



# CITY OF AMARILLO

## INDIRECT COST ALLOCATION PLAN



FISCAL YEAR 2016-2017

**CITY OF AMARILLO  
INDIRECT COST ALLOCATION PLAN  
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**THE CITY OF AMARILLO, TEXAS**

**CONSOLIDATED CITY-WIDE AMENDMENT 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 dated September 30, 2017 to establish billing or final indirect costs rates for the period October 1, 2018 thru September 30, 2019 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(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.

Governmental Unit: City of Amarillo

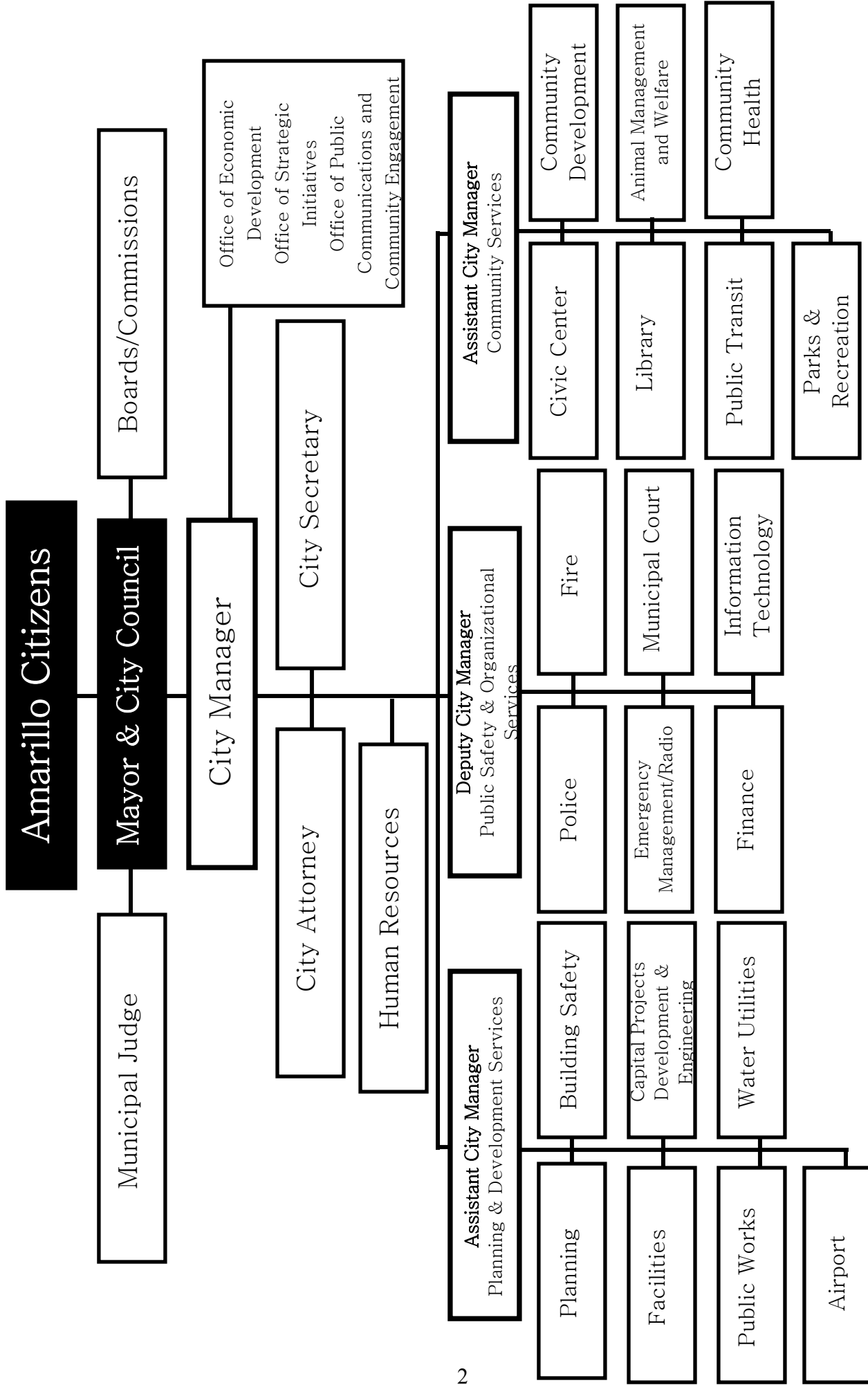
Signature: Michelle Bonner

Name of Official: Michelle Bonner

Title: Deputy City Manager

Date of Execution: March 23, 2018

# City of Amarillo, Texas Organization Chart



**CITY OF AMARILLO, TEXAS  
SUMMARY OF ALLOCATION BASIS**

<b><u>DEPARTMENT</u></b>	<b><u>BASIS OF ALLOCATION</u></b>
<b>BUILDING USE</b>	
BIVINS BUILDING	ALLOCATION TO CHAMBER OF COMMERCE
COURT	ALLOCATION TO COURT
ANIMAL MGMT & WELFARE	ALLOCATION TO ANIMAL MGMT & WELFARE
CITY HALL	USABLE SQUARE FEET OCCUPIED IN CITY HALL
LIBRARY	USABLE SQUARE FEET OCCUPIED IN LIBRARY
SIMMS MUNICIPAL BLDG	USABLE SQUARE FEET OCCUPIED IN SIMMS BLDG
POLICE	ALLOCATION TO POLICE DEPARTMENT
CENTRAL SERVICES	USABLE OCCUPIED SQUARE FEET
CIVIC CENTER	DIRECT ALLOCATION TO CIVIC CENTER
<b>PUBLIC BUILDINGS DEPARTMENT</b>	
CIVIC CENTER PROMOTIONS	DIRECT ALLOCATION TO CIVIC CENTER
CIVIC CENTER OPERATIONS	DIRECT ALLOCATION TO CIVIC CENTER
CITY HALL	USABLE SQUARE FEET OCCUPIED IN CITY HALL
LIBRARY	SQUARE FEET MAINTAINED
CENTRAL SERVICE	USABLE OCCUPIED SQUARE FEET
OTHER LOCATION	LINE ITEM ALLOCATIONS TO LOCATIONS SERVED
<b>PERSONNEL</b>	
PERSONNEL SERVICES	NO. OF EQUIVALENT PERMANENT POSITIONS - FY 2016



**DEPARTMENT**

**BASIS OF ALLOCATION**

**PURCHASING DIVISION**

PURCHASING

MODIFIED DIRECT CHARGES

**CITY MANAGER'S OFFICE**

CITYWIDE ADMINISTRATION

NO. OF EQUIVALENT PERMANENT  
POSITIONS - FY 2016

DEPARTMENT ADMINISTRATION

NO. OF EQUIVALENT PERMANENT  
POSITIONS IN THE DEPARTMENT  
FY 2016

**LEGAL DEPARTMENT**

DEPARTMENT COUNSEL

RELATIVE EFFORT EXPENDED IN  
PROVIDING LEGAL SERVICES - FY 2016

**DIRECTOR OF FINANCE**

DEPARTMENT ADMINISTRATION.

NO. OF EQUIVALENT PERMANENT  
POSITIONS IN THE DEPARTMENTS -  
FY 2016

INTERNAL AUDIT

RELATIVE EFFORT EXPENDED IN  
CONDUCTING INTERNAL AUDITS

CASH MANAGEMENT

AVERAGE INVESTMENT BALANCE - FY 2016

**ACCOUNTING DIVISION**

GENERAL ACCOUNTING

MODIFIED DIRECT CHARGES - FY 2016

PAYROLL ADMINISTRATION

NO. OF EQUIVALENT PERMANENT  
POSITIONS IN THE DEPARTMENT -  
FY 2016

GRANT ACCOUNTING

GRANT MODIFIED DIRECT CHARGES - FY 2016

ANNUAL AUDIT

MODIFIED DIRECT CHARGES - FY 2016

**INFORMATION TECHNOLOGY DIVISION**

INFORMATION TECHNOLOGY

DIRECT CHARGES FOR INFORMATION  
SERVICES

**DEPARTMENT**

**BASIS OF ALLOCATION**

**FLEET SERVICES**

FLEET SERVICES

DIRECT BILLINGS TO DEPARTMENTS -  
FY 2016

**CENTRAL STORES**

CENTRAL STORES

DIRECT BILLINGS TO DEPARTMENTS -  
FY 2016

**DIRECTOR OF COMMUNITY SERVICES**

DIVISION ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**LIBRARY ADMINISTRATION**

LIBRARY ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**CIVILIAN PERSONNEL**

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**POLICE ADMINISTRATION**

POLICE ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**PLANNING DEPARTMENT**

MODIFIED DIRECT CHARGES - FY 2016

**PLANNING ADMINISTRATION**

PLANNING ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**PUBLIC WORKS ADMINISTRATION**

PUBLIC WORKS ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**PARKS AND RECREATION ADMINISTRATION**

PARKS AND RECREATION ADMINIST.

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**UTILITIES DIRECTOR**

UTILITIES DIRECTOR

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2016

**FIRE DEPARTMENT**

NO. OF LINE FIREFIGHTERS - FY 2016

**DEPARTMENT**

**BASIS OF ALLOCATION**

**AMARILLO EMERGENCY  
COMMUNICATIONS CENTER**

**NO. OF COMPUTER-AIDED DISPATCH  
EVENTS BY DEPARTMENT - FY 2016**

**CIVIC CENTER**

**USABLE OCCUPIED SQUARE FEET**

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Financial Statement Total Costs Report**

	<b>Total Cost</b>
General Fund	166,101,337
Capital Projects	30,499,494
Total Nonmajor Governmental Funds	
Special Revenue Funds	21,542,990
Bonded Debt Service Fund	4,165,187
Compensated Absences Fund	1,374,058
Permanent Fund	-
Enterprise Funds	
Water and Sewer	57,112,573
Drainage Utility	3,006,474
Airport	13,593,332
Internal Service	
Fleet Services	(850,647)
Information Technology	509,457
Risk Management	20,485
Employee Insurance	(1,291,869)
Employee Flexible Spending	48,069
	<b>295,830,940</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Financial Statement Unallowable Costs Report**

	<b>Capital</b>	<b>Debt Service</b>	<b>Total</b>
General Fund	127,399		127,399
Capital Projects	30,499,494		30,499,494
Total Nonmajor Governmental Funds			
Special Revenue Funds	59,366		59,366
Bonded Debt Service Fund		4,165,187	4,165,187
Compensated Absences Fund		1,374,058	1,374,058
Permanent Fund			
Enterprise Funds			
Water and Sewer			
Drainage Utility			
Airport			
Internal Service			
Fleet Services			
Information Services			
Risk Management			
Employee Insurance			
Employee Flexible Spending			
	30,686,259	5,539,245	36,225,504

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Financial Statement Allowable Costs Report**

	<b>Total Cost</b>	<b>Capital</b>	<b>Debt Service</b>	<b>Allowable Cost</b>
General Fund	166,101,337	(127,399)		165,973,938
Capital Projects	30,499,494	(30,499,494)		-
Total Nonmajor Governmental Funds				
Special Revenue Funds	21,542,990	(59,366)		21,483,624
Bonded Debt Service Fund	4,165,187		(4,165,187)	-
Compensated Absences Fund	1,374,058		(1,374,058)	-
Permanent Fund	-			-
Enterprise Funds				
Water and Sewer	57,112,573			57,112,573
Drainage Utility	3,006,474			3,006,474
Airport	13,593,332			13,593,332
Internal Service				
Fleet Services	(850,647)			(850,647)
Information Services	509,457			509,457
Risk Management	20,485			20,485
Employee Insurance	(1,291,869)			(1,291,869)
Employee Flexible Spending	48,069			48,069
	295,830,940	(30,686,259)	(5,539,245)	259,605,436
Reconciliation to 09/30/2017 Audit				
p. 30 General	166,101,337	(127,399)		165,973,938
p. 30 Capital Projects	30,499,494	(30,499,494)		-
p. 30 Other Governmental Funds	28,816,611	(77,816)		28,738,795
p. 141 Misc Special Revenue Funds*	(1,734,376)	18,450		(1,715,926)
p. 129 Bonded Debt Service Fund			(4,165,187)	(4,165,187)
p. 129 Compensated Absences Fund			(1,374,058)	(1,374,058)
p. 34 Water and Sewer	57,112,573			57,112,573
p. 34 Drainage Utility	3,006,474			3,006,474
p. 34 Airport	13,593,332			13,593,332
p. 34 Internal Service	(1,564,505)			(1,564,505)
	295,830,940	(30,686,259)	(5,539,245)	259,605,436

\*Note: Funds previously reported as fiduciary that were reclassified as special revenue for report purposes.

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Financial Statement Reconciliation Report**

Total Costs per Financial Statements		295,830,940
Add Allowable Costs Not Included in Financial Statements		
* Depreciation	17,529,639	
Deduct Unallowable Costs Included in Financial Statements		
Capital	(30,686,259)	
Debt Service	(5,539,245)	
Subtotal	(36,225,504)	
Total Adjustments		(18,695,865)
Total Allowable Costs		277,135,075

\* page 60 of the 09/30/2017 Audit Report

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Cost Adjustment Report**

**General Fund**

1011	Mayor and Council	69,586		69,586
1020	City Manager	1,398,965	<i>91,306 Economic Development</i>	1,506,546
			<i>16,275 Public Communications</i>	
1021	Office of Economic Development	91,306	<i>(91,306) City Manager</i>	-
1022	Office of Strategic Initiatives	-		-
1023	Office of Public Communications	16,275	<i>(16,275) City Manager</i>	-
1030	Tourism & Economic Develo	2,964,077		2,964,077
1040	Judicial	532,140		532,140
1110	Human Resources	913,001	<i>249,301 Benefits</i>	1,162,302
1120	Risk Management	300,201		300,201
1210	Legal	1,229,436		1,229,436
1220	City Secretary	423,331		423,331
1231	Communications	460,985		460,985
1232	Emergency Management Serv	423,814		423,814
1241	Civic Center Promotions	508,632		508,632
1243	Civic Center Operations	1,915,492		1,915,492
1245	Civic Center Sports	456,359		456,359
1248	Box Office Operations	334,713		334,713
1249	Globe News Center	312,117		312,117
1251	Custodial Services	1,623,112	<i>(400,468) Utilities</i>	1,222,644
1252	Facilities Maintenance	2,244,234		3,079,301
			<i>400,468 Custodial Services</i>	
			<i>266,762 Police</i>	
			<i>167,837 Library</i>	
1260	Library	4,002,524	<i>(167,837) Utilities</i>	3,522,582
			<i>(312,105) Library Admin</i>	
1270	AECC	4,344,707		4,344,707
1305	Municipal Court	1,313,095		1,313,095
1315	Finance	1,015,939		1,015,939
1320	Accounting	1,190,996		1,190,996
1325	Purchasing	569,056		569,056
1335	Vital Statistics	57,026		57,026
1340	Benefits	249,301	<i>(249,301) Benefits</i>	-
1345	Central Stores	367,607		367,607
1350	General Fund Transfers	3,911,465		3,911,465
1410	Public Works	356,363	<i>(356,363) Public Works Admin</i>	-
1415	Capital Projects Development Eng	1,544,923		1,544,923
1420	Street Department	9,146,322		9,146,322
1431	Solid Waste Collection	9,870,318		9,870,318
1432	Solid Waste Disposal	4,262,427		4,262,427
1610	Police	41,166,671	<i>(559,818) Police Admin</i>	40,340,091
			<i>(266,762) Utilities</i>	
1640	Civilian Personnel	4,757,257		4,757,257
1670	Tobacco Senate Bill 55	418		418



**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Cost Adjustment Report**

1680	TSU Tobacco Enforcement Prog	17,401		17,401
1710	Animal Management & Welfare	2,769,792		2,769,792
1720	Planning	474,757		474,757
1731	Traffic Administration	460,875		460,875
1732	Traffic Field Operation	3,888,566		3,888,566
1740	Building Safety	2,768,601		2,768,601
1750	Environmental Health	1,099,517	(99,660) <i>Vector Control</i>	999,857
1761	Transit Fixed Route	2,552,634		2,552,634
1762	Transit Demand Response	1,592,626		1,592,626
1763	Transit Maintenance	571,551		571,551
1811	Ross Rogers	2,035,096		2,035,096
1812	Comanche Trail	1,500,345		1,500,345
1820	Parks & Rec Administratio	482,311		482,311
1830	Tennis Center	104,651		104,651
1840	Swimming Pools	402,930		402,930
1850	Parks & Recreation Progra	532,456		532,456
1861	Park Maintenance	7,186,729		7,186,729
1862	Zoo Maintenance	553,942		553,942
1863	ZooSchool Education Progr	(176)		(176)
1870	Athletic Administration	154,819		154,819
1871	Softball Program	143,466		143,466
1872	Basketball Program	12,382		12,382
1873	Track Program	636		636
1874	Volleyball Program	98,135		98,135
1875	Flag Football	4		4
1876	Baseball	700		700
1880	Senior Services	125,848		125,848
1910	Fire Operations	30,620,040		30,620,040
1930	Fire Marshal	828,240		828,240
1940	Fire Civilian Personnel	650,873		650,873
LBAM	Library Admin		312,105 <i>Library Admin</i>	312,105
PDAM	Police Admin		559,818 <i>Police Admin</i>	559,818
PWAM	Public Works Admin		356,363 <i>Public Works Admin</i>	356,363
VECT	Vector Control		99,660 <i>Vector Control</i>	99,660
 <b>Special Revenue</b>				
20110	Program Management	330,946		330,946
20115	Code Enforcement	43,224		43,224
20116	Code Inspector	69,375		69,375
20125	Rehab Support	167,782		167,782
20130	Housing Rehab	285,970		285,970
20135	Park Improvements	192,298		192,298
20140	Public Services	208,729		208,729
20155	Neighborhood Facilities	15,708		15,708

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Cost Adjustment Report**

20210	Housing Assistance	925,694	925,694
20220	Mod Rehab	-	-
20230	Housing Vouchers	8,948,306	8,948,306
20240	SRO Rehab	682	682
20250	5 YEAR MAINSTREAM VOUCHE	340,459	340,459
20310	Home Administration	57,760	57,760
20320	Home Projects	887,127	887,127
20400	SHELTER PLUS CARE	413,535	413,535
20500	SUPPORTIVE HOUSING	2,250	2,250
20700	TX Emergency Shelter Gra	143,282	143,282
20755	HMIS 2008-2010	45,179	45,179
20800	Court Technology	94,386	94,386
20910	Court Security Fund	154,527	154,527
22150	Safe and Sober TXDOT Pr	214,901	214,901
22160	Click It or Tickit	12,422	12,422
23100	Summer Lunch Program	294,617	294,617
24130	OEM Projects	119,205	119,205
24200	Urban Transportation Pla	421,659	421,659
24250	Photographic Traffic Enf	1,045,720	1,045,720
24380	Homeland Security Grants	15,586	15,586
24390	SHSP LETPA	81	81
24510	Louisiana Refugee Disast	176,901	176,901
24520	KDHAP Katrina Dis HAP	38,852	38,852
25011	AHD Public Health	955,569	955,569
25012	Refugee Health	421,377	421,377
25013	TDH Immunizations	329,657	329,657
25014	HIV Prevention	244,513	244,513
25015	Core Public Health	186,800	186,800
25020	Bioterrorism Grant	255,315	255,315
25024	DSRIP Immunizations	384,167	384,167
25025	DSRIP ARAD	150,000	150,000
25026	Childhood Obesity Project	100,000	100,000
25028	CPS / Ebola	15,859	15,859
25029	PHEP Supplemental	-	-
25030	Epidemiology	91,036	91,036
25035	Local Tuberculosis - Fed	75,637	75,637
25045	Local Tuberculosis - State	160,028	160,028
25311	WIC Administration	220,386	220,386
25312	WIC Nutrition Education	410,927	410,927
25313	WIC Breastfeeding	52,270	52,270
25314	WIC Client Services	530,035	530,035
25315	WIC Automation JAD	9,161	9,161
25316	WIC Farmer's Market	83,251	83,251
25317	WIC Lactation Consultant	20,969	20,969
25318	WIC Peer Counselor	36,342	36,342

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Cost Adjustment Report**

25319	WIC Vendor Operations	22	22
25321	WIC Obesity	29,785	29,785
25322	WIC R D Grant	12,877	12,877
25323	WIC Summer Feeding	9,699	9,699
26110	FY15 JAG Traffic Enforcement	52,609	52,609
26210	Narcotics Unit	41,331	41,331
26300	TX Narcotics Seizures	-	-
26400	Federal APD Seizures	-	-
26610	Leose Training-Police	21,717	21,717
26620	Leose Training-Fire	2,000	2,000
26630	Leose Training- Airport	1,696	1,696
26710	AIP Pantex Project Fund	164,225	164,225
27100	Greenways at Hillside Fun	331,116	331,116
27300	Colonies	377,679	377,679
27400	Tutbury Public Imprv Dist	10,075	10,075
27510	Point West PID	18,066	18,066
27610	Quail Creek Public Improv	7,146	7,146
27710	Vineyards PID	2,119	2,119
27800	Redstone PID	283	283
27900	Town Square PID	717	717

**Debt Service**

31100	Provision for Comp Absences	-	-
32000	General Obligation Debt	-	-
32010	2001 COs	-	-
32020	2003 COs	-	-
32030	2006 COs	-	-
32050	2008A COs	-	-
32060	2008B COs	-	-
32070	2011A COs (Golf)	-	-
32080	2011B COs (TIRZ#1)	-	-

**Capital Projects**

41010	General Construction	-	-
41500	Street Improvement	-	-
42100	Street & Drainage Improve	-	-
42510	Golf Course Improvement	-	-
43100	Solid Waste Disposal Impr	-	-
43510	T-Anchor Bivins Improveme	-	-
44100	Civic Center Improvement	-	-
45510	Park Improvement Fund IS	-	-
46100	CO Bond Construction 16/17	-	-

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Cost Adjustment Report**

**Enterprise**

**Water and Sewer**

52100	Utilities Office	2,526,854	2,526,854
52110	Director of Utilities	371,208	371,208
52115	Capital Projects Development Eng	1,370,169	1,370,169
52120	Water & Sewer General	1,125,665	1,125,665
52121	Sewer General	2,861,915	2,861,915
52122	Water General	5,286,117	5,286,117
52123	Water & Sewer - Transfer	-	-
52200	Water Production	6,597,830	6,597,830
52210	Water Transmission	4,944,145	4,944,145
52220	Surface Water Treatment	10,717,683	10,717,683
52230	Water Distribution	7,273,701	7,273,701
52240	Waste Water Collection	4,993,838	4,993,838
52260	River Road Water Reclamation	3,290,686	3,290,686
52270	Hollywood Road Waste Water Tre	4,170,299	4,170,299
52281	Laboratory Admin	1,582,463	1,582,463

**Airport**

54110	Department of Aviation	12,741,070	12,741,070
54170	Rental Car Facility	852,262	852,262
54200	Airport PFC fund	-	-

**Drainage Utility**

56100	Drainage Utility	3,006,474	3,006,474
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**Internal Services**

**Fleet Services**

61110	Fleet Services Operations	715,490	715,490
61120	Equipment Replacement	(1,566,137)	(1,566,137)

**Information Services**

REIM		(5,809,566)	(5,809,566)
62010	IT Administration	1,012,606	1,012,606
62021	IT Enterprise Applications	1,488,616	1,488,616
62022	IT Support	630,714	630,714
62023	IT Print Services	144,737	144,737
62024	IT GIS	167,137	167,137
62031	IT Public Safety	311,422	311,422
62032	IT Infrastructure	1,412,462	1,412,462
62033	IT Telecom	1,151,329	1,151,329

**Risk Management**

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2017**  
**Cost Adjustment Report**

63110	Self Insurance General	9,573		9,573
63115	Unemployment Claims	(44,528)		(44,528)
63120	Fire & Extended Coverage	68,842		68,842
63125	Workers Compensation	(11,747)		(11,747)
63160	General Liability	148,724		148,724
63170	Police Professional	1,490		1,490
63185	Automobile Liability	(121,830)		(121,830)
63190	Auto Physical Damage	(31,042)		(31,042)
63195	City Property	1,003		1,003
<b>Employee Insurance</b>				
64100	Health Plan	(1,983,313)		(1,983,313)
64200	Dental Plan	(214,842)		(214,842)
64300	City Care Clinic	906,286		906,286
<b>Flexible Spending</b>				
65100	Employee Flex Plan	48,069		48,069
		259,605,436	-	259,605,436

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
 Stepdown Allocation Report

DESCRIPTION	1011	1030	1040	1220CITY	1230EMERG	1231RADIO	1245ICE	1249GLOBE	1260	
	MAYOR	TOURISM	JUDICIAL	SECRETARY	MANAGEMENT	COMM	HOCKEY	NEWSCENT	LIBRARY	
100 Financial Costs	259,605,436	69,586	2,964,077	532,140	423,331	722,911	460,985	456,359	312,117	3,522,582
110 Depreciation Adjustment	17,529,639	14,813	0	0	33	411,172	240,835	1,596	0	804,743
111 IT Charges	-	1	0	14,399	14,825	0	35,715	0	0	392,287
10A Total Financial Costs	277,135,075	84,400	2,964,077	546,539	438,189	1,134,083	737,535	457,955	312,117	4,719,612
2200 City Manager	1,547,864	257,531	93,415	0	0	0	0	0	0	0
2300 City Manager-City Admin	868,101	1,925	0	1,925	1,155	1,540	3,080	770	1,155	27,712
2400 City Manager-Develop Svcs	93,920	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	101,392	0	0	0	0	0	0	382	573	13,748
2420 City Manager-Public Safety & Org	133,505	0	0	0	0	567	1,134	0	0	0
2600 Human Resources	1,253,227	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	590,890	0	0	1,352	811	1,081	2,162	541	811	19,462
2900 Finance	1,041,978	13,260	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	41,803	0	0	0	0	0	0	0	0	0
3200 Finance-Division	314,952	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	104,608	0	892	165	132	218	150	137	94	1,323
3400 Finance-Internal Auditor	88,439	0	0	0	65	0	0	0	0	847
3600 Accounting	1,371,480	0	0	0	0	0	0	0	0	0
3700 Accounting-General	924,528	0	8,088	1,491	1,196	1,973	1,355	1,245	852	11,992
3800 Accounting-Payroll	154,257	0	0	350	210	280	561	140	210	5,046
3900 Accounting-Grants	144,463	0	0	0	0	2,011	0	0	0	0
4000 Accounting-Audit	148,232	0	1,639	302	242	400	275	252	173	2,430
4100 Purchasing	662,009	0	5,802	1,070	858	1,415	972	893	611	8,602
4300 Central Stores	55,615	0	0	0	26	83	0	0	0	789
4400 IT - Print Services	173,541	0	0	46	362	2	1	0	0	5,438
4450 Central Stores	426,521	0	0	0	0	0	0	0	0	0
4500 Central Stores	370,906	0	0	0	0	250	135	948	637	167
4600 IT - Administration	1,015,823	0	0	0	0	0	0	0	0	0
4700 IT - Security	271,047	0	0	0	0	0	0	0	0	0
4710 IT - JDE	367,651	0	0	2,163	2,163	3,244	3,244	0	0	14,057
4720 IT - Hansen	357,071	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	260,513	0	0	3,162	1,265	1,897	1,265	0	0	1,265
4740 IT - Kronos	340,452	0	0	1,505	645	967	1,290	0	322	8,922
4750 IT - Enterprise Agreement	453,030	0	0	1,533	613	920	1,226	613	307	13,487
4800 IT - Enterprise Applicati	1,778,717	0	0	0	0	0	0	0	0	0
4900 IT - Support	756,702	0	0	1,314	7,972	8,410	3,767	526	0	44,589
5000 IT - Infrastructure	1,687,584	0	0	5,709	2,284	3,425	4,567	2,284	1,142	50,241
5100 IT - Public Safety	372,843	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	1,375,238	0	0	0	2,487	52,224	0	0	0	58,855
5200 IT - GIS	199,840	0	0	0	0	10,248	0	0	0	0
5210 IT - Reimbursement	(5,809,566)	0	0	-14,583	-15,015	-94,846	-36,172	0	-7,875	-397,311
5300 MG-Operations	877,478	0	0	0	0	0	0	0	0	0
5310 MG Operating	910,948	0	0	0	0	466	743	0	0	326
5320 MG Fuel	(190,953)	0	0	0	0	0	0	-5	0	0
5400 MG-Replacement	(1,494,257)	0	0	0	0	-764	-1,219	0	0	-537
5500 Legal	1,284,967	256,321	0	0	0	0	0	0	0	0
5600 Legal-City Atty	261,176	0	0	0	0	0	0	0	0	4,018
5700 Legal-Asst City Attys	419,222	0	0	0	0	3,225	0	0	0	19,349
6100 Custodial Services	1,262,389	0	0	0	0	31,870	0	0	0	0
6200 Custodial Services-City H	207,162	36,679	0	0	8,204	0	0	0	0	0
6300 Custodial Services-Police	223,742	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	298,168	0	0	0	0	0	0	0	0	288,374
6600 Custodial Services-Centra	118,631	0	0	0	0	0	1,359	0	0	0
7000 Custodial Services-Facili	31,020	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	118,592	0	0	0	0	0	0	0	0	0
7100 Facilities	4,021,475	0	0	0	0	33,939	0	0	0	0
7300 Facilities-City Hall	373,940	66,208	0	0	14,808	0	0	0	0	0
7400 Facilities-Police	779,171	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	479,152	0	0	0	0	0	0	0	0	465,057
7800 Facilities-Central Servic	615,163	0	0	0	0	0	10,645	0	0	0
8310 Facilities-Simms Building	252,333	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	4,843,701	0	0	0	0	0	0	0	0	0
8500 Police Admin	759,232	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	3,108,205	0	0	0	0	0	0	0	0	0
8700 Fire	34,188,057	0	0	0	0	0	0	0	0	0
8800 Utilities Director	460,897	0	0	0	0	0	0	0	0	0
8900 Public Works Director	358,061	0	0	0	0	0	0	0	0	0
9000 Parks Director	1,465,847	0	0	0	0	0	0	0	0	0
9300 Risk Management	363,074	0	0	0	0	0	0	0	0	0
9400 Library Admin	318,346	0	0	0	0	0	0	0	0	318,346
9450 Civic Center-Promotions	667,381	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	4,883,182	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	363,157	0	0	0	0	0	0	0	0	0
9700 Planning	702,479	0	0	0	0	0	0	0	0	0
9720 Planning Admin	247,929	0	0	0	0	0	0	0	0	0
9800 AECC	4,550,004	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	82,168,245	631,925	109,836	7,502	30,481	65,045	539	8,726	-988	986,601
10 Total Costs	359,303,320	716,325	3,073,913	554,041	468,670	1,199,128	738,074	466,681	311,129	5,706,213
9999 IC Allocation Account	(82,168,245)	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	277,135,075	716,325	3,073,913	554,041	468,670	1,199,128	738,074	466,681	311,129	5,706,213
Total Indirect Costs						65,045				
Carryforward						-25,467				
Adjustment						0				
Adjusted Indirect Cost						39,578				

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
 Stepdown Allocation Report

DESCRIPTION	1305MUNIC COURT	1335VITAL STATISTICS	1340 BENEFITS	1350GF TRANSFERS	1410 ENGINEERIN	1415CAPITAL PROJ & DEV	1420 STREET	1431 SOLID WASTE COLL	1432 SOLID WASTE DISP
100 Financial Costs	1,313,095	57,026	0	3,911,465	0	1,544,923	9,146,322	9,870,318	4,262,427
110 Depreciation Adjustment	8,092	156	0	0	268,346	1,912	7,054,499	806,811	51,260
111 IT Charges	189,368	5,863	25,132	-3,911,465	81,398	0	55,253	115,051	15,473
10A Total Financial Costs	1,510,555	63,045	25,132	0	349,744	1,546,835	16,256,074	10,792,180	4,329,160
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	9,239	385	0	0	0	7,314	35,417	39,652	13,859
2400 City Manager-Develop Svcs	0	0	0	0	0	2,345	11,354	12,712	4,443
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	3,401	142	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	6,487	270	0	0	0	5,136	24,868	27,842	9,731
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	80,413	3,351	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	452	19	83	0	132	465	2,770	3,006	1,288
3400 Finance-Internal Auditor	814	0	651	0	195	65	261	130	261
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	4,100	172	749	0	1,194	4,215	25,108	27,246	11,673
3800 Accounting-Payroll	1,682	70	0	0	0	1,332	6,448	7,219	2,523
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	831	35	152	0	242	854	5,087	5,520	2,365
4100 Purchasing	2,941	123	537	0	857	3,024	18,011	19,545	8,373
4300 Central Stores	4,300	75	0	0	11	171	31	421	18
4400 IT - Print Services	5,922	1,307	0	0	7	584	1,979	4,403	463
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	5	0	0	0	17,425	477	15,380	9,717	1,497
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	5,407	0	4,325	0	2,163	6,488	6,488	11,895	2,163
4720 IT - Hansen	0	0	0	0	0	0	0	63,218	0
4730 IT - eDocs	3,162	1,265	2,529	0	1,265	8,220	4,426	4,426	0
4740 IT - Kronos	5,160	215	1,075	0	645	3,655	12,040	11,287	4,622
4750 IT - Enterprise Agreement	6,743	307	1,226	0	613	4,291	3,985	4,291	1,839
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	9,899	876	4,292	0	5,606	16,294	11,213	15,856	3,066
5000 IT - Infrastructure	25,120	1,142	4,567	0	2,284	15,985	14,843	15,985	6,851
5100 IT - Public Safety	14,757	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	47,250	2,487	4,974	0	4,145	17,408	15,750	14,092	3,316
5200 IT - GIS	0	0	0	0	2,564	51,241	0	0	0
5210 IT - Reimbursement	-191,793	-5,938	-25,454	0	-82,440	0	-55,961	-116,524	-15,671
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	3,138	103,777	230,304	107,506
5320 MG Fuel	0	0	0	0	0	0	-258	0	-443
5400 MG-Replacement	0	0	0	0	0	-5,147	-170,229	-377,775	-176,346
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	9,454	0	0	0	14,182	2,364	0	0	0
5700 Legal-Asst City Attys	12,899	0	0	0	99,968	0	0	0	0
6100 Custodial Services	61,530	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	15,526	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	15,083	18,086	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	3,501	20,114	0	0	0
7100 Facilities	46,663	0	0	0	0	0	0	0	16,535
7300 Facilities-City Hall	0	28,024	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	90,649	157,857	0
8310 Facilities-Simms Building	0	0	0	0	7,448	42,798	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	90,004	100,766	35,219
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	176,837	49,852	-293	0	82,004	212,828	288,524	311,176	45,151
10 Total Costs	1,687,392	112,897	24,839	0	431,748	1,759,663	16,544,598	11,103,356	4,374,311
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,687,392	112,897	24,839	0	431,748	1,759,663	16,544,598	11,103,356	4,374,311

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
 Stepdown Allocation Report

DESCRIPTION	1600 POLICE	1710 ANIMAL MGMT & WEL	1720CITY PLANNING	1730 TRAFFIC	1750ENVIR HEALTH	1760TRANS FIXEDROUT	1811 ROSS ROGERS	1812 COMAN TRAIL	1830 TENNI CENTER	1840 SWIM POOLS
100 Financial Costs	40,700,890	2,769,792	0	4,349,441	999,857	4,716,811	2,035,096	1,500,345	104,651	402,930
110 Depreciation Adjustment	610,076	53,407	0	308,625	69	480,470	216,983	229,432	56,954	87,671
111 IT Charges	1,406,410	79,880	0	104,352	38,457	0	19,549	25,087	0	9,927
10A Total Financial Costs	42,717,376	2,903,079	0	4,762,418	1,038,383	5,197,281	2,271,628	1,754,864	161,605	500,528
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	133,969	13,859	0	24,638	5,005	24,638	11,549	8,854	385	6,929
2400 City Manager-Develop Svcs	0	0	0	7,899	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	6,874	0	0	2,482	12,220	5,728	4,392	191	3,437
2420 City Manager-Public Safety & Org	49,320	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	94,067	9,731	0	17,300	3,514	17,300	8,109	6,217	270	4,866
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	12,924	858	0	1,341	343	1,420	619	459	32	124
3400 Finance-Internal Auditor	2,378	326	0	717	130	1,596	6,547	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	117,150	7,776	0	12,152	3,104	12,870	5,605	4,161	286	1,127
3800 Accounting-Payroll	24,390	2,523	0	4,486	912	4,485	2,104	1,612	70	1,262
3900 Accounting-Grants	2,306	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	23,736	1,575	0	2,462	629	2,608	1,136	843	58	228
4100 Purchasing	84,037	5,578	0	8,718	2,227	9,233	4,022	2,986	205	808
4300 Central Stores	2,274	158	0	193	267	229	0	0	0	0
4400 IT - Print Services	10,765	3,214	0	558	784	9,353	0	39	102	1,690
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	31,650	2,151	0	23,691	118	9,340	1,121	2,406	26	5,452
4600 IT - Administration	0	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0	0
4710 IT - JDE	27,033	7,569	0	6,488	7,569	14,057	2,163	2,163	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	20,234	8,220	0	3,794	8,220	7,588	0	0	0	0
4740 IT - Kronos	55,685	5,590	0	9,782	3,870	8,600	9,675	0	0	537
4750 IT - Enterprise Agreement	127,510	11,035	0	6,437	4,598	4,291	920	1,533	307	613
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	165,216	16,294	0	8,760	23,214	7,884	1,139	964	350	613
5000 IT - Infrastructure	474,990	41,105	0	23,978	17,127	15,985	3,425	5,709	1,142	2,284
5100 IT - Public Safety	246,298	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	281,845	8,290	0	31,500	17,408	21,553	3,316	5,803	0	9,119
5200 IT - GIS	0	0	0	15,372	0	2,562	0	0	0	0
5210 IT - Reimbursement	-1,424,422	-80,903	0	-105,688	-38,950	-121,713	-19,799	-25,408	0	-10,054
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	129,903	11,235	0	11,761	4,214	0	18,774	10,073	0	0
5320 MG Fuel	-4,313	-12	0	0	0	-24,038	-19	-20	0	0
5400 MG-Replacement	-213,084	-18,429	0	-19,291	-6,912	0	-30,796	-16,524	0	0
5500 Legal	348,248	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	5,200	6,618	0	0	5,673	473	0	0	0	0
5700 Legal-Asst City Attys	19,349	19,349	0	0	6,450	9,674	0	0	0	0
6100 Custodial Services	0	19,122	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	221,830	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	8,179	0	27,848	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	16,070	5,032	0	0	0	0	0
7100 Facilities	0	36,564	0	0	0	0	23,818	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	772,512	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	9,558	0	0	45,818	1,621	108,417	0	0	0	0
8310 Facilities-Simms Building	0	0	0	34,193	10,707	0	0	0	0	0
8400 Civilian Personnel	4,655,460	0	0	0	0	0	0	0	0	0
8500 Police Admin	759,232	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	62,612	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	207,431	159,031	6,914	124,460
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	454,550	0	0	0	0	0	0	0
9720 Planning Admin	0	0	148,757	0	0	0	0	0	0	0
9800 AECC	3,661,562	505,943	0	0	0	0	0	0	0	0
200 Total Indirect Costs	10,928,813	652,212	603,308	263,919	89,357	188,473	266,586	175,294	10,337	153,493
10 Total Costs	53,646,190	3,555,291	603,308	5,026,337	1,127,740	5,385,754	2,538,214	1,930,158	171,942	654,021
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	53,646,190	3,555,291	603,308	5,026,337	1,127,740	5,385,754	2,538,214	1,930,158	171,942	654,021
Total Indirect Costs	10,928,813					188,473				
Carryforward	627,453					-1,226				
Adjustment	0					0				
Adjusted Indirect Cost	11,556,266					187,247				



