

CITY OF AMARILLO, TEXAS

Indirect Cost Allocation Plan

OCTOBER 1 , 2017 – SEPTEMBER 30, 2018



**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, 2018 to establish billing or final indirect costs rates for the period October 1, 2019 thru September 30, 2020 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 13, 2019

City of Amarillo, Texas Organization Chart

Amarillo Citizens

Municipal Judge

Mayor & City Council

Boards/Commissions

City Manager

Office of Public
Communications &
Community Engagement

City Attorney

City Secretary

Facilities

Assistant City Manager
Planning & Development Services

Deputy City Manager
Public Safety & Organizational
Services

Assistant City Manager
Community Services

Planning &
Development
Services

Building
Safety

Police

Fire

Civic Center

Community
Development

Public Works

CIP Development

Emergency
Management/Radio

Municipal Court

Library

Animal Management
Welfare

Airport

Water Utilities

Finance

Information
Technology

Public Transit

Environmental
Health

Human
Resources

Parks &
Recreation

Public
Health

Women, Infants,
and Children

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

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
BUILDING USE	
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
PUBLIC BUILDINGS DEPARTMENT	
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
PERSONNEL	
PERSONNEL SERVICES	NO. OF EQUIVALENT PERMANENT POSITIONS - FY 2017

DEPARTMENT

BASIS OF ALLOCATION

PURCHASING DIVISION

PURCHASING

MODIFIED DIRECT CHARGES

CITY MANAGER'S OFFICE

CITYWIDE ADMINISTRATION

NO. OF EQUIVALENT PERMANENT
POSITIONS - FY 2017

DEPARTMENT ADMINISTRATION

NO. OF EQUIVALENT PERMANENT
POSITIONS IN THE DEPARTMENT
FY 2017

LEGAL DEPARTMENT

DEPARTMENT COUNSEL

RELATIVE EFFORT EXPENDED IN
PROVIDING LEGAL SERVICES - FY 2017

DIRECTOR OF FINANCE

DEPARTMENT ADMINISTRATION.

NO. OF EQUIVALENT PERMANENT
POSITIONS IN THE DEPARTMENTS -
FY 2017

INTERNAL AUDIT

RELATIVE EFFORT EXPENDED IN
CONDUCTING INTERNAL AUDITS

CASH MANAGEMENT

AVERAGE INVESTMENT BALANCE - FY 2017

ACCOUNTING DIVISION

GENERAL ACCOUNTING

MODIFIED DIRECT CHARGES - FY 2017

PAYROLL ADMINISTRATION

NO. OF EQUIVALENT PERMANENT
POSITIONS IN THE DEPARTMENT -
FY 2017

GRANT ACCOUNTING

GRANT MODIFIED DIRECT CHARGES - FY 2017

ANNUAL AUDIT

MODIFIED DIRECT CHARGES - FY 2017

INFORMATION TECHNOLOGY DIVISION

INFORMATION TECHNOLOGY

DIRECT CHARGES FOR INFORMATION
SERVICES

DEPARTMENT

BASIS OF ALLOCATION

FLEET SERVICES

FLEET SERVICES

DIRECT BILLINGS TO DEPARTMENTS -
FY 2017

CENTRAL STORES

CENTRAL STORES

DIRECT BILLINGS TO DEPARTMENTS -
FY 2017

DIRECTOR OF COMMUNITY SERVICES

DIVISION ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

LIBRARY ADMINISTRATION

LIBRARY ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

CIVILIAN PERSONNEL

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

POLICE ADMINISTRATION

POLICE ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

PLANNING DEPARTMENT

MODIFIED DIRECT CHARGES - FY 2017

PLANNING ADMINISTRATION

PLANNING ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

PUBLIC WORKS ADMINISTRATION

PUBLIC WORKS ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

PARKS AND RECREATION ADMINISTRATION

PARKS AND RECREATION ADMINIST.

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

UTILITIES DIRECTOR

UTILITIES DIRECTOR

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2017

FIRE DEPARTMENT

NO. OF LINE FIREFIGHTERS - FY 2017

DEPARTMENT

BASIS OF ALLOCATION

**AMARILLO EMERGENCY
COMMUNICATIONS CENTER**

**NO. OF COMPUTER-AIDED DISPATCH
EVENTS BY DEPARTMENT - FY 2017**

CIVIC CENTER

USABLE OCCUPIED SQUARE FEET

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Financial Statement Total Costs Report

	Total Cost
General Fund	171,132,188
Capital Projects	49,950,121
Total Nonmajor Governmental Funds	
Special Revenue Funds	22,965,616
Bonded Debt Service Fund	6,324,065
Compensated Absences Fund	2,108,950
Permanent Fund	-
Enterprise Funds	
Water and Sewer	56,781,723
Drainage Utility	2,956,390
Airport	14,581,119
Internal Service	
Fleet Services	572,686
Information Technology	(833,330)
Risk Management	(132,064)
Employee Insurance	439,435
Employee Flexible Spending	15,341
	326,862,240

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Financial Statement Unallowable Costs Report

	Capital	Debt Service	Total
General Fund	1,318,293		1,318,293
Capital Projects	49,950,121		49,950,121
Total Nonmajor Governmental Funds			
Special Revenue Funds	3,236,915		3,236,915
Bonded Debt Service Fund		6,324,065	6,324,065
Compensated Absences Fund		2,108,950	2,108,950
Permanent Fund			
Enterprise Funds			
Water and Sewer			
Drainage Utility			
Airport			
Internal Service			
Fleet Services			
Information Services			
Risk Management			
Employee Insurance			
Employee Flexible Spending			
	54,505,329	8,433,015	62,938,344

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Financial Statement Allowable Costs Report

	Total Cost	Capital	Debt Service	Allowable Cost
General Fund	170,822,878	(1,318,293)		169,504,585
Capital Projects	49,950,121	(49,950,121)		-
Total Nonmajor Governmental Funds				
Special Revenue Funds	22,965,616	(3,236,915)		19,728,701
Bonded Debt Service Fund	6,324,065		(6,324,065)	-
Compensated Absences Fund	2,108,950		(2,108,950)	-
Permanent Fund	-			-
Enterprise Funds				
Water and Sewer	56,781,723			56,781,723
Drainage Utility	2,956,390			2,956,390
Airport	14,581,119			14,581,119
Internal Service				
Fleet Services	881,996			881,996
Information Services	(833,330)			(833,330)
Risk Management	(132,064)			(132,064)
Employee Insurance	439,435			439,435
Employee Flexible Spending	15,341			15,341
	326,862,240	(54,505,329)	(8,433,015)	263,923,896
Reconciliation to 09/30/2018 Audit				
p. 30 General	170,822,878	(1,318,293)		169,504,585
p. 30 Capital Projects	49,950,121	(49,950,121)		-
p. 30 Other Governmental Funds	32,446,563	(3,236,915)		29,209,648
p. 157 Misc Special Revenue Funds*	(1,047,932)			(1,047,932)
p. 145 Bonded Debt Service Fund			(6,324,065)	(6,324,065)
p. 145 Compensated Absences Fund			(2,108,950)	(2,108,950)
p. 34 Water and Sewer	56,781,723			56,781,723
p. 34 Drainage Utility	2,956,390			2,956,390
p. 34 Airport	14,581,119			14,581,119
p. 34 Internal Service	371,378			371,378
	326,862,240	(54,505,329)	(8,433,015)	263,923,896

*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, 2018
Financial Statement Reconciliation Report

Total Costs per Financial Statements		326,862,240
Add Allowable Costs Not Included in Financial Statements		
* Depreciation	17,935,337	
Deduct Unallowable Costs Included in Financial Statements		
Capital	(54,505,329)	
Debt Service	(8,433,015)	
Subtotal	(62,938,344)	
Total Adjustments		(45,003,007)
Total Allowable Costs		281,859,233

* page 61 of the 09/30/2018 Audit Report

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Cost Adjustment Report

General Fund

1011	Mayor and Council	68,441		68,441
1020	City Manager	1,264,602	200,985 Economic Development 308,318 Public Communications	1,773,905
1021	Office of Economic Development	200,985	(200,985) City Manager	-
1022	Office of Strategic Initiatives	-		-
1023	Office of Public Communications	308,318	(308,318) City Manager	-
1030	Tourism & Economic Develo	2,907,410		2,907,410
1040	Judicial	567,703		567,703
1110	Human Resources	940,755	246,841 Benefits	1,187,596
1120	Risk Management	280,718		280,718
1210	Legal	1,124,138		1,124,138
1220	City Secretary	227,894		227,894
1231	Communications	374,669		374,669
1232	Emergency Management Serv	452,109		452,109
1241	Civic Center Promotions	530,555		530,555
1243	Civic Center Operations	1,853,051		1,853,051
1245	Civic Center Sports	502,007		502,007
1248	Box Office Operations	346,156		346,156
1249	Globe News Center	295,132		295,132
1251	Custodial Services	1,561,066	(384,408) Utilities	1,176,658
1252	Facilities Maintenance	2,491,923		3,296,957
			384,408 Custodial Services	
			254,990 Police	
			165,636 Library	
1260	Library	4,014,382	(165,636) Utilities (303,011) Library Admin	3,545,735
1270	AECC	4,522,509		4,522,509
1305	Municipal Court	1,247,757		1,247,757
1315	Finance	1,042,640		1,042,640
1320	Accounting	1,142,386		1,142,386
1325	Purchasing	573,307		573,307
1335	Vital Statistics	60,977		60,977
1340	Benefits	246,841	(246,841) Benefits	-
1345	Central Stores	354,855		354,855
1350	General Fund Transfers	3,996,924		3,996,924
1410	Public Works	429,926	(429,926) Public Works Admin	-
1415	Capital Projects Development Eng	1,282,411		1,282,411
1420	Street Department	9,038,770		9,038,770
1431	Solid Waste Collection	10,382,902		10,382,902
1432	Solid Waste Disposal	4,910,638		4,910,638
1610	Police	41,572,958	(612,859) Police Admin (254,990) Utilities	40,705,109
1640	Civilian Personnel	5,002,948		5,002,948
1670	Tobacco Senate Bill 55	-		-
1680	TSU Tobacco Enforcement Prog	534		534
1710	Animal Management & Welfare	2,827,487		2,827,487

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Cost Adjustment Report

1720	Planning	463,791		463,791
1731	Traffic Administration	583,801		583,801
1732	Traffic Field Operation	3,681,743		3,681,743
1740	Building Safety	2,355,186		2,355,186
1750	Environmental Health	1,184,167	(83,751) <i>Vector Control</i>	1,100,416
1761	Transit Fixed Route	3,108,046		3,108,046
1762	Transit Demand Response	1,397,985		1,397,985
1763	Transit Maintenance	532,547		532,547
1811	Golf Operations	4,607,859		4,607,859
1812	Comanche Trail	-		-
1820	Parks & Rec Administratio	432,349		432,349
1830	Tennis Center	96,302		96,302
1840	Swimming Pools	430,100		430,100
1850	Parks & Recreation Progra	582,383	330,164 <i>Warford Activity Center</i>	912,547
1855	Warford Activity Center	330,164	(330,164) <i>Parks & Recreation Progra</i>	-
1861	Park Maintenance	7,019,832		7,019,832
1862	Zoo Maintenance	571,674		571,674
1863	ZooSchool Education Progr	(80)		(80)
1870	Athletic Administration	150,883		150,883
1871	Softball Program	158,705		158,705
1872	Basketball Program	11,456		11,456
1873	Track Program	-		-
1874	Volleyball Program	90,019		90,019
1875	Flag Football	-		-
1876	Baseball	-		-
1880	Senior Services	158,314		158,314
1910	Fire Operations	31,077,393		31,077,393
1930	Fire Marshal	904,840		904,840
1940	Fire Civilian Personnel	626,342		626,342
LBAM	Library Admin		303,011 <i>Library Admin</i>	303,011
PDAM	Police Admin		612,859 <i>Police Admin</i>	612,859
PWAM	Public Works Admin		429,926 <i>Public Works Admin</i>	429,926
VECT	Vector Control		83,751 <i>Vector Control</i>	83,751
 Special Revenue				
20110	Program Management	277,093		277,093
20115	Code Enforcement	165,237		165,237
20116	Code Inspector	71,187		71,187
20125	Rehab Support	118,998		118,998
20130	Housing Rehab	336,985		336,985
20135	Park Improvements	297,877		297,877
20140	Public Services	218,888		218,888
20155	Neighborhood Facilities	139,517		139,517
20210	Housing Assistance	711,430		711,430
20220	Mod Rehab	(1,830)		(1,830)
20230	Housing Vouchers	8,283,393		8,283,393

