

CITY OF EL PASO, TEXAS

2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended August 31, 2021



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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 8/31/2021. 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

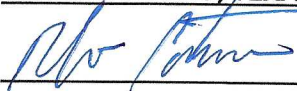
Certificate of Indirect Costs

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, 2021 to establish billing or final indirect costs rates for fiscal year 2023 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: 03/29/2022

Section 3

Organization Chart



Citizens of El Paso

Boards and Commissions
Regional Bodies

Mayor and City Council

City Manager
Tommy Gonzalez

Internal Auditor
Edmundo Calderon

City Attorney
Karla M. Nieman

Strategic Communications Director
Laura Cruz-Acosta

Public Affairs Office
City Clerk
Laura Prine
Coordination:
Title VI



Deputy City Manager
Public Safety
Dionne Mack

Municipal Court
Police

Fire Chief/Managing Director
Mario D'Agostino
Fire
911/311
Communications
Animal Services
Office of Emergency Management
Public Health

Senior Deputy City Manager
Economic Development & Tourism
Cary Westin

Community & Human Development
Economic Development
Planning and Inspections

Chief Operations & Transportation Officer
Sam Rodriguez

Aviation
Capital Improvement
International Bridges
Streets and Maintenance

Managing Director
Ellen Smyth
Environmental Services
Mass Transit

Managing Director of Internal Services
Araceli Guerra

Human Resources
Information Technology
Performance Office

Strategic Partnerships

Chief Financial Officer/Deputy City Manager
Robert Cortinas

Comptroller's Office
Office of Management & Budget
Purchasing & Strategic Sourcing
Tax Office

Deputy City Manager of Quality of Life
Tracey Jerome

Libraries
Zoo
Oversight: Destination El Paso

Managing Director
Ben Fyffe

Museums & Cultural Affairs
Parks & Recreation



Section 4

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

Process

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

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

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

Sections

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 5
Central Services Cost Allocation Plan Detail

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

FY 2021 ACTUAL
3/30/2022

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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	\$34,369	\$0	\$8,976	\$0	\$0	\$245,048	\$0	\$76	\$0	\$13
2 EQUIPMENT DEPRECIATION	0	2,052	0	0	0	0	0	147,519	543,717	0
3 FACILITIES MAINT 532-31040	54,008	269,621	14,104	46,147	163,115	109,722	19,869	1,033,325	1,142,969	274,876
4 PARKS BLDG MAINT 532-31130	13,467	0	3,517	0	13,131	60,397	7,598	583,702	710,164	31,811
6 CITY ATTORNEY 103	204,815	0	0	8,959	59,744	46,910	180,038	163,248	77,030	35,828
8 OMB 115-12000	2,559	8,816	679	3,004	13,200	10,231	11,659	251,201	176,241	53,587
9 CITY MANAGER 115-12010	5,627	21,408	1,470	4,409	28,903	17,391	21,555	302,010	264,779	81,810
11 INTERNAL AUDIT 115-12030	89,347	0	0	54,226	0	0	0	107	3,587	923
12 PERFORMANCE OFFICE 115-12050	2,855	10,862	746	2,237	14,665	8,824	10,937	153,236	134,346	41,509
13 CITY CLERK 117	646	2,423	169	543	3,319	2,081	2,542	38,834	32,434	9,989
15 HUMAN RESOURCES 209	15,309	58,238	3,998	11,994	78,628	47,310	58,638	821,595	720,311	222,557
16 OFFICE OF COMPTROLLER 210	3,934	13,331	2,518	7,582	19,814	90,510	15,800	410,628	332,357	126,376
17 PURCHASING 215	2,853	71,317	8,558	7,845	40,651	3,566	8,201	56,340	91,999	48,496
20 INFORMATION TECHNOLOGY 239	142,386	408,426	61,498	106,083	440,811	854,764	501,105	3,680,202	2,714,244	929,279
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	0	0	0	2,108,344	0	0
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	0	0	0	13,962,277	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	179,183	0	0	7,001,425	13,504,796	0
38 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
48 NON-DEPARTMENTAL 999	19,476	53,528	6,991	636	37,542	94,616	115,573	1,461,830	1,274,857	553
Total Current Allocations	\$591,651	\$920,022	\$113,223	\$253,664	\$1,092,705	\$1,591,370	\$953,514	\$32,175,899	\$21,723,830	\$1,857,608

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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	8,341	545,012	0	2,705	0	0	0	0	48,227	34,596
3 FACILITIES MAINT 532-31040	379,163	1,955,030	18,666	609,987	271,727	0	115,901	5,462	0	0
4 PARKS BLDG MAINT 532-31130	6,846	2,565,475	574,075	552,494	271,935	0	99,049	0	0	0
6 CITY ATTORNEY 103	14,313	38,257	4,479	6,046	60,237	14,481	117,401	358,285	0	0
8 OMB 115-12000	24,367	49,837	11,329	13,286	6,313	23,743	3,471	36,848	10,980	7,774
9 CITY MANAGER 115-12010	60,561	68,914	26,209	21,738	7,103	0	8,573	3,429	16,656	5,144
11 INTERNAL AUDIT 115-12030	0	43,786	1,669	0	159,021	0	0	6,712	0	0
12 PERFORMANCE OFFICE 115-12050	30,728	34,966	13,298	11,030	3,604	0	4,350	1,740	8,451	2,610
13 CITY CLERK 117	6,834	8,587	2,986	2,619	928	870	968	1,687	2,036	790
15 HUMAN RESOURCES 209	164,752	187,474	71,298	59,138	19,324	0	23,322	9,329	45,311	13,993
16 OFFICE OF COMPTROLLER 210	139,943	65,271	14,997	14,153	35,382	21,246	187,175	35,445	13,404	13,061
17 PURCHASING 215	320,925	212,167	141,920	124,448	111,254	357	39,581	22,465	8,287	2,865
20 INFORMATION TECHNOLOGY 239	1,197,247	782,502	256,461	487,767	285,145	1,328	241,818	105,437	71,342	22,032
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	0	0	0	0	0	0
23 POLICE - ADMINISTRATIVE SERVICES	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	429,539	132,652
48 NON-DEPARTMENTAL 999	42,790	246,825	80,721	79,743	14,079	12,726	8,697	15,461	45,447	5,435
Total Current Allocations	\$2,396,811	\$6,804,331	\$1,218,109	\$1,985,154	\$1,246,052	\$74,751	\$850,306	\$602,298	\$699,681	\$240,952

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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	37,422	0	0	0	0	0	0	0	0	0
3 FACILITIES MAINT 532-31040	229,344	372,812	0	92	5,185	0	0	0	0	297,945
4 PARKS BLDG MAINT 532-31130	62,423	69,005	0	0	0	0	0	0	0	4,435,671
6 CITY ATTORNEY 103	53,745	0	62,997	339,212	22,149	0	0	0	0	117,989
8 OMB 115-12000	33,810	25,325	77,701	47,074	11,082	0	0	0	0	0
9 CITY MANAGER 115-12010	33,067	18,126	113,836	57,316	14,084	0	0	490	0	0
11 INTERNAL AUDIT 115-12030	0	0	30,362	213	0	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	16,778	9,197	57,759	29,081	7,146	0	0	249	0	0
13 CITY CLERK 117	4,483	2,706	14,015	7,348	1,788	0	0	48	0	0
15 HUMAN RESOURCES 209	89,956	49,309	309,681	155,923	38,314	2,665	0	1,333	0	0
16 OFFICE OF COMPTROLLER 210	26,107	58,347	413,622	157,976	15,711	18,969	136,733	31,313	34	246,492
17 PURCHASING 215	12,687	20,360	40,413	56,886	85,580	0	0	0	0	0
20 INFORMATION TECHNOLOGY 239	261,265	77,637	861,729	610,809	179,574	31,824	76,269	3,160	0	56,551
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	56,428	0	0	0	0	0	0
23 POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	83,205	0	0	0	0	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	100,377	0	0	0	0	0	0
38 SAM ADMIN SUPPORT 532-32060	852,762	0	0	0	0	0	0	0	0	0
48 NON-DEPARTMENTAL 999	51,587	4,006	15,271	0	0	0	0	0	0	132,199
Total Current Allocations	\$1,765,852	\$707,456	\$1,997,385	\$1,701,939	\$380,613	\$53,458	\$213,002	\$36,593	\$34	\$5,286,848

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Summary Schedule

Department	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$289,752
2 EQUIPMENT DEPRECIATION	0	1,369,591
3 FACILITIES MAINT 532-31040	0	7,389,071
4 PARKS BLDG MAINT 532-31130	0	10,060,761
6 CITY ATTORNEY 103	0	1,986,162
8 OMB 115-12000	0	914,116
9 CITY MANAGER 115-12010	0	1,204,606
11 INTERNAL AUDIT 115-12030	0	389,952
12 PERFORMANCE OFFICE 115-12050	0	611,201
13 CITY CLERK 117	0	151,673
15 HUMAN RESOURCES 209	0	3,279,699
16 OFFICE OF COMPTROLLER 210	0	2,668,232
17 PURCHASING 215	0	1,540,019
20 INFORMATION TECHNOLOGY 239	0	15,448,695
22 POLICE - OFFICE OF THE CHIEF 321	0	2,164,772
23 POLICE - ADMINISTRATIVE SERVICE	0	14,045,482
24 FIRE - ADMINISTRATION 322	0	20,785,782
38 SAM ADMIN SUPPORT 532-32060	0	1,414,953
48 NON-DEPARTMENTAL 999	0	3,820,591
Total Current Allocations	\$0	\$89,535,110

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

FY 2021 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 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Municipal Service Center	Fire Training	Police Training
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Depreciation	P	834,136	0	268,480	545,317	1,707	18,162	470
Subtotal - Services & Supplies		834,136	0	268,480	545,317	1,707	18,162	470
Department Cost Total		834,136	0	268,480	545,317	1,707	18,162	470
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		834,136	0	268,480	545,317	1,707	18,162	470
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$834,136		\$268,480	\$545,317	\$1,707	\$18,162	\$470

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

FY 2021 ACTUAL
3/30/2022

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 2021 ACTUAL
3/30/2022

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	22.98	12.80%	\$34,369	\$0	\$34,369	\$0	\$34,369
6 CITY ATTORNEY 103	38.50	21.45%	57,593	0	57,593	0	57,593
8 OMB 115-12000	10.00	5.57%	14,959	0	14,959	0	14,959
9 CITY MANAGER 115-12010	6.00	3.34%	8,976	0	8,976	0	8,976
10 PUBLIC INFO OFFICE 115-12020	6.00	3.34%	8,976	0	8,976	0	8,976
12 PERFORMANCE OFFICE 115-12050	6.00	3.34%	8,976	0	8,976	0	8,976
13 CITY CLERK 117	7.00	3.90%	10,471	0	10,471	0	10,471
15 HUMAN RESOURCES 209	42.00	23.40%	62,829	0	62,829	0	62,829
16 OFFICE OF COMPTROLLER 210	21.00	11.70%	31,414	0	31,414	0	31,414
17 PURCHASING 215	20.00	11.14%	29,918	0	29,918	0	29,918
Subtotal	179.48	100.00%	268,480	0	268,480	0	268,480
Direct Bills					0		0
Total					\$268,480		\$268,480

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

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

FY 2021 ACTUAL
 3/30/2022

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	7	4.43%	\$24,160	\$0	\$24,160	\$0	\$24,160
15 HUMAN RESOURCES 209	4	2.53%	13,805	0	13,805	0	13,805
16 OFFICE OF COMPTROLLER 210	12	7.59%	41,416	0	41,416	0	41,416
19 CAPITAL IMPROVEMENT 235	71	44.94%	245,048	0	245,048	0	245,048
20 INFORMATION TECHNOLOGY 239	64	40.51%	220,888	0	220,888	0	220,888
Subtotal	158	100.00%	545,317	0	545,317	0	545,317
Direct Bills					0		0
Total					\$545,317		\$545,317

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

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

FY 2021 ACTUAL
3/30/2022

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
Subtotal	105,336	100.00%	1,707	0	1,707	0	1,707
Direct Bills					0		0
Total					\$1,707		\$1,707

Basis Units: Occupied square footage per department

Source:

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

FY 2021 ACTUAL
 3/30/2022

Fire Training Allocations

Dept:1 BUILDING DEPRECIATION

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

Basis Units: Direct Allocation to Fire
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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
Subtotal	100	100.00%	470	0	470	0	470
Direct Bills					0		0
Total					\$470		\$470

Basis Units: Direct Allocation to Police
 Source:

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	City Hall (City 1)	Mulligan Building (City 2)	Municipal Service Center	Fire Training	Police Training	Total
3 FACILITIES MAINT 532-31040	\$0	\$0	\$278	\$0	\$0	\$278
5 MAYOR AND COUNCIL 101	34,369	0	0	0	0	34,369
6 CITY ATTORNEY 103	57,593	0	0	0	0	57,593
8 OMB 115-12000	14,959	0	0	0	0	14,959
9 CITY MANAGER 115-12010	8,976	0	0	0	0	8,976
10 PUBLIC INFO OFFICE 115-12020	8,976	0	0	0	0	8,976
11 INTERNAL AUDIT 115-12030	0	24,160	0	0	0	24,160
12 PERFORMANCE OFFICE 115-12050	8,976	0	0	0	0	8,976
13 CITY CLERK 117	10,471	0	0	0	0	10,471
15 HUMAN RESOURCES 209	62,829	13,805	0	0	0	76,634
16 OFFICE OF COMPTROLLER 210	31,414	41,416	0	0	0	72,831
17 PURCHASING 215	29,918	0	0	0	0	29,918
19 CAPITAL IMPROVEMENT 235	0	245,048	0	0	0	245,048
20 INFORMATION TECHNOLOGY 239	0	220,888	0	0	0	220,888
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	470	470
24 FIRE - ADMINISTRATION 322	0	0	0	18,162	0	18,162
25 POLICE 321	0	0	76	0	0	76
27 ENVIRONMENTAL SERVICES 334	0	0	13	0	0	13
29 PARKS & RECREATION 451	0	0	229	0	0	229
38 SAM ADMIN SUPPORT 532-32060	0	0	69	0	0	69
39 STREET MAINTENANCE 532-32120	0	0	417	0	0	417
40 FLEET 532-37020	0	0	625	0	0	625
Total	\$268,480	\$545,317	\$1,707	\$18,162	\$470	\$834,136

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

FY 2021 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 2021 ACTUAL
 3/30/2022

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	3,182,878	0	3,182,878
Subtotal - Services & Supplies		<hr/> 3,182,878	<hr/> 0	<hr/> 3,182,878
Department Cost Total		3,182,878	0	3,182,878
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		3,182,878	0	3,182,878
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$3,182,878	<hr/> <hr/> 0	<hr/> <hr/> \$3,182,878

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

FY 2021 ACTUAL
3/30/2022

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 2021 ACTUAL
3/30/2022

Depreciation Allocations

Dept:2 EQUIPMENT DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	40,490	1.27%	\$40,490	\$0	\$40,490	\$0	\$40,490
7 MUNICIPAL COURT 111	2,052	0.06%	2,052	0	2,052	0	2,052
20 INFORMATION TECHNOLOGY 239	1,704,741	53.56%	1,704,741	0	1,704,741	0	1,704,741
25 POLICE 321	147,519	4.63%	147,519	0	147,519	0	147,519
26 FIRE 322	543,717	17.08%	543,717	0	543,717	0	543,717
28 PUBLIC HEALTH 341	8,341	0.26%	8,341	0	8,341	0	8,341
29 PARKS & RECREATION 451	545,012	17.12%	545,012	0	545,012	0	545,012
31 LIBRARY 453	2,705	0.08%	2,705	0	2,705	0	2,705
36 ENGR TRAFFIC-ST 532-32020	48,227	1.52%	48,227	0	48,227	0	48,227
37 PAVEMENT MGMT 532-32040	34,596	1.09%	34,596	0	34,596	0	34,596
38 SAM ADMIN SUPPORT 532-32060	4,800	0.15%	4,800	0	4,800	0	4,800
39 STREET MAINTENANCE 532-32120	37,422	1.18%	37,422	0	37,422	0	37,422
48 NON-DEPARTMENTAL 999	63,256	1.99%	63,256	0	63,256	0	63,256
Subtotal	3,182,878	100.00%	3,182,878	0	3,182,878	0	3,182,878
Direct Bills					0		0
Total					\$3,182,878		\$3,182,878

Basis Units: Depreciation of GF equipment per department

Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:2 EQUIPMENT DEPRECIATION

Department	Depreciation	Total
3 FACILITIES MAINT 532-31040	\$40,490	\$40,490
7 MUNICIPAL COURT 111	2,052	2,052
20 INFORMATION TECHNOLOGY 239	1,704,741	1,704,741
25 POLICE 321	147,519	147,519
26 FIRE 322	543,717	543,717
28 PUBLIC HEALTH 341	8,341	8,341
29 PARKS & RECREATION 451	545,012	545,012
31 LIBRARY 453	2,705	2,705
36 ENGR TRAFFIC-ST 532-32020	48,227	48,227
37 PAVEMENT MGMT 532-32040	34,596	34,596
38 SAM ADMIN SUPPORT 532-32060	4,800	4,800
39 STREET MAINTENANCE 532-32120	37,422	37,422
48 NON-DEPARTMENTAL 999	63,256	63,256
Total	\$3,182,878	\$3,182,878

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

FY 2021 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 2021 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.

COVID-19 RELIEF FUND – Costs paid out of the COVID-19 Relief Fund for Facilities Maintenance functions have not been allocated in this plan.

BALLPARK & VENDING REVENUE – Revenue related to the Ballpark and vending machines has not been allocated in this plan as it is not related to a specific city department.

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

FY 2021 ACTUAL
3/30/2022

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	EI Paso Regional Communicati
Personnel Costs										
Salaries	S1	2,215,778	0	2,062,981	0	53,070	35,641	27,595	36,491	0
<i>Salary % Split</i>			<i>.00%</i>	<i>93.10%</i>	<i>.00%</i>	<i>2.40%</i>	<i>1.61%</i>	<i>1.25%</i>	<i>1.65%</i>	<i>.00%</i>
Benefits	S	904,877	0	842,478	0	21,673	14,555	11,269	14,902	0
Subtotal - Personnel Costs		3,120,655	0	2,905,459	0	74,743	50,196	38,864	51,393	0
Services & Supplies Cost										
Maint Svcs Contract - Janitorial	P	773,760	0	0	507,223	65,022	51,480	63,150	86,886	0
Security Contracts	P	344,570	0	0	0	91,045	61,209	61,209	0	97,118
Pest Control Contracts	S	38,130	0	35,501	0	913	613	475	628	0
Bldgs Facilities Maint Contract	S	993,921	0	925,382	0	23,805	15,987	12,378	16,369	0
Interfund Services	S	206,209	0	191,989	0	4,939	3,317	2,568	3,396	0
Office Equip-Leases	S	2,235	0	2,081	0	54	36	28	37	0
Parking Lots-Leases	P	73,530	0	0	0	22,704	19,866	30,960	0	0
Land-Leases	P	76,927	0	0	0	76,927	0	0	0	0
Materials & Supplies	S	332,568	0	309,635	0	7,965	5,349	4,142	5,477	0
Maintenance & Repairs	S	1,634,819	0	1,522,084	0	39,155	26,296	20,360	26,923	0
Electricity	D	285,376	0	0	0	0	0	0	0	0
Water	D	66,555	0	0	0	0	0	0	0	0
Natural Gas	D	6,562	0	0	0	0	0	0	0	0
Environmental Fee Fund Expenses	D	167,212	0	0	0	0	0	0	0	0
COVID-19 Relief Fund Expenses	P	329,968	0	0	0	0	0	0	0	0
Other Small Private Grants	D	3,722	0	0	0	0	0	0	0	0
Capital Outlay	D	514,443	0	0	0	0	0	0	0	0
Vending Machine Proceeds	P	15,524	0	0	0	0	0	0	0	0
Reimbursed Expenditures	P	(190,478)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		5,675,553	0	2,986,671	507,223	332,530	184,154	195,269	139,715	97,118
Department Cost Total		8,796,208	0	5,892,130	507,223	407,273	234,351	234,133	191,109	97,118
Adjustments to Cost										
Electricity	D	(285,376)	0	0	0	0	0	0	0	0

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

FY 2021 ACTUAL
 3/30/2022

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	(66,555)	0	0	0	0	0	0	0	0
Natural Gas	(6,562)	0	0	0	0	0	0	0	0
Environmental Fee Fund Expenses	(167,212)	0	0	0	0	0	0	0	0
Other Small Private Grants	(3,722)	0	0	0	0	0	0	0	0
Capital Outlay	(514,443)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(1,043,870)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	7,752,338	0	5,892,130	507,223	407,273	234,351	234,133	191,109	97,118
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$7,752,338		\$5,892,130	\$507,223	\$407,273	\$234,351	\$234,133	\$191,109	\$97,118

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	MSC Security	COVID-19 Relief Fund	Ballpark & Vending Revenue
Personnel Costs					
Salaries	S1	2,215,778	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	904,877	0	0	0
Subtotal - Personnel Costs		3,120,655	0	0	0
Services & Supplies Cost					
Maint Svcs Contract - Janitorial	P	773,760	0	0	0
Security Contracts	P	344,570	33,989	0	0
Pest Control Contracts	S	38,130	0	0	0
Bldgs Facilities Maint Contract	S	993,921	0	0	0
Interfund Services	S	206,209	0	0	0
Office Equip-Leases	S	2,235	0	0	0
Parking Lots-Leases	P	73,530	0	0	0
Land-Leases	P	76,927	0	0	0
Materials & Supplies	S	332,568	0	0	0
Maintenance & Repairs	S	1,634,819	0	0	0
Electricity	D	285,376	0	0	0
Water	D	66,555	0	0	0
Natural Gas	D	6,562	0	0	0
Environmental Fee Fund Expenses	D	167,212	0	0	0
COVID-19 Relief Fund Expenses	P	329,968	0	329,968	0
Other Small Private Grants	D	3,722	0	0	0
Capital Outlay	D	514,443	0	0	0
Vending Machine Proceeds	P	15,524	0	0	15,524
Reimbursed Expenditures	P	(190,478)	0	0	(190,478)
Subtotal - Services & Supplies		5,675,553	33,989	329,968	(174,954)
Department Cost Total		8,796,208	33,989	329,968	(174,954)
Adjustments to Cost					
Electricity	D	(285,376)	0	0	0

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	MSC Security	COVID-19 Relief Fund	Ballpark & Vending Revenue
Water	D	(66,555)	0	0	0
Natural Gas	D	(6,562)	0	0	0
Environmental Fee Fund Expenses	D	(167,212)	0	0	0
Other Small Private Grants	D	(3,722)	0	0	0
Capital Outlay	D	(514,443)	0	0	0
Subtotal - Adjustments		(1,043,870)	0	0	0
Total Costs After Adjustments		7,752,338	33,989	329,968	(174,954)
General Admin Distribution			0	0	0
Grand Total		<u>\$7,752,338</u>	<u>\$33,989</u>	<u>\$329,968</u>	<u>\$(174,954)</u>
			not allocated	not allocated	

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

FY 2021 ACTUAL
3/30/2022

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	\$259	\$0	\$7	\$4	\$3	\$5	\$0	\$0
Subtotal - BUILDING DEPRECIATION	278	0	259	0	7	4	3	5	0	0
2 Depreciation	40,490	0	37,698	0	970	651	504	667	0	0
Subtotal - EQUIPMENT DEPRECIATION	40,490	0	37,698	0	970	651	504	667	0	0
3 Facilities Maintenance	0	190	177	0	5	3	2	3	0	0
3 Janitorial Services	0	4,235	3,943	0	101	68	53	70	0	0
3 Muni Svcs Center	0	31,208	29,056	0	747	502	389	514	0	0
3 MSC Security	0	5,837	5,435	0	140	94	73	96	0	0
Subtotal - FACILITIES MAINT 532-310	0	41,471	38,611	0	993	667	516	683	0	0
4 MSC	0	30,481	28,379	0	730	490	380	502	0	0
Subtotal - PARKS BLDG MAINT 532-3	0	30,481	28,379	0	730	490	380	502	0	0
8 Budget	0	11,794	10,981	0	282	190	147	194	0	0
Subtotal - OMB 115-12000	0	11,794	10,981	0	282	190	147	194	0	0
9 Citywide Admin	0	10,291	9,582	0	246	166	128	169	0	0
Subtotal - CITY MANAGER 115-12010	0	10,291	9,582	0	246	166	128	169	0	0
12 Performance	0	6,111	5,690	0	146	98	76	101	0	0
Subtotal - PERFORMANCE OFFICE 1	0	6,111	5,690	0	146	98	76	101	0	0
13 Citywide Support	0	1,114	1,037	0	27	18	14	18	0	0
13 Open Records Requests	0	421	392	0	10	7	5	7	0	0
Subtotal - CITY CLERK 117	0	1,535	1,429	0	37	25	19	25	0	0
15 HR Services	0	21,123	19,667	0	506	340	263	348	0	0
15 Self Insurance Fund	0	3,190	2,970	0	76	51	40	53	0	0
Subtotal - HUMAN RESOURCES 209	0	24,313	22,637	0	582	391	303	400	0	0
16 Financial Reporting	0	11,965	11,140	0	287	192	149	197	0	0
16 Treasury Management	0	706	658	0	17	11	9	12	0	0
16 Annual Audit	0	3,033	2,824	0	73	49	38	50	0	0

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

FY 2021 ACTUAL
 3/30/2022

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
16 Asset Management	\$0	\$125	\$116	\$0	\$3	\$2	\$2	\$2	\$0	\$0
Subtotal - OFFICE OF COMPTROLLE	0	15,829	14,738	0	379	255	197	261	0	0
17 Administration	0	13,645	12,704	0	327	219	170	225	0	0
17 Supply Chain Management	0	33,582	31,267	0	804	540	418	553	0	0
Subtotal - PURCHASING 215	0	47,227	43,971	0	1,131	760	588	778	0	0
20 IT Services	0	4,513	4,202	0	108	73	56	74	0	0
20 City-wide PC's	0	709	660	0	17	11	9	12	0	0
20 City-wide IT Contracts	0	51,197	47,666	0	1,226	824	638	843	0	0
20 Mail Room	0	1,160	1,080	0	28	19	14	19	0	0
20 Phone & Internet - Citywide	0	1,648	1,535	0	39	27	21	27	0	0
Subtotal - INFORMATION TECHNOLC	0	59,227	55,143	0	1,419	953	738	975	0	0
38 GF Support	0	284,030	264,444	0	6,803	4,569	3,537	4,678	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	284,030	264,444	0	6,803	4,569	3,537	4,678	0	0
48 General Expenses	0	604	562	0	14	10	8	10	0	0
48 Retirees Health Insurance	0	32,476	30,237	0	778	522	404	535	0	0
48 Property Insurance	0	1,706	1,589	0	41	27	21	28	0	0
48 General Liability Insurance	0	2,645	2,463	0	63	43	33	44	0	0
Subtotal - NON-DEPARTMENTAL 999	0	37,432	34,850	0	897	602	466	616	0	0
Total Incoming	40,768	569,743	568,411	0	14,622	9,820	7,603	10,054	0	0
C. Total Allocated		\$8,362,848	\$6,460,540	\$507,223	\$421,895	\$244,171	\$241,736	\$201,163	\$97,118	\$33,989
		77.25%	6.07%	5.04%	2.92%	2.89%	2.41%	1.16%	0.41%	

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	COVID-19 Relief Fund	Ballpark & Vending Revenue
1 Municipal Service Center	\$278	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	278	0	0	0
2 Depreciation	40,490	0	0	0
Subtotal - EQUIPMENT DEPRECIATION	40,490	0	0	0
3 Facilities Maintenance	0	190	0	0
3 Janitorial Services	0	4,235	0	0
3 Muni Svcs Center	0	31,208	0	0
3 MSC Security	0	5,837	0	0
Subtotal - FACILITIES MAINT 532-310	0	41,471	0	0
4 MSC	0	30,481	0	0
Subtotal - PARKS BLDG MAINT 532-3	0	30,481	0	0
8 Budget	0	11,794	0	0
Subtotal - OMB 115-12000	0	11,794	0	0
9 Citywide Admin	0	10,291	0	0
Subtotal - CITY MANAGER 115-12010	0	10,291	0	0
12 Performance	0	6,111	0	0
Subtotal - PERFORMANCE OFFICE 1	0	6,111	0	0
13 Citywide Support	0	1,114	0	0
13 Open Records Requests	0	421	0	0
Subtotal - CITY CLERK 117	0	1,535	0	0
15 HR Services	0	21,123	0	0
15 Self Insurance Fund	0	3,190	0	0
Subtotal - HUMAN RESOURCES 209	0	24,313	0	0
16 Financial Reporting	0	11,965	0	0
16 Treasury Management	0	706	0	0
16 Annual Audit	0	3,033	0	0

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	COVID-19 Relief Fund	Ballpark & Vending Revenue
16 Asset Management	\$0	\$125	\$0	\$0
Subtotal - OFFICE OF COMPTROLLE	0	15,829	0	0
17 Administration	0	13,645	0	0
17 Supply Chain Management	0	33,582	0	0
Subtotal - PURCHASING 215	0	47,227	0	0
20 IT Services	0	4,513	0	0
20 City-wide PC's	0	709	0	0
20 City-wide IT Contracts	0	51,197	0	0
20 Mail Room	0	1,160	0	0
20 Phone & Internet - Citywide	0	1,648	0	0
Subtotal - INFORMATION TECHNOLC	0	59,227	0	0
38 GF Support	0	284,030	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	284,030	0	0
48 General Expenses	0	604	0	0
48 Retirees Health Insurance	0	32,476	0	0
48 Property Insurance	0	1,706	0	0
48 General Liability Insurance	0	2,645	0	0
Subtotal - NON-DEPARTMENTAL 999	0	37,432	0	0
Total Incoming	40,768	569,743	0	0
C. Total Allocated		\$8,362,848	\$329,968	\$(174,954)
			3.95%	(2.09)%

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

FY 2021 ACTUAL
3/30/2022

Facilities Maintenance Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1.50	0.00%	\$190	\$0	\$190	\$0	\$190
4 PARKS BLDG MAINT 532-31130	1,542.40	3.30%	195,753	0	195,753	17,511	213,263
7 MUNICIPAL COURT 111	1,950.00	4.17%	247,483	0	247,483	22,138	269,621
9 CITY MANAGER 115-12010	6.75	0.01%	857	0	857	77	933
14 TAX 206	333.75	0.71%	42,358	0	42,358	3,789	46,147
17 PURCHASING 215	231.25	0.49%	29,349	0	29,349	2,625	31,974
18 ANIMAL SERVICES 225	1,179.71	2.52%	149,722	0	149,722	13,393	163,115
20 INFORMATION TECHNOLOGY 239	149.00	0.32%	18,910	0	18,910	1,692	20,602
25 POLICE 321	4,598.05	9.84%	583,558	0	583,558	52,202	635,760
26 FIRE 322	7,757.75	16.60%	984,569	0	984,569	88,074	1,072,643
27 ENVIRONMENTAL SERVICES 334	1,885.53	4.04%	239,300	0	239,300	21,406	260,707
28 PUBLIC HEALTH 341	2,742.25	5.87%	348,031	0	348,031	31,133	379,163
29 PARKS & RECREATION 451	13,050.93	27.93%	1,656,349	0	1,656,349	148,167	1,804,516
30 ZOO 452	135.00	0.29%	17,133	0	17,133	1,533	18,666
31 LIBRARY 453	4,411.65	9.44%	559,901	0	559,901	50,086	609,987
32 MUSUEM & CULT AFFAIRS 454	1,216.95	2.60%	154,448	0	154,448	13,816	168,264
35 ECONOMIC DEVELOPMENT 480	39.50	0.08%	5,013	0	5,013	448	5,462
39 STREET MAINTENANCE 532-32120	1,237.03	2.65%	156,996	0	156,996	14,044	171,040
40 FLEET 532-37020	2,063.80	4.42%	261,926	0	261,926	23,430	285,356
43 INTERNATIONAL BRIDGES 564	37.50	0.08%	4,759	0	4,759	426	5,185
49 OTHER	2,154.85	4.61%	273,481	0	273,481	24,464	297,945
Subtotal	46,725.14	100.00%	5,930,086	0	5,930,086	530,454	6,460,540
Direct Bills					0		0
Total					\$5,930,086		\$6,460,540

Basis Units: Number of labor hours per department

Source:

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

FY 2021 ACTUAL
3/30/2022

Janitorial Services Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	5,598	0.84%	\$4,235	\$0	\$4,235	\$0	\$4,235
25 POLICE 321	414,911	61.89%	313,913	0	313,913	0	313,913
26 FIRE 322	63,305	9.44%	47,895	0	47,895	0	47,895
27 ENVIRONMENTAL SERVICES 334	16,617	2.48%	12,572	0	12,572	0	12,572
29 PARKS & RECREATION 451	16,617	2.48%	12,572	0	12,572	0	12,572
32 MUSUEM & CULT AFFAIRS 454	136,751	20.40%	103,463	0	103,463	0	103,463
38 SAM ADMIN SUPPORT 532-32060	16,617	2.48%	12,572	0	12,572	0	12,572
Subtotal	670,416	100.00%	507,223	0	507,223	0	507,223
Direct Bills					0		0
Total					\$507,223		\$507,223

Basis Units: Annual janitorial costs per department

Source:

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

FY 2021 ACTUAL
3/30/2022

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	22.98	12.80%	\$52,261	\$0	\$52,261	\$1,747	\$54,008
6 CITY ATTORNEY 103	38.50	21.45%	87,575	0	87,575	2,927	90,503
8 OMB 115-12000	10.00	5.57%	22,747	0	22,747	760	23,507
9 CITY MANAGER 115-12010	6.00	3.34%	13,648	0	13,648	456	14,104
10 PUBLIC INFO OFFICE 115-12020	6.00	3.34%	13,648	0	13,648	456	14,104
12 PERFORMANCE OFFICE 115-12050	6.00	3.34%	13,648	0	13,648	456	14,104
13 CITY CLERK 117	7.00	3.90%	15,923	0	15,923	532	16,455
15 HUMAN RESOURCES 209	42.00	23.40%	95,537	0	95,537	3,193	98,730
16 OFFICE OF COMPTROLLER 210	21.00	11.70%	47,768	0	47,768	1,597	49,365
17 PURCHASING 215	20.00	11.14%	45,494	0	45,494	1,521	47,014
Subtotal	179.48	100.00%	408,249	0	408,249	13,646	421,895
Direct Bills					0		0
Total					\$408,249		\$421,895

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

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

FY 2021 ACTUAL
 3/30/2022

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	7	4.43%	\$10,412	\$0	\$10,412	\$406	\$10,818
15 HUMAN RESOURCES 209	4	2.53%	5,950	0	5,950	232	6,182
16 OFFICE OF COMPTROLLER 210	12	7.59%	17,849	0	17,849	696	18,545
19 CAPITAL IMPROVEMENT 235	71	44.94%	105,604	0	105,604	4,118	109,722
20 INFORMATION TECHNOLOGY 239	64	40.51%	95,192	0	95,192	3,712	98,905
Subtotal	158	100.00%	235,006	0	235,006	9,164	244,171
Direct Bills					0		0
Total					\$235,006		\$244,171

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

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

FY 2021 ACTUAL
3/30/2022

Texas Building & One Stop Shop Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PLANNING & INSPECTIONS 280	6,600	8.22%	\$19,286	\$0	\$19,286	\$583	\$19,869
29 PARKS & RECREATION 451	35,200	43.84%	102,856	0	102,856	3,110	105,966
34 COMM & HUMAN DEV 471	38,500	47.95%	112,499	0	112,499	3,402	115,901
Subtotal	80,300	100.00%	234,640	0	234,640	7,095	241,736
Direct Bills					0		0
Total					\$234,640		\$241,736

Basis Units: Occupied square footage per department
Source:

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

FY 2021 ACTUAL
 3/30/2022

Muni Svcs Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,141	16.27%	\$31,208	\$0	\$31,208	\$0	\$31,208
25 POLICE 321	4,700	4.46%	8,557	0	8,557	500	9,057
27 ENVIRONMENTAL SERVICES 334	829	0.79%	1,509	0	1,509	88	1,598
29 PARKS & RECREATION 451	14,101	13.39%	25,673	0	25,673	1,500	27,173
38 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	7,801	0	7,801	456	8,257
39 STREET MAINTENANCE 532-32120	25,712	24.41%	46,813	0	46,813	2,735	49,548
40 FLEET 532-37020	38,568	36.61%	70,219	0	70,219	4,103	74,322
Subtotal	105,336	100.00%	191,780	0	191,780	9,383	201,163
Direct Bills					0		0
Total					\$191,780		\$201,163

Basis Units: Occupied square footage per department

Source:

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

FY 2021 ACTUAL
 3/30/2022

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	240,474	76.81%	\$74,595	\$0	\$74,595	\$0	\$74,595
26 FIRE 322	72,312	23.10%	22,431	0	22,431	0	22,431
42 AVIATION 562	295	0.09%	92	0	92	0	92
Subtotal	313,081	100.00%	97,118	0	97,118	0	97,118
Direct Bills					0		0
Total					\$97,118		\$97,118

Basis Units: Calls for service per department
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$5,837	\$0	\$5,837	\$0	\$5,837
29 PARKS & RECREATION 451	14,101	14.13%	4,802	0	4,802	0	4,802
38 SAM ADMIN SUPPORT 532-32060	4,285	4.29%	1,459	0	1,459	0	1,459
39 STREET MAINTENANCE 532-32120	25,712	25.76%	8,756	0	8,756	0	8,756
40 FLEET 532-37020	38,568	38.64%	13,134	0	13,134	0	13,134
Subtotal	99,807	100.00%	33,989	0	33,989	0	33,989
Direct Bills					0		0
Total					\$33,989		\$33,989