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DESCRIPTION	1850 RECR PROGRAM	1861 PARK MAINTENANC	1862 ZOO MAINTENANC	1863ZOO SCHOOLED	1870 ATHLETICS	1871 SOFTBALL	1872 BASKETBALL	1873 TRACK	1874 VOLLEYBALL
100 Financial Costs	532,456	7,186,729	553,942	-176	154,819	143,466	12,382	636	98,135
110 Depreciation Adjustment	614,042	356,970	25,668	0	0	3,777	0	0	344
111 IT Charges	18,735	107,506	9,645	0	0	0	0	0	0
10A Total Financial Costs	1,165,233	7,651,205	589,255	-176	154,819	147,243	12,382	636	98,479
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	6,544	38,497	6,544	0	1,925	0	0	0	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	3,246	19,094	3,246	0	955	0	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	4,595	27,031	4,595	0	1,352	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	166	2,196	170	0	47	43	4	0	30
3400 Finance-Internal Auditor	912	130	195	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	1,504	19,903	1,538	0	422	391	34	2	268
3800 Accounting-Payroll	1,191	7,008	1,191	0	350	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	305	4,033	312	0	86	79	7	0	54
4100 Purchasing	1,079	14,277	1,103	0	303	281	24	1	192
4300 Central Stores	0	12	0	0	0	0	0	0	0
4400 IT - Print Services	1,434	1,430	508	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	30	15,612	312	2	0	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	8,651	0	0	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	3,162	0	0	0	0	0	0	0
4740 IT - Kronos	4,085	9,782	1,290	0	0	0	1	0	0
4750 IT - Enterprise Agreement	1,839	6,743	1,533	0	0	0	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	6,658	10,950	350	0	0	0	0	0	0
5000 IT - Infrastructure	6,851	25,120	5,709	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	8,290	38,132	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	-18,975	-108,883	-9,769	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	327	61,859	641	0	0	0	0	0	0
5320 MG Fuel	0	-54	0	0	0	0	0	0	0
5400 MG-Replacement	-537	-101,469	-1,051	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	22,219	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	59,487	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	48,647	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	117,544	691,437	117,544	0	34,572	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	147,089	925,007	135,963	1	40,011	795	69	4	544
10 Total Costs	1,312,322	8,576,212	725,218	-175	194,830	148,038	12,451	640	99,023
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,312,322	8,576,212	725,218	-175	194,830	148,038	12,451	640	99,023

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

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DESCRIPTION	1875 FLAG FOOTBALL	1876 BASEBALL	1880 SENIOR SERVICES	1940 FIRE CIVILIAN	2010 COMMU DEVELOPMEN	2020 HOUSING	20400 SHELTER	20500 SUPPORTIVE	20700 TX EMERGEN
100 Financial Costs	4	700	125,848	650,873	2,304,098	10,215,141	413,535	2,250	143,282
110 Depreciation Adjustment	0	0	0	0	16,046	34	0	0	0
111 IT Charges	0	0	0	28,786	0	0	0	0	0
10A Total Financial Costs	4	700	125,848	679,659	2,320,144	10,215,175	413,535	2,250	143,282
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	385	4,235	3,465	4,235	0	0	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	0	191	0	1,719	2,100	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	1,559	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	270	2,973	2,432	2,973	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	0	0	38	205	693	3,075	124	1	43
3400 Finance-Internal Auditor	0	0	0	130	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	2	343	1,855	6,287	27,873	1,128	6	391
3800 Accounting-Payroll	0	0	70	771	631	771	0	0	0
3900 Accounting-Grants	0	0	0	0	15,494	68,690	2,781	15	963
4000 Accounting-Audit	0	0	70	376	1,273	5,647	229	1	79
4100 Purchasing	0	1	246	1,330	4,509	19,995	809	4	280
4300 Central Stores	0	0	1	14	64	1,591	0	0	0
4400 IT - Print Services	0	0	0	1	1,947	25,380	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	4	1	52	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	9,732	5,406	5,407	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	6,323	3,162	0	0	0
4740 IT - Kronos	0	0	0	1,935	2,150	1,720	0	0	0
4750 IT - Enterprise Agreement	0	0	0	3,065	2,453	2,452	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	8,410	4,993	0	0	0
5000 IT - Infrastructure	0	0	0	11,418	9,135	9,134	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	10,776	10,776	7,461	0	0	0
5200 IT - GIS	0	0	0	0	2,562	0	0	0	0
5210 IT - Reimbursement	0	0	0	-29,155	-50,080	-39,654	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	965	322	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	-1,582	-527	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	18,672	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	7,373	7,373	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	15,687	15,687	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	6,914	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	0	4	8,532	21,220	76,816	179,860	5,072	28	1,757
10 Total Costs	4	704	134,380	700,879	2,396,961	10,395,035	418,607	2,278	145,039
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	4	704	134,380	700,879	2,396,961	10,395,035	418,607	2,278	145,039
Total Indirect Costs					76,816	179,860			
Carryforward					-7,391	-39,750			
Adjustment					0	0			
Adjusted Indirect Cost					69,425	140,110			

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DESCRIPTION	20800 CRT TECHNOLOGY	20910 COUR SECURITY	23100 SUMM LUNCH	24200URBAN TRANSPLAN	2425PHOTO TRAFFIC	2450HURRICANE HARVEY	2500HEALT DEPARTMENT	2530 WIC	26620 LEOS FIRE
100 Financial Costs	94,386	154,527	294,617	421,659	1,045,720	215,753	3,369,958	1,415,724	2,000
110 Depreciation Adjustment	0	0	0	0	0	0	148,322	138,803	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	94,386	154,527	294,617	421,659	1,045,720	215,753	3,518,280	1,554,527	2,000
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	770	0	1,540	385	0	13,474	7,314	0
2400 City Manager-Develop Svcs	0	0	0	494	123	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	6,683	3,628	0
2420 City Manager-Public Safety & Org	0	283	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	541	0	1,081	270	0	9,461	5,136	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	28	47	89	127	315	65	1,014	426	1
3400 Finance-Internal Auditor	0	0	0	0	1,042	977	65	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	258	422	804	1,151	2,853	589	9,195	3,863	5
3800 Accounting-Payroll	0	140	0	280	70	140	2,453	1,332	0
3900 Accounting-Grants	635	1,039	1,981	2,835	7,032	1,451	22,661	9,520	13
4000 Accounting-Audit	52	85	163	233	578	119	1,863	783	1
4100 Purchasing	185	302	577	825	2,047	422	6,596	2,771	4
4300 Central Stores	0	0	0	41	0	0	182	9	0
4400 IT - Print Services	0	0	0	89	0	0	3,998	1,267	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	23	0	0	0	0	18	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	3,244	0	0	6,488	4,325	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	2,529	2,529	0
4740 IT - Kronos	0	860	0	860	215	0	8,385	3,655	0
4750 IT - Enterprise Agreement	0	1,226	0	920	307	0	10,115	4,291	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	438	0	2,891	438	0	13,578	6,570	0
5000 IT - Infrastructure	0	4,567	0	3,425	1,142	0	37,679	15,985	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	1,658	0	0	57,198	14,092	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	-582	0	-8,773	-2,045	0	-111,550	-40,524	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	753	0	0
5320 MG Fuel	0	0	0	0	0	0	-20	0	0
5400 MG-Replacement	0	0	0	0	0	0	-1,236	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	1,891	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	6,450	0	0
6100 Custodial Services	0	0	0	0	0	0	30,766	42,676	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	23,331	43,957	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	978	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	99,172	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	1,158	10,161	3,613	112,093	15,750	3,623	164,020	133,605	25
10 Total Costs	95,544	164,688	298,230	533,753	1,061,471	219,376	3,682,301	1,688,131	2,025
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	95,544	164,688	298,230	533,753	1,061,471	219,376	3,682,301	1,688,131	2,025
Total Indirect Costs				112,093	15,750		164,020	133,605	
Carryforward				14,276	4,889		91	24,147	
Adjustment				-24,793	0				
Adjusted Indirect Cost				101,576	20,639		164,111	157,752	

CITY OF AMARILLO  
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DESCRIPTION	27100 GREENWAYS	27300 COLONIES	27400 TUTBURY	27510 POINTWEST	27610 QUALCRK	27710 VINEYARDS	27800 REDSTONE	27900 TOWN SQUA	31100COMP ABSENCES
100 Financial Costs	331,116	377,679	10,075	18,066	7,146	2,119	283	717	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	331,116	377,679	10,075	18,066	7,146	2,119	283	717	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	0	0	0	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	4	0	0	0	0	0	0	0	605
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	100	114	3	5	2	1	0	0	414
3400 Finance-Internal Auditor	0	0	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	903	1,031	27	49	19	6	1	2	3,749
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	2,227	2,540	68	121	48	14	2	5	0
4000 Accounting-Audit	183	209	6	10	4	1	0	0	760
4100 Purchasing	648	739	20	35	14	4	1	1	2,690
4300 Central Stores	50	37	1	1	2	4	0	0	0
4400 IT - Print Services	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	0	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	0	0	0	0	0
4750 IT - Enterprise Agreement	0	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	4,115	4,669	125	222	89	30	3	9	8,217
10 Total Costs	335,231	382,348	10,200	18,288	7,235	2,149	286	726	8,217
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	335,231	382,348	10,200	18,288	7,235	2,149	286	726	8,217

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

CITY OF AMARILLO  
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DESCRIPTION	32000GENE DEBTSERV	32015 2016 HOT REV	32020 2003 COS	32030 2006 COS	32040 2007COS	32050 2008ACOs	32060 2008BCOs	32070 2011ACOs	32080 2011BCOs	32090 2014 COs	41010 GENE CONSTRUCTI
100 Financial Costs	0	0	0	0	0	0	0	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	0	0	0	0	0	0	0	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	0	0	0	0	0	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	161	0	0	0	0	0	0	0	0	0	2,796
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	820	184	14	14	-1	13	33	77	52	48	0
3400 Finance-Internal Auditor	0	0	0	0	0	0	0	0	0	0	1,401
3600 Accounting	0	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	7,429	1,671	124	125	-9	116	303	697	471	439	0
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	1,505	338	25	25	-2	23	61	141	95	89	0
4100 Purchasing	5,329	1,198	89	90	-7	83	218	500	338	315	0
4300 Central Stores	0	0	0	0	0	0	0	0	0	0	0
4400 IT - Print Services	0	0	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	0	0	0	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	0	0	0	0	0	0	0
4750 IT - Enterprise Agreement	0	0	0	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	0	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	15,243	3,392	251	255	-19	235	616	1,415	956	891	4,196
10 Total Costs	15,243	3,392	251	255	-19	235	616	1,415	956	891	4,196
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	15,243	3,392	251	255	-19	235	616	1,415	956	891	4,196

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

CITY OF AMARILLO  
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DESCRIPTION	41500 STREET	42100 STRT & DRAINAGE	42510 GOLF IMPROVEMEN	43100 SOLI WASTE DISP	43510 T-AN BIVINS IMP	44100 CC IMPRV	44510 BUIL & EQUIPMEN	45100 ANIMALSHL	45510 PARK IMPROVEMEN
100 Financial Costs	0	0	0	0	0	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	0	0	0	0	0	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	0	0	0	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	92	162	2	1,430	24	2,462	0	0	88
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	0	65	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	0	0
4100 Purchasing	0	0	0	0	0	0	0	0	0
4300 Central Stores	0	0	0	0	0	0	0	0	0
4400 IT - Print Services	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	0	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	0	0	0	0	0
4750 IT - Enterprise Agreement	0	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	92	162	2	1,429	24	2,526	0	0	88
10 Total Costs	92	162	2	1,429	24	2,526	0	0	88
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	92	162	2	1,429	24	2,526	0	0	88

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

CITY OF AMARILLO  
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DESCRIPTION	46100 2007COS	5200 WATER & SEWER	5400 AIRPORT	5600 DRAINAGE	6300 SELF INSURANCE	6400EMPL INSURANCE	65100 EMPL FLEX PLAN	7000 TRUST/AGNC	9110 AEDC	9210 AHD	92200 AHFC
100 Financial Costs	0	56,741,365	13,595,028	3,006,474	20,485	-1,291,869	48,069	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	-99,445	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	0	56,641,920	13,595,028	3,006,474	20,485	-1,291,869	48,069	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	98,552	20,018	10,009	385	1,925	0	0	0	0	0
2400 City Manager-Develop Svcs	0	26,905	6,418	3,209	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	5,386	0	0	142	709	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	662,337	0	0	0	0	0
2700 Human Resources-City	0	69,198	14,056	7,028	270	1,352	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1,691	18,498	1,530	1,390	2,397	945	0	330	4,208	0	16
3200 Finance-Division	0	127,321	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	0	17,073	4,092	905	1,777	6,949	171	0	2,344	3,309	0
3400 Finance-Internal Auditor	0	4,692	8,958	1,564	0	0	0	0	130	7,720	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	154,825	37,096	8,203	16,104	62,991	1,548	0	21,243	29,992	0
3800 Accounting-Payroll	0	17,942	3,644	1,822	70	350	0	0	491	0	0
3900 Accounting-Grants	0	0	11	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	1	1,666	3,263	12,763	314	0	4,304	6,077	0
4100 Purchasing	0	111,068	26,610	5,885	11,552	45,186	1,110	0	15,239	21,515	0
4300 Central Stores	0	37,361	78	0	0	354	0	0	0	0	0
4400 IT - Print Services	0	62,169	92	1,250	261	4,023	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	125,136	6,730	3,390	522	27	0	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	45,413	5,407	3,244	1,081	2,163	0	0	0	0	0
4720 IT - Hansen	0	264,748	0	19,905	0	0	0	0	0	0	0
4730 IT - eDocs	0	39,832	2,529	2,529	632	1,265	0	0	0	0	0
4740 IT - Kronos	0	45,160	9,030	3,977	215	967	0	0	0	0	0
4750 IT - Enterprise Agreement	0	44,131	15,939	2,146	307	1,226	0	0	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	92,420	11,826	7,534	2,190	1,840	0	0	0	0	0
5000 IT - Infrastructure	0	164,420	59,374	7,993	1,142	4,567	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	141,751	37,303	5,803	0	9,119	0	0	0	0	0
5200 IT - GIS	0	56,365	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	-706,555	-110,630	-33,264	0	-49,803	0	0	0	-543	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	110,023	0	43,175	0	0	0	0	0	0	0
5320 MG Fuel	0	-1,134	0	-4	0	0	0	0	0	0	0
5400 MG-Replacement	0	-180,473	0	-70,821	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	4,727	0	0	0	0	0	0	18,672	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	12,202	0	0	0	0	0
6200 Custodial Services-City H	0	46,682	0	0	0	13,830	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	24,854	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	12,000	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	84,264	0	0	0	24,965	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	107,174	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	25,534	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	180,276	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	460,897	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	25,436	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	363,074	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	1,691	1,896,379	164,839	63,969	405,386	859,786	3,142	330	47,958	86,742	16
10 Total Costs	1,691	58,538,299	13,759,868	3,070,443	425,870	-432,083	51,211	330	47,958	86,742	16
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,691	58,538,299	13,759,868	3,070,443	425,870	-432,083	51,211	330	47,958	86,742	16
Total Indirect Costs			164,839								
Carryforward			10,951								
Adjustment											
Adjusted Indirect Cost			175,790								

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
 Stepdown Allocation Report

DESCRIPTION	9230 VENUE DISTRICT	92710 TIRZ#1	9280 AMA LOCALGOV	9510 CHAMBER	9520 HLC	CIVICCENT CITY	CIVICCENT VENUE	CITY CODE	FIRE AIRPORT	FIRE CITY	CITY TAX
100 Financial Costs	0	0	0	0	0	0	0	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	0	0	0	0	0	0	0	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	0	0	0	0	0	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0	478,916
3000 Finance-Cash Mgmt	487	160	0	9	90	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	835	23	94	978	131	0	0	0	0	0	0
3400 Finance-Internal Auditor	3,062	0	0	1,303	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	7,567	205	849	8,864	1,184	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	1,332	140	0	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	1,533	41	172	1,796	240	0	0	0	0	0	0
4100 Purchasing	5,428	147	609	6,358	849	0	0	0	0	0	0
4300 Central Stores	0	0	0	0	0	0	0	0	0	0	0
4400 IT - Print Services	0	0	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	20,481	20	0	0	0	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	0	0	0	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	322	0	0	0	0	0	0
4750 IT - Enterprise Agreement	0	0	0	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	0	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	-20,355	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	91,234	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	37,632	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	8,362	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	64,070	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	12,034	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	2,927,929	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	2,049,008	32,139,049	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	539,420	127,961	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	3,946,904	936,278	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	293,527	69,630	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	18,911	576	113,438	122,361	2,997	4,779,851	1,133,869	2,927,929	2,049,008	32,139,049	478,916
10 Total Costs	18,911	576	113,438	122,361	2,997	4,779,851	1,133,869	2,927,929	2,049,008	32,139,049	478,916
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	18,911	576	113,438	122,361	2,997	4,779,851	1,133,869	2,927,929	2,049,008	32,139,049	478,916

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost



CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
 Stepdown Allocation Report

DESCRIPTION	VECTOR CONTROL	1020 CITY MANAGER	1020 CM ADMINISTR	1020SS DEVELOPSV	1020CS COMMUNITYSV	1020FD PUB SAF & ORG	1110HUMAN RESOURCES	1110HR HR CITY	1120 RISK MANAGEMENT
100 Financial Costs	99,660	1,506,546	0	0	0	0	1,162,302	0	300,201
110 Depreciation Adjustment	0	7,729	0	0	0	0	23,710	0	214
111 IT Charges	0	33,589	0	0	0	0	61,764	0	19,834
10A Total Financial Costs	99,660	1,547,864	0	0	0	0	1,247,776	0	320,249
2200 City Manager	0	0	868,101	93,920	101,392	133,505	0	0	0
2300 City Manager-City Admin	770	0	0	0	0	0	5,005	0	1,155
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	382	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	1,842	0	425
2600 Human Resources	0	0	0	0	0	0	0	590,890	0
2700 Human Resources-City	541	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	0	0	0	0	0	0	293	0	96
3400 Finance-Internal Auditor	0	0	0	0	0	0	5,440	0	130
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0	0	873
3800 Accounting-Payroll	140	0	0	0	0	0	0	0	210
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	0	177
4100 Purchasing	0	0	0	0	0	0	0	0	626
4300 Central Stores	0	0	0	0	0	0	0	0	203
4400 IT - Print Services	0	0	0	0	0	0	4,342	0	2,445
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	4
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	0	0	0	9,732	0	3,244
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	5,691	0	1,897
4740 IT - Kronos	0	0	0	0	0	0	3,440	0	860
4750 IT - Enterprise Agreement	0	0	0	0	0	0	2,759	0	920
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	8,410	0	2,453
5000 IT - Infrastructure	0	0	0	0	0	0	10,276	0	3,425
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	10,776	0	4,974
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	-62,555	0	-20,088
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	13,830
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	24,965
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	1,833	0	868,101	93,920	101,392	133,505	5,451	590,890	42,825
10 Total Costs	101,493	1,547,864	868,101	93,920	101,392	133,505	1,253,227	590,890	363,074
9999 IC Allocation Account	0	-1,547,864	-868,101	-93,920	-101,392	-133,505	-1,253,227	-590,890	-363,074
1 Total Cost Less Allocations	101,493	0	0	0	0	0	0	0	0

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
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DESCRIPTION	1210 LEGAL	1210ACA ASST CITY A	1210CA CITY ATTY	1241CC PROMOTIONS	1243CC OPERATIONS	1248 BOX OFFICE	1251 CUSTO SERVICES	1251CHALL CITY HALL	1251CSER CENTRAL SE
100 Financial Costs	1,229,436	0	0	508,632	1,915,492	334,713	1,222,644	0	0
110 Depreciation Adjustment	302	0	0	126,790	1,989,626	761	0	0	0
111 IT Charges	37,126	0	0	0	0	0	0	0	0
10A Total Financial Costs	1,266,864	0	0	635,422	3,905,118	335,474	1,222,644	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	3,080	0	0	1,925	8,469	6,544	10,394	0	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	3,332	0	0
2410 City Manager-Community Svcs	0	0	0	955	4,201	3,246	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	2,162	0	0	1,352	5,947	4,595	7,298	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	381	0	0	153	577	101	489	0	0
3400 Finance-Internal Auditor	2,867	0	0	261	65	33	130	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	3,456	0	0	1,388	5,227	913	4,429	0	0
3800 Accounting-Payroll	561	0	0	350	1,542	1,191	1,892	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	700	0	0	281	1,059	185	897	0	0
4100 Purchasing	2,479	0	0	996	3,749	655	3,177	0	0
4300 Central Stores	75	0	0	45	19	211	0	0	0
4400 IT - Print Services	136	0	0	204	0	231	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	15	3,290	0	7,912	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	1,081	0	0	0	7,569	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	6,323	0	0	0	3,794	0	0	0	0
4740 IT - Kronos	2,150	0	0	1,397	3,547	4,192	0	0	0
4750 IT - Enterprise Agreement	2,759	0	0	1,533	2,759	5,517	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	7,271	0	0	14,629	5,256	5,344	0	0	0
5000 IT - Infrastructure	10,276	0	0	5,709	10,276	20,552	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	9,947	0	0	23,211	83,725	4,974	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	-37,601	0	0	-22,444	-98,559	-30,804	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	1,236	0	322	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	-2,028	0	-527	0	0
5500 Legal	0	419,222	261,176	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	3,782	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	25,798	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	207,162	118,631
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	896,764	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	18,103	419,222	261,176	31,959	978,064	27,683	39,745	207,162	118,631
10 Total Costs	1,284,967	419,222	261,176	667,381	4,883,182	363,157	1,262,389	207,162	118,631
9999 IC Allocation Account	-1,284,967	-419,222	-261,176	-667,381	-4,883,182	-363,157	-1,262,389	-207,162	-118,631
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
 Stepdown Allocation Report

DESCRIPTION	1251FAC CS FACILITIES	1251LIB CS LIBRARY	1251POL CS POLICE	1251SIMM CS SIMMS BDG	1252 FACIL MAINTENANC	1252CHALL CITY HALL	1252CSER CENTRAL SE	1252LIB LIBRARY	1252POL POLICE
100 Financial Costs	0	0	0	0	3,079,301	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	753,675	0	0	0	0
111 IT Charges	0	0	0	0	72,005	0	0	0	0
10A Total Financial Costs	0	0	0	0	3,904,981	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	10,394	0	0	0	0
2400 City Manager-Develop Svcs	0	0	0	0	3,332	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	7,298	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	0	0	0	0	697	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	163	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	6,320	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	1,892	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	1,281	0	0	0	0
4100 Purchasing	0	0	0	0	4,534	0	0	0	0
4300 Central Stores	0	0	0	0	2	0	0	0	0
4400 IT - Print Services	0	0	0	0	10	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	3,956	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	0	4,325	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	1,897	0	0	0	0
4740 IT - Kronos	0	0	0	0	8,385	0	0	0	0
4750 IT - Enterprise Agreement	0	0	0	0	3,985	0	0	0	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	6,220	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	14,843	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	57,198	0	0	0	0
5200 IT - GIS	0	0	0	0	7,686	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	-72,927	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	5,680	0	0	0	0
5320 MG Fuel	0	0	0	0	-90	0	0	0	0
5400 MG-Replacement	0	0	0	0	-9,318	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	8,036	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	9,674	0	0	0	0
6100 Custodial Services	31,020	298,168	223,742	118,592	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	31,020	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	373,940	615,163	479,152	779,171
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	31,020	298,168	223,742	118,592	116,494	373,940	615,163	479,152	779,171
10 Total Costs	31,020	298,168	223,742	118,592	4,021,475	373,940	615,163	479,152	779,171
9999 IC Allocation Account	-31,020	-298,168	-223,742	-118,592	-4,021,475	-373,940	-615,163	-479,152	-779,171
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2017  
 Stepdown Allocation Report

DESCRIPTION	1252SIMM SIMMS BDG	1270 AECC	1315 FINANCE	1315AFD BUDGET & RPT	1315CM CASH MGMT	1315DA DIVISION	1315IA INTERNAL A	1320 ACCOUNTING	1320AF AUDIT FEE
100 Financial Costs	0	4,344,707	1,015,939	0	0	0	0	1,190,996	0
110 Depreciation Adjustment	0	1,148	388	0	0	0	0	0	0
111 IT Charges	0	0	22,491	0	0	0	0	102,595	0
10A Total Financial Costs	0	4,345,855	1,038,818	0	0	0	0	1,293,591	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	24,638	2,310	0	0	0	0	6,159	0
2400 City Manager-Develop Svcs	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Svcs	0	0	0	0	0	0	0	0	0
2420 City Manager-Public Safety & Org	0	9,070	850	0	0	0	0	2,268	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	17,300	0	0	0	0	0	4,325	0
2900 Finance	0	0	0	104,608	41,803	314,952	88,439	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	53,609	0
3300 Finance-Budget & Reportin	0	1,308	0	0	0	0	0	389	0
3400 Finance-Internal Auditor	0	261	0	0	0	0	0	22,835	0
3600 Accounting	0	0	0	0	0	0	0	0	148,232
3700 Accounting-General	0	11,855	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	4,485	0	0	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	2,402	0	0	0	0	0	0	0
4100 Purchasing	0	8,504	0	0	0	0	0	0	0
4300 Central Stores	0	13	0	0	0	0	0	0	0
4400 IT - Print Services	0	550	0	0	0	0	0	6,555	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	187	0	0	0	0	0	0	0
4600 IT - Administration	0	0	0	0	0	0	0	0	0
4700 IT - Security	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	4,325	0	0	0	0	0	16,220	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	3,162	0	0	0	0	0	8,852	0
4740 IT - Kronos	0	16,232	0	0	0	0	0	3,547	0
4750 IT - Enterprise Agreement	0	21,456	0	0	0	0	0	4,291	0
4800 IT - Enterprise Applicati	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	17,696	0	0	0	0	0	17,696	0
5000 IT - Infrastructure	0	79,926	0	0	0	0	0	15,985	0
5100 IT - Public Safety	0	26,380	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	43,106	0	0	0	0	0	19,066	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	-185,993	0	0	0	0	0	-103,909	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	29,276	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	21,744	0	0	0	0	0	0	0
7100 Facilities	252,333	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	46,266	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	252,333	204,149	3,160	104,608	41,803	314,952	88,439	77,889	148,232
10 Total Costs	252,333	4,550,004	1,041,978	104,608	41,803	314,952	88,439	1,371,480	148,232
9999 IC Allocation Account	-252,333	-4,550,004	-1,041,978	-104,608	-41,803	-314,952	-88,439	-1,371,480	-148,232
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total Indirect Costs  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost

**City of Amarillo**  
**Indirect Cost Rate Proposal**  
**Carry Forward Adjustment Report**  
**Actual Fiscal Year 2015/2016 For the Fixed Fiscal Year 2017/2018**

<b>Department/Program</b>	<b>Fixed FY 2016/17 Recovery</b>	<b>FY 2014/15 Carry Forward</b>	<b>FY 2016/17 Recovery Excluding Carry Forward</b>	<b>Actual FY 2016/17 Indirect Costs</b>	<b>FY 2016/17 Carry Forward</b>
CDBG PROGRAM	95,322	-11,114	84,208	76,817	-7,391
HOUSING	235,601	-15,991	219,610	179,860	-39,750
EMERGENCY MANAGEMENT	94,107	-3,595	90,512	65,045	-25,467
TRANSIT	191,893	-2,194	189,699	188,473	-1,226
AIRPORT	176,569	-22,680	153,889	164,840	10,951
HEALTH DEPARTMENT	205,061	-41,131	163,930	164,021	91
WIC	108,456	1,001	109,457	133,604	24,147
PHOTO TRAFFIC	12,513	-1,651	10,862	15,751	4,889
URBAN TRANSPORTATION	94,756	3,062	97,818	112,094	14,276
POLICE	8,476,445	1,824,916	10,301,361	10,928,814	627,453

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Community Development Grant Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Cost</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	3,465	437,554	0.79%
2410 City Manager-Development	1,719	437,554	0.39%
2700 Human Resources-City	2,432	437,554	0.56%
3300 Finance-Budget & Reportin	693	437,554	0.16%
3700 Accounting-General	6,287	437,554	1.44%
3800 Accounting-Payroll	631	437,554	0.14%
3900 Accounting-Grants	15,494	437,554	3.54%
4000 Accounting-Audit	1,273	437,554	0.29%
4100 Purchasing	4,509	437,554	1.03%
4300 Central Stores	64	437,554	0.01%
4400 IT - Print Services	1,947	437,554	0.44%
4500 Central Stores	52	437,554	0.01%
4710 IT - JDE	5,406	437,554	1.24%
4730 IT - eDocs	6,323	437,554	1.45%
4740 IT - Kronos	2,150	437,554	0.49%
4750 IT - Enterprise Agreement	2,453	437,554	0.56%
4900 IT - Support	8,410	437,554	1.92%
5000 IT - Infrastructure	9,135	437,554	2.09%
5110 IT - Telecommunications	10,776	437,554	2.46%
5200 IT - GIS	2,562	437,554	0.59%
5210 IT - Reimbursement	(50,080)	437,554	-11.45%
5310 MG Operating	965	437,554	0.22%
5400 MG-Replacement	(1,582)	437,554	-0.36%
5600 Legal-City Atty	18,672	437,554	4.27%
7050 Custodial Services-Simms	7,373	437,554	1.69%
8310 Facilities-Simms Building	15,687	437,554	3.59%
<b>200 Total Indirect Costs</b>	<b>76,816</b>	<b>437,554</b>	<b>17.56%</b>
<b>Total Indirect Costs</b>	<b>76,816</b>	<b>437,554</b>	<b>17.56%</b>
<b>Carry Forward</b>	<b>(7,391)</b>	<b>437,554</b>	<b>-1.69%</b>
<b>Adjusted Total</b>	<b>69,425</b>	<b>437,554</b>	<b>15.87%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Housing Grant Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Cost</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
<b>2300 City Manager-City Admin</b>	4,235	533,034	0.79%
<b>2410 City Manager-Development</b>	2,100	533,034	0.39%
<b>2700 Human Resources-City</b>	2,973	533,034	0.56%
<b>3300 Finance-Budget &amp; Reportin</b>	3,075	533,034	0.58%
<b>3700 Accounting-General</b>	27,873	533,034	5.23%
<b>3800 Accounting-Payroll</b>	771	533,034	0.14%
<b>3900 Accounting-Grants</b>	68,690	533,034	12.89%
<b>4000 Accounting-Audit</b>	5,647	533,034	1.06%
<b>4100 Purchasing</b>	19,995	533,034	3.75%
<b>4300 Central Stores</b>	1,591	533,034	0.30%
<b>4400 IT - Print Services</b>	25,380	533,034	4.76%
<b>4710 IT - JDE</b>	5,407	533,034	1.01%
<b>4730 IT - eDocs</b>	3,162	533,034	0.59%
<b>4740 IT - Kronos</b>	1,720	533,034	0.32%
<b>4750 IT - Enterprise Agreement</b>	2,452	533,034	0.46%
<b>4900 IT - Support</b>	4,993	533,034	0.94%
<b>5000 IT - Infrastructure</b>	9,134	533,034	1.71%
<b>5110 IT - Telecommunications</b>	7,461	533,034	1.40%
<b>5210 IT - Reimbursement</b>	(39,654)	533,034	-7.44%
<b>5310 MG Operating</b>	322	533,034	0.06%
<b>5400 MG-Replacement</b>	(527)	533,034	-0.10%
<b>7050 Custodial Services-Simms</b>	7,373	533,034	1.38%
<b>8310 Facilities-Simms Building</b>	15,687	533,034	2.94%
<b>200 Total Indirect Costs</b>	179,860	533,034	33.74%
<b>Total Indirect Costs</b>	179,860	533,034	33.74%
<b>Carry Forward</b>	(39,750)	533,034	-7.45%
<b>Adjusted Total</b>	140,110	533,034	26.29%

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Emergency Management Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	1,540	449,413	0.34%
2420 City Manager-Finance & Le	567	449,413	0.13%
2700 Human Resources-City	1,081	449,413	0.24%
3300 Finance-Budget & Reportin	218	449,413	0.05%
3700 Accounting-General	1,973	449,413	0.44%
3800 Accounting-Payroll	280	449,413	0.06%
3900 Accounting-Grants	2,011	449,413	0.45%
4000 Accounting-Audit	400	449,413	0.09%
4100 Purchasing	1,415	449,413	0.31%
4300 Central Stores	83	449,413	0.02%
4400 IT - Print Services	2	449,413	0.00%
4500 Central Stores	250	449,413	0.06%
4710 IT - JDE	3,244	449,413	0.72%
4730 IT - eDocs	1,897	449,413	0.42%
4740 IT - Kronos	967	449,413	0.22%
4750 IT - Enterprise Agreement	920	449,413	0.20%
4900 IT - Support	8,410	449,413	1.87%
5000 IT - Infrastructure	3,425	449,413	0.76%
5110 IT - Telecommunications	52,224	449,413	11.62%
5200 IT - GIS	10,248	449,413	2.28%
5210 IT - Reimbursement	(94,846)	449,413	-21.10%
5310 MG Operating	466	449,413	0.10%
5400 MG-Replacement	(764)	449,413	-0.17%
5700 Legal-Asst City Attys	3,225	449,413	0.72%
6100 Custodial Services	31,870	449,413	7.09%
7100 Facilities	33,939	449,413	7.55%
<b>200 Total Indirect Costs</b>	<b>65,045</b>	<b>449,413</b>	<b>14.47%</b>
<b>Total Indirect Costs</b>	<b>65,045</b>	<b>449,413</b>	<b>14.47%</b>
<b>Carry Forward</b>	<b>(25,467)</b>	<b>449,413</b>	<b>-5.66%</b>
<b>Adjusted Total</b>	<b>39,578</b>	<b>449,413</b>	<b>8.81%</b>



**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Transit Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	24,638	3,396,324	0.73%
2410 City Manager-Development	12,220	3,396,324	0.36%
2700 Human Resources-City	17,300	3,396,324	0.51%
3300 Finance-Budget & Reportin	1,420	3,396,324	0.04%
3400 Finance-Internal Auditor	1,596	3,396,324	0.05%
3700 Accounting-General	12,870	3,396,324	0.38%
3800 Accounting-Payroll	4,485	3,396,324	0.13%
4000 Accounting-Audit	2,608	3,396,324	0.08%
4100 Purchasing	9,233	3,396,324	0.27%
4300 Central Stores	229	3,396,324	0.01%
4400 IT - Print Services	9,353	3,396,324	0.28%
4500 Central Stores	9,340	3,396,324	0.28%
4710 IT - JDE	14,057	3,396,324	0.41%
4730 IT - eDocs	7,588	3,396,324	0.22%
4740 IT - Kronos	8,600	3,396,324	0.25%
4750 IT - Enterprise Agreement	4,291	3,396,324	0.13%
4900 IT - Support	7,884	3,396,324	0.23%
5000 IT - Infrastructure	15,985	3,396,324	0.47%
5110 IT - Telecommunications	21,553	3,396,324	0.63%
5200 IT - GIS	2,562	3,396,324	0.08%
5210 IT - Reimbursement	-121,713	3,396,324	-3.58%
5320 MG Fuel	-24,038	3,396,324	-0.71%
5600 Legal-City Atty	473	3,396,324	0.01%
5700 Legal-Asst City Attys	9,674	3,396,324	0.28%
6600 Custodial Services-Centra	27,848	3,396,324	0.82%
7800 Facilities-Central Servic	108,417	3,396,324	3.19%
<b>200 Total Indirect Costs</b>	<b>188,473</b>	<b>3,396,324</b>	<b>5.55%</b>
<b>Total</b>	<b>188,473</b>	<b>3,396,324</b>	<b>5.55%</b>
<b>Carry Forward</b>	<b>-1,226</b>	<b>3,396,324</b>	<b>-0.04%</b>
<b>Adjusted Total</b>	<b>187,247</b>	<b>3,396,324</b>	<b>5.51%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Airport Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	20,018	3,374,749	0.59%
2400 City Manager-Mgmt & Admin	6,418	3,374,749	0.19%
2700 Human Resources-City	14,056	3,374,749	0.42%
3000 Finance-Cash Mgmt	1,530	3,374,749	0.05%
3300 Finance-Budget & Reportin	4,092	3,374,749	0.12%
3400 Finance-Internal Auditor	8,958	3,374,749	0.27%
3700 Accounting-General	37,096	3,374,749	1.10%
3800 Accounting-Payroll	3,644	3,374,749	0.11%
3900 Accounting-Grants	11	3,374,749	0.00%
4000 Accounting-Audit	1	3,374,749	0.00%
4100 Purchasing	26,610	3,374,749	0.79%
4300 Central Stores	78	3,374,749	0.00%
4400 IT - Print Services	92	3,374,749	0.00%
4500 Central Stores	6,730	3,374,749	0.20%
4710 IT - JDE	5,407	3,374,749	0.16%
4730 IT - eDocs	2,529	3,374,749	0.07%
4740 IT - Kronos	9,030	3,374,749	0.27%
4750 IT - Enterprise Agreement	15,939	3,374,749	0.47%
4900 IT - Support	11,826	3,374,749	0.35%
5000 IT - Infrastructure	59,374	3,374,749	1.76%
5110 IT - Telecommunications	37,303	3,374,749	1.11%
5210 IT - Reimbursement	(110,630)	3,374,749	-3.28%
5600 Legal-City Atty	4,727	3,374,749	0.14%
<b>200 Total Indirect Costs</b>	<b>164,839</b>	<b>3,374,749</b>	<b>4.88%</b>
<b>Total</b>	<b>164,839</b>	<b>3,374,749</b>	<b>4.88%</b>
<b>Carry Forward</b>	<b>10,951</b>	<b>3,374,749</b>	<b>0.32%</b>
<b>Adjusted Total</b>	<b>175,790</b>	<b>3,374,749</b>	<b>5.21%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Public Health Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	13,474	1,987,026	0.68%
2410 City Manager-Development	6,683	1,987,026	0.34%
2700 Human Resources-City	9,461	1,987,026	0.48%
3300 Finance-Budget & Reportin	1,014	1,987,026	0.05%
3400 Finance-Internal Auditor	65	1,987,026	0.00%
3700 Accounting-General	9,195	1,987,026	0.46%
3800 Accounting-Payroll	2,453	1,987,026	0.12%
3900 Accounting-Grants	22,661	1,987,026	1.14%
4000 Accounting-Audit	1,863	1,987,026	0.09%
4100 Purchasing	6,596	1,987,026	0.33%
4300 Central Stores	182	1,987,026	0.01%
4400 IT - Print Services	3,998	1,987,026	0.20%
4500 Central Stores	18	1,987,026	0.00%
4710 IT - JDE	6,488	1,987,026	0.33%
4730 IT - eDocs	2,529	1,987,026	0.13%
4740 IT - Kronos	8,385	1,987,026	0.42%
4750 IT - Enterprise Agreement	10,115	1,987,026	0.51%
4900 IT - Support	13,578	1,987,026	0.68%
5000 IT - Infrastructure	37,679	1,987,026	1.90%
5110 IT - Telecommunications	57,198	1,987,026	2.88%
5210 IT - Reimbursement	(111,550)	1,987,026	-5.61%
5310 MG Operating	753	1,987,026	0.04%
5320 MG Fuel	(20)	1,987,026	0.00%
5400 MG-Replacement	(1,236)	1,987,026	-0.06%
5600 Legal-City Atty	1,891	1,987,026	0.10%
5700 Legal-Asst City Attys	6,450	1,987,026	0.32%
6100 Custodial Services	30,766	1,987,026	1.55%
7100 Facilities	23,331	1,987,026	1.17%
<b>200 Total Indirect Costs</b>	<b>164,020</b>	<b>1,987,026</b>	<b>8.25%</b>
<b>Total</b>	<b>164,020</b>	<b>1,987,026</b>	<b>8.25%</b>
<b>Carry Forward</b>	<b>91</b>	<b>1,987,026</b>	<b>0.01%</b>
<b>Adjusted Total</b>	<b>164,111</b>	<b>1,987,026</b>	<b>8.26%</b>

**City of Amarillo, Texas  
 Cost Allocation Plan September 30, 2017  
 Summary of WIC Indirect Cost Rates  
 For the Period Ended September 30, 2017**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
<b>2300 City Manager-City Admin</b>	7,314	956,339	0.76%
<b>2410 City Manager-Development</b>	3,628	956,339	0.38%
<b>2700 Human Resources-City</b>	5,136	956,339	0.54%
<b>3300 Finance-Budget &amp; Reportin</b>	426	956,339	0.04%
<b>3700 Accounting-General</b>	3,863	956,339	0.40%
<b>3800 Accounting-Payroll</b>	1,332	956,339	0.14%
<b>3900 Accounting-Grants</b>	9,520	956,339	1.00%
<b>4000 Accounting-Audit</b>	783	956,339	0.08%
<b>4100 Purchasing</b>	2,771	956,339	0.29%
<b>4300 Central Stores</b>	9	956,339	0.00%
<b>4400 IT - Print Services</b>	1,267	956,339	0.13%
<b>4710 IT - JDE</b>	4,325	956,339	0.45%
<b>4730 IT - eDocs</b>	2,529	956,339	0.26%
<b>4740 IT - Kronos</b>	3,655	956,339	0.38%
<b>4750 IT - Enterprise Agreement</b>	4,291	956,339	0.45%
<b>4900 IT - Support</b>	6,570	956,339	0.69%
<b>5000 IT - Infrastructure</b>	15,985	956,339	1.67%
<b>5110 IT - Telecommunications</b>	14,092	956,339	1.47%
<b>5210 IT - Reimbursement</b>	(40,524)	956,339	-4.24%
<b>6100 Custodial Services</b>	42,676	956,339	4.46%
<b>7100 Facilities</b>	43,957	956,339	4.60%
<b>200 Total Indirect Costs</b>	133,605	956,339	13.97%
<b>Total</b>	133,605	956,339	13.97%
<b>Carry Forward</b>	24,147	956,339	2.53%
<b>Adjusted Total</b>	157,752	956,339	16.50%

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Photo Traffic Enforcement Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Costs</b>	<b>Modified Direct Charges</b>	<b>Indirect Cost Rates</b>
<b>2300 City Manager-City Admin</b>	385	1,045,720	0.04%
<b>2400 City Manager-Mgmt &amp; Admin</b>	123	1,045,720	0.01%
<b>2700 Human Resources-City</b>	270	1,045,720	0.03%
<b>3300 Finance-Budget &amp; Reportin</b>	315	1,045,720	0.03%
<b>3400 Finance-Internal Auditor</b>	1,042	1,045,720	0.10%
<b>3700 Accounting-General</b>	2,853	1,045,720	0.27%
<b>3800 Accounting-Payroll</b>	70	1,045,720	0.01%
<b>3900 Accounting-Grants</b>	7,032	1,045,720	0.67%
<b>4000 Accounting-Audit</b>	578	1,045,720	0.06%
<b>4100 Purchasing</b>	2,047	1,045,720	0.20%
<b>4740 IT - Kronos</b>	215	1,045,720	0.02%
<b>4750 IT - Enterprise Agreement</b>	307	1,045,720	0.03%
<b>4900 IT - Support</b>	438	1,045,720	0.04%
<b>5000 IT - Infrastructure</b>	1,142	1,045,720	0.11%
<b>5210 IT - Reimbursement</b>	(2,045)	1,045,720	-0.20%
<b>8900 Public Works Director</b>	978	1,045,720	0.09%
<b>200 Total Indirect Costs</b>	15,750	1,045,720	1.51%
<b>Total</b>	15,750	1,045,720	1.51%
<b>Carry Forward</b>	4,889	1,045,720	0.46%
<b>Adjusted Total</b>	20,639	1,045,720	1.97%

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Urban Transportation Planning Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
<b>2300 City Manager-City Admin</b>	1,540	312,433	0.49%
<b>2400 City Manager-Mgmt &amp; Admin</b>	494	312,433	0.16%
<b>2700 Human Resources-City</b>	1,081	312,433	0.35%
<b>3300 Finance-Budget &amp; Reportin</b>	127	312,433	0.04%
<b>3700 Accounting-General</b>	1,151	312,433	0.37%
<b>3800 Accounting-Payroll</b>	280	312,433	0.09%
<b>3900 Accounting-Grants</b>	2,835	312,433	0.91%
<b>4000 Accounting-Audit</b>	233	312,433	0.07%
<b>4100 Purchasing</b>	825	312,433	0.26%
<b>4300 Central Stores</b>	41	312,433	0.01%
<b>4400 IT - Print Services</b>	89	312,433	0.03%
<b>4710 IT - JDE</b>	3,244	312,433	1.04%
<b>4740 IT - Kronos</b>	860	312,433	0.28%
<b>4750 IT - Enterprise Agreement</b>	920	312,433	0.29%
<b>4900 IT - Support</b>	2,891	312,433	0.93%
<b>5000 IT - Infrastructure</b>	3,425	312,433	1.10%
<b>5110 IT - Telecommunications</b>	1,658	312,433	0.53%
<b>5210 IT - Reimbursement</b>	(8,773)	312,433	-2.81%
<b>9720 Planning Admin</b>	99,172	312,433	31.74%
<b>200 Total Indirect Costs</b>	112,093	312,433	35.88%
<b>Total</b>	112,093	312,433	35.88%
<b>Carry Forward</b>	14,276	312,433	4.57%
<b>Adjustment*</b>	(24,793)	312,433	-7.94%
<b>Adjusted Total</b>	101,576	312,433	32.51%

\*Adjusted for positions that were reclassified out of the Urban Transportation Planning department beginning in the 2017/18 budget year.

