



2 CFR Part 200 Cost Allocation Plan

City of El Paso, Texas

Based on Actual Expenditures
From the Fiscal Year Ended August 31, 2025

MGT.us

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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 8/31/2025. 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

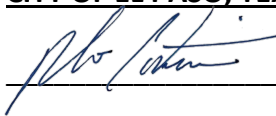
Certificate of Indirect Costs

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, 2025 to establish billing or final indirect costs rates for fiscal year 2027 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: CITY OF EL PASO, TEXAS

Signature:  _____

Name of Official: Robert Cortinas

Title: Deputy City Manager & CFO

Date of Execution: 03/30/2026

Section 3

Organization Chart



CITIZENS OF EL PASO



EL PASO CITY COUNCIL

Boards & Commissions
Regional Bodies

Internal Auditor
(Vacant)

City Attorney
Karla M. Nieman

City Manager
Dionne Mack

Chief Strategy Officer
Juliana Baldwin-Muñoz

Strategic Communications
Laura Cruz-Acosta

Strategic and Legislative Affairs
Ian Voglewede

Community Driven Innovation
Roman Sanchez

City Clerk
Laura Prine

Deputy City Manager Richard Bristol	Deputy City Manager / Chief Financial Officer Robert Cortinas	Deputy City Manager Nicole Cote	Deputy City Manager Mario D'Agostino	Deputy City Manager Araceli Guerra	Deputy City Manager / City Engineer Yvette Hernandez
Animal Services Michael Wachsmann (Interim)	Comptroller's Office Margarita Marin, Deputy CFO	Planning & Inspections Philip Etiwe	Code Enforcement Steve Alvarado	Community and Human Development Nickole H. Rodriguez	Aviation Tony Nevarez
Libraries Norma Martinez	Economic & International Development Karina Brasgalla	Public Transportation Anthony Dekeyzer	Fire / Office of Emergency Management / 911 & 311 Communications Chief Jonathan Killings	Title VI Compliance Coordinator	Capital Improvement (Vacant)
Museum & Cultural Affairs/ Destination El Paso Ben Fyffe	International Bridges Roberto Tinajero	Purchasing & Strategic Sourcing Claudia A. Garcia	Municipal Court Annabelle Casas	Environmental Services Nick Ybarra	CID Grant Funded Programs Joaquin Rodriguez
Parks & Recreation Pablo Caballero	Office of Management & Budget Sasho Andonoski	Real Estate Division	Police Chief Peter Pacillas	Human Resources Mary Wiggins	Streets & Maintenance Randy Garcia
Public Health Veerinder "Vinny" Taneja	Tax Office Maria Pasillas	Urban Planning & Design Division		Information Technology Carolyn Patrick	
Zoo & Botanical Gardens Gary Lunsford (Interim)				Information Security Assurance Ernesto Arriola	
				Risk Management Yvette Griffin	

Section 4

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

Process

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

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

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 5
Central Services Cost Allocation Plan Detail

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Summary Schedule

Seq #	Department Name	MAYOR AND COUNCIL 101	STRATEGIC & LEGISLATIVE AFFAIRS 105	MUNICIPAL COURT 111	PUBLIC INFO OFFICE 115- 12020	TAX 206	ANIMAL SERVICES 225	CAPITAL IMPROVEMENT 235
1	BUILDING DEPRECIATION	\$33,408	\$0	\$0	\$7,140	\$0	\$0	\$199,159
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	FACILITIES MAINT 532-31040	114,380	0	56,344	23,904	10,802	208,512	87,329
4	PARKS BLDG MAINT 532-31130	33,465	0	0	7,152	0	9,481	56,055
6	CITY ATTORNEY 103	70,132	0	65,285	0	66,091	80,703	142,906
9	OMB 115-12000	3,494	2,827	10,454	0	3,548	21,588	9,733
10	CITY MANAGER 115-12010	5,496	0	16,503	1,175	4,503	33,281	12,333
12	INTERNAL AUDIT 116-12030	29,234	38,329	0	0	73,144	41,490	53,238
13	PERFORMANCE OFFICE 115-12050	2,965	0	8,902	634	2,429	17,951	6,652
14	CITY CLERK 117	2,266	0	6,805	484	1,857	13,723	5,086
16	HUMAN RESOURCES 209	27,518	0	82,629	5,881	22,544	166,630	61,751
17	OFFICE OF COMPTROLLER 210	5,588	0	17,245	1,351	147,478	34,135	164,831
18	PURCHASING 215	21,152	0	13,749	2,468	11,281	93,423	20,095
21	INFORMATION TECHNOLOGY 239	251,559	37,186	609,687	14,016	134,804	687,148	442,999
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0
48	NON-DEPARTMENTAL 999	32,663	0	94,459	7,010	0	3,335	86,212
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	0	0	0	0
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	0	0
53	FIRE - ADMINISTRATION 322	0	0	0	0	0	0	0
Total Current Allocations		\$633,320	\$78,342	\$982,062	\$71,212	\$478,481	\$1,411,399	\$1,348,380

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Seq #	Department Name	PLANNING & INSPECTIONS 280	CODE ENFORCEMENT 290	POLICE 321	FIRE 322	ENVIRONMENTAL SERVICES 334	PUBLIC HEALTH 341	PARKS & RECREATION 451
1	BUILDING DEPRECIATION	\$0	\$76	\$0	\$0	\$13	\$0	\$229
2	EQUIPMENT DEPRECIATION	134,776	0	1,042,683	910,836	0	111,238	958,675
3	FACILITIES MAINT 532-31040	29,295	57,670	2,008,541	1,515,525	244,277	565,391	3,143,082
4	PARKS BLDG MAINT 532-31130	8,852	14,219	583,510	833,697	25,309	6,818	3,899,514
6	CITY ATTORNEY 103	190,306	0	590,468	98,289	63,733	96,665	62,678
9	OMB 115-12000	12,877	14,495	251,399	159,020	69,720	24,563	72,077
10	CITY MANAGER 115-12010	23,688	0	255,087	183,044	83,006	50,362	96,309
12	INTERNAL AUDIT 116-12030	15,105	33,176	77,321	0	0	50,506	73,730
13	PERFORMANCE OFFICE 115-12050	12,777	0	137,588	98,730	44,772	27,164	51,947
14	CITY CLERK 117	9,768	0	105,183	75,476	34,227	20,766	39,712
16	HUMAN RESOURCES 209	118,601	0	1,277,167	916,463	415,594	252,150	482,197
17	OFFICE OF COMPTROLLER 210	25,447	0	700,867	399,209	192,058	250,149	133,305
18	PURCHASING 215	35,606	0	338,437	31,023	87,686	151,592	223,509
21	INFORMATION TECHNOLOGY 239	792,474	139,101	6,568,761	3,723,015	1,241,618	1,638,588	1,637,619
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0
48	NON-DEPARTMENTAL 999	136,862	3,392	1,334,940	1,218,444	9,932	95,973	714,590
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	3,347,647	0	0	0	0
52	POLICE - ADMINISTRATIVE SERVICES 321	0	16,928	20,263,262	0	0	0	0
53	FIRE - ADMINISTRATION 322	0	0	10,823,083	17,139,901	0	0	0
Total Current Allocations		\$1,546,434	\$279,059	\$49,705,943	\$27,302,673	\$2,511,944	\$3,341,925	\$11,589,170

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Seq #	Department Name	ZOO 452	LIBRARY 453	MUSUEM & CULT AFFAIRS 454	DESTINATION EL PASO 457	COMM & HUMAN DEV 471	ECONOMIC DEVELOPMENT 480	ENGR TRAFFIC- ST 532-32020
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	124,901	0	0	0	0	87,308
3	FACILITIES MAINT 532-31040	0	718,255	341,401	0	170,887	35,908	292
4	PARKS BLDG MAINT 532-31130	750,908	842,572	405,581	0	128,547	0	0
6	CITY ATTORNEY 103	3,923	9,872	125,261	3,911	132,530	178,245	0
9	OMB 115-12000	15,885	17,970	12,182	25,859	5,944	52,776	18,224
10	CITY MANAGER 115-12010	27,310	33,437	12,431	0	9,593	4,601	16,445
12	INTERNAL AUDIT 116-12030	126,383	0	0	6,791	195	18,071	0
13	PERFORMANCE OFFICE 115-12050	14,730	18,035	6,705	0	5,174	2,481	8,870
14	CITY CLERK 117	11,261	13,788	5,126	0	3,955	1,897	6,781
16	HUMAN RESOURCES 209	136,734	167,414	62,241	0	48,029	23,034	82,335
17	OFFICE OF COMPTROLLER 210	27,549	37,604	37,738	55,497	187,739	39,842	30,583
18	PURCHASING 215	184,025	336,322	309,881	353	42,305	10,576	52,528
21	INFORMATION TECHNOLOGY 239	529,163	1,140,518	466,215	12	433,711	253,791	166,467
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	757,481
48	NON-DEPARTMENTAL 999	182,885	251,369	64,820	0	33,392	26,299	95,107
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	0	0	0	0
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	0	0
53	FIRE - ADMINISTRATION 322	0	0	0	0	0	0	0
Total Current Allocations		\$2,010,757	\$3,712,057	\$1,849,583	\$92,422	\$1,202,001	\$647,522	\$1,322,420

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1	BUILDING DEPRECIATION	\$0	\$0	\$417	\$625	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	12,218	0	990,238	0	0	0	0
3	FACILITIES MAINT 532-31040	0	34,546	200,351	486,943	195	932	0
4	PARKS BLDG MAINT 532-31130	0	0	122,359	116,683	0	0	0
6	CITY ATTORNEY 103	0	85,523	51,100	0	148,784	196,056	29,745
9	OMB 115-12000	7,017	0	18,816	26,460	112,037	62,227	13,719
10	CITY MANAGER 115-12010	4,111	1,566	14,487	16,249	103,073	51,389	14,536
12	INTERNAL AUDIT 116-12030	0	0	34,855	0	0	76,579	0
13	PERFORMANCE OFFICE 115-12050	2,217	845	7,814	8,764	55,595	27,718	7,840
14	CITY CLERK 117	1,695	646	5,974	6,700	42,501	21,190	5,994
16	HUMAN RESOURCES 209	20,584	7,841	72,533	81,354	516,062	257,296	72,778
17	OFFICE OF COMPTROLLER 210	9,735	2,600	41,039	59,116	615,862	492,008	24,907
18	PURCHASING 215	5,993	7,403	11,125	19,379	43,783	55,506	168,866
21	INFORMATION TECHNOLOGY 239	41,617	28,978	197,442	164,485	1,328,929	767,441	382,551
37	SAM ADMIN SUPPORT 532-32060	189,370	0	667,305	0	0	0	0
48	NON-DEPARTMENTAL 999	23,124	335	287,107	19,536	0	0	0
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	0	0	89,921	0
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	177,714	0
53	FIRE - ADMINISTRATION 322	0	0	0	0	0	549,962	0
Total Current Allocations		\$317,681	\$170,284	\$2,722,962	\$1,006,296	\$2,966,820	\$2,825,941	\$720,936

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Summary Schedule

Seq #	Department Name	METROPOLITAN PLANNING ORG 568	EMPLOYEES PENSION 600	CRRMA 700	DOWNTOWN DEV CORP 710	OTHER	GENERAL GOVERNMENT / UNALLOWABLE	Subtotal
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$241,067
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	4,372,873
3	FACILITIES MAINT 532-31040	0	0	0	0	231,559	0	10,286,319
4	PARKS BLDG MAINT 532-31130	0	0	0	0	5,496,595	0	13,341,320
6	CITY ATTORNEY 103	0	0	356	0	256,151	3,738,603	6,487,313
9	OMB 115-12000	0	0	0	0	0	0	1,044,913
10	CITY MANAGER 115-12010	0	0	0	0	0	0	1,074,015
12	INTERNAL AUDIT 116-12030	0	0	0	0	33,879	0	782,027
13	PERFORMANCE OFFICE 115-12050	0	0	0	0	0	0	579,298
14	CITY CLERK 117	0	0	0	0	0	0	442,859
16	HUMAN RESOURCES 209	10,782	0	0	0	0	0	5,388,141
17	OFFICE OF COMPTROLLER 210	10,306	176,875	0	56	232,613	275,439	4,428,772
18	PURCHASING 215	4,936	705	0	0	0	0	2,283,708
21	INFORMATION TECHNOLOGY 239	47,481	82,417	11,454	0	14,161	0	23,975,408
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	742,397	2,356,553
48	NON-DEPARTMENTAL 999	0	0	0	0	12,325	0	4,734,109
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	0	0	0	3,437,568
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	0	20,457,905
53	FIRE - ADMINISTRATION 322	0	0	0	0	0	0	28,512,946
Total Current Allocations		\$73,504	\$259,997	\$11,809	\$56	\$6,277,282	\$4,756,438	\$134,227,114

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Summary Schedule

Seq #	Department Name	Not Allocated	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0	\$0	\$241,067
2	EQUIPMENT DEPRECIATION	0	0	4,372,873
3	FACILITIES MAINT 532-31040	0	-0	10,286,319
4	PARKS BLDG MAINT 532-31130	0	-0	13,341,320
6	CITY ATTORNEY 103	0	0	6,487,313
9	OMB 115-12000	0	0	1,044,913
10	CITY MANAGER 115-12010	0	0	1,074,015
12	INTERNAL AUDIT 116-12030	0	0	782,027
13	PERFORMANCE OFFICE 115-12050	0	0	579,298
14	CITY CLERK 117	773,177	-0	1,216,035
16	HUMAN RESOURCES 209	0	0	5,388,141
17	OFFICE OF COMPTROLLER 210	0	0	4,428,772
18	PURCHASING 215	0	0	2,283,708
21	INFORMATION TECHNOLOGY 239	-449,312	0	23,526,096
37	SAM ADMIN SUPPORT 532-32060	0	0	2,356,553
48	NON-DEPARTMENTAL 999	9,836,394	0	14,570,503
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	3,437,568
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	20,457,905
53	FIRE - ADMINISTRATION 322	0	0	28,512,946
Total Current Allocations		\$10,160,259	\$0	\$144,387,373

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Direct Bill Schedule

		Source Department #) Name	21) INFORMATION TECHNOLOGY 239	21) INFORMATION TECHNOLOGY 239		
		Source Cost Pool Name	Wireless Communication	Phone & Internet -Total Citywide		
Dept. Index	Seq. Num	Destination Dept. Name				
14	15	TAX 206	\$1,368	\$1,011	\$2,379	
24	26	ENVIRONMENTAL SERVICES 334	0	10,203	10,203	
29	31	MUSUEM & CULT AFFAIRS 454	9,573	0	9,573	
39	41	SUN METRO 560	109,169	13,478	122,646	
40	42	AVIATION 562	0	7,548	7,548	
41	43	INTERNATIONAL BRIDGES 564	18,691	0	18,691	
Total			\$138,801	\$32,240	\$171,041	

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BUILDING DEPRECIATION

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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 occupying City 1.
- **MULLIGAN BUILDING (CITY 2)** – Costs have been allocated to occupants based on the number of FTE's per department occupying City 2.
- **TEXAS BUILDING & ONE STOP SHOP (CITY 3&4)** – Costs have been allocated based on the amount of occupied square footage per department.
- **MUNICIPAL SERVICE CENTER** – Costs have been allocated based on the amount of occupied square footage per department.

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A. Department Costs

Seq. 1: BUILDING DEPRECIATION

Description	Type	Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop Shop (City 3&4)	Municipal Service Center
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
Depreciation	P	814,445	0	248,789	545,317	0	1,707
Subtotal - Services & Supplies		\$814,445	\$0	\$248,789	\$545,317	\$0	\$1,707
Department Cost Total		\$814,445	\$0	\$248,789	\$545,317	\$0	\$1,707
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		814,445	0	248,789	545,317	0	1,707
General Admin Distribution			0	0	0	0	0
Grand Total		\$814,445	\$0	\$248,789	\$545,317	\$0	\$1,707

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A. Department Costs

Seq. 1: BUILDING DEPRECIATION

Description	Type	Amount	Fire Training	Police Training
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Depreciation	P	814,445	18,162	470
Subtotal - Services & Supplies		\$814,445	\$18,162	\$470
Department Cost Total		\$814,445	\$18,162	\$470
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		814,445	18,162	470
General Admin Distribution			0	0
Grand Total		\$814,445	\$18,162	\$470

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B. Incoming Costs (Default Spread Expenditures)

Seq. 1: BUILDING DEPRECIATION

No Incoming Costs

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Allocation Details

Cost Pool 1: City Hall (City 1)

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28.07	13.43%	\$33,408	\$0	\$33,408	\$0	\$33,408
6	CITY ATTORNEY 103	42.50	20.33%	50,573	0	50,573	0	50,573
9	OMB 115-12000	11.00	5.26%	13,089	0	13,089	0	13,089
10	CITY MANAGER 115-12010	9.00	4.30%	10,710	0	10,710	0	10,710
11	PUBLIC INFO OFFICE 115-12020	6.00	2.87%	7,140	0	7,140	0	7,140
13	PERFORMANCE OFFICE 115-12050	7.00	3.35%	8,330	0	8,330	0	8,330
14	CITY CLERK 117	8.00	3.83%	9,520	0	9,520	0	9,520
16	HUMAN RESOURCES 209	33.00	15.78%	39,268	0	39,268	0	39,268
17	OFFICE OF COMPTROLLER 210	41.00	19.61%	48,788	0	48,788	0	48,788
18	PURCHASING 215	23.50	11.24%	27,964	0	27,964	0	27,964
Subtotal		209.07	100.00%	\$248,789	\$0	\$248,789	\$0	\$248,789
Direct Bills						0		0
Total						\$248,789		\$248,789

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

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Allocation Details

Cost Pool 2: Mulligan Building (City 2)

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	INTERNAL AUDIT 116-12030	8.00	4.64%	\$25,290	\$0	\$25,290	\$0	\$25,290
16	HUMAN RESOURCES 209	23.50	13.62%	74,290	0	74,290	0	74,290
20	CAPITAL IMPROVEMENT 235	63.00	36.52%	199,159	0	199,159	0	199,159
21	INFORMATION TECHNOLOGY 239	78.00	45.22%	246,578	0	246,578	0	246,578
Subtotal		172.50	100.00%	\$545,317	\$0	\$545,317	\$0	\$545,317
Direct Bills						0		0
Total						\$545,317		\$545,317

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

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Allocation Details

Cost Pool 3: Texas Building & One Stop Shop (City 3&4)

Seq. 1: BUILDING DEPRECIATION

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

Allocation Basis Units: Occupied square footage per department at TX Building & One Stop Shop

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Allocation Details

Cost Pool 4: Municipal Service Center

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	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
23	CODE ENFORCEMENT 290	4,700	4.46%	76	0	76	0	76
26	ENVIRONMENTAL SERVICES 334	829	0.79%	13	0	13	0	13
28	PARKS & RECREATION 451	14,101	13.39%	229	0	229	0	229
37	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

Allocation Basis Units: Occupied square footage per department at MSC

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Allocation Details
Cost Pool 5: Fire Training

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	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

Allocation Basis Units: Direct to FIRE - ADMINISTRATION 322

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Allocation Details
Cost Pool 6: Police Training

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	POLICE - ADMINISTRATIVE SERVICES 321	100	100.00%	\$470	\$0	\$470	\$0	\$470
Subtotal		100	100.00%	\$470	\$0	\$470	\$0	\$470
Direct Bills						0		0
Total						\$470		\$470

Allocation Basis Units: Direct to POLICE - ADMINISTRATIVE SERVICES 321

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Allocation Summary

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop Shop (City 3&4)	Municipal Service Center	Fire Training	Police Training
3	FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$278	\$0	\$0
5	MAYOR AND COUNCIL 101	33,408	0	0	0	0	0
6	CITY ATTORNEY 103	50,573	0	0	0	0	0
9	OMB 115-12000	13,089	0	0	0	0	0
10	CITY MANAGER 115-12010	10,710	0	0	0	0	0
11	PUBLIC INFO OFFICE 115-12020	7,140	0	0	0	0	0
12	INTERNAL AUDIT 116-12030	0	25,290	0	0	0	0
13	PERFORMANCE OFFICE 115-12050	8,330	0	0	0	0	0
14	CITY CLERK 117	9,520	0	0	0	0	0
16	HUMAN RESOURCES 209	39,268	74,290	0	0	0	0
17	OFFICE OF COMPTROLLER 210	48,788	0	0	0	0	0
18	PURCHASING 215	27,964	0	0	0	0	0
20	CAPITAL IMPROVEMENT 235	0	199,159	0	0	0	0
21	INFORMATION TECHNOLOGY 239	0	246,578	0	0	0	0
23	CODE ENFORCEMENT 290	0	0	0	76	0	0
26	ENVIRONMENTAL SERVICES 334	0	0	0	13	0	0
28	PARKS & RECREATION 451	0	0	0	229	0	0
37	SAM ADMIN SUPPORT 532-32060	0	0	0	69	0	0
39	STREET MAINTENANCE 532-32120	0	0	0	417	0	0
40	FLEET 532-37020	0	0	0	625	0	0
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	470
53	FIRE - ADMINISTRATION 322	0	0	0	0	18,162	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$248,789	\$545,317	\$0	\$1,707	\$18,162	\$470

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Allocation Summary

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Total
3	FACILITIES MAINT 532-31040	\$278
5	MAYOR AND COUNCIL 101	33,408
6	CITY ATTORNEY 103	50,573
9	OMB 115-12000	13,089
10	CITY MANAGER 115-12010	10,710
11	PUBLIC INFO OFFICE 115-12020	7,140
12	INTERNAL AUDIT 116-12030	25,290
13	PERFORMANCE OFFICE 115-12050	8,330
14	CITY CLERK 117	9,520
16	HUMAN RESOURCES 209	113,558
17	OFFICE OF COMPTROLLER 210	48,788
18	PURCHASING 215	27,964
20	CAPITAL IMPROVEMENT 235	199,159
21	INFORMATION TECHNOLOGY 239	246,578
23	CODE ENFORCEMENT 290	76
26	ENVIRONMENTAL SERVICES 334	13
28	PARKS & RECREATION 451	229
37	SAM ADMIN SUPPORT 532-32060	69
39	STREET MAINTENANCE 532-32120	417
40	FLEET 532-37020	625
52	POLICE - ADMINISTRATIVE SERVICES 321	470
53	FIRE - ADMINISTRATION 322	18,162
Direct Bills		\$0
Total		\$814,445

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EQUIPMENT DEPRECIATION

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Nature and Extent of Services

Equipment depreciation for General Fund departments is allocated based on the depreciation of General Fund equipment per department.

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A. Department Costs

Seq. 2: EQUIPMENT DEPRECIATION

Description	Type	Amount	General Admin	Depreciation
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Depreciation	P	6,302,079	0	6,302,079
Subtotal - Services & Supplies		\$6,302,079	\$0	\$6,302,079
Department Cost Total		\$6,302,079	\$0	\$6,302,079
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		6,302,079	0	6,302,079
General Admin Distribution			0	0
Grand Total		\$6,302,079	\$0	\$6,302,079

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B. Incoming Costs (Default Spread Expenditures)

Seq. 2: EQUIPMENT DEPRECIATION

No Incoming Costs

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Allocation Details
Cost Pool 1: Depreciation

Seq. 2: EQUIPMENT DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	196,241.42	3.11%	\$196,241	\$0	\$196,241	\$0	\$196,241
10	CITY MANAGER 115-12010	4,074.27	0.06%	4,074	0	4,074	0	4,074
17	OFFICE OF COMPTROLLER 210	4,305.00	0.07%	4,305	0	4,305	0	4,305
21	INFORMATION TECHNOLOGY 239	1,688,520.5	26.79%	1,688,521	0	1,688,521	0	1,688,521
		3						
22	PLANNING & INSPECTIONS 280	134,775.80	2.14%	134,776	0	134,776	0	134,776
24	POLICE 321	1,042,682.5	16.55%	1,042,683	0	1,042,683	0	1,042,683
		1						
25	FIRE 322	910,835.62	14.45%	910,836	0	910,836	0	910,836
27	PUBLIC HEALTH 341	111,238.30	1.77%	111,238	0	111,238	0	111,238
28	PARKS & RECREATION 451	958,674.66	15.21%	958,675	0	958,675	0	958,675
30	LIBRARY 453	124,901.36	1.98%	124,901	0	124,901	0	124,901
35	ENGR TRAFFIC-ST 532-32020	87,308.31	1.39%	87,308	0	87,308	0	87,308
36	PAVEMENT MGMT 532-32040	12,217.53	0.19%	12,218	0	12,218	0	12,218
39	STREET MAINTENANCE 532-32120	990,238.44	15.71%	990,238	0	990,238	0	990,238
48	NON-DEPARTMENTAL 999	36,064.98	0.57%	36,065	0	36,065	0	36,065
Subtotal		6,302,078.	100.00%	\$6,302,079	\$0	\$6,302,079	\$0	\$6,302,079
		73						
Direct Bills						0		0
Total						\$6,302,079		\$6,302,079

Allocation Basis Units: Depreciation of GF equipment per department

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Allocation Summary

Seq. 2: EQUIPMENT DEPRECIATION

Seq #	Department Name	Depreciation	Total
3	FACILITIES MAINT 532-31040	\$196,241	\$196,241
10	CITY MANAGER 115-12010	4,074	4,074
17	OFFICE OF COMPTROLLER 210	4,305	4,305
21	INFORMATION TECHNOLOGY 239	1,688,521	1,688,521
22	PLANNING & INSPECTIONS 280	134,776	134,776
24	POLICE 321	1,042,683	1,042,683
25	FIRE 322	910,836	910,836
27	PUBLIC HEALTH 341	111,238	111,238
28	PARKS & RECREATION 451	958,675	958,675
30	LIBRARY 453	124,901	124,901
35	ENGR TRAFFIC-ST 532-32020	87,308	87,308
36	PAVEMENT MGMT 532-32040	12,218	12,218
39	STREET MAINTENANCE 532-32120	990,238	990,238
48	NON-DEPARTMENTAL 999	36,065	36,065
Direct Bills		\$0	\$0
Total		\$6,302,079	\$6,302,079

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FACILITIES MAINT 532-31040

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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** - These costs are allocated based on the number of maintenance labor hours per department.
- **JANITORIAL SERVICES** - These costs are allocated based on the annual janitorial costs per department.
- **CITY HALL** - These costs are allocated to occupants based on the number of FTE's per department occupying City 1.
- **MULLIGAN BUILDING** - These costs are allocated to occupants based on the number of FTE's per department occupying City 2.
- **TEXAS BUILDING & ONE STOP SHOP** - These costs are allocated based upon the square footage per occupying department.
- **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.

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
Personnel Costs							
Salaries	S1	\$3,224,140	\$0	\$2,911,744	\$0	\$161,562	\$28,634
	<i>Salary % Split</i>		<i>0.00%</i>	<i>90.31%</i>	<i>0.00%</i>	<i>5.01%</i>	<i>0.89%</i>
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$3,224,140	\$0	\$2,911,744	\$0	\$161,562	\$28,634
Services & Supplies Cost							
02 FRINGE BENEFITS	S	1,167,084	0	1,054,002	0	58,483	10,365
03 CONTRACT SVCS - BLDGS FACILITIES MAINT CONTRAC	S	1,503,146	0	1,357,502	0	75,323	13,350
03 CONTRACT SVCS - MAINT SVCS CONTRACT- JANITORIAL	P	1,550,005	0	0	1,026,274	117,437	95,628
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	S	0	0	0	0	0	0
03 CONTRACT SVCS - PEST CONTROL CONTRACTS	S	45,000	0	40,640	0	2,255	400
03 CONTRACT SVCS - SECURITY CONTRACTS	P	549,954	0	0	0	168,397	58,530
03 CONTRACT SVCS - TEMP EMPLOYEE SVCS CONTRACTS	S	0	0	0	0	0	0
04 INTERFUND SERVICES	S	223,518	0	201,861	0	11,201	1,985
05 LEASES - LAND - LEASES	P	14,469	0	0	0	4,503	3,896
05 LEASES - OFFICE EQUIPMENT-LEASES	S	2,602	0	2,350	0	130	23
05 LEASES - PARKING LOTS-LEASES	P	85,242	0	0	0	85,242	0
06 MATERIALS / SUPPLIES	S	206,281	0	186,294	0	10,337	1,832
07 MAINTENANCE & REPAIRS	S	1,553,166	0	1,402,675	0	77,829	13,794
10 OTHER OPERATING	D	186,460	0	0	0	0	0
12 TRANSFERS	D	4,400,000	0	0	0	0	0
13 CAPITAL	D	197,875	0	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	D	-40,677	0	0	0	0	0
Subtotal - Services & Supplies		\$11,644,125	\$0	\$4,245,324	\$1,026,274	\$611,136	\$199,802
Department Cost Total		\$14,868,265	\$0	\$7,157,068	\$1,026,274	\$772,698	\$228,436

Adjustments to Cost

15 REVENUE - REIMBURSED EXPENDITURES	D	40,677	0	0	0	0	0
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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
13 CAPITAL	D	-197,875	0	0	0	0	0
12 TRANSFERS	D	-4,400,000	0	0	0	0	0
10 OTHER OPERATING	D	-186,460	0	0	0	0	0
Subtotal - Adjustments		-\$4,743,658	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		10,124,607	0	7,157,068	1,026,274	772,698	228,436
General Admin Distribution			0	0	0	0	0
Grand Total		\$10,124,607	\$0	\$7,157,068	\$1,026,274	\$772,698	\$228,436

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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
Personnel Costs						
Salaries	S1	\$3,224,140	\$49,053	\$73,146	\$0	\$0
	<i>Salary % Split</i>		<i>1.52%</i>	<i>2.27%</i>	<i>0.00%</i>	<i>0.00%</i>
Fringe Benefits		0	0	0	0	0
Subtotal - Personnel Costs		\$3,224,140	\$49,053	\$73,146	\$0	\$0
Services & Supplies Cost						
02 FRINGE BENEFITS	S	1,167,084	17,756	26,478	0	0
03 CONTRACT SVCS - BLDGS FACILITIES MAINT CONTRAC	S	1,503,146	22,869	34,102	0	0
03 CONTRACT SVCS - MAINT SVCS CONTRACT- JANITORIAL	P	1,550,005	113,243	197,423	0	0
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	S	0	0	0	0	0
03 CONTRACT SVCS - PEST CONTROL CONTRACTS	S	45,000	685	1,021	0	0
03 CONTRACT SVCS - SECURITY CONTRACTS	P	549,954	98,243	0	166,253	58,530
03 CONTRACT SVCS - TEMP EMPLOYEE SVCS CONTRACTS	S	0	0	0	0	0
04 INTERFUND SERVICES	S	223,518	3,401	5,071	0	0
05 LEASES - LAND - LEASES	P	14,469	6,071	0	0	0
05 LEASES - OFFICE EQUIPMENT-LEASES	S	2,602	40	59	0	0
05 LEASES - PARKING LOTS-LEASES	P	85,242	0	0	0	0
06 MATERIALS / SUPPLIES	S	206,281	3,138	4,680	0	0
07 MAINTENANCE & REPAIRS	S	1,553,166	23,630	35,237	0	0
10 OTHER OPERATING	D	186,460	0	0	0	0
12 TRANSFERS	D	4,400,000	0	0	0	0
13 CAPITAL	D	197,875	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	D	-40,677	0	0	0	0
Subtotal - Services & Supplies		\$11,644,125	\$289,077	\$304,070	\$166,253	\$58,530
Department Cost Total		\$14,868,265	\$338,130	\$377,216	\$166,253	\$58,530

Adjustments to Cost

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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
15 REVENUE - REIMBURSED EXPENDITURES	D	40,677	0	0	0	0
13 CAPITAL	D	-197,875	0	0	0	0
12 TRANSFERS	D	-4,400,000	0	0	0	0
10 OTHER OPERATING	D	-186,460	0	0	0	0
Subtotal - Adjustments		-\$4,743,658	\$0	\$0	\$0	\$0
Total Costs After Adjustments		10,124,607	338,130	377,216	166,253	58,530
General Admin Distribution			0	0	0	0
Grand Total		\$10,124,607	\$338,130	\$377,216	\$166,253	\$58,530

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
1	Municipal Service Center	\$278	\$0	\$251	\$0	\$14	\$2
	Subtotal - BUILDING DEPRECIATION	278	0	251	0	14	2
2	Depreciation	196,241	0	177,227	0	9,834	1,743
	Subtotal - EQUIPMENT DEPRECIATION	196,241	0	177,227	0	9,834	1,743
3	Facilities Maintenance	0	520	469	0	26	5
3	Janitorial Services	0	11,466	10,355	0	575	102
3	Muni Svcs Center	0	62,109	56,091	0	3,112	552
3	MSC Security	0	9,600	8,670	0	481	85
	Subtotal - FACILITIES MAINT 532-31040	0	83,694	75,585	0	4,194	743
4	MSC	0	51,630	46,627	0	2,587	459
	Subtotal - PARKS BLDG MAINT 532-31130	0	51,630	46,627	0	2,587	459
9	Budget	0	18,145	16,387	0	909	161
	Subtotal - OMB 115-12000	0	18,145	16,387	0	909	161
10	Citywide Admin	0	9,349	8,443	0	468	83
	Subtotal - CITY MANAGER 115-12010	0	9,349	8,443	0	468	83
13	Performance	0	6,008	5,426	0	301	53
	Subtotal - PERFORMANCE OFFICE 115-12050	0	6,008	5,426	0	301	53
14	Citywide Support	0	4,210	3,802	0	211	37
	Subtotal - CITY CLERK 117	0	4,210	3,802	0	211	37
16	HR Services	0	41,062	37,083	0	2,058	365
16	Self Insurance Fund	0	3,805	3,436	0	191	34
	Subtotal - HUMAN RESOURCES 209	0	44,867	40,519	0	2,248	398
17	Financial Reporting	0	23,955	21,634	0	1,200	213
17	Treasury Management	0	1,497	1,352	0	75	13
17	Annual Audit	0	2,785	2,515	0	140	25
17	Asset Management	0	1,485	1,341	0	74	13
	Subtotal - OFFICE OF COMPTROLLER 210	0	29,722	26,842	0	1,489	264
18	Administration	0	15,603	14,091	0	782	139
18	Supply Chain Management	0	29,783	26,897	0	1,492	265
	Subtotal - PURCHASING 215	0	45,386	40,988	0	2,274	403
21	City-wide PC's	0	7,492	6,766	0	375	67
21	City-wide IT Contracts	0	109,041	98,476	0	5,464	968
21	Mail Room	0	2,107	1,902	0	106	19
21	Phone & Internet - Citywide	0	6,474	5,847	0	324	57
	Subtotal - INFORMATION TECHNOLOGY 239	0	125,113	112,991	0	6,269	1,111

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
37	GF Support	0	513,027	463,319	0	25,708	4,556
	Subtotal - SAM ADMIN SUPPORT 532-32060	0	513,027	463,319	0	25,708	4,556
48	General Expenses	0	3,179	2,871	0	159	28
48	Retirees Health Insurance	0	52,044	47,002	0	2,608	462
48	Property Insurance	0	3,159	2,853	0	158	28
48	General Liability Insurance	0	12,784	11,545	0	641	114
48	Auto Liability	0	3,439	3,106	0	172	31
	Subtotal - NON-DEPARTMENTAL 999	0	74,605	67,377	0	3,738	663
Total Incoming		\$196,519	\$1,005,756	\$1,085,784	\$0	\$60,246	\$10,678
C. Total Allocated			\$11,326,882	\$8,242,852	\$1,026,274	\$832,945	\$239,114
				72.77%	9.06%	7.35%	2.11%

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
1	Municipal Service Center	\$278	\$0	\$4	\$6	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	278	0	4	6	0	0
2	Depreciation	196,241	0	2,986	4,452	0	0
	Subtotal - EQUIPMENT DEPRECIATION	196,241	0	2,986	4,452	0	0
3	Facilities Maintenance	0	520	8	12	0	0
3	Janitorial Services	0	11,466	174	260	0	0
3	Muni Svcs Center	0	62,109	945	1,409	0	0
3	MSC Security	0	9,600	146	218	0	0
	Subtotal - FACILITIES MAINT 532-31040	0	83,694	1,273	1,899	0	0
4	MSC	0	51,630	786	1,171	0	0
	Subtotal - PARKS BLDG MAINT 532-31130	0	51,630	786	1,171	0	0
9	Budget	0	18,145	276	412	0	0
	Subtotal - OMB 115-12000	0	18,145	276	412	0	0
10	Citywide Admin	0	9,349	142	212	0	0
	Subtotal - CITY MANAGER 115-12010	0	9,349	142	212	0	0
13	Performance	0	6,008	91	136	0	0
	Subtotal - PERFORMANCE OFFICE 115-12050	0	6,008	91	136	0	0
14	Citywide Support	0	4,210	64	96	0	0
	Subtotal - CITY CLERK 117	0	4,210	64	96	0	0
16	HR Services	0	41,062	625	932	0	0
16	Self Insurance Fund	0	3,805	58	86	0	0
	Subtotal - HUMAN RESOURCES 209	0	44,867	683	1,018	0	0
17	Financial Reporting	0	23,955	364	543	0	0
17	Treasury Management	0	1,497	23	34	0	0
17	Annual Audit	0	2,785	42	63	0	0
17	Asset Management	0	1,485	23	34	0	0
	Subtotal - OFFICE OF COMPTROLLER 210	0	29,722	452	674	0	0
18	Administration	0	15,603	237	354	0	0
18	Supply Chain Management	0	29,783	453	676	0	0
	Subtotal - PURCHASING 215	0	45,386	691	1,030	0	0
21	City-wide PC's	0	7,492	114	170	0	0
21	City-wide IT Contracts	0	109,041	1,659	2,474	0	0
21	Mail Room	0	2,107	32	48	0	0
21	Phone & Internet - Citywide	0	6,474	98	147	0	0

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
	Subtotal - INFORMATION TECHNOLOGY 239	0	125,113	1,904	2,838	0	0
37	GF Support	0	513,027	7,805	11,639	0	0
	Subtotal - SAM ADMIN SUPPORT 532-32060	0	513,027	7,805	11,639	0	0
48	General Expenses	0	3,179	48	72	0	0
48	Retirees Health Insurance	0	52,044	792	1,181	0	0
48	Property Insurance	0	3,159	48	72	0	0
48	General Liability Insurance	0	12,784	194	290	0	0
48	Auto Liability	0	3,439	52	78	0	0
	Subtotal - NON-DEPARTMENTAL 999	0	74,605	1,135	1,693	0	0
Total Incoming		\$196,519	\$1,005,756	\$18,292	\$27,276	\$0	\$0
C. Total Allocated			\$11,326,882	\$356,421	\$404,493	\$166,253	\$58,530
				3.15%	3.57%	1.47%	0.52%

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Allocation Details

Cost Pool 1: Facilities Maintenance

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	3.00	0.01%	\$520	\$0	\$520	\$0	\$520
5	MAYOR AND COUNCIL 101	13.00	0.03%	2,251	0	2,251	279	2,530
8	MUNICIPAL COURT 111	289.50	0.68%	50,135	0	50,135	6,209	56,344
15	TAX 206	55.50	0.13%	9,611	0	9,611	1,190	10,802
18	PURCHASING 215	158.50	0.37%	27,449	0	27,449	3,399	30,848
19	ANIMAL SERVICES 225	1,044.00	2.47%	180,797	0	180,797	22,391	203,189
21	INFORMATION TECHNOLOGY 239	165.00	0.39%	28,574	0	28,574	3,539	32,113
23	CODE ENFORCEMENT 290	189.00	0.45%	32,731	0	32,731	4,054	36,784
24	POLICE 321	6,480.90	15.30%	1,122,346	0	1,122,346	139,001	1,261,347
25	FIRE 322	7,229.00	17.07%	1,251,901	0	1,251,901	155,046	1,406,946
26	ENVIRONMENTAL SERVICES 334	1,105.50	2.61%	191,448	0	191,448	23,710	215,158
27	PUBLIC HEALTH 341	2,905.00	6.86%	503,081	0	503,081	62,306	565,386
28	PARKS & RECREATION 451	14,891.73	35.16%	2,578,914	0	2,578,914	319,394	2,898,308
30	LIBRARY 453	3,690.45	8.71%	639,103	0	639,103	79,152	718,255
31	MUSUEM & CULT AFFAIRS 454	659.50	1.56%	114,211	0	114,211	14,145	128,355
34	ECONOMIC DEVELOPMENT 480	184.50	0.44%	31,951	0	31,951	3,957	35,908
35	ENGR TRAFFIC-ST 532-32020	1.50	0.00%	260	0	260	32	292
38	REAL ESTATE 532-32080	177.50	0.42%	30,739	0	30,739	3,807	34,546
39	STREET MAINTENANCE 532-32120	442.50	1.04%	76,631	0	76,631	9,491	86,122
40	FLEET 532-37020	1,621.67	3.83%	280,836	0	280,836	34,781	315,617
41	SUN METRO 560	1.00	0.00%	173	0	173	21	195
49	OTHER	1,044.50	2.47%	180,884	0	180,884	22,402	203,286
Subtotal		42,352.75	100.00%	\$7,334,546	\$0	\$7,334,546	\$908,306	\$8,242,852
Direct Bills						0		0
Total						\$7,334,546		\$8,242,852

Allocation Basis Units: Number of labor hours per department

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Allocation Details

Cost Pool 2: Janitorial Services

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,200.00	1.12%	\$11,466	\$0	\$11,466	\$0	\$11,466
24	POLICE 321	731,792.20	61.94%	635,658	0	635,658	0	635,658
25	FIRE 322	101,790.00	8.62%	88,418	0	88,418	0	88,418
26	ENVIRONMENTAL SERVICES 334	29,812.00	2.52%	25,896	0	25,896	0	25,896
28	PARKS & RECREATION 451	29,812.00	2.52%	25,896	0	25,896	0	25,896
31	MUSUEM & CULT AFFAIRS 454	245,265.60	20.76%	213,046	0	213,046	0	213,046
37	SAM ADMIN SUPPORT 532-32060	29,812.00	2.52%	25,896	0	25,896	0	25,896
Subtotal		1,181,483.80	100.00%	\$1,026,274	\$0	\$1,026,274	\$0	\$1,026,274
Direct Bills						0		0
Total						\$1,026,274		\$1,026,274

Allocation Basis Units: Annual janitorial costs per department

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Allocation Details
Cost Pool 3: City Hall

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28.07	13.43%	\$105,082	\$0	\$105,082	\$6,768	\$111,849
6	CITY ATTORNEY 103	42.50	20.33%	159,073	0	159,073	10,245	169,318
9	OMB 115-12000	11.00	5.26%	41,172	0	41,172	2,652	43,823
10	CITY MANAGER 115-12010	9.00	4.30%	33,686	0	33,686	2,169	35,856
11	PUBLIC INFO OFFICE 115-12020	6.00	2.87%	22,457	0	22,457	1,446	23,904
13	PERFORMANCE OFFICE 115-12050	7.00	3.35%	26,200	0	26,200	1,687	27,888
14	CITY CLERK 117	8.00	3.83%	29,943	0	29,943	1,928	31,872
16	HUMAN RESOURCES 209	33.00	15.78%	123,516	0	123,516	7,955	131,470
17	OFFICE OF COMPTROLLER 210	41.00	19.61%	153,459	0	153,459	9,883	163,342
18	PURCHASING 215	23.50	11.24%	87,958	0	87,958	5,665	93,623
Subtotal		209.07	100.00%	\$782,546	\$0	\$782,546	\$50,399	\$832,945
Direct Bills						0		0
Total						\$782,546		\$832,945

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

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Allocation Details

Cost Pool 4: Mulligan Building

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	INTERNAL AUDIT 116-12030	8.00	4.64%	\$10,675	\$0	\$10,675	\$414	\$11,089
16	HUMAN RESOURCES 209	23.50	13.62%	31,358	0	31,358	1,217	32,575
20	CAPITAL IMPROVEMENT 235	63.00	36.52%	84,066	0	84,066	3,262	87,329
21	INFORMATION TECHNOLOGY 239	78.00	45.22%	104,082	0	104,082	4,039	108,121
Subtotal		172.50	100.00%	\$230,182	\$0	\$230,182	\$8,932	\$239,114
Direct Bills						0		0
Total						\$230,182		\$239,114

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

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Allocation Details

Cost Pool 5: Texas Building & One Stop Shop

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	PLANNING & INSPECTIONS 280	6,600	8.22%	\$28,037	\$0	\$28,037	\$1,258	\$29,295
28	PARKS & RECREATION 451	35,200	43.84%	149,532	0	149,532	6,708	156,239
33	COMM & HUMAN DEV 471	38,500	47.95%	163,550	0	163,550	7,337	170,887
Subtotal		80,300	100.00%	\$341,119	\$0	\$341,119	\$15,302	\$356,421
Direct Bills						0		0
Total						\$341,119		\$356,421

Allocation Basis Units: Occupied square footage per department at TX Building & One Stop Shop

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Allocation Details

Cost Pool 6: Muni Svcs Center

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$62,109	\$0	\$62,109	\$0	\$62,109
23	CODE ENFORCEMENT 290	4,700	4.46%	17,030	0	17,030	1,216	18,246
26	ENVIRONMENTAL SERVICES 334	829	0.79%	3,004	0	3,004	214	3,218
28	PARKS & RECREATION 451	14,101	13.39%	51,094	0	51,094	3,648	54,742
37	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	15,526	0	15,526	1,109	16,635
39	STREET MAINTENANCE 532-32120	25,712	24.41%	93,165	0	93,165	6,652	99,817
40	FLEET 532-37020	38,568	36.61%	139,747	0	139,747	9,978	149,726
Subtotal		105,336	100.00%	\$381,675	\$0	\$381,675	\$22,818	\$404,493
Direct Bills						0		0
Total						\$381,675		\$404,493

Allocation Basis Units: Occupied square footage per department at MSC

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Allocation Details

Cost Pool 7: El Paso Regional Communication Center

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	ANIMAL SERVICES 225	26,034	3.20%	\$5,323	\$0	\$5,323	\$0	\$5,323
23	CODE ENFORCEMENT 290	36	0.00%	7	0	7	0	7
24	POLICE 321	545,526	67.09%	111,536	0	111,536	0	111,536
25	FIRE 322	98,606	12.13%	20,161	0	20,161	0	20,161
26	ENVIRONMENTAL SERVICES 334	22	0.00%	4	0	4	0	4
27	PUBLIC HEALTH 341	23	0.00%	5	0	5	0	5
39	STREET MAINTENANCE 532-32120	60	0.01%	12	0	12	0	12
42	AVIATION 562	4,557	0.56%	932	0	932	0	932
49	OTHER	138,283	17.01%	28,273	0	28,273	0	28,273
Subtotal		813,147	100.00%	\$166,253	\$0	\$166,253	\$0	\$166,253
Direct Bills							0	0
Total						\$166,253		\$166,253

Allocation Basis Units: Calls for service per department

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Allocation Details
Cost Pool 8: MSC Security

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.40%	\$9,600	\$0	\$9,600	\$0	\$9,600
23	CODE ENFORCEMENT 290	4,700	4.50%	2,632	0	2,632	0	2,632
28	PARKS & RECREATION 451	14,101	13.49%	7,897	0	7,897	0	7,897
37	SAM ADMIN SUPPORT 532-32060	4,285	4.10%	2,400	0	2,400	0	2,400
39	STREET MAINTENANCE 532-32120	25,712	24.60%	14,400	0	14,400	0	14,400
40	FLEET 532-37020	38,568	36.90%	21,600	0	21,600	0	21,600
Subtotal		104,507	100.00%	\$58,530	\$0	\$58,530	\$0	\$58,530
Direct Bills						0		0
Total						\$58,530		\$58,530

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

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Allocation Summary

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop Shop	Muni Svcs Center
3	FACILITIES MAINT 532-31040	\$520	\$11,466	\$0	\$0	\$0	\$62,109
5	MAYOR AND COUNCIL 101	2,530	0	111,849	0	0	0
6	CITY ATTORNEY 103	0	0	169,318	0	0	0
8	MUNICIPAL COURT 111	56,344	0	0	0	0	0
9	OMB 115-12000	0	0	43,823	0	0	0
10	CITY MANAGER 115-12010	0	0	35,856	0	0	0
11	PUBLIC INFO OFFICE 115-12020	0	0	23,904	0	0	0
12	INTERNAL AUDIT 116-12030	0	0	0	11,089	0	0
13	PERFORMANCE OFFICE 115-12050	0	0	27,888	0	0	0
14	CITY CLERK 117	0	0	31,872	0	0	0
15	TAX 206	10,802	0	0	0	0	0
16	HUMAN RESOURCES 209	0	0	131,470	32,575	0	0
17	OFFICE OF COMPTROLLER 210	0	0	163,342	0	0	0
18	PURCHASING 215	30,848	0	93,623	0	0	0
19	ANIMAL SERVICES 225	203,189	0	0	0	0	0
20	CAPITAL IMPROVEMENT 235	0	0	0	87,329	0	0
21	INFORMATION TECHNOLOGY 239	32,113	0	0	108,121	0	0
22	PLANNING & INSPECTIONS 280	0	0	0	0	29,295	0
23	CODE ENFORCEMENT 290	36,784	0	0	0	0	18,246
24	POLICE 321	1,261,347	635,658	0	0	0	0
25	FIRE 322	1,406,946	88,418	0	0	0	0
26	ENVIRONMENTAL SERVICES 334	215,158	25,896	0	0	0	3,218
27	PUBLIC HEALTH 341	565,386	0	0	0	0	0
28	PARKS & RECREATION 451	2,898,308	25,896	0	0	156,239	54,742
30	LIBRARY 453	718,255	0	0	0	0	0
31	MUSUEM & CULT AFFAIRS 454	128,355	213,046	0	0	0	0
33	COMM & HUMAN DEV 471	0	0	0	0	170,887	0
34	ECONOMIC DEVELOPMENT 480	35,908	0	0	0	0	0
35	ENGR TRAFFIC-ST 532-32020	292	0	0	0	0	0
37	SAM ADMIN SUPPORT 532-32060	0	25,896	0	0	0	16,635
38	REAL ESTATE 532-32080	34,546	0	0	0	0	0
39	STREET MAINTENANCE 532-32120	86,122	0	0	0	0	99,817
40	FLEET 532-37020	315,617	0	0	0	0	149,726

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Allocation Summary

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop Shop	Muni Svcs Center
41	SUN METRO 560	195	0	0	0	0	0
42	AVIATION 562	0	0	0	0	0	0
49	OTHER	203,286	0	0	0	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$8,242,852	\$1,026,274	\$832,945	\$239,114	\$356,421	\$404,493

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Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	El Paso Regional Communication Center	MSC Security	Total
3	FACILITIES MAINT 532-31040	\$0	\$9,600	\$83,694
5	MAYOR AND COUNCIL 101	0	0	114,380
6	CITY ATTORNEY 103	0	0	169,318
8	MUNICIPAL COURT 111	0	0	56,344
9	OMB 115-12000	0	0	43,823
10	CITY MANAGER 115-12010	0	0	35,856
11	PUBLIC INFO OFFICE 115-12020	0	0	23,904
12	INTERNAL AUDIT 116-12030	0	0	11,089
13	PERFORMANCE OFFICE 115-12050	0	0	27,888
14	CITY CLERK 117	0	0	31,872
15	TAX 206	0	0	10,802
16	HUMAN RESOURCES 209	0	0	164,045
17	OFFICE OF COMPTROLLER 210	0	0	163,342
18	PURCHASING 215	0	0	124,471
19	ANIMAL SERVICES 225	5,323	0	208,512
20	CAPITAL IMPROVEMENT 235	0	0	87,329
21	INFORMATION TECHNOLOGY 239	0	0	140,234
22	PLANNING & INSPECTIONS 280	0	0	29,295
23	CODE ENFORCEMENT 290	7	2,632	57,670
24	POLICE 321	111,536	0	2,008,541
25	FIRE 322	20,161	0	1,515,525
26	ENVIRONMENTAL SERVICES 334	4	0	244,277
27	PUBLIC HEALTH 341	5	0	565,391
28	PARKS & RECREATION 451	0	7,897	3,143,082
30	LIBRARY 453	0	0	718,255
31	MUSUEM & CULT AFFAIRS 454	0	0	341,401
33	COMM & HUMAN DEV 471	0	0	170,887
34	ECONOMIC DEVELOPMENT 480	0	0	35,908
35	ENGR TRAFFIC-ST 532-32020	0	0	292
37	SAM ADMIN SUPPORT 532-32060	0	2,400	44,930
38	REAL ESTATE 532-32080	0	0	34,546
39	STREET MAINTENANCE 532-32120	12	14,400	200,351

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Allocation Summary

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	El Paso Regional Communication Center	MSC Security	Total
40	FLEET 532-37020	0	21,600	486,943
41	SUN METRO 560	0	0	195
42	AVIATION 562	932	0	932
49	OTHER	28,273	0	231,559
Direct Bills		\$0	\$0	\$0
Total		\$166,253	\$58,530	\$11,326,882

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PARKS BLDG MAINT 532-31130

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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 occupying City 1.
- **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 occupying City 2.
- **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.