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

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	COVID-19 Relief Fund	Ballpark & Vending Revenue
3 FACILITIES MAINT 532-31040	\$190	\$4,235	\$0	\$0	\$0	\$31,208	\$0	\$5,837	\$0	\$0
4 PARKS BLDG MAINT 532-31130	213,263	0	0	0	0	0	0	0	0	0
5 MAYOR AND COUNCIL 101	0	0	54,008	0	0	0	0	0	0	0
6 CITY ATTORNEY 103	0	0	90,503	0	0	0	0	0	0	0
7 MUNICIPAL COURT 111	269,621	0	0	0	0	0	0	0	0	0
8 OMB 115-12000	0	0	23,507	0	0	0	0	0	0	0
9 CITY MANAGER 115-12010	933	0	14,104	0	0	0	0	0	0	0
10 PUBLIC INFO OFFICE 115-12020	0	0	14,104	0	0	0	0	0	0	0
11 INTERNAL AUDIT 115-12030	0	0	0	10,818	0	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	0	0	14,104	0	0	0	0	0	0	0
13 CITY CLERK 117	0	0	16,455	0	0	0	0	0	0	0
14 TAX 206	46,147	0	0	0	0	0	0	0	0	0
15 HUMAN RESOURCES 209	0	0	98,730	6,182	0	0	0	0	0	0
16 OFFICE OF COMPROLLER 210	0	0	49,365	18,545	0	0	0	0	0	0
17 PURCHASING 215	31,974	0	47,014	0	0	0	0	0	0	0
18 ANIMAL SERVICES 225	163,115	0	0	0	0	0	0	0	0	0
19 CAPITAL IMPROVEMENT 235	0	0	0	109,722	0	0	0	0	0	0
20 INFORMATION TECHNOLOGY 239	20,602	0	0	98,905	0	0	0	0	0	0
21 PLANNING & INSPECTIONS 280	0	0	0	0	19,869	0	0	0	0	0
25 POLICE 321	635,760	313,913	0	0	0	9,057	74,595	0	0	0
26 FIRE 322	1,072,643	47,895	0	0	0	0	22,431	0	0	0
27 ENVIRONMENTAL SERVICES 334	260,707	12,572	0	0	0	1,598	0	0	0	0
28 PUBLIC HEALTH 341	379,163	0	0	0	0	0	0	0	0	0
29 PARKS & RECREATION 451	1,804,516	12,572	0	0	105,966	27,173	0	4,802	0	0
30 ZOO 452	18,666	0	0	0	0	0	0	0	0	0
31 LIBRARY 453	609,987	0	0	0	0	0	0	0	0	0
32 MUSUEM & CULT AFFAIRS 454	168,264	103,463	0	0	0	0	0	0	0	0
34 COMM & HUMAN DEV 471	0	0	0	0	115,901	0	0	0	0	0
35 ECONOMIC DEVELOPMENT 480	5,462	0	0	0	0	0	0	0	0	0
38 SAM ADMIN SUPPORT 532-32060	0	12,572	0	0	0	8,257	0	1,459	0	0
39 STREET MAINTENANCE 532-32120	171,040	0	0	0	0	49,548	0	8,756	0	0
40 FLEET 532-37020	285,356	0	0	0	0	74,322	0	13,134	0	0
42 AVIATION 562	0	0	0	0	0	0	92	0	0	0
43 INTERNATIONAL BRIDGES 564	5,185	0	0	0	0	0	0	0	0	0
49 OTHER	297,945	0	0	0	0	0	0	0	0	0
Total	\$6,460,540	\$507,223	\$421,895	\$244,171	\$241,736	\$201,163	\$97,118	\$33,989	\$0	\$0

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:3 FACILITIES MAINT 532-31040

Department	Total
3 FACILITIES MAINT 532-31040	\$41,471
4 PARKS BLDG MAINT 532-31130	213,263
5 MAYOR AND COUNCIL 101	54,008
6 CITY ATTORNEY 103	90,503
7 MUNICIPAL COURT 111	269,621
8 OMB 115-12000	23,507
9 CITY MANAGER 115-12010	15,038
10 PUBLIC INFO OFFICE 115-12020	14,104
11 INTERNAL AUDIT 115-12030	10,818
12 PERFORMANCE OFFICE 115-12050	14,104
13 CITY CLERK 117	16,455
14 TAX 206	46,147
15 HUMAN RESOURCES 209	104,912
16 OFFICE OF COMPTROLLER 210	67,910
17 PURCHASING 215	78,989
18 ANIMAL SERVICES 225	163,115
19 CAPITAL IMPROVEMENT 235	109,722
20 INFORMATION TECHNOLOGY 239	119,506
21 PLANNING & INSPECTIONS 280	19,869
25 POLICE 321	1,033,325
26 FIRE 322	1,142,969
27 ENVIRONMENTAL SERVICES 334	274,876
28 PUBLIC HEALTH 341	379,163
29 PARKS & RECREATION 451	1,955,030
30 ZOO 452	18,666
31 LIBRARY 453	609,987
32 MUSUEM & CULT AFFAIRS 454	271,727
34 COMM & HUMAN DEV 471	115,901
35 ECONOMIC DEVELOPMENT 480	5,462
38 SAM ADMIN SUPPORT 532-32060	22,289
39 STREET MAINTENANCE 532-32120	229,344
40 FLEET 532-37020	372,812
42 AVIATION 562	92
43 INTERNATIONAL BRIDGES 564	5,185
49 OTHER	297,945
Total	<u><u>\$8,207,834</u></u>

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

FY 2021 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 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:4 PARKS BLDG MAINT 532-31130

Description		Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4	MSC
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Outside Contracts - NOC	D	50,271	0	0	0	0	0	0
Electricity	P	7,209,682	0	6,846,068	73,802	92,865	64,858	132,088
Water	P	2,237,099	0	2,124,273	22,900	28,815	20,125	40,986
Natural Gas	P	652,361	0	619,460	6,678	8,403	5,869	11,952
Transfers	D	6,069,336	0	0	0	0	0	0
Reimbursed Expenditures	P	(70,795)	0	(67,225)	(725)	(912)	(637)	(1,297)
Revenue Estimate Offset	D	1	0	0	0	0	0	0
Subtotal - Services & Supplies		16,147,955	0	9,522,577	102,656	129,172	90,214	183,729
Department Cost Total		16,147,955	0	9,522,577	102,656	129,172	90,214	183,729
Adjustments to Cost								
Outside Contracts - NOC	D	(50,271)	0	0	0	0	0	0
Transfers	D	(6,069,336)	0	0	0	0	0	0
Revenue Estimate Offset	D	(1)	0	0	0	0	0	0
Subtotal - Adjustments		(6,119,608)	0	0	0	0	0	0
Total Costs After Adjustments		10,028,347	0	9,522,577	102,656	129,172	90,214	183,729
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$10,028,347	\$9,522,577	\$102,656	\$129,172	\$90,214	\$183,729	

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

FY 2021 ACTUAL
 3/30/2022

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
3 Facilities Maintenance	\$195,753	\$17,511	\$202,508	\$2,183	\$2,747	\$1,918	\$3,907
Subtotal - FACILITIES MAINT 532-310	195,753	17,511	202,508	2,183	2,747	1,918	3,907
8 Budget	0	14,818	14,070	152	191	133	271
Subtotal - OMB 115-12000	0	14,818	14,070	152	191	133	271
13 Open Records Requests	0	529	502	5	7	5	10
Subtotal - CITY CLERK 117	0	529	502	5	7	5	10
16 Financial Reporting	0	14,360	13,635	147	185	129	263
16 Treasury Management	0	901	856	9	12	8	17
16 Annual Audit	0	3,640	3,457	37	47	33	67
Subtotal - OFFICE OF COMPTROLLE	0	18,901	17,948	193	243	170	346
48 General Expenses	0	770	731	8	10	7	14
Subtotal - NON-DEPARTMENTAL 999	0	770	731	8	10	7	14
Total Incoming	195,753	52,529	235,760	2,542	3,198	2,234	4,549
C. Total Allocated		<u>\$10,276,629</u>	<u>\$9,758,336</u>	<u>\$105,197</u>	<u>\$132,370</u>	<u>\$92,448</u>	<u>\$188,277</u>
			94.96%	1.02%	1.29%	0.90%	1.83%

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

FY 2021 ACTUAL
 3/30/2022

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	12,373.00	0.13%	\$13,064	\$0	\$13,064	\$67	\$13,131
19 CAPITAL IMPROVEMENT 235	862.00	0.01%	910	0	910	5	915
20 INFORMATION TECHNOLOGY 239	15,659.00	0.17%	16,533	0	16,533	85	16,618
25 POLICE 321	542,090.40	5.90%	572,353	0	572,353	2,941	575,293
26 FIRE 322	669,176.63	7.28%	706,534	0	706,534	3,630	710,164
27 ENVIRONMENTAL SERVICES 334	28,577.49	0.31%	30,173	0	30,173	155	30,328
28 PUBLIC HEALTH 341	6,450.84	0.07%	6,811	0	6,811	35	6,846
29 PARKS & RECREATION 451	2,355,450.11	25.62%	2,486,944	0	2,486,944	12,777	2,499,721
30 ZOO 452	540,942.53	5.88%	571,141	0	571,141	2,934	574,075
31 LIBRARY 453	520,607.28	5.66%	549,670	0	549,670	2,824	552,494
32 MUSUEM & CULT AFFAIRS 454	256,240.03	2.79%	270,545	0	270,545	1,390	271,935
34 COMM & HUMAN DEV 471	51,566.73	0.56%	54,445	0	54,445	280	54,725
39 STREET MAINTENANCE 532-32120	15,472.00	0.17%	16,336	0	16,336	84	16,420
49 OTHER	4,179,667.32	45.46%	4,412,999	0	4,412,999	22,673	4,435,671
Subtotal	9,195,135.37	100.00%	9,708,457	0	9,708,457	49,880	9,758,336
Direct Bills					0		0
Total					\$9,708,457		\$9,758,336

Basis Units: Utility cost per department
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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	22.98	12.80%	\$13,398	\$0	\$13,398	\$69	\$13,467
6 CITY ATTORNEY 103	38.50	21.45%	22,451	0	22,451	115	22,566
8 OMB 115-12000	10.00	5.57%	5,831	0	5,831	30	5,861
9 CITY MANAGER 115-12010	6.00	3.34%	3,499	0	3,499	18	3,517
10 PUBLIC INFO OFFICE 115-12020	6.00	3.34%	3,499	0	3,499	18	3,517
12 PERFORMANCE OFFICE 115-12050	6.00	3.34%	3,499	0	3,499	18	3,517
13 CITY CLERK 117	7.00	3.90%	4,082	0	4,082	21	4,103
15 HUMAN RESOURCES 209	42.00	23.40%	24,492	0	24,492	126	24,618
16 OFFICE OF COMPTROLLER 210	21.00	11.70%	12,246	0	12,246	63	12,309
17 PURCHASING 215	20.00	11.14%	11,663	0	11,663	60	11,723
Subtotal	179.48	100.00%	104,660	0	104,660	538	105,197
Direct Bills					0		0
Total					\$104,660		\$105,197

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

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

FY 2021 ACTUAL
 3/30/2022

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	7	4.43%	\$5,835	\$0	\$5,835	\$30	\$5,864
15 HUMAN RESOURCES 209	4	2.53%	3,334	0	3,334	17	3,351
16 OFFICE OF COMPTROLLER 210	12	7.59%	10,002	0	10,002	51	10,053
19 CAPITAL IMPROVEMENT 235	71	44.94%	59,179	0	59,179	304	59,483
20 INFORMATION TECHNOLOGY 239	64	40.51%	53,344	0	53,344	274	53,618
Subtotal	158	100.00%	131,693	0	131,693	677	132,370
Direct Bills					0		0
Total					\$131,693		\$132,370

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

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

FY 2021 ACTUAL
 3/30/2022

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%	\$7,560	\$0	\$7,560	\$39	\$7,598
29 PARKS & RECREATION 451	35,200	43.84%	40,318	0	40,318	207	40,525
34 COMM & HUMAN DEV 471	38,500	47.95%	44,098	0	44,098	227	44,324
Subtotal	80,300	100.00%	91,975	0	91,975	473	92,448
Direct Bills					0		0
Total					\$91,975		\$92,448

Basis Units: Occupied square footage per department
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$30,481	\$0	\$30,481	\$0	\$30,481
25 POLICE 321	4,700	4.46%	8,358	0	8,358	51	8,409
27 ENVIRONMENTAL SERVICES 334	829	0.79%	1,474	0	1,474	9	1,483
29 PARKS & RECREATION 451	14,101	13.39%	25,075	0	25,075	154	25,229
38 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	7,620	0	7,620	47	7,667
39 STREET MAINTENANCE 532-32120	25,712	24.41%	45,723	0	45,723	281	46,003
40 FLEET 532-37020	38,568	36.61%	68,584	0	68,584	421	69,005
Subtotal	105,336	100.00%	187,315	0	187,315	962	188,277
Direct Bills					0		0
Total					\$187,315		\$188,277

Basis Units: Occupied square footage per department

Source:

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:4 PARKS BLDG MAINT 532-31130

Department	Single Occupant	City 1	City 2	City 3 & 4	MSC	Total
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$30,481	\$30,481
5 MAYOR AND COUNCIL 101	0	13,467	0	0	0	13,467
6 CITY ATTORNEY 103	0	22,566	0	0	0	22,566
8 OMB 115-12000	0	5,861	0	0	0	5,861
9 CITY MANAGER 115-12010	0	3,517	0	0	0	3,517
10 PUBLIC INFO OFFICE 115-12020	0	3,517	0	0	0	3,517
11 INTERNAL AUDIT 115-12030	0	0	5,864	0	0	5,864
12 PERFORMANCE OFFICE 115-12050	0	3,517	0	0	0	3,517
13 CITY CLERK 117	0	4,103	0	0	0	4,103
15 HUMAN RESOURCES 209	0	24,618	3,351	0	0	27,969
16 OFFICE OF COMPTROLLER 210	0	12,309	10,053	0	0	22,362
17 PURCHASING 215	0	11,723	0	0	0	11,723
18 ANIMAL SERVICES 225	13,131	0	0	0	0	13,131
19 CAPITAL IMPROVEMENT 235	915	0	59,483	0	0	60,397
20 INFORMATION TECHNOLOGY 239	16,618	0	53,618	0	0	70,236
21 PLANNING & INSPECTIONS 280	0	0	0	7,598	0	7,598
25 POLICE 321	575,293	0	0	0	8,409	583,702
26 FIRE 322	710,164	0	0	0	0	710,164
27 ENVIRONMENTAL SERVICES 334	30,328	0	0	0	1,483	31,811
28 PUBLIC HEALTH 341	6,846	0	0	0	0	6,846
29 PARKS & RECREATION 451	2,499,721	0	0	40,525	25,229	2,565,475
30 ZOO 452	574,075	0	0	0	0	574,075
31 LIBRARY 453	552,494	0	0	0	0	552,494
32 MUSUEM & CULT AFFAIRS 454	271,935	0	0	0	0	271,935
34 COMM & HUMAN DEV 471	54,725	0	0	44,324	0	99,049
38 SAM ADMIN SUPPORT 532-32060	0	0	0	0	7,667	7,667
39 STREET MAINTENANCE 532-32120	16,420	0	0	0	46,003	62,423
40 FLEET 532-37020	0	0	0	0	69,005	69,005
49 OTHER	4,435,671	0	0	0	0	4,435,671
Total	\$9,758,336	\$105,197	\$132,370	\$92,448	\$188,277	\$10,276,629

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

FY 2021 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 & SELF INSURANCE FUND – Costs identified to these functions have not been allocated within this plan.

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description		Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist	Self Insurance Fund
Personnel Costs									
Salaries	S1	2,365,921	315,872	1,293,282	37,981	0	718,786	0	0
<i>Salary % Split</i>			<i>13.35%</i>	<i>54.66%</i>	<i>1.61%</i>	<i>.00%</i>	<i>30.38%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	669,898	117,800	358,468	11,573	0	199,231	0	(17,174)
Subtotal - Personnel Costs		3,035,819	433,672	1,651,750	49,554	0	918,017	0	(17,174)
Services & Supplies Cost									
Contractual Services	P	907,373	0	1,148	0	879,642	26,583	0	0
Leases	P	1,685	0	1,685	0	0	0	0	0
Materials & Supplies	P	23,953	0	23,953	0	0	0	0	0
Minor Equipment & Furniture	P	15,441	0	15,441	0	0	0	0	0
Other Operating	P	17,019	0	16,972	0	0	0	47	0
Indirect Costs	P	3,847	0	0	3,847	0	0	0	0
Damages Settlement Expense	D	305,889	0	0	0	0	0	0	0
Interfund Transfers	D	20,000	0	0	0	0	0	0	0
Federal Grant Proceeds	P	(46,994)	0	0	(46,994)	0	0	0	0
Deduct Direct Costs	P	(6,407)	0	0	(6,407)	0	0	0	0
Interfund Transfers (Sources)	P	(20,000)	0	0	0	0	0	(20,000)	0
Revenue - Reimbursed Expenditures	D	(65,702)	0	0	0	0	0	0	0
Revenue - Public Infor Dist Fee	P	(5,163)	(5,163)	0	0	0	0	0	0
Revenue - Prep & Release of Liens	D	(29,952)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,120,989	(5,163)	59,199	(49,554)	879,642	26,583	(19,953)	0
Department Cost Total		4,156,808	428,509	1,710,949	(0)	879,642	944,600	(19,953)	(17,174)
Adjustments to Cost									
Damages Settlement Expense	D	(305,889)	0	0	0	0	0	0	0
Interfund Transfers	D	(20,000)	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	65,702	0	0	0	0	0	0	0
Revenue - Prep & Release of Liens	D	29,952	0	0	0	0	0	0	0

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description	Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist	Self Insurance Fund
Subtotal - Adjustments	(230,235)	0	0	0	0	0	0	0
Total Costs After Adjustments	3,926,573	428,509	1,710,949	(0)	879,642	944,600	(19,953)	(17,174)
General Admin Distribution		(428,509)	270,327	7,939	0	150,243	0	0
Grand Total	<u>\$3,926,573</u>		<u>\$1,981,276</u>	<u>\$7,939</u>	<u>\$879,642</u>	<u>\$1,094,843</u>	<u>\$(19,953)</u>	<u>\$(17,174)</u>
					not allocated	not allocated	not allocated	not allocated

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist	Self Insurance Fund
1 City Hall (City 1)	\$57,593	\$0	\$36,333	\$1,067	\$0	\$20,193	\$0	\$0
Subtotal - BUILDING DEPRECIATION	57,593	0	36,333	1,067	0	20,193	0	0
3 City Hall	87,575	2,927	57,094	1,677	0	31,732	0	0
Subtotal - FACILITIES MAINT 532-310	87,575	2,927	57,094	1,677	0	31,732	0	0
4 City 1	22,451	115	14,236	418	0	7,912	0	0
Subtotal - PARKS BLDG MAINT 532-3	22,451	115	14,236	418	0	7,912	0	0
6 Legal Services	0	32,914	20,764	610	0	11,540	0	0
Subtotal - CITY ATTORNEY 103	0	32,914	20,764	610	0	11,540	0	0
8 Budget	0	5,790	3,653	107	0	2,030	0	0
Subtotal - OMB 115-12000	0	5,790	3,653	107	0	2,030	0	0
9 Citywide Admin	0	7,769	4,901	144	0	2,724	0	0
Subtotal - CITY MANAGER 115-12010	0	7,769	4,901	144	0	2,724	0	0
11 Audit	0	32,437	20,463	601	0	11,373	0	0
Subtotal - INTERNAL AUDIT 115-1203	0	32,437	20,463	601	0	11,373	0	0
12 Performance	0	4,613	2,910	85	0	1,618	0	0
Subtotal - PERFORMANCE OFFICE 1	0	4,613	2,910	85	0	1,618	0	0
13 Citywide Support	0	841	530	16	0	295	0	0
13 Open Records Requests	0	207	130	4	0	72	0	0
Subtotal - CITY CLERK 117	0	1,047	661	19	0	367	0	0
15 HR Services	0	15,946	10,060	295	0	5,591	0	0
15 Self Insurance Fund	0	2,408	1,519	45	0	844	0	0
Subtotal - HUMAN RESOURCES 209	0	18,354	11,579	340	0	6,435	0	0
16 Financial Reporting	0	5,661	3,571	105	0	1,985	0	0
16 Treasury Management	0	352	222	7	0	124	0	0
16 Annual Audit	0	1,435	905	27	0	503	0	0

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist	Self Insurance Fund
Subtotal - OFFICE OF COMPTROLLE	\$0	\$7,449	\$4,699	\$138	\$0	\$2,612	\$0	\$0
17 Administration	0	898	566	17	0	315	0	0
17 Supply Chain Management	0	2,209	1,394	41	0	775	0	0
Subtotal - PURCHASING 215	0	3,107	1,960	58	0	1,089	0	0
20 IT Services	0	47,084	29,703	872	0	16,509	0	0
20 Records Management	0	38,367	24,204	711	0	13,452	0	0
20 Strategic Innovation	0	55,826	35,218	1,034	0	19,574	0	0
20 City-wide PC's	0	535	338	10	0	188	0	0
20 City-wide IT Contracts	0	92,863	58,583	1,720	0	32,560	0	0
20 Postage	0	1,012	638	19	0	355	0	0
20 Mail Room	0	876	553	16	0	307	0	0
20 Wireless Communication	0	3,725	2,350	69	0	1,306	0	0
20 Phone & Internet - Citywide	0	11,068	6,983	205	0	3,881	0	0
Subtotal - INFORMATION TECHNOLC	0	251,357	158,570	4,657	0	88,131	0	0
48 General Expenses	0	301	190	6	0	106	0	0
48 Retirees Health Insurance	0	34,120	21,525	632	0	11,963	0	0
48 Property Insurance	0	1,353	853	25	0	474	0	0
48 General Liability Insurance	0	2,779	1,753	51	0	974	0	0
Subtotal - NON-DEPARTMENTAL 999	0	38,553	24,321	714	0	13,518	0	0
Total Incoming	167,619	406,435	362,144	10,635	0	201,274	0	0
C. Total Allocated		\$4,500,627	\$2,343,420	\$18,574	\$879,642	\$1,296,117	\$(19,953)	\$(17,174)
			52.07%	0.41%	19.54%	28.80%	(0.44)%	(0.38)%

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

FY 2021 ACTUAL
3/30/2022

Legal Services Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	1,189.04	8.72%	\$182,087	\$0	\$182,087	\$22,729	\$204,815
6 CITY ATTORNEY 103	214.93	1.58%	32,914	0	32,914	0	32,914
13 CITY CLERK 117	17.33	0.13%	2,654	0	2,654	331	2,986
14 TAX 206	52.01	0.38%	7,965	0	7,965	994	8,959
15 HUMAN RESOURCES 209	1,528.80	11.22%	234,116	0	234,116	29,223	263,340
17 PURCHASING 215	439.45	3.22%	67,297	0	67,297	8,400	75,697
18 ANIMAL SERVICES 225	346.84	2.54%	53,114	0	53,114	6,630	59,744
19 CAPITAL IMPROVEMENT 235	272.33	2.00%	41,704	0	41,704	5,206	46,910
20 INFORMATION TECHNOLOGY 239	5.20	0.04%	796	0	796	99	896
21 PLANNING & INSPECTIONS 280	1,045.20	7.67%	160,059	0	160,059	19,979	180,038
25 POLICE 321	947.72	6.95%	145,132	0	145,132	18,116	163,248
26 FIRE 322	447.19	3.28%	68,482	0	68,482	8,548	77,030
27 ENVIRONMENTAL SERVICES 334	207.99	1.53%	31,852	0	31,852	3,976	35,828
28 PUBLIC HEALTH 341	83.09	0.61%	12,725	0	12,725	1,588	14,313
29 PARKS & RECREATION 451	222.10	1.63%	34,012	0	34,012	4,245	38,257
30 ZOO 452	26.00	0.19%	3,982	0	3,982	497	4,479
31 LIBRARY 453	35.10	0.26%	5,375	0	5,375	671	6,046
32 MUSUEM & CULT AFFAIRS 454	349.70	2.57%	53,552	0	53,552	6,685	60,237
33 DESTINATION EL PASO 457	84.07	0.62%	12,874	0	12,874	1,607	14,481
34 COMM & HUMAN DEV 471	573.73	4.21%	87,860	0	87,860	10,967	98,827
35 ECONOMIC DEVELOPMENT 480	2,080.00	15.26%	318,526	0	318,526	39,760	358,285
39 STREET MAINTENANCE 532-32120	312.01	2.29%	47,780	0	47,780	5,964	53,745
41 SUN METRO 560	365.72	2.68%	56,006	0	56,006	6,991	62,997
42 AVIATION 562	1,969.27	14.45%	301,569	0	301,569	37,643	339,212
43 INTERNATIONAL BRIDGES 564	128.58	0.94%	19,691	0	19,691	2,458	22,149
49 OTHER	684.98	5.03%	104,896	0	104,896	13,093	117,989
Subtotal	13,628.42	100.00%	2,087,019	0	2,087,019	256,401	2,343,420
Direct Bills					0		0
Total					\$2,087,019		\$2,343,420

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

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

FY 2021 ACTUAL
 3/30/2022

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%	\$11,044	\$0	\$11,044	\$7,530	\$18,574
Subtotal	100	100.00%	11,044	0	11,044	7,530	18,574
Direct Bills					0		0
Total					\$11,044		\$18,574

Basis Units: Direct allocation to Community & Human Development

Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:6 CITY ATTORNEY 103

Department	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist	Self Insurance Fund	Total
5 MAYOR AND COUNCIL 101	\$204,815	\$0	\$0	\$0	\$0	\$0	\$204,815
6 CITY ATTORNEY 103	32,914	0	0	0	0	0	32,914
13 CITY CLERK 117	2,986	0	0	0	0	0	2,986
14 TAX 206	8,959	0	0	0	0	0	8,959
15 HUMAN RESOURCES 209	263,340	0	0	0	0	0	263,340
17 PURCHASING 215	75,697	0	0	0	0	0	75,697
18 ANIMAL SERVICES 225	59,744	0	0	0	0	0	59,744
19 CAPITAL IMPROVEMENT 235	46,910	0	0	0	0	0	46,910
20 INFORMATION TECHNOLOGY 239	896	0	0	0	0	0	896
21 PLANNING & INSPECTIONS 280	180,038	0	0	0	0	0	180,038
25 POLICE 321	163,248	0	0	0	0	0	163,248
26 FIRE 322	77,030	0	0	0	0	0	77,030
27 ENVIRONMENTAL SERVICES 334	35,828	0	0	0	0	0	35,828
28 PUBLIC HEALTH 341	14,313	0	0	0	0	0	14,313
29 PARKS & RECREATION 451	38,257	0	0	0	0	0	38,257
30 ZOO 452	4,479	0	0	0	0	0	4,479
31 LIBRARY 453	6,046	0	0	0	0	0	6,046
32 MUSUEM & CULT AFFAIRS 454	60,237	0	0	0	0	0	60,237
33 DESTINATION EL PASO 457	14,481	0	0	0	0	0	14,481
34 COMM & HUMAN DEV 471	98,827	18,574	0	0	0	0	117,401
35 ECONOMIC DEVELOPMENT 480	358,285	0	0	0	0	0	358,285
39 STREET MAINTENANCE 532-32120	53,745	0	0	0	0	0	53,745
41 SUN METRO 560	62,997	0	0	0	0	0	62,997
42 AVIATION 562	339,212	0	0	0	0	0	339,212
43 INTERNATIONAL BRIDGES 564	22,149	0	0	0	0	0	22,149
49 OTHER	117,989	0	0	0	0	0	117,989
Total	\$2,343,420	\$18,574	\$0	\$0	\$0	\$0	\$2,361,994

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

FY 2021 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 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:8 OMB 115-12000

Description		Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	735,506	0	735,506
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	239,706	0	239,706
Subtotal - Personnel Costs		975,212	0	975,212
Services & Supplies Cost				
Contractual Services	S	21,093	0	21,093
Materials & Supplies	S	23	0	23
Other Operating	S	6,478	0	6,478
Subtotal - Services & Supplies		27,594	0	27,594
Department Cost Total		1,002,806	0	1,002,806
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,002,806	0	1,002,806
General Admin Distribution				
			0	0
Grand Total		\$1,002,806		\$1,002,806

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
1 City Hall (City 1)	\$14,959	\$0	\$14,959
Subtotal - BUILDING DEPRECIATION	14,959	0	14,959
3 City Hall	22,747	760	23,507
Subtotal - FACILITIES MAINT 532-310	22,747	760	23,507
4 City 1	5,831	30	5,861
Subtotal - PARKS BLDG MAINT 532-3	5,831	30	5,861
8 Budget	0	1,434	1,434
Subtotal - OMB 115-12000	0	1,434	1,434
9 Citywide Admin	0	2,018	2,018
Subtotal - CITY MANAGER 115-12010	0	2,018	2,018
11 Audit	0	1,826	1,826
Subtotal - INTERNAL AUDIT 115-12030	0	1,826	1,826
12 Performance	0	1,198	1,198
Subtotal - PERFORMANCE OFFICE 1	0	1,198	1,198
13 Citywide Support	0	218	218
13 Open Records Requests	0	51	51
Subtotal - CITY CLERK 117	0	270	270
15 HR Services	0	4,142	4,142
15 Self Insurance Fund	0	626	626
Subtotal - HUMAN RESOURCES 209	0	4,767	4,767
16 Financial Reporting	0	1,419	1,419
16 Treasury Management	0	89	89
16 Annual Audit	0	360	360
Subtotal - OFFICE OF COMPTROLLE	0	1,868	1,868
17 Administration	0	1,077	1,077

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
17 Supply Chain Management	\$0	\$2,651	\$2,651
Subtotal - PURCHASING 215	0	3,728	3,728
20 IT Services	0	8,424	8,424
20 Records Management	0	719	719
20 City-wide PC's	0	139	139
20 City-wide IT Contracts	0	31,351	31,351
20 Mail Room	0	227	227
20 Phone & Internet - Citywide	0	3,297	3,297
Subtotal - INFORMATION TECHNOLC	0	44,158	44,158
48 General Expenses	0	76	76
48 Retirees Health Insurance	0	10,780	10,780
48 Property Insurance	0	351	351
48 General Liability Insurance	0	878	878
Subtotal - NON-DEPARTMENTAL 999	0	12,086	12,086
Total Incoming	43,537	74,143	117,680
C. Total Allocated		\$1,120,486	\$1,120,486
			100.00%

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

FY 2021 ACTUAL
 3/30/2022

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	8,653,770.07	1.13%	\$11,794	\$0	\$11,794	\$0	\$11,794
4 PARKS BLDG MAINT 532-31130	10,872,030.25	1.42%	14,818	0	14,818	0	14,818
5 MAYOR AND COUNCIL 101	1,749,696.65	0.23%	2,385	0	2,385	175	2,559
6 CITY ATTORNEY 103	4,248,350.91	0.55%	5,790	0	5,790	0	5,790
7 MUNICIPAL COURT 111	6,027,259.09	0.79%	8,215	0	8,215	602	8,816
8 OMB 115-12000	1,051,801.35	0.14%	1,434	0	1,434	0	1,434
9 CITY MANAGER 115-12010	813,018.24	0.11%	1,108	0	1,108	81	1,189
10 PUBLIC INFO OFFICE 115-12020	464,360.95	0.06%	633	0	633	46	679
11 INTERNAL AUDIT 115-12030	796,250.84	0.10%	1,085	0	1,085	79	1,165
12 PERFORMANCE OFFICE 115-12050	659,892.96	0.09%	899	0	899	66	965
13 CITY CLERK 117	778,109.71	0.10%	1,061	0	1,061	78	1,138
14 TAX 206	2,053,994.00	0.27%	2,799	0	2,799	205	3,004
15 HUMAN RESOURCES 209	68,810,866.38	8.96%	93,784	0	93,784	6,868	100,651
16 OFFICE OF COMPTROLLER 210	3,041,495.50	0.40%	4,145	0	4,145	304	4,449
17 PURCHASING 215	1,743,811.27	0.23%	2,377	0	2,377	174	2,551
18 ANIMAL SERVICES 225	9,023,949.28	1.18%	12,299	0	12,299	901	13,200
19 CAPITAL IMPROVEMENT 235	6,994,275.85	0.91%	9,533	0	9,533	698	10,231
20 INFORMATION TECHNOLOGY 239	19,313,201.39	2.52%	26,322	0	26,322	1,928	28,250
21 PLANNING & INSPECTIONS 280	7,970,446.63	1.04%	10,863	0	10,863	795	11,659
25 POLICE 321	171,735,187.38	22.37%	234,062	0	234,062	17,140	251,201
26 FIRE 322	120,487,974.11	15.69%	164,216	0	164,216	12,025	176,241
27 ENVIRONMENTAL SERVICES 334	36,634,742.24	4.77%	49,930	0	49,930	3,656	53,587
28 PUBLIC HEALTH 341	16,658,734.17	2.17%	22,705	0	22,705	1,663	24,367
29 PARKS & RECREATION 451	34,071,142.66	4.44%	46,436	0	46,436	3,400	49,837
30 ZOO 452	7,745,273.83	1.01%	10,556	0	10,556	773	11,329
31 LIBRARY 453	9,083,166.70	1.18%	12,380	0	12,380	907	13,286
32 MUSUEM & CULT AFFAIRS 454	4,315,710.58	0.56%	5,882	0	5,882	431	6,313
33 DESTINATION EL PASO 457	16,232,007.00	2.11%	22,123	0	22,123	1,620	23,743
34 COMM & HUMAN DEV 471	2,372,789.05	0.31%	3,234	0	3,234	237	3,471
35 ECONOMIC DEVELOPMENT 480	25,191,124.33	3.28%	34,334	0	34,334	2,514	36,848
36 ENGR TRAFFIC-ST 532-32020	7,506,215.53	0.98%	10,230	0	10,230	749	10,980
37 PAVEMENT MGMT 532-32040	5,314,936.06	0.69%	7,244	0	7,244	530	7,774
38 SAM ADMIN SUPPORT 532-32060	1,341,357.95	0.17%	1,828	0	1,828	134	1,962
39 STREET MAINTENANCE 532-32120	23,114,540.99	3.01%	31,503	0	31,503	2,307	33,810
40 FLEET 532-37020	17,313,609.91	2.26%	23,597	0	23,597	1,728	25,325
41 SUN METRO 560	53,120,982.35	6.92%	72,400	0	72,400	5,302	77,701
42 AVIATION 562	32,182,577.49	4.19%	43,862	0	43,862	3,212	47,074
43 INTERNATIONAL BRIDGES 564	7,576,223.25	0.99%	10,326	0	10,326	756	11,082
48 NON-DEPARTMENTAL 999	20,656,277.77	2.69%	28,153	0	28,153	2,062	30,214

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

FY 2021 ACTUAL
 3/30/2022

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	767,721,154.67	100.00%	1,046,343	0	1,046,343	74,143	1,120,486
Direct Bills					0		0
Total					\$1,046,343		\$1,120,486

Basis Units: Budget expenditures per department, excl. MPO

Source:

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
3 FACILITIES MAINT 532-31040	\$11,794	\$11,794
4 PARKS BLDG MAINT 532-31130	14,818	14,818
5 MAYOR AND COUNCIL 101	2,559	2,559
6 CITY ATTORNEY 103	5,790	5,790
7 MUNICIPAL COURT 111	8,816	8,816
8 OMB 115-12000	1,434	1,434
9 CITY MANAGER 115-12010	1,189	1,189
10 PUBLIC INFO OFFICE 115-12020	679	679
11 INTERNAL AUDIT 115-12030	1,165	1,165
12 PERFORMANCE OFFICE 115-12050	965	965
13 CITY CLERK 117	1,138	1,138
14 TAX 206	3,004	3,004
15 HUMAN RESOURCES 209	100,651	100,651
16 OFFICE OF COMPTROLLER 210	4,449	4,449
17 PURCHASING 215	2,551	2,551
18 ANIMAL SERVICES 225	13,200	13,200
19 CAPITAL IMPROVEMENT 235	10,231	10,231
20 INFORMATION TECHNOLOGY 239	28,250	28,250
21 PLANNING & INSPECTIONS 280	11,659	11,659
25 POLICE 321	251,201	251,201
26 FIRE 322	176,241	176,241
27 ENVIRONMENTAL SERVICES 334	53,587	53,587
28 PUBLIC HEALTH 341	24,367	24,367
29 PARKS & RECREATION 451	49,837	49,837
30 ZOO 452	11,329	11,329
31 LIBRARY 453	13,286	13,286
32 MUSUEM & CULT AFFAIRS 454	6,313	6,313
33 DESTINATION EL PASO 457	23,743	23,743
34 COMM & HUMAN DEV 471	3,471	3,471
35 ECONOMIC DEVELOPMENT 480	36,848	36,848
36 ENGR TRAFFIC-ST 532-32020	10,980	10,980
37 PAVEMENT MGMT 532-32040	7,774	7,774
38 SAM ADMIN SUPPORT 532-32060	1,962	1,962
39 STREET MAINTENANCE 532-32120	33,810	33,810
40 FLEET 532-37020	25,325	25,325
41 SUN METRO 560	77,701	77,701
42 AVIATION 562	47,074	47,074
43 INTERNATIONAL BRIDGES 564	11,082	11,082
48 NON-DEPARTMENTAL 999	30,214	30,214

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
<hr/>		
Total	<u>\$1,120,486</u>	<u>\$1,120,486</u>

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

FY 2021 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 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:9 CITY MANAGER 115-12010

Description		Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	789,770	0	789,770
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	275,328	0	275,328
Subtotal - Personnel Costs		1,065,098	0	1,065,098
Services & Supplies Cost				
Contractual Services	S	13,745	0	13,745
Leases	S	1,459	0	1,459
Materials & Supplies	S	12,521	0	12,521
Other Operating	S	13,454	0	13,454
Misc Non-Operating Revenues	S	(15)	0	(15)
Subtotal - Services & Supplies		41,164	0	41,164
Department Cost Total		1,106,262	0	1,106,262
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,106,262	0	1,106,262
General Admin Distribution			0	0
Grand Total		\$1,106,262		\$1,106,262

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
1 City Hall (City 1)	\$8,976	\$0	\$8,976
Subtotal - BUILDING DEPRECIATION	8,976	0	8,976
3 Facilities Maintenance	857	77	933
3 City Hall	13,648	456	14,104
Subtotal - FACILITIES MAINT 532-310	14,505	533	15,038
4 City 1	3,499	18	3,517
Subtotal - PARKS BLDG MAINT 532-3	3,499	18	3,517
8 Budget	1,108	81	1,189
Subtotal - OMB 115-12000	1,108	81	1,189
9 Citywide Admin	0	1,211	1,211
Subtotal - CITY MANAGER 115-12010	0	1,211	1,211
12 Performance	0	719	719
Subtotal - PERFORMANCE OFFICE 1	0	719	719
13 Citywide Support	0	131	131
13 Open Records Requests	0	40	40
Subtotal - CITY CLERK 117	0	171	171
15 HR Services	0	2,485	2,485
15 Self Insurance Fund	0	375	375
Subtotal - HUMAN RESOURCES 209	0	2,860	2,860
16 Financial Reporting	0	1,565	1,565
16 Treasury Management	0	98	98
16 Annual Audit	0	397	397
Subtotal - OFFICE OF COMPTROLLE	0	2,060	2,060
17 Administration	0	180	180
17 Supply Chain Management	0	442	442
Subtotal - PURCHASING 215	0	621	621
20 IT Services	0	157,198	157,198

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
20 Records Management	\$0	\$813	\$813
20 Strategic Innovation	0	27,913	27,913
20 City-wide PC's	0	83	83
20 City-wide IT Contracts	0	6,023	6,023
20 Postage	0	38	38
20 Mail Room	0	136	136
20 Wireless Communication	0	15,306	15,306
20 Phone & Internet - Citywide	0	9,420	9,420
Subtotal - INFORMATION TECHNOLC	0	216,931	216,931
48 General Expenses	0	84	84
48 Retirees Health Insurance	0	11,575	11,575
48 Property Insurance	0	211	211
48 General Liability Insurance	0	943	943
Subtotal - NON-DEPARTMENTAL 999	0	12,813	12,813
Total Incoming	28,087	238,019	266,106
C. Total Allocated		\$1,372,368	\$1,372,368
			100.00%