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2017**  
**Summary of Police Department Indirect Cost Rates**  
**For the Period Ended September 30, 2017**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	133,969	36,208,650	0.37%
2420 City Manager-Finance & Le	49,320	36,208,650	0.14%
2700 Human Resources-City	94,067	36,208,650	0.26%
3000 Finance-Cash Mgmt	1	36,208,650	0.00%
3300 Finance-Budget & Reportin	12,924	36,208,650	0.04%
3400 Finance-Internal Auditor	2,378	36,208,650	0.01%
3700 Accounting-General	117,150	36,208,650	0.32%
3800 Accounting-Payroll	24,390	36,208,650	0.07%
3900 Accounting-Grants	2,306	36,208,650	0.01%
4000 Accounting-Audit	23,736	36,208,650	0.07%
4100 Purchasing	84,037	36,208,650	0.23%
4300 Central Stores	2,274	36,208,650	0.01%
4400 IT - Print Services	10,765	36,208,650	0.03%
4500 Central Stores	31,650	36,208,650	0.09%
4710 IT - JDE	27,033	36,208,650	0.07%
4730 IT - eDocs	20,234	36,208,650	0.06%
4740 IT - Kronos	55,685	36,208,650	0.15%
4750 IT - Enterprise Agreement	127,510	36,208,650	0.35%
4900 IT - Support	165,216	36,208,650	0.46%
5000 IT - Infrastructure	474,990	36,208,650	1.31%
5100 IT - Public Safety	246,298	36,208,650	0.68%
5110 IT - Telecommunications	281,845	36,208,650	0.78%
5210 IT - Reimbursement	(1,424,422)	36,208,650	-3.93%
5310 MG Operating	129,903	36,208,650	0.36%
5320 MG Fuel	(4,313)	36,208,650	-0.01%
5400 MG-Replacement	(213,084)	36,208,650	-0.59%
5500 Legal	348,248	36,208,650	0.96%
5600 Legal-City Atty	5,200	36,208,650	0.01%
5700 Legal-Asst City Attys	19,349	36,208,650	0.05%
6300 Custodial Services-Police	221,830	36,208,650	0.61%
7400 Facilities-Police	772,512	36,208,650	2.13%
7800 Facilities-Central Servic	9,558	36,208,650	0.03%
8400 Civilian Personnel	4,655,460	36,208,650	12.86%
8500 Police Admin	759,232	36,208,650	2.10%
9800 AECC	3,661,562	36,208,650	10.11%
<b>200 Total Indirect Costs</b>	<b>10,928,813</b>	<b>36,208,650</b>	<b>30.18%</b>
<b>Total Indirect Costs</b>	<b>10,928,813</b>	<b>36,208,650</b>	<b>30.18%</b>
<b>Carry Forward</b>	<b>627,453</b>	<b>36,208,650</b>	<b>1.73%</b>
<b>Adjusted Total</b>	<b>11,556,266</b>	<b>36,208,650</b>	<b>31.92%</b>

**CITY OF AMARILLO, TEXAS**  
**DEPRECIATION**  
**NATURE AND EXTENT OF SERVICES**

The City of Amarillo has a large amount of fixed assets that are used by the many departments. The City of Amarillo records depreciation in accordance with GASB 34. The amounts recorded as depreciation in the Indirect Cost Plan have been generated by the City of Amarillo's fixed asset system.

Reference: Circular A-87, Attachment B, Paragraph 11



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Depreciation Adjustment**

CITY MANAGER	7,729
HUMAN RESOURCES	23,710
RISK MANAGEMENT	214
LEGAL	302
FACILITIES MAINTENANCE	753,675
AECC	1,148
FINANCE	388
CENTRAL STORES	2,073
PLANNING	38,137
BUILDING SAFETY	418
PARKS & RECREATION ADMINISTRAT	658,646
FIRE OPERATIONS	913,217
FIRE MARSHAL	844
Fire	914,061
Indirect Entities	2,400,501
MAYOR AND COUNCIL	14,813
CITY SECRETARY	33
EMERGENCY MANAGEMENT SERVICES	381,634
MMRS HSGP GDEM	3,896
LETP 0708	3,354
AIP PANTEX PROJECT FUND	22,288
EMERGENCY MANAGEMENT	411,172
RADIO COMMUNICATIONS	240,835
CIVIC CENTER PROMOTIONS	126,790
CIVIC CENTER OPERATIONS	1,989,626
ICE HOCKEY	1,596
BOX OFFICE OPERATIONS	761
LIBRARY	804,743
MUNICIPAL COURT	8,092
VITAL STATISTICS	156
PUBLIC WORKS	268,346
CAPITAL PROJECTS & DEVELOPMENT	1,912
STREET DEPARTMENT	7,054,499
SOLID WASTE COLLECTION	806,811
SOLID WASTE DISPOSAL	51,260
POLICE	556,846
JAG 2007	7,223
FY09 Recovery Act JAG	6,174
APD SEIZED PROPERTY	35,447
NARCOTICS UNIT	4,386
TOTAL POLICE	610,076
ANIMAL MANAGEMENT AND WELFARE	53,407
TRAFFIC ADMINISTRATION	88
TRAFFIC FIELD OPERATIONS	308,537
TRAFFIC	308,625
ENVIRONMENTAL HEALTH	69
TRANSIT FIXED ROUTE	328,469
TRANSIT DEMAND RESPONSE	152,001
TRANSIT	480,470
ROSS ROGERS	216,983

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Depreciation Adjustment**

COMANCHE TRAIL	229,432
TENNIS CENTER	56,954
SWIMMING POOLS	87,671
PARKS & RECREATION PROGRAM	614,042
PARK MAINTENANCE	356,970
ZOO MAINTENANCE	25,668
SOFTBALL PROGRAM	3,777
VOLLEYBALL PROGRAM	344
Community Development Assets	16,046
COMMUNITY DEVELOPMENT	16,046
Housing Assets	34
HOUSING	34
Community Development Total	16,080
Public Health Assets	148,322
HEALTH DEPARTMENT	148,322
WIC ASSETS	138,803
WIC	138,803
Direct Entities	15,129,138
Indirect Cost Plan	17,529,639

**CITY OF AMARILLO, TEXAS**  
**INFORMATION TECHNOLOGY**  
**NATURE AND EXTENT OF SERVICES**

For budget purposes Information Technology charges in the General Fund and the Water and Sewer Fund are calculated separately for each department but are charged to one department in each fund. Information Technology charges are included in the Indirect Cost Plan and this adjustment reclassifies the original charge into the correct department.

**City of Amarillo  
Cost Allocation Plan September 30, 2017  
Information Technology Reclassification**

CITY MANAGER	33,589
HUMAN RESOURCES	61,764
RISK MANAGEMENT	19,834
LEGAL	37,126
FACILITIES MAINTENANCE	72,005
FINANCE	22,491
ACCOUNTING	102,595
PURCHASING	43,936
CENTRAL STORES	22,030
PLANNING	43,971
BUILDING SAFETY	150,146
PARKS & RECREATION ADMINISTRAT	78,274
FIRE OPERATIONS	406,149
FIRE MARSHAL	24,456
Fire	430,605
DIRECTOR OF UTILITIES	99,445
Indirect Entities	1,217,811
MAYOR AND COUNCIL	1
JUDICIAL	14,399
CITY SECRETARY	14,825
RADIO COMMUNICATIONS	35,715
LIBRARY	392,287
MUNICIPAL COURT	189,368
VITAL STATISTICS	5,863
BENEFITS	25,132
GENERAL FUND TRANSFERS	-3,911,465
PUBLIC WORKS	81,398
STREET DEPARTMENT	55,253
SOLID WASTE COLLECTION	115,051
SOLID WASTE DISPOSAL	15,473
POLICE	1,406,410
TOTAL POLICE	1,406,410
ANIMAL MANAGEMENT AND WELFARE	79,880
TRAFFIC ADMINISTRATION	63,421
TRAFFIC FIELD OPERATIONS	40,931
TRAFFIC	104,352
ENVIRONMENTAL HEALTH	38,457
ROSS ROGERS	19,549
COMANCHE TRAIL	25,087
SWIMMING POOLS	9,927
PARKS & RECREATION PROGRAM	18,735
PARK MAINTENANCE	107,506
ZOO MAINTENANCE	9,645
FIRE CIVILIAN PERSONNEL	28,786
UTILITIES OFFICE	396,731
Water & Sewer General	-797,064
WATER PRODUCTION	8,459
WATER TRANSMISSION	11,496
SURFACE WATER TREATMENT	58,233
WATER DISTRIBUTION	71,186

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Reclassification**

WASTE WATER COLLECTION	57,318
RIVER ROAD WATER RECLAMATION	22,350
HOLLYWOOD ROAD WASTE WATER TRE	20,558
LABORATORY ADMINISTRATION	51,288
Water & Sewer	-99,445
Direct Entities	-1,217,811
Indirect Cost Plan	0

**CITY OF AMARILLO, TEXAS**  
**CITY MANAGER'S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

The City Manager is appointed by the Mayor and City Council and functions as the Chief Executive Officer for the City of Amarillo. Among his many duties, the City Manager is responsible for ensuring that the policies, procedures, and programs initiated by the Council are carried out in a proper and timely manner. Moreover, the Manager provides overall direction and management to all City operating units and programs. As such, he holds ultimate responsibility for efficient and effective operation of all City departments and programs.

Costs of the City Manager's Office for FY 2016/2017 have been functionalized and allocated as follows in this plan:

- \* City-Wide Administration - This category reflects the effort expended by the City Manager in providing administration to all City operating units. Associated costs have been allocated to all departments based on the number of employees.

- \* Development Services - This category reflects effort expended by the Assistant City Manager of Development Services in administering departments assigned to him. Costs have been allocated based on the number of employees during FY 2016/2017.

- \* Community Services – This category reflects effort expended by the Assistant City Manager of Community Services in administering departments assigned to him. Costs have been allocated based on the number of employees during FY 2016/2017.

- \* Public Safety & Organizational Services – This category reflects effort expended by the Deputy City Manager in administering departments assigned to her. Costs have been allocated based on the number of employees during FY 2016/2017.

\* General Government - Costs of performing general government functions are not allowable for allocation to grant programs. Accordingly, the costs of performing these activities (i.e., effort devoted to Mayor and City Council, conducting public relations, etc.) have been identified and charged to the Mayor and Council.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**City Manager Allocation**

**Entity: 1020 - CITY MANAGER**

**Accumulation of Costs**

100 Financial Costs	1,506,546
110 Depreciation Adjustment	7,729
111 IT Charges	33,589
10A Total Financial Costs	1,547,864
10 Total Costs	1,547,864

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
CITY MANAGER-ADMIN	784,593	868,101
City Manager-Community Svcs	91,638	101,392
City Manager - Pub Saf & Org	120,662	133,505
City Manager - Develop Svcs	84,885	93,920
Indirect Entities	1,081,778	1,196,917
MAYOR AND COUNCIL	232,758	257,532
TOURISM & ECONOMIC DEVELOPMENT	84,429	93,415
Direct Entities	317,187	350,947
Indirect Cost Plan	1,398,965	1,547,864

**Entity: 1020CA - CITY MANAGER-ADMIN**

**Accumulation of Costs**

2200 City Manager	868,101
200 Total Indirect Costs	868,101
10 Total Costs	868,101

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
HUMAN RESOURCES	13	5,005
RISK MANAGEMENT	3	1,155
LEGAL	8	3,080
CUSTODIAL SERVICES	27	10,394
FACILITIES MAINTENANCE	27	10,394
AECC	64	24,638
FINANCE	6	2,310
ACCOUNTING	16	6,159
PURCHASING	8	3,080
CENTRAL STORES	7	2,695
CIVILIAN PERSONNEL	69	26,563
PLANNING	6	2,310
BUILDING SAFETY	33	12,704
PARKS & RECREATION ADMINISTRAT	6	2,310
FIRE OPERATIONS	266	102,401
FIRE MARSHAL	7	2,695
Fire	273	105,096



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**City Manager Allocation**

DIRECTOR OF UTILITIES	3	1,155
FLEET SERVICES OPERATIONS	44	16,939
IT ADMINISTRATION	4	1,540
IT ENTERPRISE APPLICATIONS	9	3,465
IT SUPPORT	9	3,465
IT PRINT SERVICES	2	770
IT GIS	1	385
IT PUBLIC SAFETY	3	1,155
IT INFRASTRUCTURE	7	2,695
IT TELECOM	6	2,310
IT SECURITY	1	385
LIBRARY ADMIN	3	1,155
POLICE ADMIN	3	1,155
PUBLIC WORKS ADMIN	2	770
Indirect Entities	663	255,233
MAYOR AND COUNCIL	5	1,925
JUDICIAL	5	1,925
CITY SECRETARY	3	1,155
EMERGENCY MANAGEMENT SERVICES	2	770
METROPOLITAN MEDICAL RESPONSE	1	385
AIP PANTEX PROJECT FUND	1	385
EMERGENCY MANAGEMENT	4	1,540
RADIO COMMUNICATIONS	8	3,080
CIVIC CENTER PROMOTIONS	5	1,925
CIVIC CENTER OPERATIONS	22	8,469
ICE HOCKEY	2	770
BOX OFFICE OPERATIONS	17	6,544
GLOBE NEWS CENTER	3	1,155
LIBRARY	72	27,718
MUNICIPAL COURT	24	9,239
VITAL STATISTICS	1	385
CAPITAL PROJECTS & DEVELOPMENT	19	7,314
STREET DEPARTMENT	92	35,417
SOLID WASTE COLLECTION	103	39,652
SOLID WASTE DISPOSAL	36	13,859
POLICE	348	133,969
TOTAL POLICE	348	133,969
ANIMAL MANAGEMENT AND WELFARE	36	13,859
TRAFFIC ADMINISTRATION	45	17,324
TRAFFIC FIELD OPERATIONS	19	7,314
TRAFFIC	64	24,638
ENVIRONMENTAL HEALTH	13	5,005
TRANSIT FIXED ROUTE	33	12,704
TRANSIT DEMAND RESPONSE	22	8,469
TRANSIT MAINTENANCE	9	3,465
TRANSIT	64	24,638
ROSS ROGERS	30	11,549
COMANCHE TRAIL	23	8,854
TENNIS CENTER	1	385
SWIMMING POOLS	18	6,929

**City of Amarillo  
Cost Allocation Plan September 30, 2017  
City Manager Allocation**

PARKS & RECREATION PROGRAM	17	6,544
PARK MAINTENANCE	100	38,497
ZOO MAINTENANCE	17	6,544
ATHLETIC ADMINISTRATION	5	1,925
SENIOR SERVICES	1	385
FIRE CIVILIAN PERSONNEL	11	4,235
PROGRAM MANAGEMENT	4	1,540
Code Inspector	1	385
REHAB SUPPORT	2	770
HMIS 2008/10	1	385
COMMUNITY DEVELOPMENT	8	3,080
HOUSING ASSISTANCE	11	4,235
HOUSING	11	4,235
HOME ADMINISTRATION	1	385
HOME	1	385
Community Development Total	20	7,699
Court Security	2	770
URBAN TRANSPORTATION PLANNING	4	1,540
Photo Traffic Enforcement	1	385
Photo Traffic Enforcement	1	385
AHD PUBLIC HEALTH	9	3,465
REFUGEE HEALTH	5	1,925
TDH IMMUNIZATIONS	6	2,310
HIV PREVENTION	4	1,540
CORE PUBLIC HEALTH	3	1,155
BIOTERRORISM GRANT	3	1,155
DSRIP IMMUNIZATIONS	2	770
EPIDEMIOLOGY	1	385
LOCAL TUBERCULOSIS - FEDERAL	1	385
LOCAL TUBERCULOSIS - STATE	1	385
HEALTH DEPARTMENT	35	13,474
WIC ADMINISTRATION	19	7,314
WIC	19	7,314
UTILITIES OFFICE	38	14,629
CAPITAL PROJECTS & DEVELOPMENT	19	7,314
WATER PRODUCTION	9	3,465
WATER TRANSMISSION	8	3,080
SURFACE WATER TREATMENT	25	9,624
WATER DISTRIBUTION	60	23,098
WASTE WATER COLLECTION	33	12,704
RIVER ROAD WATER RECLAMATION	23	8,854
HOLLYWOOD ROAD WASTE WATER TRE	24	9,239
LABORATORY ADMINISTRATION	17	6,544
Water & Sewer	256	98,552
AIRPORT OPERATIONS	52	20,018
Airport	52	20,018
Drainage Utility	26	10,009
Drainage Utility	26	10,009
WORKERS COMPENSATION	1	385
Self Insurance	1	385

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**City Manager Allocation**

Family Wellness Center	5	1,925
Employee Insurance	5	1,925
VECTOR CONTROL	2	770
Direct Entities	1,592	612,868
Indirect Cost Plan	2,255	868,101

**Entity: 1020SS - CITY MANAGER - DEVELOPMENT SERVICES**

**Accumulation of Costs**

2200 City Manager	93,920
200 Total Indirect Costs	93,920
10 Total Costs	93,920

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CUSTODIAL SERVICES	27	3,332
FACILITIES MAINTENANCE	27	3,332
PLANNING	6	740
BUILDING SAFETY	33	4,073
DIRECTOR OF UTILITIES	3	370
FLEET SERVICES OPERATIONS	44	5,430
IT ADMINISTRATION	4	494
PUBLIC WORKS ADMIN	2	247
Indirect Entities	146	18,019
CAPITAL PROJECTS & DEVELOPMENT	19	2,345
STREET DEPARTMENT	92	11,354
SOLID WASTE COLLECTION	103	12,712
SOLID WASTE DISPOSAL	36	4,443
TRAFFIC ADMINISTRATION	45	5,554
TRAFFIC FIELD OPERATIONS	19	2,345
TRAFFIC	64	7,899
URBAN TRANSPORTATION PLANNING	4	494
Photo Traffic Enforcement	1	123
Photo Traffic Enforcement	1	123
CAPITAL PROJECTS & DEVELOPMENT	19	2,345
WATER PRODUCTION	9	1,111
WATER TRANSMISSION	8	987
SURFACE WATER TREATMENT	25	3,085
WATER DISTRIBUTION	60	7,405
WASTE WATER COLLECTION	33	4,073
RIVER ROAD WATER RECLAMATION	23	2,839
HOLLYWOOD ROAD WASTE WATER TRE	24	2,962
LABORATORY ADMINISTRATION	17	2,098
Water & Sewer	218	26,905
AIRPORT OPERATIONS	52	6,418
Airport	52	6,418
Drainage Utility	26	3,209
Drainage Utility	26	3,209

**City of Amarillo  
Cost Allocation Plan September 30, 2017  
City Manager Allocation**

Direct Entities	615	75,901
Indirect Cost Plan	761	93,920

**Entity: 1020CS - CITY MANAGER - COMMUNITY SERVICES**

**Accumulation of Costs**

2200 City Manager	101,392
200 Total Indirect Costs	101,392
10 Total Costs	101,392

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
PARKS & RECREATION ADMINISTRAT	6	1,146
LIBRARY ADMIN	3	573
Indirect Entities	9	1,719
CIVIC CENTER PROMOTIONS	5	955
CIVIC CENTER OPERATIONS	22	4,201
ICE HOCKEY	2	382
BOX OFFICE OPERATIONS	17	3,246
GLOBE NEWS CENTER	3	573
LIBRARY	72	13,748
ANIMAL MANAGEMENT AND WELFARE	36	6,874
ENVIRONMENTAL HEALTH	13	2,482
TRANSIT FIXED ROUTE	33	6,301
TRANSIT DEMAND RESPONSE	22	4,201
TRANSIT MAINTENANCE	9	1,719
TRANSIT	64	12,220
ROSS ROGERS	30	5,728
COMANCHE TRAIL	23	4,392
TENNIS CENTER	1	191
SWIMMING POOLS	18	3,437
PARKS & RECREATION PROGRAM	17	3,246
PARK MAINTENANCE	100	19,094
ZOO MAINTENANCE	17	3,246
ATHLETIC ADMINISTRATION	5	955
SENIOR SERVICES	1	191
PROGRAM MANAGEMENT	4	764
Code Inspector	1	191
REHAB SUPPORT	2	382
HMIS 2008/10	1	191
COMMUNITY DEVELOPMENT	8	1,528
HOUSING ASSISTANCE	11	2,100
HOUSING	11	2,100
HOME ADMINISTRATION	1	191
HOME	1	191
Community Development Total	20	3,819
AHD PUBLIC HEALTH	9	1,719
REFUGEE HEALTH	5	955

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**City Manager Allocation**

TDH IMMUNIZATIONS	6	1,146
HIV PREVENTION	4	764
CORE PUBLIC HEALTH	3	573
BIOTERRORISM GRANT	3	573
DSRIP IMMUNIZATIONS	2	382
EPIDEMIOLOGY	1	191
LOCAL TUBERCULOSIS - FEDERAL	1	191
LOCAL TUBERCULOSIS - STATE	1	191
HEALTH DEPARTMENT	35	6,683
WIC ADMINISTRATION	19	3,628
WIC	19	3,628
VECTOR CONTROL	2	382
Direct Entities	522	99,673
Indirect Cost Plan	531	101,392

**Entity: 1020FD CITY MANAGER - PUBLIC SAFETY & ORGANIZATIONAL**

**Accumulation of Costs**

2200 City Manager	133,505
200 Total Indirect Costs	133,505
10 Total Costs	133,505

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	13	1,842
RISK MANAGEMENT	3	425
AECC	64	9,070
FINANCE	6	850
ACCOUNTING	16	2,268
PURCHASING	8	1,134
CENTRAL STORES	7	992
CIVILIAN PERSONNEL	69	9,779
FIRE OPERATIONS	266	37,699
FIRE MARSHAL	7	992
Fire	273	38,691
IT ENTERPRISE APPLICATIONS	9	1,276
IT SUPPORT	9	1,276
IT PRINT SERVICES	2	283
IT GIS	1	142
IT PUBLIC SAFETY	3	425
IT INFRASTRUCTURE	7	992
IT TELECOM	6	850
IT SECURITY	1	142
POLICE ADMIN	3	425
Indirect Entities	500	70,862
EMERGENCY MANAGEMENT SERVICES	2	283
METROPOLITAN MEDICAL RESPONSE	1	142
AIP PANTEX PROJECT FUND	1	142
EMERGENCY MANAGEMENT	4	567

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**City Manager Allocation**

RADIO COMMUNICATIONS	8	1,134
MUNICIPAL COURT	24	3,401
VITAL STATISTICS	1	142
POLICE	348	49,320
TOTAL POLICE	348	49,320
FIRE CIVILIAN PERSONNEL	11	1,559
Court Security	2	283
UTILITIES OFFICE	38	5,386
Water & Sewer	38	5,386
WORKERS COMPENSATION	1	142
Self Insurance	1	142
Family Wellness Center	5	709
Employee Insurance	5	709
Direct Entities	442	62,642
Indirect Cost Plan	942	133,505

**CITY OF AMARILLO  
CITY MANAGER COST DISTRIBUTION  
FISCAL YEAR 2016/2017**

	CITY ADMIN	DEVELOPMENT SERVICES ADMIN	PUBLIC SFTY & ORGANIZ ADMIN	COMMUNITY SERVICES ADMIN	GENERAL GOVT	ECONOMIC DEVELOP	NUMBER OF EMPLOYEES
SALARIES FROM 01/01/2017 TO 12/31/2017 DISTRIBUTED BASED ON EFFORT EXPENDED							
CITY MANAGER	235,938						1.00
DEPUTY CITY MANAGER			201,333				1.00
ASSISTANT CITY MANAGER		133,560		146,353			2.00
ASSISTANT TO THE CITY MANAGER	37,910						1.00
EXECUTIVE ADMINISTRATIVE ASSISTANT	17,112						1.00
ECONOMIC DEVELOPMENT MANAGER						79,385	1.00
STRATEGIC INITIATIVES DIRECTOR	97,719						1.00
DIRECTOR OF COMMUNICATIONS	35,259						1.00
COMMUNICATIONS COORDINATOR	35,084						1.00
MARKETING MANAGER	5,769						1.00
ADJUSTMENTS:							
GENERAL GOVERNMENT *	-136,924	-13,356	-20,133	-14,635	185,049		
CITY ADMIN **	212,345	-53,424	-80,533	-58,541		-19,846	
TOTAL	540,212	66,780	100,667	73,177	185,049	59,539	11.00
EMPLOYEE DISTRIBUTION	7.45	0.50	0.50	0.50	1.30	0.75	11.00

\* THE CITY MANAGER SPENDS ABOUT 50% OF HIS TIME WITH THE COUNCIL AND GENERAL GOVERNMENT ACTIVITIES WHILE THE DEPUTY AND ASSISTANT CITY MANAGERS SPEND ABOUT 10%.

\*\* THE DEPUTY CITY MANAGER AND ASSISTANT CITY MANAGERS ESTIMATE ABOUT 40% OF THEIR TIME WHILE THE ECONOMIC DEVELOPMENT MANAGER ESTIMATES ABOUT 25% AND THE CITY MANAGER ESTIMATES ABOUT 50%

	TOTAL	CITY ADMIN	DEVELOPMENT SERVICES ADMIN	PUBLIC SFTY & ORGANIZ ADMIN	COMMUNITY SERVICES ADMIN	GENERAL GOVT	ECONOMIC DEVELOP
DEPARTMENT COST DISTRIBUTION:							
PERSONAL SERVICES (1)	1,082,638	570,354	70,506	106,283	77,260	195,374	62,861
SUPPLIES (2)	24,984	16,921	1,136	1,136	1,136	2,953	1,703
CONTRACTUAL SERVICES (2)	262,710	177,926	11,941	11,941	11,941	31,048	17,912
OTHER CHARGES (2)	28,633	19,392	1,302	1,302	1,302	3,384	1,952
	1,398,965	784,593	84,885	120,662	91,638	232,758	84,429

METHODS OF DISTRIBUTION:  
1 DISTRIBUTED BASED ON SALARIES FROM 01/01/17 TO 12/31/17  
2 DISTRIBUTED BASED ON FULL TIME EQUIVALENT EMPLOYEES.

NOTE: SINCE THE RECOVERIES LISTED IN THE FINANCIAL STATEMENTS ARE NOT BASED ON ACTUAL COSTS, THESE AMOUNTS ARE CREDITED BACK TO THE ORIGINAL DEPARTMENT AFTER THE ACTUAL COSTS ARE DETERMINED IN THE INDIRECT COST PLAN:

AMOUNT PER AUDIT	1,398,965
RECOVERIES	0
TOTAL BEFORE ADJUSTMENTS	1,398,965

NOTE: THE ABOVE METHODOLOGY WAS REVIEWED BY THE DEPUTY CITY MANAGER.

**CITY OF AMARILLO, TEXAS**  
**DIRECTOR OF FINANCE**  
**NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for the total fiscal structure of the City. This includes providing funds on a timely basis for every function and activity of every department of the City, and investing idle funds. The Finance Department is also responsible for long-range, as well as short-range, fiscal planning for the total City operations. Fiscal projections and cost studies of various kinds are provided for the City Manager and City departments for fiscally-sound operations at any level. This department designs, reviews, and refines various financial reports for City departments.

The Finance Administration Division reviews and evaluates internal controls, conducts internal audits and outside audits of contractors, and provides financial advice for budgeting, reporting, and other financial activities. Finance is responsible for Accounting, Purchasing, Central Stores, Tax, Vital Statistics, Utility Billing, and Court Collections.

The FY 2016/2017 costs have been functionalized and allocated as follows in this plan:



**CITY OF AMARILLO, TEXAS**  
**DIRECTOR OF FINANCE**  
**NATURE AND EXTENT OF SERVICES**

\* Department Administration - This category represents effort expended by the Director of Finance in administering divisions under his control in FY 2016/2017. Associated costs have been allocated based on the employees in the department.

\* Budget and Reporting – The costs of preparing the City’s operating budget and assisting in the City’s year-end audit have been recognized and charged to applicable functions based on modified direct charges.

\* Cash Management - The costs of administering the City's cash have been recognized and charged to applicable functions based on average investment balance.

\* Internal Audit - Costs have been allocated based on time records in conducting internal audits in FY 2016/2017.

\* Division Administration - The costs of managing and directing the departments in the Finance Division have been identified and allocated based on the number of employees in each department.

\* Other - Other costs represent the miscellaneous duties performed by the Finance Division receptionist. These other costs have been identified and allocated based on time records.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

**Entity: 1315 - FINANCE**

**Accumulation of Costs**

100 Financial Costs	1,015,939
110 Depreciation Adjustment	388
111 IT Charges	22,491
10A Total Financial Costs	1,038,818
2300 City Manager-City Admin	2,310
2420 City Manager-Pub Safety &	850
200 Total Indirect Costs	3,160
10 Total Costs	1,041,978

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
FINANCE-BUDGET & REPORTING	101,994	104,608
FINANCE CASH MGMT	40,758	41,803
FINANCE DIVISION	307,081	314,952
FINANCE INTERNAL AUDIT	86,229	88,439
Indirect Entities	536,062	549,802
MAYOR AND COUNCIL	12,929	13,260
CITY TAX	466,948	478,916
Direct Entities	479,877	492,177
Indirect Cost Plan	1,015,939	1,041,978

**Entity: 1315AFD - BUDGET AND REPORTING**

**Accumulation of Costs**

2900 Finance	104,608
200 Total Indirect Costs	104,608
10 Total Costs	104,608

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
HUMAN RESOURCES	974,765	293
RISK MANAGEMENT	320,035	96
LEGAL	1,266,562	381
CUSTODIAL SERVICES	1,623,112	489
FACILITIES MAINTENANCE	2,316,239	697
AECC	4,344,707	1,308
ACCOUNTING	1,293,591	389
PURCHASING	612,992	185
CENTRAL STORES	389,637	117
CIVILIAN PERSONNEL	4,757,257	1,432
PLANNING	518,728	156
BUILDING SAFETY	2,918,747	879
PARKS & RECREATION ADMINISTRAT	560,585	169
FIRE OPERATIONS	31,026,189	9,340

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

FIRE MARSHAL	852,696	257
Fire	31,878,885	9,596
DIRECTOR OF UTILITIES	371,208	112
FLEET SERVICES OPERATIONS	8,888,670	2,676
FLEET SERVICES REPLACEMENT	12,973,013	3,905
IT ADMINISTRATION	1,012,605	305
IT ENTERPRISE APPLICATIONS	1,297,395	391
IT SUPPORT	821,935	247
IT PRINT SERVICES	144,737	44
IT GIS	167,137	50
IT PUBLIC SAFETY	311,422	94
IT INFRASTRUCTURE	1,072,634	323
IT TELECOM	1,151,329	347
IT SECURITY	427,838	129
Indirect Entities	82,415,765	24,809
TOURISM & ECONOMIC DEVELOPMENT	2,964,077	892
JUDICIAL	546,539	165
CITY SECRETARY	438,156	132
EMERGENCY MANAGEMENT SERVICES	423,814	128
METROPOLITAN MEDICAL RESPONSE	119,205	36
St Homeland Sec 05/06	15,586	5
LETP 0708	81	-
AIP PANTEX PROJECT FUND	164,225	49
EMERGENCY MANAGEMENT	722,911	218
RADIO COMMUNICATIONS	496,700	150
CIVIC CENTER PROMOTIONS	508,632	153
CIVIC CENTER OPERATIONS	1,915,492	577
ICE HOCKEY	456,359	137
BOX OFFICE OPERATIONS	334,713	101
GLOBE NEWS CENTER	312,117	94
LIBRARY	4,394,811	1,323
MUNICIPAL COURT	1,502,463	452
VITAL STATISTICS	62,889	19
BENEFITS	274,433	83
PUBLIC WORKS	437,761	132
CAPITAL PROJECTS & DEVELOPMENT	1,544,923	465
STREET DEPARTMENT	9,201,575	2,770
SOLID WASTE COLLECTION	9,985,369	3,006
SOLID WASTE DISPOSAL	4,277,900	1,288
POLICE	42,573,081	12,816
TOBACCO SENATE BILL 55	418	-
Cops In Schools	17,401	5
Safe and Sober TXDOT Program	214,901	65
Click it Or Ticket	12,422	4
Police Capital Grants	52,609	16
NARCOTICS UNIT	41,331	12
Leose Training-Police	21,717	7
TOTAL POLICE	42,933,880	12,924
ANIMAL MANAGEMENT AND WELFARE	2,849,672	858
TRAFFIC ADMINISTRATION	524,296	158

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

TRAFFIC FIELD OPERATIONS	3,929,497	1,183
TRAFFIC	4,453,793	1,341
ENVIRONMENTAL HEALTH	1,137,974	343
TRANSIT FIXED ROUTE	2,552,634	768
TRANSIT DEMAND RESPONSE	1,592,626	479
TRANSIT MAINTENANCE	571,551	172
TRANSIT	4,716,811	1,420
ROSS ROGERS	2,054,645	619
COMANCHE TRAIL	1,525,432	459
TENNIS CENTER	104,651	32
SWIMMING POOLS	412,857	124
PARKS & RECREATION PROGRAM	551,191	166
PARK MAINTENANCE	7,294,235	2,196
ZOO MAINTENANCE	563,587	170
ZOOSCHOOL EDUCATION PROGRAMS	(176)	-
ATHLETIC ADMINISTRATION	154,819	47
SOFTBALL PROGRAM	143,466	43
BASKETBALL PROGRAM	12,382	4
TRACK PROGRAM	636	-
VOLLEYBALL PROGRAM	98,135	30
FLAG FOOTBALL PROGRAM	4	-
BASEBALL	700	-
SENIOR SERVICES	125,848	38
FIRE CIVILIAN PERSONNEL	679,659	205
PROGRAM MANAGEMENT	330,946	100
CODE ENFORCEMENT	43,224	13
Code Inspector	69,375	21
REHAB SUPPORT	167,782	51
HOUSING REHAB	285,970	86
PARK IMPROVEMENTS	192,298	58
PUBLIC SERVICES	208,729	63
NEIGHBORHOOD FACILITIES	15,708	5
HMIS 2008/10	45,179	14
COMMUNITY DEVELOPMENT	1,359,211	409
HOUSING ASSISTANCE	925,694	279
HOUSING VOUCHERS	8,948,306	2,694
SRO REHAB	682	-
5 YEAR MAINSTREAM VOUCHER PROG	340,459	102
HOUSING	10,215,141	3,075
HOME ADMINISTRATION	57,760	17
HOME PROJECTS	887,127	267
HOME	944,887	284
SHELTER PLUS CARE	413,535	124
SUPPORTIVE HOUSING	2,250	1
TX Emergency Shelter Grant	143,282	43
Community Development Total	13,078,306	3,937
COURT TECHNOLOGY FUND	94,386	28
Court Security	154,527	47
Summer Lunch Program	294,617	89
URBAN TRANSPORTATION PLANNING	421,659	127