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Cost Adjustment Report

20240	SRO Rehab	-	-
20250	5 YEAR MAINSTREAM VOUCHE	281,433	281,433
20310	Home Administration	63,757	63,757
20320	Home Projects	209,977	209,977
20400	SHELTER PLUS CARE	189,231	189,231
20500	SUPPORTIVE HOUSING	-	-
20700	TX Emergency Shelter Gra	298,098	298,098
20755	HMIS 2008-2010	-	-
20800	Court Technology	90,955	90,955
20910	Court Security Fund	176,804	176,804
22150	Safe and Sober TXDOT Pr	186,540	186,540
22160	Click It or Tickit	12,282	12,282
23100	Summer Lunch Program	357,361	357,361
24130	OEM Projects	29,792	29,792
24200	Urban Transportation Pla	307,759	307,759
24250	Photographic Traffic Enf	988,859	988,859
24300	HS Grant - Bomb Canine	5,097	5,097
24320	HS Grant - Toxic Vapor Analyze	5,843	5,843
24380	Homeland Security Grants	90,015	90,015
24390	SHSP LETPA	-	-
24510	Hurricane Harvey Response	3,235	3,235
24520	KDHAP Katrina Dis HAP	-	-
25011	AHD Public Health	1,065,676	1,065,676
25012	Refugee Health	229,007	229,007
25013	TDH Immunizations	356,342	356,342
25014	HIV Prevention	204,499	204,499
25015	Core Public Health	179,857	179,857
25016	Hansen's Grant	9,022	9,022
25017	Healthy TX Babies Grant	21,956	21,956
25020	Bioterrorism Grant	298,977	298,977
25024	DSRIP Immunizations	225,439	225,439
25025	DSRIP ARAD	150,000	150,000
25026	Childhood Obesity Project	-	-
25028	CPS / Ebola	-	-
25029	PHEP Supplemental	-	-
25030	Epidemiology	84,575	84,575
25035	Local Tuberculosis - Fed	74,780	74,780
25045	Local Tuberculosis - State	150,700	150,700
25311	WIC Administration	244,313	244,313
25312	WIC Nutrition Education	383,270	383,270
25313	WIC Breastfeeding	40,189	40,189
25314	WIC Client Services	468,514	468,514
25315	WIC Automation JAD	-	-
25316	WIC Farmer's Market	98,078	98,078
25317	WIC Lactation Consultant	16,626	16,626
25318	WIC Peer Counselor	34,894	34,894
25319	WIC Vendor Operations	53,182	53,182

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Cost Adjustment Report

25321	WIC Obesity	22,450	22,450
25322	WIC R D Grant	11,642	11,642
25323	WIC Summer Feeding	5,135	5,135
26110	FY15 JAG Traffic Enforcement	50,661	50,661
26210	Narcotics Unit	34,060	34,060
26300	TX Narcotics Seizures	-	-
26400	Federal APD Seizures	202,341	202,341
26610	Leose Training-Police	16,397	16,397
26620	Leose Training-Fire	-	-
26630	Leose Training- Airport	951	951
26710	AIP Pantex Project Fund	143,628	143,628
27100	Greenways at Hillside Fun	404,888	404,888
27110	Heritage Hills PD	631	631
27300	Colonies	486,086	486,086
27400	Tutbury Public Imprv Dist	10,043	10,043
27510	Point West PID	22,860	22,860
27610	Quail Creek Public Improv	7,158	7,158
27710	Vineyards PID	3,285	3,285
27800	Redstone PID	18	18
27900	Town Square PID	758	758

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	-	-

Enterprise

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Cost Adjustment Report

Water and Sewer

52100	Utilities Office	2,572,316	2,572,316
52110	Director of Utilities	485,392	485,392
52115	Capital Projects Development Eng	1,133,418	1,133,418
52120	Water & Sewer General	1,376,339	1,376,339
52121	Sewer General	3,075,026	3,075,026
52122	Water General	5,512,340	5,512,340
52123	Water & Sewer - Transfer	-	-
52200	Water Production	6,663,259	6,663,259
52210	Water Transmission	4,982,848	4,982,848
52220	Surface Water Treatment	9,749,007	9,749,007
52230	Water Distribution	6,979,874	6,979,874
52240	Waste Water Collection	5,006,154	5,006,154
52260	River Road Water Reclamation	3,414,239	3,414,239
52270	Hollywood Road Waste Water Tre	4,211,099	4,211,099
52281	Laboratory Admin	1,620,412	1,620,412

Airport

54110	Department of Aviation	13,600,371	13,600,371
54170	Rental Car Facility	980,748	980,748
54200	Airport PFC fund	-	-

Drainage Utility

56100	Drainage Utility	2,956,390	2,956,390
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Internal Services

Fleet Services

61110	Fleet Services Operations	2,141,852	2,141,852
61120	Equipment Replacement	(1,259,856)	(1,259,856)

Information Services

REIM		(6,058,772)	(6,058,772)
62010	IT Administration	682,649	682,649
62021	IT Enterprise Applications	1,359,943	1,359,943
62022	IT Support	401,113	401,113
62023	IT Print Services	104,833	104,833
62024	IT GIS	117,806	117,806
62031	IT Public Safety	281,683	281,683
62032	IT Infrastructure	1,278,335	1,278,335
62033	IT Telecom	999,080	999,080

Risk Management

63110	Self Insurance General	(160,582)	(160,582)
63115	Unemployment Claims	(49,188)	(49,188)
63120	Fire & Extended Coverage	(663,483)	(663,483)
63125	Workers Compensation	458,848	458,848

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2018
Cost Adjustment Report

63160	General Liability	(742,488)		(742,488)
63170	Police Professional	(1,501)		(1,501)
63185	Automobile Liability	845,044		845,044
63190	Auto Physical Damage	159,056		159,056
63195	City Property	22,230		22,230
Employee Insurance				
64100	Health Plan	(175,760)		(175,760)
64200	Dental Plan	(203,015)		(203,015)
64300	City Care Clinic	818,210		818,210
Flexible Spending				
65100	Employee Flex Plan	15,341		15,341
		263,923,896	-	263,923,896

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	1011 MAYOR	1030 TOURISM	1040 JUDICIAL	1220CITY SECRETARY	1230EMERG MANAGEMENT	1231RADIO COMM	1245ICE HOCKEY	1249GLOBE NEWSCENT	1260 LIBRARY	1305MUNIC COURT	
100 Financial Costs	263,923,896	68,441	2,907,410	567,703	227,894	726,484	374,669	502,007	295,132	3,545,735	1,247,757
110 Depreciation Adjustment	17,935,337	8,243	0	0	33	395,303	230,548	1,596	0	865,213	7,408
111 IT Charges	0	0	0	11,926	15,803	0	39,412	0	0	381,021	165,053
10A Total Financial Costs	281,859,233	76,684	2,907,410	579,629	243,730	1,121,787	644,629	503,603	295,132	4,791,969	1,420,218
2200 City Manager	1,820,913	327,198	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	928,884	2,050	0	2,050	820	1,640	2,460	820	1,230	29,514	9,018
2400 City Manager-Development	288,831	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	118,360	0	0	0	0	0	0	426	639	15,327	0
2420 City Manager-Pub Safety &	157,656	0	0	0	0	673	1,010	0	0	0	3,702
2600 Human Resources	1,271,412	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	699,311	0	0	1,585	634	1,268	1,902	634	951	22,824	6,974
2900 Finance	1,077,109	13,954	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	47,050	0	0	0	0	0	0	0	0	0	0
3200 Finance-Division	325,824	0	0	0	0	0	0	0	0	0	77,914
3300 Finance-Budget & Reportin	94,920	0	749	149	63	187	107	129	76	1,132	364
3400 Finance-Internal Auditor	96,689	0	0	0	0	151	0	0	0	512	188
3600 Accounting	1,285,917	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	865,607	0	6,972	1,390	584	1,742	993	1,204	708	10,540	3,388
3800 Accounting-Payroll	149,434	0	0	336	134	269	403	134	202	4,838	1,478
3900 Accounting-Grants	123,083	0	0	0	0	1,364	0	0	0	0	0
4000 Accounting-Audit	147,796	0	1,707	340	143	427	243	295	173	2,580	829
4100 Purchasing	662,835	0	5,348	1,066	448	1,336	762	923	543	8,085	2,599
4300 Central Stores	49,947	0	0	0	15	76	0	0	0	781	3,448
4400 IT - Print Services	123,020	0	0	21	67	16	0	0	0	3,283	6,710
4450 Central Stores	408,801	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	358,851	0	0	0	0	20	118	1,671	158	181	4
4600 IT - ADMIN	685,550	0	0	0	0	0	0	0	0	0	0
4700 IT - Security	192,991	0	0	0	0	0	0	0	0	0	0
4710 IT - JDE	414,354	0	0	2,368	2,368	3,552	2,368	0	0	15,391	5,919
4720 IT - Hansen	469,945	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	321,971	0	0	0	0	4,535	0	0	0	3,023	7,558
4740 IT - Kronos	364,755	0	1,015	677	0	1,015	1,353	451	451	9,922	5,412
4800 IT - Enterprise Applications	1,571,016	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	464,689	0	0	1,994	2,748	3,826	970	269	2,640	19,075	8,514
5000 IT - Infrastructure	1,476,253	0	0	3,829	1,915	3,829	4,787	1,915	957	43,081	20,105
5100 IT - Public Safety	327,183	0	0	0	0	0	0	0	0	0	18,209
5110 IT - Telecommunications	1,154,788	0	0	0	2,103	41,368	0	4,207	0	47,678	39,965
5200 IT - GIS	137,378	0	0	0	0	10,567	0	0	0	0	0
5210 IT - Reimbursement	-6,058,772	0	0	-12,137	-16,082	-92,738	-40,108	0	-12,192	-387,754	-167,970
5300 FS-Operations	2,297,813	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	2,326,542	0	0	0	0	1,226	1,793	0	0	862	0
5320 FS Fuel	-160,595	0	0	0	0	0	0	-2	0	0	0
5400 FS-Replacement	-1,186,240	0	0	0	0	-625	-914	0	0	-440	0
5500 Legal	1,178,302	213,209	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	216,018	34,349	0	0	0	2,808	2,246	0	0	1,404	3,182
5700 Legal-Asst City Attys	468,282	6,170	0	0	0	0	206	0	0	2,468	90,489
6100 Custodial Services	1,223,817	0	0	0	0	30,897	0	0	0	0	59,652
6200 Custodial Services-City H	200,832	39,344	0	0	9,246	0	0	0	0	0	0
6300 Custodial Services-Police	216,907	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	289,057	0	0	0	0	0	0	0	0	279,562	0
6600 Custodial Services-Centra	115,008	0	0	0	0	0	1,318	0	0	0	0
7000 Custodial Services-Facili	30,072	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	114,968	0	0	0	0	0	0	0	0	0	0
7100 Facilities	4,196,187	0	0	0	0	36,764	0	0	0	0	50,547
7300 Facilities-City Hall	359,189	70,367	0	0	16,537	0	0	0	0	0	0
7400 Facilities-Police	789,675	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	491,743	0	0	0	0	0	0	0	0	477,278	0
7800 Facilities-Central Servic	642,395	0	0	0	0	0	11,116	0	0	0	0
8310 Facilities-Simms Building	265,822	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	5,147,391	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	788,490	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	2,681,356	0	0	0	0	0	0	0	0	0	0
8700 Fire	34,710,624	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	548,700	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	433,555	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	1,385,008	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	353,635	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	309,535	0	0	0	0	0	0	0	0	309,535	0
9450 Civic Center-Promotions	643,971	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	4,828,005	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	357,799	0	0	0	0	0	0	0	0	0	0
9700 Planning	673,098	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	220,127	0	0	0	0	0	0	0	0	0	0
9800 AECC	4,705,303	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	84,486,711	706,641	14,775	4,006	22,420	56,193	-6,869	13,076	-3,464	920,682	258,198
10 Total Costs	366,345,944	783,325	2,922,185	583,635	266,150	1,177,980	637,760	516,679	291,668	5,712,651	1,678,416
9999 IC Allocation Account	-84,486,711	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	281,859,233	783,325	2,922,185	583,635	266,150	1,177,980	637,760	516,679	291,668	5,712,651	1,678,416
Total Indirect Cost						56,193					
Carryforward						-4,622					
Adjustment						0					
Adjusted Indirect Cost						51,571					