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A. Department Costs

Seq. 4: PARKS BLDG MAINT 532-31130

Description	Type	Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	127,200	0	0	0	0	0
10 OTHER OP - ELECTRICITY	P	8,820,419	0	8,295,441	160,181	90,891	69,224
10 OTHER OP - NATURAL GAS OTHER	P	1,141,341	0	1,073,410	20,727	11,761	8,957
10 OTHER OP - WATER	P	3,796,742	0	3,570,766	68,950	39,124	29,797
REVENUE - REIMBURSED EXPENDITURES	P	-86,025	0	-80,905	-1,562	-886	-675
Subtotal - Services & Supplies		\$13,799,677	\$0	\$12,858,711	\$248,295	\$140,890	\$107,303
Department Cost Total		\$13,799,677	\$0	\$12,858,711	\$248,295	\$140,890	\$107,303
Adjustments to Cost							
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-127,200	0	0	0	0	0
Subtotal - Adjustments		-\$127,200	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		13,672,477	0	12,858,711	248,295	140,890	107,303
General Admin Distribution			0	0	0	0	0
Grand Total		\$13,672,477	\$0	\$12,858,711	\$248,295	\$140,890	\$107,303

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A. Department Costs

Seq. 4: PARKS BLDG MAINT 532-31130

Description	Type	Amount	MSC
Personnel Costs			
Salaries		\$0	\$0
Fringe Benefits		0	0
Subtotal - Personnel Costs		\$0	\$0
Services & Supplies Cost			
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	127,200	0
10 OTHER OP - ELECTRICITY	P	8,820,419	204,683
10 OTHER OP - NATURAL GAS OTHER	P	1,141,341	26,485
10 OTHER OP - WATER	P	3,796,742	88,106
REVENUE - REIMBURSED EXPENDITURES	P	-86,025	-1,996
Subtotal - Services & Supplies		\$13,799,677	\$317,278
Department Cost Total		\$13,799,677	\$317,278
Adjustments to Cost			
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-127,200	0
Subtotal - Adjustments		-\$127,200	\$0
Total Costs After Adjustments		13,672,477	317,278
General Admin Distribution			0
Grand Total		\$13,672,477	\$317,278

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B. Incoming Costs (Default Spread Expenditures)

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Single Occupant	City 1	City 2	City 3 & 4
9	Budget	\$0	\$16,453	\$15,474	\$299	\$170	\$129
	Subtotal - OMB 115-12000	0	16,453	15,474	299	170	129
17	Financial Reporting	0	23,965	22,539	435	247	188
17	Treasury Management	0	2,016	1,896	37	21	16
17	Annual Audit	0	2,786	2,620	51	29	22
	Subtotal - OFFICE OF COMPTROLLER 210	0	28,767	27,055	522	296	226
18	Administration	0	408	384	7	4	3
18	Supply Chain Management	0	779	732	14	8	6
	Subtotal - PURCHASING 215	0	1,187	1,116	22	12	9
48	General Expenses	0	4,281	4,026	78	44	34
	Subtotal - NON-DEPARTMENTAL 999	0	4,281	4,026	78	44	34
Total Incoming		\$0	\$50,688	\$47,671	\$921	\$522	\$398
C. Total Allocated			\$13,723,165	\$12,906,382	\$249,215	\$141,412	\$107,701
				94.05%	1.82%	1.03%	0.78%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department/Cost Pool	First Incoming	Second Incoming	MSC
9	Budget	\$0	\$16,453	\$382
	Subtotal - OMB 115-12000	0	16,453	382
17	Financial Reporting	0	23,965	556
17	Treasury Management	0	2,016	47
17	Annual Audit	0	2,786	65
	Subtotal - OFFICE OF COMPTROLLER 210	0	28,767	668
18	Administration	0	408	9
18	Supply Chain Management	0	779	18
	Subtotal - PURCHASING 215	0	1,187	28
48	General Expenses	0	4,281	99
	Subtotal - NON-DEPARTMENTAL 999	0	4,281	99
Total Incoming		\$0	\$50,688	\$1,176
C. Total Allocated			\$13,723,165	\$318,454
				2.32%

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Allocation Details

Cost Pool 1: Single Occupant

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	ANIMAL SERVICES 225	9,308.12	0.07%	\$9,446	\$0	\$9,446	\$35	\$9,481
20	CAPITAL IMPROVEMENT 235	4,328.48	0.03%	4,393	0	4,393	16	4,409
21	INFORMATION TECHNOLOGY 239	18,543.44	0.15%	18,818	0	18,818	70	18,888
24	POLICE 321	572,869.57	4.52%	581,355	0	581,355	2,155	583,510
25	FIRE 322	818,494.23	6.46%	830,618	0	830,618	3,079	833,697
26	ENVIRONMENTAL SERVICES 334	22,385.36	0.18%	22,717	0	22,717	84	22,801
27	PUBLIC HEALTH 341	6,693.51	0.05%	6,793	0	6,793	25	6,818
28	PARKS & RECREATION 451	3,740,169.1	29.52%	3,795,570	0	3,795,570	14,071	3,809,641
		5						
29	ZOO 452	737,214.66	5.82%	748,135	0	748,135	2,774	750,908
30	LIBRARY 453	827,206.80	6.53%	839,460	0	839,460	3,112	842,572
31	MUSUEM & CULT AFFAIRS 454	398,185.18	3.14%	404,083	0	404,083	1,498	405,581
33	COMM & HUMAN DEV 471	75,507.14	0.60%	76,626	0	76,626	284	76,910
39	STREET MAINTENANCE 532-32120	43,757.08	0.35%	44,405	0	44,405	165	44,570
49	OTHER	5,396,359.9	42.59%	5,476,293	0	5,476,293	20,302	5,496,595
		5						
Subtotal		12,671,022.67	100.00%	\$12,858,711	\$0	\$12,858,711	\$47,671	\$12,906,382
Direct Bills						0		0
Total						\$12,858,711		\$12,906,382

Allocation Basis Units: Utility cost per department

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Allocation Details
Cost Pool 2: City 1

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28.07	13.43%	\$33,342	\$0	\$33,342	\$124	\$33,465
6	CITY ATTORNEY 103	42.50	20.33%	50,472	0	50,472	187	50,660
9	OMB 115-12000	11.00	5.26%	13,063	0	13,063	48	13,112
10	CITY MANAGER 115-12010	9.00	4.30%	10,688	0	10,688	40	10,728
11	PUBLIC INFO OFFICE 115-12020	6.00	2.87%	7,126	0	7,126	26	7,152
13	PERFORMANCE OFFICE 115-12050	7.00	3.35%	8,313	0	8,313	31	8,344
14	CITY CLERK 117	8.00	3.83%	9,501	0	9,501	35	9,536
16	HUMAN RESOURCES 209	33.00	15.78%	39,190	0	39,190	145	39,336
17	OFFICE OF COMPTROLLER 210	41.00	19.61%	48,691	0	48,691	181	48,872
18	PURCHASING 215	23.50	11.24%	27,908	0	27,908	103	28,012
Subtotal		209.07	100.00%	\$248,295	\$0	\$248,295	\$921	\$249,215
Direct Bills							0	0
Total						\$248,295		\$249,215

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

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Allocation Details
Cost Pool 3: City 2

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	INTERNAL AUDIT 116-12030	8.00	4.64%	\$6,534	\$0	\$6,534	\$24	\$6,558
16	HUMAN RESOURCES 209	23.50	13.62%	19,194	0	19,194	71	19,265
20	CAPITAL IMPROVEMENT 235	63.00	36.52%	51,455	0	51,455	191	51,646
21	INFORMATION TECHNOLOGY 239	78.00	45.22%	63,707	0	63,707	236	63,943
Subtotal		172.50	100.00%	\$140,890	\$0	\$140,890	\$522	\$141,412
Direct Bills						0		0
Total						\$140,890		\$141,412

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

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Allocation Details
Cost Pool 4: City 3 & 4

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	PLANNING & INSPECTIONS 280	6,600	8.22%	\$8,819	\$0	\$8,819	\$33	\$8,852
28	PARKS & RECREATION 451	35,200	43.84%	47,037	0	47,037	174	47,212
33	COMM & HUMAN DEV 471	38,500	47.95%	51,447	0	51,447	191	51,638
Subtotal		80,300	100.00%	\$107,303	\$0	\$107,303	\$398	\$107,701
Direct Bills						0		0
Total						\$107,303		\$107,701

Allocation Basis Units: Occupied square footage per department at TX Building & One Stop Shop

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Allocation Details
Cost Pool 5: MSC

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$51,630	\$0	\$51,630	\$0	\$51,630
23	CODE ENFORCEMENT 290	4,700	4.46%	14,157	0	14,157	63	14,219
26	ENVIRONMENTAL SERVICES 334	829	0.79%	2,497	0	2,497	11	2,508
28	PARKS & RECREATION 451	14,101	13.39%	42,473	0	42,473	188	42,661
37	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	12,907	0	12,907	57	12,964
39	STREET MAINTENANCE 532-32120	25,712	24.41%	77,446	0	77,446	343	77,789
40	FLEET 532-37020	38,568	36.61%	116,169	0	116,169	514	116,683
Subtotal		105,336	100.00%	\$317,278	\$0	\$317,278	\$1,176	\$318,454
Direct Bills						0		0
Total						\$317,278		\$318,454

Allocation Basis Units: Occupied square footage per department at MSC

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Allocation Summary

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Single Occupant	City 1	City 2	City 3 & 4	MSC	Total
3	FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$51,630	\$51,630
5	MAYOR AND COUNCIL 101	0	33,465	0	0	0	33,465
6	CITY ATTORNEY 103	0	50,660	0	0	0	50,660
9	OMB 115-12000	0	13,112	0	0	0	13,112
10	CITY MANAGER 115-12010	0	10,728	0	0	0	10,728
11	PUBLIC INFO OFFICE 115-12020	0	7,152	0	0	0	7,152
12	INTERNAL AUDIT 116-12030	0	0	6,558	0	0	6,558
13	PERFORMANCE OFFICE 115-12050	0	8,344	0	0	0	8,344
14	CITY CLERK 117	0	9,536	0	0	0	9,536
16	HUMAN RESOURCES 209	0	39,336	19,265	0	0	58,600
17	OFFICE OF COMPTROLLER 210	0	48,872	0	0	0	48,872
18	PURCHASING 215	0	28,012	0	0	0	28,012
19	ANIMAL SERVICES 225	9,481	0	0	0	0	9,481
20	CAPITAL IMPROVEMENT 235	4,409	0	51,646	0	0	56,055
21	INFORMATION TECHNOLOGY 239	18,888	0	63,943	0	0	82,831
22	PLANNING & INSPECTIONS 280	0	0	0	8,852	0	8,852
23	CODE ENFORCEMENT 290	0	0	0	0	14,219	14,219
24	POLICE 321	583,510	0	0	0	0	583,510
25	FIRE 322	833,697	0	0	0	0	833,697
26	ENVIRONMENTAL SERVICES 334	22,801	0	0	0	2,508	25,309
27	PUBLIC HEALTH 341	6,818	0	0	0	0	6,818
28	PARKS & RECREATION 451	3,809,641	0	0	47,212	42,661	3,899,514
29	ZOO 452	750,908	0	0	0	0	750,908
30	LIBRARY 453	842,572	0	0	0	0	842,572
31	MUSUEM & CULT AFFAIRS 454	405,581	0	0	0	0	405,581
33	COMM & HUMAN DEV 471	76,910	0	0	51,638	0	128,547
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	12,964	12,964
39	STREET MAINTENANCE 532-32120	44,570	0	0	0	77,789	122,359
40	FLEET 532-37020	0	0	0	0	116,683	116,683
49	OTHER	5,496,595	0	0	0	0	5,496,595
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$12,906,382	\$249,215	\$141,412	\$107,701	\$318,454	\$13,723,165

City of El Paso, Texas
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CITY ATTORNEY 103

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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 legal hours recorded per department.
- **OUTSIDE COUNSEL** – Costs identified to this function are representative of expenditures for the retention of external legal firms. These costs are allocated based on the total cost of outside counsel per department.
- **LITIGATION & PROSECUTION SERVICES** - Costs for these functions are allocated to General Government / Unallowable.

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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A. Department Costs

Seq. 6: CITY ATTORNEY 103

Description	Type	Amount	General Admin	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG
Personnel Costs							
Salaries	S1	\$3,870,858	\$1,317,540	\$1,737,576	\$0	\$776,825	\$38,917
	<i>Salary % Split</i>		<i>34.04%</i>	<i>44.89%</i>	<i>0.00%</i>	<i>20.07%</i>	<i>1.01%</i>
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$3,870,858	\$1,317,540	\$1,737,576	\$0	\$776,825	\$38,917
Services & Supplies Cost							
02 FRINGE BENEFITS	P	1,119,612	381,025	502,496	0	224,653	11,438
03 CONTRACTUAL SVCS	P	1,992,432	0	1,109	1,497,654	493,669	0
05 LEASES	P	3,340	1,148	1,515	0	677	0
06 MATERIALS / SUPPLIES	P	49,819	17,129	22,590	0	10,099	0
07 MAINTENANCE & REPAIRS	P	21,115	7,260	9,574	0	4,281	0
08 MINOR EQUIP & FURNITURE	P	18,228	6,267	8,265	0	3,695	0
09 COMMUNICATIONS	P	0	0	0	0	0	0
10 OTHER OPERATING	P	127,504	43,840	57,816	0	25,848	0
11 INDIRECT COSTS	P	914	0	0	0	0	914
DAMAGES SETTLEMENTS EXPENSE	D	601,846	0	0	0	0	0
REVENUE - PREP & RELEASE OF LIENS	D	-17,870	0	0	0	0	0
REVENUE - PUBLIC INFOR DISTRIBUTION FEE	P	-22,783	0	-22,783	0	0	0
REVENUE - REIMBURSED EXPENDITURES	P	-460,654	0	-49,976	-410,678	0	0
DEDUCT DIRECT COSTS	P	-51,269	0	0	0	0	-51,269
Subtotal - Services & Supplies		\$3,382,234	\$456,670	\$530,607	\$1,086,976	\$762,922	-\$38,917
Department Cost Total		\$7,253,092	\$1,774,210	\$2,268,183	\$1,086,976	\$1,539,747	\$0
Adjustments to Cost							
DAMAGES SETTLEMENTS EXPENSE	D	-601,846	0	0	0	0	0
REVENUE - PREP & RELEASE OF LIENS	D	17,870	0	0	0	0	0
Subtotal - Adjustments		-\$583,976	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		6,669,116	1,774,210	2,268,183	1,086,976	1,539,747	0
General Admin Distribution			-1,774,210	1,207,380	0	539,788	27,042
Grand Total		\$6,669,116	\$0	\$3,475,562	\$1,086,976	\$2,079,535	\$27,042

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B. Incoming Costs (Default Spread Salary)

Seq. 6: CITY ATTORNEY 103

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG
1	City Hall (City 1)	\$50,573	\$0	\$34,416	\$0	\$15,386	\$771
	Subtotal - BUILDING DEPRECIATION	50,573	0	34,416	0	15,386	771
3	City Hall	159,073	10,245	115,224	0	51,514	2,581
	Subtotal - FACILITIES MAINT 532-31040	159,073	10,245	115,224	0	51,514	2,581
4	City 1	50,472	187	34,475	0	15,413	772
	Subtotal - PARKS BLDG MAINT 532-31130	50,472	187	34,475	0	15,413	772
6	Legal Services	0	1,122,342	763,772	0	341,463	17,106
	Subtotal - CITY ATTORNEY 103	0	1,122,342	763,772	0	341,463	17,106
9	Budget	0	6,796	4,624	0	2,067	104
	Subtotal - OMB 115-12000	0	6,796	4,624	0	2,067	104
10	Citywide Admin	0	6,622	4,507	0	2,015	101
	Subtotal - CITY MANAGER 115-12010	0	6,622	4,507	0	2,015	101
12	Audit	0	1,171	797	0	356	18
	Subtotal - INTERNAL AUDIT 116-12030	0	1,171	797	0	356	18
13	Performance	0	4,256	2,896	0	1,295	65
	Subtotal - PERFORMANCE OFFICE 115-12050	0	4,256	2,896	0	1,295	65
14	Citywide Support	0	2,982	2,030	0	907	45
	Subtotal - CITY CLERK 117	0	2,982	2,030	0	907	45
16	HR Services	0	29,085	19,793	0	8,849	443
16	Self Insurance Fund	0	2,695	1,834	0	820	41
	Subtotal - HUMAN RESOURCES 209	0	31,781	21,627	0	9,669	484
17	Financial Reporting	0	12,431	8,460	0	3,782	189
17	Treasury Management	0	1,038	707	0	316	16
17	Annual Audit	0	1,445	983	0	440	22
	Subtotal - OFFICE OF COMPTROLLER 210	0	14,915	10,150	0	4,538	227
18	Administration	0	3,569	2,429	0	1,086	54
18	Supply Chain Management	0	6,813	4,636	0	2,073	104
	Subtotal - PURCHASING 215	0	10,382	7,065	0	3,159	158
21	IT Services	0	105,135	71,546	0	31,987	1,602
21	Records Management	0	21,028	14,310	0	6,398	321
21	City-wide PC's	0	5,307	3,611	0	1,614	81
21	City-wide IT Contracts	0	201,949	137,430	0	61,441	3,078
21	Postage	0	840	572	0	256	13
21	Mail Room	0	1,492	1,015	0	454	23
21	Wireless Communication	0	2,386	1,623	0	726	36

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B. Incoming Costs (Default Spread Salary)

Seq. 6: CITY ATTORNEY 103

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG
21	Phone & Internet - Citywide	0	19,939	13,569	0	6,066	304
	Subtotal - INFORMATION TECHNOLOGY 239	0	358,076	243,677	0	108,942	5,458
48	General Expenses	0	2,205	1,501	0	671	34
48	Retirees Health Insurance	0	36,865	25,087	0	11,216	562
48	Property Insurance	0	2,388	1,625	0	726	36
48	General Liability Insurance	0	9,055	6,162	0	2,755	138
	Subtotal - NON-DEPARTMENTAL 999	0	50,513	34,375	0	15,368	770
Total Incoming		\$260,119	\$1,620,267	\$1,279,634	\$0	\$572,091	\$28,660
C. Total Allocated			\$8,549,501	\$4,755,196	\$1,086,976	\$2,651,627	\$55,702
				55.62%	12.71%	31.01%	0.65%

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Allocation Details
Cost Pool 1: Legal Services

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	295.90	1.34%	\$48,846	\$0	\$48,846	\$21,286	\$70,132
6	CITY ATTORNEY 103	6,798.95	30.73%	1,122,342	0	1,122,342	0	1,122,342
8	MUNICIPAL COURT 111	275.45	1.24%	45,470	0	45,470	19,815	65,285
9	OMB 115-12000	382.45	1.73%	63,133	0	63,133	27,512	90,645
10	CITY MANAGER 115-12010	429.05	1.94%	70,826	0	70,826	30,864	101,690
12	INTERNAL AUDIT 116-12030	129.00	0.58%	21,295	0	21,295	9,280	30,575
14	CITY CLERK 117	243.50	1.10%	40,196	0	40,196	17,516	57,712
15	TAX 206	278.85	1.26%	46,031	0	46,031	20,059	66,091
16	HUMAN RESOURCES 209	1,397.75	6.32%	230,735	0	230,735	100,549	331,283
17	OFFICE OF COMPTROLLER 210	432.35	1.95%	71,370	0	71,370	31,102	102,472
18	PURCHASING 215	823.25	3.72%	135,899	0	135,899	59,221	195,120
19	ANIMAL SERVICES 225	340.50	1.54%	56,208	0	56,208	24,494	80,703
20	CAPITAL IMPROVEMENT 235	602.95	2.72%	99,532	0	99,532	43,374	142,906
21	INFORMATION TECHNOLOGY 239	98.05	0.44%	16,186	0	16,186	7,053	23,239
22	PLANNING & INSPECTIONS 280	802.94	3.63%	132,546	0	132,546	57,760	190,306
24	POLICE 321	2,491.30	11.26%	411,253	0	411,253	179,215	590,468
25	FIRE 322	414.70	1.87%	68,457	0	68,457	29,832	98,289
26	ENVIRONMENTAL SERVICES 334	268.90	1.22%	44,389	0	44,389	19,344	63,733
27	PUBLIC HEALTH 341	407.85	1.84%	67,326	0	67,326	29,339	96,665
28	PARKS & RECREATION 451	264.45	1.20%	43,654	0	43,654	19,024	62,678
29	ZOO 452	16.55	0.07%	2,732	0	2,732	1,191	3,923
30	LIBRARY 453	41.65	0.19%	6,875	0	6,875	2,996	9,872
31	MUSEUM & CULT AFFAIRS 454	528.50	2.39%	87,243	0	87,243	38,018	125,261
32	DESTINATION EL PASO 457	16.50	0.07%	2,724	0	2,724	1,187	3,911
33	COMM & HUMAN DEV 471	324.15	1.46%	53,509	0	53,509	23,318	76,827
34	ECONOMIC DEVELOPMENT 480	752.05	3.40%	124,145	0	124,145	54,100	178,245
37	SAM ADMIN SUPPORT 532-32060	30.00	0.14%	4,952	0	4,952	2,158	7,110
38	REAL ESTATE 532-32080	360.84	1.63%	59,566	0	59,566	25,957	85,523
39	STREET MAINTENANCE 532-32120	215.60	0.97%	35,590	0	35,590	15,509	51,100
41	SUN METRO 560	627.75	2.84%	103,626	0	103,626	45,158	148,784
42	AVIATION 562	827.20	3.74%	136,551	0	136,551	59,506	196,056
43	INTERNATIONAL BRIDGES 564	125.50	0.57%	20,717	0	20,717	9,028	29,745

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Allocation Details
Cost Pool 1: Legal Services

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	CRRMA 700	1.50	0.01%	248	0	248	108	356
49	OTHER	1,080.75	4.88%	178,406	0	178,406	77,745	256,151
Subtotal		22,126.68	100.00%	\$3,652,578	\$0	\$3,652,578	\$1,102,619	\$4,755,196
Direct Bills						0		0
Total						\$3,652,578		\$4,755,196

Allocation Basis Units: Number of legal hours recorded per department

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Allocation Details

Cost Pool 2: Outside Counsel

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$1,086,976	\$0	\$1,086,976	\$0	\$1,086,976
Subtotal		100	100.00%	\$1,086,976	\$0	\$1,086,976	\$0	\$1,086,976
Direct Bills						0		0
Total						\$1,086,976		\$1,086,976

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Details

Cost Pool 3: Litigation & Prosecution

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$2,158,674	\$0	\$2,158,674	\$492,952	\$2,651,627
Subtotal		100	100.00%	\$2,158,674	\$0	\$2,158,674	\$492,952	\$2,651,627
Direct Bills						0		0
Total						\$2,158,674		\$2,651,627

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Details

Cost Pool 4: CDBG

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	COMM & HUMAN DEV 471	100	100.00%	\$31,007	\$0	\$31,007	\$24,696	\$55,702
Subtotal		100	100.00%	\$31,007	\$0	\$31,007	\$24,696	\$55,702
Direct Bills						0		0
Total						\$31,007		\$55,702

Allocation Basis Units: Direct to COMM & HUMAN DEV 471

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Allocation Summary

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG	Total
5	MAYOR AND COUNCIL 101	\$70,132	\$0	\$0	\$0	\$70,132
6	CITY ATTORNEY 103	1,122,342	0	0	0	1,122,342
8	MUNICIPAL COURT 111	65,285	0	0	0	65,285
9	OMB 115-12000	90,645	0	0	0	90,645
10	CITY MANAGER 115-12010	101,690	0	0	0	101,690
12	INTERNAL AUDIT 116-12030	30,575	0	0	0	30,575
14	CITY CLERK 117	57,712	0	0	0	57,712
15	TAX 206	66,091	0	0	0	66,091
16	HUMAN RESOURCES 209	331,283	0	0	0	331,283
17	OFFICE OF COMPTROLLER 210	102,472	0	0	0	102,472
18	PURCHASING 215	195,120	0	0	0	195,120
19	ANIMAL SERVICES 225	80,703	0	0	0	80,703
20	CAPITAL IMPROVEMENT 235	142,906	0	0	0	142,906
21	INFORMATION TECHNOLOGY 239	23,239	0	0	0	23,239
22	PLANNING & INSPECTIONS 280	190,306	0	0	0	190,306
24	POLICE 321	590,468	0	0	0	590,468
25	FIRE 322	98,289	0	0	0	98,289
26	ENVIRONMENTAL SERVICES 334	63,733	0	0	0	63,733
27	PUBLIC HEALTH 341	96,665	0	0	0	96,665
28	PARKS & RECREATION 451	62,678	0	0	0	62,678
29	ZOO 452	3,923	0	0	0	3,923
30	LIBRARY 453	9,872	0	0	0	9,872
31	MUSEUM & CULT AFFAIRS 454	125,261	0	0	0	125,261
32	DESTINATION EL PASO 457	3,911	0	0	0	3,911
33	COMM & HUMAN DEV 471	76,827	0	0	55,702	132,530
34	ECONOMIC DEVELOPMENT 480	178,245	0	0	0	178,245
37	SAM ADMIN SUPPORT 532-32060	7,110	0	0	0	7,110
38	REAL ESTATE 532-32080	85,523	0	0	0	85,523
39	STREET MAINTENANCE 532-32120	51,100	0	0	0	51,100
41	SUN METRO 560	148,784	0	0	0	148,784
42	AVIATION 562	196,056	0	0	0	196,056
43	INTERNATIONAL BRIDGES 564	29,745	0	0	0	29,745
46	CRRMA 700	356	0	0	0	356

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Allocation Summary

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG	Total
49	OTHER	256,151	0	0	0	256,151
51	GENERAL GOVERNMENT / UNALLOWABLE	0	1,086,976	2,651,627	0	3,738,603
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$4,755,196	\$1,086,976	\$2,651,627	\$55,702	\$8,549,501

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OMB 115-12000

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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 have been functionalized as follows:

- **BUDGET** - Costs are allocated based upon the total operating expenditures per department, excluding MPO.

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Seq. 9: OMB 115-12000

A. Department Costs

Description	Type	Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	\$766,932	\$0	\$766,932
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$766,932	\$0	\$766,932
Services & Supplies Cost				
02 FRINGE BENEFITS	S	236,925	0	236,925
03 CONTRACTUAL SVCS	S	14,968	0	14,968
06 MATERIALS / SUPPLIES	S	6,531	0	6,531
08 MINOR EQUIP & FURNITURE	S	4,459	0	4,459
10 OTHER OPERATING	S	1,063	0	1,063
Subtotal - Services & Supplies		\$263,946	\$0	\$263,946
Department Cost Total		\$1,030,878	\$0	\$1,030,878
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		1,030,878	0	1,030,878
General Admin Distribution			0	0
Grand Total		\$1,030,878	\$0	\$1,030,878

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B. Incoming Costs (Default Spread Expenditures)

Seq. 9: OMB 115-12000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Budget
1	City Hall (City 1)	\$13,089	\$0	\$13,089
	Subtotal - BUILDING DEPRECIATION	13,089	0	13,089
3	City Hall	41,172	2,652	43,823
	Subtotal - FACILITIES MAINT 532-31040	41,172	2,652	43,823
4	City 1	13,063	48	13,112
	Subtotal - PARKS BLDG MAINT 532-31130	13,063	48	13,112
6	Legal Services	63,133	27,512	90,645
	Subtotal - CITY ATTORNEY 103	63,133	27,512	90,645
9	Budget	0	1,485	1,485
	Subtotal - OMB 115-12000	0	1,485	1,485
10	Citywide Admin	0	1,714	1,714
	Subtotal - CITY MANAGER 115-12010	0	1,714	1,714
12	Audit	0	82,788	82,788
	Subtotal - INTERNAL AUDIT 116-12030	0	82,788	82,788
13	Performance	0	1,101	1,101
	Subtotal - PERFORMANCE OFFICE 115-12050	0	1,101	1,101
14	Citywide Support	0	772	772
	Subtotal - CITY CLERK 117	0	772	772
16	HR Services	0	7,528	7,528
16	Self Insurance Fund	0	698	698
	Subtotal - HUMAN RESOURCES 209	0	8,226	8,226
17	Financial Reporting	0	1,779	1,779
17	Treasury Management	0	150	150
17	Annual Audit	0	207	207
	Subtotal - OFFICE OF COMPTROLLER 210	0	2,136	2,136
18	Administration	0	1,632	1,632
18	Supply Chain Management	0	3,115	3,115
	Subtotal - PURCHASING 215	0	4,746	4,746
21	Records Management	0	393	393
21	City-wide PC's	0	1,373	1,373
21	City-wide IT Contracts	0	43,132	43,132
21	Postage	0	33	33
21	Mail Room	0	386	386
21	Phone & Internet - Citywide	0	2,848	2,848
	Subtotal - INFORMATION TECHNOLOGY 239	0	48,165	48,165
48	General Expenses	0	318	318

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B. Incoming Costs (Default Spread Expenditures)

Seq. 9: OMB 115-12000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Budget
48	Retirees Health Insurance	0	9,541	9,541
48	Property Insurance	0	618	618
48	General Liability Insurance	0	2,344	2,344
	Subtotal - NON-DEPARTMENTAL 999	0	12,821	12,821
Total Incoming		\$130,458	\$194,166	\$324,624
C. Total Allocated			\$1,355,502	\$1,355,502
				100.00%

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Allocation Details
Cost Pool 1: Budget

Seq. 9: OMB 115-12000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	16,016,079.25	1.56%	\$18,145	\$0	\$18,145	\$0	\$18,145
4	PARKS BLDG MAINT 532-31130	14,523,024.00	1.42%	16,453	0	16,453	0	16,453
5	MAYOR AND COUNCIL 101	2,628,139.48	0.26%	2,977	0	2,977	517	3,494
6	CITY ATTORNEY 103	5,998,302.32	0.59%	6,796	0	6,796	0	6,796
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	2,126,495.48	0.21%	2,409	0	2,409	418	2,827
8	MUNICIPAL COURT 111	7,862,449.39	0.77%	8,907	0	8,907	1,546	10,454
9	OMB 115-12000	1,310,684.36	0.13%	1,485	0	1,485	0	1,485
10	CITY MANAGER 115-12010	1,074,661.61	0.10%	1,217	0	1,217	211	1,429
12	INTERNAL AUDIT 116-12030	1,307,302.78	0.13%	1,481	0	1,481	257	1,738
13	PERFORMANCE OFFICE 115-12050	770,267.33	0.08%	873	0	873	151	1,024
14	CITY CLERK 117	929,409.20	0.09%	1,053	0	1,053	183	1,236
15	TAX 206	2,668,422.14	0.26%	3,023	0	3,023	525	3,548
16	HUMAN RESOURCES 209	80,071,469.01	7.81%	90,714	0	90,714	15,748	106,462
17	OFFICE OF COMPTROLLER 210	4,135,069.87	0.40%	4,685	0	4,685	813	5,498
18	PURCHASING 215	2,541,315.30	0.25%	2,879	0	2,879	500	3,379
19	ANIMAL SERVICES 225	16,236,945.91	1.58%	18,395	0	18,395	3,193	21,588
20	CAPITAL IMPROVEMENT 235	7,320,069.47	0.71%	8,293	0	8,293	1,440	9,733

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Allocation Details
Cost Pool 1: Budget

Seq. 9: OMB 115-12000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21	INFORMATION TECHNOLOGY 239	29,357,914.97	2.86%	33,260	0	33,260	5,774	39,034
22	PLANNING & INSPECTIONS 280	9,685,062.80	0.94%	10,972	0	10,972	1,905	12,877
23	CODE ENFORCEMENT 290	10,902,255.13	1.06%	12,351	0	12,351	2,144	14,495
24	POLICE 321	189,080,501.05	18.45%	214,211	0	214,211	37,187	251,399
25	FIRE 322	119,601,624.36	11.67%	135,498	0	135,498	23,523	159,020
26	ENVIRONMENTAL SERVICES 334	52,437,752.14	5.12%	59,407	0	59,407	10,313	69,720
27	PUBLIC HEALTH 341	18,474,160.87	1.80%	20,930	0	20,930	3,633	24,563
28	PARKS & RECREATION 451	54,209,824.95	5.29%	61,415	0	61,415	10,662	72,077
29	ZOO 452	11,947,401.82	1.17%	13,535	0	13,535	2,350	15,885
30	LIBRARY 453	13,515,511.38	1.32%	15,312	0	15,312	2,658	17,970
31	MUSUEM & CULT AFFAIRS 454	9,162,451.55	0.89%	10,380	0	10,380	1,802	12,182
32	DESTINATION EL PASO 457	19,448,955.00	1.90%	22,034	0	22,034	3,825	25,859
33	COMM & HUMAN DEV 471	4,470,887.62	0.44%	5,065	0	5,065	879	5,944
34	ECONOMIC DEVELOPMENT 480	39,693,667.19	3.87%	44,969	0	44,969	7,807	52,776
35	ENGR TRAFFIC-ST 532-32020	13,706,651.02	1.34%	15,528	0	15,528	2,696	18,224
36	PAVEMENT MGMT 532-32040	5,277,404.59	0.51%	5,979	0	5,979	1,038	7,017

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Allocation Details
Cost Pool 1: Budget

Seq. 9: OMB 115-12000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	2,973,413.3	0.29%	3,369	0	3,369	585	3,953
		8						
39	STREET MAINTENANCE 532-32120	14,151,973.	1.38%	16,033	0	16,033	2,783	18,816
		23						
40	FLEET 532-37020	19,900,911.	1.94%	22,546	0	22,546	3,914	26,460
		99						
41	SUN METRO 560	84,264,662.	8.22%	95,464	0	95,464	16,573	112,037
		00						
42	AVIATION 562	46,801,634.	4.57%	53,022	0	53,022	9,205	62,227
		15						
43	INTERNATIONAL BRIDGES 564	10,318,215.	1.01%	11,690	0	11,690	2,029	13,719
		39						
48	NON-DEPARTMENTAL 999	14,327,246.	1.40%	16,231	0	16,231	2,818	19,049
		35						
50	POLICE - OFFICE OF THE CHIEF 321-21000	2,638,981.2	0.26%	2,990	0	2,990	519	3,509
		5						
52	POLICE - ADMINISTRATIVE SERVICES 321	25,066,910.	2.45%	28,399	0	28,399	4,930	33,329
		95						
53	FIRE - ADMINISTRATION 322	36,155,158.	3.53%	40,961	0	40,961	7,111	48,071
		53						
Subtotal		1,025,091,240.56	100.00%	\$1,161,336	\$0	\$1,161,336	\$194,166	\$1,355,502
Direct Bills						0		0
Total						\$1,161,336		\$1,355,502

Allocation Basis Units: Budgeted operating expenditures, excl. MPO

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Allocation Summary

Seq. 9: OMB 115-12000

Seq #	Department Name	Budget	Total
3	FACILITIES MAINT 532-31040	\$18,145	\$18,145
4	PARKS BLDG MAINT 532-31130	16,453	16,453
5	MAYOR AND COUNCIL 101	3,494	3,494
6	CITY ATTORNEY 103	6,796	6,796
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	2,827	2,827
8	MUNICIPAL COURT 111	10,454	10,454
9	OMB 115-12000	1,485	1,485
10	CITY MANAGER 115-12010	1,429	1,429
12	INTERNAL AUDIT 116-12030	1,738	1,738
13	PERFORMANCE OFFICE 115-12050	1,024	1,024
14	CITY CLERK 117	1,236	1,236
15	TAX 206	3,548	3,548
16	HUMAN RESOURCES 209	106,462	106,462
17	OFFICE OF COMPTROLLER 210	5,498	5,498
18	PURCHASING 215	3,379	3,379
19	ANIMAL SERVICES 225	21,588	21,588
20	CAPITAL IMPROVEMENT 235	9,733	9,733
21	INFORMATION TECHNOLOGY 239	39,034	39,034
22	PLANNING & INSPECTIONS 280	12,877	12,877
23	CODE ENFORCEMENT 290	14,495	14,495
24	POLICE 321	251,399	251,399
25	FIRE 322	159,020	159,020
26	ENVIRONMENTAL SERVICES 334	69,720	69,720
27	PUBLIC HEALTH 341	24,563	24,563
28	PARKS & RECREATION 451	72,077	72,077
29	ZOO 452	15,885	15,885
30	LIBRARY 453	17,970	17,970
31	MUSUEM & CULT AFFAIRS 454	12,182	12,182
32	DESTINATION EL PASO 457	25,859	25,859
33	COMM & HUMAN DEV 471	5,944	5,944
34	ECONOMIC DEVELOPMENT 480	52,776	52,776
35	ENGR TRAFFIC-ST 532-32020	18,224	18,224
36	PAVEMENT MGMT 532-32040	7,017	7,017
37	SAM ADMIN SUPPORT 532-32060	3,953	3,953

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Allocation Summary

Seq. 9: OMB 115-12000

Seq #	Department Name	Budget	Total
39	STREET MAINTENANCE 532-32120	18,816	18,816
40	FLEET 532-37020	26,460	26,460
41	SUN METRO 560	112,037	112,037
42	AVIATION 562	62,227	62,227
43	INTERNATIONAL BRIDGES 564	13,719	13,719
48	NON-DEPARTMENTAL 999	19,049	19,049
50	POLICE - OFFICE OF THE CHIEF 321-21000	3,509	3,509
52	POLICE - ADMINISTRATIVE SERVICES 321	33,329	33,329
53	FIRE - ADMINISTRATION 322	48,071	48,071
Direct Bills		\$0	\$0
Total		\$1,355,502	\$1,355,502

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200
CITY MANAGER 115-12010

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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 functionalized as follows:

- **CITYWIDE ADMIN** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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Seq. 10: CITY MANAGER 115-12010

A. Department Costs

Description	Type	Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	\$644,061	\$0	\$644,061
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$644,061	\$0	\$644,061
Services & Supplies Cost				
02 FRINGE BENEFITS	S	182,513	0	182,513
03 CONTRACTUAL SVCS	S	9,326	0	9,326
05 LEASES	S	2,113	0	2,113
06 MATERIALS / SUPPLIES	S	3,621	0	3,621
10 OTHER OPERATING	S	16,381	0	16,381
Subtotal - Services & Supplies		\$213,954	\$0	\$213,954
Department Cost Total		\$858,015	\$0	\$858,015
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		858,015	0	858,015
General Admin Distribution			0	0
Grand Total		\$858,015	\$0	\$858,015

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B. Incoming Costs (Default Spread Expenditures)

Seq. 10: CITY MANAGER 115-12010

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Admin
1	City Hall (City 1)	\$10,710	\$0	\$10,710
	Subtotal - BUILDING DEPRECIATION	10,710	0	10,710
2	Depreciation	4,074	0	4,074
	Subtotal - EQUIPMENT DEPRECIATION	4,074	0	4,074
3	City Hall	33,686	2,169	35,856
	Subtotal - FACILITIES MAINT 532-31040	33,686	2,169	35,856
4	City 1	10,688	40	10,728
	Subtotal - PARKS BLDG MAINT 532-31130	10,688	40	10,728
6	Legal Services	70,826	30,864	101,690
	Subtotal - CITY ATTORNEY 103	70,826	30,864	101,690
9	Budget	1,217	211	1,429
	Subtotal - OMB 115-12000	1,217	211	1,429
10	Citywide Admin	0	1,402	1,402
	Subtotal - CITY MANAGER 115-12010	0	1,402	1,402
13	Performance	0	901	901
	Subtotal - PERFORMANCE OFFICE 115-12050	0	901	901
14	Citywide Support	0	632	632
	Subtotal - CITY CLERK 117	0	632	632
16	HR Services	0	6,159	6,159
16	Self Insurance Fund	0	571	571
	Subtotal - HUMAN RESOURCES 209	0	6,730	6,730
17	Financial Reporting	0	1,481	1,481
17	Treasury Management	0	125	125
17	Annual Audit	0	172	172
17	Asset Management	0	88	88
	Subtotal - OFFICE OF COMPTROLLER 210	0	1,865	1,865
18	Administration	0	1,020	1,020
18	Supply Chain Management	0	1,947	1,947
	Subtotal - PURCHASING 215	0	2,966	2,966
21	IT Services	0	141,811	141,811
21	Records Management	0	137	137
21	GIS	0	8,225	8,225
21	City-wide PC's	0	1,124	1,124
21	City-wide IT Contracts	0	16,356	16,356
21	Postage	0	183	183
21	Mail Room	0	316	316