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

Photo Traffic Enforcement	1,045,720	315
Photo Traffic Enforcement	1,045,720	315
HURRICANE HARVEY RESPONSE	176,901	53
HURRICANE HARVEY BACKFILL	38,852	12
HURRICANE HARVEY	215,753	65
AHD PUBLIC HEALTH	955,569	288
REFUGEE HEALTH	421,377	127
TDH IMMUNIZATIONS	329,657	99
HIV PREVENTION	244,513	74
CORE PUBLIC HEALTH	186,800	56
BIOTERRORISM GRANT	255,315	77
DSRIP IMMUNIZATIONS	384,167	116
DSRIP ARAD	150,000	45
Childhood Obesity Project	100,000	30
CPS/EBOLA	15,859	5
EPIDEMIOLOGY	91,036	27
LOCAL TUBERCULOSIS - FEDERAL	75,637	23
LOCAL TUBERCULOSIS - STATE	160,028	48
HEALTH DEPARTMENT	3,369,958	1,014
WIC ADMINISTRATION	220,386	66
WIC NUTRITION EDUCATION	410,927	124
WIC BREAST FEEDING	52,270	16
WIC CLIENT SERVICES	530,035	160
WIC FARMERS MARKET	9,161	3
WIC IMMUNIZATIONS	83,251	25
WIC SPECIAL INITIATIVE	20,969	6
WIC Peer Counselor	36,342	11
WIC SPECIAL INITIATIVE	22	-
WIC EBT	29,785	9
WIC RD Grant	12,877	4
WIC SUMMER FEEDING	9,699	3
WIC	1,415,724	426
Leose Training- Fire Civilian	2,000	1
GREENWAYS AT HILLSIDE	331,116	100
COLONIES #5	377,679	114
Tutbury Imprv Dist	10,075	3
Point West PID	18,066	5
Quail Creek PID	7,146	2
Vineyards PID	2,119	1
Redstone PID	283	-
Town Square PID	717	-
Public Impr Districts	747,201	225
PROVISION FOR COMP ABSENSES	1,374,058	414
General Obligation Debt	2,722,571	820
2016 HOT Revenue	612,225	184
2003 Cert of Obligation	45,360	14
2006 Cert of Obligation	45,946	14
2007 COs	(3,425)	(1)
2008A Cert of Obligation	42,438	13
2008B Cert of Obligation	111,208	33

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

20011A COs (Golf)	255,420	77
20011B COs (TIRZ #1)	172,625	52
2014 CO Issue	160,819	48
UTILITIES OFFICE	2,526,854	761
CAPITAL PROJECTS & DEVELOPMENT	1,370,169	412
Water & Sewer General	1,125,665	339
SEWER GENERAL	2,861,915	862
WATER GENERAL	5,286,117	1,591
WATER PRODUCTION	6,597,830	1,986
WATER TRANSMISSION	4,944,145	1,488
SURFACE WATER TREATMENT	10,717,683	3,226
WATER DISTRIBUTION	7,273,701	2,190
WASTE WATER COLLECTION	4,993,838	1,503
RIVER ROAD WATER RECLAMATION	3,290,686	991
HOLLYWOOD ROAD WASTE WATER TRE	4,170,299	1,255
LABORATORY ADMINISTRATION	1,582,463	476
Water & Sewer	56,741,365	17,081
LEOSE TRAINING - AIRPORT SEC	1,696	1
AIRPORT OPERATIONS	12,741,070	3,835
Rental Car Facility	852,262	257
Airport	13,595,028	4,092
Drainage Utility	3,006,474	905
Drainage Utility	3,006,474	905
SELF INSURANCE GENERAL	704,487	212
UNEMPLOYMENT CLAIMS	66,391	20
FIRE & EXTENDED COVERAGE	892,854	269
WORKERS COMPENSATION	2,684,135	808
GENERAL LIABILITY	605,375	182
POLICE PROFESSIONAL	188,000	57
AUTOMOBILE LIABILITY	275,025	83
AUTO PHYSICAL DAMAGE	484,694	146
CITY PROPERTY	1,043	-
Self Insurance	5,902,004	1,777
HEALTH PLAN	21,165,036	6,371
DENTAL PLAN	1,012,670	305
Family Wellness Center	907,506	273
Employee Insurance	23,085,212	6,949
EMPLOYEE FLEX PLAN	567,249	171
AEDC OPERATIONS	1,274,644	384
Business Development	481,932	145
TPRDC CONTRACTUAL	164,564	50
AEDC PROJECTS	5,864,230	1,765
AEDC	7,785,370	2,344
AHD OPERATING	10,725,418	3,229
Amarillo Hosp. Dist Tobacco	266,250	80
AHD	10,991,668	3,309
AMARILLO EVENTS DISTRICT	717,877	216
Amarillo Events Taxing Ent	1,196,937	360
Events District Debt Service	858,243	258
VENUE DISTRICT	2,773,057	835

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

TIRZ #1	74,989	23
Amarillo Local Government Corp	89,902	27
Downtown Parking Garage	188,384	57
LGC Retail Operating	32,719	10
AMARILLO LOCAL GOVERNMENT CORP	311,005	94
Presidents Office	68,623	21
Chamber General	(476)	-
Finance	22,465	7
Board of Directors	21,996	7
Membership Support	403,131	121
Membership Events	34,634	10
Membership Marketing	1,177	-
Roundup	800	-
Chamber Communications	11,587	3
Business Council Support	172,341	52
Business Council Events	49,436	15
Business Development	470	-
Governmental Affairs Support	26,765	8
Governmental Affairs Committee	14,727	4
Quality of Life Support	43,062	13
Quality of Life Sports	46,581	14
Quality of Life Education	1,000	-
CVC Support	1,170,690	352
CVC Communications	22,826	7
CVC Convention Development	10,490	3
CVC Convention Services	5,705	2
CVC Tourism	2,015	1
CVC Film	1,000	-
CVC Arts	91,375	28
CVC Advertising	984,491	296
CVC Special Projects	36,297	11
CVC Visitor Center	(992)	-
Chamber of Commerce Foundation	6,275	2
CHAMBER OF COMMERCE	3,248,491	978
HARRINGTON LIBRARY CONSTORTIUM	430,565	130
Harrington Library Plant Fund	3,303	1
HARRINGTON LIBRARY CONSORTIUM	433,868	131
Direct Entities	265,086,897	79,799
Indirect Cost Plan	347,502,662	104,608

**Entity: 1315CM - FINANCE CASH MGMT**

**Accumulation of Costs**

2900 Finance	41,803
200 Total Indirect Costs	41,803
10 Total Costs	41,803

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FLEET SERVICES OPERATIONS	10,587,515.35	1,705
IT ADMINISTRATION	3,230,303.73	520
Indirect Entities	13,817,819.08	2,225
APD SEIZED PROPERTY	6,181.92	1
FEDERAL APD SEIZURES	436.63	0
TOTAL POLICE	6,618.55	1
HOUSING ASSISTANCE	2,088.91	0
HOUSING	2,088.91	0
Community Development Total	2,088.91	0
GREENWAYS AT HILLSIDE	27,627.05	4
COLONIES #5	819.74	0
Public Impr Districts	28,446.79	5
PROVISION FOR COMP ABSENSES	3,758,798.29	605
General Obligation Debt	997,665.12	161
General Construction	17,358,063.22	2,795
Street Improvement	570,595.68	92
Street & Drainage Improvement	1,005,839.44	162
Golf Course Improvement	10,089.05	2
Solid Waste Disposal Improvmt.	8,875,823.80	1,429
T-ANCHOR BIVINS IMPROVEMENT	151,854.13	24
Civic Center Improvement	15,281,152.32	2,461
Park Improvement Fund IS	546,636.37	88
Certificates of Obligation	10,499,418.89	1,691
SEWER GENERAL	114,861,341.90	18,498
Water & Sewer	114,861,341.90	18,498
AIRPORT OPERATIONS	9,497,931.67	1,530
Airport	9,497,931.67	1,530
Drainage Utility	8,630,065.96	1,390
Drainage Utility	8,630,065.96	1,390
SELF INSURANCE GENERAL	14,886,421.22	2,397
Self Insurance	14,886,421.22	2,397
HEALTH PLAN	5,870,261.17	945
Employee Insurance	5,870,261.17	945
PUBLIC LIBRARY BUSH COLLECTION	47,811.86	8
FLOOD HAZARD	1,948,113.25	314
AMARILLO INDUSTRIAL DEVELOPMEN	23,192.93	4
Ama Health Facilities Corp	31,313.29	5
AGENCIES	2,050,431.33	330
AEDC OPERATIONS	2,772,675.00	447
AEDC PROJECTS	23,353,418.54	3,761
AEDC	26,126,093.54	4,208
AMARILLO HOUSING FINANCE CORP	98,431.55	16
AMARILLO EVENTS DISTRICT	2,125,000.00	342
Events District Debt Service	899,052.89	145
VENUE DISTRICT	3,024,052.89	487
TIRZ #1	994,995.39	160
Presidents Office	53,404.84	9
CVC Support	1,818.49	0



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

CHAMBER OF COMMERCE	55,223.33	9
HARRINGTON LIBRARY CONSTORTIUM	404,695.42	65
Harrington Library Plant Fund	156,803.43	25
HARRINGTON LIBRARY CONSORTIUM	561,498.85	90
Direct Entities	245,749,839.36	39,577
Indirect Cost Plan	259,567,658.44	41,803

**Entity: 1315DA - FINANCE DIVISION**

**Accumulation of Costs**

2900 Finance	314,952
200 Total Indirect Costs	314,952
10 Total Costs	314,952

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
ACCOUNTING	16	53,609
PURCHASING	8	26,804
CENTRAL STORES	7	23,454
Indirect Entities	31	103,867
MUNICIPAL COURT	24	80,413
VITAL STATISTICS	1	3,351
UTILITIES OFFICE	38	127,321
Water & Sewer	38	127,321
Direct Entities	63	211,085
Indirect Cost Plan	94	314,952

**Entity: 1315IA - FINANCE INTERNAL AUDIT**

**Accumulation of Costs**

2900 Finance	88,439
200 Total Indirect Costs	88,439
10 Total Costs	88,439

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	83.50	5,440
RISK MANAGEMENT	2.00	130
LEGAL	44.00	2,867
CUSTODIAL SERVICES	2.00	130
FACILITIES MAINTENANCE	2.50	163
AECC	4.00	261
ACCOUNTING	350.50	22,835
PURCHASING	52.50	3,420
CENTRAL STORES	12.00	782
CIVILIAN PERSONNEL	4.00	261

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

BUILDING SAFETY	0.50	33
PARKS & RECREATION ADMINISTRAT	6.00	391
FIRE OPERATIONS	22.00	1,433
Fire	22.00	1,433
DIRECTOR OF UTILITIES	6.50	423
FLEET SERVICES OPERATIONS	19.00	1,238
IT ADMINISTRATION	5.50	358
IT SUPPORT	4.00	261
IT GIS	2.00	130
IT PUBLIC SAFETY	2.00	130
IT INFRASTRUCTURE	1.00	65
Indirect Entities	625.50	40,750
CITY SECRETARY	1.00	65
CIVIC CENTER PROMOTIONS	4.00	261
CIVIC CENTER OPERATIONS	1.00	65
BOX OFFICE OPERATIONS	0.50	33
LIBRARY	13.00	847
MUNICIPAL COURT	12.50	814
BENEFITS	10.00	651
PUBLIC WORKS	3.00	195
CAPITAL PROJECTS & DEVELOPMENT	1.00	65
STREET DEPARTMENT	4.00	261
SOLID WASTE COLLECTION	2.00	130
SOLID WASTE DISPOSAL	4.00	261
POLICE	36.50	2,378
TOTAL POLICE	36.50	2,378
ANIMAL MANAGEMENT AND WELFARE	5.00	326
TRAFFIC ADMINISTRATION	6.50	423
TRAFFIC FIELD OPERATIONS	4.50	293
TRAFFIC	11.00	717
ENVIRONMENTAL HEALTH	2.00	130
TRANSIT FIXED ROUTE	22.00	1,433
TRANSIT DEMAND RESPONSE	2.50	163
TRANSIT	24.50	1,596
ROSS ROGERS	100.50	6,547
PARKS & RECREATION PROGRAM	14.00	912
PARK MAINTENANCE	2.00	130
ZOO MAINTENANCE	3.00	195
FIRE CIVILIAN PERSONNEL	2.00	130
Photo Traffic Enforcement	16.00	1,042
Photo Traffic Enforcement	16.00	1,042
HURRICANE HARVEY RESPONSE	15.00	977
HURRICANE HARVEY	15.00	977
AHD PUBLIC HEALTH	1.00	65
HEALTH DEPARTMENT	1.00	65
General Construction	21.50	1,401
Civic Center Improvement	1.00	65
UTILITIES OFFICE	63.00	4,104
WATER PRODUCTION	1.00	65
WATER TRANSMISSION	1.00	65

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Finance Allocation**

SURFACE WATER TREATMENT	1.00	65
WATER DISTRIBUTION	1.00	65
WASTE WATER COLLECTION	1.00	65
RIVER ROAD WATER RECLAMATION	2.00	130
HOLLYWOOD ROAD WASTE WATER TRE	2.00	130
Water & Sewer	72.00	4,691
AIRPORT OPERATIONS	137.50	8,958
Airport	137.50	8,958
Drainage Utility	24.00	1,564
Drainage Utility	24.00	1,564
AEDC OPERATIONS	2.00	130
AEDC	2.00	130
AHD OPERATING	118.50	7,720
AHD	118.50	7,720
AMARILLO EVENTS DISTRICT	32.00	2,085
Amarillo Events Taxing Ent	15.00	977
VENUE DISTRICT	47.00	3,062
Finance	20.00	1,303
CHAMBER OF COMMERCE	20.00	1,303
Direct Entities	732.00	47,689
Indirect Cost Plan	1,357.50	88,439

**CITY OF AMARILLO  
FINANCE DEPARTMENT COST DISTRIBUTION  
FISCAL YEAR 2016/2017**

	<b>CASH MGT</b>	<b>TAX</b>	<b>DIV ADMIN</b>	<b>BUDGET &amp; RPTNG</b>	<b>INTERNAL AUDIT</b>	<b>OTHER</b>	
EFFORT REPORT FULL TIME EQUIVALENTS:							
FINANCE DIRECTOR	15%		85%				100%
INTERNAL AUDITOR	14%		15%		71%		100%
BUDGET ANALYST				100%			
ADMINISTRATIVE SPECIALIST			100%				100%
RECEPTIONIST			75%			25%	100%
COLLEGE INTERN			85%		15%		100%
TOTAL FULL TIME EQUIVALENTS	0.29	0.00	3.60	1.00	0.86	0.25	6.00

SALARIES FROM 01/01/17 thru 12/31/17  
DISTRIBUTED BASED ON EFFORT EXPENDED

	<b>CASH MGT</b>	<b>TAX</b>	<b>DIV ADMIN</b>	<b>BUDGET &amp; RPTNG</b>	<b>INTERNAL AUDIT</b>	<b>OTHER</b>	<b>TOTAL</b>
FINANCE DIRECTOR	17,948		101,704	0	0	0	119,652
INTERNAL AUDITOR	11,826		12,671	0	59,974	0	84,471
BUDGET ANALYST	0		0	72,872	0	0	72,872
ADMINISTRATIVE SPECIALIST	0		35,496	0	0	0	35,496
RECEPTIONIST	0		25,510	0	0	8,503	34,013
COLLEGE INTERN	0	0	6,941	0	1,225	0	8,166
TOTAL	29,774	0	182,322	72,872	61,199	8,503	354,670

**CITY OF AMARILLO  
FINANCE DEPARTMENT COST DISTRIBUTION  
FISCAL YEAR 2016/2017**

		<b>CASH MGT</b>	<b>TAX</b>	<b>DIV ADMIN</b>	<b>BUDGET &amp; RPTNG</b>	<b>INTERNAL AUDIT</b>	<b>OTHER</b>	
<b>DEPARTMENT COST DISTRIBUTION</b>								
PERSONAL SERVICES		38,521		235,886	94,281	79,178	11,001	458,867
SUPPLIES	20,796							20,796
CONTRACTUAL LESS	20,259		442,455					462,714
PROFESSIONAL SERV			24,493	43,431				67,924
OTHER LESS	5,220							5,220
MILEAGE ALLOW						418		418
LESS INTERFUND REIMBURSEMENTS	0							
<b>TOTAL</b>	<b>46,275</b>	<b>38,521</b>	<b>466,948</b>	<b>279,317</b>	<b>94,281</b>	<b>79,596</b>	<b>11,001</b>	<b>1,015,939</b>
<b>COST ADJUSTMENTS</b>								
GEN GOVT TRF								
<b>TOTAL</b>	<b>46,275</b>	<b>38,521</b>	<b>466,948</b>	<b>279,317</b>	<b>94,281</b>	<b>79,596</b>	<b>11,001</b>	<b>1,015,939</b>
<b>OVERHEAD ALLOCATION</b>		<b>2,237</b>		<b>27,764</b>	<b>7,713</b>	<b>6,633</b>	<b>1,928</b>	
<b>TOTAL BY FUNCTION</b>		<b>40,758</b>	<b>466,948</b>	<b>307,081</b>	<b>101,994</b>	<b>86,229</b>	<b>12,929</b>	<b>1,015,939</b>

DEPARTMENT OVERHEAD ALLOCATED BASED ON FULL-TIME EQUIVALENT EMPLOYEES.

NOTE: SINCE THE RECOVERIES LISTED IN THE FINANCIAL STATEMENTS ARE NOT BASED ON ACTUAL COSTS, THESE AMOUNTS ARE CREDITED BACK TO THE ORIGINAL DEPARTMENT AFTER THE ACTUAL COSTS ARE DETERMINED IN THE INDIRECT COST PLAN:

AMOUNT PER AUDIT 1,015,939

\* - FRANCHISE TAX AUDITS PERFORMED BY OUTSIDE ACCOUNTING FIRMS

**CITY OF AMARILLO, TEXAS**  
**INFORMATION TECHNOLOGY DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Information Technology Department provides information technology services to most of the City's central service and operating departments. The Information Technology Department bills user departments based on estimates of services to be provided. Since the billing method is not based on actual cost or resources used, the billing method cannot be used to distribute information technology costs. The method considers hardware resources used, and number of programs being maintained by the Information Technology staff at September 30, 2017.

Because many departments' information technology costs were different from the departments' actual costs determined in the Indirect Cost Plan, department billing was not used to distribute the operating surplus of the Information Technology Department. Each division was charged for its full share of information technology costs in the Indirect Cost Plan. The amount previously paid by each department through information technology billings is shown as a reimbursement in the Indirect Cost Allocation Plan. The department reimbursements are used to offset any indirect costs incurred, including information technology charges. The above method gives each division full credit for amounts paid toward its total indirect costs.

References: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

**Entity: 62010 - INFORMATION TECHNOLOGY ADMINISTRATION**

**Accumulation of Costs**

100 Financial Costs	1,012,606
10A Total Financial Costs	1,012,606
2300 City Manager-City Admin	1,540
2400 City Manager-Development	494
3000 Finance-Cash Mgmt	520
3300 Finance-Budget & Reportin	305
3400 Finance-Internal Auditor	358
200 Total Indirect Costs	3,217
10 Total Costs	1,015,823

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
IT ENTERPRISE APPLICATIONS	1,488,616	284,970
IT SUPPORT	630,714	120,739
IT PRINT SERVICES	144,737	27,707
IT GIS	167,137	31,996
IT PUBLIC SAFETY	311,422	59,616
IT TELECOM	1,151,329	220,402
IT SECURITY	1,412,462	270,392
Indirect Entities	5,306,417	1,015,823
Indirect Cost Plan	5,306,417	1,015,823

**Entity: 62040 INFORMATION TECHNOLOGY SECURITY**

**Accumulation of Costs**

2300 City Manager-City Admin	385
2420 City Manager-Pub Safety &	142
3300 Finance-Budget & Reportin	129
4600 IT - Administration	270,392
200 Total Indirect Costs	271,047
10 Total Costs	271,047

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
IT INFRASTRUCTURE	1	271,047
Indirect Entities	1	271,047
Indirect Cost Plan	1	271,047

**Entity: 62021 INFORMATION TECHNOLOGY ENTERPRISE APPLICATIONS**

**Accumulation of Costs**

100 Financial Costs	1,488,616
10A Total Financial Costs	1,488,616

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

2300 City Manager-City Admin	3,465
2420 City Manager-Pub Safety &	1,276
3300 Finance-Budget & Reportin	391
4600 IT - Administration	284,970
200 Total Indirect Costs	290,101
10 Total Costs	1,778,717

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
IT - ENTERPRISE AGREEMENT	153,341.70	453,030
IT - HANSEN	120,861.59	357,071
IT - EDOCS	88,178.58	260,513
IT - JDE	124,442.62	367,651
IT - KRONOS	115,236.45	340,452
Indirect Entities	602,060.94	1,778,717
Indirect Cost Plan	602,060.94	1,778,717

**Entity: 62021EA INFORMATION TECHNOLOGY ENTERPRISE AGREEMENT**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	453,030
200 Total Indirect Costs	453,030
10 Total Costs	453,030

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	9	2,759
RISK MANAGEMENT	3	920
LEGAL	9	2,759
FACILITIES MAINTENANCE	13	3,985
AECC	70	21,456
ACCOUNTING	14	4,291
PURCHASING	8	2,452
CENTRAL STORES	6	1,839
PLANNING	7	2,146
BUILDING SAFETY	33	10,115
PARKS & RECREATION ADMINISTRAT	15	4,598
FIRE OPERATIONS	261	80,001
FIRE MARSHAL	8	2,452
Fire	269	82,453
DIRECTOR OF UTILITIES	4	1,226
FLEET SERVICES OPERATIONS	14	4,291
Indirect Entities	474	145,288
JUDICIAL	5	1,533
CITY SECRETARY	2	613
EMERGENCY MANAGEMENT SERVICES	2	613
AIP PANTEX PROJECT FUND	1	307
EMERGENCY MANAGEMENT	3	920
RADIO COMMUNICATIONS	4	1,226



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

CIVIC CENTER PROMOTIONS	5	1,533
CIVIC CENTER OPERATIONS	9	2,759
ICE HOCKEY	2	613
BOX OFFICE OPERATIONS	18	5,517
GLOBE NEWS CENTER	1	307
LIBRARY	44	13,487
MUNICIPAL COURT	22	6,743
VITAL STATISTICS	1	307
BENEFITS	4	1,226
PUBLIC WORKS	2	613
CAPITAL PROJECTS & DEVELOPMENT	14	4,291
STREET DEPARTMENT	13	3,985
SOLID WASTE COLLECTION	14	4,291
SOLID WASTE DISPOSAL	6	1,839
POLICE	416	127,510
TOTAL POLICE	416	127,510
ANIMAL MANAGEMENT AND WELFARE	36	11,035
TRAFFIC ADMINISTRATION	7	2,146
TRAFFIC FIELD OPERATIONS	14	4,291
TRAFFIC	21	6,437
ENVIRONMENTAL HEALTH	15	4,598
TRANSIT FIXED ROUTE	14	4,291
TRANSIT	14	4,291
ROSS ROGERS	3	920
COMANCHE TRAIL	5	1,533
TENNIS CENTER	1	307
SWIMMING POOLS	2	613
PARKS & RECREATION PROGRAM	6	1,839
PARK MAINTENANCE	22	6,743
ZOO MAINTENANCE	5	1,533
FIRE CIVILIAN PERSONNEL	10	3,065
PROGRAM MANAGEMENT	3	920
Code Inspector	1	307
REHAB SUPPORT	2	613
HMIS 2008/10	1	307
COMMUNITY DEVELOPMENT	7	2,146
HOUSING ASSISTANCE	8	2,452
HOUSING	8	2,452
HOME ADMINISTRATION	1	307
HOME	1	307
Community Development Total	16	4,904
Court Security	4	1,226
URBAN TRANSPORTATION PLANNING	3	920
Photo Traffic Enforcement	1	307
Photo Traffic Enforcement	1	307
AHD PUBLIC HEALTH	33	10,115
HEALTH DEPARTMENT	33	10,115
WIC ADMINISTRATION	14	4,291
WIC	14	4,291
UTILITIES OFFICE	28	8,582
CAPITAL PROJECTS & DEVELOPMENT	15	4,598

**City of Amarillo**  
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**Information Technology Allocation**

WATER PRODUCTION	8	2,452
WATER TRANSMISSION	7	2,146
SURFACE WATER TREATMENT	23	7,050
WATER DISTRIBUTION	25	7,663
WASTE WATER COLLECTION	7	2,146
RIVER ROAD WATER RECLAMATION	7	2,146
HOLLYWOOD ROAD WASTE WATER TRE	6	1,839
LABORATORY ADMINISTRATION	18	5,517
Water & Sewer	144	44,138
AIRPORT OPERATIONS	52	15,939
Airport	52	15,939
Drainage Utility	7	2,146
Drainage Utility	7	2,146
WORKERS COMPENSATION	1	307
Self Insurance	1	307
Family Wellness Center	4	1,226
Employee Insurance	4	1,226
Direct Entities	1,004	307,741
Indirect Cost Plan	1,478	453,030

**Entity: 62021H INFORMATION TECHNOLOGY HANSEN**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	357,071
200 Total Indirect Costs	357,071
10 Total Costs	357,071

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
BUILDING SAFETY	2,592,540	9,200
Indirect Entities	2,592,540	9,200
SOLID WASTE COLLECTION	17,813,843	63,218
UTILITIES OFFICE	74,601,899	264,748
Water & Sewer	74,601,899	264,748
Drainage Utility	5,608,847	19,905
Drainage Utility	5,608,847	19,905
Direct Entities	98,024,589	347,871
Indirect Cost Plan	100,617,129	357,071

**Entity: 62021HB INFORMATION TECHNOLOGY EDOCS**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	260,513
200 Total Indirect Costs	260,513
10 Total Costs	260,513

**City of Amarillo**  
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**Information Technology Allocation**

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	9	5,691
RISK MANAGEMENT	3	1,897
LEGAL	10	6,323
FACILITIES MAINTENANCE	3	1,897
AECC	5	3,162
ACCOUNTING	14	8,852
PURCHASING	8	5,059
CENTRAL STORES	2	1,265
PLANNING	8	5,059
BUILDING SAFETY	35	22,131
PARKS & RECREATION ADMINISTRAT	21	13,279
FIRE OPERATIONS	43	27,189
FIRE MARSHAL	5	3,162
Fire	48	30,351
DIRECTOR OF UTILITIES	4	2,529
FLEET SERVICES OPERATIONS	4	2,529
Indirect Entities	174	110,023
JUDICIAL	5	3,162
CITY SECRETARY	2	1,265
EMERGENCY MANAGEMENT SERVICES	2	1,265
AIP PANTEX PROJECT FUND	1	632
EMERGENCY MANAGEMENT	3	1,897
RADIO COMMUNICATIONS	2	1,265
CIVIC CENTER OPERATIONS	6	3,794
LIBRARY	2	1,265
MUNICIPAL COURT	5	3,162
VITAL STATISTICS	2	1,265
BENEFITS	4	2,529
PUBLIC WORKS	2	1,265
CAPITAL PROJECTS & DEVELOPMENT	13	8,220
STREET DEPARTMENT	7	4,426
SOLID WASTE COLLECTION	7	4,426
POLICE	32	20,234
TOTAL POLICE	32	20,234
ANIMAL MANAGEMENT AND WELFARE	13	8,220
TRAFFIC ADMINISTRATION	4	2,529
TRAFFIC FIELD OPERATIONS	2	1,265
TRAFFIC	6	3,794
ENVIRONMENTAL HEALTH	13	8,220
TRANSIT FIXED ROUTE	12	7,588
TRANSIT	12	7,588
PARK MAINTENANCE	5	3,162
PROGRAM MANAGEMENT	10	6,323
COMMUNITY DEVELOPMENT	10	6,323
HOUSING ASSISTANCE	5	3,162
HOUSING	5	3,162
Community Development Total	15	9,485
AHD PUBLIC HEALTH	4	2,529
HEALTH DEPARTMENT	4	2,529

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

WIC ADMINISTRATION	4	2,529
WIC	4	2,529
UTILITIES OFFICE	25	15,808
CAPITAL PROJECTS & DEVELOPMENT	14	8,852
SURFACE WATER TREATMENT	6	3,794
WATER DISTRIBUTION	12	7,588
RIVER ROAD WATER RECLAMATION	1	632
HOLLYWOOD ROAD WASTE WATER TRE	2	1,265
LABORATORY ADMINISTRATION	3	1,897
Water & Sewer	63	39,836
AIRPORT OPERATIONS	4	2,529
Airport	4	2,529
Drainage Utility	4	2,529
Drainage Utility	4	2,529
WORKERS COMPENSATION	1	632
Self Insurance	1	632
Family Wellness Center	2	1,265
Employee Insurance	2	1,265
Direct Entities	238	150,491
Indirect Cost Plan	412	260,513

**Entity: 62021JDE INFORMATION TECHNOLOGY JD EDWARDS**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	367,651
200 Total Indirect Costs	367,651
10 Total Costs	367,651

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	9	9,732
RISK MANAGEMENT	3	3,244
LEGAL	1	1,081
FACILITIES MAINTENANCE	4	4,325
AECC	4	4,325
ACCOUNTING	15	16,220
PURCHASING	8	8,651
CENTRAL STORES	6	6,488
PLANNING	3	3,244
BUILDING SAFETY	11	11,895
PARKS & RECREATION ADMINISTRAT	15	16,220
FIRE OPERATIONS	18	19,464
FIRE MARSHAL	2	2,163
Fire	20	21,627
DIRECTOR OF UTILITIES	5	5,407
FLEET SERVICES OPERATIONS	15	16,220
Indirect Entities	119	128,678
JUDICIAL	2	2,163
CITY SECRETARY	2	2,163

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

EMERGENCY MANAGEMENT SERVICES	2	2,163
AIP PANTEX PROJECT FUND	1	1,081
EMERGENCY MANAGEMENT	3	3,244
RADIO COMMUNICATIONS	3	3,244
CIVIC CENTER OPERATIONS	7	7,569
LIBRARY	13	14,057
MUNICIPAL COURT	5	5,407
BENEFITS	4	4,325
PUBLIC WORKS	2	2,163
CAPITAL PROJECTS & DEVELOPMENT	6	6,488
STREET DEPARTMENT	6	6,488
SOLID WASTE COLLECTION	11	11,895
SOLID WASTE DISPOSAL	2	2,163
POLICE	25	27,033
TOTAL POLICE	25	27,033
ANIMAL MANAGEMENT AND WELFARE	7	7,569
TRAFFIC ADMINISTRATION	3	3,244
TRAFFIC FIELD OPERATIONS	3	3,244
TRAFFIC	6	6,488
ENVIRONMENTAL HEALTH	7	7,569
TRANSIT FIXED ROUTE	13	14,057
TRANSIT	13	14,057
ROSS ROGERS	2	2,163
COMANCHE TRAIL	2	2,163
PARK MAINTENANCE	8	8,651
FIRE CIVILIAN PERSONNEL	9	9,732
PROGRAM MANAGEMENT	3	3,244
HMIS 2008/10	1	1,081
COMMUNITY DEVELOPMENT	4	4,325
HOUSING ASSISTANCE	5	5,407
HOUSING	5	5,407
HOME ADMINISTRATION	1	1,081
HOME	1	1,081
Community Development Total	10	10,813
URBAN TRANSPORTATION PLANNING	3	3,244
AHD PUBLIC HEALTH	6	6,488
HEALTH DEPARTMENT	6	6,488
WIC ADMINISTRATION	4	4,325
WIC	4	4,325
UTILITIES OFFICE	9	9,732
CAPITAL PROJECTS & DEVELOPMENT	6	6,488
SURFACE WATER TREATMENT	10	10,813
WATER DISTRIBUTION	9	9,732
WASTE WATER COLLECTION	2	2,163
RIVER ROAD WATER RECLAMATION	2	2,163
HOLLYWOOD ROAD WASTE WATER TRE	1	1,081
LABORATORY ADMINISTRATION	3	3,244
Water & Sewer	42	45,416
AIRPORT OPERATIONS	5	5,407
Airport	5	5,407
Drainage Utility	3	3,244

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

Drainage Utility	3	3,244
WORKERS COMPENSATION	1	1,081
Self Insurance	1	1,081
Family Wellness Center	2	2,163
Employee Insurance	2	2,163
Direct Entities	221	238,973
Indirect Cost Plan	340	367,651

**Entity: 62021K INFORMATION TECHNOLOGY KRONOS**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	340,452
200 Total Indirect Costs	340,452
10 Total Costs	340,452

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	32	3,440
RISK MANAGEMENT	8	860
LEGAL	20	2,150
FACILITIES MAINTENANCE	78	8,385
AECC	151	16,232
ACCOUNTING	33	3,547
PURCHASING	19	2,042
CENTRAL STORES	16	1,720
PLANNING	17	1,827
BUILDING SAFETY	74	7,955
PARKS & RECREATION ADMINISTRAT	33	3,547
FIRE OPERATIONS	271	29,132
FIRE MARSHAL	17	1,827
Fire	288	30,960
DIRECTOR OF UTILITIES	11	1,182
FLEET SERVICES OPERATIONS	63	6,772
Indirect Entities	843	90,622
JUDICIAL	14	1,505
CITY SECRETARY	6	645
EMERGENCY MANAGEMENT SERVICES	6	645
AIP PANTEX PROJECT FUND	3	322
EMERGENCY MANAGEMENT	9	967
RADIO COMMUNICATIONS	12	1,290
CIVIC CENTER PROMOTIONS	13	1,397
CIVIC CENTER OPERATIONS	33	3,547
BOX OFFICE OPERATIONS	39	4,192
GLOBE NEWS CENTER	3	322
LIBRARY	83	8,922
MUNICIPAL COURT	48	5,160
VITAL STATISTICS	2	215
BENEFITS	10	1,075
PUBLIC WORKS	6	645

**City of Amarillo**  
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CAPITAL PROJECTS & DEVELOPMENT	34	3,655
STREET DEPARTMENT	112	12,040
SOLID WASTE COLLECTION	105	11,287
SOLID WASTE DISPOSAL	43	4,622
POLICE	518	55,685
TOTAL POLICE	518	55,685
ANIMAL MANAGEMENT AND WELFARE	52	5,590
TRAFFIC ADMINISTRATION	66	7,095
TRAFFIC FIELD OPERATIONS	25	2,687
TRAFFIC	91	9,782
ENVIRONMENTAL HEALTH	36	3,870
TRANSIT FIXED ROUTE	80	8,600
TRANSIT	80	8,600
ROSS ROGERS	90	9,675
SWIMMING POOLS	5	537
PARKS & RECREATION PROGRAM	38	4,085
PARK MAINTENANCE	91	9,782
ZOO MAINTENANCE	12	1,290
FIRE CIVILIAN PERSONNEL	18	1,935
PROGRAM MANAGEMENT	18	1,935
COMMUNITY DEVELOPMENT	18	1,935
HOUSING ASSISTANCE	16	1,720
HOUSING	16	1,720
HOME ADMINISTRATION	2	215
HOME	2	215
Community Development Total	36	3,870
Court Security	8	860
URBAN TRANSPORTATION PLANNING	8	860
Photo Traffic Enforcement	2	215
Photo Traffic Enforcement	2	215
AHD PUBLIC HEALTH	78	8,385
HEALTH DEPARTMENT	78	8,385
WIC ADMINISTRATION	34	3,655
WIC	34	3,655
UTILITIES OFFICE	89	9,567
CAPITAL PROJECTS & DEVELOPMENT	35	3,762
WATER PRODUCTION	8	860
WATER TRANSMISSION	6	645
SURFACE WATER TREATMENT	48	5,160
WATER DISTRIBUTION	86	9,245
WASTE WATER COLLECTION	44	4,730
RIVER ROAD WATER RECLAMATION	30	3,225
HOLLYWOOD ROAD WASTE WATER TRE	34	3,655
LABORATORY ADMINISTRATION	40	4,300
Water & Sewer	420	45,150
AIRPORT OPERATIONS	84	9,030
Airport	84	9,030
Drainage Utility	37	3,977
Drainage Utility	37	3,977
WORKERS COMPENSATION	2	215
Self Insurance	2	215

**City of Amarillo**  
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**Information Technology Allocation**

Family Wellness Center	9	967
Employee Insurance	9	967
HARRINGTON LIBRARY CONSTORTIUM	3	322
HARRINGTON LIBRARY CONSORTIUM	3	322
Direct Entities	2,324	249,830
Indirect Cost Plan	3,167	340,452

**Entity: 62022 INFORMATION TECHNOLOGY SUPPORT**

**Accumulation of Costs**

100 Financial Costs	630,714
10A Total Financial Costs	630,714
2300 City Manager-City Admin	3,465
2420 City Manager-Pub Safety &	1,276
3300 Finance-Budget & Reportin	247
3400 Finance-Internal Auditor	261
4600 IT - Administration	120,739
200 Total Indirect Costs	125,988
10 Total Costs	756,702

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	96	8,410
RISK MANAGEMENT	28	2,453
LEGAL	83	7,271
FACILITIES MAINTENANCE	71	6,220
AECC	202	17,696
ACCOUNTING	202	17,696
PURCHASING	187	16,381
PLANNING	69	6,045
BUILDING SAFETY	422	36,968
PARKS & RECREATION ADMINISTRAT	120	10,512
FIRE OPERATIONS	654	57,291
Fire	654	57,291
DIRECTOR OF UTILITIES	98	8,585
FLEET SERVICES OPERATIONS	77	6,745
Indirect Entities	2,309	202,272
JUDICIAL	15	1,314
CITY SECRETARY	91	7,972
EMERGENCY MANAGEMENT SERVICES	69	6,045
MMRS HSGP GDEM	14	1,226
AIP PANTEX PROJECT FUND	13	1,139
EMERGENCY MANAGEMENT	96	8,410
RADIO COMMUNICATIONS	43	3,767
CIVIC CENTER PROMOTIONS	167	14,629
CIVIC CENTER OPERATIONS	60	5,256
ICE HOCKEY	6	526
BOX OFFICE OPERATIONS	61	5,344
LIBRARY	509	44,589



**City of Amarillo**  
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MUNICIPAL COURT	113	9,899
VITAL STATISTICS	10	876
BENEFITS	49	4,292
PUBLIC WORKS	64	5,606
CAPITAL PROJECTS & DEVELOPMENT	186	16,294
STREET DEPARTMENT	128	11,213
SOLID WASTE COLLECTION	181	15,856
SOLID WASTE DISPOSAL	35	3,066
POLICE	1,886	165,216
TOTAL POLICE	1,886	165,216
ANIMAL MANAGEMENT AND WELFARE	186	16,294
TRAFFIC ADMINISTRATION	39	3,416
TRAFFIC FIELD OPERATIONS	61	5,344
TRAFFIC	100	8,760
ENVIRONMENTAL HEALTH	265	23,214
TRANSIT FIXED ROUTE	90	7,884
TRANSIT	90	7,884
ROSS ROGERS	13	1,139
COMANCHE TRAIL	11	964
TENNIS CENTER	4	350
SWIMMING POOLS	7	613
PARKS & RECREATION PROGRAM	76	6,658
PARK MAINTENANCE	125	10,950
ZOO MAINTENANCE	4	350
PROGRAM MANAGEMENT	49	4,292
Code Inspector	4	350
REHAB SUPPORT	16	1,402
HMIS 2008/10	11	964
COMMUNITY DEVELOPMENT	80	7,008
HOUSING ASSISTANCE	57	4,993
HOUSING	57	4,993
HOME ADMINISTRATION	16	1,402
HOME	16	1,402
Community Development Total	153	13,403
Court Security	5	438
URBAN TRANSPORTATION PLANNING	33	2,891
Photo Traffic Enforcement	5	438
Photo Traffic Enforcement	5	438
AHD PUBLIC HEALTH	155	13,578
HEALTH DEPARTMENT	155	13,578
WIC ADMINISTRATION	75	6,570
WIC	75	6,570
UTILITIES OFFICE	257	22,514
CAPITAL PROJECTS & DEVELOPMENT	186	16,294
WATER PRODUCTION	18	1,577
WATER TRANSMISSION	43	3,767
SURFACE WATER TREATMENT	143	12,527
WATER DISTRIBUTION	216	18,922
WASTE WATER COLLECTION	43	3,767
RIVER ROAD WATER RECLAMATION	31	2,716
HOLLYWOOD ROAD WASTE WATER TRE	29	2,540