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

FY 2021 ACTUAL
 3/30/2022

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	51.00	0.91%	\$10,291	\$0	\$10,291	\$0	\$10,291
5 MAYOR AND COUNCIL 101	22.98	0.41%	4,636	0	4,636	991	5,627
6 CITY ATTORNEY 103	38.50	0.68%	7,769	0	7,769	0	7,769
7 MUNICIPAL COURT 111	87.40	1.55%	17,636	0	17,636	3,771	21,408
8 OMB 115-12000	10.00	0.18%	2,018	0	2,018	0	2,018
9 CITY MANAGER 115-12010	6.00	0.11%	1,211	0	1,211	0	1,211
10 PUBLIC INFO OFFICE 115-12020	6.00	0.11%	1,211	0	1,211	259	1,470
11 INTERNAL AUDIT 115-12030	7.00	0.12%	1,413	0	1,413	302	1,715
12 PERFORMANCE OFFICE 115-12050	6.00	0.11%	1,211	0	1,211	259	1,470
13 CITY CLERK 117	7.00	0.12%	1,413	0	1,413	302	1,715
14 TAX 206	18.00	0.32%	3,632	0	3,632	777	4,409
15 HUMAN RESOURCES 209	46.00	0.82%	9,282	0	9,282	1,985	11,267
16 OFFICE OF COMPTROLLER 210	33.00	0.59%	6,659	0	6,659	1,424	8,083
17 PURCHASING 215	20.00	0.36%	4,036	0	4,036	863	4,899
18 ANIMAL SERVICES 225	118.00	2.10%	23,811	0	23,811	5,092	28,903
19 CAPITAL IMPROVEMENT 235	71.00	1.26%	14,327	0	14,327	3,064	17,391
20 INFORMATION TECHNOLOGY 239	64.00	1.14%	12,914	0	12,914	2,762	15,676
21 PLANNING & INSPECTIONS 280	88.00	1.57%	17,757	0	17,757	3,797	21,555
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	3,430	0	3,430	734	4,164
23 POLICE - ADMINISTRATIVE SERVICES 322	154.00	2.74%	31,075	0	31,075	6,645	37,721
24 FIRE - ADMINISTRATION 322	216.00	3.84%	43,586	0	43,586	9,321	52,907
25 POLICE 321	1,233.00	21.93%	248,805	0	248,805	53,205	302,010
26 FIRE 322	1,081.00	19.23%	218,133	0	218,133	46,646	264,779
27 ENVIRONMENTAL SERVICES 334	334.00	5.94%	67,397	0	67,397	14,412	81,810
28 PUBLIC HEALTH 341	247.25	4.40%	49,892	0	49,892	10,669	60,561
29 PARKS & RECREATION 451	281.35	5.00%	56,773	0	56,773	12,140	68,914
30 ZOO 452	107.00	1.90%	21,591	0	21,591	4,617	26,209
31 LIBRARY 453	88.75	1.58%	17,909	0	17,909	3,830	21,738
32 MUSEUM & CULT AFFAIRS 454	29.00	0.52%	5,852	0	5,852	1,251	7,103
34 COMM & HUMAN DEV 471	35.00	0.62%	7,063	0	7,063	1,510	8,573
35 ECONOMIC DEVELOPMENT 480	14.00	0.25%	2,825	0	2,825	604	3,429
36 ENGR TRAFFIC-ST 532-32020	68.00	1.21%	13,722	0	13,722	2,934	16,656
37 PAVEMENT MGMT 532-32040	21.00	0.37%	4,238	0	4,238	906	5,144
38 SAM ADMIN SUPPORT 532-32060	22.00	0.39%	4,439	0	4,439	949	5,389
39 STREET MAINTENANCE 532-32120	135.00	2.40%	27,241	0	27,241	5,825	33,067
40 FLEET 532-37020	74.00	1.32%	14,932	0	14,932	3,193	18,126
41 SUN METRO 560	464.75	8.27%	93,781	0	93,781	20,054	113,836
42 AVIATION 562	234.00	4.16%	47,219	0	47,219	10,097	57,316
43 INTERNATIONAL BRIDGES 564	57.50	1.02%	11,603	0	11,603	2,481	14,084
46 CRRMA 700	2.00	0.04%	404	0	404	86	490
48 NON-DEPARTMENTAL 999	6.00	0.11%	1,211	0	1,211	259	1,470

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

FY 2021 ACTUAL
 3/30/2022

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,621.48	100.00%	1,134,349	0	1,134,349	238,019	1,372,368
Direct Bills					0		0
Total					\$1,134,349		\$1,372,368

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

Source:

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
3 FACILITIES MAINT 532-31040	\$10,291	\$10,291
5 MAYOR AND COUNCIL 101	5,627	5,627
6 CITY ATTORNEY 103	7,769	7,769
7 MUNICIPAL COURT 111	21,408	21,408
8 OMB 115-12000	2,018	2,018
9 CITY MANAGER 115-12010	1,211	1,211
10 PUBLIC INFO OFFICE 115-12020	1,470	1,470
11 INTERNAL AUDIT 115-12030	1,715	1,715
12 PERFORMANCE OFFICE 115-12050	1,470	1,470
13 CITY CLERK 117	1,715	1,715
14 TAX 206	4,409	4,409
15 HUMAN RESOURCES 209	11,267	11,267
16 OFFICE OF COMPTROLLER 210	8,083	8,083
17 PURCHASING 215	4,899	4,899
18 ANIMAL SERVICES 225	28,903	28,903
19 CAPITAL IMPROVEMENT 235	17,391	17,391
20 INFORMATION TECHNOLOGY 239	15,676	15,676
21 PLANNING & INSPECTIONS 280	21,555	21,555
22 POLICE - OFFICE OF THE CHIEF 321	4,164	4,164
23 POLICE - ADMINISTRATIVE SERVICES 321	37,721	37,721
24 FIRE - ADMINISTRATION 322	52,907	52,907
25 POLICE 321	302,010	302,010
26 FIRE 322	264,779	264,779
27 ENVIRONMENTAL SERVICES 334	81,810	81,810
28 PUBLIC HEALTH 341	60,561	60,561
29 PARKS & RECREATION 451	68,914	68,914
30 ZOO 452	26,209	26,209
31 LIBRARY 453	21,738	21,738
32 MUSEUM & CULT AFFAIRS 454	7,103	7,103
34 COMM & HUMAN DEV 471	8,573	8,573
35 ECONOMIC DEVELOPMENT 480	3,429	3,429
36 ENGR TRAFFIC-ST 532-32020	16,656	16,656
37 PAVEMENT MGMT 532-32040	5,144	5,144
38 SAM ADMIN SUPPORT 532-32060	5,389	5,389
39 STREET MAINTENANCE 532-32120	33,067	33,067
40 FLEET 532-37020	18,126	18,126
41 SUN METRO 560	113,836	113,836
42 AVIATION 562	57,316	57,316
43 INTERNATIONAL BRIDGES 564	14,084	14,084
46 CRRMA 700	490	490
48 NON-DEPARTMENTAL 999	1,470	1,470

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
<hr/>		
Total	<u>\$1,372,368</u>	<u>\$1,372,368</u>

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

FY 2021 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 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:11 INTERNAL AUDIT 115-12030

Description		Amount	General Admin	Audit
<hr/>				
Personnel Costs				
Salaries	S1	472,587	0	472,587
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	152,966	0	152,966
Subtotal - Personnel Costs		<hr/> 625,553	0	<hr/> 625,553
Services & Supplies Cost				
Contractual Services	S	19,017	0	19,017
Interfund Services	S	488	0	488
Leases	S	1,278	0	1,278
Materials & Supplies	S	5,202	0	5,202
Other Operating	S	10,080	0	10,080
Subtotal - Services & Supplies		<hr/> 36,065	0	<hr/> 36,065
Department Cost Total		661,618	0	661,618
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		661,618	0	661,618
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$661,618		<hr/> <hr/> \$661,618

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
1 Mulligan Building (City 2)	\$24,160	\$0	\$24,160
Subtotal - BUILDING DEPRECIATION	24,160	0	24,160
3 Mulligan Building	10,412	406	10,818
Subtotal - FACILITIES MAINT 532-310	10,412	406	10,818
4 City 2	5,835	30	5,864
Subtotal - PARKS BLDG MAINT 532-3	5,835	30	5,864
8 Budget	1,085	79	1,165
Subtotal - OMB 115-12000	1,085	79	1,165
9 Citywide Admin	1,413	302	1,715
Subtotal - CITY MANAGER 115-12010	1,413	302	1,715
12 Performance	0	839	839
Subtotal - PERFORMANCE OFFICE 1	0	839	839
13 Citywide Support	0	153	153
13 Open Records Requests	0	39	39
Subtotal - CITY CLERK 117	0	192	192
15 HR Services	0	2,899	2,899
15 Self Insurance Fund	0	438	438
Subtotal - HUMAN RESOURCES 209	0	3,337	3,337
16 Financial Reporting	0	936	936
16 Treasury Management	0	59	59
16 Annual Audit	0	237	237
Subtotal - OFFICE OF COMPTROLLE	0	1,232	1,232
17 Administration	0	628	628
17 Supply Chain Management	0	1,547	1,547
Subtotal - PURCHASING 215	0	2,175	2,175
20 IT Services	0	6,318	6,318

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
20 Records Management	\$0	\$250	\$250
20 City-wide PC's	0	97	97
20 City-wide IT Contracts	0	7,027	7,027
20 Mail Room	0	159	159
20 Phone & Internet - Citywide	0	3,061	3,061
Subtotal - INFORMATION TECHNOLC	0	16,913	16,913
48 General Expenses	0	50	50
48 Retirees Health Insurance	0	6,927	6,927
48 Property Insurance	0	393	393
48 General Liability Insurance	0	564	564
Subtotal - NON-DEPARTMENTAL 999	0	7,934	7,934
Total Incoming	42,904	33,439	76,343
C. Total Allocated		\$737,961	\$737,961
			100.00%

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

FY 2021 ACTUAL
3/30/2022

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	629.00	12.08%	\$85,101	\$0	\$85,101	\$4,246	\$89,347
6 CITY ATTORNEY 103	239.75	4.60%	32,437	0	32,437	0	32,437
8 OMB 115-12000	13.50	0.26%	1,826	0	1,826	0	1,826
14 TAX 206	381.75	7.33%	51,649	0	51,649	2,577	54,226
15 HUMAN RESOURCES 209	251.50	4.83%	34,027	0	34,027	1,698	35,725
16 OFFICE OF COMPTROLLER 210	1,093.25	20.99%	147,913	0	147,913	7,379	155,292
20 INFORMATION TECHNOLOGY 239	206.25	3.96%	27,905	0	27,905	1,392	29,297
25 POLICE 321	0.75	0.01%	101	0	101	5	107
26 FIRE 322	25.25	0.48%	3,416	0	3,416	170	3,587
27 ENVIRONMENTAL SERVICES 334	6.50	0.12%	879	0	879	44	923
29 PARKS & RECREATION 451	308.25	5.92%	41,705	0	41,705	2,081	43,786
30 ZOO 452	11.75	0.23%	1,590	0	1,590	79	1,669
32 MUSUEM & CULT AFFAIRS 454	1,119.50	21.50%	151,464	0	151,464	7,557	159,021
35 ECONOMIC DEVELOPMENT 480	47.25	0.91%	6,393	0	6,393	319	6,712
38 SAM ADMIN SUPPORT 532-32060	657.75	12.63%	88,991	0	88,991	4,440	93,431
41 SUN METRO 560	213.75	4.10%	28,920	0	28,920	1,443	30,362
42 AVIATION 562	1.50	0.03%	203	0	203	10	213
Subtotal	5,207.25	100.00%	704,522	0	704,522	33,439	737,961
Direct Bills					0		0
Total					\$704,522		\$737,961

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:11 INTERNAL AUDIT 115-12030

Department	Audit	Total
5 MAYOR AND COUNCIL 101	\$89,347	\$89,347
6 CITY ATTORNEY 103	32,437	32,437
8 OMB 115-12000	1,826	1,826
14 TAX 206	54,226	54,226
15 HUMAN RESOURCES 209	35,725	35,725
16 OFFICE OF COMPTROLLER 210	155,292	155,292
20 INFORMATION TECHNOLOGY 239	29,297	29,297
25 POLICE 321	107	107
26 FIRE 322	3,587	3,587
27 ENVIRONMENTAL SERVICES 334	923	923
29 PARKS & RECREATION 451	43,786	43,786
30 ZOO 452	1,669	1,669
32 MUSUEM & CULT AFFAIRS 454	159,021	159,021
35 ECONOMIC DEVELOPMENT 480	6,712	6,712
38 SAM ADMIN SUPPORT 532-32060	93,431	93,431
41 SUN METRO 560	30,362	30,362
42 AVIATION 562	213	213
Total	\$737,961	\$737,961

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

FY 2021 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 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:12 PERFORMANCE OFFICE 115-12050

Description		Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	495,928	0	495,928
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	141,879	0	141,879
Subtotal - Personnel Costs		637,807	0	637,807
Services & Supplies Cost				
Contractual Services	S	2,203	0	2,203
Materials & Supplies	S	542	0	542
Other Operating	S	4,840	0	4,840
Subtotal - Services & Supplies		7,585	0	7,585
Department Cost Total		645,392	0	645,392
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		645,392	0	645,392
General Admin Distribution				
			0	0
Grand Total		\$645,392		\$645,392

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
1 City Hall (City 1)	\$8,976	\$0	\$8,976
Subtotal - BUILDING DEPRECIATION	8,976	0	8,976
3 City Hall	13,648	456	14,104
Subtotal - FACILITIES MAINT 532-310	13,648	456	14,104
4 City 1	3,499	18	3,517
Subtotal - PARKS BLDG MAINT 532-3	3,499	18	3,517
8 Budget	899	66	965
Subtotal - OMB 115-12000	899	66	965
9 Citywide Admin	1,211	259	1,470
Subtotal - CITY MANAGER 115-12010	1,211	259	1,470
12 Performance	0	719	719
Subtotal - PERFORMANCE OFFICE 1	0	719	719
13 Citywide Support	0	131	131
13 Open Records Requests	0	32	32
Subtotal - CITY CLERK 117	0	163	163
15 HR Services	0	2,485	2,485
15 Self Insurance Fund	0	375	375
Subtotal - HUMAN RESOURCES 209	0	2,860	2,860
16 Financial Reporting	0	913	913
16 Treasury Management	0	57	57
16 Annual Audit	0	231	231
Subtotal - OFFICE OF COMPTROLLE	0	1,202	1,202
17 Administration	0	90	90
17 Supply Chain Management	0	221	221
Subtotal - PURCHASING 215	0	311	311
20 IT Services	0	4,062	4,062

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
20 City-wide PC's	\$0	\$83	\$83
20 City-wide IT Contracts	0	6,023	6,023
20 Mail Room	0	136	136
Subtotal - INFORMATION TECHNOLC	0	10,305	10,305
48 General Expenses	0	49	49
48 Retirees Health Insurance	0	7,269	7,269
48 Property Insurance	0	211	211
48 General Liability Insurance	0	592	592
Subtotal - NON-DEPARTMENTAL 999	0	8,121	8,121
Total Incoming	28,233	24,479	52,712
C. Total Allocated		\$698,104	\$698,104
			100.00%

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

FY 2021 ACTUAL
3/30/2022

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	51.00	0.91%	\$6,111	\$0	\$6,111	\$0	\$6,111
5 MAYOR AND COUNCIL 101	22.98	0.41%	2,753	0	2,753	102	2,855
6 CITY ATTORNEY 103	38.50	0.68%	4,613	0	4,613	0	4,613
7 MUNICIPAL COURT 111	87.40	1.55%	10,473	0	10,473	389	10,862
8 OMB 115-12000	10.00	0.18%	1,198	0	1,198	0	1,198
9 CITY MANAGER 115-12010	6.00	0.11%	719	0	719	0	719
10 PUBLIC INFO OFFICE 115-12020	6.00	0.11%	719	0	719	27	746
11 INTERNAL AUDIT 115-12030	7.00	0.12%	839	0	839	0	839
12 PERFORMANCE OFFICE 115-12050	6.00	0.11%	719	0	719	0	719
13 CITY CLERK 117	7.00	0.12%	839	0	839	31	870
14 TAX 206	18.00	0.32%	2,157	0	2,157	80	2,237
15 HUMAN RESOURCES 209	46.00	0.82%	5,512	0	5,512	205	5,717
16 OFFICE OF COMPTROLLER 210	33.00	0.59%	3,954	0	3,954	147	4,101
17 PURCHASING 215	20.00	0.36%	2,397	0	2,397	89	2,486
18 ANIMAL SERVICES 225	118.00	2.10%	14,140	0	14,140	525	14,665
19 CAPITAL IMPROVEMENT 235	71.00	1.26%	8,508	0	8,508	316	8,824
20 INFORMATION TECHNOLOGY 239	64.00	1.14%	7,669	0	7,669	285	7,954
21 PLANNING & INSPECTIONS 280	88.00	1.57%	10,545	0	10,545	391	10,937
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	2,037	0	2,037	76	2,113
23 POLICE - ADMINISTRATIVE SERVICES 322	154.00	2.74%	18,454	0	18,454	685	19,139
24 FIRE - ADMINISTRATION 322	216.00	3.84%	25,883	0	25,883	961	26,844
25 POLICE 321	1,233.00	21.93%	147,751	0	147,751	5,485	153,236
26 FIRE 322	1,081.00	19.23%	129,537	0	129,537	4,809	134,346
27 ENVIRONMENTAL SERVICES 334	334.00	5.94%	40,023	0	40,023	1,486	41,509
28 PUBLIC HEALTH 341	247.25	4.40%	29,628	0	29,628	1,100	30,728
29 PARKS & RECREATION 451	281.35	5.00%	33,714	0	33,714	1,252	34,966
30 ZOO 452	107.00	1.90%	12,822	0	12,822	476	13,298
31 LIBRARY 453	88.75	1.58%	10,635	0	10,635	395	11,030
32 MUSEUM & CULT AFFAIRS 454	29.00	0.52%	3,475	0	3,475	129	3,604
34 COMM & HUMAN DEV 471	35.00	0.62%	4,194	0	4,194	156	4,350
35 ECONOMIC DEVELOPMENT 480	14.00	0.25%	1,678	0	1,678	62	1,740
36 ENGR TRAFFIC-ST 532-32020	68.00	1.21%	8,148	0	8,148	302	8,451
37 PAVEMENT MGMT 532-32040	21.00	0.37%	2,516	0	2,516	93	2,610
38 SAM ADMIN SUPPORT 532-32060	22.00	0.39%	2,636	0	2,636	98	2,734
39 STREET MAINTENANCE 532-32120	135.00	2.40%	16,177	0	16,177	601	16,778
40 FLEET 532-37020	74.00	1.32%	8,867	0	8,867	329	9,197
41 SUN METRO 560	464.75	8.27%	55,691	0	55,691	2,067	57,759
42 AVIATION 562	234.00	4.16%	28,040	0	28,040	1,041	29,081
43 INTERNATIONAL BRIDGES 564	57.50	1.02%	6,890	0	6,890	256	7,146
46 CRRMA 700	2.00	0.04%	240	0	240	9	249
48 NON-DEPARTMENTAL 999	6.00	0.11%	719	0	719	27	746

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

FY 2021 ACTUAL
3/30/2022

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,621.48	100.00%	673,625	0	673,625	24,479	698,104
Direct Bills					0		0
Total					\$673,625		\$698,104

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
3 FACILITIES MAINT 532-31040	\$6,111	\$6,111
5 MAYOR AND COUNCIL 101	2,855	2,855
6 CITY ATTORNEY 103	4,613	4,613
7 MUNICIPAL COURT 111	10,862	10,862
8 OMB 115-12000	1,198	1,198
9 CITY MANAGER 115-12010	719	719
10 PUBLIC INFO OFFICE 115-12020	746	746
11 INTERNAL AUDIT 115-12030	839	839
12 PERFORMANCE OFFICE 115-12050	719	719
13 CITY CLERK 117	870	870
14 TAX 206	2,237	2,237
15 HUMAN RESOURCES 209	5,717	5,717
16 OFFICE OF COMPTROLLER 210	4,101	4,101
17 PURCHASING 215	2,486	2,486
18 ANIMAL SERVICES 225	14,665	14,665
19 CAPITAL IMPROVEMENT 235	8,824	8,824
20 INFORMATION TECHNOLOGY 239	7,954	7,954
21 PLANNING & INSPECTIONS 280	10,937	10,937
22 POLICE - OFFICE OF THE CHIEF 321	2,113	2,113
23 POLICE - ADMINISTRATIVE SERVICES 321	19,139	19,139
24 FIRE - ADMINISTRATION 322	26,844	26,844
25 POLICE 321	153,236	153,236
26 FIRE 322	134,346	134,346
27 ENVIRONMENTAL SERVICES 334	41,509	41,509
28 PUBLIC HEALTH 341	30,728	30,728
29 PARKS & RECREATION 451	34,966	34,966
30 ZOO 452	13,298	13,298
31 LIBRARY 453	11,030	11,030
32 MUSEUM & CULT AFFAIRS 454	3,604	3,604
34 COMM & HUMAN DEV 471	4,350	4,350
35 ECONOMIC DEVELOPMENT 480	1,740	1,740
36 ENGR TRAFFIC-ST 532-32020	8,451	8,451
37 PAVEMENT MGMT 532-32040	2,610	2,610
38 SAM ADMIN SUPPORT 532-32060	2,734	2,734
39 STREET MAINTENANCE 532-32120	16,778	16,778
40 FLEET 532-37020	9,197	9,197
41 SUN METRO 560	57,759	57,759
42 AVIATION 562	29,081	29,081
43 INTERNATIONAL BRIDGES 564	7,146	7,146
46 CRRMA 700	249	249
48 NON-DEPARTMENTAL 999	746	746

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
<hr/>		
Total	<u>\$698,104</u>	<u>\$698,104</u>

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

FY 2021 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.

COVID-19 RELIEF FUND – Costs paid out of the COVID-19 Relief Fund for City Clerk have not been allocated in this plan.

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:13 CITY CLERK 117

Description		Amount	General Admin	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund
Personnel Costs							
Salaries	S1	358,022	58,465	68,454	20,837	210,266	0
<i>Salary % Split</i>			<i>16.33%</i>	<i>19.12%</i>	<i>5.82%</i>	<i>58.73%</i>	<i>.00%</i>
Benefits	S	135,490	22,126	25,906	7,886	79,573	0
Subtotal - Personnel Costs		493,512	80,591	94,359	28,722	289,840	0
Services & Supplies Cost							
Interpreter Services	P	27,379	0	0	0	10,337	17,042
Legal Notices Contracts	P	200,970	0	0	0	106,545	94,425
Leases	S	2,135	349	408	124	1,254	0
Materials & Supplies	S	1,698	277	325	99	997	0
Minor Equipment & Furniture	S	140	23	27	8	82	0
Other Operating	S	6,564	1,072	1,255	382	3,855	0
Elections Contracts	D	976,907	0	0	0	0	0
Reimbursed Expenditures	S	(3,323)	(543)	(635)	(193)	(1,952)	0
Parking Forfeits Fines	D	(372)	0	0	0	0	0
Misc Non-Operating Revenues	D	250	0	0	0	0	0
Annual Registration Fee - Lobby	D	(1,700)	0	0	0	0	0
Revenue Estimate Offset	D	(509)	0	0	0	0	0
Subtotal - Services & Supplies		1,210,139	1,178	1,379	420	121,119	111,467
Department Cost Total		1,703,651	81,769	95,739	29,142	410,958	111,467
Adjustments to Cost							
Elections Contracts	D	(976,907)	0	0	0	0	0
Parking Forfeits Fines	D	372	0	0	0	0	0
Misc Non-Operating Revenues	D	(250)	0	0	0	0	0
Annual Registration Fee - Lobby	D	1,700	0	0	0	0	0
Revenue Estimate Offset	D	509	0	0	0	0	0
Subtotal - Adjustments		(974,576)	0	0	0	0	0
Total Costs After Adjustments		729,075	81,769	95,739	29,142	410,958	111,467
General Admin Distribution			(81,769)	18,685	5,688	57,395	0
Grand Total		\$729,075		\$114,424	\$34,830	\$468,354	\$111,467
					not allocated	not allocated	

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund
1 City Hall (City 1)	\$10,471	\$0	\$2,393	\$728	\$7,350	\$0
Subtotal - BUILDING DEPRECIATION	10,471	0	2,393	728	7,350	0
3 City Hall	15,923	532	3,760	1,145	11,550	0
Subtotal - FACILITIES MAINT 532-310	15,923	532	3,760	1,145	11,550	0
4 City 1	4,082	21	938	285	2,880	0
Subtotal - PARKS BLDG MAINT 532-3	4,082	21	938	285	2,880	0
6 Legal Services	2,654	331	682	208	2,096	0
Subtotal - CITY ATTORNEY 103	2,654	331	682	208	2,096	0
8 Budget	1,061	78	260	79	799	0
Subtotal - OMB 115-12000	1,061	78	260	79	799	0
9 Citywide Admin	1,413	302	392	119	1,204	0
Subtotal - CITY MANAGER 115-12010	1,413	302	392	119	1,204	0
12 Performance	839	31	199	61	611	0
Subtotal - PERFORMANCE OFFICE 1	839	31	199	61	611	0
13 Citywide Support	0	153	35	11	107	0
13 Open Records Requests	0	38	9	3	27	0
Subtotal - CITY CLERK 117	0	191	44	13	134	0
15 HR Services	0	2,899	663	202	2,035	0
15 Self Insurance Fund	0	438	100	30	307	0
Subtotal - HUMAN RESOURCES 209	0	3,337	763	232	2,342	0
16 Financial Reporting	0	2,418	553	168	1,698	0
16 Treasury Management	0	142	32	10	100	0
16 Annual Audit	0	613	140	43	430	0
Subtotal - OFFICE OF COMPTROLLE	0	3,173	725	221	2,227	0
20 IT Services	0	10,229	2,338	712	7,180	0

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund
20 Records Management	\$0	\$18,636	\$4,259	\$1,296	\$13,081	\$0
20 City-wide PC's	0	97	22	7	68	0
20 City-wide IT Contracts	0	9,091	2,077	632	6,381	0
20 Postage	0	427	98	30	300	0
20 Mail Room	0	159	36	11	112	0
Subtotal - INFORMATION TECHNOLC	0	38,640	8,830	2,688	27,122	0
48 General Expenses	0	121	28	8	85	0
48 Retirees Health Insurance	0	5,247	1,199	365	3,683	0
48 Property Insurance	0	246	56	17	173	0
48 General Liability Insurance	0	427	98	30	300	0
Subtotal - NON-DEPARTMENTAL 999	0	6,042	1,381	420	4,241	0
Total Incoming	36,442	52,678	20,366	6,199	62,556	0
C. Total Allocated		\$818,196	\$134,790	\$41,029	\$530,910	\$111,467
			16.47%	5.01%	64.89%	13.62%

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

FY 2021 ACTUAL
 3/30/2022

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	51.00	0.91%	\$1,114	\$0	\$1,114	\$0	\$1,114
5 MAYOR AND COUNCIL 101	22.98	0.41%	502	0	502	50	552
6 CITY ATTORNEY 103	38.50	0.68%	841	0	841	0	841
7 MUNICIPAL COURT 111	87.40	1.55%	1,908	0	1,908	191	2,100
8 OMB 115-12000	10.00	0.18%	218	0	218	0	218
9 CITY MANAGER 115-12010	6.00	0.11%	131	0	131	0	131
10 PUBLIC INFO OFFICE 115-12020	6.00	0.11%	131	0	131	13	144
11 INTERNAL AUDIT 115-12030	7.00	0.12%	153	0	153	0	153
12 PERFORMANCE OFFICE 115-12050	6.00	0.11%	131	0	131	0	131
13 CITY CLERK 117	7.00	0.12%	153	0	153	0	153
14 TAX 206	18.00	0.32%	393	0	393	39	432
15 HUMAN RESOURCES 209	46.00	0.82%	1,004	0	1,004	101	1,105
16 OFFICE OF COMPTROLLER 210	33.00	0.59%	721	0	721	72	793
17 PURCHASING 215	20.00	0.36%	437	0	437	44	481
18 ANIMAL SERVICES 225	118.00	2.10%	2,577	0	2,577	258	2,835
19 CAPITAL IMPROVEMENT 235	71.00	1.26%	1,550	0	1,550	156	1,706
20 INFORMATION TECHNOLOGY 239	64.00	1.14%	1,398	0	1,398	140	1,538
21 PLANNING & INSPECTIONS 280	88.00	1.57%	1,922	0	1,922	193	2,114
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	371	0	371	37	408
23 POLICE - ADMINISTRATIVE SERVICES 322	154.00	2.74%	3,363	0	3,363	337	3,700
24 FIRE - ADMINISTRATION 322	216.00	3.84%	4,717	0	4,717	473	5,190
25 POLICE 321	1,233.00	21.93%	26,924	0	26,924	2,701	29,625
26 FIRE 322	1,081.00	19.23%	23,605	0	23,605	2,368	25,973
27 ENVIRONMENTAL SERVICES 334	334.00	5.94%	7,293	0	7,293	732	8,025
28 PUBLIC HEALTH 341	247.25	4.40%	5,399	0	5,399	542	5,941
29 PARKS & RECREATION 451	281.35	5.00%	6,144	0	6,144	616	6,760
30 ZOO 452	107.00	1.90%	2,336	0	2,336	234	2,571
31 LIBRARY 453	88.75	1.58%	1,938	0	1,938	194	2,132
32 MUSEUM & CULT AFFAIRS 454	29.00	0.52%	633	0	633	64	697
34 COMM & HUMAN DEV 471	35.00	0.62%	764	0	764	77	841
35 ECONOMIC DEVELOPMENT 480	14.00	0.25%	306	0	306	31	336
36 ENGR TRAFFIC-ST 532-32020	68.00	1.21%	1,485	0	1,485	149	1,634
37 PAVEMENT MGMT 532-32040	21.00	0.37%	459	0	459	46	505
38 SAM ADMIN SUPPORT 532-32060	22.00	0.39%	480	0	480	48	529
39 STREET MAINTENANCE 532-32120	135.00	2.40%	2,948	0	2,948	296	3,244
40 FLEET 532-37020	74.00	1.32%	1,616	0	1,616	162	1,778
41 SUN METRO 560	464.75	8.27%	10,148	0	10,148	1,018	11,166
42 AVIATION 562	234.00	4.16%	5,110	0	5,110	513	5,622
43 INTERNATIONAL BRIDGES 564	57.50	1.02%	1,256	0	1,256	126	1,382
46 CRRMA 700	2.00	0.04%	44	0	44	4	48
48 NON-DEPARTMENTAL 999	6.00	0.11%	131	0	131	13	144

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

FY 2021 ACTUAL
 3/30/2022

Citywide Support Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,621.48	100.00%	122,752	0	122,752	12,038	134,790
Direct Bills					0		0
Total					\$122,752		\$134,790

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

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	8,653,770.07	1.13%	\$421	\$0	\$421	\$0	\$421
4 PARKS BLDG MAINT 532-31130	10,872,030.25	1.42%	529	0	529	0	529
5 MAYOR AND COUNCIL 101	1,749,696.65	0.23%	85	0	85	9	94
6 CITY ATTORNEY 103	4,248,350.91	0.55%	207	0	207	0	207
7 MUNICIPAL COURT 111	6,027,259.09	0.79%	293	0	293	30	323
8 OMB 115-12000	1,051,801.35	0.14%	51	0	51	0	51
9 CITY MANAGER 115-12010	813,018.24	0.11%	40	0	40	0	40
10 PUBLIC INFO OFFICE 115-12020	464,360.95	0.06%	23	0	23	2	25
11 INTERNAL AUDIT 115-12030	796,250.84	0.10%	39	0	39	0	39
12 PERFORMANCE OFFICE 115-12050	659,892.96	0.09%	32	0	32	0	32
13 CITY CLERK 117	778,109.71	0.10%	38	0	38	0	38
14 TAX 206	2,053,994.00	0.27%	100	0	100	10	110
15 HUMAN RESOURCES 209	68,810,866.38	8.96%	3,349	0	3,349	341	3,690
16 OFFICE OF COMPTROLLER 210	3,041,495.50	0.40%	148	0	148	15	163
17 PURCHASING 215	1,743,811.27	0.23%	85	0	85	9	94
18 ANIMAL SERVICES 225	9,023,949.28	1.18%	439	0	439	45	484
19 CAPITAL IMPROVEMENT 235	6,994,275.85	0.91%	340	0	340	35	375
20 INFORMATION TECHNOLOGY 239	19,313,201.39	2.52%	940	0	940	96	1,036
21 PLANNING & INSPECTIONS 280	7,970,446.63	1.04%	388	0	388	39	427
25 POLICE 321	171,735,187.38	22.37%	8,358	0	8,358	851	9,209
26 FIRE 322	120,487,974.11	15.69%	5,864	0	5,864	597	6,461
27 ENVIRONMENTAL SERVICES 334	36,634,742.24	4.77%	1,783	0	1,783	181	1,964
28 PUBLIC HEALTH 341	16,658,734.17	2.17%	811	0	811	83	893
29 PARKS & RECREATION 451	34,071,142.66	4.44%	1,658	0	1,658	169	1,827
30 ZOO 452	7,745,273.83	1.01%	377	0	377	38	415
31 LIBRARY 453	9,083,166.70	1.18%	442	0	442	45	487
32 MUSUEM & CULT AFFAIRS 454	4,315,710.58	0.56%	210	0	210	21	231
33 DESTINATION EL PASO 457	16,232,007.00	2.11%	790	0	790	80	870
34 COMM & HUMAN DEV 471	2,372,789.05	0.31%	115	0	115	12	127
35 ECONOMIC DEVELOPMENT 480	25,191,124.33	3.28%	1,226	0	1,226	125	1,351
36 ENGR TRAFFIC-ST 532-32020	7,506,215.53	0.98%	365	0	365	37	403
37 PAVEMENT MGMT 532-32040	5,314,936.06	0.69%	259	0	259	26	285
38 SAM ADMIN SUPPORT 532-32060	1,341,357.95	0.17%	65	0	65	7	72
39 STREET MAINTENANCE 532-32120	23,114,540.99	3.01%	1,125	0	1,125	114	1,239
40 FLEET 532-37020	17,313,609.91	2.26%	843	0	843	86	928
41 SUN METRO 560	53,120,982.35	6.92%	2,585	0	2,585	263	2,848
42 AVIATION 562	32,182,577.49	4.19%	1,566	0	1,566	159	1,726
43 INTERNATIONAL BRIDGES 564	7,576,223.25	0.99%	369	0	369	38	406
48 NON-DEPARTMENTAL 999	20,656,277.77	2.69%	1,005	0	1,005	102	1,108

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

FY 2021 ACTUAL
 3/30/2022

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	767,721,154.67	100.00%	37,365	0	37,365	3,664	41,029
Direct Bills					0		0
Total					\$37,365		\$41,029

Basis Units: Budget expenditures per department, excl. MPO

Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund	Total
3 FACILITIES MAINT 532-31040	\$1,114	\$421	\$0	\$0	\$1,535
4 PARKS BLDG MAINT 532-31130	0	529	0	0	529
5 MAYOR AND COUNCIL 101	552	94	0	0	646
6 CITY ATTORNEY 103	841	207	0	0	1,047
7 MUNICIPAL COURT 111	2,100	323	0	0	2,423
8 OMB 115-12000	218	51	0	0	270
9 CITY MANAGER 115-12010	131	40	0	0	171
10 PUBLIC INFO OFFICE 115-12020	144	25	0	0	169
11 INTERNAL AUDIT 115-12030	153	39	0	0	192
12 PERFORMANCE OFFICE 115-12050	131	32	0	0	163
13 CITY CLERK 117	153	38	0	0	191
14 TAX 206	432	110	0	0	543
15 HUMAN RESOURCES 209	1,105	3,690	0	0	4,795
16 OFFICE OF COMPTROLLER 210	793	163	0	0	956
17 PURCHASING 215	481	94	0	0	574
18 ANIMAL SERVICES 225	2,835	484	0	0	3,319
19 CAPITAL IMPROVEMENT 235	1,706	375	0	0	2,081
20 INFORMATION TECHNOLOGY 239	1,538	1,036	0	0	2,573
21 PLANNING & INSPECTIONS 280	2,114	427	0	0	2,542
22 POLICE - OFFICE OF THE CHIEF 321	408	0	0	0	408
23 POLICE - ADMINISTRATIVE SERVICES 322	3,700	0	0	0	3,700
24 FIRE - ADMINISTRATION 322	5,190	0	0	0	5,190
25 POLICE 321	29,625	9,209	0	0	38,834
26 FIRE 322	25,973	6,461	0	0	32,434
27 ENVIRONMENTAL SERVICES 334	8,025	1,964	0	0	9,989
28 PUBLIC HEALTH 341	5,941	893	0	0	6,834
29 PARKS & RECREATION 451	6,760	1,827	0	0	8,587
30 ZOO 452	2,571	415	0	0	2,986
31 LIBRARY 453	2,132	487	0	0	2,619
32 MUSEUM & CULT AFFAIRS 454	697	231	0	0	928
33 DESTINATION EL PASO 457	0	870	0	0	870
34 COMM & HUMAN DEV 471	841	127	0	0	968
35 ECONOMIC DEVELOPMENT 480	336	1,351	0	0	1,687
36 ENGR TRAFFIC-ST 532-32020	1,634	403	0	0	2,036
37 PAVEMENT MGMT 532-32040	505	285	0	0	790
38 SAM ADMIN SUPPORT 532-32060	529	72	0	0	601
39 STREET MAINTENANCE 532-32120	3,244	1,239	0	0	4,483
40 FLEET 532-37020	1,778	928	0	0	2,706
41 SUN METRO 560	11,166	2,848	0	0	14,015
42 AVIATION 562	5,622	1,726	0	0	7,348
43 INTERNATIONAL BRIDGES 564	1,382	406	0	0	1,788

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund	Total
46 CRRMA 700	\$48	\$0	\$0	\$0	\$48
48 NON-DEPARTMENTAL 999	144	1,108	0	0	1,252
Total	\$134,790	\$41,029	\$0	\$0	\$175,819

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

FY 2021 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. Costs paid out of the COVID-19 Relief Fund for HR have not been allocated in this plan.