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B. Incoming Costs (Default Spread Expenditures)

Seq. 10: CITY MANAGER 115-12010

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Admin
21	Wireless Communication	0	11,928	11,928
21	Phone & Internet - Citywide	0	9,840	9,840
	Subtotal - INFORMATION TECHNOLOGY 239	0	189,920	189,920
48	General Expenses	0	265	265
48	Retirees Health Insurance	0	7,807	7,807
48	Property Insurance	0	506	506
48	General Liability Insurance	0	1,918	1,918
48	Auto Liability	0	560	560
	Subtotal - NON-DEPARTMENTAL 999	0	11,054	11,054
Total Incoming		\$131,201	\$248,756	\$379,957
C. Total Allocated			\$1,237,972	\$1,237,972
				100.00%

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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Allocation Details
Cost Pool 1: Citywide Admin

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$9,349	\$0	\$9,349	\$0	\$9,349
5	MAYOR AND COUNCIL 101	28.07	0.44%	4,375	0	4,375	1,122	5,496
6	CITY ATTORNEY 103	42.50	0.67%	6,622	0	6,622	0	6,622
8	MUNICIPAL COURT 111	84.30	1.33%	13,135	0	13,135	3,368	16,503
9	OMB 115-12000	11.00	0.17%	1,714	0	1,714	0	1,714
10	CITY MANAGER 115-12010	9.00	0.14%	1,402	0	1,402	0	1,402
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	935	0	935	240	1,175
12	INTERNAL AUDIT 116-12030	8.00	0.13%	1,247	0	1,247	320	1,566
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	1,091	0	1,091	280	1,370
14	CITY CLERK 117	8.00	0.13%	1,247	0	1,247	320	1,566
15	TAX 206	23.00	0.36%	3,584	0	3,584	919	4,503
16	HUMAN RESOURCES 209	56.50	0.89%	8,804	0	8,804	2,257	11,061
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	6,388	0	6,388	1,638	8,027
18	PURCHASING 215	23.50	0.37%	3,662	0	3,662	939	4,601
19	ANIMAL SERVICES 225	170.00	2.68%	26,489	0	26,489	6,792	33,281
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	9,816	0	9,816	2,517	12,333
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	12,154	0	12,154	3,116	15,270
22	PLANNING & INSPECTIONS 280	121.00	1.91%	18,854	0	18,854	4,834	23,688
24	POLICE 321	1,303.00	20.52%	203,028	0	203,028	52,059	255,087
25	FIRE 322	935.00	14.73%	145,688	0	145,688	37,357	183,044
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	66,066	0	66,066	16,940	83,006
27	PUBLIC HEALTH 341	257.25	4.05%	40,084	0	40,084	10,278	50,362
28	PARKS & RECREATION 451	491.95	7.75%	76,654	0	76,654	19,655	96,309
29	ZOO 452	139.50	2.20%	21,736	0	21,736	5,574	27,310
30	LIBRARY 453	170.80	2.69%	26,613	0	26,613	6,824	33,437
31	MUSUEM & CULT AFFAIRS 454	63.50	1.00%	9,894	0	9,894	2,537	12,431
33	COMM & HUMAN DEV 471	49.00	0.77%	7,635	0	7,635	1,958	9,593
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	3,662	0	3,662	939	4,601
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	13,089	0	13,089	3,356	16,445
36	PAVEMENT MGMT 532-32040	21.00	0.33%	3,272	0	3,272	839	4,111
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	4,674	0	4,674	1,199	5,873
38	REAL ESTATE 532-32080	8.00	0.13%	1,247	0	1,247	320	1,566

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Allocation Details
Cost Pool 1: Citywide Admin

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	74.00	1.17%	11,530	0	11,530	2,957	14,487
40	FLEET 532-37020	83.00	1.31%	12,933	0	12,933	3,316	16,249
41	SUN METRO 560	526.50	8.29%	82,037	0	82,037	21,036	103,073
42	AVIATION 562	262.50	4.13%	40,902	0	40,902	10,488	51,389
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	11,569	0	11,569	2,967	14,536
48	NON-DEPARTMENTAL 999	16.00	0.25%	2,493	0	2,493	639	3,132
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	3,428	0	3,428	879	4,307
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	27,735	0	27,735	7,112	34,847
53	FIRE - ADMINISTRATION 322	272.00	4.28%	42,382	0	42,382	10,867	53,249
Subtotal		6,348.63	100.00%	\$989,216	\$0	\$989,216	\$248,756	\$1,237,972
Direct Bills						0		0
Total						\$989,216		\$1,237,972

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

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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Allocation Summary

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Citywide Admin	Total
3	FACILITIES MAINT 532-31040	\$9,349	\$9,349
5	MAYOR AND COUNCIL 101	5,496	5,496
6	CITY ATTORNEY 103	6,622	6,622
8	MUNICIPAL COURT 111	16,503	16,503
9	OMB 115-12000	1,714	1,714
10	CITY MANAGER 115-12010	1,402	1,402
11	PUBLIC INFO OFFICE 115-12020	1,175	1,175
12	INTERNAL AUDIT 116-12030	1,566	1,566
13	PERFORMANCE OFFICE 115-12050	1,370	1,370
14	CITY CLERK 117	1,566	1,566
15	TAX 206	4,503	4,503
16	HUMAN RESOURCES 209	11,061	11,061
17	OFFICE OF COMPTROLLER 210	8,027	8,027
18	PURCHASING 215	4,601	4,601
19	ANIMAL SERVICES 225	33,281	33,281
20	CAPITAL IMPROVEMENT 235	12,333	12,333
21	INFORMATION TECHNOLOGY 239	15,270	15,270
22	PLANNING & INSPECTIONS 280	23,688	23,688
24	POLICE 321	255,087	255,087
25	FIRE 322	183,044	183,044
26	ENVIRONMENTAL SERVICES 334	83,006	83,006
27	PUBLIC HEALTH 341	50,362	50,362
28	PARKS & RECREATION 451	96,309	96,309
29	ZOO 452	27,310	27,310
30	LIBRARY 453	33,437	33,437
31	MUSUEM & CULT AFFAIRS 454	12,431	12,431
33	COMM & HUMAN DEV 471	9,593	9,593
34	ECONOMIC DEVELOPMENT 480	4,601	4,601
35	ENGR TRAFFIC-ST 532-32020	16,445	16,445
36	PAVEMENT MGMT 532-32040	4,111	4,111
37	SAM ADMIN SUPPORT 532-32060	5,873	5,873
38	REAL ESTATE 532-32080	1,566	1,566
39	STREET MAINTENANCE 532-32120	14,487	14,487
40	FLEET 532-37020	16,249	16,249

City of El Paso, Texas
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Allocation Summary

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Citywide Admin	Total
41	SUN METRO 560	103,073	103,073
42	AVIATION 562	51,389	51,389
43	INTERNATIONAL BRIDGES 564	14,536	14,536
48	NON-DEPARTMENTAL 999	3,132	3,132
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,307	4,307
52	POLICE - ADMINISTRATIVE SERVICES 321	34,847	34,847
53	FIRE - ADMINISTRATION 322	53,249	53,249
Direct Bills		\$0	\$0
Total		\$1,237,972	\$1,237,972

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200
INTERNAL AUDIT 116-12030

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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 functionalized as follows:

- **AUDIT** - 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
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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A. Department Costs

Seq. 12: INTERNAL AUDIT 116-12030

Description	Type	Amount	General Admin	Audit
Personnel Costs				
Salaries	S1	\$693,613	\$0	\$693,613
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$693,613	\$0	\$693,613
Services & Supplies Cost				
02 FRINGE BENEFITS	S	192,703	0	192,703
03 CONTRACTUAL SVCS	S	87,354	0	87,354
04 INTERFUND SERVICES	S	438	0	438
05 LEASES	S	1,981	0	1,981
06 MATERIALS / SUPPLIES	S	3,288	0	3,288
10 OTHER OPERATING	S	21,200	0	21,200
Subtotal - Services & Supplies		\$306,964	\$0	\$306,964
Department Cost Total		\$1,000,577	\$0	\$1,000,577
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		1,000,577	0	1,000,577
General Admin Distribution			0	0
Grand Total		\$1,000,577	\$0	\$1,000,577

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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B. Incoming Costs (Default Spread Expenditures)

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Audit
1	Mulligan Building (City 2)	\$25,290	\$0	\$25,290
	Subtotal - BUILDING DEPRECIATION	25,290	0	25,290
3	Mulligan Building	10,675	414	11,089
	Subtotal - FACILITIES MAINT 532-31040	10,675	414	11,089
4	City 2	6,534	24	6,558
	Subtotal - PARKS BLDG MAINT 532-31130	6,534	24	6,558
6	Legal Services	21,295	9,280	30,575
	Subtotal - CITY ATTORNEY 103	21,295	9,280	30,575
9	Budget	1,481	257	1,738
	Subtotal - OMB 115-12000	1,481	257	1,738
10	Citywide Admin	1,247	320	1,566
	Subtotal - CITY MANAGER 115-12010	1,247	320	1,566
13	Performance	0	801	801
	Subtotal - PERFORMANCE OFFICE 115-12050	0	801	801
14	Citywide Support	0	561	561
	Subtotal - CITY CLERK 117	0	561	561
16	HR Services	0	5,475	5,475
16	Self Insurance Fund	0	507	507
	Subtotal - HUMAN RESOURCES 209	0	5,982	5,982
17	Financial Reporting	0	1,727	1,727
17	Treasury Management	0	145	145
17	Annual Audit	0	201	201
	Subtotal - OFFICE OF COMPTROLLER 210	0	2,073	2,073
18	Administration	0	408	408
18	Supply Chain Management	0	779	779
	Subtotal - PURCHASING 215	0	1,187	1,187
21	IT Services	0	15,757	15,757
21	Records Management	0	102	102
21	City-wide PC's	0	999	999
21	City-wide IT Contracts	0	14,539	14,539
21	Postage	0	35	35
21	Mail Room	0	281	281
21	Wireless Communication	0	596	596
21	Phone & Internet - Citywide	0	3,107	3,107
	Subtotal - INFORMATION TECHNOLOGY 239	0	35,417	35,417
48	General Expenses	0	308	308

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B. Incoming Costs (Default Spread Expenditures)

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Audit
48	Retirees Health Insurance	0	6,939	6,939
48	Property Insurance	0	514	514
48	General Liability Insurance	0	1,705	1,705
	Subtotal - NON-DEPARTMENTAL 999	0	9,466	9,466
Total Incoming		\$66,521	\$65,782	\$132,304
C. Total Allocated			\$1,132,881	\$1,132,881
				100.00%

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Allocation Details

Cost Pool 1: Audit

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	187.25	2.57%	\$27,401	\$0	\$27,401	\$1,833	\$29,234
6	CITY ATTORNEY 103	8.00	0.11%	1,171	0	1,171	0	1,171
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	245.50	3.37%	35,925	0	35,925	2,404	38,329
9	OMB 115-12000	565.75	7.76%	82,788	0	82,788	0	82,788
15	TAX 206	468.50	6.42%	68,557	0	68,557	4,587	73,144
16	HUMAN RESOURCES 209	558.00	7.65%	81,654	0	81,654	5,463	87,117
17	OFFICE OF COMPTROLLER 210	1,151.50	15.79%	168,503	0	168,503	11,275	179,777
19	ANIMAL SERVICES 225	265.75	3.64%	38,888	0	38,888	2,602	41,490
20	CAPITAL IMPROVEMENT 235	341.00	4.68%	49,900	0	49,900	3,339	53,238
22	PLANNING & INSPECTIONS 280	96.75	1.33%	14,158	0	14,158	947	15,105
23	CODE ENFORCEMENT 290	212.50	2.91%	31,096	0	31,096	2,081	33,176
24	POLICE 321	495.25	6.79%	72,472	0	72,472	4,849	77,321
27	PUBLIC HEALTH 341	323.50	4.44%	47,339	0	47,339	3,167	50,506
28	PARKS & RECREATION 451	472.25	6.48%	69,106	0	69,106	4,624	73,730
29	ZOO 452	809.50	11.10%	118,457	0	118,457	7,926	126,383
32	DESTINATION EL PASO 457	43.50	0.60%	6,365	0	6,365	426	6,791
33	COMM & HUMAN DEV 471	1.25	0.02%	183	0	183	12	195
34	ECONOMIC DEVELOPMENT 480	115.75	1.59%	16,938	0	16,938	1,133	18,071
39	STREET MAINTENANCE 532-32120	223.25	3.06%	32,669	0	32,669	2,186	34,855
42	AVIATION 562	490.50	6.73%	71,776	0	71,776	4,803	76,579
49	OTHER	217.00	2.98%	31,754	0	31,754	2,125	33,879
Subtotal		7,292.25	100.00%	\$1,067,098	\$0	\$1,067,098	\$65,782	\$1,132,881
Direct Bills						0		0
Total						\$1,067,098		\$1,132,881

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

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Allocation Summary

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department Name	Audit	Total
5	MAYOR AND COUNCIL 101	\$29,234	\$29,234
6	CITY ATTORNEY 103	1,171	1,171
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	38,329	38,329
9	OMB 115-12000	82,788	82,788
15	TAX 206	73,144	73,144
16	HUMAN RESOURCES 209	87,117	87,117
17	OFFICE OF COMPTROLLER 210	179,777	179,777
19	ANIMAL SERVICES 225	41,490	41,490
20	CAPITAL IMPROVEMENT 235	53,238	53,238
22	PLANNING & INSPECTIONS 280	15,105	15,105
23	CODE ENFORCEMENT 290	33,176	33,176
24	POLICE 321	77,321	77,321
27	PUBLIC HEALTH 341	50,506	50,506
28	PARKS & RECREATION 451	73,730	73,730
29	ZOO 452	126,383	126,383
32	DESTINATION EL PASO 457	6,791	6,791
33	COMM & HUMAN DEV 471	195	195
34	ECONOMIC DEVELOPMENT 480	18,071	18,071
39	STREET MAINTENANCE 532-32120	34,855	34,855
42	AVIATION 562	76,579	76,579
49	OTHER	33,879	33,879
Direct Bills		\$0	\$0
Total		\$1,132,881	\$1,132,881

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200
PERFORMANCE OFFICE 115-12050

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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 functionalized as follows:

- **PERFORMANCE** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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A. Department Costs

Seq. 13: PERFORMANCE OFFICE 115-12050

Description	Type	Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	\$464,495	\$0	\$464,495
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$464,495	\$0	\$464,495
Services & Supplies Cost				
02 FRINGE BENEFITS	S	118,239	0	118,239
06 MATERIALS / SUPPLIES	S	7,515	0	7,515
10 OTHER OPERATING	S	1,915	0	1,915
REVENUE - REIMBURSED EXPENDITURES	S	-1,250	0	-1,250
Subtotal - Services & Supplies		\$126,419	\$0	\$126,419
Department Cost Total		\$590,914	\$0	\$590,914
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		590,914	0	590,914
General Admin Distribution			0	0
Grand Total		\$590,914	\$0	\$590,914

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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B. Incoming Costs (Default Spread Expenditures)

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Performance
1	City Hall (City 1)	\$8,330	\$0	\$8,330
	Subtotal - BUILDING DEPRECIATION	8,330	0	8,330
3	City Hall	26,200	1,687	27,888
	Subtotal - FACILITIES MAINT 532-31040	26,200	1,687	27,888
4	City 1	8,313	31	8,344
	Subtotal - PARKS BLDG MAINT 532-31130	8,313	31	8,344
9	Budget	873	151	1,024
	Subtotal - OMB 115-12000	873	151	1,024
10	Citywide Admin	1,091	280	1,370
	Subtotal - CITY MANAGER 115-12010	1,091	280	1,370
13	Performance	0	701	701
	Subtotal - PERFORMANCE OFFICE 115-12050	0	701	701
14	Citywide Support	0	491	491
	Subtotal - CITY CLERK 117	0	491	491
16	HR Services	0	4,791	4,791
16	Self Insurance Fund	0	444	444
	Subtotal - HUMAN RESOURCES 209	0	5,234	5,234
17	Financial Reporting	0	1,022	1,022
17	Treasury Management	0	86	86
17	Annual Audit	0	119	119
	Subtotal - OFFICE OF COMPTROLLER 210	0	1,227	1,227
18	Administration	0	408	408
18	Supply Chain Management	0	779	779
	Subtotal - PURCHASING 215	0	1,187	1,187
21	City-wide PC's	0	874	874
21	City-wide IT Contracts	0	12,721	12,721
21	Postage	0	932	932
21	Mail Room	0	246	246
	Subtotal - INFORMATION TECHNOLOGY 239	0	14,773	14,773
48	General Expenses	0	183	183
48	Retirees Health Insurance	0	6,072	6,072
48	Property Insurance	0	393	393
48	General Liability Insurance	0	1,491	1,491
	Subtotal - NON-DEPARTMENTAL 999	0	8,139	8,139
Total Incoming		\$44,806	\$33,901	\$78,708
C. Total Allocated			\$669,622	\$669,622

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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B. Incoming Costs (Default Spread Expenditures)

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Performance
				100.00%

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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Allocation Details
Cost Pool 1: Performance

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$6,008	\$0	\$6,008	\$0	\$6,008
5	MAYOR AND COUNCIL 101	28.07	0.44%	2,811	0	2,811	153	2,965
6	CITY ATTORNEY 103	42.50	0.67%	4,256	0	4,256	0	4,256
8	MUNICIPAL COURT 111	84.30	1.33%	8,441	0	8,441	460	8,902
9	OMB 115-12000	11.00	0.17%	1,101	0	1,101	0	1,101
10	CITY MANAGER 115-12010	9.00	0.14%	901	0	901	0	901
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	601	0	601	33	634
12	INTERNAL AUDIT 116-12030	8.00	0.13%	801	0	801	0	801
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	701	0	701	0	701
14	CITY CLERK 117	8.00	0.13%	801	0	801	44	845
15	TAX 206	23.00	0.36%	2,303	0	2,303	126	2,429
16	HUMAN RESOURCES 209	56.50	0.89%	5,658	0	5,658	308	5,966
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	4,106	0	4,106	224	4,329
18	PURCHASING 215	23.50	0.37%	2,353	0	2,353	128	2,481
19	ANIMAL SERVICES 225	170.00	2.68%	17,023	0	17,023	928	17,951
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	6,309	0	6,309	344	6,652
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	7,811	0	7,811	426	8,236
22	PLANNING & INSPECTIONS 280	121.00	1.91%	12,116	0	12,116	660	12,777
24	POLICE 321	1,303.00	20.52%	130,476	0	130,476	7,112	137,588
25	FIRE 322	935.00	14.73%	93,626	0	93,626	5,103	98,730
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	42,457	0	42,457	2,314	44,772
27	PUBLIC HEALTH 341	257.25	4.05%	25,760	0	25,760	1,404	27,164
28	PARKS & RECREATION 451	491.95	7.75%	49,261	0	49,261	2,685	51,947
29	ZOO 452	139.50	2.20%	13,969	0	13,969	761	14,730
30	LIBRARY 453	170.80	2.69%	17,103	0	17,103	932	18,035
31	MUSUEM & CULT AFFAIRS 454	63.50	1.00%	6,359	0	6,359	347	6,705
33	COMM & HUMAN DEV 471	49.00	0.77%	4,907	0	4,907	267	5,174
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	2,353	0	2,353	128	2,481
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	8,411	0	8,411	458	8,870
36	PAVEMENT MGMT 532-32040	21.00	0.33%	2,103	0	2,103	115	2,217
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	3,004	0	3,004	164	3,168
38	REAL ESTATE 532-32080	8.00	0.13%	801	0	801	44	845

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Allocation Details
Cost Pool 1: Performance

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	74.00	1.17%	7,410	0	7,410	404	7,814
40	FLEET 532-37020	83.00	1.31%	8,311	0	8,311	453	8,764
41	SUN METRO 560	526.50	8.29%	52,721	0	52,721	2,874	55,595
42	AVIATION 562	262.50	4.13%	26,285	0	26,285	1,433	27,718
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	7,435	0	7,435	405	7,840
48	NON-DEPARTMENTAL 999	16.00	0.25%	1,602	0	1,602	87	1,689
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	2,203	0	2,203	120	2,323
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	17,824	0	17,824	972	18,796
53	FIRE - ADMINISTRATION 322	272.00	4.28%	27,237	0	27,237	1,485	28,721
Subtotal		6,348.63	100.00%	\$635,720	\$0	\$635,720	\$33,901	\$669,622
Direct Bills						0		0
Total						\$635,720		\$669,622

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

City of El Paso, Texas
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Allocation Summary

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Performance	Total
3	FACILITIES MAINT 532-31040	\$6,008	\$6,008
5	MAYOR AND COUNCIL 101	2,965	2,965
6	CITY ATTORNEY 103	4,256	4,256
8	MUNICIPAL COURT 111	8,902	8,902
9	OMB 115-12000	1,101	1,101
10	CITY MANAGER 115-12010	901	901
11	PUBLIC INFO OFFICE 115-12020	634	634
12	INTERNAL AUDIT 116-12030	801	801
13	PERFORMANCE OFFICE 115-12050	701	701
14	CITY CLERK 117	845	845
15	TAX 206	2,429	2,429
16	HUMAN RESOURCES 209	5,966	5,966
17	OFFICE OF COMPTROLLER 210	4,329	4,329
18	PURCHASING 215	2,481	2,481
19	ANIMAL SERVICES 225	17,951	17,951
20	CAPITAL IMPROVEMENT 235	6,652	6,652
21	INFORMATION TECHNOLOGY 239	8,236	8,236
22	PLANNING & INSPECTIONS 280	12,777	12,777
24	POLICE 321	137,588	137,588
25	FIRE 322	98,730	98,730
26	ENVIRONMENTAL SERVICES 334	44,772	44,772
27	PUBLIC HEALTH 341	27,164	27,164
28	PARKS & RECREATION 451	51,947	51,947
29	ZOO 452	14,730	14,730
30	LIBRARY 453	18,035	18,035
31	MUSUEM & CULT AFFAIRS 454	6,705	6,705
33	COMM & HUMAN DEV 471	5,174	5,174
34	ECONOMIC DEVELOPMENT 480	2,481	2,481
35	ENGR TRAFFIC-ST 532-32020	8,870	8,870
36	PAVEMENT MGMT 532-32040	2,217	2,217
37	SAM ADMIN SUPPORT 532-32060	3,168	3,168
38	REAL ESTATE 532-32080	845	845
39	STREET MAINTENANCE 532-32120	7,814	7,814
40	FLEET 532-37020	8,764	8,764

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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Allocation Summary

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Performance	Total
41	SUN METRO 560	55,595	55,595
42	AVIATION 562	27,718	27,718
43	INTERNATIONAL BRIDGES 564	7,840	7,840
48	NON-DEPARTMENTAL 999	1,689	1,689
50	POLICE - OFFICE OF THE CHIEF 321-21000	2,323	2,323
52	POLICE - ADMINISTRATIVE SERVICES 321	18,796	18,796
53	FIRE - ADMINISTRATION 322	28,721	28,721
Direct Bills		\$0	\$0
Total		\$669,622	\$669,622

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200
CITY CLERK 117

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03/29/26

Nature and Extent of Services

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

- **CLERK** - Costs identified to this function are representative of staff compensation and operational expenditures associated with performing the duties of the City Clerk. These costs are allocated based on the number of FTE'S per department, excluding MPO and CRRMA.
- **OPEN RECORDS REQUESTS** - Costs identified to this function are representative of staff compensation and operational expenditures associated with fulfilling open records requests. These costs are allocated based on total operating expenditures per department, excluding MPO.
- **MAYOR & COUNCIL SUPPORT** - Costs identified to this function are not allocated in this plan.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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03/29/26

A. Department Costs

Seq. 14: CITY CLERK 117

Description	Type	Amount	General Admin	Citywide Support	Mayor & Council Support
Personnel Costs					
Salaries	S1	\$566,436	\$95,218	\$184,828	\$286,390
	<i>Salary % Split</i>		<i>16.81%</i>	<i>32.63%</i>	<i>50.56%</i>
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$566,436	\$95,218	\$184,828	\$286,390
Services & Supplies Cost					
02 FRINGE BENEFITS	S	212,546	35,729	69,354	107,463
03 CONTRACT SVCS - DATA PROCESS SERVICES CONTRACT	S	9,256	1,556	3,020	4,680
03 CONTRACT SVCS - ELECTIONS CONTRACTS	D	1,611,878	0	0	0
03 CONTRACT SVCS - INTERPRETER SERVICES	P	11,961	0	11,961	0
03 CONTRACT SVCS - LEGAL NOTICES CONTRACTS	S	202,697	34,073	66,140	102,484
05 LEASES	S	2,935	493	958	1,484
06 MATERIALS / SUPPLIES	S	2,916	490	951	1,474
08 MINOR EQUIP & FURNITURE	S	7,581	1,274	2,474	3,833
10 OTHER OPERATING	S	8,697	1,462	2,838	4,397
15 REVENUE - ANNUAL REGISTRATION FEE- LOBBY	D	-700	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-500	0	0	0
15 REVENUE - PARKING FORFEITS FINES	D	-168	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	D	-11,004	0	0	0
Subtotal - Services & Supplies		\$2,058,095	\$75,078	\$157,696	\$225,815
Department Cost Total		\$2,624,531	\$170,296	\$342,524	\$512,205
Adjustments to Cost					
15 REVENUE - REIMBURSED EXPENDITURES	D	11,004	0	0	0
03 CONTRACT SVCS - ELECTIONS CONTRACTS	D	-1,611,878	0	0	0
15 REVENUE - PARKING FORFEITS FINES	D	168	0	0	0
15 REVENUE - ANNUAL REGISTRATION FEE- LOBBY	D	700	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	500	0	0	0
Subtotal - Adjustments		-\$1,599,506	\$0	\$0	\$0

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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A. Department Costs

Seq. 14: CITY CLERK 117

Description	Type	Amount	General Admin	Citywide Support	Mayor & Council Support
Total Costs After Adjustments		1,025,025	170,296	342,524	512,205
General Admin Distribution			-170,296	66,796	103,500
Grand Total		\$1,025,025	\$0	\$409,320	\$615,705

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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B. Incoming Costs (Default Spread Salary)

Seq. 14: CITY CLERK 117

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Support	Mayor & Council Support
1	City Hall (City 1)	\$9,520	\$0	\$3,734	\$5,786
	Subtotal - BUILDING DEPRECIATION	9,520	0	3,734	5,786
3	City Hall	29,943	1,928	12,501	19,370
	Subtotal - FACILITIES MAINT 532-31040	29,943	1,928	12,501	19,370
4	City 1	9,501	35	3,740	5,796
	Subtotal - PARKS BLDG MAINT 532-31130	9,501	35	3,740	5,796
6	Legal Services	40,196	17,516	22,637	35,076
	Subtotal - CITY ATTORNEY 103	40,196	17,516	22,637	35,076
9	Budget	1,053	183	485	751
	Subtotal - OMB 115-12000	1,053	183	485	751
10	Citywide Admin	1,247	320	614	952
	Subtotal - CITY MANAGER 115-12010	1,247	320	614	952
13	Performance	801	44	331	513
	Subtotal - PERFORMANCE OFFICE 115-12050	801	44	331	513
14	Citywide Support	0	561	220	341
	Subtotal - CITY CLERK 117	0	561	220	341
16	HR Services	0	5,475	2,147	3,327
16	Self Insurance Fund	0	507	199	308
	Subtotal - HUMAN RESOURCES 209	0	5,982	2,346	3,636
17	Financial Reporting	0	4,551	1,785	2,766
17	Treasury Management	0	383	150	233
17	Annual Audit	0	529	208	322
	Subtotal - OFFICE OF COMPTROLLER 210	0	5,463	2,143	3,320
18	Administration	0	1,734	680	1,054
18	Supply Chain Management	0	3,309	1,298	2,011
	Subtotal - PURCHASING 215	0	5,043	1,978	3,065
21	IT Services	0	41,022	16,090	24,932
21	Records Management	0	10,753	4,218	6,535
21	City-wide PC's	0	999	392	607
21	City-wide IT Contracts	0	54,085	21,214	32,871
21	Postage	0	11,823	4,637	7,186
21	Mail Room	0	281	110	171
21	Wireless Communication	0	895	351	544
	Subtotal - INFORMATION TECHNOLOGY 239	0	119,858	47,012	72,845
48	General Expenses	0	813	319	494

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B. Incoming Costs (Default Spread Salary)

Seq. 14: CITY CLERK 117

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Support	Mayor & Council Support
48	Retirees Health Insurance	0	6,939	2,722	4,217
48	Property Insurance	0	449	176	273
48	General Liability Insurance	0	1,705	669	1,036
	Subtotal - NON-DEPARTMENTAL 999	0	9,906	3,886	6,021
	Total Incoming	\$92,260	\$166,839	\$101,628	\$157,472
	C. Total Allocated		\$1,284,124	\$510,948	\$773,177
				39.79%	60.21%
					Not Allocated

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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Allocation Details

Cost Pool 1: Citywide Support

Seq. 14: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$4,210	\$0	\$4,210	\$0	\$4,210
5	MAYOR AND COUNCIL 101	28.07	0.44%	1,970	0	1,970	296	2,266
6	CITY ATTORNEY 103	42.50	0.67%	2,982	0	2,982	0	2,982
8	MUNICIPAL COURT 111	84.30	1.33%	5,916	0	5,916	889	6,805
9	OMB 115-12000	11.00	0.17%	772	0	772	0	772
10	CITY MANAGER 115-12010	9.00	0.14%	632	0	632	0	632
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	421	0	421	63	484
12	INTERNAL AUDIT 116-12030	8.00	0.13%	561	0	561	0	561
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	491	0	491	0	491
14	CITY CLERK 117	8.00	0.13%	561	0	561	0	561
15	TAX 206	23.00	0.36%	1,614	0	1,614	243	1,857
16	HUMAN RESOURCES 209	56.50	0.89%	3,965	0	3,965	596	4,561
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	2,877	0	2,877	433	3,310
18	PURCHASING 215	23.50	0.37%	1,649	0	1,649	248	1,897
19	ANIMAL SERVICES 225	170.00	2.68%	11,930	0	11,930	1,793	13,723
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	4,421	0	4,421	665	5,086
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	5,474	0	5,474	823	6,296
22	PLANNING & INSPECTIONS 280	121.00	1.91%	8,491	0	8,491	1,276	9,768
24	POLICE 321	1,303.00	20.52%	91,437	0	91,437	13,746	105,183
25	FIRE 322	935.00	14.73%	65,613	0	65,613	9,864	75,476
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	29,754	0	29,754	4,473	34,227
27	PUBLIC HEALTH 341	257.25	4.05%	18,052	0	18,052	2,714	20,766
28	PARKS & RECREATION 451	491.95	7.75%	34,522	0	34,522	5,190	39,712
29	ZOO 452	139.50	2.20%	9,789	0	9,789	1,472	11,261
30	LIBRARY 453	170.80	2.69%	11,986	0	11,986	1,802	13,788
31	MUSUEM & CULT AFFAIRS 454	63.50	1.00%	4,456	0	4,456	670	5,126
33	COMM & HUMAN DEV 471	49.00	0.77%	3,439	0	3,439	517	3,955
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	1,649	0	1,649	248	1,897
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	5,895	0	5,895	886	6,781
36	PAVEMENT MGMT 532-32040	21.00	0.33%	1,474	0	1,474	222	1,695
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	2,105	0	2,105	316	2,422
38	REAL ESTATE 532-32080	8.00	0.13%	561	0	561	84	646

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Allocation Details

Cost Pool 1: Citywide Support

Seq. 14: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	74.00	1.17%	5,193	0	5,193	781	5,974
40	FLEET 532-37020	83.00	1.31%	5,824	0	5,824	876	6,700
41	SUN METRO 560	526.50	8.29%	36,947	0	36,947	5,554	42,501
42	AVIATION 562	262.50	4.13%	18,421	0	18,421	2,769	21,190
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	5,210	0	5,210	783	5,994
48	NON-DEPARTMENTAL 999	16.00	0.25%	1,123	0	1,123	169	1,292
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	1,544	0	1,544	232	1,776
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	12,491	0	12,491	1,878	14,369
53	FIRE - ADMINISTRATION 322	272.00	4.28%	19,087	0	19,087	2,869	21,957
Subtotal		6,348.63	100.00%	\$445,507	\$0	\$445,507	\$65,440	\$510,948
Direct Bills						0		0
Total						\$445,507		\$510,948

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

City of El Paso, Texas
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Allocation Summary

Seq. 14: CITY CLERK 117

Seq #	Department Name	Citywide Support	Total
3	FACILITIES MAINT 532-31040	\$4,210	\$4,210
5	MAYOR AND COUNCIL 101	2,266	2,266
6	CITY ATTORNEY 103	2,982	2,982
8	MUNICIPAL COURT 111	6,805	6,805
9	OMB 115-12000	772	772
10	CITY MANAGER 115-12010	632	632
11	PUBLIC INFO OFFICE 115-12020	484	484
12	INTERNAL AUDIT 116-12030	561	561
13	PERFORMANCE OFFICE 115-12050	491	491
14	CITY CLERK 117	561	561
15	TAX 206	1,857	1,857
16	HUMAN RESOURCES 209	4,561	4,561
17	OFFICE OF COMPTROLLER 210	3,310	3,310
18	PURCHASING 215	1,897	1,897
19	ANIMAL SERVICES 225	13,723	13,723
20	CAPITAL IMPROVEMENT 235	5,086	5,086
21	INFORMATION TECHNOLOGY 239	6,296	6,296
22	PLANNING & INSPECTIONS 280	9,768	9,768
24	POLICE 321	105,183	105,183
25	FIRE 322	75,476	75,476
26	ENVIRONMENTAL SERVICES 334	34,227	34,227
27	PUBLIC HEALTH 341	20,766	20,766
28	PARKS & RECREATION 451	39,712	39,712
29	ZOO 452	11,261	11,261
30	LIBRARY 453	13,788	13,788
31	MUSUEM & CULT AFFAIRS 454	5,126	5,126
33	COMM & HUMAN DEV 471	3,955	3,955
34	ECONOMIC DEVELOPMENT 480	1,897	1,897
35	ENGR TRAFFIC-ST 532-32020	6,781	6,781
36	PAVEMENT MGMT 532-32040	1,695	1,695
37	SAM ADMIN SUPPORT 532-32060	2,422	2,422
38	REAL ESTATE 532-32080	646	646
39	STREET MAINTENANCE 532-32120	5,974	5,974
40	FLEET 532-37020	6,700	6,700

City of El Paso, Texas
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Allocation Summary

Seq. 14: CITY CLERK 117

Seq #	Department Name	Citywide Support	Total
41	SUN METRO 560	42,501	42,501
42	AVIATION 562	21,190	21,190
43	INTERNATIONAL BRIDGES 564	5,994	5,994
48	NON-DEPARTMENTAL 999	1,292	1,292
50	POLICE - OFFICE OF THE CHIEF 321-21000	1,776	1,776
52	POLICE - ADMINISTRATIVE SERVICES 321	14,369	14,369
53	FIRE - ADMINISTRATION 322	21,957	21,957
Direct Bills		\$0	\$0
Total		\$510,948	\$510,948

City of El Paso, Texas
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HUMAN RESOURCES 209

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Nature and Extent of Services

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

- **HR SERVICES** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.
- **SELF INSURANCE FUND** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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A. Department Costs

Seq. 16: HUMAN RESOURCES 209

Description	Type	Amount	General Admin	HR Services	Self Insurance Fund
Personnel Costs					
Salaries	S1	\$4,754,673	\$0	\$2,180,683	\$2,573,990
	<i>Salary % Split</i>		<i>0.00%</i>	<i>45.86%</i>	<i>54.14%</i>
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$4,754,673	\$0	\$2,180,683	\$2,573,990
Services & Supplies Cost					
02 FRINGE BENEFITS	P	4,941,290	0	742,205	4,199,085
03 CONTRACTUAL SVCS	P	68,410,263	0	99,301	68,310,962
04 INTERFUND SERVICES	P	425	0	425	0
05 LEASES	P	9,953	0	8,705	1,248
06 MATERIALS / SUPPLIES	P	61,922	0	58,176	3,746
08 MINOR EQUIP & FURNITURE	S	3,957	0	1,815	2,142
09 COMMUNICATIONS	P	0	0	0	0
10 OTHER OPERATING	P	920,589	0	920,360	229
11 NON-OPER	P	164,717	0	0	164,717
13 CREDIT DIRECT COSTS	P	-75,257,934	0	0	-75,257,934
15 REVENUE - REIMBURSED EXPENDITURES	P	-2,600	0	-2,600	0
15 REVENUE - REIMBURSED OVERTIME	P	-11	0	-11	0
INVESTMENT INTEREST REVENUE	D	-208,097	0	0	0
MISC NON-OPERATING REVENUES	P	-8	0	-8	0
Subtotal - Services & Supplies		-\$955,534	\$0	\$1,828,368	-\$2,575,805
Department Cost Total		\$3,799,139	\$0	\$4,009,051	-\$1,815
Adjustments to Cost					
INVESTMENT INTEREST REVENUE	D	208,097	0	0	0
Subtotal - Adjustments		\$208,097	\$0	\$0	\$0
Total Costs After Adjustments		4,007,236	0	4,009,051	-1,815
General Admin Distribution			0	0	0
Grand Total		\$4,007,236	\$0	\$4,009,051	-\$1,815

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B. Incoming Costs (Default Spread Salary)

Seq. 16: HUMAN RESOURCES 209

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Self Insurance Fund
1	City Hall (City 1)	\$39,268	\$0	\$18,010	\$21,258
1	Mulligan Building (City 2)	74,290	0	34,072	40,217
	Subtotal - BUILDING DEPRECIATION	113,558	0	52,082	61,476
3	City Hall	123,516	7,955	60,298	71,173
3	Mulligan Building	31,358	1,217	14,940	17,635
	Subtotal - FACILITIES MAINT 532-31040	154,874	9,172	75,238	88,808
4	City 1	39,190	145	18,041	21,295
4	City 2	19,194	71	8,836	10,429
	Subtotal - PARKS BLDG MAINT 532-31130	58,384	216	26,877	31,724
6	Legal Services	230,735	100,549	151,940	179,344
	Subtotal - CITY ATTORNEY 103	230,735	100,549	151,940	179,344
9	Budget	90,714	15,748	48,828	57,634
	Subtotal - OMB 115-12000	90,714	15,748	48,828	57,634
10	Citywide Admin	8,804	2,257	5,073	5,988
	Subtotal - CITY MANAGER 115-12010	8,804	2,257	5,073	5,988
12	Audit	81,654	5,463	39,956	47,162
	Subtotal - INTERNAL AUDIT 116-12030	81,654	5,463	39,956	47,162
13	Performance	5,658	308	2,736	3,230
	Subtotal - PERFORMANCE OFFICE 115-12050	5,658	308	2,736	3,230
14	Citywide Support	3,965	596	2,092	2,469
	Subtotal - CITY CLERK 117	3,965	596	2,092	2,469
16	HR Services	0	38,666	17,734	20,932
16	Self Insurance Fund	0	3,583	1,643	1,940
	Subtotal - HUMAN RESOURCES 209	0	42,249	19,377	22,872
17	Financial Reporting	0	136,524	62,615	73,908
17	Treasury Management	0	6,007	2,755	3,252
17	Annual Audit	0	15,870	7,279	8,591
	Subtotal - OFFICE OF COMPTROLLER 210	0	158,400	72,649	85,752
18	Administration	0	9,994	4,584	5,410
18	Supply Chain Management	0	19,077	8,749	10,327
	Subtotal - PURCHASING 215	0	29,071	13,333	15,738
21	IT Services	0	281,176	128,959	152,217
21	Records Management	0	24,698	11,327	13,370
21	Strategic Innovation	0	26,364	12,092	14,272
21	City-wide PC's	0	7,055	3,236	3,819
21	City-wide IT Contracts	0	639,647	293,368	346,280

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B. Incoming Costs (Default Spread Salary)

Seq. 16: HUMAN RESOURCES 209

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Self Insurance Fund
21	Postage	0	6,174	2,832	3,343
21	Mail Room	0	1,984	910	1,074
21	Wireless Communication	0	4,473	2,052	2,422
21	Phone & Internet - Citywide	0	30,298	13,896	16,402
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,021,869	468,670	553,199
48	General Expenses	0	1,236	567	669
48	Retirees Health Insurance	0	32,528	14,918	17,609
48	Property Insurance	0	3,364	1,543	1,821
48	General Liability Insurance	0	7,990	3,664	4,325
	Subtotal - NON-DEPARTMENTAL 999	0	45,118	20,693	24,425
Total Incoming		\$748,344	\$1,431,017	\$999,542	\$1,179,819
C. Total Allocated			\$6,186,597	\$5,008,593	\$1,178,004
				80.96%	19.04%

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Allocation Details
Cost Pool 1: HR Services

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.94%	\$41,062	\$0	\$41,062	\$0	\$41,062
5	MAYOR AND COUNCIL 101	28.07	0.44%	19,213	0	19,213	2,992	22,206
6	CITY ATTORNEY 103	42.50	0.67%	29,085	0	29,085	0	29,085
8	MUNICIPAL COURT 111	84.30	1.33%	57,692	0	57,692	8,985	66,677
9	OMB 115-12000	11.00	0.17%	7,528	0	7,528	0	7,528
10	CITY MANAGER 115-12010	9.00	0.14%	6,159	0	6,159	0	6,159
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	4,106	0	4,106	640	4,746
12	INTERNAL AUDIT 116-12030	8.00	0.13%	5,475	0	5,475	0	5,475
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	4,791	0	4,791	0	4,791
14	CITY CLERK 117	8.00	0.13%	5,475	0	5,475	0	5,475
15	TAX 206	23.00	0.36%	15,740	0	15,740	2,451	18,192
16	HUMAN RESOURCES 209	56.50	0.89%	38,666	0	38,666	0	38,666
17	OFFICE OF COMPTROLLER 210	41.00	0.64%	28,059	0	28,059	4,370	32,429
18	PURCHASING 215	23.50	0.37%	16,082	0	16,082	2,505	18,587
19	ANIMAL SERVICES 225	170.00	2.67%	116,341	0	116,341	18,120	134,461
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	43,115	0	43,115	6,715	49,830
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	53,380	0	53,380	8,314	61,694
22	PLANNING & INSPECTIONS 280	121.00	1.90%	82,808	0	82,808	12,897	95,705
24	POLICE 321	1,303.00	20.49%	891,721	0	891,721	138,883	1,030,603
25	FIRE 322	935.00	14.70%	639,876	0	639,876	99,659	739,535
26	ENVIRONMENTAL SERVICES 334	424.00	6.67%	290,169	0	290,169	45,193	335,361
27	PUBLIC HEALTH 341	257.25	4.05%	176,052	0	176,052	27,419	203,471
28	PARKS & RECREATION 451	491.95	7.74%	336,671	0	336,671	52,435	389,106
29	ZOO 452	139.50	2.19%	95,468	0	95,468	14,869	110,337
30	LIBRARY 453	170.80	2.69%	116,889	0	116,889	18,205	135,094
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	43,457	0	43,457	6,768	50,225
33	COMM & HUMAN DEV 471	49.00	0.77%	33,534	0	33,534	5,223	38,756
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	16,082	0	16,082	2,505	18,587
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	57,486	0	57,486	8,953	66,440
36	PAVEMENT MGMT 532-32040	21.00	0.33%	14,372	0	14,372	2,238	16,610
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	20,531	0	20,531	3,198	23,728
38	REAL ESTATE 532-32080	8.00	0.13%	5,475	0	5,475	853	6,328

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Allocation Details
Cost Pool 1: HR Services

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	74.00	1.16%	50,643	0	50,643	7,887	58,530
40	FLEET 532-37020	83.00	1.31%	56,802	0	56,802	8,847	65,649
41	SUN METRO 560	526.50	8.28%	360,315	0	360,315	56,118	416,433
42	AVIATION 562	262.50	4.13%	179,644	0	179,644	27,979	207,623
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	50,814	0	50,814	7,914	58,728
44	METROPOLITAN PLANNING ORG 568	11.00	0.17%	7,528	0	7,528	1,172	8,700
48	NON-DEPARTMENTAL 999	16.00	0.25%	10,950	0	10,950	1,705	12,655
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	15,056	0	15,056	2,345	17,401
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	121,816	0	121,816	18,972	140,788
53	FIRE - ADMINISTRATION 322	272.00	4.28%	186,146	0	186,146	28,992	215,137
Subtotal		6,359.63	100.00%	\$4,352,271	\$0	\$4,352,271	\$656,322	\$5,008,593
Direct Bills						0		0
Total						\$4,352,271		\$5,008,593

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

City of El Paso, Texas
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Allocation Details

Cost Pool 2: Self Insurance Fund

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.94%	\$3,805	\$0	\$3,805	\$0	\$3,805
5	MAYOR AND COUNCIL 101	28.07	0.44%	1,780	0	1,780	3,532	5,313
6	CITY ATTORNEY 103	42.50	0.67%	2,695	0	2,695	0	2,695
8	MUNICIPAL COURT 111	84.30	1.33%	5,346	0	5,346	10,606	15,952
9	OMB 115-12000	11.00	0.17%	698	0	698	0	698
10	CITY MANAGER 115-12010	9.00	0.14%	571	0	571	0	571
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	381	0	381	755	1,135
12	INTERNAL AUDIT 116-12030	8.00	0.13%	507	0	507	0	507
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	444	0	444	0	444
14	CITY CLERK 117	8.00	0.13%	507	0	507	0	507
15	TAX 206	23.00	0.36%	1,459	0	1,459	2,894	4,352
16	HUMAN RESOURCES 209	56.50	0.89%	3,583	0	3,583	0	3,583
17	OFFICE OF COMPTROLLER 210	41.00	0.64%	2,600	0	2,600	5,158	7,758
18	PURCHASING 215	23.50	0.37%	1,490	0	1,490	2,957	4,447
19	ANIMAL SERVICES 225	170.00	2.67%	10,781	0	10,781	21,388	32,169
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	3,995	0	3,995	7,926	11,921
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	4,947	0	4,947	9,813	14,760
22	PLANNING & INSPECTIONS 280	121.00	1.90%	7,673	0	7,673	15,223	22,897
24	POLICE 321	1,303.00	20.49%	82,632	0	82,632	163,931	246,564
25	FIRE 322	935.00	14.70%	59,295	0	59,295	117,633	176,928
26	ENVIRONMENTAL SERVICES 334	424.00	6.67%	26,889	0	26,889	53,344	80,233
27	PUBLIC HEALTH 341	257.25	4.05%	16,314	0	16,314	32,365	48,679
28	PARKS & RECREATION 451	491.95	7.74%	31,198	0	31,198	61,893	93,091
29	ZOO 452	139.50	2.19%	8,847	0	8,847	17,551	26,397
30	LIBRARY 453	170.80	2.69%	10,832	0	10,832	21,488	32,320
31	MUSUEM & CULT AFFAIRS 454	63.50	1.00%	4,027	0	4,027	7,989	12,016
33	COMM & HUMAN DEV 471	49.00	0.77%	3,107	0	3,107	6,165	9,272
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	1,490	0	1,490	2,957	4,447
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	5,327	0	5,327	10,568	15,895
36	PAVEMENT MGMT 532-32040	21.00	0.33%	1,332	0	1,332	2,642	3,974
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	1,903	0	1,903	3,774	5,677
38	REAL ESTATE 532-32080	8.00	0.13%	507	0	507	1,006	1,514

