106,417	
PEBBLE HILLS REGNL COMMAND	14,203,555	5,337,825		1,845	3,009		52,770		0	2,826					19,601,830	
POLICE CADETS	1,658,070	260,134													1,918,204	
POLICE HIDTA GRNT	0	0													0	
POLICE SPECIAL OPS GROUP	2,278,326	843,163		21,670		10,560	88,008			35,329			2,836		3,279,892	
SPECIAL SVCS	2,117,902	822,112		13,494	1,723		48,221			24,412			640		3,028,504	
VEHICLE OPER	128,085	48,770		59,361	1,917,134		1,786,482		12,502	4,333			0		3,956,667	
WESTSIDE REGNL COMMAND	9,335,127	3,487,036		9,184	1,404	10,800	30,736								12,874,287	
<b>PUBLIC HEALTH 341</b>	3,084,811	1,477,227		368,339	61,107	11,138	380,635	4,544	4,094	4,029	297,178	310,932	6,830		6,010,864	
<b>PUBLIC INFO OFFICE 115-12020</b>	282,374	94,179		7,616	2,478	2,171	1,662				3,455				393,935	
<b>PURCHASING 215</b>	1,097,027	365,913		39,698	0	4,501	3,368				24,418		200,000		1,734,925	
ADMINISTRATION	370,721	114,718		39,698	0	4,501	3,368				24,418				557,424	1,734,925
SUPPLY CHAIN MANAGEMENT	726,306	251,195										200,000			1,177,501	
<b>SAM ADMIN SUPPORT 532-32060</b>	791,858	315,874		6,009	3,513		44,956				65,826				1,228,036	1,228,036
Admin Support and Data Mgmt	791,858	315,874		6,009	3,513		44,956				65,826				1,228,036	
<b>STREET MAINTENANCE 532-32120</b>	2,660,653	1,091,207		867,893	87,853	632,832	382,542		0		4,242		9,450,498	28,301	15,206,021	
<b>ZOO 452</b>	3,473,976	1,425,667											250,000		5,149,643	
(blank)	0	0					0						-56		-56	
<b>POLICE - OFFICE OF THE CHIEF 321-21000</b>	1,834,785	696,595		53	20		19,183		0		3,900		2,500,000		5,054,536	5,054,536
CHIEFS OFFICE	1,834,785	696,595		53	20		19,183		0		3,900		2,500,000		5,054,536	
<b>POLICE - ADMINISTRATIVE SERVICES 321</b>	8,823,778	3,442,391		2,116,533	890	242,880	1,231,086	3,880	261,477	241,622	820,296	498,578	176,701	7,125	17,867,237	17,867,237
FINANCIAL SVCS	303,509	128,089		1,934,062		123,872	6,719		4,487	240,032	814,791				3,555,561	
GRANT OPER PDHQ	230,245	71,204					10,137				800	498,578			810,964	
INTERNAL AFFAIRS	1,905,463	729,428		252	0	119,008	18,714		13,939		480				2,787,284	
PD PERSONNEL	1,559,656	585,233		113,772			8,806			18,684	3,376				2,289,527	
PLNG AND RESEARCH	739,272	263,713		4,122			20,550		9,922		849				1,038,428	
POLICE SUPPLY	95,290	40,632		120	-588		632,000		3,880						771,334	
RECORDS	2,000,096	829,347		24,461	398		25,994			1,590					2,908,519	
TRAINING	1,990,247	794,745		39,744	1,080		508,166				187,812				3,705,620	
<b>FIRE - ADMINISTRATION 322</b>	13,200,915	5,424,863		2,465,808	154,116	285,550	3,952,666	449,791	146,622	19,557	264,216	4,709	5,300,000	169,575	31,838,388	31,838,388
FIRE ACADEMY ADMIN	1,195,004	504,910		56,710			65,172				203,329				2,025,125	
FIRE ADMINISTRATION	1,697,810	608,580		217,052		39,382	107,713			7,479	46,791	4,709			2,729,516	
FIRE COMMUNICATIONS	7,562,616	3,185,589		1,352,835			12,232				2,623				12,115,895	
FIRE LOGISTICS	1,714,523	659,803		555,365	154,116		3,751,154	316,643	145,042	1,229	6,526		5,300,000	169,575	12,773,976	
HEALTH AND SAFETY	261,395	113,709		229,310			10,929								615,343	
OPERATIONS RESEARCH	587,657	277,799		19,824			2,575				4,947				892,802	
PLNG and Infrastructure	181,910	74,473		34,712		246,168	2,891	133,148	1,580		10,849				685,731	
<b>Grand Total</b>	<b>245,408,824</b>	<b>97,374,699</b>		<b>33,378,705</b>	<b>4,448,200</b>	<b>1,633,496</b>	<b>14,914,650</b>	<b>4,636,142</b>	<b>1,001,196</b>	<b>2,437,885</b>	<b>25,754,540</b>	<b>3,439,655</b>	<b>40,975,874</b>	<b>5,745,252</b>	<b>481,149,118</b>	