**City of Amarillo**  
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LABORATORY ADMINISTRATION	89	7,797
Water & Sewer	1,055	92,420
AIRPORT OPERATIONS	135	11,826
Airport	135	11,826
Drainage Utility	86	7,534
Drainage Utility	86	7,534
WORKERS COMPENSATION	25	2,190
Self Insurance	25	2,190
Family Wellness Center	21	1,840
Employee Insurance	21	1,840
Direct Entities	6,329	554,430
Indirect Cost Plan	8,638	756,702

**Entity: 62023 INFORMATION TECHNOLOGY PRINT SERVICES**

**Accumulation of Costs**

100 Financial Costs	144,737
10A Total Financial Costs	144,737
2300 City Manager-City Admin	770
2420 City Manager-Pub Safety &	283
3300 Finance-Budget & Reportin	44
4600 IT - Administration	27,707
200 Total Indirect Costs	28,804
10 Total Costs	173,541

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	93,845	4,342
RISK MANAGEMENT	52,838	2,445
LEGAL	2,941	136
FACILITIES MAINTENANCE	209	10
AECC	11,896	550
ACCOUNTING	141,684	6,555
PURCHASING	10,612	491
CENTRAL STORES	15,001	694
PLANNING	14,695	680
BUILDING SAFETY	68,715	3,179
PARKS & RECREATION ADMINISTRAT	34,144	1,580
FIRE OPERATIONS	23,211	1,074
FIRE MARSHAL	1,910	88
Fire	25,121	1,162
DIRECTOR OF UTILITIES	119	6
FLEET SERVICES OPERATIONS	8,811	408
Indirect Entities	480,631	22,237
JUDICIAL	1,000	46
CITY SECRETARY	7,826	362
EMERGENCY MANAGEMENT SERVICES	41	2
EMERGENCY MANAGEMENT	41	2
RADIO COMMUNICATIONS	20	1

**City of Amarillo**  
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CIVIC CENTER PROMOTIONS	4,409	204
BOX OFFICE OPERATIONS	5,000	231
LIBRARY	117,543	5,438
MUNICIPAL COURT	127,992	5,922
VITAL STATISTICS	28,258	1,307
PUBLIC WORKS	146	7
CAPITAL PROJECTS & DEVELOPMENT	12,613	584
STREET DEPARTMENT	42,765	1,979
SOLID WASTE COLLECTION	95,165	4,403
SOLID WASTE DISPOSAL	10,000	463
POLICE	232,672	10,765
TOTAL POLICE	232,672	10,765
ANIMAL MANAGEMENT AND WELFARE	69,474	3,214
TRAFFIC ADMINISTRATION	8,438	390
TRAFFIC FIELD OPERATIONS	3,625	168
TRAFFIC	12,063	558
ENVIRONMENTAL HEALTH	16,935	784
TRANSIT FIXED ROUTE	202,149	9,353
TRANSIT	202,149	9,353
COMANCHE TRAIL	850	39
TENNIS CENTER	2,212	102
SWIMMING POOLS	36,532	1,690
PARKS & RECREATION PROGRAM	31,002	1,434
PARK MAINTENANCE	30,908	1,430
ZOO MAINTENANCE	10,981	508
FIRE CIVILIAN PERSONNEL	12	1
PROGRAM MANAGEMENT	42,092	1,947
COMMUNITY DEVELOPMENT	42,092	1,947
HOUSING ASSISTANCE	548,569	25,380
HOUSING	548,569	25,380
Community Development Total	590,661	27,328
URBAN TRANSPORTATION PLANNING	1,934	89
AHD PUBLIC HEALTH	86,406	3,998
HEALTH DEPARTMENT	86,406	3,998
WIC ADMINISTRATION	27,376	1,267
WIC	27,376	1,267
UTILITIES OFFICE	1,127,971	52,187
CAPITAL PROJECTS & DEVELOPMENT	12,613	584
SURFACE WATER TREATMENT	9,234	427
WATER DISTRIBUTION	57,955	2,681
WASTE WATER COLLECTION	5,560	257
RIVER ROAD WATER RECLAMATION	731	34
HOLLYWOOD ROAD WASTE WATER TRE	78,976	3,654
LABORATORY ADMINISTRATION	50,695	2,345
Water & Sewer	1,343,735	62,170
AIRPORT OPERATIONS	1,989	92
Airport	1,989	92
Drainage Utility	27,023	1,250
Drainage Utility	27,023	1,250
WORKERS COMPENSATION	5,646	261
Self Insurance	5,646	261

**City of Amarillo**  
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Family Wellness Center	86,947	4,023
Employee Insurance	86,947	4,023
Direct Entities	3,270,285	151,304
Indirect Cost Plan	3,750,916	173,541

**Entity: 62024 INFORMATION TECHNOLOGY GIS**

**Accumulation of Costs**

100 Financial Costs	167,137
10A Total Financial Costs	167,137
2300 City Manager-City Admin	385
2420 City Manager-Pub Safety &	142
3300 Finance-Budget & Reportin	50
3400 Finance-Internal Auditor	130
4600 IT - Administration	31,996
200 Total Indirect Costs	32,703
10 Total Costs	199,840

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES MAINTENANCE	3	7,686
PLANNING	7	17,934
PARKS & RECREATION ADMINISTRAT	5	12,810
FIRE OPERATIONS	2	5,124
FIRE MARSHAL	1	2,562
Fire	3	7,686
DIRECTOR OF UTILITIES	5	12,810
Indirect Entities	23	58,927
EMERGENCY MANAGEMENT SERVICES	4	10,248
EMERGENCY MANAGEMENT	4	10,248
PUBLIC WORKS	1	2,562
CAPITAL PROJECTS & DEVELOPMENT	20	51,241
TRAFFIC ADMINISTRATION	5	12,810
TRAFFIC FIELD OPERATIONS	1	2,562
TRAFFIC	6	15,372
TRANSIT FIXED ROUTE	1	2,562
TRANSIT	1	2,562
PROGRAM MANAGEMENT	1	2,562
COMMUNITY DEVELOPMENT	1	2,562
Community Development Total	1	2,562
CAPITAL PROJECTS & DEVELOPMENT	21	53,803
SURFACE WATER TREATMENT	1	2,562
Water & Sewer	22	56,365
Direct Entities	55	140,913
Indirect Cost Plan	78	199,840

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

**Entity: 62031 INFORMATION TECHNOLOGY PUBLIC SAFETY**

**Accumulation of Costs**

100 Financial Costs	311,422
10A Total Financial Costs	311,422
2300 City Manager-City Admin	1,155
2420 City Manager-Pub Safety &	425
3300 Finance-Budget & Reportin	94
3400 Finance-Internal Auditor	130
4600 IT - Administration	59,616
200 Total Indirect Costs	61,421
10 Total Costs	372,843

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
AECC	202	26,380
FIRE OPERATIONS	654	85,408
Fire	654	85,408
Indirect Entities	856	111,787
MUNICIPAL COURT	113	14,757
POLICE	1,886	246,298
TOTAL POLICE	1,886	246,298
Direct Entities	1,999	261,055
Indirect Cost Plan	2,855	372,843

**Entity: 62032 INFORMATION TECHNOLOGY INFRASTRUCTURE**

**Accumulation of Costs**

100 Financial Costs	1,412,462
10A Total Financial Costs	1,412,462
2300 City Manager-City Admin	2,695
2420 City Manager-Pub Safety &	992
3300 Finance-Budget & Reportin	323
3400 Finance-Internal Auditor	65
4700 IT - Security	271,047
200 Total Indirect Costs	275,122
10 Total Costs	1,687,584

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	9	10,276
RISK MANAGEMENT	3	3,425
LEGAL	9	10,276
FACILITIES MAINTENANCE	13	14,843
AECC	70	79,926
ACCOUNTING	14	15,985
PURCHASING	8	9,134
CENTRAL STORES	6	6,851

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

PLANNING	7	7,993
BUILDING SAFETY	33	37,679
PARKS & RECREATION ADMINISTRAT	15	17,127
FIRE OPERATIONS	261	298,010
FIRE MARSHAL	8	9,134
Fire	269	307,145
DIRECTOR OF UTILITIES	4	4,567
FLEET SERVICES OPERATIONS	14	15,985
Indirect Entities	474	541,214
JUDICIAL	5	5,709
CITY SECRETARY	2	2,284
EMERGENCY MANAGEMENT SERVICES	2	2,284
AIP PANTEX PROJECT FUND	1	1,142
EMERGENCY MANAGEMENT	3	3,425
RADIO COMMUNICATIONS	4	4,567
CIVIC CENTER PROMOTIONS	5	5,709
CIVIC CENTER OPERATIONS	9	10,276
ICE HOCKEY	2	2,284
BOX OFFICE OPERATIONS	18	20,552
GLOBE NEWS CENTER	1	1,142
LIBRARY	44	50,239
MUNICIPAL COURT	22	25,120
VITAL STATISTICS	1	1,142
BENEFITS	4	4,567
PUBLIC WORKS	2	2,284
CAPITAL PROJECTS & DEVELOPMENT	14	15,985
STREET DEPARTMENT	13	14,843
SOLID WASTE COLLECTION	14	15,985
SOLID WASTE DISPOSAL	6	6,851
POLICE	416	474,990
TOTAL POLICE	416	474,990
ANIMAL MANAGEMENT AND WELFARE	36	41,105
TRAFFIC ADMINISTRATION	7	7,993
TRAFFIC FIELD OPERATIONS	14	15,985
TRAFFIC	21	23,978
ENVIRONMENTAL HEALTH	15	17,127
TRANSIT FIXED ROUTE	14	15,985
TRANSIT	14	15,985
ROSS ROGERS	3	3,425
COMANCHE TRAIL	5	5,709
TENNIS CENTER	1	1,142
SWIMMING POOLS	2	2,284
PARKS & RECREATION PROGRAM	6	6,851
PARK MAINTENANCE	22	25,120
ZOO MAINTENANCE	5	5,709
FIRE CIVILIAN PERSONNEL	10	11,418
PROGRAM MANAGEMENT	3	3,425
Code Inspector	1	1,142
REHAB SUPPORT	2	2,284
HMIS 2008/10	1	1,142
COMMUNITY DEVELOPMENT	7	7,993

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

HOUSING ASSISTANCE	8	9,134
HOUSING	8	9,134
HOME ADMINISTRATION	1	1,142
HOME	1	1,142
Community Development Total	16	18,269
Court Security	4	4,567
URBAN TRANSPORTATION PLANNING	3	3,425
Photo Traffic Enforcement	1	1,142
Photo Traffic Enforcement	1	1,142
AHD PUBLIC HEALTH	33	37,679
HEALTH DEPARTMENT	33	37,679
WIC ADMINISTRATION	14	15,985
WIC	14	15,985
UTILITIES OFFICE	28	31,970
CAPITAL PROJECTS & DEVELOPMENT	15	17,127
WATER PRODUCTION	8	9,134
WATER TRANSMISSION	7	7,993
SURFACE WATER TREATMENT	23	26,261
WATER DISTRIBUTION	25	28,545
WASTE WATER COLLECTION	7	7,993
RIVER ROAD WATER RECLAMATION	7	7,993
HOLLYWOOD ROAD WASTE WATER TRE	6	6,851
LABORATORY ADMINISTRATION	18	20,552
Water & Sewer	144	164,420
AIRPORT OPERATIONS	52	59,374
Airport	52	59,374
Drainage Utility	7	7,993
Drainage Utility	7	7,993
WORKERS COMPENSATION	1	1,142
Self Insurance	1	1,142
Family Wellness Center	4	4,567
Employee Insurance	4	4,567
Direct Entities	1,004	1,146,370
Indirect Cost Plan	1,478	1,687,584

**Entity: 62033 INFORMATION TECHNOLOGY TELECOMMUNICATIONS**

**Accumulation of Costs**

100 Financial Costs	1,151,329
10A Total Financial Costs	1,151,329
2300 City Manager-City Admin	2,310
2420 City Manager-Pub Safety &	850
3300 Finance-Budget & Reportin	347
4600 IT - Administration	220,402
200 Total Indirect Costs	223,909
10 Total Costs	1,375,238

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	13	10,776
RISK MANAGEMENT	6	4,974
LEGAL	12	9,947
FACILITIES MAINTENANCE	69	57,198
AECC	52	43,106
ACCOUNTING	23	19,066
PURCHASING	12	9,947
CENTRAL STORES	7	5,803
PLANNING	13	10,776
BUILDING SAFETY	46	38,132
PARKS & RECREATION ADMINISTRAT	24	19,895
FIRE OPERATIONS	81	67,145
Fire	81	67,145
DIRECTOR OF UTILITIES	6	4,974
FLEET SERVICES OPERATIONS	21	17,408
Indirect Entities	385	319,148
CITY SECRETARY	3	2,487
EMERGENCY MANAGEMENT SERVICES	63	52,224
EMERGENCY MANAGEMENT	63	52,224
CIVIC CENTER PROMOTIONS	28	23,211
CIVIC CENTER OPERATIONS	101	83,725
BOX OFFICE OPERATIONS	6	4,974
LIBRARY	71	58,856
MUNICIPAL COURT	57	47,250
VITAL STATISTICS	3	2,487
BENEFITS	6	4,974
PUBLIC WORKS	5	4,145
CAPITAL PROJECTS & DEVELOPMENT	21	17,408
STREET DEPARTMENT	19	15,750
SOLID WASTE COLLECTION	17	14,092
SOLID WASTE DISPOSAL	4	3,316
POLICE	340	281,845
TOTAL POLICE	340	281,845
ANIMAL MANAGEMENT AND WELFARE	10	8,290
TRAFFIC ADMINISTRATION	25	20,724
TRAFFIC FIELD OPERATIONS	13	10,776
TRAFFIC	38	31,500
ENVIRONMENTAL HEALTH	21	17,408
TRANSIT FIXED ROUTE	26	21,553
TRANSIT	26	21,553
ROSS ROGERS	4	3,316
COMANCHE TRAIL	7	5,803
SWIMMING POOLS	11	9,119
PARKS & RECREATION PROGRAM	10	8,290
PARK MAINTENANCE	46	38,132
FIRE CIVILIAN PERSONNEL	13	10,776
PROGRAM MANAGEMENT	13	10,776
COMMUNITY DEVELOPMENT	13	10,776
HOUSING ASSISTANCE	9	7,461



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Information Technology Allocation**

HOUSING	9	7,461
Community Development Total	22	18,237
URBAN TRANSPORTATION PLANNING	2	1,658
AHD PUBLIC HEALTH	69	57,198
HEALTH DEPARTMENT	69	57,198
WIC ADMINISTRATION	17	14,092
WIC	17	14,092
UTILITIES OFFICE	31	25,698
CAPITAL PROJECTS & DEVELOPMENT	21	17,408
WATER TRANSMISSION	10	8,290
SURFACE WATER TREATMENT	8	6,632
WATER DISTRIBUTION	19	15,750
WASTE WATER COLLECTION	58	48,079
RIVER ROAD WATER RECLAMATION	5	4,145
HOLLYWOOD ROAD WASTE WATER TRE	5	4,145
LABORATORY ADMINISTRATION	14	11,605
Water & Sewer	171	141,751
AIRPORT OPERATIONS	45	37,303
Airport	45	37,303
Drainage Utility	7	5,803
Drainage Utility	7	5,803
Family Wellness Center	11	9,119
Employee Insurance	11	9,119
Direct Entities	1,274	1,056,090
Indirect Cost Plan	1,659	1,375,238

**CITY OF AMARILLO, TEXAS**  
**REIMBURSEMENTS**  
**NATURE AND EXTENT OF SERVICES**

As noted in several other sections of this Plan, many interdepartmental charges are not based on actual costs or resources used. These charges are sometimes based on estimated services to be provided. Often these charges are arbitrary.

Since the charges are not based on actual costs, the amounts are reversed and indirect costs are allocated based on total service department costs. Each department is charged for its fair share of indirect cost. However, the amount the department paid toward its indirect costs (i.e. interdepartmental reimbursements) is credited toward indirect costs incurred to determine a total net indirect cost.

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Reimbursement Allocation**

**Entity: INFORMATION TECHNOLOGY REIMBURSEMENTS**

**Accumulation of Costs**

100 Financial Costs	-5,809,566
10A Total Financial Costs	-5,809,566
10 Total Costs	-5,809,566

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	61,949.36	-62,555
RISK MANAGEMENT	19,893.52	-20,088
LEGAL	37,237.42	-37,601
FACILITIES MAINTENANCE	72,221.10	-72,927
AECC	184,192.13	-185,993
ACCOUNTING	102,902.90	-103,909
PURCHASING	44,067.86	-44,499
CENTRAL STORES	22,096.11	-22,312
PLANNING	44,102.96	-44,534
BUILDING SAFETY	150,596.61	-152,069
PARKS & RECREATION ADMINISTRAT	78,508.91	-79,276
FIRE OPERATIONS	407,367.90	-411,351
FIRE MARSHAL	24,529.40	-24,769
Fire	431,897.30	-436,120
DIRECTOR OF UTILITIES	99,743.45	-100,719
FLEET SERVICES OPERATIONS	66,843.00	-67,497
Indirect Entities	1,416,252.63	-1,430,099
JUDICIAL	14,442.21	-14,583
CITY SECRETARY	14,869.49	-15,015
EMERGENCY MANAGEMENT SERVICES	93,928.05	-94,846
EMERGENCY MANAGEMENT	93,928.05	-94,846
RADIO COMMUNICATIONS	35,822.18	-36,172
CIVIC CENTER PROMOTIONS	22,226.50	-22,444
CIVIC CENTER OPERATIONS	97,605.05	-98,559
BOX OFFICE OPERATIONS	30,505.28	-30,804
GLOBE NEWS CENTER	7,798.33	-7,875
LIBRARY	393,464.30	-397,311
MUNICIPAL COURT	189,936.31	-191,793
VITAL STATISTICS	5,880.60	-5,938
BENEFITS	25,207.42	-25,454
PUBLIC WORKS	81,642.28	-82,440
STREET DEPARTMENT	55,418.82	-55,961
SOLID WASTE COLLECTION	115,396.28	-116,524
SOLID WASTE DISPOSAL	15,519.44	-15,671
POLICE	1,410,630.80	-1,424,422
TOTAL POLICE	1,410,630.80	-1,424,422
ANIMAL MANAGEMENT AND WELFARE	80,119.73	-80,903
TRAFFIC ADMINISTRATION	63,611.33	-64,233
TRAFFIC FIELD OPERATIONS	41,053.84	-41,455
TRAFFIC	104,665.17	-105,688
ENVIRONMENTAL HEALTH	38,572.41	-38,950

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Reimbursement Allocation**

TRANSIT FIXED ROUTE	120,534.66	-121,713
TRANSIT	120,534.66	-121,713
ROSS ROGERS	19,607.67	-19,799
COMANCHE TRAIL	25,162.29	-25,408
SWIMMING POOLS	9,956.79	-10,054
PARKS & RECREATION PROGRAM	18,791.23	-18,975
PARK MAINTENANCE	107,828.64	-108,883
ZOO MAINTENANCE	9,673.95	-9,769
FIRE CIVILIAN PERSONNEL	28,872.39	-29,155
PROGRAM MANAGEMENT	41,605.49	-42,012
REHAB SUPPORT	384.15	-388
HOUSING REHAB	3,802.38	-3,840
COMMUNITY DEVELOPMENT	45,792.02	-46,240
HOUSING ASSISTANCE	39,270.50	-39,654
HOUSING	39,270.50	-39,654
HOME ADMINISTRATION	3,802.38	-3,840
HOME	3,802.38	-3,840
Community Development Total	88,864.90	-89,734
Court Security	576.73	-582
URBAN TRANSPORTATION PLANNING	8,688.00	-8,773
Photo Traffic Enforcement	2,025.06	-2,045
Photo Traffic Enforcement	2,025.06	-2,045
AHD PUBLIC HEALTH	110,469.54	-111,550
HEALTH DEPARTMENT	110,469.54	-111,550
WIC ADMINISTRATION	40,132.08	-40,524
WIC	40,132.08	-40,524
UTILITIES OFFICE	397,922.64	-401,813
WATER PRODUCTION	8,484.39	-8,567
WATER TRANSMISSION	11,530.50	-11,643
SURFACE WATER TREATMENT	58,407.76	-58,979
WATER DISTRIBUTION	71,399.64	-72,098
WASTE WATER COLLECTION	57,490.02	-58,052
RIVER ROAD WATER RECLAMATION	22,417.07	-22,636
HOLLYWOOD ROAD WASTE WATER TRE	20,619.70	-20,821
LABORATORY ADMINISTRATION	51,441.92	-51,945
Water & Sewer	699,713.64	-706,555
AIRPORT OPERATIONS	109,558.81	-110,630
Airport	109,558.81	-110,630
Drainage Utility	32,941.57	-33,264
Drainage Utility	32,941.57	-33,264
Family Wellness Center	49,320.57	-49,803
Employee Insurance	49,320.57	-49,803
AHD OPERATING	537.61	-543
AHD	537.61	-543
HARRINGTON LIBRARY CONSTORTIUM	20,158.32	-20,355
HARRINGTON LIBRARY CONSORTIUM	20,158.32	-20,355
Direct Entities	4,337,065.10	-4,379,467
Indirect Cost Plan	5,753,317.73	-5,809,566

**CITY OF AMARILLO, TEXAS**  
**HUMAN RESOURCES AND RISK MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

The Human Resources Department is responsible for the full Civil Service function. This includes recruiting, interviewing, testing, and referring qualified persons to every department of the City. The City of Amarillo provides over 2,500 jobs. The Human Resources Department administers the classification and salary programs and brings recommendations to the Civil Service Commission concerning personnel policies and procedures.

The Department is also responsible for the development and implementation of an affirmative action plan, and designs and continually monitors various employee benefit programs as follows: the City's safety program, workmen's compensation, injury data, health and dental plan, and other benefits. It maintains records on each of these as well as permanent files on all active and inactive employees.

FY 2016/2017 costs of the division have been identified to these functional areas and have been allocated based on the number of employees assigned to each department and division in FY 2016/2017.

The Risk Management function is a support service to all City departments. It coordinates and administers claims generated from City operations, which includes worker's compensation, auto liability, general liability, and unemployment claims. They also assist in accident investigations, in-service safety training programs, administering safety programs and policies, and the development and continued updating of safety programs on an as needed basis.

FY 2016/2017 costs of this function have been allocated to the Casualty Insurance Department.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Human Resources Allocation**

**Entity: 1110 - HUMAN RESOURCES**

**Accumulation of Costs**

100 Financial Costs	1,162,302
110 Depreciation Adjustment	23,710
111 IT Charges	61,764
10A Total Financial Costs	1,247,776
2300 City Manager-City Admin	5,005
2420 City Manager-Pub Safety &	1,842
3300 Finance-Budget & Reportin	293
3400 Finance-Internal Auditor	5,440
4400 IT - Print Services	4,342
4710 IT - JDE	9,732
4730 IT - eDocs	5,691
4740 IT - Kronos	3,440
4750 IT - Enterprise Agreement	2,759
4900 IT - Support	8,410
5000 IT - Infrastructure	10,276
5110 IT - Telecommunications	10,776
5210 IT - Reimbursement	-62,555
200 Total Indirect Costs	5,451
10 Total Costs	1,253,227

**Allocation to Benefiting Activities**

	<b>Base</b>	<b>Allocation</b>
HUMAN RESOURCES-CITY	548,019	590,890
Indirect Entities	548,019	590,890
HEALTH PLAN	614,283	662,337
Employee Insurance	614,283	662,337
Direct Entities	614,283	662,337
Indirect Cost Plan	1,162,302	1,253,227

**Entity: 1110HR - HUMAN RESOURCES-CITY**

**Accumulation of Costs**

2600 Human Resources	590,890
200 Total Indirect Costs	590,890
10 Total Costs	590,890

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
LEGAL	8	2,162
CUSTODIAL SERVICES	27	7,298
FACILITIES MAINTENANCE	27	7,298
AECC	64	17,300
ACCOUNTING	16	4,325
PURCHASING	8	2,162
CENTRAL STORES	7	1,892
CIVILIAN PERSONNEL	69	18,651

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Human Resources Allocation**

PLANNING	6	1,622
BUILDING SAFETY	33	8,920
PARKS & RECREATION ADMINISTRAT	6	1,622
FIRE OPERATIONS	266	71,901
FIRE MARSHAL	7	1,892
Fire	273	73,794
DIRECTOR OF UTILITIES	3	811
FLEET SERVICES OPERATIONS	44	11,893
LIBRARY ADMIN	3	811
POLICE ADMIN	3	811
PUBLIC WORKS ADMIN	2	541
Indirect Entities	599	161,913
JUDICIAL	5	1,352
CITY SECRETARY	3	811
EMERGENCY MANAGEMENT SERVICES	2	541
METROPOLITAN MEDICAL RESPONSE	1	270
AIP PANTEX PROJECT FUND	1	270
EMERGENCY MANAGEMENT	4	1,081
RADIO COMMUNICATIONS	8	2,162
CIVIC CENTER PROMOTIONS	5	1,352
CIVIC CENTER OPERATIONS	22	5,947
ICE HOCKEY	2	541
BOX OFFICE OPERATIONS	17	4,595
GLOBE NEWS CENTER	3	811
LIBRARY	72	19,462
MUNICIPAL COURT	24	6,487
VITAL STATISTICS	1	270
CAPITAL PROJECTS & DEVELOPMENT	19	5,136
STREET DEPARTMENT	92	24,868
SOLID WASTE COLLECTION	103	27,842
SOLID WASTE DISPOSAL	36	9,731
POLICE	348	94,067
TOTAL POLICE	348	94,067
ANIMAL MANAGEMENT AND WELFARE	36	9,731
TRAFFIC ADMINISTRATION	45	12,164
TRAFFIC FIELD OPERATIONS	19	5,136
TRAFFIC	64	17,300
ENVIRONMENTAL HEALTH	13	3,514
TRANSIT FIXED ROUTE	33	8,920
TRANSIT DEMAND RESPONSE	22	5,947
TRANSIT MAINTENANCE	9	2,433
TRANSIT	64	17,300
ROSS ROGERS	30	8,109
COMANCHE TRAIL	23	6,217
TENNIS CENTER	1	270
SWIMMING POOLS	18	4,866
PARKS & RECREATION PROGRAM	17	4,595
PARK MAINTENANCE	100	27,031
ZOO MAINTENANCE	17	4,595
ATHLETIC ADMINISTRATION	5	1,352
SENIOR SERVICES	1	270

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Human Resources Allocation**

FIRE CIVILIAN PERSONNEL	11	2,973
PROGRAM MANAGEMENT	4	1,081
Code Inspector	1	270
REHAB SUPPORT	2	541
HMIS 2008/10	1	270
COMMUNITY DEVELOPMENT	8	2,162
HOUSING ASSISTANCE	11	2,973
HOUSING	11	2,973
HOME ADMINISTRATION	1	270
HOME	1	270
Community Development Total	20	5,406
Court Security	2	541
URBAN TRANSPORTATION PLANNING	4	1,081
Photo Traffic Enforcement	1	270
Photo Traffic Enforcement	1	270
AHD PUBLIC HEALTH	9	2,433
REFUGEE HEALTH	5	1,352
TDH IMMUNIZATIONS	6	1,622
HIV PREVENTION	4	1,081
CORE PUBLIC HEALTH	3	811
BIOTERRORISM GRANT	3	811
DSRIP IMMUNIZATIONS	2	541
EPIDEMIOLOGY	1	270
LOCAL TUBERCULOSIS - FEDERAL	1	270
LOCAL TUBERCULOSIS - STATE	1	270
HEALTH DEPARTMENT	35	9,461
WIC ADMINISTRATION	19	5,136
WIC	19	5,136
UTILITIES OFFICE	38	10,272
CAPITAL PROJECTS & DEVELOPMENT	19	5,136
WATER PRODUCTION	9	2,433
WATER TRANSMISSION	8	2,162
SURFACE WATER TREATMENT	25	6,758
WATER DISTRIBUTION	60	16,218
WASTE WATER COLLECTION	33	8,920
RIVER ROAD WATER RECLAMATION	23	6,217
HOLLYWOOD ROAD WASTE WATER TRE	24	6,487
LABORATORY ADMINISTRATION	17	4,595
Water & Sewer	256	69,198
AIRPORT OPERATIONS	52	14,056
Airport	52	14,056
Drainage Utility	26	7,028
Drainage Utility	26	7,028
WORKERS COMPENSATION	1	270
Self Insurance	1	270
Family Wellness Center	5	1,352
Employee Insurance	5	1,352
VECTOR CONTROL	2	541
Direct Entities	1,587.00	428,976
Indirect Cost Plan	2,186.00	590,890



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Human Resources Allocation**

**Entity: 1120 - RISK MANAGEMENT**

**Accumulation of Costs**

100 Financial Costs	300,201
110 Depreciation Adjustment	214
111 IT Charges	19,834
10A Total Financial Costs	320,249
2300 City Manager-City Admin	1,155
2420 City Manager-Pub Safety &	425
3300 Finance-Budget & Reportin	96
3400 Finance-Internal Auditor	130
3700 Accounting-General	873
3800 Accounting-Payroll	210
4000 Accounting-Audit	177
4100 Purchasing	626
4300 Central Stores	203
4400 IT - Print Services	2,445
4500 Central Stores	4
4710 IT - JDE	3,244
4730 IT - eDocs	1,897
4740 IT - Kronos	860
4750 IT - Enterprise Agreement	920
4900 IT - Support	2,453
5000 IT - Infrastructure	3,425
5110 IT - Telecommunications	4,974
5210 IT - Reimbursement	-20,088
6200 Custodial Services-City H	13,830
7300 Facilities-City Hall	24,965
200 Total Indirect Costs	42,825
10 Total Costs	363,074

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
SELF INSURANCE GENERAL	1	363,074
Self Insurance	1	363,074
Direct Entities	1	363,074
Indirect Cost Plan	1	363,074

**CITY OF AMARILLO**  
**HUMAN RESOURCES Cost Distribution**  
**Fiscal Year 2016/2017**

	<b>Total Personnel</b>	<b>Personnel Direct</b>	<b>Insurance Management</b>
Salaries from 01/01/17 TO 12/31/17			
Distributions based on effort expended			
Benefits Administrator	86,094		86,094
Benefits Coordinator	84,198		84,198
Secretary			
Customer Service Clerk	12,235		12,235
Other Personnel	199,619	199,619	
<b>Total</b>	<b>382,146</b>	<b>199,619</b>	<b>182,527</b>
Number of Employees	13	9	4

	<b>Total Personnel</b>	<b>Personnel Direct</b>	<b>Insurance Management</b>	<b>Method of Distribution</b>
Personal Services	494,621	258,372	236,249	1
Supplies	190,544	131,915	58,629	2
Contractual Services	212,734	147,277	65,457	2
Other Charges	15,102	10,455	4,647	2
	913,001	548,019	364,982	
Adjustment for departmental reorganization				
Benefits	249,301		249,301	
	1,162,302	548,019	614,283	

1 Distributed based on salaries from 01/01/17 TO 12/31/17

2 Distributed to Personnel Direct

**CITY OF AMARILLO, TEXAS**  
**ACCOUNTING DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Accounting Department's duties include payroll, accounts receivable, fixed assets, accounts payable, appropriations control, detailed reports, cash receipt and disbursement journals, general ledger, and the pre-audit function.

The Accounting Department is responsible for all cash receipts and disbursements for the entire City. All revenue from every department of the City is processed by the Accounting Department. All disbursements for every City department are made by the Accounting Department. Direct expenditure orders, contract payments, purchase order payments, and any other type of disbursement requested by all City departments, is prepared and processed. Each department's appropriations are monitored against expenditures through daily appropriation controls and monthly appropriations reports.

FY 2016/2017 costs of the Accounting Department have been functionalized and allocated as follows in this plan:

- \* General Accounting - This category represents all efforts of the Department in FY 2016/2017, with the exception of those stated below. Costs have been allocated based on modified direct charges for FY 2016/2017.

- \* Payroll Administration - Costs have been allocated based on the total number of employees.

**CITY OF AMARILLO**  
**ACCOUNTING DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

\* Grant Accounting - This category represents specialized assignments of the department's staff in FY 2016/2017 in providing accounting services for grant programs. Costs of these services are in addition to those provided under the General Accounting category, and have been allocated to grant programs based on grant modified direct charges for FY 2016/2017.

\* Annual Audit - The costs of the City's annual external audit of general fund operations are charged to the Accounting Department. These costs have been allocated to all general fund departments and divisions based on the modified direct charges for FY 2016/2017.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

**Entity: 1320 - ACCOUNTING**

**Accumulation of Costs**

100 Financial Costs	1,190,996
111 IT Charges	102,595
10A Total Financial Costs	1,293,591
2300 City Manager-City Admin	6,159
2420 City Manager-Pub Safety &	2,268
2700 Human Resources-City	4,325
3200 Finance-Division	53,609
3300 Finance-Budget & Reportin	389
3400 Finance-Internal Auditor	22,835
4400 IT - Print Services	6,555
4710 IT - JDE	16,220
4730 IT - eDocs	8,852
4740 IT - Kronos	3,547
4750 IT - Enterprise Agreement	4,291
4900 IT - Support	17,696
5000 IT - Infrastructure	15,985
5110 IT - Telecommunications	19,066
5210 IT - Reimbursement	-103,909
200 Total Indirect Costs	77,889
10 Total Costs	1,371,480

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
ACCOUNTING AUDIT FEE	128,725.00	148,232
ACCOUNTING-GENERAL	802,862.00	924,528
ACCOUNTING-GRANT	125,452.00	144,463
ACCOUNTING-PAYROLL	133,957.00	154,257
Indirect Entities	1,190,996.00	1,371,480
Indirect Cost Plan	1,190,996.00	1,371,480

**Entity: 1320AF - ACCOUNTING AUDIT FEE**

**Accumulation of Costs**

3600 Accounting	148,232
200 Total Indirect Costs	148,232
10 Total Costs	148,232

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
RISK MANAGEMENT	320,035	177
LEGAL	1,266,562	700
CUSTODIAL SERVICES	1,623,112	897
FACILITIES MAINTENANCE	2,316,239	1,281
AECC	4,344,707	2,402
PURCHASING	612,992	339

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

CENTRAL STORES	389,637	215
CIVILIAN PERSONNEL	4,757,257	2,630
PLANNING	518,728	287
BUILDING SAFETY	2,918,747	1,614
PARKS & RECREATION ADMINISTRAT	560,585	310
FIRE OPERATIONS	31,026,189	17,153
FIRE MARSHAL	852,696	471
Fire	31,878,885	17,624
FLEET SERVICES OPERATIONS	8,888,670	4,914
FLEET SERVICES REPLACEMENT	12,973,013	7,172
Indirect Entities	73,369,169	40,562
TOURISM & ECONOMIC DEVELOPMENT	2,964,077	1,639
JUDICIAL	546,539	302
CITY SECRETARY	438,156	242
EMERGENCY MANAGEMENT SERVICES	423,814	234
METROPOLITAN MEDICAL RESPONSE	119,205	66
St Homeland Sec 05/06	15,586	9
LETP 0708	81	0
AIP PANTEX PROJECT FUND	164,225	91
EMERGENCY MANAGEMENT	722,911	400
RADIO COMMUNICATIONS	496,700	275
CIVIC CENTER PROMOTIONS	508,632	281
CIVIC CENTER OPERATIONS	1,915,492	1,059
ICE HOCKEY	456,359	252
BOX OFFICE OPERATIONS	334,713	185
GLOBE NEWS CENTER	312,117	173
LIBRARY	4,394,811	2,430
MUNICIPAL COURT	1,502,463	831
VITAL STATISTICS	62,889	35
BENEFITS	274,433	152
PUBLIC WORKS	437,761	242
CAPITAL PROJECTS & DEVELOPMENT	1,544,923	854
STREET DEPARTMENT	9,201,575	5,087
SOLID WASTE COLLECTION	9,985,369	5,520
SOLID WASTE DISPOSAL	4,277,900	2,365
POLICE	42,573,081	23,537
TOBACCO SENATE BILL 55	418	0
Cops In Schools	17,401	10
Safe and Sober TXDOT Program	214,901	119
Click it Or Ticket	12,422	7
Police Capital Grants	52,609	29
NARCOTICS UNIT	41,331	23
Leose Training-Police	21,717	12
TOTAL POLICE	42,933,880	23,736
ANIMAL MANAGEMENT AND WELFARE	2,849,672	1,575
TRAFFIC ADMINISTRATION	524,296	290
TRAFFIC FIELD OPERATIONS	3,929,497	2,172
TRAFFIC	4,453,793	2,462
ENVIRONMENTAL HEALTH	1,137,974	629
TRANSIT FIXED ROUTE	2,552,634	1,411
TRANSIT DEMAND RESPONSE	1,592,626	880

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

TRANSIT MAINTENANCE	571,551	316
TRANSIT	4,716,811	2,608
ROSS ROGERS	2,054,645	1,136
COMANCHE TRAIL	1,525,432	843
TENNIS CENTER	104,651	58
SWIMMING POOLS	412,857	228
PARKS & RECREATION PROGRAM	551,191	305
PARK MAINTENANCE	7,294,235	4,033
ZOO MAINTENANCE	563,587	312
ZOOSCHOOL EDUCATION PROGRAMS	-176	0
ATHLETIC ADMINISTRATION	154,819	86
SOFTBALL PROGRAM	143,466	79
BASKETBALL PROGRAM	12,382	7
TRACK PROGRAM	636	0
VOLLEYBALL PROGRAM	98,135	54
FLAG FOOTBALL PROGRAM	4	0
BASEBALL	700	0
SENIOR SERVICES	125,848	70
FIRE CIVILIAN PERSONNEL	679,659	376
PROGRAM MANAGEMENT	330,946	183
CODE ENFORCEMENT	43,224	24
Code Inspector	69,375	38
REHAB SUPPORT	167,782	93
HOUSING REHAB	285,970	158
PARK IMPROVEMENTS	192,298	106
PUBLIC SERVICES	208,729	115
NEIGHBORHOOD FACILITIES	15,708	9
HMIS 2008/10	45,179	25
COMMUNITY DEVELOPMENT	1,359,211	751
HOUSING ASSISTANCE	925,694	512
HOUSING VOUCHERS	8,948,306	4,947
SRO REHAB	682	0
5 YEAR MAINSTREAM VOUCHER PROG	340,459	188
HOUSING	10,215,141	5,647
HOME ADMINISTRATION	57,760	32
HOME PROJECTS	887,127	490
HOME	944,887	522
SHELTER PLUS CARE	413,535	229
SUPPORTIVE HOUSING	2,250	1
TX Emergency Shelter Grant	143,282	79
Community Development Total	13,078,306	7,230
COURT TECHNOLOGY FUND	94,386	52
Court Security	154,527	85
Summer Lunch Program	294,617	163
URBAN TRANSPORTATION PLANNING	421,659	233
Photo Traffic Enforcement	1,045,720	578
Photo Traffic Enforcement	1,045,720	578
HURRICANE HARVEY RESPONSE	176,901	98
HURRICANE HARVEY BACKFILL	38,852	21
HURRICANE HARVEY	215,753	119
AHD PUBLIC HEALTH	955,569	528