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Allocation Details

Cost Pool 2: Self Insurance Fund

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	74.00	1.16%	4,693	0	4,693	9,310	14,003
40	FLEET 532-37020	83.00	1.31%	5,264	0	5,264	10,442	15,706
41	SUN METRO 560	526.50	8.28%	33,389	0	33,389	66,239	99,628
42	AVIATION 562	262.50	4.13%	16,647	0	16,647	33,025	49,672
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	4,709	0	4,709	9,341	14,050
44	METROPOLITAN PLANNING ORG 568	11.00	0.17%	698	0	698	1,384	2,082
48	NON-DEPARTMENTAL 999	16.00	0.25%	1,015	0	1,015	2,013	3,028
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	1,395	0	1,395	2,768	4,163
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	11,288	0	11,288	22,394	33,683
53	FIRE - ADMINISTRATION 322	272.00	4.28%	17,249	0	17,249	34,221	51,470
Subtotal		6,359.63	100.00%	\$403,309	\$0	\$403,309	\$774,696	\$1,178,004
Direct Bills						0		0
Total						\$403,309		\$1,178,004

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

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Allocation Summary

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	HR Services	Self Insurance Fund	Total
3	FACILITIES MAINT 532-31040	\$41,062	\$3,805	\$44,867
5	MAYOR AND COUNCIL 101	22,206	5,313	27,518
6	CITY ATTORNEY 103	29,085	2,695	31,781
8	MUNICIPAL COURT 111	66,677	15,952	82,629
9	OMB 115-12000	7,528	698	8,226
10	CITY MANAGER 115-12010	6,159	571	6,730
11	PUBLIC INFO OFFICE 115-12020	4,746	1,135	5,881
12	INTERNAL AUDIT 116-12030	5,475	507	5,982
13	PERFORMANCE OFFICE 115-12050	4,791	444	5,234
14	CITY CLERK 117	5,475	507	5,982
15	TAX 206	18,192	4,352	22,544
16	HUMAN RESOURCES 209	38,666	3,583	42,249
17	OFFICE OF COMPTROLLER 210	32,429	7,758	40,187
18	PURCHASING 215	18,587	4,447	23,034
19	ANIMAL SERVICES 225	134,461	32,169	166,630
20	CAPITAL IMPROVEMENT 235	49,830	11,921	61,751
21	INFORMATION TECHNOLOGY 239	61,694	14,760	76,454
22	PLANNING & INSPECTIONS 280	95,705	22,897	118,601
24	POLICE 321	1,030,603	246,564	1,277,167
25	FIRE 322	739,535	176,928	916,463
26	ENVIRONMENTAL SERVICES 334	335,361	80,233	415,594
27	PUBLIC HEALTH 341	203,471	48,679	252,150
28	PARKS & RECREATION 451	389,106	93,091	482,197
29	ZOO 452	110,337	26,397	136,734
30	LIBRARY 453	135,094	32,320	167,414
31	MUSUEM & CULT AFFAIRS 454	50,225	12,016	62,241
33	COMM & HUMAN DEV 471	38,756	9,272	48,029
34	ECONOMIC DEVELOPMENT 480	18,587	4,447	23,034
35	ENGR TRAFFIC-ST 532-32020	66,440	15,895	82,335
36	PAVEMENT MGMT 532-32040	16,610	3,974	20,584
37	SAM ADMIN SUPPORT 532-32060	23,728	5,677	29,405
38	REAL ESTATE 532-32080	6,328	1,514	7,841
39	STREET MAINTENANCE 532-32120	58,530	14,003	72,533
40	FLEET 532-37020	65,649	15,706	81,354

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Allocation Summary

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	HR Services	Self Insurance Fund	Total
41	SUN METRO 560	416,433	99,628	516,062
42	AVIATION 562	207,623	49,672	257,296
43	INTERNATIONAL BRIDGES 564	58,728	14,050	72,778
44	METROPOLITAN PLANNING ORG 568	8,700	2,082	10,782
48	NON-DEPARTMENTAL 999	12,655	3,028	15,683
50	POLICE - OFFICE OF THE CHIEF 321-21000	17,401	4,163	21,564
52	POLICE - ADMINISTRATIVE SERVICES 321	140,788	33,683	174,471
53	FIRE - ADMINISTRATION 322	215,137	51,470	266,607
Direct Bills		\$0	\$0	\$0
Total		\$5,008,593	\$1,178,004	\$6,186,597

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OFFICE OF COMPTROLLER 210

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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 actual operating expenditures per department, excluding Employee Pension.
- **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 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** - 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 equipment depreciation amounts per department.
- **CITY AUCTIONS & QUICK COPY CENTER** – Costs for these functions have been allocated to General Government / Unallowable.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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A. Department Costs

Seq. 17: OFFICE OF COMPTROLLER 210

Description	Type	Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
Personnel Costs							
Salaries	S1	\$2,707,323	\$0	\$1,151,261	\$833,885	\$378,852	\$0
	<i>Salary % Split</i>		<i>0.00%</i>	<i>42.52%</i>	<i>30.80%</i>	<i>13.99%</i>	<i>0.00%</i>
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$2,707,323	\$0	\$1,151,261	\$833,885	\$378,852	\$0
Services & Supplies Cost							
02 FRINGE BENEFITS	P	907,915	0	366,980	303,010	120,190	0
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	P	19,300	0	17,500	0	1,800	0
03 CONTRACT SVCS - PROFESSIONAL SERVICES	P	161,633	0	0	0	0	161,633
04 INTERFUND SERVICES	P	2,539	0	0	0	0	0
05 LEASES	P	1,038	0	521	279	238	0
06 MATERIALS / SUPPLIES	P	48,485	0	39,522	1,861	3,298	0
10 OTHER OPERATING	P	20,677	0	10,315	4,048	1,696	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-44,167	0	1	0	0	0
Subtotal - Services & Supplies		\$1,117,420	\$0	\$434,839	\$309,198	\$127,222	\$161,633
Department Cost Total		\$3,824,743	\$0	\$1,586,100	\$1,143,083	\$506,074	\$161,633
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		3,824,743	0	1,586,100	1,143,083	506,074	161,633
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,824,743	\$0	\$1,586,100	\$1,143,083	\$506,074	\$161,633

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A. Department Costs

Seq. 17: OFFICE OF COMPTROLLER 210

Description	Type	Amount	Asset Management	City Auctions	Quick Copy Center
Personnel Costs					
Salaries	S1	\$2,707,323	\$173,165	\$78,031	\$92,129
	<i>Salary % Split</i>		<i>6.40%</i>	<i>2.88%</i>	<i>3.40%</i>
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$2,707,323	\$173,165	\$78,031	\$92,129
Services & Supplies Cost					
02 FRINGE BENEFITS	P	907,915	54,561	24,586	38,588
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	P	19,300	0	0	0
03 CONTRACT SVCS - PROFESSIONAL SERVICES	P	161,633	0	0	0
04 INTERFUND SERVICES	P	2,539	0	0	2,539
05 LEASES	P	1,038	0	0	0
06 MATERIALS / SUPPLIES	P	48,485	0	756	3,048
10 OTHER OPERATING	P	20,677	0	4,618	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-44,167	0	0	-44,168
Subtotal - Services & Supplies		\$1,117,420	\$54,561	\$29,960	\$7
Department Cost Total		\$3,824,743	\$227,725	\$107,992	\$92,136
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		3,824,743	227,725	107,992	92,136
General Admin Distribution			0	0	0
Grand Total		\$3,824,743	\$227,725	\$107,992	\$92,136

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
1	City Hall (City 1)	\$48,788	\$0	\$20,747	\$15,027	\$6,827	\$0
	Subtotal - BUILDING DEPRECIATION	48,788	0	20,747	15,027	6,827	0
2	Depreciation	4,305	0	1,831	1,326	602	0
	Subtotal - EQUIPMENT DEPRECIATION	4,305	0	1,831	1,326	602	0
3	City Hall	153,459	9,883	69,459	50,311	22,857	0
	Subtotal - FACILITIES MAINT 532-31040	153,459	9,883	69,459	50,311	22,857	0
4	City 1	48,691	181	20,782	15,053	6,839	0
	Subtotal - PARKS BLDG MAINT 532-31130	48,691	181	20,782	15,053	6,839	0
6	Legal Services	71,370	31,102	43,575	31,563	14,340	0
	Subtotal - CITY ATTORNEY 103	71,370	31,102	43,575	31,563	14,340	0
9	Budget	4,685	813	2,338	1,693	769	0
	Subtotal - OMB 115-12000	4,685	813	2,338	1,693	769	0
10	Citywide Admin	6,388	1,638	3,413	2,472	1,123	0
	Subtotal - CITY MANAGER 115-12010	6,388	1,638	3,413	2,472	1,123	0
12	Audit	168,503	11,275	76,448	55,373	25,157	0
	Subtotal - INTERNAL AUDIT 116-12030	168,503	11,275	76,448	55,373	25,157	0
13	Performance	4,106	224	1,841	1,333	606	0
	Subtotal - PERFORMANCE OFFICE 115-12050	4,106	224	1,841	1,333	606	0
14	Citywide Support	2,877	433	1,407	1,019	463	0
	Subtotal - CITY CLERK 117	2,877	433	1,407	1,019	463	0
16	HR Services	28,059	4,370	13,790	9,988	4,538	0
16	Self Insurance Fund	2,600	5,158	3,299	2,390	1,086	0
	Subtotal - HUMAN RESOURCES 209	30,659	9,528	17,089	12,378	5,624	0
17	Financial Reporting	0	6,677	2,839	2,057	934	0
17	Treasury Management	0	62,717	26,670	19,318	8,776	0
17	Annual Audit	0	776	330	239	109	0
17	Asset Management	0	33	14	10	5	0
	Subtotal - OFFICE OF COMPTROLLER 210	0	70,204	29,853	21,623	9,824	0
18	Administration	0	5,099	2,168	1,571	714	0
18	Supply Chain Management	0	9,733	4,139	2,998	1,362	0
	Subtotal - PURCHASING 215	0	14,832	6,307	4,568	2,076	0
21	IT Services	0	188,809	80,289	58,155	26,421	0
21	Records Management	0	1,161	494	357	162	0
21	GIS	0	914	389	282	128	0
21	City-wide PC's	0	5,119	2,177	1,577	716	0
21	City-wide IT Contracts	0	238,048	101,227	73,321	33,311	0

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
21	Postage	0	9,853	4,190	3,035	1,379	0
21	Mail Room	0	1,440	612	443	201	0
21	Wireless Communication	0	4,473	1,902	1,378	626	0
21	Phone & Internet - Citywide	0	13,207	5,616	4,068	1,848	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	463,023	196,896	142,616	64,794	0
48	General Expenses	0	1,151	489	354	161	0
48	Retirees Health Insurance	0	30,359	12,910	9,351	4,248	0
48	Property Insurance	0	2,303	980	709	322	0
48	General Liability Insurance	0	7,457	3,171	2,297	1,044	0
	Subtotal - NON-DEPARTMENTAL 999	0	41,271	17,550	12,712	5,775	0
Total Incoming		\$543,831	\$654,405	\$509,537	\$369,070	\$167,676	\$0
C. Total Allocated			\$5,022,979	\$2,095,637	\$1,512,153	\$673,750	\$161,633
				41.72%	30.10%	13.41%	3.22%

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Asset Management	City Auctions	Quick Copy Center
1	City Hall (City 1)	\$48,788	\$0	\$3,121	\$1,406	\$1,660
	Subtotal - BUILDING DEPRECIATION	48,788	0	3,121	1,406	1,660
2	Depreciation	4,305	0	275	124	146
	Subtotal - EQUIPMENT DEPRECIATION	4,305	0	275	124	146
3	City Hall	153,459	9,883	10,448	4,708	5,558
	Subtotal - FACILITIES MAINT 532-31040	153,459	9,883	10,448	4,708	5,558
4	City 1	48,691	181	3,126	1,409	1,663
	Subtotal - PARKS BLDG MAINT 532-31130	48,691	181	3,126	1,409	1,663
6	Legal Services	71,370	31,102	6,554	2,953	3,487
	Subtotal - CITY ATTORNEY 103	71,370	31,102	6,554	2,953	3,487
9	Budget	4,685	813	352	158	187
	Subtotal - OMB 115-12000	4,685	813	352	158	187
10	Citywide Admin	6,388	1,638	513	231	273
	Subtotal - CITY MANAGER 115-12010	6,388	1,638	513	231	273
12	Audit	168,503	11,275	11,499	5,182	6,118
	Subtotal - INTERNAL AUDIT 116-12030	168,503	11,275	11,499	5,182	6,118
13	Performance	4,106	224	277	125	147
	Subtotal - PERFORMANCE OFFICE 115-12050	4,106	224	277	125	147
14	Citywide Support	2,877	433	212	95	113
	Subtotal - CITY CLERK 117	2,877	433	212	95	113
16	HR Services	28,059	4,370	2,074	935	1,104
16	Self Insurance Fund	2,600	5,158	496	224	264
	Subtotal - HUMAN RESOURCES 209	30,659	9,528	2,570	1,158	1,368
17	Financial Reporting	0	6,677	427	192	227
17	Treasury Management	0	62,717	4,012	1,808	2,134
17	Annual Audit	0	776	50	22	26
17	Asset Management	0	33	2	1	1
	Subtotal - OFFICE OF COMPTROLLER 210	0	70,204	4,490	2,023	2,389
18	Administration	0	5,099	326	147	174
18	Supply Chain Management	0	9,733	623	281	331
	Subtotal - PURCHASING 215	0	14,832	949	427	505
21	IT Services	0	188,809	12,077	5,442	6,425
21	Records Management	0	1,161	74	33	39
21	GIS	0	914	58	26	31
21	City-wide PC's	0	5,119	327	148	174
21	City-wide IT Contracts	0	238,048	15,226	6,861	8,101

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Asset Management	City Auctions	Quick Copy Center
21	Postage	0	9,853	630	284	335
21	Mail Room	0	1,440	92	41	49
21	Wireless Communication	0	4,473	286	129	152
21	Phone & Internet - Citywide	0	13,207	845	381	449
	Subtotal - INFORMATION TECHNOLOGY 239	0	463,023	29,616	13,345	15,756
48	General Expenses	0	1,151	74	33	39
48	Retirees Health Insurance	0	30,359	1,942	875	1,033
48	Property Insurance	0	2,303	147	66	78
48	General Liability Insurance	0	7,457	477	215	254
	Subtotal - NON-DEPARTMENTAL 999	0	41,271	2,640	1,190	1,404
Total Incoming		\$543,831	\$654,405	\$76,641	\$34,536	\$40,775
C. Total Allocated			\$5,022,979	\$304,366	\$142,528	\$132,911
				6.06%	2.84%	2.65%

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Allocation Details

Cost Pool 1: Financial Reporting

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,879,699	1.32%	\$23,955	\$0	\$23,955	\$0	\$23,955
4	PARKS BLDG MAINT 532-31130	13,885,702	1.32%	23,965	0	23,965	0	23,965
5	MAYOR AND COUNCIL 101	2,278,320	0.22%	3,932	0	3,932	683	4,615
6	CITY ATTORNEY 103	7,202,908	0.68%	12,431	0	12,431	0	12,431
8	MUNICIPAL COURT 111	7,067,334	0.67%	12,197	0	12,197	2,117	14,315
9	OMB 115-12000	1,030,878	0.10%	1,779	0	1,779	0	1,779
10	CITY MANAGER 115-12010	858,015	0.08%	1,481	0	1,481	0	1,481
11	PUBLIC INFO OFFICE 115-12020	563,616	0.05%	973	0	973	169	1,142
12	INTERNAL AUDIT 116-12030	1,000,577	0.10%	1,727	0	1,727	0	1,727
13	PERFORMANCE OFFICE 115-12050	592,164	0.06%	1,022	0	1,022	0	1,022
14	CITY CLERK 117	2,636,903	0.25%	4,551	0	4,551	0	4,551
15	TAX 206	2,566,358	0.24%	4,429	0	4,429	769	5,198
16	HUMAN RESOURCES 209	79,103,251	7.51%	136,524	0	136,524	0	136,524
17	OFFICE OF COMPTROLLER 210	3,868,910	0.37%	6,677	0	6,677	0	6,677
18	PURCHASING 215	2,299,583	0.22%	3,969	0	3,969	689	4,658
19	ANIMAL SERVICES 225	15,059,305	1.43%	25,991	0	25,991	4,511	30,502
20	CAPITAL IMPROVEMENT 235	21,170,335	2.01%	36,538	0	36,538	6,342	42,880
21	INFORMATION TECHNOLOGY 239	28,030,706	2.66%	48,378	0	48,378	8,397	56,775
22	PLANNING & INSPECTIONS 280	10,222,417	0.97%	17,643	0	17,643	3,062	20,705
24	POLICE 321	182,112,227	17.29%	314,306	0	314,306	54,555	368,861
25	FIRE 322	122,618,177	11.64%	211,626	0	211,626	36,732	248,358
26	ENVIRONMENTAL SERVICES 334	43,581,953	4.14%	75,218	0	75,218	13,056	88,273
27	PUBLIC HEALTH 341	25,196,984	2.39%	43,487	0	43,487	7,548	51,035
28	PARKS & RECREATION 451	51,759,342	4.92%	89,331	0	89,331	15,505	104,836
29	ZOO 452	10,921,359	1.04%	18,849	0	18,849	3,272	22,121
30	LIBRARY 453	12,965,847	1.23%	22,378	0	22,378	3,884	26,262
31	MUSUEM & CULT AFFAIRS 454	9,628,479	0.91%	16,618	0	16,618	2,884	19,502
32	DESTINATION EL PASO 457	22,913,500	2.18%	39,546	0	39,546	6,864	46,410
33	COMM & HUMAN DEV 471	4,593,203	0.44%	7,927	0	7,927	1,376	9,303
34	ECONOMIC DEVELOPMENT 480	17,897,949	1.70%	30,890	0	30,890	5,362	36,252
35	ENGR TRAFFIC-ST 532-32020	12,436,647	1.18%	21,464	0	21,464	3,726	25,190
36	PAVEMENT MGMT 532-32040	4,230,760	0.40%	7,302	0	7,302	1,267	8,569

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Allocation Details

Cost Pool 1: Financial Reporting

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	1,882,196	0.18%	3,248	0	3,248	564	3,812
38	REAL ESTATE 532-32080	1,084,436	0.10%	1,872	0	1,872	325	2,196
39	STREET MAINTENANCE 532-32120	11,294,853	1.07%	19,494	0	19,494	3,384	22,877
40	FLEET 532-37020	20,500,419	1.95%	35,381	0	35,381	6,141	41,523
41	SUN METRO 560	67,037,988	6.37%	115,700	0	115,700	20,082	135,783
42	AVIATION 562	40,438,599	3.84%	69,793	0	69,793	12,114	81,907
43	INTERNATIONAL BRIDGES 564	9,325,450	0.89%	16,095	0	16,095	2,794	18,888
44	METROPOLITAN PLANNING ORG 568	4,629,737	0.44%	7,990	0	7,990	1,387	9,377
45	EMPLOYEES PENSION 600	84,404,213	8.02%	145,672	0	145,672	25,285	170,957
47	DOWNTOWN DEV CORP 710	24,975	0.00%	43	0	43	7	51
48	NON-DEPARTMENTAL 999	17,344,554	1.65%	29,935	0	29,935	5,196	35,131
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,935,405	0.47%	8,518	0	8,518	1,478	9,996
52	POLICE - ADMINISTRATIVE SERVICES 321	23,718,455	2.25%	40,935	0	40,935	7,105	48,041
53	FIRE - ADMINISTRATION 322	32,202,437	3.06%	55,578	0	55,578	9,647	65,225
Subtotal		1,052,997,125	100.00%	\$1,817,358	\$0	\$1,817,358	\$278,279	\$2,095,637
Direct Bills						0		0
Total						\$1,817,358		\$2,095,637

Allocation Basis Units: Operating expenditures per department, including Employee Pension

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Cost Pool 2: Grant Accounting

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20	CAPITAL IMPROVEMENT 235	6,149,677.0 0	5.48%	\$71,816	\$0	\$71,816	\$11,045	\$82,861
21	INFORMATION TECHNOLOGY 239	1,701.00	0.00%	20	0	20	3	23
24	POLICE 321	14,105,222. 00	12.57%	164,722	0	164,722	25,334	190,055
25	FIRE 322	5,084,593.0 0	4.53%	59,378	0	59,378	9,132	68,510
26	ENVIRONMENTAL SERVICES 334	725,411.00	0.65%	8,471	0	8,471	1,303	9,774
27	PUBLIC HEALTH 341	13,691,215. 00	12.20%	159,887	0	159,887	24,590	184,477
30	LIBRARY 453	121,327.00	0.11%	1,417	0	1,417	218	1,635
31	MUSUEM & CULT AFFAIRS 454	90,497.00	0.08%	1,057	0	1,057	163	1,219
33	COMM & HUMAN DEV 471	12,774,692. 00	11.38%	149,184	0	149,184	22,944	172,128
41	SUN METRO 560	29,563,550. 00	26.34%	345,245	0	345,245	53,098	398,343
42	AVIATION 562	28,914,033. 00	25.76%	337,660	0	337,660	51,931	389,591
49	OTHER	1,004,597.4 3	0.90%	11,732	0	11,732	1,804	13,536
Subtotal		112,226,5 15.43	100.00%	\$1,310,589	\$0	\$1,310,589	\$201,564	\$1,512,153
Direct Bills						0		0
Total						\$1,310,589		\$1,512,153

Allocation Basis Units: Grant expenditures per department

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Cost Pool 3: Treasury Management

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	99,012.20	0.26%	\$1,497	\$0	\$1,497	\$0	\$1,497
4	PARKS BLDG MAINT 532-31130	133,337.70	0.35%	2,016	0	2,016	0	2,016
5	MAYOR AND COUNCIL 101	28,923.43	0.08%	437	0	437	79	516
6	CITY ATTORNEY 103	68,682.52	0.18%	1,038	0	1,038	0	1,038
8	MUNICIPAL COURT 111	79,254.14	0.21%	1,198	0	1,198	216	1,414
9	OMB 115-12000	9,899.02	0.03%	150	0	150	0	150
10	CITY MANAGER 115-12010	8,239.10	0.02%	125	0	125	0	125
11	PUBLIC INFO OFFICE 115-12020	5,373.38	0.01%	81	0	81	15	96
12	INTERNAL AUDIT 116-12030	9,608.06	0.02%	145	0	145	0	145
13	PERFORMANCE OFFICE 115-12050	5,686.27	0.01%	86	0	86	0	86
14	CITY CLERK 117	25,320.91	0.07%	383	0	383	0	383
15	TAX 206	7,971,671.5	20.70%	120,518	0	120,518	21,725	142,243
		0						
16	HUMAN RESOURCES 209	397,310.51	1.03%	6,007	0	6,007	0	6,007
17	OFFICE OF COMPTROLLER 210	4,148,442.0	10.77%	62,717	0	62,717	0	62,717
		5						
18	PURCHASING 215	29,025.52	0.08%	439	0	439	79	518
19	ANIMAL SERVICES 225	2,978.19	0.01%	45	0	45	8	53
20	CAPITAL IMPROVEMENT 235	69,923.07	0.18%	1,057	0	1,057	191	1,248
21	INFORMATION TECHNOLOGY 239	258,206.29	0.67%	3,904	0	3,904	704	4,607
22	PLANNING & INSPECTIONS 280	84,493.78	0.22%	1,277	0	1,277	230	1,508
24	POLICE 321	4,614,584.1	11.98%	69,765	0	69,765	12,576	82,341
		4						
25	FIRE 322	1,195,545.4	3.10%	18,075	0	18,075	3,258	21,333
		3						
26	ENVIRONMENTAL SERVICES 334	895,120.68	2.32%	13,533	0	13,533	2,439	15,972
27	PUBLIC HEALTH 341	301,054.23	0.78%	4,551	0	4,551	820	5,372
28	PARKS & RECREATION 451	518,927.37	1.35%	7,845	0	7,845	1,414	9,260
29	ZOO 452	151,301.88	0.39%	2,287	0	2,287	412	2,700
30	LIBRARY 453	331,960.85	0.86%	5,019	0	5,019	905	5,923
31	MUSUEM & CULT AFFAIRS 454	814,351.09	2.11%	12,312	0	12,312	2,219	14,531
32	DESTINATION EL PASO 457	86,290.56	0.22%	1,305	0	1,305	235	1,540

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Cost Pool 3: Treasury Management

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	COMM & HUMAN DEV 471	301,875.34	0.78%	4,564	0	4,564	823	5,387
35	ENGR TRAFFIC-ST 532-32020	119,423.12	0.31%	1,805	0	1,805	325	2,131
36	PAVEMENT MGMT 532-32040	11,752.96	0.03%	178	0	178	32	210
37	SAM ADMIN SUPPORT 532-32060	15,362.25	0.04%	232	0	232	42	274
38	REAL ESTATE 532-32080	10,413.32	0.03%	157	0	157	28	186
39	STREET MAINTENANCE 532-32120	309,204.46	0.80%	4,675	0	4,675	843	5,517
40	FLEET 532-37020	42,569.16	0.11%	644	0	644	116	760
41	SUN METRO 560	1,158,283.4	3.01%	17,511	0	17,511	3,157	20,668
	9							
42	AVIATION 562	718,826.65	1.87%	10,867	0	10,867	1,959	12,826
43	INTERNATIONAL BRIDGES 564	289,354.98	0.75%	4,375	0	4,375	789	5,163
44	METROPOLITAN PLANNING ORG 568	0.00	0.00%	0	0	0	0	0
45	EMPLOYEES PENSION 600	331,649.23	0.86%	5,014	0	5,014	904	5,918
48	NON-DEPARTMENTAL 999	153,701.22	0.40%	2,324	0	2,324	419	2,743
49	OTHER	12,127,125.	31.49%	183,342	0	183,342	33,049	216,391
	18							
50	POLICE - OFFICE OF THE CHIEF 321-21000	35,651.31	0.09%	539	0	539	97	636
52	POLICE - ADMINISTRATIVE SERVICES 321	221,360.99	0.57%	3,347	0	3,347	603	3,950
53	FIRE - ADMINISTRATION 322	316,882.13	0.82%	4,791	0	4,791	864	5,654
Subtotal		38,507,959.67	100.00%	\$582,176	\$0	\$582,176	\$91,575	\$673,750
Direct Bills						0		0
Total						\$582,176		\$673,750

Allocation Basis Units: Pooled cash & investments per department

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Allocation Details
Cost Pool 4: Annual Audit

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,879,699	1.72%	\$2,785	\$0	\$2,785	\$0	\$2,785
4	PARKS BLDG MAINT 532-31130	13,885,702	1.72%	2,786	0	2,786	0	2,786
5	MAYOR AND COUNCIL 101	2,278,320	0.28%	457	0	457	0	457
6	CITY ATTORNEY 103	7,202,908	0.89%	1,445	0	1,445	0	1,445
8	MUNICIPAL COURT 111	7,067,334	0.88%	1,418	0	1,418	0	1,418
9	OMB 115-12000	1,030,878	0.13%	207	0	207	0	207
10	CITY MANAGER 115-12010	858,015	0.11%	172	0	172	0	172
11	PUBLIC INFO OFFICE 115-12020	563,616	0.07%	113	0	113	0	113
12	INTERNAL AUDIT 116-12030	1,000,577	0.12%	201	0	201	0	201
13	PERFORMANCE OFFICE 115-12050	592,164	0.07%	119	0	119	0	119
14	CITY CLERK 117	2,636,903	0.33%	529	0	529	0	529
16	HUMAN RESOURCES 209	79,103,251	9.82%	15,870	0	15,870	0	15,870
17	OFFICE OF COMPTROLLER 210	3,868,910	0.48%	776	0	776	0	776
18	PURCHASING 215	2,299,583	0.29%	461	0	461	0	461
19	ANIMAL SERVICES 225	15,059,305	1.87%	3,021	0	3,021	0	3,021
20	CAPITAL IMPROVEMENT 235	21,170,335	2.63%	4,247	0	4,247	0	4,247
21	INFORMATION TECHNOLOGY 239	28,030,706	3.48%	5,624	0	5,624	0	5,624
22	PLANNING & INSPECTIONS 280	10,222,417	1.27%	2,051	0	2,051	0	2,051
24	POLICE 321	182,112,227	22.60%	36,536	0	36,536	0	36,536
25	FIRE 322	122,618,177	15.22%	24,600	0	24,600	0	24,600
27	PUBLIC HEALTH 341	25,196,984	3.13%	5,055	0	5,055	0	5,055
28	PARKS & RECREATION 451	51,759,342	6.42%	10,384	0	10,384	0	10,384
29	ZOO 452	10,921,359	1.36%	2,191	0	2,191	0	2,191
30	LIBRARY 453	12,965,847	1.61%	2,601	0	2,601	0	2,601
31	MUSUEM & CULT AFFAIRS 454	9,628,479	1.20%	1,932	0	1,932	0	1,932
32	DESTINATION EL PASO 457	22,913,500	2.84%	4,597	0	4,597	0	4,597
33	COMM & HUMAN DEV 471	4,593,203	0.57%	922	0	922	0	922
34	ECONOMIC DEVELOPMENT 480	17,897,949	2.22%	3,591	0	3,591	0	3,591
35	ENGR TRAFFIC-ST 532-32020	12,436,647	1.54%	2,495	0	2,495	0	2,495
36	PAVEMENT MGMT 532-32040	4,230,760	0.53%	849	0	849	0	849
37	SAM ADMIN SUPPORT 532-32060	1,882,196	0.23%	378	0	378	0	378
38	REAL ESTATE 532-32080	1,084,436	0.13%	218	0	218	0	218

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Allocation Details
Cost Pool 4: Annual Audit

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	11,294,853	1.40%	2,266	0	2,266	0	2,266
40	FLEET 532-37020	20,500,419	2.54%	4,113	0	4,113	0	4,113
44	METROPOLITAN PLANNING ORG 568	4,629,737	0.57%	929	0	929	0	929
47	DOWNTOWN DEV CORP 710	24,975	0.00%	5	0	5	0	5
48	NON-DEPARTMENTAL 999	17,344,554	2.15%	3,480	0	3,480	0	3,480
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,935,405	0.61%	990	0	990	0	990
52	POLICE - ADMINISTRATIVE SERVICES 321	23,718,455	2.94%	4,759	0	4,759	0	4,759
53	FIRE - ADMINISTRATION 322	32,202,437	4.00%	6,461	0	6,461	0	6,461
Subtotal		805,642,564	100.00%	\$161,633	\$0	\$161,633	\$0	\$161,633
Direct Bills						0		0
Total						\$161,633		\$161,633

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

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Cost Pool 5: Asset Management

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	196,241.42	0.57%	\$1,485	\$0	\$1,485	\$0	\$1,485
8	MUNICIPAL COURT 111	11,231.36	0.03%	85	0	85	14	99
10	CITY MANAGER 115-12010	11,591.07	0.03%	88	0	88	0	88
15	TAX 206	4,251.56	0.01%	32	0	32	5	37
17	OFFICE OF COMPTROLLER 210	4,305.00	0.01%	33	0	33	0	33
19	ANIMAL SERVICES 225	63,621.61	0.18%	481	0	481	77	559
20	CAPITAL IMPROVEMENT 235	3,825,372.0	11.03%	28,951	0	28,951	4,645	33,595
		4						
21	INFORMATION TECHNOLOGY 239	1,690,811.5	4.87%	12,796	0	12,796	2,053	14,849
		6						
22	PLANNING & INSPECTIONS 280	134,775.80	0.39%	1,020	0	1,020	164	1,184
24	POLICE 321	2,627,295.0	7.57%	19,884	0	19,884	3,190	23,074
		1						
25	FIRE 322	4,145,627.7	11.95%	31,374	0	31,374	5,033	36,408
		9						
26	ENVIRONMENTAL SERVICES 334	8,885,874.9	25.62%	67,249	0	67,249	10,789	78,038
		9						
27	PUBLIC HEALTH 341	479,274.47	1.38%	3,627	0	3,627	582	4,209
28	PARKS & RECREATION 451	1,004,833.0	2.90%	7,605	0	7,605	1,220	8,825
		2						
29	ZOO 452	61,195.22	0.18%	463	0	463	74	537
30	LIBRARY 453	134,718.54	0.39%	1,020	0	1,020	164	1,183
31	MUSUEM & CULT AFFAIRS 454	63,084.46	0.18%	477	0	477	77	554
32	DESTINATION EL PASO 457	335,885.19	0.97%	2,542	0	2,542	408	2,950
35	ENGR TRAFFIC-ST 532-32020	87,308.31	0.25%	661	0	661	106	767
36	PAVEMENT MGMT 532-32040	12,217.53	0.04%	92	0	92	15	107
39	STREET MAINTENANCE 532-32120	1,181,789.8	3.41%	8,944	0	8,944	1,435	10,379
		6						
40	FLEET 532-37020	1,448,450.9	4.18%	10,962	0	10,962	1,759	12,721
		5						
41	SUN METRO 560	6,953,689.3	20.05%	52,626	0	52,626	8,443	61,069
		2						

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Cost Pool 5: Asset Management

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42	AVIATION 562	874,972.67	2.52%	6,622	0	6,622	1,062	7,684
43	INTERNATIONAL BRIDGES 564	97,469.57	0.28%	738	0	738	118	856
48	NON-DEPARTMENTAL 999	44,662.20	0.13%	338	0	338	54	392
49	OTHER	305,799.45	0.88%	2,314	0	2,314	371	2,686
Subtotal		34,686,349.97	100.00%	\$262,510	\$0	\$262,510	\$41,857	\$304,366
Direct Bills						0		0
Total						\$262,510		\$304,366

Allocation Basis Units: Equipment depreciation per department

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Allocation Details
Cost Pool 6: City Auctions

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$123,666	\$0	\$123,666	\$18,862	\$142,528
Subtotal		100	100.00%	\$123,666	\$0	\$123,666	\$18,862	\$142,528
Direct Bills						0		0
Total						\$123,666		\$142,528

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Details

Cost Pool 7: Quick Copy Center

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$110,642	\$0	\$110,642	\$22,269	\$132,911
Subtotal		100	100.00%	\$110,642	\$0	\$110,642	\$22,269	\$132,911
Direct Bills						0		0
Total						\$110,642		\$132,911

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Summary

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions
3	FACILITIES MAINT 532-31040	\$23,955	\$0	\$1,497	\$2,785	\$1,485	\$0
4	PARKS BLDG MAINT 532-31130	23,965	0	2,016	2,786	0	0
5	MAYOR AND COUNCIL 101	4,615	0	516	457	0	0
6	CITY ATTORNEY 103	12,431	0	1,038	1,445	0	0
8	MUNICIPAL COURT 111	14,315	0	1,414	1,418	99	0
9	OMB 115-12000	1,779	0	150	207	0	0
10	CITY MANAGER 115-12010	1,481	0	125	172	88	0
11	PUBLIC INFO OFFICE 115-12020	1,142	0	96	113	0	0
12	INTERNAL AUDIT 116-12030	1,727	0	145	201	0	0
13	PERFORMANCE OFFICE 115-12050	1,022	0	86	119	0	0
14	CITY CLERK 117	4,551	0	383	529	0	0
15	TAX 206	5,198	0	142,243	0	37	0
16	HUMAN RESOURCES 209	136,524	0	6,007	15,870	0	0
17	OFFICE OF COMPTROLLER 210	6,677	0	62,717	776	33	0
18	PURCHASING 215	4,658	0	518	461	0	0
19	ANIMAL SERVICES 225	30,502	0	53	3,021	559	0
20	CAPITAL IMPROVEMENT 235	42,880	82,861	1,248	4,247	33,595	0
21	INFORMATION TECHNOLOGY 239	56,775	23	4,607	5,624	14,849	0
22	PLANNING & INSPECTIONS 280	20,705	0	1,508	2,051	1,184	0
24	POLICE 321	368,861	190,055	82,341	36,536	23,074	0
25	FIRE 322	248,358	68,510	21,333	24,600	36,408	0
26	ENVIRONMENTAL SERVICES 334	88,273	9,774	15,972	0	78,038	0
27	PUBLIC HEALTH 341	51,035	184,477	5,372	5,055	4,209	0
28	PARKS & RECREATION 451	104,836	0	9,260	10,384	8,825	0
29	ZOO 452	22,121	0	2,700	2,191	537	0
30	LIBRARY 453	26,262	1,635	5,923	2,601	1,183	0
31	MUSUEM & CULT AFFAIRS 454	19,502	1,219	14,531	1,932	554	0
32	DESTINATION EL PASO 457	46,410	0	1,540	4,597	2,950	0
33	COMM & HUMAN DEV 471	9,303	172,128	5,387	922	0	0
34	ECONOMIC DEVELOPMENT 480	36,252	0	0	3,591	0	0
35	ENGR TRAFFIC-ST 532-32020	25,190	0	2,131	2,495	767	0
36	PAVEMENT MGMT 532-32040	8,569	0	210	849	107	0
37	SAM ADMIN SUPPORT 532-32060	3,812	0	274	378	0	0

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Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions
38	REAL ESTATE 532-32080	2,196	0	186	218	0	0
39	STREET MAINTENANCE 532-32120	22,877	0	5,517	2,266	10,379	0
40	FLEET 532-37020	41,523	0	760	4,113	12,721	0
41	SUN METRO 560	135,783	398,343	20,668	0	61,069	0
42	AVIATION 562	81,907	389,591	12,826	0	7,684	0
43	INTERNATIONAL BRIDGES 564	18,888	0	5,163	0	856	0
44	METROPOLITAN PLANNING ORG 568	9,377	0	0	929	0	0
45	EMPLOYEES PENSION 600	170,957	0	5,918	0	0	0
47	DOWNTOWN DEV CORP 710	51	0	0	5	0	0
48	NON-DEPARTMENTAL 999	35,131	0	2,743	3,480	392	0
49	OTHER	0	13,536	216,391	0	2,686	0
50	POLICE - OFFICE OF THE CHIEF 321-21000	9,996	0	636	990	0	0
51	GENERAL GOVERNMENT / UNALLOWABLE	0	0	0	0	0	142,528
52	POLICE - ADMINISTRATIVE SERVICES 321	48,041	0	3,950	4,759	0	0
53	FIRE - ADMINISTRATION 322	65,225	0	5,654	6,461	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$2,095,637	\$1,512,153	\$673,750	\$161,633	\$304,366	\$142,528

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Allocation Summary

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Quick Copy Center	Total
3	FACILITIES MAINT 532-31040	\$0	\$29,722
4	PARKS BLDG MAINT 532-31130	0	28,767
5	MAYOR AND COUNCIL 101	0	5,588
6	CITY ATTORNEY 103	0	14,915
8	MUNICIPAL COURT 111	0	17,245
9	OMB 115-12000	0	2,136
10	CITY MANAGER 115-12010	0	1,865
11	PUBLIC INFO OFFICE 115-12020	0	1,351
12	INTERNAL AUDIT 116-12030	0	2,073
13	PERFORMANCE OFFICE 115-12050	0	1,227
14	CITY CLERK 117	0	5,463
15	TAX 206	0	147,478
16	HUMAN RESOURCES 209	0	158,400
17	OFFICE OF COMPTROLLER 210	0	70,204
18	PURCHASING 215	0	5,637
19	ANIMAL SERVICES 225	0	34,135
20	CAPITAL IMPROVEMENT 235	0	164,831
21	INFORMATION TECHNOLOGY 239	0	81,878
22	PLANNING & INSPECTIONS 280	0	25,447
24	POLICE 321	0	700,867
25	FIRE 322	0	399,209
26	ENVIRONMENTAL SERVICES 334	0	192,058
27	PUBLIC HEALTH 341	0	250,149
28	PARKS & RECREATION 451	0	133,305
29	ZOO 452	0	27,549
30	LIBRARY 453	0	37,604
31	MUSEUM & CULT AFFAIRS 454	0	37,738
32	DESTINATION EL PASO 457	0	55,497
33	COMM & HUMAN DEV 471	0	187,739
34	ECONOMIC DEVELOPMENT 480	0	39,842
35	ENGR TRAFFIC-ST 532-32020	0	30,583
36	PAVEMENT MGMT 532-32040	0	9,735
37	SAM ADMIN SUPPORT 532-32060	0	4,464
38	REAL ESTATE 532-32080	0	2,600

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Allocation Summary

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Quick Copy Center	Total
39	STREET MAINTENANCE 532-32120	0	41,039
40	FLEET 532-37020	0	59,116
41	SUN METRO 560	0	615,862
42	AVIATION 562	0	492,008
43	INTERNATIONAL BRIDGES 564	0	24,907
44	METROPOLITAN PLANNING ORG 568	0	10,306
45	EMPLOYEES PENSION 600	0	176,875
47	DOWNTOWN DEV CORP 710	0	56
48	NON-DEPARTMENTAL 999	0	41,745
49	OTHER	0	232,613
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	11,623
51	GENERAL GOVERNMENT / UNALLOWABLE	132,911	275,439
52	POLICE - ADMINISTRATIVE SERVICES 321	0	56,749
53	FIRE - ADMINISTRATION 322	0	77,340
Direct Bills		\$0	\$0
Total		\$132,911	\$5,022,979

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200
PURCHASING 215

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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).