**Section 7**  
**Indirect Cost Rate Proposals**

**Indirect Cost Rate Proposal  
FY 2022 Departmental Rate Calculations**

Department	Indirect Costs	Indirect Cost Rate Base - Salaries & Wages	Indirect Cost Rate
MUNICIPAL COURT 111	\$ 1,107,176	\$ 3,319,911	33.35%
ANIMAL SERVICES 225	\$ 1,038,078	\$ 4,251,312	24.42%
CAPITAL IMPROVEMENT 235	\$ 1,422,927	\$ 4,765,864	29.86%
PLANNING & INSPECTIONS 280	\$ 1,091,844	\$ 5,314,008	20.55%
POLICE 321	\$ 37,072,314	\$ 98,626,651	37.59%
FIRE 322	\$ 23,024,243	\$ 68,095,377	33.81%
ENVIRONMENTAL SERVICES 334	\$ 1,768,182	\$ 12,678,472	13.95%
PARKS & RECREATION 451	\$ 9,051,298	\$ 9,846,022	91.93%
ZOO 452	\$ 1,318,721	\$ 3,552,148	37.12%
LIBRARY 453	\$ 2,595,296	\$ 4,185,762	62.00%
MUSUEM & CULT AFFAIRS 454	\$ 1,148,786	\$ 1,677,607	68.48%
DESTINATION EL PASO 457	\$ 210,149	\$ 6,558,943	3.20%
ECONOMIC DEVELOPMENT 480	\$ 401,444	\$ 1,186,819	33.83%
AVIATION 562	\$ 1,697,284	\$ 13,461,452	12.61%
INTERNATIONAL BRIDGES 564	\$ 475,826	\$ 2,442,872	19.48%

**CITY OF EL PASO, TEXAS**  
**SUN METRO**  
**Carry-Forward & Indirect Cost Rate Schedule**  
**FY 2024 Indirect Cost Rate Calculation Based on FY 2022 Actual Costs**

<b>Title/Description</b>		
FY 2022 Direct Costs Base Calculation - Salaries & Wages		
60000 - MASS TRANSIT ADMIN	\$1,535,858	
60010 - FIXED ROUTE OPERATIONS	\$13,511,743	
60020 - LIFT OPERATIONS	\$43,229	
60030 - TRANSIT PLANNING	\$677,315	
60040 - TRANSIT SAFETY SECURITY	\$289,536	
60050 - TRANSIT MAINTENANCE	\$4,341,641	
60080 - SM STREETCAR OPERATIONS	\$661,320	
	\$21,060,642	
FY 2022 Direct Costs Base Subtotal		\$21,060,642
FY 2022 Indirect Cost Rate (based on 2020 actual costs)		9.31%
FY 2022 Recoverable Indirect Costs		\$1,960,746
FY 2022 Indirect Costs		
CITY ATTORNEY 103		\$30,459
OMB 115-12000		\$79,456
CITY MANAGER 115-12010		\$87,153
PERFORMANCE OFFICE 115-12050		\$57,819
CITY CLERK 117		\$15,387
HUMAN RESOURCES 209		\$396,894
OFFICE OF COMPTROLLER 210		\$485,139
PURCHASING 215		\$48,859
INFORMATION TECHNOLOGY 239		\$915,871
		\$2,117,037
FY 2022 Indirect Cost Pool		\$2,117,037
FY 2020 Under(over) recovery carryforward to FY 2022		\$0
FY 2022 Allowed Recoveries		\$2,117,037
FY 2022 Recoverable Indirect Costs		\$1,960,746
FY 2022 Under(over) recovery carry-forward to FY 2024		\$156,291
FY 2024 Indirect Costs		\$2,117,037
FY 2024 Indirect Cost Pool		\$2,273,329
FY 2024 Total Salaries & Wages Base (FY22 Actuals)		\$21,060,642
<b>FY 2024 Indirect Cost Rate</b>		<b>10.79%</b>

**CITY OF EL PASO, TEXAS**  
**COMMUNITY & HUMAN DEVELOPMENT**  
**Carry-Forward & Indirect Cost Rate Schedule**  
**FY 2024 Indirect Cost Rate Calculation Based on FY 2022 Actual Costs**

