

CITY OF EL PASO, TEXAS

2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended August 31, 2020



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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 8/31/2020. MGT Consulting Group (MGT) prepared these documents at the request of the City.

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

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

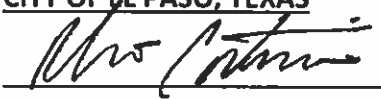
Section 2
Certification of Cost Allocation Plan

Certificate of Indirect Costs

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

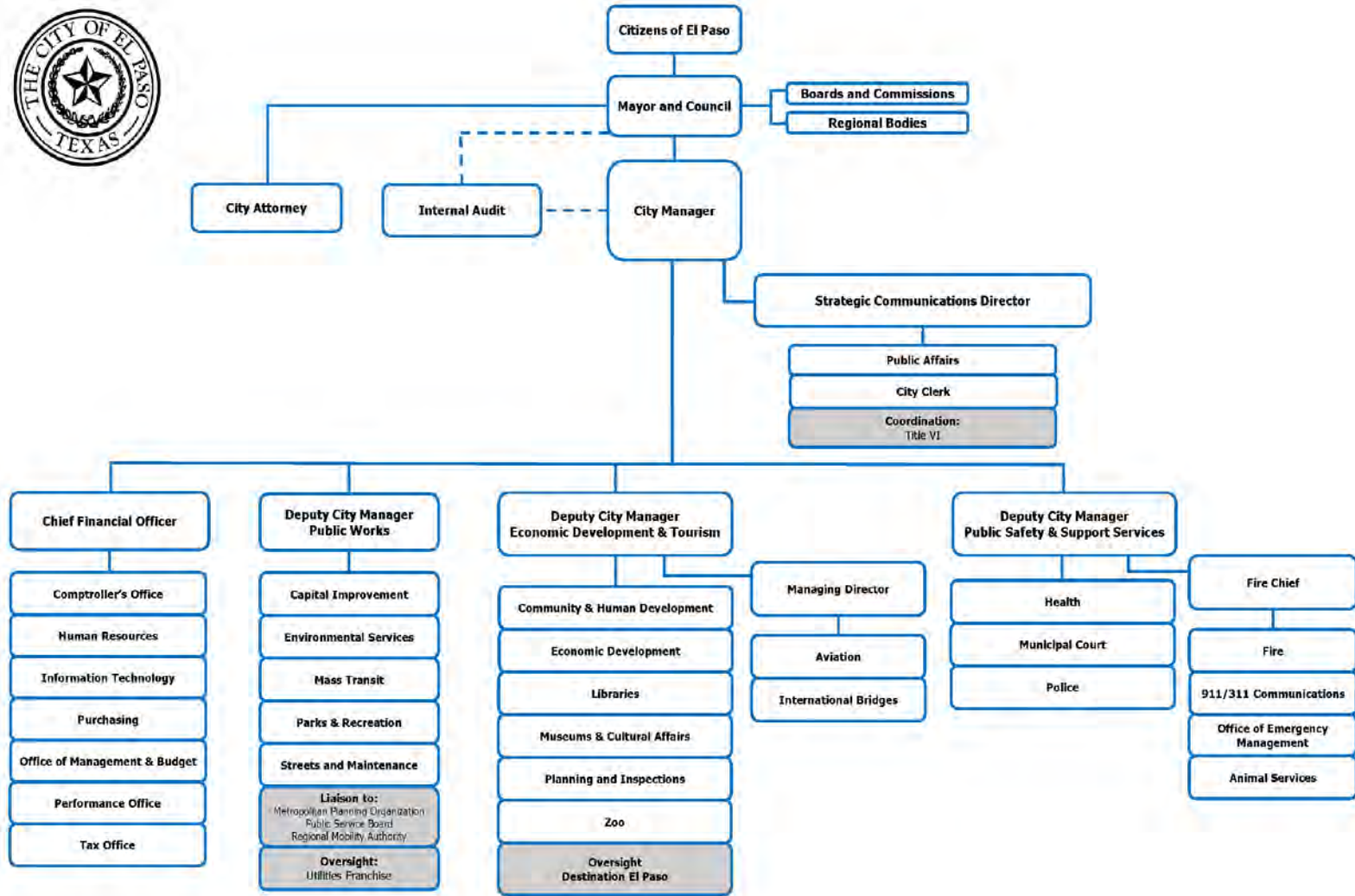
- 1) All costs included in this proposal for the fiscal year ending August 31, 2020 to establish billing or final indirect costs rates for fiscal year 2022 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: CITY OF EL PASO, TEXAS
Signature: 
Name of Official: Robert Cortinas
Title: Chief Financial Officer
Date of Execution: 04/15/2021

Section 3

Organization Chart



Section 4

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

Process

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

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

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

Sections

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 5
Central Services Cost Allocation Plan Detail

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

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1 BUILDING DEPRECIATION	\$36,451	\$0	\$7,485	\$0	\$0	\$0	\$224,943	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	2,052	0	0	0	0	0	0	29,990	682,096
3 FACILITIES MAINT 532-31040	47,590	49,120	9,772	0	189	180,471	95,365	17,404	1,172,561	1,269,176
4 PARKS BLDG MAINT 532-31130	14,615	0	3,001	0	0	9,784	51,368	7,131	516,503	601,421
6 CITY ATTORNEY 103	182,337	0	0	0	0	797	41,761	154,299	72,129	60,603
8 OMB 115-12000	2,404	8,352	531	17,091	2,735	13,589	10,205	11,549	213,137	151,523
9 CITY MANAGER 115-12010	6,021	20,265	1,236	0	4,946	31,034	16,321	23,739	304,156	244,314
11 INTERNAL AUDIT 115-12030	55,771	0	0	0	101,286	23,981	0	0	101,089	16,881
12 PERFORMANCE OFFICE 115-12050	2,024	6,812	416	0	1,663	10,432	5,486	7,980	102,246	82,129
13 CITY CLERK 117	347	1,180	73	743	318	1,842	1,102	1,459	21,528	16,437
16 HUMAN RESOURCES 209	14,859	50,008	3,051	0	12,204	76,583	40,275	58,581	750,571	602,898
17 OFFICE OF COMPTROLLER 210	8,055	378,944	985	3,879	11,305	17,493	113,633	79,160	238,837	118,034
18 PURCHASING 215	0	74,021	0	0	6,477	0	126,452	2,776	270,484	118,433
21 INFORMATION TECHNOLOGY 239	158,626	440,214	19,218	0	102,450	433,998	888,185	445,770	4,142,828	2,432,633
23 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	0	0	0	0	1,880,523	0
24 POLICE - ADMINISTRATIVE SERVICE 321	0	0	0	0	0	0	0	0	13,608,458	0
26 FIRE - ADMINISTRATION 322	0	0	0	0	0	235,929	0	0	7,454,704	12,078,096
39 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
49 NONDEPARTMENTAL 999	27,233	93,042	7,193	0	398	23,510	92,261	128,749	1,347,820	1,219,923
Total Current Allocations	\$556,334	\$1,124,008	\$52,961	\$21,713	\$243,972	\$1,059,443	\$1,707,355	\$938,597	\$32,227,563	\$19,694,598

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1 BUILDING DEPRECIATION	\$277	\$13,633	\$707	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	16,697	386,475	0	2,686	0	0	0	0	21,793
3 FACILITIES MAINT 532-31040	178,436	283,051	2,110,071	0	494,223	244,946	0	101,521	0	0
4 PARKS BLDG MAINT 532-31130	38,634	8,772	2,412,344	465,446	565,097	226,312	0	99,346	0	0
6 CITY ATTORNEY 103	0	12,742	34,059	3,987	5,383	53,626	12,892	122,920	318,964	0
8 OMB 115-12000	57,796	33,126	46,017	10,464	11,743	15,395	15,586	7,127	16,774	8,674
9 CITY MANAGER 115-12010	88,156	56,281	66,061	25,717	30,539	7,666	0	8,902	3,462	17,804
11 INTERNAL AUDIT 115-12030	0	0	37,943	41,138	0	38,298	0	0	31,593	0
12 PERFORMANCE OFFICE 115-12050	29,635	18,920	22,207	8,645	10,266	2,577	0	2,993	1,164	5,985
13 CITY CLERK 117	6,067	3,709	4,664	1,492	1,742	978	677	669	869	1,095
16 HUMAN RESOURCES 209	217,544	138,886	163,020	63,463	75,362	18,917	0	21,968	8,543	43,936
17 OFFICE OF COMPTROLLER 210	123,222	194,320	55,712	18,666	22,714	18,894	5,241	108,678	15,000	7,173
18 PURCHASING 215	61,422	365,169	202,940	110,414	109,181	100,237	0	27,449	22,206	0
21 INFORMATION TECHNOLOGY 239	861,142	1,112,492	705,374	247,477	586,749	208,741	0	325,678	85,070	70,735
23 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	0	0	0	0	0	0
24 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	0	0	0	0	0	0
26 FIRE - ADMINISTRATION 322	0	0	0	0	0	0	0	0	0	0
39 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	462,798
49 NONDEPARTMENTAL 999	746	104,699	425,920	145,014	180,124	171,476	7,969	15,780	15,135	77,615
Total Current Allocations	\$1,663,076	\$2,362,496	\$6,673,514	\$1,141,924	\$2,095,809	\$1,108,062	\$42,366	\$843,031	\$518,780	\$717,608

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Summary Schedule

Department	PAVEMENT MGMT 532- 32040	STREET MAINTENAN CE 532- 32120	FLEET 532- 37020	SUN METRO 560	AVIATION 562	INTERNATIO NAL BRIDGES 564	METROPOLI TAN PLANNIG ORG 568	EMPLOYEE S PENSION 600	CRRMA 700	DOWNTOW N DEV CORP 710
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	31,514	33,423	0	0	0	0	0	0	0	0
3 FACILITIES MAINT 532-31040	0	129,152	257,266	0	125	0	0	0	0	0
4 PARKS BLDG MAINT 532-31130	0	14,521	0	0	0	0	0	0	0	0
6 CITY ATTORNEY 103	0	2,392	0	28,175	239,458	19,717	0	0	0	0
8 OMB 115-12000	3,024	22,144	24,880	92,442	60,559	11,508	0	0	0	38
9 CITY MANAGER 115-12010	5,687	41,049	18,546	133,656	62,068	14,095	0	0	0	0
11 INTERNAL AUDIT 115-12030	0	0	0	0	43,228	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	1,912	13,799	6,234	44,930	20,865	4,738	0	0	0	0
13 CITY CLERK 117	361	2,618	1,829	9,407	5,135	1,069	0	0	0	2
16 HUMAN RESOURCES 209	14,035	101,297	45,767	329,824	153,165	34,783	0	0	0	0
17 OFFICE OF COMPTROLLER 210	2,986	20,474	41,358	510,861	237,310	19,082	27,864	2,014	26,376	293
18 PURCHASING 215	0	0	0	33,441	47,516	71,553	8,019	0	0	0
21 INFORMATION TECHNOLOGY 239	21,440	237,049	69,912	938,612	525,363	175,845	31,586	85,249	1,699	0
23 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	51,982	0	0	0	0	0
24 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	151,402	0	0	0	0	0
26 FIRE - ADMINISTRATION 322	0	0	0	0	144,764	0	0	0	0	0
39 SAM ADMIN SUPPORT 532-32060	147,838	1,067,007	482,081	0	0	0	0	0	0	0
49 NONDEPARTMENTAL 999	24,752	178,928	199	9,563	0	0	0	0	0	0
Total Current Allocations	\$253,549	\$1,863,852	\$948,072	\$2,130,912	\$1,742,940	\$352,390	\$67,468	\$87,264	\$28,075	\$333

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Department	OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$283,496
2 EQUIPMENT DEPRECIATION	0	0	1,206,725
3 FACILITIES MAINT 532-31040	122,706	0	6,763,144
4 PARKS BLDG MAINT 532-31130	4,024,969	0	9,059,262
6 CITY ATTORNEY 103	105,040	0	1,471,280
8 OMB 115-12000	0	0	868,414
9 CITY MANAGER 115-12010	0	0	1,231,722
11 INTERNAL AUDIT 115-12030	0	0	491,207
12 PERFORMANCE OFFICE 115-12050	0	0	414,057
13 CITY CLERK 117	0	0	87,409
16 HUMAN RESOURCES 209	0	0	3,039,539
17 OFFICE OF COMPTROLLER 210	229,842	0	2,658,407
18 PURCHASING 215	0	0	1,758,191
21 INFORMATION TECHNOLOGY 239	124,946	0	15,479,082
23 POLICE - OFFICE OF THE CHIEF 321	0	0	1,932,505
24 POLICE - ADMINISTRATIVE SERVICES	0	0	13,759,860
26 FIRE - ADMINISTRATION 322	0	0	19,913,492
39 SAM ADMIN SUPPORT 532-32060	0	0	2,159,725
49 NONDEPARTMENTAL 999	92,436	0	4,390,485
Total Current Allocations	\$4,699,938	\$0	\$86,968,003

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

FY 2020 ACTUAL

BUILDING DEPRECIATION EXPENSE
Nature and Extent of Services

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

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

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

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

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

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

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A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Municipal Service Center	Fire Training	Police Training
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Depreciation	P	837,733	0	268,481	545,317	5,278	18,162	495
Subtotal - Services & Supplies		837,733	0	268,481	545,317	5,278	18,162	495
Department Cost Total		837,733	0	268,481	545,317	5,278	18,162	495
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		837,733	0	268,481	545,317	5,278	18,162	495
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$837,733		\$268,481	\$545,317	\$5,278	\$18,162	\$495

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

FY 2020
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B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

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

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City Hall (City 1) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	24.35	13.58%	\$36,451	\$0	\$36,451	\$0	\$36,451
6 CITY ATTORNEY 103	35.00	19.51%	52,394	0	52,394	0	52,394
8 OMB 115-12000	10.00	5.58%	14,970	0	14,970	0	14,970
9 CITY MANAGER 115-12010	7.00	3.90%	10,479	0	10,479	0	10,479
10 PUBLIC INFO OFFICE 115-12020	5.00	2.79%	7,485	0	7,485	0	7,485
12 PERFORMANCE OFFICE 115-12050	4.00	2.23%	5,988	0	5,988	0	5,988
13 CITY CLERK 117	6.00	3.35%	8,982	0	8,982	0	8,982
16 HUMAN RESOURCES 209	45.00	25.09%	67,364	0	67,364	0	67,364
17 OFFICE OF COMPTROLLER 210	22.00	12.27%	32,933	0	32,933	0	32,933
18 PURCHASING 215	21.00	11.71%	31,436	0	31,436	0	31,436
Subtotal	179.35	100.00%	268,481	0	268,481	0	268,481
Direct Bills					0		0
Total					\$268,481		\$268,481

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

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

FY 2020
 3/30/2021

Mulligan Building (City 2) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8	5.00%	\$27,266	\$0	\$27,266	\$0	\$27,266
17 OFFICE OF COMPTROLLER 210	13	8.13%	44,307	0	44,307	0	44,307
20 CAPITAL IMPROVEMENT 235	66	41.25%	224,943	0	224,943	0	224,943
21 INFORMATION TECHNOLOGY 239	69	43.13%	235,168	0	235,168	0	235,168
29 PUBLIC HEALTH 341	4	2.50%	13,633	0	13,633	0	13,633
Subtotal	160	100.00%	545,317	0	545,317	0	545,317
Direct Bills					0		0
Total					\$545,317		\$545,317

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

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

FY 2020
 3/30/2021

Municipal Service Center Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 ENVIRONMENTAL SERVICES 334	5,529	5.25%	\$277	\$0	\$277	\$0	\$277
30 PARKS & RECREATION 451	14,101	13.39%	707	0	707	0	707
39 SAM ADMIN SUPPORT 532-32060	85,706	81.36%	4,294	0	4,294	0	4,294
Subtotal	105,336	100.00%	5,278	0	5,278	0	5,278
Direct Bills					0		0
Total					\$5,278		\$5,278

Basis Units: Occupied square footage per department

Source:

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Fire Training Allocations

Dept:1 BUILDING DEPRECIATION

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

Basis Units: Direct Allocation to Fire
 Source:

CITY OF EL PASO, TEXAS
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Police Training Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 POLICE - ADMINISTRATIVE SERVICI	100	100.00%	\$495	\$0	\$495	\$0	\$495
Subtotal	100	100.00%	495	0	495	0	495
Direct Bills					0		0
Total					\$495		\$495

Basis Units: Direct Allocation to Police
 Source:

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

FY 2020
3/30/2021

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	City Hall (City 1)	Mulligan Building (City 2)	Municipal Service Center	Fire Training	Police Training	Total
5 MAYOR AND COUNCIL 101	\$36,451	\$0	\$0	\$0	\$0	\$36,451
6 CITY ATTORNEY 103	52,394	0	0	0	0	52,394
8 OMB 115-12000	14,970	0	0	0	0	14,970
9 CITY MANAGER 115-12010	10,479	0	0	0	0	10,479
10 PUBLIC INFO OFFICE 115-12020	7,485	0	0	0	0	7,485
11 INTERNAL AUDIT 115-12030	0	27,266	0	0	0	27,266
12 PERFORMANCE OFFICE 115-12050	5,988	0	0	0	0	5,988
13 CITY CLERK 117	8,982	0	0	0	0	8,982
16 HUMAN RESOURCES 209	67,364	0	0	0	0	67,364
17 OFFICE OF COMPTROLLER 210	32,933	44,307	0	0	0	77,240
18 PURCHASING 215	31,436	0	0	0	0	31,436
20 CAPITAL IMPROVEMENT 235	0	224,943	0	0	0	224,943
21 INFORMATION TECHNOLOGY 239	0	235,168	0	0	0	235,168
24 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	495	495
26 FIRE - ADMINISTRATION 322	0	0	0	18,162	0	18,162
28 ENVIRONMENTAL SERVICES 334	0	0	277	0	0	277
29 PUBLIC HEALTH 341	0	13,633	0	0	0	13,633
30 PARKS & RECREATION 451	0	0	707	0	0	707
39 SAM ADMIN SUPPORT 532-32060	0	0	4,294	0	0	4,294
Total	\$268,481	\$545,317	\$5,278	\$18,162	\$495	\$837,733

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

FY 2020 ACTUAL

EQUIPMENT DEPRECIATION EXPENSE
Nature and Extent of Services

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:2 EQUIPMENT DEPRECIATION

Description		Amount	General Admin	Depreciation
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Depreciation	P	3,029,756	0	3,029,756
Subtotal - Services & Supplies		<hr/> 3,029,756	<hr/> 0	<hr/> 3,029,756
Department Cost Total		3,029,756	0	3,029,756
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		3,029,756	0	3,029,756
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$3,029,756	<hr/> <hr/> 0	<hr/> <hr/> \$3,029,756

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EQUIPMENT DEPRECIATION

No Indirect Costs

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

FY 2020
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Depreciation Allocations

Dept:2 EQUIPMENT DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	14,608.48	0.48%	\$14,608	\$0	\$14,608	\$0	\$14,608
7 MUNICIPAL COURT 111	2,051.82	0.07%	2,052	0	2,052	0	2,052
21 INFORMATION TECHNOLOGY 239	1,685,424.55	55.63%	1,685,425	0	1,685,425	0	1,685,425
25 POLICE 321	29,989.54	0.99%	29,990	0	29,990	0	29,990
27 FIRE 322	682,096.26	22.51%	682,096	0	682,096	0	682,096
29 PUBLIC HEALTH 341	16,697.11	0.55%	16,697	0	16,697	0	16,697
30 PARKS & RECREATION 451	386,474.67	12.76%	386,475	0	386,475	0	386,475
32 LIBRARY 453	2,685.66	0.09%	2,686	0	2,686	0	2,686
37 ENGR TRAFFIC-ST 532-32020	21,792.94	0.72%	21,793	0	21,793	0	21,793
38 PAVEMENT MGMT 532-32040	31,514.33	1.04%	31,514	0	31,514	0	31,514
39 SAM ADMIN SUPPORT 532-32060	2,399.99	0.08%	2,400	0	2,400	0	2,400
40 STREET MAINTENANCE 532-32120	33,422.87	1.10%	33,423	0	33,423	0	33,423
49 NONDEPARTMENTAL 999	120,597.88	3.98%	120,598	0	120,598	0	120,598
Subtotal	3,029,756.11	100.00%	3,029,756	0	3,029,756	0	3,029,756
Direct Bills					0		0
Total					\$3,029,756		\$3,029,756

Basis Units: Depreciation of GF equipment per department

Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:2 EQUIPMENT DEPRECIATION

Department	Depreciation	Total
3 FACILITIES MAINT 532-31040	\$14,608	\$14,608
7 MUNICIPAL COURT 111	2,052	2,052
21 INFORMATION TECHNOLOGY 239	1,685,425	1,685,425
25 POLICE 321	29,990	29,990
27 FIRE 322	682,096	682,096
29 PUBLIC HEALTH 341	16,697	16,697
30 PARKS & RECREATION 451	386,475	386,475
32 LIBRARY 453	2,686	2,686
37 ENGR TRAFFIC-ST 532-32020	21,793	21,793
38 PAVEMENT MGMT 532-32040	31,514	31,514
39 SAM ADMIN SUPPORT 532-32060	2,400	2,400
40 STREET MAINTENANCE 532-32120	33,423	33,423
49 NONDEPARTMENTAL 999	120,598	120,598
Total	\$3,029,756	\$3,029,756

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

FY 2020 ACTUAL

FACILITIES MAINTENANCE 532-31040

Nature and Extent of Services

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

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

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

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

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

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

FY 2020 ACTUAL

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

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

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

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

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

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

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
Personnel Costs										
Salaries	S1	2,145,918	0	1,984,046	0	46,007	38,181	23,712	53,972	0
<i>Salary % Split</i>			<i>.00%</i>	<i>92.46%</i>	<i>.00%</i>	<i>2.14%</i>	<i>1.78%</i>	<i>1.10%</i>	<i>2.52%</i>	<i>.00%</i>
Benefits	S	953,294	0	881,384	0	20,438	16,961	10,534	23,977	0
Subtotal - Personnel Costs		3,099,212	0	2,865,430	0	66,445	55,142	34,246	77,949	0
Services & Supplies Cost										
Maint Svcs Contract - Janitorial	P	789,857	0	0	517,775	66,375	52,551	64,464	88,693	0
Security Contracts	P	263,168	0	0	0	69,536	46,749	46,749	0	74,175
Pest Control Contracts	S	34,903	0	32,270	0	748	621	386	878	0
Bldgs Facilities Maint Contract	S	815,368	0	753,863	0	17,481	14,507	9,010	20,508	0
Outside Contracts - NOC	S	302	0	279	0	6	5	3	8	0
Interfund Services	S	150,053	0	138,734	0	3,217	2,670	1,658	3,774	0
Office Equip-Leases	S	2,171	0	2,007	0	47	39	24	55	0
Parking Lots-Leases	P	73,530	0	0	0	22,704	19,866	30,960	0	0
Land-Leases	P	56,927	0	0	0	56,927	0	0	0	0
Materials & Supplies	S	179,776	0	166,215	0	3,854	3,199	1,986	4,522	0
Maintenance & Repairs	S	1,548,526	0	1,431,717	0	33,200	27,552	17,111	38,947	0
Electricity	D	229,922	0	0	0	0	0	0	0	0
Water	D	46,101	0	0	0	0	0	0	0	0
Transfers	D	181,171	0	0	0	0	0	0	0	0
Capital Outlay	D	87,378	0	0	0	0	0	0	0	0
COVID-19 Relief Fund Expenses	P	151,546	0	0	0	0	0	0	0	0
Reimbursed Expenditures	P	(225,241)	0	0	0	0	0	0	0	0
Vending Machine Proceeds	P	(75,389)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		4,310,069	0	2,525,085	517,775	274,095	167,758	172,351	157,384	74,175
Department Cost Total		7,409,281	0	5,390,515	517,775	340,541	222,900	206,596	235,333	74,175
Adjustments to Cost										
Electricity	D	(229,922)	0	0	0	0	0	0	0	0

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

FY 2020
 3/30/2021

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
Water	D	(46,101)	0	0	0	0	0	0	0	0
Transfers	D	(181,171)	0	0	0	0	0	0	0	0
Capital Outlay	D	(87,378)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(544,572)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		6,864,709	0	5,390,515	517,775	340,541	222,900	206,596	235,333	74,175
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$6,864,709		\$5,390,515	\$517,775	\$340,541	\$222,900	\$206,596	\$235,333	\$74,175

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

FY 2020
 3/30/2021

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	MSC Security	Ballpark & Vending Revenue	COVID-19 Relief Fund
Personnel Costs					
Salaries	S1	2,145,918	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	953,294	0	0	0
Subtotal - Personnel Costs		3,099,212	0	0	0
Services & Supplies Cost					
Maint Svcs Contract - Janitorial	P	789,857	0	0	0
Security Contracts	P	263,168	25,959	0	0
Pest Control Contracts	S	34,903	0	0	0
Bldgs Facilities Maint Contract	S	815,368	0	0	0
Outside Contracts - NOC	S	302	0	0	0
Interfund Services	S	150,053	0	0	0
Office Equip-Leases	S	2,171	0	0	0
Parking Lots-Leases	P	73,530	0	0	0
Land-Leases	P	56,927	0	0	0
Materials & Supplies	S	179,776	0	0	0
Maintenance & Repairs	S	1,548,526	0	0	0
Electricity	D	229,922	0	0	0
Water	D	46,101	0	0	0
Transfers	D	181,171	0	0	0
Capital Outlay	D	87,378	0	0	0
COVID-19 Relief Fund Expenses	P	151,546	0	0	151,546
Reimbursed Expenditures	P	(225,241)	0	(225,241)	0
Vending Machine Proceeds	P	(75,389)	0	(75,389)	0
Subtotal - Services & Supplies		4,310,069	25,959	(300,630)	151,546
Department Cost Total		7,409,281	25,959	(300,630)	151,546
Adjustments to Cost					
Electricity	D	(229,922)	0	0	0

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

FY 2020
 3/30/2021

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	MSC Security	Ballpark & Vending Revenue	COVID-19 Relief Fund
Water	D	(46,101)	0	0	0
Transfers	D	(181,171)	0	0	0
Capital Outlay	D	(87,378)	0	0	0
Subtotal - Adjustments		(544,572)	0	0	0
Total Costs After Adjustments		6,864,709	25,959	(300,630)	151,546
General Admin Distribution			0	0	0
Grand Total		<u>\$6,864,709</u>	<u>\$25,959</u>	<u>\$(300,630)</u>	<u>\$151,546</u>
			not allocated	not allocated	

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

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3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security
2 Depreciation	\$14,608	\$0	\$13,507	\$0	\$313	\$260	\$161	\$367	\$0	\$0
Subtotal - EQUIPMENT DEPRECIATIC	14,608	0	13,507	0	313	260	161	367	0	0
3 Facilities Maintenance	0	175	162	0	4	3	2	4	0	0
3 Janitorial Services	0	4,323	3,997	0	93	77	48	109	0	0
Subtotal - FACILITIES MAINT 532-310	0	4,499	4,159	0	96	80	50	113	0	0
8 Budget	0	10,200	9,430	0	219	181	113	257	0	0
Subtotal - OMB 115-12000	0	10,200	9,430	0	219	181	113	257	0	0
9 Citywide Admin	0	10,766	9,954	0	231	192	119	271	0	0
Subtotal - CITY MANAGER 115-12010	0	10,766	9,954	0	231	192	119	271	0	0
12 Performance	0	4,061	3,755	0	87	72	45	102	0	0
Subtotal - PERFORMANCE OFFICE 1	0	4,061	3,755	0	87	72	45	102	0	0
13 Citywide Support	0	438	405	0	9	8	5	11	0	0
13 Open Records Requests	0	447	414	0	10	8	5	11	0	0
Subtotal - CITY CLERK 117	0	885	818	0	19	16	10	22	0	0
16 HR Services	0	21,154	19,559	0	454	376	234	532	0	0
16 Self Insurance Fund	0	2,857	2,642	0	61	51	32	72	0	0
Subtotal - HUMAN RESOURCES 209	0	24,011	22,200	0	515	427	265	604	0	0
17 Financial Reporting	0	3,514	3,248	0	75	63	39	88	0	0
17 Treasury Management	0	402	372	0	9	7	4	10	0	0
17 Annual Audit	0	2,720	2,515	0	58	48	30	68	0	0
17 Asset Management	0	72	67	0	2	1	1	2	0	0
Subtotal - OFFICE OF COMPTROLLE	0	6,708	6,202	0	144	119	74	169	0	0
21 IT Services	0	1,021	944	0	22	18	11	26	0	0
21 City-wide PC's	0	1,717	1,587	0	37	31	19	43	0	0
21 City-wide IT Contracts	0	43,330	40,062	0	929	771	479	1,090	0	0
21 Postage	0	930	859	0	20	17	10	23	0	0
21 Mail Room	0	1,756	1,624	0	38	31	19	44	0	0

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security
21 Phone & Internet - Citywide	\$0	\$2,087	\$1,929	\$0	\$45	\$37	\$23	\$52	\$0	\$0
Subtotal - INFORMATION TECHNOLC	0	50,841	47,006	0	1,090	905	562	1,279	0	0
39 GF Support	0	284,092	262,663	0	6,091	5,055	3,139	7,145	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	284,092	262,663	0	6,091	5,055	3,139	7,145	0	0
49 General Expenses	0	606	560	0	13	11	7	15	0	0
49 Retirees Health Insurance	0	41,029	37,934	0	880	730	453	1,032	0	0
49 FICA Match - Civilian	0	0	0	0	0	0	0	0	0	0
49 General Liability Insurance	0	13,500	12,482	0	289	240	149	340	0	0
Subtotal - NONDEPARTMENTAL 999	0	55,135	50,976	0	1,182	981	609	1,387	0	0
Total Incoming	14,608	451,199	430,670	0	9,987	8,288	5,147	11,716	0	0
C. Total Allocated		\$7,330,516	\$5,821,185	\$517,775	\$350,527	\$231,187	\$211,743	\$247,048	\$74,175	\$25,959
			79.41%	7.06%	4.78%	3.15%	2.89%	3.37%	1.01%	0.35%

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Ballpark & Vending Revenue	COVID-19 Relief Fund
2 Depreciation	\$14,608	\$0	\$0	\$0
Subtotal - EQUIPMENT DEPRECIATI	14,608	0	0	0
3 Facilities Maintenance	0	175	0	0
3 Janitorial Services	0	4,323	0	0
Subtotal - FACILITIES MAINT 532-310	0	4,499	0	0
8 Budget	0	10,200	0	0
Subtotal - OMB 115-12000	0	10,200	0	0
9 Citywide Admin	0	10,766	0	0
Subtotal - CITY MANAGER 115-12010	0	10,766	0	0
12 Performance	0	4,061	0	0
Subtotal - PERFORMANCE OFFICE 1	0	4,061	0	0
13 Citywide Support	0	438	0	0
13 Open Records Requests	0	447	0	0
Subtotal - CITY CLERK 117	0	885	0	0
16 HR Services	0	21,154	0	0
16 Self Insurance Fund	0	2,857	0	0
Subtotal - HUMAN RESOURCES 209	0	24,011	0	0
17 Financial Reporting	0	3,514	0	0
17 Treasury Management	0	402	0	0
17 Annual Audit	0	2,720	0	0
17 Asset Management	0	72	0	0
Subtotal - OFFICE OF COMPTROLLE	0	6,708	0	0
21 IT Services	0	1,021	0	0
21 City-wide PC's	0	1,717	0	0
21 City-wide IT Contracts	0	43,330	0	0
21 Postage	0	930	0	0
21 Mail Room	0	1,756	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Ballpark & Vending Revenue	COVID-19 Relief Fund
21 Phone & Internet - Citywide	\$0	\$2,087	\$0	\$0
Subtotal - INFORMATION TECHNOLC	0	50,841	0	0
39 GF Support	0	284,092	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	284,092	0	0
49 General Expenses	0	606	0	0
49 Retirees Health Insurance	0	41,029	0	0
49 FICA Match - Civilian	0	0	0	0
49 General Liability Insurance	0	13,500	0	0
Subtotal - NONDEPARTMENTAL 999	0	55,135	0	0
Total Incoming	14,608	451,199	0	0
C. Total Allocated		\$7,330,516	\$(300,630)	\$151,546
			(4.10)%	2.07%

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Facilities Maintenance Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1.00	0.00%	\$175	\$0	\$175	\$0	\$175
7 MUNICIPAL COURT 111	260.00	0.84%	45,600	0	45,600	3,520	49,120
15 TAX 206	1.00	0.00%	175	0	175	14	189
18 PURCHASING 215	71.00	0.23%	12,452	0	12,452	961	13,414
19 ANIMAL SERVICES 225	955.26	3.10%	167,537	0	167,537	12,933	180,471
21 INFORMATION TECHNOLOGY 239	207.50	0.67%	36,392	0	36,392	2,809	39,202
25 POLICE 321	4,203.45	13.64%	737,218	0	737,218	56,911	794,129
27 FIRE 322	6,374.14	20.69%	1,117,922	0	1,117,922	86,301	1,204,223
28 ENVIRONMENTAL SERVICES 334	807.92	2.62%	141,696	0	141,696	10,939	152,635
29 PUBLIC HEALTH 341	1,467.64	4.76%	257,401	0	257,401	19,871	277,271
30 PARKS & RECREATION 451	10,415.23	33.80%	1,826,665	0	1,826,665	141,014	1,967,679
32 LIBRARY 453	2,616.00	8.49%	458,805	0	458,805	35,419	494,223
33 MUSUEM & CULT AFFAIRS 454	737.50	2.39%	129,346	0	129,346	9,985	139,331
40 STREET MAINTENANCE 532-32120	683.62	2.22%	119,896	0	119,896	9,256	129,152
41 FLEET 532-37020	1,361.75	4.42%	238,829	0	238,829	18,437	257,266
50 OTHER	649.50	2.11%	113,912	0	113,912	8,794	122,706
Subtotal	30,812.51	100.00%	5,404,022	0	5,404,022	417,164	5,821,185
Direct Bills					0		0
Total					\$5,404,022		\$5,821,185

Basis Units: Number of labor hours per department

Source:

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Janitorial Services Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	5,598	0.84%	\$4,323	\$0	\$4,323	\$0	\$4,323
25 POLICE 321	414,911	61.89%	320,443	0	320,443	0	320,443
27 FIRE 322	63,305	9.44%	48,892	0	48,892	0	48,892
28 ENVIRONMENTAL SERVICES 334	16,617	2.48%	12,834	0	12,834	0	12,834
30 PARKS & RECREATION 451	16,617	2.48%	12,834	0	12,834	0	12,834
33 MUSUEM & CULT AFFAIRS 454	136,751	20.40%	105,615	0	105,615	0	105,615
39 SAM ADMIN SUPPORT 532-32060	16,617	2.48%	12,834	0	12,834	0	12,834
Subtotal	670,416	100.00%	517,775	0	517,775	0	517,775
Direct Bills					0		0
Total					\$517,775		\$517,775

Basis Units: Annual janitorial costs per department

Source:

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City Hall Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	24.35	13.58%	\$46,277	\$0	\$46,277	\$1,313	\$47,590
6 CITY ATTORNEY 103	35.00	19.51%	66,517	0	66,517	1,888	68,405
8 OMB 115-12000	10.00	5.58%	19,005	0	19,005	539	19,544
9 CITY MANAGER 115-12010	7.00	3.90%	13,303	0	13,303	378	13,681
10 PUBLIC INFO OFFICE 115-12020	5.00	2.79%	9,502	0	9,502	270	9,772
12 PERFORMANCE OFFICE 115-12050	4.00	2.23%	7,602	0	7,602	216	7,818
13 CITY CLERK 117	6.00	3.35%	11,403	0	11,403	324	11,727
16 HUMAN RESOURCES 209	45.00	25.09%	85,522	0	85,522	2,427	87,949
17 OFFICE OF COMPTROLLER 210	22.00	12.27%	41,811	0	41,811	1,187	42,998
18 PURCHASING 215	21.00	11.71%	39,910	0	39,910	1,133	41,043
Subtotal	179.35	100.00%	340,854	0	340,854	9,673	350,527
Direct Bills					0		0
Total					\$340,854		\$350,527

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

CITY OF EL PASO, TEXAS
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Mulligan Building Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8	5.00%	\$11,158	\$0	\$11,158	\$401	\$11,559
17 OFFICE OF COMPTROLLER 210	13	8.13%	18,132	0	18,132	652	18,784
20 CAPITAL IMPROVEMENT 235	66	41.25%	92,053	0	92,053	3,311	95,365
21 INFORMATION TECHNOLOGY 239	69	43.13%	96,238	0	96,238	3,462	99,700
29 PUBLIC HEALTH 341	4	2.50%	5,579	0	5,579	201	5,780
Subtotal	160	100.00%	223,160	0	223,160	8,028	231,187
Direct Bills					0		0
Total					\$223,160		\$231,187

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

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Texas Building & One Stop Shop Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 PLANNING & INSPECTIONS 280	6,600	8.22%	\$16,994	\$0	\$16,994	\$410	\$17,404
30 PARKS & RECREATION 451	35,200	43.84%	90,634	0	90,634	2,185	92,819
35 COMM & HUMAN DEV 471	38,500	47.95%	99,130	0	99,130	2,390	101,521
Subtotal	80,300	100.00%	206,758	0	206,758	4,986	211,743
Direct Bills					0		0
Total					\$206,758		\$211,743

Basis Units: Occupied square footage per department
Source:

CITY OF EL PASO, TEXAS
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Muni Svcs Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 ENVIRONMENTAL SERVICES 334	5,529	5.25%	\$12,372	\$0	\$12,372	\$596	\$12,967
30 PARKS & RECREATION 451	14,101	13.39%	31,552	0	31,552	1,519	33,072
39 SAM ADMIN SUPPORT 532-32060	85,706	81.36%	191,776	0	191,776	9,233	201,009
Subtotal	105,336	100.00%	235,700	0	235,700	11,348	247,048
Direct Bills					0		0
Total					\$235,700		\$247,048

Basis Units: Occupied square footage per department
 Source:

CITY OF EL PASO, TEXAS
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El Paso Regional Communication Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	246,941	78.18%	\$57,988	\$0	\$57,988	\$0	\$57,988
27 FIRE 322	68,397	21.65%	16,061	0	16,061	0	16,061
43 AVIATION 562	532	0.17%	125	0	125	0	125
Subtotal	315,870	100.00%	74,175	0	74,175	0	74,175
Direct Bills					0		0
Total					\$74,175		\$74,175

Basis Units: Calls for service per department
 Source:

CITY OF EL PASO, TEXAS
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MSC Security Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 PARKS & RECREATION 451	14,101	14.13%	\$3,668	\$0	\$3,668	\$0	\$3,668
39 SAM ADMIN SUPPORT 532-32060	85,706	85.87%	22,292	0	22,292	0	22,292
Subtotal	99,807	100.00%	25,959	0	25,959	0	25,959
Direct Bills					0		0
Total					\$25,959		\$25,959

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

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Allocation Summary

Dept:3 FACILITIES MAINT 532-31040

Department	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security	Ballpark & Vending Revenue	COVID-19 Relief Fund
3 FACILITIES MAINT 532-31040	\$175	\$4,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 MAYOR AND COUNCIL 101	0	0	47,590	0	0	0	0	0	0	0
6 CITY ATTORNEY 103	0	0	68,405	0	0	0	0	0	0	0
7 MUNICIPAL COURT 111	49,120	0	0	0	0	0	0	0	0	0
8 OMB 115-12000	0	0	19,544	0	0	0	0	0	0	0
9 CITY MANAGER 115-12010	0	0	13,681	0	0	0	0	0	0	0
10 PUBLIC INFO OFFICE 115-12020	0	0	9,772	0	0	0	0	0	0	0
11 INTERNAL AUDIT 115-12030	0	0	0	11,559	0	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	0	0	7,818	0	0	0	0	0	0	0
13 CITY CLERK 117	0	0	11,727	0	0	0	0	0	0	0
15 TAX 206	189	0	0	0	0	0	0	0	0	0
16 HUMAN RESOURCES 209	0	0	87,949	0	0	0	0	0	0	0
17 OFFICE OF COMPTROLLER 210	0	0	42,998	18,784	0	0	0	0	0	0
18 PURCHASING 215	13,414	0	41,043	0	0	0	0	0	0	0
19 ANIMAL SERVICES 225	180,471	0	0	0	0	0	0	0	0	0
20 CAPITAL IMPROVEMENT 235	0	0	0	95,365	0	0	0	0	0	0
21 INFORMATION TECHNOLOGY 239	39,202	0	0	99,700	0	0	0	0	0	0
22 PLANNING & INSPECTIONS 280	0	0	0	0	17,404	0	0	0	0	0
25 POLICE 321	794,129	320,443	0	0	0	0	57,988	0	0	0
27 FIRE 322	1,204,223	48,892	0	0	0	0	16,061	0	0	0
28 ENVIRONMENTAL SERVICES 334	152,635	12,834	0	0	0	12,967	0	0	0	0
29 PUBLIC HEALTH 341	277,271	0	0	5,780	0	0	0	0	0	0
30 PARKS & RECREATION 451	1,967,679	12,834	0	0	92,819	33,072	0	3,668	0	0
32 LIBRARY 453	494,223	0	0	0	0	0	0	0	0	0
33 MUSUEM & CULT AFFAIRS 454	139,331	105,615	0	0	0	0	0	0	0	0
35 COMM & HUMAN DEV 471	0	0	0	0	101,521	0	0	0	0	0
39 SAM ADMIN SUPPORT 532-32060	0	12,834	0	0	0	201,009	0	22,292	0	0
40 STREET MAINTENANCE 532-32120	129,152	0	0	0	0	0	0	0	0	0
41 FLEET 532-37020	257,266	0	0	0	0	0	0	0	0	0
43 AVIATION 562	0	0	0	0	0	0	125	0	0	0
50 OTHER	122,706	0	0	0	0	0	0	0	0	0
Total	\$5,821,185	\$517,775	\$350,527	\$231,187	\$211,743	\$247,048	\$74,175	\$25,959	\$0	\$0

CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:3 FACILITIES MAINT 532-31040

Department	Total
3 FACILITIES MAINT 532-31040	\$4,499
5 MAYOR AND COUNCIL 101	47,590
6 CITY ATTORNEY 103	68,405
7 MUNICIPAL COURT 111	49,120
8 OMB 115-12000	19,544
9 CITY MANAGER 115-12010	13,681
10 PUBLIC INFO OFFICE 115-12020	9,772
11 INTERNAL AUDIT 115-12030	11,559
12 PERFORMANCE OFFICE 115-12050	7,818
13 CITY CLERK 117	11,727
15 TAX 206	189
16 HUMAN RESOURCES 209	87,949
17 OFFICE OF COMPTROLLER 210	61,781
18 PURCHASING 215	54,457
19 ANIMAL SERVICES 225	180,471
20 CAPITAL IMPROVEMENT 235	95,365
21 INFORMATION TECHNOLOGY 239	138,901
22 PLANNING & INSPECTIONS 280	17,404
25 POLICE 321	1,172,561
27 FIRE 322	1,269,176
28 ENVIRONMENTAL SERVICES 334	178,436
29 PUBLIC HEALTH 341	283,051
30 PARKS & RECREATION 451	2,110,071
32 LIBRARY 453	494,223
33 MUSUEM & CULT AFFAIRS 454	244,946
35 COMM & HUMAN DEV 471	101,521
39 SAM ADMIN SUPPORT 532-32060	236,135
40 STREET MAINTENANCE 532-32120	129,152
41 FLEET 532-37020	257,266
43 AVIATION 562	125
50 OTHER	122,706
Total	<u><u>\$7,479,600</u></u>

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

FY 2020 ACTUAL

PARKS BLDG MAINT 532-31130

Nature and Extent of Services

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

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

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

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

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

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:4 PARKS BLDG MAINT 532-31130

Description		Amount	General Admin	Single Occupant	City 1	City 2	City 3&4	MSC
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Outside Contracts - NOC	P	104,553	0	98,463	1,194	1,322	963	2,610
Electricity	P	6,712,659	0	6,321,671	76,675	84,909	61,802	167,603
Water	P	2,076,490	0	1,955,542	23,719	26,266	19,118	51,846
Natural Gas	P	588,251	0	553,988	6,719	7,441	5,416	14,688
Transfers	D	1,751,950	0	0	0	0	0	0
Reimbursed Expenditures	P	(76,791)	0	(72,318)	(877)	(971)	(707)	(1,917)
Subtotal - Services & Supplies		11,157,112	0	8,857,345	107,430	118,966	86,591	234,829
Department Cost Total		11,157,112	0	8,857,345	107,430	118,966	86,591	234,829
Adjustments to Cost								
Transfers	D	(1,751,950)	0	0	0	0	0	0
Subtotal - Adjustments		(1,751,950)	0	0	0	0	0	0
Total Costs After Adjustments		9,405,162	0	8,857,345	107,430	118,966	86,591	234,829
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$9,405,162		\$8,857,345	\$107,430	\$118,966	\$86,591	\$234,829

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:4 PARKS BLDG MAINT 532-31130

Department	First Incoming	Second Incoming	Single Occupant	City 1	City 2	City 3&4	MSC
8 Budget	\$0	\$12,997	\$12,240	\$148	\$164	\$120	\$325
Subtotal - OMB 115-12000	0	12,997	12,240	148	164	120	325
13 Open Records Requests	0	570	537	7	7	5	14
Subtotal - CITY CLERK 117	0	570	537	7	7	5	14
17 Financial Reporting	0	318	299	4	4	3	8
17 Treasury Management	0	549	517	6	7	5	14
17 Annual Audit	0	3,466	3,264	40	44	32	87
Subtotal - OFFICE OF COMPTROLLE	0	4,333	4,080	49	55	40	108
49 General Expenses	0	827	779	9	10	8	21
Subtotal - NONDEPARTMENTAL 999	0	827	779	9	10	8	21
Total Incoming	0	18,727	17,636	214	237	172	468
C. Total Allocated		\$9,423,889	\$8,874,981	\$107,644	\$119,203	\$86,763	\$235,297
			94.18%	1.14%	1.26%	0.92%	2.50%

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

FY 2020
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Single Occupant Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 ANIMAL SERVICES 225	9,386	0.11%	\$9,764	\$0	\$9,764	\$19	\$9,784
20 CAPITAL IMPROVEMENT 235	2,107	0.02%	2,192	0	2,192	4	2,196
21 INFORMATION TECHNOLOGY 239	15,444	0.18%	16,067	0	16,067	32	16,099
25 POLICE 321	495,500	5.82%	515,476	0	515,476	1,026	516,503
27 FIRE 322	576,965	6.78%	600,226	0	600,226	1,195	601,421
28 ENVIRONMENTAL SERVICES 334	25,215	0.30%	26,232	0	26,232	52	26,284
29 PUBLIC HEALTH 341	5,556	0.07%	5,780	0	5,780	12	5,792
30 PARKS & RECREATION 451	2,247,546	26.40%	2,338,157	0	2,338,157	4,655	2,342,813
31 ZOO 452	446,519	5.24%	464,521	0	464,521	925	465,446
32 LIBRARY 453	542,118	6.37%	563,974	0	563,974	1,123	565,097
33 MUSUEM & CULT AFFAIRS 454	217,109	2.55%	225,862	0	225,862	450	226,312
35 COMM & HUMAN DEV 471	55,399	0.65%	57,632	0	57,632	115	57,747
40 STREET MAINTENANCE 532-32120	13,931	0.16%	14,493	0	14,493	29	14,521
50 OTHER	3,861,300	45.35%	4,016,970	0	4,016,970	7,998	4,024,969
Subtotal	8,514,095	100.00%	8,857,345	0	8,857,345	17,636	8,874,981
Direct Bills					0		0
Total					\$8,857,345		\$8,874,981

Basis Units: Utility cost per department
 Source:

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

FY 2020
 3/30/2021

City 1 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	24.35	13.58%	\$14,586	\$0	\$14,586	\$29	\$14,615
6 CITY ATTORNEY 103	35.00	19.51%	20,965	0	20,965	42	21,007
8 OMB 115-12000	10.00	5.58%	5,990	0	5,990	12	6,002
9 CITY MANAGER 115-12010	7.00	3.90%	4,193	0	4,193	8	4,201
10 PUBLIC INFO OFFICE 115-12020	5.00	2.79%	2,995	0	2,995	6	3,001
12 PERFORMANCE OFFICE 115-12050	4.00	2.23%	2,396	0	2,396	5	2,401
13 CITY CLERK 117	6.00	3.35%	3,594	0	3,594	7	3,601
16 HUMAN RESOURCES 209	45.00	25.09%	26,955	0	26,955	54	27,009
17 OFFICE OF COMPTROLLER 210	22.00	12.27%	13,178	0	13,178	26	13,204
18 PURCHASING 215	21.00	11.71%	12,579	0	12,579	25	12,604
Subtotal	179.35	100.00%	107,430	0	107,430	214	107,644
Direct Bills					0		0
Total					\$107,430		\$107,644

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

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

FY 2020
 3/30/2021

City 2 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8	5.00%	\$5,948	\$0	\$5,948	\$12	\$5,960
17 OFFICE OF COMPTROLLER 210	13	8.13%	9,666	0	9,666	19	9,685
20 CAPITAL IMPROVEMENT 235	66	41.25%	49,074	0	49,074	98	49,171
21 INFORMATION TECHNOLOGY 239	69	43.13%	51,304	0	51,304	102	51,406
29 PUBLIC HEALTH 341	4	2.50%	2,974	0	2,974	6	2,980
Subtotal	160	100.00%	118,966	0	118,966	237	119,203
Direct Bills					0		0
Total					\$118,966		\$119,203

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

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

FY 2020
3/30/2021

City 3&4 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 PLANNING & INSPECTIONS 280	6,600	8.22%	\$7,117	\$0	\$7,117	\$14	\$7,131
30 PARKS & RECREATION 451	35,200	43.84%	37,958	0	37,958	76	38,033
35 COMM & HUMAN DEV 471	38,500	47.95%	41,516	0	41,516	83	41,599
Subtotal	80,300	100.00%	86,591	0	86,591	172	86,763
Direct Bills					0		0
Total					\$86,591		\$86,763

Basis Units: Occupied square footage per department
Source:

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

FY 2020
 3/30/2021

MSC Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 ENVIRONMENTAL SERVICES 334	5,529	5.25%	\$12,326	\$0	\$12,326	\$25	\$12,351
30 PARKS & RECREATION 451	14,101	13.39%	31,436	0	31,436	63	31,498
39 SAM ADMIN SUPPORT 532-32060	85,706	81.36%	191,068	0	191,068	380	191,448
Subtotal	105,336	100.00%	234,829	0	234,829	468	235,297
Direct Bills					0		0
Total					\$234,829		\$235,297

Basis Units: Occupied square footage per department
 Source:

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

FY 2020
3/30/2021

Allocation Summary

Dept:4 PARKS BLDG MAINT 532-31130

Department	Single Occupant	City 1	City 2	City 3&4	MSC	Total
5 MAYOR AND COUNCIL 101	\$0	\$14,615	\$0	\$0	\$0	\$14,615
6 CITY ATTORNEY 103	0	21,007	0	0	0	21,007
8 OMB 115-12000	0	6,002	0	0	0	6,002
9 CITY MANAGER 115-12010	0	4,201	0	0	0	4,201
10 PUBLIC INFO OFFICE 115-12020	0	3,001	0	0	0	3,001
11 INTERNAL AUDIT 115-12030	0	0	5,960	0	0	5,960
12 PERFORMANCE OFFICE 115-12050	0	2,401	0	0	0	2,401
13 CITY CLERK 117	0	3,601	0	0	0	3,601
16 HUMAN RESOURCES 209	0	27,009	0	0	0	27,009
17 OFFICE OF COMPTROLLER 210	0	13,204	9,685	0	0	22,889
18 PURCHASING 215	0	12,604	0	0	0	12,604
19 ANIMAL SERVICES 225	9,784	0	0	0	0	9,784
20 CAPITAL IMPROVEMENT 235	2,196	0	49,171	0	0	51,368
21 INFORMATION TECHNOLOGY 239	16,099	0	51,406	0	0	67,505
22 PLANNING & INSPECTIONS 280	0	0	0	7,131	0	7,131
25 POLICE 321	516,503	0	0	0	0	516,503
27 FIRE 322	601,421	0	0	0	0	601,421
28 ENVIRONMENTAL SERVICES 334	26,284	0	0	0	12,351	38,634
29 PUBLIC HEALTH 341	5,792	0	2,980	0	0	8,772
30 PARKS & RECREATION 451	2,342,813	0	0	38,033	31,498	2,412,344
31 ZOO 452	465,446	0	0	0	0	465,446
32 LIBRARY 453	565,097	0	0	0	0	565,097
33 MUSUEM & CULT AFFAIRS 454	226,312	0	0	0	0	226,312
35 COMM & HUMAN DEV 471	57,747	0	0	41,599	0	99,346
39 SAM ADMIN SUPPORT 532-32060	0	0	0	0	191,448	191,448
40 STREET MAINTENANCE 532-32120	14,521	0	0	0	0	14,521
50 OTHER	4,024,969	0	0	0	0	4,024,969
Total	\$8,874,981	\$107,644	\$119,203	\$86,763	\$235,297	\$9,423,889

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

FY 2020 ACTUAL

CITY ATTORNEY 103
Nature and Extent of Services

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

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

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

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

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description		Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
Personnel Costs								
Salaries & Benefits	S1	2,637,233	772,740	1,013,372	45,642	0	805,479	0
<i>Salary % Split</i>			<i>29.30%</i>	<i>38.43%</i>	<i>1.73%</i>	<i>.00%</i>	<i>30.54%</i>	<i>.00%</i>
Collective Bargaining Services	P	1,024	0	0	0	1,024	0	0
Subtotal - Personnel Costs		2,638,257	772,740	1,013,372	45,642	1,024	805,479	0
Services & Supplies Cost								
External Legal Counsel Service	P	1,779,530	0	0	0	1,779,530	0	0
Interpreter Services	P	313	0	0	0	0	313	0
Court Reporters	P	32,772	0	0	0	0	32,772	0
Expert Witnesses	P	26,473	0	0	0	0	26,473	0
Electr Franchise Review Svcs	P	29,680	0	0	0	29,680	0	0
Arbitration Mediation Svcs	P	2,266	0	0	0	0	2,266	0
Investigative Services	P	392	0	0	0	0	392	0
Office Equip Maint Contracts	S	0	0	0	0	0	0	0
Leases	P	7,202	0	7,202	0	0	0	0
Materials & Supplies	P	25,958	0	25,958	0	0	0	0
Minor Equip & Furniture	P	17,277	0	17,277	0	0	0	0
Communications	P	151	0	151	0	0	0	0
Travel Expenses	P	12,937	0	11,414	0	0	0	1,523
Other Operating	P	28,256	0	28,256	0	0	0	0
Indirect Costs	P	4,781	0	0	4,781	0	0	0
Damages Settlement Expense	D	207,396	0	0	0	0	0	0
Interfund Transfers	D	1,523	0	0	0	0	0	0
Revenue - Claims Settlement	P	(793,705)	0	0	0	0	(793,705)	0
Revenue - Reimbursed Expenditures	D	(62,526)	0	0	0	0	0	0
Revenue - Public Infor Dist Fee	P	(11,830)	(11,830)	0	0	0	0	0
Revenue - Prep & Release of Liens	P	(34,257)	0	0	0	0	(34,257)	0
Revenue - Federal Grant Proceeds	D	(51,835)	0	0	0	0	0	0
Revenue - Penalties & Interest	P	(33,911)	0	(33,911)	0	0	0	0

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

FY 2020
 3/30/2021

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description	Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
Revenue - Interfund Transfers P	(1,523)	0	0	0	0	0	(1,523)
Deduct Direct Costs P	(50,423)	0	0	(50,423)	0	0	0
Subtotal - Services & Supplies	1,136,897	(11,830)	56,347	(45,642)	1,809,210	(765,746)	0
Department Cost Total	3,775,154	760,910	1,069,719	(0)	1,810,234	39,733	0
Adjustments to Cost							
Damages Settlement Expense D	(207,396)	0	0	0	0	0	0
Interfund Transfers D	(1,523)	0	0	0	0	0	0
Revenue - Reimbursed Expenditures D	62,526	0	0	0	0	0	0
Revenue - Federal Grant Proceeds D	51,835	0	0	0	0	0	0
Subtotal - Adjustments	(94,558)	0	0	0	0	0	0
Total Costs After Adjustments	3,680,596	760,910	1,069,719	(0)	1,810,234	39,733	0
General Admin Distribution		(760,910)	413,563	18,627	0	328,720	0
Grand Total	\$3,680,596		\$1,483,282	\$18,627	\$1,810,234	\$368,453	\$0
				not allocated	not allocated	not allocated	

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
1 City Hall (City 1)	\$52,394	\$0	\$28,477	\$1,283	\$0	\$22,635	\$0
Subtotal - BUILDING DEPRECIATION	52,394	0	28,477	1,283	0	22,635	0
3 City Hall	66,517	1,888	37,179	1,675	0	29,552	0
Subtotal - FACILITIES MAINT 532-310	66,517	1,888	37,179	1,675	0	29,552	0
4 City 1	20,965	42	11,417	514	0	9,075	0
Subtotal - PARKS BLDG MAINT 532-3	20,965	42	11,417	514	0	9,075	0
6 Legal Services	0	27,770	15,093	680	0	11,997	0
Subtotal - CITY ATTORNEY 103	0	27,770	15,093	680	0	11,997	0
8 Budget	0	6,307	3,428	154	0	2,725	0
Subtotal - OMB 115-12000	0	6,307	3,428	154	0	2,725	0
9 Citywide Admin	0	7,389	4,016	181	0	3,192	0
Subtotal - CITY MANAGER 115-12010	0	7,389	4,016	181	0	3,192	0
11 Audit	0	157,084	85,377	3,845	0	67,862	0
Subtotal - INTERNAL AUDIT 115-1203	0	157,084	85,377	3,845	0	67,862	0
12 Performance	0	2,787	1,515	68	0	1,204	0
Subtotal - PERFORMANCE OFFICE 1	0	2,787	1,515	68	0	1,204	0
13 Citywide Support	0	300	163	7	0	130	0
13 Open Records Requests	0	277	150	7	0	119	0
Subtotal - CITY CLERK 117	0	577	314	14	0	249	0
16 HR Services	0	14,518	7,891	355	0	6,272	0
16 Self Insurance Fund	0	1,961	1,066	48	0	847	0
Subtotal - HUMAN RESOURCES 209	0	16,478	8,956	403	0	7,119	0
17 Financial Reporting	0	4,491	2,441	110	0	1,940	0
17 Treasury Management	0	172	94	4	0	74	0
17 Annual Audit	0	1,682	914	41	0	727	0

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist
Subtotal - OFFICE OF COMPTROLLE	\$0	\$6,346	\$3,449	\$155	\$0	\$2,741	\$0
18 Administration	0	300	163	7	0	129	0
18 Supply Chain Management	0	752	409	18	0	325	0
Subtotal - PURCHASING 215	0	1,052	572	26	0	454	0
21 IT Services	0	109,915	59,740	2,691	0	47,484	0
21 Records Management	0	29,192	15,866	715	0	12,611	0
21 Strategic Innovation	0	19,588	10,646	480	0	8,462	0
21 City-wide PC's	0	1,178	640	29	0	509	0
21 City-wide IT Contracts	0	81,308	44,192	1,990	0	35,126	0
21 Postage	0	1,454	791	36	0	628	0
21 Mail Room	0	1,205	655	30	0	521	0
21 Wireless Communication	0	1,420	772	35	0	613	0
21 Phone & Internet - Citywide	0	14,143	7,687	346	0	6,110	0
Subtotal - INFORMATION TECHNOLC	0	259,404	140,989	6,350	0	112,065	0
49 General Expenses	0	259	141	6	0	112	0
49 Retirees Health Insurance	0	28,157	15,304	689	0	12,164	0
49 Property Insurance	0	1,714	931	42	0	740	0
49 FICA Match - Civilian	0	0	0	0	0	0	0
49 General Liability Insurance	0	9,265	5,036	227	0	4,002	0
Subtotal - NONDEPARTMENTAL 999	0	39,395	21,412	964	0	17,019	0
Total Incoming	139,876	526,519	362,193	16,313	0	287,889	0
C. Total Allocated		\$4,346,991	\$1,845,475	\$34,940	\$1,810,234	\$656,342	\$0
			42.45%	0.80%	41.64%	15.10%	0.00%

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

FY 2020
 3/30/2021

Legal Services Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	1,189.04	9.85%	\$153,631	\$0	\$153,631	\$28,706	\$182,337
6 CITY ATTORNEY 103	214.93	1.78%	27,770	0	27,770	0	27,770
13 CITY CLERK 117	17.33	0.14%	2,239	0	2,239	418	2,658
16 HUMAN RESOURCES 209	1,528.80	12.67%	197,530	0	197,530	36,909	234,438
18 PURCHASING 215	439.45	3.64%	56,779	0	56,779	10,609	67,389
19 ANIMAL SERVICES 225	5.20	0.04%	672	0	672	126	797
20 CAPITAL IMPROVEMENT 235	272.33	2.26%	35,187	0	35,187	6,575	41,761
21 INFORMATION TECHNOLOGY 239	5.20	0.04%	672	0	672	126	797
22 PLANNING & INSPECTIONS 280	1,006.20	8.34%	130,007	0	130,007	24,292	154,299
25 POLICE 321	470.36	3.90%	60,773	0	60,773	11,356	72,129
27 FIRE 322	395.20	3.27%	51,062	0	51,062	9,541	60,603
29 PUBLIC HEALTH 341	83.09	0.69%	10,736	0	10,736	2,006	12,742
30 PARKS & RECREATION 451	222.10	1.84%	28,697	0	28,697	5,362	34,059
31 ZOO 452	26.00	0.22%	3,359	0	3,359	628	3,987
32 LIBRARY 453	35.10	0.29%	4,535	0	4,535	847	5,383
33 MUSUEM & CULT AFFAIRS 454	349.70	2.90%	45,183	0	45,183	8,443	53,626
34 DESTINATION EL PASO 457	84.07	0.70%	10,862	0	10,862	2,030	12,892
35 COMM & HUMAN DEV 471	573.73	4.75%	74,129	0	74,129	13,851	87,980
36 ECONOMIC DEVELOPMENT 480	2,080.00	17.24%	268,748	0	268,748	50,216	318,964
39 SAM ADMIN SUPPORT 532-32060	88.40	0.73%	11,422	0	11,422	2,134	13,556
40 STREET MAINTENANCE 532-32120	15.60	0.13%	2,016	0	2,016	377	2,392
42 SUN METRO 560	183.73	1.52%	23,739	0	23,739	4,436	28,175
43 AVIATION 562	1,969.27	16.32%	254,441	(62,526)	191,915	47,543	239,458
44 INTERNATIONAL BRIDGES 564	128.58	1.07%	16,613	0	16,613	3,104	19,717
50 OTHER	684.98	5.68%	88,503	0	88,503	16,537	105,040
Subtotal	12,068.39	100.00%	1,559,306	(62,526)	1,496,780	286,169	1,782,949
Direct Bills					62,526		62,526
Total					\$1,559,306		\$1,845,475

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

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

FY 2020
 3/30/2021

CDBG Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 COMM & HUMAN DEV 471	100	100.00%	\$22,051	\$0	\$22,051	\$12,889	\$34,940
Subtotal	100	100.00%	22,051	0	22,051	12,889	34,940
Direct Bills					0		0
Total					\$22,051		\$34,940

Basis Units: Direct allocation to Community & Human Development

Source:

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

FY 2020
3/30/2021

Allocation Summary

Dept:6 CITY ATTORNEY 103

Department	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Lobbyist	Total
0 Direct Billed	\$62,526	\$0	\$0	\$0	\$0	\$62,526
5 MAYOR AND COUNCIL 101	182,337	0	0	0	0	182,337
6 CITY ATTORNEY 103	27,770	0	0	0	0	27,770
13 CITY CLERK 117	2,658	0	0	0	0	2,658
16 HUMAN RESOURCES 209	234,438	0	0	0	0	234,438
18 PURCHASING 215	67,389	0	0	0	0	67,389
19 ANIMAL SERVICES 225	797	0	0	0	0	797
20 CAPITAL IMPROVEMENT 235	41,761	0	0	0	0	41,761
21 INFORMATION TECHNOLOGY 239	797	0	0	0	0	797
22 PLANNING & INSPECTIONS 280	154,299	0	0	0	0	154,299
25 POLICE 321	72,129	0	0	0	0	72,129
27 FIRE 322	60,603	0	0	0	0	60,603
29 PUBLIC HEALTH 341	12,742	0	0	0	0	12,742
30 PARKS & RECREATION 451	34,059	0	0	0	0	34,059
31 ZOO 452	3,987	0	0	0	0	3,987
32 LIBRARY 453	5,383	0	0	0	0	5,383
33 MUSUEM & CULT AFFAIRS 454	53,626	0	0	0	0	53,626
34 DESTINATION EL PASO 457	12,892	0	0	0	0	12,892
35 COMM & HUMAN DEV 471	87,980	34,940	0	0	0	122,920
36 ECONOMIC DEVELOPMENT 480	318,964	0	0	0	0	318,964
39 SAM ADMIN SUPPORT 532-32060	13,556	0	0	0	0	13,556
40 STREET MAINTENANCE 532-32120	2,392	0	0	0	0	2,392
42 SUN METRO 560	28,175	0	0	0	0	28,175
43 AVIATION 562	239,458	0	0	0	0	239,458
44 INTERNATIONAL BRIDGES 564	19,717	0	0	0	0	19,717
50 OTHER	105,040	0	0	0	0	105,040
Total	\$1,845,475	\$34,940	\$0	\$0	\$0	\$1,880,414

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

FY 2020 ACTUAL

OMB 115-12000
Nature and Extent of Services

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:8 OMB 115-12000

Description		Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	688,701	0	688,701
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	213,342	0	213,342
Subtotal - Personnel Costs		902,043	0	902,043
Services & Supplies Cost				
Contractual Services	S	14,754	0	14,754
Materials & Supplies	S	2,195	0	2,195
Minor Equipment & Furniture	S	7,838	0	7,838
Other Operating	S	11,506	0	11,506
Subtotal - Services & Supplies		36,293	0	36,293
Department Cost Total		938,336	0	938,336
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		938,336	0	938,336
General Admin Distribution			0	0
Grand Total		<u>\$938,336</u>		<u>\$938,336</u>

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
1 City Hall (City 1)	\$14,970	\$0	\$14,970
Subtotal - BUILDING DEPRECIATION	14,970	0	14,970
3 City Hall	19,005	539	19,544
Subtotal - FACILITIES MAINT 532-310	19,005	539	19,544
4 City 1	5,990	12	6,002
Subtotal - PARKS BLDG MAINT 532-3	5,990	12	6,002
8 Budget	0	1,286	1,286
Subtotal - OMB 115-12000	0	1,286	1,286
9 Citywide Admin	0	2,111	2,111
Subtotal - CITY MANAGER 115-12010	0	2,111	2,111
11 Audit	0	31,483	31,483
Subtotal - INTERNAL AUDIT 115-12030	0	31,483	31,483
12 Performance	0	796	796
Subtotal - PERFORMANCE OFFICE 1	0	796	796
13 Citywide Support	0	86	86
13 Open Records Requests	0	56	56
Subtotal - CITY CLERK 117	0	142	142
16 HR Services	0	4,148	4,148
16 Self Insurance Fund	0	560	560
Subtotal - HUMAN RESOURCES 209	0	4,708	4,708
17 Financial Reporting	0	1,048	1,048
17 Treasury Management	0	52	52
17 Annual Audit	0	343	343
Subtotal - OFFICE OF COMPTROLLE	0	1,443	1,443
18 Administration	0	2,248	2,248

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
18 Supply Chain Management	\$0	\$5,639	\$5,639
Subtotal - PURCHASING 215	0	7,886	7,886
21 IT Services	0	61,142	61,142
21 Records Management	0	547	547
21 GIS	0	1,363	1,363
21 City-wide PC's	0	337	337
21 City-wide IT Contracts	0	37,223	37,223
21 Mail Room	0	344	344
21 Phone & Internet - Citywide	0	3,246	3,246
Subtotal - INFORMATION TECHNOLC	0	104,202	104,202
49 General Expenses	0	78	78
49 Retirees Health Insurance	0	8,045	8,045
49 Property Insurance	0	525	525
49 FICA Match - Civilian	0	0	0
49 General Liability Insurance	0	2,647	2,647
Subtotal - NONDEPARTMENTAL 999	0	11,296	11,296
Total Incoming	39,965	165,906	205,870
C. Total Allocated		\$1,144,206	\$1,144,206
			100.00%

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

FY 2020
 3/30/2021

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	7,441,360	1.04%	\$10,200	\$0	\$10,200	\$0	\$10,200
4 PARKS BLDG MAINT 532-31130	9,481,954	1.33%	12,997	0	12,997	0	12,997
5 MAYOR AND COUNCIL 101	1,492,612	0.21%	2,046	0	2,046	358	2,404
6 CITY ATTORNEY 103	4,601,465	0.64%	6,307	0	6,307	0	6,307
7 MUNICIPAL COURT 111	5,185,010	0.73%	7,107	0	7,107	1,244	8,352
8 OMB 115-12000	938,336	0.13%	1,286	0	1,286	0	1,286
9 CITY MANAGER 115-12010	1,174,564	0.16%	1,610	0	1,610	282	1,892
10 PUBLIC INFO OFFICE 115-12020	329,800	0.05%	452	0	452	79	531
11 INTERNAL AUDIT 115-12030	749,396	0.10%	1,027	0	1,027	180	1,207
12 PERFORMANCE OFFICE 115-12050	436,764	0.06%	599	0	599	105	703
13 CITY CLERK 117	1,534,943	0.22%	2,104	0	2,104	368	2,472
14 CAPITAL IMPROVEMENT PLAN 190	10,611,214	1.49%	14,545	0	14,545	2,547	17,091
15 TAX 206	1,697,930	0.24%	2,327	0	2,327	408	2,735
16 HUMAN RESOURCES 209	65,181,844	9.13%	89,345	0	89,345	15,644	104,988
17 OFFICE OF COMPTROLLER 210	2,618,199	0.37%	3,589	0	3,589	628	4,217
18 PURCHASING 215	1,542,464	0.22%	2,114	0	2,114	370	2,484
19 ANIMAL SERVICES 225	8,436,717	1.18%	11,564	0	11,564	2,025	13,589
20 CAPITAL IMPROVEMENT 235	6,335,836	0.89%	8,685	0	8,685	1,521	10,205
21 INFORMATION TECHNOLOGY 239	16,373,690	2.29%	22,443	0	22,443	3,930	26,373
22 PLANNING & INSPECTIONS 280	7,170,123	1.00%	9,828	0	9,828	1,721	11,549
23 POLICE - OFFICE OF THE CHIEF 321	2,450,154	0.34%	3,358	0	3,358	588	3,946
24 POLICE - ADMINISTRATIVE SERVICES 321	15,766,262	2.21%	21,611	0	21,611	3,784	25,395
25 POLICE 321	132,325,604	18.54%	181,378	0	181,378	31,759	213,137
26 FIRE - ADMINISTRATION 322	21,870,152	3.06%	29,977	0	29,977	5,249	35,226
27 FIRE 322	94,072,875	13.18%	128,945	0	128,945	22,578	151,523
28 ENVIRONMENTAL SERVICES 334	35,882,434	5.03%	49,184	0	49,184	8,612	57,796
29 PUBLIC HEALTH 341	20,566,210	2.88%	28,190	0	28,190	4,936	33,126
30 PARKS & RECREATION 451	28,569,677	4.00%	39,160	0	39,160	6,857	46,017
31 ZOO 452	6,496,787	0.91%	8,905	0	8,905	1,559	10,464
32 LIBRARY 453	7,290,906	1.02%	9,994	0	9,994	1,750	11,743
33 MUSEUM & CULT AFFAIRS 454	9,557,847	1.34%	13,101	0	13,101	2,294	15,395
34 DESTINATION EL PASO 457	9,676,402	1.36%	13,263	0	13,263	2,322	15,586
35 COMM & HUMAN DEV 471	4,424,721	0.62%	6,065	0	6,065	1,062	7,127
36 ECONOMIC DEVELOPMENT 480	10,414,365	1.46%	14,275	0	14,275	2,499	16,774
37 ENGR TRAFFIC-ST 532-32020	5,385,467	0.75%	7,382	0	7,382	1,293	8,674
38 PAVEMENT MGMT 532-32040	1,877,172	0.26%	2,573	0	2,573	451	3,024
39 SAM ADMIN SUPPORT 532-32060	1,567,156	0.22%	2,148	0	2,148	376	2,524
40 STREET MAINTENANCE 532-32120	13,748,127	1.93%	18,845	0	18,845	3,300	22,144
41 FLEET 532-37020	15,446,756	2.16%	21,173	0	21,173	3,707	24,880
42 SUN METRO 560	57,392,652	8.04%	78,668	0	78,668	13,774	92,442
43 AVIATION 562	37,597,762	5.27%	51,535	0	51,535	9,024	60,559
44 INTERNATIONAL BRIDGES 564	7,144,570	1.00%	9,793	0	9,793	1,715	11,508

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

FY 2020
 3/30/2021

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 DOWNTOWN DEV CORP 710	23,470	0.00%	\$32	\$0	\$32	\$6	\$38
49 NONDEPARTMENTAL 999	20,842,952	2.92%	28,569	0	28,569	5,002	33,572
Subtotal	713,724,701	100.00%	978,300	0	978,300	165,906	1,144,206
Direct Bills					0		0
Total					\$978,300		\$1,144,206

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

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

FY 2020
3/30/2021

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
3 FACILITIES MAINT 532-31040	\$10,200	\$10,200
4 PARKS BLDG MAINT 532-31130	12,997	12,997
5 MAYOR AND COUNCIL 101	2,404	2,404
6 CITY ATTORNEY 103	6,307	6,307
7 MUNICIPAL COURT 111	8,352	8,352
8 OMB 115-12000	1,286	1,286
9 CITY MANAGER 115-12010	1,892	1,892
10 PUBLIC INFO OFFICE 115-12020	531	531
11 INTERNAL AUDIT 115-12030	1,207	1,207
12 PERFORMANCE OFFICE 115-12050	703	703
13 CITY CLERK 117	2,472	2,472
14 CAPITAL IMPROVEMENT PLAN 190	17,091	17,091
15 TAX 206	2,735	2,735
16 HUMAN RESOURCES 209	104,988	104,988
17 OFFICE OF COMPTROLLER 210	4,217	4,217
18 PURCHASING 215	2,484	2,484
19 ANIMAL SERVICES 225	13,589	13,589
20 CAPITAL IMPROVEMENT 235	10,205	10,205
21 INFORMATION TECHNOLOGY 239	26,373	26,373
22 PLANNING & INSPECTIONS 280	11,549	11,549
23 POLICE - OFFICE OF THE CHIEF 321	3,946	3,946
24 POLICE - ADMINISTRATIVE SERVICES 321	25,395	25,395
25 POLICE 321	213,137	213,137
26 FIRE - ADMINISTRATION 322	35,226	35,226
27 FIRE 322	151,523	151,523
28 ENVIRONMENTAL SERVICES 334	57,796	57,796
29 PUBLIC HEALTH 341	33,126	33,126
30 PARKS & RECREATION 451	46,017	46,017
31 ZOO 452	10,464	10,464
32 LIBRARY 453	11,743	11,743
33 MUSEUM & CULT AFFAIRS 454	15,395	15,395
34 DESTINATION EL PASO 457	15,586	15,586
35 COMM & HUMAN DEV 471	7,127	7,127
36 ECONOMIC DEVELOPMENT 480	16,774	16,774
37 ENGR TRAFFIC-ST 532-32020	8,674	8,674
38 PAVEMENT MGMT 532-32040	3,024	3,024
39 SAM ADMIN SUPPORT 532-32060	2,524	2,524
40 STREET MAINTENANCE 532-32120	22,144	22,144
41 FLEET 532-37020	24,880	24,880
42 SUN METRO 560	92,442	92,442
43 AVIATION 562	60,559	60,559

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

FY 2020
3/30/2021

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
44 INTERNATIONAL BRIDGES 564	\$11,508	\$11,508
48 DOWNTOWN DEV CORP 710	38	38
49 NONDEPARTMENTAL 999	33,572	33,572
Total	\$1,144,206	\$1,144,206

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

FY 2020 ACTUAL

CITY MANAGER 115-12010
Nature and Extent of Services

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:9 CITY MANAGER 115-12010

Description		Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	846,967	0	846,967
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	277,433	0	277,433
Subtotal - Personnel Costs		1,124,399	0	1,124,399
Services & Supplies Cost				
Contractual Services	S	22,833	0	22,833
Interfund Services	S	7	0	7
Leases	S	(89)	0	(89)
Materials & Supplies	S	6,694	0	6,694
Other Operating	S	20,719	0	20,719
Subtotal - Services & Supplies		50,164	0	50,164
Department Cost Total		1,174,564	0	1,174,564
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,174,564	0	1,174,564
General Admin Distribution			0	0
Grand Total		\$1,174,564	\$1,174,564	

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
1 City Hall (City 1)	\$10,479	\$0	\$10,479
Subtotal - BUILDING DEPRECIATION	10,479	0	10,479
3 City Hall	13,303	378	13,681
Subtotal - FACILITIES MAINT 532-310	13,303	378	13,681
4 City 1	4,193	8	4,201
Subtotal - PARKS BLDG MAINT 532-3	4,193	8	4,201
8 Budget	1,610	282	1,892
Subtotal - OMB 115-12000	1,610	282	1,892
9 Citywide Admin	0	1,478	1,478
Subtotal - CITY MANAGER 115-12010	0	1,478	1,478
12 Performance	0	557	557
Subtotal - PERFORMANCE OFFICE 1	0	557	557
13 Citywide Support	0	60	60
13 Open Records Requests	0	71	71
Subtotal - CITY CLERK 117	0	131	131
16 HR Services	0	2,904	2,904
16 Self Insurance Fund	0	392	392
Subtotal - HUMAN RESOURCES 209	0	3,296	3,296
17 Financial Reporting	0	1,201	1,201
17 Treasury Management	0	42	42
17 Annual Audit	0	429	429
Subtotal - OFFICE OF COMPTROLLE	0	1,673	1,673
18 Administration	0	1,124	1,124
18 Supply Chain Management	0	2,819	2,819
Subtotal - PURCHASING 215	0	3,943	3,943
21 IT Services	0	116,481	116,481

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
21 Records Management	\$0	\$619	\$619
21 Strategic Innovation	0	39,177	39,177
21 City-wide PC's	0	236	236
21 City-wide IT Contracts	0	5,948	5,948
21 Postage	0	25	25
21 Mail Room	0	241	241
21 Wireless Communication	0	11,078	11,078
21 Phone & Internet - Citywide	0	9,274	9,274
Subtotal - INFORMATION TECHNOLC	0	183,078	183,078
49 General Expenses	0	64	64
49 Retirees Health Insurance	0	5,631	5,631
49 Property Insurance	0	259	259
49 FICA Match - Civilian	0	0	0
49 General Liability Insurance	0	1,853	1,853
Subtotal - NONDEPARTMENTAL 999	0	7,807	7,807
Total Incoming	29,585	202,631	232,216
C. Total Allocated		\$1,406,780	\$1,406,780
			100.00%

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

FY 2020
 3/30/2021

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	0.89%	\$10,766	\$0	\$10,766	\$0	\$10,766
5 MAYOR AND COUNCIL 101	24.35	0.43%	5,140	0	5,140	881	6,021
6 CITY ATTORNEY 103	35.00	0.61%	7,389	0	7,389	0	7,389
7 MUNICIPAL COURT 111	81.95	1.44%	17,300	0	17,300	2,965	20,265
8 OMB 115-12000	10.00	0.18%	2,111	0	2,111	0	2,111
9 CITY MANAGER 115-12010	7.00	0.12%	1,478	0	1,478	0	1,478
10 PUBLIC INFO OFFICE 115-12020	5.00	0.09%	1,056	0	1,056	181	1,236
11 INTERNAL AUDIT 115-12030	8.00	0.14%	1,689	0	1,689	289	1,978
12 PERFORMANCE OFFICE 115-12050	4.00	0.07%	844	0	844	145	989
13 CITY CLERK 117	6.00	0.11%	1,267	0	1,267	217	1,484
15 TAX 206	20.00	0.35%	4,222	0	4,222	724	4,946
16 HUMAN RESOURCES 209	45.00	0.79%	9,500	0	9,500	1,628	11,128
17 OFFICE OF COMPTROLLER 210	35.00	0.61%	7,389	0	7,389	1,266	8,655
18 PURCHASING 215	21.00	0.37%	4,433	0	4,433	760	5,193
19 ANIMAL SERVICES 225	125.50	2.20%	26,494	0	26,494	4,540	31,034
20 CAPITAL IMPROVEMENT 235	66.00	1.16%	13,933	0	13,933	2,388	16,321
21 INFORMATION TECHNOLOGY 239	69.00	1.21%	14,566	0	14,566	2,496	17,062
22 PLANNING & INSPECTIONS 280	96.00	1.68%	20,266	0	20,266	3,473	23,739
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	3,589	0	3,589	615	4,204
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	2.77%	33,354	0	33,354	5,716	39,070
25 POLICE 321	1,230.00	21.56%	259,658	0	259,658	44,498	304,156
26 FIRE - ADMINISTRATION 322	222.00	3.89%	46,865	0	46,865	8,031	54,896
27 FIRE 322	988.00	17.32%	208,571	0	208,571	35,743	244,314
28 ENVIRONMENTAL SERVICES 334	356.50	6.25%	75,259	0	75,259	12,897	88,156
29 PUBLIC HEALTH 341	227.60	3.99%	48,047	0	48,047	8,234	56,281
30 PARKS & RECREATION 451	267.15	4.68%	56,396	0	56,396	9,665	66,061
31 ZOO 452	104.00	1.82%	21,955	0	21,955	3,762	25,717
32 LIBRARY 453	123.50	2.17%	26,071	0	26,071	4,468	30,539
33 MUSEUM & CULT AFFAIRS 454	31.00	0.54%	6,544	0	6,544	1,121	7,666
35 COMM & HUMAN DEV 471	36.00	0.63%	7,600	0	7,600	1,302	8,902
36 ECONOMIC DEVELOPMENT 480	14.00	0.25%	2,955	0	2,955	506	3,462
37 ENGR TRAFFIC-ST 532-32020	72.00	1.26%	15,200	0	15,200	2,605	17,804
38 PAVEMENT MGMT 532-32040	23.00	0.40%	4,855	0	4,855	832	5,687
39 SAM ADMIN SUPPORT 532-32060	28.00	0.49%	5,911	0	5,911	1,013	6,924
40 STREET MAINTENANCE 532-32120	166.00	2.91%	35,043	0	35,043	6,005	41,049
41 FLEET 532-37020	75.00	1.31%	15,833	0	15,833	2,713	18,546
42 SUN METRO 560	540.50	9.48%	114,102	0	114,102	19,554	133,656
43 AVIATION 562	251.00	4.40%	52,987	0	52,987	9,081	62,068
44 INTERNATIONAL BRIDGES 564	57.00	1.00%	12,033	0	12,033	2,062	14,095
49 NONDEPARTMENTAL 999	7.00	0.12%	1,478	0	1,478	253	1,731