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A. Department Costs

Seq. 18: PURCHASING 215

Description	Type	Amount	General Admin	Administration	Supply Chain Management
Personnel Costs					
Salaries	S1	\$1,421,650	\$0	\$522,984	\$898,666
	<i>Salary % Split</i>		<i>0.00%</i>	<i>36.79%</i>	<i>63.21%</i>
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$1,421,650	\$0	\$522,984	\$898,666
Services & Supplies Cost					
02 FRINGE BENEFITS	P	472,507	0	150,385	322,122
03 CONTRACTUAL SVCS	P	41,746	0	41,746	0
05 LEASES	P	1,975	0	1,975	0
06 MATERIALS / SUPPLIES	P	6,205	0	6,205	0
07 MAINTENANCE & REPAIRS	P	3,368	0	3,368	0
08 MINOR EQUIP & FURNITURE	P	11,524	0	11,524	0
10 OTHER OPERATING	P	74,261	0	74,261	0
Subtotal - Services & Supplies		\$611,586	\$0	\$289,464	\$322,122
Department Cost Total		\$2,033,236	\$0	\$812,448	\$1,220,788
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		2,033,236	0	812,448	1,220,788
General Admin Distribution			0	0	0
Grand Total		\$2,033,236	\$0	\$812,448	\$1,220,788

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B. Incoming Costs (Default Spread Salary)

Seq. 18: PURCHASING 215

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Administration	Supply Chain Management
1	City Hall (City 1)	\$27,964	\$0	\$10,287	\$17,677
	Subtotal - BUILDING DEPRECIATION	27,964	0	10,287	17,677
3	Facilities Maintenance	27,449	3,399	11,348	19,500
3	City Hall	87,958	5,665	34,441	59,182
	Subtotal - FACILITIES MAINT 532-31040	115,407	9,064	45,789	78,682
4	City 1	27,908	103	10,305	17,707
	Subtotal - PARKS BLDG MAINT 532-31130	27,908	103	10,305	17,707
6	Legal Services	135,899	59,221	71,779	123,341
	Subtotal - CITY ATTORNEY 103	135,899	59,221	71,779	123,341
9	Budget	2,879	500	1,243	2,136
	Subtotal - OMB 115-12000	2,879	500	1,243	2,136
10	Citywide Admin	3,662	939	1,692	2,908
	Subtotal - CITY MANAGER 115-12010	3,662	939	1,692	2,908
13	Performance	2,353	128	913	1,569
	Subtotal - PERFORMANCE OFFICE 115-12050	2,353	128	913	1,569
14	Citywide Support	1,649	248	698	1,199
	Subtotal - CITY CLERK 117	1,649	248	698	1,199
16	HR Services	16,082	2,505	6,838	11,750
16	Self Insurance Fund	1,490	2,957	1,636	2,811
	Subtotal - HUMAN RESOURCES 209	17,573	5,461	8,474	14,561
17	Financial Reporting	3,969	689	1,713	2,944
17	Treasury Management	439	79	191	327
17	Annual Audit	461	0	170	292
	Subtotal - OFFICE OF COMPTROLLER 210	4,869	768	2,074	3,563
18	Administration	0	3,059	1,125	1,934
18	Supply Chain Management	0	5,840	2,148	3,692
	Subtotal - PURCHASING 215	0	8,899	3,274	5,625
21	IT Services	0	56,779	20,887	35,891
21	Records Management	0	6,110	2,248	3,863
21	City-wide PC's	0	2,934	1,079	1,855
21	City-wide IT Contracts	0	232,269	85,445	146,824
21	Postage	0	212	78	134
21	Mail Room	0	825	304	522
21	Wireless Communication	0	7,455	2,743	4,713
21	Phone & Internet - Citywide	0	777	286	491

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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B. Incoming Costs (Default Spread Salary)

Seq. 18: PURCHASING 215

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Administration	Supply Chain Management
	Subtotal - INFORMATION TECHNOLOGY 239	0	307,362	113,070	194,292
48	General Expenses	0	627	231	396
48	Retirees Health Insurance	0	20,384	7,499	12,885
48	Property Insurance	0	1,320	486	835
48	General Liability Insurance	0	5,007	1,842	3,165
48	Auto Liability	0	839	309	531
	Subtotal - NON-DEPARTMENTAL 999	0	28,178	10,366	17,812
Total Incoming		\$340,162	\$420,872	\$279,963	\$481,072
C. Total Allocated			\$2,794,270	\$1,092,411	\$1,701,860
				39.09%	60.91%

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Allocation Details
Cost Pool 1: Administration

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	153	1.66%	\$15,603	\$0	\$15,603	\$0	\$15,603
4	PARKS BLDG MAINT 532-31130	4	0.04%	408	0	408	0	408
5	MAYOR AND COUNCIL 101	60	0.65%	6,119	0	6,119	1,059	7,178
6	CITY ATTORNEY 103	35	0.38%	3,569	0	3,569	0	3,569
8	MUNICIPAL COURT 111	39	0.42%	3,977	0	3,977	688	4,665
9	OMB 115-12000	16	0.17%	1,632	0	1,632	0	1,632
10	CITY MANAGER 115-12010	10	0.11%	1,020	0	1,020	0	1,020
11	PUBLIC INFO OFFICE 115-12020	7	0.08%	714	0	714	124	837
12	INTERNAL AUDIT 116-12030	4	0.04%	408	0	408	0	408
13	PERFORMANCE OFFICE 115-12050	4	0.04%	408	0	408	0	408
14	CITY CLERK 117	17	0.18%	1,734	0	1,734	0	1,734
15	TAX 206	32	0.35%	3,263	0	3,263	565	3,828
16	HUMAN RESOURCES 209	98	1.07%	9,994	0	9,994	0	9,994
17	OFFICE OF COMPTROLLER 210	50	0.54%	5,099	0	5,099	0	5,099
18	PURCHASING 215	30	0.33%	3,059	0	3,059	0	3,059
19	ANIMAL SERVICES 225	265	2.88%	27,024	0	27,024	4,677	31,701
20	CAPITAL IMPROVEMENT 235	57	0.62%	5,813	0	5,813	1,006	6,819
21	INFORMATION TECHNOLOGY 239	363	3.95%	37,018	0	37,018	6,406	43,424
22	PLANNING & INSPECTIONS 280	101	1.10%	10,300	0	10,300	1,782	12,082
24	POLICE 321	960	10.44%	97,899	0	97,899	16,942	114,841
25	FIRE 322	88	0.96%	8,974	0	8,974	1,553	10,527
26	ENVIRONMENTAL SERVICES 334	733	7.97%	74,750	0	74,750	12,936	87,686
27	PUBLIC HEALTH 341	430	4.68%	43,850	0	43,850	7,589	51,439
28	PARKS & RECREATION 451	634	6.90%	64,654	0	64,654	11,189	75,843
29	ZOO 452	522	5.68%	53,232	0	53,232	9,212	62,445
30	LIBRARY 453	954	10.38%	97,287	0	97,287	16,836	114,123
31	MUSEUM & CULT AFFAIRS 454	879	9.56%	89,638	0	89,638	15,513	105,151
32	DESTINATION EL PASO 457	1	0.01%	102	0	102	18	120
33	COMM & HUMAN DEV 471	120	1.31%	12,237	0	12,237	2,118	14,355
34	ECONOMIC DEVELOPMENT 480	30	0.33%	3,059	0	3,059	529	3,589
35	ENGR TRAFFIC-ST 532-32020	149	1.62%	15,195	0	15,195	2,630	17,824
36	PAVEMENT MGMT 532-32040	17	0.18%	1,734	0	1,734	300	2,034

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Allocation Details
Cost Pool 1: Administration

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	122	1.33%	12,441	0	12,441	2,153	14,594
38	REAL ESTATE 532-32080	21	0.23%	2,142	0	2,142	371	2,512
39	STREET MAINTENANCE 532-32120	93	1.01%	9,484	0	9,484	1,641	11,125
40	FLEET 532-37020	162	1.76%	16,520	0	16,520	2,859	19,379
41	SUN METRO 560	366	3.98%	37,324	0	37,324	6,459	43,783
42	AVIATION 562	464	5.05%	47,318	0	47,318	8,189	55,506
43	INTERNATIONAL BRIDGES 564	479	5.21%	48,847	0	48,847	8,453	57,301
44	METROPOLITAN PLANNING ORG 568	14	0.15%	1,428	0	1,428	247	1,675
45	EMPLOYEES PENSION 600	2	0.02%	204	0	204	35	239
48	NON-DEPARTMENTAL 999	92	1.00%	9,382	0	9,382	1,624	11,006
50	POLICE - OFFICE OF THE CHIEF 321-21000	45	0.49%	4,589	0	4,589	794	5,383
52	POLICE - ADMINISTRATIVE SERVICES 321	232	2.52%	23,659	0	23,659	4,094	27,753
53	FIRE - ADMINISTRATION 322	240	2.61%	24,475	0	24,475	4,236	28,710
Subtotal		9,194	100.00%	\$937,584	\$0	\$937,584	\$154,827	\$1,092,411
Direct Bills						0		0
Total						\$937,584		\$1,092,411

Allocation Basis Units: Number of purchase order issued per department

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Allocation Details

Cost Pool 2: Supply Chain Management

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	153	2.07%	\$29,783	\$0	\$29,783	\$0	\$29,783
4	PARKS BLDG MAINT 532-31130	4	0.05%	779	0	779	0	779
5	MAYOR AND COUNCIL 101	60	0.81%	11,680	0	11,680	2,295	13,975
6	CITY ATTORNEY 103	35	0.47%	6,813	0	6,813	0	6,813
8	MUNICIPAL COURT 111	39	0.53%	7,592	0	7,592	1,492	9,084
9	OMB 115-12000	16	0.22%	3,115	0	3,115	0	3,115
10	CITY MANAGER 115-12010	10	0.14%	1,947	0	1,947	0	1,947
11	PUBLIC INFO OFFICE 115-12020	7	0.09%	1,363	0	1,363	268	1,630
12	INTERNAL AUDIT 116-12030	4	0.05%	779	0	779	0	779
13	PERFORMANCE OFFICE 115-12050	4	0.05%	779	0	779	0	779
14	CITY CLERK 117	17	0.23%	3,309	0	3,309	0	3,309
15	TAX 206	32	0.43%	6,229	0	6,229	1,224	7,453
16	HUMAN RESOURCES 209	98	1.33%	19,077	0	19,077	0	19,077
17	OFFICE OF COMPTROLLER 210	50	0.68%	9,733	0	9,733	0	9,733
18	PURCHASING 215	30	0.41%	5,840	0	5,840	0	5,840
19	ANIMAL SERVICES 225	265	3.59%	51,585	0	51,585	10,137	61,722
20	CAPITAL IMPROVEMENT 235	57	0.77%	11,096	0	11,096	2,180	13,276
21	INFORMATION TECHNOLOGY 239	363	4.92%	70,662	0	70,662	13,886	84,547
22	PLANNING & INSPECTIONS 280	101	1.37%	19,661	0	19,661	3,863	23,524
24	POLICE 321	960	13.02%	186,874	0	186,874	36,722	223,596
25	FIRE 322	88	1.19%	17,130	0	17,130	3,366	20,496
27	PUBLIC HEALTH 341	430	5.83%	83,704	0	83,704	16,449	100,152
28	PARKS & RECREATION 451	634	8.60%	123,415	0	123,415	24,252	147,667
29	ZOO 452	522	7.08%	101,613	0	101,613	19,968	121,580
30	LIBRARY 453	954	12.93%	185,706	0	185,706	36,493	222,199
31	MUSUEM & CULT AFFAIRS 454	879	11.92%	171,106	0	171,106	33,624	204,730
32	DESTINATION EL PASO 457	1	0.01%	195	0	195	38	233
33	COMM & HUMAN DEV 471	120	1.63%	23,359	0	23,359	4,590	27,950
34	ECONOMIC DEVELOPMENT 480	30	0.41%	5,840	0	5,840	1,148	6,987
35	ENGR TRAFFIC-ST 532-32020	149	2.02%	29,004	0	29,004	5,700	34,704
36	PAVEMENT MGMT 532-32040	17	0.23%	3,309	0	3,309	650	3,960
37	SAM ADMIN SUPPORT 532-32060	122	1.65%	23,749	0	23,749	4,667	28,415

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Allocation Details

Cost Pool 2: Supply Chain Management

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	21	0.28%	4,088	0	4,088	803	4,891
43	INTERNATIONAL BRIDGES 564	479	6.49%	93,242	0	93,242	18,323	111,565
44	METROPOLITAN PLANNING ORG 568	14	0.19%	2,725	0	2,725	536	3,261
45	EMPLOYEES PENSION 600	2	0.03%	389	0	389	77	466
48	NON-DEPARTMENTAL 999	92	1.25%	17,909	0	17,909	3,519	21,428
50	POLICE - OFFICE OF THE CHIEF 321-21000	45	0.61%	8,760	0	8,760	1,721	10,481
52	POLICE - ADMINISTRATIVE SERVICES 321	232	3.15%	45,161	0	45,161	8,875	54,036
53	FIRE - ADMINISTRATION 322	240	3.25%	46,718	0	46,718	9,181	55,899
Subtotal		7,376	100.00%	\$1,435,814	\$0	\$1,435,814	\$266,045	\$1,701,860
Direct Bills							0	0
Total						\$1,435,814		\$1,701,860

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

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Central Service Cost Allocation Plan - FY 25 2 CFR Part 200

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Allocation Summary

Seq. 18: PURCHASING 215

Seq #	Department Name	Administration	Supply Chain Management	Total
3	FACILITIES MAINT 532-31040	\$15,603	\$29,783	\$45,386
4	PARKS BLDG MAINT 532-31130	408	779	1,187
5	MAYOR AND COUNCIL 101	7,178	13,975	21,152
6	CITY ATTORNEY 103	3,569	6,813	10,382
8	MUNICIPAL COURT 111	4,665	9,084	13,749
9	OMB 115-12000	1,632	3,115	4,746
10	CITY MANAGER 115-12010	1,020	1,947	2,966
11	PUBLIC INFO OFFICE 115-12020	837	1,630	2,468
12	INTERNAL AUDIT 116-12030	408	779	1,187
13	PERFORMANCE OFFICE 115-12050	408	779	1,187
14	CITY CLERK 117	1,734	3,309	5,043
15	TAX 206	3,828	7,453	11,281
16	HUMAN RESOURCES 209	9,994	19,077	29,071
17	OFFICE OF COMPTROLLER 210	5,099	9,733	14,832
18	PURCHASING 215	3,059	5,840	8,899
19	ANIMAL SERVICES 225	31,701	61,722	93,423
20	CAPITAL IMPROVEMENT 235	6,819	13,276	20,095
21	INFORMATION TECHNOLOGY 239	43,424	84,547	127,972
22	PLANNING & INSPECTIONS 280	12,082	23,524	35,606
24	POLICE 321	114,841	223,596	338,437
25	FIRE 322	10,527	20,496	31,023
26	ENVIRONMENTAL SERVICES 334	87,686	0	87,686
27	PUBLIC HEALTH 341	51,439	100,152	151,592
28	PARKS & RECREATION 451	75,843	147,667	223,509
29	ZOO 452	62,445	121,580	184,025
30	LIBRARY 453	114,123	222,199	336,322
31	MUSUEM & CULT AFFAIRS 454	105,151	204,730	309,881
32	DESTINATION EL PASO 457	120	233	353
33	COMM & HUMAN DEV 471	14,355	27,950	42,305
34	ECONOMIC DEVELOPMENT 480	3,589	6,987	10,576
35	ENGR TRAFFIC-ST 532-32020	17,824	34,704	52,528
36	PAVEMENT MGMT 532-32040	2,034	3,960	5,993
37	SAM ADMIN SUPPORT 532-32060	14,594	28,415	43,010

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Allocation Summary

Seq. 18: PURCHASING 215

Seq #	Department Name	Administration	Supply Chain Management	Total
38	REAL ESTATE 532-32080	2,512	4,891	7,403
39	STREET MAINTENANCE 532-32120	11,125	0	11,125
40	FLEET 532-37020	19,379	0	19,379
41	SUN METRO 560	43,783	0	43,783
42	AVIATION 562	55,506	0	55,506
43	INTERNATIONAL BRIDGES 564	57,301	111,565	168,866
44	METROPOLITAN PLANNING ORG 568	1,675	3,261	4,936
45	EMPLOYEES PENSION 600	239	466	705
48	NON-DEPARTMENTAL 999	11,006	21,428	32,434
50	POLICE - OFFICE OF THE CHIEF 321-21000	5,383	10,481	15,864
52	POLICE - ADMINISTRATIVE SERVICES 321	27,753	54,036	81,789
53	FIRE - ADMINISTRATION 322	28,710	55,899	84,609
Direct Bills		\$0	\$0	\$0
Total		\$1,092,411	\$1,701,860	\$2,794,270

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 25 2 CFR Part 200
INFORMATION TECHNOLOGY 239

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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 grant funded positions and the MPO and CRRMA departments.
- **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, International Bridge, Tax, ESD, Pension 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 and CRRMA.
- **WIRELESS COMMUNICATION** – Costs are allocated based on wireless phone charges per department.
- **PHONE & INTERNET – CITYWIDE** – Citywide phone and internet charges have been allocated based on the number of phones per department.
- **PUBLIC SAFETY** – Costs associated with Public Safety have been allocated based on the number of actual FTEs for Police, Fire, Code Services and Animal Services.

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A. Department Costs

Seq. 21: INFORMATION TECHNOLOGY 239

Description	Type	Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS
Personnel Costs							
Salaries	S1	\$6,225,507	\$480,060	\$4,797,986	\$60,901	\$516,373	\$115,914
	<i>Salary % Split</i>		<i>7.71%</i>	<i>77.07%</i>	<i>0.98%</i>	<i>8.29%</i>	<i>1.86%</i>
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$6,225,507	\$480,060	\$4,797,986	\$60,901	\$516,373	\$115,914
Services & Supplies Cost							
02 FRINGE BENEFITS	P	1,974,100	165,382	1,520,119	24,959	149,454	36,724
03 CONTRACTUAL SVCS	P	14,907,915	6,983	0	99,887	0	0
04 INTERFUND SERVICES	P	206,650	35,328	0	0	0	0
05 LEASES	P	220,988	183,665	0	37,323	0	0
06 MATERIALS / SUPPLIES	P	236,746	73,824	147,242	6,514	100	0
08 MINOR EQUIP & FURNITURE	P	759,728	0	0	0	0	0
09 COMMUNICATIONS	P	1,630,275	0	266	0	0	0
10 OTHER OPERATING	P	67,956	35,257	30,844	1,700	155	0
11 NON-OPER	D	-412,019	0	0	0	0	0
15 REVENUE - MISC CHARGES-SALES TO DEPTS	P	-738	0	0	-738	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-449,312	0	0	0	0	0
15 REVENUE - SOFTWARE MNTC FEE ACCELA	P	-240,563	0	0	0	0	0
15 REVENUE - BANK FEES CREDIT CARD FEES	D	4	0	0	0	0	0
Subtotal - Services & Supplies		\$18,901,730	\$500,439	\$1,698,471	\$169,645	\$149,709	\$36,724
Department Cost Total		\$25,127,237	\$980,499	\$6,496,457	\$230,546	\$666,082	\$152,638
Adjustments to Cost							
15 REVENUE - BANK FEES CREDIT CARD FEES	D	-4	0	0	0	0	0
11 NON-OPER	D	412,019	0	0	0	0	0
Subtotal - Adjustments		\$412,015	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		25,539,252	980,499	6,496,457	230,546	666,082	152,638
General Admin Distribution			-980,499	818,809	10,393	88,123	19,781
Grand Total		\$25,539,252	-\$0	\$7,315,266	\$240,939	\$754,205	\$172,419

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A. Department Costs

Seq. 21: INFORMATION TECHNOLOGY 239

Description	Type	Amount	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication
Personnel Costs							
Salaries	S1	\$6,225,507	\$0	\$0	\$0	\$110,952	\$0
	<i>Salary % Split</i>		<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>1.78%</i>	<i>0.00%</i>
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$6,225,507	\$0	\$0	\$0	\$110,952	\$0
Services & Supplies Cost							
02 FRINGE BENEFITS	P	1,974,100	0	0	0	45,472	0
03 CONTRACTUAL SVCS	P	14,907,915	0	14,801,045	0	0	0
04 INTERFUND SERVICES	P	206,650	0	0	171,322	0	0
05 LEASES	P	220,988	0	0	0	0	0
06 MATERIALS / SUPPLIES	P	236,746	0	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	759,728	759,728	0	0	0	0
09 COMMUNICATIONS	P	1,630,275	0	0	0	0	491,392
10 OTHER OPERATING	P	67,956	0	0	0	0	0
11 NON-OPER	D	-412,019	0	0	0	0	0
15 REVENUE - MISC CHARGES-SALES TO DEPTS	P	-738	0	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-449,312	0	0	0	0	0
15 REVENUE - SOFTWARE MNTC FEE ACCELA	P	-240,563	0	-240,563	0	0	0
15 REVENUE - BANK FEES CREDIT CARD FEES	D	4	0	0	0	0	0
Subtotal - Services & Supplies		\$18,901,730	\$759,728	\$14,560,482	\$171,322	\$45,472	\$491,392
Department Cost Total		\$25,127,237	\$759,728	\$14,560,482	\$171,322	\$156,424	\$491,392
Adjustments to Cost							
15 REVENUE - BANK FEES CREDIT CARD FEES	D	-4	0	0	0	0	0
11 NON-OPER	D	412,019	0	0	0	0	0
Subtotal - Adjustments		\$412,015	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		25,539,252	759,728	14,560,482	171,322	156,424	491,392
General Admin Distribution			0	0	0	18,935	0
Grand Total		\$25,539,252	\$759,728	\$14,560,482	\$171,322	\$175,358	\$491,392

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A. Department Costs

Seq. 21: INFORMATION TECHNOLOGY 239

Description	Type	Amount	Phone & Internet - Citywide	Public Safety	County Revenue
Personnel Costs					
Salaries	S1	\$6,225,507	\$0	\$143,321	\$0
	<i>Salary % Split</i>		<i>0.00%</i>	<i>2.30%</i>	<i>0.00%</i>
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$6,225,507	\$0	\$143,321	\$0
Services & Supplies Cost					
02 FRINGE BENEFITS	P	1,974,100	0	31,990	0
03 CONTRACTUAL SVCS	P	14,907,915	0	0	0
04 INTERFUND SERVICES	P	206,650	0	0	0
05 LEASES	P	220,988	0	0	0
06 MATERIALS / SUPPLIES	P	236,746	0	9,066	0
08 MINOR EQUIP & FURNITURE	P	759,728	0	0	0
09 COMMUNICATIONS	P	1,630,275	1,138,617	0	0
10 OTHER OPERATING	P	67,956	0	0	0
11 NON-OPER	D	-412,019	0	0	0
15 REVENUE - MISC CHARGES-SALES TO DEPTS	P	-738	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-449,312	0	0	-449,312
15 REVENUE - SOFTWARE MNTC FEE ACCELA	P	-240,563	0	0	0
15 REVENUE - BANK FEES CREDIT CARD FEES	D	4	0	0	0
Subtotal - Services & Supplies		\$18,901,730	\$1,138,617	\$41,056	-\$449,312
Department Cost Total		\$25,127,237	\$1,138,617	\$184,377	-\$449,312
Adjustments to Cost					
15 REVENUE - BANK FEES CREDIT CARD FEES	D	-4	0	0	0
11 NON-OPER	D	412,019	0	0	0
Subtotal - Adjustments		\$412,015	\$0	\$0	\$0
Total Costs After Adjustments		25,539,252	1,138,617	184,377	-449,312
General Admin Distribution			0	24,459	0
Grand Total		\$25,539,252	\$1,138,617	\$208,836	-\$449,312

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS
1	Mulligan Building (City 2)	\$246,578	\$0	\$205,916	\$2,614	\$22,161	\$4,975
	Subtotal - BUILDING DEPRECIATION	246,578	0	205,916	2,614	22,161	4,975
2	Depreciation	1,688,521	0	1,410,073	17,898	151,756	34,066
	Subtotal - EQUIPMENT DEPRECIATION	1,688,521	0	1,410,073	17,898	151,756	34,066
3	Facilities Maintenance	28,574	3,539	26,818	340	2,886	648
3	Mulligan Building	104,082	4,039	90,291	1,146	9,717	2,181
	Subtotal - FACILITIES MAINT 532-31040	132,656	7,578	117,109	1,486	12,604	2,829
4	Single Occupant	18,818	70	15,773	200	1,698	381
4	City 2	63,707	236	53,398	678	5,747	1,290
	Subtotal - PARKS BLDG MAINT 532-31130	82,525	306	69,171	878	7,444	1,671
6	Legal Services	16,186	7,053	19,407	246	2,089	469
	Subtotal - CITY ATTORNEY 103	16,186	7,053	19,407	246	2,089	469
9	Budget	33,260	5,774	32,597	414	3,508	788
	Subtotal - OMB 115-12000	33,260	5,774	32,597	414	3,508	788
10	Citywide Admin	12,154	3,116	12,752	162	1,372	308
	Subtotal - CITY MANAGER 115-12010	12,154	3,116	12,752	162	1,372	308
13	Performance	7,811	426	6,878	87	740	166
	Subtotal - PERFORMANCE OFFICE 115-12050	7,811	426	6,878	87	740	166
14	Citywide Support	5,474	823	5,258	67	566	127
	Subtotal - CITY CLERK 117	5,474	823	5,258	67	566	127
16	HR Services	53,380	8,314	51,520	654	5,545	1,245
16	Self Insurance Fund	4,947	9,813	12,326	156	1,327	298
	Subtotal - HUMAN RESOURCES 209	58,327	18,127	63,846	810	6,871	1,542
17	Financial Reporting	48,378	8,397	47,412	602	5,103	1,145
17	Grant Accounting	20	3	19	0	2	0
17	Treasury Management	3,904	704	3,848	49	414	93
17	Annual Audit	5,624	0	4,696	60	505	113
17	Asset Management	12,796	2,053	12,400	157	1,335	300
	Subtotal - OFFICE OF COMPTROLLER 210	70,721	11,157	68,376	868	7,359	1,652
18	Administration	37,018	6,406	36,263	460	3,903	876
18	Supply Chain Management	70,662	13,886	70,605	896	7,599	1,706
	Subtotal - PURCHASING 215	107,680	20,292	106,868	1,356	11,501	2,582
21	IT Services	0	897,862	749,798	9,517	80,695	18,114
21	Records Management	0	8,227	6,870	87	739	166
21	Strategic Innovation	0	79,092	66,049	838	7,108	1,596

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS
21	GIS	0	27,418	22,897	291	2,464	553
21	City-wide PC's	0	9,739	8,133	103	875	196
21	City-wide IT Contracts	0	141,754	118,378	1,503	12,740	2,860
21	Postage	0	1,094	913	12	98	22
21	Mail Room	0	2,739	2,287	29	246	55
21	Wireless Communication	0	21,769	18,179	231	1,957	439
21	Phone & Internet - Citywide	0	6,992	5,839	74	628	141
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,196,684	999,344	12,685	107,552	24,143
48	General Expenses	0	8,087	6,754	86	727	163
48	Retirees Health Insurance	0	67,658	56,500	717	6,081	1,365
48	Property Insurance	0	7,851	6,556	83	706	158
48	General Liability Insurance	0	16,619	13,878	176	1,494	335
48	Auto Liability	0	3,613	3,017	38	325	73
	Subtotal - NON-DEPARTMENTAL 999	0	103,828	86,706	1,101	9,332	2,095
Total Incoming		\$2,461,890	\$1,375,164	\$3,204,300	\$40,672	\$344,856	\$77,412
C. Total Allocated			\$29,376,307	\$10,519,566	\$281,612	\$1,099,060	\$249,831
				35.81%	0.96%	3.74%	0.85%

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
1	Mulligan Building (City 2)	\$246,578	\$0	\$0	\$0	\$0	\$4,762
	Subtotal - BUILDING DEPRECIATION	246,578	0	0	0	0	4,762
2	Depreciation	1,688,521	0	0	0	0	32,608
	Subtotal - EQUIPMENT DEPRECIATION	1,688,521	0	0	0	0	32,608
3	Facilities Maintenance	28,574	3,539	0	0	0	620
3	Mulligan Building	104,082	4,039	0	0	0	2,088
	Subtotal - FACILITIES MAINT 532-31040	132,656	7,578	0	0	0	2,708
4	Single Occupant	18,818	70	0	0	0	365
4	City 2	63,707	236	0	0	0	1,235
	Subtotal - PARKS BLDG MAINT 532-31130	82,525	306	0	0	0	1,600
6	Legal Services	16,186	7,053	0	0	0	449
	Subtotal - CITY ATTORNEY 103	16,186	7,053	0	0	0	449
9	Budget	33,260	5,774	0	0	0	754
	Subtotal - OMB 115-12000	33,260	5,774	0	0	0	754
10	Citywide Admin	12,154	3,116	0	0	0	295
	Subtotal - CITY MANAGER 115-12010	12,154	3,116	0	0	0	295
13	Performance	7,811	426	0	0	0	159
	Subtotal - PERFORMANCE OFFICE 115-12050	7,811	426	0	0	0	159
14	Citywide Support	5,474	823	0	0	0	122
	Subtotal - CITY CLERK 117	5,474	823	0	0	0	122
16	HR Services	53,380	8,314	0	0	0	1,191
16	Self Insurance Fund	4,947	9,813	0	0	0	285
	Subtotal - HUMAN RESOURCES 209	58,327	18,127	0	0	0	1,476
17	Financial Reporting	48,378	8,397	0	0	0	1,096
17	Grant Accounting	20	3	0	0	0	0
17	Treasury Management	3,904	704	0	0	0	89
17	Annual Audit	5,624	0	0	0	0	109
17	Asset Management	12,796	2,053	0	0	0	287
	Subtotal - OFFICE OF COMPTROLLER 210	70,721	11,157	0	0	0	1,581
18	Administration	37,018	6,406	0	0	0	839
18	Supply Chain Management	70,662	13,886	0	0	0	1,633
	Subtotal - PURCHASING 215	107,680	20,292	0	0	0	2,471
21	IT Services	0	897,862	0	0	0	17,339
21	Records Management	0	8,227	0	0	0	159
21	Strategic Innovation	0	79,092	0	0	0	1,527

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
21	GIS	0	27,418	0	0	0	529
21	City-wide PC's	0	9,739	0	0	0	188
21	City-wide IT Contracts	0	141,754	0	0	0	2,737
21	Postage	0	1,094	0	0	0	21
21	Mail Room	0	2,739	0	0	0	53
21	Wireless Communication	0	21,769	0	0	0	420
21	Phone & Internet - Citywide	0	6,992	0	0	0	135
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,196,684	0	0	0	23,110
48	General Expenses	0	8,087	0	0	0	156
48	Retirees Health Insurance	0	67,658	0	0	0	1,307
48	Property Insurance	0	7,851	0	0	0	152
48	General Liability Insurance	0	16,619	0	0	0	321
48	Auto Liability	0	3,613	0	0	0	70
	Subtotal - NON-DEPARTMENTAL 999	0	103,828	0	0	0	2,005
Total Incoming		\$2,461,890	\$1,375,164	\$0	\$0	\$0	\$74,098
C. Total Allocated			\$29,376,307	\$759,728	\$14,560,482	\$171,322	\$249,457
				2.59%	49.57%	0.58%	0.85%

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety	County Revenue
1	Mulligan Building (City 2)	\$246,578	\$0	\$0	\$0	\$6,151	\$0
	Subtotal - BUILDING DEPRECIATION	246,578	0	0	0	6,151	0
2	Depreciation	1,688,521	0	0	0	42,120	0
	Subtotal - EQUIPMENT DEPRECIATION	1,688,521	0	0	0	42,120	0
3	Facilities Maintenance	28,574	3,539	0	0	801	0
3	Mulligan Building	104,082	4,039	0	0	2,697	0
	Subtotal - FACILITIES MAINT 532-31040	132,656	7,578	0	0	3,498	0
4	Single Occupant	18,818	70	0	0	471	0
4	City 2	63,707	236	0	0	1,595	0
	Subtotal - PARKS BLDG MAINT 532-31130	82,525	306	0	0	2,066	0
6	Legal Services	16,186	7,053	0	0	580	0
	Subtotal - CITY ATTORNEY 103	16,186	7,053	0	0	580	0
9	Budget	33,260	5,774	0	0	974	0
	Subtotal - OMB 115-12000	33,260	5,774	0	0	974	0
10	Citywide Admin	12,154	3,116	0	0	381	0
	Subtotal - CITY MANAGER 115-12010	12,154	3,116	0	0	381	0
13	Performance	7,811	426	0	0	205	0
	Subtotal - PERFORMANCE OFFICE 115-12050	7,811	426	0	0	205	0
14	Citywide Support	5,474	823	0	0	157	0
	Subtotal - CITY CLERK 117	5,474	823	0	0	157	0
16	HR Services	53,380	8,314	0	0	1,539	0
16	Self Insurance Fund	4,947	9,813	0	0	368	0
	Subtotal - HUMAN RESOURCES 209	58,327	18,127	0	0	1,907	0
17	Financial Reporting	48,378	8,397	0	0	1,416	0
17	Grant Accounting	20	3	0	0	1	0
17	Treasury Management	3,904	704	0	0	115	0
17	Annual Audit	5,624	0	0	0	140	0
17	Asset Management	12,796	2,053	0	0	370	0
	Subtotal - OFFICE OF COMPTROLLER 210	70,721	11,157	0	0	2,042	0
18	Administration	37,018	6,406	0	0	1,083	0
18	Supply Chain Management	70,662	13,886	0	0	2,109	0
	Subtotal - PURCHASING 215	107,680	20,292	0	0	3,192	0
21	IT Services	0	897,862	0	0	22,397	0
21	Records Management	0	8,227	0	0	205	0
21	Strategic Innovation	0	79,092	0	0	1,973	0

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B. Incoming Costs (Default Spread Salary)

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Seq #	Department/Cost Pool	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety	County Revenue
21	GIS	0	27,418	0	0	684	0
21	City-wide PC's	0	9,739	0	0	243	0
21	City-wide IT Contracts	0	141,754	0	0	3,536	0
21	Postage	0	1,094	0	0	27	0
21	Mail Room	0	2,739	0	0	68	0
21	Wireless Communication	0	21,769	0	0	543	0
21	Phone & Internet - Citywide	0	6,992	0	0	174	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,196,684	0	0	29,851	0
48	General Expenses	0	8,087	0	0	202	0
48	Retirees Health Insurance	0	67,658	0	0	1,688	0
48	Property Insurance	0	7,851	0	0	196	0
48	General Liability Insurance	0	16,619	0	0	415	0
48	Auto Liability	0	3,613	0	0	90	0
	Subtotal - NON-DEPARTMENTAL 999	0	103,828	0	0	2,590	0
Total Incoming		\$2,461,890	\$1,375,164	\$0	\$0	\$95,716	\$0
C. Total Allocated			\$29,376,307	\$491,392	\$1,138,617	\$304,552	-\$449,312
				1.67%	3.88%	1.04%	-1.53%
							Not Allocated

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Allocation Details
Cost Pool 1: IT Services

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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	438	1.27%	\$118,990	\$0	\$118,990	\$17,879	\$136,870
6	CITY ATTORNEY 103	387	1.12%	105,135	0	105,135	0	105,135
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	119	0.34%	32,328	0	32,328	4,858	37,186
8	MUNICIPAL COURT 111	944	2.74%	256,454	0	256,454	38,534	294,988
10	CITY MANAGER 115-12010	522	1.51%	141,811	0	141,811	0	141,811
11	PUBLIC INFO OFFICE 115-12020	1	0.00%	272	0	272	41	312
12	INTERNAL AUDIT 116-12030	58	0.17%	15,757	0	15,757	0	15,757
14	CITY CLERK 117	151	0.44%	41,022	0	41,022	0	41,022
15	TAX 206	247	0.72%	67,102	0	67,102	10,083	77,184
16	HUMAN RESOURCES 209	1,035	3.00%	281,176	0	281,176	0	281,176
17	OFFICE OF COMPTROLLER 210	695	2.01%	188,809	0	188,809	0	188,809
18	PURCHASING 215	209	0.61%	56,779	0	56,779	0	56,779
19	ANIMAL SERVICES 225	824	2.39%	223,854	0	223,854	33,636	257,490
20	CAPITAL IMPROVEMENT 235	530	1.54%	143,984	0	143,984	21,635	165,618
21	INFORMATION TECHNOLOGY 239	3,305	9.58%	897,862	0	897,862	0	897,862
22	PLANNING & INSPECTIONS 280	920	2.67%	249,934	0	249,934	37,554	287,489
23	CODE ENFORCEMENT 290	170	0.49%	46,183	0	46,183	6,939	53,123
24	POLICE 321	8,139	23.59%	2,211,103	0	2,211,103	332,235	2,543,337
25	FIRE 322	2,501	7.25%	679,441	0	679,441	102,091	781,532
26	ENVIRONMENTAL SERVICES 334	1,087	3.15%	295,303	0	295,303	44,371	339,674
27	PUBLIC HEALTH 341	2,437	7.06%	662,054	0	662,054	99,479	761,533
28	PARKS & RECREATION 451	1,575	4.57%	427,877	0	427,877	64,292	492,168
29	ZOO 452	648	1.88%	176,041	0	176,041	26,451	202,492
30	LIBRARY 453	1,388	4.02%	377,075	0	377,075	56,658	433,733
31	MUSEUM & CULT AFFAIRS 454	743	2.15%	201,849	0	201,849	30,329	232,178
33	COMM & HUMAN DEV 471	706	2.05%	191,797	0	191,797	28,819	220,616
34	ECONOMIC DEVELOPMENT 480	400	1.16%	108,667	0	108,667	16,328	124,995
37	SAM ADMIN SUPPORT 532-32060	1,701	4.93%	462,107	0	462,107	69,435	531,542
38	REAL ESTATE 532-32080	42	0.12%	11,410	0	11,410	1,714	13,124
41	SUN METRO 560	698	2.02%	189,624	0	189,624	28,492	218,116
42	AVIATION 562	972	2.82%	264,061	0	264,061	39,677	303,738

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Allocation Details
Cost Pool 1: IT Services

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	INTERNATIONAL BRIDGES 564	488	1.41%	132,574	0	132,574	19,920	152,494
44	METROPOLITAN PLANNING ORG 568	71	0.21%	19,288	0	19,288	2,898	22,187
45	EMPLOYEES PENSION 600	248	0.72%	67,374	0	67,374	10,123	77,497
46	CRRMA 700	23	0.07%	6,248	0	6,248	939	7,187
48	NON-DEPARTMENTAL 999	47	0.14%	12,768	0	12,768	1,919	14,687
49	OTHER	26	0.08%	7,063	0	7,063	1,061	8,125
Subtotal		34,495	100.00%	\$9,371,175	\$0	\$9,371,175	\$1,148,391	\$10,519,566
Direct Bills							0	0
Total						\$9,371,175		\$10,519,566

Allocation Basis Units: Number of IT tickets per department

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Allocation Details

Cost Pool 2: Records Management

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28	0.18%	\$478	\$0	\$478	\$36	\$514
6	CITY ATTORNEY 103	1,232	7.87%	21,028	0	21,028	0	21,028
8	MUNICIPAL COURT 111	1,919	12.27%	32,754	0	32,754	2,456	35,210
9	OMB 115-12000	23	0.15%	393	0	393	0	393
10	CITY MANAGER 115-12010	8	0.05%	137	0	137	0	137
12	INTERNAL AUDIT 116-12030	6	0.04%	102	0	102	0	102
14	CITY CLERK 117	630	4.03%	10,753	0	10,753	0	10,753
15	TAX 206	356	2.28%	6,076	0	6,076	456	6,532
16	HUMAN RESOURCES 209	1,447	9.25%	24,698	0	24,698	0	24,698
17	OFFICE OF COMPTROLLER 210	68	0.43%	1,161	0	1,161	0	1,161
18	PURCHASING 215	358	2.29%	6,110	0	6,110	0	6,110
19	ANIMAL SERVICES 225	88	0.56%	1,502	0	1,502	113	1,615
20	CAPITAL IMPROVEMENT 235	2,841	18.16%	48,491	0	48,491	3,636	52,127
21	INFORMATION TECHNOLOGY 239	482	3.08%	8,227	0	8,227	0	8,227
22	PLANNING & INSPECTIONS 280	2,460	15.72%	41,988	0	41,988	3,148	45,136
25	FIRE 322	62	0.40%	1,058	0	1,058	79	1,138
26	ENVIRONMENTAL SERVICES 334	3	0.02%	51	0	51	4	55
27	PUBLIC HEALTH 341	1,717	10.97%	29,306	0	29,306	2,197	31,504
28	PARKS & RECREATION 451	63	0.40%	1,075	0	1,075	81	1,156
30	LIBRARY 453	26	0.17%	444	0	444	33	477
31	MUSUEM & CULT AFFAIRS 454	17	0.11%	290	0	290	22	312
33	COMM & HUMAN DEV 471	980	6.26%	16,727	0	16,727	1,254	17,981
34	ECONOMIC DEVELOPMENT 480	63	0.40%	1,075	0	1,075	81	1,156
37	SAM ADMIN SUPPORT 532-32060	268	1.71%	4,574	0	4,574	343	4,917
41	SUN METRO 560	109	0.70%	1,860	0	1,860	139	2,000
42	AVIATION 562	280	1.79%	4,779	0	4,779	358	5,137
43	INTERNATIONAL BRIDGES 564	63	0.40%	1,075	0	1,075	81	1,156
44	METROPOLITAN PLANNIG ORG 568	48	0.31%	819	0	819	61	881
Subtotal		15,645	100.00%	\$267,035	\$0	\$267,035	\$14,577	\$281,612
Direct Bills						0		0
Total						\$267,035		\$281,612

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

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Allocation Details
Cost Pool 3: Strategic Innovation

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	MUNICIPAL COURT 111	1	1.35%	\$13,182	\$0	\$13,182	\$1,873	\$15,055
16	HUMAN RESOURCES 209	2	2.70%	26,364	0	26,364	0	26,364
19	ANIMAL SERVICES 225	1	1.35%	13,182	0	13,182	1,873	15,055
21	INFORMATION TECHNOLOGY 239	6	8.11%	79,092	0	79,092	0	79,092
22	PLANNING & INSPECTIONS 280	1	1.35%	13,182	0	13,182	1,873	15,055
23	CODE ENFORCEMENT 290	1	1.35%	13,182	0	13,182	1,873	15,055
24	POLICE 321	15	20.27%	197,730	0	197,730	28,089	225,819
25	FIRE 322	21	28.38%	276,822	0	276,822	39,325	316,147
26	ENVIRONMENTAL SERVICES 334	2	2.70%	26,364	0	26,364	3,745	30,109
27	PUBLIC HEALTH 341	6	8.11%	79,092	0	79,092	11,236	90,328
28	PARKS & RECREATION 451	3	4.05%	39,546	0	39,546	5,618	45,164
29	ZOO 452	1	1.35%	13,182	0	13,182	1,873	15,055
30	LIBRARY 453	1	1.35%	13,182	0	13,182	1,873	15,055
31	MUSUEM & CULT AFFAIRS 454	1	1.35%	13,182	0	13,182	1,873	15,055
34	ECONOMIC DEVELOPMENT 480	1	1.35%	13,182	0	13,182	1,873	15,055
37	SAM ADMIN SUPPORT 532-32060	2	2.70%	26,364	0	26,364	3,745	30,109
41	SUN METRO 560	3	4.05%	39,546	0	39,546	5,618	45,164
42	AVIATION 562	1	1.35%	13,182	0	13,182	1,873	15,055
43	INTERNATIONAL BRIDGES 564	5	6.76%	65,910	0	65,910	9,363	75,273
Subtotal		74	100.00%	\$975,467	\$0	\$975,467	\$123,593	\$1,099,060
Direct Bills						0		0
Total						\$975,467		\$1,099,060

Allocation Basis Units: Number of strategic projects per department

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Allocation Details
Cost Pool 4: GIS

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	36	14.81%	\$32,902	\$0	\$32,902	\$4,920	\$37,822
10	CITY MANAGER 115-12010	9	3.70%	8,225	0	8,225	0	8,225
17	OFFICE OF COMPTROLLER 210	1	0.41%	914	0	914	0	914
19	ANIMAL SERVICES 225	7	2.88%	6,398	0	6,398	957	7,354
20	CAPITAL IMPROVEMENT 235	1	0.41%	914	0	914	137	1,051
21	INFORMATION TECHNOLOGY 239	30	12.35%	27,418	0	27,418	0	27,418
22	PLANNING & INSPECTIONS 280	13	5.35%	11,881	0	11,881	1,777	13,658
23	CODE ENFORCEMENT 290	1	0.41%	914	0	914	137	1,051
24	POLICE 321	28	11.52%	25,590	0	25,590	3,827	29,417
25	FIRE 322	6	2.47%	5,484	0	5,484	820	6,304
26	ENVIRONMENTAL SERVICES 334	2	0.82%	1,828	0	1,828	273	2,101
27	PUBLIC HEALTH 341	4	1.65%	3,656	0	3,656	547	4,202
28	PARKS & RECREATION 451	10	4.12%	9,139	0	9,139	1,367	10,506
30	LIBRARY 453	6	2.47%	5,484	0	5,484	820	6,304
31	MUSUEM & CULT AFFAIRS 454	2	0.82%	1,828	0	1,828	273	2,101
33	COMM & HUMAN DEV 471	44	18.11%	40,213	0	40,213	6,013	46,227
34	ECONOMIC DEVELOPMENT 480	9	3.70%	8,225	0	8,225	1,230	9,455
37	SAM ADMIN SUPPORT 532-32060	9	3.70%	8,225	0	8,225	1,230	9,455
41	SUN METRO 560	19	7.82%	17,365	0	17,365	2,597	19,962
42	AVIATION 562	1	0.41%	914	0	914	137	1,051
49	OTHER	5	2.06%	4,570	0	4,570	683	5,253
Subtotal		243	100.00%	\$222,087	\$0	\$222,087	\$27,744	\$249,831
Direct Bills						0		0
Total						\$222,087		\$249,831

Allocation Basis Units: Number of maps produced per department

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Allocation Details
Cost Pool 5: City-wide PC's

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.99%	\$7,492	\$0	\$7,492	\$0	\$7,492
5	MAYOR AND COUNCIL 101	28.07	0.46%	3,505	0	3,505	0	3,505
6	CITY ATTORNEY 103	42.50	0.70%	5,307	0	5,307	0	5,307
8	MUNICIPAL COURT 111	84.30	1.39%	10,526	0	10,526	0	10,526
9	OMB 115-12000	11.00	0.18%	1,373	0	1,373	0	1,373
10	CITY MANAGER 115-12010	9.00	0.15%	1,124	0	1,124	0	1,124
11	PUBLIC INFO OFFICE 115-12020	6.00	0.10%	749	0	749	0	749
12	INTERNAL AUDIT 116-12030	8.00	0.13%	999	0	999	0	999
13	PERFORMANCE OFFICE 115-12050	7.00	0.12%	874	0	874	0	874
14	CITY CLERK 117	8.00	0.13%	999	0	999	0	999
15	TAX 206	23.00	0.38%	2,872	0	2,872	0	2,872
16	HUMAN RESOURCES 209	56.50	0.93%	7,055	0	7,055	0	7,055
17	OFFICE OF COMPTROLLER 210	41.00	0.67%	5,119	0	5,119	0	5,119
18	PURCHASING 215	23.50	0.39%	2,934	0	2,934	0	2,934
19	ANIMAL SERVICES 225	170.00	2.79%	21,226	0	21,226	0	21,226
20	CAPITAL IMPROVEMENT 235	63.00	1.04%	7,866	0	7,866	0	7,866
21	INFORMATION TECHNOLOGY 239	78.00	1.28%	9,739	0	9,739	0	9,739
22	PLANNING & INSPECTIONS 280	121.00	1.99%	15,108	0	15,108	0	15,108
24	POLICE 321	1,271.00	20.89%	158,697	0	158,697	0	158,697
25	FIRE 322	935.00	15.37%	116,744	0	116,744	0	116,744
26	ENVIRONMENTAL SERVICES 334	424.00	6.97%	52,941	0	52,941	0	52,941
27	PUBLIC HEALTH 341	87.25	1.43%	10,894	0	10,894	0	10,894
28	PARKS & RECREATION 451	491.95	8.09%	61,425	0	61,425	0	61,425
29	ZOO 452	139.50	2.29%	17,418	0	17,418	0	17,418
30	LIBRARY 453	170.80	2.81%	21,326	0	21,326	0	21,326
31	MUSUEM & CULT AFFAIRS 454	63.50	1.04%	7,929	0	7,929	0	7,929
33	COMM & HUMAN DEV 471	22.00	0.36%	2,747	0	2,747	0	2,747
34	ECONOMIC DEVELOPMENT 480	23.50	0.39%	2,934	0	2,934	0	2,934
35	ENGR TRAFFIC-ST 532-32020	84.00	1.38%	10,488	0	10,488	0	10,488
36	PAVEMENT MGMT 532-32040	21.00	0.35%	2,622	0	2,622	0	2,622
37	SAM ADMIN SUPPORT 532-32060	30.00	0.49%	3,746	0	3,746	0	3,746
38	REAL ESTATE 532-32080	8.00	0.13%	999	0	999	0	999

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Allocation Details
Cost Pool 5: City-wide PC's

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	74.00	1.22%	9,240	0	9,240	0	9,240
40	FLEET 532-37020	83.00	1.36%	10,363	0	10,363	0	10,363
41	SUN METRO 560	526.50	8.65%	65,739	0	65,739	0	65,739
42	AVIATION 562	227.50	3.74%	28,406	0	28,406	0	28,406
43	INTERNATIONAL BRIDGES 564	74.25	1.22%	9,271	0	9,271	0	9,271
48	NON-DEPARTMENTAL 999	16.00	0.26%	1,998	0	1,998	0	1,998
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.36%	2,747	0	2,747	0	2,747
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.93%	22,225	0	22,225	0	22,225
53	FIRE - ADMINISTRATION 322	272.00	4.47%	33,962	0	33,962	0	33,962
Subtotal		6,084.63	100.00%	\$759,728	\$0	\$759,728	\$0	\$759,728
Direct Bills						0		0
Total						\$759,728		\$759,728

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

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Allocation Details
Cost Pool 6: City-wide IT Contracts