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:15 HUMAN RESOURCES 209

Description		Amount	General Admin	HR Services	Self Insurance Fund	COVID-19 Relief Fund
Personnel Costs						
Salaries	S1	2,874,826	0	1,125,375	1,723,252	26,199
<i>Salary % Split</i>			<i>.00%</i>	<i>39.15%</i>	<i>59.94%</i>	<i>.91%</i>
Benefits	P	3,361,684	0	390,684	2,971,000	0
Subtotal - Personnel Costs		<u>6,236,510</u>	<u>0</u>	<u>1,516,059</u>	<u>4,694,252</u>	<u>26,199</u>
Services & Supplies Cost						
Contractual Services	P	63,763,239	0	29,418	63,476,336	257,485
Interfund Services	P	920	0	920	0	0
Leases	P	8,760	0	6,866	1,894	0
Materials & Supplies	P	15,836	0	10,931	4,905	0
Other Operating	P	536,569	0	536,569	0	0
Credit Direct Costs	P	(68,177,387)	0	0	(68,177,387)	0
Reimbursed Expenditures	P	(573)	0	(573)	0	0
Donations	P	(3)	0	(3)	0	0
Subtotal - Services & Supplies		<u>(3,852,639)</u>	<u>0</u>	<u>584,128</u>	<u>(4,694,252)</u>	<u>257,485</u>
Department Cost Total		2,383,871	0	2,100,187	0	283,684
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		2,383,871	0	2,100,187	0	283,684
General Admin Distribution			0	0	0	0
Grand Total		<u><u>\$2,383,871</u></u>		<u><u>\$2,100,187</u></u>	<u><u>\$0</u></u>	<u><u>\$283,684</u></u>
						not allocated

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund	COVID-19 Relief Fund
1 City Hall (City 1)	\$62,829	\$0	\$24,595	\$37,661	\$573
1 Mulligan Building (City 2)	13,805	0	5,404	8,275	126
Subtotal - BUILDING DEPRECIATION	76,634	0	29,999	45,937	698
3 City Hall	95,537	3,193	38,649	59,182	900
3 Mulligan Building	5,950	232	2,420	3,705	56
Subtotal - FACILITIES MAINT 532-310	101,486	3,425	41,069	62,887	956
4 City 1	24,492	126	9,637	14,757	224
4 City 2	3,334	17	1,312	2,009	31
Subtotal - PARKS BLDG MAINT 532-3	27,826	143	10,949	16,765	255
6 Legal Services	234,116	29,223	103,086	157,853	2,400
Subtotal - CITY ATTORNEY 103	234,116	29,223	103,086	157,853	2,400
8 Budget	93,784	6,868	39,401	60,333	917
Subtotal - OMB 115-12000	93,784	6,868	39,401	60,333	917
9 Citywide Admin	9,282	1,985	4,411	6,754	103
Subtotal - CITY MANAGER 115-12010	9,282	1,985	4,411	6,754	103
11 Audit	34,027	1,698	13,985	21,414	326
Subtotal - INTERNAL AUDIT 115-1203	34,027	1,698	13,985	21,414	326
12 Performance	5,512	205	2,238	3,427	52
Subtotal - PERFORMANCE OFFICE 1	5,512	205	2,238	3,427	52
13 Citywide Support	1,004	101	433	663	10
13 Open Records Requests	3,349	341	1,444	2,212	34
Subtotal - CITY CLERK 117	4,353	442	1,877	2,874	44
15 HR Services	0	19,052	7,458	11,421	174
15 Self Insurance Fund	0	2,877	1,126	1,725	26
Subtotal - HUMAN RESOURCES 209	0	21,930	8,585	13,145	200
16 Financial Reporting	0	99,833	39,081	59,843	910

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

FY 2021 ACTUAL
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B. Incoming Costs - (Default Spread Salary%)

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund	COVID-19 Relief Fund
16 Treasury Management	\$0	\$16,991	\$6,651	\$10,185	\$155
16 Annual Audit	0	25,309	9,908	15,171	231
Subtotal - OFFICE OF COMPTROLLE	0	142,134	55,639	85,199	1,295
17 Administration	0	1,616	633	969	15
17 Supply Chain Management	0	3,977	1,557	2,384	36
Subtotal - PURCHASING 215	0	5,593	2,189	3,352	51
20 IT Services	0	294,238	115,182	176,375	2,681
20 Records Management	0	37,929	14,848	22,736	346
20 Strategic Innovation	0	83,740	32,781	50,196	763
20 City-wide PC's	0	639	250	383	6
20 City-wide IT Contracts	0	369,050	144,468	221,219	3,363
20 Postage	0	3,974	1,556	2,382	36
20 Mail Room	0	1,046	410	627	10
20 Wireless Communication	0	2,218	868	1,329	20
20 Phone & Internet - Citywide	0	17,427	6,822	10,446	159
Subtotal - INFORMATION TECHNOLC	0	810,261	317,184	485,694	7,384
48 General Expenses	0	159	62	96	1
48 Retirees Health Insurance	0	16,494	6,457	9,887	150
48 Property Insurance	0	1,700	666	1,019	15
48 General Liability Insurance	0	1,344	526	805	12
Subtotal - NON-DEPARTMENTAL 999	0	19,697	7,711	11,807	180
Total Incoming	587,021	1,043,603	638,322	977,442	14,860
C. Total Allocated		\$4,014,495	\$2,738,509	\$977,442	\$298,544
			68.22%	24.35%	7.44%

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

FY 2021 ACTUAL
 3/30/2022

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	51.00	0.91%	\$21,123	\$0	\$21,123	\$0	\$21,123
5 MAYOR AND COUNCIL 101	22.98	0.41%	9,516	0	9,516	1,721	11,237
6 CITY ATTORNEY 103	38.50	0.68%	15,946	0	15,946	0	15,946
7 MUNICIPAL COURT 111	87.40	1.55%	36,200	0	36,200	6,547	42,746
8 OMB 115-12000	10.00	0.18%	4,142	0	4,142	0	4,142
9 CITY MANAGER 115-12010	6.00	0.11%	2,485	0	2,485	0	2,485
10 PUBLIC INFO OFFICE 115-12020	6.00	0.11%	2,485	0	2,485	449	2,935
11 INTERNAL AUDIT 115-12030	7.00	0.12%	2,899	0	2,899	0	2,899
12 PERFORMANCE OFFICE 115-12050	6.00	0.11%	2,485	0	2,485	0	2,485
13 CITY CLERK 117	7.00	0.12%	2,899	0	2,899	0	2,899
14 TAX 206	18.00	0.32%	7,455	0	7,455	1,348	8,804
15 HUMAN RESOURCES 209	46.00	0.82%	19,052	0	19,052	0	19,052
16 OFFICE OF COMPTROLLER 210	33.00	0.59%	13,668	0	13,668	2,472	16,140
17 PURCHASING 215	20.00	0.36%	8,284	0	8,284	1,498	9,782
18 ANIMAL SERVICES 225	118.00	2.10%	48,874	0	48,874	8,839	57,712
19 CAPITAL IMPROVEMENT 235	71.00	1.26%	29,407	0	29,407	5,318	34,725
20 INFORMATION TECHNOLOGY 239	64.00	1.14%	26,508	0	26,508	4,794	31,302
21 PLANNING & INSPECTIONS 280	88.00	1.56%	36,448	0	36,448	6,592	43,040
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	7,041	0	7,041	1,273	8,315
23 POLICE - ADMINISTRATIVE SERVICES 322	154.00	2.74%	63,784	0	63,784	11,535	75,320
24 FIRE - ADMINISTRATION 322	216.00	3.84%	89,464	0	89,464	16,179	105,643
25 POLICE 321	1,233.00	21.92%	510,689	0	510,689	92,357	603,046
26 FIRE 322	1,081.00	19.22%	447,733	0	447,733	80,972	528,705
27 ENVIRONMENTAL SERVICES 334	334.00	5.94%	138,337	0	138,337	25,018	163,356
28 PUBLIC HEALTH 341	247.25	4.40%	102,407	0	102,407	18,520	120,927
29 PARKS & RECREATION 451	281.35	5.00%	116,531	0	116,531	21,074	137,605
30 ZOO 452	107.00	1.90%	44,318	0	44,318	8,015	52,332
31 LIBRARY 453	88.75	1.58%	36,759	0	36,759	6,648	43,407
32 MUSEUM & CULT AFFAIRS 454	29.00	0.52%	12,011	0	12,011	2,172	14,184
34 COMM & HUMAN DEV 471	35.00	0.62%	14,496	0	14,496	2,622	17,118
35 ECONOMIC DEVELOPMENT 480	14.00	0.25%	5,799	0	5,799	1,049	6,847
36 ENGR TRAFFIC-ST 532-32020	68.00	1.21%	28,165	0	28,165	5,094	33,258
37 PAVEMENT MGMT 532-32040	21.00	0.37%	8,698	0	8,698	1,573	10,271
38 SAM ADMIN SUPPORT 532-32060	22.00	0.39%	9,112	0	9,112	1,648	10,760
39 STREET MAINTENANCE 532-32120	135.00	2.40%	55,915	0	55,915	10,112	66,027
40 FLEET 532-37020	74.00	1.32%	30,650	0	30,650	5,543	36,193
41 SUN METRO 560	464.75	8.26%	192,492	0	192,492	34,812	227,304
42 AVIATION 562	234.00	4.16%	96,919	0	96,919	17,528	114,447
43 INTERNATIONAL BRIDGES 564	57.50	1.02%	23,816	0	23,816	4,307	28,123
44 METROPOLITAN PLANNING ORG 568	4.00	0.07%	1,657	0	1,657	300	1,956
46 CRRMA 700	2.00	0.04%	828	0	828	150	978
48 NON-DEPARTMENTAL 999	6.00	0.11%	2,485	0	2,485	449	2,935

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

FY 2021 ACTUAL
 3/30/2022

HR Services Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,625.48	100.00%	2,329,982	0	2,329,982	408,527	2,738,509
Direct Bills					0		0
Total					\$2,329,982		\$2,738,509

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

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	51.00	0.91%	\$3,190	\$0	\$3,190	\$0	\$3,190
5 MAYOR AND COUNCIL 101	22.98	0.41%	1,437	0	1,437	2,635	4,072
6 CITY ATTORNEY 103	38.50	0.68%	2,408	0	2,408	0	2,408
7 MUNICIPAL COURT 111	87.40	1.55%	5,467	0	5,467	10,025	15,492
8 OMB 115-12000	10.00	0.18%	626	0	626	0	626
9 CITY MANAGER 115-12010	6.00	0.11%	375	0	375	0	375
10 PUBLIC INFO OFFICE 115-12020	6.00	0.11%	375	0	375	688	1,063
11 INTERNAL AUDIT 115-12030	7.00	0.12%	438	0	438	0	438
12 PERFORMANCE OFFICE 115-12050	6.00	0.11%	375	0	375	0	375
13 CITY CLERK 117	7.00	0.12%	438	0	438	0	438
14 TAX 206	18.00	0.32%	1,126	0	1,126	2,065	3,190
15 HUMAN RESOURCES 209	46.00	0.82%	2,877	0	2,877	0	2,877
16 OFFICE OF COMPTROLLER 210	33.00	0.59%	2,064	0	2,064	3,785	5,849
17 PURCHASING 215	20.00	0.36%	1,251	0	1,251	2,294	3,545
18 ANIMAL SERVICES 225	118.00	2.10%	7,381	0	7,381	13,534	20,915
19 CAPITAL IMPROVEMENT 235	71.00	1.26%	4,441	0	4,441	8,144	12,585
20 INFORMATION TECHNOLOGY 239	64.00	1.14%	4,003	0	4,003	7,341	11,344
21 PLANNING & INSPECTIONS 280	88.00	1.56%	5,504	0	5,504	10,094	15,598
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	1,063	0	1,063	1,950	3,013
23 POLICE - ADMINISTRATIVE SERVICES 322	154.00	2.74%	9,633	0	9,633	17,664	27,296
24 FIRE - ADMINISTRATION 322	216.00	3.84%	13,511	0	13,511	24,775	38,286
25 POLICE 321	1,233.00	21.92%	77,125	0	77,125	141,424	218,549
26 FIRE 322	1,081.00	19.22%	67,617	0	67,617	123,990	191,607
27 ENVIRONMENTAL SERVICES 334	334.00	5.94%	20,892	0	20,892	38,309	59,201
28 PUBLIC HEALTH 341	247.25	4.40%	15,466	0	15,466	28,359	43,825
29 PARKS & RECREATION 451	281.35	5.00%	17,599	0	17,599	32,271	49,869
30 ZOO 452	107.00	1.90%	6,693	0	6,693	12,273	18,966
31 LIBRARY 453	88.75	1.58%	5,551	0	5,551	10,180	15,731
32 MUSEUM & CULT AFFAIRS 454	29.00	0.52%	1,814	0	1,814	3,326	5,140
34 COMM & HUMAN DEV 471	35.00	0.62%	2,189	0	2,189	4,014	6,204
35 ECONOMIC DEVELOPMENT 480	14.00	0.25%	876	0	876	1,606	2,481
36 ENGR TRAFFIC-ST 532-32020	68.00	1.21%	4,253	0	4,253	7,800	12,053
37 PAVEMENT MGMT 532-32040	21.00	0.37%	1,314	0	1,314	2,409	3,722
38 SAM ADMIN SUPPORT 532-32060	22.00	0.39%	1,376	0	1,376	2,523	3,899
39 STREET MAINTENANCE 532-32120	135.00	2.40%	8,444	0	8,444	15,484	23,929
40 FLEET 532-37020	74.00	1.32%	4,629	0	4,629	8,488	13,116
41 SUN METRO 560	464.75	8.26%	29,070	0	29,070	53,306	82,377
42 AVIATION 562	234.00	4.16%	14,637	0	14,637	26,840	41,476
43 INTERNATIONAL BRIDGES 564	57.50	1.02%	3,597	0	3,597	6,595	10,192
44 METROPOLITAN PLANNING ORG 568	4.00	0.07%	250	0	250	459	709
46 CRRMA 700	2.00	0.04%	125	0	125	229	354
48 NON-DEPARTMENTAL 999	6.00	0.11%	375	0	375	688	1,063

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

FY 2021 ACTUAL
3/30/2022

Self Insurance Fund Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,625.48	100.00%	351,877	0	351,877	625,565	977,442
Direct Bills					0		0
Total					\$351,877		\$977,442

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	COVID-19 Relief Fund	Total
3 FACILITIES MAINT 532-31040	\$21,123	\$3,190	\$0	\$24,313
5 MAYOR AND COUNCIL 101	11,237	4,072	0	15,309
6 CITY ATTORNEY 103	15,946	2,408	0	18,354
7 MUNICIPAL COURT 111	42,746	15,492	0	58,238
8 OMB 115-12000	4,142	626	0	4,767
9 CITY MANAGER 115-12010	2,485	375	0	2,860
10 PUBLIC INFO OFFICE 115-12020	2,935	1,063	0	3,998
11 INTERNAL AUDIT 115-12030	2,899	438	0	3,337
12 PERFORMANCE OFFICE 115-12050	2,485	375	0	2,860
13 CITY CLERK 117	2,899	438	0	3,337
14 TAX 206	8,804	3,190	0	11,994
15 HUMAN RESOURCES 209	19,052	2,877	0	21,930
16 OFFICE OF COMPTROLLER 210	16,140	5,849	0	21,989
17 PURCHASING 215	9,782	3,545	0	13,327
18 ANIMAL SERVICES 225	57,712	20,915	0	78,628
19 CAPITAL IMPROVEMENT 235	34,725	12,585	0	47,310
20 INFORMATION TECHNOLOGY 239	31,302	11,344	0	42,646
21 PLANNING & INSPECTIONS 280	43,040	15,598	0	58,638
22 POLICE - OFFICE OF THE CHIEF 321	8,315	3,013	0	11,328
23 POLICE - ADMINISTRATIVE SERVICE	75,320	27,296	0	102,616
24 FIRE - ADMINISTRATION 322	105,643	38,286	0	143,929
25 POLICE 321	603,046	218,549	0	821,595
26 FIRE 322	528,705	191,607	0	720,311
27 ENVIRONMENTAL SERVICES 334	163,356	59,201	0	222,557
28 PUBLIC HEALTH 341	120,927	43,825	0	164,752
29 PARKS & RECREATION 451	137,605	49,869	0	187,474
30 ZOO 452	52,332	18,966	0	71,298
31 LIBRARY 453	43,407	15,731	0	59,138
32 MUSEUM & CULT AFFAIRS 454	14,184	5,140	0	19,324
34 COMM & HUMAN DEV 471	17,118	6,204	0	23,322
35 ECONOMIC DEVELOPMENT 480	6,847	2,481	0	9,329
36 ENGR TRAFFIC-ST 532-32020	33,258	12,053	0	45,311
37 PAVEMENT MGMT 532-32040	10,271	3,722	0	13,993
38 SAM ADMIN SUPPORT 532-32060	10,760	3,899	0	14,659
39 STREET MAINTENANCE 532-32120	66,027	23,929	0	89,956
40 FLEET 532-37020	36,193	13,116	0	49,309
41 SUN METRO 560	227,304	82,377	0	309,681
42 AVIATION 562	114,447	41,476	0	155,923
43 INTERNATIONAL BRIDGES 564	28,123	10,192	0	38,314
44 METROPOLITAN PLANNING ORG 568	1,956	709	0	2,665
46 CRRMA 700	978	354	0	1,333

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	COVID-19 Relief Fund	Total
48 NON-DEPARTMENTAL 999	\$2,935	\$1,063	\$0	\$3,998
Total	\$2,738,509	\$977,442	\$0	\$3,715,951

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

FY 2021 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.

MGT Consulting Group

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

FY 2021 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.

CAPITAL PROJECTS-INTERNAL FUND – Costs for these functions have not been allocated within this plan.

COVID-19 RELIEF FUND – Costs for these functions have not been allocated within this plan.

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:16 OFFICE OF COMPTRROLLER 210

Description		Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Capital Projects-Internal Fund
Personnel Costs										
Salaries	S1	1,868,538	0	769,107	621,919	245,478	0	60,600	115,102	42,976
<i>Salary % Split</i>			<i>.00%</i>	<i>41.16%</i>	<i>33.28%</i>	<i>13.14%</i>	<i>.00%</i>	<i>3.24%</i>	<i>6.16%</i>	<i>2.30%</i>
Benefits	P	582,243	0	258,784	181,748	72,486	0	16,732	31,781	20,601
Subtotal - Personnel Costs		2,450,781	0	1,027,891	803,667	317,964	0	77,332	146,883	63,577
Services & Supplies Cost										
Contractual Services	P	269,396	0	36,229	0	769	233,488	0	0	(1,090)
Interfund Services	P	3,369	0	226	475	0	0	0	0	2,668
Leased Equipment	P	2,848	0	2,144	319	385	0	0	0	0
Materials & Supplies	P	144,891	0	6,802	3,207	47	0	0	1,578	133,257
Other Operating	P	9,899	0	2,085	4,622	1,534	0	0	1,658	0
Proceeds - Sale of Used Equip	P	(66,919)	0	0	0	0	0	0	0	(66,919)
Misc Non-Operating Revenues	D	(133)	0	0	0	0	0	0	0	0
Revenue Estimate Offset	D	(96,452)	0	0	0	0	0	0	0	0
Reimbursed Expenditures	P	(17,220)	0	(17,220)	0	0	0	0	0	0
Subtotal - Services & Supplies		249,679	0	30,266	8,623	2,735	233,488	0	3,236	67,916
Department Cost Total		2,700,460	0	1,058,157	812,290	320,699	233,488	77,332	150,119	131,493
Adjustments to Cost										
Misc Non-Operating Revenues	D	133	0	0	0	0	0	0	0	0
Revenue Estimate Offset	D	96,452	0	0	0	0	0	0	0	0
Subtotal - Adjustments		96,585	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,797,045	0	1,058,157	812,290	320,699	233,488	77,332	150,119	131,493
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$2,797,045		\$1,058,157	\$812,290	\$320,699	\$233,488	\$77,332	\$150,119	\$131,493
									not allocated	not allocated

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:16 OFFICE OF COMPTROLLER 210

Description	Amount	COVID-19 Relief Fund
<hr/>		
Personnel Costs		
Salaries	1,868,538	13,356
<i>Salary % Split</i>		<i>.71%</i>
Benefits	582,243	111
Subtotal - Personnel Costs	2,450,781	13,467
Services & Supplies Cost		
Contractual Services	269,396	0
Interfund Services	3,369	0
Leased Equipment	2,848	0
Materials & Supplies	144,891	0
Other Operating	9,899	0
Proceeds - Sale of Used Equip	(66,919)	0
Misc Non-Operating Revenues	(133)	0
Revenue Estimate Offset	(96,452)	0
Reimbursed Expenditures	(17,220)	0
Subtotal - Services & Supplies	249,679	0
Department Cost Total	2,700,460	13,467
Adjustments to Cost		
Misc Non-Operating Revenues	133	0
Revenue Estimate Offset	96,452	0
Subtotal - Adjustments	96,585	0
Total Costs After Adjustments	2,797,045	13,467
General Admin Distribution		0
Grand Total	\$2,797,045	\$13,467
	not allocated	

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

FY 2021 ACTUAL
 3/30/2022

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	Capital Projects- Internal Fund	COVID-19 Relief Fund
1 City Hall (City 1)	\$31,414	\$0	\$12,930	\$10,456	\$4,127	\$0	\$1,019	\$1,935	\$723	\$225
1 Mulligan Building (City 2)	41,416	0	17,047	13,785	5,441	0	1,343	2,551	953	296
Subtotal - BUILDING DEPRECIATION	72,831	0	29,978	24,241	9,568	0	2,362	4,486	1,675	521
3 City Hall	47,768	1,597	20,319	16,431	6,485	0	1,601	3,041	1,135	353
3 Mulligan Building	17,849	696	7,633	6,172	2,436	0	601	1,142	427	133
Subtotal - FACILITIES MAINT 532-310	65,617	2,293	27,952	22,603	8,922	0	2,202	4,183	1,562	485
4 City 1	12,246	63	5,066	4,097	1,617	0	399	758	283	88
4 City 2	10,002	51	4,138	3,346	1,321	0	326	619	231	72
Subtotal - PARKS BLDG MAINT 532-3	22,248	114	9,205	7,443	2,938	0	725	1,378	514	160
8 Budget	4,145	304	1,831	1,481	584	0	144	274	102	32
Subtotal - OMB 115-12000	4,145	304	1,831	1,481	584	0	144	274	102	32
9 Citywide Admin	6,659	1,424	3,327	2,690	1,062	0	262	498	186	58
Subtotal - CITY MANAGER 115-12010	6,659	1,424	3,327	2,690	1,062	0	262	498	186	58
11 Audit	147,913	7,379	63,920	51,687	20,401	0	5,036	9,566	3,572	1,110
Subtotal - INTERNAL AUDIT 115-1203	147,913	7,379	63,920	51,687	20,401	0	5,036	9,566	3,572	1,110
12 Performance	3,954	147	1,688	1,365	539	0	133	253	94	29
Subtotal - PERFORMANCE OFFICE 1	3,954	147	1,688	1,365	539	0	133	253	94	29
13 Citywide Support	721	72	326	264	104	0	26	49	18	6
13 Open Records Requests	148	15	67	54	21	0	5	10	4	1
Subtotal - CITY CLERK 117	869	87	393	318	126	0	31	59	22	7
15 HR Services	13,668	2,472	6,643	5,372	2,120	0	523	994	371	115
15 Self Insurance Fund	2,064	3,785	2,408	1,947	768	0	190	360	135	42
Subtotal - HUMAN RESOURCES 209	15,732	6,257	9,051	7,319	2,889	0	713	1,355	506	157
16 Financial Reporting	0	4,076	1,678	1,357	536	0	132	251	94	29
16 Grant Accounting	0	475,913	195,890	158,402	62,523	0	15,435	29,316	10,946	3,402
16 Treasury Management	0	1,809	745	602	238	0	59	111	42	13

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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	Capital Projects- Internal Fund	COVID-19 Relief Fund
16 Annual Audit	\$0	\$1,033	\$425	\$344	\$136	\$0	\$34	\$64	\$24	\$7
Subtotal - OFFICE OF COMPTROLLE	0	482,832	198,738	160,704	63,432	0	15,659	29,742	11,105	3,451
20 IT Services	0	63,631	26,191	21,179	8,360	0	2,064	3,920	1,464	455
20 Records Management	0	3,221	1,326	1,072	423	0	104	198	74	23
20 Strategic Innovation	0	27,913	11,489	9,291	3,667	0	905	1,719	642	200
20 City-wide PC's	0	459	189	153	60	0	15	28	11	3
20 City-wide IT Contracts	0	181,445	74,684	60,392	23,837	0	5,885	11,177	4,173	1,297
20 Postage	0	23,904	9,839	7,956	3,140	0	775	1,473	550	171
20 Mail Room	0	751	309	250	99	0	24	46	17	5
20 Wireless Communication	0	3,745	1,542	1,247	492	0	121	231	86	27
20 Phone & Internet - Citywide	0	10,362	4,265	3,449	1,361	0	336	638	238	74
Subtotal - INFORMATION TECHNOLC	0	315,431	129,834	104,987	41,440	0	10,230	19,431	7,255	2,255
48 General Expenses	0	202	83	67	27	0	7	12	5	1
48 Retirees Health Insurance	0	26,561	10,933	8,841	3,489	0	861	1,636	611	190
48 Property Insurance	0	1,411	581	470	185	0	46	87	32	10
48 General Liability Insurance	0	2,164	891	720	284	0	70	133	50	15
48 Auto Liability	0	1,266	521	421	166	0	41	78	29	9
Subtotal - NON-DEPARTMENTAL 999	0	31,604	13,009	10,519	4,152	0	1,025	1,947	727	226
Total Incoming	339,968	847,873	488,926	395,358	156,052	0	38,524	73,171	27,320	8,490
C. Total Allocated		\$3,984,886	\$1,547,083	\$1,207,648	\$476,751	\$233,488	\$115,856	\$223,290	\$158,813	\$21,957
			38.82%	30.31%	11.96%	5.86%	2.91%	5.60%	3.99%	0.55%

CITY OF EL PASO, TEXAS
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FY 2021 ACTUAL
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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	8,456,719	1.00%	\$11,965	\$0	\$11,965	\$0	\$11,965
4 PARKS BLDG MAINT 532-31130	10,149,413	1.20%	14,360	0	14,360	0	14,360
5 MAYOR AND COUNCIL 101	1,559,253	0.18%	2,206	0	2,206	730	2,936
6 CITY ATTORNEY 103	4,001,290	0.47%	5,661	0	5,661	0	5,661
7 MUNICIPAL COURT 111	5,330,747	0.63%	7,542	0	7,542	2,495	10,037
8 OMB 115-12000	1,002,806	0.12%	1,419	0	1,419	0	1,419
9 CITY MANAGER 115-12010	1,106,277	0.13%	1,565	0	1,565	0	1,565
10 PUBLIC INFO OFFICE 115-12020	1,103,263	0.13%	1,561	0	1,561	516	2,077
11 INTERNAL AUDIT 115-12030	661,618	0.08%	936	0	936	0	936
12 PERFORMANCE OFFICE 115-12050	645,392	0.08%	913	0	913	0	913
13 CITY CLERK 117	1,709,305	0.20%	2,418	0	2,418	0	2,418
14 TAX 206	1,812,599	0.21%	2,565	0	2,565	848	3,413
15 HUMAN RESOURCES 209	70,561,834	8.33%	99,833	0	99,833	0	99,833
16 OFFICE OF COMPTROLLER 210	2,881,184	0.34%	4,076	0	4,076	0	4,076
17 PURCHASING 215	1,419,140	0.17%	2,008	0	2,008	664	2,672
18 ANIMAL SERVICES 225	7,993,788	0.94%	11,310	0	11,310	3,741	15,051
19 CAPITAL IMPROVEMENT 235	10,149,879	1.20%	14,360	0	14,360	4,751	19,111
20 INFORMATION TECHNOLOGY 239	17,598,210	2.08%	24,899	0	24,899	8,237	33,135
21 PLANNING & INSPECTIONS 280	6,699,330	0.79%	9,478	0	9,478	3,136	12,614
22 POLICE - OFFICE OF THE CHIEF 321	2,386,969	0.28%	3,377	0	3,377	1,117	4,494
23 POLICE - ADMINISTRATIVE SERVICES 322	15,792,350	1.86%	22,344	0	22,344	7,392	29,735
24 FIRE - ADMINISTRATION 322	26,138,549	3.09%	36,982	0	36,982	12,234	49,216
25 POLICE 321	147,824,902	17.46%	209,147	0	209,147	69,189	278,337
26 FIRE 322	134,401,646	15.87%	190,156	0	190,156	62,906	253,062
27 ENVIRONMENTAL SERVICES 334	31,034,855	3.66%	43,909	0	43,909	14,526	58,435
28 PUBLIC HEALTH 341	20,179,524	2.38%	28,551	0	28,551	9,445	37,996
29 PARKS & RECREATION 451	25,692,557	3.03%	36,351	0	36,351	12,025	48,376
30 ZOO 452	6,067,138	0.72%	8,584	0	8,584	2,840	11,424
31 LIBRARY 453	5,513,379	0.65%	7,801	0	7,801	2,581	10,381
32 MUSEUM & CULT AFFAIRS 454	14,780,612	1.75%	20,912	0	20,912	6,918	27,830
33 DESTINATION EL PASO 457	9,283,461	1.10%	13,135	0	13,135	4,345	17,480
34 COMM & HUMAN DEV 471	4,551,796	0.54%	6,440	0	6,440	2,130	8,570
35 ECONOMIC DEVELOPMENT 480	11,561,994	1.37%	16,358	0	16,358	5,412	21,770
36 ENGR TRAFFIC-ST 532-32020	5,599,295	0.66%	7,922	0	7,922	2,621	10,543
37 PAVEMENT MGMT 532-32040	5,727,999	0.68%	8,104	0	8,104	2,681	10,785
38 SAM ADMIN SUPPORT 532-32060	6,409,132	0.76%	9,068	0	9,068	3,000	12,068
39 STREET MAINTENANCE 532-32120	10,673,479	1.26%	15,101	0	15,101	4,996	20,097
40 FLEET 532-37020	16,412,569	1.94%	23,221	0	23,221	7,682	30,903
41 SUN METRO 560	50,537,316	5.97%	71,502	0	71,502	23,654	95,156
42 AVIATION 562	31,082,634	3.67%	43,977	0	43,977	14,548	58,525
43 INTERNATIONAL BRIDGES 564	5,980,332	0.71%	8,461	0	8,461	2,799	11,260
44 METROPOLITAN PLANNING ORG 568	1,871,337	0.22%	2,648	0	2,648	876	3,524

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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	72,406,470	8.55%	\$102,443	\$0	\$102,443	\$33,890	\$136,333
46 CRRMA 700	1,102,985	0.13%	1,561	0	1,561	516	2,077
47 DOWNTOWN DEV CORP 710	17,975	0.00%	25	0	25	8	34
48 NON-DEPARTMENTAL 999	28,934,880	3.42%	40,938	0	40,938	13,543	54,481
Subtotal	846,808,182	100.00%	1,198,091	0	1,198,091	348,992	1,547,083
Direct Bills					0		0
Total					\$1,198,091		\$1,547,083

Basis Units: Actual operating expenditures by department

Source:

CITY OF EL PASO, TEXAS
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FY 2021 ACTUAL
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Grant Accounting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 OFFICE OF COMPTROLLER 210	114,545,281	51.43%	\$475,913	\$0	\$475,913	\$0	\$475,913
19 CAPITAL IMPROVEMENT 235	8,356,434	3.75%	34,719	0	34,719	21,796	56,515
25 POLICE 321	8,363,951	3.76%	34,751	0	34,751	21,815	56,566
26 FIRE 322	1,481,389	0.67%	6,155	0	6,155	3,864	10,019
27 ENVIRONMENTAL SERVICES 334	648,416	0.29%	2,694	0	2,694	1,691	4,385
28 PUBLIC HEALTH 341	12,229,494	5.49%	50,811	0	50,811	31,898	82,709
29 PARKS & RECREATION 451	33,295	0.01%	138	0	138	87	225
31 LIBRARY 453	75,268	0.03%	313	0	313	196	509
32 MUSUEM & CULT AFFAIRS 454	146,813	0.07%	610	0	610	383	993
34 COMM & HUMAN DEV 471	25,480,631	11.44%	105,867	0	105,867	66,461	172,328
41 SUN METRO 560	40,020,466	17.97%	166,277	0	166,277	104,384	270,662
42 AVIATION 562	9,077,258	4.08%	37,714	0	37,714	23,676	61,390
44 METROPOLITAN PLANNIG ORG 568	2,282,002	1.02%	9,481	0	9,481	5,952	15,433
Subtotal	222,740,698	100.00%	925,444	0	925,444	282,204	1,207,648
Direct Bills					0		0
Total					\$925,444		\$1,207,648

Basis Units: Grant expenditures per department

Source:

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

FY 2021 ACTUAL
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Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1,728,770.59	0.19%	\$706	\$0	\$706	\$0	\$706
4 PARKS BLDG MAINT 532-31130	2,205,431.16	0.25%	901	0	901	0	901
5 MAYOR AND COUNCIL 101	811,725.04	0.09%	332	0	332	107	439
6 CITY ATTORNEY 103	862,419.74	0.10%	352	0	352	0	352
7 MUNICIPAL COURT 111	2,292,073.66	0.26%	937	0	937	303	1,240
8 OMB 115-12000	217,906.16	0.02%	89	0	89	0	89
9 CITY MANAGER 115-12010	240,390.04	0.03%	98	0	98	0	98
10 PUBLIC INFO OFFICE 115-12020	82,604.80	0.01%	34	0	34	11	45
11 INTERNAL AUDIT 115-12030	143,767.23	0.02%	59	0	59	0	59
12 PERFORMANCE OFFICE 115-12050	140,241.37	0.02%	57	0	57	0	57
13 CITY CLERK 117	347,204.48	0.04%	142	0	142	0	142
14 TAX 206	7,627,246.89	0.85%	3,117	0	3,117	1,009	4,125
15 HUMAN RESOURCES 209	41,581,631.29	4.65%	16,991	0	16,991	0	16,991
16 OFFICE OF COMPTROLLER 210	4,426,959.40	0.50%	1,809	0	1,809	0	1,809
17 PURCHASING 215	4,631,563.76	0.52%	1,893	0	1,893	613	2,505
18 ANIMAL SERVICES 225	2,306,773.46	0.26%	943	0	943	305	1,248
19 CAPITAL IMPROVEMENT 235	1,246,264.97	0.14%	509	0	509	165	674
20 INFORMATION TECHNOLOGY 239	5,753,554.22	0.64%	2,351	0	2,351	761	3,112
21 PLANNING & INSPECTIONS 280	1,447,088.58	0.16%	591	0	591	191	783
25 POLICE 321	37,456,340.09	4.19%	15,306	0	15,306	4,954	20,260
26 FIRE 322	27,765,565.73	3.11%	11,346	0	11,346	3,672	15,018
27 ENVIRONMENTAL SERVICES 334	71,296,859.91	7.97%	29,134	0	29,134	9,429	38,563
28 PUBLIC HEALTH 341	20,743,886.77	2.32%	8,477	0	8,477	2,744	11,220
29 PARKS & RECREATION 451	9,240,111.00	1.03%	3,776	0	3,776	1,222	4,998
30 ZOO 452	2,286,623.34	0.26%	934	0	934	302	1,237
31 LIBRARY 453	2,329,645.83	0.26%	952	0	952	308	1,260
32 MUSUEM & CULT AFFAIRS 454	2,233,929.11	0.25%	913	0	913	295	1,208
34 COMM & HUMAN DEV 471	8,586,623.80	0.96%	3,509	0	3,509	1,136	4,644
35 ECONOMIC DEVELOPMENT 480	17,615,627.95	1.97%	7,198	0	7,198	2,330	9,528
36 ENGR TRAFFIC-ST 532-32020	1,216,706.78	0.14%	497	0	497	161	658
37 PAVEMENT MGMT 532-32040	149,902.37	0.02%	61	0	61	20	81
38 SAM ADMIN SUPPORT 532-32060	237,777.05	0.03%	97	0	97	31	129
39 STREET MAINTENANCE 532-32120	1,690,597.62	0.19%	691	0	691	224	914
40 FLEET 532-37020	1,669,807.92	0.19%	682	0	682	221	903
41 SUN METRO 560	28,070,572.99	3.14%	11,470	0	11,470	3,713	15,183
42 AVIATION 562	62,463,796.76	6.99%	25,525	0	25,525	8,261	33,786
43 INTERNATIONAL BRIDGES 564	7,597,508.54	0.85%	3,105	0	3,105	1,005	4,109
45 EMPLOYEES PENSION 600	740,187.03	0.08%	302	0	302	98	400
46 CRRMA 700	54,052,785.28	6.05%	22,088	0	22,088	7,149	29,236
48 NON-DEPARTMENTAL 999	2,857,547.29	0.32%	1,168	0	1,168	378	1,546
49 OTHER	455,719,222.21	50.97%	186,220	0	186,220	60,272	246,492

CITY OF EL PASO, TEXAS
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FY 2021 ACTUAL
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Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	894,115,242.20	100.00%	365,362	0	365,362	111,389	476,751
Direct Bills					0		0
Total					\$365,362		\$476,751

Basis Units: Pooled cash & investments per department
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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	8,456,719	1.30%	\$3,033	\$0	\$3,033	\$0	\$3,033
4 PARKS BLDG MAINT 532-31130	10,149,413	1.56%	3,640	0	3,640	0	3,640
5 MAYOR AND COUNCIL 101	1,559,253	0.24%	559	0	559	0	559
6 CITY ATTORNEY 103	4,001,290	0.61%	1,435	0	1,435	0	1,435
7 MUNICIPAL COURT 111	5,330,747	0.82%	1,912	0	1,912	0	1,912
8 OMB 115-12000	1,002,806	0.15%	360	0	360	0	360
9 CITY MANAGER 115-12010	1,106,277	0.17%	397	0	397	0	397
10 PUBLIC INFO OFFICE 115-12020	1,103,263	0.17%	396	0	396	0	396
11 INTERNAL AUDIT 115-12030	661,618	0.10%	237	0	237	0	237
12 PERFORMANCE OFFICE 115-12050	645,392	0.10%	231	0	231	0	231
13 CITY CLERK 117	1,709,305	0.26%	613	0	613	0	613
15 HUMAN RESOURCES 209	70,561,834	10.84%	25,309	0	25,309	0	25,309
16 OFFICE OF COMPTROLLER 210	2,881,184	0.44%	1,033	0	1,033	0	1,033
17 PURCHASING 215	1,419,140	0.22%	509	0	509	0	509
18 ANIMAL SERVICES 225	7,993,788	1.23%	2,867	0	2,867	0	2,867
19 CAPITAL IMPROVEMENT 235	10,149,879	1.56%	3,641	0	3,641	0	3,641
20 INFORMATION TECHNOLOGY 239	17,598,210	2.70%	6,312	0	6,312	0	6,312
21 PLANNING & INSPECTIONS 280	6,699,330	1.03%	2,403	0	2,403	0	2,403
22 POLICE - OFFICE OF THE CHIEF 321	2,386,969	0.37%	856	0	856	0	856
23 POLICE - ADMINISTRATIVE SERVICES 322	15,792,350	2.43%	5,664	0	5,664	0	5,664
24 FIRE - ADMINISTRATION 322	26,138,549	4.02%	9,375	0	9,375	0	9,375
25 POLICE 321	147,824,902	22.71%	53,022	0	53,022	0	53,022
26 FIRE 322	134,401,646	20.65%	48,207	0	48,207	0	48,207
28 PUBLIC HEALTH 341	20,179,524	3.10%	7,238	0	7,238	0	7,238
29 PARKS & RECREATION 451	25,692,557	3.95%	9,215	0	9,215	0	9,215
30 ZOO 452	6,067,138	0.93%	2,176	0	2,176	0	2,176
31 LIBRARY 453	5,513,379	0.85%	1,978	0	1,978	0	1,978
32 MUSUEM & CULT AFFAIRS 454	14,780,612	2.27%	5,302	0	5,302	0	5,302
33 DESTINATION EL PASO 457	9,283,461	1.43%	3,330	0	3,330	0	3,330
34 COMM & HUMAN DEV 471	4,551,796	0.70%	1,633	0	1,633	0	1,633
35 ECONOMIC DEVELOPMENT 480	11,561,994	1.78%	4,147	0	4,147	0	4,147
36 ENGR TRAFFIC-ST 532-32020	5,599,295	0.86%	2,008	0	2,008	0	2,008
37 PAVEMENT MGMT 532-32040	5,727,999	0.88%	2,055	0	2,055	0	2,055
38 SAM ADMIN SUPPORT 532-32060	6,409,132	0.98%	2,299	0	2,299	0	2,299
39 STREET MAINTENANCE 532-32120	10,673,479	1.64%	3,828	0	3,828	0	3,828
40 FLEET 532-37020	16,412,569	2.52%	5,887	0	5,887	0	5,887
48 NON-DEPARTMENTAL 999	28,934,880	4.44%	10,378	0	10,378	0	10,378