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

FY 2020
3/30/2021

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,704.05	100.00%	1,204,149	0	1,204,149	202,631	1,406,780
Direct Bills					0		0
Total					\$1,204,149		\$1,406,780

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

Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
3 FACILITIES MAINT 532-31040	\$10,766	\$10,766
5 MAYOR AND COUNCIL 101	6,021	6,021
6 CITY ATTORNEY 103	7,389	7,389
7 MUNICIPAL COURT 111	20,265	20,265
8 OMB 115-12000	2,111	2,111
9 CITY MANAGER 115-12010	1,478	1,478
10 PUBLIC INFO OFFICE 115-12020	1,236	1,236
11 INTERNAL AUDIT 115-12030	1,978	1,978
12 PERFORMANCE OFFICE 115-12050	989	989
13 CITY CLERK 117	1,484	1,484
15 TAX 206	4,946	4,946
16 HUMAN RESOURCES 209	11,128	11,128
17 OFFICE OF COMPTROLLER 210	8,655	8,655
18 PURCHASING 215	5,193	5,193
19 ANIMAL SERVICES 225	31,034	31,034
20 CAPITAL IMPROVEMENT 235	16,321	16,321
21 INFORMATION TECHNOLOGY 239	17,062	17,062
22 PLANNING & INSPECTIONS 280	23,739	23,739
23 POLICE - OFFICE OF THE CHIEF 321	4,204	4,204
24 POLICE - ADMINISTRATIVE SERVICES 321	39,070	39,070
25 POLICE 321	304,156	304,156
26 FIRE - ADMINISTRATION 322	54,896	54,896
27 FIRE 322	244,314	244,314
28 ENVIRONMENTAL SERVICES 334	88,156	88,156
29 PUBLIC HEALTH 341	56,281	56,281
30 PARKS & RECREATION 451	66,061	66,061
31 ZOO 452	25,717	25,717
32 LIBRARY 453	30,539	30,539
33 MUSEUM & CULT AFFAIRS 454	7,666	7,666
35 COMM & HUMAN DEV 471	8,902	8,902
36 ECONOMIC DEVELOPMENT 480	3,462	3,462
37 ENGR TRAFFIC-ST 532-32020	17,804	17,804
38 PAVEMENT MGMT 532-32040	5,687	5,687
39 SAM ADMIN SUPPORT 532-32060	6,924	6,924
40 STREET MAINTENANCE 532-32120	41,049	41,049
41 FLEET 532-37020	18,546	18,546
42 SUN METRO 560	133,656	133,656
43 AVIATION 562	62,068	62,068
44 INTERNATIONAL BRIDGES 564	14,095	14,095
49 NONDEPARTMENTAL 999	1,731	1,731

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

FY 2020
3/30/2021

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
<hr/>		
Total	<u>\$1,406,780</u>	<u>\$1,406,780</u>

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

FY 2020 ACTUAL

INTERNAL AUDIT 115-12030

Nature and Extent of Services

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:11 INTERNAL AUDIT 115-12030

Description		Amount	General Admin	Audit
Personnel Costs				
Salaries	S1	517,370	0	517,370
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	158,080	0	158,080
Subtotal - Personnel Costs		675,450	0	675,450
Services & Supplies Cost				
Contractual Services	S	60,431	0	60,431
Interfund Services	S	230	0	230
Leases	S	1,224	0	1,224
Materials & Supplies	S	3,313	0	3,313
Other Operating	S	8,747	0	8,747
Subtotal - Services & Supplies		73,945	0	73,945
Department Cost Total		749,396	0	749,396
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		749,396	0	749,396
General Admin Distribution			0	0
Grand Total		\$749,396		\$749,396

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
1 Mulligan Building (City 2)	\$27,266	\$0	\$27,266
Subtotal - BUILDING DEPRECIATION	27,266	0	27,266
3 Mulligan Building	11,158	401	11,559
Subtotal - FACILITIES MAINT 532-310	11,158	401	11,559
4 City 2	5,948	12	5,960
Subtotal - PARKS BLDG MAINT 532-3	5,948	12	5,960
8 Budget	1,027	180	1,207
Subtotal - OMB 115-12000	1,027	180	1,207
9 Citywide Admin	1,689	289	1,978
Subtotal - CITY MANAGER 115-12010	1,689	289	1,978
12 Performance	0	637	637
Subtotal - PERFORMANCE OFFICE 1	0	637	637
13 Citywide Support	0	69	69
13 Open Records Requests	0	45	45
Subtotal - CITY CLERK 117	0	114	114
16 HR Services	0	3,318	3,318
16 Self Insurance Fund	0	448	448
Subtotal - HUMAN RESOURCES 209	0	3,767	3,767
17 Financial Reporting	0	1,084	1,084
17 Treasury Management	0	41	41
17 Annual Audit	0	274	274
Subtotal - OFFICE OF COMPTROLLE	0	1,399	1,399
18 Administration	0	225	225
18 Supply Chain Management	0	564	564
Subtotal - PURCHASING 215	0	789	789
21 IT Services	0	12,974	12,974

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
21 Records Management	\$0	\$143	\$143
21 City-wide PC's	0	269	269
21 City-wide IT Contracts	0	6,797	6,797
21 Postage	0	6	6
21 Mail Room	0	275	275
21 Phone & Internet - Citywide	0	3,014	3,014
Subtotal - INFORMATION TECHNOLC	0	23,478	23,478
49 General Expenses	0	61	61
49 Retirees Health Insurance	0	6,436	6,436
49 Property Insurance	0	511	511
49 FICA Match - Civilian	0	0	0
49 General Liability Insurance	0	2,118	2,118
Subtotal - NONDEPARTMENTAL 999	0	9,126	9,126
Total Incoming	47,088	40,191	87,279
C. Total Allocated		\$836,675	\$836,675
			100.00%

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

FY 2020
 3/30/2021

Audit Allocations

Dept:11 INTERNAL AUDIT 115-12030

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	353.50	6.57%	\$52,312	\$0	\$52,312	\$3,458	\$55,771
6 CITY ATTORNEY 103	1,061.50	19.72%	157,084	0	157,084	0	157,084
8 OMB 115-12000	212.75	3.95%	31,483	0	31,483	0	31,483
15 TAX 206	642.00	11.93%	95,005	0	95,005	6,281	101,286
16 HUMAN RESOURCES 209	70.25	1.31%	10,396	0	10,396	687	11,083
17 OFFICE OF COMPTROLLER 210	305.25	5.67%	45,172	0	45,172	2,986	48,158
19 ANIMAL SERVICES 225	152.00	2.82%	22,493	0	22,493	1,487	23,981
21 INFORMATION TECHNOLOGY 239	90.50	1.68%	13,393	0	13,393	885	14,278
25 POLICE 321	640.75	11.90%	94,820	0	94,820	6,269	101,089
27 FIRE 322	107.00	1.99%	15,834	0	15,834	1,047	16,881
30 PARKS & RECREATION 451	240.50	4.47%	35,590	0	35,590	2,353	37,943
31 ZOO 452	260.75	4.84%	38,587	0	38,587	2,551	41,138
33 MUSUEM & CULT AFFAIRS 454	242.75	4.51%	35,923	0	35,923	2,375	38,298
36 ECONOMIC DEVELOPMENT 480	200.25	3.72%	29,634	0	29,634	1,959	31,593
39 SAM ADMIN SUPPORT 532-32060	528.50	9.82%	78,209	0	78,209	5,171	83,380
43 AVIATION 562	274.00	5.09%	40,547	0	40,547	2,681	43,228
Subtotal	5,382.25	100.00%	796,484	0	796,484	40,191	836,675
Direct Bills					0		0
Total					\$796,484		\$836,675

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

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

FY 2020
3/30/2021

Allocation Summary

Dept:11 INTERNAL AUDIT 115-12030

Department	Audit	Total
5 MAYOR AND COUNCIL 101	\$55,771	\$55,771
6 CITY ATTORNEY 103	157,084	157,084
8 OMB 115-12000	31,483	31,483
15 TAX 206	101,286	101,286
16 HUMAN RESOURCES 209	11,083	11,083
17 OFFICE OF COMPTROLLER 210	48,158	48,158
19 ANIMAL SERVICES 225	23,981	23,981
21 INFORMATION TECHNOLOGY 239	14,278	14,278
25 POLICE 321	101,089	101,089
27 FIRE 322	16,881	16,881
30 PARKS & RECREATION 451	37,943	37,943
31 ZOO 452	41,138	41,138
33 MUSUEM & CULT AFFAIRS 454	38,298	38,298
36 ECONOMIC DEVELOPMENT 480	31,593	31,593
39 SAM ADMIN SUPPORT 532-32060	83,380	83,380
43 AVIATION 562	43,228	43,228
Total	\$836,675	\$836,675

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

FY 2020 ACTUAL

PERFORMANCE OFFICE 115-12050

Nature and Extent of Services

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:12 PERFORMANCE OFFICE 115-12050

Description		Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	353,904	0	353,904
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	89,209	0	89,209
Subtotal - Personnel Costs		443,113	0	443,113
Services & Supplies Cost				
Contractual Services	S	4,370	0	4,370
Materials & Supplies	S	2,938	0	2,938
Communications	S	(14,053)	0	(14,053)
Other Operating	S	395	0	395
Subtotal - Services & Supplies		(6,349)	0	(6,349)
Department Cost Total		436,764	0	436,764
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		436,764	0	436,764
General Admin Distribution			0	0
Grand Total		<u>\$436,764</u>		<u>\$436,764</u>

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
1 City Hall (City 1)	\$5,988	\$0	\$5,988
Subtotal - BUILDING DEPRECIATION	5,988	0	5,988
3 City Hall	7,602	216	7,818
Subtotal - FACILITIES MAINT 532-310	7,602	216	7,818
4 City 1	2,396	5	2,401
Subtotal - PARKS BLDG MAINT 532-3	2,396	5	2,401
8 Budget	599	105	703
Subtotal - OMB 115-12000	599	105	703
9 Citywide Admin	844	145	989
Subtotal - CITY MANAGER 115-12010	844	145	989
12 Performance	0	319	319
Subtotal - PERFORMANCE OFFICE 1	0	319	319
13 Citywide Support	0	34	34
13 Open Records Requests	0	26	26
Subtotal - CITY CLERK 117	0	61	61
16 HR Services	0	1,659	1,659
16 Self Insurance Fund	0	224	224
Subtotal - HUMAN RESOURCES 209	0	1,883	1,883
17 Financial Reporting	0	732	732
17 Treasury Management	0	31	31
17 Annual Audit	0	160	160
Subtotal - OFFICE OF COMPTROLLE	0	923	923
21 IT Services	0	7,639	7,639
21 City-wide PC's	0	135	135
21 City-wide IT Contracts	0	3,399	3,399
21 Mail Room	0	138	138

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
<hr/>			
Subtotal - INFORMATION TECHNOLC	\$0	\$11,310	\$11,310
49 General Expenses	0	47	47
49 Retirees Health Insurance	0	3,218	3,218
49 Property Insurance	0	273	273
49 FICA Match - Civilian	0	0	0
49 General Liability Insurance	0	1,059	1,059
Subtotal - NONDEPARTMENTAL 999	0	4,597	4,597
<hr/>			
Total Incoming	17,429	19,562	36,991
<hr/>			
C. Total Allocated		\$473,755	\$473,755
			100.00%

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

FY 2020
 3/30/2021

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	0.89%	\$4,061	\$0	\$4,061	\$0	\$4,061
5 MAYOR AND COUNCIL 101	24.35	0.43%	1,939	0	1,939	85	2,024
6 CITY ATTORNEY 103	35.00	0.61%	2,787	0	2,787	0	2,787
7 MUNICIPAL COURT 111	81.95	1.44%	6,525	0	6,525	287	6,812
8 OMB 115-12000	10.00	0.18%	796	0	796	0	796
9 CITY MANAGER 115-12010	7.00	0.12%	557	0	557	0	557
10 PUBLIC INFO OFFICE 115-12020	5.00	0.09%	398	0	398	18	416
11 INTERNAL AUDIT 115-12030	8.00	0.14%	637	0	637	0	637
12 PERFORMANCE OFFICE 115-12050	4.00	0.07%	319	0	319	0	319
13 CITY CLERK 117	6.00	0.11%	478	0	478	21	499
15 TAX 206	20.00	0.35%	1,593	0	1,593	70	1,663
16 HUMAN RESOURCES 209	45.00	0.79%	3,583	0	3,583	158	3,741
17 OFFICE OF COMPTROLLER 210	35.00	0.61%	2,787	0	2,787	123	2,909
18 PURCHASING 215	21.00	0.37%	1,672	0	1,672	74	1,746
19 ANIMAL SERVICES 225	125.50	2.20%	9,993	0	9,993	439	10,432
20 CAPITAL IMPROVEMENT 235	66.00	1.16%	5,255	0	5,255	231	5,486
21 INFORMATION TECHNOLOGY 239	69.00	1.21%	5,494	0	5,494	242	5,736
22 PLANNING & INSPECTIONS 280	96.00	1.68%	7,644	0	7,644	336	7,980
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	1,354	0	1,354	60	1,413
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	2.77%	12,581	0	12,581	553	13,134
25 POLICE 321	1,230.00	21.56%	97,940	0	97,940	4,305	102,246
26 FIRE - ADMINISTRATION 322	222.00	3.89%	17,677	0	17,677	777	18,454
27 FIRE 322	988.00	17.32%	78,671	0	78,671	3,458	82,129
28 ENVIRONMENTAL SERVICES 334	356.50	6.25%	28,387	0	28,387	1,248	29,635
29 PUBLIC HEALTH 341	227.60	3.99%	18,123	0	18,123	797	18,920
30 PARKS & RECREATION 451	267.15	4.68%	21,272	0	21,272	935	22,207
31 ZOO 452	104.00	1.82%	8,281	0	8,281	364	8,645
32 LIBRARY 453	123.50	2.17%	9,834	0	9,834	432	10,266
33 MUSEUM & CULT AFFAIRS 454	31.00	0.54%	2,468	0	2,468	109	2,577
35 COMM & HUMAN DEV 471	36.00	0.63%	2,867	0	2,867	126	2,993
36 ECONOMIC DEVELOPMENT 480	14.00	0.25%	1,115	0	1,115	49	1,164
37 ENGR TRAFFIC-ST 532-32020	72.00	1.26%	5,733	0	5,733	252	5,985
38 PAVEMENT MGMT 532-32040	23.00	0.40%	1,831	0	1,831	81	1,912
39 SAM ADMIN SUPPORT 532-32060	28.00	0.49%	2,230	0	2,230	98	2,328
40 STREET MAINTENANCE 532-32120	166.00	2.91%	13,218	0	13,218	581	13,799
41 FLEET 532-37020	75.00	1.31%	5,972	0	5,972	263	6,234
42 SUN METRO 560	540.50	9.48%	43,038	0	43,038	1,892	44,930
43 AVIATION 562	251.00	4.40%	19,986	0	19,986	879	20,865
44 INTERNATIONAL BRIDGES 564	57.00	1.00%	4,539	0	4,539	200	4,738
49 NONDEPARTMENTAL 999	7.00	0.12%	557	0	557	25	582

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

FY 2020
3/30/2021

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,704.05	100.00%	454,193	0	454,193	19,562	473,755
Direct Bills					0		0
Total					\$454,193		\$473,755

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

Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
3 FACILITIES MAINT 532-31040	\$4,061	\$4,061
5 MAYOR AND COUNCIL 101	2,024	2,024
6 CITY ATTORNEY 103	2,787	2,787
7 MUNICIPAL COURT 111	6,812	6,812
8 OMB 115-12000	796	796
9 CITY MANAGER 115-12010	557	557
10 PUBLIC INFO OFFICE 115-12020	416	416
11 INTERNAL AUDIT 115-12030	637	637
12 PERFORMANCE OFFICE 115-12050	319	319
13 CITY CLERK 117	499	499
15 TAX 206	1,663	1,663
16 HUMAN RESOURCES 209	3,741	3,741
17 OFFICE OF COMPTROLLER 210	2,909	2,909
18 PURCHASING 215	1,746	1,746
19 ANIMAL SERVICES 225	10,432	10,432
20 CAPITAL IMPROVEMENT 235	5,486	5,486
21 INFORMATION TECHNOLOGY 239	5,736	5,736
22 PLANNING & INSPECTIONS 280	7,980	7,980
23 POLICE - OFFICE OF THE CHIEF 321	1,413	1,413
24 POLICE - ADMINISTRATIVE SERVICES 321	13,134	13,134
25 POLICE 321	102,246	102,246
26 FIRE - ADMINISTRATION 322	18,454	18,454
27 FIRE 322	82,129	82,129
28 ENVIRONMENTAL SERVICES 334	29,635	29,635
29 PUBLIC HEALTH 341	18,920	18,920
30 PARKS & RECREATION 451	22,207	22,207
31 ZOO 452	8,645	8,645
32 LIBRARY 453	10,266	10,266
33 MUSEUM & CULT AFFAIRS 454	2,577	2,577
35 COMM & HUMAN DEV 471	2,993	2,993
36 ECONOMIC DEVELOPMENT 480	1,164	1,164
37 ENGR TRAFFIC-ST 532-32020	5,985	5,985
38 PAVEMENT MGMT 532-32040	1,912	1,912
39 SAM ADMIN SUPPORT 532-32060	2,328	2,328
40 STREET MAINTENANCE 532-32120	13,799	13,799
41 FLEET 532-37020	6,234	6,234
42 SUN METRO 560	44,930	44,930
43 AVIATION 562	20,865	20,865
44 INTERNATIONAL BRIDGES 564	4,738	4,738
49 NONDEPARTMENTAL 999	582	582

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

FY 2020
3/30/2021

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
<hr/>		
Total	<u>\$473,755</u>	<u>\$473,755</u>

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

FY 2020 ACTUAL

**CITY CLERK 117
Nature and Extent of Services**

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

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

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

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

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:13 CITY CLERK 117

Description		Amount	General Admin	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund
Personnel Costs							
Salaries	S1	343,575	65,966	26,730	23,432	227,447	0
<i>Salary % Split</i>			<i>19.20%</i>	<i>7.78%</i>	<i>6.82%</i>	<i>66.20%</i>	<i>.00%</i>
Benefits	S	134,996	25,919	10,503	9,207	89,367	0
Subtotal - Personnel Costs		478,571	91,886	37,233	32,639	316,814	0
Services & Supplies Cost							
Interpreter Services	P	55,455	0	0	0	24,333	31,122
Elections Contracts	D	530,647	0	0	0	0	0
Legal Notices Contracts	P	457,163	0	0	0	267,483	189,680
Printing Services Contracts	S	307	59	24	21	203	0
Leases	S	3,541	680	275	241	2,344	0
Materials & Supplies	S	1,564	300	122	107	1,035	0
Other Operating	S	7,695	1,477	599	525	5,094	0
Revenue - Reimbursed Expenditures	S	(13,492)	(2,590)	(1,050)	(920)	(8,932)	0
Subtotal - Services & Supplies		1,042,880	(74)	(30)	(26)	291,561	220,802
Department Cost Total		1,521,451	91,812	37,203	32,612	608,375	220,802
Adjustments to Cost							
Elections Contracts	D	(530,647)	0	0	0	0	0
Subtotal - Adjustments		(530,647)	0	0	0	0	0
Total Costs After Adjustments		990,804	91,812	37,203	32,612	608,375	220,802
General Admin Distribution			(91,812)	8,840	7,749	75,222	0
Grand Total		\$990,804		\$46,043	\$40,362	\$683,597	\$220,802
					not allocated	not allocated	

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund
1 City Hall (City 1)	\$8,982	\$0	\$865	\$758	\$7,359	\$0
Subtotal - BUILDING DEPRECIATION	8,982	0	865	758	7,359	0
3 City Hall	11,403	324	1,129	990	9,608	0
Subtotal - FACILITIES MAINT 532-310	11,403	324	1,129	990	9,608	0
4 City 1	3,594	7	347	304	2,950	0
Subtotal - PARKS BLDG MAINT 532-3	3,594	7	347	304	2,950	0
6 Legal Services	2,239	418	256	224	2,177	0
Subtotal - CITY ATTORNEY 103	2,239	418	256	224	2,177	0
8 Budget	2,104	368	238	209	2,026	0
Subtotal - OMB 115-12000	2,104	368	238	209	2,026	0
9 Citywide Admin	1,267	217	143	125	1,216	0
Subtotal - CITY MANAGER 115-12010	1,267	217	143	125	1,216	0
12 Performance	478	21	48	42	409	0
Subtotal - PERFORMANCE OFFICE 1	478	21	48	42	409	0
13 Citywide Support	0	51	5	4	42	0
13 Open Records Requests	0	92	9	8	76	0
Subtotal - CITY CLERK 117	0	144	14	12	118	0
16 HR Services	0	2,489	240	210	2,039	0
16 Self Insurance Fund	0	336	32	28	275	0
Subtotal - HUMAN RESOURCES 209	0	2,825	272	238	2,314	0
17 Financial Reporting	0	1,576	152	133	1,291	0
17 Treasury Management	0	65	6	5	53	0
17 Annual Audit	0	561	54	47	460	0
Subtotal - OFFICE OF COMPTROLLE	0	2,202	212	186	1,804	0
18 Administration	0	1,199	115	101	982	0

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund
18 Supply Chain Management	\$0	\$3,007	\$290	\$254	\$2,464	\$0
Subtotal - PURCHASING 215	0	4,206	405	355	3,446	0
21 IT Services	0	11,306	1,089	954	9,263	0
21 Records Management	0	14,394	1,386	1,215	11,793	0
21 City-wide PC's	0	202	19	17	165	0
21 City-wide IT Contracts	0	36,255	3,491	3,060	29,704	0
21 Postage	0	745	72	63	610	0
21 Mail Room	0	207	20	17	169	0
Subtotal - INFORMATION TECHNOLC	0	63,109	6,077	5,327	51,706	0
49 General Expenses	0	98	9	8	80	0
49 Retirees Health Insurance	0	4,827	465	407	3,955	0
49 Property Insurance	0	294	28	25	241	0
49 FICA Match - Civilian	0	0	0	0	0	0
49 General Liability Insurance	0	1,588	153	134	1,301	0
Subtotal - NONDEPARTMENTAL 999	0	6,807	655	575	5,577	0
Total Incoming	30,066	80,649	10,660	9,345	90,710	0
C. Total Allocated		\$1,101,519	\$56,704	\$49,707	\$774,307	\$220,802
			5.15%	4.51%	70.29%	20.05%

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

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Citywide Support Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	0.89%	\$438	\$0	\$438	\$0	\$438
5 MAYOR AND COUNCIL 101	24.35	0.43%	209	0	209	34	243
6 CITY ATTORNEY 103	35.00	0.61%	300	0	300	0	300
7 MUNICIPAL COURT 111	81.95	1.44%	703	0	703	114	817
8 OMB 115-12000	10.00	0.18%	86	0	86	0	86
9 CITY MANAGER 115-12010	7.00	0.12%	60	0	60	0	60
10 PUBLIC INFO OFFICE 115-12020	5.00	0.09%	43	0	43	7	50
11 INTERNAL AUDIT 115-12030	8.00	0.14%	69	0	69	0	69
12 PERFORMANCE OFFICE 115-12050	4.00	0.07%	34	0	34	0	34
13 CITY CLERK 117	6.00	0.11%	51	0	51	0	51
15 TAX 206	20.00	0.35%	172	0	172	28	199
16 HUMAN RESOURCES 209	45.00	0.79%	386	0	386	63	449
17 OFFICE OF COMPTROLLER 210	35.00	0.61%	300	0	300	49	349
18 PURCHASING 215	21.00	0.37%	180	0	180	29	209
19 ANIMAL SERVICES 225	125.50	2.20%	1,077	0	1,077	175	1,251
20 CAPITAL IMPROVEMENT 235	66.00	1.16%	566	0	566	92	658
21 INFORMATION TECHNOLOGY 239	69.00	1.21%	592	0	592	96	688
22 PLANNING & INSPECTIONS 280	96.00	1.68%	824	0	824	134	957
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	146	0	146	24	169
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	2.77%	1,356	0	1,356	220	1,575
25 POLICE 321	1,230.00	21.56%	10,553	0	10,553	1,711	12,264
26 FIRE - ADMINISTRATION 322	222.00	3.89%	1,905	0	1,905	309	2,213
27 FIRE 322	988.00	17.32%	8,477	0	8,477	1,374	9,851
28 ENVIRONMENTAL SERVICES 334	356.50	6.25%	3,059	0	3,059	496	3,554
29 PUBLIC HEALTH 341	227.60	3.99%	1,953	0	1,953	317	2,269
30 PARKS & RECREATION 451	267.15	4.68%	2,292	0	2,292	372	2,664
31 ZOO 452	104.00	1.82%	892	0	892	145	1,037
32 LIBRARY 453	123.50	2.17%	1,060	0	1,060	172	1,231
33 MUSEUM & CULT AFFAIRS 454	31.00	0.54%	266	0	266	43	309
35 COMM & HUMAN DEV 471	36.00	0.63%	309	0	309	50	359
36 ECONOMIC DEVELOPMENT 480	14.00	0.25%	120	0	120	19	140
37 ENGR TRAFFIC-ST 532-32020	72.00	1.26%	618	0	618	100	718
38 PAVEMENT MGMT 532-32040	23.00	0.40%	197	0	197	32	229
39 SAM ADMIN SUPPORT 532-32060	28.00	0.49%	240	0	240	39	279
40 STREET MAINTENANCE 532-32120	166.00	2.91%	1,424	0	1,424	231	1,655
41 FLEET 532-37020	75.00	1.31%	643	0	643	104	748
42 SUN METRO 560	540.50	9.48%	4,637	0	4,637	752	5,389
43 AVIATION 562	251.00	4.40%	2,153	0	2,153	349	2,503
44 INTERNATIONAL BRIDGES 564	57.00	1.00%	489	0	489	79	568
49 NONDEPARTMENTAL 999	7.00	0.12%	60	0	60	10	70

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Citywide Support Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,704.05	100.00%	48,938	0	48,938	7,765	56,704
Direct Bills					0		0
Total					\$48,938		\$56,704

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

Source:

CITY OF EL PASO, TEXAS
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Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	7,441,360	1.04%	\$447	\$0	\$447	\$0	\$447
4 PARKS BLDG MAINT 532-31130	9,481,954	1.33%	570	0	570	0	570
5 MAYOR AND COUNCIL 101	1,492,612	0.21%	90	0	90	15	104
6 CITY ATTORNEY 103	4,601,465	0.64%	277	0	277	0	277
7 MUNICIPAL COURT 111	5,185,010	0.73%	312	0	312	51	363
8 OMB 115-12000	938,336	0.13%	56	0	56	0	56
9 CITY MANAGER 115-12010	1,174,564	0.16%	71	0	71	0	71
10 PUBLIC INFO OFFICE 115-12020	329,800	0.05%	20	0	20	3	23
11 INTERNAL AUDIT 115-12030	749,396	0.10%	45	0	45	0	45
12 PERFORMANCE OFFICE 115-12050	436,764	0.06%	26	0	26	0	26
13 CITY CLERK 117	1,534,943	0.22%	92	0	92	0	92
14 CAPITAL IMPROVEMENT PLAN 190	10,611,214	1.49%	638	0	638	105	743
15 TAX 206	1,697,930	0.24%	102	0	102	17	119
16 HUMAN RESOURCES 209	65,181,844	9.13%	3,918	0	3,918	646	4,563
17 OFFICE OF COMPTROLLER 210	2,618,199	0.37%	157	0	157	26	183
18 PURCHASING 215	1,542,464	0.22%	93	0	93	15	108
19 ANIMAL SERVICES 225	8,436,717	1.18%	507	0	507	84	591
20 CAPITAL IMPROVEMENT 235	6,335,836	0.89%	381	0	381	63	444
21 INFORMATION TECHNOLOGY 239	16,373,690	2.29%	984	0	984	162	1,146
22 PLANNING & INSPECTIONS 280	7,170,123	1.00%	431	0	431	71	502
23 POLICE - OFFICE OF THE CHIEF 321	2,450,154	0.34%	147	0	147	24	172
24 POLICE - ADMINISTRATIVE SERVICES 322	15,766,262	2.21%	948	0	948	156	1,104
25 POLICE 321	132,325,604	18.54%	7,954	0	7,954	1,310	9,264
26 FIRE - ADMINISTRATION 322	21,870,152	3.06%	1,315	0	1,315	217	1,531
27 FIRE 322	94,072,875	13.18%	5,654	0	5,654	932	6,586
28 ENVIRONMENTAL SERVICES 334	35,882,434	5.03%	2,157	0	2,157	355	2,512
29 PUBLIC HEALTH 341	20,566,210	2.88%	1,236	0	1,236	204	1,440
30 PARKS & RECREATION 451	28,569,677	4.00%	1,717	0	1,717	283	2,000
31 ZOO 452	6,496,787	0.91%	390	0	390	64	455
32 LIBRARY 453	7,290,906	1.02%	438	0	438	72	510
33 MUSEUM & CULT AFFAIRS 454	9,557,847	1.34%	574	0	574	95	669
34 DESTINATION EL PASO 457	9,676,402	1.36%	582	0	582	96	677
35 COMM & HUMAN DEV 471	4,424,721	0.62%	266	0	266	44	310
36 ECONOMIC DEVELOPMENT 480	10,414,365	1.46%	626	0	626	103	729
37 ENGR TRAFFIC-ST 532-32020	5,385,467	0.75%	324	0	324	53	377
38 PAVEMENT MGMT 532-32040	1,877,172	0.26%	113	0	113	19	131
39 SAM ADMIN SUPPORT 532-32060	1,567,156	0.22%	94	0	94	16	110
40 STREET MAINTENANCE 532-32120	13,748,127	1.93%	826	0	826	136	963
41 FLEET 532-37020	15,446,756	2.16%	928	0	928	153	1,081
42 SUN METRO 560	57,392,652	8.04%	3,450	0	3,450	568	4,018
43 AVIATION 562	37,597,762	5.27%	2,260	0	2,260	372	2,632
44 INTERNATIONAL BRIDGES 564	7,144,570	1.00%	429	0	429	71	500

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

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Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 DOWNTOWN DEV CORP 710	23,470	0.00%	\$1	\$0	\$1	\$0	\$2
49 NONDEPARTMENTAL 999	20,842,952	2.92%	1,253	0	1,253	206	1,459
Subtotal	713,724,701	100.00%	42,900	0	42,900	6,807	49,707
Direct Bills					0		0
Total					\$42,900		\$49,707

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

**CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund	Total
3 FACILITIES MAINT 532-31040	\$438	\$447	\$0	\$0	\$885
4 PARKS BLDG MAINT 532-31130	0	570	0	0	570
5 MAYOR AND COUNCIL 101	243	104	0	0	347
6 CITY ATTORNEY 103	300	277	0	0	577
7 MUNICIPAL COURT 111	817	363	0	0	1,180
8 OMB 115-12000	86	56	0	0	142
9 CITY MANAGER 115-12010	60	71	0	0	131
10 PUBLIC INFO OFFICE 115-12020	50	23	0	0	73
11 INTERNAL AUDIT 115-12030	69	45	0	0	114
12 PERFORMANCE OFFICE 115-12050	34	26	0	0	61
13 CITY CLERK 117	51	92	0	0	144
14 CAPITAL IMPROVEMENT PLAN 190	0	743	0	0	743
15 TAX 206	199	119	0	0	318
16 HUMAN RESOURCES 209	449	4,563	0	0	5,012
17 OFFICE OF COMPTROLLER 210	349	183	0	0	532
18 PURCHASING 215	209	108	0	0	317
19 ANIMAL SERVICES 225	1,251	591	0	0	1,842
20 CAPITAL IMPROVEMENT 235	658	444	0	0	1,102
21 INFORMATION TECHNOLOGY 239	688	1,146	0	0	1,834
22 PLANNING & INSPECTIONS 280	957	502	0	0	1,459
23 POLICE - OFFICE OF THE CHIEF 321	169	172	0	0	341
24 POLICE - ADMINISTRATIVE SERVICES 321	1,575	1,104	0	0	2,679
25 POLICE 321	12,264	9,264	0	0	21,528
26 FIRE - ADMINISTRATION 322	2,213	1,531	0	0	3,745
27 FIRE 322	9,851	6,586	0	0	16,437
28 ENVIRONMENTAL SERVICES 334	3,554	2,512	0	0	6,067
29 PUBLIC HEALTH 341	2,269	1,440	0	0	3,709
30 PARKS & RECREATION 451	2,664	2,000	0	0	4,664
31 ZOO 452	1,037	455	0	0	1,492
32 LIBRARY 453	1,231	510	0	0	1,742
33 MUSEUM & CULT AFFAIRS 454	309	669	0	0	978
34 DESTINATION EL PASO 457	0	677	0	0	677
35 COMM & HUMAN DEV 471	359	310	0	0	669
36 ECONOMIC DEVELOPMENT 480	140	729	0	0	869
37 ENGR TRAFFIC-ST 532-32020	718	377	0	0	1,095
38 PAVEMENT MGMT 532-32040	229	131	0	0	361
39 SAM ADMIN SUPPORT 532-32060	279	110	0	0	389
40 STREET MAINTENANCE 532-32120	1,655	963	0	0	2,618
41 FLEET 532-37020	748	1,081	0	0	1,829
42 SUN METRO 560	5,389	4,018	0	0	9,407
43 AVIATION 562	2,503	2,632	0	0	5,135

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

FY 2020
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Allocation Summary

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor and Council Support	COVID-19 Relief Fund	Total
44 INTERNATIONAL BRIDGES 564	\$568	\$500	\$0	\$0	\$1,069
48 DOWNTOWN DEV CORP 710	0	2	0	0	2
49 NONDEPARTMENTAL 999	70	1,459	0	0	1,529
Total	\$56,704	\$49,707	\$0	\$0	\$106,410

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

FY 2020 ACTUAL

HUMAN RESOURCES 209
Nature and Extent of Services

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. General Fund costs are allocated based on the number of FTE'S per department, excluding MPO. Direct costs of the Self Insurance Fund have been credited and indirect costs have been allocated based on the number of FTE'S per department, excluding MPO. Costs paid out of the COVID-19 Relief Fund for HR have not been allocated in this plan.

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

FY 2020
 3/30/2021

A. Department Costs

Dept:16 HUMAN RESOURCES 209

Description	Amount	General Admin	HR Services	Self Insurance Fund	COVID-19 Relief Fund
Personnel Costs					
Salaries	3,454,146	0	1,221,994	2,232,152	0
<i>Salary % Split</i>		<i>.00%</i>	<i>35.38%</i>	<i>64.62%</i>	<i>.00%</i>
Benefits	3,471,480	0	413,786	3,057,695	0
Subtotal - Personnel Costs	6,925,626	0	1,635,780	5,289,846	0
Services & Supplies Cost					
Sick, Vac Leave Payoff - Civilian	1,343,520	0	0	0	1,343,520
Contractual Services	56,369,777	0	44,943	55,376,778	948,056
Interfund Services	3,918	0	3,168	751	0
Leases	15,049	0	10,500	4,549	0
Materials & Supplies	33,412	0	26,575	6,725	112
Minor Equipment & Furniture	10,135	0	0	10,135	0
Communications	110	0	0	110	0
Other Operating	480,297	0	477,935	2,362	0
Credit Direct Costs	(60,691,256)	0	0	(60,691,256)	0
Revenue - Donations	(502)	0	(502)	0	0
Revenue - Reimbursed Expenditures	(7,353)	0	(7,353)	0	0
Subtotal - Services & Supplies	(2,442,893)	0	555,265	(5,289,846)	2,291,688
Department Cost Total	4,482,733	0	2,191,045	(0)	2,291,688
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	4,482,733	0	2,191,045	(0)	2,291,688
General Admin Distribution		0	0	0	0
Grand Total	\$4,482,733		\$2,191,045	\$(0)	\$2,291,688
				not allocated	

**CITY OF EL PASO, TEXAS
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FY 2020
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B. Incoming Costs - (Default Spread Salary%)

Dept:16 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund	COVID-19 Relief Fund
1 City Hall (City 1)	\$67,364	\$0	\$23,832	\$43,532	\$0
Subtotal - BUILDING DEPRECIATION	67,364	0	23,832	43,532	0
3 City Hall	85,522	2,427	31,114	56,835	0
Subtotal - FACILITIES MAINT 532-310	85,522	2,427	31,114	56,835	0
4 City 1	26,955	54	9,555	17,454	0
Subtotal - PARKS BLDG MAINT 532-3	26,955	54	9,555	17,454	0
6 Legal Services	197,530	36,909	82,939	151,500	0
Subtotal - CITY ATTORNEY 103	197,530	36,909	82,939	151,500	0
8 Budget	89,345	15,644	37,142	67,846	0
Subtotal - OMB 115-12000	89,345	15,644	37,142	67,846	0
9 Citywide Admin	9,500	1,628	3,937	7,191	0
Subtotal - CITY MANAGER 115-12010	9,500	1,628	3,937	7,191	0
11 Audit	10,396	687	3,921	7,162	0
Subtotal - INTERNAL AUDIT 115-1203	10,396	687	3,921	7,162	0
12 Performance	3,583	158	1,323	2,417	0
Subtotal - PERFORMANCE OFFICE 1	3,583	158	1,323	2,417	0
13 Citywide Support	386	63	159	290	0
13 Open Records Requests	3,918	646	1,614	2,949	0
Subtotal - CITY CLERK 117	4,304	708	1,773	3,239	0
16 HR Services	0	18,666	6,603	12,062	0
16 Self Insurance Fund	0	2,521	892	1,629	0
Subtotal - HUMAN RESOURCES 209	0	21,187	7,495	13,691	0
17 Financial Reporting	0	9,920	3,509	6,411	0
17 Treasury Management	0	16,907	5,981	10,925	0
17 Annual Audit	0	23,826	8,429	15,397	0

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:16 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund	COVID-19 Relief Fund
Subtotal - OFFICE OF COMPTROLLE	\$0	\$50,652	\$17,920	\$32,733	\$0
18 Administration	0	1,349	477	872	0
18 Supply Chain Management	0	3,383	1,197	2,186	0
Subtotal - PURCHASING 215	0	4,732	1,674	3,058	0
21 IT Services	0	153,267	54,222	99,045	0
21 Records Management	0	27,003	9,553	17,450	0
21 Strategic Innovation	0	39,177	13,860	25,317	0
21 City-wide PC's	0	1,515	536	979	0
21 City-wide IT Contracts	0	342,967	121,334	221,634	0
21 Postage	0	3,256	1,152	2,104	0
21 Mail Room	0	1,550	548	1,001	0
21 Wireless Communication	0	1,450	513	937	0
21 Phone & Internet - Citywide	0	16,694	5,906	10,788	0
Subtotal - INFORMATION TECHNOLC	0	586,878	207,623	379,255	0
49 General Expenses	0	165	59	107	0
49 Retirees Health Insurance	0	36,202	12,807	23,395	0
49 Property Insurance	0	2,101	743	1,358	0
49 FICA Match - Civilian	0	0	0	0	0
49 General Liability Insurance	0	11,912	4,214	7,698	0
Subtotal - NONDEPARTMENTAL 999	0	50,381	17,823	32,557	0
Total Incoming	494,498	772,044	448,072	818,469	0
C. Total Allocated		\$5,749,275	\$2,639,117	\$818,469	\$2,291,688
			45.90%	14.24%	39.86%