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	1335VITAL STATISTICS	1340 BENEFITS	1350GF TRANSFERS	1410 ENGINEERIN	1415 CAPITAL PROJ & DEV	1420 STREET	1431 SOLID WASTE COLL	1432 SOLID WASTE DISP	1600 POLICE	1710 ANIMA CONTROL
100 Financial Costs	60,977	0	3,996,924	0	1,282,411	9,038,770	10,382,902	4,910,638	41,207,924	2,827,487
110 Depreciation Adjustment	156	0	0	63,859	232,383	7,327,224	67,757	841,009	583,111	48,813
111 IT Charges	8,053	19,203	-3,996,924	14,051	103,544	69,157	109,282	13,050	1,466,585	84,282
10A Total Financial Costs	69,186	19,203	0	77,910	1,618,338	16,435,151	10,559,941	5,764,697	43,257,620	2,960,582
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	410	0	0	0	6,149	36,483	41,402	15,987	140,602	14,757
2400 City Manager-Development	0	0	0	0	6,225	36,934	41,914	16,184	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	7,664
2420 City Manager-Pub Safety &	168	0	0	0	0	0	0	0	57,711	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	317	0	0	0	4,755	28,214	32,018	12,363	108,733	11,412
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	1	0
3200 Finance-Division	3,542	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	18	69	0	114	357	2,346	2,703	1,268	11,216	750
3400 Finance-Internal Auditor	75	565	0	75	0	294	640	1,159	5,863	1,829
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	166	638	0	1,065	3,323	21,840	25,159	11,806	104,409	6,982
3800 Accounting-Payroll	67	0	0	0	1,008	5,980	6,786	2,620	23,047	2,419
3900 Accounting-Grants	0	0	0	0	0	0	0	0	2,496	0
4000 Accounting-Audit	41	156	0	261	814	5,347	6,160	2,891	25,563	1,709
4100 Purchasing	127	489	0	817	2,549	16,752	19,298	9,056	80,088	5,356
4300 Central Stores	88	0	0	10	74	22	269	3	2,591	172
4400 IT - Print Services	407	0	0	3	269	2,567	597	667	10,084	4,016
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	6	413	12,169	13,814	2,395	30,467	2,005
4600 IT - ADMIN	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	1,184	4,735	0	3,552	14,206	5,919	13,022	2,368	8,287	7,103
4720 IT - Hansen	0	0	0	0	0	0	76,283	0	0	0
4730 IT - eDocs	1,512	3,023	0	5,291	9,070	5,291	5,291	0	25,697	9,825
4740 IT - Kronos	226	1,128	0	1,015	3,946	11,726	12,403	5,525	59,307	5,750
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	754	2,371	0	6,520	6,843	7,113	10,130	2,425	98,983	11,208
5000 IT - Infrastructure	957	3,829	0	2,872	15,318	12,446	13,403	9,574	399,221	36,380
5100 IT - Public Safety	0	0	0	0	0	0	0	0	211,706	0
5110 IT - Telecommunications	2,103	4,908	0	3,506	15,425	13,322	12,621	2,805	238,390	7,011
5200 IT - GIS	0	0	0	2,642	26,419	0	0	0	5,284	0
5210 IT - Reimbursement	-8,195	-19,542	0	-14,299	-105,374	-70,379	-111,213	-13,281	-1,492,499	-85,771
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	8,283	277,944	602,680	286,944	307,040	29,597
5320 FS Fuel	0	0	0	0	-296	0	0	-375	-3,791	-7
5400 FS-Replacement	0	0	0	0	-4,223	-141,716	-307,290	-146,304	-156,551	-15,090
5500 Legal	0	0	0	0	0	0	0	0	280,795	0
5600 Legal-City Atty	0	0	0	19,468	3,557	2,433	0	0	4,961	6,552
5700 Legal-Asst City Attys	0	0	0	18,303	49,358	4,936	0	0	4,319	6,170
6100 Custodial Services	0	0	0	0	0	0	0	0	0	18,537
6200 Custodial Services-City H	843	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	215,026	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	14,622	17,534	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	3,394	19,499	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	17,912	0	39,609
7300 Facilities-City Hall	1,509	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	782,828	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	94,662	164,845	0	9,981	0
8310 Facilities-Simms Building	0	0	0	7,847	45,084	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	4,983,374	0
8500 Police Admin	0	0	0	0	0	0	0	0	788,490	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	0	0	107,484	121,975	47,099	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	3,944,152	351,009
200 Total Indirect Costs	6,318	2,369	0	62,459	133,346	514,452	822,444	291,091	11,317,871	486,952
10 Total Costs	75,504	21,572	0	140,369	1,751,684	16,949,603	11,382,385	6,055,788	54,575,491	3,447,534
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	75,504	21,572	0	140,369	1,751,684	16,949,603	11,382,385	6,055,788	54,575,491	3,447,534
Total Indirect Cost									11,317,871	
Carryforward									806,244	
Adjustment									0	
Adjusted Indirect Cost									12,124,115	

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	1720CITY PLANNING	1730 TRAFFIC	1750ENVIR HEALTH	1760TRANS FIXEDROUT	1811 GOLF OPERATIONS	1830 TENNI CENTER	1840 SWIM POOLS	1850 RECR PROGRAM	1861 PARK MAINTENANC	1862 ZOO MAINTENANC
100 Financial Costs	0	4,265,544	1,100,416	5,038,578	4,607,859	96,302	430,100	912,547	7,019,832	571,674
110 Depreciation Adjustment	0	316,270	69	419,175	443,130	55,899	86,175	613,784	394,175	25,461
111 IT Charges	0	100,183	58,104	0	47,023	829	10,885	21,609	83,377	8,365
10A Total Financial Costs	0	4,681,997	1,158,589	5,457,753	5,098,012	153,030	527,160	1,547,940	7,497,384	605,500
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	24,185	5,739	27,464	31,974	410	6,969	13,527	37,302	6,559
2400 City Manager-Development	0	24,484	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	2,980	14,263	16,604	213	3,619	7,025	19,372	3,406
2420 City Manager-Pub Safety &	0	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	0	18,703	4,438	21,239	24,726	317	5,389	10,461	28,848	5,072
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	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	0	1,125	320	1,298	1,199	25	114	241	1,830	149
3400 Finance-Internal Auditor	0	339	941	677	11,403	0	0	7,753	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	10,468	2,979	12,082	11,162	233	1,057	2,240	17,033	1,391
3800 Accounting-Payroll	0	3,964	941	4,502	5,241	67	1,142	2,217	6,114	1,075
3900 Accounting-Grants	0	0	0	25,040	0	0	0	0	0	0
4000 Accounting-Audit	0	2,563	729	2,958	2,733	57	259	548	4,170	341
4100 Purchasing	0	8,030	2,285	9,268	8,562	179	811	1,718	13,065	1,067
4300 Central Stores	0	113	200	171	0	0	0	0	6	0
4400 IT - Print Services	0	350	347	4,854	60	177	1,092	1,452	396	544
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	29,819	63	2,515	5,059	54	4,753	824	15,730	463
4600 IT - ADMIN	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	0	8,287	8,287	10,655	7,103	0	1,184	4,735	8,287	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	4,535	11,337	9,070	0	0	0	0	3,023	0
4740 IT - Kronos	0	9,358	4,736	9,133	11,275	113	1,240	5,750	9,246	1,579
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	5,173	8,460	5,119	5,065	162	431	6,520	7,274	323
5000 IT - Infrastructure	0	16,275	16,275	11,488	8,616	957	2,872	10,531	22,019	6,702
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	26,644	14,724	20,333	10,517	701	7,713	7,011	32,253	0
5200 IT - GIS	0	10,567	0	2,642	0	0	0	0	0	0
5210 IT - Reimbursement	0	-101,953	-59,131	-108,528	-47,854	-844	-11,077	-21,991	-84,850	-8,513
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	31,621	11,101	0	22,284	0	0	862	166,169	1,687
5320 FS Fuel	0	0	0	-20,774	-28	0	0	0	-18	0
5400 FS-Replacement	0	-16,123	-5,660	0	-11,362	0	0	-440	-84,725	-860
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	1,498	4,493	2,901	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	25,090	15,836	9,460	0	0	0	0	0	0
6100 Custodial Services	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
6300 Custodial Services-Police	0	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	7,929	0	26,997	0	0	0	0	21,540	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	15,579	4,878	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	25,802	0	0	0	64,440	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	47,847	1,693	113,216	0	0	0	0	50,800	0
8310 Facilities-Simms Building	0	36,021	11,280	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	71,252	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	446,407	5,723	97,294	188,865	520,809	91,571
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	452,971	0	0	0	0	0	0	0	0	0
9720 Planning Admin	146,751	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	599,722	323,743	70,270	218,043	596,549	8,544	124,861	249,852	880,134	112,555
10 Total Costs	599,722	5,005,740	1,228,859	5,675,796	5,694,561	161,574	652,021	1,797,792	8,377,518	718,055
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	599,722	5,005,740	1,228,859	5,675,796	5,694,561	161,574	652,021	1,797,792	8,377,518	718,055
Total Indirect Cost				218,043						
Carryforward				-39,009						
Adjustment				0						
Adjusted Indirect Cost				179,034						

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DESCRIPTION	1863ZOO	1870	1871	1872	1874	1880 SENIOR	1940 FIRE	2010 COMMU	2020	20400
	SCHOOLED	ATHLETICS	SOFTBALL	BASKETBALL	VOLLEYBALL	SERVICES	CIVILIAN	DEVELOPMEN	HOUSING	SHELTER
100 Financial Costs	-80	150,883	158,705	11,456	90,019	158,314	626,342	1,899,516	9,274,426	189,231
110 Depreciation Adjustment	0	0	3,777	0	344	0	0	1,046	9	0
111 IT Charges	0	0	0	0	0	0	26,774	0	0	0
10A Total Financial Costs	-80	150,883	162,482	11,456	90,363	158,314	653,116	1,900,562	9,274,435	189,231
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	2,050	0	0	0	410	4,099	2,870	3,689	0
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	1,064	0	0	0	213	0	1,490	1,916	0
2420 City Manager-Pub Safety &	0	0	0	0	0	0	1,683	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	1,585	0	0	0	317	3,170	2,219	2,853	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	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	0	39	41	3	23	41	168	490	2,389	49
3400 Finance-Internal Auditor	0	0	0	0	0	0	75	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	362	381	27	216	380	1,566	4,554	22,239	454
3800 Accounting-Payroll	0	336	0	0	0	67	672	470	605	0
3900 Accounting-Grants	0	0	0	0	0	0	0	9,439	46,090	940
4000 Accounting-Audit	0	89	93	7	53	93	383	1,115	5,445	111
4100 Purchasing	0	278	292	21	166	291	1,201	3,493	17,059	348
4300 Central Stores	0	0	0	0	0	0	11	46	1,374	0
4400 IT - Print Services	0	0	0	0	0	0	0	868	10,052	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	31	0	4	0	57	31	0
4600 IT - ADMIN	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	0	4,735	0	0	0	1,184	9,471	5,919	5,919	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	7,558	2,267	0
4740 IT - Kronos	0	1,240	0	0	0	226	2,142	2,481	2,142	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	1,347	0	0	0	269	4,203	5,334	2,425	0
5000 IT - Infrastructure	0	3,829	0	0	0	957	8,616	5,744	9,574	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	8,414	0	0	0	701	9,816	9,115	6,310	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	-27,247	-54,939	-52,674	0
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	2,541	847	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0	-1,296	-432	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	20,029	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	58,818	0	0
6100 Custodial Services	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
6300 Custodial Services-Police	0	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	0	0	0	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	0	0	0	0	7,147	7,147	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	16,525	16,525	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	0	0	0	0	0	0	0
9000 Parks Director	0	28,616	0	0	0	5,723	0	0	0	0
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	0	53,984	807	89	457	10,876	20,031	112,087	113,792	1,902
10 Total Costs	-80	204,867	163,289	11,545	90,820	169,190	673,147	2,012,649	9,388,227	191,133
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	-80	204,867	163,289	11,545	90,820	169,190	673,147	2,012,649	9,388,227	191,133
Total Indirect Cost								112,087	113,792	
Carryforward								22,865	-39,189	
Adjustment								-22,179	0	
Adjusted Indirect Cost								112,773	74,603	

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DESCRIPTION	20700 TX EMERGEN	20800 CRT TECHNOLOGY	20910 COUR SECURITY	23100 SUMM LUNCH	24200URBAN TRANSPLAN	2425PHOTO TRAFFIC	2450HURRICANE HARVEY	2500HEALT DEPARTMENT	2530 WIC
100 Financial Costs	298,098	90,955	176,804	357,361	307,759	988,859	3,235	3,050,830	1,378,293
110 Depreciation Adjustment	0	0	0	0	0	0	0	148,685	143,042
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	298,098	90,955	176,804	357,361	307,759	988,859	3,235	3,199,515	1,521,335
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	1,640	0	1,230	410	0	14,347	6,969
2400 City Manager-Development	0	0	0	0	1,245	415	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	7,451	3,619
2420 City Manager-Pub Safety &	0	0	673	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	1,268	0	951	317	0	11,095	5,389
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	71	0	430	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	77	23	46	92	79	255	1	786	355
3400 Finance-Internal Auditor	0	0	0	0	0	3,048	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	715	218	424	857	738	2,371	8	7,315	3,305
3800 Accounting-Payroll	0	0	269	0	202	67	0	2,352	1,142
3900 Accounting-Grants	1,481	452	879	1,776	1,529	4,914	16	15,161	6,850
4000 Accounting-Audit	175	53	104	210	181	581	2	1,791	809
4100 Purchasing	548	167	325	657	566	1,819	6	5,611	2,535
4300 Central Stores	0	0	0	0	0	0	0	89	8
4400 IT - Print Services	0	0	0	266	42	0	0	2,512	383
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	133	0	0	0	0	17	0
4600 IT - ADMIN	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	3,552	0	0	7,103	4,735
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	3,023	3,023
4740 IT - Kronos	0	0	902	0	1,240	226	0	8,682	3,157
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	1,347	0	808	269	0	8,945	5,712
5000 IT - Infrastructure	0	0	3,829	0	2,872	957	0	32,550	15,318
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	1,402	0	0	49,080	11,919
5200 IT - GIS	0	0	0	0	0	0	0	5,284	0
5210 IT - Reimbursement	0	0	-350	0	-7,403	-176	0	-143,703	-53,944
5300 FS-Operations	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	1,985	0
5320 FS Fuel	0	0	0	0	0	0	0	-29	0
5400 FS-Replacement	0	0	0	0	0	0	0	-1,012	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	2,340	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	12,339	0
6100 Custodial Services	0	0	0	0	0	0	0	29,825	41,371
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	25,273	47,616
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	1,208	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	-29	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	73,376	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	2,996	914	11,488	3,858	82,610	16,752	33	110,642	110,271
10 Total Costs	301,094	91,869	188,292	361,219	390,369	1,005,611	3,268	3,310,157	1,631,606
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	301,094	91,869	188,292	361,219	390,369	1,005,611	3,268	3,310,157	1,631,606
Total Indirect Cost					82,610	16,752		110,642	110,271
Carryforward					16,879	9,103		-54,590	-8,504
Adjustment					0	0		0	0
Adjusted Indirect Cost					99,489	25,855		56,052	101,767