<b>Title/Description</b>	
FY 2022 Direct Costs Base Calculation - Salaries & Wages	
71004 - Comm Dev Resiliency & Sustain	\$75,480
71010 - CD Planning Admin	\$67,440
71040 - CD Neighborhood Services	\$151,053
71080 - CD Social Services Grant	\$0
71082 - CD RSVP Program	\$129,539
71084 - CD Foster Grandparents	\$143,227
71130 - CDBG Emergency Shelter Grant	\$27,925
71140 - CDBG Special Purpose Grant	\$50,530
71150 - Housing Entitlement Grant	\$83,432
71180 - CDBG Revolving Loan Fund	\$146,747
71200 - HUD CD Admin	\$532,561
71260 - Empowerment Zone Enterprise Comm	\$49,843
71400 - CD Activity Delivery Cost	\$20,982
FY 2022 Direct Costs Base Subtotal	<u>\$1,478,759</u>
FY 2022 Indirect Cost Rate (based on 2020 actual costs)	54.59%
FY 2022 Recoverable Indirect Costs	<u>\$807,255</u>
FY 2022 Indirect Costs	
FACILITIES MAINT 532-31040	\$189,218
PARKS BLDG MAINT 532-31130	\$126,206
CITY ATTORNEY 103	\$127,472
OMB 115-12000	\$955
CITY MANAGER 115-12010	\$7,012
PERFORMANCE OFFICE 115-12050	\$4,652
CITY CLERK 117	\$910
HUMAN RESOURCES 209	\$31,934
OFFICE OF COMPTROLLER 210	\$61,041
PURCHASING 215	\$24,193
INFORMATION TECHNOLOGY 239	\$238,666
NONDEPARTMENTAL 999	\$16,584
FY 2022 Indirect Cost Pool	<u>\$828,844</u>
FY 2020 Under(over) recovery carryforward to FY 2022	\$0
FY 2022 Allowed Recoveries	<u>\$828,844</u>
FY 2022 Recoverable Indirect Costs	\$807,255
FY 2022 Under(over) recovery carry-forward to FY 2024	\$21,589
FY 2024 Indirect Costs	<u>\$828,844</u>
FY 2024 Indirect Cost Pool	<u>\$850,433</u>
FY 2024 Total Salaries & Wages Base (FY22 Actuals)	<u>\$1,478,759</u>
<b>FY 2024 Indirect Cost Rate</b>	<b>57.51%</b>

**CITY OF EL PASO, TEXAS**  
**METROPOLITAN PLANNING ORGANIZATION (MPO)**  
**Carry-Forward & Indirect Cost Rate Schedule**  
**FY 2024 Indirect Cost Rate Calculation Based on FY 2022 Actual Costs**

<b>Title/Description</b>	
FY 2022 Direct Costs Base Calculation - Salaries & Wages	
68010 - MPO Planning Grant	\$749,553
FY 2022 Direct Costs Base Subtotal	\$749,553
FY 2022 Indirect Cost Rate (based on 2020 actual costs)	10.10%
FY 2022 Recoverable Indirect Costs	\$75,705
FY 2022 Indirect Costs	
FACILITIES MAINT 532-31040	\$1,086
CITY ATTORNEY 103	\$1,305
HUMAN RESOURCES 209	\$3,476
OFFICE OF COMPTROLLER 210	\$20,461
PURCHASING 215	\$4,430
INFORMATION TECHNOLOGY 239	\$29,681
NONDEPARTMENTAL 999	\$408
FY 2022 Indirect Cost Pool	\$60,846
FY 2020 Under(over) recovery carryforward to FY 2022	\$0
FY 2022 Allowed Recoveries	\$60,846
FY 2022 Recoverable Indirect Costs	\$75,705
FY 2022 Under(over) recovery carry-forward to FY 2024	-\$14,859
FY 2024 Indirect Costs	\$60,846
FY 2024 Indirect Cost Pool	\$45,988
FY 2024 Total Salaries & Wages Base (FY22 Actuals)	\$749,553
<b>FY 2024 Indirect Cost Rate</b>	<b>6.14%</b>

**CITY OF EL PASO, TEXAS**  
**PUBLIC HEALTH**  
**Carry-Forward & Indirect Cost Rate Schedule**  
**FY 2024 Indirect Cost Rate Calculation Based on FY 2022 Actual Costs**