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

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HR Services Allocations

Dept:16 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	0.89%	\$21,154	\$0	\$21,154	\$0	\$21,154
5 MAYOR AND COUNCIL 101	24.35	0.43%	10,100	0	10,100	1,201	11,301
6 CITY ATTORNEY 103	35.00	0.61%	14,518	0	14,518	0	14,518
7 MUNICIPAL COURT 111	81.95	1.44%	33,992	0	33,992	4,042	38,034
8 OMB 115-12000	10.00	0.18%	4,148	0	4,148	0	4,148
9 CITY MANAGER 115-12010	7.00	0.12%	2,904	0	2,904	0	2,904
10 PUBLIC INFO OFFICE 115-12020	5.00	0.09%	2,074	0	2,074	247	2,321
11 INTERNAL AUDIT 115-12030	8.00	0.14%	3,318	0	3,318	0	3,318
12 PERFORMANCE OFFICE 115-12050	4.00	0.07%	1,659	0	1,659	0	1,659
13 CITY CLERK 117	6.00	0.11%	2,489	0	2,489	0	2,489
15 TAX 206	20.00	0.35%	8,296	0	8,296	986	9,282
16 HUMAN RESOURCES 209	45.00	0.79%	18,666	0	18,666	0	18,666
17 OFFICE OF COMPTROLLER 210	35.00	0.61%	14,518	0	14,518	1,726	16,244
18 PURCHASING 215	21.00	0.37%	8,711	0	8,711	1,036	9,746
19 ANIMAL SERVICES 225	125.50	2.20%	52,056	0	52,056	6,190	58,246
20 CAPITAL IMPROVEMENT 235	66.00	1.16%	27,376	0	27,376	3,255	30,631
21 INFORMATION TECHNOLOGY 239	69.00	1.21%	28,621	0	28,621	3,403	32,024
22 PLANNING & INSPECTIONS 280	96.00	1.68%	39,820	0	39,820	4,735	44,555
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	7,051	0	7,051	838	7,890
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	2.77%	65,537	0	65,537	7,792	73,329
25 POLICE 321	1,230.00	21.56%	510,192	0	510,192	60,662	570,855
26 FIRE - ADMINISTRATION 322	222.00	3.89%	92,084	0	92,084	10,949	103,032
27 FIRE 322	988.00	17.32%	409,813	0	409,813	48,727	458,540
28 ENVIRONMENTAL SERVICES 334	356.50	6.25%	147,873	0	147,873	17,582	165,455
29 PUBLIC HEALTH 341	227.60	3.99%	94,406	0	94,406	11,225	105,631
30 PARKS & RECREATION 451	267.15	4.68%	110,811	0	110,811	13,176	123,987
31 ZOO 452	104.00	1.82%	43,138	0	43,138	5,129	48,267
32 LIBRARY 453	123.50	2.17%	51,227	0	51,227	6,091	57,318
33 MUSEUM & CULT AFFAIRS 454	31.00	0.54%	12,859	0	12,859	1,529	14,387
35 COMM & HUMAN DEV 471	36.00	0.63%	14,932	0	14,932	1,775	16,708
36 ECONOMIC DEVELOPMENT 480	14.00	0.25%	5,807	0	5,807	690	6,498
37 ENGR TRAFFIC-ST 532-32020	72.00	1.26%	29,865	0	29,865	3,551	33,416
38 PAVEMENT MGMT 532-32040	23.00	0.40%	9,540	0	9,540	1,134	10,675
39 SAM ADMIN SUPPORT 532-32060	28.00	0.49%	11,614	0	11,614	1,381	12,995
40 STREET MAINTENANCE 532-32120	166.00	2.91%	68,855	0	68,855	8,187	77,042
41 FLEET 532-37020	75.00	1.31%	31,109	0	31,109	3,699	34,808
42 SUN METRO 560	540.50	9.48%	224,194	0	224,194	26,657	250,851
43 AVIATION 562	251.00	4.40%	104,112	0	104,112	12,379	116,491
44 INTERNATIONAL BRIDGES 564	57.00	1.00%	23,643	0	23,643	2,811	26,454
49 NONDEPARTMENTAL 999	7.00	0.12%	2,904	0	2,904	345	3,249

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

FY 2020
 3/30/2021

HR Services Allocations

Dept:16 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,704.05	100.00%	2,365,986	0	2,365,986	273,131	2,639,117
Direct Bills					0		0
Total					\$2,365,986		\$2,639,117

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

Source:

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

FY 2020
 3/30/2021

Self Insurance Fund Allocations

Dept:16 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	0.89%	\$2,857	\$0	\$2,857	\$0	\$2,857
5 MAYOR AND COUNCIL 101	24.35	0.43%	1,364	0	1,364	2,194	3,558
6 CITY ATTORNEY 103	35.00	0.61%	1,961	0	1,961	0	1,961
7 MUNICIPAL COURT 111	81.95	1.44%	4,591	0	4,591	7,383	11,974
8 OMB 115-12000	10.00	0.18%	560	0	560	0	560
9 CITY MANAGER 115-12010	7.00	0.12%	392	0	392	0	392
10 PUBLIC INFO OFFICE 115-12020	5.00	0.09%	280	0	280	450	731
11 INTERNAL AUDIT 115-12030	8.00	0.14%	448	0	448	0	448
12 PERFORMANCE OFFICE 115-12050	4.00	0.07%	224	0	224	0	224
13 CITY CLERK 117	6.00	0.11%	336	0	336	0	336
15 TAX 206	20.00	0.35%	1,120	0	1,120	1,802	2,922
16 HUMAN RESOURCES 209	45.00	0.79%	2,521	0	2,521	0	2,521
17 OFFICE OF COMPTROLLER 210	35.00	0.61%	1,961	0	1,961	3,153	5,114
18 PURCHASING 215	21.00	0.37%	1,176	0	1,176	1,892	3,068
19 ANIMAL SERVICES 225	125.50	2.20%	7,031	0	7,031	11,306	18,337
20 CAPITAL IMPROVEMENT 235	66.00	1.16%	3,697	0	3,697	5,946	9,643
21 INFORMATION TECHNOLOGY 239	69.00	1.21%	3,866	0	3,866	6,216	10,082
22 PLANNING & INSPECTIONS 280	96.00	1.68%	5,378	0	5,378	8,648	14,027
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	952	0	952	1,531	2,484
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	2.77%	8,852	0	8,852	14,234	23,086
25 POLICE 321	1,230.00	21.56%	68,908	0	68,908	110,809	179,716
26 FIRE - ADMINISTRATION 322	222.00	3.89%	12,437	0	12,437	20,000	32,437
27 FIRE 322	988.00	17.32%	55,350	0	55,350	89,007	144,358
28 ENVIRONMENTAL SERVICES 334	356.50	6.25%	19,972	0	19,972	32,116	52,089
29 PUBLIC HEALTH 341	227.60	3.99%	12,751	0	12,751	20,504	33,255
30 PARKS & RECREATION 451	267.15	4.68%	14,966	0	14,966	24,067	39,034
31 ZOO 452	104.00	1.82%	5,826	0	5,826	9,369	15,196
32 LIBRARY 453	123.50	2.17%	6,919	0	6,919	11,126	18,045
33 MUSEUM & CULT AFFAIRS 454	31.00	0.54%	1,737	0	1,737	2,793	4,529
35 COMM & HUMAN DEV 471	36.00	0.63%	2,017	0	2,017	3,243	5,260
36 ECONOMIC DEVELOPMENT 480	14.00	0.25%	784	0	784	1,261	2,046
37 ENGR TRAFFIC-ST 532-32020	72.00	1.26%	4,034	0	4,034	6,486	10,520
38 PAVEMENT MGMT 532-32040	23.00	0.40%	1,289	0	1,289	2,072	3,361
39 SAM ADMIN SUPPORT 532-32060	28.00	0.49%	1,569	0	1,569	2,522	4,091
40 STREET MAINTENANCE 532-32120	166.00	2.91%	9,300	0	9,300	14,955	24,254
41 FLEET 532-37020	75.00	1.31%	4,202	0	4,202	6,757	10,958
42 SUN METRO 560	540.50	9.48%	30,280	0	30,280	48,693	78,973
43 AVIATION 562	251.00	4.40%	14,062	0	14,062	22,612	36,674
44 INTERNATIONAL BRIDGES 564	57.00	1.00%	3,193	0	3,193	5,135	8,328
49 NONDEPARTMENTAL 999	7.00	0.12%	392	0	392	631	1,023

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

FY 2020
 3/30/2021

Self Insurance Fund Allocations

Dept:16 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,704.05	100.00%	319,556	0	319,556	498,913	818,469
Direct Bills					0		0
Total					\$319,556		\$818,469

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

Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:16 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	COVID-19 Relief Fund	Total
3 FACILITIES MAINT 532-31040	\$21,154	\$2,857	\$0	\$24,011
5 MAYOR AND COUNCIL 101	11,301	3,558	0	14,859
6 CITY ATTORNEY 103	14,518	1,961	0	16,478
7 MUNICIPAL COURT 111	38,034	11,974	0	50,008
8 OMB 115-12000	4,148	560	0	4,708
9 CITY MANAGER 115-12010	2,904	392	0	3,296
10 PUBLIC INFO OFFICE 115-12020	2,321	731	0	3,051
11 INTERNAL AUDIT 115-12030	3,318	448	0	3,767
12 PERFORMANCE OFFICE 115-12050	1,659	224	0	1,883
13 CITY CLERK 117	2,489	336	0	2,825
15 TAX 206	9,282	2,922	0	12,204
16 HUMAN RESOURCES 209	18,666	2,521	0	21,187
17 OFFICE OF COMPTROLLER 210	16,244	5,114	0	21,358
18 PURCHASING 215	9,746	3,068	0	12,815
19 ANIMAL SERVICES 225	58,246	18,337	0	76,583
20 CAPITAL IMPROVEMENT 235	30,631	9,643	0	40,275
21 INFORMATION TECHNOLOGY 239	32,024	10,082	0	42,105
22 PLANNING & INSPECTIONS 280	44,555	14,027	0	58,581
23 POLICE - OFFICE OF THE CHIEF 321	7,890	2,484	0	10,374
24 POLICE - ADMINISTRATIVE SERVICE 321	73,329	23,086	0	96,415
25 POLICE 321	570,855	179,716	0	750,571
26 FIRE - ADMINISTRATION 322	103,032	32,437	0	135,469
27 FIRE 322	458,540	144,358	0	602,898
28 ENVIRONMENTAL SERVICES 334	165,455	52,089	0	217,544
29 PUBLIC HEALTH 341	105,631	33,255	0	138,886
30 PARKS & RECREATION 451	123,987	39,034	0	163,020
31 ZOO 452	48,267	15,196	0	63,463
32 LIBRARY 453	57,318	18,045	0	75,362
33 MUSEUM & CULT AFFAIRS 454	14,387	4,529	0	18,917
35 COMM & HUMAN DEV 471	16,708	5,260	0	21,968
36 ECONOMIC DEVELOPMENT 480	6,498	2,046	0	8,543
37 ENGR TRAFFIC-ST 532-32020	33,416	10,520	0	43,936
38 PAVEMENT MGMT 532-32040	10,675	3,361	0	14,035
39 SAM ADMIN SUPPORT 532-32060	12,995	4,091	0	17,086
40 STREET MAINTENANCE 532-32120	77,042	24,254	0	101,297
41 FLEET 532-37020	34,808	10,958	0	45,767
42 SUN METRO 560	250,851	78,973	0	329,824
43 AVIATION 562	116,491	36,674	0	153,165
44 INTERNATIONAL BRIDGES 564	26,454	8,328	0	34,783
49 NONDEPARTMENTAL 999	3,249	1,023	0	4,272

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

FY 2020
3/30/2021

Allocation Summary

Dept:16 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	COVID-19 Relief Fund	Total
Total	<u>\$2,639,117</u>	<u>\$818,469</u>	<u>\$0</u>	<u>\$3,457,586</u>

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

FY 2020 ACTUAL

OFFICE OF THE COMPTROLLER 210

Nature and Extent of Services

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

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

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

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

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

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

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

MGT Consulting Group

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

FY 2020
 3/30/2021

A. Department Costs

Dept:17 OFFICE OF COMPTRROLLER 210

Description		Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
Personnel Costs										
Salaries	S1	1,765,834	0	622,349	624,875	229,476	0	107,771	128,489	52,875
<i>Salary % Split</i>			<i>.00%</i>	<i>35.24%</i>	<i>35.39%</i>	<i>13.00%</i>	<i>.00%</i>	<i>6.10%</i>	<i>7.28%</i>	<i>2.99%</i>
Benefits	P	596,148	0	242,173	184,765	66,152	0	35,997	43,061	24,000
Subtotal - Personnel Costs		2,361,982	0	864,522	809,639	295,628	0	143,768	171,550	76,875
Services & Supplies Cost										
Contractual Services	P	214,682	0	1,920	223	0	209,818	0	0	2,722
Interfund Services	P	3,282	0	0	299	0	0	0	70	2,914
Leased Equipment	P	4,840	0	2,893	1,482	465	0	0	0	0
Materials & Supplies	P	23,118	0	14,743	3,969	500	0	0	2,001	1,905
Other Operating	P	10,295	0	4,921	3,228	2,146	0	0	0	0
Transfers	D	60,000	0	0	0	0	0	0	0	0
Capital Outlay	D	1,068	0	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	P	(15,234)	0	(15,234)	0	0	0	0	0	0
Subtotal - Services & Supplies		302,051	0	9,243	9,201	3,111	209,818	0	2,071	7,540
Department Cost Total		2,664,033	0	873,765	818,840	298,739	209,818	143,768	173,621	84,415
Adjustments to Cost										
Transfers	D	(60,000)	0	0	0	0	0	0	0	0
Capital Outlay	D	(1,068)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(61,068)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,602,965	0	873,765	818,840	298,739	209,818	143,768	173,621	84,415
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$2,602,965		\$873,765	\$818,840	\$298,739	\$209,818	\$143,768	\$173,621	\$84,415
									not allocated	not allocated

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:17 OFFICE OF COMPTRROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
1 City Hall (City 1)	\$32,933	\$0	\$11,607	\$11,654	\$4,280	\$0	\$2,010	\$2,396	\$986
1 Mulligan Building (City 2)	44,307	0	15,616	15,679	5,758	0	2,704	3,224	1,327
Subtotal - BUILDING DEPRECIATION	77,240	0	27,222	27,333	10,038	0	4,714	5,620	2,313
3 City Hall	41,811	1,187	15,154	15,216	5,588	0	2,624	3,129	1,287
3 Mulligan Building	18,132	652	6,620	6,647	2,441	0	1,146	1,367	562
Subtotal - FACILITIES MAINT 532-310	59,943	1,839	21,774	21,863	8,029	0	3,771	4,495	1,850
4 City 1	13,178	26	4,654	4,673	1,716	0	806	961	395
4 City 2	9,666	19	3,413	3,427	1,259	0	591	705	290
Subtotal - PARKS BLDG MAINT 532-3	22,844	45	8,067	8,100	2,975	0	1,397	1,666	685
8 Budget	3,589	628	1,486	1,492	548	0	257	307	126
Subtotal - OMB 115-12000	3,589	628	1,486	1,492	548	0	257	307	126
9 Citywide Admin	7,389	1,266	3,050	3,063	1,125	0	528	630	259
Subtotal - CITY MANAGER 115-12010	7,389	1,266	3,050	3,063	1,125	0	528	630	259
11 Audit	45,172	2,986	16,973	17,042	6,258	0	2,939	3,504	1,442
Subtotal - INTERNAL AUDIT 115-1203	45,172	2,986	16,973	17,042	6,258	0	2,939	3,504	1,442
12 Performance	2,787	123	1,025	1,030	378	0	178	212	87
Subtotal - PERFORMANCE OFFICE 1	2,787	123	1,025	1,030	378	0	178	212	87
13 Citywide Support	300	49	123	123	45	0	21	25	10
13 Open Records Requests	157	26	65	65	24	0	11	13	5
Subtotal - CITY CLERK 117	457	75	188	188	69	0	32	39	16
16 HR Services	14,518	1,726	5,725	5,748	2,111	0	991	1,182	486
16 Self Insurance Fund	1,961	3,153	1,802	1,810	665	0	312	372	153
Subtotal - HUMAN RESOURCES 209	16,478	4,879	7,527	7,558	2,776	0	1,303	1,554	640
17 Financial Reporting	0	4,255	1,499	1,506	553	0	260	310	127
17 Grant Accounting	0	162,181	57,159	57,391	21,076	0	9,898	11,801	4,856
17 Treasury Management	0	1,938	683	686	252	0	118	141	58

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:17 OFFICE OF COMPTRROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
17 Annual Audit	\$0	\$957	\$337	\$339	\$124	\$0	\$58	\$70	\$29
Subtotal - OFFICE OF COMPTROLLE	0	169,330	59,679	59,921	22,005	0	10,334	12,321	5,070
18 Administration	0	3,222	1,135	1,140	419	0	197	234	96
18 Supply Chain Management	0	8,082	2,848	2,860	1,050	0	493	588	242
Subtotal - PURCHASING 215	0	11,304	3,984	4,000	1,469	0	690	823	338
21 IT Services	0	110,309	38,877	39,035	14,335	0	6,732	8,027	3,303
21 Records Management	0	4,330	1,526	1,532	563	0	264	315	130
21 Strategic Innovation	0	19,588	6,904	6,932	2,546	0	1,196	1,425	587
21 City-wide PC's	0	1,178	415	417	153	0	72	86	35
21 City-wide IT Contracts	0	138,335	48,755	48,953	17,977	0	8,443	10,066	4,142
21 Postage	0	21,159	7,457	7,487	2,750	0	1,291	1,540	634
21 Mail Room	0	1,205	425	426	157	0	74	88	36
21 Wireless Communication	0	2,115	746	749	275	0	129	154	63
21 Phone & Internet - Citywide	0	10,202	3,596	3,610	1,326	0	623	742	305
Subtotal - INFORMATION TECHNOLC	0	308,422	108,700	109,141	40,080	0	18,823	22,442	9,235
49 General Expenses	0	205	72	73	27	0	13	15	6
49 Retirees Health Insurance	0	25,744	9,073	9,110	3,345	0	1,571	1,873	771
49 Property Insurance	0	1,839	648	651	239	0	112	134	55
49 FICA Match - Civilian	0	0	0	0	0	0	0	0	0
49 General Liability Insurance	0	8,471	2,985	2,998	1,101	0	517	616	254
49 Auto Liability	0	795	280	281	103	0	49	58	24
Subtotal - NONDEPARTMENTAL 999	0	37,053	13,059	13,112	4,815	0	2,261	2,696	1,109
Total Incoming	235,899	537,952	272,735	273,842	100,564	0	47,229	56,308	23,172
C. Total Allocated		\$3,376,816	\$1,146,500	\$1,092,682	\$399,303	\$209,818	\$190,997	\$229,929	\$107,587
			33.95%	32.36%	11.82%	6.21%	5.66%	6.81%	3.19%

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

FY 2020
 3/30/2021

Financial Reporting Allocations

Dept:17 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	6,183	0.37%	\$3,514	\$0	\$3,514	\$0	\$3,514
4 PARKS BLDG MAINT 532-31130	559	0.03%	318	0	318	0	318
5 MAYOR AND COUNCIL 101	10,449	0.62%	5,938	0	5,938	1,212	7,150
6 CITY ATTORNEY 103	7,904	0.47%	4,491	0	4,491	0	4,491
7 MUNICIPAL COURT 111	549,248	32.62%	312,111	0	312,111	63,713	375,825
8 OMB 115-12000	1,845	0.11%	1,048	0	1,048	0	1,048
9 CITY MANAGER 115-12010	2,114	0.13%	1,201	0	1,201	0	1,201
10 PUBLIC INFO OFFICE 115-12020	1,229	0.07%	698	0	698	143	841
11 INTERNAL AUDIT 115-12030	1,908	0.11%	1,084	0	1,084	0	1,084
12 PERFORMANCE OFFICE 115-12050	1,289	0.08%	732	0	732	0	732
13 CITY CLERK 117	2,774	0.16%	1,576	0	1,576	0	1,576
15 TAX 206	8,771	0.52%	4,984	0	4,984	1,017	6,002
16 HUMAN RESOURCES 209	17,457	1.04%	9,920	0	9,920	0	9,920
17 OFFICE OF COMPTROLLER 210	7,487	0.44%	4,255	0	4,255	0	4,255
18 PURCHASING 215	5,282	0.31%	3,002	0	3,002	613	3,614
19 ANIMAL SERVICES 225	17,623	1.05%	10,014	0	10,014	2,044	12,059
20 CAPITAL IMPROVEMENT 235	37,262	2.21%	21,174	0	21,174	4,322	25,497
21 INFORMATION TECHNOLOGY 239	75,522	4.48%	42,916	0	42,916	8,761	51,676
22 PLANNING & INSPECTIONS 280	111,197	6.60%	63,188	0	63,188	12,899	76,087
25 POLICE 321	131,445	7.81%	74,694	0	74,694	15,248	89,942
27 FIRE 322	88,635	5.26%	50,367	0	50,367	10,282	60,649
28 ENVIRONMENTAL SERVICES 334	66,097	3.93%	37,560	0	37,560	7,667	45,227
29 PUBLIC HEALTH 341	89,126	5.29%	50,646	0	50,646	10,339	60,985
30 PARKS & RECREATION 451	56,635	3.36%	32,183	0	32,183	6,570	38,753
31 ZOO 452	22,286	1.32%	12,664	0	12,664	2,585	15,249
32 LIBRARY 453	26,440	1.57%	15,025	0	15,025	3,067	18,092
33 MUSUEM & CULT AFFAIRS 454	18,297	1.09%	10,397	0	10,397	2,122	12,520
34 DESTINATION EL PASO 457	1,341	0.08%	762	0	762	156	918
35 COMM & HUMAN DEV 471	40,265	2.39%	22,881	0	22,881	4,671	27,551
36 ECONOMIC DEVELOPMENT 480	6,812	0.40%	3,871	0	3,871	790	4,661
37 ENGR TRAFFIC-ST 532-32020	6,806	0.40%	3,868	0	3,868	790	4,657
38 PAVEMENT MGMT 532-32040	2,969	0.18%	1,687	0	1,687	344	2,032
39 SAM ADMIN SUPPORT 532-32060	103	0.01%	59	0	59	12	70
40 STREET MAINTENANCE 532-32120	19,522	1.16%	11,093	0	11,093	2,265	13,358
41 FLEET 532-37020	5,485	0.33%	3,117	0	3,117	636	3,753
42 SUN METRO 560	58,242	3.46%	33,096	0	33,096	6,756	39,852
43 AVIATION 562	96,908	5.75%	55,068	0	55,068	11,241	66,310
44 INTERNATIONAL BRIDGES 564	18,923	1.12%	10,753	0	10,753	2,195	12,948
45 METROPOLITAN PLANNIG ORG 568	4,809	0.29%	2,733	0	2,733	558	3,291
46 EMPLOYEES PENSION 600	2,500	0.15%	1,421	0	1,421	290	1,711
47 CRRMA 700	3,889	0.23%	2,210	0	2,210	451	2,661
48 DOWNTOWN DEV CORP 710	416	0.02%	236	0	236	48	285

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

FY 2020
 3/30/2021

Financial Reporting Allocations

Dept:17 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 NONDEPARTMENTAL 999	49,783	2.96%	\$28,289	\$0	\$28,289	\$5,775	\$34,064
50 OTHER	108	0.01%	61	0	61	13	74
Subtotal	1,683,945	100.00%	956,905	0	956,905	189,595	1,146,500
Direct Bills					0		0
Total					\$956,905		\$1,146,500

Basis Units: General ledger transactions by department
 Source:

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

FY 2020
3/30/2021

Grant Accounting Allocations

Dept:17 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 TAX 206	1,941	0.00%	\$14	\$0	\$14	\$4	\$18
17 OFFICE OF COMPTROLLER 210	21,786,818	17.97%	162,181	0	162,181	0	162,181
20 CAPITAL IMPROVEMENT 235	6,855,817	5.66%	51,035	0	51,035	13,126	64,161
25 POLICE 321	9,167,092	7.56%	68,240	0	68,240	17,551	85,791
27 FIRE 322	804,075	0.66%	5,986	0	5,986	1,539	7,525
28 ENVIRONMENTAL SERVICES 334	665,420	0.55%	4,953	0	4,953	1,274	6,227
29 PUBLIC HEALTH 341	12,320,523	10.16%	91,714	0	91,714	23,589	115,303
30 PARKS & RECREATION 451	36,542	0.03%	272	0	272	70	342
32 LIBRARY 453	77,885	0.06%	580	0	580	149	729
33 MUSUEM & CULT AFFAIRS 454	228,228	0.19%	1,699	0	1,699	437	2,136
35 COMM & HUMAN DEV 471	8,060,821	6.65%	60,005	0	60,005	15,433	75,438
42 SUN METRO 560	43,721,521	36.07%	325,462	0	325,462	83,709	409,171
43 AVIATION 562	14,853,253	12.25%	110,567	0	110,567	28,438	139,005
44 INTERNATIONAL BRIDGES 564	10,620	0.01%	79	0	79	20	99
45 METROPOLITAN PLANNIG ORG 568	2,623,873	2.16%	19,532	0	19,532	5,024	24,556
Subtotal	121,214,429	100.00%	902,317	0	902,317	190,365	1,092,682
Direct Bills					0		0
Total					\$902,317		\$1,092,682

Basis Units: Grant expenditures per department

Source:

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

FY 2020
 3/30/2021

Treasury Management Allocations

Dept:17 OFFICE OF COMPTRROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	876,740	0.12%	\$402	\$0	\$402	\$0	\$402
4 PARKS BLDG MAINT 532-31130	1,196,931	0.17%	549	0	549	0	549
5 MAYOR AND COUNCIL 101	639,617	0.09%	293	0	293	66	360
6 CITY ATTORNEY 103	375,358	0.05%	172	0	172	0	172
7 MUNICIPAL COURT 111	1,850,143	0.26%	849	0	849	192	1,041
8 OMB 115-12000	113,397	0.02%	52	0	52	0	52
9 CITY MANAGER 115-12010	92,235	0.01%	42	0	42	0	42
10 PUBLIC INFO OFFICE 115-12020	42,094	0.01%	19	0	19	4	24
11 INTERNAL AUDIT 115-12030	88,570	0.01%	41	0	41	0	41
12 PERFORMANCE OFFICE 115-12050	67,462	0.01%	31	0	31	0	31
13 CITY CLERK 117	141,781	0.02%	65	0	65	0	65
15 TAX 206	9,284,257	1.29%	4,259	0	4,259	963	5,222
16 HUMAN RESOURCES 209	36,857,486	5.13%	16,907	0	16,907	0	16,907
17 OFFICE OF COMPTRROLLER 210	4,225,827	0.59%	1,938	0	1,938	0	1,938
18 PURCHASING 215	3,765,636	0.52%	1,727	0	1,727	391	2,118
19 ANIMAL SERVICES 225	2,280,773	0.32%	1,046	0	1,046	237	1,283
20 CAPITAL IMPROVEMENT 235	671,582	0.09%	308	0	308	70	378
21 INFORMATION TECHNOLOGY 239	4,600,738	0.64%	2,110	0	2,110	477	2,588
22 PLANNING & INSPECTIONS 280	804,715	0.11%	369	0	369	83	453
25 POLICE 321	22,119,329	3.08%	10,146	0	10,146	2,294	12,440
27 FIRE 322	14,206,875	1.98%	6,517	0	6,517	1,473	7,990
28 ENVIRONMENTAL SERVICES 334	58,842,221	8.19%	26,991	0	26,991	6,103	33,094
29 PUBLIC HEALTH 341	16,926,573	2.36%	7,764	0	7,764	1,755	9,520
30 PARKS & RECREATION 451	5,919,492	0.82%	2,715	0	2,715	614	3,329
31 ZOO 452	1,611,999	0.22%	739	0	739	167	907
32 LIBRARY 453	2,118,490	0.30%	972	0	972	220	1,191
33 MUSUEM & CULT AFFAIRS 454	1,183,751	0.16%	543	0	543	123	666
35 COMM & HUMAN DEV 471	7,094,042	0.99%	3,254	0	3,254	736	3,990
36 ECONOMIC DEVELOPMENT 480	11,614,766	1.62%	5,328	0	5,328	1,205	6,532
37 ENGR TRAFFIC-ST 532-32020	630,944	0.09%	289	0	289	65	355
38 PAVEMENT MGMT 532-32040	141,004	0.02%	65	0	65	15	79
39 SAM ADMIN SUPPORT 532-32060	140,015	0.02%	64	0	64	15	79
40 STREET MAINTENANCE 532-32120	1,507,334	0.21%	691	0	691	156	848
41 FLEET 532-37020	2,678,049	0.37%	1,228	0	1,228	278	1,506
42 SUN METRO 560	(2,972,934)	-0.41%	(1,364)	0	(1,364)	(308)	(1,672)
43 AVIATION 562	43,712,879	6.09%	20,051	0	20,051	4,534	24,585
44 INTERNATIONAL BRIDGES 564	10,134,023	1.41%	4,648	0	4,648	1,051	5,699
46 EMPLOYEES PENSION 600	540,107	0.08%	248	0	248	56	304
47 CRRMA 700	42,165,760	5.87%	19,341	0	19,341	4,373	23,715
49 NONDEPARTMENTAL 999	1,273,430	0.18%	584	0	584	132	716
50 OTHER	408,540,172	56.89%	187,398	0	187,398	42,370	229,768

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

FY 2020
 3/30/2021

Treasury Management Allocations

Dept:17 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	718,103,663	100.00%	329,395	0	329,395	69,908	399,303
Direct Bills					0		0
Total					\$329,395		\$399,303

Basis Units: Pooled cash & investments per department
 Source:

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

FY 2020
 3/30/2021

Annual Audit Allocations

Dept:17 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	7,441,360	1.30%	\$2,720	\$0	\$2,720	\$0	\$2,720
4 PARKS BLDG MAINT 532-31130	9,481,954	1.65%	3,466	0	3,466	0	3,466
5 MAYOR AND COUNCIL 101	1,492,612	0.26%	546	0	546	0	546
6 CITY ATTORNEY 103	4,601,465	0.80%	1,682	0	1,682	0	1,682
7 MUNICIPAL COURT 111	5,185,010	0.90%	1,895	0	1,895	0	1,895
8 OMB 115-12000	938,336	0.16%	343	0	343	0	343
9 CITY MANAGER 115-12010	1,174,564	0.20%	429	0	429	0	429
10 PUBLIC INFO OFFICE 115-12020	329,800	0.06%	121	0	121	0	121
11 INTERNAL AUDIT 115-12030	749,396	0.13%	274	0	274	0	274
12 PERFORMANCE OFFICE 115-12050	436,764	0.08%	160	0	160	0	160
13 CITY CLERK 117	1,534,943	0.27%	561	0	561	0	561
14 CAPITAL IMPROVEMENT PLAN 190	10,611,214	1.85%	3,879	0	3,879	0	3,879
16 HUMAN RESOURCES 209	65,181,844	11.36%	23,826	0	23,826	0	23,826
17 OFFICE OF COMPTROLLER 210	2,618,199	0.46%	957	0	957	0	957
18 PURCHASING 215	1,542,464	0.27%	564	0	564	0	564
19 ANIMAL SERVICES 225	8,436,717	1.47%	3,084	0	3,084	0	3,084
20 CAPITAL IMPROVEMENT 235	6,335,836	1.10%	2,316	0	2,316	0	2,316
21 INFORMATION TECHNOLOGY 239	16,373,690	2.85%	5,985	0	5,985	0	5,985
22 PLANNING & INSPECTIONS 280	7,170,123	1.25%	2,621	0	2,621	0	2,621
23 POLICE - OFFICE OF THE CHIEF 321	2,450,154	0.43%	896	0	896	0	896
24 POLICE - ADMINISTRATIVE SERVICES 322	15,766,262	2.75%	5,763	0	5,763	0	5,763
25 POLICE 321	132,325,604	23.05%	48,369	0	48,369	0	48,369
26 FIRE - ADMINISTRATION 322	21,870,152	3.81%	7,994	0	7,994	0	7,994
27 FIRE 322	94,072,875	16.39%	34,387	0	34,387	0	34,387
29 PUBLIC HEALTH 341	20,566,210	3.58%	7,518	0	7,518	0	7,518
30 PARKS & RECREATION 451	28,569,677	4.98%	10,443	0	10,443	0	10,443
31 ZOO 452	6,496,787	1.13%	2,375	0	2,375	0	2,375
32 LIBRARY 453	7,290,906	1.27%	2,665	0	2,665	0	2,665
33 MUSEUM & CULT AFFAIRS 454	9,557,847	1.67%	3,494	0	3,494	0	3,494
34 DESTINATION EL PASO 457	9,676,402	1.69%	3,537	0	3,537	0	3,537
35 COMM & HUMAN DEV 471	4,424,721	0.77%	1,617	0	1,617	0	1,617
36 ECONOMIC DEVELOPMENT 480	10,414,365	1.81%	3,807	0	3,807	0	3,807
37 ENGR TRAFFIC-ST 532-32020	5,385,467	0.94%	1,969	0	1,969	0	1,969
38 PAVEMENT MGMT 532-32040	1,877,172	0.33%	686	0	686	0	686
39 SAM ADMIN SUPPORT 532-32060	1,567,156	0.27%	573	0	573	0	573
40 STREET MAINTENANCE 532-32120	13,748,127	2.40%	5,025	0	5,025	0	5,025
41 FLEET 532-37020	15,446,756	2.69%	5,646	0	5,646	0	5,646
48 DOWNTOWN DEV CORP 710	23,470	0.00%	9	0	9	0	9
49 NONDEPARTMENTAL 999	20,842,952	3.63%	7,619	0	7,619	0	7,619

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

FY 2020
 3/30/2021

Annual Audit Allocations

Dept:17 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	574,009,353	100.00%	209,818	0	209,818	0	209,818
Direct Bills					0		0
Total					\$209,818		\$209,818

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

Source:

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

FY 2020
3/30/2021

Asset Management Allocations

Dept:17 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	14,608	0.05%	\$72	\$0	\$72	\$0	\$72
7 MUNICIPAL COURT 111	30,609	0.10%	152	0	152	32	183
15 TAX 206	10,707	0.03%	53	0	53	11	64
19 ANIMAL SERVICES 225	178,278	0.56%	884	0	884	184	1,068
20 CAPITAL IMPROVEMENT 235	3,552,768	11.14%	17,622	0	17,622	3,660	21,282
21 INFORMATION TECHNOLOGY 239	1,685,425	5.29%	8,360	0	8,360	1,736	10,096
25 POLICE 321	383,081	1.20%	1,900	0	1,900	395	2,295
27 FIRE 322	1,249,342	3.92%	6,197	0	6,197	1,287	7,484
28 ENVIRONMENTAL SERVICES 334	6,456,361	20.25%	32,024	0	32,024	6,651	38,674
29 PUBLIC HEALTH 341	166,097	0.52%	824	0	824	171	995
30 PARKS & RECREATION 451	474,952	1.49%	2,356	0	2,356	489	2,845
31 ZOO 452	22,607	0.07%	112	0	112	23	135
32 LIBRARY 453	6,205	0.02%	31	0	31	6	37
33 MUSUEM & CULT AFFAIRS 454	13,234	0.04%	66	0	66	14	79
34 DESTINATION EL PASO 457	131,299	0.41%	651	0	651	135	786
35 COMM & HUMAN DEV 471	13,669	0.04%	68	0	68	14	82
37 ENGR TRAFFIC-ST 532-32020	32,094	0.10%	159	0	159	33	192
38 PAVEMENT MGMT 532-32040	31,514	0.10%	156	0	156	32	189
39 SAM ADMIN SUPPORT 532-32060	11,651	0.04%	58	0	58	12	70
40 STREET MAINTENANCE 532-32120	207,574	0.65%	1,030	0	1,030	214	1,243
41 FLEET 532-37020	5,083,789	15.94%	25,216	0	25,216	5,237	30,453
42 SUN METRO 560	10,602,417	33.25%	52,589	0	52,589	10,921	63,510
43 AVIATION 562	1,237,151	3.88%	6,136	0	6,136	1,274	7,411
44 INTERNATIONAL BRIDGES 564	55,983	0.18%	278	0	278	58	335
45 METROPOLITAN PLANNIG ORG 568	2,883	0.01%	14	0	14	3	17
49 NONDEPARTMENTAL 999	233,520	0.73%	1,158	0	1,158	241	1,399
Subtotal	31,887,818	100.00%	158,165	0	158,165	32,832	190,997
Direct Bills					0		0
Total					\$158,165		\$190,997

Basis Units: Equipment depreciation per department
Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:17 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center	Total
3 FACILITIES MAINT 532-31040	\$3,514	\$0	\$402	\$2,720	\$72	\$0	\$0	\$6,708
4 PARKS BLDG MAINT 532-31130	318	0	549	3,466	0	0	0	4,333
5 MAYOR AND COUNCIL 101	7,150	0	360	546	0	0	0	8,055
6 CITY ATTORNEY 103	4,491	0	172	1,682	0	0	0	6,346
7 MUNICIPAL COURT 111	375,825	0	1,041	1,895	183	0	0	378,944
8 OMB 115-12000	1,048	0	52	343	0	0	0	1,443
9 CITY MANAGER 115-12010	1,201	0	42	429	0	0	0	1,673
10 PUBLIC INFO OFFICE 115-12020	841	0	24	121	0	0	0	985
11 INTERNAL AUDIT 115-12030	1,084	0	41	274	0	0	0	1,399
12 PERFORMANCE OFFICE 115-12050	732	0	31	160	0	0	0	923
13 CITY CLERK 117	1,576	0	65	561	0	0	0	2,202
14 CAPITAL IMPROVEMENT PLAN 190	0	0	0	3,879	0	0	0	3,879
15 TAX 206	6,002	18	5,222	0	64	0	0	11,305
16 HUMAN RESOURCES 209	9,920	0	16,907	23,826	0	0	0	50,652
17 OFFICE OF COMPTROLLER 210	4,255	162,181	1,938	957	0	0	0	169,330
18 PURCHASING 215	3,614	0	2,118	564	0	0	0	6,296
19 ANIMAL SERVICES 225	12,059	0	1,283	3,084	1,068	0	0	17,493
20 CAPITAL IMPROVEMENT 235	25,497	64,161	378	2,316	21,282	0	0	113,633
21 INFORMATION TECHNOLOGY 239	51,676	0	2,588	5,985	10,096	0	0	70,345
22 PLANNING & INSPECTIONS 280	76,087	0	453	2,621	0	0	0	79,160
23 POLICE - OFFICE OF THE CHIEF 321	0	0	0	896	0	0	0	896
24 POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	5,763	0	0	0	5,763
25 POLICE 321	89,942	85,791	12,440	48,369	2,295	0	0	238,837
26 FIRE - ADMINISTRATION 322	0	0	0	7,994	0	0	0	7,994
27 FIRE 322	60,649	7,525	7,990	34,387	7,484	0	0	118,034
28 ENVIRONMENTAL SERVICES 334	45,227	6,227	33,094	0	38,674	0	0	123,222
29 PUBLIC HEALTH 341	60,985	115,303	9,520	7,518	995	0	0	194,320
30 PARKS & RECREATION 451	38,753	342	3,329	10,443	2,845	0	0	55,712
31 ZOO 452	15,249	0	907	2,375	135	0	0	18,666
32 LIBRARY 453	18,092	729	1,191	2,665	37	0	0	22,714
33 MUSEUM & CULT AFFAIRS 454	12,520	2,136	666	3,494	79	0	0	18,894
34 DESTINATION EL PASO 457	918	0	0	3,537	786	0	0	5,241
35 COMM & HUMAN DEV 471	27,551	75,438	3,990	1,617	82	0	0	108,678
36 ECONOMIC DEVELOPMENT 480	4,661	0	6,532	3,807	0	0	0	15,000
37 ENGR TRAFFIC-ST 532-32020	4,657	0	355	1,969	192	0	0	7,173
38 PAVEMENT MGMT 532-32040	2,032	0	79	686	189	0	0	2,986
39 SAM ADMIN SUPPORT 532-32060	70	0	79	573	70	0	0	792
40 STREET MAINTENANCE 532-32120	13,358	0	848	5,025	1,243	0	0	20,474
41 FLEET 532-37020	3,753	0	1,506	5,646	30,453	0	0	41,358
42 SUN METRO 560	39,852	409,171	(1,672)	0	63,510	0	0	510,861
43 AVIATION 562	66,310	139,005	24,585	0	7,411	0	0	237,310

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

FY 2020
 3/30/2021

Allocation Summary

Dept:17 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center	Total
44 INTERNATIONAL BRIDGES 564	\$12,948	\$99	\$5,699	\$0	\$335	\$0	\$0	\$19,082
45 METROPOLITAN PLANNING ORG 568	3,291	24,556	0	0	17	0	0	27,864
46 EMPLOYEES PENSION 600	1,711	0	304	0	0	0	0	2,014
47 CRRMA 700	2,661	0	23,715	0	0	0	0	26,376
48 DOWNTOWN DEV CORP 710	285	0	0	9	0	0	0	293
49 NONDEPARTMENTAL 999	34,064	0	716	7,619	1,399	0	0	43,798
50 OTHER	74	0	229,768	0	0	0	0	229,842
Total	\$1,146,500	\$1,092,682	\$399,303	\$209,818	\$190,997	\$0	\$0	\$3,039,300

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

FY 2020 ACTUAL

PURCHASING 215
Nature and Extent of Services

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

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

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

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

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

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

FY 2020
3/30/2021

A. Department Costs

Dept:18 PURCHASING 215

Description		Amount	General Admin	Administration	Supply Chain Management	Health Epidemics Fund	Grants Fund	Vendor Revenue
Personnel Costs								
Salaries	S1	1,012,411	0	303,625	696,741	12,045	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>29.99%</i>	<i>68.82%</i>	<i>1.19%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	353,555	0	100,492	252,155	908	0	0
Subtotal - Personnel Costs		1,365,966	0	404,117	948,896	12,953	0	0
Services & Supplies Cost								
Contractual Services	P	5,932	0	5,932	0	0	0	0
Leased Equipment	P	7,229	0	7,229	0	0	0	0
Materials & Supplies	P	55,542	0	55,542	0	0	0	0
Other Operating	P	106,541	0	97,604	0	0	8,937	0
Health Epidemics Fund Expenses	D	1,254	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	P	(29,468)	0	0	0	0	0	(29,468)
Revenue - Hire El Paso First	P	(13,025)	0	0	0	0	0	(13,025)
Revenue - Misc Non-Operating	P	(23,797)	0	0	0	0	0	(23,797)
Subtotal - Services & Supplies		110,208	0	166,307	0	0	8,937	(66,290)
Department Cost Total		1,476,174	0	570,424	948,896	12,953	8,937	(66,290)
Adjustments to Cost								
Health Epidemics Fund Expenses	D	(1,254)	0	0	0	0	0	0
Subtotal - Adjustments		(1,254)	0	0	0	0	0	0
Total Costs After Adjustments		1,474,920	0	570,424	948,896	12,953	8,937	(66,290)
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$1,474,920		\$570,424	\$948,896	\$12,953	\$8,937	\$(66,290)
						not allocated	not allocated	not allocated