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

REFUGEE HEALTH	421,377	233
TDH IMMUNIZATIONS	329,657	182
HIV PREVENTION	244,513	135
CORE PUBLIC HEALTH	186,800	103
BIOTERRORISM GRANT	255,315	141
DSRIP IMMUNIZATIONS	384,167	212
DSRIP ARAD	150,000	83
Childhood Obesity Project	100,000	55
CPS/EBOLA	15,859	9
EPIDEMIOLOGY	91,036	50
LOCAL TUBERCULOSIS - FEDERAL	75,637	42
LOCAL TUBERCULOSIS - STATE	160,028	88
HEALTH DEPARTMENT	3,369,958	1,863
WIC ADMINISTRATION	220,386	122
WIC NUTRITION EDUCATION	410,927	227
WIC BREAST FEEDING	52,270	29
WIC CLIENT SERVICES	530,035	293
WIC FARMERS MARKET	9,161	5
WIC IMMUNIZATIONS	83,251	46
WIC SPECIAL INITIATIVE	20,969	12
WIC Peer Counselor	36,342	20
WIC SPECIAL INITIATIVE	22	0
WIC EBT	29,785	16
WIC RD Grant	12,877	7
WIC SUMMER FEEDING	9,699	5
WIC	1,415,724	783
Leose Training- Fire Civilian	2,000	1
GREENWAYS AT HILLSIDE	331,116	183
COLONIES #5	377,679	209
Tutbury Imprv Dist	10,075	6
Point West PID	18,066	10
Quail Creek PID	7,146	4
Vineyards PID	2,119	1
Redstone PID	283	0
Town Square PID	717	0
Public Impr Districts	747,201	413
PROVISION FOR COMP ABSENSES	1,374,058	760
General Obligation Debt	2,722,571	1,505
2016 HOT Revenue	612,225	338
2003 Cert of Obligation	45,360	25
2006 Cert of Obligation	45,946	25
2007 COs	-3,425	-2
2008A Cert of Obligation	42,438	23
2008B Cert of Obligation	111,208	61
20011A COs (Golf)	255,420	141
20011B COs (TIRZ #1)	172,625	95
2014 CO Issue	160,819	89
LEOSE TRAINING - AIRPORT SEC	1,696	1
Airport	1,696	1
Drainage Utility	3,006,474	1,662
Drainage Utility	3,006,474	1,662



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

SELF INSURANCE GENERAL	704,487	389
UNEMPLOYMENT CLAIMS	66,391	37
FIRE & EXTENDED COVERAGE	892,854	494
WORKERS COMPENSATION	2,684,135	1,484
GENERAL LIABILITY	605,375	335
POLICE PROFESSIONAL	188,000	104
AUTOMOBILE LIABILITY	275,025	152
AUTO PHYSICAL DAMAGE	484,694	268
CITY PROPERTY	1,043	1
Self Insurance	5,902,004	3,263
HEALTH PLAN	21,165,036	11,701
DENTAL PLAN	1,012,670	560
Family Wellness Center	907,506	502
Employee Insurance	23,085,212	12,763
EMPLOYEE FLEX PLAN	567,249	314
AEDC OPERATIONS	1,274,644	705
Business Development	481,932	266
TPRDC CONTRACTUAL	164,564	91
AEDC PROJECTS	5,864,230	3,242
AEDC	7,785,370	4,304
AHD OPERATING	10,725,418	5,930
Amarillo Hosp. Dist Tobacco	266,250	147
AHD	10,991,668	6,077
AMARILLO EVENTS DISTRICT	717,877	397
Amarillo Events Taxing Ent	1,196,937	662
Events District Debt Service	858,243	474
VENUE DISTRICT	2,773,057	1,533
TIRZ #1	74,989	41
Amarillo Local Government Corp	89,902	50
Downtown Parking Garage	188,384	104
LGC Retail Operating	32,719	18
AMARILLO LOCAL GOVERNMENT CORP	311,005	172
Presidents Office	68,623	38
Chamber General	-476	0
Finance	22,465	12
Board of Directors	21,996	12
Membership Support	403,131	223
Membership Events	34,634	19
Membership Marketing	1,177	1
Roundup	800	0
Chamber Communications	11,587	6
Business Council Support	172,341	95
Business Council Events	49,436	27
Business Development	470	0
Governmental Affairs Support	26,765	15
Governmental Affairs Committee	14,727	8
Quality of Life Support	43,062	24
Quality of Life Sports	46,581	26
Quality of Life Education	1,000	1
CVC Support	1,170,690	647
CVC Communications	22,826	13

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

CVC Convention Development	10,490	6
CVC Convention Services	5,705	3
CVC Tourism	2,015	1
CVC Film	1,000	1
CVC Arts	91,375	51
CVC Advertising	984,491	544
CVC Special Projects	36,297	20
CVC Visitor Center	-992	-1
Chamber of Commerce Foundation	6,275	3
CHAMBER OF COMMERCE	3,248,491	1,796
HARRINGTON LIBRARY CONSTORTIUM	430,565	238
Harrington Library Plant Fund	3,303	2
HARRINGTON LIBRARY CONSORTIUM	433,868	240
Direct Entities	194,752,200	107,670
Indirect Cost Plan	268,121,369	148,232

**Entity: 1320GA - ACCOUNTING-GENERAL**

**Accumulation of Costs**

3600 Accounting	924,528
200 Total Indirect Costs	924,528
10 Total Costs	924,528

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	320,035	873
LEGAL	1,266,562	3,456
CUSTODIAL SERVICES	1,623,112	4,429
FACILITIES MAINTENANCE	2,316,239	6,320
AECC	4,344,707	11,855
PURCHASING	612,992	1,673
CENTRAL STORES	389,637	1,063
CIVILIAN PERSONNEL	4,757,257	12,981
PLANNING	518,728	1,415
BUILDING SAFETY	2,918,747	7,964
PARKS & RECREATION ADMINISTRATION	560,585	1,530
FIRE OPERATIONS	31,026,189	84,658
FIRE MARSHAL	852,696	2,327
Fire	31,878,885	86,985
DIRECTOR OF UTILITIES	371,208	1,013
FLEET SERVICES OPERATIONS	8,888,670	24,254
FLEET SERVICES REPLACEMENT	12,973,013	35,398
Indirect Entities	73,740,377	201,209
TOURISM & ECONOMIC DEVELOPMENT	2,964,077	8,088
JUDICIAL	546,539	1,491
CITY SECRETARY	438,156	1,196
EMERGENCY MANAGEMENT SERVICES	423,814	1,156
METROPOLITAN MEDICAL RESPONSE	119,205	325
St Homeland Sec 05/06	15,586	43

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

LETP 0708	81	0
AIP PANTEX PROJECT FUND	164,225	448
EMERGENCY MANAGEMENT	722,911	1,973
RADIO COMMUNICATIONS	496,700	1,355
CIVIC CENTER PROMOTIONS	508,632	1,388
CIVIC CENTER OPERATIONS	1,915,492	5,227
ICE HOCKEY	456,359	1,245
BOX OFFICE OPERATIONS	334,713	913
GLOBE NEWS CENTER	312,117	852
LIBRARY	4,394,811	11,992
MUNICIPAL COURT	1,502,463	4,100
VITAL STATISTICS	62,889	172
BENEFITS	274,433	749
PUBLIC WORKS	437,761	1,194
CAPITAL PROJECTS & DEVELOPMENT	1,544,923	4,215
STREET DEPARTMENT	9,201,575	25,108
SOLID WASTE COLLECTION	9,985,369	27,246
SOLID WASTE DISPOSAL	4,277,900	11,673
POLICE	42,573,081	116,165
TOBACCO SENATE BILL 55	418	1
Cops In Schools	17,401	47
Safe and Sober TXDOT Program	214,901	586
Click it Or Ticket	12,422	34
Police Capital Grants	52,609	144
NARCOTICS UNIT	41,331	113
Lease Training-Police	21,717	59
TOTAL POLICE	42,933,880	117,150
ANIMAL MANAGEMENT AND WELFARE	2,849,672	7,776
TRAFFIC ADMINISTRATION	524,296	1,431
TRAFFIC FIELD OPERATIONS	3,929,497	10,722
TRAFFIC	4,453,793	12,153
ENVIRONMENTAL HEALTH	1,137,974	3,105
TRANSIT FIXED ROUTE	2,552,634	6,965
TRANSIT DEMAND RESPONSE	1,592,626	4,346
TRANSIT MAINTENANCE	571,551	1,560
TRANSIT	4,716,811	12,870
ROSS ROGERS	2,054,645	5,606
COMANCHE TRAIL	1,525,432	4,162
TENNIS CENTER	104,651	286
SWIMMING POOLS	412,857	1,127
PARKS & RECREATION PROGRAM	551,191	1,504
PARK MAINTENANCE	7,294,235	19,903
ZOO MAINTENANCE	563,587	1,538
ZOOSCHOOL EDUCATION PROGRAMS	-176	0
ATHLETIC ADMINISTRATION	154,819	422
SOFTBALL PROGRAM	143,466	391
BASKETBALL PROGRAM	12,382	34
TRACK PROGRAM	636	2
VOLLEYBALL PROGRAM	98,135	268
FLAG FOOTBALL PROGRAM	4	0
BASEBALL	700	2

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

SENIOR SERVICES	125,848	343
FIRE CIVILIAN PERSONNEL	679,659	1,855
PROGRAM MANAGEMENT	330,946	903
CODE ENFORCEMENT	43,224	118
Code Inspector	69,375	189
REHAB SUPPORT	167,782	458
HOUSING REHAB	285,970	780
PARK IMPROVEMENTS	192,298	525
PUBLIC SERVICES	208,729	570
NEIGHBORHOOD FACILITIES	15,708	43
HMIS 2008/10	45,179	123
COMMUNITY DEVELOPMENT	1,359,211	3,709
HOUSING ASSISTANCE	925,694	2,526
HOUSING VOUCHERS	8,948,306	24,416
SRO REHAB	682	2
5 YEAR MAINSTREAM VOUCHER PROG	340,459	929
HOUSING	10,215,141	27,873
HOME ADMINISTRATION	57,760	158
HOME PROJECTS	887,127	2,421
HOME	944,887	2,578
SHELTER PLUS CARE	413,535	1,128
SUPPORTIVE HOUSING	2,250	6
TX Emergency Shelter Grant	143,282	391
Community Development Total	13,078,306	35,686
COURT TECHNOLOGY FUND	94,386	258
Court Security	154,527	422
Summer Lunch Program	294,617	804
URBAN TRANSPORTATION PLANNING	421,659	1,151
Photo Traffic Enforcement	1,045,720	2,853
Photo Traffic Enforcement	1,045,720	2,853
HURRICANE HARVEY RESPONSE	176,901	483
HURRICANE HARVEY BACKFILL	38,852	106
HURRICANE HARVEY	215,753	589
AHD PUBLIC HEALTH	955,569	2,607
REFUGEE HEALTH	421,377	1,150
TDH IMMUNIZATIONS	329,657	900
HIV PREVENTION	244,513	667
CORE PUBLIC HEALTH	186,800	510
BIOTERRORISM GRANT	255,315	697
DSRIP IMMUNIZATIONS	384,167	1,048
DSRIP ARAD	150,000	409
Childhood Obesity Project	100,000	273
CPS/EBOLA	15,859	43
EPIDEMIOLOGY	91,036	248
LOCAL TUBERCULOSIS - FEDERAL	75,637	206
LOCAL TUBERCULOSIS - STATE	160,028	437
HEALTH DEPARTMENT	3,369,958	9,195
WIC ADMINISTRATION	220,386	601
WIC NUTRITION EDUCATION	410,927	1,121
WIC BREAST FEEDING	52,270	143
WIC CLIENT SERVICES	530,035	1,446

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

WIC FARMERS MARKET	9,161	25
WIC IMMUNIZATIONS	83,251	227
WIC SPECIAL INITIATIVE	20,969	57
WIC Peer Counselor	36,342	99
WIC SPECIAL INITIATIVE	22	0
WIC EBT	29,785	81
WIC RD Grant	12,877	35
WIC SUMMER FEEDING	9,699	26
WIC	1,415,724	3,863
Leose Training- Fire Civilian	2,000	5
GREENWAYS AT HILLSIDE	331,116	903
COLONIES #5	377,679	1,031
Tutbury Imprv Dist	10,075	27
Point West PID	18,066	49
Quail Creek PID	7,146	19
Vineyards PID	2,119	6
Redstone PID	283	1
Town Square PID	717	2
Public Impr Districts	747,201	2,039
PROVISION FOR COMP ABSENSES	1,374,058	3,749
General Obligation Debt	2,722,571	7,429
2016 HOT Revenue	612,225	1,671
2003 Cert of Obligation	45,360	124
2006 Cert of Obligation	45,946	125
2007 COs	-3,425	-9
2008A Cert of Obligation	42,438	116
2008B Cert of Obligation	111,208	303
20011A COs (Golf)	255,420	697
20011B COs (TIRZ #1)	172,625	471
2014 CO Issue	160,819	439
UTILITIES OFFICE	2,526,854	6,895
CAPITAL PROJECTS & DEVELOPMENT	1,370,169	3,739
Water & Sewer General	1,125,665	3,072
SEWER GENERAL	2,861,915	7,809
WATER GENERAL	5,286,117	14,424
WATER PRODUCTION	6,597,830	18,003
WATER TRANSMISSION	4,944,145	13,491
SURFACE WATER TREATMENT	10,717,683	29,244
WATER DISTRIBUTION	7,273,701	19,847
WASTE WATER COLLECTION	4,993,838	13,626
RIVER ROAD WATER RECLAMATION	3,290,686	8,979
HOLLYWOOD ROAD WASTE WATER TRE	4,170,299	11,379
LABORATORY ADMINISTRATION	1,582,463	4,318
Water & Sewer	56,741,365	154,825
LEOSE TRAINING - AIRPORT SEC	1,696	5
AIRPORT OPERATIONS	12,741,070	34,765
Rental Car Facility	852,262	2,325
Airport	13,595,028	37,096
Drainage Utility	3,006,474	8,203
Drainage Utility	3,006,474	8,203
SELF INSURANCE GENERAL	704,487	1,922

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

UNEMPLOYMENT CLAIMS	66,391	181
FIRE & EXTENDED COVERAGE	892,854	2,436
WORKERS COMPENSATION	2,684,135	7,324
GENERAL LIABILITY	605,375	1,652
POLICE PROFESSIONAL	188,000	513
AUTOMOBILE LIABILITY	275,025	750
AUTO PHYSICAL DAMAGE	484,694	1,323
CITY PROPERTY	1,043	3
Self Insurance	5,902,004	16,104
HEALTH PLAN	21,165,036	57,751
DENTAL PLAN	1,012,670	2,763
Family Wellness Center	907,506	2,476
Employee Insurance	23,085,212	62,991
EMPLOYEE FLEX PLAN	567,249	1,548
AEDC OPERATIONS	1,274,644	3,478
Business Development	481,932	1,315
TPRDC CONTRACTUAL	164,564	449
AEDC PROJECTS	5,864,230	16,001
AEDC	7,785,370	21,243
AHD OPERATING	10,725,418	29,265
Amarillo Hosp. Dist Tobacco	266,250	726
AHD	10,991,668	29,992
AMARILLO EVENTS DISTRICT	717,877	1,959
Amarillo Events Taxing Ent	1,196,937	3,266
Events District Debt Service	858,243	2,342
VENUE DISTRICT	2,773,057	7,567
TIRZ #1	74,989	205
Amarillo Local Government Corp	89,902	245
Downtown Parking Garage	188,384	514
LGC Retail Operating	32,719	89
AMARILLO LOCAL GOVERNMENT CORP	311,005	849
Presidents Office	68,623	187
Chamber General	-476	-1
Finance	22,465	61
Board of Directors	21,996	60
Membership Support	403,131	1,100
Membership Events	34,634	95
Membership Marketing	1,177	3
Roundup	800	2
Chamber Communications	11,587	32
Business Council Support	172,341	470
Business Council Events	49,436	135
Business Development	470	1
Governmental Affairs Support	26,765	73
Governmental Affairs Committee	14,727	40
Quality of Life Support	43,062	117
Quality of Life Sports	46,581	127
Quality of Life Education	1,000	3
CVC Support	1,170,690	3,194
CVC Communications	22,826	62
CVC Convention Development	10,490	29

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

CVC Convention Services	5,705	16
CVC Tourism	2,015	5
CVC Film	1,000	3
CVC Arts	91,375	249
CVC Advertising	984,491	2,686
CVC Special Projects	36,297	99
CVC Visitor Center	-992	-3
Chamber of Commerce Foundation	6,275	17
CHAMBER OF COMMERCE	3,248,491	8,864
HARRINGTON LIBRARY CONSTORTIUM	430,565	1,175
Harrington Library Plant Fund	3,303	9
HARRINGTON LIBRARY CONSORTIUM	433,868	1,184
Direct Entities	265,086,897	723,319
Indirect Cost Plan	338,827,274	924,528

**Entity: 1320GR - ACCOUNTING-GRANT**

**Accumulation of Costs**

3600 Accounting	144,463
200 Total Indirect Costs	144,463
10 Total Costs	144,463

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
METROPOLITAN MEDICAL RESPONSE	119,205	802
St Homeland Sec 05/06	15,586	105
LETP 0708	81	1
AIP PANTEX PROJECT FUND	164,225	1,104
EMERGENCY MANAGEMENT	299,097	2,011
Safe and Sober TXDOT Program	214,901	1,445
Click it Or Ticket	12,422	84
Police Capital Grants	52,609	354
NARCOTICS UNIT	41,331	278
Leose Training-Police	21,717	146
TOTAL POLICE	342,980	2,306
PROGRAM MANAGEMENT	330,946	2,225
CODE ENFORCEMENT	43,224	291
Code Inspector	69,375	467
REHAB SUPPORT	167,782	1,128
HOUSING REHAB	285,970	1,923
PARK IMPROVEMENTS	192,298	1,293
PUBLIC SERVICES	208,729	1,404
NEIGHBORHOOD FACILITIES	15,708	106
HMIS 2008/10	45,179	304
COMMUNITY DEVELOPMENT	1,359,211	9,140
HOUSING ASSISTANCE	925,694	6,225
HOUSING VOUCHERS	8,948,306	60,171
SRO REHAB	682	5
5 YEAR MAINSTREAM VOUCHER PROG	340,459	2,289

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

HOUSING	10,215,141	68,690
HOME ADMINISTRATION	57,760	388
HOME PROJECTS	887,127	5,965
HOME	944,887	6,354
SHELTER PLUS CARE	413,535	2,781
SUPPORTIVE HOUSING	2,250	15
TX Emergency Shelter Grant	143,282	963
Community Development Total	13,078,306	87,943
COURT TECHNOLOGY FUND	94,386	635
Court Security	154,527	1,039
Summer Lunch Program	294,617	1,981
URBAN TRANSPORTATION PLANNING	421,659	2,835
Photo Traffic Enforcement	1,045,720	7,032
Photo Traffic Enforcement	1,045,720	7,032
HURRICANE HARVEY RESPONSE	176,901	1,190
HURRICANE HARVEY BACKFILL	38,852	261
HURRICANE HARVEY	215,753	1,451
AHD PUBLIC HEALTH	955,569	6,426
REFUGEE HEALTH	421,377	2,833
TDH IMMUNIZATIONS	329,657	2,217
HIV PREVENTION	244,513	1,644
CORE PUBLIC HEALTH	186,800	1,256
BIOTERRORISM GRANT	255,315	1,717
DSRIP IMMUNIZATIONS	384,167	2,583
DSRIP ARAD	150,000	1,009
Childhood Obesity Project	100,000	672
CPS/EBOLA	15,859	107
EPIDEMIOLOGY	91,036	612
LOCAL TUBERCULOSIS - FEDERAL	75,637	509
LOCAL TUBERCULOSIS - STATE	160,028	1,076
HEALTH DEPARTMENT	3,369,958	22,661
WIC ADMINISTRATION	220,386	1,482
WIC NUTRITION EDUCATION	410,927	2,763
WIC BREAST FEEDING	52,270	351
WIC CLIENT SERVICES	530,035	3,564
WIC FARMERS MARKET	9,161	62
WIC IMMUNIZATIONS	83,251	560
WIC SPECIAL INITIATIVE	20,969	141
WIC Peer Counselor	36,342	244
WIC SPECIAL INITIATIVE	22	0
WIC EBT	29,785	200
WIC RD Grant	12,877	87
WIC SUMMER FEEDING	9,699	65
WIC	1,415,724	9,520
Leose Training- Fire Civilian	2,000	13
GREENWAYS AT HILLSIDE	331,116	2,227
COLONIES #5	377,679	2,540
Tutbury Imprv Dist	10,075	68
Point West PID	18,066	121
Quail Creek PID	7,146	48
Vineyards PID	2,119	14



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

Redstone PID	283	2
Town Square PID	717	5
Public Impr Districts	747,201	5,024
LEOSE TRAINING - AIRPORT SEC	1,696	11
Airport	1,696	11
Direct Entities	21,483,624	144,463
Indirect Cost Plan	21,483,624	144,463

**Entity: 1320PR - ACCOUNTING PAYROLL**

**Accumulation of Costs**

3600 Accounting	154,257
200 Total Indirect Costs	154,257
10 Total Costs	154,257

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	3	210
LEGAL	8	561
CUSTODIAL SERVICES	27	1,892
FACILITIES MAINTENANCE	27	1,892
AECC	64	4,485
PURCHASING	8	561
CENTRAL STORES	7	491
CIVILIAN PERSONNEL	69	4,836
PLANNING	6	421
BUILDING SAFETY	33	2,313
PARKS & RECREATION ADMINISTRAT	6	421
FIRE OPERATIONS	266	18,643
FIRE MARSHAL	7	491
Fire	273	19,133
DIRECTOR OF UTILITIES	3	210
FLEET SERVICES OPERATIONS	44	3,084
LIBRARY ADMIN	3	210
POLICE ADMIN	3	210
PUBLIC WORKS ADMIN	2	140
Indirect Entities	586	41,070
JUDICIAL	5	350
CITY SECRETARY	3	210
EMERGENCY MANAGEMENT SERVICES	2	140
METROPOLITAN MEDICAL RESPONSE	1	70
AIP PANTEX PROJECT FUND	1	70
EMERGENCY MANAGEMENT	4	280
RADIO COMMUNICATIONS	8	561
CIVIC CENTER PROMOTIONS	5	350
CIVIC CENTER OPERATIONS	22	1,542
ICE HOCKEY	2	140
BOX OFFICE OPERATIONS	17	1,191
GLOBE NEWS CENTER	3	210

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

LIBRARY	72	5,046
MUNICIPAL COURT	24	1,682
VITAL STATISTICS	1	70
CAPITAL PROJECTS & DEVELOPMENT	19	1,332
STREET DEPARTMENT	92	6,448
SOLID WASTE COLLECTION	103	7,219
SOLID WASTE DISPOSAL	36	2,523
POLICE	348	24,390
TOTAL POLICE	348	24,390
ANIMAL MANAGEMENT AND WELFARE	36	2,523
TRAFFIC ADMINISTRATION	45	3,154
TRAFFIC FIELD OPERATIONS	19	1,332
TRAFFIC	64	4,485
ENVIRONMENTAL HEALTH	13	911
TRANSIT FIXED ROUTE	33	2,313
TRANSIT DEMAND RESPONSE	22	1,542
TRANSIT MAINTENANCE	9	631
TRANSIT	64	4,485
ROSS ROGERS	30	2,103
COMANCHE TRAIL	23	1,612
TENNIS CENTER	1	70
SWIMMING POOLS	18	1,262
PARKS & RECREATION PROGRAM	17	1,191
PARK MAINTENANCE	100	7,008
ZOO MAINTENANCE	17	1,191
ATHLETIC ADMINISTRATION	5	350
SENIOR SERVICES	1	70
FIRE CIVILIAN PERSONNEL	11	771
PROGRAM MANAGEMENT	4	280
Code Inspector	1	70
REHAB SUPPORT	2	140
HMIS 2008/10	1	70
COMMUNITY DEVELOPMENT	8	561
HOUSING ASSISTANCE	11	771
HOUSING	11	771
HOME ADMINISTRATION	1	70
HOME	1	70
Community Development Total	20	1,402
Court Security	2	140
URBAN TRANSPORTATION PLANNING	4	280
Photo Traffic Enforcement	1	70
Photo Traffic Enforcement	1	70
AHD PUBLIC HEALTH	9	631
REFUGEE HEALTH	5	350
TDH IMMUNIZATIONS	6	421
HIV PREVENTION	4	280
CORE PUBLIC HEALTH	3	210
BIOTERRORISM GRANT	3	210
DSRIP IMMUNIZATIONS	2	140
EPIDEMIOLOGY	1	70
LOCAL TUBERCULOSIS - FEDERAL	1	70

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Accounting Allocation**

LOCAL TUBERCULOSIS - STATE	1	70
HEALTH DEPARTMENT	35	2,453
WIC ADMINISTRATION	19	1,332
WIC	19	1,332
UTILITIES OFFICE	38	2,663
CAPITAL PROJECTS & DEVELOPMENT	19	1,332
WATER PRODUCTION	9	631
WATER TRANSMISSION	8	561
SURFACE WATER TREATMENT	25	1,752
WATER DISTRIBUTION	60	4,205
WASTE WATER COLLECTION	33	2,313
RIVER ROAD WATER RECLAMATION	23	1,612
HOLLYWOOD ROAD WASTE WATER TRE	24	1,682
LABORATORY ADMINISTRATION	17	1,191
Water & Sewer	256	17,942
AIRPORT OPERATIONS	52	3,644
Airport	52	3,644
Drainage Utility	26	1,822
Drainage Utility	26	1,822
WORKERS COMPENSATION	1	70
Self Insurance	1	70
Family Wellness Center	5	350
Employee Insurance	5	350
AEDC OPERATIONS	5	350
AEDC PROJECTS	2	140
AEDC	7	491
Presidents Office	1	70
Chamber General	2	140
Membership Support	3	210
Business Council Support	2	140
CVC Support	11	771
CHAMBER OF COMMERCE	19	1,332
HARRINGTON LIBRARY CONSTORTIUM	2	140
HARRINGTON LIBRARY CONSORTIUM	2	140
VECTOR CONTROL	2	140
Direct Entities	1,615	113,187
Indirect Cost Plan	2,201	154,257

**CITY OF AMARILLO**  
**ACCOUNTING Department Cost Distribution**  
**Fiscal Year 2016/2017**

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
EFFORT REPORT						
FULL TIME EQUIVALENTS:						
City Auditor	1.00					1.00
Asst City Auditor	1.00					1.00
Property Accountant		1.00				1.00
Accountant I		1.00				1.00
City Cash Clerk		1.00				1.00
Administrative Assistant*	0.80	0.20				1.00
Accounts Payable Clerk		1.00				1.00
File Clerk*	0.70	0.30	0.00			1.00
College Intern		3.00				3.00
Accountant II		0.78	0.22			1.00
Payroll Accountant			1.00			1.00
Accounts Receivable Clerk		1.00				1.00
Grant Supervisor				1.00		1.00
Collections Clerk		1.00				1.00
<b>TOTAL</b>	<b>3.50</b>	<b>10.28</b>	<b>1.22</b>	<b>1.00</b>	<b>N/A</b>	<b>16.00</b>

\* Effort expended based on a sample from various days throughout the year.

**CITY OF AMARILLO**  
**ACCOUNTING Department Cost Distribution**  
**Fiscal Year 2016/2017**

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
Salaries from 01/01/2017 to 12/31/2017 Distribution based on effort expended						
City Auditor	107,808	0	0	0	0	107,808
Asst City Auditor	99,131	0	0	0	0	99,131
Property Accountant	0	53,227	0	0	0	53,227
Accountant I	0	48,665	0	0	0	48,665
City Cash Clerk	0	27,373	0	0	0	27,373
Administrative Assistant	24,092	6,023	0	0	0	30,115
Accounts Payable Clerk	0	35,436	0	0	0	35,436
File Clerk	18,084	7,750	0	0	0	25,834
College Intern	0	24,777	0	0	0	24,777
Accountant II	0	40,266	11,357	0	0	51,623
Payroll Accountant	0	0	53,690	0	0	53,690
Accounts Receivable Clerk	0	39,502	0	0	0	39,502
Grant Supervisor	0	0	0	64,396	0	64,396
Collections Clerk	0	34,389	0	0	0	34,389
<b>TOTAL</b>	<b>249,115</b>	<b>317,408</b>	<b>65,047</b>	<b>64,396</b>	<b>0</b>	<b>695,966</b>

**CITY OF AMARILLO**  
**ACCOUNTING Department Cost Distribution**  
**Fiscal Year 2016/2017**

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
DEPARTMENT COST DISTRIBUTION:						
Personal Services	351,917	448,393	91,890	90,970	0	983,170
Supplies	34,114					34,114
Contractual Services	35,124				128,725	163,849
Other	9,863					9,863
TOTAL	431,018	448,393	91,890	90,970	128,725	1,190,996
Department Overhead Allocation		354,469	42,067	34,482	0	
TOTAL BY FUNCTION		802,862	133,957	125,452	128,725	1,190,996

NOTE: Departmental Administration distributed based on full-time equivalents.

BALANCE FROM AUDIT	1,190,996
LESS LOSS ON BAD DEBTS	
	-----
BALANCE PER REPORT	1,190,996
	=====

**CITY OF AMARILLO**  
**PURCHASING DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Purchasing Department is responsible for purchasing all equipment and supplies required by the City. Also, the Purchasing Department makes sure that all such purchases are made only within the rules, regulations, guidelines, and laws relative to purchases made by the City. The Purchasing Department writes bid specifications and advertises invitations to bid. It receives and analyzes bids and awards, or makes recommendations for awards based on the lowest and best bid.

The Purchasing Department issues purchase orders, processes department receiving reports with vendor invoices, and approves such for payment when all purchasing requirements have been fully met. It maintains records of all bids, awards, and purchase orders, which are always open for public inspection.

Every function provided by the Purchasing Department is for the benefit of each City department and division. Federal programs' acquisition of equipment and supplies is given the same treatment and care as any other purchase.

The costs of the Purchasing Department have been distributed on the basis of modified direct charges for each department and division in FY 2016/2017.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Purchasing Allocation**

**Entity: 1325 - PURCHASING**

**Accumulation of Costs**

100 Financial Costs	569,056
111 IT Charges	43,936
10A Total Financial Costs	612,992
2300 City Manager-City Admin	3,080
2420 City Manager-Pub Safety &	1,134
2700 Human Resources-City	2,162
3200 Finance-Division	26,804
3300 Finance-Budget & Reportin	185
3400 Finance-Internal Auditor	3,420
3700 Accounting-General	1,673
3800 Accounting-Payroll	561
4000 Accounting-Audit	339
4400 IT - Print Services	491
4710 IT - JDE	8,651
4730 IT - eDocs	5,059
4740 IT - Kronos	2,042
4750 IT - Enterprise Agreement	2,452
4900 IT - Support	16,381
5000 IT - Infrastructure	9,134
5110 IT - Telecommunications	9,947
5210 IT - Reimbursement	-44,499
200 Total Indirect Costs	49,017
10 Total Costs	662,009

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	320,035	626
LEGAL	1,266,562	2,479
CUSTODIAL SERVICES	1,623,112	3,177
FACILITIES MAINTENANCE	2,316,239	4,534
AECC	4,344,707	8,504
CENTRAL STORES	389,637	763
CIVILIAN PERSONNEL	4,757,257	9,312
PLANNING	518,728	1,015
BUILDING SAFETY	2,918,747	5,713
PARKS & RECREATION ADMINISTRAT	560,585	1,097
FIRE OPERATIONS	31,026,189	60,730
FIRE MARSHAL	852,696	1,669
Fire	31,878,885	62,399
DIRECTOR OF UTILITIES	371,208	727
FLEET SERVICES OPERATIONS	8,888,670	17,398
FLEET SERVICES REPLACEMENT	12,973,013	25,393
Indirect Entities	73,127,385	143,137
TOURISM & ECONOMIC DEVELOPMENT	2,964,077	5,802
JUDICIAL	546,539	1,070
CITY SECRETARY	438,156	858
EMERGENCY MANAGEMENT SERVICES	423,814	830



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Purchasing Allocation**

METROPOLITAN MEDICAL RESPONSE	119,205	233
St Homeland Sec 05/06	15,586	31
LETP 0708	81	0
AIP PANTEX PROJECT FUND	164,225	321
EMERGENCY MANAGEMENT	722,911	1,415
RADIO COMMUNICATIONS	496,700	972
CIVIC CENTER PROMOTIONS	508,632	996
CIVIC CENTER OPERATIONS	1,915,492	3,749
ICE HOCKEY	456,359	893
BOX OFFICE OPERATIONS	334,713	655
GLOBE NEWS CENTER	312,117	611
LIBRARY	4,394,811	8,602
MUNICIPAL COURT	1,502,463	2,941
VITAL STATISTICS	62,889	123
BENEFITS	274,433	537
PUBLIC WORKS	437,761	857
CAPITAL PROJECTS & DEVELOPMENT	1,544,923	3,024
STREET DEPARTMENT	9,201,575	18,011
SOLID WASTE COLLECTION	9,985,369	19,545
SOLID WASTE DISPOSAL	4,277,900	8,373
POLICE	42,573,081	83,331
TOBACCO SENATE BILL 55	418	1
Cops In Schools	17,401	34
Safe and Sober TXDOT Program	214,901	421
Click it Or Ticket	12,422	24
Police Capital Grants	52,609	103
NARCOTICS UNIT	41,331	81
Lease Training-Police	21,717	43
TOTAL POLICE	42,933,880	84,037
ANIMAL MANAGEMENT AND WELFARE	2,849,672	5,578
TRAFFIC ADMINISTRATION	524,296	1,026
TRAFFIC FIELD OPERATIONS	3,929,497	7,691
TRAFFIC	4,453,793	8,718
ENVIRONMENTAL HEALTH	1,137,974	2,227
TRANSIT FIXED ROUTE	2,552,634	4,996
TRANSIT DEMAND RESPONSE	1,592,626	3,117
TRANSIT MAINTENANCE	571,551	1,119
TRANSIT	4,716,811	9,233
ROSS ROGERS	2,054,645	4,022
COMANCHE TRAIL	1,525,432	2,986
TENNIS CENTER	104,651	205
SWIMMING POOLS	412,857	808
PARKS & RECREATION PROGRAM	551,191	1,079
PARK MAINTENANCE	7,294,235	14,277
ZOO MAINTENANCE	563,587	1,103
ZOOSCHOOL EDUCATION PROGRAMS	-176	0
ATHLETIC ADMINISTRATION	154,819	303
SOFTBALL PROGRAM	143,466	281
BASKETBALL PROGRAM	12,382	24
TRACK PROGRAM	636	1
VOLLEYBALL PROGRAM	98,135	192

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Purchasing Allocation**

FLAG FOOTBALL PROGRAM	4	0
BASEBALL	700	1
SENIOR SERVICES	125,848	246
FIRE CIVILIAN PERSONNEL	679,659	1,330
PROGRAM MANAGEMENT	330,946	648
CODE ENFORCEMENT	43,224	85
Code Inspector	69,375	136
REHAB SUPPORT	167,782	328
HOUSING REHAB	285,970	560
PARK IMPROVEMENTS	192,298	376
PUBLIC SERVICES	208,729	409
NEIGHBORHOOD FACILITIES	15,708	31
HMIS 2008/10	45,179	88
COMMUNITY DEVELOPMENT	1,359,211	2,660
HOUSING ASSISTANCE	925,694	1,812
HOUSING VOUCHERS	8,948,306	17,515
SRO REHAB	682	1
5 YEAR MAINSTREAM VOUCHER PROG	340,459	666
HOUSING	10,215,141	19,995
HOME ADMINISTRATION	57,760	113
HOME PROJECTS	887,127	1,736
HOME	944,887	1,849
SHELTER PLUS CARE	413,535	809
SUPPORTIVE HOUSING	2,250	4
TX Emergency Shelter Grant	143,282	280
Community Development Total	13,078,306	25,599
COURT TECHNOLOGY FUND	94,386	185
Court Security	154,527	302
Summer Lunch Program	294,617	577
URBAN TRANSPORTATION PLANNING	421,659	825
Photo Traffic Enforcement	1,045,720	2,047
Photo Traffic Enforcement	1,045,720	2,047
HURRICANE HARVEY RESPONSE	176,901	346
HURRICANE HARVEY BACKFILL	38,852	76
HURRICANE HARVEY	215,753	422
AHD PUBLIC HEALTH	955,569	1,870
REFUGEE HEALTH	421,377	825
TDH IMMUNIZATIONS	329,657	645
HIV PREVENTION	244,513	479
CORE PUBLIC HEALTH	186,800	366
BIOTERRORISM GRANT	255,315	500
DSRIP IMMUNIZATIONS	384,167	752
DSRIP ARAD	150,000	294
Childhood Obesity Project	100,000	196
CPS/EBOLA	15,859	31
EPIDEMIOLOGY	91,036	178
LOCAL TUBERCULOSIS - FEDERAL	75,637	148
LOCAL TUBERCULOSIS - STATE	160,028	313
HEALTH DEPARTMENT	3,369,958	6,596
WIC ADMINISTRATION	220,386	431
WIC NUTRITION EDUCATION	410,927	804

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Purchasing Allocation**

WIC BREAST FEEDING	52,270	102
WIC CLIENT SERVICES	530,035	1,037
WIC FARMERS MARKET	9,161	18
WIC IMMUNIZATIONS	83,251	163
WIC SPECIAL INITIATIVE	20,969	41
WIC Peer Counselor	36,342	71
WIC SPECIAL INITIATIVE	22	0
WIC EBT	29,785	58
WIC RD Grant	12,877	25
WIC SUMMER FEEDING	9,699	19
WIC	1,415,724	2,771
Leose Training- Fire Civilian	2,000	4
GREENWAYS AT HILLSIDE	331,116	648
COLONIES #5	377,679	739
Tutbury Imprv Dist	10,075	20
Point West PID	18,066	35
Quail Creek PID	7,146	14
Vineyards PID	2,119	4
Redstone PID	283	1
Town Square PID	717	1
Public Impr Districts	747,201	1,463
PROVISION FOR COMP ABSENSES	1,374,058	2,690
General Obligation Debt	2,722,571	5,329
2016 HOT Revenue	612,225	1,198
2003 Cert of Obligation	45,360	89
2006 Cert of Obligation	45,946	90
2007 COs	-3,425	-7
2008A Cert of Obligation	42,438	83
2008B Cert of Obligation	111,208	218
20011A COs (Golf)	255,420	500
20011B COs (TIRZ #1)	172,625	338
2014 CO Issue	160,819	315
UTILITIES OFFICE	2,526,854	4,946
CAPITAL PROJECTS & DEVELOPMENT	1,370,169	2,682
Water & Sewer General	1,125,665	2,203
SEWER GENERAL	2,861,915	5,602
WATER GENERAL	5,286,117	10,347
WATER PRODUCTION	6,597,830	12,914
WATER TRANSMISSION	4,944,145	9,677
SURFACE WATER TREATMENT	10,717,683	20,978
WATER DISTRIBUTION	7,273,701	14,237
WASTE WATER COLLECTION	4,993,838	9,775
RIVER ROAD WATER RECLAMATION	3,290,686	6,441
HOLLYWOOD ROAD WASTE WATER TRE	4,170,299	8,163
LABORATORY ADMINISTRATION	1,582,463	3,097
Water & Sewer	56,741,365	111,064
LEOSE TRAINING - AIRPORT SEC	1,696	3
AIRPORT OPERATIONS	12,741,070	24,939
Rental Car Facility	852,262	1,668
Airport	13,595,028	26,610
Drainage Utility	3,006,474	5,885

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Purchasing Allocation**

Drainage Utility	3,006,474	5,885
SELF INSURANCE GENERAL	704,487	1,379
UNEMPLOYMENT CLAIMS	66,391	130
FIRE & EXTENDED COVERAGE	892,854	1,748
WORKERS COMPENSATION	2,684,135	5,254
GENERAL LIABILITY	605,375	1,185
POLICE PROFESSIONAL	188,000	368
AUTOMOBILE LIABILITY	275,025	538
AUTO PHYSICAL DAMAGE	484,694	949
CITY PROPERTY	1,043	2
Self Insurance	5,902,004	11,552
HEALTH PLAN	21,165,036	41,428
DENTAL PLAN	1,012,670	1,982
Family Wellness Center	907,506	1,776
Employee Insurance	23,085,212	45,186
EMPLOYEE FLEX PLAN	567,249	1,110
AEDC OPERATIONS	1,274,644	2,495
Business Development	481,932	943
TPRDC CONTRACTUAL	164,564	322
AEDC PROJECTS	5,864,230	11,478
AEDC	7,785,370	15,239
AHD OPERATING	10,725,418	20,994
Amarillo Hosp. Dist Tobacco	266,250	521
AHD	10,991,668	21,515
AMARILLO EVENTS DISTRICT	717,877	1,405
Amarillo Events Taxing Ent	1,196,937	2,343
Events District Debt Service	858,243	1,680
VENUE DISTRICT	2,773,057	5,428
TIRZ #1	74,989	147
Amarillo Local Government Corp	89,902	176
Downtown Parking Garage	188,384	369
LGC Retail Operating	32,719	64
AMARILLO LOCAL GOVERNMENT CORP	311,005	609
Presidents Office	68,623	134
Chamber General	-476	-1
Finance	22,465	44
Board of Directors	21,996	43
Membership Support	403,131	789
Membership Events	34,634	68
Membership Marketing	1,177	2
Roundup	800	2
Chamber Communications	11,587	23
Business Council Support	172,341	337
Business Council Events	49,436	97
Business Development	470	1
Governmental Affairs Support	26,765	52
Governmental Affairs Committee	14,727	29
Quality of Life Support	43,062	84
Quality of Life Sports	46,581	91
Quality of Life Education	1,000	2
CVC Support	1,170,690	2,291

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Purchasing Allocation**

CVC Communications	22,826	45
CVC Convention Development	10,490	21
CVC Convention Services	5,705	11
CVC Tourism	2,015	4
CVC Film	1,000	2
CVC Arts	91,375	179
CVC Advertising	984,491	1,927
CVC Special Projects	36,297	71
CVC Visitor Center	-992	-2
Chamber of Commerce Foundation	6,275	12
CHAMBER OF COMMERCE	3,248,491	6,358
HARRINGTON LIBRARY CONSTORTIUM	430,565	843
Harrington Library Plant Fund	3,303	6
HARRINGTON LIBRARY CONSORTIUM	433,868	849
Direct Entities	265,086,897	518,872
Indirect Cost Plan	338,214,282	662,009

**CITY OF AMARILLO, TEXAS**  
**CENTRAL STORES**  
**NATURE AND EXTENT OF SERVICES**

The Central Stores Department operates a warehouse that is utilized by most of the City's departments. Stores are requisitioned on a timely basis to have an adequate inventory for the most economical and efficient manner of operations by City departments. The Department also handles and distributes all incoming and outgoing mail for every City department.