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DESCRIPTION	27100 GREENWAYS	27110 HERITAGE	27300 COLONIES	27400 TUTBURY	27510 POINTWEST	27610 QUAILCRK	27710 VINEYARDS	27800 REDSTONE	27900 TOWN SQ	31100COMP ABSENCES
100 Financial Costs	404,888	631	486,086	10,043	22,860	7,158	3,285	18	758	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	404,888	631	486,086	10,043	22,860	7,158	3,285	18	758	0
2200 City Manager	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
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	0	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	0	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	4	0	0	0	0	0	0	0	0	303
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	104	300	125	3	6	2	1	0	0	543
3400 Finance-Internal Auditor	0	0	0	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	971	2	1,166	24	55	17	8	0	2	5,057
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	2,012	3	2,416	50	114	36	16	0	4	0
4000 Accounting-Audit	238	0	285	6	13	4	2	0	0	1,238
4100 Purchasing	745	1	894	18	42	13	6	0	1	3,879
4300 Central Stores	47	18	36	1	1	1	8	0	3	0
4400 IT - Print Services	0	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0	0
4600 IT - ADMIN	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	0	0	0	0	0	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	0	0	0	0
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	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
6100 Custodial Services	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
6300 Custodial Services-Police	0	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	0	0	0	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	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	4,121	25	4,922	102	231	73	41	0	11	11,020
10 Total Costs	409,009	656	491,008	10,145	23,091	7,231	3,326	18	769	11,020
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	409,009	656	491,008	10,145	23,091	7,231	3,326	18	769	11,020

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	32000GENE DEBTSERV	32015 2016 HOT REV	32020 2003 COS	32030 2006 COS	32050 2008ACOs	32060 2008BCOs	32070 2011ACOs	32080 2011BCOs	32090 2014 COs	41010 GENE CONSTRUCTI	41500 STREET
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-Development	0	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	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	172	0	0	0	0	0	0	0	0	1,770	63
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	1,129	285	11	12	12	28	66	45	41	0	0
3400 Finance-Internal Auditor	0	0	0	0	0	0	0	0	0	226	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	10,512	2,649	106	110	111	260	614	422	381	0	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	2,574	648	26	27	27	64	150	103	93	0	0
4100 Purchasing	8,063	2,032	81	85	85	199	471	324	292	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	0	0	0	0	0	0	0	0	0
4600 IT - ADMIN	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
4800 IT - Enterprise Applications	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 FS-Operations	0	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0	0
5400 FS-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	22,450	5,613	224	233	235	551	1,301	894	808	1,996	63
10 Total Costs	22,450	5,613	224	233	235	551	1,301	894	808	1,996	63
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	22,450	5,613	224	233	235	551	1,301	894	808	1,996	63

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	42100 STRT & DRAINAGE	43100 SOLI WASTE DISP	43510 T-AN BIVINS IMP	44100 CC IMPRV	45510 PARK IMPROVEMEN	46100 2007COS	5200 WATER & SEWER	5400 AIRPORT	5600 DRAINAGE	6300 SELF INSURANCE
100 Financial Costs	0	0	0	0	0	0	56,296,331	14,582,070	2,956,390	-132,064
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	-25,067	0	0	0
10A Total Financial Costs	0	0	0	0	0	0	56,271,264	14,582,070	2,956,390	-132,064
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	0	106,988	21,726	11,068	410
2400 City Manager-Development	0	0	0	0	0	0	91,712	21,994	11,205	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	0	0	0	0	0	0	6,730	0	0	168
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	82,739	16,801	8,559	317
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	165	869	22	3,929	78	4,208	18,730	1,118	1,162	1,974
3200 Finance-Division	0	0	0	0	0	0	141,663	0	0	0
3300 Finance-Budget & Reportin	0	0	0	0	0	0	14,501	3,756	762	1,620
3400 Finance-Internal Auditor	0	0	0	0	0	0	8,618	11,253	2,431	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	134,991	34,966	7,089	15,079
3800 Accounting-Payroll	0	0	0	0	0	0	17,537	3,561	1,814	67
3900 Accounting-Grants	0	0	0	0	0	0	0	5	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	1	1,736	3,692
4100 Purchasing	0	0	0	0	0	0	103,547	26,821	5,438	11,567
4300 Central Stores	0	0	0	0	0	0	35,050	113	219	0
4400 IT - Print Services	0	0	0	0	0	0	48,901	109	1,280	370
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	134,278	8,053	9,665	655
4600 IT - ADMIN	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	0	0	0	0	0	0	43,803	7,103	3,552	1,184
4720 IT - Hansen	0	0	0	0	0	0	359,357	0	24,151	0
4730 IT - eDocs	0	0	0	0	0	0	46,860	3,023	3,023	0
4740 IT - Kronos	0	0	0	0	0	0	49,046	9,133	4,285	226
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	49,734	4,742	3,395	970
5000 IT - Infrastructure	0	0	0	0	0	0	163,709	45,954	6,702	957
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	107,977	31,552	0	0
5200 IT - GIS	0	0	0	0	0	0	31,702	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	-838,441	-115,907	-38,283	-2,472
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	293,422	0	117,902	0
5320 FS Fuel	0	0	0	0	0	0	-822	0	-12	0
5400 FS-Replacement	0	0	0	0	0	0	-149,608	0	-60,115	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	936	8,611	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	8,226	14,602	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	79,522	0	0	0
6300 Custodial Services-Police	0	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	0	0	0	24,095	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	142,224	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	111,918	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	147,108	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	548,700	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	32,607	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	353,635
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	165	869	22	3,929	78	4,208	2,165,453	159,090	159,633	390,418
10 Total Costs	165	869	22	3,929	78	4,208	58,436,717	14,741,160	3,116,023	258,354
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	165	869	22	3,929	78	4,208	58,436,717	14,741,160	3,116,023	258,354
Total Indirect Cost								159,090		
Carryforward								479		
Adjustment								0		
Adjusted Indirect Cost								159,569		

CITY OF AMARILLO
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DESCRIPTION	6400EMPL INSURANCE	65100 EMPL FLEX PLAN	7000 TRUST/AGNC	9110 AEDC	9210 AHD	92200 AHFC	9230 VENUE DISTRICT	92710 TIRZ#1	92711 TIRZ#2	9280 AMA LOCALGOV	9510 CHAMBER	9520 HLC
100 Financial Costs	439,435	15,341	0	0	0	0	0	0	0	0	0	0
110 Depreciation Adjustment	0	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	0
10A Total Financial Costs	439,435	15,341	0	0	0	0	0	0	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	1,640	0	0	0	0	0	0	0	0	0	0	0
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	673	0	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	572,097	0	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	1,268	0	0	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1,104	0	274	4,411	3,494	14	586	89	0	0	8	80
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	6,523	117	0	1,377	5,876	0	932	98	0	521	846	107
3400 Finance-Internal Auditor	0	0	0	0	7,188	0	1,919	0	0	75	151	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	60,722	1,093	0	12,816	54,695	0	8,679	910	3	4,850	7,877	992
3800 Accounting-Payroll	269	0	0	538	0	0	0	0	0	0	1,277	134
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	14,867	268	0	0	0	0	0	0	0	0	0	0
4100 Purchasing	46,578	838	0	9,831	41,955	0	6,657	698	2	3,720	6,043	761
4300 Central Stores	306	0	0	0	0	0	0	0	0	0	0	0
4400 IT - Print Services	1,758	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	0
4500 Central Stores	0	0	0	0	0	0	0	0	0	0	15	0
4600 IT - ADMIN	0	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	0
4710 IT - JDE	2,368	0	0	3,552	0	0	0	0	0	0	7,103	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	1,512	0	0	0	0	0	0	0	0	0	0	0
4740 IT - Kronos	1,015	0	0	0	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	970	0	0	0	0	0	0	0	0	0	0	0
5000 IT - Infrastructure	3,829	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	0
5110 IT - Telecommunications	7,713	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	0
5210 IT - Reimbursement	-33,760	0	0	0	-754	0	0	0	0	0	0	-21,842
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	1,778	0	0	0	6,458	0	0	0	0	14,975	0	0
5700 Legal-Asst City Attys	2,674	0	0	0	1,234	0	0	1,234	3,291	4,524	0	0
6100 Custodial Services	11,830	0	0	0	0	0	0	0	0	36,482	0	0
6200 Custodial Services-City H	14,841	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	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0	8,107	0
6600 Custodial Services-Centra	0	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	0
7050 Custodial Services-Simms	11,634	0	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0	65,743	0
7300 Facilities-City Hall	26,543	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	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0	0	12,350
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	26,899	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	0
8500 Police Admin	0	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	0
8700 Fire	0	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	0
8900 Public Works Director	0	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	0
9300 Risk Management	0	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	0
9450 Civic Center-Promotions	0	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	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	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	0
9800 AECC	0	0	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	787,648	2,316	274	32,523	120,146	14	18,774	1,795	1,240	27,432	130,069	688
10 Total Costs	1,227,083	17,657	274	32,523	120,146	14	18,774	1,795	1,240	27,432	130,069	688
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,227,083	17,657	274	32,523	120,146	14	18,774	1,795	1,240	27,432	130,069	688

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	CIVICCENT CITY	CIVICCENT VENUE	CITY CODE	FIRE AIRPORT	FIRE CITY	CITY TAX	VECTOR CONTROL	1020 CITY MANAGER	1020 CM ADMINISTR	1020SSMGT &ADMIN	1020CS DEVELOPSV
100 Financial Costs	0	0	0	0	0	0	83,751	1,773,905	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	8,432	0	0	0
111 IT Charges	0	0	0	0	0	0	0	38,576	0	0	0
10A Total Financial Costs	0	0	0	0	0	0	83,751	1,820,913	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	928,873	288,830	118,359
2300 City Manager-City Admin	0	0	0	0	0	0	820	0	0	0	0
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	426	0	0	0	0
2420 City Manager-Pub Safety &	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	634	0	0	0	0
2900 Finance	0	0	0	0	0	498,673	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	0	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	0	0	134	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	0	0	0	0
4100 Purchasing	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
4600 IT - ADMIN	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
4800 IT - Enterprise Applications	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 FS-Operations	0	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0	0
5400 FS-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	2,534,248	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	2,137,805	32,572,819	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	520,499	123,472	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	3,902,306	925,699	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	289,196	68,603	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	4,712,000	1,117,773	2,534,248	2,137,805	32,572,819	498,673	2,014	0	928,873	288,830	118,359
10 Total Costs	4,712,000	1,117,773	2,534,248	2,137,805	32,572,819	498,673	85,765	1,820,913	928,873	288,830	118,359
9999 IC Allocation Account	0	0	0	0	0	0	0	-1,820,913	-928,873	-288,830	-118,359
1 Total Cost Less Allocations	4,712,000	1,117,773	2,534,248	2,137,805	32,572,819	498,673	85,765	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
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 Stepdown Allocation Report