CITY OF EL PASO, TEXAS
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FY 2021 ACTUAL
 3/30/2022

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	650,961,679	100.00%	233,488	0	233,488	0	233,488
Direct Bills					0		0
Total					\$233,488		\$233,488

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 2021 ACTUAL
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Asset Management Allocations

Dept:16 OFFICE OF COMPTRROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	40,489.73	0.14%	\$125	\$0	\$125	\$0	\$125
7 MUNICIPAL COURT 111	35,186.54	0.12%	109	0	109	34	142
14 TAX 206	10,707.00	0.04%	33	0	33	10	43
18 ANIMAL SERVICES 225	160,043.79	0.56%	494	0	494	154	648
19 CAPITAL IMPROVEMENT 235	2,611,590.15	9.12%	8,058	0	8,058	2,511	10,569
20 INFORMATION TECHNOLOGY 239	1,704,740.72	5.95%	5,260	0	5,260	1,639	6,899
25 POLICE 321	603,952.10	2.11%	1,863	0	1,863	581	2,444
26 FIRE 322	1,494,980.75	5.22%	4,613	0	4,613	1,438	6,050
27 ENVIRONMENTAL SERVICES 334	6,175,548.52	21.56%	19,054	0	19,054	5,938	24,993
28 PUBLIC HEALTH 341	192,776.52	0.67%	595	0	595	185	780
29 PARKS & RECREATION 451	606,979.80	2.12%	1,873	0	1,873	584	2,456
30 ZOO 452	39,732.81	0.14%	123	0	123	38	161
31 LIBRARY 453	6,224.14	0.02%	19	0	19	6	25
32 MUSUEM & CULT AFFAIRS 454	12,236.95	0.04%	38	0	38	12	50
33 DESTINATION EL PASO 457	107,984.16	0.38%	333	0	333	104	437
36 ENGR TRAFFIC-ST 532-32020	48,226.67	0.17%	149	0	149	46	195
37 PAVEMENT MGMT 532-32040	34,596.13	0.12%	107	0	107	33	140
38 SAM ADMIN SUPPORT 532-32060	4,799.99	0.02%	15	0	15	5	19
39 STREET MAINTENANCE 532-32120	313,245.83	1.09%	966	0	966	301	1,268
40 FLEET 532-37020	5,103,634.82	17.82%	15,747	0	15,747	4,908	20,654
41 SUN METRO 560	8,060,598.85	28.15%	24,870	0	24,870	7,751	32,621
42 AVIATION 562	1,056,306.35	3.69%	3,259	0	3,259	1,016	4,275
43 INTERNATIONAL BRIDGES 564	84,384.00	0.29%	260	0	260	81	342
44 METROPOLITAN PLANNIG ORG 568	2,882.95	0.01%	9	0	9	3	12
48 NON-DEPARTMENTAL 999	125,234.56	0.44%	386	0	386	120	507
Subtotal	28,637,083.83	100.00%	88,358	0	88,358	27,498	115,856
Direct Bills					0		0
Total					\$88,358		\$115,856

Basis Units: Equipment depreciation per department

Source:

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:16 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Capital Projects- Internal Fund	COVID-19 Relief Fund	Total
3 FACILITIES MAINT 532-31040	\$11,965	\$0	\$706	\$3,033	\$125	\$0	\$0	\$0	\$15,829
4 PARKS BLDG MAINT 532-31130	14,360	0	901	3,640	0	0	0	0	18,901
5 MAYOR AND COUNCIL 101	2,936	0	439	559	0	0	0	0	3,934
6 CITY ATTORNEY 103	5,661	0	352	1,435	0	0	0	0	7,449
7 MUNICIPAL COURT 111	10,037	0	1,240	1,912	142	0	0	0	13,331
8 OMB 115-12000	1,419	0	89	360	0	0	0	0	1,868
9 CITY MANAGER 115-12010	1,565	0	98	397	0	0	0	0	2,060
10 PUBLIC INFO OFFICE 115-12020	2,077	0	45	396	0	0	0	0	2,518
11 INTERNAL AUDIT 115-12030	936	0	59	237	0	0	0	0	1,232
12 PERFORMANCE OFFICE 115-12050	913	0	57	231	0	0	0	0	1,202
13 CITY CLERK 117	2,418	0	142	613	0	0	0	0	3,173
14 TAX 206	3,413	0	4,125	0	43	0	0	0	7,582
15 HUMAN RESOURCES 209	99,833	0	16,991	25,309	0	0	0	0	142,134
16 OFFICE OF COMPTROLLER 210	4,076	475,913	1,809	1,033	0	0	0	0	482,832
17 PURCHASING 215	2,672	0	2,505	509	0	0	0	0	5,686
18 ANIMAL SERVICES 225	15,051	0	1,248	2,867	648	0	0	0	19,814
19 CAPITAL IMPROVEMENT 235	19,111	56,515	674	3,641	10,569	0	0	0	90,510
20 INFORMATION TECHNOLOGY 239	33,135	0	3,112	6,312	6,899	0	0	0	49,459
21 PLANNING & INSPECTIONS 280	12,614	0	783	2,403	0	0	0	0	15,800
22 POLICE - OFFICE OF THE CHIEF 321	4,494	0	0	856	0	0	0	0	5,351
23 POLICE - ADMINISTRATIVE SERVICES 322	29,735	0	0	5,664	0	0	0	0	35,400
24 FIRE - ADMINISTRATION 322	49,216	0	0	9,375	0	0	0	0	58,591
25 POLICE 321	278,337	56,566	20,260	53,022	2,444	0	0	0	410,628
26 FIRE 322	253,062	10,019	15,018	48,207	6,050	0	0	0	332,357
27 ENVIRONMENTAL SERVICES 334	58,435	4,385	38,563	0	24,993	0	0	0	126,376
28 PUBLIC HEALTH 341	37,996	82,709	11,220	7,238	780	0	0	0	139,943
29 PARKS & RECREATION 451	48,376	225	4,998	9,215	2,456	0	0	0	65,271
30 ZOO 452	11,424	0	1,237	2,176	161	0	0	0	14,997
31 LIBRARY 453	10,381	509	1,260	1,978	25	0	0	0	14,153
32 MUSEUM & CULT AFFAIRS 454	27,830	993	1,208	5,302	50	0	0	0	35,382
33 DESTINATION EL PASO 457	17,480	0	0	3,330	437	0	0	0	21,246
34 COMM & HUMAN DEV 471	8,570	172,328	4,644	1,633	0	0	0	0	187,175
35 ECONOMIC DEVELOPMENT 480	21,770	0	9,528	4,147	0	0	0	0	35,445
36 ENGR TRAFFIC-ST 532-32020	10,543	0	658	2,008	195	0	0	0	13,404
37 PAVEMENT MGMT 532-32040	10,785	0	81	2,055	140	0	0	0	13,061
38 SAM ADMIN SUPPORT 532-32060	12,068	0	129	2,299	19	0	0	0	14,514
39 STREET MAINTENANCE 532-32120	20,097	0	914	3,828	1,268	0	0	0	26,107
40 FLEET 532-37020	30,903	0	903	5,887	20,654	0	0	0	58,347
41 SUN METRO 560	95,156	270,662	15,183	0	32,621	0	0	0	413,622
42 AVIATION 562	58,525	61,390	33,786	0	4,275	0	0	0	157,976
43 INTERNATIONAL BRIDGES 564	11,260	0	4,109	0	342	0	0	0	15,711

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:16 OFFICE OF COMPTRROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Capital Projects- Internal Fund	COVID-19 Relief Fund	Total
44 METROPOLITAN PLANNING ORG 568	\$3,524	\$15,433	\$0	\$0	\$12	\$0	\$0	\$0	\$18,969
45 EMPLOYEES PENSION 600	136,333	0	400	0	0	0	0	0	136,733
46 CRRMA 700	2,077	0	29,236	0	0	0	0	0	31,313
47 DOWNTOWN DEV CORP 710	34	0	0	0	0	0	0	0	34
48 NON-DEPARTMENTAL 999	54,481	0	1,546	10,378	507	0	0	0	66,912
49 OTHER	0	0	246,492	0	0	0	0	0	246,492
Total	\$1,547,083	\$1,207,648	\$476,751	\$233,488	\$115,856	\$0	\$0	\$0	\$3,580,825

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

FY 2021 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).

COVID-19 RELIEF FUND – Costs paid out of this fund have not been allocated in this plan.

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 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:17 PURCHASING 215

Description		Amount	General Admin	Administration	Supply Chain Management	COVID-19 Relief Fund	Vendor Revenue	Grants Fund
Personnel Costs								
Salaries	S1	989,178	0	345,919	643,259	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>34.97%</i>	<i>65.03%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	351,226	0	120,515	230,711	0	0	0
Subtotal - Personnel Costs		1,340,404	0	466,434	873,970	0	0	0
Services & Supplies Cost								
Contractual Services	P	2,328	0	2,328	0	0	0	0
Leased Equipment	P	6,622	0	6,622	0	0	0	0
Materials & Supplies	P	12,804	0	12,804	0	0	0	0
Other Operating	P	15,919	0	15,919	0	0	0	0
Reimbursed Expenditures	P	(12,112)	0	0	0	0	(12,112)	0
Hire El Paso First Fee	P	(11,079)	0	0	0	0	(11,079)	0
COVID-19 Revenue	P	9,013	0	0	0	9,013	0	0
Public Information Seminar	P	41,063	0	0	0	0	0	41,063
Grants Revenue	P	(58,947)	0	0	0	0	0	(58,947)
Subtotal - Services & Supplies		5,611	0	37,673	0	9,013	(23,191)	(17,884)
Department Cost Total		1,346,015	0	504,107	873,970	9,013	(23,191)	(17,884)
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		1,346,015	0	504,107	873,970	9,013	(23,191)	(17,884)
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$1,346,015		\$504,107	\$873,970	\$9,013	\$(23,191)	\$(17,884)
						not allocated	not allocated	not allocated

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management	COVID-19 Relief Fund	Vendor Revenue	Grants Fund
1 City Hall (City 1)	\$29,918	\$0	\$10,463	\$19,456	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	29,918	0	10,463	19,456	0	0	0
3 Facilities Maintenance	29,349	2,625	11,182	20,793	0	0	0
3 City Hall	45,494	1,521	16,441	30,573	0	0	0
Subtotal - FACILITIES MAINT 532-310	74,843	4,146	27,623	51,366	0	0	0
4 City 1	11,663	60	4,100	7,623	0	0	0
Subtotal - PARKS BLDG MAINT 532-3	11,663	60	4,100	7,623	0	0	0
6 Legal Services	67,297	8,400	26,472	49,226	0	0	0
Subtotal - CITY ATTORNEY 103	67,297	8,400	26,472	49,226	0	0	0
8 Budget	2,377	174	892	1,659	0	0	0
Subtotal - OMB 115-12000	2,377	174	892	1,659	0	0	0
9 Citywide Admin	4,036	863	1,713	3,186	0	0	0
Subtotal - CITY MANAGER 115-12010	4,036	863	1,713	3,186	0	0	0
12 Performance	2,397	89	869	1,616	0	0	0
Subtotal - PERFORMANCE OFFICE 1	2,397	89	869	1,616	0	0	0
13 Citywide Support	437	44	168	312	0	0	0
13 Open Records Requests	85	9	33	61	0	0	0
Subtotal - CITY CLERK 117	522	52	201	373	0	0	0
15 HR Services	8,284	1,498	3,421	6,361	0	0	0
15 Self Insurance Fund	1,251	2,294	1,240	2,305	0	0	0
Subtotal - HUMAN RESOURCES 209	9,535	3,792	4,660	8,666	0	0	0
16 Financial Reporting	2,008	664	934	1,738	0	0	0
16 Treasury Management	1,893	613	876	1,629	0	0	0
16 Annual Audit	509	0	178	331	0	0	0
Subtotal - OFFICE OF COMPTROLLE	4,409	1,277	1,988	3,698	0	0	0
17 Administration	0	3,142	1,099	2,043	0	0	0

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administratio n	Supply Chain Management	COVID-19 Relief Fund	Vendor Revenue	Grants Fund
17 Supply Chain Management	\$0	\$7,733	\$2,704	\$5,029	\$0	\$0	\$0
Subtotal - PURCHASING 215	0	10,875	3,803	7,072	0	0	0
20 IT Services	0	28,807	10,074	18,733	0	0	0
20 Records Management	0	5,660	1,979	3,680	0	0	0
20 City-wide PC's	0	278	97	181	0	0	0
20 City-wide IT Contracts	0	127,981	44,755	83,226	0	0	0
20 Postage	0	9	3	6	0	0	0
20 Mail Room	0	455	159	296	0	0	0
20 Wireless Communication	0	3,086	1,079	2,007	0	0	0
20 Phone & Internet - Citywide	0	6,829	2,388	4,441	0	0	0
Subtotal - INFORMATION TECHNOLC	0	173,104	60,535	112,569	0	0	0
48 General Expenses	0	105	37	68	0	0	0
48 Retirees Health Insurance	0	14,498	5,070	9,428	0	0	0
48 Property Insurance	0	703	246	457	0	0	0
48 General Liability Insurance	0	1,181	413	768	0	0	0
48 Auto Liability	0	2,533	886	1,647	0	0	0
Subtotal - NON-DEPARTMENTAL 999	0	19,019	6,651	12,368	0	0	0
Total Incoming	206,995	221,852	149,969	278,878	0	0	0
C. Total Allocated		\$1,774,862	\$654,076	\$1,152,848	\$9,013	\$(23,191)	\$(17,884)
			36.85%	64.95%	0.51%	(1.31)%	(1.01)%

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

FY 2021 ACTUAL
 3/30/2022

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	152	2.37%	\$13,645	\$0	\$13,645	\$0	\$13,645
5 MAYOR AND COUNCIL 101	8	0.12%	718	0	718	100	818
6 CITY ATTORNEY 103	10	0.16%	898	0	898	0	898
7 MUNICIPAL COURT 111	200	3.11%	17,954	0	17,954	2,509	20,462
8 OMB 115-12000	12	0.19%	1,077	0	1,077	0	1,077
9 CITY MANAGER 115-12010	2	0.03%	180	0	180	0	180
10 PUBLIC INFO OFFICE 115-12020	24	0.37%	2,154	0	2,154	301	2,455
11 INTERNAL AUDIT 115-12030	7	0.11%	628	0	628	0	628
12 PERFORMANCE OFFICE 115-12050	1	0.02%	90	0	90	0	90
14 TAX 206	22	0.34%	1,975	0	1,975	276	2,251
15 HUMAN RESOURCES 209	18	0.28%	1,616	0	1,616	0	1,616
17 PURCHASING 215	35	0.55%	3,142	0	3,142	0	3,142
18 ANIMAL SERVICES 225	114	1.78%	10,234	0	10,234	1,430	11,664
19 CAPITAL IMPROVEMENT 235	10	0.16%	898	0	898	125	1,023
20 INFORMATION TECHNOLOGY 239	293	4.56%	26,302	0	26,302	3,675	29,977
21 PLANNING & INSPECTIONS 280	23	0.36%	2,065	0	2,065	289	2,353
25 POLICE 321	158	2.46%	14,183	0	14,183	1,982	16,165
26 FIRE 322	258	4.02%	23,160	0	23,160	3,236	26,397
27 ENVIRONMENTAL SERVICES 334	474	7.38%	42,550	0	42,550	5,946	48,496
28 PUBLIC HEALTH 341	900	14.01%	80,792	0	80,792	11,289	92,081
29 PARKS & RECREATION 451	595	9.27%	53,412	0	53,412	7,463	60,876
30 ZOO 452	398	6.20%	35,728	0	35,728	4,992	40,720
31 LIBRARY 453	349	5.43%	31,329	0	31,329	4,378	35,707
32 MUSUEM & CULT AFFAIRS 454	312	4.86%	28,008	0	28,008	3,914	31,921
33 DESTINATION EL PASO 457	1	0.02%	90	0	90	13	102
34 COMM & HUMAN DEV 471	111	1.73%	9,964	0	9,964	1,392	11,357
35 ECONOMIC DEVELOPMENT 480	63	0.98%	5,655	0	5,655	790	6,446
36 ENGR TRAFFIC-ST 532-32020	81	1.26%	7,271	0	7,271	1,016	8,287
37 PAVEMENT MGMT 532-32040	28	0.44%	2,514	0	2,514	351	2,865
38 SAM ADMIN SUPPORT 532-32060	131	2.04%	11,760	0	11,760	1,643	13,403
39 STREET MAINTENANCE 532-32120	124	1.93%	11,131	0	11,131	1,555	12,687
40 FLEET 532-37020	199	3.10%	17,864	0	17,864	2,496	20,360
41 SUN METRO 560	395	6.15%	35,459	0	35,459	4,955	40,413
42 AVIATION 562	556	8.66%	49,911	0	49,911	6,974	56,886
43 INTERNATIONAL BRIDGES 564	240	3.74%	21,544	0	21,544	3,010	24,555
48 NON-DEPARTMENTAL 999	118	1.84%	10,593	0	10,593	1,480	12,073

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

FY 2021 ACTUAL
 3/30/2022

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,422	100.00%	576,494	0	576,494	77,582	654,076
Direct Bills					0		0
Total					\$576,494		\$654,076

Basis Units: Number of purchase order issued per department

Source:

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

FY 2021 ACTUAL
 3/30/2022

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	152	3.33%	\$33,582	\$0	\$33,582	\$0	\$33,582
5 MAYOR AND COUNCIL 101	8	0.18%	1,767	0	1,767	267	2,034
6 CITY ATTORNEY 103	10	0.22%	2,209	0	2,209	0	2,209
7 MUNICIPAL COURT 111	200	4.38%	44,187	0	44,187	6,667	50,854
8 OMB 115-12000	12	0.26%	2,651	0	2,651	0	2,651
9 CITY MANAGER 115-12010	2	0.04%	442	0	442	0	442
10 PUBLIC INFO OFFICE 115-12020	24	0.53%	5,302	0	5,302	800	6,103
11 INTERNAL AUDIT 115-12030	7	0.15%	1,547	0	1,547	0	1,547
12 PERFORMANCE OFFICE 115-12050	1	0.02%	221	0	221	0	221
14 TAX 206	22	0.48%	4,861	0	4,861	733	5,594
15 HUMAN RESOURCES 209	18	0.39%	3,977	0	3,977	0	3,977
17 PURCHASING 215	35	0.77%	7,733	0	7,733	0	7,733
18 ANIMAL SERVICES 225	114	2.50%	25,187	0	25,187	3,800	28,987
19 CAPITAL IMPROVEMENT 235	10	0.22%	2,209	0	2,209	333	2,543
20 INFORMATION TECHNOLOGY 239	293	6.42%	64,735	0	64,735	9,767	74,501
21 PLANNING & INSPECTIONS 280	23	0.50%	5,082	0	5,082	767	5,848
25 POLICE 321	158	3.46%	34,908	0	34,908	5,267	40,175
26 FIRE 322	258	5.65%	57,002	0	57,002	8,600	65,602
28 PUBLIC HEALTH 341	900	19.72%	198,844	0	198,844	30,001	228,844
29 PARKS & RECREATION 451	595	13.03%	131,458	0	131,458	19,834	151,291
30 ZOO 452	398	8.72%	87,933	0	87,933	13,267	101,200
31 LIBRARY 453	349	7.65%	77,107	0	77,107	11,634	88,741
32 MUSUEM & CULT AFFAIRS 454	312	6.83%	68,932	0	68,932	10,400	79,333
33 DESTINATION EL PASO 457	1	0.02%	221	0	221	33	254
34 COMM & HUMAN DEV 471	111	2.43%	24,524	0	24,524	3,700	28,224
35 ECONOMIC DEVELOPMENT 480	63	1.38%	13,919	0	13,919	2,100	16,019
38 SAM ADMIN SUPPORT 532-32060	131	2.87%	28,943	0	28,943	4,367	33,310
43 INTERNATIONAL BRIDGES 564	240	5.26%	53,025	0	53,025	8,000	61,025
48 NON-DEPARTMENTAL 999	118	2.58%	26,071	0	26,071	3,933	30,004
Subtotal	4,565	100.00%	1,008,578	0	1,008,578	144,269	1,152,848
Direct Bills					0		0
Total					\$1,008,578		\$1,152,848

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 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:17 PURCHASING 215

Department	Administration	Supply Chain Management	COVID-19 Relief Fund	Vendor Revenue	Grants Fund	Total
3 FACILITIES MAINT 532-31040	\$13,645	\$33,582	\$0	\$0	\$0	\$47,227
5 MAYOR AND COUNCIL 101	818	2,034	0	0	0	2,853
6 CITY ATTORNEY 103	898	2,209	0	0	0	3,107
7 MUNICIPAL COURT 111	20,462	50,854	0	0	0	71,317
8 OMB 115-12000	1,077	2,651	0	0	0	3,728
9 CITY MANAGER 115-12010	180	442	0	0	0	621
10 PUBLIC INFO OFFICE 115-12020	2,455	6,103	0	0	0	8,558
11 INTERNAL AUDIT 115-12030	628	1,547	0	0	0	2,175
12 PERFORMANCE OFFICE 115-12050	90	221	0	0	0	311
14 TAX 206	2,251	5,594	0	0	0	7,845
15 HUMAN RESOURCES 209	1,616	3,977	0	0	0	5,593
17 PURCHASING 215	3,142	7,733	0	0	0	10,875
18 ANIMAL SERVICES 225	11,664	28,987	0	0	0	40,651
19 CAPITAL IMPROVEMENT 235	1,023	2,543	0	0	0	3,566
20 INFORMATION TECHNOLOGY 239	29,977	74,501	0	0	0	104,479
21 PLANNING & INSPECTIONS 280	2,353	5,848	0	0	0	8,201
25 POLICE 321	16,165	40,175	0	0	0	56,340
26 FIRE 322	26,397	65,602	0	0	0	91,999
27 ENVIRONMENTAL SERVICES 334	48,496	0	0	0	0	48,496
28 PUBLIC HEALTH 341	92,081	228,844	0	0	0	320,925
29 PARKS & RECREATION 451	60,876	151,291	0	0	0	212,167
30 ZOO 452	40,720	101,200	0	0	0	141,920
31 LIBRARY 453	35,707	88,741	0	0	0	124,448
32 MUSUEM & CULT AFFAIRS 454	31,921	79,333	0	0	0	111,254
33 DESTINATION EL PASO 457	102	254	0	0	0	357
34 COMM & HUMAN DEV 471	11,357	28,224	0	0	0	39,581
35 ECONOMIC DEVELOPMENT 480	6,446	16,019	0	0	0	22,465
36 ENGR TRAFFIC-ST 532-32020	8,287	0	0	0	0	8,287
37 PAVEMENT MGMT 532-32040	2,865	0	0	0	0	2,865
38 SAM ADMIN SUPPORT 532-32060	13,403	33,310	0	0	0	46,712
39 STREET MAINTENANCE 532-32120	12,687	0	0	0	0	12,687
40 FLEET 532-37020	20,360	0	0	0	0	20,360
41 SUN METRO 560	40,413	0	0	0	0	40,413
42 AVIATION 562	56,886	0	0	0	0	56,886
43 INTERNATIONAL BRIDGES 564	24,555	61,025	0	0	0	85,580
48 NON-DEPARTMENTAL 999	12,073	30,004	0	0	0	42,077
Total	\$654,076	\$1,152,848	\$0	\$0	\$0	\$1,806,924

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

FY 2021 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 2021 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.

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

COVID-19 RELIEF FUND - Costs paid out of the COVID-19 Relief Fund for IT have not been allocated in this plan.

MGT Consulting Group

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage
Personnel Costs										
Salaries	S1	4,653,521	488,500	3,324,419	120,445	434,737	227,728	0	0	0
<i>Salary % Split</i>			<i>10.50%</i>	<i>71.44%</i>	<i>2.59%</i>	<i>9.34%</i>	<i>4.89%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,438,245	141,368	998,169	53,628	151,016	68,376	0	0	0
Subtotal - Personnel Costs		6,091,766	629,868	4,322,588	174,073	585,753	296,104	0	0	0
Services & Supplies Cost										
Contractual Services	P	7,809,826	1,209	0	181,494	0	0	0	7,564,347	0
Interfund Services	P	220,062	41,748	0	0	0	0	0	0	178,314
Leases	P	173,455	153,336	0	20,119	0	0	0	0	0
Materials & Supplies	P	146,865	38,734	101,386	6,745	0	0	0	0	0
Minor Equipment & Furniture	P	607,012	0	0	0	0	0	78,144	0	0
Communications	P	1,718,758	0	0	0	0	0	0	0	0
Other Operating	P	71,910	348	3,044	89	0	0	0	0	0
City Grant Match	D	(68,429)	0	0	0	0	0	0	0	0
Transfers	D	6,339,502	0	0	0	0	0	0	0	0
Capital Projects - IT Fund Expenses	D	322,259	0	0	0	0	0	0	0	0
CO Issue FY 18 Fund Expenses	D	623,234	0	0	0	0	0	0	0	0
Reimbursed Expenditures	P	(344,204)	0	0	0	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(299,364)	0	0	0	0	0	0	(299,364)	0
Revenue Estimate Offset	D	(108)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		17,320,778	235,375	104,430	208,447	0	0	78,144	7,264,983	178,314
Department Cost Total		23,412,544	865,243	4,427,018	382,520	585,753	296,104	78,144	7,264,983	178,314
Adjustments to Cost										
City Grant Match	D	68,429	0	0	0	0	0	0	0	0
Transfers	D	(6,339,502)	0	0	0	0	0	0	0	0
Capital Projects - IT Fund Expenses	D	(322,259)	0	0	0	0	0	0	0	0
CO Issue FY 18 Fund Expenses	D	(623,234)	0	0	0	0	0	0	0	0

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

FY 2021 ACTUAL
3/30/2022

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
Revenue Estimate Offset	108	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(7,216,458)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	16,196,086	865,243	4,427,018	382,520	585,753	296,104	78,144	7,264,983	178,314
General Admin Distribution		(865,243)	690,616	25,021	90,312	47,308	0	0	0
Grand Total	\$16,196,086		\$5,117,634	\$407,541	\$676,065	\$343,412	\$78,144	\$7,264,983	\$178,314

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	Mail Room	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide	COVID-19 Relief Fund	County Revenue
Personnel Costs								
Salaries	S1	4,653,521	57,692	0	0	0	0	0
<i>Salary % Split</i>			<i>1.24%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,438,245	25,688	0	0	0	0	0
Subtotal - Personnel Costs		6,091,766	83,380	0	0	0	0	0
Services & Supplies Cost								
Contractual Services	P	7,809,826	0	0	0	0	62,776	0
Interfund Services	P	220,062	0	0	0	0	0	0
Leases	P	173,455	0	0	0	0	0	0
Materials & Supplies	P	146,865	0	0	0	0	0	0
Minor Equipment & Furniture	P	607,012	0	0	0	0	528,868	0
Communications	P	1,718,758	0	598,730	29,433	1,090,595	0	0
Other Operating	P	71,910	0	0	0	0	68,429	0
City Grant Match	D	(68,429)	0	0	0	0	0	0
Transfers	D	6,339,502	0	0	0	0	0	0
Capital Projects - IT Fund Expenses	D	322,259	0	0	0	0	0	0
CO Issue FY 18 Fund Expenses	D	623,234	0	0	0	0	0	0
Reimbursed Expenditures	P	(344,204)	0	0	0	0	0	(344,204)
Revenue - Software Mntc Fee Accela	P	(299,364)	0	0	0	0	0	0
Revenue Estimate Offset	D	(108)	0	0	0	0	0	0
Subtotal - Services & Supplies		17,320,778	0	598,730	29,433	1,090,595	660,073	(344,204)
Department Cost Total		23,412,544	83,380	598,730	29,433	1,090,595	660,073	(344,204)
Adjustments to Cost								
City Grant Match	D	68,429	0	0	0	0	0	0
Transfers	D	(6,339,502)	0	0	0	0	0	0
Capital Projects - IT Fund Expenses	D	(322,259)	0	0	0	0	0	0
CO Issue FY 18 Fund Expenses	D	(623,234)	0	0	0	0	0	0

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description	Amount	Mail Room	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide	COVID-19 Relief Fund	County Revenue
Revenue Estimate Offset	108	0	0	0	0	0	0
Subtotal - Adjustments	(7,216,458)	0	0	0	0	0	0
Total Costs After Adjustments	16,196,086	83,380	598,730	29,433	1,090,595	660,073	(344,204)
General Admin Distribution		11,985	0	0	0	0	0
Grand Total	\$16,196,086	\$95,365	\$598,730	\$29,433	\$1,090,595	\$660,073	\$(344,204)
						not allocated	not allocated

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

FY 2021 ACTUAL
3/30/2022

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)	\$220,888	\$0	\$176,307	\$6,388	\$23,056	\$12,077	\$0	\$0	\$0	\$3,060
Subtotal - BUILDING DEPRECIATION	220,888	0	176,307	6,388	23,056	12,077	0	0	0	3,060
2 Depreciation	1,704,741	0	1,360,683	49,298	177,938	93,209	0	0	0	23,613
Subtotal - EQUIPMENT DEPRECIATION	1,704,741	0	1,360,683	49,298	177,938	93,209	0	0	0	23,613
3 Facilities Maintenance	18,910	1,692	16,444	596	2,150	1,126	0	0	0	285
3 Mulligan Building	95,192	3,712	78,943	2,860	10,323	5,408	0	0	0	1,370
Subtotal - FACILITIES MAINT 532-310	114,103	5,404	95,387	3,456	12,474	6,534	0	0	0	1,655
4 Single Occupant	16,533	85	13,264	481	1,735	909	0	0	0	230
4 City 2	53,344	274	42,797	1,551	5,597	2,932	0	0	0	743
Subtotal - PARKS BLDG MAINT 532-3	69,877	359	56,061	2,031	7,331	3,840	0	0	0	973
6 Legal Services	796	99	715	26	93	49	0	0	0	12
Subtotal - CITY ATTORNEY 103	796	99	715	26	93	49	0	0	0	12
8 Budget	26,322	1,928	22,548	817	2,949	1,545	0	0	0	391
Subtotal - OMB 115-12000	26,322	1,928	22,548	817	2,949	1,545	0	0	0	391
9 Citywide Admin	12,914	2,762	12,512	453	1,636	857	0	0	0	217
Subtotal - CITY MANAGER 115-12010	12,914	2,762	12,512	453	1,636	857	0	0	0	217
11 Audit	27,905	1,392	23,384	847	3,058	1,602	0	0	0	406
Subtotal - INTERNAL AUDIT 115-12030	27,905	1,392	23,384	847	3,058	1,602	0	0	0	406
12 Performance	7,669	285	6,349	230	830	435	0	0	0	110
Subtotal - PERFORMANCE OFFICE 1	7,669	285	6,349	230	830	435	0	0	0	110
13 Citywide Support	1,398	140	1,227	44	161	84	0	0	0	21
13 Open Records Requests	940	96	827	30	108	57	0	0	0	14
Subtotal - CITY CLERK 117	2,337	236	2,054	74	269	141	0	0	0	36
15 HR Services	26,508	4,794	24,984	905	3,267	1,711	0	0	0	434
15 Self Insurance Fund	4,003	7,341	9,054	328	1,184	620	0	0	0	157

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
Subtotal - HUMAN RESOURCES 209	\$30,511	\$12,135	\$34,039	\$1,233	\$4,451	\$2,332	\$0	\$0	\$0	\$591
16 Financial Reporting	24,899	8,237	26,448	958	3,459	1,812	0	0	0	459
16 Treasury Management	2,351	761	2,484	90	325	170	0	0	0	43
16 Annual Audit	6,312	0	5,038	183	659	345	0	0	0	87
16 Asset Management	5,260	1,639	5,507	200	720	377	0	0	0	96
Subtotal - OFFICE OF COMPTROLLE	38,822	10,637	39,477	1,430	5,162	2,704	0	0	0	685
17 Administration	26,302	3,675	23,927	867	3,129	1,639	0	0	0	415
17 Supply Chain Management	64,735	9,767	59,465	2,154	7,776	4,073	0	0	0	1,032
Subtotal - PURCHASING 215	91,037	13,442	83,393	3,021	10,905	5,713	0	0	0	1,447
20 IT Services	0	2,894,244	2,310,115	83,696	302,096	158,247	0	0	0	40,090
20 Records Management	0	29,955	23,910	866	3,127	1,638	0	0	0	415
20 Strategic Innovation	0	111,653	89,119	3,229	11,654	6,105	0	0	0	1,547
20 GIS	0	26,210	20,921	758	2,736	1,433	0	0	0	363
20 City-wide PC's	0	890	710	26	93	49	0	0	0	12
20 City-wide IT Contracts	0	64,247	51,280	1,858	6,706	3,513	0	0	0	890
20 Postage	0	41	33	1	4	2	0	0	0	1
20 Mail Room	0	1,456	1,162	42	152	80	0	0	0	20
20 Wireless Communication	0	33,604	26,822	972	3,508	1,837	0	0	0	465
20 Phone & Internet - Citywide	0	24,963	19,925	722	2,606	1,365	0	0	0	346
Subtotal - INFORMATION TECHNOLC	0	3,187,263	2,543,996	92,170	332,680	174,268	0	0	0	44,149
48 General Expenses	0	1,227	980	35	128	67	0	0	0	17
48 Retirees Health Insurance	0	68,206	54,440	1,972	7,119	3,729	0	0	0	945
48 Property Insurance	0	4,963	3,962	144	518	271	0	0	0	69
48 General Liability Insurance	0	5,556	4,435	161	580	304	0	0	0	77
48 Auto Liability	0	12,663	10,107	366	1,322	692	0	0	0	175
Subtotal - NON-DEPARTMENTAL 999	0	92,615	73,923	2,678	9,667	5,064	0	0	0	1,283
Total Incoming	2,347,923	3,328,556	4,530,828	164,153	592,500	310,369	0	0	0	78,628
C. Total Allocated		\$21,872,565	\$9,648,462	\$571,694	\$1,268,566	\$653,781	\$78,144	\$7,264,983	\$178,314	\$173,994
			44.11%	2.61%	5.80%	2.99%	0.36%	33.22%	0.82%	0.80%

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide	COVID-19 Relief Fund	County Revenue
1 Mulligan Building (City 2)	\$220,888	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	220,888	0	0	0	0	0	0
2 Depreciation	1,704,741	0	0	0	0	0	0
Subtotal - EQUIPMENT DEPRECIATION	1,704,741	0	0	0	0	0	0
3 Facilities Maintenance	18,910	1,692	0	0	0	0	0
3 Mulligan Building	95,192	3,712	0	0	0	0	0
Subtotal - FACILITIES MAINT 532-310	114,103	5,404	0	0	0	0	0
4 Single Occupant	16,533	85	0	0	0	0	0
4 City 2	53,344	274	0	0	0	0	0
Subtotal - PARKS BLDG MAINT 532-3	69,877	359	0	0	0	0	0
6 Legal Services	796	99	0	0	0	0	0
Subtotal - CITY ATTORNEY 103	796	99	0	0	0	0	0
8 Budget	26,322	1,928	0	0	0	0	0
Subtotal - OMB 115-12000	26,322	1,928	0	0	0	0	0
9 Citywide Admin	12,914	2,762	0	0	0	0	0
Subtotal - CITY MANAGER 115-12010	12,914	2,762	0	0	0	0	0
11 Audit	27,905	1,392	0	0	0	0	0
Subtotal - INTERNAL AUDIT 115-12030	27,905	1,392	0	0	0	0	0
12 Performance	7,669	285	0	0	0	0	0
Subtotal - PERFORMANCE OFFICE 1	7,669	285	0	0	0	0	0
13 Citywide Support	1,398	140	0	0	0	0	0
13 Open Records Requests	940	96	0	0	0	0	0
Subtotal - CITY CLERK 117	2,337	236	0	0	0	0	0
15 HR Services	26,508	4,794	0	0	0	0	0
15 Self Insurance Fund	4,003	7,341	0	0	0	0	0

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide	COVID-19 Relief Fund	County Revenue
Subtotal - HUMAN RESOURCES 209	\$30,511	\$12,135	\$0	\$0	\$0	\$0	\$0
16 Financial Reporting	24,899	8,237	0	0	0	0	0
16 Treasury Management	2,351	761	0	0	0	0	0
16 Annual Audit	6,312	0	0	0	0	0	0
16 Asset Management	5,260	1,639	0	0	0	0	0
Subtotal - OFFICE OF COMPTROLLE	38,822	10,637	0	0	0	0	0
17 Administration	26,302	3,675	0	0	0	0	0
17 Supply Chain Management	64,735	9,767	0	0	0	0	0
Subtotal - PURCHASING 215	91,037	13,442	0	0	0	0	0
20 IT Services	0	2,894,244	0	0	0	0	0
20 Records Management	0	29,955	0	0	0	0	0
20 Strategic Innovation	0	111,653	0	0	0	0	0
20 GIS	0	26,210	0	0	0	0	0
20 City-wide PC's	0	890	0	0	0	0	0
20 City-wide IT Contracts	0	64,247	0	0	0	0	0
20 Postage	0	41	0	0	0	0	0
20 Mail Room	0	1,456	0	0	0	0	0
20 Wireless Communication	0	33,604	0	0	0	0	0
20 Phone & Internet - Citywide	0	24,963	0	0	0	0	0
Subtotal - INFORMATION TECHNOLC	0	3,187,263	0	0	0	0	0
48 General Expenses	0	1,227	0	0	0	0	0
48 Retirees Health Insurance	0	68,206	0	0	0	0	0
48 Property Insurance	0	4,963	0	0	0	0	0
48 General Liability Insurance	0	5,556	0	0	0	0	0
48 Auto Liability	0	12,663	0	0	0	0	0
Subtotal - NON-DEPARTMENTAL 999	0	92,615	0	0	0	0	0
Total Incoming	2,347,923	3,328,556	0	0	0	0	0
C. Total Allocated		\$21,872,565	\$598,730	\$29,433	\$1,090,595	\$660,073	\$(344,204)
			2.74%	0.13%	4.99%	3.02%	(1.57)%