The cost of operating the department is directly charged to the using departments in proportion to their original charges.

**FUNCTION**

Inventory

Mail Room

**ALLOCATION**

Department Inventory Issues

Department Postage Expense

Reference: OMB A-87, Attachment B, Paragraph 26

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Central Stores Allocation**

**Entity: 1345 - CENTRAL STORES**

**Accumulation of Costs**

100 Financial Costs	367,607
110 Depreciation Adjustment	2,073
111 IT Charges	22,030
10A Total Financial Costs	391,710
2300 City Manager-City Admin	2,695
2420 City Manager-Pub Safety &	992
2700 Human Resources-City	1,892
3200 Finance-Division	23,454
3300 Finance-Budget & Reportin	117
3400 Finance-Internal Auditor	782
3700 Accounting-General	1,063
3800 Accounting-Payroll	491
4000 Accounting-Audit	215
4100 Purchasing	763
4400 IT - Print Services	694
4710 IT - JDE	6,488
4730 IT - eDocs	1,265
4740 IT - Kronos	1,720
4750 IT - Enterprise Agreement	1,839
5000 IT - Infrastructure	6,851
5110 IT - Telecommunications	5,803
5210 IT - Reimbursement	-22,312
200 Total Indirect Costs	34,811
10 Total Costs	426,521

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
Central Stores-Inventory	319,674	370,906
Central Stores-Mail Room	47,933	55,615
Indirect Entities	367,607	426,521
Indirect Cost Plan	367,607	426,521

**Entity: 1345IVN - CENTRAL STORES INVENTORY**

**Accumulation of Costs**

4450 Central Stores	370,906
200 Total Indirect Costs	370,906
10 Total Costs	370,906

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
RISK MANAGEMENT	38	4
CUSTODIAL SERVICES	69,701	7,912
FACILITIES MAINTENANCE	34,849	3,956
AECC	1,649	187
PLANNING	36	4

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Central Stores Allocation**

BUILDING SAFETY	55,160	6,261
FIRE OPERATIONS	243,826	27,678
FIRE MARSHAL	68	8
Fire	243,893	27,686
DIRECTOR OF UTILITIES	697	79
FLEET SERVICES OPERATIONS	233,862	26,547
FLEET SERVICES REPLACEMENT	103	12
Indirect Entities	639,988	72,648
EMERGENCY MANAGEMENT SERVICES	2,112	240
LETP 0708	81	9
AIP PANTEX PROJECT FUND	12	1
EMERGENCY MANAGEMENT	2,205	250
RADIO COMMUNICATIONS	1,187	135
CIVIC CENTER PROMOTIONS	130	15
CIVIC CENTER OPERATIONS	28,980	3,290
ICE HOCKEY	8,354	948
GLOBE NEWS CENTER	5,616	637
LIBRARY	1,467	167
MUNICIPAL COURT	40	5
PUBLIC WORKS	153,504	17,425
CAPITAL PROJECTS & DEVELOPMENT	4,199	477
STREET DEPARTMENT	135,491	15,380
SOLID WASTE COLLECTION	85,604	9,717
SOLID WASTE DISPOSAL	13,191	1,497
POLICE	278,820	31,650
TOTAL POLICE	278,820	31,650
ANIMAL MANAGEMENT AND WELFARE	18,950	2,151
TRAFFIC ADMINISTRATION	2,558	290
TRAFFIC FIELD OPERATIONS	206,147	23,401
TRAFFIC	208,704	23,691
ENVIRONMENTAL HEALTH	1,036	118
TRANSIT FIXED ROUTE	61,965	7,034
TRANSIT DEMAND RESPONSE	20,314	2,306
TRANSIT	82,279	9,340
ROSS ROGERS	9,877	1,121
COMANCHE TRAIL	21,193	2,406
TENNIS CENTER	229	26
SWIMMING POOLS	48,031	5,452
PARKS & RECREATION PROGRAM	266	30
PARK MAINTENANCE	137,534	15,612
ZOO MAINTENANCE	2,753	312
ZOOSCHOOL EDUCATION PROGRAMS	14	2
SENIOR SERVICES	32	4
FIRE CIVILIAN PERSONNEL	4	1
REHAB SUPPORT	456	52
COMMUNITY DEVELOPMENT	456	52
Community Development Total	455.99	52
Court Security	198.66	23
AHD PUBLIC HEALTH	155.86	18
HEALTH DEPARTMENT	155.86	18
UTILITIES OFFICE	418.17	47



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Central Stores Allocation**

WATER PRODUCTION	27,866.34	3,163
WATER TRANSMISSION	5,243	595
SURFACE WATER TREATMENT	10,424	1,183
WATER DISTRIBUTION	910,770	103,386
WASTE WATER COLLECTION	108,146	12,276
RIVER ROAD WATER RECLAMATION	18,528	2,103
HOLLYWOOD ROAD WASTE WATER TRE	13,108	1,488
LABORATORY ADMINISTRATION	7,870	893
Water & Sewer	1,102,373	125,136
AIRPORT OPERATIONS	59,289	6,730
Airport	59,289	6,730
Drainage Utility	29,861	3,390
Drainage Utility	29,861	3,390
WORKERS COMPENSATION	218	25
AUTO PHYSICAL DAMAGE	4,379	497
Self Insurance	4,597	522
HEALTH PLAN	241	27
Employee Insurance	241	27
Amarillo Local Government Corp	180,427	20,481
AMARILLO LOCAL GOVERNMENT CORP	180,427	20,481
Membership Events	112	13
Quality of Life Sports	64	7
CHAMBER OF COMMERCE	177	20
Direct Entities	2,627,467	298,258
Indirect Cost Plan	3,267,455	370,906

**Entity: 1345MR - CENTRAL STORES MAIL ROOM**

**Accumulation of Costs**

4450 Central Stores	55,615
200 Total Indirect Costs	55,615
10 Total Costs	55,615

	<i>Allocation Base</i>	<i>Dollar Allocation</i>
<b>Allocation to Benefiting Activities</b>		
RISK MANAGEMENT	2,147	203
LEGAL	791	75
FACILITIES MAINTENANCE	23	2
AECC	138	13
PLANNING	1,608	152
BUILDING SAFETY	55,279	5,225
PARKS & RECREATION ADMINISTRAT	3,015	285
FIRE OPERATIONS	5,236	495
Fire	5,236	495
DIRECTOR OF UTILITIES	420	40
FLEET SERVICES OPERATIONS	24	2
Indirect Entities	68,681	6,492
CITY SECRETARY	274	26
EMERGENCY MANAGEMENT SERVICES	50	5
AIP PANTEX PROJECT FUND	829	78

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Central Stores Allocation**

EMERGENCY MANAGEMENT	879	83
RADIO COMMUNICATIONS	1	0
CIVIC CENTER PROMOTIONS	479	45
CIVIC CENTER OPERATIONS	206	19
BOX OFFICE OPERATIONS	2,234	211
LIBRARY	8,346	789
MUNICIPAL COURT	45,496	4,300
VITAL STATISTICS	791	75
PUBLIC WORKS	113	11
CAPITAL PROJECTS & DEVELOPMENT	1,805	171
STREET DEPARTMENT	326	31
SOLID WASTE COLLECTION	4,452	421
SOLID WASTE DISPOSAL	187	18
POLICE	24,057	2,274
TOTAL POLICE	24,057	2,274
ANIMAL MANAGEMENT AND WELFARE	1,672	158
TRAFFIC ADMINISTRATION	1,753	166
TRAFFIC FIELD OPERATIONS	289	27
TRAFFIC	2,042	193
ENVIRONMENTAL HEALTH	2,825	267
TRANSIT FIXED ROUTE	853	81
TRANSIT DEMAND RESPONSE	1,574	149
TRANSIT	2,427	229
PARK MAINTENANCE	130	12
SENIOR SERVICES	10	1
FIRE CIVILIAN PERSONNEL	146	14
PROGRAM MANAGEMENT	677	64
COMMUNITY DEVELOPMENT	677	64
HOUSING ASSISTANCE	16,836	1,591
HOUSING	16,836	1,591
Community Development Total	17,513	1,655
URBAN TRANSPORTATION PLANNING	438	41
AHD PUBLIC HEALTH	1,853	175
TDH IMMUNIZATIONS	40	4
LOCAL TUBERCULOSIS - STATE	32	3
HEALTH DEPARTMENT	1,925	182
WIC NUTRITION EDUCATION	89	8
WIC CLIENT SERVICES	6	1
WIC	95	9
GREENWAYS AT HILLSIDE	526	50
COLONIES #5	389	37
Tutbury Imprv Dist	13	1
Point West PID	9	1
Quail Creek PID	16	2
Vineyards PID	46	4
Town Square PID	5	0
Public Impr Districts	1,004	95
UTILITIES OFFICE	388,086	36,683
SURFACE WATER TREATMENT	1,051	99
WATER DISTRIBUTION	7	1
RIVER ROAD WATER RECLAMATION	11	1

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Central Stores Allocation**

LABORATORY ADMINISTRATION	6,100	577
Water & Sewer	395,255	37,361
AIRPORT OPERATIONS	825	78
Airport	825	78
HEALTH PLAN	3,726	352
Family Wellness Center	15	1
Employee Insurance	3,741	354
Direct Entities	519,694	49,123
Indirect Cost Plan	588,375	55,615

**CITY OF AMARILLO  
CENTRAL STORES  
FISCAL YEAR 2016/2017**

	<b>DEPT ADMIN</b>	<b>MAIL ROOM</b>	<b>INVENTORY</b>	<b>TOTAL</b>
SALARIES FROM 01/01/17 TO 12/31/17 DISTRIBUTED BASED ON EFFORT EXPENDED				
	<b>DEPT ADMIN</b>	<b>MAIL ROOM</b>	<b>INVENTORY</b>	<b>TOTAL</b>
MANAGER	42,342			42,342
MESSENGER		24,915		24,915
DEPARTMENT			165,757	165,757
	42,342	24,915	165,757	233,014
FULL TIME EQUIVALENETS	1	1	5	7

**CITY OF AMARILLO  
CENTRAL STORES  
FISCAL YEAR 2016/2017**

DEPARTMENT COST DISTRIBUTION				
	<b>DEPT ADMIN</b>	<b>MAIL ROOM</b>	<b>INVENTORY</b>	<b>TOTAL</b>
PERSONAL SERVICES	63,571	37,407	248,865	349,843
SUPPLIES	3,346			3,346
CONTRACTUAL SERVICES			18,178	18,178
OTHER CHARGES	-3,760			-3,760
TOTAL	63,157	37,407	267,043	367,607
DEPARTMENT OVERHEAD ALLOCATION				
		10,526	52,631	
TOTAL BY FUNCTION		47,933	319,674	367,607

NOTE: DEPARTMENTAL ADMINISTRATION DISTRIBUTED BASED ON FULL-TIME  
EQUIVALENTS.  
TIES TO AUDIT REPORT

**CITY OF AMARILLO, TEXAS**  
**PUBLIC WORKS**  
**NATURE AND EXTENT OF SERVICES**

The Director of Public Works is a budgeted position in the Public Works Department. The Director of Public Works is responsible for the administration of the following departments: Street, Fleet Services, Solid Waste Collection and Disposal, Traffic Engineering and Field Operations, Photo Traffic Enforcement and Drainage Utility. The Director of Public Works Administration costs have been allocated by the number of employees in each department.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Public Works Administration Allocation**

**Entity: PWAM - PUBLIC WORKS ADMIN**

**Accumulation of Costs**

100 Financial Costs	356,363
10A Total Financial Costs	356,363
2300 City Manager-City Admin	770
2400 City Manager-Development	247
2700 Human Resources-City	541
3800 Accounting-Payroll	140
200 Total Indirect Costs	1,698
10 Total Costs	358,061

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FLEET SERVICES OPERATIONS	44	43,046
Indirect Entities	44	43,046
STREET DEPARTMENT	92	90,004
SOLID WASTE COLLECTION	103	100,766
SOLID WASTE DISPOSAL	36	35,219
TRAFFIC ADMINISTRATION	45	44,024
TRAFFIC FIELD OPERATIONS	19	18,588
TRAFFIC	64	62,612
Photo Traffic Enforcement	1	978
Photo Traffic Enforcement	1	978
Drainage Utility	26	25,436
Drainage Utility	26	25,436
Direct Entities	322	315,015
Indirect Cost Plan	366	358,061

**CITY OF AMARILLO  
PUBLIC WORKS Cost Distribution  
Fiscal Year 2016/2017**

	<b>Engineering Total</b>	<b>Public Works</b>	<b>Engineering Direct</b>
Salaries from 01/01/17 TO 12/31/17 Distribution based on effort expended			
Director of Public Works	132,106	132,106	
Asst Director of Public Works	23,460	23,460	
Other	29,481	29,481	
Secretary	28,924	28,924	
<b>TOTAL</b>	<b>213,971</b>	<b>213,971</b>	<b>0</b>
Full Time Equivalent Employees	2.0	2.0	0.0

	<b>Engineering Total</b>	<b>Public Works</b>	<b>Engineering Direct</b>	<b>Method of Distribution</b>
Department Cost Distribution:				
Personal Services	284,206	284,206	0	1
Supplies	8,170	8,170	0	2
Car and Communication Allowance	3,553	3,553	0	
Contractual	43,883	43,883	0	2
Other	16,551	16,551	0	2
Less Reimbursements	0	0	0	2
<b>TOTAL</b>	<b>356,363</b>	<b>356,363</b>	<b>0</b>	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/17 TO 12/31/17
- 2 Distribution Based on the Full Time Equivalent Employees.

**CITY OF AMARILLO, TEXAS**  
**FLEET SERVICES**  
**NATURE AND EXTENT OF SERVICES**

Fleet Services performs repairs, normal service, and maintenance on City equipment. The costs of operating Fleet Services are charged directly to user departments and are based on parts and services provided. The rate charged to the user departments is based on a billing system, which recognizes parts and labor. In FY 2016/2017, Fleet Services experienced an under-recovery of its costs. Accordingly, the deficit for the year has been allocated herein based on total charges to departments and divisions for that year.

Reference: OMB A-87, Attachment C



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Fleet Services Allocation**

**Entity: 61110 - FLEET SERVICES OPERATIONS**

**Accumulation of Costs**

100 Financial Costs	715,490
10A Total Financial Costs	715,490
2300 City Manager-City Admin	16,939
2400 City Manager-Development	5,430
2700 Human Resources-City	11,893
3000 Finance-Cash Mgmt	1,705
3300 Finance-Budget & Reportin	2,676
3400 Finance-Internal Auditor	1,238
3700 Accounting-General	24,254
3800 Accounting-Payroll	3,084
4000 Accounting-Audit	4,914
4100 Purchasing	17,398
4300 Central Stores	2
4400 IT - Print Services	408
4500 Central Stores	26,547
4710 IT - JDE	16,220
4730 IT - eDocs	2,529
4740 IT - Kronos	6,772
4750 IT - Enterprise Agreement	4,291
4900 IT - Support	6,745
5000 IT - Infrastructure	15,985
5110 IT - Telecommunications	17,408
5210 IT - Reimbursement	-67,497
8900 Public Works Director	43,046
200 Total Indirect Costs	161,988
10 Total Costs	877,478

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
FS FUEL	-155,702	-190,953
FS OPERATING	871,191	1,068,432
Indirect Entities	715,489	877,478
Indirect Cost Plan	715,489	877,478

**Entity: 61120 - FLEET SERVICES REPLACEMENT**

**Accumulation of Costs**

100 Financial Costs	-1,566,137
10A Total Financial Costs	-1,566,137
3300 Finance-Budget & Reportin	3,905
3700 Accounting-General	35,398
4000 Accounting-Audit	7,172
4100 Purchasing	25,393
4500 Central Stores	12
200 Total Indirect Costs	71,880

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Fleet Services Allocation**

10 Total Costs -1,494,257

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CUSTODIAL SERVICES	5,774	-527
FACILITIES MAINTENANCE	102,009	-9,318
BUILDING SAFETY	96,690	-8,832
FIRE OPERATIONS	839,062	-76,640
FIRE MARSHAL	23,677	-2,163
Fire	862,739	-78,803
Indirect Entities	1,067,212	-97,479
EMERGENCY MANAGEMENT SERVICES	8,360	-764
EMERGENCY MANAGEMENT	8,360	-764
RADIO COMMUNICATIONS	13,350	-1,219
CIVIC CENTER OPERATIONS	22,203	-2,028
LIBRARY	5,879	-537
CAPITAL PROJECTS & DEVELOPMENT	56,351	-5,147
STREET DEPARTMENT	1,863,688	-170,229
SOLID WASTE COLLECTION	4,135,920	-377,775
SOLID WASTE DISPOSAL	1,930,651	-176,346
POLICE	2,332,860	-213,084
TOTAL POLICE	2,332,860	-213,084
ANIMAL MANAGEMENT AND WELFARE	201,761	-18,429
TRAFFIC ADMINISTRATION	14,389	-1,314
TRAFFIC FIELD OPERATIONS	196,814	-17,977
TRAFFIC	211,203	-19,291
ENVIRONMENTAL HEALTH	75,673	-6,912
ROSS ROGERS	337,159	-30,796
COMANCHE TRAIL	180,905	-16,524
PARKS & RECREATION PROGRAM	5,879	-537
PARK MAINTENANCE	1,110,892	-101,469
ZOO MAINTENANCE	11,503	-1,051
Code Inspector	5,774	-527
REHAB SUPPORT	11,548	-1,055
COMMUNITY DEVELOPMENT	17,322	-1,582
HOUSING ASSISTANCE	5,774	-527
HOUSING	5,774	-527
Community Development Total	23,096	-2,110
AHD PUBLIC HEALTH	13,531	-1,236
HEALTH DEPARTMENT	13,531	-1,236
UTILITIES OFFICE	44,587	-4,073
CAPITAL PROJECTS & DEVELOPMENT	51,370	-4,692
WATER PRODUCTION	116,605	-10,651
WATER TRANSMISSION	59,684	-5,452
SURFACE WATER TREATMENT	98,663	-9,012
WATER DISTRIBUTION	775,402	-70,825
WASTE WATER COLLECTION	578,868	-52,874
RIVER ROAD WATER RECLAMATION	85,971	-7,853
HOLLYWOOD ROAD WASTE WATER TRE	118,254	-10,801
LABORATORY ADMINISTRATION	46,438	-4,242
Water & Sewer	1,975,842	-180,473

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Fleet Services Allocation**

Drainage Utility	775,355	-70,821
Drainage Utility	775,355	-70,821
Direct Entities	15,292,061	-1,396,777
Indirect Cost Plan	16,359,273	-1,494,257

**Entity: 61110FL - MG FUEL**

**Accumulation of Costs**

5300 MG-Operations	-190,953
200 Total Indirect Costs	-190,953
10 Total Costs	-190,953

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES MAINTENANCE	1,262	-90
BUILDING SAFETY	2,998	-214
FIRE OPERATIONS	31,246	-2,235
FIRE MARSHAL	8,517	-609
Fire	39,763	-2,845
FS OPERATING	2,201,349	-157,484
Indirect Entities	2,245,372	-160,634
ICE HOCKEY	68	-5
STREET DEPARTMENT	3,609	-258
SOLID WASTE DISPOSAL	6,187	-443
POLICE	60,283	-4,313
TOTAL POLICE	60,283	-4,313
ANIMAL MANAGEMENT AND WELFARE	162	-12
TRANSIT FIXED ROUTE	202,868	-14,513
TRANSIT DEMAND RESPONSE	133,143	-9,525
TRANSIT	336,012	-24,038
ROSS ROGERS	273	-19
COMANCHE TRAIL	274	-20
PARK MAINTENANCE	755	-54
AHD PUBLIC HEALTH	278	-20
HEALTH DEPARTMENT	278	-20
WATER PRODUCTION	2,000	-143
WATER TRANSMISSION	893	-64
SURFACE WATER TREATMENT	2,728	-195
WATER DISTRIBUTION	998	-71
WASTE WATER COLLECTION	9,231	-660
HOLLYWOOD ROAD WASTE WATER TRE	5	'0'
Water & Sewer	15,856	-1,134
Drainage Utility	62	-4
Drainage Utility	62	-4
Direct Entities	423,818	-30,320
Indirect Cost Plan	2,669,189	-190,953

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Fleet Services Allocation**

**Entity: 611100P - MG OPERATING**

**Accumulation of Costs**

5300 MG-Operations	1,068,432
5320 MG Fuel	-157,484
200 Total Indirect Costs	910,948
10 Total Costs	910,948

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CUSTODIAL SERVICES	5,774	322
FACILITIES MAINTENANCE	102,009	5,680
BUILDING SAFETY	96,690	5,384
FIRE OPERATIONS	839,062	46,722
FIRE MARSHAL	23,677	1,318
Fire	862,739	48,041
Indirect Entities	1,067,212	59,426
EMERGENCY MANAGEMENT SERVICES	8,360	466
EMERGENCY MANAGEMENT	8,360	466
RADIO COMMUNICATIONS	13,350	743
CIVIC CENTER OPERATIONS	22,203	1,236
LIBRARY	5,879	327
CAPITAL PROJECTS & DEVELOPMENT	56,351	3,138
STREET DEPARTMENT	1,863,688	103,777
SOLID WASTE COLLECTION	4,135,920	230,304
SOLID WASTE DISPOSAL	1,930,651	107,506
POLICE	2,332,860	129,903
TOTAL POLICE	2,332,860	129,903
ANIMAL MANAGEMENT AND WELFARE	201,761	11,235
TRAFFIC ADMINISTRATION	14,389	801
TRAFFIC FIELD OPERATIONS	196,814	10,959
TRAFFIC	211,203	11,761
ENVIRONMENTAL HEALTH	75,673	4,214
ROSS ROGERS	337,159	18,774
COMANCHE TRAIL	180,905	10,073
PARKS & RECREATION PROGRAM	5,879	327
PARK MAINTENANCE	1,110,892	61,859
ZOO MAINTENANCE	11,503	641
Code Inspector	5,774	322
REHAB SUPPORT	11,548	643
COMMUNITY DEVELOPMENT	17,322	965
HOUSING ASSISTANCE	5,774	322
HOUSING	5,774	322
Community Development Total	23,096	1,286
AHD PUBLIC HEALTH	13,531	753
HEALTH DEPARTMENT	13,531	753
UTILITIES OFFICE	44,587	2,483
CAPITAL PROJECTS & DEVELOPMENT	51,370	2,860
WATER PRODUCTION	116,605	6,493
WATER TRANSMISSION	59,684	3,323

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Fleet Services Allocation**

SURFACE WATER TREATMENT	98,663	5,494
WATER DISTRIBUTION	775,402	43,177
WASTE WATER COLLECTION	578,868	32,234
RIVER ROAD WATER RECLAMATION	85,971	4,787
HOLLYWOOD ROAD WASTE WATER TRE	118,254	6,585
LABORATORY ADMINISTRATION	46,438	2,586
Water & Sewer	1,975,842	110,023
Drainage Utility	775,355	43,175
Drainage Utility	775,355	43,175
Direct Entities	15,292,061	851,521
Indirect Cost Plan	16,359,273	910,948

**CITY OF AMARILLO, TEXAS**  
**LEGAL DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Legal Department is responsible for putting into proper and legal form all resolutions, ordinances, and contracts for the benefit of any and every City department and Federal program. The Legal Department is also responsible for enforcing collections of amounts due the City, and prosecuting cases at Municipal Court. The Legal Department defends against various actions and complaints and gives counsel and guidance to avoid such in both general and specific ways.

The function of the Legal Department is for the benefit of each City department. Federal programs are specifically benefited by contract preparation and review, legal interpretation and counsel, and legal representation.

FY 2016/2017 costs of the Legal Department have been functionalized and allocated as follows:

- \* City Attorney and Assistant City Attorney - costs of providing legal services to City departments and divisions have been allocated based on time records of the City Attorney and the Assistant City Attorneys.
- \* Costs of general government activities are charged to Mayor and Council.
- \* Municipal Court prosecution is charged to the Court.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Legal Allocation**

**Entity: 1210 - LEGAL**

**Accumulation of Costs**

100 Financial Costs	1,229,436
110 Depreciation Adjustment	302
111 IT Charges	37,126
10A Total Financial Costs	1,266,864
2300 City Manager-City Admin	3,080
2700 Human Resources-City	2,162
3300 Finance-Budget & Reportin	381
3400 Finance-Internal Auditor	2,867
3700 Accounting-General	3,456
3800 Accounting-Payroll	561
4000 Accounting-Audit	700
4100 Purchasing	2,479
4300 Central Stores	75
4400 IT - Print Services	136
4710 IT - JDE	1,081
4730 IT - eDocs	6,323
4740 IT - Kronos	2,150
4750 IT - Enterprise Agreement	2,759
4900 IT - Support	7,271
5000 IT - Infrastructure	10,276
5110 IT - Telecommunications	9,947
5210 IT - Reimbursement	-37,601
200 Total Indirect Costs	18,103
10 Total Costs	1,284,967

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CITY ATTORNEY-ACA	401,105	419,222
CITY ATTORNEY-CA	249,889	261,176
Indirect Entities	650,994	680,398
MAYOR AND COUNCIL	245,244	256,321
POLICE	333,198	348,248
TOTAL POLICE	333,198	348,248
Direct Entities	578,442	604,569
Indirect Cost Plan	1,229,436	1,284,967

**Entity: 1210CA - CITY ATTORNEY-CA**

**Accumulation of Costs**

5500 Legal	261,176
200 Total Indirect Costs	261,176
10 Total Costs	261,176

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Legal Allocation**

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES MAINTENANCE	8.5	8,036
PLANNING	18	17,018
BUILDING SAFETY	16	15,127
PARKS & RECREATION ADMINISTRAT	4.5	4,254
FIRE OPERATIONS	14	13,236
Fire	14	13,236
DIRECTOR OF UTILITIES	17.5	16,545
Indirect Entities	78.5	74,217
CIVIC CENTER OPERATIONS	4	3,782
LIBRARY	4.25	4,018
MUNICIPAL COURT	10	9,454
PUBLIC WORKS	15	14,182
CAPITAL PROJECTS & DEVELOPMENT	2.5	2,364
POLICE	5.5	5,200
TOTAL POLICE	5.5	5,200
ANIMAL MANAGEMENT AND WELFARE	7	6,618
ENVIRONMENTAL HEALTH	6	5,673
TRANSIT FIXED ROUTE	0.5	473
TRANSIT	0.5	473
PROGRAM MANAGEMENT	19.75	18,672
COMMUNITY DEVELOPMENT	19.75	18,672
Community Development Total	19.75	18,672
AHD PUBLIC HEALTH	2	1,891
HEALTH DEPARTMENT	2	1,891
AIRPORT OPERATIONS	5	4,727
Airport	5	4,727
AHD OPERATING	17.25	16,309
Amarillo Hosp. Dist Tobacco	2.5	2,364
AHD	19.75	18,672
Amarillo Local Government Corp	96.5	91,234
AMARILLO LOCAL GOVERNMENT CORP	96.5	91,234
Direct Entities	197.75	186,959
Indirect Cost Plan	276.25	261,176

**Entity: 1210ACA - CITY ATTORNEY-ACA**

**Accumulation of Costs**

5500 Legal	419,222
200 Total Indirect Costs	419,222
10 Total Costs	419,222

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES MAINTENANCE	1.5	9,674
PLANNING	15.25	98,356
BUILDING SAFETY	6.75	43,535
PARKS & RECREATION ADMINISTRAT	1.5	9,674



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Legal Allocation**

FIRE OPERATIONS	3.5	22,573
Fire	3.5	22,573
DIRECTOR OF UTILITIES	2	12,899
Indirect Entities	30.5	196,712
EMERGENCY MANAGEMENT SERVICES	0.5	3,225
EMERGENCY MANAGEMENT	0.5	3,225
CIVIC CENTER OPERATIONS	4	25,798
LIBRARY	3	19,349
MUNICIPAL COURT	2	12,899
PUBLIC WORKS	15.5	99,968
POLICE	3	19,349
TOTAL POLICE	3	19,349
ANIMAL MANAGEMENT AND WELFARE	3	19,349
ENVIRONMENTAL HEALTH	1	6,450
TRANSIT FIXED ROUTE	1.5	9,674
TRANSIT	1.5	9,674
AHD PUBLIC HEALTH	1	6,450
HEALTH DEPARTMENT	1	6,450
Direct Entities	34.5	222,510
Indirect Cost Plan	65	419,222

**CITY OF AMARILLO  
LEGAL DEPARTMENT COST DISTRIBUTION  
FISCAL YEAR 2016/2017**

	<b>CITY ATTORNEY</b>	<b>ASST CITY ATTORNEY</b>	<b>COURT PROSECUTORS</b>	<b>GENERAL GOVT</b>	<b>TOTAL</b>
SALARIES FROM 01/01/17 TO 12/31/17 DISTRIBUTED BASED ON EFFORT EXPENDED					
CITY ATTORNEY	219,329		4,476		223,805
DEPUTY CITY ATTORNEY		99,095	17,487		116,582
ATTORNEY III		129,742	6,829		136,571
ATTORNEY II (PSLA)		62,766	6,974		69,740
SECRETARY	15,821	15,821	3,515		35,157
COURT SECRETARY			30,264		30,264
GENERAL GOVT ADJ 2%,15%,30%,35%	-83,869	-64,600		148,469	
PROSECUTORS			132,171		132,171
<b>TOTAL</b>	<b>151,281</b>	<b>242,824</b>	<b>201,716</b>	<b>148,469</b>	<b>744,290</b>

	<b>TOTAL</b>	<b>CITY ATTORNEY</b>	<b>ASST CITY ATTORNEY</b>	<b>COURT PROSECUTORS</b>	<b>GENERAL GOVT</b>
DEPARTMENT COST DISTRIBUTION:					
PERSONAL SERVICES	674,188	137,032	219,954	182,717	134,485
SUPPLIES	48,197	9,796	15,725	13,062	9,614
CONTRACTUAL SERVICES	480,195	97,602	156,664	130,141	95,788
OTHER CHARGES	26,856	5,459	8,762	7,278	5,357
<b>TOTAL</b>	<b>1,229,436</b>	<b>249,889</b>	<b>401,105</b>	<b>333,198</b>	<b>245,244</b>

RECOVERIES

BALANCE PER AUDIT 1,229,436

NOTE: ALL COSTS WERE DISTRIBUTED BASED ON SALARIES.  
REVIEWED ALL ALLOCATIONS WITH CITY ATTORNEY.  
RECOVERIES ARE REVERSED AND RE-ALLOCATED IN THE COST PLAN.

**CITY OF AMARILLO, TEXAS**  
**FACILITIES ADMINISTRATION DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Facilities Administration Department is responsible for the cleaning and maintenance of certain specific buildings that are occupied by only a portion of the City departments. The other City departments clean and maintain their own facilities. The Facilities Administration Department requisitions such cleaning and maintenance supplies needed to keep the properties clean and in good repair, including cleaning floors, windows, and restrooms, keeping light bulbs replaced, wastebaskets emptied, floors waxed, and walls cleaned or painted. They provide "Off Hours" security both by having personnel on duty and by being responsible for doors being locked and unlocked on a determined schedule. Costs of utilities and insurance for certain buildings are also charged to the Facilities Administration Department.

Fiscal Year 2016/2017 expenditures of this department have been functionalized and allocated as follows:

- \* Custodial Services - This has been allocated to each of the supervised units based on the number of employees.
- \* Facilities Maintenance - This has been allocated to all locations served based on the gross square footage maintained.

**CITY OF AMARILLO, TEXAS**  
**PUBLIC BUILDINGS DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

\* Civic Center Promotions and Operations - Total resulting costs have been allocated directly to the Civic Center.

\* Public Buildings - Cleaning costs have been further segregated by location, and have been allocated to the occupants of the facilities based on usable square feet of space occupied. For this purpose, the actual costs of electricity and natural gas have been identified to locations. The remaining costs have been distributed based on the gross square footage of the location's service. All the direct billings have been reflected as credits in the Reimbursements Section of this Report.

Reference: OMB A-87, Attachment B, Paragraph 25

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Custodial Services Allocation**

**Entity: 1251 - CUSTODIAL SERVICES**

**Accumulation of Costs**

100 Financial Costs	1,222,644
10A Total Financial Costs	1,222,644
2300 City Manager-City Admin	10,394
2400 City Manager-Development	3,332
2700 Human Resources-City	7,298
3300 Finance-Budget & Reportin	489
3400 Finance-Internal Auditor	130
3700 Accounting-General	4,429
3800 Accounting-Payroll	1,892
4000 Accounting-Audit	897
4100 Purchasing	3,177
4500 Central Stores	7,912
5310 MG Operating	322
5400 MG-Replacement	-527
200 Total Indirect Costs	39,745
10 Total Costs	1,262,389

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CUSTODIAL-CITY HALL	200,640	207,162
CUSTODIAL SERV-CEN SERV	114,896	118,631
CUSTODIAL SERVICES-FACILITIES	30,043	31,020
CUSTODIAL SERVICES-LIBRARIES	288,781	298,168
CUSTODIAL SERVICES-POLICE	216,698	223,742
CUSTODIAL SERVICES-SIMMS	114,858	118,592
AECC	28,354	29,276
Indirect Entities	994,270	1,026,591
EMERGENCY MANAGEMENT SERVICES	30,867	31,870
EMERGENCY MANAGEMENT	30,867	31,870
MUNICIPAL COURT	59,594	61,531
ANIMAL MANAGEMENT AND WELFARE	18,520	19,122
AHD PUBLIC HEALTH	29,797	30,766
HEALTH DEPARTMENT	29,797	30,766
WIC ADMINISTRATION	41,332	42,676
WIC	41,332	42,676
Family Wellness Center	11,818	12,202
Employee Insurance	11,818	12,202
Presidents Office	36,447	37,632
CHAMBER OF COMMERCE	36,447	37,632
Direct Entities	228,375	235,799
Indirect Cost Plan	1,222,645	1,262,389

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Custodial Services Allocation**

**Entity: 1251CHALL - CUSTODIAL-CITY HALL**

**Accumulation of Costs**

6100 Custodial Services	207,162
200 Total Indirect Costs	207,162
10 Total Costs	207,162

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	1,460	13,830
PARKS & RECREATION ADMINISTRAT	7,644	72,411
Indirect Entities	9,104	86,241
MAYOR AND COUNCIL	3,872	36,679
CITY SECRETARY	866	8,204
VITAL STATISTICS	1,639	15,526
UTILITIES OFFICE	4,928	46,682
Water & Sewer	4,928	46,682
HEALTH PLAN	1,460	13,830
Employee Insurance	1,460	13,830
Direct Entities	12,765	120,921
Indirect Cost Plan	21,869	207,162

**Entity: 1251CSER - CUSTODIAL SERV-CEN SERV**

**Accumulation of Costs**

6100 Custodial Services	118,631
200 Total Indirect Costs	118,631
10 Total Costs	118,631

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FIRE OPERATIONS	310	1,003
Fire	310	1,003
Indirect Entities	310	1,003
RADIO COMMUNICATIONS	420	1,359
STREET DEPARTMENT	4,660	15,083
SOLID WASTE COLLECTION	5,588	18,086
TRAFFIC ADMINISTRATION	2,527	8,179
TRAFFIC	2,527	8,179
TRANSIT FIXED ROUTE	8,604	27,848
TRANSIT	8,604	27,848
PARK MAINTENANCE	6,865	22,219
WATER DISTRIBUTION	3,839	12,425
WASTE WATER COLLECTION	3,840	12,429
Water & Sewer	7,679	24,854
Direct Entities	36,343	117,628
Indirect Cost Plan	36,653	118,631

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Custodial Services Allocation**

**Entity: 1251FAC - CUSTODIAL SERV-FACILITIES**

**Accumulation of Costs**

6100 Custodial Services	31,020
200 Total Indirect Costs	31,020
10 Total Costs	31,020

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES MAINTENANCE	9,355	31,020
Indirect Entities	9,355	31,020
Indirect Cost Plan	9,355	31,020

**Entity: 1251LIB - CUSTODIAL SERVICES-LIBRARIES**

**Accumulation of Costs**

6100 Custodial Services	298,168
200 Total Indirect Costs	298,168
10 Total Costs	298,168

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
LIBRARY ADMIN	538	1,432
Indirect Entities	538	1,432
LIBRARY	108,355	288,374
HARRINGTON LIBRARY CONSTORTIUM	3,142	8,362
HARRINGTON LIBRARY CONSORTIUM	3,142	8,362
Direct Entities	111,497	296,737
Indirect Cost Plan	112,035	298,168

**Entity: 1251POL - CUSTODIAL SERVICES-POLICE**

**Accumulation of Costs**

6100 Custodial Services	223,742
200 Total Indirect Costs	223,742
10 Total Costs	223,742

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
POLICE ADMIN	3	1,912
Indirect Entities	3	1,912
POLICE	348	221,830
TOTAL POLICE	348	221,830
Direct Entities	348	221,830
Indirect Cost Plan	351	223,742

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Custodial Services Allocation**

**Entity: 1251SIMM - CUSTODIAL SERVICES-SIMMS**

**Accumulation of Costs**

6100 Custodial Services	118,592
200 Total Indirect Costs	118,592
10 Total Costs	118,592

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
AECC	9,895	21,744
PLANNING	1,593	3,501
BUILDING SAFETY	7,734	16,995
DIRECTOR OF UTILITIES	2,225	4,889
Indirect Entities	21,447	47,129
PUBLIC WORKS	1,593	3,501
CAPITAL PROJECTS & DEVELOPMENT	9,153	20,114
TRAFFIC ADMINISTRATION	7,313	16,070
TRAFFIC	7,313	16,070
ENVIRONMENTAL HEALTH	2,290	5,032
PROGRAM MANAGEMENT	3,355	7,373
COMMUNITY DEVELOPMENT	3,355	7,373
HOUSING ASSISTANCE	3,355	7,373
HOUSING	3,355	7,373
Community Development Total	6,710	14,745
Family Wellness Center	5,461	12,000
Employee Insurance	5,461	12,000
Direct Entities	32,520	71,462
Indirect Cost Plan	53,967	118,592



**CITY OF AMARILLO  
FACILITIES MAINTENANCE-BUILDING CLEANING  
FISCAL YEAR 2016/2017**

	<b>BUILDING CLEANING</b>	<b>UTILITIES</b>	<b>TOTAL</b>
DEPARTMENT COST DISTRIBUTION:			
PERSONAL SERVICES	1,105,306		1,105,306
SUPPLIES	83,846		83,846
UTILITIES		400,468	400,468
OTHER COSTS	33,492		33,492
TOTAL	1,222,644	400,468	1,623,112
COST ADJUSTMENTS:			
UTILITIES USED FOR SEWER STORAGE BLDG. TRANSFERRED TO MAINTENANCE		-400,468	0 -400,468
TOTAL	1,222,644	0	1,222,644

COST DISTRIBUTION:

	SQ FT			
CLINIC	4,585	11,818	0	11,818
EMERGENCY MANAGEMENT	11,975	30,867		30,867
DISPATCH	11,000	28,354		28,354
CITY HALL	77,840	200,640		200,640
SIMMS BUILDING	44,560	114,858		114,858
POLICE	84,070	216,698		216,698
COURT	23,120	59,594		59,594
LIBRARIES	112,035	288,781		288,781
CENTRAL SERVICES	44,575	114,896		114,896
BIVINS BUILDING	14,140	36,447		36,447
ANIMAL SHELTER	7,185	18,520		18,520
WIC	16,035	41,332		41,332
PUBLIC HEATLH	11,560	29,797		29,797
FACILITIES BLDG.	11,655	30,043		30,043
TOTAL	474,335	1,222,645	0	1,222,645

NOTE: CLEANING AND INSURANCE COSTS ARE ALLOCATED BASED OF THE GROSS SQUARE FOOTAGE OF THE BUILDINGS SERVED. UTILITIES ARE DISTRIBUTED WITH MAINTENANCE COSTS.