DESCRIPTION	1020FD FIN&LEIS	1110HUMAN RESOURCES	1110HR HR CITY	1120 RISK MANAGEMENT	1210 LEGAL	1210ACA ASST CITY A	1210CA CITY ATTY	1241CC PROMOTIONS	1243CC OPERATIONS	1248 BOX OFFICE
100 Financial Costs	0	1,187,596	0	280,718	1,124,138	0	0	530,555	1,853,051	346,156
110 Depreciation Adjustment	0	22,890	0	214	242	0	0	100,562	1,990,530	761
111 IT Charges	0	69,848	0	23,460	31,273	0	0	0	0	0
10A Total Financial Costs	0	1,280,334	0	304,392	1,155,653	0	0	631,117	3,843,581	346,917
2200 City Manager	157,653	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	5,739	0	1,230	3,689	0	0	2,050	9,018	6,149
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	1,064	4,683	3,193
2420 City Manager-Pub Safety &	0	2,356	0	505	0	0	0	0	0	0
2600 Human Resources	0	0	699,315	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	2,853	0	0	1,585	6,974	4,755
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	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	0	260	0	78	298	0	0	137	477	89
3400 Finance-Internal Auditor	0	3,500	0	1,957	1,355	0	0	0	113	188
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	729	2,771	0	0	1,272	4,443	830
3800 Accounting-Payroll	0	0	0	202	605	0	0	336	1,478	1,008
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	179	678	0	0	311	1,088	203
4100 Purchasing	0	0	0	559	2,125	0	0	976	3,408	637
4300 Central Stores	0	0	0	174	48	0	0	55	51	267
4400 IT - Print Services	0	4,301	0	147	121	0	0	567	35	244
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	8	2	0	0	20	3,389	0
4600 IT - ADMIN	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	0	10,655	0	3,552	2,368	0	0	5,919	1,184	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	6,802	0	3,023	7,558	0	0	0	4,535	0
4740 IT - Kronos	0	3,608	0	902	2,706	0	0	1,579	3,383	4,397
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	6,250	0	2,155	6,951	0	0	5,819	4,742	0
5000 IT - Infrastructure	0	9,574	0	2,872	10,531	0	0	4,787	9,574	17,233
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	9,115	0	4,207	9,816	0	0	19,632	66,609	4,207
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	-71,082	0	-23,875	-31,826	0	0	-33,255	-119,728	-32,519
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	3,257	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0	0	-1,661	0
5500 Legal	0	0	0	0	0	468,280	216,018	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	1,685	0
5700 Legal-Asst City Attys	0	0	0	9,255	0	0	0	0	1,645	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	14,841	0	0	0	0	0	0
6300 Custodial Services-Police	0	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	0	0	0	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	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	974,042	0
7300 Facilities-City Hall	0	0	0	26,543	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	157,653	-8,922	699,315	49,243	22,648	468,280	216,018	12,854	984,424	10,881
10 Total Costs	157,653	1,271,412	699,315	353,635	1,178,301	468,280	216,018	643,971	4,828,005	357,798
9999 IC Allocation Account	-157,653	-1,271,412	-699,315	-353,635	-1,178,301	-468,280	-216,018	-643,971	-4,828,005	-357,798
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
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DESCRIPTION	1251 CUSTO SERVICES	1251CHALL CITY HALL	1251CSER CENTRAL SE	1251FAC CS FACILITIES	1251LIB CS LIBRARY	1251POL CS POLICE	1251SIMM CS SIMMS BDG	1252 FACIL MAINTENANC	1252CHALL CITY HALL
100 Financial Costs	1,176,658	0	0	0	0	0	0	3,296,957	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	737,935	0
111 IT Charges	0	0	0	0	0	0	0	89,343	0
10A Total Financial Costs	1,176,658	0	0	0	0	0	0	4,124,235	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	11,068	0	0	0	0	0	0	11,888	0
2400 City Manager-Development	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	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	8,559	0	0	0	0	0	0	9,193	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	402	0	0	0	0	0	0	665	0
3400 Finance-Internal Auditor	0	0	0	0	0	0	0	768	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	3,743	0	0	0	0	0	0	6,190	0
3800 Accounting-Payroll	1,814	0	0	0	0	0	0	1,949	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	916	0	0	0	0	0	0	1,515	0
4100 Purchasing	2,871	0	0	0	0	0	0	4,748	0
4300 Central Stores	0	0	0	0	0	0	0	5	0
4400 IT - Print Services	0	0	0	0	0	0	0	1	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	8,068	0	0	0	0	0	0	5,669	0
4600 IT - ADMIN	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	5,919	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	3,023	0
4740 IT - Kronos	8,344	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0	5,712	0
5000 IT - Infrastructure	957	0	0	0	0	0	0	13,403	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0	49,781	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	0	-90,922	0
5300 FS-Operations	0	0	0	0	0	0	0	0	0
5310 FS Operating	847	0	0	0	0	0	0	14,964	0
5320 FS Fuel	0	0	0	0	0	0	0	-110	0
5400 FS-Replacement	-432	0	0	0	0	0	0	-7,630	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	5,148	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	200,833	115,007	30,072	289,056	216,906	114,968	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	30,072	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	359,188
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	47,158	200,833	115,007	30,072	289,056	216,906	114,968	71,950	359,188
10 Total Costs	1,223,816	200,833	115,007	30,072	289,056	216,906	114,968	4,196,185	359,188
9999 IC Allocation Account	-1,223,816	-200,833	-115,007	-30,072	-289,056	-216,906	-114,968	-4,196,185	-359,188
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	1252CSER CENTRAL SE	1252LIB LIBRARY	1252POL POLICE	1252SIMM SIMMS BDG	1270 AECC	1315 FINANCE	1315AFD ASSTFINAN	1315CM CASH MGMT	1315DA DIVISION	1315IA INTERNAL A
100 Financial Costs	0	0	0	0	4,522,509	1,042,640	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	9,516	371	0	0	0	0
111 IT Charges	0	0	0	0	0	30,629	0	0	0	0
10A Total Financial Costs	0	0	0	0	4,532,025	1,073,640	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	28,694	2,460	0	0	0	0
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	0	0	0	0	11,778	1,010	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	22,190	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	94,917	47,052	325,824	96,689
3000 Finance-Cash Mgmt	0	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	0	0	0	0	1,165	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	1,362	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	10,844	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	4,703	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	2,655	0	0	0	0	0
4100 Purchasing	0	0	0	0	8,318	0	0	0	0	0
4300 Central Stores	0	0	0	0	5	0	0	0	0	0
4400 IT - Print Services	0	0	0	0	445	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	29	0	0	0	0	0
4600 IT - ADMIN	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	0	0	0	0	4,735	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	6,046	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	18,153	0	0	0	0	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	17,674	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	72,760	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	37,801	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	37,161	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	-211,439	0	0	0	0	0
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	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
6100 Custodial Services	0	0	0	0	28,381	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	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	0	0	0	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	0	21,080	0	0	0	0	0
7100 Facilities	642,395	491,742	789,675	265,821	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	48,739	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	642,395	491,742	789,675	265,821	173,278	3,469	94,917	47,052	325,824	96,689
10 Total Costs	642,395	491,742	789,675	265,821	4,705,303	1,077,109	94,917	47,052	325,824	96,689
9999 IC Allocation Account	-642,395	-491,742	-789,675	-265,821	-4,705,303	-1,077,109	-94,917	-47,052	-325,824	-96,689
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	1320 ACCOUNTING	1320AF AUDIT FEE	1320GA GENERAL	1320GR GRANTS	1320PR PAYROLL	1325 PURCHASING	1345 CENTR STORES	1345INV INVENTORY	1345MR MAILROOM	1640 CIVILIAN
100 Financial Costs	1,142,386	0	0	0	0	573,307	354,855	0	0	5,002,948
110 Depreciation Adjustment	0	0	0	0	0	0	1,887	0	0	0
111 IT Charges	112,329	0	0	0	0	44,765	20,474	0	0	0
10A Total Financial Costs	1,254,715	0	0	0	0	618,072	377,216	0	0	5,002,948
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	5,739	0	0	0	0	3,689	2,460	0	0	29,924
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	2,356	0	0	0	0	1,514	1,010	0	0	12,282
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	4,438	0	0	0	0	2,853	1,902	0	0	23,141
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0	0
3200 Finance-Division	49,582	0	0	0	0	31,874	21,249	0	0	0
3300 Finance-Budget & Reportin	323	0	0	0	0	159	97	0	0	1,289
3400 Finance-Internal Auditor	9,506	0	0	0	0	3,274	1,167	0	0	0
3600 Accounting	0	147,797	865,602	123,083	149,435	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	1,482	900	0	0	11,996
3800 Accounting-Payroll	0	0	0	0	0	605	403	0	0	4,905
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	363	220	0	0	2,937
4100 Purchasing	0	0	0	0	0	0	690	0	0	9,202
4300 Central Stores	0	0	0	0	0	0	0	0	0	0
4400 IT - Print Services	2,975	0	0	0	0	1,512	408	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	358,852	49,949	0
4500 Central Stores	0	0	0	0	0	0	0	0	0	0
4600 IT - ADMIN	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	17,758	0	0	0	0	10,655	7,103	0	0	22,493
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	10,581	0	0	0	0	6,046	1,512	0	0	0
4740 IT - Kronos	3,946	0	0	0	0	2,368	1,691	0	0	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	9,483	0	0	0	0	6,897	0	0	0	23,277
5000 IT - Infrastructure	13,403	0	0	0	0	8,616	6,702	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	15,425	0	0	0	0	8,414	4,908	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	-114,314	0	0	0	0	-45,556	-20,836	0	0	0
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0	2,995
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0	0
6100 Custodial Services	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
6300 Custodial Services-Police	0	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	0	0	0	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	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	31,202	147,797	865,602	123,083	149,435	44,766	31,585	358,852	49,949	144,443
10 Total Costs	1,285,917	147,797	865,602	123,083	149,435	662,838	408,801	358,852	49,949	5,147,391
9999 IC Allocation Account	-1,285,917	-147,797	-865,602	-123,083	-149,435	-662,838	-408,801	-358,852	-49,949	-5,147,391
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	1720 PLANNING	1720ADM PLANADMIN	1740BLDG SAFETY	1820 PARKS ADMINISTRA	1900 FIRE	52110 DIRE OF UTILITI	61110 FLEET SVCS OPER	61110FL FS FUEL	61110OP FS OPER	61120 FLEET SVCS REP
100 Financial Costs	463,791	0	2,355,186	432,349	31,982,233	485,392	2,141,852	0	0	-1,259,856
110 Depreciation Adjustment	36,987	0	418	756,183	944,712	0	0	0	0	0
111 IT Charges	36,858	0	137,573	76,533	427,692	25,067	0	0	0	0
10A Total Financial Costs	537,636	0	2,493,177	1,265,065	33,354,637	510,459	2,141,852	0	0	-1,259,856
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	2,460	0	13,527	2,050	111,498	1,230	17,626	0	0	0
2400 City Manager-Development	2,490	0	13,695	0	0	1,245	17,844	0	0	0
2410 City Manager-Community Sv	0	0	0	1,064	0	0	0	0	0	0
2420 City Manager-Pub Safety &	0	0	0	0	45,765	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	1,902	0	10,461	1,585	86,226	951	13,631	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	1,509	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	129	0	642	131	8,349	125	2,523	0	0	3,731
3400 Finance-Internal Auditor	0	0	820	376	3,048	301	1,167	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	1,200	0	5,977	1,220	77,715	1,164	23,488	0	0	34,730
3800 Accounting-Payroll	403	0	2,217	336	18,276	202	2,889	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	294	0	1,463	299	19,027	0	5,751	0	0	8,503
4100 Purchasing	921	0	4,585	936	59,612	893	18,017	0	0	26,640
4300 Central Stores	73	0	3,610	47	211	28	3	0	0	0
4400 IT - Print Services	929	0	3,050	1,622	802	1,338	3	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	35,645	8	28,423	11	1,926	0	0	13
4600 IT - ADMIN	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	3,552	0	11,839	4,735	22,493	2,368	16,574	0	0	0
4720 IT - Hansen	0	0	10,154	0	0	0	0	0	0	0
4730 IT - eDocs	4,535	0	29,476	15,872	33,255	9,070	2,267	0	0	0
4740 IT - Kronos	2,142	0	7,893	1,804	34,502	677	6,765	0	0	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0	0	0	0
4900 IT - Support	5,496	0	14,441	6,574	30,228	0	3,610	0	0	0
5000 IT - Infrastructure	9,574	0	31,593	5,744	268,062	1,915	13,403	0	0	0
5100 IT - Public Safety	0	0	0	0	59,467	0	0	0	0	0
5110 IT - Telecommunications	9,115	0	33,655	7,011	56,092	4,207	16,126	0	0	0
5200 IT - GIS	26,419	0	0	2,642	5,284	7,926	0	0	0	0
5210 IT - Reimbursement	-37,509	0	-140,004	-77,885	-435,251	-25,510	-61,091	0	0	0
5300 FS-Operations	0	0	0	0	0	0	-160,596	2,458,409	0	0
5310 FS Operating	0	0	14,184	0	126,206	294	0	0	0	0
5320 FS Fuel	0	0	-146	0	-2,319	0	0	-131,866	0	0
5400 FS-Replacement	0	0	-7,232	0	-64,349	-150	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	17,502	0	14,788	8,424	10,763	9,734	0	0	0	0
5700 Legal-Asst City Attys	72,597	0	17,275	17,686	5,553	4,524	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	42,195	0	0	0	0	0	0
6300 Custodial Services-Police	0	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	0	973	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7050 Custodial Services-Simms	3,394	0	16,476	0	0	4,740	0	0	0	0
7100 Facilities	0	0	0	0	299,618	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	75,466	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	36,317	0	0	0	0	0
8310 Facilities-Simms Building	7,847	0	38,095	0	0	10,960	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	0	0	0	51,930	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
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	220,127	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	410,142	0	0	0	0	0
200 Total Indirect Costs	135,462	220,127	188,179	119,942	1,355,987	38,241	155,961	-160,596	2,326,543	73,618
10 Total Costs	673,098	220,127	2,681,356	1,385,007	34,710,624	548,700	2,297,813	-160,596	2,326,543	-1,186,238
9999 IC Allocation Account	-673,098	-220,127	-2,681,356	-1,385,007	-34,710,624	-548,700	-2,297,813	160,596	-2,326,543	1,186,238
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	62010 IT ADMINISTR	62021 IT ENTERP APPLIC	62021H IT HANSEN	62021HB IT EDOCs	62021JDE IT JD EDWARD	62021K IT KRONOS	62022 IT SUPPORT	62023 IT PRINT SVCS	62024 IT GIS	62031 IT PUBLIC SAF
100 Financial Costs	682,649	1,359,943	0	0	0	0	401,113	104,833	117,806	281,683
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	682,649	1,359,943	0	0	0	0	401,113	104,833	117,806	281,683
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	1,640	3,689	0	0	0	0	2,050	820	410	1,230
2400 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Community Sv	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Pub Safety &	673	1,514	0	0	0	0	841	337	168	505
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	412	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	176	341	0	0	0	0	113	27	30	73
3400 Finance-Internal Auditor	0	301	0	0	0	0	38	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	0	0	0
4100 Purchasing	0	0	0	0	0	0	0	0	0	0
4300 Central Stores	0	0	0	0	0	0	0	0	0	0
4400 IT - Print Services	0	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0	0
4600 IT - ADMIN	0	205,228	0	0	0	0	60,532	15,820	17,778	42,509
4700 IT - Security	0	0	0	0	0	0	0	0	0	0
4710 IT - JDE	0	0	0	0	0	0	0	1,184	1,184	1,184
4720 IT - Hansen	0	0	0	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	0	0	0	0	0	0
4800 IT - Enterprise Applications	0	0	469,945	321,973	414,351	364,747	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	0	0	0	0
5300 FS-Operations	0	0	0	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	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
6100 Custodial Services	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
6300 Custodial Services-Police	0	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	0	0	0	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	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	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	0	0	0	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	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	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	2,901	211,073	469,945	321,973	414,351	364,747	63,573	18,187	19,570	45,500
10 Total Costs	685,550	1,571,016	469,945	321,973	414,351	364,747	464,686	123,020	137,376	327,183
9999 IC Allocation Account	-685,550	-1,571,016	-469,945	-321,973	-414,351	-364,747	-464,686	-123,020	-137,376	-327,183
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