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

FY 2021 ACTUAL
 3/30/2022

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	60	0.06%	\$4,513	\$0	\$4,513	\$0	\$4,513
5 MAYOR AND COUNCIL 101	552	0.59%	41,518	0	41,518	31,761	73,279
6 CITY ATTORNEY 103	626	0.67%	47,084	0	47,084	0	47,084
7 MUNICIPAL COURT 111	1,717	1.85%	129,143	0	129,143	98,793	227,936
8 OMB 115-12000	112	0.12%	8,424	0	8,424	0	8,424
9 CITY MANAGER 115-12010	2,090	2.25%	157,198	0	157,198	0	157,198
10 PUBLIC INFO OFFICE 115-12020	391	0.42%	29,409	0	29,409	22,497	51,906
11 INTERNAL AUDIT 115-12030	84	0.09%	6,318	0	6,318	0	6,318
12 PERFORMANCE OFFICE 115-12050	54	0.06%	4,062	0	4,062	0	4,062
13 CITY CLERK 117	136	0.15%	10,229	0	10,229	0	10,229
14 TAX 206	250	0.27%	18,804	0	18,804	14,385	33,188
15 HUMAN RESOURCES 209	3,912	4.21%	294,238	0	294,238	0	294,238
16 OFFICE OF COMPTROLLER 210	846	0.91%	63,631	0	63,631	0	63,631
17 PURCHASING 215	383	0.41%	28,807	0	28,807	0	28,807
18 ANIMAL SERVICES 225	1,002	1.08%	75,365	0	75,365	57,653	133,018
19 CAPITAL IMPROVEMENT 235	922	0.99%	69,348	0	69,348	53,050	122,398
20 INFORMATION TECHNOLOGY 239	38,480	41.40%	2,894,244	0	2,894,244	0	2,894,244
21 PLANNING & INSPECTIONS 280	1,223	1.32%	91,987	0	91,987	70,369	162,356
25 POLICE 321	12,352	13.29%	929,046	0	929,046	710,713	1,639,759
26 FIRE 322	7,430	7.99%	558,842	0	558,842	427,509	986,351
27 ENVIRONMENTAL SERVICES 334	3,088	3.32%	232,262	0	232,262	177,678	409,940
28 PUBLIC HEALTH 341	4,448	4.79%	334,553	0	334,553	255,930	590,483
29 PARKS & RECREATION 451	2,161	2.32%	162,538	0	162,538	124,340	286,878
30 ZOO 452	856	0.92%	64,383	0	64,383	49,253	113,636
31 LIBRARY 453	1,181	1.27%	88,828	0	88,828	67,953	156,781
32 MUSUEM & CULT AFFAIRS 454	512	0.55%	38,510	0	38,510	29,460	67,969
33 DESTINATION EL PASO 457	10	0.01%	752	0	752	575	1,328
34 COMM & HUMAN DEV 471	627	0.67%	47,159	0	47,159	36,077	83,236
35 ECONOMIC DEVELOPMENT 480	421	0.45%	31,665	0	31,665	24,224	55,889
38 SAM ADMIN SUPPORT 532-32060	2,589	2.79%	194,730	0	194,730	148,967	343,696
41 SUN METRO 560	2,034	2.19%	152,986	0	152,986	117,033	270,019
42 AVIATION 562	1,490	1.60%	112,069	0	112,069	85,732	197,801
43 INTERNATIONAL BRIDGES 564	465	0.50%	34,975	0	34,975	26,755	61,730
44 METROPOLITAN PLANNIG ORG 568	127	0.14%	9,552	0	9,552	7,307	16,860
45 EMPLOYEES PENSION 600	318	0.34%	23,918	0	23,918	18,297	42,215
46 CRRMA 700	8	0.01%	602	0	602	460	1,062

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

FY 2021 ACTUAL
3/30/2022

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	92,957	100.00%	6,991,689	0	6,991,689	2,656,773	9,648,462
Direct Bills					0		0
Total					\$6,991,689		\$9,648,462

Basis Units: Number of IT tickets per department
Source:

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

FY 2021 ACTUAL
 3/30/2022

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	0.18%	\$876	\$0	\$876	\$248	\$1,123
6 CITY ATTORNEY 103	1,227	8.07%	38,367	0	38,367	0	38,367
7 MUNICIPAL COURT 111	1,459	9.60%	45,621	0	45,621	12,920	58,541
8 OMB 115-12000	23	0.15%	719	0	719	0	719
9 CITY MANAGER 115-12010	26	0.17%	813	0	813	0	813
11 INTERNAL AUDIT 115-12030	8	0.05%	250	0	250	0	250
13 CITY CLERK 117	596	3.92%	18,636	0	18,636	0	18,636
14 TAX 206	763	5.02%	23,858	0	23,858	6,756	30,614
15 HUMAN RESOURCES 209	1,213	7.98%	37,929	0	37,929	0	37,929
16 OFFICE OF COMPTROLLER 210	103	0.68%	3,221	0	3,221	0	3,221
17 PURCHASING 215	181	1.19%	5,660	0	5,660	0	5,660
18 ANIMAL SERVICES 225	84	0.55%	2,627	0	2,627	744	3,370
19 CAPITAL IMPROVEMENT 235	2,667	17.54%	83,393	0	83,393	23,617	107,010
20 INFORMATION TECHNOLOGY 239	958	6.30%	29,955	0	29,955	0	29,955
21 PLANNING & INSPECTIONS 280	2,035	13.38%	63,632	0	63,632	18,020	81,652
26 FIRE 322	11	0.07%	344	0	344	97	441
27 ENVIRONMENTAL SERVICES 334	22	0.14%	688	0	688	195	883
28 PUBLIC HEALTH 341	1,896	12.47%	59,285	0	59,285	16,789	76,075
29 PARKS & RECREATION 451	60	0.39%	1,876	0	1,876	531	2,407
30 ZOO 452	9	0.06%	281	0	281	80	361
31 LIBRARY 453	23	0.15%	719	0	719	204	923
32 MUSUEM & CULT AFFAIRS 454	65	0.43%	2,032	0	2,032	576	2,608
34 COMM & HUMAN DEV 471	872	5.73%	27,266	0	27,266	7,722	34,988
35 ECONOMIC DEVELOPMENT 480	62	0.41%	1,939	0	1,939	549	2,488
38 SAM ADMIN SUPPORT 532-32060	194	1.28%	6,066	0	6,066	1,718	7,784
41 SUN METRO 560	57	0.37%	1,782	0	1,782	505	2,287
42 AVIATION 562	515	3.39%	16,103	0	16,103	4,560	20,664
44 METROPOLITAN PLANNIG ORG 568	48	0.32%	1,501	0	1,501	425	1,926
Subtotal	15,205	100.00%	475,439	0	475,439	96,256	571,694
Direct Bills					0		0
Total					\$475,439		\$571,694

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 2021 ACTUAL
 3/30/2022

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	2	6.06%	\$55,826	\$0	\$55,826	\$0	\$55,826
9 CITY MANAGER 115-12010	1	3.03%	27,913	0	27,913	0	27,913
15 HUMAN RESOURCES 209	3	9.09%	83,740	0	83,740	0	83,740
16 OFFICE OF COMPTROLLER 210	1	3.03%	27,913	0	27,913	0	27,913
19 CAPITAL IMPROVEMENT 235	10	30.30%	279,132	0	279,132	157,922	437,054
20 INFORMATION TECHNOLOGY 239	4	12.12%	111,653	0	111,653	0	111,653
21 PLANNING & INSPECTIONS 280	1	3.03%	27,913	0	27,913	15,792	43,705
25 POLICE 321	2	6.06%	55,826	0	55,826	31,584	87,411
28 PUBLIC HEALTH 341	1	3.03%	27,913	0	27,913	15,792	43,705
29 PARKS & RECREATION 451	2	6.06%	55,826	0	55,826	31,584	87,411
32 MUSUEM & CULT AFFAIRS 454	2	6.06%	55,826	0	55,826	31,584	87,411
41 SUN METRO 560	1	3.03%	27,913	0	27,913	15,792	43,705
42 AVIATION 562	2	6.06%	55,826	0	55,826	31,584	87,411
43 INTERNATIONAL BRIDGES 564	1	3.03%	27,913	0	27,913	15,792	43,705
Subtotal	33	100.00%	921,137	0	921,137	347,428	1,268,566
Direct Bills					0		0
Total					\$921,137		\$1,268,566

Basis Units: Number of strategic projects per department
 Source:

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

FY 2021 ACTUAL
3/30/2022

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	5	1.16%	\$5,461	\$0	\$5,461	\$2,230	\$7,691
18 ANIMAL SERVICES 225	81	18.75%	88,460	0	88,460	36,131	124,591
20 INFORMATION TECHNOLOGY 239	24	5.56%	26,210	0	26,210	0	26,210
21 PLANNING & INSPECTIONS 280	20	4.63%	21,842	0	21,842	8,921	30,763
25 POLICE 321	68	15.74%	74,263	0	74,263	30,332	104,595
26 FIRE 322	3	0.69%	3,276	0	3,276	1,338	4,614
27 ENVIRONMENTAL SERVICES 334	92	21.30%	100,473	0	100,473	41,038	141,511
28 PUBLIC HEALTH 341	46	10.65%	50,237	0	50,237	20,519	70,756
29 PARKS & RECREATION 451	11	2.55%	12,013	0	12,013	4,907	16,920
34 COMM & HUMAN DEV 471	27	6.25%	29,487	0	29,487	12,044	41,530
35 ECONOMIC DEVELOPMENT 480	7	1.62%	7,645	0	7,645	3,122	10,767
41 SUN METRO 560	5	1.16%	5,461	0	5,461	2,230	7,691
42 AVIATION 562	7	1.62%	7,645	0	7,645	3,122	10,767
49 OTHER	36	8.33%	39,316	0	39,316	16,058	55,374
Subtotal	432	100.00%	471,788	0	471,788	181,993	653,781
Direct Bills					0		0
Total					\$471,788		\$653,781

Basis Units: Number of maps produced per department
Source:

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

FY 2021 ACTUAL
 3/30/2022

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	51.00	0.91%	\$709	\$0	\$709	\$0	\$709
5 MAYOR AND COUNCIL 101	22.98	0.41%	319	0	319	0	319
6 CITY ATTORNEY 103	38.50	0.68%	535	0	535	0	535
7 MUNICIPAL COURT 111	87.40	1.55%	1,215	0	1,215	0	1,215
8 OMB 115-12000	10.00	0.18%	139	0	139	0	139
9 CITY MANAGER 115-12010	6.00	0.11%	83	0	83	0	83
10 PUBLIC INFO OFFICE 115-12020	6.00	0.11%	83	0	83	0	83
11 INTERNAL AUDIT 115-12030	7.00	0.12%	97	0	97	0	97
12 PERFORMANCE OFFICE 115-12050	6.00	0.11%	83	0	83	0	83
13 CITY CLERK 117	7.00	0.12%	97	0	97	0	97
14 TAX 206	18.00	0.32%	250	0	250	0	250
15 HUMAN RESOURCES 209	46.00	0.82%	639	0	639	0	639
16 OFFICE OF COMPTROLLER 210	33.00	0.59%	459	0	459	0	459
17 PURCHASING 215	20.00	0.36%	278	0	278	0	278
18 ANIMAL SERVICES 225	118.00	2.10%	1,640	0	1,640	0	1,640
19 CAPITAL IMPROVEMENT 235	71.00	1.26%	987	0	987	0	987
20 INFORMATION TECHNOLOGY 239	64.00	1.14%	890	0	890	0	890
21 PLANNING & INSPECTIONS 280	88.00	1.57%	1,223	0	1,223	0	1,223
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	236	0	236	0	236
23 POLICE - ADMINISTRATIVE SERVICES 322	154.00	2.74%	2,141	0	2,141	0	2,141
24 FIRE - ADMINISTRATION 322	216.00	3.84%	3,003	0	3,003	0	3,003
25 POLICE 321	1,233.00	21.93%	17,140	0	17,140	0	17,140
26 FIRE 322	1,081.00	19.23%	15,027	0	15,027	0	15,027
27 ENVIRONMENTAL SERVICES 334	334.00	5.94%	4,643	0	4,643	0	4,643
28 PUBLIC HEALTH 341	247.25	4.40%	3,437	0	3,437	0	3,437
29 PARKS & RECREATION 451	281.35	5.00%	3,911	0	3,911	0	3,911
30 ZOO 452	107.00	1.90%	1,487	0	1,487	0	1,487
31 LIBRARY 453	88.75	1.58%	1,234	0	1,234	0	1,234
32 MUSEUM & CULT AFFAIRS 454	29.00	0.52%	403	0	403	0	403
34 COMM & HUMAN DEV 471	35.00	0.62%	487	0	487	0	487
35 ECONOMIC DEVELOPMENT 480	14.00	0.25%	195	0	195	0	195
36 ENGR TRAFFIC-ST 532-32020	68.00	1.21%	945	0	945	0	945
37 PAVEMENT MGMT 532-32040	21.00	0.37%	292	0	292	0	292
38 SAM ADMIN SUPPORT 532-32060	22.00	0.39%	306	0	306	0	306
39 STREET MAINTENANCE 532-32120	135.00	2.40%	1,877	0	1,877	0	1,877
40 FLEET 532-37020	74.00	1.32%	1,029	0	1,029	0	1,029
41 SUN METRO 560	464.75	8.27%	6,460	0	6,460	0	6,460
42 AVIATION 562	234.00	4.16%	3,253	0	3,253	0	3,253
43 INTERNATIONAL BRIDGES 564	57.50	1.02%	799	0	799	0	799
46 CRRMA 700	2.00	0.04%	28	0	28	0	28
48 NON-DEPARTMENTAL 999	6.00	0.11%	83	0	83	0	83

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

FY 2021 ACTUAL
 3/30/2022

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,621.48	100.00%	78,144	0	78,144	0	78,144
Direct Bills					0		0
Total					\$78,144		\$78,144

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

Source:

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

FY 2021 ACTUAL
3/30/2022

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	44,656.46	0.70%	\$51,197	\$0	\$51,197	\$0	\$51,197
5 MAYOR AND COUNCIL 101	20,117.30	0.32%	23,064	0	23,064	0	23,064
6 CITY ATTORNEY 103	81,000.50	1.28%	92,863	0	92,863	0	92,863
7 MUNICIPAL COURT 111	76,528.92	1.21%	87,737	0	87,737	0	87,737
8 OMB 115-12000	27,346.17	0.43%	31,351	0	31,351	0	31,351
9 CITY MANAGER 115-12010	5,253.70	0.08%	6,023	0	6,023	0	6,023
10 PUBLIC INFO OFFICE 115-12020	5,253.70	0.08%	6,023	0	6,023	0	6,023
11 INTERNAL AUDIT 115-12030	6,129.32	0.10%	7,027	0	7,027	0	7,027
12 PERFORMANCE OFFICE 115-12050	5,253.70	0.08%	6,023	0	6,023	0	6,023
13 CITY CLERK 117	7,929.32	0.13%	9,091	0	9,091	0	9,091
14 TAX 206	15,761.10	0.25%	18,069	0	18,069	0	18,069
15 HUMAN RESOURCES 209	321,905.71	5.08%	369,050	0	369,050	0	369,050
16 OFFICE OF COMPTROLLER 210	158,266.36	2.50%	181,445	0	181,445	0	181,445
17 PURCHASING 215	111,631.94	1.76%	127,981	0	127,981	0	127,981
18 ANIMAL SERVICES 225	103,322.80	1.63%	118,455	0	118,455	0	118,455
19 CAPITAL IMPROVEMENT 235	108,554.19	1.71%	124,452	0	124,452	0	124,452
20 INFORMATION TECHNOLOGY 239	56,039.48	0.88%	64,247	0	64,247	0	64,247
21 PLANNING & INSPECTIONS 280	124,844.69	1.97%	143,129	0	143,129	0	143,129
22 POLICE - OFFICE OF THE CHIEF 321	14,885.49	0.23%	17,066	0	17,066	0	17,066
23 POLICE - ADMINISTRATIVE SERVICES 322	134,845.01	2.13%	154,594	0	154,594	0	154,594
24 FIRE - ADMINISTRATION 322	189,133.26	2.98%	216,833	0	216,833	0	216,833
25 POLICE 321	1,265,690.21	19.97%	1,451,056	0	1,451,056	0	1,451,056
26 FIRE 322	1,217,250.33	19.21%	1,395,522	0	1,395,522	0	1,395,522
27 ENVIRONMENTAL SERVICES 334	292,456.06	4.62%	335,288	0	335,288	0	335,288
28 PUBLIC HEALTH 341	225,583.23	3.56%	258,621	0	258,621	0	258,621
29 PARKS & RECREATION 451	246,354.83	3.89%	282,435	0	282,435	0	282,435
30 ZOO 452	93,691.01	1.48%	107,412	0	107,412	0	107,412
31 LIBRARY 453	234,769.70	3.70%	269,153	0	269,153	0	269,153
32 MUSEUM & CULT AFFAIRS 454	89,704.89	1.42%	102,843	0	102,843	0	102,843
34 COMM & HUMAN DEV 471	30,646.59	0.48%	35,135	0	35,135	0	35,135
35 ECONOMIC DEVELOPMENT 480	23,107.22	0.36%	26,491	0	26,491	0	26,491
36 ENGR TRAFFIC-ST 532-32020	59,541.95	0.94%	68,262	0	68,262	0	68,262
37 PAVEMENT MGMT 532-32040	18,387.96	0.29%	21,081	0	21,081	0	21,081
38 SAM ADMIN SUPPORT 532-32060	19,263.57	0.30%	22,085	0	22,085	0	22,085
39 STREET MAINTENANCE 532-32120	159,941.29	2.52%	183,365	0	183,365	0	183,365
40 FLEET 532-37020	64,795.65	1.02%	74,285	0	74,285	0	74,285
41 SUN METRO 560	406,942.97	6.42%	466,542	0	466,542	0	466,542
42 AVIATION 562	204,894.36	3.23%	234,902	0	234,902	0	234,902
43 INTERNATIONAL BRIDGES 564	50,347.97	0.79%	57,722	0	57,722	0	57,722
44 METROPOLITAN PLANNING ORG 568	7,880.55	0.12%	9,035	0	9,035	0	9,035
46 CRRMA 700	1,751.23	0.03%	2,008	0	2,008	0	2,008
48 NON-DEPARTMENTAL 999	5,253.70	0.08%	6,023	0	6,023	0	6,023

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

FY 2021 ACTUAL
3/30/2022

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,336,914.43	100.00%	7,264,983	0	7,264,983	0	7,264,983
Direct Bills					0		0
Total					\$7,264,983		\$7,264,983

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 2021 ACTUAL
 3/30/2022

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	20,848	7.35%	\$13,100	\$0	\$13,100	\$0	\$13,100
6 CITY ATTORNEY 103	1,610	0.57%	1,012	0	1,012	0	1,012
7 MUNICIPAL COURT 111	1,160	0.41%	729	0	729	0	729
9 CITY MANAGER 115-12010	61	0.02%	38	0	38	0	38
13 CITY CLERK 117	680	0.24%	427	0	427	0	427
14 TAX 206	28,792	10.15%	18,092	0	18,092	0	18,092
15 HUMAN RESOURCES 209	6,324	2.23%	3,974	0	3,974	0	3,974
16 OFFICE OF COMPTROLLER 210	38,042	13.41%	23,904	0	23,904	0	23,904
17 PURCHASING 215	14	0.00%	9	0	9	0	9
18 ANIMAL SERVICES 225	3,233	1.14%	2,032	0	2,032	0	2,032
19 CAPITAL IMPROVEMENT 235	15,839	5.58%	9,953	0	9,953	0	9,953
20 INFORMATION TECHNOLOGY 239	66	0.02%	41	0	41	0	41
21 PLANNING & INSPECTIONS 280	21,382	7.53%	13,436	0	13,436	0	13,436
25 POLICE 321	18,102	6.38%	11,375	0	11,375	0	11,375
26 FIRE 322	1,477	0.52%	928	0	928	0	928
27 ENVIRONMENTAL SERVICES 334	10,174	3.59%	6,393	0	6,393	0	6,393
28 PUBLIC HEALTH 341	35,051	12.35%	22,025	0	22,025	0	22,025
29 PARKS & RECREATION 451	6,946	2.45%	4,365	0	4,365	0	4,365
30 ZOO 452	332	0.12%	209	0	209	0	209
31 LIBRARY 453	57	0.02%	36	0	36	0	36
32 MUSUEM & CULT AFFAIRS 454	1,121	0.40%	704	0	704	0	704
34 COMM & HUMAN DEV 471	20,825	7.34%	13,086	0	13,086	0	13,086
35 ECONOMIC DEVELOPMENT 480	14	0.00%	9	0	9	0	9
39 STREET MAINTENANCE 532-32120	1,140	0.40%	716	0	716	0	716
43 INTERNATIONAL BRIDGES 564	786	0.28%	494	0	494	0	494
45 EMPLOYEES PENSION 600	49,696	17.51%	31,228	0	31,228	0	31,228
Subtotal	283,772	100.00%	178,314	0	178,314	0	178,314
Direct Bills					0		0
Total					\$178,314		\$178,314

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 2021 ACTUAL
 3/30/2022

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	51.00	0.91%	\$1,160	\$0	\$1,160	\$0	\$1,160
5 MAYOR AND COUNCIL 101	22.98	0.41%	523	0	523	199	721
6 CITY ATTORNEY 103	38.50	0.68%	876	0	876	0	876
7 MUNICIPAL COURT 111	87.40	1.55%	1,988	0	1,988	756	2,744
8 OMB 115-12000	10.00	0.18%	227	0	227	0	227
9 CITY MANAGER 115-12010	6.00	0.11%	136	0	136	0	136
10 PUBLIC INFO OFFICE 115-12020	6.00	0.11%	136	0	136	52	188
11 INTERNAL AUDIT 115-12030	7.00	0.12%	159	0	159	0	159
12 PERFORMANCE OFFICE 115-12050	6.00	0.11%	136	0	136	0	136
13 CITY CLERK 117	7.00	0.12%	159	0	159	0	159
14 TAX 206	18.00	0.32%	409	0	409	156	565
15 HUMAN RESOURCES 209	46.00	0.82%	1,046	0	1,046	0	1,046
16 OFFICE OF COMPTROLLER 210	33.00	0.59%	751	0	751	0	751
17 PURCHASING 215	20.00	0.36%	455	0	455	0	455
18 ANIMAL SERVICES 225	118.00	2.10%	2,684	0	2,684	1,020	3,705
19 CAPITAL IMPROVEMENT 235	71.00	1.26%	1,615	0	1,615	614	2,229
20 INFORMATION TECHNOLOGY 239	64.00	1.14%	1,456	0	1,456	0	1,456
21 PLANNING & INSPECTIONS 280	88.00	1.57%	2,002	0	2,002	761	2,763
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	387	0	387	147	534
23 POLICE - ADMINISTRATIVE SERVICES 322	154.00	2.74%	3,503	0	3,503	1,331	4,835
24 FIRE - ADMINISTRATION 322	216.00	3.84%	4,914	0	4,914	1,867	6,781
25 POLICE 321	1,233.00	21.93%	28,051	0	28,051	10,660	38,710
26 FIRE 322	1,081.00	19.23%	24,593	0	24,593	9,346	33,938
27 ENVIRONMENTAL SERVICES 334	334.00	5.94%	7,598	0	7,598	2,888	10,486
28 PUBLIC HEALTH 341	247.25	4.40%	5,625	0	5,625	2,138	7,762
29 PARKS & RECREATION 451	281.35	5.00%	6,401	0	6,401	2,432	8,833
30 ZOO 452	107.00	1.90%	2,434	0	2,434	925	3,359
31 LIBRARY 453	88.75	1.58%	2,019	0	2,019	767	2,786
32 MUSEUM & CULT AFFAIRS 454	29.00	0.52%	660	0	660	251	910
34 COMM & HUMAN DEV 471	35.00	0.62%	796	0	796	303	1,099
35 ECONOMIC DEVELOPMENT 480	14.00	0.25%	318	0	318	121	440
36 ENGR TRAFFIC-ST 532-32020	68.00	1.21%	1,547	0	1,547	588	2,135
37 PAVEMENT MGMT 532-32040	21.00	0.37%	478	0	478	182	659
38 SAM ADMIN SUPPORT 532-32060	22.00	0.39%	500	0	500	190	691
39 STREET MAINTENANCE 532-32120	135.00	2.40%	3,071	0	3,071	1,167	4,238
40 FLEET 532-37020	74.00	1.32%	1,683	0	1,683	640	2,323
41 SUN METRO 560	464.75	8.27%	10,573	0	10,573	4,018	14,591
42 AVIATION 562	234.00	4.16%	5,323	0	5,323	2,023	7,347
43 INTERNATIONAL BRIDGES 564	57.50	1.02%	1,308	0	1,308	497	1,805
46 CRRMA 700	2.00	0.04%	45	0	45	17	63
48 NON-DEPARTMENTAL 999	6.00	0.11%	136	0	136	52	188

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

FY 2021 ACTUAL
 3/30/2022

Mail Room Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,621.48	100.00%	127,888	0	127,888	46,106	173,994
Direct Bills					0		0
Total					\$127,888		\$173,994

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

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	9,823.00	2.32%	\$13,903	\$0	\$13,903	\$0	\$13,903
6 CITY ATTORNEY 103	2,632.00	0.62%	3,725	0	3,725	0	3,725
7 MUNICIPAL COURT 111	3,722.00	0.88%	5,268	0	5,268	0	5,268
9 CITY MANAGER 115-12010	10,814.00	2.56%	15,306	0	15,306	0	15,306
14 TAX 206	865.00	0.20%	1,224	(865)	359	0	359
15 HUMAN RESOURCES 209	1,567.00	0.37%	2,218	0	2,218	0	2,218
16 OFFICE OF COMPTROLLER 210	2,646.00	0.63%	3,745	0	3,745	0	3,745
17 PURCHASING 215	2,180.00	0.52%	3,086	0	3,086	0	3,086
18 ANIMAL SERVICES 225	24,675.00	5.83%	34,925	0	34,925	0	34,925
19 CAPITAL IMPROVEMENT 235	23,661.00	5.59%	33,489	0	33,489	0	33,489
20 INFORMATION TECHNOLOGY 239	23,742.00	5.61%	33,604	0	33,604	0	33,604
21 PLANNING & INSPECTIONS 280	29,864.00	7.06%	42,269	(29,847)	12,422	0	12,422
25 POLICE 321	21,454.00	5.07%	30,366	0	30,366	0	30,366
26 FIRE 322	99,171.00	23.44%	140,365	0	140,365	0	140,365
28 PUBLIC HEALTH 341	15,169.00	3.59%	21,470	0	21,470	0	21,470
29 PARKS & RECREATION 451	19,030.00	4.50%	26,935	0	26,935	0	26,935
30 ZOO 452	3,888.72	0.92%	5,504	0	5,504	0	5,504
31 LIBRARY 453	2,066.84	0.49%	2,925	0	2,925	0	2,925
32 MUSUEM & CULT AFFAIRS 454	4,353.00	1.03%	6,161	(4,353)	1,808	0	1,808
34 COMM & HUMAN DEV 471	1,120.00	0.26%	1,585	(1,120)	465	0	465
35 ECONOMIC DEVELOPMENT 480	3,143.28	0.74%	4,449	0	4,449	0	4,449
38 SAM ADMIN SUPPORT 532-32060	6,804.00	1.61%	9,630	0	9,630	0	9,630
39 STREET MAINTENANCE 532-32120	50,211.00	11.87%	71,068	0	71,068	0	71,068
41 SUN METRO 560	50,908.00	12.03%	72,055	(50,908)	21,147	0	21,147
42 AVIATION 562	4,088.00	0.97%	5,786	(4,088)	1,698	0	1,698
43 INTERNATIONAL BRIDGES 564	5,417.00	1.28%	7,667	(5,417)	2,250	0	2,250
Subtotal	423,014.84	100.00%	598,730	(96,598)	502,132	0	502,132
Direct Bills					96,598		96,598
Total					\$598,730		\$598,730

Basis Units: Wireless phone charges per department
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$29,433	\$0	\$29,433	\$0	\$29,433
Subtotal	100	100.00%	29,433	0	29,433	0	29,433
Direct Bills					0		0
Total					\$29,433		\$29,433

Basis Units: Direct allocation to Fire
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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	7	0.15%	\$1,648	\$0	\$1,648	\$0	\$1,648
5 MAYOR AND COUNCIL 101	39	0.84%	9,184	0	9,184	0	9,184
6 CITY ATTORNEY 103	47	1.01%	11,068	0	11,068	0	11,068
7 MUNICIPAL COURT 111	103	2.22%	24,256	0	24,256	0	24,256
8 OMB 115-12000	14	0.30%	3,297	0	3,297	0	3,297
9 CITY MANAGER 115-12010	40	0.86%	9,420	0	9,420	0	9,420
10 PUBLIC INFO OFFICE 115-12020	14	0.30%	3,297	0	3,297	0	3,297
11 INTERNAL AUDIT 115-12030	13	0.28%	3,061	0	3,061	0	3,061
14 TAX 206	26	0.56%	6,123	(1,179)	4,944	0	4,944
15 HUMAN RESOURCES 209	74	1.60%	17,427	0	17,427	0	17,427
16 OFFICE OF COMPTROLLER 210	44	0.95%	10,362	0	10,362	0	10,362
17 PURCHASING 215	29	0.63%	6,829	0	6,829	0	6,829
18 ANIMAL SERVICES 225	81	1.75%	19,075	0	19,075	0	19,075
19 CAPITAL IMPROVEMENT 235	73	1.58%	17,191	0	17,191	0	17,191
20 INFORMATION TECHNOLOGY 239	106	2.29%	24,963	0	24,963	0	24,963
21 PLANNING & INSPECTIONS 280	41	0.89%	9,655	0	9,655	0	9,655
25 POLICE 321	1,273	27.49%	299,790	0	299,790	0	299,790
26 FIRE 322	457	9.87%	107,623	0	107,623	0	107,623
27 ENVIRONMENTAL SERVICES 334	153	3.30%	36,031	(15,895)	20,136	0	20,136
28 PUBLIC HEALTH 341	437	9.44%	102,913	0	102,913	0	102,913
29 PARKS & RECREATION 451	265	5.72%	62,407	0	62,407	0	62,407
30 ZOO 452	104	2.25%	24,492	0	24,492	0	24,492
31 LIBRARY 453	229	4.94%	53,929	0	53,929	0	53,929
32 MUSUEM & CULT AFFAIRS 454	87	1.88%	20,488	0	20,488	0	20,488
34 COMM & HUMAN DEV 471	135	2.92%	31,792	0	31,792	0	31,792
35 ECONOMIC DEVELOPMENT 480	20	0.43%	4,710	0	4,710	0	4,710
38 SAM ADMIN SUPPORT 532-32060	200	4.32%	47,100	0	47,100	0	47,100
41 SUN METRO 560	199	4.30%	46,864	(17,577)	29,287	0	29,287
42 AVIATION 562	240	5.18%	56,520	(9,553)	46,967	0	46,967
43 INTERNATIONAL BRIDGES 564	47	1.01%	11,068	0	11,068	0	11,068
44 METROPOLITAN PLANNIG ORG 568	17	0.37%	4,003	0	4,003	0	4,003
45 EMPLOYEES PENSION 600	12	0.26%	2,826	0	2,826	0	2,826
49 OTHER	5	0.11%	1,177	0	1,177	0	1,177
Subtotal	4,631	100.00%	1,090,595	(44,204)	1,046,391	0	1,046,391
Direct Bills					44,204		44,204
Total					\$1,090,595		\$1,090,595

Basis Units: Number of phones per department
 Source:

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

FY 2021 ACTUAL
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Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire on
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96,598	\$0
3 FACILITIES MAINT 532-31040	4,513	0	0	0	709	51,197	0	1,160	0	0
5 MAYOR AND COUNCIL 101	73,279	1,123	0	7,691	319	23,064	13,100	721	13,903	0
6 CITY ATTORNEY 103	47,084	38,367	55,826	0	535	92,863	1,012	876	3,725	0
7 MUNICIPAL COURT 111	227,936	58,541	0	0	1,215	87,737	729	2,744	5,268	0
8 OMB 115-12000	8,424	719	0	0	139	31,351	0	227	0	0
9 CITY MANAGER 115-12010	157,198	813	27,913	0	83	6,023	38	136	15,306	0
10 PUBLIC INFO OFFICE 115-12020	51,906	0	0	0	83	6,023	0	188	0	0
11 INTERNAL AUDIT 115-12030	6,318	250	0	0	97	7,027	0	159	0	0
12 PERFORMANCE OFFICE 115-12050	4,062	0	0	0	83	6,023	0	136	0	0
13 CITY CLERK 117	10,229	18,636	0	0	97	9,091	427	159	0	0
14 TAX 206	33,188	30,614	0	0	250	18,069	18,092	565	359	0
15 HUMAN RESOURCES 209	294,238	37,929	83,740	0	639	369,050	3,974	1,046	2,218	0
16 OFFICE OF COMPTROLLER 210	63,631	3,221	27,913	0	459	181,445	23,904	751	3,745	0
17 PURCHASING 215	28,807	5,660	0	0	278	127,981	9	455	3,086	0
18 ANIMAL SERVICES 225	133,018	3,370	0	124,591	1,640	118,455	2,032	3,705	34,925	0
19 CAPITAL IMPROVEMENT 235	122,398	107,010	437,054	0	987	124,452	9,953	2,229	33,489	0
20 INFORMATION TECHNOLOGY 239	2,894,244	29,955	111,653	26,210	890	64,247	41	1,456	33,604	0
21 PLANNING & INSPECTIONS 280	162,356	81,652	43,705	30,763	1,223	143,129	13,436	2,763	12,422	0
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	236	17,066	0	534	0	0
23 POLICE - ADMINISTRATIVE SERVICES 322	0	0	0	0	2,141	154,594	0	4,835	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	3,003	216,833	0	6,781	0	0
25 POLICE 321	1,639,759	0	87,411	104,595	17,140	1,451,056	11,375	38,710	30,366	0
26 FIRE 322	986,351	441	0	4,614	15,027	1,395,522	928	33,938	140,365	29,433
27 ENVIRONMENTAL SERVICES 334	409,940	883	0	141,511	4,643	335,288	6,393	10,486	0	0
28 PUBLIC HEALTH 341	590,483	76,075	43,705	70,756	3,437	258,621	22,025	7,762	21,470	0
29 PARKS & RECREATION 451	286,878	2,407	87,411	16,920	3,911	282,435	4,365	8,833	26,935	0
30 ZOO 452	113,636	361	0	0	1,487	107,412	209	3,359	5,504	0
31 LIBRARY 453	156,781	923	0	0	1,234	269,153	36	2,786	2,925	0
32 MUSEUM & CULT AFFAIRS 454	67,969	2,608	87,411	0	403	102,843	704	910	1,808	0
33 DESTINATION EL PASO 457	1,328	0	0	0	0	0	0	0	0	0
34 COMM & HUMAN DEV 471	83,236	34,988	0	41,530	487	35,135	13,086	1,099	465	0
35 ECONOMIC DEVELOPMENT 480	55,889	2,488	0	10,767	195	26,491	9	440	4,449	0
36 ENGR TRAFFIC-ST 532-32020	0	0	0	0	945	68,262	0	2,135	0	0
37 PAVEMENT MGMT 532-32040	0	0	0	0	292	21,081	0	659	0	0
38 SAM ADMIN SUPPORT 532-32060	343,696	7,784	0	0	306	22,085	0	691	9,630	0
39 STREET MAINTENANCE 532-32120	0	0	0	0	1,877	183,365	716	4,238	71,068	0
40 FLEET 532-37020	0	0	0	0	1,029	74,285	0	2,323	0	0
41 SUN METRO 560	270,019	2,287	43,705	7,691	6,460	466,542	0	14,591	21,147	0
42 AVIATION 562	197,801	20,664	87,411	10,767	3,253	234,902	0	7,347	1,698	0
43 INTERNATIONAL BRIDGES 564	61,730	0	43,705	0	799	57,722	494	1,805	2,250	0

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

FY 2021 ACTUAL
 3/30/2022

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	\$16,860	\$1,926	\$0	\$0	\$0	\$9,035	\$0	\$0	\$0	\$0
45 EMPLOYEES PENSION 600	42,215	0	0	0	0	0	31,228	0	0	0
46 CRRMA 700	1,062	0	0	0	28	2,008	0	63	0	0
48 NON-DEPARTMENTAL 999	0	0	0	0	83	6,023	0	188	0	0
49 OTHER	0	0	0	55,374	0	0	0	0	0	0
Total	\$9,648,462	\$571,694	\$1,268,566	\$653,781	\$78,144	\$7,264,983	\$178,314	\$173,994	\$598,730	\$29,433

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	COVID-19 Relief Fund	County Revenue	Total
0 Direct Billed	\$44,204	\$0	\$0	\$140,802
3 FACILITIES MAINT 532-31040	1,648	0	0	59,227
5 MAYOR AND COUNCIL 101	9,184	0	0	142,386
6 CITY ATTORNEY 103	11,068	0	0	251,357
7 MUNICIPAL COURT 111	24,256	0	0	408,426
8 OMB 115-12000	3,297	0	0	44,158
9 CITY MANAGER 115-12010	9,420	0	0	216,931
10 PUBLIC INFO OFFICE 115-12020	3,297	0	0	61,498
11 INTERNAL AUDIT 115-12030	3,061	0	0	16,913
12 PERFORMANCE OFFICE 115-12050	0	0	0	10,305
13 CITY CLERK 117	0	0	0	38,640
14 TAX 206	4,944	0	0	106,083
15 HUMAN RESOURCES 209	17,427	0	0	810,261
16 OFFICE OF COMPTROLLER 210	10,362	0	0	315,431
17 PURCHASING 215	6,829	0	0	173,104
18 ANIMAL SERVICES 225	19,075	0	0	440,811
19 CAPITAL IMPROVEMENT 235	17,191	0	0	854,764
20 INFORMATION TECHNOLOGY 239	24,963	0	0	3,187,263
21 PLANNING & INSPECTIONS 280	9,655	0	0	501,105
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	17,836
23 POLICE - ADMINISTRATIVE SERVICES 322	0	0	0	161,569
24 FIRE - ADMINISTRATION 322	0	0	0	226,617
25 POLICE 321	299,790	0	0	3,680,202
26 FIRE 322	107,623	0	0	2,714,244
27 ENVIRONMENTAL SERVICES 334	20,136	0	0	929,279
28 PUBLIC HEALTH 341	102,913	0	0	1,197,247
29 PARKS & RECREATION 451	62,407	0	0	782,502
30 ZOO 452	24,492	0	0	256,461
31 LIBRARY 453	53,929	0	0	487,767
32 MUSEUM & CULT AFFAIRS 454	20,488	0	0	285,145
33 DESTINATION EL PASO 457	0	0	0	1,328
34 COMM & HUMAN DEV 471	31,792	0	0	241,818
35 ECONOMIC DEVELOPMENT 480	4,710	0	0	105,437
36 ENGR TRAFFIC-ST 532-32020	0	0	0	71,342
37 PAVEMENT MGMT 532-32040	0	0	0	22,032
38 SAM ADMIN SUPPORT 532-32060	47,100	0	0	431,292
39 STREET MAINTENANCE 532-32120	0	0	0	261,265
40 FLEET 532-37020	0	0	0	77,637
41 SUN METRO 560	29,287	0	0	861,729
42 AVIATION 562	46,967	0	0	610,809
43 INTERNATIONAL BRIDGES 564	11,068	0	0	179,574