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	108,380.15	0.75%	\$109,041	\$0	\$109,041	\$0	\$109,041
5	MAYOR AND COUNCIL 101	50,712.88	0.35%	51,022	0	51,022	0	51,022
6	CITY ATTORNEY 103	200,724.35	1.39%	201,949	0	201,949	0	201,949
8	MUNICIPAL COURT 111	152,274.10	1.05%	153,203	0	153,203	0	153,203
9	OMB 115-12000	42,870.09	0.30%	43,132	0	43,132	0	43,132
10	CITY MANAGER 115-12010	16,257.02	0.11%	16,356	0	16,356	0	16,356
11	PUBLIC INFO OFFICE 115-12020	10,838.01	0.07%	10,904	0	10,904	0	10,904
12	INTERNAL AUDIT 116-12030	14,450.69	0.10%	14,539	0	14,539	0	14,539
13	PERFORMANCE OFFICE 115-12050	12,644.35	0.09%	12,721	0	12,721	0	12,721
14	CITY CLERK 117	53,757.31	0.37%	54,085	0	54,085	0	54,085
15	TAX 206	41,545.72	0.29%	41,799	0	41,799	0	41,799
16	HUMAN RESOURCES 209	635,768.82	4.39%	639,647	0	639,647	0	639,647
17	OFFICE OF COMPTROLLER 210	236,604.37	1.63%	238,048	0	238,048	0	238,048
18	PURCHASING 215	230,860.89	1.60%	232,269	0	232,269	0	232,269
19	ANIMAL SERVICES 225	307,077.08	2.12%	308,950	0	308,950	0	308,950
20	CAPITAL IMPROVEMENT 235	160,011.48	1.11%	160,988	0	160,988	0	160,988
21	INFORMATION TECHNOLOGY 239	140,894.19	0.97%	141,754	0	141,754	0	141,754
22	PLANNING & INSPECTIONS 280	348,653.53	2.41%	350,781	0	350,781	0	350,781
23	CODE ENFORCEMENT 290	66,834.42	0.46%	67,242	0	67,242	0	67,242
24	POLICE 321	3,012,711.4	20.82%	3,031,091	0	3,031,091	-0	3,031,091
		9						
25	FIRE 322	2,227,785.4	15.39%	2,241,376	0	2,241,376	-0	2,241,376
		2						
26	ENVIRONMENTAL SERVICES 334	765,886.36	5.29%	770,559	0	770,559	-0	770,559
27	PUBLIC HEALTH 341	580,378.91	4.01%	583,920	0	583,920	-0	583,920
28	PARKS & RECREATION 451	910,476.88	6.29%	916,031	0	916,031	-0	916,031
29	ZOO 452	251,983.84	1.74%	253,521	0	253,521	0	253,521
30	LIBRARY 453	594,034.20	4.10%	597,658	0	597,658	-0	597,658
31	MUSUEM & CULT AFFAIRS 454	190,840.70	1.32%	192,005	0	192,005	0	192,005
33	COMM & HUMAN DEV 471	88,510.45	0.61%	89,050	0	89,050	0	89,050
34	ECONOMIC DEVELOPMENT 480	79,158.74	0.55%	79,642	0	79,642	0	79,642
35	ENGR TRAFFIC-ST 532-32020	151,732.20	1.05%	152,658	0	152,658	0	152,658

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Cost Pool 6: City-wide IT Contracts

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36	PAVEMENT MGMT 532-32040	37,933.05	0.26%	38,164	0	38,164	0	38,164
37	SAM ADMIN SUPPORT 532-32060	54,190.07	0.37%	54,521	0	54,521	0	54,521
38	REAL ESTATE 532-32080	14,450.69	0.10%	14,539	0	14,539	0	14,539
39	STREET MAINTENANCE 532-32120	184,153.85	1.27%	185,277	0	185,277	0	185,277
40	FLEET 532-37020	149,925.87	1.04%	150,840	0	150,840	0	150,840
41	SUN METRO 560	951,035.78	6.57%	956,838	0	956,838	-0	956,838
42	AVIATION 562	356,751.31	2.47%	358,928	0	358,928	0	358,928
43	INTERNATIONAL BRIDGES 564	134,120.43	0.93%	134,939	0	134,939	0	134,939
44	METROPOLITAN PLANNING ORG 568	19,869.69	0.14%	19,991	0	19,991	0	19,991
46	CRRMA 700	3,612.67	0.02%	3,635	0	3,635	0	3,635
48	NON-DEPARTMENTAL 999	28,901.37	0.20%	29,078	0	29,078	0	29,078
50	POLICE - OFFICE OF THE CHIEF 321-21000	39,739.39	0.27%	39,982	0	39,982	0	39,982
52	POLICE - ADMINISTRATIVE SERVICES 321	321,527.77	2.22%	323,489	0	323,489	0	323,489
53	FIRE - ADMINISTRATION 322	491,323.33	3.39%	494,321	0	494,321	0	494,321
Subtotal		14,472,193.91	100.00%	\$14,560,482	\$0	\$14,560,482	-\$0	\$14,560,482
Direct Bills						0		0
Total						\$14,560,482		\$14,560,482

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

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Cost Pool 7: Postage

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	3,814.00	0.80%	\$1,372	\$0	\$1,372	\$0	\$1,372
6	CITY ATTORNEY 103	2,334.00	0.49%	840	0	840	0	840
8	MUNICIPAL COURT 111	163,462.00	34.33%	58,820	0	58,820	0	58,820
9	OMB 115-12000	91.00	0.02%	33	0	33	0	33
10	CITY MANAGER 115-12010	509.00	0.11%	183	0	183	0	183
12	INTERNAL AUDIT 116-12030	98.00	0.02%	35	0	35	0	35
13	PERFORMANCE OFFICE 115-12050	2,589.00	0.54%	932	0	932	0	932
14	CITY CLERK 117	32,857.00	6.90%	11,823	0	11,823	0	11,823
16	HUMAN RESOURCES 209	17,159.00	3.60%	6,174	0	6,174	0	6,174
17	OFFICE OF COMPTROLLER 210	27,383.00	5.75%	9,853	0	9,853	0	9,853
18	PURCHASING 215	590.00	0.12%	212	0	212	0	212
19	ANIMAL SERVICES 225	3,535.00	0.74%	1,272	0	1,272	0	1,272
20	CAPITAL IMPROVEMENT 235	56,982.00	11.97%	20,504	0	20,504	0	20,504
21	INFORMATION TECHNOLOGY 239	3,039.00	0.64%	1,094	0	1,094	0	1,094
22	PLANNING & INSPECTIONS 280	66,138.22	13.89%	23,799	0	23,799	0	23,799
23	CODE ENFORCEMENT 290	7,311.00	1.54%	2,631	0	2,631	0	2,631
24	POLICE 321	17,979.00	3.78%	6,470	0	6,470	0	6,470
25	FIRE 322	7,149.00	1.50%	2,572	0	2,572	0	2,572
27	PUBLIC HEALTH 341	8,512.00	1.79%	3,063	0	3,063	0	3,063
28	PARKS & RECREATION 451	330.84	0.07%	119	0	119	0	119
29	ZOO 452	129.00	0.03%	46	0	46	0	46
30	LIBRARY 453	4,315.00	0.91%	1,553	0	1,553	0	1,553
31	MUSUEM & CULT AFFAIRS 454	1,678.00	0.35%	604	0	604	0	604
32	DESTINATION EL PASO 457	33.00	0.01%	12	0	12	0	12
33	COMM & HUMAN DEV 471	20,049.95	4.21%	7,215	0	7,215	0	7,215
34	ECONOMIC DEVELOPMENT 480	11,968.00	2.51%	4,307	0	4,307	0	4,307
37	SAM ADMIN SUPPORT 532-32060	15,903.00	3.34%	5,723	0	5,723	0	5,723
44	METROPOLITAN PLANNIG ORG 568	56.00	0.01%	20	0	20	0	20
46	CRRMA 700	98.00	0.02%	35	0	35	0	35
49	OTHER	17.00	0.00%	6	0	6	0	6
Subtotal		476,109.00	100.00%	\$171,322	\$0	\$171,322	\$0	\$171,322

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Allocation Details
Cost Pool 7: Postage

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						\$171,322		\$171,322

Allocation Basis Units: Number of pieces of mail by department, excl. Airport, Int'l Bridge, Tax, ESD, Pension, & Sun Metro

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Cost Pool 8: Mail Room

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$2,107	\$0	\$2,107	\$0	\$2,107
5	MAYOR AND COUNCIL 101	28.07	0.44%	986	0	986	124	1,110
6	CITY ATTORNEY 103	42.50	0.67%	1,492	0	1,492	0	1,492
8	MUNICIPAL COURT 111	84.30	1.33%	2,960	0	2,960	373	3,333
9	OMB 115-12000	11.00	0.17%	386	0	386	0	386
10	CITY MANAGER 115-12010	9.00	0.14%	316	0	316	0	316
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	211	0	211	27	237
12	INTERNAL AUDIT 116-12030	8.00	0.13%	281	0	281	0	281
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	246	0	246	0	246
14	CITY CLERK 117	8.00	0.13%	281	0	281	0	281
15	TAX 206	23.00	0.36%	808	0	808	102	909
16	HUMAN RESOURCES 209	56.50	0.89%	1,984	0	1,984	0	1,984
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	1,440	0	1,440	0	1,440
18	PURCHASING 215	23.50	0.37%	825	0	825	0	825
19	ANIMAL SERVICES 225	170.00	2.68%	5,969	0	5,969	752	6,721
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	2,212	0	2,212	279	2,491
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	2,739	0	2,739	0	2,739
22	PLANNING & INSPECTIONS 280	121.00	1.91%	4,248	0	4,248	535	4,784
24	POLICE 321	1,303.00	20.52%	45,748	0	45,748	5,763	51,512
25	FIRE 322	935.00	14.73%	32,828	0	32,828	4,135	36,963
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	14,887	0	14,887	1,875	16,762
27	PUBLIC HEALTH 341	257.25	4.05%	9,032	0	9,032	1,138	10,170
28	PARKS & RECREATION 451	491.95	7.75%	17,272	0	17,272	2,176	19,448
29	ZOO 452	139.50	2.20%	4,898	0	4,898	617	5,515
30	LIBRARY 453	170.80	2.69%	5,997	0	5,997	755	6,752
31	MUSUEM & CULT AFFAIRS 454	63.50	1.00%	2,229	0	2,229	281	2,510
33	COMM & HUMAN DEV 471	49.00	0.77%	1,720	0	1,720	217	1,937
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	825	0	825	104	929
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	2,949	0	2,949	372	3,321
36	PAVEMENT MGMT 532-32040	21.00	0.33%	737	0	737	93	830
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	1,053	0	1,053	133	1,186
38	REAL ESTATE 532-32080	8.00	0.13%	281	0	281	35	316

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Cost Pool 8: Mail Room

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	74.00	1.17%	2,598	0	2,598	327	2,925
40	FLEET 532-37020	83.00	1.31%	2,914	0	2,914	367	3,281
41	SUN METRO 560	526.50	8.29%	18,485	0	18,485	2,329	20,814
42	AVIATION 562	262.50	4.13%	9,216	0	9,216	1,161	10,377
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	2,607	0	2,607	328	2,935
48	NON-DEPARTMENTAL 999	16.00	0.25%	562	0	562	71	633
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	772	0	772	97	870
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	6,250	0	6,250	787	7,037
53	FIRE - ADMINISTRATION 322	272.00	4.28%	9,550	0	9,550	1,203	10,753
Subtotal		6,348.63	100.00%	\$222,901	\$0	\$222,901	\$26,556	\$249,457
Direct Bills						0		0
Total						\$222,901		\$249,457

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

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Cost Pool 9: Wireless Communication

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	14,132.28	1.88%	\$9,244	\$0	\$9,244	\$0	\$9,244
6	CITY ATTORNEY 103	3,647.04	0.49%	2,386	0	2,386	0	2,386
8	MUNICIPAL COURT 111	8,661.72	1.15%	5,666	0	5,666	0	5,666
10	CITY MANAGER 115-12010	18,235.20	2.43%	11,928	0	11,928	0	11,928
12	INTERNAL AUDIT 116-12030	911.76	0.12%	596	0	596	0	596
14	CITY CLERK 117	1,367.64	0.18%	895	0	895	0	895
15	TAX 206	1,367.64	0.18%	895	-1,368	-473	0	-473
16	HUMAN RESOURCES 209	6,838.20	0.91%	4,473	0	4,473	0	4,473
17	OFFICE OF COMPTROLLER 210	6,838.20	0.91%	4,473	0	4,473	0	4,473
18	PURCHASING 215	11,397.00	1.52%	7,455	0	7,455	0	7,455
19	ANIMAL SERVICES 225	41,029.20	5.46%	26,839	0	26,839	0	26,839
20	CAPITAL IMPROVEMENT 235	26,896.92	3.58%	17,594	0	17,594	0	17,594
21	INFORMATION TECHNOLOGY 239	33,279.24	4.43%	21,769	0	21,769	0	21,769
22	PLANNING & INSPECTIONS 280	39,821.40	5.30%	26,049	0	26,049	0	26,049
24	POLICE 321	63,367.32	8.44%	41,451	0	41,451	0	41,451
25	FIRE 322	72,484.92	9.65%	47,415	0	47,415	0	47,415
27	PUBLIC HEALTH 341	51,514.44	6.86%	33,697	0	33,697	0	33,697
28	PARKS & RECREATION 451	53,337.96	7.10%	34,890	0	34,890	0	34,890
29	ZOO 452	16,867.56	2.25%	11,034	0	11,034	0	11,034
30	LIBRARY 453	5,014.68	0.67%	3,280	0	3,280	0	3,280
31	MUSUEM & CULT AFFAIRS 454	9,573.48	1.27%	6,262	-9,573	-3,311	0	-3,311
33	COMM & HUMAN DEV 471	6,382.32	0.85%	4,175	0	4,175	0	4,175
34	ECONOMIC DEVELOPMENT 480	15,499.92	2.06%	10,139	0	10,139	0	10,139
37	SAM ADMIN SUPPORT 532-32060	113,970.00	15.17%	74,552	0	74,552	0	74,552
41	SUN METRO 560	109,168.80	14.53%	71,411	-109,169	-37,758	0	-37,758
43	INTERNATIONAL BRIDGES 564	18,691.08	2.49%	12,227	-18,691	-6,465	0	-6,465
46	CRRMA 700	911.76	0.12%	596	0	596	0	596
Subtotal		751,207.68	100.00%	\$491,392	-\$138,801	\$352,591	\$0	\$352,591
Direct Bills						138,801		138,801
Total						\$491,392		\$491,392

Allocation Basis Units: Wireless phone charges per department

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Cost Pool 10: Phone & Internet - Citywide

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	25	0.57%	\$6,474	\$0	\$6,474	\$0	\$6,474
5	MAYOR AND COUNCIL 101	39	0.89%	10,099	0	10,099	0	10,099
6	CITY ATTORNEY 103	77	1.75%	19,939	0	19,939	0	19,939
8	MUNICIPAL COURT 111	127	2.89%	32,887	0	32,887	0	32,887
9	OMB 115-12000	11	0.25%	2,848	0	2,848	0	2,848
10	CITY MANAGER 115-12010	38	0.86%	9,840	0	9,840	0	9,840
11	PUBLIC INFO OFFICE 115-12020	7	0.16%	1,813	0	1,813	0	1,813
12	INTERNAL AUDIT 116-12030	12	0.27%	3,107	0	3,107	0	3,107
15	TAX 206	27	0.61%	6,992	-1,011	5,981	0	5,981
16	HUMAN RESOURCES 209	117	2.66%	30,298	0	30,298	0	30,298
17	OFFICE OF COMPTROLLER 210	51	1.16%	13,207	0	13,207	0	13,207
18	PURCHASING 215	3	0.07%	777	0	777	0	777
19	ANIMAL SERVICES 225	89	2.02%	23,047	0	23,047	0	23,047
20	CAPITAL IMPROVEMENT 235	57	1.30%	14,760	0	14,760	0	14,760
21	INFORMATION TECHNOLOGY 239	27	0.61%	6,992	0	6,992	0	6,992
22	PLANNING & INSPECTIONS 280	41	0.93%	10,617	0	10,617	0	10,617
24	POLICE 321	1,337	30.41%	346,220	0	346,220	0	346,220
25	FIRE 322	294	6.69%	76,132	0	76,132	0	76,132
26	ENVIRONMENTAL SERVICES 334	153	3.48%	39,620	-10,203	29,417	0	29,417
27	PUBLIC HEALTH 341	422	9.60%	109,278	0	109,278	0	109,278
28	PARKS & RECREATION 451	219	4.98%	56,711	0	56,711	0	56,711
29	ZOO 452	93	2.12%	24,083	0	24,083	0	24,083
30	LIBRARY 453	210	4.78%	54,380	0	54,380	0	54,380
31	MUSUEM & CULT AFFAIRS 454	65	1.48%	16,832	0	16,832	0	16,832
33	COMM & HUMAN DEV 471	169	3.84%	43,763	0	43,763	0	43,763
34	ECONOMIC DEVELOPMENT 480	20	0.45%	5,179	0	5,179	0	5,179
37	SAM ADMIN SUPPORT 532-32060	203	4.62%	52,567	0	52,567	0	52,567
41	SUN METRO 560	199	4.53%	51,532	-13,478	38,054	0	38,054
42	AVIATION 562	176	4.00%	45,576	-7,548	38,027	0	38,027
43	INTERNATIONAL BRIDGES 564	50	1.14%	12,948	0	12,948	0	12,948
44	METROPOLITAN PLANNIG ORG 568	17	0.39%	4,402	0	4,402	0	4,402
45	EMPLOYEES PENSION 600	19	0.43%	4,920	0	4,920	0	4,920

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Cost Pool 10: Phone & Internet - Citywide

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	OTHER	3	0.07%	777	0	777	0	777
Subtotal		4,397	100.00%	\$1,138,617	-\$32,240	\$1,106,377	\$0	\$1,106,377
Direct Bills						32,240		32,240
Total						\$1,138,617		\$1,138,617

Allocation Basis Units: Number of phones per department

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Allocation Details
Cost Pool 11: Public Safety

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	ANIMAL SERVICES 225	170	5.77%	\$15,600	\$0	\$15,600	\$1,980	\$17,580
24	POLICE 321	1,303	44.24%	119,570	0	119,570	15,177	134,747
25	FIRE 322	935	31.75%	85,800	0	85,800	10,891	96,691
42	AVIATION 562	65	2.21%	5,965	0	5,965	757	6,722
50	POLICE - OFFICE OF THE CHIEF 321-21000	22	0.75%	2,019	0	2,019	256	2,275
52	POLICE - ADMINISTRATIVE SERVICES 321	178	6.04%	16,334	0	16,334	2,073	18,408
53	FIRE - ADMINISTRATION 322	272	9.24%	24,960	0	24,960	3,168	28,128
Subtotal		2,945	100.00%	\$270,248	\$0	\$270,248	\$34,304	\$304,552
Direct Bills							0	0
Total						\$270,248		\$304,552

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

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Allocation Summary

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts
3	FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$7,492	\$109,041
5	MAYOR AND COUNCIL 101	136,870	514	0	37,822	3,505	51,022
6	CITY ATTORNEY 103	105,135	21,028	0	0	5,307	201,949
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	37,186	0	0	0	0	0
8	MUNICIPAL COURT 111	294,988	35,210	15,055	0	10,526	153,203
9	OMB 115-12000	0	393	0	0	1,373	43,132
10	CITY MANAGER 115-12010	141,811	137	0	8,225	1,124	16,356
11	PUBLIC INFO OFFICE 115-12020	312	0	0	0	749	10,904
12	INTERNAL AUDIT 116-12030	15,757	102	0	0	999	14,539
13	PERFORMANCE OFFICE 115-12050	0	0	0	0	874	12,721
14	CITY CLERK 117	41,022	10,753	0	0	999	54,085
15	TAX 206	77,184	6,532	0	0	2,872	41,799
16	HUMAN RESOURCES 209	281,176	24,698	26,364	0	7,055	639,647
17	OFFICE OF COMPTROLLER 210	188,809	1,161	0	914	5,119	238,048
18	PURCHASING 215	56,779	6,110	0	0	2,934	232,269
19	ANIMAL SERVICES 225	257,490	1,615	15,055	7,354	21,226	308,950
20	CAPITAL IMPROVEMENT 235	165,618	52,127	0	1,051	7,866	160,988
21	INFORMATION TECHNOLOGY 239	897,862	8,227	79,092	27,418	9,739	141,754
22	PLANNING & INSPECTIONS 280	287,489	45,136	15,055	13,658	15,108	350,781
23	CODE ENFORCEMENT 290	53,123	0	15,055	1,051	0	67,242
24	POLICE 321	2,543,337	0	225,819	29,417	158,697	3,031,091
25	FIRE 322	781,532	1,138	316,147	6,304	116,744	2,241,376
26	ENVIRONMENTAL SERVICES 334	339,674	55	30,109	2,101	52,941	770,559
27	PUBLIC HEALTH 341	761,533	31,504	90,328	4,202	10,894	583,920
28	PARKS & RECREATION 451	492,168	1,156	45,164	10,506	61,425	916,031
29	ZOO 452	202,492	0	15,055	0	17,418	253,521
30	LIBRARY 453	433,733	477	15,055	6,304	21,326	597,658
31	MUSUEM & CULT AFFAIRS 454	232,178	312	15,055	2,101	7,929	192,005
32	DESTINATION EL PASO 457	0	0	0	0	0	0
33	COMM & HUMAN DEV 471	220,616	17,981	0	46,227	2,747	89,050
34	ECONOMIC DEVELOPMENT 480	124,995	1,156	15,055	9,455	2,934	79,642
35	ENGR TRAFFIC-ST 532-32020	0	0	0	0	10,488	152,658
36	PAVEMENT MGMT 532-32040	0	0	0	0	2,622	38,164

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Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts
37	SAM ADMIN SUPPORT 532-32060	531,542	4,917	30,109	9,455	3,746	54,521
38	REAL ESTATE 532-32080	13,124	0	0	0	999	14,539
39	STREET MAINTENANCE 532-32120	0	0	0	0	9,240	185,277
40	FLEET 532-37020	0	0	0	0	10,363	150,840
41	SUN METRO 560	218,116	2,000	45,164	19,962	65,739	956,838
42	AVIATION 562	303,738	5,137	15,055	1,051	28,406	358,928
43	INTERNATIONAL BRIDGES 564	152,494	1,156	75,273	0	9,271	134,939
44	METROPOLITAN PLANNING ORG 568	22,187	881	0	0	0	19,991
45	EMPLOYEES PENSION 600	77,497	0	0	0	0	0
46	CRRMA 700	7,187	0	0	0	0	3,635
48	NON-DEPARTMENTAL 999	14,687	0	0	0	1,998	29,078
49	OTHER	8,125	0	0	5,253	0	0
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	0	2,747	39,982
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	22,225	323,489
53	FIRE - ADMINISTRATION 322	0	0	0	0	33,962	494,321
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$10,519,566	\$281,612	\$1,099,060	\$249,831	\$759,728	\$14,560,482

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Allocation Summary

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide	Public Safety	Total
3	FACILITIES MAINT 532-31040	\$0	\$2,107	\$0	\$6,474	\$0	\$125,113
5	MAYOR AND COUNCIL 101	1,372	1,110	9,244	10,099	0	251,559
6	CITY ATTORNEY 103	840	1,492	2,386	19,939	0	358,076
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	0	0	0	0	0	37,186
8	MUNICIPAL COURT 111	58,820	3,333	5,666	32,887	0	609,687
9	OMB 115-12000	33	386	0	2,848	0	48,165
10	CITY MANAGER 115-12010	183	316	11,928	9,840	0	189,920
11	PUBLIC INFO OFFICE 115-12020	0	237	0	1,813	0	14,016
12	INTERNAL AUDIT 116-12030	35	281	596	3,107	0	35,417
13	PERFORMANCE OFFICE 115-12050	932	246	0	0	0	14,773
14	CITY CLERK 117	11,823	281	895	0	0	119,858
15	TAX 206	0	909	-473	5,981	0	134,804
16	HUMAN RESOURCES 209	6,174	1,984	4,473	30,298	0	1,021,869
17	OFFICE OF COMPTROLLER 210	9,853	1,440	4,473	13,207	0	463,023
18	PURCHASING 215	212	825	7,455	777	0	307,362
19	ANIMAL SERVICES 225	1,272	6,721	26,839	23,047	17,580	687,148
20	CAPITAL IMPROVEMENT 235	20,504	2,491	17,594	14,760	0	442,999
21	INFORMATION TECHNOLOGY 239	1,094	2,739	21,769	6,992	0	1,196,684
22	PLANNING & INSPECTIONS 280	23,799	4,784	26,049	10,617	0	792,474
23	CODE ENFORCEMENT 290	2,631	0	0	0	0	139,101
24	POLICE 321	6,470	51,512	41,451	346,220	134,747	6,568,761
25	FIRE 322	2,572	36,963	47,415	76,132	96,691	3,723,015
26	ENVIRONMENTAL SERVICES 334	0	16,762	0	29,417	0	1,241,618
27	PUBLIC HEALTH 341	3,063	10,170	33,697	109,278	0	1,638,588
28	PARKS & RECREATION 451	119	19,448	34,890	56,711	0	1,637,619
29	ZOO 452	46	5,515	11,034	24,083	0	529,163
30	LIBRARY 453	1,553	6,752	3,280	54,380	0	1,140,518
31	MUSUEM & CULT AFFAIRS 454	604	2,510	-3,311	16,832	0	466,215
32	DESTINATION EL PASO 457	12	0	0	0	0	12
33	COMM & HUMAN DEV 471	7,215	1,937	4,175	43,763	0	433,711
34	ECONOMIC DEVELOPMENT 480	4,307	929	10,139	5,179	0	253,791
35	ENGR TRAFFIC-ST 532-32020	0	3,321	0	0	0	166,467
36	PAVEMENT MGMT 532-32040	0	830	0	0	0	41,617

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Allocation Summary

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide	Public Safety	Total
37	SAM ADMIN SUPPORT 532-32060	5,723	1,186	74,552	52,567	0	768,318
38	REAL ESTATE 532-32080	0	316	0	0	0	28,978
39	STREET MAINTENANCE 532-32120	0	2,925	0	0	0	197,442
40	FLEET 532-37020	0	3,281	0	0	0	164,485
41	SUN METRO 560	0	20,814	-37,758	38,054	0	1,328,929
42	AVIATION 562	0	10,377	0	38,027	6,722	767,441
43	INTERNATIONAL BRIDGES 564	0	2,935	-6,465	12,948	0	382,551
44	METROPOLITAN PLANNING ORG 568	20	0	0	4,402	0	47,481
45	EMPLOYEES PENSION 600	0	0	0	4,920	0	82,417
46	CRRMA 700	35	0	596	0	0	11,454
48	NON-DEPARTMENTAL 999	0	633	0	0	0	46,395
49	OTHER	6	0	0	777	0	14,161
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	870	0	0	2,275	45,874
52	POLICE - ADMINISTRATIVE SERVICES 321	0	7,037	0	0	18,408	371,159
53	FIRE - ADMINISTRATION 322	0	10,753	0	0	28,128	567,164
Direct Bills		\$0	\$0	\$138,801	\$32,240	\$0	\$171,041
Total		\$171,322	\$249,457	\$491,392	\$1,138,617	\$304,552	\$29,825,619

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SAM ADMIN SUPPORT 532-32060

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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 actual FTE's supported per division, excluding Fleet.

SUPPLY SUPPORT FUND – Costs associated with this fund are allocated to General Government / Unallowable.

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A. Department Costs

Seq. 37: SAM ADMIN SUPPORT 532-32060

Description	Type	Amount	General Admin	GF Support	Supply Support Fund
Personnel Costs					
Salaries	S1	\$1,893,273	\$0	\$1,011,210	\$882,063
	<i>Salary % Split</i>		<i>0.00%</i>	<i>53.41%</i>	<i>46.59%</i>
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$1,893,273	\$0	\$1,011,210	\$882,063
Services & Supplies Cost					
02 FRINGE BENEFITS	P	-212,625	0	387,057	-599,682
03 CONTRACTUAL SVCS	P	4,000	0	4,000	0
04 INTERFUND SERVICES	P	4,822	0	4,822	0
06 MATERIALS / SUPPLIES	P	115,237	0	115,237	0
10 OTHER OPERATING	P	77,489	0	77,489	0
11 NON-OPER	D	611,065	0	0	0
12 TRANSFERS	D	1,500,000	0	0	0
Subtotal - Services & Supplies		\$2,099,988	\$0	\$588,605	-\$599,682
Department Cost Total		\$3,993,261	\$0	\$1,599,815	\$282,381
Adjustments to Cost					
12 TRANSFERS	D	-1,500,000	0	0	0
11 NON-OPER	D	-611,065	0	0	0
Subtotal - Adjustments		-\$2,111,065	\$0	\$0	\$0
Total Costs After Adjustments		1,882,196	0	1,599,815	282,381
General Admin Distribution			0	0	0
Grand Total		\$1,882,196	\$0	\$1,599,815	\$282,381

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B. Incoming Costs (Default Spread Salary)

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Support	Supply Support Fund
1	Municipal Service Center	\$69	\$0	\$37	\$32
	Subtotal - BUILDING DEPRECIATION	69	0	37	32
3	Janitorial Services	25,896	0	13,831	12,065
3	Muni Svcs Center	15,526	1,109	8,885	7,750
3	MSC Security	2,400	0	1,282	1,118
	Subtotal - FACILITIES MAINT 532-31040	43,822	1,109	23,998	20,933
4	MSC	12,907	57	6,924	6,040
	Subtotal - PARKS BLDG MAINT 532-31130	12,907	57	6,924	6,040
6	Legal Services	4,952	2,158	3,798	3,313
	Subtotal - CITY ATTORNEY 103	4,952	2,158	3,798	3,313
9	Budget	3,369	585	2,112	1,842
	Subtotal - OMB 115-12000	3,369	585	2,112	1,842
10	Citywide Admin	4,674	1,199	3,137	2,736
	Subtotal - CITY MANAGER 115-12010	4,674	1,199	3,137	2,736
13	Performance	3,004	164	1,692	1,476
	Subtotal - PERFORMANCE OFFICE 115-12050	3,004	164	1,692	1,476
14	Citywide Support	2,105	316	1,293	1,128
	Subtotal - CITY CLERK 117	2,105	316	1,293	1,128
16	HR Services	20,531	3,198	12,673	11,055
16	Self Insurance Fund	1,903	3,774	3,032	2,645
	Subtotal - HUMAN RESOURCES 209	22,433	6,972	15,706	13,700
17	Financial Reporting	3,248	564	2,036	1,776
17	Treasury Management	232	42	146	128
17	Annual Audit	378	0	202	176
	Subtotal - OFFICE OF COMPTROLLER 210	3,858	606	2,384	2,080
18	Administration	12,441	2,153	7,795	6,799
18	Supply Chain Management	23,749	4,667	15,177	13,239
	Subtotal - PURCHASING 215	36,190	6,820	22,972	20,038
21	IT Services	462,107	69,435	283,900	247,642
21	Records Management	4,574	343	2,626	2,291
21	Strategic Innovation	26,364	3,745	16,082	14,028
21	GIS	8,225	1,230	5,050	4,405
21	City-wide PC's	3,746	0	2,001	1,745
21	City-wide IT Contracts	54,521	0	29,120	25,401
21	Postage	5,723	0	3,056	2,666

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B. Incoming Costs (Default Spread Salary)

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Support	Supply Support Fund
21	Mail Room	1,053	133	633	553
21	Wireless Communication	74,552	0	39,819	34,733
21	Phone & Internet - Citywide	52,567	0	28,077	24,491
	Subtotal - INFORMATION TECHNOLOGY 239	693,432	74,886	410,364	357,954
48	General Expenses	0	493	263	230
48	Retirees Health Insurance	0	26,022	13,899	12,124
48	Property Insurance	0	790	422	368
48	General Liability Insurance	0	6,392	3,414	2,978
48	Auto Liability	0	28,000	14,955	13,045
	Subtotal - NON-DEPARTMENTAL 999	0	61,697	32,953	28,744
Total Incoming		\$830,816	\$156,568	\$527,369	\$460,016
C. Total Allocated			\$2,869,580	\$2,127,184	\$742,397
				74.13%	25.87%

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Allocation Details
Cost Pool 1: GF Support

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60	25.10%	\$513,027	\$0	\$513,027	\$0	\$513,027
35	ENGR TRAFFIC-ST 532-32020	84	35.15%	718,238	0	718,238	39,243	757,481
36	PAVEMENT MGMT 532-32040	21	8.79%	179,560	0	179,560	9,811	189,370
39	STREET MAINTENANCE 532-32120	74	30.96%	632,734	0	632,734	34,571	667,305
Subtotal		239	100.00%	\$2,043,560	\$0	\$2,043,560	\$83,624	\$2,127,184
Direct Bills						0		0
Total						\$2,043,560		\$2,127,184

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

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Allocation Details

Cost Pool 2: Supply Support Fund

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$669,453	\$0	\$669,453	\$72,944	\$742,397
Subtotal		100	100.00%	\$669,453	\$0	\$669,453	\$72,944	\$742,397
Direct Bills						0		0
Total						\$669,453		\$742,397

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Summary

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	GF Support	Supply Support Fund	Total
3	FACILITIES MAINT 532-31040	\$513,027	\$0	\$513,027
35	ENGR TRAFFIC-ST 532-32020	757,481	0	757,481
36	PAVEMENT MGMT 532-32040	189,370	0	189,370
39	STREET MAINTENANCE 532-32120	667,305	0	667,305
51	GENERAL GOVERNMENT / UNALLOWABLE	0	742,397	742,397
Direct Bills		\$0	\$0	\$0
Total		\$2,127,184	\$742,397	\$2,869,580

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NON-DEPARTMENTAL 999

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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. The department also includes costs for Strategic Communications which assist media personnel with requests for information from the city. Costs have been functionalized as follows:

- **GENERAL EXPENSES** – Costs identified to this function are allocated based on the general fund operating expenditures per department.
- **RETIREEES HEALTH INSURANCE** - Costs identified to this function are allocated based on the number of actual general fund FTE's per department.
- **PROPERTY INSURANCE** - Costs identified to this function have been allocated based on the total insurance property premiums per General Fund departments.
- **STRATEGIC COMMUNICATIONS** – Costs identified to this function are allocated based on the number of FTE's per department, excluding MPO & CRRMA.
- **GENERAL LIABILITY INSURANCE** - Costs are allocated based on the total number of general fund FTE's per department.
- **AUTO LIABILITY** - Costs are allocated to departments that do not pay directly based on their count of vehicles.
- **URBAN PLANNING & DESIGN** - Costs identified to this function are allocated on actual operating expenditures per department, excluding MPO.
- **GENERAL GOVERNMENT** - Costs identified to this function have not been allocated in this plan.

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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance
Personnel Costs							
Salaries	S1	\$1,280,867	\$0	\$0	\$0	\$0	\$0
	<i>Salary % Split</i>		<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$1,280,867	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
02 FRINGE BENEFITS	P	92,806	0	0	0	0	0
02 FRINGE BENEFITS - CITY PENSION PLAN CONTRIBUTION	P	152,531	0	0	0	0	0
02 FRINGE BENEFITS - POS CITY - EMPLOYER CONTRIB	P	1,592,066	0	0	0	0	0
02 FRINGE BENEFITS - RETIREES HEALTH PLAN	P	3,733,926	0	0	3,733,926	0	0
02 FRINGE BENEFITS - UNEMPLOYMENT COMPEN - CIVILIAN	P	-1,126	0	0	0	0	0
02 FRINGE BENEFITS - WORKERS COMPENSATION- CIVILIAN	P	-996,228	0	0	0	0	0
03 CONTRACTUAL SVCS	P	7,414,606	0	0	0	0	0
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	P	3,292	0	0	0	0	0
06 MATERIALS / SUPPLIES - PUBLICATIONS & SUBSCRIPTIONS	P	41,242	0	0	0	0	0
06 MATERIALS / SUPPLIES - DESKTOP SOFTWARE SUPPLIES	P	294	0	0	0	0	0
06 MATERIALS / SUPPLIES - OFFICE SUPPLIES	P	175	0	0	0	0	0
06 MATERIALS / SUPPLIES - OTHER SUPPLIES	P	2,218	0	0	0	0	0
06 MATERIALS / SUPPLIES - SUPPLIES COMPUTER EQUIPMENT	P	7,322	0	0	0	0	0
10 OTHER OPER - SEMINARS CONTINUING EDUCATION	P	2,845	0	0	0	0	0
10 OTHER OPER - TRAVEL EXPENSES - EMPLOYEES	P	58,115	0	0	0	0	0
10 OTHER OPER - GENERAL LIABILITY INSURANCE EX	P	1,426,900	0	0	0	0	917,177

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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	642,745	0	0	0	0	0
10 OTHER OPER - OTHER SERVICES CHARGES EXPENSE	P	37,275	0	37,275	0	0	0
10 OTHER OPER - PROFESSIONAL LICENSES & MEMBER	P	132,099	0	132,099	0	0	0
10 OTHER OPER - PROPERTY INSURANCE EXPENSE	P	382,376	0	0	0	382,376	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	0	0	0	0	0	0
11 NON-OPER	D	180,055	0	0	0	0	0
12 TRANSFERS	D	14,476,447	0	0	0	0	0
13 CAPITAL	D	16,417	0	0	0	0	0
Subtotal - Services & Supplies		\$29,398,398	\$0	\$169,374	\$3,733,926	\$382,376	\$917,177
Department Cost Total		\$30,679,265	\$0	\$169,374	\$3,733,926	\$382,376	\$917,177
Adjustments to Cost							
13 CAPITAL	D	-16,417	0	0	0	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	-642,745	0	0	0	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	-0	0	0	0	0	0
12 TRANSFERS	D	-14,476,447	0	0	0	0	0
11 NON-OPER	D	-180,055	0	0	0	0	0
Subtotal - Adjustments		-\$15,315,664	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		15,363,601	0	169,374	3,733,926	382,376	917,177
General Admin Distribution			0	0	0	0	0
Grand Total		\$15,363,601	\$0	\$169,374	\$3,733,926	\$382,376	\$917,177

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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	Auto Liability	General Government
Personnel Costs				
Salaries	S1	\$1,280,867	\$0	\$1,280,867
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$1,280,867	\$0	\$1,280,867
Services & Supplies Cost				
02 FRINGE BENEFITS	P	92,806	0	92,806
02 FRINGE BENEFITS - CITY PENSION PLAN CONTRIBUTION	P	152,531	0	152,531
02 FRINGE BENEFITS - POS CITY - EMPLOYER CONTRIB	P	1,592,066	0	1,592,066
02 FRINGE BENEFITS - RETIREES HEALTH PLAN	P	3,733,926	0	0
02 FRINGE BENEFITS - UNEMPLOYMENT COMPEN - CIVILIAN	P	-1,126	0	-1,126
02 FRINGE BENEFITS - WORKERS COMPENSATION- CIVILIAN	P	-996,228	0	-996,228
03 CONTRACTUAL SVCS	P	7,414,606	0	7,414,606
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	P	3,292	0	3,292
06 MATERIALS / SUPPLIES - PUBLICATIONS & SUBSCRIPTIONS	P	41,242	0	41,242
06 MATERIALS / SUPPLIES - DESKTOP SOFTWARE SUPPLIES	P	294	0	294
06 MATERIALS / SUPPLIES - OFFICE SUPPLIES	P	175	0	175
06 MATERIALS / SUPPLIES - OTHER SUPPLIES	P	2,218	0	2,218
06 MATERIALS / SUPPLIES - SUPPLIES COMPUTER EQUIPMENT	P	7,322	0	7,322
10 OTHER OPER - SEMINARS CONTINUING EDUCATION	P	2,845	0	2,845
10 OTHER OPER - TRAVEL EXPENSES - EMPLOYEES	P	58,115	0	58,115
10 OTHER OPER - GENERAL LIABILITY INSURANCE EX	P	1,426,900	458,327	51,396

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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	Auto Liability	General Government
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	642,745	0	0
10 OTHER OPER - OTHER SERVICES CHARGES EXPENSE	P	37,275	0	0
10 OTHER OPER - PROFESSIONAL LICENSES & MEMBER	P	132,099	0	0
10 OTHER OPER - PROPERTY INSURANCE EXPENSE	P	382,376	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	0	0	0
11 NON-OPER	D	180,055	0	0
12 TRANSFERS	D	14,476,447	0	0
13 CAPITAL	D	16,417	0	0
Subtotal - Services & Supplies		\$29,398,398	\$458,327	\$8,421,554
Department Cost Total		\$30,679,265	\$458,327	\$9,702,421
Adjustments to Cost				
13 CAPITAL	D	-16,417	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	-642,745	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	-0	0	0
12 TRANSFERS	D	-14,476,447	0	0
11 NON-OPER	D	-180,055	0	0
Subtotal - Adjustments		-\$15,315,664	\$0	\$0
Total Costs After Adjustments		15,363,601	458,327	9,702,421
General Admin Distribution			0	0
Grand Total		\$15,363,601	\$458,327	\$9,702,421

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B. Incoming Costs (Default Spread Expenditures)

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance
2	Depreciation	\$36,065	\$0	\$398	\$8,765	\$898	\$2,153
	Subtotal - EQUIPMENT DEPRECIATION	36,065	0	398	8,765	898	2,153
9	Budget	16,231	2,818	210	4,630	474	1,137
	Subtotal - OMB 115-12000	16,231	2,818	210	4,630	474	1,137
10	Citywide Admin	2,493	639	35	761	78	187
	Subtotal - CITY MANAGER 115-12010	2,493	639	35	761	78	187
13	Performance	1,602	87	19	411	42	101
	Subtotal - PERFORMANCE OFFICE 115-12050	1,602	87	19	411	42	101
14	Citywide Support	1,123	169	14	314	32	77
	Subtotal - CITY CLERK 117	1,123	169	14	314	32	77
16	HR Services	10,950	1,705	140	3,076	315	755
16	Self Insurance Fund	1,015	2,013	33	736	75	181
	Subtotal - HUMAN RESOURCES 209	11,964	3,718	173	3,812	390	936
17	Financial Reporting	29,935	5,196	387	8,538	874	2,097
17	Treasury Management	2,324	419	30	667	68	164
17	Annual Audit	3,480	0	38	846	87	208
17	Asset Management	338	54	4	95	10	23
	Subtotal - OFFICE OF COMPTROLLER 210	36,076	5,669	460	10,146	1,039	2,492
18	Administration	9,382	1,624	121	2,675	274	657
18	Supply Chain Management	17,909	3,519	236	5,208	533	1,279
	Subtotal - PURCHASING 215	27,291	5,143	358	7,883	807	1,936
21	IT Services	12,768	1,919	162	3,569	366	877
21	City-wide PC's	1,998	0	22	486	50	119
21	City-wide IT Contracts	29,078	0	321	7,067	724	1,736
21	Mail Room	562	71	7	154	16	38
	Subtotal - INFORMATION TECHNOLOGY 239	44,406	1,989	511	11,276	1,155	2,770
48	General Expenses	0	4,935	54	1,199	123	295
48	Retirees Health Insurance	0	7,807	86	1,897	194	466
48	General Liability Insurance	0	1,918	21	466	48	114
	Subtotal - NON-DEPARTMENTAL 999	0	14,659	162	3,563	365	875
Total Incoming		\$177,251	\$34,892	\$2,339	\$51,559	\$5,280	\$12,665
C. Total Allocated			\$15,575,744	\$171,713	\$3,785,485	\$387,656	\$929,841
				1.10%	24.30%	2.49%	5.97%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Auto Liability	General Government
2	Depreciation	\$36,065	\$0	\$1,076	\$22,776
	Subtotal - EQUIPMENT DEPRECIATION	36,065	0	1,076	22,776
9	Budget	16,231	2,818	568	12,030
	Subtotal - OMB 115-12000	16,231	2,818	568	12,030
10	Citywide Admin	2,493	639	93	1,978
	Subtotal - CITY MANAGER 115-12010	2,493	639	93	1,978
13	Performance	1,602	87	50	1,067
	Subtotal - PERFORMANCE OFFICE 115-12050	1,602	87	50	1,067
14	Citywide Support	1,123	169	39	816
	Subtotal - CITY CLERK 117	1,123	169	39	816
16	HR Services	10,950	1,705	378	7,992
16	Self Insurance Fund	1,015	2,013	90	1,912
	Subtotal - HUMAN RESOURCES 209	11,964	3,718	468	9,904
17	Financial Reporting	29,935	5,196	1,048	22,186
17	Treasury Management	2,324	419	82	1,732
17	Annual Audit	3,480	0	104	2,198
17	Asset Management	338	54	12	248
	Subtotal - OFFICE OF COMPTROLLER 210	36,076	5,669	1,245	26,363
18	Administration	9,382	1,624	328	6,950
18	Supply Chain Management	17,909	3,519	639	13,532
	Subtotal - PURCHASING 215	27,291	5,143	968	20,482
21	IT Services	12,768	1,919	438	9,275
21	City-wide PC's	1,998	0	60	1,262
21	City-wide IT Contracts	29,078	0	867	18,363
21	Mail Room	562	71	19	399
	Subtotal - INFORMATION TECHNOLOGY 239	44,406	1,989	1,384	29,299
48	General Expenses	0	4,935	147	3,117
48	Retirees Health Insurance	0	7,807	233	4,930
48	General Liability Insurance	0	1,918	57	1,211
	Subtotal - NON-DEPARTMENTAL 999	0	14,659	437	9,258
Total Incoming		\$177,251	\$34,892	\$6,329	\$133,973
C. Total Allocated			\$15,575,744	\$464,656	\$9,836,394
				2.98%	63.15%
					Not Allocated