CITY OF AMARILLO
 Cost Allocation Plan at 09/30/2018
 Stepdown Allocation Report

DESCRIPTION	62032 IT INFRASTRUC	62033 IT TELECOM	62040 IT SECURITY	LBAMLIBRA ADMIN	PDAM POLIC ADMIN	PWAM PUBLI WORKS ADMI	REIM IS REIMBURSEM
100 Financial Costs	1,278,335	999,080	0	303,011	612,859	429,926	-6,058,772
110 Depreciation Adjustment	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0
10A Total Financial Costs	1,278,335	999,080	0	303,011	612,859	429,926	-6,058,772
2200 City Manager	0	0	0	0	0	0	0
2300 City Manager-City Admin	1,640	1,640	0	1,230	1,230	1,230	0
2400 City Manager-Development	0	0	0	0	0	1,245	0
2410 City Manager-Community Sv	0	0	0	639	0	0	0
2420 City Manager-Pub Safety &	673	673	0	0	505	0	0
2600 Human Resources	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	951	951	951	0
2900 Finance	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0
3300 Finance-Budget & Reportin	251	257	79	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	202	202	202	0
3900 Accounting-Grants	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0
4100 Purchasing	0	0	0	0	0	0	0
4300 Central Stores	0	0	0	0	0	0	0
4400 IT - Print Services	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0
4600 IT - ADMIN	0	150,770	192,913	0	0	0	0
4700 IT - Security	192,991	0	0	0	0	0	0
4710 IT - JDE	2,369	2,368	0	0	0	0	0
4720 IT - Hansen	0	0	0	0	0	0	0
4730 IT - eDocs	0	0	0	0	0	0	0
4740 IT - Kronos	0	0	0	0	0	0	0
4800 IT - Enterprise Applications	0	0	0	0	0	0	0
4900 IT - Support	0	0	0	0	0	0	0
5000 IT - Infrastructure	0	0	0	0	0	0	0
5100 IT - Public Safety	0	0	0	0	0	0	0
5110 IT - Telecommunications	0	0	0	0	0	0	0
5200 IT - GIS	0	0	0	0	0	0	0
5210 IT - Reimbursement	0	0	0	0	0	0	0
5300 FS-Operations	0	0	0	0	0	0	0
5310 FS Operating	0	0	0	0	0	0	0
5320 FS Fuel	0	0	0	0	0	0	0
5400 FS-Replacement	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	1,881	0	0
6500 Custodial Services-Librar	0	0	0	1,388	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0
7050 Custodial Services-Simms	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	6,847	0	0
7700 Facilities-Libraries	0	0	0	2,115	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0
8310 Facilities-Simms Building	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	164,017	0	0
8500 Police Admin	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0
200 Total Indirect Costs	197,924	155,708	192,991	6,524	175,631	3,627	0
10 Total Costs	1,476,259	1,154,788	192,991	309,535	788,490	433,553	-6,058,772
9999 IC Allocation Account	-1,476,259	-1,154,788	-192,991	-309,535	-788,490	-433,553	6,058,772
1 Total Cost Less Allocations	0	0	0	0	0	0	0

Total Indirect Cost
 Carryforward
 Adjustment
 Adjusted Indirect Cost

**City of Amarillo
Indirect Cost Rate Proposal
Carry Forward Adjustment Report
Actual Fiscal Year 2016/2017 For the Fixed Fiscal Year 2018/2019**

Department/Program	Fixed FY 2017/18 Recovery	FY 2015/16 Carry Forward	FY 2017/18 Recovery Excluding Carry Forward	Actual FY 2017/18 Indirect Costs	FY 2017/18 Carry Forward
CDBG PROGRAM*	77,890	-10,844	67,046	89,911	22,865
HOUSING	104,765	48,218	152,983	113,794	-39,189
EMERGENCY MANAGEMENT	15,410	45,402	60,812	56,190	-4,622
TRANSIT	326,942	-69,889	257,053	218,044	-39,009
AIRPORT	166,480	-7,871	158,609	159,088	479
HEALTH DEPARTMENT	172,158	-6,926	165,232	110,642	-54,590
WIC	116,885	1,891	118,776	110,272	-8,504
PHOTO TRAFFIC	10,541	-2,892	7,649	16,752	9,103
URBAN TRANSPORTATION	58,412	7,319	65,731	82,610	16,879
POLICE	9,269,110	1,242,518	10,511,628	11,317,872	806,244

*- The CDBG Program Actual FY 2017/18 Indirect Costs have been adjusted down due to an incorrect allocation for account 5700 Legal-Asst City Atty

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Community Development Grant Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	2,870	373,932	0.77%
2410 City Manager-Development	1,490	373,932	0.40%
2700 Human Resources-City	2,219	373,932	0.59%
3300 Finance-Budget & Reportin	490	373,932	0.13%
3700 Accounting-General	4,554	373,932	1.22%
3800 Accounting-Payroll	470	373,932	0.13%
3900 Accounting-Grants	9,439	373,932	2.52%
4000 Accounting-Audit	1,115	373,932	0.30%
4100 Purchasing	3,493	373,932	0.93%
4300 Central Stores	46	373,932	0.01%
4400 IT - Print Services	868	373,932	0.23%
4500 Central Stores	57	373,932	0.02%
4710 IT - JDE	5,919	373,932	1.58%
4730 IT - eDocs	7,558	373,932	2.02%
4740 IT - Kronos	2,481	373,932	0.66%
4900 IT - Support	5,334	373,932	1.43%
5000 IT - Infrastructure	5,744	373,932	1.54%
5110 IT - Telecommunications	9,115	373,932	2.44%
5210 IT - Reimbursement	(54,939)	373,932	-14.69%
5310 MG Operating	2,541	373,932	0.68%
5400 MG-Replacement	(1,296)	373,932	-0.35%
5600 Legal-City Atty	20,029	373,932	5.36%
5700 Legal-Asst City Atty	58,818	373,932	15.73%
7050 Custodial Services-Simms	7,147	373,932	1.91%
8310 Facilities-Simms Building	16,525	373,932	4.42%
200 Total Indirect Costs	112,087	373,932	29.98%
Total Indirect Costs	112,087	373,932	29.98%
Carry Forward	22,865	373,932	6.11%
Adjusted Total	134,952	373,932	36.09%
Adjustment *	(22,179)	373,932	-5.93%
Revised Adjusted Total	112,773	373,932	30.16%

*- The adjustment is related to an incorrect allocation for the 5700 Legal-Asst City Atty