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:18 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management	Health Epidemics Fund	Grants Fund	Vendor Revenue
1 City Hall (City 1)	\$31,436	\$0	\$9,428	\$21,634	\$374	\$0	\$0
Subtotal - BUILDING DEPRECIATION	31,436	0	9,428	21,634	374	0	0
3 Facilities Maintenance	12,452	961	4,023	9,231	160	0	0
3 City Hall	39,910	1,133	12,309	28,246	488	0	0
Subtotal - FACILITIES MAINT 532-310	52,363	2,094	16,332	37,477	648	0	0
4 City 1	12,579	25	3,780	8,674	150	0	0
Subtotal - PARKS BLDG MAINT 532-3	12,579	25	3,780	8,674	150	0	0
6 Legal Services	56,779	10,609	20,210	46,377	802	0	0
Subtotal - CITY ATTORNEY 103	56,779	10,609	20,210	46,377	802	0	0
8 Budget	2,114	370	745	1,710	30	0	0
Subtotal - OMB 115-12000	2,114	370	745	1,710	30	0	0
9 Citywide Admin	4,433	760	1,557	3,574	62	0	0
Subtotal - CITY MANAGER 115-12010	4,433	760	1,557	3,574	62	0	0
12 Performance	1,672	74	524	1,201	21	0	0
Subtotal - PERFORMANCE OFFICE 1	1,672	74	524	1,201	21	0	0
13 Citywide Support	180	29	63	144	2	0	0
13 Open Records Requests	93	15	32	74	1	0	0
Subtotal - CITY CLERK 117	273	44	95	218	4	0	0
16 HR Services	8,711	1,036	2,923	6,707	116	0	0
16 Self Insurance Fund	1,176	1,892	920	2,112	37	0	0
Subtotal - HUMAN RESOURCES 209	9,887	2,928	3,843	8,819	152	0	0
17 Financial Reporting	3,002	613	1,084	2,487	43	0	0
17 Treasury Management	1,727	391	635	1,457	25	0	0
17 Annual Audit	564	0	169	388	7	0	0
Subtotal - OFFICE OF COMPTROLLE	5,293	1,003	1,888	4,333	75	0	0
18 Administration	0	3,671	1,101	2,527	44	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:18 PURCHASING 215

Department	First Incoming	Second Incoming	Administratio n	Supply Chain Management	Health Epidemics Fund	Grants Fund	Vendor Revenue
18 Supply Chain Management	\$0	\$9,210	\$2,762	\$6,338	\$110	\$0	\$0
Subtotal - PURCHASING 215	0	12,881	3,863	8,865	153	0	0
21 IT Services	0	67,200	20,154	46,247	799	0	0
21 Records Management	0	4,211	1,263	2,898	50	0	0
21 Strategic Innovation	0	19,588	5,875	13,481	233	0	0
21 City-wide PC's	0	707	212	487	8	0	0
21 City-wide IT Contracts	0	125,416	37,613	86,311	1,492	0	0
21 Postage	0	3	1	2	0	0	0
21 Mail Room	0	723	217	498	9	0	0
21 Wireless Communication	0	1,239	372	853	15	0	0
21 Phone & Internet - Citywide	0	6,724	2,017	4,627	80	0	0
Subtotal - INFORMATION TECHNOLC	0	225,812	67,722	155,404	2,687	0	0
49 General Expenses	0	116	35	80	1	0	0
49 Retirees Health Insurance	0	16,894	5,067	11,627	201	0	0
49 Property Insurance	0	1,135	340	781	13	0	0
49 FICA Match - Civilian	0	0	0	0	0	0	0
49 General Liability Insurance	0	5,559	1,667	3,826	66	0	0
49 Auto Liability	0	1,590	477	1,095	19	0	0
Subtotal - NONDEPARTMENTAL 999	0	25,294	7,586	17,408	301	0	0
Total Incoming	176,830	281,895	137,573	315,694	5,457	0	0
C. Total Allocated		\$1,933,644	\$707,997	\$1,264,590	\$18,410	\$8,937	\$(66,290)
			36.61%	65.40%	0.95%	0.46%	(3.43)%

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Administration Allocations

Dept:18 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	4	0.05%	\$300	\$0	\$300	\$0	\$300
7 MUNICIPAL COURT 111	240	2.88%	17,982	0	17,982	2,492	20,474
8 OMB 115-12000	30	0.36%	2,248	0	2,248	0	2,248
9 CITY MANAGER 115-12010	15	0.18%	1,124	0	1,124	0	1,124
11 INTERNAL AUDIT 115-12030	3	0.04%	225	0	225	0	225
13 CITY CLERK 117	16	0.19%	1,199	0	1,199	0	1,199
15 TAX 206	21	0.25%	1,573	0	1,573	218	1,791
16 HUMAN RESOURCES 209	18	0.22%	1,349	0	1,349	0	1,349
17 OFFICE OF COMPTROLLER 210	43	0.52%	3,222	0	3,222	0	3,222
18 PURCHASING 215	49	0.59%	3,671	0	3,671	0	3,671
20 CAPITAL IMPROVEMENT 235	410	4.93%	30,720	0	30,720	4,257	34,976
21 INFORMATION TECHNOLOGY 239	279	3.35%	20,904	0	20,904	2,897	23,801
22 PLANNING & INSPECTIONS 280	9	0.11%	674	0	674	93	768
25 POLICE 321	877	10.54%	65,710	0	65,710	9,105	74,815
27 FIRE 322	384	4.61%	28,771	0	28,771	3,987	32,758
28 ENVIRONMENTAL SERVICES 334	720	8.65%	53,946	0	53,946	7,475	61,422
29 PUBLIC HEALTH 341	1,184	14.23%	88,712	0	88,712	12,292	101,004
30 PARKS & RECREATION 451	658	7.91%	49,301	0	49,301	6,831	56,132
31 ZOO 452	358	4.30%	26,823	0	26,823	3,717	30,540
32 LIBRARY 453	354	4.25%	26,524	0	26,524	3,675	30,199
33 MUSUEM & CULT AFFAIRS 454	325	3.91%	24,351	0	24,351	3,374	27,725
35 COMM & HUMAN DEV 471	89	1.07%	6,668	0	6,668	924	7,592
36 ECONOMIC DEVELOPMENT 480	72	0.87%	5,395	0	5,395	748	6,142
39 SAM ADMIN SUPPORT 532-32060	956	11.49%	71,629	0	71,629	9,925	81,554
42 SUN METRO 560	392	4.71%	29,371	0	29,371	4,070	33,441
43 AVIATION 562	557	6.69%	41,734	0	41,734	5,783	47,516
44 INTERNATIONAL BRIDGES 564	232	2.79%	17,383	0	17,383	2,409	19,791
45 METROPOLITAN PLANNIG ORG 568	26	0.31%	1,948	0	1,948	270	2,218
Subtotal	8,321	100.00%	623,456	0	623,456	84,541	707,997
Direct Bills					0		0
Total					\$623,456		\$707,997

Basis Units: Number of purchase order issued per department

Source:

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Supply Chain Management Allocations

Dept:18 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	4	0.07%	\$752	\$0	\$752	\$0	\$752
7 MUNICIPAL COURT 111	240	4.21%	45,109	0	45,109	8,438	53,547
8 OMB 115-12000	30	0.53%	5,639	0	5,639	0	5,639
9 CITY MANAGER 115-12010	15	0.26%	2,819	0	2,819	0	2,819
11 INTERNAL AUDIT 115-12030	3	0.05%	564	0	564	0	564
13 CITY CLERK 117	16	0.28%	3,007	0	3,007	0	3,007
15 TAX 206	21	0.37%	3,947	0	3,947	738	4,685
16 HUMAN RESOURCES 209	18	0.32%	3,383	0	3,383	0	3,383
17 OFFICE OF COMPTROLLER 210	43	0.75%	8,082	0	8,082	0	8,082
18 PURCHASING 215	49	0.86%	9,210	0	9,210	0	9,210
20 CAPITAL IMPROVEMENT 235	410	7.20%	77,061	0	77,061	14,415	91,476
21 INFORMATION TECHNOLOGY 239	279	4.90%	52,439	0	52,439	9,809	62,248
22 PLANNING & INSPECTIONS 280	9	0.16%	1,692	0	1,692	316	2,008
25 POLICE 321	877	15.40%	164,836	0	164,836	30,833	195,670
27 FIRE 322	384	6.74%	72,175	0	72,175	13,501	85,675
29 PUBLIC HEALTH 341	1,184	20.79%	222,538	0	222,538	41,627	264,165
30 PARKS & RECREATION 451	658	11.55%	123,674	0	123,674	23,134	146,808
31 ZOO 452	358	6.29%	67,288	0	67,288	12,586	79,874
32 LIBRARY 453	354	6.21%	66,536	0	66,536	12,446	78,982
33 MUSUEM & CULT AFFAIRS 454	325	5.71%	61,085	0	61,085	11,426	72,512
35 COMM & HUMAN DEV 471	89	1.56%	16,728	0	16,728	3,129	19,857
36 ECONOMIC DEVELOPMENT 480	72	1.26%	13,533	0	13,533	2,531	16,064
44 INTERNATIONAL BRIDGES 564	232	4.07%	43,605	0	43,605	8,157	51,762
45 METROPOLITAN PLANNIG ORG 568	26	0.46%	4,887	0	4,887	914	5,801
Subtotal	5,696	100.00%	1,070,590	0	1,070,590	194,000	1,264,590
Direct Bills					0		0
Total					\$1,070,590		\$1,264,590

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

Source:

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Allocation Summary

Dept:18 PURCHASING 215

Department	Administration	Supply Chain Management	Health Epidemics Fund	Grants Fund	Vendor Revenue	Total
6 CITY ATTORNEY 103	\$300	\$752	\$0	\$0	\$0	\$1,052
7 MUNICIPAL COURT 111	20,474	53,547	0	0	0	74,021
8 OMB 115-12000	2,248	5,639	0	0	0	7,886
9 CITY MANAGER 115-12010	1,124	2,819	0	0	0	3,943
11 INTERNAL AUDIT 115-12030	225	564	0	0	0	789
13 CITY CLERK 117	1,199	3,007	0	0	0	4,206
15 TAX 206	1,791	4,685	0	0	0	6,477
16 HUMAN RESOURCES 209	1,349	3,383	0	0	0	4,732
17 OFFICE OF COMPTROLLER 210	3,222	8,082	0	0	0	11,304
18 PURCHASING 215	3,671	9,210	0	0	0	12,881
20 CAPITAL IMPROVEMENT 235	34,976	91,476	0	0	0	126,452
21 INFORMATION TECHNOLOGY 239	23,801	62,248	0	0	0	86,049
22 PLANNING & INSPECTIONS 280	768	2,008	0	0	0	2,776
25 POLICE 321	74,815	195,670	0	0	0	270,484
27 FIRE 322	32,758	85,675	0	0	0	118,433
28 ENVIRONMENTAL SERVICES 334	61,422	0	0	0	0	61,422
29 PUBLIC HEALTH 341	101,004	264,165	0	0	0	365,169
30 PARKS & RECREATION 451	56,132	146,808	0	0	0	202,940
31 ZOO 452	30,540	79,874	0	0	0	110,414
32 LIBRARY 453	30,199	78,982	0	0	0	109,181
33 MUSUEM & CULT AFFAIRS 454	27,725	72,512	0	0	0	100,237
35 COMM & HUMAN DEV 471	7,592	19,857	0	0	0	27,449
36 ECONOMIC DEVELOPMENT 480	6,142	16,064	0	0	0	22,206
39 SAM ADMIN SUPPORT 532-32060	81,554	0	0	0	0	81,554
42 SUN METRO 560	33,441	0	0	0	0	33,441
43 AVIATION 562	47,516	0	0	0	0	47,516
44 INTERNATIONAL BRIDGES 564	19,791	51,762	0	0	0	71,553
45 METROPOLITAN PLANNING ORG 568	2,218	5,801	0	0	0	8,019
Total	\$707,997	\$1,264,590	\$0	\$0	\$0	\$1,972,587

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

FY 2020 ACTUAL

INFORMATION TECHNOLOGY 239

Nature and Extent of Services

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

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

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

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

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

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

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

FY 2020 ACTUAL

INFORMATION TECHNOLOGY 239
Nature and Extent of Services (Continued)

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

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

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

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

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

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

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

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

MGT Consulting Group

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

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A. Department Costs

Dept:21 INFORMATION TECHNOLOGY 239

Description		Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage
Personnel Costs										
Salaries	S1	4,838,998	449,809	3,481,165	101,901	486,295	227,728	0	0	0
<i>Salary % Split</i>			9.30%	71.94%	2.11%	10.05%	4.71%	.00%	.00%	.00%
Benefits	P	1,561,812	135,137	1,100,778	41,618	174,653	72,010	0	0	0
Subtotal - Personnel Costs		6,400,810	584,945	4,581,943	143,519	660,948	299,738	0	0	0
Services & Supplies Cost										
Contractual Services	P	7,166,595	4,631	0	83,382	0	0	0	7,078,582	0
Interfund Services	P	186,959	44,078	0	0	0	0	0	0	142,881
Leases	P	200,648	164,820	0	35,827	0	0	0	0	0
Materials & Supplies	P	400,866	34,198	86,132	6,821	0	0	0	0	0
Minor Equipment & Furniture	P	358,912	0	0	0	0	0	192,027	0	0
Communications	P	1,615,581	0	0	0	0	0	0	0	0
Other Operating	P	43,320	2,250	33,354	2,268	5,448	0	0	0	0
Transfers	D	3,129,785	0	0	0	0	0	0	0	0
Capital Outlay	D	601,085	0	0	0	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(297,353)	0	0	0	0	0	0	(297,353)	0
Revenue - Reimbursed Expenditures	P	(368,579)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		13,037,819	249,977	119,486	128,298	5,448	0	192,027	6,781,229	142,881
Department Cost Total		19,438,629	834,922	4,701,429	271,817	666,396	299,738	192,027	6,781,229	142,881
Adjustments to Cost										
Transfers	D	(3,129,785)	0	0	0	0	0	0	0	0
Capital Outlay	D	(601,085)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(3,730,870)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		15,707,759	834,922	4,701,429	271,817	666,396	299,738	192,027	6,781,229	142,881
General Admin Distribution			(834,922)	662,195	19,384	92,504	43,319	0	0	0
Grand Total		\$15,707,759		\$5,363,624	\$291,201	\$758,900	\$343,057	\$192,027	\$6,781,229	\$142,881

CITY OF EL PASO, TEXAS
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A. Department Costs

Dept:21 INFORMATION TECHNOLOGY 239

Description		Amount	Mail Room	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide	County Revenue	COVID-19 Relief Fund
Personnel Costs								
Salaries	S1	4,838,998	92,101	0	0	0	0	0
<i>Salary % Split</i>			<i>1.90%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,561,812	37,616	0	0	0	0	0
Subtotal - Personnel Costs		6,400,810	129,717	0	0	0	0	0
Services & Supplies Cost								
Contractual Services	P	7,166,595	0	0	0	0	0	0
Interfund Services	P	186,959	0	0	0	0	0	0
Leases	P	200,648	0	0	0	0	0	0
Materials & Supplies	P	400,866	0	0	0	0	0	273,716
Minor Equipment & Furniture	P	358,912	0	0	0	0	0	166,885
Communications	P	1,615,581	0	493,349	59,622	1,062,610	0	0
Other Operating	P	43,320	0	0	0	0	0	0
Transfers	D	3,129,785	0	0	0	0	0	0
Capital Outlay	D	601,085	0	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(297,353)	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	P	(368,579)	0	0	0	0	(368,579)	0
Subtotal - Services & Supplies		13,037,819	0	493,349	59,622	1,062,610	(368,579)	440,601
Department Cost Total		19,438,629	129,717	493,349	59,622	1,062,610	(368,579)	440,601
Adjustments to Cost								
Transfers	D	(3,129,785)	0	0	0	0	0	0
Capital Outlay	D	(601,085)	0	0	0	0	0	0
Subtotal - Adjustments		(3,730,870)	0	0	0	0	0	0
Total Costs After Adjustments		15,707,759	129,717	493,349	59,622	1,062,610	(368,579)	440,601
General Admin Distribution			17,520	0	0	0	0	0
Grand Total		\$15,707,759	\$147,237	\$493,349	\$59,622	\$1,062,610	\$(368,579)	\$440,601
							not allocated	not allocated

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
1 Mulligan Building (City 2)	\$235,168	\$0	\$186,517	\$5,460	\$26,055	\$12,201	\$0	\$0	\$0	\$4,935
Subtotal - BUILDING DEPRECIATION	235,168	0	186,517	5,460	26,055	12,201	0	0	0	4,935
2 Depreciation	1,685,425	0	1,336,748	39,129	186,735	87,446	0	0	0	35,366
Subtotal - EQUIPMENT DEPRECIATION	1,685,425	0	1,336,748	39,129	186,735	87,446	0	0	0	35,366
3 Facilities Maintenance	36,392	2,809	31,092	910	4,343	2,034	0	0	0	823
3 Mulligan Building	96,238	3,462	79,074	2,315	11,046	5,173	0	0	0	2,092
Subtotal - FACILITIES MAINT 532-310	132,630	6,271	110,166	3,225	15,389	7,207	0	0	0	2,915
4 Single Occupant	16,067	32	12,768	374	1,784	835	0	0	0	338
4 City 2	51,304	102	40,772	1,193	5,696	2,667	0	0	0	1,079
Subtotal - PARKS BLDG MAINT 532-3	67,371	134	53,540	1,567	7,479	3,502	0	0	0	1,416
6 Legal Services	672	126	632	19	88	41	0	0	0	17
Subtotal - CITY ATTORNEY 103	672	126	632	19	88	41	0	0	0	17
8 Budget	22,443	3,930	20,917	612	2,922	1,368	0	0	0	553
Subtotal - OMB 115-12000	22,443	3,930	20,917	612	2,922	1,368	0	0	0	553
9 Citywide Admin	14,566	2,496	13,533	396	1,890	885	0	0	0	358
Subtotal - CITY MANAGER 115-12010	14,566	2,496	13,533	396	1,890	885	0	0	0	358
11 Audit	13,393	885	11,324	331	1,582	741	0	0	0	300
Subtotal - INTERNAL AUDIT 115-12030	13,393	885	11,324	331	1,582	741	0	0	0	300
12 Performance	5,494	242	4,549	133	635	298	0	0	0	120
Subtotal - PERFORMANCE OFFICE 1	5,494	242	4,549	133	635	298	0	0	0	120
13 Citywide Support	592	96	546	16	76	36	0	0	0	14
13 Open Records Requests	984	162	909	27	127	59	0	0	0	24
Subtotal - CITY CLERK 117	1,576	258	1,455	43	203	95	0	0	0	38
16 HR Services	28,621	3,403	25,399	743	3,548	1,662	0	0	0	672
16 Self Insurance Fund	3,866	6,216	7,996	234	1,117	523	0	0	0	212

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
Subtotal - HUMAN RESOURCES 209	\$32,486	\$9,619	\$33,395	\$978	\$4,665	\$2,185	\$0	\$0	\$0	\$884
17 Financial Reporting	42,916	8,761	40,986	1,200	5,725	2,681	0	0	0	1,084
17 Treasury Management	2,110	477	2,052	60	287	134	0	0	0	54
17 Annual Audit	5,985	0	4,747	139	663	311	0	0	0	126
17 Asset Management	8,360	1,736	8,007	234	1,119	524	0	0	0	212
Subtotal - OFFICE OF COMPTROLLE	59,371	10,974	55,792	1,633	7,794	3,650	0	0	0	1,476
18 Administration	20,904	2,897	18,877	553	2,637	1,235	0	0	0	499
18 Supply Chain Management	52,439	9,809	49,371	1,445	6,897	3,230	0	0	0	1,306
Subtotal - PURCHASING 215	73,344	12,706	68,248	1,998	9,534	4,465	0	0	0	1,806
21 IT Services	0	3,155,220	2,502,476	73,252	349,579	163,705	0	0	0	66,208
21 Records Management	0	595	472	14	66	31	0	0	0	12
21 Strategic Innovation	0	293,825	233,039	6,822	32,554	15,245	0	0	0	6,166
21 GIS	0	23,165	18,373	538	2,567	1,202	0	0	0	486
21 City-wide PC's	0	2,323	1,842	54	257	121	0	0	0	49
21 City-wide IT Contracts	0	58,623	46,495	1,361	6,495	3,042	0	0	0	1,230
21 Postage	0	352	279	8	39	18	0	0	0	7
21 Mail Room	0	2,376	1,884	55	263	123	0	0	0	50
21 Wireless Communication	0	23,211	18,409	539	2,572	1,204	0	0	0	487
21 Phone & Internet - Citywide	0	30,142	23,906	700	3,340	1,564	0	0	0	632
Subtotal - INFORMATION TECHNOLC	0	3,589,832	2,847,176	83,342	397,731	186,254	0	0	0	75,328
49 General Expenses	0	1,274	1,010	30	141	66	0	0	0	27
49 Retirees Health Insurance	0	55,510	44,026	1,289	6,150	2,880	0	0	0	1,165
49 Property Insurance	0	6,965	5,524	162	772	361	0	0	0	146
49 FICA Match - Civilian	0	0	0	0	0	0	0	0	0	0
49 General Liability Insurance	0	18,265	14,486	424	2,024	948	0	0	0	383
49 Auto Liability	0	7,952	6,307	185	881	413	0	0	0	167
Subtotal - NONDEPARTMENTAL 999	0	89,966	71,354	2,089	9,968	4,668	0	0	0	1,888
Total Incoming	2,343,938	3,727,438	4,815,345	140,955	672,671	315,006	0	0	0	127,399
C. Total Allocated		\$21,779,135	\$10,178,969	\$432,155	\$1,431,571	\$658,063	\$192,027	\$6,781,229	\$142,881	\$274,636
			46.74%	1.98%	6.57%	3.02%	0.88%	31.14%	0.66%	1.26%

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide	County Revenue	COVID-19 Relief Fund
1 Mulligan Building (City 2)	\$235,168	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	235,168	0	0	0	0	0	0
2 Depreciation	1,685,425	0	0	0	0	0	0
Subtotal - EQUIPMENT DEPRECIATION	1,685,425	0	0	0	0	0	0
3 Facilities Maintenance	36,392	2,809	0	0	0	0	0
3 Mulligan Building	96,238	3,462	0	0	0	0	0
Subtotal - FACILITIES MAINT 532-310	132,630	6,271	0	0	0	0	0
4 Single Occupant	16,067	32	0	0	0	0	0
4 City 2	51,304	102	0	0	0	0	0
Subtotal - PARKS BLDG MAINT 532-3	67,371	134	0	0	0	0	0
6 Legal Services	672	126	0	0	0	0	0
Subtotal - CITY ATTORNEY 103	672	126	0	0	0	0	0
8 Budget	22,443	3,930	0	0	0	0	0
Subtotal - OMB 115-12000	22,443	3,930	0	0	0	0	0
9 Citywide Admin	14,566	2,496	0	0	0	0	0
Subtotal - CITY MANAGER 115-12010	14,566	2,496	0	0	0	0	0
11 Audit	13,393	885	0	0	0	0	0
Subtotal - INTERNAL AUDIT 115-12030	13,393	885	0	0	0	0	0
12 Performance	5,494	242	0	0	0	0	0
Subtotal - PERFORMANCE OFFICE 1	5,494	242	0	0	0	0	0
13 Citywide Support	592	96	0	0	0	0	0
13 Open Records Requests	984	162	0	0	0	0	0
Subtotal - CITY CLERK 117	1,576	258	0	0	0	0	0
16 HR Services	28,621	3,403	0	0	0	0	0
16 Self Insurance Fund	3,866	6,216	0	0	0	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide	County Revenue	COVID-19 Relief Fund
Subtotal - HUMAN RESOURCES 209	\$32,486	\$9,619	\$0	\$0	\$0	\$0	\$0
17 Financial Reporting	42,916	8,761	0	0	0	0	0
17 Treasury Management	2,110	477	0	0	0	0	0
17 Annual Audit	5,985	0	0	0	0	0	0
17 Asset Management	8,360	1,736	0	0	0	0	0
Subtotal - OFFICE OF COMPTROLLE	59,371	10,974	0	0	0	0	0
18 Administration	20,904	2,897	0	0	0	0	0
18 Supply Chain Management	52,439	9,809	0	0	0	0	0
Subtotal - PURCHASING 215	73,344	12,706	0	0	0	0	0
21 IT Services	0	3,155,220	0	0	0	0	0
21 Records Management	0	595	0	0	0	0	0
21 Strategic Innovation	0	293,825	0	0	0	0	0
21 GIS	0	23,165	0	0	0	0	0
21 City-wide PC's	0	2,323	0	0	0	0	0
21 City-wide IT Contracts	0	58,623	0	0	0	0	0
21 Postage	0	352	0	0	0	0	0
21 Mail Room	0	2,376	0	0	0	0	0
21 Wireless Communication	0	23,211	0	0	0	0	0
21 Phone & Internet - Citywide	0	30,142	0	0	0	0	0
Subtotal - INFORMATION TECHNOLC	0	3,589,832	0	0	0	0	0
49 General Expenses	0	1,274	0	0	0	0	0
49 Retirees Health Insurance	0	55,510	0	0	0	0	0
49 Property Insurance	0	6,965	0	0	0	0	0
49 FICA Match - Civilian	0	0	0	0	0	0	0
49 General Liability Insurance	0	18,265	0	0	0	0	0
49 Auto Liability	0	7,952	0	0	0	0	0
Subtotal - NONDEPARTMENTAL 999	0	89,966	0	0	0	0	0
Total Incoming	2,343,938	3,727,438	0	0	0	0	0
C. Total Allocated		\$21,779,135	\$493,349	\$59,622	\$1,062,610	\$(368,579)	\$440,601
			2.27%	0.27%	4.88%	(1.69)%	2.02%

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

FY 2020
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IT Services Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	10.00	0.01%	\$1,021	\$0	\$1,021	\$0	\$1,021
5 MAYOR AND COUNCIL 101	520.57	0.74%	53,163	0	53,163	46,007	99,170
6 CITY ATTORNEY 103	1,076.26	1.52%	109,915	0	109,915	0	109,915
7 MUNICIPAL COURT 111	1,509.00	2.13%	154,108	0	154,108	133,363	287,471
8 OMB 115-12000	598.69	0.85%	61,142	0	61,142	0	61,142
9 CITY MANAGER 115-12010	1,140.56	1.61%	116,481	0	116,481	0	116,481
10 PUBLIC INFO OFFICE 115-12020	49.08	0.07%	5,012	0	5,012	4,337	9,349
11 INTERNAL AUDIT 115-12030	127.04	0.18%	12,974	0	12,974	0	12,974
12 PERFORMANCE OFFICE 115-12050	74.80	0.11%	7,639	0	7,639	0	7,639
13 CITY CLERK 117	110.71	0.16%	11,306	0	11,306	0	11,306
15 TAX 206	214.00	0.30%	21,855	0	21,855	18,913	40,768
16 HUMAN RESOURCES 209	1,500.76	2.12%	153,267	0	153,267	0	153,267
17 OFFICE OF COMPTROLLER 210	1,080.13	1.53%	110,309	0	110,309	0	110,309
18 PURCHASING 215	658.01	0.93%	67,200	0	67,200	0	67,200
19 ANIMAL SERVICES 225	656.00	0.93%	66,995	0	66,995	57,976	124,971
20 CAPITAL IMPROVEMENT 235	1,124.01	1.59%	114,791	0	114,791	99,338	214,129
21 INFORMATION TECHNOLOGY 239	30,895.37	43.69%	3,155,220	0	3,155,220	0	3,155,220
22 PLANNING & INSPECTIONS 280	842.75	1.19%	86,067	0	86,067	74,481	160,548
25 POLICE 321	9,149.00	12.94%	934,350	0	934,350	808,573	1,742,924
27 FIRE 322	3,242.00	4.58%	331,092	0	331,092	286,523	617,615
28 ENVIRONMENTAL SERVICES 334	1,809.00	2.56%	184,746	0	184,746	159,877	344,623
29 PUBLIC HEALTH 341	2,928.02	4.14%	299,027	0	299,027	258,773	557,800
30 PARKS & RECREATION 451	1,833.06	2.59%	187,203	0	187,203	162,003	349,206
31 ZOO 452	648.00	0.92%	66,178	0	66,178	57,269	123,447
32 LIBRARY 453	982.00	1.39%	100,288	0	100,288	86,788	187,075
33 MUSUEM & CULT AFFAIRS 454	422.00	0.60%	43,097	0	43,097	37,296	80,393
35 COMM & HUMAN DEV 471	689.56	0.98%	70,422	0	70,422	60,942	131,364
36 ECONOMIC DEVELOPMENT 480	258.00	0.36%	26,348	0	26,348	22,802	49,150
37 ENGR TRAFFIC-ST 532-32020	19.00	0.03%	1,940	0	1,940	1,679	3,620
39 SAM ADMIN SUPPORT 532-32060	2,455.62	3.47%	250,782	0	250,782	217,024	467,806
40 STREET MAINTENANCE 532-32120	11.00	0.02%	1,123	0	1,123	972	2,096
42 SUN METRO 560	1,903.00	2.69%	194,346	0	194,346	168,184	362,530
43 AVIATION 562	948.00	1.34%	96,815	0	96,815	83,783	180,598
44 INTERNATIONAL BRIDGES 564	230.00	0.33%	23,489	0	23,489	20,327	43,816
45 METROPOLITAN PLANNIG ORG 568	97.00	0.14%	9,906	0	9,906	8,573	18,479
46 EMPLOYEES PENSION 600	260.00	0.37%	26,553	0	26,553	22,978	49,531
50 OTHER	651.00	0.92%	66,484	0	66,484	57,534	124,018

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IT Services Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	70,723.00	100.00%	7,222,654	0	7,222,654	2,956,315	10,178,969
Direct Bills					0		0
Total					\$7,222,654		\$10,178,969

Basis Units: Number of IT tickets per department

Source:

CITY OF EL PASO, TEXAS
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Records Management Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	26	0.18%	\$619	\$0	\$619	\$202	\$821
6 CITY ATTORNEY 103	1,227	8.45%	29,192	0	29,192	0	29,192
7 MUNICIPAL COURT 111	1,500	10.33%	35,687	0	35,687	11,672	47,359
8 OMB 115-12000	23	0.16%	547	0	547	0	547
9 CITY MANAGER 115-12010	26	0.18%	619	0	619	0	619
11 INTERNAL AUDIT 115-12030	6	0.04%	143	0	143	0	143
13 CITY CLERK 117	605	4.16%	14,394	0	14,394	0	14,394
15 TAX 206	747	5.14%	17,772	0	17,772	5,813	23,585
16 HUMAN RESOURCES 209	1,135	7.81%	27,003	0	27,003	0	27,003
17 OFFICE OF COMPTROLLER 210	182	1.25%	4,330	0	4,330	0	4,330
18 PURCHASING 215	177	1.22%	4,211	0	4,211	0	4,211
19 ANIMAL SERVICES 225	89	0.61%	2,117	0	2,117	693	2,810
20 CAPITAL IMPROVEMENT 235	2,680	18.45%	63,761	0	63,761	20,854	84,615
21 INFORMATION TECHNOLOGY 239	25	0.17%	595	0	595	0	595
22 PLANNING & INSPECTIONS 280	2,021	13.91%	48,082	0	48,082	15,726	63,809
27 FIRE 322	16	0.11%	381	0	381	125	505
28 ENVIRONMENTAL SERVICES 334	47	0.32%	1,118	0	1,118	366	1,484
29 PUBLIC HEALTH 341	2,099	14.45%	49,938	0	49,938	16,333	66,271
30 PARKS & RECREATION 451	57	0.39%	1,356	0	1,356	444	1,800
31 ZOO 452	9	0.06%	214	0	214	70	284
32 LIBRARY 453	32	0.22%	761	0	761	249	1,010
33 MUSUEM & CULT AFFAIRS 454	62	0.43%	1,475	0	1,475	482	1,958
35 COMM & HUMAN DEV 471	889	6.12%	21,151	0	21,151	6,918	28,068
36 ECONOMIC DEVELOPMENT 480	62	0.43%	1,475	0	1,475	482	1,958
39 SAM ADMIN SUPPORT 532-32060	155	1.07%	3,688	0	3,688	1,206	4,894
42 SUN METRO 560	89	0.61%	2,117	0	2,117	693	2,810
43 AVIATION 562	493	3.39%	11,729	0	11,729	3,836	15,565
45 METROPOLITAN PLANNIG ORG 568	48	0.33%	1,142	0	1,142	374	1,515
Subtotal	14,527	100.00%	345,618	0	345,618	86,537	432,155
Direct Bills					0		0
Total					\$345,618		\$432,155

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

Source:

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

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Strategic Innovation Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	1	1.92%	\$19,588	\$0	\$19,588	\$0	\$19,588
9 CITY MANAGER 115-12010	2	3.85%	39,177	0	39,177	0	39,177
16 HUMAN RESOURCES 209	2	3.85%	39,177	0	39,177	0	39,177
17 OFFICE OF COMPTROLLER 210	1	1.92%	19,588	0	19,588	0	19,588
18 PURCHASING 215	1	1.92%	19,588	0	19,588	0	19,588
20 CAPITAL IMPROVEMENT 235	13	25.00%	254,649	0	254,649	178,957	433,605
21 INFORMATION TECHNOLOGY 239	15	28.85%	293,825	0	293,825	0	293,825
25 POLICE 321	3	5.77%	58,765	0	58,765	41,298	100,063
27 FIRE 322	3	5.77%	58,765	0	58,765	41,298	100,063
29 PUBLIC HEALTH 341	2	3.85%	39,177	0	39,177	27,532	66,708
30 PARKS & RECREATION 451	1	1.92%	19,588	0	19,588	13,766	33,354
32 LIBRARY 453	1	1.92%	19,588	0	19,588	13,766	33,354
35 COMM & HUMAN DEV 471	1	1.92%	19,588	0	19,588	13,766	33,354
39 SAM ADMIN SUPPORT 532-32060	1	1.92%	19,588	0	19,588	13,766	33,354
42 SUN METRO 560	2	3.85%	39,177	0	39,177	27,532	66,708
43 AVIATION 562	1	1.92%	19,588	0	19,588	13,766	33,354
44 INTERNATIONAL BRIDGES 564	2	3.85%	39,177	0	39,177	27,532	66,708
Subtotal	52	100.00%	1,018,594	0	1,018,594	412,977	1,431,571
Direct Bills					0		0
Total					\$1,018,594		\$1,431,571

Basis Units: Number of strategic projects per department

Source:

CITY OF EL PASO, TEXAS
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GIS Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	3	0.88%	\$4,088	\$0	\$4,088	\$1,796	\$5,884
8 OMB 115-12000	1	0.29%	1,363	0	1,363	0	1,363
10 PUBLIC INFO OFFICE 115-12020	1	0.29%	1,363	0	1,363	599	1,961
19 ANIMAL SERVICES 225	78	22.87%	106,288	0	106,288	46,702	152,990
21 INFORMATION TECHNOLOGY 239	17	4.99%	23,165	0	23,165	0	23,165
22 PLANNING & INSPECTIONS 280	15	4.40%	20,440	0	20,440	8,981	29,421
25 POLICE 321	59	17.30%	80,397	0	80,397	35,326	115,723
27 FIRE 322	4	1.17%	5,451	0	5,451	2,395	7,846
28 ENVIRONMENTAL SERVICES 334	74	21.70%	100,837	0	100,837	44,307	145,144
29 PUBLIC HEALTH 341	43	12.61%	58,595	0	58,595	25,746	84,341
35 COMM & HUMAN DEV 471	30	8.80%	40,880	0	40,880	17,962	58,842
36 ECONOMIC DEVELOPMENT 480	6	1.76%	8,176	0	8,176	3,592	11,768
42 SUN METRO 560	4	1.17%	5,451	0	5,451	2,395	7,846
43 AVIATION 562	6	1.76%	8,176	0	8,176	3,592	11,768
Subtotal	341	100.00%	464,669	0	464,669	193,394	658,063
Direct Bills					0		0
Total					\$464,669		\$658,063

Basis Units: Number of maps produced per department
 Source:

CITY OF EL PASO, TEXAS
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City-wide PC's Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	0.89%	\$1,717	\$0	\$1,717	\$0	\$1,717
5 MAYOR AND COUNCIL 101	24.35	0.43%	820	0	820	0	820
6 CITY ATTORNEY 103	35.00	0.61%	1,178	0	1,178	0	1,178
7 MUNICIPAL COURT 111	81.95	1.44%	2,759	0	2,759	0	2,759
8 OMB 115-12000	10.00	0.18%	337	0	337	0	337
9 CITY MANAGER 115-12010	7.00	0.12%	236	0	236	0	236
10 PUBLIC INFO OFFICE 115-12020	5.00	0.09%	168	0	168	0	168
11 INTERNAL AUDIT 115-12030	8.00	0.14%	269	0	269	0	269
12 PERFORMANCE OFFICE 115-12050	4.00	0.07%	135	0	135	0	135
13 CITY CLERK 117	6.00	0.11%	202	0	202	0	202
15 TAX 206	20.00	0.35%	673	0	673	0	673
16 HUMAN RESOURCES 209	45.00	0.79%	1,515	0	1,515	0	1,515
17 OFFICE OF COMPTROLLER 210	35.00	0.61%	1,178	0	1,178	0	1,178
18 PURCHASING 215	21.00	0.37%	707	0	707	0	707
19 ANIMAL SERVICES 225	125.50	2.20%	4,225	0	4,225	0	4,225
20 CAPITAL IMPROVEMENT 235	66.00	1.16%	2,222	0	2,222	0	2,222
21 INFORMATION TECHNOLOGY 239	69.00	1.21%	2,323	0	2,323	0	2,323
22 PLANNING & INSPECTIONS 280	96.00	1.68%	3,232	0	3,232	0	3,232
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	572	0	572	0	572
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	2.77%	5,319	0	5,319	0	5,319
25 POLICE 321	1,230.00	21.56%	41,408	0	41,408	0	41,408
26 FIRE - ADMINISTRATION 322	222.00	3.89%	7,474	0	7,474	0	7,474
27 FIRE 322	988.00	17.32%	33,261	0	33,261	0	33,261
28 ENVIRONMENTAL SERVICES 334	356.50	6.25%	12,002	0	12,002	0	12,002
29 PUBLIC HEALTH 341	227.60	3.99%	7,662	0	7,662	0	7,662
30 PARKS & RECREATION 451	267.15	4.68%	8,994	0	8,994	0	8,994
31 ZOO 452	104.00	1.82%	3,501	0	3,501	0	3,501
32 LIBRARY 453	123.50	2.17%	4,158	0	4,158	0	4,158
33 MUSEUM & CULT AFFAIRS 454	31.00	0.54%	1,044	0	1,044	0	1,044
35 COMM & HUMAN DEV 471	36.00	0.63%	1,212	0	1,212	0	1,212
36 ECONOMIC DEVELOPMENT 480	14.00	0.25%	471	0	471	0	471
37 ENGR TRAFFIC-ST 532-32020	72.00	1.26%	2,424	0	2,424	0	2,424
38 PAVEMENT MGMT 532-32040	23.00	0.40%	774	0	774	0	774
39 SAM ADMIN SUPPORT 532-32060	28.00	0.49%	943	0	943	0	943
40 STREET MAINTENANCE 532-32120	166.00	2.91%	5,588	0	5,588	0	5,588
41 FLEET 532-37020	75.00	1.31%	2,525	0	2,525	0	2,525
42 SUN METRO 560	540.50	9.48%	18,196	0	18,196	0	18,196
43 AVIATION 562	251.00	4.40%	8,450	0	8,450	0	8,450
44 INTERNATIONAL BRIDGES 564	57.00	1.00%	1,919	0	1,919	0	1,919
49 NONDEPARTMENTAL 999	7.00	0.12%	236	0	236	0	236

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 3/30/2021

City-wide PC's Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,704.05	100.00%	192,027	0	192,027	0	192,027
Direct Bills					0		0
Total					\$192,027		\$192,027

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

Source:

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

FY 2020
 3/30/2021

City-wide IT Contracts Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	37,709	0.64%	\$43,330	\$0	\$43,330	\$0	\$43,330
5 MAYOR AND COUNCIL 101	18,004	0.31%	20,688	0	20,688	0	20,688
6 CITY ATTORNEY 103	70,760	1.20%	81,308	0	81,308	0	81,308
7 MUNICIPAL COURT 111	60,593	1.03%	69,626	0	69,626	0	69,626
8 OMB 115-12000	32,394	0.55%	37,223	0	37,223	0	37,223
9 CITY MANAGER 115-12010	5,176	0.09%	5,948	0	5,948	0	5,948
10 PUBLIC INFO OFFICE 115-12020	3,697	0.06%	4,248	0	4,248	0	4,248
11 INTERNAL AUDIT 115-12030	5,915	0.10%	6,797	0	6,797	0	6,797
12 PERFORMANCE OFFICE 115-12050	2,958	0.05%	3,399	0	3,399	0	3,399
13 CITY CLERK 117	31,552	0.53%	36,255	0	36,255	0	36,255
15 TAX 206	14,788	0.25%	16,992	0	16,992	0	16,992
16 HUMAN RESOURCES 209	298,474	5.06%	342,967	0	342,967	0	342,967
17 OFFICE OF COMPTROLLER 210	120,389	2.04%	138,335	0	138,335	0	138,335
18 PURCHASING 215	109,146	1.85%	125,416	0	125,416	0	125,416
19 ANIMAL SERVICES 225	92,794	1.57%	106,627	0	106,627	0	106,627
20 CAPITAL IMPROVEMENT 235	77,893	1.32%	89,504	0	89,504	0	89,504
21 INFORMATION TECHNOLOGY 239	51,018	0.86%	58,623	0	58,623	0	58,623
22 PLANNING & INSPECTIONS 280	118,993	2.02%	136,731	0	136,731	0	136,731
25 POLICE 321	1,529,265	25.91%	1,757,231	0	1,757,231	0	1,757,231
27 FIRE 322	1,169,250	19.81%	1,343,549	0	1,343,549	0	1,343,549
28 ENVIRONMENTAL SERVICES 334	263,594	4.47%	302,888	0	302,888	0	302,888
29 PUBLIC HEALTH 341	179,786	3.05%	206,587	0	206,587	0	206,587
30 PARKS & RECREATION 451	197,529	3.35%	226,974	0	226,974	0	226,974
31 ZOO 452	76,897	1.30%	88,360	0	88,360	0	88,360
32 LIBRARY 453	261,573	4.43%	300,565	0	300,565	0	300,565
33 MUSUEM & CULT AFFAIRS 454	88,183	1.49%	101,328	0	101,328	0	101,328
35 COMM & HUMAN DEV 471	26,618	0.45%	30,586	0	30,586	0	30,586
36 ECONOMIC DEVELOPMENT 480	10,352	0.18%	11,895	0	11,895	0	11,895
37 ENGR TRAFFIC-ST 532-32020	53,236	0.90%	61,172	0	61,172	0	61,172
38 PAVEMENT MGMT 532-32040	17,006	0.29%	19,541	0	19,541	0	19,541
39 SAM ADMIN SUPPORT 532-32060	20,703	0.35%	23,789	0	23,789	0	23,789
40 STREET MAINTENANCE 532-32120	153,200	2.60%	176,037	0	176,037	0	176,037
41 FLEET 532-37020	55,454	0.94%	63,720	0	63,720	0	63,720
42 SUN METRO 560	399,642	6.77%	459,216	0	459,216	0	459,216
43 AVIATION 562	185,588	3.14%	213,253	0	213,253	0	213,253
44 INTERNATIONAL BRIDGES 564	42,145	0.71%	48,428	0	48,428	0	48,428
45 METROPOLITAN PLANNIG ORG 568	6,655	0.11%	7,647	0	7,647	0	7,647
46 EMPLOYEES PENSION 600	5,915	0.10%	6,797	0	6,797	0	6,797
47 CRRMA 700	1,479	0.03%	1,699	0	1,699	0	1,699
49 NONDEPARTMENTAL 999	5,176	0.09%	5,948	0	5,948	0	5,948

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

FY 2020
 3/30/2021

City-wide IT Contracts Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,901,499	100.00%	6,781,229	0	6,781,229	0	6,781,229
Direct Bills					0		0
Total					\$6,781,229		\$6,781,229

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

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

FY 2020
 3/30/2021

Postage Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1,727	0.65%	\$930	\$0	\$930	\$0	\$930
5 MAYOR AND COUNCIL 101	19,363	7.29%	10,423	0	10,423	0	10,423
6 CITY ATTORNEY 103	2,702	1.02%	1,454	0	1,454	0	1,454
7 MUNICIPAL COURT 111	1,262	0.48%	679	0	679	0	679
9 CITY MANAGER 115-12010	47	0.02%	25	0	25	0	25
11 INTERNAL AUDIT 115-12030	11	0.00%	6	0	6	0	6
13 CITY CLERK 117	1,384	0.52%	745	0	745	0	745
15 TAX 206	26,855	10.12%	14,456	0	14,456	0	14,456
16 HUMAN RESOURCES 209	6,049	2.28%	3,256	0	3,256	0	3,256
17 OFFICE OF COMPTROLLER 210	39,308	14.81%	21,159	0	21,159	0	21,159
18 PURCHASING 215	6	0.00%	3	0	3	0	3
19 ANIMAL SERVICES 225	2,190	0.83%	1,179	0	1,179	0	1,179
20 CAPITAL IMPROVEMENT 235	31,580	11.90%	16,999	0	16,999	0	16,999
21 INFORMATION TECHNOLOGY 239	654	0.25%	352	0	352	0	352
22 PLANNING & INSPECTIONS 280	21,743	8.19%	11,704	0	11,704	0	11,704
25 POLICE 321	16,854	6.35%	9,072	0	9,072	0	9,072
27 FIRE 322	2,130	0.80%	1,147	0	1,147	0	1,147
28 ENVIRONMENTAL SERVICES 334	13,842	5.21%	7,451	0	7,451	0	7,451
29 PUBLIC HEALTH 341	14,350	5.41%	7,724	0	7,724	0	7,724
30 PARKS & RECREATION 451	643	0.24%	346	0	346	0	346
31 ZOO 452	237	0.09%	128	0	128	0	128
32 LIBRARY 453	509	0.19%	274	0	274	0	274
33 MUSUEM & CULT AFFAIRS 454	3,166	1.19%	1,704	0	1,704	0	1,704
35 COMM & HUMAN DEV 471	14,177	5.34%	7,631	0	7,631	0	7,631
36 ECONOMIC DEVELOPMENT 480	17	0.01%	9	0	9	0	9
44 INTERNATIONAL BRIDGES 564	374	0.14%	201	0	201	0	201
45 METROPOLITAN PLANNIG ORG 568	5	0.00%	3	0	3	0	3
46 EMPLOYEES PENSION 600	44,253	16.67%	23,821	0	23,821	0	23,821
Subtotal	265,438	100.00%	142,881	0	142,881	0	142,881
Direct Bills					0		0
Total					\$142,881		\$142,881

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

Source:

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

FY 2020
3/30/2021

Mail Room Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	0.89%	\$1,756	\$0	\$1,756	\$0	\$1,756
5 MAYOR AND COUNCIL 101	24.35	0.43%	839	0	839	352	1,190
6 CITY ATTORNEY 103	35.00	0.61%	1,205	0	1,205	0	1,205
7 MUNICIPAL COURT 111	81.95	1.44%	2,822	0	2,822	1,184	4,006
8 OMB 115-12000	10.00	0.18%	344	0	344	0	344
9 CITY MANAGER 115-12010	7.00	0.12%	241	0	241	0	241
10 PUBLIC INFO OFFICE 115-12020	5.00	0.09%	172	0	172	72	244
11 INTERNAL AUDIT 115-12030	8.00	0.14%	275	0	275	0	275
12 PERFORMANCE OFFICE 115-12050	4.00	0.07%	138	0	138	0	138
13 CITY CLERK 117	6.00	0.11%	207	0	207	0	207
15 TAX 206	20.00	0.35%	689	0	689	289	978
16 HUMAN RESOURCES 209	45.00	0.79%	1,550	0	1,550	0	1,550
17 OFFICE OF COMPTROLLER 210	35.00	0.61%	1,205	0	1,205	0	1,205
18 PURCHASING 215	21.00	0.37%	723	0	723	0	723
19 ANIMAL SERVICES 225	125.50	2.20%	4,322	0	4,322	1,813	6,135
20 CAPITAL IMPROVEMENT 235	66.00	1.16%	2,273	0	2,273	954	3,226
21 INFORMATION TECHNOLOGY 239	69.00	1.21%	2,376	0	2,376	0	2,376
22 PLANNING & INSPECTIONS 280	96.00	1.68%	3,306	0	3,306	1,387	4,693
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.30%	585	0	585	246	831
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	2.77%	5,441	0	5,441	2,283	7,724
25 POLICE 321	1,230.00	21.56%	42,355	0	42,355	17,773	60,128
26 FIRE - ADMINISTRATION 322	222.00	3.89%	7,645	0	7,645	3,208	10,852
27 FIRE 322	988.00	17.32%	34,022	0	34,022	14,276	48,298
28 ENVIRONMENTAL SERVICES 334	356.50	6.25%	12,276	0	12,276	5,151	17,427
29 PUBLIC HEALTH 341	227.60	3.99%	7,837	0	7,837	3,289	11,126
30 PARKS & RECREATION 451	267.15	4.68%	9,199	0	9,199	3,860	13,060
31 ZOO 452	104.00	1.82%	3,581	0	3,581	1,503	5,084
32 LIBRARY 453	123.50	2.17%	4,253	0	4,253	1,784	6,037
33 MUSEUM & CULT AFFAIRS 454	31.00	0.54%	1,067	0	1,067	448	1,515
35 COMM & HUMAN DEV 471	36.00	0.63%	1,240	0	1,240	520	1,760
36 ECONOMIC DEVELOPMENT 480	14.00	0.25%	482	0	482	202	684
37 ENGR TRAFFIC-ST 532-32020	72.00	1.26%	2,479	0	2,479	1,040	3,520
38 PAVEMENT MGMT 532-32040	23.00	0.40%	792	0	792	332	1,124
39 SAM ADMIN SUPPORT 532-32060	28.00	0.49%	964	0	964	405	1,369
40 STREET MAINTENANCE 532-32120	166.00	2.91%	5,716	0	5,716	2,399	8,115
41 FLEET 532-37020	75.00	1.31%	2,583	0	2,583	1,084	3,666
42 SUN METRO 560	540.50	9.48%	18,612	0	18,612	7,810	26,422
43 AVIATION 562	251.00	4.40%	8,643	0	8,643	3,627	12,270
44 INTERNATIONAL BRIDGES 564	57.00	1.00%	1,963	0	1,963	824	2,786
49 NONDEPARTMENTAL 999	7.00	0.12%	241	0	241	101	342

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

FY 2020
 3/30/2021

Mail Room Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,704.05	100.00%	196,421	0	196,421	78,215	274,636
Direct Bills					0		0
Total					\$196,421		\$274,636

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

Source:

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

FY 2020
 3/30/2021

Wireless Communication Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	8,680	2.19%	\$10,820	\$0	\$10,820	\$0	\$10,820
6 CITY ATTORNEY 103	1,139	0.29%	1,420	0	1,420	0	1,420
7 MUNICIPAL COURT 111	2,254	0.57%	2,810	0	2,810	0	2,810
9 CITY MANAGER 115-12010	8,887	2.25%	11,078	0	11,078	0	11,078
15 TAX 206	603	0.15%	752	(603)	149	0	149
16 HUMAN RESOURCES 209	1,163	0.29%	1,450	0	1,450	0	1,450
17 OFFICE OF COMPTROLLER 210	1,697	0.43%	2,115	0	2,115	0	2,115
18 PURCHASING 215	994	0.25%	1,239	0	1,239	0	1,239
19 ANIMAL SERVICES 225	13,061	3.30%	16,281	0	16,281	0	16,281
20 CAPITAL IMPROVEMENT 235	21,626	5.46%	26,958	0	26,958	0	26,958
21 INFORMATION TECHNOLOGY 239	18,620	4.70%	23,211	0	23,211	0	23,211
22 PLANNING & INSPECTIONS 280	26,662	6.74%	33,236	(7,110)	26,126	0	26,126
25 POLICE 321	19,363	4.89%	24,137	0	24,137	0	24,137
27 FIRE 322	92,069	23.26%	114,769	0	114,769	0	114,769
28 ENVIRONMENTAL SERVICES 334	23,958	6.05%	29,865	(23,958)	5,907	0	5,907
29 PUBLIC HEALTH 341	10,922	2.76%	13,615	0	13,615	0	13,615
30 PARKS & RECREATION 451	20,085	5.07%	25,037	0	25,037	0	25,037
31 ZOO 452	2,426	0.61%	3,024	0	3,024	0	3,024
32 LIBRARY 453	760	0.19%	947	0	947	0	947
33 MUSUEM & CULT AFFAIRS 454	2,545	0.64%	3,172	(2,545)	627	0	627
35 COMM & HUMAN DEV 471	681	0.17%	849	(681)	168	0	168
36 ECONOMIC DEVELOPMENT 480	3,607	0.91%	4,496	0	4,496	0	4,496
39 SAM ADMIN SUPPORT 532-32060	40,865	10.33%	50,940	0	50,940	0	50,940
42 SUN METRO 560	50,542	12.77%	63,003	(50,542)	12,461	0	12,461
43 AVIATION 562	18,146	4.58%	22,620	(18,146)	4,474	0	4,474
44 INTERNATIONAL BRIDGES 564	4,416	1.12%	5,505	(4,416)	1,089	0	1,089
Subtotal	395,771	100.00%	493,349	(108,001)	385,348	0	385,348
Direct Bills					108,001		108,001
Total					\$493,349		\$493,349

Basis Units: Wireless phone charges per department
 Source:

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

FY 2020
 3/30/2021

Phone & Internet - Fire Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 FIRE 322	100	100.00%	\$59,622	\$0	\$59,622	\$0	\$59,622
Subtotal	100	100.00%	59,622	0	59,622	0	59,622
Direct Bills					0		0
Total					\$59,622		\$59,622

Basis Units: Direct allocation to Fire
 Source:

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

FY 2020
 3/30/2021

Phone & Internet - Citywide Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	9	0.20%	\$2,087	\$0	\$2,087	\$0	\$2,087
5 MAYOR AND COUNCIL 101	38	0.83%	8,811	0	8,811	0	8,811
6 CITY ATTORNEY 103	61	1.33%	14,143	0	14,143	0	14,143
7 MUNICIPAL COURT 111	110	2.40%	25,504	0	25,504	0	25,504
8 OMB 115-12000	14	0.31%	3,246	0	3,246	0	3,246
9 CITY MANAGER 115-12010	40	0.87%	9,274	0	9,274	0	9,274
10 PUBLIC INFO OFFICE 115-12020	14	0.31%	3,246	0	3,246	0	3,246
11 INTERNAL AUDIT 115-12030	13	0.28%	3,014	0	3,014	0	3,014
15 TAX 206	26	0.57%	6,028	(1,179)	4,849	0	4,849
16 HUMAN RESOURCES 209	72	1.57%	16,694	0	16,694	0	16,694
17 OFFICE OF COMPTROLLER 210	44	0.96%	10,202	0	10,202	0	10,202
18 PURCHASING 215	29	0.63%	6,724	0	6,724	0	6,724
19 ANIMAL SERVICES 225	81	1.77%	18,781	0	18,781	0	18,781
20 CAPITAL IMPROVEMENT 235	73	1.59%	16,926	0	16,926	0	16,926
21 INFORMATION TECHNOLOGY 239	130	2.84%	30,142	0	30,142	0	30,142
22 PLANNING & INSPECTIONS 280	41	0.89%	9,506	0	9,506	0	9,506
25 POLICE 321	1,260	27.49%	292,142	0	292,142	0	292,142
27 FIRE 322	457	9.97%	105,960	0	105,960	0	105,960
28 ENVIRONMENTAL SERVICES 334	173	3.77%	40,112	(15,895)	24,217	0	24,217
29 PUBLIC HEALTH 341	391	8.53%	90,657	0	90,657	0	90,657
30 PARKS & RECREATION 451	201	4.39%	46,604	0	46,604	0	46,604
31 ZOO 452	102	2.23%	23,650	0	23,650	0	23,650
32 LIBRARY 453	230	5.02%	53,328	0	53,328	0	53,328
33 MUSUEM & CULT AFFAIRS 454	87	1.90%	20,172	0	20,172	0	20,172
35 COMM & HUMAN DEV 471	141	3.08%	32,692	0	32,692	0	32,692
36 ECONOMIC DEVELOPMENT 480	20	0.44%	4,637	0	4,637	0	4,637
39 SAM ADMIN SUPPORT 532-32060	203	4.43%	47,067	0	47,067	0	47,067
40 STREET MAINTENANCE 532-32120	195	4.25%	45,213	0	45,213	0	45,213
42 SUN METRO 560	0	0.00%	0	(17,577)	(17,577)	0	(17,577)
43 AVIATION 562	238	5.19%	55,182	(9,553)	45,629	0	45,629
44 INTERNATIONAL BRIDGES 564	47	1.03%	10,897	0	10,897	0	10,897
45 METROPOLITAN PLANNIG ORG 568	17	0.37%	3,942	0	3,942	0	3,942
46 EMPLOYEES PENSION 600	22	0.48%	5,101	0	5,101	0	5,101
50 OTHER	4	0.09%	927	0	927	0	927

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

FY 2020
 3/30/2021

Phone & Internet - Citywide Allocations

Dept:21 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,583	100.00%	1,062,610	(44,204)	1,018,406	0	1,018,406
Direct Bills					44,204		44,204
Total					\$1,062,610		\$1,062,610

Basis Units: Number of phones per department
 Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:21 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire on
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,001	\$0
3 FACILITIES MAINT 532-31040	1,021	0	0	0	1,717	43,330	930	1,756	0	0
5 MAYOR AND COUNCIL 101	99,170	821	0	5,884	820	20,688	10,423	1,190	10,820	0
6 CITY ATTORNEY 103	109,915	29,192	19,588	0	1,178	81,308	1,454	1,205	1,420	0
7 MUNICIPAL COURT 111	287,471	47,359	0	0	2,759	69,626	679	4,006	2,810	0
8 OMB 115-12000	61,142	547	0	1,363	337	37,223	0	344	0	0
9 CITY MANAGER 115-12010	116,481	619	39,177	0	236	5,948	25	241	11,078	0
10 PUBLIC INFO OFFICE 115-12020	9,349	0	0	1,961	168	4,248	0	244	0	0
11 INTERNAL AUDIT 115-12030	12,974	143	0	0	269	6,797	6	275	0	0
12 PERFORMANCE OFFICE 115-12050	7,639	0	0	0	135	3,399	0	138	0	0
13 CITY CLERK 117	11,306	14,394	0	0	202	36,255	745	207	0	0
15 TAX 206	40,768	23,585	0	0	673	16,992	14,456	978	149	0
16 HUMAN RESOURCES 209	153,267	27,003	39,177	0	1,515	342,967	3,256	1,550	1,450	0
17 OFFICE OF COMPTROLLER 210	110,309	4,330	19,588	0	1,178	138,335	21,159	1,205	2,115	0
18 PURCHASING 215	67,200	4,211	19,588	0	707	125,416	3	723	1,239	0
19 ANIMAL SERVICES 225	124,971	2,810	0	152,990	4,225	106,627	1,179	6,135	16,281	0
20 CAPITAL IMPROVEMENT 235	214,129	84,615	433,605	0	2,222	89,504	16,999	3,226	26,958	0
21 INFORMATION TECHNOLOGY 239	3,155,220	595	293,825	23,165	2,323	58,623	352	2,376	23,211	0
22 PLANNING & INSPECTIONS 280	160,548	63,809	0	29,421	3,232	136,731	11,704	4,693	26,126	0
23 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	572	0	0	831	0	0
24 POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	5,319	0	0	7,724	0	0
25 POLICE 321	1,742,924	0	100,063	115,723	41,408	1,757,231	9,072	60,128	24,137	0
26 FIRE - ADMINISTRATION 322	0	0	0	0	7,474	0	0	10,852	0	0
27 FIRE 322	617,615	505	100,063	7,846	33,261	1,343,549	1,147	48,298	114,769	59,622
28 ENVIRONMENTAL SERVICES 334	344,623	1,484	0	145,144	12,002	302,888	7,451	17,427	5,907	0
29 PUBLIC HEALTH 341	557,800	66,271	66,708	84,341	7,662	206,587	7,724	11,126	13,615	0
30 PARKS & RECREATION 451	349,206	1,800	33,354	0	8,994	226,974	346	13,060	25,037	0
31 ZOO 452	123,447	284	0	0	3,501	88,360	128	5,084	3,024	0
32 LIBRARY 453	187,075	1,010	33,354	0	4,158	300,565	274	6,037	947	0
33 MUSEUM & CULT AFFAIRS 454	80,393	1,958	0	0	1,044	101,328	1,704	1,515	627	0
35 COMM & HUMAN DEV 471	131,364	28,068	33,354	58,842	1,212	30,586	7,631	1,760	168	0
36 ECONOMIC DEVELOPMENT 480	49,150	1,958	0	11,768	471	11,895	9	684	4,496	0
37 ENGR TRAFFIC-ST 532-32020	3,620	0	0	0	2,424	61,172	0	3,520	0	0
38 PAVEMENT MGMT 532-32040	0	0	0	0	774	19,541	0	1,124	0	0
39 SAM ADMIN SUPPORT 532-32060	467,806	4,894	33,354	0	943	23,789	0	1,369	50,940	0
40 STREET MAINTENANCE 532-32120	2,096	0	0	0	5,588	176,037	0	8,115	0	0
41 FLEET 532-37020	0	0	0	0	2,525	63,720	0	3,666	0	0
42 SUN METRO 560	362,530	2,810	66,708	7,846	18,196	459,216	0	26,422	12,461	0
43 AVIATION 562	180,598	15,565	33,354	11,768	8,450	213,253	0	12,270	4,474	0
44 INTERNATIONAL BRIDGES 564	43,816	0	66,708	0	1,919	48,428	201	2,786	1,089	0
45 METROPOLITAN PLANNING ORG 568	18,479	1,515	0	0	0	7,647	3	0	0	0

**CITY OF EL PASO, TEXAS
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FY 2020
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Allocation Summary

Dept:21 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire
46 EMPLOYEES PENSION 600	\$49,531	\$0	\$0	\$0	\$0	\$6,797	\$23,821	\$0	\$0	\$0
47 CRRMA 700	0	0	0	0	0	1,699	0	0	0	0
49 NONDEPARTMENTAL 999	0	0	0	0	236	5,948	0	342	0	0
50 OTHER	124,018	0	0	0	0	0	0	0	0	0
Total	\$10,178,969	\$432,155	\$1,431,571	\$658,063	\$192,027	\$6,781,229	\$142,881	\$274,636	\$493,349	\$59,622

CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:21 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	County Revenue	COVID-19 Relief Fund	Total
0 Direct Billed	\$44,204	\$0	\$0	\$152,205
3 FACILITIES MAINT 532-31040	2,087	0	0	50,841
5 MAYOR AND COUNCIL 101	8,811	0	0	158,626
6 CITY ATTORNEY 103	14,143	0	0	259,404
7 MUNICIPAL COURT 111	25,504	0	0	440,214
8 OMB 115-12000	3,246	0	0	104,202
9 CITY MANAGER 115-12010	9,274	0	0	183,078
10 PUBLIC INFO OFFICE 115-12020	3,246	0	0	19,218
11 INTERNAL AUDIT 115-12030	3,014	0	0	23,478
12 PERFORMANCE OFFICE 115-12050	0	0	0	11,310
13 CITY CLERK 117	0	0	0	63,109
15 TAX 206	4,849	0	0	102,450
16 HUMAN RESOURCES 209	16,694	0	0	586,878
17 OFFICE OF COMPTROLLER 210	10,202	0	0	308,422
18 PURCHASING 215	6,724	0	0	225,812
19 ANIMAL SERVICES 225	18,781	0	0	433,998
20 CAPITAL IMPROVEMENT 235	16,926	0	0	888,185
21 INFORMATION TECHNOLOGY 239	30,142	0	0	3,589,832
22 PLANNING & INSPECTIONS 280	9,506	0	0	445,770
23 POLICE - OFFICE OF THE CHIEF 321	0	0	0	1,403
24 POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	13,043
25 POLICE 321	292,142	0	0	4,142,828
26 FIRE - ADMINISTRATION 322	0	0	0	18,326
27 FIRE 322	105,960	0	0	2,432,633
28 ENVIRONMENTAL SERVICES 334	24,217	0	0	861,142
29 PUBLIC HEALTH 341	90,657	0	0	1,112,492
30 PARKS & RECREATION 451	46,604	0	0	705,374
31 ZOO 452	23,650	0	0	247,477
32 LIBRARY 453	53,328	0	0	586,749
33 MUSEUM & CULT AFFAIRS 454	20,172	0	0	208,741
35 COMM & HUMAN DEV 471	32,692	0	0	325,678
36 ECONOMIC DEVELOPMENT 480	4,637	0	0	85,070
37 ENGR TRAFFIC-ST 532-32020	0	0	0	70,735
38 PAVEMENT MGMT 532-32040	0	0	0	21,440
39 SAM ADMIN SUPPORT 532-32060	47,067	0	0	630,162
40 STREET MAINTENANCE 532-32120	45,213	0	0	237,049
41 FLEET 532-37020	0	0	0	69,912
42 SUN METRO 560	(17,577)	0	0	938,612
43 AVIATION 562	45,629	0	0	525,363
44 INTERNATIONAL BRIDGES 564	10,897	0	0	175,845
45 METROPOLITAN PLANNING ORG 568	3,942	0	0	31,586

CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:21 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	County Revenue	COVID-19 Relief Fund	Total
46 EMPLOYEES PENSION 600	\$5,101	\$0	\$0	\$85,249
47 CRRMA 700	0	0	0	1,699
49 NONDEPARTMENTAL 999	0	0	0	6,525
50 OTHER	927	0	0	124,946
Total	\$1,062,610	\$0	\$0	\$21,707,113

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

FY 2020 ACTUAL

POLICE – OFFICE OF THE CHIEF 321-21000
Nature and Extent of Services

The Chief of Police is the highest-ranking officer within the department and is responsible for the overall administration of Police affairs. Costs associated with the Chief of Police and his executive staff are allocated based upon the number of employees assigned to each section of the Department.

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

FY 2020
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A. Department Costs

Dept:23 POLICE - OFFICE OF THE CHIEF 321-21000

Description		Amount	General Admin	Office of Chief
Personnel Costs				
Salaries	S1	1,585,229	0	1,585,229
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	481,173	0	481,173
Subtotal - Personnel Costs		<u>2,066,402</u>	0	<u>2,066,402</u>
Services & Supplies Cost				
Contractual Services	P	3,391	0	3,391
Materials & Supplies	P	23,230	0	23,230
Promotional Supplies	D	4,108	0	0
Other Operating	P	9,010	0	9,010
Transfers	D	1,300,000	0	0
Capital Outlay	D	130,000	0	0
Police Red Light Camera Fund	D	148,984	0	0
2019 Emergency Declaration Fund	D	195,029	0	0
Subtotal - Services & Supplies		<u>1,813,752</u>	0	<u>35,631</u>
Department Cost Total		3,880,154	0	2,102,033
Adjustments to Cost				
Promotional Supplies	D	(4,108)	0	0
Transfers	D	(1,300,000)	0	0
Capital Outlay	D	(130,000)	0	0
Police Red Light Camera Fund	D	(148,984)	0	0
2019 Emergency Declaration Fund	D	(195,029)	0	0
Subtotal - Adjustments		<u>(1,778,121)</u>	0	<u>0</u>
Total Costs After Adjustments		2,102,033	0	2,102,033
General Admin Distribution			0	0
Grand Total		<u><u>\$2,102,033</u></u>		<u><u>\$2,102,033</u></u>

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

FY 2020
 3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:23 POLICE - OFFICE OF THE CHIEF 321-21000

Department	First Incoming	Second Incoming	Office of Chief
8 Budget	\$3,358	\$588	\$3,946
Subtotal - OMB 115-12000	3,358	588	3,946
9 Citywide Admin	3,589	615	4,204
Subtotal - CITY MANAGER 115-12010	3,589	615	4,204
12 Performance	1,354	60	1,413
Subtotal - PERFORMANCE OFFICE 1	1,354	60	1,413
13 Citywide Support	146	24	169
13 Open Records Requests	147	24	172
Subtotal - CITY CLERK 117	293	48	341
16 HR Services	7,051	838	7,890
16 Self Insurance Fund	952	1,531	2,484
Subtotal - HUMAN RESOURCES 209	8,004	2,370	10,374
17 Annual Audit	896	0	896
Subtotal - OFFICE OF COMPTROLLE	896	0	896
21 City-wide PC's	572	0	572
21 Mail Room	585	246	831
Subtotal - INFORMATION TECHNOLC	1,158	246	1,403
24 PD Personnel	0	30,885	30,885
24 Financial Svcs, Stress Mgmt	0	397	397
Subtotal - POLICE - ADMINISTRATIVE	0	31,282	31,282
49 Retirees Health Insurance	0	13,676	13,676
49 FICA Match - Civilian	0	0	0
49 General Liability Insurance	0	4,500	4,500
Subtotal - NONDEPARTMENTAL 999	0	18,176	18,176
Total Incoming	18,651	53,384	72,035
C. Total Allocated	\$2,174,068		\$2,174,068
	100.00%		

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

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Office of Chief Allocations

Dept:23 POLICE - OFFICE OF THE CHIEF 321-21000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 POLICE - ADMINISTRATIVE SERVICI	158	11.11%	\$235,632	\$0	\$235,632	\$5,932	\$241,563
25 POLICE 321	1,230	86.50%	1,834,347	0	1,834,347	46,176	1,880,523
43 AVIATION 562	34	2.39%	50,706	0	50,706	1,276	51,982
Subtotal	1,422	100.00%	2,120,684	0	2,120,684	53,384	2,174,068
Direct Bills					0		0
Total					\$2,120,684		\$2,174,068

Basis Units: Actual employees supervised
 Source:

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

FY 2020
3/30/2021

Allocation Summary

Dept:23 POLICE - OFFICE OF THE CHIEF 321-21000

Department	Office of Chief	Total
24 POLICE - ADMINISTRATIVE SERVICI	\$241,563	\$241,563
25 POLICE 321	1,880,523	1,880,523
43 AVIATION 562	51,982	51,982
Total	\$2,174,068	\$2,174,068

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

FY 2020 ACTUAL

POLICE – ADMINISTRATIVE SERVICES 321

Nature and Extent of Services

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

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

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

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

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

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

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

MGT Consulting Group

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

FY 2020 ACTUAL

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

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

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

FINANCIAL SERVICES, STRESS MANAGEMENT – Contractual services for stress management offerings for the PD department have been allocated on the number of employees per section.

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

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

FY 2020
3/30/2021

A. Department Costs

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	General Admin	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ
Personnel Costs										
Salaries	S1	8,243,555	0	1,916,388	99,351	1,649,079	1,833,821	1,588,143	620,119	221,167
<i>Salary % Split</i>			<i>.00%</i>	<i>23.25%</i>	<i>1.21%</i>	<i>20.00%</i>	<i>22.25%</i>	<i>19.27%</i>	<i>7.52%</i>	<i>2.68%</i>
Benefits	P	2,910,553	0	712,628	44,357	663,473	585,244	533,824	181,424	76,809
Subtotal - Personnel Costs		11,154,107	0	2,629,016	143,708	2,312,551	2,419,066	2,121,967	801,543	297,975
Services & Supplies Cost										
Contractual Services	P	321,793	0	76,263	1,410	22,573	97,565	615	6,020	0
Interlocal Agreements	D	227,285	0	0	0	0	0	0	0	0
Fin Svcs, Outside Contract - NOC	D	1,544,454	0	0	0	0	0	0	0	0
Interfund Services	P	5,871	0	317	3,616	1,938	0	0	0	0
Leases	P	262,319	0	0	0	0	0	116,328	0	0
Materials & Supplies	P	905,729	0	29,860	271,428	569,502	5,798	9,282	9,273	3,360
Police Supply, Uniforms	D	372,130	0	0	0	0	0	0	0	0
Promotional Supplies	D	2,042	0	0	0	0	0	0	0	0
Maintenance & Repairs	P	2,382	0	0	2,382	0	0	0	0	0
Minor Equip & Furniture	P	119,560	0	0	0	117,979	1,230	351	0	0
Communications	P	218,872	0	0	0	0	0	0	0	0
Other Operating	P	255,627	0	2,338	0	0	2,459	190	1,379	70
Prisoner Custody Expense	D	374,093	0	0	0	0	0	0	0	0
City Grant Match	D	505,045	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		5,117,202	0	108,777	278,836	711,992	107,052	126,766	16,672	3,430
Department Cost Total		16,271,309	0	2,737,793	422,544	3,024,543	2,526,118	2,248,733	818,214	301,405
Adjustments to Cost										
Interlocal Agreements	D	(227,285)	0	0	0	0	0	0	0	0
Fin Svcs, Outside Contract - NOC	D	(1,544,454)	0	0	0	0	0	0	0	0
Police Supply, Uniforms	D	(372,130)	0	0	0	0	0	0	0	0
Promotional Supplies	D	(2,042)	0	0	0	0	0	0	0	0

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

FY 2020
 3/30/2021

A. Department Costs

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	General Admin	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ
Prisoner Custody Expense	D	(374,093)	0	0	0	0	0	0	0	0
City Grant Match	D	(505,045)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(3,025,049)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		13,246,260	0	2,737,793	422,544	3,024,543	2,526,118	2,248,733	818,214	301,405
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$13,246,260		\$2,737,793	\$422,544	\$3,024,543	\$2,526,118	\$2,248,733	\$818,214	\$301,405

CITY OF EL PASO, TEXAS
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FY 2020
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A. Department Costs

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	Financial Services	Financial Svcs, Stress Mgmt	COVID-19 Relief Fund
Personnel Costs					
Salaries	S1	8,243,555	269,869	0	45,619
<i>Salary % Split</i>			<i>3.27%</i>	<i>.00%</i>	<i>.55%</i>
Benefits	P	2,910,553	101,767	0	11,027
Subtotal - Personnel Costs		11,154,107	371,636	0	56,646
Services & Supplies Cost					
Contractual Services	P	321,793	83,727	33,621	0
Interlocal Agreements	D	227,285	0	0	0
Fin Svcs, Outside Contract - NOC	D	1,544,454	0	0	0
Interfund Services	P	5,871	0	0	0
Leases	P	262,319	145,991	0	0
Materials & Supplies	P	905,729	7,226	0	0
Police Supply, Uniforms	D	372,130	0	0	0
Promotional Supplies	D	2,042	0	0	0
Maintenance & Repairs	P	2,382	0	0	0
Minor Equip & Furniture	P	119,560	0	0	0
Communications	P	218,872	218,872	0	0
Other Operating	P	255,627	249,191	0	0
Prisoner Custody Expense	D	374,093	0	0	0
City Grant Match	D	505,045	0	0	0
Subtotal - Services & Supplies		5,117,202	705,007	33,621	0
Department Cost Total		16,271,309	1,076,642	33,621	56,646
Adjustments to Cost					
Interlocal Agreements	D	(227,285)	0	0	0
Fin Svcs, Outside Contract - NOC	D	(1,544,454)	0	0	0
Police Supply, Uniforms	D	(372,130)	0	0	0
Promotional Supplies	D	(2,042)	0	0	0

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

FY 2020
3/30/2021

A. Department Costs

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	Financial Services	Financial Svcs, Stress Mgmt	COVID-19 Relief Fund
Prisoner Custody Expense	D	(374,093)	0	0	0
City Grant Match	D	(505,045)	0	0	0
Subtotal - Adjustments		(3,025,049)	0	0	0
Total Costs After Adjustments		13,246,260	1,076,642	33,621	56,646
General Admin Distribution			0	0	0
Grand Total		\$13,246,260	\$1,076,642	\$33,621	\$56,646

not allocated

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
1 Police Training *	\$495	\$0	\$0	\$0	\$495	\$0	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	495	0	0	0	495	0	0	0	0	0
8 Budget	21,611	3,784	5,904	306	5,080	5,649	4,892	1,910	681	831
Subtotal - OMB 115-12000	21,611	3,784	5,904	306	5,080	5,649	4,892	1,910	681	831
9 Citywide Admin	33,354	5,716	9,083	471	7,816	8,691	7,527	2,939	1,048	1,279
Subtotal - CITY MANAGER 115-12010	33,354	5,716	9,083	471	7,816	8,691	7,527	2,939	1,048	1,279
12 Performance	12,581	553	3,053	158	2,627	2,922	2,530	988	352	430
Subtotal - PERFORMANCE OFFICE 1	12,581	553	3,053	158	2,627	2,922	2,530	988	352	430
13 Citywide Support	1,356	220	366	19	315	350	303	119	42	52
13 Open Records Requests	948	156	257	13	221	246	213	83	30	36
Subtotal - CITY CLERK 117	2,303	376	623	32	536	596	516	202	72	88
16 HR Services	65,537	7,792	17,047	884	14,669	16,312	14,127	5,516	1,967	2,401
16 Self Insurance Fund	8,852	14,234	5,367	278	4,618	5,135	4,447	1,737	619	756
Subtotal - HUMAN RESOURCES 209	74,389	22,026	22,414	1,162	19,287	21,448	18,575	7,253	2,587	3,156
17 Annual Audit	5,763	0	1,340	69	1,153	1,282	1,110	434	155	189
Subtotal - OFFICE OF COMPTROLLE	5,763	0	1,340	69	1,153	1,282	1,110	434	155	189
21 City-wide PC's	5,319	0	1,237	64	1,064	1,183	1,025	400	143	174
21 Mail Room	5,441	2,283	1,796	93	1,545	1,718	1,488	581	207	253
Subtotal - INFORMATION TECHNOLC	10,760	2,283	3,032	157	2,609	2,901	2,513	981	350	427
23 Office of Chief	235,632	5,932	56,156	2,911	48,323	53,737	46,538	18,172	6,481	7,908
Subtotal - POLICE - OFFICE OF THE I	235,632	5,932	56,156	2,911	48,323	53,737	46,538	18,172	6,481	7,908
24 PD Personnel	0	287,046	66,730	3,459	57,422	63,855	55,300	21,593	7,701	9,397
24 Financial Svcs, Stress Mgmt	0	3,692	858	44	738	821	711	278	99	121
Subtotal - POLICE - ADMINISTRATIVE	0	290,737	67,588	3,504	58,160	64,676	56,011	21,871	7,800	9,518
49 Retirees Health Insurance	0	127,109	29,549	1,532	25,427	28,276	24,488	9,562	3,410	4,161

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
49 FICA Match - Civilian	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 General Liability Insurance	0	41,824	9,723	504	8,367	9,304	8,058	3,146	1,122	1,369
Subtotal - NONDEPARTMENTAL 999	0	168,933	39,272	2,036	33,794	37,580	32,545	12,708	4,532	5,530
Total Incoming	396,887	500,340	208,464	10,807	179,882	199,483	172,758	67,456	24,058	29,356
C. Total Allocated		\$14,143,488	\$2,946,257	\$433,352	\$3,204,425	\$2,725,601	\$2,421,491	\$885,671	\$325,464	\$1,105,998
			20.83%	3.06%	22.66%	19.27%	17.12%	6.26%	2.30%	7.82%

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

FY 2020
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B. Incoming Costs - (Default Spread Salary%)

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	First Incoming	Second Incoming	Financial Svcs, Stress Mgmt	COVID-19 Relief Fund
1 Police Training *	\$495	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	495	0	0	0
8 Budget	21,611	3,784	0	141
Subtotal - OMB 115-12000	21,611	3,784	0	141
9 Citywide Admin	33,354	5,716	0	216
Subtotal - CITY MANAGER 115-12010	33,354	5,716	0	216
12 Performance	12,581	553	0	73
Subtotal - PERFORMANCE OFFICE 1	12,581	553	0	73
13 Citywide Support	1,356	220	0	9
13 Open Records Requests	948	156	0	6
Subtotal - CITY CLERK 117	2,303	376	0	15
16 HR Services	65,537	7,792	0	406
16 Self Insurance Fund	8,852	14,234	0	128
Subtotal - HUMAN RESOURCES 209	74,389	22,026	0	534
17 Annual Audit	5,763	0	0	32
Subtotal - OFFICE OF COMPTROLLE	5,763	0	0	32
21 City-wide PC's	5,319	0	0	29
21 Mail Room	5,441	2,283	0	43
Subtotal - INFORMATION TECHNOLC	10,760	2,283	0	72
23 Office of Chief	235,632	5,932	0	1,337
Subtotal - POLICE - OFFICE OF THE I	235,632	5,932	0	1,337
24 PD Personnel	0	287,046	0	1,588
24 Financial Svcs, Stress Mgmt	0	3,692	0	20
Subtotal - POLICE - ADMINISTRATIVE	0	290,737	0	1,609
49 Retirees Health Insurance	0	127,109	0	703

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

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	First Incoming	Second Incoming	Financial Svcs, Stress Mgmt	COVID-19 Relief Fund
49 FICA Match - Civilian	\$0	\$0	\$0	\$0
49 General Liability Insurance	0	41,824	0	231
Subtotal - NONDEPARTMENTAL 999	0	168,933	0	935
Total Incoming	396,887	500,340	0	4,962
C. Total Allocated		\$14,143,488	\$33,621	\$61,608
			0.24%	0.44%

CITY OF EL PASO, TEXAS
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Records Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	92,387	99.71%	\$2,821,788	\$0	\$2,821,788	\$115,979	\$2,937,767
43 AVIATION 562	267	0.29%	8,155	0	8,155	335	8,490
Subtotal	92,654	100.00%	2,829,943	0	2,829,943	116,315	2,946,257
Direct Bills					0		0
Total					\$2,829,943		\$2,946,257

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

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Police Supply Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$427,322	\$0	\$427,322	\$6,030	\$433,352
Subtotal	100	100.00%	427,322	0	427,322	6,030	433,352
Direct Bills					0		0
Total					\$427,322		\$433,352

Basis Units: Direct allocation to Police
 Source:

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Training Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	152,586	99.49%	\$3,088,486	\$0	\$3,088,486	\$99,579	\$3,188,065
43 AVIATION 562	783	0.51%	15,849	0	15,849	511	16,360
Subtotal	153,369	100.00%	3,104,335	0	3,104,335	100,090	3,204,425
Direct Bills					0		0
Total					\$3,104,335		\$3,204,425

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

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PD Personnel Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 POLICE - OFFICE OF THE CHIEF 321	17	1.18%	\$30,885	\$0	\$30,885	\$0	\$30,885
24 POLICE - ADMINISTRATIVE SERVICE	158	10.98%	287,046	0	287,046	0	287,046
25 POLICE 321	1,230	85.48%	2,234,597	0	2,234,597	108,309	2,342,907
43 AVIATION 562	34	2.36%	61,769	0	61,769	2,994	64,763
Subtotal	1,439	100.00%	2,614,297	0	2,614,297	111,303	2,725,601
Direct Bills					0		0
Total					\$2,614,297		\$2,725,601

Basis Units: Number of employees per section
 Source:

CITY OF EL PASO, TEXAS
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Internal Affairs Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	387	97.48%	\$2,266,532	\$0	\$2,266,532	\$93,964	\$2,360,496
43 AVIATION 562	10	2.52%	58,567	0	58,567	2,428	60,995
Subtotal	397	100.00%	2,325,099	0	2,325,099	96,392	2,421,491
Direct Bills					0		0
Total					\$2,325,099		\$2,421,491

Basis Units: Number of internal affairs cases managed per section

Source:

CITY OF EL PASO, TEXAS
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Planning & Research Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$848,033	\$0	\$848,033	\$37,638	\$885,671
Subtotal	100	100.00%	848,033	0	848,033	37,638	885,671
Direct Bills					0		0
Total					\$848,033		\$885,671

Basis Units: Direct allocation to Police
 Source:

CITY OF EL PASO, TEXAS
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Grant Operations PDHQ Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$312,040	\$0	\$312,040	\$13,424	\$325,464
Subtotal	100	100.00%	312,040	0	312,040	13,424	325,464
Direct Bills					0		0
Total					\$312,040		\$325,464

Basis Units: Direct allocation to Police
 Source:

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Financial Services Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$1,089,619	\$0	\$1,089,619	\$16,380	\$1,105,998
Subtotal	100	100.00%	1,089,619	0	1,089,619	16,380	1,105,998
Direct Bills					0		0
Total					\$1,089,619		\$1,105,998

Basis Units: Direct allocation to Police
 Source:

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Financial Svcs, Stress Mgmt Allocations

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 POLICE - OFFICE OF THE CHIEF 321	17	1.18%	\$397	\$0	\$397	\$0	\$397
24 POLICE - ADMINISTRATIVE SERVICES 321	158	10.98%	3,692	0	3,692	0	3,692
25 POLICE 321	1,230	85.48%	28,738	0	28,738	0	28,738
43 AVIATION 562	34	2.36%	794	0	794	0	794
Subtotal	1,439	100.00%	33,621	0	33,621	0	33,621
Direct Bills					0		0
Total					\$33,621		\$33,621

Basis Units: Number of employees per section
Source:

CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services	Financial Svcs, Stress Mgmt	COVID-19 Relief Fund
23 POLICE - OFFICE OF THE CHIEF 321	\$0	\$0	\$0	\$30,885	\$0	\$0	\$0	\$0	\$397	\$0
24 POLICE - ADMINISTRATIVE SERVICE	0	0	0	287,046	0	0	0	0	3,692	0
25 POLICE 321	2,937,767	433,352	3,188,065	2,342,907	2,360,496	885,671	325,464	1,105,998	28,738	0
43 AVIATION 562	8,490	0	16,360	64,763	60,995	0	0	0	794	0
Total	\$2,946,257	\$433,352	\$3,204,425	\$2,725,601	\$2,421,491	\$885,671	\$325,464	\$1,105,998	\$33,621	\$0

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Allocation Summary

Dept:24 POLICE - ADMINISTRATIVE SERVICES 321

Department	Total
23 POLICE - OFFICE OF THE CHIEF 321	\$31,282
24 POLICE - ADMINISTRATIVE SERVICES 321	290,737
25 POLICE 321	13,608,458
43 AVIATION 562	151,402
Total	<u>\$14,081,879</u>

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

FY 2020 ACTUAL

FIRE – ADMINISTRATION 322
Nature and Extent of Services

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

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

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

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

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

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

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

FIRE LOGISTICS – Costs have been allocated directly to Fire.