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Allocation Details

Cost Pool 1: General Expenses

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	10,311,067	1.86%	\$3,179	\$0	\$3,179	\$0	\$3,179
4	PARKS BLDG MAINT 532-31130	13,885,702	2.50%	4,281	0	4,281	0	4,281
5	MAYOR AND COUNCIL 101	2,178,248	0.39%	672	0	672	2	673
6	CITY ATTORNEY 103	7,152,553	1.29%	2,205	0	2,205	0	2,205
8	MUNICIPAL COURT 111	6,271,994	1.13%	1,934	0	1,934	5	1,939
9	OMB 115-12000	1,030,878	0.19%	318	0	318	0	318
10	CITY MANAGER 115-12010	858,015	0.15%	265	0	265	0	265
11	PUBLIC INFO OFFICE 115-12020	559,580	0.10%	173	0	173	0	173
12	INTERNAL AUDIT 116-12030	1,000,577	0.18%	308	0	308	0	308
13	PERFORMANCE OFFICE 115-12050	592,164	0.11%	183	0	183	0	183
14	CITY CLERK 117	2,636,903	0.47%	813	0	813	0	813
16	HUMAN RESOURCES 209	4,009,855	0.72%	1,236	0	1,236	0	1,236
17	OFFICE OF COMPTROLLER 210	3,732,606	0.67%	1,151	0	1,151	0	1,151
18	PURCHASING 215	2,033,236	0.37%	627	0	627	0	627
20	CAPITAL IMPROVEMENT 235	7,281,744	1.31%	2,245	0	2,245	6	2,251
21	INFORMATION TECHNOLOGY 239	26,229,865	4.72%	8,087	0	8,087	0	8,087
22	PLANNING & INSPECTIONS 280	8,799,128	1.58%	2,713	0	2,713	7	2,720
24	POLICE 321	157,733,935	28.39%	48,633	0	48,633	131	48,763
25	FIRE 322	114,169,755	20.55%	35,201	0	35,201	95	35,295
27	PUBLIC HEALTH 341	8,263,160	1.49%	2,548	0	2,548	7	2,555
28	PARKS & RECREATION 451	45,194,061	8.13%	13,934	0	13,934	37	13,972
29	ZOO 452	8,524,525	1.53%	2,628	0	2,628	7	2,635
30	LIBRARY 453	12,292,946	2.21%	3,790	0	3,790	10	3,800
31	MUSUEM & CULT AFFAIRS 454	7,263,920	1.31%	2,240	0	2,240	6	2,246
33	COMM & HUMAN DEV 471	1,660,332	0.30%	512	0	512	1	513
34	ECONOMIC DEVELOPMENT 480	2,737,297	0.49%	844	0	844	2	846
35	ENGR TRAFFIC-ST 532-32020	12,436,647	2.24%	3,834	0	3,834	10	3,845
36	PAVEMENT MGMT 532-32040	1,223,946	0.22%	377	0	377	1	378
37	SAM ADMIN SUPPORT 532-32060	1,599,815	0.29%	493	0	493	0	493
38	REAL ESTATE 532-32080	1,084,436	0.20%	334	0	334	1	335
39	STREET MAINTENANCE 532-32120	7,160,870	1.29%	2,208	0	2,208	6	2,214
48	NON-DEPARTMENTAL 999	16,006,346	2.88%	4,935	0	4,935	0	4,935

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Cost Pool 1: General Expenses

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50	POLICE - OFFICE OF THE CHIEF 321-21000	3,712,705	0.67%	1,145	0	1,145	3	1,148
52	POLICE - ADMINISTRATIVE SERVICES 321	23,052,391	4.15%	7,108	0	7,108	19	7,127
53	FIRE - ADMINISTRATION 322	32,999,901	5.94%	10,175	0	10,175	27	10,202
Subtotal		555,681,103	100.00%	\$171,328	\$0	\$171,328	\$385	\$171,713
Direct Bills						0		0
Total						\$171,328		\$171,713

Allocation Basis Units: General Fund operating expenditures per department

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Allocation Details

Cost Pool 2: Retirees Health Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	1.38%	\$52,044	\$0	\$52,044	\$0	\$52,044
5	MAYOR AND COUNCIL 101	28.07	0.64%	24,352	0	24,352	60	24,412
6	CITY ATTORNEY 103	42.50	0.98%	36,865	0	36,865	0	36,865
8	MUNICIPAL COURT 111	81.30	1.87%	70,520	0	70,520	173	70,693
9	OMB 115-12000	11.00	0.25%	9,541	0	9,541	0	9,541
10	CITY MANAGER 115-12010	9.00	0.21%	7,807	0	7,807	0	7,807
11	PUBLIC INFO OFFICE 115-12020	6.00	0.14%	5,204	0	5,204	13	5,217
12	INTERNAL AUDIT 116-12030	8.00	0.18%	6,939	0	6,939	0	6,939
13	PERFORMANCE OFFICE 115-12050	7.00	0.16%	6,072	0	6,072	0	6,072
14	CITY CLERK 117	8.00	0.18%	6,939	0	6,939	0	6,939
16	HUMAN RESOURCES 209	37.50	0.86%	32,528	0	32,528	0	32,528
17	OFFICE OF COMPTROLLER 210	35.00	0.80%	30,359	0	30,359	0	30,359
18	PURCHASING 215	23.50	0.54%	20,384	0	20,384	0	20,384
20	CAPITAL IMPROVEMENT 235	63.00	1.45%	54,646	0	54,646	134	54,780
21	INFORMATION TECHNOLOGY 239	78.00	1.79%	67,658	0	67,658	0	67,658
22	PLANNING & INSPECTIONS 280	121.00	2.78%	104,956	0	104,956	257	105,213
24	POLICE 321	1,135.00	26.07%	984,504	0	984,504	2,409	986,913
25	FIRE 322	925.00	21.24%	802,349	0	802,349	1,963	804,312
27	PUBLIC HEALTH 341	86.25	1.98%	74,814	0	74,814	183	74,997
28	PARKS & RECREATION 451	489.95	11.25%	424,985	0	424,985	1,040	426,025
29	ZOO 452	139.50	3.20%	121,003	0	121,003	296	121,299
30	LIBRARY 453	168.80	3.88%	146,418	0	146,418	358	146,776
31	MUSUEM & CULT AFFAIRS 454	56.50	1.30%	49,008	0	49,008	120	49,128
33	COMM & HUMAN DEV 471	21.00	0.48%	18,215	0	18,215	45	18,260
34	ECONOMIC DEVELOPMENT 480	23.50	0.54%	20,384	0	20,384	50	20,434
35	ENGR TRAFFIC-ST 532-32020	84.00	1.93%	72,862	0	72,862	178	73,040
36	PAVEMENT MGMT 532-32040	21.00	0.48%	18,215	0	18,215	45	18,260
37	SAM ADMIN SUPPORT 532-32060	30.00	0.69%	26,022	0	26,022	0	26,022
39	STREET MAINTENANCE 532-32120	74.00	1.70%	64,188	0	64,188	157	64,345
48	NON-DEPARTMENTAL 999	9.00	0.21%	7,807	0	7,807	0	7,807
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.51%	19,083	0	19,083	47	19,130

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Allocation Details

Cost Pool 2: Retirees Health Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	4.09%	154,398	0	154,398	378	154,776
53	FIRE - ADMINISTRATION 322	272.00	6.25%	235,934	0	235,934	577	236,511
Subtotal		4,354.37	100.00%	\$3,777,005	\$0	\$3,777,005	\$8,480	\$3,785,485
Direct Bills						0		0
Total						\$3,777,005		\$3,785,485

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

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Allocation Details
Cost Pool 3: Property Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	5,266,439.30	0.82%	\$3,159	\$0	\$3,159	\$0	\$3,159
5	MAYOR AND COUNCIL 101	2,629,577.21	0.41%	1,577	0	1,577	4	1,581
6	CITY ATTORNEY 103	3,980,660.07	0.62%	2,388	0	2,388	0	2,388
8	MUNICIPAL COURT 111	7,422,811.00	1.15%	4,452	0	4,452	11	4,463
9	OMB 115-12000	1,030,288.49	0.16%	618	0	618	0	618
10	CITY MANAGER 115-12010	842,963.31	0.13%	506	0	506	0	506
11	PUBLIC INFO OFFICE 115-12020	561,975.54	0.09%	337	0	337	1	338
12	INTERNAL AUDIT 116-12030	856,988.66	0.13%	514	0	514	0	514
13	PERFORMANCE OFFICE 115-12050	655,638.13	0.10%	393	0	393	0	393
14	CITY CLERK 117	749,300.72	0.12%	449	0	449	0	449
16	HUMAN RESOURCES 209	5,608,269.66	0.87%	3,364	0	3,364	0	3,364
17	OFFICE OF COMPTROLLER 210	3,840,166.19	0.60%	2,303	0	2,303	0	2,303
18	PURCHASING 215	2,201,070.86	0.34%	1,320	0	1,320	0	1,320
20	CAPITAL IMPROVEMENT 235	7,934,510.70	1.23%	4,759	0	4,759	11	4,771
21	INFORMATION TECHNOLOGY 239	13,088,749.44	2.03%	7,851	0	7,851	0	7,851
22	PLANNING & INSPECTIONS 280	932,370.00	0.14%	559	0	559	1	561
23	CODE ENFORCEMENT 290	1,444,038.55	0.22%	866	0	866	2	868
24	POLICE 321	94,542,839.00	14.66%	56,710	0	56,710	136	56,845
25	FIRE 322	82,753,709.00	12.83%	49,638	0	49,638	119	49,757

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Cost Pool 3: Property Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26	ENVIRONMENTAL SERVICES 334	254,703.82	0.04%	153	0	153	0	153
28	PARKS & RECREATION 451	237,593,956 .88	36.85%	142,516	0	142,516	341	142,857
29	ZOO 452	40,743,697. 00	6.32%	24,439	0	24,439	58	24,498
30	LIBRARY 453	101,707,524 .00	15.77%	61,007	0	61,007	146	61,153
33	COMM & HUMAN DEV 471	6,244,260.0 0	0.97%	3,746	0	3,746	9	3,754
37	SAM ADMIN SUPPORT 532-32060	1,316,533.0 1	0.20%	790	0	790	0	790
39	STREET MAINTENANCE 532-32120	8,774,830.5 7	1.36%	5,263	0	5,263	13	5,276
40	FLEET 532-37020	11,849,718. 86	1.84%	7,108	0	7,108	17	7,125
Subtotal		644,827,590.00	100.00%	\$386,788	\$0	\$386,788	\$868	\$387,656
Direct Bills						0		0
Total						\$386,788		\$387,656

Allocation Basis Units: Insured property premium for General Fund departments

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Cost Pool 4: General Liability Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	1.38%	\$12,784	\$0	\$12,784	\$0	\$12,784
5	MAYOR AND COUNCIL 101	28.07	0.64%	5,982	0	5,982	15	5,996
6	CITY ATTORNEY 103	42.50	0.98%	9,055	0	9,055	0	9,055
8	MUNICIPAL COURT 111	81.30	1.87%	17,322	0	17,322	42	17,364
9	OMB 115-12000	11.00	0.25%	2,344	0	2,344	0	2,344
10	CITY MANAGER 115-12010	9.00	0.21%	1,918	0	1,918	0	1,918
11	PUBLIC INFO OFFICE 115-12020	6.00	0.14%	1,278	0	1,278	3	1,282
12	INTERNAL AUDIT 116-12030	8.00	0.18%	1,705	0	1,705	0	1,705
13	PERFORMANCE OFFICE 115-12050	7.00	0.16%	1,491	0	1,491	0	1,491
14	CITY CLERK 117	8.00	0.18%	1,705	0	1,705	0	1,705
16	HUMAN RESOURCES 209	37.50	0.86%	7,990	0	7,990	0	7,990
17	OFFICE OF COMPTROLLER 210	35.00	0.80%	7,457	0	7,457	0	7,457
18	PURCHASING 215	23.50	0.54%	5,007	0	5,007	0	5,007
20	CAPITAL IMPROVEMENT 235	63.00	1.45%	13,423	0	13,423	33	13,456
21	INFORMATION TECHNOLOGY 239	78.00	1.79%	16,619	0	16,619	0	16,619
22	PLANNING & INSPECTIONS 280	121.00	2.78%	25,781	0	25,781	63	25,844
24	POLICE 321	1,135.00	26.07%	241,827	0	241,827	592	242,419
25	FIRE 322	925.00	21.24%	197,084	0	197,084	482	197,566
27	PUBLIC HEALTH 341	86.25	1.98%	18,377	0	18,377	45	18,422
28	PARKS & RECREATION 451	489.95	11.25%	104,390	0	104,390	255	104,646
29	ZOO 452	139.50	3.20%	29,722	0	29,722	73	29,795
30	LIBRARY 453	168.80	3.88%	35,965	0	35,965	88	36,053
31	MUSEUM & CULT AFFAIRS 454	56.50	1.30%	12,038	0	12,038	29	12,068
33	COMM & HUMAN DEV 471	21.00	0.48%	4,474	0	4,474	11	4,485
34	ECONOMIC DEVELOPMENT 480	23.50	0.54%	5,007	0	5,007	12	5,019
35	ENGR TRAFFIC-ST 532-32020	84.00	1.93%	17,897	0	17,897	44	17,941
36	PAVEMENT MGMT 532-32040	21.00	0.48%	4,474	0	4,474	11	4,485
37	SAM ADMIN SUPPORT 532-32060	30.00	0.69%	6,392	0	6,392	0	6,392
39	STREET MAINTENANCE 532-32120	74.00	1.70%	15,767	0	15,767	39	15,805
48	NON-DEPARTMENTAL 999	9.00	0.21%	1,918	0	1,918	0	1,918
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.51%	4,687	0	4,687	11	4,699

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Cost Pool 4: General Liability Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	4.09%	37,925	0	37,925	93	38,018
53	FIRE - ADMINISTRATION 322	272.00	6.25%	57,953	0	57,953	142	58,095
Subtotal		4,354.37	100.00%	\$927,758	\$0	\$927,758	\$2,083	\$929,841
Direct Bills						0		0
Total						\$927,758		\$929,841

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

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Allocation Details
Cost Pool 5: Auto Liability

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	3,454	0.74%	\$3,439	\$0	\$3,439	\$0	\$3,439
10	CITY MANAGER 115-12010	562	0.12%	560	0	560	0	560
18	PURCHASING 215	843	0.18%	839	0	839	0	839
19	ANIMAL SERVICES 225	3,341	0.72%	3,327	0	3,327	8	3,335
20	CAPITAL IMPROVEMENT 235	10,975	2.36%	10,928	0	10,928	27	10,954
21	INFORMATION TECHNOLOGY 239	3,629	0.78%	3,613	0	3,613	0	3,613
22	PLANNING & INSPECTIONS 280	2,529	0.54%	2,518	0	2,518	6	2,524
23	CODE ENFORCEMENT 290	2,529	0.54%	2,518	0	2,518	6	2,524
25	FIRE 322	131,764	28.30%	131,194	0	131,194	320	131,514
26	ENVIRONMENTAL SERVICES 334	9,797	2.10%	9,755	0	9,755	24	9,778
28	PARKS & RECREATION 451	27,142	5.83%	27,025	0	27,025	66	27,090
29	ZOO 452	4,667	1.00%	4,647	0	4,647	11	4,658
30	LIBRARY 453	3,593	0.77%	3,577	0	3,577	9	3,586
31	MUSUEM & CULT AFFAIRS 454	1,381	0.30%	1,375	0	1,375	3	1,378
33	COMM & HUMAN DEV 471	6,391	1.37%	6,363	0	6,363	16	6,379
35	ENGR TRAFFIC-ST 532-32020	281	0.06%	280	0	280	1	280
37	SAM ADMIN SUPPORT 532-32060	28,122	6.04%	28,000	0	28,000	0	28,000
39	STREET MAINTENANCE 532-32120	199,846	42.92%	198,982	0	198,982	485	199,466
40	FLEET 532-37020	12,435	2.67%	12,381	0	12,381	30	12,411
49	OTHER	12,348	2.65%	12,295	0	12,295	30	12,325
Subtotal		465,629	100.00%	\$463,615	\$0	\$463,615	\$1,041	\$464,656
Direct Bills						0		0
Total						\$463,615		\$464,656

Allocation Basis Units: TML allocated dollars per department

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Allocation Summary

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	Total
3	FACILITIES MAINT 532-31040	\$3,179	\$52,044	\$3,159	\$12,784	\$3,439	\$74,605
4	PARKS BLDG MAINT 532-31130	4,281	0	0	0	0	4,281
5	MAYOR AND COUNCIL 101	673	24,412	1,581	5,996	0	32,663
6	CITY ATTORNEY 103	2,205	36,865	2,388	9,055	0	50,513
8	MUNICIPAL COURT 111	1,939	70,693	4,463	17,364	0	94,459
9	OMB 115-12000	318	9,541	618	2,344	0	12,821
10	CITY MANAGER 115-12010	265	7,807	506	1,918	560	11,054
11	PUBLIC INFO OFFICE 115-12020	173	5,217	338	1,282	0	7,010
12	INTERNAL AUDIT 116-12030	308	6,939	514	1,705	0	9,466
13	PERFORMANCE OFFICE 115-12050	183	6,072	393	1,491	0	8,139
14	CITY CLERK 117	813	6,939	449	1,705	0	9,906
16	HUMAN RESOURCES 209	1,236	32,528	3,364	7,990	0	45,118
17	OFFICE OF COMPTROLLER 210	1,151	30,359	2,303	7,457	0	41,271
18	PURCHASING 215	627	20,384	1,320	5,007	839	28,178
19	ANIMAL SERVICES 225	0	0	0	0	3,335	3,335
20	CAPITAL IMPROVEMENT 235	2,251	54,780	4,771	13,456	10,954	86,212
21	INFORMATION TECHNOLOGY 239	8,087	67,658	7,851	16,619	3,613	103,828
22	PLANNING & INSPECTIONS 280	2,720	105,213	561	25,844	2,524	136,862
23	CODE ENFORCEMENT 290	0	0	868	0	2,524	3,392
24	POLICE 321	48,763	986,913	56,845	242,419	0	1,334,940
25	FIRE 322	35,295	804,312	49,757	197,566	131,514	1,218,444
26	ENVIRONMENTAL SERVICES 334	0	0	153	0	9,778	9,932
27	PUBLIC HEALTH 341	2,555	74,997	0	18,422	0	95,973
28	PARKS & RECREATION 451	13,972	426,025	142,857	104,646	27,090	714,590
29	ZOO 452	2,635	121,299	24,498	29,795	4,658	182,885
30	LIBRARY 453	3,800	146,776	61,153	36,053	3,586	251,369
31	MUSUEM & CULT AFFAIRS 454	2,246	49,128	0	12,068	1,378	64,820
33	COMM & HUMAN DEV 471	513	18,260	3,754	4,485	6,379	33,392
34	ECONOMIC DEVELOPMENT 480	846	20,434	0	5,019	0	26,299
35	ENGR TRAFFIC-ST 532-32020	3,845	73,040	0	17,941	280	95,107
36	PAVEMENT MGMT 532-32040	378	18,260	0	4,485	0	23,124
37	SAM ADMIN SUPPORT 532-32060	493	26,022	790	6,392	28,000	61,697
38	REAL ESTATE 532-32080	335	0	0	0	0	335

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Allocation Summary

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	Total
39	STREET MAINTENANCE 532-32120	2,214	64,345	5,276	15,805	199,466	287,107
40	FLEET 532-37020	0	0	7,125	0	12,411	19,536
48	NON-DEPARTMENTAL 999	4,935	7,807	0	1,918	0	14,659
49	OTHER	0	0	0	0	12,325	12,325
50	POLICE - OFFICE OF THE CHIEF 321-21000	1,148	19,130	0	4,699	0	24,976
52	POLICE - ADMINISTRATIVE SERVICES 321	7,127	154,776	0	38,018	0	199,920
53	FIRE - ADMINISTRATION 322	10,202	236,511	0	58,095	0	304,808
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$171,713	\$3,785,485	\$387,656	\$929,841	\$464,656	\$5,739,351

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POLICE - OFFICE OF THE CHIEF 321-21000

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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.

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A. Department Costs

Seq. 50: POLICE - OFFICE OF THE CHIEF 321-21000

Description	Type	Amount	General Admin	Office of Chief
Personnel Costs				
Salaries	S1	\$2,617,119	\$0	\$2,617,119
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$2,617,119	\$0	\$2,617,119
Services & Supplies Cost				
02 FRINGE BENEFITS	S	947,777	0	947,777
03 CONTRACTUAL SVCS	S	61,650	0	61,650
04 INTERFUND SERVICES	S	0	0	0
06 MATERIALS / SUPPLIES	S	67,456	0	67,456
08 MINOR EQUIP & FURNITURE	S	3,965	0	3,965
10 OTHER OPERATING	S	14,738	0	14,738
12 TRANSFERS	D	4,200,000	0	0
13 CAPITAL	D	0	0	0
Subtotal - Services & Supplies		\$5,295,586	\$0	\$1,095,586
Department Cost Total		\$7,912,705	\$0	\$3,712,705
Adjustments to Cost				
13 CAPITAL	D	-0	0	0
12 TRANSFERS	D	-4,200,000	0	0
Subtotal - Adjustments		-\$4,200,000	\$0	\$0
Total Costs After Adjustments		3,712,705	0	3,712,705
General Admin Distribution			0	0
Grand Total		\$3,712,705	\$0	\$3,712,705

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B. Incoming Costs (Default Spread Salary)

Seq. 50: POLICE - OFFICE OF THE CHIEF 321-21000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Office of Chief
9	Budget	\$2,990	\$519	\$3,509
	Subtotal - OMB 115-12000	2,990	519	3,509
10	Citywide Admin	3,428	879	4,307
	Subtotal - CITY MANAGER 115-12010	3,428	879	4,307
13	Performance	2,203	120	2,323
	Subtotal - PERFORMANCE OFFICE 115-12050	2,203	120	2,323
14	Citywide Support	1,544	232	1,776
	Subtotal - CITY CLERK 117	1,544	232	1,776
16	HR Services	15,056	2,345	17,401
16	Self Insurance Fund	1,395	2,768	4,163
	Subtotal - HUMAN RESOURCES 209	16,451	5,113	21,564
17	Financial Reporting	8,518	1,478	9,996
17	Treasury Management	539	97	636
17	Annual Audit	990	0	990
	Subtotal - OFFICE OF COMPTROLLER 210	10,047	1,576	11,623
18	Administration	4,589	794	5,383
18	Supply Chain Management	8,760	1,721	10,481
	Subtotal - PURCHASING 215	13,349	2,516	15,864
21	City-wide PC's	2,747	0	2,747
21	City-wide IT Contracts	39,982	0	39,982
21	Mail Room	772	97	870
21	Public Safety	2,019	256	2,275
	Subtotal - INFORMATION TECHNOLOGY 239	45,520	354	45,874
48	General Expenses	1,145	3	1,148
48	Retirees Health Insurance	19,083	47	19,130
48	General Liability Insurance	4,687	11	4,699
	Subtotal - NON-DEPARTMENTAL 999	24,915	61	24,976
50	Office of Chief	0	54,831	54,831
	Subtotal - POLICE - OFFICE OF THE CHIEF 321-21000	0	54,831	54,831
52	PD Personnel	0	50,362	50,362
	Subtotal - POLICE - ADMINISTRATIVE SERVICES 321	0	50,362	50,362
Total Incoming		\$120,446	\$116,562	\$237,008
C. Total Allocated			\$3,949,713	\$3,949,713
				100.00%

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Allocation Details
Cost Pool 1: Office of Chief

Seq. 50: POLICE - OFFICE OF THE CHIEF 321-21000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	1,303	84.72%	\$3,247,462	\$0	\$3,247,462	\$100,185	\$3,347,647
42	AVIATION 562	35	2.28%	87,230	0	87,230	2,691	89,921
50	POLICE - OFFICE OF THE CHIEF 321-21000	22	1.43%	54,831	0	54,831	0	54,831
52	POLICE - ADMINISTRATIVE SERVICES 321	178	11.57%	443,629	0	443,629	13,686	457,315
Subtotal		1,538	100.00%	\$3,833,151	\$0	\$3,833,151	\$116,562	\$3,949,713
Direct Bills							0	0
Total						\$3,833,151		\$3,949,713

Allocation Basis Units: Number of PD employees per section

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Allocation Summary

Seq. 50: POLICE - OFFICE OF THE CHIEF 321-21000

Seq #	Department Name	Office of Chief	Total
24	POLICE 321	\$3,347,647	\$3,347,647
42	AVIATION 562	89,921	89,921
50	POLICE - OFFICE OF THE CHIEF 321-21000	54,831	54,831
52	POLICE - ADMINISTRATIVE SERVICES 321	457,315	457,315
Direct Bills		\$0	\$0
Total		\$3,949,713	\$3,949,713

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POLICE - ADMINISTRATIVE SERVICES 321

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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.
- **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.

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A. Department Costs

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Description	Type	Amount	General Admin	Records	Police Supply	Training	PD Personnel
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
01 SALARIES & WAGES	P	11,808,013	0	2,779,699	193,439	3,001,823	2,209,958
02 FRINGE BENEFITS	P	4,232,115	0	1,058,048	66,454	1,094,773	755,397
03 CONTRACTUAL SVCS	P	425,364	0	9,170	0	0	279,425
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	227,562	0	0	0	0	0
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	2,639,911	0	0	0	0	0
04 INTERFUND SERVICES	P	11,623	0	250	8,539	2,834	0
05 LEASES	P	258,010	0	16,894	0	0	0
06 MATERIALS / SUPPLIES	P	1,387,087	0	21,227	511,054	756,636	22,793
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	705,823	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	39,948	0	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	283,810	0	9,005	24,507	195,132	19,752
09 COMMUNICATIONS	P	180,355	0	5,511	0	0	0
10 OTHER OPERATING	P	12,703	0	2,483	0	0	845
10 OTHER OPERATING - GENERAL LIABILITY INSURANCE EX	P	465,975	0	0	0	0	0
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	374,092	0	0	0	0	0
11 NON-OPER	D	641,514	0	0	0	0	0
13 CAPITAL	D	0	0	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	-96,301	0	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-16,706	0	0	0	0	0
GASB 87- Lease Expense Offset	D	-17,267	0	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	13,236	0	0	0	0	0
GASB 87-Lease Interest Expense	D	4,031	0	0	0	0	0
Subtotal - Services & Supplies		\$23,580,898	\$0	\$3,902,287	\$803,993	\$5,051,198	\$3,288,170

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A. Department Costs

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Description	Type	Amount	General Admin	Records	Police Supply	Training	PD Personnel
Department Cost Total		\$23,580,898	\$0	\$3,902,287	\$803,993	\$5,051,198	\$3,288,170
Adjustments to Cost							
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-2,639,911	0	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	96,301	0	0	0	0	0
GASB 87-Lease Interest Expense	D	-4,031	0	0	0	0	0
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	-705,823	0	0	0	0	0
13 CAPITAL	D	-0	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-39,948	0	0	0	0	0
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	-374,092	0	0	0	0	0
GASB 87- Lease Expense Offset	D	17,267	0	0	0	0	0
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	-227,562	0	0	0	0	0
11 NON-OPER	D	-641,514	0	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	-13,236	0	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	16,706	0	0	0	0	0
Subtotal - Adjustments		-\$4,515,843	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		19,065,055	0	3,902,287	803,993	5,051,198	3,288,170
General Admin Distribution			0	0	0	0	0
Grand Total		\$19,065,055	\$0	\$3,902,287	\$803,993	\$5,051,198	\$3,288,170

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A. Department Costs

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Description	Type	Amount	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
Personnel Costs						
Salaries		\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost						
01 SALARIES & WAGES	P	11,808,013	2,177,916	925,286	219,532	300,360
02 FRINGE BENEFITS	P	4,232,115	775,945	310,859	74,425	96,214
03 CONTRACTUAL SVCS	P	425,364	0	1,926	1,700	133,143
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	227,562	0	0	0	0
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	2,639,911	0	0	0	0
04 INTERFUND SERVICES	P	11,623	0	0	0	0
05 LEASES	P	258,010	119,050	0	0	122,066
06 MATERIALS / SUPPLIES	P	1,387,087	13,949	12,173	11,706	37,549
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	705,823	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	39,948	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	283,810	6,832	3,880	0	24,702
09 COMMUNICATIONS	P	180,355	0	0	0	174,844
10 OTHER OPERATING	P	12,703	4,547	1,944	595	2,289
10 OTHER OPERATING - GENERAL LIABILITY INSURANCE EX	P	465,975	0	0	0	465,975
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	374,092	0	0	0	0
11 NON-OPER	D	641,514	0	0	0	0
13 CAPITAL	D	0	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	-96,301	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-16,706	0	0	0	0
GASB 87- Lease Expense Offset	D	-17,267	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	13,236	0	0	0	0
GASB 87-Lease Interest Expense	D	4,031	0	0	0	0

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A. Department Costs

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Description	Type	Amount	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
Subtotal - Services & Supplies		\$23,580,898	\$3,098,239	\$1,256,068	\$307,958	\$1,357,142
Department Cost Total		\$23,580,898	\$3,098,239	\$1,256,068	\$307,958	\$1,357,142
Adjustments to Cost						
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-2,639,911	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	96,301	0	0	0	0
GASB 87-Lease Interest Expense	D	-4,031	0	0	0	0
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	-705,823	0	0	0	0
13 CAPITAL	D	-0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-39,948	0	0	0	0
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	-374,092	0	0	0	0
GASB 87- Lease Expense Offset	D	17,267	0	0	0	0
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	-227,562	0	0	0	0
11 NON-OPER	D	-641,514	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	-13,236	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	16,706	0	0	0	0
Subtotal - Adjustments		-\$4,515,843	\$0	\$0	\$0	\$0
Total Costs After Adjustments		19,065,055	3,098,239	1,256,068	307,958	1,357,142
General Admin Distribution			0	0	0	0
Grand Total		\$19,065,055	\$3,098,239	\$1,256,068	\$307,958	\$1,357,142

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B. Incoming Costs (Default Spread Expenditures)

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel
1	Police Training *	\$470	\$0	\$0	\$0	\$470	\$0
	Subtotal - BUILDING DEPRECIATION	470	0	0	0	470	0
9	Budget	28,399	4,930	6,822	1,406	8,830	5,748
	Subtotal - OMB 115-12000	28,399	4,930	6,822	1,406	8,830	5,748
10	Citywide Admin	27,735	7,112	7,133	1,470	9,233	6,010
	Subtotal - CITY MANAGER 115-12010	27,735	7,112	7,133	1,470	9,233	6,010
13	Performance	17,824	972	3,847	793	4,980	3,242
	Subtotal - PERFORMANCE OFFICE 115-12050	17,824	972	3,847	793	4,980	3,242
14	Citywide Support	12,491	1,878	2,941	606	3,807	2,478
	Subtotal - CITY CLERK 117	12,491	1,878	2,941	606	3,807	2,478
16	HR Services	121,816	18,972	28,817	5,937	37,301	24,282
16	Self Insurance Fund	11,288	22,394	6,894	1,420	8,924	5,809
	Subtotal - HUMAN RESOURCES 209	133,104	41,367	35,711	7,358	46,225	30,091
17	Financial Reporting	40,935	7,105	9,833	2,026	12,728	8,286
17	Treasury Management	3,347	603	808	167	1,046	681
17	Annual Audit	4,759	0	974	201	1,261	821
	Subtotal - OFFICE OF COMPTROLLER 210	49,041	7,709	11,616	2,393	15,035	9,788
18	Administration	23,659	4,094	5,681	1,170	7,353	4,787
18	Supply Chain Management	45,161	8,875	11,060	2,279	14,317	9,320
	Subtotal - PURCHASING 215	68,820	12,969	16,741	3,449	21,670	14,106
21	City-wide PC's	22,225	0	4,549	937	5,888	3,833
21	City-wide IT Contracts	323,489	0	66,213	13,642	85,707	55,793
21	Mail Room	6,250	787	1,440	297	1,864	1,214
21	Public Safety	16,334	2,073	3,768	776	4,877	3,175
	Subtotal - INFORMATION TECHNOLOGY 239	368,298	2,861	75,970	15,652	98,337	64,014
48	General Expenses	7,108	19	1,459	301	1,888	1,229
48	Retirees Health Insurance	154,398	378	31,680	6,527	41,007	26,694
48	General Liability Insurance	37,925	93	7,782	1,603	10,073	6,557
	Subtotal - NON-DEPARTMENTAL 999	199,431	490	40,920	8,431	52,968	34,480
50	Office of Chief	443,629	13,686	93,604	19,285	121,163	78,874
	Subtotal - POLICE - OFFICE OF THE CHIEF 321-21000	443,629	13,686	93,604	19,285	121,163	78,874
52	PD Personnel	0	407,478	83,404	17,184	107,959	70,278
	Subtotal - POLICE - ADMINISTRATIVE SERVICES 321	0	407,478	83,404	17,184	107,959	70,278
Total Incoming		\$1,349,241	\$501,450	\$378,708	\$78,026	\$490,677	\$319,110
C. Total Allocated			\$20,915,746	\$4,280,995	\$882,019	\$5,541,875	\$3,607,280

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B. Incoming Costs (Default Spread Expenditures)

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel
				20.47%	4.22%	26.50%	17.25%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
1	Police Training *	\$470	\$0	\$0	\$0	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	470	0	0	0	0	0
9	Budget	28,399	4,930	5,416	2,196	538	2,372
	Subtotal - OMB 115-12000	28,399	4,930	5,416	2,196	538	2,372
10	Citywide Admin	27,735	7,112	5,663	2,296	563	2,481
	Subtotal - CITY MANAGER 115-12010	27,735	7,112	5,663	2,296	563	2,481
13	Performance	17,824	972	3,054	1,238	304	1,338
	Subtotal - PERFORMANCE OFFICE 115-12050	17,824	972	3,054	1,238	304	1,338
14	Citywide Support	12,491	1,878	2,335	947	232	1,023
	Subtotal - CITY CLERK 117	12,491	1,878	2,335	947	232	1,023
16	HR Services	121,816	18,972	22,879	9,276	2,274	10,022
16	Self Insurance Fund	11,288	22,394	5,474	2,219	544	2,398
	Subtotal - HUMAN RESOURCES 209	133,104	41,367	28,353	11,495	2,818	12,420
17	Financial Reporting	40,935	7,105	7,807	3,165	776	3,420
17	Treasury Management	3,347	603	642	260	64	281
17	Annual Audit	4,759	0	773	314	77	339
	Subtotal - OFFICE OF COMPTROLLER 210	49,041	7,709	9,222	3,739	917	4,040
18	Administration	23,659	4,094	4,510	1,828	448	1,976
18	Supply Chain Management	45,161	8,875	8,781	3,560	873	3,847
	Subtotal - PURCHASING 215	68,820	12,969	13,291	5,389	1,321	5,822
21	City-wide PC's	22,225	0	3,612	1,464	359	1,582
21	City-wide IT Contracts	323,489	0	52,570	21,313	5,225	23,028
21	Mail Room	6,250	787	1,144	464	114	501
21	Public Safety	16,334	2,073	2,991	1,213	297	1,310
	Subtotal - INFORMATION TECHNOLOGY 239	368,298	2,861	60,317	24,453	5,995	26,421
48	General Expenses	7,108	19	1,158	470	115	507
48	Retirees Health Insurance	154,398	378	25,152	10,197	2,500	11,018
48	General Liability Insurance	37,925	93	6,178	2,505	614	2,706
	Subtotal - NON-DEPARTMENTAL 999	199,431	490	32,489	13,171	3,229	14,231
50	Office of Chief	443,629	13,686	74,318	30,129	7,387	32,554
	Subtotal - POLICE - OFFICE OF THE CHIEF 321-21000	443,629	13,686	74,318	30,129	7,387	32,554
52	PD Personnel	0	407,478	66,219	26,846	6,582	29,006
	Subtotal - POLICE - ADMINISTRATIVE SERVICES 321	0	407,478	66,219	26,846	6,582	29,006
Total Incoming		\$1,349,241	\$501,450	\$300,677	\$121,899	\$29,887	\$131,708

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B. Incoming Costs (Default Spread Expenditures)

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
C. Total Allocated			\$20,915,746	\$3,398,916	\$1,377,967	\$337,845	\$1,488,850
				16.25%	6.59%	1.62%	7.12%

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Allocation Details
Cost Pool 1: Records

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	87,772	99.47%	\$4,156,196	\$0	\$4,156,196	\$102,094	\$4,258,290
42	AVIATION 562	468	0.53%	22,161	0	22,161	544	22,705
Subtotal		88,240	100.00%	\$4,178,357	\$0	\$4,178,357	\$102,638	\$4,280,995
Direct Bills						0		0
Total						\$4,178,357		\$4,280,995

Allocation Basis Units: Number of accident and incident reports per section

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Allocation Details
Cost Pool 2: Police Supply

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	100	100.00%	\$860,872	\$0	\$860,872	\$21,147	\$882,019
Subtotal		100	100.00%	\$860,872	\$0	\$860,872	\$21,147	\$882,019
Direct Bills						0		0
Total						\$860,872		\$882,019

Allocation Basis Units: Direct to POLICE 321

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Allocation Details
Cost Pool 3: Training

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23	CODE ENFORCEMENT 290	212	0.24%	\$12,869	\$0	\$12,869	\$316	\$13,185
24	POLICE 321	87,955	98.71%	5,339,149	0	5,339,149	131,141	5,470,290
42	AVIATION 562	939	1.05%	57,000	0	57,000	1,400	58,400
Subtotal		89,106	100.00%	\$5,409,018	\$0	\$5,409,018	\$132,857	\$5,541,875
Direct Bills							0	0
Total						\$5,409,018		\$5,541,875

Allocation Basis Units: Number of PD training hours per section

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Allocation Details
Cost Pool 4: PD Personnel

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	1,303	84.72%	\$2,982,831	\$0	\$2,982,831	\$84,223	\$3,067,055
42	AVIATION 562	35	2.28%	80,122	0	80,122	2,262	82,384
50	POLICE - OFFICE OF THE CHIEF 321-21000	22	1.43%	50,362	0	50,362	0	50,362
52	POLICE - ADMINISTRATIVE SERVICES 321	178	11.57%	407,478	0	407,478	0	407,478
Subtotal		1,538	100.00%	\$3,520,794	\$0	\$3,520,794	\$86,486	\$3,607,280
Direct Bills						0		0
Total						\$3,520,794		\$3,607,280

Allocation Basis Units: Number of PD employees per section

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Allocation Details
Cost Pool 5: Internal Affairs

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23	CODE ENFORCEMENT 290	5	0.11%	\$3,654	\$0	\$3,654	\$90	\$3,743
24	POLICE 321	4,516	99.47%	3,299,889	0	3,299,889	81,059	3,380,948
42	AVIATION 562	19	0.42%	13,884	0	13,884	341	14,225
Subtotal		4,540	100.00%	\$3,317,426	\$0	\$3,317,426	\$81,490	\$3,398,916
Direct Bills						0		0
Total						\$3,317,426		\$3,398,916

Allocation Basis Units: Number of IA cases managed by section

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Allocation Details

Cost Pool 6: Planning & Research

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	100	100.00%	\$1,344,929	\$0	\$1,344,929	\$33,037	\$1,377,967
Subtotal		100	100.00%	\$1,344,929	\$0	\$1,344,929	\$33,037	\$1,377,967
Direct Bills							0	0
Total						\$1,344,929		\$1,377,967

Allocation Basis Units: Direct to POLICE 321

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Allocation Details

Cost Pool 7: Grant Operations PDHQ

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	100	100.00%	\$329,745	\$0	\$329,745	\$8,100	\$337,845
Subtotal		100	100.00%	\$329,745	\$0	\$329,745	\$8,100	\$337,845
Direct Bills						0		0
Total						\$329,745		\$337,845

Allocation Basis Units: Direct to POLICE 321

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Allocation Details

Cost Pool 8: Financial Services

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	100	100.00%	\$1,453,154	\$0	\$1,453,154	\$35,696	\$1,488,850
Subtotal		100	100.00%	\$1,453,154	\$0	\$1,453,154	\$35,696	\$1,488,850
Direct Bills						0		0
Total						\$1,453,154		\$1,488,850

Allocation Basis Units: Direct to POLICE 321

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Allocation Summary

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research
23	CODE ENFORCEMENT 290	\$0	\$0	\$13,185	\$0	\$3,743	\$0
24	POLICE 321	4,258,290	882,019	5,470,290	3,067,055	3,380,948	1,377,967
42	AVIATION 562	22,705	0	58,400	82,384	14,225	0
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	50,362	0	0
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	407,478	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$4,280,995	\$882,019	\$5,541,875	\$3,607,280	\$3,398,916	\$1,377,967

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Allocation Summary

Seq. 52: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department Name	Grant Operations PDHQ	Financial Services	Total
23	CODE ENFORCEMENT 290	\$0	\$0	\$16,928
24	POLICE 321	337,845	1,488,850	20,263,262
42	AVIATION 562	0	0	177,714
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	50,362
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	407,478
Direct Bills		\$0	\$0	\$0
Total		\$337,845	\$1,488,850	\$20,915,746

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A. Department Costs

Seq. 53: FIRE - ADMINISTRATION 322

Description	Type	Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
Personnel Costs							
Salaries	S1	\$16,536,956	\$0	\$2,178,210	\$1,267,444	\$9,243,869	\$812,999
	<i>Salary % Split</i>		<i>0.00%</i>	<i>13.17%</i>	<i>7.66%</i>	<i>55.90%</i>	<i>4.92%</i>
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$16,536,956	\$0	\$2,178,210	\$1,267,444	\$9,243,869	\$812,999
Services & Supplies Cost							
02 FRINGE BENEFITS	P	5,504,397	0	721,427	499,356	2,828,645	333,771
03 CONTRACTUAL SVCS	P	2,239,149	0	304,249	15,394	2,556	1,735
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	1,813,630	0	0	0	0	0
04 INTERFUND SERVICES	P	197,671	0	0	0	0	0
05 LEASES	P	408,903	0	32,383	0	0	0
06 MATERIALS / SUPPLIES	P	2,005,609	0	9,039	113,371	15,243	22,368
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	6,713	0	0	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	1,051,657	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	395,568	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	1,599,121	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	35,775	0	0	0	0	0
07 MAINTENANCE & REPAIRS	P	719,120	0	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	224,522	0	0	23,000	0	0
09 COMMUNICATIONS	P	12,360	0	0	0	0	0
10 OTHER OPERATING	P	248,750	0	40,955	177,455	1,992	4,260
11 NON-OPER	D	0	0	0	0	0	0
12 TRANSFERS	D	5,200,000	0	0	0	0	0
13 CAPITAL	D	167,668	0	0	0	0	0
GASB 87- Lease Expense Offset	D	-414,713	0	0	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	-220,839	0	0	0	0	0
REVENUE - HAZMAT FEES	D	-987,764	0	0	0	0	0

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A. Department Costs

Seq. 53: FIRE - ADMINISTRATION 322

Description	Type	Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	-298,509	0	0	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	-23	0	0	0	0	0
REVENUE - PENALTIES LATE FEES	D	-72,000	0	0	0	0	0
REVENUE - PLAN REVIEW FEES	D	-144,615	0	0	0	0	0
REVENUE - PUBLIC INFOR DISTRIBUTION FEE	P	-167	0	-167	0	0	0
REVENUE - REIMBURSED EXPENDITURES	P	-1,054,302	0	-223,266	0	0	0
REVENUE - REIMBURSED OVERTIME	P	-711	0	-711	0	0	0
Subtotal - Services & Supplies		\$18,636,970	\$0	\$883,909	\$828,576	\$2,848,436	\$362,134
Department Cost Total		\$35,173,926	\$0	\$3,062,119	\$2,096,020	\$12,092,305	\$1,175,133

Adjustments to Cost

13 CAPITAL	D	-167,668	0	0	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	23	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	-395,568	0	0	0	0	0
11 NON-OPER	D	-0	0	0	0	0	0
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	-1,813,630	0	0	0	0	0
REVENUE - HAZMAT FEES	D	987,764	0	0	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	220,839	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	-1,599,121	0	0	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	-1,051,657	0	0	0	0	0
REVENUE - PENALTIES LATE FEES	D	72,000	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-35,775	0	0	0	0	0
12 TRANSFERS	D	-5,200,000	0	0	0	0	0
GASB 87- Lease Expense Offset	D	414,713	0	0	0	0	0
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	-6,713	0	0	0	0	0
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	298,509	0	0	0	0	0
REVENUE - PLAN REVIEW FEES	D	144,615	0	0	0	0	0

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A. Department Costs

Seq. 53: FIRE - ADMINISTRATION 322

Description	Type	Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
Subtotal - Adjustments		-\$8,131,669	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		27,042,257	0	3,062,119	2,096,020	12,092,305	1,175,133
General Admin Distribution			0	0	0	0	0
Grand Total		\$27,042,257	\$0	\$3,062,119	\$2,096,020	\$12,092,305	\$1,175,133

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A. Department Costs

Seq. 53: FIRE - ADMINISTRATION 322

Description	Type	Amount	Health & Safety	Planning & Infrastructure	Fire Logistics
Personnel Costs					
Salaries	S1	\$16,536,956	\$339,934	\$306,281	\$2,388,219
	<i>Salary % Split</i>		<i>2.06%</i>	<i>1.85%</i>	<i>14.44%</i>
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$16,536,956	\$339,934	\$306,281	\$2,388,219
Services & Supplies Cost					
02 FRINGE BENEFITS	P	5,504,397	139,652	107,787	873,759
03 CONTRACTUAL SVCS	P	2,239,149	1,050,095	22,810	842,310
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	1,813,630	0	0	0
04 INTERFUND SERVICES	P	197,671	0	0	197,671
05 LEASES	P	408,903	0	376,520	0
06 MATERIALS / SUPPLIES	P	2,005,609	1,421	2,366	1,841,801
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	6,713	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	1,051,657	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	395,568	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	1,599,121	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	35,775	0	0	0
07 MAINTENANCE & REPAIRS	P	719,120	0	221,455	497,665
08 MINOR EQUIP & FURNITURE	P	224,522	61,867	0	139,655
09 COMMUNICATIONS	P	12,360	0	9,897	2,463
10 OTHER OPERATING	P	248,750	2,463	0	21,625
11 NON-OPER	D	0	0	0	0
12 TRANSFERS	D	5,200,000	0	0	0
13 CAPITAL	D	167,668	0	0	0
GASB 87- Lease Expense Offset	D	-414,713	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	-220,839	0	0	0
REVENUE - HAZMAT FEES	D	-987,764	0	0	0

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A. Department Costs

Seq. 53: FIRE - ADMINISTRATION 322

Description	Type	Amount	Health & Safety	Planning & Infrastructure	Fire Logistics
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	-298,509	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	-23	0	0	0
REVENUE - PENALTIES LATE FEES	D	-72,000	0	0	0
REVENUE - PLAN REVIEW FEES	D	-144,615	0	0	0
REVENUE - PUBLIC INFOR DISTRIBUTION FEE	P	-167	0	0	0
REVENUE - REIMBURSED EXPENDITURES	P	-1,054,302	0	0	-831,036
REVENUE - REIMBURSED OVERTIME	P	-711	0	0	0
Subtotal - Services & Supplies		\$18,636,970	\$1,255,498	\$740,835	\$3,585,913
Department Cost Total		\$35,173,926	\$1,595,432	\$1,047,116	\$5,974,132

Adjustments to Cost

13 CAPITAL	D	-167,668	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	23	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	-395,568	0	0	0
11 NON-OPER	D	-0	0	0	0
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	-1,813,630	0	0	0
REVENUE - HAZMAT FEES	D	987,764	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	220,839	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	-1,599,121	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	-1,051,657	0	0	0
REVENUE - PENALTIES LATE FEES	D	72,000	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-35,775	0	0	0
12 TRANSFERS	D	-5,200,000	0	0	0
GASB 87- Lease Expense Offset	D	414,713	0	0	0
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	-6,713	0	0	0
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	298,509	0	0	0
REVENUE - PLAN REVIEW FEES	D	144,615	0	0	0