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Housing Grant Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	3,689	460,100	0.80%
2410 City Manager-Development	1,916	460,100	0.42%
2700 Human Resources-City	2,853	460,100	0.62%
3300 Finance-Budget & Reportin	2,389	460,100	0.52%
3700 Accounting-General	22,239	460,100	4.83%
3800 Accounting-Payroll	605	460,100	0.13%
3900 Accounting-Grants	46,090	460,100	10.02%
4000 Accounting-Audit	5,445	460,100	1.18%
4100 Purchasing	17,059	460,100	3.71%
4300 Central Stores	1,374	460,100	0.30%
4400 IT - Print Services	10,052	460,100	2.18%
4500 Central Stores	31	460,100	0.01%
4710 IT - JDE	5,919	460,100	1.29%
4730 IT - eDocs	2,267	460,100	0.49%
4740 IT - Kronos	2,142	460,100	0.47%
4900 IT - Support	2,425	460,100	0.53%
5000 IT - Infrastructure	9,574	460,100	2.08%
5110 IT - Telecommunications	6,310	460,100	1.37%
5210 IT - Reimbursement	(52,674)	460,100	-11.45%
5310 MG Operating	847	460,100	0.18%
5400 MG-Replacement	(432)	460,100	-0.09%
7050 Custodial Services-Simms	7,147	460,100	1.55%
8310 Facilities-Simms Building	16,525	460,100	3.59%
200 Total Indirect Costs	113,792	460,100	24.73%
Total Indirect Costs	113,792	460,100	24.73%
Carry Forward	(39,189)	460,100	-8.52%
Adjusted Total	74,603	460,100	16.21%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Emergency Management Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	1,640	394,115	0.42%
2420 City Manager-Finance & Le	673	394,115	0.17%
2700 Human Resources-City	1,268	394,115	0.32%
3300 Finance-Budget & Reportin	187	394,115	0.05%
3400 Finance-Internal Auditor	151	394,115	0.04%
3700 Accounting-General	1,742	394,115	0.44%
3800 Accounting-Payroll	269	394,115	0.07%
3900 Accounting-Grants	1,364	394,115	0.35%
4000 Accounting-Audit	427	394,115	0.11%
4100 Purchasing	1,336	394,115	0.34%
4300 Central Stores	76	394,115	0.02%
4400 IT - Print Services	16	394,115	0.00%
4500 Central Stores	20	394,115	0.01%
4710 IT - JDE	3,552	394,115	0.90%
4730 IT - eDocs	4,535	394,115	1.15%
4740 IT - Kronos	1,015	394,115	0.26%
4900 IT - Support	3,826	394,115	0.97%
5000 IT - Infrastructure	3,829	394,115	0.97%
5110 IT - Telecommunications	41,368	394,115	10.50%
5200 IT - GIS	10,567	394,115	2.68%
5210 IT - Reimbursement	(92,738)	394,115	-23.53%
5310 MG Operating	1,226	394,115	0.31%
5400 MG-Replacement	(625)	394,115	-0.16%
5600 Legal-City Atty	2,808	394,115	0.71%
6100 Custodial Services	30,897	394,115	7.84%
7100 Facilities	36,764	394,115	9.33%
200 Total Indirect Costs	56,193	394,115	14.26%
Total Indirect Costs	56,193	394,115	14.26%
Carry Forward	(4,622)	394,115	-1.17%
Adjusted Total	51,571	394,115	13.09%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Transit Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	27,464	3,511,730	0.78%
2410 City Manager-Development	14,263	3,511,730	0.41%
2700 Human Resources-City	21,239	3,511,730	0.60%
3300 Finance-Budget & Reportin	1,298	3,511,730	0.04%
3400 Finance-Internal Auditor	677	3,511,730	0.02%
3700 Accounting-General	12,082	3,511,730	0.34%
3800 Accounting-Payroll	4,502	3,511,730	0.13%
3900 Accounting-Grants	25,040	3,511,730	0.71%
4000 Accounting-Audit	2,958	3,511,730	0.08%
4100 Purchasing	9,268	3,511,730	0.26%
4300 Central Stores	171	3,511,730	0.00%
4400 IT - Print Services	4,854	3,511,730	0.14%
4500 Central Stores	2,515	3,511,730	0.07%
4710 IT - JDE	10,655	3,511,730	0.30%
4730 IT - eDocs	9,070	3,511,730	0.26%
4740 IT - Kronos	9,133	3,511,730	0.26%
4900 IT - Support	5,119	3,511,730	0.15%
5000 IT - Infrastructure	11,488	3,511,730	0.33%
5110 IT - Telecommunications	20,333	3,511,730	0.58%
5200 IT - GIS	2,642	3,511,730	0.08%
5210 IT - Reimbursement	-108,528	3,511,730	-3.09%
5320 MG Fuel	-20,774	3,511,730	-0.59%
5600 Legal-City Atty	2,901	3,511,730	0.08%
5700 Legal-Asst City Attys	9,460	3,511,730	0.27%
6600 Custodial Services-Centra	26,997	3,511,730	0.77%
7800 Facilities-Central Servic	113,216	3,511,730	3.22%
200 Total Indirect Costs	218,043	3,511,730	6.21%
Total	218,043	3,511,730	6.21%
Carry Forward	-39,009	3,511,730	-1.11%
Adjusted Total	179,034	3,511,730	5.10%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Airport Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	21,726	3,393,878	0.64%
2400 City Manager-Mgmt & Admin	21,994	3,393,878	0.65%
2700 Human Resources-City	16,801	3,393,878	0.50%
3000 Finance-Cash Mgmt	1,118	3,393,878	0.03%
3300 Finance-Budget & Reportin	3,756	3,393,878	0.11%
3400 Finance-Internal Auditor	11,253	3,393,878	0.33%
3700 Accounting-General	34,966	3,393,878	1.03%
3800 Accounting-Payroll	3,561	3,393,878	0.10%
3900 Accounting-Grants	5	3,393,878	0.00%
4000 Accounting-Audit	1	3,393,878	0.00%
4100 Purchasing	26,821	3,393,878	0.79%
4300 Central Stores	113	3,393,878	0.00%
4400 IT - Print Services	109	3,393,878	0.00%
4500 Central Stores	8,053	3,393,878	0.24%
4710 IT - JDE	7,103	3,393,878	0.21%
4730 IT - eDocs	3,023	3,393,878	0.09%
4740 IT - Kronos	9,133	3,393,878	0.27%
4900 IT - Support	4,742	3,393,878	0.14%
5000 IT - Infrastructure	45,954	3,393,878	1.35%
5110 IT - Telecommunications	31,552	3,393,878	0.93%
5210 IT - Reimbursement	(115,907)	3,393,878	-3.42%
5600 Legal-City Atty	8,611	3,393,878	0.25%
5700 Legal-Asst City Attys	14,602	3,393,878	0.43%
200 Total Indirect Costs	159,090	3,393,878	4.69%
Total	159,090	3,393,878	4.69%
Carry Forward	479	3,393,878	0.01%
Adjusted Total	159,569	3,393,878	4.70%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Public Health Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	14,347	1,978,831	0.73%
2410 City Manager-Development	7,451	1,978,831	0.38%
2700 Human Resources-City	11,095	1,978,831	0.56%
3000 Finance-Cash Mgmt	430	1,978,831	0.02%
3300 Finance-Budget & Reportin	786	1,978,831	0.04%
3700 Accounting-General	7,315	1,978,831	0.37%
3800 Accounting-Payroll	2,352	1,978,831	0.12%
3900 Accounting-Grants	15,161	1,978,831	0.77%
4000 Accounting-Audit	1,791	1,978,831	0.09%
4100 Purchasing	5,611	1,978,831	0.28%
4300 Central Stores	89	1,978,831	0.00%
4400 IT - Print Services	2,512	1,978,831	0.13%
4500 Central Stores	17	1,978,831	0.00%
4710 IT - JDE	7,103	1,978,831	0.36%
4730 IT - eDocs	3,023	1,978,831	0.15%
4740 IT - Kronos	8,682	1,978,831	0.44%
4900 IT - Support	8,945	1,978,831	0.45%
5000 IT - Infrastructure	32,550	1,978,831	1.64%
5110 IT - Telecommunications	49,080	1,978,831	2.48%
5200 IT - GIS	5,284	1,978,831	0.27%
5210 IT - Reimbursement	(143,703)	1,978,831	-7.26%
5310 MG Operating	1,985	1,978,831	0.10%
5320 MG Fuel	(29)	1,978,831	0.00%
5400 MG-Replacement	(1,012)	1,978,831	-0.05%
5600 Legal-City Atty	2,340	1,978,831	0.12%
5700 Legal-Asst City Attys	12,339	1,978,831	0.62%
6100 Custodial Services	29,825	1,978,831	1.51%
7100 Facilities	25,273	1,978,831	1.28%
200 Total Indirect Costs	110,642	1,978,831	5.59%
Total	110,642	1,978,831	5.59%
Carry Forward	(54,590)	1,978,831	-2.76%
Adjusted Total	56,052	1,978,831	2.83%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of WIC Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	6,969	955,720	0.73%
2410 City Manager-Development	3,619	955,720	0.38%
2700 Human Resources-City	5,389	955,720	0.56%
3300 Finance-Budget & Reportin	355	955,720	0.04%
3700 Accounting-General	3,305	955,720	0.35%
3800 Accounting-Payroll	1,142	955,720	0.12%
3900 Accounting-Grants	6,850	955,720	0.72%
4000 Accounting-Audit	809	955,720	0.08%
4100 Purchasing	2,535	955,720	0.27%
4300 Central Stores	8	955,720	0.00%
4400 IT - Print Services	383	955,720	0.04%
4710 IT - JDE	4,735	955,720	0.50%
4730 IT - eDocs	3,023	955,720	0.32%
4740 IT - Kronos	3,157	955,720	0.33%
4900 IT - Support	5,712	955,720	0.60%
5000 IT - Infrastructure	15,318	955,720	1.60%
5110 IT - Telecommunications	11,919	955,720	1.25%
5210 IT - Reimbursement	(53,944)	955,720	-5.64%
6100 Custodial Services	41,371	955,720	4.33%
7100 Facilities	47,616	955,720	4.98%
200 Total Indirect Costs	110,271	955,720	11.54%
Total	110,271	955,720	11.54%
Carry Forward	(8,504)	955,720	-0.89%
Adjusted Total	101,767	955,720	10.65%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Photo Traffic Enforcement Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Modified Direct Charges	Indirect Cost Rates
2300 City Manager-City Admin	410	988,859	0.04%
2400 City Manager-Mgmt & Admin	415	988,859	0.04%
2700 Human Resources-City	317	988,859	0.03%
3000 Finance-Cash Mgmt	71	988,859	0.01%
3300 Finance-Budget & Reportin	255	988,859	0.03%
3400 Finance-Internal Auditor	3,048	988,859	0.31%
3700 Accounting-General	2,371	988,859	0.24%
3800 Accounting-Payroll	67	988,859	0.01%
3900 Accounting-Grants	4,914	988,859	0.50%
4000 Accounting-Audit	581	988,859	0.06%
4100 Purchasing	1,819	988,859	0.18%
4740 IT - Kronos	226	988,859	0.02%
4900 IT - Support	269	988,859	0.03%
5000 IT - Infrastructure	957	988,859	0.10%
5210 IT - Reimbursement	(176)	988,859	-0.02%
8900 Public Works Director	1,208	988,859	0.12%
200 Total Indirect Costs	16,752	988,859	1.69%
Total	16,752	988,859	1.69%
Carry Forward	9,103	988,859	0.92%
Adjusted Total	25,855	988,859	2.61%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Urban Transportation Planning Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	1,230	230,879	0.53%
2400 City Manager-Mgmt & Admin	1,245	230,879	0.54%
2700 Human Resources-City	951	230,879	0.41%
3300 Finance-Budget & Reportin	79	230,879	0.03%
3700 Accounting-General	738	230,879	0.32%
3800 Accounting-Payroll	202	230,879	0.09%
3900 Accounting-Grants	1,529	230,879	0.66%
4000 Accounting-Audit	181	230,879	0.08%
4100 Purchasing	566	230,879	0.25%
4400 IT - Print Services	42	230,879	0.02%
4710 IT - JDE	3,552	230,879	1.54%
4740 IT - Kronos	1,240	230,879	0.54%
4900 IT - Support	808	230,879	0.35%
5000 IT - Infrastructure	2,872	230,879	1.24%
5110 IT - Telecommunications	1,402	230,879	0.61%
5210 IT - Reimbursement	(7,403)	230,879	-3.21%
9720 Planning Admin	73,376	230,879	31.78%
200 Total Indirect Costs	82,610	230,879	35.78%
Total	82,610	230,879	35.78%
Carry Forward	16,879	230,879	7.31%
Adjusted Total	99,489	230,879	43.09%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2018
Summary of Police Department Indirect Cost Rates
For the Period Ended September 30, 2018

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	140,602	36,869,967	0.38%
2420 City Manager-Finance & Le	57,711	36,869,967	0.16%
2700 Human Resources-City	108,733	36,869,967	0.29%
3000 Finance-Cash Mgmt	1	36,869,967	0.00%
3300 Finance-Budget & Reportin	11,216	36,869,967	0.03%
3400 Finance-Internal Auditor	5,863	36,869,967	0.02%
3700 Accounting-General	104,409	36,869,967	0.28%
3800 Accounting-Payroll	23,047	36,869,967	0.06%
3900 Accounting-Grants	2,496	36,869,967	0.01%
4000 Accounting-Audit	25,563	36,869,967	0.07%
4100 Purchasing	80,088	36,869,967	0.22%
4300 Central Stores	2,591	36,869,967	0.01%
4400 IT - Print Services	10,084	36,869,967	0.03%
4500 Central Stores	30,467	36,869,967	0.08%
4710 IT - JDE	8,287	36,869,967	0.02%
4730 IT - eDocs	25,697	36,869,967	0.07%
4740 IT - Kronos	59,307	36,869,967	0.16%
4900 IT - Support	98,983	36,869,967	0.27%
5000 IT - Infrastructure	399,221	36,869,967	1.08%
5100 IT - Public Safety	211,706	36,869,967	0.57%
5110 IT - Telecommunications	238,390	36,869,967	0.65%
5200 IT - GIS	5,284	36,869,967	0.01%
5210 IT - Reimbursement	(1,492,499)	36,869,967	-4.05%
5310 MG Operating	307,040	36,869,967	0.83%
5320 MG Fuel	(3,791)	36,869,967	-0.01%
5400 MG-Replacement	(156,551)	36,869,967	-0.42%
5500 Legal	280,795	36,869,967	0.76%
5600 Legal-City Atty	4,961	36,869,967	0.01%
5700 Legal-Asst City Attys	4,319	36,869,967	0.01%
6300 Custodial Services-Police	215,026	36,869,967	0.58%
7400 Facilities-Police	782,828	36,869,967	2.12%
7800 Facilities-Central Servic	9,981	36,869,967	0.03%
8400 Civilian Personnel	4,983,374	36,869,967	13.52%
8500 Police Admin	788,490	36,869,967	2.14%
9800 AECC	3,944,152	36,869,967	10.70%
200 Total Indirect Costs	11,317,871	36,869,967	30.70%
Total Indirect Costs	11,317,871	36,869,967	30.70%
Carry Forward	806,244	36,869,967	2.18%
Adjusted Total	12,124,115	36,869,967	32.88%

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, 2018
Depreciation Adjustment

CITY MANAGER	8,432
HUMAN RESOURCES	22,890
RISK MANAGEMENT	214
LEGAL	242
FACILITIES MAINTENANCE	737,935
AECC	9,516
FINANCE	371
CENTRAL STORES	1,887
PLANNING	36,987
BUILDING SAFETY	418
PARKS & RECREATION ADMINISTRAT	756,183
FIRE OPERATIONS	945,358
FIRE SUPPORT	-1,490
FIRE MARSHAL	844
Fire	944,712
Indirect Entities	2,519,787
MAYOR AND COUNCIL	8,243
CITY SECRETARY	33
EMERGENCY MANAGEMENT SERVICES	369,119
MMRS HSGP GDEM	3,896
AIP PANTEX PROJECT FUND	22,288
EMERGENCY MANAGEMENT	395,303
RADIO COMMUNICATIONS	230,548
CIVIC CENTER PROMOTIONS	100,562
CIVIC CENTER OPERATIONS	1,990,530
ICE HOCKEY	1,596
BOX OFFICE OPERATIONS	761
LIBRARY	865,371
MUNICIPAL COURT	7,408
VITAL STATISTICS	156
PUBLIC WORKS	63,859
CAPITAL PROJECTS & DEVELOPMENT	232,383
STREET DEPARTMENT	7,327,224
SOLID WASTE COLLECTION	67,757
SOLID WASTE DISPOSAL	841,009
POLICE	541,592
JAG 2007	7,223
FY09 Recovery Act JAG	2,327
APD SEIZED PROPERTY	27,583
NARCOTICS UNIT	4,386
TOTAL POLICE	583,111
ANIMAL MANAGEMENT AND WELFARE	48,813
TRAFFIC ADMINISTRATION	88
TRAFFIC FIELD OPERATIONS	316,182
TRAFFIC	316,270
ENVIRONMENTAL HEALTH	69
TRANSIT FIXED ROUTE	298,848
TRANSIT DEMAND RESPONSE	120,327
TRANSIT	419,175
ROSS ROGERS	443,130

City of Amarillo
Cost Allocation Plan September 30, 2018
Depreciation Adjustment

TENNIS CENTER	55,899
SWIMMING POOLS	86,175
PARKS & RECREATION PROGRAM	613,784
PARK MAINTENANCE	394,175
ZOO MAINTENANCE	25,461
SOFTBALL PROGRAM	3,777
VOLLEYBALL PROGRAM	344
Community Development Assets	1,046
COMMUNITY DEVELOPMENT	1,046
Housing Assets	9
HOUSING	9
Community Development Total	1,054
INTERLIBRARY LOAN	-158
Library Grants	-158
AHD PUBLIC HEALTH	148,685
HEALTH DEPARTMENT	148,685
WIC ADMINISTRATION	143,042
WIC	143,042
Direct Entities	15,415,550
Indirect Cost Plan	17,935,337

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, 2018
Information Technology Reclassification**