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	COVID-19 Relief Fund	County Revenue	Total
44 METROPOLITAN PLANNING ORG 568	\$4,003	\$0	\$0	\$31,824
45 EMPLOYEES PENSION 600	2,826	0	0	76,269
46 CRRMA 700	0	0	0	3,160
48 NON-DEPARTMENTAL 999	0	0	0	6,295
49 OTHER	1,177	0	0	56,551
Total	\$1,090,595	\$0	\$0	\$21,556,696

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

FY 2021 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 2021 ACTUAL
3/30/2022

A. Department Costs

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

Description		Amount	General Admin	Office of Chief	Red Light Camera Fund
Personnel Costs					
Salaries	S1	1,757,012	0	1,717,911	39,101
<i>Salary % Split</i>			<i>.00%</i>	<i>97.77%</i>	<i>2.23%</i>
Benefits	P	575,275	0	560,027	15,248
Subtotal - Personnel Costs		<u>2,332,287</u>	0	<u>2,277,938</u>	<u>54,349</u>
Services & Supplies Cost					
Contractual Services	P	3,283	0	3,283	0
Materials & Supplies	P	47,214	0	47,214	0
Minor Equip & Furniture	P	200	0	200	0
Other Operating	P	3,985	0	3,985	0
Capital Outlay	D	1,170,000	0	0	0
Subtotal - Services & Supplies		<u>1,224,682</u>	0	<u>54,682</u>	<u>0</u>
Department Cost Total		3,556,969	0	2,332,620	54,349
Adjustments to Cost					
Capital Outlay	D	(1,170,000)	0	0	0
Subtotal - Adjustments		<u>(1,170,000)</u>	0	<u>0</u>	<u>0</u>
Total Costs After Adjustments		2,386,969	0	2,332,620	54,349
General Admin Distribution			0	0	0
Grand Total		<u>\$2,386,969</u>		<u>\$2,332,620</u>	<u>\$54,349</u>

not allocated

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

FY 2021 ACTUAL
3/30/2022

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
9 Citywide Admin	\$3,430	\$734	\$4,069	\$95
Subtotal - CITY MANAGER 115-1201C	3,430	734	4,069	95
12 Performance	2,037	76	2,065	48
Subtotal - PERFORMANCE OFFICE 1	2,037	76	2,065	48
13 Citywide Support	371	37	399	9
Subtotal - CITY CLERK 117	371	37	399	9
15 HR Services	7,041	1,273	8,125	189
15 Self Insurance Fund	1,063	1,950	2,945	69
Subtotal - HUMAN RESOURCES 209	8,104	3,223	11,070	258
16 Financial Reporting	3,377	1,117	4,392	102
16 Annual Audit	856	0	837	19
Subtotal - OFFICE OF COMPTROLLE	4,233	1,117	5,229	122
20 City-wide PC's	236	0	231	5
20 City-wide IT Contracts	17,066	0	16,677	389
20 Mail Room	387	147	522	12
Subtotal - INFORMATION TECHNOLC	17,689	147	17,429	406
23 PD Personnel	0	29,100	28,437	663
Subtotal - POLICE - ADMINISTRATIVE	0	29,100	28,437	663
48 General Expenses	0	177	173	4
48 Retirees Health Insurance	0	25,179	24,606	573
48 General Liability Insurance	0	2,051	2,004	47
Subtotal - NON-DEPARTMENTAL 999	0	27,407	26,783	624
Total Incoming	35,865	61,840	95,481	2,225
C. Total Allocated		\$2,484,675	\$2,428,101	\$56,574
			97.72%	2.28%

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

FY 2021 ACTUAL
3/30/2022

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	154	10.85%	\$256,775	\$0	\$256,775	\$6,554	\$263,329
25 POLICE 321	1,233	86.83%	2,055,870	0	2,055,870	52,474	2,108,344
42 AVIATION 562	33	2.32%	55,023	0	55,023	1,404	56,428
Subtotal	1,420	100.00%	2,367,669	0	2,367,669	60,432	2,428,101
Direct Bills					0		0
Total					\$2,367,669		\$2,428,101

Basis Units: Actual Employees Supervised
Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

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

Department	Office of Chief	Red Light Camera Fund	Total
23 POLICE - ADMINISTRATIVE SERVICE	\$263,329	\$0	\$263,329
25 POLICE 321	2,108,344	0	2,108,344
42 AVIATION 562	56,428	0	56,428
Total	\$2,428,101	\$0	\$2,428,101

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

FY 2021 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 2021 ACTUAL

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

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

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

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	General Admin	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ
Personnel Costs										
Salaries	S1	8,299,454	0	1,909,454	97,461	1,814,090	1,606,427	1,689,889	669,918	213,032
<i>Salary % Split</i>			<i>.00%</i>	<i>23.01%</i>	<i>1.17%</i>	<i>21.86%</i>	<i>19.36%</i>	<i>20.36%</i>	<i>8.07%</i>	<i>2.57%</i>
Benefits	P	3,191,957	0	775,962	43,056	697,387	602,563	637,147	257,859	65,029
Subtotal - Personnel Costs		11,491,411	0	2,685,416	140,517	2,511,477	2,208,990	2,327,036	927,777	278,061
Services & Supplies Cost										
Contractual Services	P	265,083	0	25,729	2,309	14,629	134,641	0	9,815	106
Fin Svcs, Interlocal Agreements	D	230,792	0	0	0	0	0	0	0	0
Fin Svcs, Outside Contract-NOC	D	1,482,654	0	0	0	0	0	0	0	0
Interfund Services	P	17,394	0	59	16,883	412	0	40	0	0
Leases	P	240,409	0	0	0	0	0	118,008	0	0
Materials & Supplies	P	618,393	0	31,424	271,168	287,839	8,357	9,729	3,809	1,887
Police Supply, Uniforms	D	377,947	0	0	0	0	0	0	0	0
Promotional Supplies	D	8,978	0	0	0	0	0	0	0	0
Maintenance & Repairs	P	3,341	0	0	3,341	0	0	0	0	0
Minor Equip & Furniture	P	129,582	0	0	0	123,039	3,969	2,574	0	0
Communications	P	226,371	0	1,418	0	0	0	0	0	0
Other Operating	P	325,904	0	0	0	0	2,628	290	740	1,593
Fin Svcs, Prisoner Custody Expense	D	374,091	0	0	0	0	0	0	0	0
City Grant Match	D	510,338	0	0	0	0	0	0	0	0
Alarm Licenses Revenue	D	(165,094)	0	0	0	0	0	0	0	0
False Alarm Penalty Revenue	D	4	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues	D	(8,962)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		4,637,225	0	58,630	293,701	425,919	149,595	130,641	14,364	3,586
Department Cost Total		16,128,636	0	2,744,046	434,218	2,937,396	2,358,585	2,457,677	942,141	281,647
Adjustments to Cost										
Fin Svcs, Interlocal Agreements	D	(230,792)	0	0	0	0	0	0	0	0

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

FY 2021 ACTUAL
 3/30/2022

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	(1,482,654)	0	0	0	0	0	0	0	0
Police Supply, Uniforms	(377,947)	0	0	0	0	0	0	0	0
Promotional Supplies	(8,978)	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	(510,338)	0	0	0	0	0	0	0	0
Alarm Licenses Revenue	165,094	0	0	0	0	0	0	0	0
False Alarm Penalty Revenue	(4)	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues	8,962	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(2,810,748)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	13,317,888	0	2,744,046	434,218	2,937,396	2,358,585	2,457,677	942,141	281,647
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$13,317,888		\$2,744,046	\$434,218	\$2,937,396	\$2,358,585	\$2,457,677	\$942,141	\$281,647

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description	Amount	Financial Services
<hr/>		
Personnel Costs		
Salaries	8,299,454	299,183
<i>Salary % Split</i>		<i>3.60%</i>
Benefits	3,191,957	112,954
Subtotal - Personnel Costs	11,491,411	412,137
Services & Supplies Cost		
Contractual Services	265,083	77,854
Fin Svcs, Interlocal Agreements	230,792	0
Fin Svcs, Outside Contract-NOC	1,482,654	0
Interfund Services	17,394	0
Leases	240,409	122,401
Materials & Supplies	618,393	4,180
Police Supply, Uniforms	377,947	0
Promotional Supplies	8,978	0
Maintenance & Repairs	3,341	0
Minor Equip & Furniture	129,582	0
Communications	226,371	224,953
Other Operating	325,904	320,653
Fin Svcs, Prisoner Custody Expense	374,091	0
City Grant Match	510,338	0
Alarm Licenses Revenue	(165,094)	0
False Alarm Penalty Revenue	4	0
Misc Non-Operating Revenues	(8,962)	0
Subtotal - Services & Supplies	4,637,225	750,041
Department Cost Total	16,128,636	1,162,178
Adjustments to Cost		
Fin Svcs, Interlocal Agreements	(230,792)	0

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description	Amount	Financial Services
Fin Svcs, Outside Contract-NOC	(1,482,654)	0
Police Supply, Uniforms	(377,947)	0
Promotional Supplies	(8,978)	0
Fin Svcs, Prisoner Custody Expense	(374,091)	0
City Grant Match	(510,338)	0
Alarm Licenses Revenue	165,094	0
False Alarm Penalty Revenue	(4)	0
Misc Non-Operating Revenues	8,962	0
Subtotal - Adjustments	(2,810,748)	0
Total Costs After Adjustments	13,317,888	1,162,178
General Admin Distribution		0
Grand Total	\$13,317,888	\$1,162,178

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

FY 2021 ACTUAL
 3/30/2022

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
9 Citywide Admin	31,075	6,645	7,772	1,230	8,320	6,680	6,961	2,668	798	3,292
Subtotal - CITY MANAGER 115-1201C	31,075	6,645	7,772	1,230	8,320	6,680	6,961	2,668	798	3,292
12 Performance	18,454	685	3,943	624	4,221	3,389	3,532	1,354	405	1,670
Subtotal - PERFORMANCE OFFICE 1	18,454	685	3,943	624	4,221	3,389	3,532	1,354	405	1,670
13 Citywide Support	3,363	337	762	121	816	655	683	262	78	323
Subtotal - CITY CLERK 117	3,363	337	762	121	816	655	683	262	78	323
15 HR Services	63,784	11,535	15,519	2,456	16,613	13,339	13,899	5,328	1,593	6,573
15 Self Insurance Fund	9,633	17,664	5,624	890	6,021	4,834	5,037	1,931	577	2,382
Subtotal - HUMAN RESOURCES 209	73,417	29,199	21,143	3,346	22,633	18,173	18,937	7,259	2,170	8,955
16 Financial Reporting	22,344	7,392	6,127	969	6,558	5,266	5,487	2,104	629	2,595
16 Annual Audit	5,664	0	1,167	185	1,249	1,003	1,045	401	120	494
Subtotal - OFFICE OF COMPTROLLE	28,008	7,392	7,294	1,154	7,808	6,269	6,533	2,504	749	3,089
20 City-wide PC's	2,141	0	441	70	472	379	395	151	45	187
20 City-wide IT Contracts	154,594	0	31,853	5,040	34,097	27,378	28,529	10,936	3,269	13,491
20 Mail Room	3,503	1,331	996	158	1,066	856	892	342	102	422
Subtotal - INFORMATION TECHNOLC	160,238	1,331	33,290	5,268	35,636	28,614	29,816	11,430	3,417	14,099
22 Office of Chief	256,775	6,554	54,257	8,586	58,080	46,635	48,595	18,629	5,569	22,979
Subtotal - POLICE - OFFICE OF THE I	256,775	6,554	54,257	8,586	58,080	46,635	48,595	18,629	5,569	22,979
23 PD Personnel	0	263,608	54,314	8,595	58,141	46,685	48,646	18,648	5,575	23,004
Subtotal - POLICE - ADMINISTRATIVE	0	263,608	54,314	8,595	58,141	46,685	48,646	18,648	5,575	23,004
48 General Expenses	0	1,198	247	39	264	212	221	85	25	105
48 Retirees Health Insurance	0	121,643	25,064	3,966	26,830	21,543	22,448	8,605	2,573	10,615
48 General Liability Insurance	0	9,909	2,042	323	2,185	1,755	1,829	701	210	865
Subtotal - NON-DEPARTMENTAL 999	0	132,750	27,352	4,328	29,279	23,510	24,498	9,391	2,807	11,584
Total Incoming	571,800	448,501	210,128	33,251	225,404	180,611	188,199	72,145	21,567	88,995
C. Total Allocated		\$14,338,190	\$2,954,174	\$467,469	\$3,162,800	\$2,539,196	\$2,645,876	\$1,014,286	\$303,214	\$1,251,173
			20.60%	3.26%	22.06%	17.71%	18.45%	7.07%	2.11%	8.73%

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

FY 2021 ACTUAL
3/30/2022

Records Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	88,987	99.89%	\$2,858,584	\$0	\$2,858,584	\$92,307	\$2,950,891
42 AVIATION 562	99	0.11%	3,180	0	3,180	103	3,283
Subtotal	89,086	100.00%	2,861,764	0	2,861,764	92,410	2,954,174
Direct Bills					0		0
Total					\$2,861,764		\$2,954,174

Basis Units: Number of accident and incident reports per section

Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$452,846	\$0	\$452,846	\$14,623	\$467,469
Subtotal	100	100.00%	452,846	0	452,846	14,623	467,469
Direct Bills					0		0
Total					\$452,846		\$467,469

Basis Units: Direct Allocation to Police
 Source:

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

FY 2021 ACTUAL
 3/30/2022

Training Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	131,900	99.52%	\$3,049,061	\$0	\$3,049,061	\$98,443	\$3,147,504
42 AVIATION 562	641	0.48%	14,818	0	14,818	478	15,296
Subtotal	132,541	100.00%	3,063,879	0	3,063,879	98,921	3,162,800
Direct Bills					0		0
Total					\$3,063,879		\$3,162,800

Basis Units: Number of PD training hours per section
 Source:

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

FY 2021 ACTUAL
 3/30/2022

PD Personnel Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 POLICE - OFFICE OF THE CHIEF 321	17	1.18%	\$29,100	\$0	\$29,100	\$0	\$29,100
23 POLICE - ADMINISTRATIVE SERVICE	154	10.72%	263,608	0	263,608	0	263,608
25 POLICE 321	1,233	85.80%	2,110,573	0	2,110,573	77,359	2,187,931
42 AVIATION 562	33	2.30%	56,487	0	56,487	2,070	58,558
Subtotal	1,437	100.00%	2,459,767	0	2,459,767	79,429	2,539,196
Direct Bills					0		0
Total					\$2,459,767		\$2,539,196

Basis Units: Number of employees per section
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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	435	99.77%	\$2,557,231	\$0	\$2,557,231	\$82,576	\$2,639,808
42 AVIATION 562	1	0.23%	5,879	0	5,879	190	6,069
Subtotal	436	100.00%	2,563,110	0	2,563,110	82,766	2,645,876
Direct Bills					0		0
Total					\$2,563,110		\$2,645,876

Basis Units: Number of internal affairs cases managed by section
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$982,558	\$0	\$982,558	\$31,728	\$1,014,286
Subtotal	100	100.00%	982,558	0	982,558	31,728	1,014,286
Direct Bills					0		0
Total					\$982,558		\$1,014,286

Basis Units: Direct Allocation to Police
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$293,730	\$0	\$293,730	\$9,485	\$303,214
Subtotal	100	100.00%	293,730	0	293,730	9,485	303,214
Direct Bills					0		0
Total					\$293,730		\$303,214

Basis Units: Direct Allocation to Police
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$1,212,035	\$0	\$1,212,035	\$39,138	\$1,251,173
Subtotal	100	100.00%	1,212,035	0	1,212,035	39,138	1,251,173
Direct Bills					0		0
Total					\$1,212,035		\$1,251,173

Basis Units: Direct Allocation to Police
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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	\$29,100	\$0	\$0	\$0	\$0	\$29,100
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	263,608	0	0	0	0	263,608
25 POLICE 321	2,950,891	467,469	3,147,504	2,187,931	2,639,808	1,014,286	303,214	1,251,173	13,962,277
42 AVIATION 562	3,283	0	15,296	58,558	6,069	0	0	0	83,205
Total	\$2,954,174	\$467,469	\$3,162,800	\$2,539,196	\$2,645,876	\$1,014,286	\$303,214	\$1,251,173	\$14,338,190

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

FY 2021 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.

COVID-19 RELIEF FUND – Costs paid out of the COVID-19 Relief Fund for Fire Admin have not been allocated in this plan.

FLEET REPLACEMENT FUND – Costs for this fund have not been allocated in this plan.

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:24 FIRE - ADMINISTRATION 322

Description		Amount	General Admin	Fire Administration	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
Personnel Costs										
Salaries	S1	11,479,719	0	1,355,004	1,189,876	6,420,929	466,834	332,859	124,430	1,589,787
<i>Salary % Split</i>			<i>.00%</i>	<i>11.80%</i>	<i>10.37%</i>	<i>55.93%</i>	<i>4.07%</i>	<i>2.90%</i>	<i>1.08%</i>	<i>13.85%</i>
Benefits	P	4,406,591	0	520,906	555,549	2,262,803	201,484	117,031	62,579	686,239
Subtotal - Personnel Costs		15,886,310	0	1,875,910	1,745,425	8,683,732	668,318	449,890	187,009	2,276,026
Services & Supplies Cost										
Contractual Services	P	1,075,963	0	140,768	(26,871)	1,439	925	355,091	5,760	595,091
Communications, Temporary Svcs Cor	D	962,742	0	0	0	0	0	0	0	0
Interfund Services	P	121,556	0	0	0	0	0	0	0	121,556
Leases	P	279,006	0	35,272	0	0	0	0	243,734	0
Materials & Supplies	P	5,415,745	0	15,498	86,856	10,639	1,261	26,787	2,663	1,971,300
Logistics, Clinical Medical Supplies	D	533,856	0	0	0	0	0	0	0	0
Logistics, Gasoline - Unleaded	D	696,016	0	0	0	0	0	0	0	0
Promotional Supplies	D	25,901	0	0	0	0	0	0	0	0
Maintenance & Repairs	P	535,006	0	0	0	0	0	0	120,615	256,821
Minor Equip & Furniture	P	310,190	0	0	0	0	0	0	0	184,638
Communications	P	15,611	0	300	0	0	0	0	12,276	935
Other Operating	P	280,647	0	22,162	172,427	0	0	0	24,001	1,996
City Grant Match	D	182,498	0	0	0	0	0	0	0	0
Capital Outlay	D	5,526,931	0	0	0	0	0	0	0	0
Reimbursed Overtime	D	(2,000)	0	0	0	0	0	0	0	0
Reimbursed Expenditures	P	(23,973)	0	(8,138)	0	0	0	0	0	(15,835)
Plan Review Fees	D	(81,936)	0	0	0	0	0	0	0	0
Penalties Late Fees	D	(25,128)	0	0	0	0	0	0	0	0
Fire Inspection Fees	D	(178,344)	0	0	0	0	0	0	0	0
Hazmat Fees	D	(645,553)	0	0	0	0	0	0	0	0
Donations	P	(7)	0	(7)	0	0	0	0	0	0
Public Infor Distribution Fee	P	(276)	0	(276)	0	0	0	0	0	0
Software Mntc Fee Accela	P	(16)	0	0	0	0	0	0	(16)	0

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

FY 2021 ACTUAL
 3/30/2022

A. Department Costs

Dept:24 FIRE - ADMINISTRATION 322

Description	Amount	General Admin	Fire Administration	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
Misc Non-Operating Revenues D	(33)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	15,004,402	0	205,579	232,412	12,078	2,186	381,878	409,033	3,116,502
Department Cost Total	30,890,712	0	2,081,489	1,977,837	8,695,810	670,504	831,768	596,042	5,392,528
Adjustments to Cost									
Communications, Temporary Svcs Cor D	(962,742)	0	0	0	0	0	0	0	0
Logistics, Clinical Medical Supplies D	(533,856)	0	0	0	0	0	0	0	0
Logistics, Gasoline - Unleaded D	(696,016)	0	0	0	0	0	0	0	0
Promotional Supplies D	(25,901)	0	0	0	0	0	0	0	0
City Grant Match D	(182,498)	0	0	0	0	0	0	0	0
Capital Outlay D	(5,526,931)	0	0	0	0	0	0	0	0
Reimbursed Overtime D	2,000	0	0	0	0	0	0	0	0
Plan Review Fees D	81,936	0	0	0	0	0	0	0	0
Penalties Late Fees D	25,128	0	0	0	0	0	0	0	0
Fire Inspection Fees D	178,344	0	0	0	0	0	0	0	0
Hazmat Fees D	645,553	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues D	33	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(6,994,950)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	23,895,762	0	2,081,489	1,977,837	8,695,810	670,504	831,768	596,042	5,392,528
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$23,895,762		\$2,081,489	\$1,977,837	\$8,695,810	\$670,504	\$831,768	\$596,042	\$5,392,528

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:24 FIRE - ADMINISTRATION 322

Description		Amount	COVID-19 Relief Fund	Fleet Replacement Fund
Personnel Costs				
Salaries	S1	11,479,719	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	P	4,406,591	0	0
Subtotal - Personnel Costs		15,886,310	0	0
Services & Supplies Cost				
Contractual Services	P	1,075,963	3,760	0
Communications, Temporary Svcs Cor	D	962,742	0	0
Interfund Services	P	121,556	0	0
Leases	P	279,006	0	0
Materials & Supplies	P	5,415,745	3,289,083	11,658
Logistics, Clinical Medical Supplies	D	533,856	0	0
Logistics, Gasoline - Unleaded	D	696,016	0	0
Promotional Supplies	D	25,901	0	0
Maintenance & Repairs	P	535,006	137,830	19,740
Minor Equip & Furniture	P	310,190	125,552	0
Communications	P	15,611	2,100	0
Other Operating	P	280,647	60,061	0
City Grant Match	D	182,498	0	0
Capital Outlay	D	5,526,931	0	0
Reimbursed Overtime	D	(2,000)	0	0
Reimbursed Expenditures	P	(23,973)	0	0
Plan Review Fees	D	(81,936)	0	0
Penalties Late Fees	D	(25,128)	0	0
Fire Inspection Fees	D	(178,344)	0	0
Hazmat Fees	D	(645,553)	0	0
Donations	P	(7)	0	0
Public Infor Distribution Fee	P	(276)	0	0
Software Mntc Fee Accela	P	(16)	0	0

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:24 FIRE - ADMINISTRATION 322

Description	Amount	COVID-19 Relief Fund	Fleet Replacement Fund
Misc Non-Operating Revenues D	(33)	0	0
Subtotal - Services & Supplies	15,004,402	3,618,386	31,398
Department Cost Total	30,890,712	3,618,386	31,398
Adjustments to Cost			
Communications, Temporary Svcs Cor D	(962,742)	0	0
Logistics, Clinical Medical Supplies D	(533,856)	0	0
Logistics, Gasoline - Unleaded D	(696,016)	0	0
Promotional Supplies D	(25,901)	0	0
City Grant Match D	(182,498)	0	0
Capital Outlay D	(5,526,931)	0	0
Reimbursed Overtime D	2,000	0	0
Plan Review Fees D	81,936	0	0
Penalties Late Fees D	25,128	0	0
Fire Inspection Fees D	178,344	0	0
Hazmat Fees D	645,553	0	0
Misc Non-Operating Revenues D	33	0	0
Subtotal - Adjustments	(6,994,950)	0	0
Total Costs After Adjustments	23,895,762	3,618,386	31,398
General Admin Distribution		0	0
Grand Total	\$23,895,762	\$3,618,386	\$31,398
		not allocated	not allocated

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:24 FIRE - ADMINISTRATION 322

Department	First Incoming	Second Incoming	Fire Administration	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics	COVID-19 Relief Fund
1 Fire Training *	\$18,162	\$0	\$0	\$18,162	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	18,162	0	0	18,162	0	0	0	0	0	0
9 Citywide Admin	43,586	9,321	4,609	4,379	19,253	1,485	1,842	1,320	11,939	8,011
Subtotal - CITY MANAGER 115-1201C	43,586	9,321	4,609	4,379	19,253	1,485	1,842	1,320	11,939	8,011
12 Performance	25,883	961	2,338	2,222	9,769	753	934	670	6,058	4,065
Subtotal - PERFORMANCE OFFICE 1	25,883	961	2,338	2,222	9,769	753	934	670	6,058	4,065
13 Citywide Support	4,717	473	452	430	1,889	146	181	129	1,171	786
Subtotal - CITY CLERK 117	4,717	473	452	430	1,889	146	181	129	1,171	786
15 HR Services	89,464	16,179	9,202	8,744	38,444	2,964	3,677	2,635	23,840	15,997
15 Self Insurance Fund	13,511	24,775	3,335	3,169	13,932	1,074	1,333	955	8,640	5,797
Subtotal - HUMAN RESOURCES 209	102,975	40,954	12,537	11,913	52,377	4,039	5,010	3,590	32,480	21,794
16 Financial Reporting	36,982	12,234	4,287	4,074	17,910	1,381	1,713	1,228	11,106	7,452
16 Annual Audit	9,375	0	817	776	3,412	263	326	234	2,116	1,420
Subtotal - OFFICE OF COMPTROLLE	46,357	12,234	5,104	4,850	21,322	1,644	2,039	1,461	13,222	8,872
20 City-wide PC's	3,003	0	262	249	1,093	84	105	75	678	455
20 City-wide IT Contracts	216,833	0	18,888	17,947	78,907	6,084	7,548	5,409	48,932	32,834
20 Mail Room	4,914	1,867	591	561	2,468	190	236	169	1,530	1,027
Subtotal - INFORMATION TECHNOLC	224,749	1,867	19,740	18,757	82,467	6,359	7,888	5,653	51,140	34,315
24 Fire Administration	0	317,199	27,630	26,254	115,431	8,900	11,041	7,912	71,582	48,032
24 Health & Safety	0	138,033	12,024	11,425	50,231	3,873	4,805	3,443	31,150	20,902
Subtotal - FIRE - ADMINISTRATION 3	0	455,233	39,654	37,679	165,662	12,774	15,846	11,355	102,732	68,933
48 General Expenses	0	1,706	149	141	621	48	59	43	385	258
48 Retirees Health Insurance	0	168,256	14,656	13,926	61,229	4,721	5,857	4,197	37,970	25,478
48 General Liability Insurance	0	13,706	1,194	1,134	4,988	385	477	342	3,093	2,075
Subtotal - NON-DEPARTMENTAL 999	0	183,668	15,999	15,202	66,838	5,154	6,393	4,581	41,448	27,812
Total Incoming	466,429	704,711	100,432	113,593	419,576	32,352	40,133	28,759	260,191	174,588
C. Total Allocated		\$25,066,902	\$2,181,921	\$2,091,430	\$9,115,386	\$702,856	\$871,901	\$624,801	\$5,652,719	\$3,792,974
			8.70%	8.34%	36.36%	2.80%	3.48%	2.49%	22.55%	15.13%

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:24 FIRE - ADMINISTRATION 322

Department	First Incoming	Second Incoming	Fleet Replacement Fund
1 Fire Training *	\$18,162	\$0	\$0
Subtotal - BUILDING DEPRECIATION	18,162	0	0
9 Citywide Admin	43,586	9,321	70
Subtotal - CITY MANAGER 115-1201C	43,586	9,321	70
12 Performance	25,883	961	35
Subtotal - PERFORMANCE OFFICE 1	25,883	961	35
13 Citywide Support	4,717	473	7
Subtotal - CITY CLERK 117	4,717	473	7
15 HR Services	89,464	16,179	139
15 Self Insurance Fund	13,511	24,775	50
Subtotal - HUMAN RESOURCES 209	102,975	40,954	189
16 Financial Reporting	36,982	12,234	65
16 Annual Audit	9,375	0	12
Subtotal - OFFICE OF COMPTROLLE	46,357	12,234	77
20 City-wide PC's	3,003	0	4
20 City-wide IT Contracts	216,833	0	285
20 Mail Room	4,914	1,867	9
Subtotal - INFORMATION TECHNOLC	224,749	1,867	298
24 Fire Administration	0	317,199	417
24 Health & Safety	0	138,033	181
Subtotal - FIRE - ADMINISTRATION 3	0	455,233	598
48 General Expenses	0	1,706	2
48 Retirees Health Insurance	0	168,256	221
48 General Liability Insurance	0	13,706	18
Subtotal - NON-DEPARTMENTAL 999	0	183,668	241
Total Incoming	466,429	704,711	1,515
C. Total Allocated	\$25,066,902		\$32,913
	0.13%		

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

FY 2021 ACTUAL
3/30/2022

Fire Administration Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 ANIMAL SERVICES 225	118	8.17%	\$173,285	\$0	\$173,285	\$5,899	\$179,183
24 FIRE - ADMINISTRATION 322	216	14.96%	317,199	0	317,199	0	317,199
26 FIRE 322	1,081	74.86%	1,587,465	0	1,587,465	54,037	1,641,502
42 AVIATION 562	29	2.01%	42,587	0	42,587	1,450	44,037
Subtotal	1,444	100.00%	2,120,536	0	2,120,536	61,385	2,181,921
Direct Bills					0		0
Total					\$2,120,536		\$2,181,921

Basis Units: Number of Fire & Animal Services FTEs

Source:

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

FY 2021 ACTUAL
 3/30/2022

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	103,510	98.63%	\$2,005,321	\$0	\$2,005,321	\$57,531	\$2,062,852
42 AVIATION 562	1,434	1.37%	27,781	0	27,781	797	28,578
Subtotal	104,944	100.00%	2,033,102	0	2,033,102	58,328	2,091,430
Direct Bills					0		0
Total					\$2,033,102		\$2,091,430

Basis Units: Number of training hours per section
 Source:

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

FY 2021 ACTUAL
 3/30/2022

Fire Communications Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	240,474	76.81%	\$6,804,450	\$0	\$6,804,450	\$196,975	\$7,001,425
26 FIRE 322	72,312	23.10%	2,046,140	0	2,046,140	59,232	2,105,371
42 AVIATION 562	295	0.09%	8,347	0	8,347	242	8,589
Subtotal	313,081	100.00%	8,858,937	0	8,858,937	256,448	9,115,386
Direct Bills					0		0
Total					\$8,858,937		\$9,115,386

Basis Units: Number of calls per department
 Source:

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

FY 2021 ACTUAL
3/30/2022

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%	\$683,082	\$0	\$683,082	\$19,774	\$702,856
Subtotal	100	100.00%	683,082	0	683,082	19,774	702,856
Direct Bills					0		0
Total					\$683,082		\$702,856

Basis Units: Direct allocation to Fire
Source:

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

FY 2021 ACTUAL
3/30/2022

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	216	16.29%	\$138,033	\$0	\$138,033	\$0	\$138,033
26 FIRE 322	1,081	81.52%	690,806	0	690,806	23,889	714,695
42 AVIATION 562	29	2.19%	18,532	0	18,532	641	19,173
Subtotal	1,326	100.00%	847,371	0	847,371	24,530	871,901
Direct Bills					0		0
Total					\$847,371		\$871,901

Basis Units: Number of FTEs per section
Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$607,223	\$0	\$607,223	\$17,578	\$624,801
Subtotal	100	100.00%	607,223	0	607,223	17,578	624,801
Direct Bills					0		0
Total					\$607,223		\$624,801

Basis Units: Direct allocation to Fire
 Source:

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

FY 2021 ACTUAL
 3/30/2022

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%	\$5,493,688	\$0	\$5,493,688	\$159,031	\$5,652,719
Subtotal	100	100.00%	5,493,688	0	5,493,688	159,031	5,652,719
Direct Bills					0		0
Total					\$5,493,688		\$5,652,719

Basis Units: Direct allocation to Fire
 Source:

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:24 FIRE - ADMINISTRATION 322

Department	Fire Administration	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics	COVID-19 Relief Fund	Fleet Replacement Fund	Total
18 ANIMAL SERVICES 225	\$179,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,183
24 FIRE - ADMINISTRATION 322	317,199	0	0	0	138,033	0	0	0	0	455,233
25 POLICE 321	0	0	7,001,425	0	0	0	0	0	0	7,001,425
26 FIRE 322	1,641,502	2,062,852	2,105,371	702,856	714,695	624,801	5,652,719	0	0	13,504,796
42 AVIATION 562	44,037	28,578	8,589	0	19,173	0	0	0	0	100,377
Total	\$2,181,921	\$2,091,430	\$9,115,386	\$702,856	\$871,901	\$624,801	\$5,652,719	\$0	\$0	\$21,241,015

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

FY 2021 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.

COVID-19 RELIEF FUND - Costs paid out of the COVID-19 Relief Fund for Streets and Maintenance Administration have not been allocated in this plan.