<b>Title/Description</b>	
FY 2022 Direct Costs Base Calculation - Salaries & Wages	
41010 - ENVIRONMENT - OSSF	\$836,882
41060 - STD CLINICS	\$253,848
41080 - DENTAL	\$581,303
41090 - ADULT IMMUNIZATIONS SERV	\$52,538
41130 - LABORATORY	\$166,015
41150 - EPIDEMIOLOGY	\$282,685
41160 - HEALTH ADMIN	\$1,019,751
41170 - HEALTH SUPPORT SERVC	\$692,933
41210 - HEALTH EDUCATION PROGRAM	\$148,939
41230 - PRIVATE LOCAL HEALTH GRANTS	\$645
41240 - TDH WIC SERVICES	\$2,538,999
41262 - HEALTH TITLE X FAMILY PLANNING	\$429,272
41270 - TDH LABORATORY GRANT	\$156,578
41280 - MISC GRANT	\$309,164
41290 - TDH CLINICAL SERVS GRANT	\$73,873
41300 - TDH STD AIDS HIV CLINICAL GRANT	\$629,233
41310 - TUBERCULOSIS GRANT	\$491,114
41320 - TDH IMMUNIZATION GRANT	\$616,251
41340 - TDH CASE MANAGEMENT GRANT	\$117,277
41350 - MISC HEALTH GRANT	\$284,314
41355 - PUBLIC HEALTH - COVID OPERATIONS	\$163,461
41400- STD/HIV	\$41,839
Total Salaries & Wages	<u>\$9,886,914</u>
Less General Fund Health Admin Salaries & Wages	-\$279,927
FY 2022 Direct Costs Base Subtotal	<u>\$9,606,987</u>
FY 2022 Indirect Cost Rate (based on 2020 actual costs)	<u>31.48%</u>
FY 2022 Recoverable Indirect Costs	<u>\$3,024,280</u>
FY 2022 Indirect Costs	
EQUIPMENT DEPRECIATION	\$9,024
FACILITIES MAINT 532-31040	\$492,788
PARKS BLDG MAINT 532-31130	\$7,208
CITY ATTORNEY 103	\$54,282
OMB 115-12000	\$11,818
CITY MANAGER 115-12010	\$48,418
PERFORMANCE OFFICE 115-12050	\$32,122
CITY CLERK 117	\$6,598
HUMAN RESOURCES 209	\$220,497
OFFICE OF COMPTROLLER 210	\$119,514
PURCHASING 215	\$183,324
INFORMATION TECHNOLOGY 239	\$1,227,145
NONDEPARTMENTAL 999	<u>\$84,321</u>
FY 2022 Indirect Cost Pool	<u>\$2,497,059</u>

**CITY OF EL PASO, TEXAS**  
**PUBLIC HEALTH**  
**Carry-Forward & Indirect Cost Rate Schedule**  
**FY 2024 Indirect Cost Rate Calculation Based on FY 2022 Actual Costs**

Title/Description	
Plus General Fund Health Admin Divisional Costs (Excluding Grant Match)	\$502,578
Final FY 2022 Indirect Cost Pool	<u>\$2,999,637</u>
FY 2020 Under(over) recovery carryforward to FY 2022	<u>\$0</u>
FY 2022 Allowed Recoveries	<u>\$2,999,637</u>
FY 2022 Recoverable Indirect Costs	\$3,024,280
FY 2022 Under(over) recovery carry-forward to FY 2024	-\$24,643
FY 2024 Indirect Costs	<u>\$2,999,637</u>
FY 2024 Indirect Cost Pool	<u>\$2,974,993</u>
FY 2024 Total Salaries & Wages Base (FY22 Actuals)	<u>\$9,606,987</u>
<b>FY 2024 Indirect Cost Rate</b>	<b>30.97%</b>



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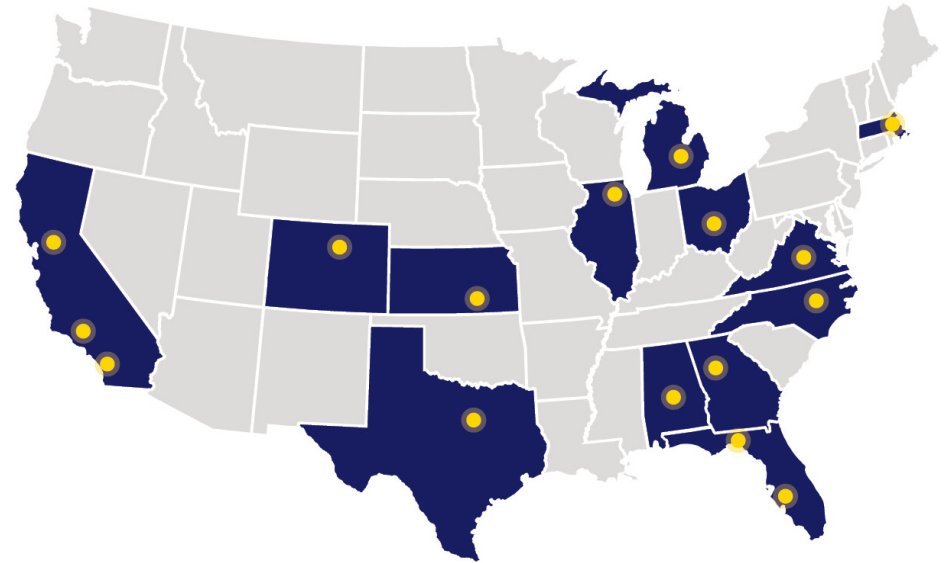
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