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

CAPITAL PROJECTS – INTERNAL – Costs for this fund have not been allocated in this plan.

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

FY 2020
 3/30/2021

A. Department Costs

Dept:26 FIRE - ADMINISTRATION 322

Description		Amount	General Admin	Fire Administration	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
Personnel Costs										
Salaries	S1	11,696,174	0	1,649,428	1,217,705	6,532,400	446,750	196,052	189,045	1,464,795
<i>Salary % Split</i>			<i>.00%</i>	<i>14.10%</i>	<i>10.41%</i>	<i>55.85%</i>	<i>3.82%</i>	<i>1.68%</i>	<i>1.62%</i>	<i>12.52%</i>
Benefits	S	4,290,718	0	605,089	446,713	2,396,398	163,889	71,921	69,351	537,357
Subtotal - Personnel Costs		15,986,893	0	2,254,517	1,664,417	8,928,799	610,639	267,974	258,396	2,002,152
Services & Supplies Cost										
Contractual Services	P	1,050,038	0	101,720	28,927	19,290	91,609	187,105	11,492	609,894
Temporary Svc Contract - 311	D	1,005,456	0	0	0	0	0	0	0	0
Interfund Services	P	109,795	0	1,857	0	0	0	0	0	107,939
Leases	P	270,090	0	28,771	0	0	0	0	241,319	0
Materials & Supplies	P	1,205,330	0	13,556	60,379	33,840	2,258	7,525	2,714	1,085,057
Logistics, Clinical Medical Supplies	D	630,741	0	0	0	0	0	0	0	0
Gasoline - Unleaded	D	639,663	0	0	0	0	0	0	0	0
Promotional Supplies	D	23,918	0	0	0	0	0	0	0	0
Maintenance & Repairs	P	370,859	0	0	0	0	0	0	108,084	262,775
Minor Equipment & Furniture	P	357,236	0	0	0	0	0	0	0	208,674
Communications	P	35,415	0	420	0	0	0	0	33,660	1,335
Other Operating	P	184,719	0	33,115	137,905	0	2,530	0	0	11,169
City Grant Match	D	379,959	0	0	0	0	0	0	0	0
Transfers	D	3,292,583	0	0	0	0	0	0	0	0
Capital Outlay	D	3,866,345	0	0	0	0	0	0	0	0
Revenue - Donations	P	(349)	0	(349)	0	0	0	0	0	0
Revenue - Public Infor Dist Fee	P	(9,602)	0	(9,602)	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	P	(28,004)	0	(13,944)	0	0	0	0	0	(14,060)
Subtotal - Services & Supplies		13,384,193	0	155,544	227,212	53,130	96,397	194,630	397,270	2,272,783
Department Cost Total		29,371,085	0	2,410,061	1,891,629	8,981,929	707,036	462,604	655,665	4,274,935
Adjustments to Cost										
Temporary Svc Contract - 311	D	(1,005,456)	0	0	0	0	0	0	0	0

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

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A. Department Costs

Dept:26 FIRE - ADMINISTRATION 322

Description	Amount	General Admin	Fire Administration	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
Logistics, Clinical Medical Supplies D	(630,741)	0	0	0	0	0	0	0	0
Gasoline - Unleaded D	(639,663)	0	0	0	0	0	0	0	0
Promotional Supplies D	(23,918)	0	0	0	0	0	0	0	0
City Grant Match D	(379,959)	0	0	0	0	0	0	0	0
Transfers D	(3,292,583)	0	0	0	0	0	0	0	0
Capital Outlay D	(3,866,345)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(9,838,665)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	19,532,420	0	2,410,061	1,891,629	8,981,929	707,036	462,604	655,665	4,274,935
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$19,532,420		\$2,410,061	\$1,891,629	\$8,981,929	\$707,036	\$462,604	\$655,665	\$4,274,935

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

FY 2020
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A. Department Costs

Dept:26 FIRE - ADMINISTRATION 322

Description		Amount	COVID-19 Relief Fund	Capital Projects- Internal
Personnel Costs				
Salaries	S1	11,696,174	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	4,290,718	0	0
Subtotal - Personnel Costs		15,986,893	0	0
Services & Supplies Cost				
Contractual Services	P	1,050,038	0	0
Temporary Svc Contract - 311	D	1,005,456	0	0
Interfund Services	P	109,795	0	0
Leases	P	270,090	0	0
Materials & Supplies	P	1,205,330	0	0
Logistics, Clinical Medical Supplies	D	630,741	0	0
Gasoline - Unleaded	D	639,663	0	0
Promotional Supplies	D	23,918	0	0
Maintenance & Repairs	P	370,859	0	0
Minor Equipment & Furniture	P	357,236	147,874	688
Communications	P	35,415	0	0
Other Operating	P	184,719	0	0
City Grant Match	D	379,959	0	0
Transfers	D	3,292,583	0	0
Capital Outlay	D	3,866,345	0	0
Revenue - Donations	P	(349)	0	0
Revenue - Public Infor Dist Fee	P	(9,602)	0	0
Revenue - Reimbursed Expenditures	P	(28,004)	0	0
Subtotal - Services & Supplies		13,384,193	147,874	688
Department Cost Total		29,371,085	147,874	688
Adjustments to Cost				
Temporary Svc Contract - 311	D	(1,005,456)	0	0

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

FY 2020
 3/30/2021

A. Department Costs

Dept:26 FIRE - ADMINISTRATION 322

Description	Amount	COVID-19 Relief Fund	Capital Projects- Internal
Logistics, Clinical Medical Supplies D	(630,741)	0	0
Gasoline - Unleaded D	(639,663)	0	0
Promotional Supplies D	(23,918)	0	0
City Grant Match D	(379,959)	0	0
Transfers D	(3,292,583)	0	0
Capital Outlay D	(3,866,345)	0	0
Subtotal - Adjustments	(9,838,665)	0	0
Total Costs After Adjustments	19,532,420	147,874	688
General Admin Distribution		0	0
Grand Total	<u>\$19,532,420</u>	<u>\$147,874</u>	<u>\$688</u>
		not allocated	not allocated

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:26 FIRE - ADMINISTRATION 322

Department	First Incoming	Second Incoming	Fire Administration	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics	COVID-19 Relief Fund
1 Fire Training *	\$18,162	\$0	\$0	\$18,162	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	18,162	0	0	18,162	0	0	0	0	0	0
8 Budget	29,977	5,249	4,968	3,667	19,674	1,346	590	569	4,412	0
Subtotal - OMB 115-12000	29,977	5,249	4,968	3,667	19,674	1,346	590	569	4,412	0
9 Citywide Admin	46,865	8,031	7,742	5,715	30,660	2,097	920	887	6,875	0
Subtotal - CITY MANAGER 115-12010	46,865	8,031	7,742	5,715	30,660	2,097	920	887	6,875	0
12 Performance	17,677	777	2,602	1,921	10,307	705	309	298	2,311	0
Subtotal - PERFORMANCE OFFICE 1	17,677	777	2,602	1,921	10,307	705	309	298	2,311	0
13 Citywide Support	1,905	309	312	230	1,236	85	37	36	277	0
13 Open Records Requests	1,315	217	216	159	855	58	26	25	192	0
Subtotal - CITY CLERK 117	3,219	525	528	390	2,091	143	63	61	469	0
16 HR Services	92,084	10,949	14,530	10,727	57,544	3,935	1,727	1,665	12,903	0
16 Self Insurance Fund	12,437	20,000	4,574	3,377	18,116	1,239	544	524	4,062	0
Subtotal - HUMAN RESOURCES 209	104,521	30,948	19,104	14,104	75,660	5,174	2,271	2,190	16,966	0
17 Annual Audit	7,994	0	1,127	832	4,465	305	134	129	1,001	0
Subtotal - OFFICE OF COMPTROLLE	7,994	0	1,127	832	4,465	305	134	129	1,001	0
21 City-wide PC's	7,474	0	1,054	778	4,174	285	125	121	936	0
21 Mail Room	7,645	3,208	1,530	1,130	6,061	415	182	175	1,359	0
Subtotal - INFORMATION TECHNOLC	15,118	3,208	2,584	1,908	10,235	700	307	296	2,295	0
26 Fire Administration	0	396,409	55,903	41,271	221,397	15,141	6,645	6,407	49,645	0
26 Health & Safety	0	83,363	11,756	8,679	46,559	3,184	1,397	1,347	10,440	0
Subtotal - FIRE - ADMINISTRATION 3	0	479,772	67,659	49,950	267,956	18,325	8,042	7,755	60,085	0
49 Retirees Health Insurance	0	178,596	25,186	18,594	99,747	6,822	2,994	2,887	22,367	0
49 FICA Match - Civilian	0	0	0	0	0	0	0	0	0	0
49 General Liability Insurance	0	58,765	8,287	6,118	32,821	2,245	985	950	7,360	0
Subtotal - NONDEPARTMENTAL 999	0	237,362	33,473	24,712	132,568	9,066	3,979	3,836	29,727	0
Total Incoming	243,534	765,872	139,788	121,362	553,617	37,862	16,615	16,021	124,141	0
C. Total Allocated		\$20,541,826	\$2,549,849	\$2,012,990	\$9,535,546	\$744,898	\$479,219	\$671,687	\$4,399,075	\$147,874
			12.41%	9.80%	46.42%	3.63%	2.33%	3.27%	21.42%	0.72%

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

FY 2020
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B. Incoming Costs - (Default Spread Salary%)

Dept:26 FIRE - ADMINISTRATION 322

Department	First Incoming	Second Incoming	Capital Projects- Internal
1 Fire Training *	\$18,162	\$0	\$0
Subtotal - BUILDING DEPRECIATION	18,162	0	0
8 Budget	29,977	5,249	0
Subtotal - OMB 115-12000	29,977	5,249	0
9 Citywide Admin	46,865	8,031	0
Subtotal - CITY MANAGER 115-12010	46,865	8,031	0
12 Performance	17,677	777	0
Subtotal - PERFORMANCE OFFICE 1	17,677	777	0
13 Citywide Support	1,905	309	0
13 Open Records Requests	1,315	217	0
Subtotal - CITY CLERK 117	3,219	525	0
16 HR Services	92,084	10,949	0
16 Self Insurance Fund	12,437	20,000	0
Subtotal - HUMAN RESOURCES 209	104,521	30,948	0
17 Annual Audit	7,994	0	0
Subtotal - OFFICE OF COMPTROLLE	7,994	0	0
21 City-wide PC's	7,474	0	0
21 Mail Room	7,645	3,208	0
Subtotal - INFORMATION TECHNOLC	15,118	3,208	0
26 Fire Administration	0	396,409	0
26 Health & Safety	0	83,363	0
Subtotal - FIRE - ADMINISTRATION 3	0	479,772	0
49 Retirees Health Insurance	0	178,596	0
49 FICA Match - Civilian	0	0	0
49 General Liability Insurance	0	58,765	0
Subtotal - NONDEPARTMENTAL 999	0	237,362	0
Total Incoming	243,534	765,872	0
C. Total Allocated		\$20,541,826	\$688
		0.00%	

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

FY 2020
3/30/2021

Fire Administration Allocations

Dept:26 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 ANIMAL SERVICES 225	125.50	9.18%	\$224,096	\$0	\$224,096	\$11,833	\$235,929
26 FIRE - ADMINISTRATION 322	222.00	16.23%	396,409	0	396,409	0	396,409
27 FIRE 322	988.00	72.25%	1,764,198	0	1,764,198	93,155	1,857,354
43 AVIATION 562	32.00	2.34%	57,140	0	57,140	3,017	60,157
Subtotal	1,367.50	100.00%	2,441,843	0	2,441,843	108,005	2,549,849
Direct Bills					0		0
Total					\$2,441,843		\$2,549,849

Basis Units: Number of Fire and Animal Services FTE's

Source:

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

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 3/30/2021

Fire Academy Admin Allocations

Dept:26 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 FIRE 322	91,694	97.21%	\$1,879,350	\$0	\$1,879,350	\$77,513	\$1,956,863
43 AVIATION 562	2,630	2.79%	53,904	0	53,904	2,223	56,127
Subtotal	94,324	100.00%	1,933,254	0	1,933,254	79,736	2,012,990
Direct Bills					0		0
Total					\$1,933,254		\$2,012,990

Basis Units: Number of training hours per section
 Source:

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

FY 2020
 3/30/2021

Fire Communications Allocations

Dept:26 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	246,941	78.18%	\$7,120,301	\$0	\$7,120,301	\$334,403	\$7,454,704
27 FIRE 322	68,397	21.65%	1,972,160	0	1,972,160	92,622	2,064,782
43 AVIATION 562	532	0.17%	15,340	0	15,340	720	16,060
Subtotal	315,870	100.00%	9,107,800	0	9,107,800	427,745	9,535,546
Direct Bills					0		0
Total					\$9,107,800		\$9,535,546

Basis Units: Number of calls per department
 Source:

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

FY 2020
 3/30/2021

Operations & Research Allocations

Dept:26 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 FIRE 322	100	100.00%	\$715,645	\$0	\$715,645	\$29,253	\$744,898
Subtotal	100	100.00%	715,645	0	715,645	29,253	744,898
Direct Bills					0		0
Total					\$715,645		\$744,898

Basis Units: Direct allocation to Fire
 Source:

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Health & Safety Allocations

Dept:26 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 FIRE - ADMINISTRATION 322	222	17.87%	\$83,363	\$0	\$83,363	\$0	\$83,363
27 FIRE 322	988	79.55%	371,002	0	371,002	12,435	383,437
43 AVIATION 562	32	2.58%	12,016	0	12,016	403	12,419
Subtotal	1,242	100.00%	466,381	0	466,381	12,838	479,219
Direct Bills					0		0
Total					\$466,381		\$479,219

Basis Units: Number of FTE's per section
 Source:

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2 CFR PART 200 COST ALLOCATION PLAN

FY 2020
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Planning & Infrastructure Allocations

Dept:26 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 FIRE 322	100	100.00%	\$659,308	\$0	\$659,308	\$12,379	\$671,687
Subtotal	100	100.00%	659,308	0	659,308	12,379	671,687
Direct Bills					0		0
Total					\$659,308		\$671,687

Basis Units: Direct allocation to Fire
 Source:

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

FY 2020
 3/30/2021

Fire Logistics Allocations

Dept:26 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 FIRE 322	100	100.00%	\$4,303,160	\$0	\$4,303,160	\$95,916	\$4,399,075
Subtotal	100	100.00%	4,303,160	0	4,303,160	95,916	4,399,075
Direct Bills					0		0
Total					\$4,303,160		\$4,399,075

Basis Units: Direct allocation to Fire
 Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:26 FIRE - ADMINISTRATION 322

Department	Fire Administratio n	Fire Academy Admin	Fire Communicati ons	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics	COVID-19 Relief Fund	Capital Projects- Internal	Total
19 ANIMAL SERVICES 225	\$235,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235,929
25 POLICE 321	0	0	7,454,704	0	0	0	0	0	0	7,454,704
26 FIRE - ADMINISTRATION 322	396,409	0	0	0	83,363	0	0	0	0	479,772
27 FIRE 322	1,857,354	1,956,863	2,064,782	744,898	383,437	671,687	4,399,075	0	0	12,078,096
43 AVIATION 562	60,157	56,127	16,060	0	12,419	0	0	0	0	144,764
Total	\$2,549,849	\$2,012,990	\$9,535,546	\$744,898	\$479,219	\$671,687	\$4,399,075	\$0	\$0	\$20,393,264

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

FY 2020 ACTUAL

SAM ADMIN SUPPORT 532-32060

Nature and Extent of Services

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

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

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:39 SAM ADMIN SUPPORT 532-32060

Description		Amount	General Admin	GF Support	COVID-19 Relief Fund
Personnel Costs					
Salaries	S1	845,619	0	795,253	50,366
<i>Salary % Split</i>			<i>.00%</i>	<i>94.04%</i>	<i>5.96%</i>
Benefits	P	294,685	0	283,870	10,816
Subtotal - Personnel Costs		<u>1,140,304</u>	0	1,079,123	61,181
Services & Supplies Cost					
Contractual Services	P	43,499	0	5,000	38,499
Interfund Services	P	36,416	0	6,024	30,392
Materials & Supplies	P	296,880	0	73,694	223,186
Maintenance & Repairs	P	3,366	0	0	3,366
Other Operating	P	46,692	0	46,692	0
Capital Outlay	D	24,000	0	0	0
Revenue - Donations	P	(2,966)	0	(2,966)	0
Subtotal - Services & Supplies		<u>447,886</u>	0	128,444	295,442
Department Cost Total		1,588,190	0	1,207,567	356,623
Adjustments to Cost					
Capital Outlay	D	(24,000)	0	0	0
Subtotal - Adjustments		<u>(24,000)</u>	0	0	0
Total Costs After Adjustments		1,564,190	0	1,207,567	356,623
General Admin Distribution			0	0	0
Grand Total		<u>\$1,564,190</u>		<u>\$1,207,567</u>	<u>\$356,623</u>
				not allocated	

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:39 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	COVID-19 Relief Fund
1 Municipal Service Center	\$4,294	\$0	\$4,039	\$256
Subtotal - BUILDING DEPRECIATION	4,294	0	4,039	256
2 Depreciation	2,400	0	2,257	143
Subtotal - EQUIPMENT DEPRECIATION	2,400	0	2,257	143
3 Janitorial Services	12,834	0	12,069	764
3 Muni Svcs Center	191,776	9,233	189,037	11,972
3 MSC Security	22,292	0	20,964	1,328
Subtotal - FACILITIES MAINT 532-310	226,901	9,233	222,070	14,064
4 MSC	191,068	380	180,045	11,403
Subtotal - PARKS BLDG MAINT 532-3	191,068	380	180,045	11,403
6 Legal Services	11,422	2,134	12,749	807
Subtotal - CITY ATTORNEY 103	11,422	2,134	12,749	807
8 Budget	2,148	376	2,374	150
Subtotal - OMB 115-12000	2,148	376	2,374	150
9 Citywide Admin	5,911	1,013	6,511	412
Subtotal - CITY MANAGER 115-12010	5,911	1,013	6,511	412
11 Audit	78,209	5,171	78,414	4,966
Subtotal - INTERNAL AUDIT 115-12030	78,209	5,171	78,414	4,966
12 Performance	2,230	98	2,189	139
Subtotal - PERFORMANCE OFFICE 1	2,230	98	2,189	139
13 Citywide Support	240	39	263	17
13 Open Records Requests	94	16	103	7
Subtotal - CITY CLERK 117	334	54	366	23
16 HR Services	11,614	1,381	12,221	774
16 Self Insurance Fund	1,569	2,522	3,847	244

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:39 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	COVID-19 Relief Fund
Subtotal - HUMAN RESOURCES 209	\$13,183	\$3,903	\$16,069	\$1,018
17 Financial Reporting	59	12	66	4
17 Treasury Management	64	15	74	5
17 Annual Audit	573	0	539	34
17 Asset Management	58	12	66	4
Subtotal - OFFICE OF COMPTROLLE	753	38	745	47
18 Administration	71,629	9,925	76,697	4,857
Subtotal - PURCHASING 215	71,629	9,925	76,697	4,857
21 IT Services	250,782	217,024	439,943	27,863
21 Records Management	3,688	1,206	4,602	291
21 Strategic Innovation	19,588	13,766	31,368	1,987
21 City-wide PC's	943	0	886	56
21 City-wide IT Contracts	23,789	0	22,372	1,417
21 Mail Room	964	405	1,287	82
21 Wireless Communication	50,940	0	47,906	3,034
21 Phone & Internet - Citywide	47,067	0	44,264	2,803
Subtotal - INFORMATION TECHNOLC	397,762	232,400	592,629	37,533
49 General Expenses	0	97	91	6
49 Retirees Health Insurance	0	22,526	21,184	1,342
49 Property Insurance	0	11,539	10,852	687
49 FICA Match - Civilian	0	0	0	0
49 General Liability Insurance	0	7,412	6,970	441
Subtotal - NONDEPARTMENTAL 999	0	41,574	39,097	2,476
Total Incoming	1,008,244	306,301	1,236,250	78,295
C. Total Allocated		\$2,878,736	\$2,443,817	\$434,919
			84.89%	15.11%

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

FY 2020
3/30/2021

GF Support Allocations

Dept:39 SAM ADMIN SUPPORT 532-32060

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51	13.18%	\$284,092	\$0	\$284,092	\$0	\$284,092
37 ENGR TRAFFIC-ST 532-32020	72	18.60%	401,072	0	401,072	61,727	462,798
38 PAVEMENT MGMT 532-32040	23	5.94%	128,120	0	128,120	19,718	147,838
40 STREET MAINTENANCE 532-32120	166	42.89%	924,693	0	924,693	142,314	1,067,007
41 FLEET 532-37020	75	19.38%	417,783	0	417,783	64,299	482,081
Subtotal	387	100.00%	2,155,760	0	2,155,760	288,058	2,443,817
Direct Bills					0		0
Total					\$2,155,760		\$2,443,817

Basis Units: Number of FTE's supervised per department
Source:

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

FY 2020
 3/30/2021

Allocation Summary

Dept:39 SAM ADMIN SUPPORT 532-32060

Department	GF Support	COVID-19 Relief Fund	Total
3 FACILITIES MAINT 532-31040	\$284,092	\$0	\$284,092
37 ENGR TRAFFIC-ST 532-32020	462,798	0	462,798
38 PAVEMENT MGMT 532-32040	147,838	0	147,838
40 STREET MAINTENANCE 532-32120	1,067,007	0	1,067,007
41 FLEET 532-37020	482,081	0	482,081
Total	\$2,443,817	\$0	\$2,443,817

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

FY 2020 ACTUAL

NON-DEPARTMENTAL 999
Nature and Extent of Services

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

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

RETIREES HEALTH INSURANCE - Costs identified to this function are representative of retiree health insurance costs. These costs are allocated based on the total number of general fund FTE's per department.

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

FICA MATCH - CIVILIAN – Costs identified to this function are representative of FICA match costs for civilian employees. These costs have been allocated based on the total number of General Fund civilian FTE's per department.

GENERAL LIABILITY INSURANCE - Costs identified to this function are representative of liability insurance premiums. These costs are allocated based on the total number of general fund FTE's per department.

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

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

FY 2020 ACTUAL

NON-DEPARTMENTAL 999
Nature and Extent of Services (Continued)

FINE ARTS COVERAGE - Costs identified to this function are representative of fine arts insurance premiums. These costs are allocated directly to the Museum & Cultural Affairs department.

PEG - Costs identified to this function are representative of staffing costs and operational expenditures for PEG. These costs have not been allocated within this plan.

MPLC UMBRELLA LICENSING- Costs identified to this function are representative of MPLC Umbrella Licensing costs. These costs have not been allocated within this plan.

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

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

FY 2020
 3/30/2021

A. Department Costs

Dept:49 NONDEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage
Personnel Costs										
Salaries	S1	422,013	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	(1,383,894)	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		(961,882)	0	0	0	0	0	0	0	0
Services & Supplies Cost										
FICA City Match - Civilian	P	0	0	0	0	0	0	0	0	0
Retirees Health Plan	P	3,248,570	0	0	3,248,570	0	0	0	0	0
Contractual Services	P	4,919,166	0	0	0	0	0	0	0	0
Materials & Supplies	P	545	0	0	0	0	0	0	0	0
General Liability Insurance	P	1,472,489	0	0	0	0	0	1,068,912	238,496	133,875
Property Insurance Expenses	P	367,528	0	0	0	367,528	0	0	0	0
Professional Licenses & Memberships	P	102,921	0	0	0	0	0	0	0	0
Other Services Charges Expense	P	31,117	0	31,117	0	0	0	0	0	0
Other Operating	P	675,843	0	0	0	0	0	0	0	0
Non-Operating	D	1,175,728	0	0	0	0	0	0	0	0
Transfers	D	21,290,924	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		33,284,831	0	31,117	3,248,570	367,528	0	1,068,912	238,496	133,875
Department Cost Total		32,322,949	0	31,117	3,248,570	367,528	0	1,068,912	238,496	133,875
Adjustments to Cost										
Non-Operating	D	(1,175,728)	0	0	0	0	0	0	0	0
Transfers	D	(21,290,924)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(22,466,652)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,856,297	0	31,117	3,248,570	367,528	0	1,068,912	238,496	133,875
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$9,856,297		\$31,117	\$3,248,570	\$367,528	\$0	\$1,068,912	\$238,496	\$133,875

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

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 3/30/2021

A. Department Costs

Dept:49 NONDEPARTMENTAL 999

Description		Amount	PEG	MPLC Umbrella Licensing	General Government
Personnel Costs					
Salaries	S1	422,013	422,013	0	0
<i>Salary % Split</i>			<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	(1,383,894)	116,106	0	(1,500,000)
Subtotal - Personnel Costs		(961,882)	538,118	0	(1,500,000)
Services & Supplies Cost					
FICA City Match - Civilian	P	0	0	0	0
Retirees Health Plan	P	3,248,570	0	0	0
Contractual Services	P	4,919,166	0	0	4,919,166
Materials & Supplies	P	545	0	0	545
General Liability Insurance	P	1,472,489	0	11,361	19,845
Property Insurance Expenses	P	367,528	0	0	0
Professional Licenses & Memberships	P	102,921	0	0	102,921
Other Services Charges Expense	P	31,117	0	0	0
Other Operating	P	675,843	0	0	675,843
Non-Operating	D	1,175,728	0	0	0
Transfers	D	21,290,924	0	0	0
Subtotal - Services & Supplies		33,284,831	0	11,361	5,718,320
Department Cost Total		32,322,949	538,118	11,361	4,218,320
Adjustments to Cost					
Non-Operating	D	(1,175,728)	0	0	0
Transfers	D	(21,290,924)	0	0	0
Subtotal - Adjustments		(22,466,652)	0	0	0
Total Costs After Adjustments		9,856,297	538,118	11,361	4,218,320
General Admin Distribution			0	0	0
Grand Total		\$9,856,297	\$538,118	\$11,361	\$4,218,320
			not allocated	not allocated	not allocated

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

FY 2020
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:49 NONDEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG
2 Depreciation	\$120,598	\$0	\$381	\$39,748	\$4,497	\$0	\$13,079	\$2,918	\$1,638	\$6,584
Subtotal - EQUIPMENT DEPRECIATION	120,598	0	381	39,748	4,497	0	13,079	2,918	1,638	6,584
8 Budget	28,569	5,002	106	11,065	1,252	0	3,641	812	456	1,833
Subtotal - OMB 115-12000	28,569	5,002	106	11,065	1,252	0	3,641	812	456	1,833
9 Citywide Admin	1,478	253	5	571	65	0	188	42	24	95
Subtotal - CITY MANAGER 115-12010	1,478	253	5	571	65	0	188	42	24	95
12 Performance	557	25	2	192	22	0	63	14	8	32
Subtotal - PERFORMANCE OFFICE 1	557	25	2	192	22	0	63	14	8	32
13 Citywide Support	60	10	0	23	3	0	8	2	1	4
13 Open Records Requests	1,253	206	5	481	54	0	158	35	20	80
Subtotal - CITY CLERK 117	1,313	216	5	504	57	0	166	37	21	83
16 HR Services	2,904	345	10	1,071	121	0	352	79	44	177
16 Self Insurance Fund	392	631	3	337	38	0	111	25	14	56
Subtotal - HUMAN RESOURCES 209	3,296	976	13	1,408	159	0	463	103	58	233
17 Financial Reporting	28,289	5,775	108	11,227	1,270	0	3,694	824	463	1,860
17 Treasury Management	584	132	2	236	27	0	78	17	10	39
17 Annual Audit	7,619	0	24	2,511	284	0	826	184	103	416
17 Asset Management	1,158	241	4	461	52	0	152	34	19	76
Subtotal - OFFICE OF COMPTRONICS	37,650	6,147	138	14,435	1,633	0	4,750	1,060	595	2,391
21 City-wide PC's	236	0	1	78	9	0	26	6	3	13
21 City-wide IT Contracts	5,948	0	19	1,960	222	0	645	144	81	325
21 Mail Room	241	101	1	113	13	0	37	8	5	19
Subtotal - INFORMATION TECHNOLOGY	6,424	101	21	2,151	243	0	708	158	89	356
49 General Expenses	0	880	3	290	33	0	95	21	12	48
49 Retirees Health Insurance	0	5,631	18	1,856	210	0	611	136	76	307
49 FICA Match - Civilian	0	0	0	0	0	0	0	0	0	0
49 General Liability Insurance	0	1,853	6	611	69	0	201	45	25	101
Subtotal - NONDEPARTMENTAL 999	0	8,364	26	2,757	312	0	907	202	114	457
Total Incoming	199,886	21,085	698	72,830	8,240	0	23,964	5,347	3,001	12,064
C. Total Allocated	\$10,077,268	\$31,815	\$3,321,400	\$375,768	\$0	\$1,092,876	\$243,843	\$136,876	\$550,182	
			0.32%	32.96%	3.73%		10.84%	2.42%	1.36%	5.46%

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B. Incoming Costs - (Default Spread Expense%)

Dept:49 NONDEPARTMENTAL 999

Department	First Incoming	Second Incoming	MPLC Umbrella Licensing	General Government
2 Depreciation	\$120,598	\$0	\$139	\$51,614
Subtotal - EQUIPMENT DEPRECIATION	120,598	0	139	51,614
8 Budget	28,569	5,002	39	14,368
Subtotal - OMB 115-12000	28,569	5,002	39	14,368
9 Citywide Admin	1,478	253	2	741
Subtotal - CITY MANAGER 115-12010	1,478	253	2	741
12 Performance	557	25	1	249
Subtotal - PERFORMANCE OFFICE 1	557	25	1	249
13 Citywide Support	60	10	0	30
13 Open Records Requests	1,253	206	2	625
Subtotal - CITY CLERK 117	1,313	216	2	654
16 HR Services	2,904	345	4	1,390
16 Self Insurance Fund	392	631	1	438
Subtotal - HUMAN RESOURCES 209	3,296	976	5	1,828
17 Financial Reporting	28,289	5,775	39	14,579
17 Treasury Management	584	132	1	307
17 Annual Audit	7,619	0	9	3,261
17 Asset Management	1,158	241	2	599
Subtotal - OFFICE OF COMPTROLLER	37,650	6,147	50	18,745
21 City-wide PC's	236	0	0	101
21 City-wide IT Contracts	5,948	0	7	2,545
21 Mail Room	241	101	0	146
Subtotal - INFORMATION TECHNOLOGY	6,424	101	8	2,793
49 General Expenses	0	880	1	377
49 Retirees Health Insurance	0	5,631	6	2,410
49 FICA Match - Civilian	0	0	0	0
49 General Liability Insurance	0	1,853	2	793
Subtotal - NONDEPARTMENTAL 999	0	8,364	10	3,580
Total Incoming	199,886	21,085	255	94,572
C. Total Allocated	\$10,077,268	\$11,616	\$4,312,891	
		0.12%	42.80%	

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General Expenses Allocations

Dept:49 NONDEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,000,276	1.91%	\$606	\$0	\$606	\$0	\$606
4 PARKS BLDG MAINT 532-31130	10,922,030	2.61%	827	0	827	0	827
5 MAYOR AND COUNCIL 101	1,592,657	0.38%	121	0	121	0	121
6 CITY ATTORNEY 103	3,425,153	0.82%	259	0	259	0	259
7 MUNICIPAL COURT 111	5,188,404	1.24%	393	0	393	1	394
8 OMB 115-12000	1,034,752	0.25%	78	0	78	0	78
9 CITY MANAGER 115-12010	841,646	0.20%	64	0	64	0	64
10 PUBLIC INFO OFFICE 115-12020	384,107	0.09%	29	0	29	0	29
11 INTERNAL AUDIT 115-12030	808,203	0.19%	61	0	61	0	61
12 PERFORMANCE OFFICE 115-12050	615,594	0.15%	47	0	47	0	47
13 CITY CLERK 117	1,293,756	0.31%	98	0	98	0	98
16 HUMAN RESOURCES 209	2,184,186	0.52%	165	0	165	0	165
17 OFFICE OF COMPTROLLER 210	2,711,287	0.65%	205	0	205	0	205
18 PURCHASING 215	1,534,502	0.37%	116	0	116	0	116
20 CAPITAL IMPROVEMENT 235	6,128,199	1.46%	464	0	464	1	465
21 INFORMATION TECHNOLOGY 239	16,823,434	4.01%	1,274	0	1,274	0	1,274
22 PLANNING & INSPECTIONS 280	7,343,043	1.75%	556	0	556	1	557
25 POLICE 321	152,051,777	36.27%	11,514	0	11,514	28	11,543
27 FIRE 322	118,940,675	28.37%	9,007	0	9,007	22	9,029
29 PUBLIC HEALTH 341	6,158,205	1.47%	466	0	466	1	467
30 PARKS & RECREATION 451	25,811,101	6.16%	1,955	0	1,955	5	1,959
31 ZOO 452	5,230,432	1.25%	396	0	396	1	397
32 LIBRARY 453	8,985,697	2.14%	680	0	680	2	682
33 MUSUEM & CULT AFFAIRS 454	2,307,440	0.55%	175	0	175	0	175
35 COMM & HUMAN DEV 471	696,018	0.17%	53	0	53	0	53
36 ECONOMIC DEVELOPMENT 480	1,694,646	0.40%	128	0	128	0	129
37 ENGR TRAFFIC-ST 532-32020	5,757,384	1.37%	436	0	436	1	437
38 PAVEMENT MGMT 532-32040	1,286,664	0.31%	97	0	97	0	98
39 SAM ADMIN SUPPORT 532-32060	1,277,639	0.30%	97	0	97	0	97
40 STREET MAINTENANCE 532-32120	6,601,729	1.57%	500	0	500	1	501
49 NONDEPARTMENTAL 999	11,620,081	2.77%	880	0	880	0	880
Subtotal	419,250,717	100.00%	31,748	0	31,748	67	31,815
Direct Bills					0		0
Total					\$31,748		\$31,815

Basis Units: General Fund operating expenditures per department

Source:

CITY OF EL PASO, TEXAS
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Retirees Health Insurance Allocations

Dept:49 NONDEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	1.24%	\$41,029	\$0	\$41,029	\$0	\$41,029
5 MAYOR AND COUNCIL 101	24.35	0.59%	19,589	0	19,589	50	19,639
6 CITY ATTORNEY 103	35.00	0.85%	28,157	0	28,157	0	28,157
7 MUNICIPAL COURT 111	81.95	1.99%	65,928	0	65,928	168	66,095
8 OMB 115-12000	10.00	0.24%	8,045	0	8,045	0	8,045
9 CITY MANAGER 115-12010	7.00	0.17%	5,631	0	5,631	0	5,631
10 PUBLIC INFO OFFICE 115-12020	5.00	0.12%	4,022	0	4,022	10	4,033
11 INTERNAL AUDIT 115-12030	8.00	0.19%	6,436	0	6,436	0	6,436
12 PERFORMANCE OFFICE 115-12050	4.00	0.10%	3,218	0	3,218	0	3,218
13 CITY CLERK 117	6.00	0.15%	4,827	0	4,827	0	4,827
16 HUMAN RESOURCES 209	45.00	1.09%	36,202	0	36,202	0	36,202
17 OFFICE OF COMPTROLLER 210	32.00	0.78%	25,744	0	25,744	0	25,744
18 PURCHASING 215	21.00	0.51%	16,894	0	16,894	0	16,894
20 CAPITAL IMPROVEMENT 235	66.00	1.60%	53,096	0	53,096	135	53,231
21 INFORMATION TECHNOLOGY 239	69.00	1.67%	55,510	0	55,510	0	55,510
22 PLANNING & INSPECTIONS 280	96.00	2.33%	77,231	0	77,231	196	77,427
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.41%	13,676	0	13,676	0	13,676
24 POLICE - ADMINISTRATIVE SERVICES 322	158.00	3.83%	127,109	0	127,109	0	127,109
25 POLICE 321	1,230.00	29.85%	989,520	0	989,520	2,514	992,035
26 FIRE - ADMINISTRATION 322	222.00	5.39%	178,596	0	178,596	0	178,596
27 FIRE 322	988.00	23.98%	794,834	0	794,834	2,019	796,854
29 PUBLIC HEALTH 341	97.00	2.35%	78,035	0	78,035	198	78,234
30 PARKS & RECREATION 451	267.15	6.48%	214,919	0	214,919	546	215,465
31 ZOO 452	104.00	2.52%	83,667	0	83,667	213	83,879
32 LIBRARY 453	123.50	3.00%	99,354	0	99,354	252	99,607
33 MUSEUM & CULT AFFAIRS 454	31.00	0.75%	24,939	0	24,939	63	25,002
35 COMM & HUMAN DEV 471	11.00	0.27%	8,849	0	8,849	22	8,872
36 ECONOMIC DEVELOPMENT 480	14.00	0.34%	11,263	0	11,263	29	11,291
37 ENGR TRAFFIC-ST 532-32020	72.00	1.75%	57,923	0	57,923	147	58,070
38 PAVEMENT MGMT 532-32040	23.00	0.56%	18,503	0	18,503	47	18,550
39 SAM ADMIN SUPPORT 532-32060	28.00	0.68%	22,526	0	22,526	0	22,526
40 STREET MAINTENANCE 532-32120	166.00	4.03%	133,545	0	133,545	339	133,884
49 NONDEPARTMENTAL 999	7.00	0.17%	5,631	0	5,631	0	5,631
Subtotal	4,119.95	100.00%	3,314,451	0	3,314,451	6,950	3,321,400
Direct Bills					0		0
Total					\$3,314,451		\$3,321,400

Basis Units: Number of GF FTE's per department

Source:

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Property Insurance Allocations