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A. Department Costs

Seq. 53: FIRE - ADMINISTRATION 322

Description	Type	Amount	Health & Safety	Planning & Infrastructure	Fire Logistics
Subtotal - Adjustments		-\$8,131,669	\$0	\$0	\$0
Total Costs After Adjustments		27,042,257	1,595,432	1,047,116	5,974,132
General Admin Distribution			0	0	0
Grand Total		\$27,042,257	\$1,595,432	\$1,047,116	\$5,974,132

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B. Incoming Costs (Default Spread Expenditures)

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
1	Fire Training *	\$18,162	\$0	\$0	\$18,162	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	18,162	0	0	18,162	0	0
9	Budget	40,961	7,111	5,443	3,726	21,496	2,089
	Subtotal - OMB 115-12000	40,961	7,111	5,443	3,726	21,496	2,089
10	Citywide Admin	42,382	10,867	6,030	4,127	23,811	2,314
	Subtotal - CITY MANAGER 115-12010	42,382	10,867	6,030	4,127	23,811	2,314
13	Performance	27,237	1,485	3,252	2,226	12,843	1,248
	Subtotal - PERFORMANCE OFFICE 115-12050	27,237	1,485	3,252	2,226	12,843	1,248
14	Citywide Support	19,087	2,869	2,486	1,702	9,818	954
	Subtotal - CITY CLERK 117	19,087	2,869	2,486	1,702	9,818	954
16	HR Services	186,146	28,992	24,361	16,675	96,202	9,349
16	Self Insurance Fund	17,249	34,221	5,828	3,989	23,015	2,237
	Subtotal - HUMAN RESOURCES 209	203,395	63,212	30,189	20,664	119,217	11,586
17	Financial Reporting	55,578	9,647	7,386	5,056	29,166	2,834
17	Treasury Management	4,791	864	640	438	2,528	246
17	Annual Audit	6,461	0	732	501	2,889	281
	Subtotal - OFFICE OF COMPTROLLER 210	66,829	10,510	8,758	5,995	34,583	3,361
18	Administration	24,475	4,236	3,251	2,225	12,838	1,248
18	Supply Chain Management	46,718	9,181	6,330	4,333	24,996	2,429
	Subtotal - PURCHASING 215	71,193	13,416	9,581	6,558	37,834	3,677
21	City-wide PC's	33,962	0	3,846	2,632	15,187	1,476
21	City-wide IT Contracts	494,321	0	55,974	38,314	221,042	21,481
21	Mail Room	9,550	1,203	1,218	833	4,808	467
21	Public Safety	24,960	3,168	3,185	2,180	12,578	1,222
	Subtotal - INFORMATION TECHNOLOGY 239	562,793	4,371	64,223	43,960	253,615	24,646
48	General Expenses	10,175	27	1,155	791	4,562	443
48	Retirees Health Insurance	235,934	577	26,781	18,332	105,759	10,278
48	General Liability Insurance	57,953	142	6,578	4,503	25,978	2,525
	Subtotal - NON-DEPARTMENTAL 999	304,062	746	34,515	23,625	136,299	13,246
53	Fire Admin	0	706,633	80,015	54,770	315,980	30,707
53	Operations & Research	0	271,181	30,707	21,019	121,262	11,784
53	Health & Safety	0	368,171	41,690	28,537	164,633	15,999
53	Planning & Infrastructure	0	241,639	27,362	18,729	108,052	10,501
53	Fire Logistics	0	1,378,626	156,108	106,856	616,471	59,909
	Subtotal - FIRE - ADMINISTRATION 322	0	2,966,249	335,882	229,911	1,326,398	128,900

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B. Incoming Costs (Default Spread Expenditures)

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
Total Incoming		\$1,356,100	\$3,080,838	\$500,358	\$360,657	\$1,975,915	\$192,020
C. Total Allocated			\$31,479,195	\$3,562,477	\$2,456,677	\$14,068,220	\$1,367,153
				11.32%	7.80%	44.69%	4.34%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Health & Safety	Planning & Infrastructure	Fire Logistics
1	Fire Training *	\$18,162	\$0	\$0	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	18,162	0	0	0	0
9	Budget	40,961	7,111	2,836	1,861	10,620
	Subtotal - OMB 115-12000	40,961	7,111	2,836	1,861	10,620
10	Citywide Admin	42,382	10,867	3,142	2,062	11,764
	Subtotal - CITY MANAGER 115-12010	42,382	10,867	3,142	2,062	11,764
13	Performance	27,237	1,485	1,694	1,112	6,345
	Subtotal - PERFORMANCE OFFICE 115-12050	27,237	1,485	1,694	1,112	6,345
14	Citywide Support	19,087	2,869	1,295	850	4,851
	Subtotal - CITY CLERK 117	19,087	2,869	1,295	850	4,851
16	HR Services	186,146	28,992	12,693	8,330	47,528
16	Self Insurance Fund	17,249	34,221	3,037	1,993	11,371
	Subtotal - HUMAN RESOURCES 209	203,395	63,212	15,729	10,323	58,898
17	Financial Reporting	55,578	9,647	3,848	2,526	14,409
17	Treasury Management	4,791	864	334	219	1,249
17	Annual Audit	6,461	0	381	250	1,427
	Subtotal - OFFICE OF COMPTROLLER 210	66,829	10,510	4,563	2,995	17,086
18	Administration	24,475	4,236	1,694	1,112	6,343
18	Supply Chain Management	46,718	9,181	3,298	2,164	12,349
	Subtotal - PURCHASING 215	71,193	13,416	4,992	3,276	18,692
21	City-wide PC's	33,962	0	2,004	1,315	7,503
21	City-wide IT Contracts	494,321	0	29,164	19,141	109,205
21	Mail Room	9,550	1,203	634	416	2,376
21	Public Safety	24,960	3,168	1,660	1,089	6,214
	Subtotal - INFORMATION TECHNOLOGY 239	562,793	4,371	33,461	21,961	125,297
48	General Expenses	10,175	27	602	395	2,254
48	Retirees Health Insurance	235,934	577	13,954	9,158	52,250
48	General Liability Insurance	57,953	142	3,427	2,250	12,834
	Subtotal - NON-DEPARTMENTAL 999	304,062	746	17,983	11,803	67,338
53	Fire Admin	0	706,633	41,690	27,362	156,108
53	Operations & Research	0	271,181	15,999	10,501	59,909
53	Health & Safety	0	368,171	21,721	14,256	81,336
53	Planning & Infrastructure	0	241,639	14,256	9,357	53,382
53	Fire Logistics	0	1,378,626	81,336	53,382	304,564
	Subtotal - FIRE - ADMINISTRATION 322	0	2,966,249	175,002	114,858	655,299

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B. Incoming Costs (Default Spread Expenditures)

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Health & Safety	Planning & Infrastructure	Fire Logistics
Total Incoming		\$1,356,100	\$3,080,838	\$260,698	\$171,102	\$976,189
C. Total Allocated			\$31,479,195	\$1,856,130	\$1,218,218	\$6,950,321
				5.90%	3.87%	22.08%

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Allocation Details

Cost Pool 1: Fire Admin

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	935	75.59%	\$2,429,050	\$0	\$2,429,050	\$338,012	\$2,767,062
42	AVIATION 562	30	2.43%	77,937	0	77,937	10,845	88,783
53	FIRE - ADMINISTRATION 322	272	21.99%	706,633	0	706,633	0	706,633
Subtotal		1,237	100.00%	\$3,213,620	\$0	\$3,213,620	\$348,857	\$3,562,477
Direct Bills						0		0
Total						\$3,213,620		\$3,562,477

Allocation Basis Units: Number of Fire FTEs per section

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Allocation Details

Cost Pool 2: Fire Academy Admin

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	270,087.26	98.90%	\$2,193,540	\$0	\$2,193,540	\$236,172	\$2,429,711
42	AVIATION 562	2,997.50	1.10%	24,344	0	24,344	2,621	26,966
Subtotal		273,084.76	100.00%	\$2,217,884	\$0	\$2,217,884	\$238,793	\$2,456,677
Direct Bills							0	0
Total						\$2,217,884		\$2,456,677

Allocation Basis Units: Number of Fire training hours per section

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Allocation Details

Cost Pool 3: Fire Communications

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE 321	328,124	76.93%	\$9,763,227	\$0	\$9,763,227	\$1,059,856	\$10,823,083
25	FIRE 322	93,826	22.00%	2,791,763	0	2,791,763	303,062	3,094,826
42	AVIATION 562	4,557	1.07%	135,592	0	135,592	14,719	150,311
Subtotal		426,507	100.00%	\$12,690,582	\$0	\$12,690,582	\$1,377,638	\$14,068,220
Direct Bills						0		0
Total						\$12,690,582		\$14,068,220

Allocation Basis Units: Fire Communications Calls

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Allocation Details

Cost Pool 4: Operations & Research

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	935	75.59%	\$932,183	\$0	\$932,183	\$129,717	\$1,061,901
42	AVIATION 562	30	2.43%	29,910	0	29,910	4,162	34,072
53	FIRE - ADMINISTRATION 322	272	21.99%	271,181	0	271,181	0	271,181
Subtotal		1,237	100.00%	\$1,233,274	\$0	\$1,233,274	\$133,879	\$1,367,153
Direct Bills						0		0
Total						\$1,233,274		\$1,367,153

Allocation Basis Units: Number of Fire FTEs per section

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Allocation Details

Cost Pool 5: Health & Safety

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	935	75.59%	\$1,265,589	\$0	\$1,265,589	\$176,112	\$1,441,701
42	AVIATION 562	30	2.43%	40,607	0	40,607	5,651	46,258
53	FIRE - ADMINISTRATION 322	272	21.99%	368,171	0	368,171	0	368,171
Subtotal		1,237	100.00%	\$1,674,367	\$0	\$1,674,367	\$181,762	\$1,856,130
Direct Bills						0		0
Total						\$1,674,367		\$1,856,130

Allocation Basis Units: Number of Fire FTEs per section

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Allocation Details

Cost Pool 6: Planning & Infrastructure

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	935	75.59%	\$830,633	\$0	\$830,633	\$115,586	\$946,219
42	AVIATION 562	30	2.43%	26,651	0	26,651	3,709	30,360
53	FIRE - ADMINISTRATION 322	272	21.99%	241,639	0	241,639	0	241,639
Subtotal		1,237	100.00%	\$1,098,923	\$0	\$1,098,923	\$119,295	\$1,218,218
Direct Bills						0		0
Total						\$1,098,923		\$1,218,218

Allocation Basis Units: Number of Fire FTEs per section

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Allocation Details
Cost Pool 7: Fire Logistics

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	935	75.59%	\$4,739,027	\$0	\$4,739,027	\$659,455	\$5,398,482
42	AVIATION 562	30	2.43%	152,054	0	152,054	21,159	173,213
53	FIRE - ADMINISTRATION 322	272	21.99%	1,378,626	0	1,378,626	0	1,378,626
Subtotal		1,237	100.00%	\$6,269,707	\$0	\$6,269,707	\$680,614	\$6,950,321
Direct Bills						0		0
Total						\$6,269,707		\$6,950,321

Allocation Basis Units: Number of Fire FTEs per section

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Allocation Summary

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure
24	POLICE 321	\$0	\$0	\$10,823,083	\$0	\$0	\$0
25	FIRE 322	2,767,062	2,429,711	3,094,826	1,061,901	1,441,701	946,219
42	AVIATION 562	88,783	26,966	150,311	34,072	46,258	30,360
53	FIRE - ADMINISTRATION 322	706,633	0	0	271,181	368,171	241,639
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$3,562,477	\$2,456,677	\$14,068,220	\$1,367,153	\$1,856,130	\$1,218,218

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Allocation Summary

Seq. 53: FIRE - ADMINISTRATION 322

Seq #	Department Name	Fire Logistics	Total
24	POLICE 321	\$0	\$10,823,083
25	FIRE 322	5,398,482	17,139,901
42	AVIATION 562	173,213	549,962
53	FIRE - ADMINISTRATION 322	1,378,626	2,966,249
Direct Bills		\$0	\$0
Total		\$6,950,321	\$31,479,195

Section 6

Cost Plan Reconciliation

GENERAL FUND FY 2025 EXPENDITURES

Fund	1000														
Sum of Total	Column Labels														
Row Labels	01 SALARIES & WAGES	02 FRINGE BENEFITS	03 CONTRACTUAL SVCS	04 INTERFUND SERVICES	05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICAT IONS	10 OTHER OPERATING	11 NON-OPER	12 TRANSFERS	13 CAPITAL	Grand Total	Central Service Cost Plan General Fund Expenditures
CAPITAL IMPROVEMENT 235	5,490,285	1,612,973	1,873	50,998	3,576	100,135	0	2,596	3	19,305				7,281,744	
CID GRANT FUNDED PROGRAMS	817,626	207,638		6,853		9,065			3	3,310				1,044,495	
CONSTRUCTION INSPECTION	329,508	130,475		43,370		40,549		0		1,691				545,593	
ENGINEERING SUPPORT	1,113,921	287,947				1,821		0		0				1,403,689	
ENGR ADMIN	1,522,420	462,915	1,873		3,576	37,586	0	2,596		9,661				2,040,627	
ENGR CIP	781,324	205,364		359		3,977		0		3,444				994,468	
ENGR SPEC PROJECTS								0		0				0	
PROJECT ENGINEERING	925,486	318,634		416		7,137		0		1,199				1,252,872	
CITY ATTORNEY 103	3,831,941	1,108,174	1,992,432		3,340	49,819	21,115	18,228	0	127,504	601,846		0	7,754,399	7,754,399
ATTRNYS AND PARALEGALS	3,400,527	956,391	1,109											4,358,027	
LEGAL OPERATING EXP					3,340	49,819		18,228	0	127,504				198,891	
LEGAL SECRETARIAL STAFF	378,846	140,099												518,945	
LEGAL SUPPORT STAFF	52,568	11,684												64,252	
OUTSIDE COUNSEL SERVS			1,497,654				21,115					0		1,518,769	
TRIAL OPER EXP DAMAGES SETT			493,669								601,846			1,095,515	
CITY CLERK 117	566,436	212,546	1,835,792	0	2,935	2,916		7,581		8,697				2,636,903	2,636,903
MUNICIPAL CLERK	566,436	212,546	1,835,792	0	2,935	2,916		7,581		8,697				2,636,903	
CITY MANAGER 115-12010	644,061	182,513	9,326		2,113	3,621				16,381				858,015	858,015
CITY MANAGER	644,061	182,513	9,326		2,113	3,621				16,381				858,015	
COMM & HUMAN DEV 471	1,165,719	306,021	20,119	0	5,636	98,786		34,156		29,895	304,925			1,965,257	
0	218,069	51,354	-17,000			0				0				252,423	
CD ACTIVITY DELIVERY COST	100,174	35,031									75,721			210,926	
CD NEIGHBORHOOD SERVICES	182,693	48,831	5,411		402	4,560				135				242,032	
CD PLNG ADMIN	393,516	103,833			5,234	10,754		4,702		5,830	12,146			536,015	
CDBG EMERGENCY SHELTER GRNT											40,500			40,500	
COM DEV RESILIENCY & SUSTAIN	271,267	66,972	31,708	0		83,472		29,454		23,930	176,558			683,361	
RELOCATN SERVS_GEN FUND				0										0	
ECONOMIC DEVELOPMENT 480	1,702,852	540,165	219,010		134,083	25,814			0	115,373	-132,782		259,370	2,863,885	
Economic Development	1,702,852	540,165	219,010		134,083	25,814			0	115,373	-132,782		259,370	2,863,885	
ENGR TRAFFIC-ST 532-32020	5,117,847	1,631,090	862,428	231,481		778,143	3,810,694			4,964			179,390	12,616,037	
ENGR TRAFFIC-ST	5,117,847	1,631,090	862,428	231,481		778,143	3,810,694			4,964			179,390	12,616,037	
FACILITIES MAINT 532-31040	3,224,140	1,167,084	3,648,105	223,518	102,313	206,281	1,553,166			186,460		4,400,000	197,875	14,908,942	14,908,942
Facilities Maintenance Div	3,224,140	1,167,084	3,648,105	223,518	102,313	206,281	1,553,166			186,460		4,400,000	197,875	14,908,942	
FIRE - ADMINISTRATION 322	16,536,956	5,504,397	4,052,779	197,671	408,903	5,094,443	719,120	224,522	12,360	248,750	-414,713	5,200,000	167,668	37,952,856	37,952,856
FIRE ACADEMY ADMIN	1,267,444	499,356	15,394			123,201		23,000		177,455				2,105,850	
FIRE ADMINISTRATION	2,178,210	721,427	304,249		32,383	47,303			0	40,955	0		0	3,324,527	
FIRE COMMUNICATIONS	9,243,869	2,828,645	1,816,186			15,571				1,992				13,906,263	
FIRE LOGISTICS	2,388,219	873,759	842,310	197,671		4,881,820	497,665	139,655	2,463	21,625	5,200,000	137,118		15,182,305	
HEALTH AND SAFETY	339,934	139,652	1,050,095			1,814		61,867		2,463				1,595,825	
OPERATIONS RESEARCH	812,999	333,771	1,735			22,368				4,260				1,175,133	
PLNG and Infrastructure	306,281	107,787	22,810		376,520	2,366	221,455		9,897		-414,713	30,550		662,953	
FIRE 322	77,698,960	33,356,436	2,790,716	0		228,825		5,085	20,098	69,635		0		114,169,755	
EMS TELEMETRY	885,582	351,863	0			18,097				625				1,256,167	
FD EMERGENCY OPER	71,359,396	31,416,754												102,776,150	
FIRE CADETS	1,034,376	80,236												1,114,612	
FIRE DEPT GRNT	1,183,457	295,281	736,462	0		109,223			8,312	53,075				2,385,810	
FIRE MEDICAL RESEARCH	573,533	185,906	2,053,981			70,926			11,786	5,937		0		2,902,069	
FIRE PREVENTION	2,662,616	1,026,396	273			30,579		5,085		9,998		0		3,734,947	
HUMAN RESOURCES 209	2,180,683	742,205	99,301	425	8,705	58,176		0		920,360				4,009,855	4,009,855
HUMAN CAPITAL MANAGEMENT	775,737	289,801	79,764	425	6,008	6,799				167				1,158,701	

GENERAL FUND FY 2025 EXPENDITURES

Fund	1000														
Sum of Total	Column Labels														
Row Labels	01 SALARIES & WAGES	02 FRINGE BENEFITS	03 CONTRACTUAL SVCS	04 INTERFUND SERVICES	05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICAT IONS	10 OTHER OPERATING	11 NON-OPER	12 TRANSFERS	13 CAPITAL	Grand Total	Central Service Cost Plan General Fund Expenditures
HUMAN RESOURCES ADMIN	531,797	153,398		19,537	0		33,179			1,633				739,544	
ORGANIZATIONAL DEVELOPMENT	452,323	138,554		0			14,799		0	918,560				1,524,236	
PAYROLL, HRIS AND RECORDS	420,826	160,452				2,697	3,399							587,374	
INFORMATION TECHNOLOGY 239	6,225,507	1,974,100	14,907,915	206,650	220,988	236,746		759,728	1,630,275	67,956	-412,019		1,665,839	27,483,685	27,483,685
ADMINISTRATIVE	480,060	165,382	6,983	35,328	183,665	73,824		759,728	1,630,009	35,257	-168,139		1,576,168	4,778,265	
Application Management	860,616	279,126				7,894								1,147,636	
CITYWIDE IT CONTRACTS			14,801,045								-228,328			14,572,717	
Client Services	1,424,631	481,655				53,193								1,959,479	
Information Security Assurance	586,954	176,297				5,500				28,308				797,059	
Infrastructure Management	1,092,478	326,936				63,262			266	2,536				1,485,478	
Public Safety	143,321	31,990				9,066								184,377	
Records Management	171,853	70,431	99,887	171,322	37,323	6,514				1,700	-15,552		89,671	633,149	
Strategic Innovation & Enterpr	516,373	149,454				100				155				666,082	
User Experience	949,221	292,829				17,393								1,259,443	
INTERNAL AUDIT 116-12030	693,613	192,703	87,354	438	1,981	3,288				21,200				1,000,577	1,000,577
INTERNAL AUDIT	693,613	192,703	87,354	438	1,981	3,288				21,200				1,000,577	
LIBRARY 453	7,399,586	2,576,644	575,304	17,589	56,049	1,618,180			32,086	17,508	9,557		3,522	12,306,025	
ARMIJO BRANCH OPER	338,122	114,205	49,691			5,920				0	335			508,273	
CATALOGING ORDERING PROCESS	382,312	172,011	17,368			1,331,159			32,086	2,171				1,937,107	
CIELO VISTA BRANCH OPER	305,367	84,520	21,475			4,617				0	506			416,485	
CLARDY FOX BRANCH OPER	287,822	97,664	56,931			5,661				0	297			448,375	
Dorris van Doren-West REGNL	541,626	211,205	28,330			6,747				0	756			788,664	
Esperanza Acosta Moreno - East	456,633	135,698	27,781			7,141				171	1,391			628,815	
Express Library - Alameda Libr	260,293	83,315	2,135			2,371				0	193			348,307	
Express Library - Chamizal Lib	234,224	60,289	13,685			2,426				0	117			310,741	
IRVING SCHWARTZ BRANCH OPER	342,270	121,086	23,270			5,641				65	841			493,173	
Judge Marquez Mission Valley B	394,007	120,548	27,357			5,543				251	916			548,622	
Library Bookmobile Techmobile	76,184	25,399		17,589		9,999							0	129,171	
LIBRY ADMIN	930,707	314,036	55,337			31,265			0	14,850	484			1,346,679	
LIBRY PRIVATE LOCAL GRNT	20,377	1,850												22,227	
MAIN LIBRY	1,326,766	462,688	156,624		56,049	152,414				0	-3		3,522	2,158,060	
MEMORIAL BRANCH OPER	313,661	120,304	20,195			5,263				0	378			459,801	
RICHARD BURGES BRANCH OPER	483,433	193,159	25,822			7,799				0	2,339			712,552	
WESTSIDE BRANCH OPER	306,766	127,950	20,066			5,258				0	464			460,504	
YSLETA BRANCH OPER	310,356	111,540	25,817			5,686				0	543			453,942	
#N/A	88,660	19,177	3,420			23,270								134,527	
MAYOR AND COUNCIL 101	1,733,622	396,988	38,766		933	4,289				3,650				2,178,248	
COUNCIL DISTRICT 02	186,654	45,876	4,303											236,833	
COUNCIL DISTRICT 03	180,325	41,306	6,278			0								227,909	
COUNCIL DISTRICT 04	181,655	45,523	3,991							1,934				233,103	
COUNCIL DISTRICT 05	185,024	36,495	4,913											226,432	
COUNCIL DISTRICT 06	186,575	32,974	6,021											225,570	
COUNCIL DISTRICT 07	166,325	40,374	5,231			0								211,930	
COUNCIL DISTRICT 08	187,419	37,310	2,321			0								227,050	
COUNCIL DISTRICT 01	175,535	43,191	4,915											223,641	
OFFICE OF THE MAYOR	284,110	73,939	793		933	4,289				1,716				365,780	
MUNICIPAL COURT 111	3,994,971	1,283,235	613,066	3,600	79,496	48,397		6,422	178,637	64,170	-47,946		221,494	6,445,542	
ADMIN SERVICES	3,216,663	1,113,365	586,666	3,600	79,496	25,384		6,422	178,637	58,720	-47,946		221,494	5,442,501	
JUDICIARY	778,308	169,870	26,400			19,370		0		5,450				999,398	
MUNICIPAL COURT-TEEN COURT						3,643								3,643	

GENERAL FUND FY 2025 EXPENDITURES

Fund	1000														
Sum of Total	Column Labels														
Row Labels	01 SALARIES & WAGES	02 FRINGE BENEFITS	03 CONTRACTUAL SVCS	04 INTERFUND SERVICES	05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICAT IONS	10 OTHER OPERATING	11 NON-OPER	12 TRANSFERS	13 CAPITAL	Grand Total	Central Service Cost Plan General Fund Expenditures
MUSEUM & CULT AFFAIRS 454	2,837,349	865,943		2,980,336	18,766	110,006	367,341								
ACR ADMIN	527,512	144,486		2,331,485		106,078	73,872		6,127		38,500	352,000		3,580,060	
Archaeology Museum	239,340	57,524		41,393		1,295	3,893	1,763	97	4,430				349,735	
ART MUSEUM ADMIN	298,193	99,470		233,981	2,318	875	17,987	5,553		21,796	11,850			696,438	
ART MUSEUM CURATORIAL	213,032	64,721		932			1,246			1,282				281,213	
ART MUSEUM EDUCATION	229,384	85,208					145							314,737	
HISTORY MUSEUM OPER	584,455	184,617		67,711	1,033	1,758	23,915	6,726	350	3,382	1,879			875,826	
MEXICAL AMERICAN CULTURAL CTR	745,433	229,917		304,834	15,415	0	246,283	12,911	3,233	2,839	5,441			1,575,581	
NON-DEPARTMENTAL 999	1,280,867	4,573,975		7,414,606			54,543			2,682,355	180,055	14,476,447	16,417	30,679,265	30,679,265
NonDepartmental	175,857	4,227,510		7,374,919			41,191			2,621,395	180,055	14,265,048	16,417	28,902,392	
PEG	613,838	204,488												818,326	
#N/A	491,172	141,977		39,687			13,352			60,960		211,399		958,547	
OFFICE OF COMPTROLLER 210	2,615,194	869,327		180,933	0	1,038	45,437		0	20,677				3,732,606	3,732,606
City Auctions	251,196	79,147					756		0	4,618				335,717	
FINANCIAL ACCT REPORTING	1,151,261	366,980		179,133	0	521	39,522			10,315				1,747,732	
GRANT ACCTG	833,885	303,010				279	1,861		0	4,048				1,143,083	
TREASURY SERVS	378,852	120,190		1,800		238	3,298		0	1,696				506,074	
OMB 115-12000	766,932	236,925		14,968			6,531			1,063				1,030,878	1,030,878
Office of Management & Budget	766,932	236,925		14,968			6,531			1,063				1,030,878	
PARKS & RECREATION 451	20,229,553	6,143,840		2,913,892	573,195	781,482	4,603,859	1,069,216	480,511	0	8,398,513	125,224	4,523,829	369,529	50,212,643
AQUATICS	4,543,384	1,053,790		94,502	28,118	3,800	477,385	135,567	140,208	0	25,694		41,914	6,544,362	
AQUATICS WATERPARKS							0					3,446,329		3,446,329	
CAPITAL PROJECTS - ASSET MGMT	247,072	92,287		118	2,626		6,787	835	7,216					361,099	
PARKS - LAND MANAGMENT	6,678,292	2,049,229		278,858	440,442	707,051	2,800,242	932,814	1,237	8,276,818		1,000,000	167,084	23,332,067	
PARKS RECREATN ADMIN	1,258,473	419,222		535,127	1,915	1,650	485,513		9,401	0	19,643	125,224	77,500	2,933,668	
RECREATION CENTERS	4,167,766	1,412,325		851,390	19,843	9,496	159,422		162,389	0	9,053			6,791,684	
SPECIALIZED RECREATION	1,015,092	349,836		209,920	4,399	4,166	59,923		53,293	0	5,732			1,702,361	
SPORTS	2,319,474	767,151		943,977	75,852	55,319	614,587		106,767	0	57,415		160,531	5,101,073	
PARKS BLDG MAINT 532-31130				127,200							13,758,502			13,885,702	13,885,702
PW-PARKS BLDG MAINTNC				127,200							13,758,502			13,885,702	
PAVEMENT MGMT 532-32040	376,670	122,341		674,702	29,718		20,515							1,223,946	
Pavement MGMT	376,670	122,341		674,702	29,718		20,515							1,223,946	
PERFORMANCE OFFICE 115-12050	464,495	118,239		0			7,515			1,915				592,164	592,164
PERFORMANCE OFFICE	464,495	118,239		0			7,515			1,915				592,164	
PLANNING & INSPECTIONS 280	6,079,926	2,171,582		141,458	106,146	13,335	221,674		10,219	54,788	159,092			8,958,220	
ADMINISTRATION	953,590	345,175		141,458	0	13,335	121,664		10,219	19,613	159,092			1,764,146	
BPI Admin	3,412,603	1,159,275			106,146		100,010			35,175				4,813,209	
Home and Business Services	1,023,912	400,815												1,424,727	
Planning Admin	689,821	266,317					0							956,138	
POLICE - ADMINISTRATIVE SERVICES 321	11,808,013	4,232,115		3,292,837	11,623	258,010	2,132,858	0	283,810	180,355	852,770	624,247		1,211,816	24,888,454
FINANCIAL SERVS	300,360	96,214		2,706,962		122,066	50,101		24,702	174,844	842,356		0	4,317,605	
GRANT OPER PDHQ	219,532	74,425		1,700			11,706		0		595	641,514		949,472	
INTERNAL AFFAIRS	2,177,916	775,945		210,581	0	119,050	13,949	6,832		4,547	-17,267		1,211,816	4,503,369	
PD PERSONNEL	2,209,958	755,397		323,109			62,748		19,752		845			3,371,809	
PLNG AND RESEARCH	925,286	310,859		6,587			12,173		3,880		1,944			1,260,729	
POLICE SUPPLY	193,439	66,454		1,100	8,539		1,194,544	0	24,507					1,488,583	
RECORDS	2,779,699	1,058,048		13,110	250	16,894	21,227		9,005	5,511	2,483			3,906,227	
TRAINING	3,001,823	1,094,773		29,688	2,834		766,410		195,132					5,090,660	
POLICE - OFFICE OF THE CHIEF 321-21000	2,617,119	947,777		61,650			67,456							7,912,705	7,912,705
CHIEFS OFFICE	2,617,119	947,777		61,650			67,456							7,912,705	

GENERAL FUND FY 2025 EXPENDITURES

Fund		1000															
Sum of Total		Column Labels															
Row Labels		01 SALARIES & WAGES	02 FRINGE BENEFITS	03 CONTRACTUAL SVCS	04 INTERFUND SERVICES	05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICAT IONS	10 OTHER OPERATING	11 NON-OPER	12 TRANSFERS	13 CAPITAL	Grand Total	Central Service Cost Plan	General Fund Expenditures
POLICE 321		109,217,871	40,092,559		1,967,008	3,036,369	221,550	2,173,468		3,432	971,668	10,364	39,646	-23,400	157,710,535		
CENTRAL REGNL COMMAND		16,926,066	6,586,633		5,820	2,939	130,088	68,377			1,485						23,721,408
COMMUNICATIONS		796,296	249,447		94,531			111,820			512,268		2,956				1,767,318
CRIMINAL INVESTIGATIONS		10,582,752	4,143,380		851,140	1,983	23,400	119,674			38,912		9,736	-23,400			15,747,577
CRISIS INTERVENTION TEAM		1,631,804	654,066		622,804			7,346				4,808	0				2,920,828
DIRECTED INVESTIGATIONS		11,634,094	4,303,807		128,898	1,364	46,702	51,884			49,878	596	15,046				16,232,269
MISSN VALLY REGIONL COMMAN		10,345,748	3,937,759		2,531	3,496		64,476			7,269		120				14,361,399
NORTHEAST REGNL COMMAND		10,439,986	4,065,285		4,053	2,001		50,361		456	7,246		0				14,569,388
OPERATIONAL SUPPORT		8,117,631	3,123,678		10,553	1,500		74,370			97,606		3,129				11,428,467
PEBBLE HILLS REGNL COMMAND		12,202,643	5,291,235		2,438	1,832		34,548			8,443		0				17,541,139
POLICE CADETS		4,334,286	477,457														4,811,743
POLICE RESTRI CONFISCATED FUND					0												0
POLICE SPECIAL OPS GROUP		2,729,138	1,072,168		64,374		10,560	102,860			156,585		3,520				4,139,205
SPECIAL SVCS		2,580,073	1,025,514		12,486	1,787		65,834	3,432		47,562	2,658	540				3,739,886
VEHICLE OPER		174,721	58,413		164,880	3,015,700		1,323,744			25,683	1,846	4,599				4,769,586
WESTSIDE REGNL COMMAND		10,362,315	3,857,051		540	1,681	10,800	48,469			13,929						14,294,785
#N/A		6,360,318	1,246,666		1,960	2,086		49,705			4,802		0				7,665,537
PUBLIC HEALTH 341		5,073,757	1,649,499		598,556	73,313	2,459	422,944	4,879	19,976	21,849	396,094	289,722		8,553,048		
ADULT IMMUNIZATN SVCS		466,904	148,652		5,578			28,476	0	6,268	216	92	2,423				658,609
DENTAL		582,693	160,274		9,107		2,459	95,024			539	8,221	200				858,517
ENVIRONMENT-OSSF		1,054,699	464,842		11,710			20,240			0	3,888	10,280				1,565,659
EPIDEMIOLOGY		180,762	48,557		1,444			4,325			0	856					235,944
HEALTH ADMIN		1,912,153	578,805		533,274	73,313		129,832	0	13,199	20,219	368,431	276,644				3,905,870
HEALTH EDUCATION PROGRAM		178,110	60,989		418			1,665				965					242,147
LABORATORY		307,201	96,848		28,846			127,245	4,879		198	11,282	175				576,674
STD CLINICS		391,235	90,532		8,179			16,137	0	509	677	2,359					509,628
PUBLIC INFO OFFICE 115-12020		404,206	130,172		15,482		3,258	1,586									559,580
PUBLIC INFOR OFFICE		404,206	130,172		15,482		3,258	1,586									559,580
PURCHASING 215		1,421,650	472,507		41,746		1,975	6,205	3,368	11,524		74,261		0	2,033,236	2,033,236	
ADMINISTRATION		522,984	150,385		41,746		1,975	6,205	3,368	11,524		74,261		0			812,448
SUPPLY CHAIN MANAGEMENT		898,666	322,122														1,220,788
REAL ESTATE 532-32080		558,932	158,090		334,556	1,747		20,075		3,035		8,001			1,084,436		
0		558,932	158,090		334,556	1,747		20,075		3,035		8,001			1,084,436		
SAM ADMIN SUPPORT 532-32060		1,011,210	387,057		4,000	4,822		115,237				77,489			1,500,000	3,099,815	3,099,815
Admin Support and Data Mgmt		1,011,210	387,057		4,000	4,822		115,237				77,489			1,500,000	3,099,815	
STREET MAINTENANCE 532-32120		3,258,213	1,215,915		651,768			413,935	1,616,619		4,420		9,100,000	95,001	16,355,871		
Street MAINTNC		3,258,213	1,215,915		651,768			413,935	1,616,619		4,420		9,100,000	95,001	16,355,871		
ZOO 452		6,194,000	2,330,525												8,524,525		
ADMINISTRATIVE		1,057,522	283,301												1,340,823		
ANIMAL CARE		3,244,455	1,328,141												4,572,596		
COMMUNITY & GUEST EXPERIENCE		596,193	227,312												823,505		
INFRASTRUCTURE		1,295,830	491,771												1,787,601		
Grand Total		314,423,136	119,505,662		52,518,216	5,439,837	2,424,164	19,239,038	8,828,562	2,850,956	2,106,053	28,345,645	1,321,478	43,752,276	4,387,921	605,142,944	

Section 7
Indirect Cost Rate Proposals

Indirect Cost Rate Proposal
FY 2025 Departmental Rate Calculations

Department	Indirect Costs	Indirect Cost Rate Base - Salaries & Wages	Indirect Cost Rate
MUNICIPAL COURT 111	\$ 982,062	\$ 4,148,488	23.67%
ANIMAL SERVICES 225	\$ 1,411,399	\$ 8,286,786	17.03%
CAPITAL IMPROVEMENT 235	\$ 1,348,380	\$ 5,490,285	24.56%
PLANNING & INSPECTIONS 280	\$ 1,546,434	\$ 6,802,391	22.73%
POLICE 321	\$ 49,705,943	\$ 117,782,548	42.20%
FIRE 322	\$ 27,302,673	\$ 82,587,384	33.06%
ENVIRONMENTAL SERVICES 334	\$ 2,511,944	\$ 20,464,545	12.27%
PARKS & RECREATION 451	\$ 11,589,170	\$ 20,229,553	57.29%
ZOO 452	\$ 2,010,757	\$ 6,194,000	32.46%
LIBRARY 453	\$ 3,712,057	\$ 7,642,078	48.57%
MUSUEM & CULT AFFAIRS 454	\$ 1,849,583	\$ 3,469,052	53.32%
DESTINATION EL PASO 457	\$ 92,422	\$ 10,666,154	0.87%
ECONOMIC DEVELOPMENT 480	\$ 647,522	\$ 1,702,852	38.03%
AVIATION 562	\$ 2,825,941	\$ 17,460,039	16.19%
INTERNATIONAL BRIDGES 564	\$ 720,936	\$ 3,580,635	20.13%

CITY OF EL PASO, TEXAS
COMMUNITY & HUMAN DEVELOPMENT
Carry-Forward & Indirect Cost Rate Schedule
FY 2027 Indirect Cost Rate Calculation Based on FY 2025 Actual Costs

Title/Description	
FY 2025 Direct Costs Base Calculation - Salaries & Wages	
71004 - Comm Dev Resiliency & Sustain	\$271,267
71007 - Comm Dev Military Affairs	\$218,069
71010 - CD Planning Admin	\$393,516
71040 - CD Neighborhood Services	\$182,693
71082 - CD RSVP Program	\$126,782
71084 - CD Foster Grandparents	\$137,117
71130 - CDBG Emergency Shelter Grant	\$94,294
71140 - CDBG Special Purpose Grant	\$15,079
71150 - Housing Entitlement Grant	\$79,232
71180 - CDBG Revolving Loan Fund	\$188,173
71200 - HUD CD Admin	\$1,121,809
71260 - Empowerment Zone Enterprise Comm	\$65,883
71400 - CD Activity Delivery Cost	<u>\$100,174</u>
FY 2025 Direct Costs Base Subtotal	<u>\$2,994,088</u>
FY 2025 Indirect Cost Rate (based on 2023 actual costs)	54.16%
FY 2025 Recoverable Indirect Costs	<u>\$1,621,598</u>
FY 2025 Indirect Costs	
FACILITIES MAINT 532-31040	\$170,887
PARKS BLDG MAINT 532-31130	\$128,547
CITY ATTORNEY 103	\$132,530
OMB 115-12000	\$5,944
CITY MANAGER 115-12010	\$9,593
INTERNAL AUDIT 116-12030	\$195
PERFORMANCE OFFICE 115-12050	\$5,174
CITY CLERK 117	\$3,955
HUMAN RESOURCES 209	\$48,029
OFFICE OF COMPTROLLER 210	\$187,739
PURCHASING 215	\$42,305
INFORMATION TECHNOLOGY 239	\$433,711
NONDEPARTMENTAL 999	<u>\$33,392</u>
FY 2025 Indirect Cost Pool	<u>\$1,202,001</u>
FY 2023 Under(over) recovery carryforward to FY 2025	<u>-\$21,801</u>
FY 2025 Allowed Recoveries	<u>\$1,180,200</u>
FY 2025 Recoverable Indirect Costs	<u>\$1,621,598</u>
FY 2025 Under(over) recovery carry-forward to FY 2027	<u>-\$441,398</u>
FY 2027 Indirect Costs	<u>\$1,202,001</u>
FY 2027 Indirect Cost Pool	<u>\$760,604</u>
FY 2027 Total Salaries & Wages Base (FY25 Actuals)	<u>\$2,994,088</u>
FY 2027 Indirect Cost Rate	25.40%

CITY OF EL PASO, TEXAS
SUN METRO
Carry-Forward & Indirect Cost Rate Schedule
FY 2027 Indirect Cost Rate Calculation Based on FY 2025 Actual Costs

Title/Description	
FY 2025 Direct Costs Base Calculation - Salaries & Wages	
60000 - MASS TRANSIT ADMIN	\$2,331,798
60010 - FIXED ROUTE OPERATIONS	\$15,813,209
60020 - LIFT OPERATIONS	\$53,688
60030 - TRANSIT PLANNING	\$1,686,676
60040 - TRANSIT SAFETY SECURITY	\$498,726
60050 - TRANSIT MAINTENANCE	\$6,353,041
60080 - SM STREETCAR OPERATIONS	<u>\$1,215,896</u>
FY 2025 Direct Costs Base Subtotal	<u>\$27,953,034</u>
FY 2025 Indirect Cost Rate (based on 2023 actual costs)	12.08%
FY 2025 Recoverable Indirect Costs	<u>\$3,376,727</u>
FY 2025 Indirect Costs	
FACILITIES MAINT 532-31040	\$195
CITY ATTORNEY 103	\$148,784
OMB 115-12000	\$112,037
CITY MANAGER 115-12010	\$103,073
PERFORMANCE OFFICE 115-12050	\$55,595
CITY CLERK 117	\$42,501
HUMAN RESOURCES 209	\$516,062
OFFICE OF COMPTROLLER 210	\$615,862
PURCHASING 215	\$43,783
INFORMATION TECHNOLOGY 239	<u>\$1,328,929</u>
FY 2025 Indirect Cost Pool	<u>\$2,966,820</u>
FY 2023 Under(over) recovery carryforward to FY 2025	\$204,627
FY 2025 Allowed Recoveries	<u>\$3,171,447</u>
FY 2025 Recoverable Indirect Costs	<u>\$3,376,727</u>
FY 2025 Under(over) recovery carry-forward to FY 2027	-\$205,280
FY 2027 Indirect Costs	<u>\$2,966,820</u>
FY 2027 Indirect Cost Pool	<u>\$2,761,541</u>
FY 2027 Total Salaries & Wages Base (FY25 Actuals)	<u>\$27,953,034</u>
FY 2027 Indirect Cost Rate	9.88%

CITY OF EL PASO, TEXAS
METROPOLITAN PLANNING ORGANIZATION (MPO)
Carry-Forward & Indirect Cost Rate Schedule
FY 2027 Indirect Cost Rate Calculation Based on FY 2025 Actual Costs

Title/Description		
FY 2025 Direct Costs Base Calculation - Salaries & Wages		
68010 - MPO Planning Grant	\$1,009,583	
FY 2025 Direct Costs Base Subtotal		\$1,009,583
FY 2025 Indirect Cost Rate (based on 2023 actual costs)		13.68%
FY 2025 Recoverable Indirect Costs		\$138,111
FY 2025 Indirect Costs		
HUMAN RESOURCES 209		\$10,782
OFFICE OF COMPTROLLER 210		\$10,306
PURCHASING 215		\$4,936
INFORMATION TECHNOLOGY 239		\$47,481
FY 2025 Indirect Cost Pool		\$73,504
FY 2023 Under(over) recovery carryforward to FY 2025		\$24,278
FY 2025 Allowed Recoveries		\$97,782
FY 2025 Recoverable Indirect Costs		\$138,111
FY 2025 Under(over) recovery carry-forward to FY 2027		-\$40,329
FY 2027 Indirect Costs		\$73,504
FY 2027 Indirect Cost Pool		\$33,175
FY 2027 Total Salaries & Wages Base (FY25 Actuals)		\$1,009,583
FY 2027 Indirect Cost Rate		3.29%

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Carry-Forward & Indirect Cost Rate Schedule
FY 2027 Indirect Cost Rate Calculation Based on FY 2025 Actual Costs

Title/Description	
FY 2025 Direct Costs Base Calculation - Salaries & Wages	
41010 - ENVIRONMENT - OSSF	\$1,054,699
41060 - STD CLINICS	\$391,235
41080 - DENTAL	\$716,553
41090 - ADULT IMMUNIZATIONS SERV	\$466,904
41130 - LABORATORY	\$307,201
41150 - EPIDEMIOLOGY	\$311,206
41160 - HEALTH ADMIN	\$3,131,996
41170 - HEALTH SUPPORT SERVC	-\$138
41210 - HEALTH EDUCATION PROGRAM	\$178,110
41240 - TDH WIC SERVICES	\$3,103,263
41270 - TDH LABORATORY GRANT	\$134,117
41280 - MISC GRANT	\$384,419
41290 - TDH CLINICAL SERVS GRANT	\$135,295
41300 - TDH STD AIDS HIV CLINICAL GRANT	\$1,102,870
41310 - TUBERCULOSIS GRANT	\$494,060
41320 - TDH IMMUNIZATION GRANT	\$448,026
41330 - CDC INFRASTRUCTURE	\$1,198,287
41340 - TDH CASE MANAGEMENT GRANT	\$111,258
41350 - MISC HEALTH GRANT	\$330,389
Total Salaries & Wages	<u>\$13,999,750</u>
Less General Fund Health Admin Salaries & Wages for Health Director & Health Assistant Director	-\$341,601
FY 2024 Direct Costs Base Subtotal	<u>\$13,658,149</u>
FY 2025 Indirect Cost Rate (based on 2023 actual costs)	28.66%
FY 2025 Recoverable Indirect Costs	<u><u>\$3,914,426</u></u>
FY 2025 Indirect Costs	
EQUIPMENT DEPRECIATION	\$111,238
FACILITIES MAINT 532-31040	\$565,391
PARKS BLDG MAINT 532-31130	\$6,818
CITY ATTORNEY 103	\$96,665
OMB 115-12000	\$24,563
CITY MANAGER 115-12010	\$50,362
INTERNAL AUDIT 116-12030	\$50,506
PERFORMANCE OFFICE 115-12050	\$27,164
CITY CLERK 117	\$20,766
HUMAN RESOURCES 209	\$252,150
OFFICE OF COMPTROLLER 210	\$250,149
PURCHASING 215	\$151,592
INFORMATION TECHNOLOGY 239	\$1,638,588
NONDEPARTMENTAL 999	<u>\$95,973</u>
FY 2025 Indirect Cost Pool	<u>\$3,341,925</u>

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Carry-Forward & Indirect Cost Rate Schedule
FY 2027 Indirect Cost Rate Calculation Based on FY 2025 Actual Costs

Title/Description	
Plus General Fund Health Admin Personnel Costs for Health Director & Health Assistant Director	\$446,516
Final FY 2023 Indirect Cost Pool	<u>\$3,788,441</u>
FY 2023 Under(over) recovery carryforward to FY 2025	<u>-\$181,505</u>
FY 2025 Allowed Recoveries	<u>\$3,606,936</u>
FY 2025 Recoverable Indirect Costs	\$3,914,426
FY 2025 Under(over) recovery carry-forward to FY 2027	-\$307,490
FY 2027 Indirect Costs	<u>\$3,788,441</u>
FY 2027 Indirect Cost Pool	<u>\$3,480,950</u>
FY 2027 Total Salaries & Wages Base (FY25 Actuals)	<u>\$13,658,149</u>
FY 2027 Indirect Cost Rate	25.49%

MGT