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

FY 2021 ACTUAL
3/30/2022

A. Department Costs

Dept:38 SAM ADMIN SUPPORT 532-32060

Description		Amount	General Admin	GF Support	COVID-19 Relief Fund
Personnel Costs					
Salaries	S1	785,206	0	721,567	63,639
<i>Salary % Split</i>			<i>.00%</i>	<i>91.90%</i>	<i>8.10%</i>
Benefits	P	291,014	0	278,480	12,534
Subtotal - Personnel Costs		1,076,220	0	1,000,047	76,173
Services & Supplies Cost					
Contractual Services	P	4,646,090	0	7,888	4,638,202
Interfund Services	P	14,230	0	1,861	12,369
Materials & Supplies	P	340,160	0	60,120	280,040
Maintenance & Repairs	P	308,096	0	0	308,096
Other Operating	P	24,336	0	24,336	0
Subtotal - Services & Supplies		5,332,912	0	94,205	5,238,707
Department Cost Total		6,409,132	0	1,094,252	5,314,880
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		6,409,132	0	1,094,252	5,314,880
General Admin Distribution			0	0	0
Grand Total		\$6,409,132		\$1,094,252	\$5,314,880
				not allocated	

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

FY 2021 ACTUAL
3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:38 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	COVID-19 Relief Fund
1 Municipal Service Center	\$69	\$0	\$64	\$6
Subtotal - BUILDING DEPRECIATION	69	0	64	6
2 Depreciation	4,800	0	4,411	389
Subtotal - EQUIPMENT DEPRECIATION	4,800	0	4,411	389
3 Janitorial Services	12,572	0	11,553	1,019
3 Muni Svcs Center	7,801	456	7,588	669
3 MSC Security	1,459	0	1,341	118
Subtotal - FACILITIES MAINT 532-310	21,833	456	20,482	1,806
4 MSC	7,620	47	7,045	621
Subtotal - PARKS BLDG MAINT 532-3	7,620	47	7,045	621
8 Budget	1,828	134	1,803	159
Subtotal - OMB 115-12000	1,828	134	1,803	159
9 Citywide Admin	4,439	949	4,952	437
Subtotal - CITY MANAGER 115-12010	4,439	949	4,952	437
11 Audit	88,991	4,440	85,859	7,572
Subtotal - INTERNAL AUDIT 115-12030	88,991	4,440	85,859	7,572
12 Performance	2,636	98	2,513	222
Subtotal - PERFORMANCE OFFICE 1	2,636	98	2,513	222
13 Citywide Support	480	48	486	43
13 Open Records Requests	65	7	66	6
Subtotal - CITY CLERK 117	546	55	552	49
15 HR Services	9,112	1,648	9,888	872
15 Self Insurance Fund	1,376	2,523	3,583	316
Subtotal - HUMAN RESOURCES 209	10,488	4,171	13,471	1,188
16 Financial Reporting	9,068	3,000	11,090	978

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

FY 2021 ACTUAL
 3/30/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:38 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	COVID-19 Relief Fund
16 Treasury Management	\$97	\$31	\$118	\$10
16 Annual Audit	2,299	0	2,113	186
16 Asset Management	15	5	18	2
Subtotal - OFFICE OF COMPTROLLE	11,479	3,036	13,338	1,176
17 Administration	11,760	1,643	12,317	1,086
17 Supply Chain Management	28,943	4,367	30,610	2,700
Subtotal - PURCHASING 215	40,702	6,010	42,926	3,786
20 IT Services	194,730	148,967	315,841	27,856
20 Records Management	6,066	1,718	7,153	631
20 City-wide PC's	306	0	281	25
20 City-wide IT Contracts	22,085	0	20,295	1,790
20 Mail Room	500	190	635	56
20 Wireless Communication	9,630	0	8,850	781
20 Phone & Internet - Citywide	47,100	0	43,282	3,817
Subtotal - INFORMATION TECHNOLC	280,417	150,875	396,337	34,955
48 General Expenses	0	83	76	7
48 Retirees Health Insurance	0	10,576	9,719	857
48 Property Insurance	0	427	392	35
48 General Liability Insurance	0	861	792	70
Subtotal - NON-DEPARTMENTAL 999	0	11,947	10,979	968
Total Incoming	475,849	182,217	604,731	53,335
C. Total Allocated				
	\$7,067,198	\$1,698,983	\$5,368,215	
		24.04%	75.96%	

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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	51	18.55%	\$284,030	\$0	\$284,030	\$0	\$284,030
36 ENGR TRAFFIC-ST 532-32020	68	24.73%	378,707	0	378,707	50,833	429,539
37 PAVEMENT MGMT 532-32040	21	7.64%	116,954	0	116,954	15,698	132,652
39 STREET MAINTENANCE 532-32120	135	49.09%	751,844	0	751,844	100,918	852,762
Subtotal	275	100.00%	1,531,535	0	1,531,535	167,449	1,698,983
Direct Bills					0		0
Total					\$1,531,535		\$1,698,983

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

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Allocation Summary

Dept:38 SAM ADMIN SUPPORT 532-32060

Department	GF Support	COVID-19 Relief Fund	Total
3 FACILITIES MAINT 532-31040	\$284,030	\$0	\$284,030
36 ENGR TRAFFIC-ST 532-32020	429,539	0	429,539
37 PAVEMENT MGMT 532-32040	132,652	0	132,652
39 STREET MAINTENANCE 532-32120	852,762	0	852,762
Total	\$1,698,983	\$0	\$1,698,983

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NON-DEPARTMENTAL 999
Nature and Extent of Services

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

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

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

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

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

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

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

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A. Department Costs

Dept:48 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
Personnel Costs										
Salaries	S1	2,533,871	0	0	0	0	0	0	402,534	2,131,337
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>15.89%</i>	<i>84.11%</i>
Benefits	P	286,131	0	0	0	0	0	0	123,908	162,223
Subtotal - Personnel Costs		2,820,002	0	0	0	0	0	0	526,442	2,293,560
Services & Supplies Cost										
Retirees Health Plan	P	3,399,235	0	0	3,399,235	0	0	0	0	0
Contractual Services	P	5,096,387	0	0	0	0	0	0	0	5,096,387
General Liability Insurance	P	776,477	0	0	0	0	276,894	466,114	0	33,469
Property Insurance Expenses	P	244,992	0	0	0	244,992	0	0	0	0
Professional Licenses & Memberships	P	76,575	0	0	0	0	0	0	0	76,575
Other Services Charges Expense	P	30,511	0	30,511	0	0	0	0	0	0
Operating Contingency Reserve	P	706,278	0	0	0	0	0	0	0	706,278
Non-Operating	D	347,087	0	0	0	0	0	0	0	0
Transfers	D	14,813,272	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		25,490,814	0	30,511	3,399,235	244,992	276,894	466,114	0	5,912,709
Department Cost Total		28,310,816	0	30,511	3,399,235	244,992	276,894	466,114	526,442	8,206,269
Adjustments to Cost										
Non-Operating	D	(347,087)	0	0	0	0	0	0	0	0
Transfers	D	(14,813,272)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(15,160,359)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		13,150,457	0	30,511	3,399,235	244,992	276,894	466,114	526,442	8,206,269
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$13,150,457		\$30,511	\$3,399,235	\$244,992	\$276,894	\$466,114	\$526,442	\$8,206,269
									not allocated	not allocated

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B. Incoming Costs - (Default Spread Expense%)

Dept:48 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
2 Depreciation	\$63,256	\$0	\$147	\$16,351	\$1,178	\$1,332	\$2,242	\$2,532	\$39,474
Subtotal - EQUIPMENT DEPRECIATI	63,256	0	147	16,351	1,178	1,332	2,242	2,532	39,474
8 Budget	28,153	2,062	70	7,810	563	636	1,071	1,210	18,855
Subtotal - OMB 115-12000	28,153	2,062	70	7,810	563	636	1,071	1,210	18,855
9 Citywide Admin	1,211	259	3	380	27	31	52	59	917
Subtotal - CITY MANAGER 115-12010	1,211	259	3	380	27	31	52	59	917
12 Performance	719	27	2	193	14	16	26	30	465
Subtotal - PERFORMANCE OFFICE 1	719	27	2	193	14	16	26	30	465
13 Citywide Support	131	13	0	37	3	3	5	6	90
13 Open Records Requests	1,005	102	3	286	21	23	39	44	691
Subtotal - CITY CLERK 117	1,136	115	3	324	23	26	44	50	781
15 HR Services	2,485	449	7	759	55	62	104	117	1,831
15 Self Insurance Fund	375	688	2	275	20	22	38	43	664
Subtotal - HUMAN RESOURCES 209	2,860	1,138	9	1,033	74	84	142	160	2,495
16 Financial Reporting	40,938	13,543	126	14,083	1,015	1,147	1,931	2,181	33,998
16 Treasury Management	1,168	378	4	400	29	33	55	62	965
16 Annual Audit	10,378	0	24	2,683	193	219	368	415	6,476
16 Asset Management	386	120	1	131	9	11	18	20	316
Subtotal - OFFICE OF COMPTROLLE	52,870	14,041	155	17,296	1,247	1,409	2,372	2,679	41,755
17 Administration	10,593	1,480	28	3,121	225	254	428	483	7,534
17 Supply Chain Management	26,071	3,933	70	7,756	559	632	1,063	1,201	18,723
Subtotal - PURCHASING 215	36,663	5,414	98	10,876	784	886	1,491	1,684	26,257
20 City-wide PC's	83	0	0	22	2	2	3	3	52
20 City-wide IT Contracts	6,023	0	14	1,557	112	127	213	241	3,759
20 Mail Room	136	52	0	49	4	4	7	8	118
Subtotal - INFORMATION TECHNOLC	6,243	52	15	1,627	117	133	223	252	3,928
48 General Expenses	0	998	2	258	19	21	35	40	623

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B. Incoming Costs - (Default Spread Expense%)

Dept:48 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
48 Retirees Health Insurance	\$0	\$37,138	\$86	\$9,600	\$692	\$782	\$1,316	\$1,487	\$23,175
48 General Liability Insurance	0	3,025	7	782	56	64	107	121	1,888
Subtotal - NON-DEPARTMENTAL 999	0	41,161	96	10,640	767	867	1,459	1,648	25,686
Total Incoming	193,112	64,268	597	66,530	4,795	5,419	9,123	10,304	160,613
C. Total Allocated		\$13,407,837	\$31,108	\$3,465,765	\$249,787	\$282,313	\$475,237	\$536,746	\$8,366,882
			0.23%	25.85%	1.86%	2.11%	3.54%	4.00%	62.40%

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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
3 FACILITIES MAINT 532-31040	7,955,817	1.95%	\$604	\$0	\$604	\$0	\$604
4 PARKS BLDG MAINT 532-31130	10,149,413	2.49%	770	0	770	0	770
5 MAYOR AND COUNCIL 101	1,501,819	0.37%	114	0	114	1	115
6 CITY ATTORNEY 103	3,968,863	0.97%	301	0	301	0	301
7 MUNICIPAL COURT 111	4,780,819	1.17%	363	0	363	2	365
8 OMB 115-12000	1,002,806	0.25%	76	0	76	0	76
9 CITY MANAGER 115-12010	1,106,277	0.27%	84	0	84	0	84
10 PUBLIC INFO OFFICE 115-12020	380,148	0.09%	29	0	29	0	29
11 INTERNAL AUDIT 115-12030	661,618	0.16%	50	0	50	0	50
12 PERFORMANCE OFFICE 115-12050	645,392	0.16%	49	0	49	0	49
13 CITY CLERK 117	1,597,838	0.39%	121	0	121	0	121
15 HUMAN RESOURCES 209	2,100,763	0.51%	159	0	159	0	159
16 OFFICE OF COMPTROLLER 210	2,669,305	0.65%	202	0	202	0	202
17 PURCHASING 215	1,378,077	0.34%	105	0	105	0	105
19 CAPITAL IMPROVEMENT 235	5,735,322	1.41%	435	0	435	3	438
20 INFORMATION TECHNOLOGY 239	16,179,581	3.96%	1,227	0	1,227	0	1,227
21 PLANNING & INSPECTIONS 280	6,659,514	1.63%	505	0	505	3	508
22 POLICE - OFFICE OF THE CHIEF 321	2,332,620	0.57%	177	0	177	0	177
23 POLICE - ADMINISTRATIVE SERVICE	15,792,350	3.87%	1,198	0	1,198	0	1,198
24 FIRE - ADMINISTRATION 322	22,488,765	5.51%	1,706	0	1,706	0	1,706
25 POLICE 321	129,892,742	31.83%	9,853	0	9,853	64	9,917
26 FIRE 322	99,215,310	24.31%	7,526	0	7,526	49	7,575
28 PUBLIC HEALTH 341	5,089,775	1.25%	386	0	386	2	389
29 PARKS & RECREATION 451	23,887,466	5.85%	1,812	0	1,812	12	1,824
30 ZOO 452	4,568,532	1.12%	347	0	347	2	349
31 LIBRARY 453	5,359,452	1.31%	407	0	407	3	409
32 MUSEUM & CULT AFFAIRS 454	1,592,372	0.39%	121	0	121	1	122
34 COMM & HUMAN DEV 471	442,753	0.11%	34	0	34	0	34
35 ECONOMIC DEVELOPMENT 480	1,704,011	0.42%	129	0	129	1	130
36 ENGR TRAFFIC-ST 532-32020	5,599,295	1.37%	425	0	425	3	427
37 PAVEMENT MGMT 532-32040	689,852	0.17%	52	0	52	0	53
38 SAM ADMIN SUPPORT 532-32060	1,094,252	0.27%	83	0	83	0	83
39 STREET MAINTENANCE 532-32120	6,746,367	1.65%	512	0	512	3	515
48 NON-DEPARTMENTAL 999	13,150,457	3.22%	998	0	998	0	998

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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
Subtotal	408,119,743	100.00%	30,959	0	30,959	149	31,108
Direct Bills					0		0
Total					\$30,959		\$31,108

Basis Units: General Fund operating expenditures per department

Source:

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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	2,215,778	0.94%	\$32,476	\$0	\$32,476	\$0	\$32,476
5 MAYOR AND COUNCIL 101	1,163,512	0.49%	17,053	0	17,053	99	17,153
6 CITY ATTORNEY 103	2,327,940	0.99%	34,120	0	34,120	0	34,120
7 MUNICIPAL COURT 111	3,111,123	1.32%	45,599	0	45,599	266	45,865
8 OMB 115-12000	735,506	0.31%	10,780	0	10,780	0	10,780
9 CITY MANAGER 115-12010	789,770	0.34%	11,575	0	11,575	0	11,575
10 PUBLIC INFO OFFICE 115-12020	263,767	0.11%	3,866	0	3,866	23	3,888
11 INTERNAL AUDIT 115-12030	472,587	0.20%	6,927	0	6,927	0	6,927
12 PERFORMANCE OFFICE 115-12050	495,928	0.21%	7,269	0	7,269	0	7,269
13 CITY CLERK 117	358,022	0.15%	5,247	0	5,247	0	5,247
15 HUMAN RESOURCES 209	1,125,375	0.48%	16,494	0	16,494	0	16,494
16 OFFICE OF COMPTROLLER 210	1,812,206	0.77%	26,561	0	26,561	0	26,561
17 PURCHASING 215	989,178	0.42%	14,498	0	14,498	0	14,498
19 CAPITAL IMPROVEMENT 235	4,146,779	1.76%	60,778	0	60,778	354	61,132
20 INFORMATION TECHNOLOGY 239	4,653,521	1.98%	68,206	0	68,206	0	68,206
21 PLANNING & INSPECTIONS 280	4,694,262	1.99%	68,803	0	68,803	401	69,204
22 POLICE - OFFICE OF THE CHIEF 321	1,717,911	0.73%	25,179	0	25,179	0	25,179
23 POLICE - ADMINISTRATIVE SERVICES 322	8,299,454	3.53%	121,643	0	121,643	0	121,643
24 FIRE - ADMINISTRATION 322	11,479,719	4.88%	168,256	0	168,256	0	168,256
25 POLICE 321	90,209,730	38.33%	1,322,185	0	1,322,185	7,701	1,329,886
26 FIRE 322	66,640,449	28.32%	976,735	0	976,735	5,689	982,424
28 PUBLIC HEALTH 341	2,659,529	1.13%	38,980	0	38,980	227	39,207
29 PARKS & RECREATION 451	7,769,232	3.30%	113,872	0	113,872	663	114,535
30 ZOO 452	3,155,247	1.34%	46,246	0	46,246	269	46,515
31 LIBRARY 453	2,591,768	1.10%	37,987	0	37,987	221	38,208
32 MUSEUM & CULT AFFAIRS 454	755,711	0.32%	11,076	0	11,076	65	11,141
34 COMM & HUMAN DEV 471	296,187	0.13%	4,341	0	4,341	25	4,366
35 ECONOMIC DEVELOPMENT 480	961,576	0.41%	14,094	0	14,094	82	14,176
36 ENGR TRAFFIC-ST 532-32020	2,823,803	1.20%	41,388	0	41,388	241	41,629
37 PAVEMENT MGMT 532-32040	337,629	0.14%	4,949	0	4,949	29	4,977
38 SAM ADMIN SUPPORT 532-32060	721,567	0.31%	10,576	0	10,576	0	10,576
39 STREET MAINTENANCE 532-32120	3,019,322	1.28%	44,254	0	44,254	258	44,511
48 NON-DEPARTMENTAL 999	2,533,871	1.08%	37,138	0	37,138	0	37,138
Subtotal	235,327,959	100.00%	3,449,152	0	3,449,152	16,613	3,465,765
Direct Bills					0		0
Total					\$3,449,152		\$3,465,765

Basis Units: General Fund salaries and wages per department

Source:

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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	2,888,177.30	0.69%	\$1,706	\$0	\$1,706	\$0	\$1,706
5 MAYOR AND COUNCIL 101	1,366,338.84	0.32%	807	0	807	4	811
6 CITY ATTORNEY 103	2,289,621.12	0.54%	1,353	0	1,353	0	1,353
7 MUNICIPAL COURT 111	5,999,066.00	1.43%	3,544	0	3,544	18	3,562
8 OMB 115-12000	594,706.78	0.14%	351	0	351	0	351
9 CITY MANAGER 115-12010	356,824.07	0.08%	211	0	211	0	211
10 PUBLIC INFO OFFICE 115-12020	356,824.07	0.08%	211	0	211	1	212
11 INTERNAL AUDIT 115-12030	664,556.96	0.16%	393	0	393	0	393
12 PERFORMANCE OFFICE 115-12050	356,824.07	0.08%	211	0	211	0	211
13 CITY CLERK 117	416,294.75	0.10%	246	0	246	0	246
15 HUMAN RESOURCES 209	2,877,515.33	0.68%	1,700	0	1,700	0	1,700
16 OFFICE OF COMPTROLLER 210	2,388,124.75	0.57%	1,411	0	1,411	0	1,411
17 PURCHASING 215	1,189,413.57	0.28%	703	0	703	0	703
19 CAPITAL IMPROVEMENT 235	7,616,509.33	1.81%	4,500	0	4,500	23	4,523
20 INFORMATION TECHNOLOGY 239	8,400,949.37	2.00%	4,963	0	4,963	0	4,963
21 PLANNING & INSPECTIONS 280	230,136.99	0.05%	136	0	136	1	137
25 POLICE 321	23,066,052.00	5.48%	13,628	0	13,628	69	13,697
26 FIRE 322	52,408,880.00	12.46%	30,964	0	30,964	158	31,122
27 ENVIRONMENTAL SERVICES 334	931,610.31	0.22%	550	0	550	3	553
29 PARKS & RECREATION 451	123,628,586.56	29.38%	73,041	0	73,041	372	73,414
30 ZOO 452	32,419,088.00	7.70%	19,154	0	19,154	98	19,251
31 LIBRARY 453	57,584,959.00	13.69%	34,022	0	34,022	173	34,195
34 COMM & HUMAN DEV 471	3,422,465.75	0.81%	2,022	0	2,022	10	2,032
38 SAM ADMIN SUPPORT 532-32060	722,002.20	0.17%	427	0	427	0	427
39 STREET MAINTENANCE 532-32120	4,943,064.20	1.17%	2,920	0	2,920	15	2,935
40 FLEET 532-37020	6,746,545.29	1.60%	3,986	0	3,986	20	4,006
49 OTHER	76,893,794.00	18.28%	45,430	0	45,430	232	45,661
Subtotal	420,758,930.60	100.00%	248,590	0	248,590	1,197	249,787
Direct Bills					0		0
Total					\$248,590		\$249,787

Basis Units: Insured property premium for General Fund departments

Source:

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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	2,215,778	0.94%	\$2,645	\$0	\$2,645	\$0	\$2,645
5 MAYOR AND COUNCIL 101	1,163,512	0.49%	1,389	0	1,389	8	1,397
6 CITY ATTORNEY 103	2,327,940	0.99%	2,779	0	2,779	0	2,779
7 MUNICIPAL COURT 111	3,111,123	1.32%	3,714	0	3,714	22	3,736
8 OMB 115-12000	735,506	0.31%	878	0	878	0	878
9 CITY MANAGER 115-12010	789,770	0.34%	943	0	943	0	943
10 PUBLIC INFO OFFICE 115-12020	263,767	0.11%	315	0	315	2	317
11 INTERNAL AUDIT 115-12030	472,587	0.20%	564	0	564	0	564
12 PERFORMANCE OFFICE 115-12050	495,928	0.21%	592	0	592	0	592
13 CITY CLERK 117	358,022	0.15%	427	0	427	0	427
15 HUMAN RESOURCES 209	1,125,375	0.48%	1,344	0	1,344	0	1,344
16 OFFICE OF COMPTROLLER 210	1,812,206	0.77%	2,164	0	2,164	0	2,164
17 PURCHASING 215	989,178	0.42%	1,181	0	1,181	0	1,181
19 CAPITAL IMPROVEMENT 235	4,146,779	1.76%	4,951	0	4,951	29	4,980
20 INFORMATION TECHNOLOGY 239	4,653,521	1.98%	5,556	0	5,556	0	5,556
21 PLANNING & INSPECTIONS 280	4,694,262	1.99%	5,605	0	5,605	33	5,637
22 POLICE - OFFICE OF THE CHIEF 321	1,717,911	0.73%	2,051	0	2,051	0	2,051
23 POLICE - ADMINISTRATIVE SERVICES 322	8,299,454	3.53%	9,909	0	9,909	0	9,909
24 FIRE - ADMINISTRATION 322	11,479,719	4.88%	13,706	0	13,706	0	13,706
25 POLICE 321	90,209,730	38.33%	107,702	0	107,702	627	108,330
26 FIRE 322	66,640,449	28.32%	79,563	0	79,563	463	80,026
28 PUBLIC HEALTH 341	2,659,529	1.13%	3,175	0	3,175	18	3,194
29 PARKS & RECREATION 451	7,769,232	3.30%	9,276	0	9,276	54	9,330
30 ZOO 452	3,155,247	1.34%	3,767	0	3,767	22	3,789
31 LIBRARY 453	2,591,768	1.10%	3,094	0	3,094	18	3,112
32 MUSEUM & CULT AFFAIRS 454	755,711	0.32%	902	0	902	5	908
34 COMM & HUMAN DEV 471	296,187	0.13%	354	0	354	2	356
35 ECONOMIC DEVELOPMENT 480	961,576	0.41%	1,148	0	1,148	7	1,155
36 ENGR TRAFFIC-ST 532-32020	2,823,803	1.20%	3,371	0	3,371	20	3,391
37 PAVEMENT MGMT 532-32040	337,629	0.14%	403	0	403	2	405
38 SAM ADMIN SUPPORT 532-32060	721,567	0.31%	861	0	861	0	861
39 STREET MAINTENANCE 532-32120	3,019,322	1.28%	3,605	0	3,605	21	3,626
48 NON-DEPARTMENTAL 999	2,533,871	1.08%	3,025	0	3,025	0	3,025
Subtotal	235,327,959	100.00%	280,960	0	280,960	1,353	282,313
Direct Bills					0		0
Total					\$280,960		\$282,313

Basis Units: General Fund salaries and wages per department

Source:

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

FY 2021 ACTUAL
3/30/2022

Auto Liability Allocations

Dept:48 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 PUBLIC INFO OFFICE 115-12020	4	0.54%	\$2,533	\$0	\$2,533	\$13	\$2,545
14 TAX 206	1	0.13%	633	0	633	3	636
16 OFFICE OF COMPTROLLER 210	2	0.27%	1,266	0	1,266	0	1,266
17 PURCHASING 215	4	0.54%	2,533	0	2,533	0	2,533
18 ANIMAL SERVICES 225	59	7.90%	37,356	0	37,356	186	37,542
19 CAPITAL IMPROVEMENT 235	37	4.95%	23,426	0	23,426	117	23,543
20 INFORMATION TECHNOLOGY 239	20	2.68%	12,663	0	12,663	0	12,663
21 PLANNING & INSPECTIONS 280	63	8.43%	39,888	0	39,888	199	40,087
26 FIRE 322	273	36.55%	172,848	0	172,848	863	173,711
29 PARKS & RECREATION 451	75	10.04%	47,486	0	47,486	237	47,723
30 ZOO 452	17	2.28%	10,763	0	10,763	54	10,817
31 LIBRARY 453	6	0.80%	3,799	0	3,799	19	3,818
32 MUSUEM & CULT AFFAIRS 454	3	0.40%	1,899	0	1,899	9	1,909
33 DESTINATION EL PASO 457	20	2.68%	12,663	0	12,663	63	12,726
34 COMM & HUMAN DEV 471	3	0.40%	1,899	0	1,899	9	1,909
41 SUN METRO 560	24	3.21%	15,195	0	15,195	76	15,271
49 OTHER	136	18.21%	86,108	0	86,108	430	86,537
Subtotal	747	100.00%	472,959	0	472,959	2,278	475,237
Direct Bills					0		0
Total					\$472,959		\$475,237

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

Source:

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

FY 2021 ACTUAL
 3/30/2022

Allocation Summary

Dept:48 NON-DEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government	Total
3 FACILITIES MAINT 532-31040	\$604	\$32,476	\$1,706	\$2,645	\$0	\$0	\$0	\$37,432
4 PARKS BLDG MAINT 532-31130	770	0	0	0	0	0	0	770
5 MAYOR AND COUNCIL 101	115	17,153	811	1,397	0	0	0	19,476
6 CITY ATTORNEY 103	301	34,120	1,353	2,779	0	0	0	38,553
7 MUNICIPAL COURT 111	365	45,865	3,562	3,736	0	0	0	53,528
8 OMB 115-12000	76	10,780	351	878	0	0	0	12,086
9 CITY MANAGER 115-12010	84	11,575	211	943	0	0	0	12,813
10 PUBLIC INFO OFFICE 115-12020	29	3,888	212	317	2,545	0	0	6,991
11 INTERNAL AUDIT 115-12030	50	6,927	393	564	0	0	0	7,934
12 PERFORMANCE OFFICE 115-12050	49	7,269	211	592	0	0	0	8,121
13 CITY CLERK 117	121	5,247	246	427	0	0	0	6,042
14 TAX 206	0	0	0	0	636	0	0	636
15 HUMAN RESOURCES 209	159	16,494	1,700	1,344	0	0	0	19,697
16 OFFICE OF COMPTROLLER 210	202	26,561	1,411	2,164	1,266	0	0	31,604
17 PURCHASING 215	105	14,498	703	1,181	2,533	0	0	19,019
18 ANIMAL SERVICES 225	0	0	0	0	37,542	0	0	37,542
19 CAPITAL IMPROVEMENT 235	438	61,132	4,523	4,980	23,543	0	0	94,616
20 INFORMATION TECHNOLOGY 239	1,227	68,206	4,963	5,556	12,663	0	0	92,615
21 PLANNING & INSPECTIONS 280	508	69,204	137	5,637	40,087	0	0	115,573
22 POLICE - OFFICE OF THE CHIEF 321	177	25,179	0	2,051	0	0	0	27,407
23 POLICE - ADMINISTRATIVE SERVICES 322	1,198	121,643	0	9,909	0	0	0	132,750
24 FIRE - ADMINISTRATION 322	1,706	168,256	0	13,706	0	0	0	183,668
25 POLICE 321	9,917	1,329,886	13,697	108,330	0	0	0	1,461,830
26 FIRE 322	7,575	982,424	31,122	80,026	173,711	0	0	1,274,857
27 ENVIRONMENTAL SERVICES 334	0	0	553	0	0	0	0	553
28 PUBLIC HEALTH 341	389	39,207	0	3,194	0	0	0	42,790
29 PARKS & RECREATION 451	1,824	114,535	73,414	9,330	47,723	0	0	246,825
30 ZOO 452	349	46,515	19,251	3,789	10,817	0	0	80,721
31 LIBRARY 453	409	38,208	34,195	3,112	3,818	0	0	79,743
32 MUSEUM & CULT AFFAIRS 454	122	11,141	0	908	1,909	0	0	14,079
33 DESTINATION EL PASO 457	0	0	0	0	12,726	0	0	12,726
34 COMM & HUMAN DEV 471	34	4,366	2,032	356	1,909	0	0	8,697
35 ECONOMIC DEVELOPMENT 480	130	14,176	0	1,155	0	0	0	15,461
36 ENGR TRAFFIC-ST 532-32020	427	41,629	0	3,391	0	0	0	45,447
37 PAVEMENT MGMT 532-32040	53	4,977	0	405	0	0	0	5,435
38 SAM ADMIN SUPPORT 532-32060	83	10,576	427	861	0	0	0	11,947
39 STREET MAINTENANCE 532-32120	515	44,511	2,935	3,626	0	0	0	51,587
40 FLEET 532-37020	0	0	4,006	0	0	0	0	4,006
41 SUN METRO 560	0	0	0	0	15,271	0	0	15,271
48 NON-DEPARTMENTAL 999	998	37,138	0	3,025	0	0	0	41,161
49 OTHER	0	0	45,661	0	86,537	0	0	132,199

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

FY 2021 ACTUAL
3/30/2022

Allocation Summary

Dept:48 NON-DEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government	Total
Total	\$31,108	\$3,465,765	\$249,787	\$282,313	\$475,237	\$0	\$0	\$4,504,210

Section 6

Cost Plan Reconciliation

City of El Paso, Texas
FY 2021 Central Service Expenditures

COST PLAN DEPARTMENT	FUND	DIVISION	SALARIES & WAGES	FRINGE BENEFITS	OPERATING EXPENSES	INDIRECT COSTS	NON-OPERATING	TRANSFERS	CAPITAL	REVENUE	DEBT	GRAND TOTAL
	SELF-INSURANCE FUND	BENEFIT SERVICES	1,104,433	2,790,895	52,688,272					-56,288,637		294,963
		Unemployment WORKERS COMPENSATION	108,154	30,389	696,441					-351,127		483,857
			510,665	149,716	10,098,422					-16,117,257		-5,358,454
HUMAN RESOURCES 209												
Total			2,874,826	3,361,684	64,325,324					-72,757,597		-2,195,763
INFORMATION TECHNOLOGY 239	CAPITAL PROJECTS - IT FUND	Administrative			579,752				5,310	-262,803		322,259
	CO ISSUE FY18 COVID-19 Relief Fund	Infrastructure Management			247,233				376,001			623,234
		CITYWIDE IT CONTRACTS			591,644							591,644
		Client Services			0		68,429					68,429
	GF	Administrative	488,500	141,368	2,032,277		-68,429	6,339,502		-643,224		8,289,994
		Application Management	1,257,465	350,830	8,558							1,616,853
		CITYWIDE IT CONTRACTS			7,564,347							7,564,347
		Client Services	976,761	290,672	54,897							1,322,330
		Information Security Assurance	222,889	77,504	1,055							301,448
		Infrastructure Management	1,095,032	347,539	39,920							1,482,491
		Records Management	178,137	79,316	386,761							644,214
		Strategic Innovation & Enterpr	434,737	151,016	0							585,753
		TELECOMMUNICATIONS			0					-452		-452
INFORMATION TECHNOLOGY 239												
Total			4,653,521	1,438,245	11,506,444		0	6,339,502	381,311	-906,479		23,412,544
INTERNAL AUDIT 115-12030	GF	INTERNAL AUDIT	472,587	152,966	36,065							661,618
INTERNAL AUDIT 115-12030 Total			472,587	152,966	36,065							661,618
NON-DEPARTMENTAL 999	1% PEG CABLE FEE	PEG			88,064					-761,131		-673,067
	GF	NonDepartmental	2,131,337	3,561,458	6,931,220		347,087	14,813,272		#####		#####

City of El Paso, Texas
FY 2021 Central Service Expenditures

COST PLAN DEPARTMENT	FUND	DIVISION	SALARIES & WAGES	FRINGE BENEFITS	OPERATING EXPENSES	INDIRECT COSTS	NON-OPERATING	TRANSFERS	CAPITAL	REVENUE	DEBT	GRAND TOTAL
		PD PERSONNEL	1,606,427	602,563	155,288							2,364,278
		PLNG AND RESEARCH	669,918	257,859	15,151							942,928
		POLICE SUPPLY	97,461	43,056	671,648							812,165
		RECORDS	1,909,454	775,962	58,630							2,744,046
		TRAINING	1,814,090	697,387	428,417							2,939,894
POLICE ADMIN SVCS 321 Total			8,299,454	3,191,957	4,300,939		510,338			-174,052		16,128,636
POLICE CHIEF'S OFFICE 321-21000	Capital Projects-Internal	CHIEFS OFFICE			0				1,170,000			1,170,000
	GF	CHIEFS OFFICE	1,717,911	560,027	54,682					-1,702,163		630,457
	POLICE RED LIGHT CAMERA	CHIEFS OFFICE	39,101	15,248	0					-2,778		51,571
POLICE CHIEF'S OFFICE 321-21000 Total			1,757,012	575,275	54,682				1,170,000	-1,704,941		1,852,028
PURCHASING 215	COVID-19 Relief Fund	SUPPLY CHAIN MANAGEMENT			0					9,013		9,013
	GF	Administration SUPPLY CHAIN MANAGEMENT	345,919	120,515	37,673							504,107
			643,259	230,711	0					-23,191		850,779
	Other Small Private Grants	Administration			41,063					-58,947		-17,884
PURCHASING 215 Total			989,178	351,226	78,736					-73,125		1,346,015
SAM ADMIN SUPPORT 532-32060	COVID-19 Relief Fund	Admin Support and Data Mgmt	63,639	12,534	5,238,707							5,314,880
	GF	Admin Support and Data Mgmt	721,567	278,480	94,205							1,094,252
SAM ADMIN SUPPORT 532-32060 Total			785,206	291,014	5,332,912							6,409,132

Section 7
Indirect Cost Rate Proposals

Indirect Cost Rate Proposal
FY 2021 Departmental and Composite Rate Calculations

Department	Indirect Costs	Indirect Cost Rate Base - Salaries & Wages	Indirect Cost Rate
MUNICIPAL COURT 111	\$ 920,022	\$ 3,188,088	28.86%
TAX 206	\$ 253,664	\$ 845,544	30.00%
ANIMAL SERVICES 225	\$ 1,092,705	\$ 4,399,820	24.84%
CAPITAL IMPROVEMENT 235	\$ 1,591,370	\$ 4,240,647	37.53%
PLANNING and INSPECTIONS 280	\$ 953,514	\$ 4,694,262	20.31%
POLICE 321	\$ 32,175,899	\$ 96,504,850	33.34%
FIRE 322	\$ 21,723,830	\$ 69,051,734	31.46%
ENVIRONMENTAL SERVICES 334	\$ 1,857,608	\$ 12,531,939	14.82%
PUBLIC HEALTH 341	\$ 2,396,811	\$ 9,756,981	24.57%
PARKS and RECREATION 451	\$ 6,804,331	\$ 7,769,231	87.58%
ZOO 452	\$ 1,218,109	\$ 3,302,527	36.88%
LIBRARY 453	\$ 1,985,154	\$ 2,612,556	75.99%
MUSUEM and CULT AFFAIRS 454	\$ 1,246,052	\$ 1,308,036	95.26%
DESTINATION EL PASO 457	\$ 74,751	\$ 4,202,395	1.78%
COMM and HUMAN DEV 471	\$ 850,306	\$ 1,503,282	56.56%
ECONOMIC DEVELOPMENT 480	\$ 602,298	\$ 1,014,793	59.35%
SUN METRO 560	\$ 1,997,385	\$ 19,078,460	10.47%
AVIATION 562	\$ 1,701,939	\$ 12,307,106	13.83%
INTERNATIONAL BRIDGES 564	\$ 380,613	\$ 2,349,508	16.20%
COMPOSITE RATE	\$ 79,826,360	\$ 260,661,759	30.62%

CITY OF EL PASO, TEXAS
COMMUNITY & HUMAN DEVELOPMENT
Final/Provisional Indirect Cost Rate Schedule
FY 2023 Indirect Cost Rate Calculation Based on FY 2021 Actual Costs

Title/Description	
FY 2021 Direct Costs Base Calculation - Salaries & Wages	
71004 - Comm Dev Resiliency & Sustain	\$77,176
71010 - CD Planning Admin	\$90,222
71040 - CD Neighborhood Services	\$97,380
71080 - CD Social Services Grant	-\$653
71082 - CD RSVP Program	\$135,130
71084 - CD Foster Grandparents	\$125,322
71130 - CDBG Emergency Shelter Grant	\$57,627
71140 - CDBG Special Purpose Grant	\$24,029
71150 - Housing Entitlement Grant	\$88,189
71180 - CDBG Revolving Loan Fund	\$136,048
71200 - HUD CD Admin	\$586,250
71260 - Empowerment Zone Enterprise Comm	\$55,153
71400 - CD Activity Delivery Cost	<u>\$31,409</u>
FY 2021 Direct Costs Base Subtotal	<u>\$1,503,282</u>
Final FY 2021 Indirect Costs	
FACILITIES MAINT 532-31040	\$115,901
PARKS BLDG MAINT 532-31130	\$99,049
CITY ATTORNEY 103	\$117,401
OMB 115-12000	\$3,471
CITY MANAGER 115-12010	\$8,573
PERFORMANCE OFFICE 115-12050	\$4,350
CITY CLERK 117	\$968
HUMAN RESOURCES 209	\$23,322
OFFICE OF COMPTROLLER 210	\$187,175
PURCHASING 215	\$39,581
INFORMATION TECHNOLOGY 239	\$241,818
NONDEPARTMENTAL 999	<u>\$8,697</u>
Final FY 2021 Indirect Cost Pool	<u>\$850,306</u>
Provisional FY 2023 Indirect Costs (FY21 Actuals)	\$850,306
Provisional FY 2023 Total Salaries & Wages Base (FY21 Actuals)	<u>\$1,503,282</u>
FY 2023 Provisional Indirect Cost Rate	56.56%

CITY OF EL PASO, TEXAS
METROPOLITAN PLANNING ORGANIZATION (MPO)
Final/Provisional Indirect Cost Rate Schedule
FY 2023 Indirect Cost Rate Calculation Based on FY 2021 Actual Costs

Title/Description		
FY 2021 Direct Costs Base Calculation - Salaries & Wages		
68010 - MPO Planning Grant	<u>\$702,078</u>	
FY 2021 Direct Costs Base Subtotal		<u>\$702,078</u>
Final FY 2021 Indirect Costs		
HUMAN RESOURCES 209		\$2,665
OFFICE OF COMPTROLLER 210		\$18,969
INFORMATION TECHNOLOGY 239		<u>\$31,824</u>
Final FY 2021 Indirect Cost Pool		<u><u>\$53,457</u></u>
Provisional FY 2023 Indirect Costs (FY21 Actuals)		
		<u>\$53,457</u>
Provisional FY 2023 Total Salaries & Wages Base (FY21 Actuals)		<u><u>\$702,078</u></u>
FY 2023 Provisional Indirect Cost Rate		
		7.61%

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Final/Provisional Indirect Cost Rate Schedule
FY 2023 Indirect Cost Rate Calculation Based on FY 2021 Actual Costs

Title/Description		
FY 2021 Direct Costs Base Calculation - Salaries & Wages		
41010 - ENVIRONMENT - OSSF	\$660,064	
41050 - TB OUTREACH	\$9,013	
41060 - STD CLINICS	\$257,198	
41080 - DENTAL	\$470,181	
41090 - ADULT IMMUNIZATIONS SERV	\$38,118	
41130 - LABORATORY	\$168,787	
41150 - EPIDEMIOLOGY	\$265,651	
41160 - HEALTH ADMIN	\$865,798	
41170 - HEALTH SUPPORT SERVC	\$536,731	
41210 - HEALTH EDUCATION PROGRAM	\$106,936	
41240 - TDH WIC SERVICES	\$2,466,545	
41262 - HEALTH TITLE X FAMILY PLANNING	\$576,511	
41270 - TDH LABORATORY GRANT	\$149,012	
41280 - MISC GRANT	\$361,671	
41290 - TDH CLINICAL SERVS GRANT	\$288,577	
41300 - TDH STD AIDS HIV CLINICAL GRANT	\$617,450	
41310 - TUBERCULOSIS GRANT	\$500,882	
41320 - TDH IMMUNIZATION GRANT	\$617,729	
41340 - TDH CASE MANAGEMENT GRANT	\$106,659	
41350 - MISC HEALTH GRANT	\$297,129	
41355 - PUBLIC HEALTH - COVID OPERATIONS	\$396,339	
Total Salaries & Wages	<u>\$9,756,981</u>	
Less General Fund Health Admin Salaries & Wages	-\$262,559	
FY 2021 Direct Costs Base Subtotal		\$9,494,422
Final FY 2021 Indirect Costs		
EQUIPMENT DEPRECIATION		\$8,341
FACILITIES MAINT 532-31040		\$379,163
PARKS BLDG MAINT 532-31130		\$6,846
CITY ATTORNEY 103		\$14,313
OMB 115-12000		\$24,367
CITY MANAGER 115-12010		\$60,561
PERFORMANCE OFFICE 115-12050		\$30,728
CITY CLERK 117		\$6,834
HUMAN RESOURCES 209		\$164,752
OFFICE OF COMPTROLLER 210		\$139,943
PURCHASING 215		\$320,925
INFORMATION TECHNOLOGY 239		\$1,197,247
NONDEPARTMENTAL 999		\$42,790
Final FY 2021 Indirect Cost Pool		<u>\$2,396,811</u>
Plus General Fund Health Admin Divisional Costs (Excluding Grant Match)		\$480,777
Final FY 2021 Indirect Cost Pool		<u>\$2,877,588</u>
Provisional FY 2023 Indirect Costs (FY21 Actuals)		<u>\$2,877,588</u>
Provisional FY 2023 Total Salaries & Wages Base (FY21 Actuals)		<u>\$9,494,422</u>
FY 2023 Provisional Indirect Cost Rate		30.31%

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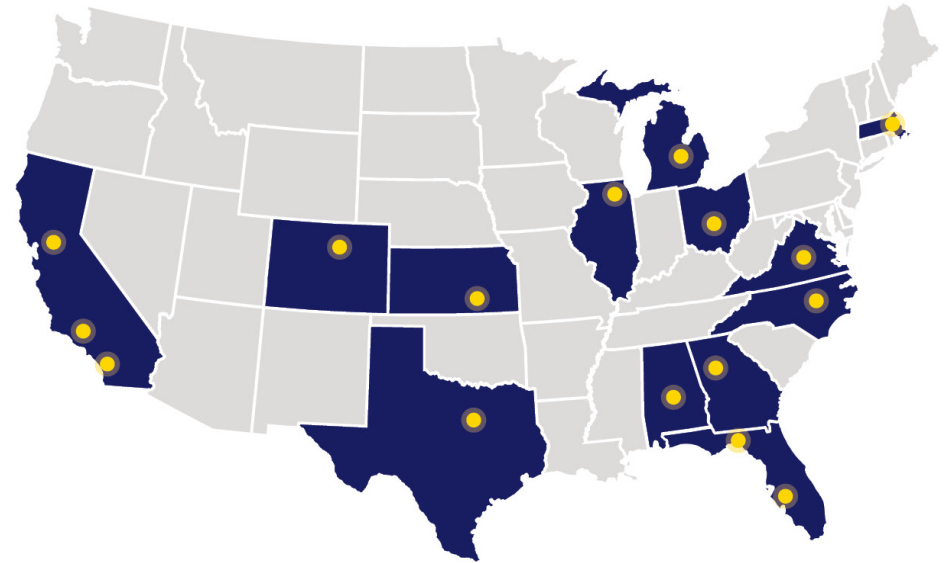
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