Dept:49 NONDEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	1,262,203	0.27%	\$1,009	\$0	\$1,009	\$2	\$1,011
6 CITY ATTORNEY 103	2,144,692	0.46%	1,714	0	1,714	0	1,714
7 MUNICIPAL COURT 111	5,999,066	1.28%	4,794	0	4,794	11	4,804
8 OMB 115-12000	657,397	0.14%	525	0	525	0	525
9 CITY MANAGER 115-12010	324,491	0.07%	259	0	259	0	259
10 PUBLIC INFO OFFICE 115-12020	262,959	0.06%	210	0	210	0	211
11 INTERNAL AUDIT 115-12030	639,148	0.14%	511	0	511	0	511
12 PERFORMANCE OFFICE 115-12050	341,847	0.07%	273	0	273	0	273
13 CITY CLERK 117	368,142	0.08%	294	0	294	0	294
16 HUMAN RESOURCES 209	2,629,589	0.56%	2,101	0	2,101	0	2,101
17 OFFICE OF COMPTROLLER 210	2,300,818	0.49%	1,839	0	1,839	0	1,839
18 PURCHASING 215	1,419,978	0.30%	1,135	0	1,135	0	1,135
20 CAPITAL IMPROVEMENT 235	7,873,699	1.68%	6,292	0	6,292	14	6,306
21 INFORMATION TECHNOLOGY 239	8,716,478	1.86%	6,965	0	6,965	0	6,965
22 PLANNING & INSPECTIONS 280	230,137	0.05%	184	0	184	0	184
25 POLICE 321	22,253,913	4.74%	17,782	0	17,782	40	17,823
27 FIRE 322	53,765,662	11.46%	42,962	0	42,962	97	43,059
28 ENVIRONMENTAL SERVICES 334	931,610	0.20%	744	0	744	2	746
29 PUBLIC HEALTH 341	319,574	0.07%	255	0	255	1	256
30 PARKS & RECREATION 451	134,494,816	28.66%	107,470	0	107,470	243	107,713
31 ZOO 452	32,919,088	7.01%	26,305	0	26,305	59	26,364
32 LIBRARY 453	55,775,917	11.89%	44,569	0	44,569	101	44,669
35 COMM & HUMAN DEV 471	3,422,466	0.73%	2,735	0	2,735	6	2,741
39 SAM ADMIN SUPPORT 532-32060	14,441,055	3.08%	11,539	0	11,539	0	11,539
40 STREET MAINTENANCE 532-32120	610,714	0.13%	488	0	488	1	489
41 FLEET 532-37020	248,020	0.05%	198	0	198	0	199
50 OTHER	114,921,446	24.49%	91,830	0	91,830	208	92,037
Subtotal	469,274,925	100.00%	374,981	0	374,981	786	375,768
Direct Bills					0		0
Total					\$374,981		\$375,768

Basis Units: Insured property premium for General Fund departments

Source:

**CITY OF EL PASO, TEXAS
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FICA Match - Civilian Allocations

Dept:49 NONDEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	2.47%	\$0	\$0	\$0	\$0	\$0
5 MAYOR AND COUNCIL 101	24.35	1.18%	0	0	0	0	0
6 CITY ATTORNEY 103	35.00	1.70%	0	0	0	0	0
7 MUNICIPAL COURT 111	81.95	3.98%	0	0	0	0	0
8 OMB 115-12000	10.00	0.49%	0	0	0	0	0
9 CITY MANAGER 115-12010	7.00	0.34%	0	0	0	0	0
10 PUBLIC INFO OFFICE 115-12020	5.00	0.24%	0	0	0	0	0
11 INTERNAL AUDIT 115-12030	8.00	0.39%	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	4.00	0.19%	0	0	0	0	0
13 CITY CLERK 117	6.00	0.29%	0	0	0	0	0
16 HUMAN RESOURCES 209	45.00	2.18%	0	0	0	0	0
17 OFFICE OF COMPTROLLER 210	32.00	1.55%	0	0	0	0	0
18 PURCHASING 215	21.00	1.02%	0	0	0	0	0
20 CAPITAL IMPROVEMENT 235	66.00	3.20%	0	0	0	0	0
21 INFORMATION TECHNOLOGY 239	69.00	3.35%	0	0	0	0	0
22 PLANNING & INSPECTIONS 280	96.00	4.66%	0	0	0	0	0
23 POLICE - OFFICE OF THE CHIEF 321	8.00	0.39%	0	0	0	0	0
24 POLICE - ADMINISTRATIVE SERVICES 321	103.00	5.00%	0	0	0	0	0
25 POLICE 321	126.00	6.11%	0	0	0	0	0
26 FIRE - ADMINISTRATION 322	184.00	8.93%	0	0	0	0	0
27 FIRE 322	135.00	6.55%	0	0	0	0	0
29 PUBLIC HEALTH 341	97.00	4.71%	0	0	0	0	0
30 PARKS & RECREATION 451	267.15	12.96%	0	0	0	0	0
31 ZOO 452	104.00	5.05%	0	0	0	0	0
32 LIBRARY 453	123.50	5.99%	0	0	0	0	0
33 MUSEUM & CULT AFFAIRS 454	31.00	1.50%	0	0	0	0	0
35 COMM & HUMAN DEV 471	11.00	0.53%	0	0	0	0	0
36 ECONOMIC DEVELOPMENT 480	14.00	0.68%	0	0	0	0	0
37 ENGR TRAFFIC-ST 532-32020	72.00	3.49%	0	0	0	0	0
38 PAVEMENT MGMT 532-32040	23.00	1.12%	0	0	0	0	0
39 SAM ADMIN SUPPORT 532-32060	28.00	1.36%	0	0	0	0	0
40 STREET MAINTENANCE 532-32120	166.00	8.05%	0	0	0	0	0
49 NONDEPARTMENTAL 999	7.00	0.34%	0	0	0	0	0
Subtotal	2,060.95	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

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

Source:

CITY OF EL PASO, TEXAS
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General Liability Insurance Allocations

Dept:49 NONDEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	51.00	1.24%	\$13,500	\$0	\$13,500	\$0	\$13,500
5 MAYOR AND COUNCIL 101	24.35	0.59%	6,446	0	6,446	16	6,462
6 CITY ATTORNEY 103	35.00	0.85%	9,265	0	9,265	0	9,265
7 MUNICIPAL COURT 111	81.95	1.99%	21,693	0	21,693	55	21,748
8 OMB 115-12000	10.00	0.24%	2,647	0	2,647	0	2,647
9 CITY MANAGER 115-12010	7.00	0.17%	1,853	0	1,853	0	1,853
10 PUBLIC INFO OFFICE 115-12020	5.00	0.12%	1,324	0	1,324	3	1,327
11 INTERNAL AUDIT 115-12030	8.00	0.19%	2,118	0	2,118	0	2,118
12 PERFORMANCE OFFICE 115-12050	4.00	0.10%	1,059	0	1,059	0	1,059
13 CITY CLERK 117	6.00	0.15%	1,588	0	1,588	0	1,588
16 HUMAN RESOURCES 209	45.00	1.09%	11,912	0	11,912	0	11,912
17 OFFICE OF COMPTROLLER 210	32.00	0.78%	8,471	0	8,471	0	8,471
18 PURCHASING 215	21.00	0.51%	5,559	0	5,559	0	5,559
20 CAPITAL IMPROVEMENT 235	66.00	1.60%	17,471	0	17,471	44	17,515
21 INFORMATION TECHNOLOGY 239	69.00	1.67%	18,265	0	18,265	0	18,265
22 PLANNING & INSPECTIONS 280	96.00	2.33%	25,412	0	25,412	65	25,477
23 POLICE - OFFICE OF THE CHIEF 321	17.00	0.41%	4,500	0	4,500	0	4,500
24 POLICE - ADMINISTRATIVE SERVICES 321	158.00	3.83%	41,824	0	41,824	0	41,824
25 POLICE 321	1,230.00	29.85%	325,593	0	325,593	827	326,420
26 FIRE - ADMINISTRATION 322	222.00	5.39%	58,765	0	58,765	0	58,765
27 FIRE 322	988.00	23.98%	261,533	0	261,533	664	262,197
29 PUBLIC HEALTH 341	97.00	2.35%	25,677	0	25,677	65	25,742
30 PARKS & RECREATION 451	267.15	6.48%	70,717	0	70,717	180	70,897
31 ZOO 452	104.00	2.52%	27,530	0	27,530	70	27,600
32 LIBRARY 453	123.50	3.00%	32,692	0	32,692	83	32,775
33 MUSEUM & CULT AFFAIRS 454	31.00	0.75%	8,206	0	8,206	21	8,227
35 COMM & HUMAN DEV 471	11.00	0.27%	2,912	0	2,912	7	2,919
36 ECONOMIC DEVELOPMENT 480	14.00	0.34%	3,706	0	3,706	9	3,715
37 ENGR TRAFFIC-ST 532-32020	72.00	1.75%	19,059	0	19,059	48	19,108
38 PAVEMENT MGMT 532-32040	23.00	0.56%	6,088	0	6,088	15	6,104
39 SAM ADMIN SUPPORT 532-32060	28.00	0.68%	7,412	0	7,412	0	7,412
40 STREET MAINTENANCE 532-32120	166.00	4.03%	43,942	0	43,942	112	44,053
49 NONDEPARTMENTAL 999	7.00	0.17%	1,853	0	1,853	0	1,853
Subtotal	4,119.95	100.00%	1,090,590	0	1,090,590	2,287	1,092,876
Direct Bills					0		0
Total					\$1,090,590		\$1,092,876

Basis Units: Number of GF FTE's per department

Source:

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Auto Liability Allocations

Dept:49 NONDEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 PUBLIC INFO OFFICE 115-12020	4	0.65%	\$1,590	\$0	\$1,590	\$3	\$1,594
15 TAX 206	1	0.16%	398	0	398	1	398
17 OFFICE OF COMPTROLLER 210	2	0.33%	795	0	795	0	795
18 PURCHASING 215	4	0.65%	1,590	0	1,590	0	1,590
19 ANIMAL SERVICES 225	59	9.64%	23,459	0	23,459	51	23,510
20 CAPITAL IMPROVEMENT 235	37	6.05%	14,711	0	14,711	32	14,744
21 INFORMATION TECHNOLOGY 239	20	3.27%	7,952	0	7,952	0	7,952
22 PLANNING & INSPECTIONS 280	63	10.29%	25,049	0	25,049	55	25,104
27 FIRE 322	273	44.61%	108,545	0	108,545	238	108,783
30 PARKS & RECREATION 451	75	12.25%	29,820	0	29,820	65	29,885
31 ZOO 452	17	2.78%	6,759	0	6,759	15	6,774
32 LIBRARY 453	6	0.98%	2,386	0	2,386	5	2,391
33 MUSUEM & CULT AFFAIRS 454	3	0.49%	1,193	0	1,193	3	1,195
34 DESTINATION EL PASO 457	20	3.27%	7,952	0	7,952	17	7,969
35 COMM & HUMAN DEV 471	3	0.49%	1,193	0	1,193	3	1,195
42 SUN METRO 560	24	3.92%	9,542	0	9,542	21	9,563
50 OTHER	1	0.16%	398	0	398	1	398
Subtotal	612	100.00%	243,333	0	243,333	510	243,843
Direct Bills					0		0
Total					\$243,333		\$243,843

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

Source:

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Fine Arts Coverage Allocations

Dept:49 NONDEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 MUSUEM & CULT AFFAIRS 454	100	100.00%	\$136,590	\$0	\$136,590	\$286	\$136,876
Subtotal	100	100.00%	136,590	0	136,590	286	136,876
Direct Bills					0		0
Total					\$136,590		\$136,876

Basis Units: Direct allocation to Museum & Cultural Affairs

Source:

CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:49 NONDEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG	MPLC Umbrella Licensing	General Government
3 FACILITIES MAINT 532-31040	\$606	\$41,029	\$0	\$0	\$13,500	\$0	\$0	\$0	\$0	\$0
4 PARKS BLDG MAINT 532-31130	827	0	0	0	0	0	0	0	0	0
5 MAYOR AND COUNCIL 101	121	19,639	1,011	0	6,462	0	0	0	0	0
6 CITY ATTORNEY 103	259	28,157	1,714	0	9,265	0	0	0	0	0
7 MUNICIPAL COURT 111	394	66,095	4,804	0	21,748	0	0	0	0	0
8 OMB 115-12000	78	8,045	525	0	2,647	0	0	0	0	0
9 CITY MANAGER 115-12010	64	5,631	259	0	1,853	0	0	0	0	0
10 PUBLIC INFO OFFICE 115-12020	29	4,033	211	0	1,327	1,594	0	0	0	0
11 INTERNAL AUDIT 115-12030	61	6,436	511	0	2,118	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	47	3,218	273	0	1,059	0	0	0	0	0
13 CITY CLERK 117	98	4,827	294	0	1,588	0	0	0	0	0
15 TAX 206	0	0	0	0	0	398	0	0	0	0
16 HUMAN RESOURCES 209	165	36,202	2,101	0	11,912	0	0	0	0	0
17 OFFICE OF COMPTROLLER 210	205	25,744	1,839	0	8,471	795	0	0	0	0
18 PURCHASING 215	116	16,894	1,135	0	5,559	1,590	0	0	0	0
19 ANIMAL SERVICES 225	0	0	0	0	0	23,510	0	0	0	0
20 CAPITAL IMPROVEMENT 235	465	53,231	6,306	0	17,515	14,744	0	0	0	0
21 INFORMATION TECHNOLOGY 239	1,274	55,510	6,965	0	18,265	7,952	0	0	0	0
22 PLANNING & INSPECTIONS 280	557	77,427	184	0	25,477	25,104	0	0	0	0
23 POLICE - OFFICE OF THE CHIEF 321	0	13,676	0	0	4,500	0	0	0	0	0
24 POLICE - ADMINISTRATIVE SERVICES 321	0	127,109	0	0	41,824	0	0	0	0	0
25 POLICE 321	11,543	992,035	17,823	0	326,420	0	0	0	0	0
26 FIRE - ADMINISTRATION 322	0	178,596	0	0	58,765	0	0	0	0	0
27 FIRE 322	9,029	796,854	43,059	0	262,197	108,783	0	0	0	0
28 ENVIRONMENTAL SERVICES 334	0	0	746	0	0	0	0	0	0	0
29 PUBLIC HEALTH 341	467	78,234	256	0	25,742	0	0	0	0	0
30 PARKS & RECREATION 451	1,959	215,465	107,713	0	70,897	29,885	0	0	0	0
31 ZOO 452	397	83,879	26,364	0	27,600	6,774	0	0	0	0
32 LIBRARY 453	682	99,607	44,669	0	32,775	2,391	0	0	0	0
33 MUSEUM & CULT AFFAIRS 454	175	25,002	0	0	8,227	1,195	136,876	0	0	0
34 DESTINATION EL PASO 457	0	0	0	0	0	7,969	0	0	0	0
35 COMM & HUMAN DEV 471	53	8,872	2,741	0	2,919	1,195	0	0	0	0
36 ECONOMIC DEVELOPMENT 480	129	11,291	0	0	3,715	0	0	0	0	0
37 ENGR TRAFFIC-ST 532-32020	437	58,070	0	0	19,108	0	0	0	0	0
38 PAVEMENT MGMT 532-32040	98	18,550	0	0	6,104	0	0	0	0	0
39 SAM ADMIN SUPPORT 532-32060	97	22,526	11,539	0	7,412	0	0	0	0	0
40 STREET MAINTENANCE 532-32120	501	133,884	489	0	44,053	0	0	0	0	0
41 FLEET 532-37020	0	0	199	0	0	0	0	0	0	0
42 SUN METRO 560	0	0	0	0	0	9,563	0	0	0	0
49 NONDEPARTMENTAL 999	880	5,631	0	0	1,853	0	0	0	0	0
50 OTHER	0	0	92,037	0	0	398	0	0	0	0

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

FY 2020
 3/30/2021

Allocation Summary

Dept:49 NONDEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG	MPLC Umbrella Licensing	General Government
Total	\$31,815	\$3,321,400	\$375,768	\$0	\$1,092,876	\$243,843	\$136,876	\$0	\$0	\$0

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

FY 2020
 3/30/2021

Allocation Summary

Dept:49 NONDEPARTMENTAL 999

Department	Total
3 FACILITIES MAINT 532-31040	\$55,135
4 PARKS BLDG MAINT 532-31130	827
5 MAYOR AND COUNCIL 101	27,233
6 CITY ATTORNEY 103	39,395
7 MUNICIPAL COURT 111	93,042
8 OMB 115-12000	11,296
9 CITY MANAGER 115-12010	7,807
10 PUBLIC INFO OFFICE 115-12020	7,193
11 INTERNAL AUDIT 115-12030	9,126
12 PERFORMANCE OFFICE 115-12050	4,597
13 CITY CLERK 117	6,807
15 TAX 206	398
16 HUMAN RESOURCES 209	50,381
17 OFFICE OF COMPTROLLER 210	37,053
18 PURCHASING 215	25,294
19 ANIMAL SERVICES 225	23,510
20 CAPITAL IMPROVEMENT 235	92,261
21 INFORMATION TECHNOLOGY 239	89,966
22 PLANNING & INSPECTIONS 280	128,749
23 POLICE - OFFICE OF THE CHIEF 321	18,176
24 POLICE - ADMINISTRATIVE SERVICES 321	168,933
25 POLICE 321	1,347,820
26 FIRE - ADMINISTRATION 322	237,362
27 FIRE 322	1,219,923
28 ENVIRONMENTAL SERVICES 334	746
29 PUBLIC HEALTH 341	104,699
30 PARKS & RECREATION 451	425,920
31 ZOO 452	145,014
32 LIBRARY 453	180,124
33 MUSEUM & CULT AFFAIRS 454	171,476
34 DESTINATION EL PASO 457	7,969
35 COMM & HUMAN DEV 471	15,780
36 ECONOMIC DEVELOPMENT 480	15,135
37 ENGR TRAFFIC-ST 532-32020	77,615
38 PAVEMENT MGMT 532-32040	24,752
39 SAM ADMIN SUPPORT 532-32060	41,574
40 STREET MAINTENANCE 532-32120	178,928
41 FLEET 532-37020	199
42 SUN METRO 560	9,563
49 NONDEPARTMENTAL 999	8,364
50 OTHER	92,436

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

FY 2020
3/30/2021

Allocation Summary

Dept:49 NONDEPARTMENTAL 999

Department	Total
<hr/> Total	<hr/> \$5,202,578 <hr/>

Section 6

Cost Plan Reconciliation

**City of El Paso, Texas
FY 2020 Central Service Expenditures**

Cost Plan Department Name	Fund Name	Div Name	SALARIES & WAGES	FRINGE BENEFITS	OPERATING EXPENSES	NON-OPERATING EXPENSES	Grand Total	
CITY ATTORNEY 103	GF	ATTRNYS AND PARALEGALS	1,617,247	452,525			2,069,772	
		LEGAL OPERATING EXP			90,259		90,259	
		LEGAL SECRETARIAL STAFF	325,936	123,091			449,027	
		LEGAL SUPPORT STAFF	46,377	26,415			72,792	
		OUTSIDE COUNSEL SERVS			1,810,234	1,523	1,811,757	
		TRIAL OPER EXP DAMAGES SETT			62,216	207,396	269,612	
		HUD CDBG BLOCK GRANT	LEGAL CD ADMIN	35,082	10,560	4,781		50,423
		Lobbyist	LOBBYIST			1,523		1,523
CITY ATTORNEY 103 Total			2,024,643	612,591	1,969,012	208,919	4,815,164	
CITY CLERK 117	COVID-19 Relief Fund	MUNICIPAL CLERK			220,802		220,802	
	GF	MUNICIPAL CLERK	343,575	134,996	835,570		1,314,141	
CITY CLERK 117 Total			343,575	134,996	1,056,372		1,534,943	
CITY MANAGER 115-12010	GF	CITY MANAGER	846,967	277,433	50,164		1,174,564	
CITY MANAGER 115-12010 Total			846,967	277,433	50,164		1,174,564	
FACILITIES MAINT 532-31040	2019 Emergency Declaration	Facilities Maintenance Div	0	0	0		0	
	COVID-19 Relief Fund	Facilities Maintenance Div	14,675	3,108	133,763		151,546	
	GF	Facilities Maintenance Div	2,145,918	953,294	4,190,602	268,549	7,558,362	
	HEALTH EPIDEMICS	Facilities Maintenance Div	0	0	0		0	
FACILITIES MAINT 532-31040 Total			2,160,593	956,402	4,324,365	268,549	7,709,909	
FIRE ADMIN 322	Capital Projects-Internal	FIRE LOGISTICS				160,215	160,215	
		PLNG and Infrastructure			688	-31,356	-30,668	
	COVID-19 Relief Fund	FIRE LOGISTICS			147,874	652,650	800,524	
	FLEET REPLACEMENT	FIRE LOGISTICS				2,924,291	2,924,291	
	GF	FIRE ACADEMY ADMIN	1,217,705	518,256	227,212		1,963,172	
		FIRE ADMINISTRATION	1,649,428	615,379	203,357	969,357	3,437,521	
		FIRE COMMUNICATIONS	6,532,400	2,168,742	1,058,586	3,185	9,762,914	
		FIRE LOGISTICS	1,464,795	645,328	3,557,247	2,853,988	8,521,358	
		HEALTH AND SAFETY	196,052	78,965	194,630	6,558	476,205	
		OPERATIONS RESEARCH	446,750	184,928	96,397		728,075	
		PLNG and Infrastructure	189,045	79,121	397,270		665,435	
FIRE ADMIN 322 Total			11,696,174	4,290,718	5,883,260	7,538,887	29,409,040	
HUMAN RESOURCES 209	COVID-19 Relief Fund	BENEFIT SERVICES	1,343,520		257,275		1,600,795	
		HUMAN CAPITAL MANAGEMENT			1,406		1,406	
		ORGANIZATIONAL DEVELOPMENT			132,100		132,100	
		Unemployment			557,387		557,387	
	GF	BENEFIT SERVICES			0		0	
		HUMAN CAPITAL MANAGEMENT	328,057	119,271	41,157		488,484	
		HUMAN RESOURCES ADMIN	346,533	103,643	20,750		470,925	
		ORGANIZATIONAL DEVELOPMENT	192,560	60,105	495,057		747,722	
		PAYROLL, HRIS AND RECORDS	354,845	130,767	6,157		491,768	
	HEALTH EPIDEMICS	HUMAN CAPITAL MANAGEMENT			0		0	
	SELF INSURANCE FUND	ATTRNYS AND PARALEGALS		41,299			41,299	
		BENEFIT SERVICES	1,473,022	2,802,731	48,131,957		52,407,710	
		Unemployment	96,205	27,322	221,868		345,395	

**City of El Paso, Texas
FY 2020 Central Service Expenditures**

Cost Plan Department Name	Fund Name	Div Name	SALARIES & WAGES	FRINGE BENEFITS	OPERATING EXPENSES	NON-OPERATING EXPENSES	Grand Total
HUMAN RESOURCES 209	SELF INSURANCE FUND	WORKERS COMPENSATION	662,925	186,342	7,047,585		7,896,852
HUMAN RESOURCES 209 Total			4,797,666	3,471,480	56,912,698		65,181,844
INFORMATION TECHNOLOGY 239	CO ISSUE FY18	Infrastructure Management				601,085	601,085
	COVID-19 Relief Fund	CITYWIDE IT CONTRACTS			166,885		166,885
		Client Services			273,716		273,716
	GF	Administrative	449,809	135,137	2,057,584	3,129,785	5,772,314
		Application Management	1,401,416	452,942	9,173		1,863,531
		CITYWIDE IT CONTRACTS			7,078,582		7,078,582
		Client Services	952,571	285,752	50,129		1,288,452
		Information Security Assurance	215,255	67,908			283,163
		Infrastructure Management	1,139,651	366,187	60,184		1,566,022
		Records Management	194,002	79,234	271,179		544,415
		Strategic Innovation & Enterpr	486,295	174,653	5,448		666,396
	HEALTH EPIDEMICS	Client Services			0		0
INFORMATION TECHNOLOGY 239 Total			4,838,998	1,561,812	9,972,881	3,730,869	20,104,560
INTERNAL AUDIT 115-12030	GF	INTERNAL AUDIT	517,370	158,080	73,945		749,396
INTERNAL AUDIT 115-12030 Total			517,370	158,080	73,945		749,396
NONDEPARTMENTAL 999	1% PEG CABLE FEE	PEG			287,415		287,415
	2019 CAPITAL PLAN	2019 CO Bonds				-78,876	-78,876
		2020 CO Bonds				0	0
	2019 Emergency Declaration	NonDepartmental			38,259		38,259
	2020 Capital Funding Plan	2020 CO Bonds				0	0
	451-CO 2010 ISSUE	NonDepartmental				8,113	8,113
	469-CO 2006 ISSUE	NonDepartmental				41,334	41,334
	474-CO 2009C ISSUE (SUPER BABS	2019 CO Bonds				-5,831	-5,831
		2020 CO Bonds				259,493	259,493
	Capital Projects-Internal	NonDepartmental			139,746		139,746
	CO 2017 ISSUE	2019 CO Bonds				-236,627	-236,627
		2020 CO Bonds				0	0
	CO ISSUE FY18	2019 CO Bonds				-197,189	-197,189
		2020 CO Bonds				0	0
	Debt Service	2019 CO Bonds			1,407	8,613,525	8,614,932
		2019A GO Bonds			1,407	5,682,250	5,683,656
		2019B GO Bonds			1,654	1,022,819	1,024,473
		2020A GO REF & IMPROV Bonds				4,034,821	4,034,821
		2020B GO Refunding Bonds				2,460,772	2,460,772
		Bank of America Lease				645,580	645,580
		Cert of Obligation 2009			495		495
		Cert of Obligation 2009A			495		495
		Cert of Obligation 2009B			248		248
		Cert of Obligation 2009C			1,457	3,343,356	3,344,813
		Cert of Obligation 2010B			1,304	60,953,766	60,955,071
		Cert of Obligation 2011			957	28,398,388	28,399,344
		Cert of Obligation 2012			957	4,837,049	4,838,005

City of El Paso, Texas
FY 2020 Central Service Expenditures

Cost Plan Department Name	Fund Name	Div Name	SALARIES & WAGES	FRINGE BENEFITS	OPERATING EXPENSES	NON-OPERATING EXPENSES	Grand Total		
NONDEPARTMENTAL 999	Debt Service	Cert of Obligation 2013			1,404	4,313,825	4,315,229		
		Cert of Obligation 2014A			1,157	3,411,400	3,412,557		
		CERT OF OBLIGATION 2015			1,407	4,150,950	4,152,357		
		CO Series 2016			2,813	11,777,800	11,780,613		
		Compass Mortgage #26 - Fire					589,398	589,398	
		GO Bond 2011 Refunding				957	702,065	703,022	
		GO Bond 2012 Refunding				957	1,729,646	1,730,602	
		GO Bond 2014 Ref & Imp				909	7,297,894	7,298,803	
		GO Bond 2014 Refunding				909	8,605,971	8,606,880	
		GO Bond 2014A				1,157	4,039,500	4,040,657	
		GO BOND 2015				1,407	15,132,269	15,133,675	
		GO Pension Bonds 2007				659	7,776,091	7,776,750	
		GO Series 2016				1,654	4,196,300	4,197,954	
		Motorola Radio System					2,255,714	2,255,714	
		SECO Loan #CL219					-49,430	-49,430	
		SECO Loan #CL244					927,576	927,576	
		SECO Loan #CLS0008					314,320	314,320	
		Tax Note, Series 2017					539,470	539,470	
		Debt Service Plaza Theater		GO Bond 2014A				1,204,000	1,204,000
		Destination El Paso-CVB		NonDepartmental			6,475,438		6,475,438
		GF		NonDepartmental		1,748,570	7,569,609	22,466,653	31,784,832
				PEG	422,013	116,106			538,118
		GOP 2012 QUALITY OF LIFE		2019A GO Bonds				-12,705	-12,705
			2020A GO REF & IMPROV Bonds				266,150	266,150	
			GO Bond 2014 Ref & Imp				0	0	
			GO BOND 2015				0	0	
			GO Series 2016				1,484,960	1,484,960	
	H.E.A.T		NonDepartmental				86	86	
	Motor Vehicle Rental Tax		NonDepartmental				3,800,000	3,800,000	
	PID 1(Blended Component Unit)		PID Bonds - Thunder Canyon			58	71,456	71,514	
	PID#2 Eastside Sports Complex		NonDepartmental				40,023	40,023	
	Public Safety Bond		2020A GO REF & IMPROV Bonds				277,013	277,013	
	QOL-EPCM		2019B GO Bonds				-3,045	-3,045	
Street Department		NonDepartmental				9	9		
TIRZ #13 NORTHEAST PARKWAY		NonDepartmental				68,166	68,166		
TIRZ 10A WATER TNK EXPANSION		NonDepartmental				19,657	19,657		
TIRZ#9 Eastside Sports Complex		NonDepartmental				55,040	55,040		
TRZ #2		NonDepartmental			3,647,794		3,647,794		
TRZ #3		NonDepartmental			372,179		372,179		
NONDEPARTMENTAL 999 Total			422,013	1,864,676	18,556,263	227,230,966	248,073,918		
OFFICE OF COMPTRROLLER 210	Capital Projects-Internal	City Auctions					169		
		QUICK COPY CENTER_ADMIN	52,875	24,000	7,540		84,415		
	GF	City Auctions	189,089	63,302	1,902		254,293		
		FINANCIAL ACCT REPORTING	669,520	257,929	234,295	61,068	1,222,812		

City of El Paso, Texas
FY 2020 Central Service Expenditures

Cost Plan Department Name	Fund Name	Div Name	SALARIES & WAGES	FRINGE BENEFITS	OPERATING EXPENSES	NON-OPERATING EXPENSES	Grand Total
OFFICE OF COMPTROLLER 210	GF	GRANT ACCTG	624,875	184,765	9,201		818,840
		TREASURY SERVS	229,476	66,152	3,111		298,739
OFFICE OF COMPTROLLER 210 Total			1,765,834	596,148	256,217	61,068	2,679,267
OMB 115-12000	GF	Office of Management & Budget	688,701	213,342	36,293		938,336
OMB 115-12000 Total			688,701	213,342	36,293		938,336
PARKS BLDG MAINT 532-31130	GF	PW-PARKS BLDG MAINTNC			9,481,954	1,751,950	11,233,904
PARKS BLDG MAINT 532-31130 Total					9,481,954	1,751,950	11,233,904
PERFORMANCE OFFICE 115-12050	GF	PERFORMANCE OFFICE	353,904	89,209	-6,349		436,764
PERFORMANCE OFFICE 115-12050 Total			353,904	89,209	-6,349		436,764
POLICE ADMIN SVCS 321	COVID-19 Relief Fund	PLNG AND RESEARCH	45,619	11,027			56,645
	GF	FINANCIAL SERVS	269,869	101,767	2,884,459		3,256,094
		GRANT OPER PDHQ	221,167	76,809	3,430	505,045	806,450
		INTERNAL AFFAIRS	1,588,143	533,824	126,766		2,248,733
		PD PERSONNEL	1,833,821	585,244	107,052		2,526,117
		PLNG AND RESEARCH	620,119	181,424	16,672		818,214
		POLICE SUPPLY	99,351	44,357	650,966		794,674
		RECORDS	1,916,388	712,628	108,777		2,737,793
		TRAINING	1,649,079	663,473	714,033		3,026,585
POLICE ADMIN SVCS 321 Total			8,243,555	2,910,552	4,612,155	505,045	16,271,307
POLICE CHIEF'S OFFICE 321-21000	2019 Emergency Declaration	CHIEFS OFFICE	151,692	29,462	13,876		195,029
	Capital Projects-Internal	CHIEFS OFFICE				130,000	130,000
	GF	CHIEFS OFFICE	1,585,229	481,173	39,739	1,300,000	3,406,141
	HEALTH EPIDEMICS	CHIEFS OFFICE	0	0			0
	POLICE RED LIGHT CAMERA	CHIEFS OFFICE	106,680	42,289	15		148,984
POLICE CHIEF'S OFFICE 321-21000 Total			1,843,601	552,924	53,630	1,430,000	3,880,154
PURCHASING 215	GF	Administration	303,625	100,492	166,307		570,424
		SUPPLY CHAIN MANAGEMENT	696,741	252,155			948,896
	HEALTH EPIDEMICS	Administration			1,254		1,254
		SUPPLY CHAIN MANAGEMENT	12,045	908			12,953
	Other Small Private Grants	Administration			8,937		8,937
PURCHASING 215 Total			1,012,411	353,555	176,498		1,542,464
SAM ADMIN SUPPORT 532-32060	COVID-19 Relief Fund	Admin Support and Data Mgmt	50,366	10,816	295,442		356,623
	GF	Admin Support and Data Mgmt	795,253	283,870	131,410	24,000	1,234,533
SAM ADMIN SUPPORT 532-32060 Total			845,619	294,685	426,852	24,000	1,591,156

Section 7
Indirect Cost Rate Proposals

Indirect Cost Rate Proposal
FY 2020 Departmental and Composite Rate Calculations

Department	Indirect Costs	Indirect Cost Rate Base - Salaries & Wages	Indirect Cost Rate
MUNICIPAL COURT 111	\$ 1,124,008	\$ 3,066,951	36.65%
TAX 206	\$ 243,972	\$ 872,676	27.96%
ANIMAL SERVICES 225	\$ 1,059,443	\$ 4,510,387	23.49%
CAPITAL IMPROVEMENT 235	\$ 1,707,355	\$ 4,572,801	37.34%
PLANNING and INSPECTIONS 280	\$ 938,597	\$ 4,978,336	18.85%
POLICE 321	\$ 32,227,563	\$ 92,069,142	35.00%
FIRE 322	\$ 19,694,598	\$ 63,018,038	31.25%
ENVIRONMENTAL SERVICES 334	\$ 1,663,076	\$ 15,439,155	10.77%
PUBLIC HEALTH 341	\$ 2,362,496	\$ 10,762,748	21.95%
PARKS and RECREATION 451	\$ 6,673,514	\$ 10,848,830	61.51%
ZOO 452	\$ 1,141,924	\$ 3,651,579	31.27%
LIBRARY 453	\$ 2,095,809	\$ 3,864,023	54.24%
MUSEUM and CULT AFFAIRS 454	\$ 1,108,062	\$ 1,734,045	63.90%
DESTINATION EL PASO 457	\$ 42,366	\$ 4,998,474	0.85%
COMM and HUMAN DEV 471	\$ 843,031	\$ 1,544,253	54.59%
ECONOMIC DEVELOPMENT 480	\$ 518,780	\$ 929,711	55.80%
SUN METRO 560	\$ 2,130,912	\$ 22,880,484	9.31%
AVIATION 562	\$ 1,742,940	\$ 16,228,439	10.74%
INTERNATIONAL BRIDGES 564	\$ 352,390	\$ 2,307,586	15.27%
COMPOSITE RATE	\$ 77,670,835	\$ 268,277,658	28.95%

CITY OF EL PASO, TEXAS
COMMUNITY & HUMAN DEVELOPMENT
Final/Provisional Indirect Cost Rate Schedule
FY 2022 Indirect Cost Rate Calculation Based on FY 2020 Actual Costs

Title/Description	
FY 2020 Direct Costs Base Calculation - Salaries & Wages	
71004 - Comm Dev Resiliency & Sustain	\$83,759
71010 - CD Planning Admin	\$170,925
71040 - CD Neighborhood Services	\$118,731
71080 - CD Social Services Grant	-\$1,301
71082 - CD RSVP Program	\$136,366
71084 - CD Foster Grandparents	\$128,891
71130 - CDBG Emergency Shelter Grant	\$43,588
71140 - CDBG Special Purpose Grant	\$43,703
71150 - Housing Entitlement Grant	\$97,031
71180 - CDBG Revolving Loan Fund	\$159,395
71200 - HUD CD Admin	\$494,560
71260 - Empowerment Zone Enterprise Comm	\$59,239
71400 - CD Activity Delivery Cost	\$9,366
FY 2020 Direct Costs Base Subtotal	\$1,544,253
Final FY 2020 Indirect Costs	
FACILITIES MAINT 532-31040	\$101,521
PARKS BLDG MAINT 532-31130	\$99,346
CITY ATTORNEY 103	\$122,920
OMB 115-12000	\$7,127
CITY MANAGER 115-12010	\$8,902
PERFORMANCE OFFICE 115-12050	\$2,993
CITY CLERK 117	\$669
HUMAN RESOURCES 209	\$21,968
OFFICE OF COMPTROLLER 210	\$108,678
PURCHASING 215	\$27,449
INFORMATION TECHNOLOGY 239	\$325,678
NONDEPARTMENTAL 999	\$15,780
Final FY 2020 Indirect Cost Pool	\$843,031
Provisional FY 2022 Indirect Costs (FY20 Actuals)	\$843,031
Provisional FY 2022 Total Direct Cost Base (FY20 Actuals)	\$1,544,253
FY 2022 Provisional Indirect Cost Rate	54.59%

**CITY OF EL PASO, TEXAS
METROPOLITAN PLANNING ORGANIZATION (MPO)
Final/Provisional Indirect Cost Rate Schedule
FY 2022 Indirect Cost Rate Calculation Based on FY 2020 Actual Costs**

Title/Description		
Final FY 2020 Direct Costs Base Calculation - Salaries & Wages		
68010 - MPO Planning Grant	\$668,267	
Final FY 2020 Direct Costs Base Subtotal		\$668,267
Final FY 2020 Indirect Costs		
OFFICE OF COMPTROLLER 210		\$27,864
PURCHASING 215		\$8,019
INFORMATION TECHNOLOGY 239		\$31,586
Final FY 2020 Indirect Cost Pool		\$67,468
Provisional FY 2022 Indirect Costs (FY20 Actuals)		\$67,468
Provisional FY 2022 Total Direct Cost Base (FY20 Actuals)		\$668,267
FY 2022 Provisional Indirect Cost Rate		
		10.10%

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Final/Provisional Indirect Cost Rate Schedule
FY 2022 Indirect Cost Rate Calculation Based on FY 2020 Actual Costs

Title/Description		
Final FY 2020 Direct Costs Base Calculation - Salaries & Wages		
41010 - ENVIRONMENT - OSSF	\$809,178	
41060 - STD CLINICS	\$251,547	
41080 - DENTAL	\$585,695	
41090 - ADULT IMMUNIZATIONS SERV	\$30,915	
41130 - LABORATORY	\$270,240	
41150 - EPIDEMIOLOGY	\$414,987	
41160 - HEALTH ADMIN	\$1,758,529	
41170 - HEALTH SUPPORT SERVC	\$634,926	
41210 - HEALTH EDUCATION PROGRAM	\$123,690	
41230 - PRIVATE LOCAL HEALTH GRANTS	\$3,289	
41240 - TDH WIC SERVICES	\$2,427,206	
41262 - HEALTH TITLE X FAMILY PLANNING	\$416,302	
41270 - TDH LABORATORY GRANT	\$206,833	
41280 - MISC GRANT	\$272,936	
41290 - TDH CLINICAL SERVS GRANT	\$220,991	
41300 - TDH STD AIDS HIV CLINICAL GRANT	\$603,850	
41310 - TUBERCULOSIS GRANT	\$482,776	
41320 - TDH IMMUNIZATION GRANT	\$591,908	
41340 - TDH CASE MANAGEMENT GRANT	\$96,930	
41350 - MISC HEALTH GRANT	\$560,023	
Total Salaries & Wages	\$10,762,748	
Less General Fund Health Admin Salaries & Wages	-\$456,767	
Final FY 2020 Direct Costs Base Subtotal		\$10,305,981
Final FY 2020 Indirect Costs		
BUILDING DEPRECIATION		\$13,633
EQUIPMENT DEPRECIATION		\$16,697
FACILITIES MAINT 532-31040		\$283,051
PARKS BLDG MAINT 532-31130		\$8,772
CITY ATTORNEY 103		\$12,742
OMB 115-12000		\$33,126
CITY MANAGER 115-12010		\$56,281
PERFORMANCE OFFICE 115-12050		\$18,920
CITY CLERK 117		\$3,709
HUMAN RESOURCES 209		\$138,886
OFFICE OF COMPTROLLER 210		\$194,320
PURCHASING 215		\$365,169
INFORMATION TECHNOLOGY 239		\$1,112,492
NONDEPARTMENTAL 999		\$104,699
FY 2020 Indirect Cost Subtotal		\$2,362,496
Plus General Fund Health Admin Divisional Costs (Excluding Grant Match)		\$881,706
Final FY 2020 Indirect Cost Pool		\$3,244,202
Provisional FY 2022 Indirect Costs (FY20 Actuals)		\$3,244,202
Provisional FY 2022 Total Direct Cost Base (FY20 Actuals)		\$10,305,981
FY 2022 Provisional Indirect Cost Rate		31.48%

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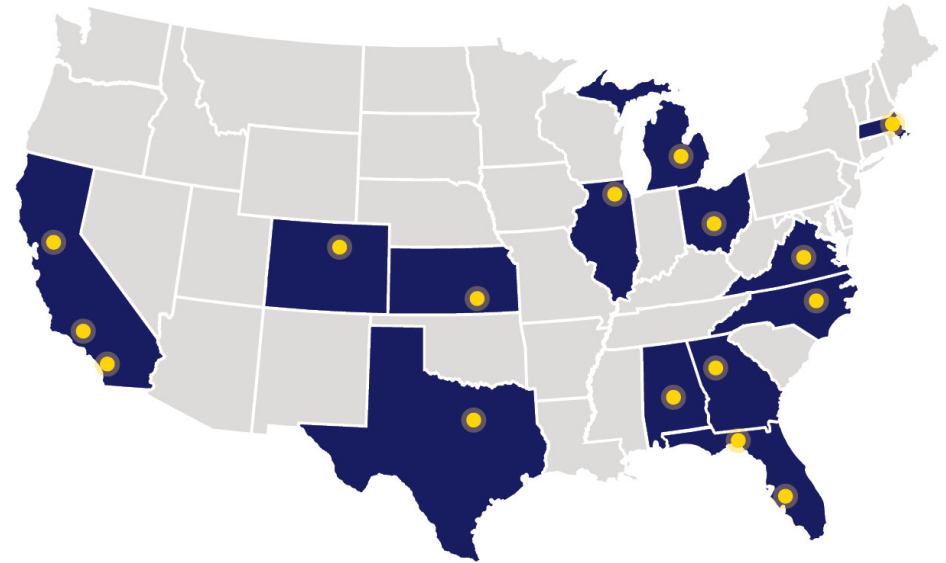
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