SINCE THE RECOVERIES LISTED IN THE FINANCIAL STATEMENTS ARE NOT BASED ON ACTUAL COSTS, THESE AMOUNTS ARE CREDITED BACK TO THE ORIGINAL DEPARTMENT AFTER THE ACTUAL COSTS ARE DETERMINED IN THE INDIRECT COST PLAN:

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Facilities Allocation**

**Entity: 1252 - FACILITIES MAINTENANCE**

**Accumulation of Costs**

100 Financial Costs	3,079,301
110 Depreciation Adjustment	753,675
111 IT Charges	72,005
10A Total Financial Costs	3,904,981
2300 City Manager-City Admin	10,394
2400 City Manager-Development	3,332
2700 Human Resources-City	7,298
3300 Finance-Budget & Reportin	697
3400 Finance-Internal Auditor	163
3700 Accounting-General	6,320
3800 Accounting-Payroll	1,892
4000 Accounting-Audit	1,281
4100 Purchasing	4,534
4300 Central Stores	2
4400 IT - Print Services	10
4500 Central Stores	3,956
4710 IT - JDE	4,325
4730 IT - eDocs	1,897
4740 IT - Kronos	8,385
4750 IT - Enterprise Agreement	3,985
4900 IT - Support	6,220
5000 IT - Infrastructure	14,843
5110 IT - Telecommunications	57,198
5200 IT - GIS	7,686
5210 IT - Reimbursement	-72,927
5310 MG Operating	5,680
5320 MG Fuel	-90
5400 MG-Replacement	-9,318
5600 Legal-City Atty	8,036
5700 Legal-Asst City Attys	9,674
7000 Custodial Services-Facili	31,020
200 Total Indirect Costs	116,494
10 Total Costs	4,021,475

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES-CITY HALL	276,894	373,940
FACILITIES-CENTRAL SERVICES	455,514	615,163
FACILITIES-LIBRARIES	354,801	479,152
FACILITIES-POLICE	576,958	779,171
FACILITIES-SIMMS BLDG	186,847	252,333
FIRE OPERATIONS	204,807	276,588
Fire	204,807	276,588
Indirect Entities	2,055,821	2,776,348
EMERGENCY MANAGEMENT SERVICES	25,131	33,939
EMERGENCY MANAGEMENT	25,131	33,939
CIVIC CENTER OPERATIONS	664,033	896,764

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Facilities Allocation**

MUNICIPAL COURT	34,551	46,660
SOLID WASTE DISPOSAL	12,244	16,535
ANIMAL MANAGEMENT AND WELFARE	27,075	36,564
ROSS ROGERS	17,637	23,818
PARK MAINTENANCE	44,049	59,487
AHD PUBLIC HEALTH	17,276	23,331
HEALTH DEPARTMENT	17,276	23,331
WIC ADMINISTRATION	32,549	43,957
WIC	32,549	43,957
Presidents Office	47,442	64,070
CHAMBER OF COMMERCE	47,442	64,070
Direct Entities	921,987	1,245,126
Indirect Cost Plan	2,977,808	4,021,475

**Entity: 1252CHALL - FACILITIES-CITY HALL**

**Accumulation of Costs**

7100 Facilities	373,940
200 Total Indirect Costs	373,940
10 Total Costs	373,940

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
RISK MANAGEMENT	1,460	24,965
PARKS & RECREATION ADMINISTRAT	7,644	130,706
Indirect Entities	9,104	155,670
MAYOR AND COUNCIL	3,872	66,208
CITY SECRETARY	866	14,808
VITAL STATISTICS	1,639	28,025
UTILITIES OFFICE	4,928	84,264
Water & Sewer	4,928	84,264
HEALTH PLAN	1,460	24,965
Employee Insurance	1,460	24,965
Direct Entities	12,765	218,270
Indirect Cost Plan	21,869	373,940

**Entity: 1252CSER - FACILITIES-CENTRAL SERVICES**

**Accumulation of Costs**

7100 Facilities	615,163
200 Total Indirect Costs	615,163
10 Total Costs	615,163

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
FIRE OPERATIONS	9,824	34,777
Fire	9,824	34,777

**City of Amarillo  
Cost Allocation Plan September 30, 2017  
Facilities Allocation**

Indirect Entities	9,824	34,777
RADIO COMMUNICATIONS	3,007	10,645
STREET DEPARTMENT	25,607	90,649
SOLID WASTE COLLECTION	44,592	157,857
POLICE	2,700	9,558
TOTAL POLICE	2,700	9,558
TRAFFIC ADMINISTRATION	12,943	45,818
TRAFFIC	12,943	45,818
ENVIRONMENTAL HEALTH	458	1,621
TRANSIT FIXED ROUTE	30,626	108,417
TRANSIT	30,626	108,417
PARK MAINTENANCE	13,742	48,647
WATER DISTRIBUTION	15,137	53,585
WASTE WATER COLLECTION	15,138	53,589
Water & Sewer	30,275	107,174
Direct Entities	163,950	580,386
Indirect Cost Plan	173,774	615,163

**Entity: 1252LIB - FACILITIES-LIBRARIES**

**Accumulation of Costs**

7100 Facilities	479,152
200 Total Indirect Costs	479,152
10 Total Costs	479,152

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
LIBRARY ADMIN	538	2,061
Indirect Entities	538	2,061
LIBRARY	121,426	465,058
HARRINGTON LIBRARY CONSTORTIUM	3,142	12,034
HARRINGTON LIBRARY CONSORTIUM	3,142	12,034
Direct Entities	124,568	477,092
Indirect Cost Plan	125,106	479,152

**Entity: 1252POL - FACILITIES-POLICE**

**Accumulation of Costs**

7100 Facilities	779,171
200 Total Indirect Costs	779,171
10 Total Costs	779,171

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
POLICE ADMIN	3	6,660
Indirect Entities	3	6,660
POLICE	348	772,512

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Facilities Allocation**

TOTAL POLICE	348	772,512
Direct Entities	348	772,512
Indirect Cost Plan	351	779,171

**Entity: 1252SIMM- FACILITIES-SIMMS BLDG**

**Accumulation of Costs**

7100 Facilities	252,333
200 Total Indirect Costs	252,333
10 Total Costs	252,333

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
AECC	9,895	46,266
PLANNING	1,593	7,448
BUILDING SAFETY	7,734	36,162
DIRECTOR OF UTILITIES	2,225	10,403
Indirect Entities	21,447	100,280
PUBLIC WORKS	1,593	7,448
CAPITAL PROJECTS & DEVELOPMENT	9,153	42,797
TRAFFIC ADMINISTRATION	7,313	34,193
TRAFFIC	7,313	34,193
ENVIRONMENTAL HEALTH	2,290	10,707
PROGRAM MANAGEMENT	3,355	15,687
COMMUNITY DEVELOPMENT	3,355	15,687
HOUSING ASSISTANCE	3,355	15,687
HOUSING	3,355	15,687
Community Development Total	6,710	31,374
Family Wellness Center	5,461	25,534
Employee Insurance	5,461	25,534
Direct Entities	32,520	152,054
Indirect Cost Plan	53,967	252,333

**CITY OF AMARILLO, TEXAS  
 BUILDING MAINTENANCE Cost Distribution  
 FISCAL YEAR 2016/2017**

	<b>Bldg Use Fee</b>	<b>General Maint</b>	<b>Utilities</b>	<b>Total</b>
Department Cost Distribution:				
Personal Services		1,674,162		1,674,162
Supplies		48,566		48,566
Contractual Services		448,705		448,705
Other		72,801		72,801
<b>Total</b>	<b>0</b>	<b>2,244,234</b>		<b>2,244,234</b>
Cost Adjustments:				
Police			266,762	266,762
Library Utilities			167,837	167,837
Trans from Bldg Cleaning			400,468	400,468
<b>Total</b>	<b>0</b>	<b>2,244,234</b>	<b>835,067</b>	<b>3,079,301</b>

Cost Distribution:					
	Sq Ft				
Civic Center	438,095	654,706	9,327	664,033	
City Hall	82,840	123,800	153,094	276,894	
Simms Building	64,940	97,049	89,798	186,847	
Emergency Management	16,816	25,131	0	25,131	
Police	207,284	309,774	267,184	576,958	
Court	23,120	34,551	0	34,551	
Golf Club Houses	11,802	17,637	0	17,637	
WIC	21,780	32,549	0	32,549	
Public Health	11,560	17,276	0	17,276	
Libraries	125,106	186,964	167,837	354,801	
Central Services	241,780	361,326	94,188	455,514	
Bivins Building	18,042	26,963	20,479	47,442	
Animal Shelter	18,117	27,075	0	27,075	
Facilities Bldg.	40,725	60,861	33,160	94,021	
Fire Stations	137,046	204,807	0	204,807	
Landfill	8,193	12,244	0	12,244	
Parks	29,475	44,049	0	44,049	
Garfield Building	5,000	7,472	0	7,472	
<b>Total</b>	<b>1,501,721</b>	<b>0</b>	<b>2,244,234</b>	<b>835,067</b>	<b>3,079,301</b>

**CITY OF AMARILLO, TEXAS**  
**CIVILIAN PERSONNEL**  
**NATURE AND EXTENT OF SERVICES**

The City of Amarillo Civilian Personnel Department provides administrative support to the Police Department and Fire Department. The support provided by the Civilian Personnel Department frees up police officers and firefighters to perform their public service function and not be overburdened with clerical-type duties. The Civilian Personnel Department performs typing, filing, and departmental record keeping functions for the Police Department, any corresponding Police Department grants, and the Fire Department. The cost of Civilian Personnel Department has been isolated and allocated to the Police Department with corresponding grants, and the Fire Department based on the uniformed personnel in those departments.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Civilian Personnel Allocation**

**Entity: 1640 - CIVILIAN PERSONNEL**

**Accumulation of Costs**

100 Financial Costs	4,757,257
10A Total Financial Costs	4,757,257
2300 City Manager-City Admin	26,563
2420 City Manager-Pub Safety &	9,779
2700 Human Resources-City	18,651
3300 Finance-Budget & Reportin	1,432
3400 Finance-Internal Auditor	261
3700 Accounting-General	12,981
3800 Accounting-Payroll	4,836
4000 Accounting-Audit	2,630
4100 Purchasing	9,312
200 Total Indirect Costs	86,444
10 Total Costs	4,843,701

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
POLICE ADMIN	184,881	188,240
Indirect Entities	184,881	188,240
POLICE	4,572,376	4,655,460
TOTAL POLICE	4,572,376	4,655,460
Direct Entities	4,572,376	4,655,460
Indirect Cost Plan	4,757,257	4,843,701



**CITY OF AMARILLO  
CIVILIAN PERSONNEL  
Fiscal Year 2016/2017**

	<b>Total</b>	<b>PD Admin</b>	<b>PD Direct</b>
Chief's Office			
Office Manager	60,139	60,139	
Admin Assistant III	29,059	29,059	
Training & Personnel			
Director			
Administrative Assistant IV	36,497		36,497
Administrative Assistant I	17,922		17,922
Payroll Clerk	28,688		28,688
Other Civilian Personnel	1,772,010		1,772,010
<b>Total</b>	<b>1,944,315</b>	<b>89,198</b>	<b>1,855,117</b>
Number of Employees	69	2	67

	<b>Total</b>	<b>PD Admin</b>	<b>PD Direct</b>	<b>Method of Dist</b>
Personal Services	2,781,980	127,627	2,654,353	1
Supplies	0	0	0	2
Contractual Services	1,945,600	56,394	1,889,206	2
Other Charges	29,677	860	28,817	2
	<b>4,757,257</b>	<b>184,881</b>	<b>4,572,376</b>	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/17 to 12/31/17
- 2 Distributed based on number of employees.

Amount per 16/17 Audit           4,757,257

**CITY OF AMARILLO, TEXAS**  
**POLICE ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

The City of Amarillo Police Department administers grant programs as well as Police services for the community. Accordingly, this section of the plan has been included for the purpose of identifying Police Department administrative costs for FY 2016/2017, which jointly benefited grant and community programs. Administrative costs identified have been allocated to the Police Department cost functions, which include applicable grant programs. The Police direct function has been included solely for informational purposes and has no bearing on grant programs.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Police Administration Allocation**

**Entity: PDAM - POLICE ADMIN**

**Accumulation of Costs**

100 Financial Costs	559,818
10A Total Financial Costs	559,818
2300 City Manager-City Admin	1,155
2420 City Manager-Pub Safety &	425
2700 Human Resources-City	811
3800 Accounting-Payroll	210
6300 Custodial Services-Police	1,912
7400 Facilities-Police	6,660
8400 Civilian Personnel	188,240
200 Total Indirect Costs	199,414
10 Total Costs	759,232

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
POLICE	1	759,232
TOTAL POLICE	1	759,232
Direct Entities	1	759,232
Indirect Cost Plan	1	759,232

**CITY OF AMARILLO  
POLICE Cost Distribution  
Fiscal Year 2016/2017**

	<u>Total Police</u>	<u>Police Admin</u>	<u>Police Direct</u>	<u>Method of Dist</u>
Salaries from 01/01/2017 thru 12/31/2017 Distribution based on effort expended				
POLICE CHIEF		174,901		
ASST. POLICE CHIEF		127,352		
ASST. POLICE CHIEF		124,279		
Other Police			27,270,031	
Total	27,696,563	426,532	27,270,031	

	<u>Total Police</u>	<u>Police Admin</u>	<u>Police Direct</u>	<u>Method of Dist</u>
Number of Employees	351	3	348	
Department Cost Distribution:				
Personal Services	35,965,520	553,875	35,411,645	1
Supplies	148,266	1,267	146,999	2
Utilities	266,762		266,762	
Police Direct Supplies	988,584		988,584	
Contractual Services	40,008	342	39,666	2
Police Direct Contractual Services	3,217,732		3,217,732	
Other Charges	506,999	4,333	502,666	2
Other Agencies	32,800		32,800	
Total	41,166,671	559,818	40,606,853	

Cost Adjustments:				
Utilities to Maint	-266,762		-266,762	3
Total	40,899,909	559,818	40,340,091	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/17 thru 12/31/17.
- 2 Distributed based on number of employees.
- 3 Utilities are distributed based on square footage with the building maintenance costs.

**CITY OF AMARILLO, TEXAS**  
**PLANNING DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The City of Amarillo Planning Department administers grant programs as well as short and long-range planning activities for the City. The Department also coordinates the activities for the Public Improvement District advisory boards. Accordingly, this section of the plan has been included for the purpose of identifying planning administrative costs and Public Improvement District (PIDS) costs for the fiscal year 2016/2017. Planning Administration benefits traffic grants as well as other programs; therefore planning administration is allocated to all areas based on the number of employees in each department. Allocation of Planning Department activities has been identified and allocated based on modified direct charges of the PIDS for the 2016/2017 fiscal year.

Reference: OMB A-87, Section E

**City of Amarillo  
Cost Allocation Plan September 30, 2017  
Planning Allocation**

**Entity: 1720 - PLANNING**

**Accumulation of Costs**

100 Financial Costs	474,757
110 Depreciation Adjustment	38,137
111 IT Charges	43,971
10A Total Financial Costs	556,865
2300 City Manager-City Admin	2,310
2400 City Manager-Development	740
2700 Human Resources-City	1,622
3300 Finance-Budget & Reportin	156
3700 Accounting-General	1,415
3800 Accounting-Payroll	421
4000 Accounting-Audit	287
4100 Purchasing	1,015
4300 Central Stores	152
4400 IT - Print Services	680
4500 Central Stores	4
4710 IT - JDE	3,244
4730 IT - eDocs	5,059
4740 IT - Kronos	1,827
4750 IT - Enterprise Agreement	2,146
4900 IT - Support	6,045
5000 IT - Infrastructure	7,993
5110 IT - Telecommunications	10,776
5200 IT - GIS	17,934
5210 IT - Reimbursement	-44,534
5600 Legal-City Atty	17,018
5700 Legal-Asst City Attys	98,356
7050 Custodial Services-Simms	3,501
8310 Facilities-Simms Building	7,448
200 Total Indirect Costs	145,614
10 Total Costs	702,479

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Plannning Admin	167,558	247,929
Indirect Entities	167,558	247,929
City Planning	307,199	454,550
Direct Entities	307,199	454,550
Indirect Cost Plan	474,757	702,479

**City of Amarillo  
 Cost Allocation Plan September 30, 2017  
 Planning Allocation**

**Entity: 1720ADM - PLANNING ADMINISTRATION**

**Accumulation of Costs**

9700 Planning	247,929
200 Total Indirect Costs	247,929
10 Total Costs	247,929

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
City Planning	6	148,757
URBAN TRANSPORTATION PLANNING	4	99,172
Direct Entities	10	247,929
Indirect Cost Plan	10	247,929

**CITY OF AMARILLO**  
**PLANNING DEPARTMENT Cost Distribution**  
**Fiscal Year 2016/2017**

	<b>Planning Total</b>	<b>City Planning</b>	<b>Planning Admin</b>	<b>PIDs</b>
Planning Director	100%		100%	0%
Planner	100%	100%		0%
Administrative Technician	100%	100%		0%

Salaries from 01/01/17 TO 12/31/17  
 Distribution based on effort expended

Planning Director	109,362		109,362	0
Planner	0	0		0
Administrative Technician	32,725	32,725		0
Other Employees	142,152	142,152		
<b>TOTAL</b>	<b>284,239</b>	<b>174,877</b>	<b>109,362</b>	<b>0</b>
Full Time Equivalent Employees	6.0	5.0	1.0	0.0

	<b>Planning Total</b>	<b>City Planning</b>	<b>Planning Admin</b>	<b>PIDS</b>	<b>Method of Dist</b>
Department Cost Distribution:					
Personal Services	405,490	249,476	156,014	0	1
Supplies	11,860	9,883	1,977	0	2
Contractual	38,600	32,167	6,433	0	2
Other	18,807	15,673	3,135	0	2
<b>TOTAL</b>	<b>474,757</b>	<b>307,199</b>	<b>167,558</b>	<b>0</b>	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/17 TO 12/31/17
- 2 Distribution Based on the Full Time Equivalent Employees.



**CITY OF AMARILLO, TEXAS**  
**FIRE DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Fire Department maintains fire stations throughout the City to protect lives and property from fires, natural or manmade disasters, or medical emergencies. The Fire Department also maintains a station on the Airport property per the Federal Aviation Agency (FAA) requirements. Charges to the Airport for this station are allocated based on tower operation hours.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Fire Department Allocation**

**Entity: 1900 - FIRE**

**Accumulation of Costs**

100 Financial Costs	31,448,280
110 Depreciation Adjustment	914,061
111 IT Charges	430,605
10A Total Financial Costs	32,792,946
2300 City Manager-City Admin	105,096
2420 City Manager-Pub Safety &	38,691
2700 Human Resources-City	73,794
3300 Finance-Budget & Reportin	9,596
3400 Finance-Internal Auditor	1,433
3700 Accounting-General	86,985
3800 Accounting-Payroll	19,133
4000 Accounting-Audit	17,624
4100 Purchasing	62,399
4300 Central Stores	495
4400 IT - Print Services	1,162
4500 Central Stores	27,686
4710 IT - JDE	21,627
4730 IT - eDocs	30,351
4740 IT - Kronos	30,960
4750 IT - Enterprise Agreement	82,453
4900 IT - Support	57,291
5000 IT - Infrastructure	307,145
5100 IT - Public Safety	85,408
5110 IT - Telecommunications	67,145
5200 IT - GIS	7,686
5210 IT - Reimbursement	(436,120)
5310 MG Operating	48,041
5320 MG Fuel	(2,845)
5400 MG-Replacement	(78,803)
5600 Legal-City Atty	13,236
5700 Legal-Asst City Attys	22,573
6600 Custodial Services-Centra	1,003
7100 Facilities	276,588
7800 Facilities-Central Servic	34,777
9800 AECC	382,499
200 Total Indirect Costs	1,395,111
10 Total Costs	34,188,057

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FIRE AIRPORT	1,914,289	2,049,008
FIRE CITY	30,025,962	32,139,049
Direct Entities	31,940,251	34,188,057
Indirect Cost Plan	31,940,251	34,188,057

**CITY OF AMARILLO  
 FIRE DEPARTMENT COST DISTRIBUTION  
 FISCAL YEAR 2016/2017**

	<u>TOTAL COST</u>	<u>CITY</u>	<u>AIRPORT</u>
SEPTEMBER 30, 2017	30,620,040		
Adjustment of Equipment Rental	-839,062	839,062	
DISTRIBUTION BASED ON LINE FIREFIGHTERS		238/260	22/260
	29,780,978	27,261,049	2,519,929
CITY ADJUSTMENT TO AIRPORT		6/24	18/24
		629,982	-629,982
City Depreciation Adjustment	914,062	914,062	
ALLOCATED SHARE	----- 31,534,102 =====	----- 29,644,155 =====	----- 1,889,947 =====
IT Charges	406,149	381,807	24,342
Actual Fire Department Allocation	<u>31,940,251</u>	<u>30,025,962</u>	<u>1,914,289</u>

**CITY OF AMARILLO, TEXAS**  
**BUILDING SAFETY**  
**NATURE AND EXTENT OF SERVICES**

Building Safety is responsible for enforcing various City Ordinances and State Laws which regulate the use and development of land in order to provide minimum standards to safeguard life and limb, health, property and the public welfare. Building Safety is also responsible for enforcing various City Ordinances, which seek to mitigate or abate certain nuisances within the City, such as substandard buildings, junk vehicles, accumulations of junk and debris, and uncultivated vegetative growth.

Charges to Water and Sewer are based on the salary of one Inspector.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Building Safety Allocation**

**Entity: 1740 - BUILDING SAFETY**

**Accumulation of Costs**

100 Financial Costs	2,768,601
110 Depreciation Adjustment	418
111 IT Charges	150,146
10A Total Financial Costs	2,919,165
2300 City Manager-City Admin	12,704
2400 City Manager-Development	4,073
2700 Human Resources-City	8,920
3300 Finance-Budget & Reportin	879
3400 Finance-Internal Auditor	33
3700 Accounting-General	7,964
3800 Accounting-Payroll	2,313
4000 Accounting-Audit	1,614
4100 Purchasing	5,713
4300 Central Stores	5,225
4400 IT - Print Services	3,179
4500 Central Stores	6,261
4710 IT - JDE	11,895
4720 IT - Hansen	9,200
4730 IT - eDocs	22,131
4740 IT - Kronos	7,955
4750 IT - Enterprise Agreement	10,115
4900 IT - Support	36,968
5000 IT - Infrastructure	37,679
5110 IT - Telecommunications	38,132
5210 IT - Reimbursement	-152,069
5310 MG Operating	5,384
5320 MG Fuel	-214
5400 MG-Replacement	-8,832
5600 Legal-City Atty	15,127
5700 Legal-Asst City Attys	43,535
7050 Custodial Services-Simms	16,995
8310 Facilities-Simms Building	36,162
200 Total Indirect Costs	189,040
10 Total Costs	3,108,205

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
WATER GENERAL	160,579	180,276
Water & Sewer	160,579	180,276
CITY CODE	2,608,022	2,927,929
Direct Entities	2,768,601	3,108,205
Indirect Cost Plan	2,768,601	3,108,205

**CITY OF AMARILLO  
 BUILDING SAFETY DEPARTMENT COST DISTRIBUTION  
 FISCAL YEAR 2016/2017**

	<i>BU 1740</i> City Code	Water Inspector	TOTAL
Salaries from 01/01/17 thru 12/31/18 Distribution Based on Effort Expended			
Administrator	107,976	3,374	111,350
Administrative Tech	35,335	1,104	36,439
Plumbing Inspectors	63,391	54,980	118,371
Others	1,033,589	32,300	1,065,889
TOTAL	1,240,291	91,758	1,332,049
Adjusted Number of Employees	32	1	33
Department Cost Distribution:			
Personal Services: (1)	1,850,609	136,910	1,987,519
Supplies: (1)	47,621	1,488	49,109
Contractual Services (1)	601,064	18,783	619,847
Other (1)	108,728	3,398	112,126
Reimbursements			
TOTAL	2,608,022	160,579	2,768,601

Methods of Distribution:

1 Distribution Based on Salaries from 01/01/17 thru 12/31/17.

NOTE: The Water Inspector includes the salary of one Plumbing Inspector I.

**CITY OF AMARILLO, TEXAS**  
**UTILITIES DIRECTOR**  
**NATURE AND EXTENT OF SERVICES**

The Director of Utilities is a budgeted position in the Utilities Department. The Utilities Director is responsible for the administration of the following departments: Water Production, Water Transmission, Surface Water Treatment, Water Distribution, Waste Water Collection, and Waste Water Treatment.

\* The Utilities Director costs have been allocated by the number of employees in each department.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Director of Utilities Allocation**

**Entity: 52110 - DIRECTOR OF UTILITIES**

**Accumulation of Costs**

100 Financial Costs	371,208
111 IT Charges	99,445
10A Total Financial Costs	470,653
2300 City Manager-City Admin	1,155
2400 City Manager-Development	370
2700 Human Resources-City	811
3300 Finance-Budget & Reportin	112
3400 Finance-Internal Auditor	423
3700 Accounting-General	1,013
3800 Accounting-Payroll	210
4100 Purchasing	727
4300 Central Stores	40
4400 IT - Print Services	6
4500 Central Stores	79
4710 IT - JDE	5,407
4730 IT - eDocs	2,529
4740 IT - Kronos	1,182
4750 IT - Enterprise Agreement	1,226
4900 IT - Support	8,585
5000 IT - Infrastructure	4,567
5110 IT - Telecommunications	4,974
5200 IT - GIS	12,810
5210 IT - Reimbursement	-100,719
5600 Legal-City Atty	16,545
5700 Legal-Asst City Attys	12,899
7050 Custodial Services-Simms	4,889
8310 Facilities-Simms Building	10,403
200 Total Indirect Costs	-9,756
10 Total Costs	460,897

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
WATER PRODUCTION	9	20,845
WATER TRANSMISSION	8	18,529
SURFACE WATER TREATMENT	25	57,902
WATER DISTRIBUTION	60	138,964
WASTE WATER COLLECTION	33	76,430
RIVER ROAD WATER RECLAMATION	23	53,270
HOLLYWOOD ROAD WASTE WATER TRE	24	55,586
LABORATORY ADMINISTRATION	17	39,373
Water & Sewer	199	460,897
Direct Entities	199	460,897
Indirect Cost Plan	199	460,897



**CITY OF AMARILLO, TEXAS**  
**PARKS ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

The Director of Parks and Recreation is a budgeted position in the Parks Administration Department. The Parks Administration Director is responsible for the administration of the following departments: Tennis Center, Zoo, Golf Course, Swimming Pools, Recreation Program, Athletic Programs, Summer Sack Lunch Program, Senior Services, and Park Maintenance Department.

\* Parks and Recreation Administration costs have been allocated by the number of employees in each department.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Parks and Recreation Administration Allocation**

**Entity: 1820 - PARKS & RECREATION ADMINISTRATION**

**Accumulation of Costs**

100 Financial Costs	482,311
110 Depreciation Adjustment	658,646
111 IT Charges	78,274
10A Total Financial Costs	1,219,231
2300 City Manager-City Admin	2,310
2410 City Manager-Community Sv	1,146
2700 Human Resources-City	1,622
3300 Finance-Budget & Reportin	169
3400 Finance-Internal Auditor	391
3700 Accounting-General	1,530
3800 Accounting-Payroll	421
4000 Accounting-Audit	310
4100 Purchasing	1,097
4300 Central Stores	285
4400 IT - Print Services	1,580
4710 IT - JDE	16,220
4730 IT - eDocs	13,279
4740 IT - Kronos	3,547
4750 IT - Enterprise Agreement	4,598
4900 IT - Support	10,512
5000 IT - Infrastructure	17,127
5110 IT - Telecommunications	19,895
5200 IT - GIS	12,810
5210 IT - Reimbursement	-79,276
5600 Legal-City Atty	4,254
5700 Legal-Asst City Attys	9,674
6200 Custodial Services-City H	72,411
7300 Facilities-City Hall	130,706
200 Total Indirect Costs	246,616
10 Total Costs	1,465,847

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
ROSS ROGERS	30	207,431
COMANCHE TRAIL	23	159,031
TENNIS CENTER	1	6,914
SWIMMING POOLS	18	124,459
PARKS & RECREATION PROGRAM	17	117,544
PARK MAINTENANCE	100	691,437
ZOO MAINTENANCE	17	117,544
ATHLETIC ADMINISTRATION	5	34,572
SENIOR SERVICES	1	6,914
Direct Entities	212	1,465,847
Indirect Cost Plan	212	1,465,847

**CITY OF AMARILLO, TEXAS**  
**LIBRARY ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

The City of Amarillo Library administers grant programs as well as other direct library services for the community. Accordingly, this section of the plan has been included for the purpose of identifying library administrative costs for FY 2016/2017. Library administration benefits library grants as well as other programs; therefore, library administration is allocated to all areas based on the number of employees in each department. The "Library Direct" function has been included solely for informational purposes and has no bearing on grant programs.

Reference: OMB A-87, Section E

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Library Administration Allocation**

**Entity: LBAM - LIBRARY ADMIN**

**Accumulation of Costs**

100 Financial Costs	312,105
10A Total Financial Costs	312,105
2300 City Manager-City Admin	1,155
2410 City Manager-Community Sv	573
2700 Human Resources-City	811
3800 Accounting-Payroll	210
6500 Custodial Services-Librar	1,432
7700 Facilities-Libraries	2,061
200 Total Indirect Costs	6,241
10 Total Costs	318,346

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
LIBRARY	72	318,346
Direct Entities	72	318,346
Indirect Cost Plan	72	318,346

CITY OF AMARILLO  
LIBRARY Cost Distribution  
Fiscal Year 2016/2017

	<u>Total</u> <u>Library</u>	<u>Library</u> <u>Admin</u>	<u>Library</u> <u>Direct</u>	<u>Method</u> <u>of</u> <u>Dist</u>
Salaries from 01/01/2017 thru 12/31/2017 Distribution based on effort expended				
Head Librarian		91,390		
Assistant Head Librarian		66,158		
Secretary		27,725		
Other Library			1,688,815	
Total	1,874,088	185,273	1,688,815	
Number of Employees	75	3	72	
Department Cost Distribution:				
Personal Services	3,030,937	299,639	2,731,299	1
Supplies	49,528	1,981	47,547	2
Contractual Services	135,460	5,418	130,042	2
Other Charges	126,687	5,067	121,620	2
Utilities	167,837		167,837	
Shop Rental	7,119		7,119	
Car & Mileage Allowance	2,182		2,182	
Other Equipt Maint	13		13	
Books, Films & Periodicals	482,761		482,761	
Total	4,002,524	312,105	3,690,419	
Cost Adjustments:				
Utilities to Maint	-167,837		-167,837	3
Total	3,834,687	312,105	3,522,582	
Methods of Distributions:				
1 Distributed based on salaries from 01/01/17 thru 12/31/17				
2 Distributed based on number of employees.				
3 Utilities are distributed based on square footage with the building maintenance costs.				

**CITY OF AMARILLO, TEXAS**  
**CIVIC CENTER DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Civic Center Department provides administration, operation, and marketing for the Amarillo Civic Center, the City of Amarillo's 340,000 square foot public assembly facility, and the 1,300 seat Globe-News Center for the Performing Arts. Total resulting costs have been allocated to the City and the Venue District based on usable square feet of space occupied.

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Civic Center Allocation**

**Entity: 1241 CIVIC CENTER PROMOTIONS**

**Accumulation of Costs**

100 Financial Costs	508,632
110 Depreciation Adjustment	126,790
10A Total Financial Costs	635,422
2300 City Manager-City Admin	1,925
2410 City Manager-Community Sv	955
2700 Human Resources-City	1,352
3300 Finance-Budget & Reportin	153
3400 Finance-Internal Auditor	261
3700 Accounting-General	1,388
3800 Accounting-Payroll	350
4000 Accounting-Audit	281
4100 Purchasing	996
4300 Central Stores	45
4400 IT - Print Services	204
4500 Central Stores	15
4740 IT - Kronos	1,397
4750 IT - Enterprise Agreement	1,533
4900 IT - Support	14,629
5000 IT - Infrastructure	5,709
5110 IT - Telecommunications	23,211
5210 IT - Reimbursement	-22,444
200 Total Indirect Costs	31,959
10 Total Costs	667,381

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Civic Center City	274,810	539,421
Civic Center Venue	65,190	127,961
Direct Entities	340,000	667,381
Indirect Cost Plan	340,000	667,381

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Civic Center Allocation**

**Entity: 1243 CIVIC CENTER OPERATIONS**

**Accumulation of Costs**

100 Financial Costs	1,915,492
110 Depreciation Adjustment	1,989,626
10A Total Financial Costs	3,905,118
2300 City Manager-City Admin	8,469
2410 City Manager-Community Sv	4,201
2700 Human Resources-City	5,947
3300 Finance-Budget & Reportin	577
3400 Finance-Internal Auditor	65
3700 Accounting-General	5,227
3800 Accounting-Payroll	1,542
4000 Accounting-Audit	1,059
4100 Purchasing	3,749
4300 Central Stores	19
4500 Central Stores	3,290
4710 IT - JDE	7,569
4730 IT - eDocs	3,794
4740 IT - Kronos	3,547
4750 IT - Enterprise Agreement	2,759
4900 IT - Support	5,256
5000 IT - Infrastructure	10,276
5110 IT - Telecommunications	83,725
5210 IT - Reimbursement	-98,559
5310 MG Operating	1,236
5400 MG-Replacement	-2,028
5600 Legal-City Atty	3,782
5700 Legal-Asst City Attys	25,798
7100 Facilities	896,764
200 Total Indirect Costs	978,064
10 Total Costs	4,883,182

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Civic Center City	274,810	3,946,904
Civic Center Venue	65,190	936,278
Direct Entities	340,000	4,883,182
Indirect Cost Plan	340,000	4,883,182



**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Civic Center Allocation**

**Entity: 1248 BOX OFFICE**

**Accumulation of Costs**

100 Financial Costs	334,713
110 Depreciation Adjustment	761
10A Total Financial Costs	335,474
2300 City Manager-City Admin	6,544
2410 City Manager-Community Sv	3,246
2700 Human Resources-City	4,595
3300 Finance-Budget & Reportin	101
3400 Finance-Internal Auditor	33
3700 Accounting-General	913
3800 Accounting-Payroll	1,191
4000 Accounting-Audit	185
4100 Purchasing	655
4300 Central Stores	211
4400 IT - Print Services	231
4740 IT - Kronos	4,192
4750 IT - Enterprise Agreement	5,517
4900 IT - Support	5,344
5000 IT - Infrastructure	20,552
5110 IT - Telecommunications	4,974
5210 IT - Reimbursement	-30,804
200 Total Indirect Costs	27,683
10 Total Costs	363,157

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Civic Center City	274,810	293,527
Civic Center Venue	65,190	69,630
Direct Entities	340,000	363,157
Indirect Cost Plan	340,000	363,157

**CITY OF AMARILLO, TEXAS**  
**AMARILLO EMERGENCY COMMUNICATIONS CENTER**  
**NATURE AND EXTENT OF SERVICES**

The Amarillo Emergency Communications Center provides call taking and dispatching services and supplies public safety responders with correct and appropriate information so that they can better assist citizens in need and remain safe during their responses. The Center assists the following departments: Police, Fire, EMS Support, and Animal Management and Welfare. Costs have been allocated based on the number of CAD (computer-aided dispatch) events created for each department.

**City of Amarillo**  
**Cost Allocation Plan September 30, 2017**  
**Amarillo Emergency Communications Center Allocation**

**Entity: 1270 - AECC**

**Accumulation of Costs**

100 Financial Costs	4,344,707
110 Depreciation Adjustment	1,148
10A Total Financial Costs	4,345,855
2300 City Manager-City Admin	24,638
2420 City Manager-Pub Safety &	9,070
2700 Human Resources-City	17,300
3300 Finance-Budget & Reportin	1,308
3400 Finance-Internal Auditor	261
3700 Accounting-General	11,855
3800 Accounting-Payroll	4,485
4000 Accounting-Audit	2,402
4100 Purchasing	8,504
4300 Central Stores	13
4400 IT - Print Services	550
4500 Central Stores	187
4710 IT - JDE	4,325
4730 IT - eDocs	3,162
4740 IT - Kronos	16,232
4750 IT - Enterprise Agreement	21,456
4900 IT - Support	17,696
5000 IT - Infrastructure	79,926
5100 IT - Public Safety	26,380
5110 IT - Telecommunications	43,106
5210 IT - Reimbursement	(185,993)
6100 Custodial Services	29,276
7050 Custodial Services-Simms	21,744
8310 Facilities-Simms Building	46,266
200 Total Indirect Costs	204,149
10 Total Costs	4,550,004

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FIRE OPERATIONS	22,000	382,499
Fire	22,000	382,499
Indirect Entities	22,000	382,499
POLICE	210,600	3,661,562
TOTAL POLICE	210,600	3,661,562
ANIMAL MANAGEMENT AND WELFARE	29,100	505,942
Direct Entities	239,700	4,167,505
Indirect Cost Plan	261,700	4,550,004