CITY MANAGER	38,576
HUMAN RESOURCES	69,848
RISK MANAGEMENT	23,460
LEGAL	31,273
FACILITIES MAINTENANCE	89,343
FINANCE	30,629
ACCOUNTING	112,329
PURCHASING	44,765
CENTRAL STORES	20,474
PLANNING	36,858
BUILDING SAFETY	137,573
PARKS & RECREATION ADMINISTRAT	76,533
FIRE OPERATIONS	406,656
FIRE MARSHAL	21,036
Fire	427,692
DIRECTOR OF UTILITIES	25,067
Indirect Entities	1,164,420
JUDICIAL	11,926
CITY SECRETARY	15,803
RADIO COMMUNICATIONS	39,412
LIBRARY	381,021
MUNICIPAL COURT	165,053
VITAL STATISTICS	8,053
BENEFITS	19,203
GENERAL FUND TRANSFERS	-3,996,924
PUBLIC WORKS	14,051
CAPITAL PROJECTS & DEVELOPMENT	103,544
STREET DEPARTMENT	69,157
SOLID WASTE COLLECTION	109,282
SOLID WASTE DISPOSAL	13,050
POLICE	1,466,585
TOTAL POLICE	1,466,585
ANIMAL MANAGEMENT AND WELFARE	84,282
TRAFFIC ADMINISTRATION	57,154
TRAFFIC FIELD OPERATIONS	43,029
TRAFFIC	100,183
ENVIRONMENTAL HEALTH	58,104
ROSS ROGERS	47,023
TENNIS CENTER	829
SWIMMING POOLS	10,885
PARKS & RECREATION PROGRAM	21,609
PARK MAINTENANCE	83,377
ZOO MAINTENANCE	8,365
FIRE CIVILIAN PERSONNEL	26,774
UTILITIES OFFICE	449,074
CAPITAL PROJECTS & DEVELOPMENT	70,588
Water & Sewer General	-848,950
WATER PRODUCTION	8,097
WATER TRANSMISSION	12,862
SURFACE WATER TREATMENT	54,805

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Reclassification

WATER DISTRIBUTION	74,987
WASTE WATER COLLECTION	66,531
RIVER ROAD WATER RECLAMATION	23,055
HOLLYWOOD ROAD WASTE WATER TRE	18,367
LABORATORY ADMINISTRATION	45,517
Water & Sewer	-25,067
Direct Entities	-1,164,420
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 2017/2018 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 Planning & Development Services in administering departments assigned to him. Costs have been allocated based on the number of employees during FY 2017/2018.

- * 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 2017/2018.

- * 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 2017/2018.

* 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, 2018
City Manager Allocation**

Entity: 1020 - CITY MANAGER

Accumulation of Costs

100 Financial Costs	1,773,905
110 Depreciation Adjustment	8,432
111 IT Charges	38,576
10A Total Financial Costs	1,820,913
10 Total Costs	1,820,913

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CITY MANAGER-ADMIN	645,091	928,873
City Manager-Community Svcs	82,199	118,359
City Manager - Pub Saf & Org	109,488	157,653
City Manager - Develop Svcs	200,589	288,830
Indirect Entities	1,037,367	1,493,715
MAYOR AND COUNCIL	227,235	327,198
Direct Entities	227,235	327,198
Indirect Cost Plan	1,264,602	1,820,913

Entity: 1020CA - CITY MANAGER-ADMIN

Accumulation of Costs

2200 City Manager	928,873
200 Total Indirect Costs	928,873
10 Total Costs	928,873

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	14	5,739
RISK MANAGEMENT	3	1,230
LEGAL	9	3,689
CUSTODIAL SERVICES	27	11,068
FACILITIES MAINTENANCE	29	11,888
AECC	70	28,694
FINANCE	6	2,460
ACCOUNTING	14	5,739
PURCHASING	9	3,689
CENTRAL STORES	6	2,460
CIVILIAN PERSONNEL	73	29,924
PLANNING	6	2,460
BUILDING SAFETY	33	13,527
PARKS & RECREATION ADMINISTRAT	5	2,050
FIRE OPERATIONS	264	108,218
FIRE MARSHAL	8	3,279
Fire	272	111,498
DIRECTOR OF UTILITIES	3	1,230

**City of Amarillo
Cost Allocation Plan September 30, 2018
City Manager Allocation**

FLEET SERVICES OPERATIONS	43	17,626
IT ADMINISTRATION	4	1,640
IT ENTERPRISE APPLICATIONS	9	3,689
IT SUPPORT	5	2,050
IT PRINT SERVICES	2	820
IT GIS	1	410
IT PUBLIC SAFETY	3	1,230
IT INFRASTRUCTURE	4	1,640
IT TELECOM	4	1,640
LIBRARY ADMIN	3	1,230
POLICE ADMIN	3	1,230
PUBLIC WORKS ADMIN	3	1,230
Indirect Entities	663	271,775
MAYOR AND COUNCIL	5	2,050
JUDICIAL	5	2,050
CITY SECRETARY	2	820
EMERGENCY MANAGEMENT SERVICES	3	1,230
AIP PANTEX PROJECT FUND	1	410
EMERGENCY MANAGEMENT	4	1,640
RADIO COMMUNICATIONS	6	2,460
CIVIC CENTER PROMOTIONS	5	2,050
CIVIC CENTER OPERATIONS	22	9,018
ICE HOCKEY	2	820
BOX OFFICE OPERATIONS	15	6,149
GLOBE NEWS CENTER	3	1,230
LIBRARY	72	29,514
MUNICIPAL COURT	22	9,018
VITAL STATISTICS	1	410
CAPITAL PROJECTS & DEVELOPMENT	15	6,149
STREET DEPARTMENT	89	36,483
SOLID WASTE COLLECTION	101	41,402
SOLID WASTE DISPOSAL	39	15,987
POLICE	343	140,602
TOTAL POLICE	343	140,602
ANIMAL MANAGEMENT AND WELFARE	36	14,757
TRAFFIC ADMINISTRATION	40	16,397
TRAFFIC FIELD OPERATIONS	19	7,788
TRAFFIC	59	24,185
ENVIRONMENTAL HEALTH	14	5,739
TRANSIT FIXED ROUTE	39	15,987
TRANSIT DEMAND RESPONSE	19	7,788
TRANSIT MAINTENANCE	9	3,689
TRANSIT	67	27,464
ROSS ROGERS	78	31,974
TENNIS CENTER	1	410
SWIMMING POOLS	17	6,969
PARKS & RECREATION PROGRAM	33	13,527
PARK MAINTENANCE	91	37,302
ZOO MAINTENANCE	16	6,559
ATHLETIC ADMINISTRATION	5	2,050

City of Amarillo
Cost Allocation Plan September 30, 2018
City Manager Allocation

SENIOR SERVICES	1	410
FIRE CIVILIAN PERSONNEL	10	4,099
PROGRAM MANAGEMENT	3	1,230
Code Inspector	1	410
REHAB SUPPORT	1	410
HMIS 2008/10	1	410
COMMUNITY DEVELOPMENT	6	2,460
HOUSING ASSISTANCE	9	3,689
HOUSING	9	3,689
HOME ADMINISTRATION	1	410
HOME	1	410
Community Development Total	16	6,559
Court Security	4	1,640
URBAN TRANSPORTATION PLANNING	3	1,230
Photo Traffic Enforcement	1	410
Photo Traffic Enforcement	1	410
AHD PUBLIC HEALTH	8	3,279
REFUGEE HEALTH	5	2,050
TDH IMMUNIZATIONS	6	2,460
HIV PREVENTION	4	1,640
CORE PUBLIC HEALTH	3	1,230
BIOTERRORISM GRANT	4	1,640
HIV SURVEILLANCE	1	410
DSRIP IMMUNIZATIONS	1	410
EPIDEMIOLOGY	1	410
LOCAL TUBERCULOSIS - FEDERAL	1	410
LOCAL TUBERCULOSIS - STATE	1	410
HEALTH DEPARTMENT	35	14,347
WIC ADMINISTRATION	17	6,969
WIC	17	6,969
UTILITIES OFFICE	40	16,397
CAPITAL PROJECTS & DEVELOPMENT	15	6,149
WATER PRODUCTION	8	3,279
WATER TRANSMISSION	7	2,869
SURFACE WATER TREATMENT	28	11,478
WATER DISTRIBUTION	63	25,825
WASTE WATER COLLECTION	34	13,937
RIVER ROAD WATER RECLAMATION	24	9,838
HOLLYWOOD ROAD WASTE WATER TRE	23	9,428
LABORATORY ADMINISTRATION	19	7,788
Water & Sewer	261	106,988
AIRPORT OPERATIONS	53	21,726
Airport	53	21,726
Drainage Utility	27	11,068
Drainage Utility	27	11,068
WORKERS COMPENSATION	1	410
Self Insurance	1	410
Family Wellness Center	4	1,640
Employee Insurance	4	1,640
VECTOR CONTROL	2	820

City of Amarillo
Cost Allocation Plan September 30, 2018
City Manager Allocation

Direct Entities	1,603	657,098
Indirect Cost Plan	2,266	928,873

Entity: 1020SS - CITY MANAGER - DEVELOPMENT SERVICES

Accumulation of Costs

2200 City Manager	288,830
200 Total Indirect Costs	288,830
10 Total Costs	288,830

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
PLANNING	6	2,490
BUILDING SAFETY	33	13,695
DIRECTOR OF UTILITIES	3	1,245
FLEET SERVICES OPERATIONS	43	17,844
PUBLIC WORKS ADMIN	3	1,245
Indirect Entities	88	36,519
CAPITAL PROJECTS & DEVELOPMENT	15	6,225
STREET DEPARTMENT	89	36,934
SOLID WASTE COLLECTION	101	41,914
SOLID WASTE DISPOSAL	39	16,184
TRAFFIC ADMINISTRATION	40	16,599
TRAFFIC FIELD OPERATIONS	19	7,885
TRAFFIC	59	24,484
URBAN TRANSPORTATION PLANNING	3	1,245
Photo Traffic Enforcement	1	415
Photo Traffic Enforcement	1	415
CAPITAL PROJECTS & DEVELOPMENT	15	6,225
WATER PRODUCTION	8	3,320
WATER TRANSMISSION	7	2,905
SURFACE WATER TREATMENT	28	11,620
WATER DISTRIBUTION	63	26,144
WASTE WATER COLLECTION	34	14,110
RIVER ROAD WATER RECLAMATION	24	9,960
HOLLYWOOD ROAD WASTE WATER TRE	23	9,545
LABORATORY ADMINISTRATION	19	7,885
Water & Sewer	221	91,712
AIRPORT OPERATIONS	53	21,994
Airport	53	21,994
Drainage Utility	27	11,205
Drainage Utility	27	11,205
Direct Entities	608	252,311
Indirect Cost Plan	696	288,830

City of Amarillo
Cost Allocation Plan September 30, 2018
City Manager Allocation

Entity: 1020CS - CITY MANAGER - COMMUNITY SERVICES

Accumulation of Costs

2200 City Manager	118,359
200 Total Indirect Costs	118,359
10 Total Costs	118,359

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
PARKS & RECREATION ADMINISTRAT	5	1,064
LIBRARY ADMIN	3	639
Indirect Entities	8	1,703
CIVIC CENTER PROMOTIONS	5	1,064
CIVIC CENTER OPERATIONS	22	4,683
ICE HOCKEY	2	426
BOX OFFICE OPERATIONS	15	3,193
GLOBE NEWS CENTER	3	639
LIBRARY	72	15,327
ANIMAL MANAGEMENT AND WELFARE	36	7,664
ENVIRONMENTAL HEALTH	14	2,980
TRANSIT FIXED ROUTE	39	8,302
TRANSIT DEMAND RESPONSE	19	4,045
TRANSIT MAINTENANCE	9	1,916
TRANSIT	67	14,263
ROSS ROGERS	78	16,604
TENNIS CENTER	1	213
SWIMMING POOLS	17	3,619
PARKS & RECREATION PROGRAM	33	7,025
PARK MAINTENANCE	91	19,372
ZOO MAINTENANCE	16	3,406
ATHLETIC ADMINISTRATION	5	1,064
SENIOR SERVICES	1	213
PROGRAM MANAGEMENT	3	639
Code Inspector	1	213
REHAB SUPPORT	1	213
HMIS 2008/10	1	213
COMMUNITY DEVELOPMENT	6	1,277
HOUSING ASSISTANCE	9	1,916
HOUSING	9	1,916
HOME ADMINISTRATION	1	213
HOME	1	213
Community Development Total	16	3,406
AHD PUBLIC HEALTH	8	1,703
REFUGEE HEALTH	5	1,064
TDH IMMUNIZATIONS	6	1,277
HIV PREVENTION	4	852
CORE PUBLIC HEALTH	3	639
BIOTERRORISM GRANT	4	852
HIV SURVEILLANCE	1	213

City of Amarillo
Cost Allocation Plan September 30, 2018
City Manager Allocation

DSRIP IMMUNIZATIONS	1	213
EPIDEMOLOGY	1	213
LOCAL TUBERCULOSIS - FEDERAL	1	213
LOCAL TUBERCULOSIS - STATE	1	213
HEALTH DEPARTMENT	35	7,451
WIC ADMINISTRATION	17	3,619
WIC	17	3,619
VECTOR CONTROL	2	426
Direct Entities	548	116,656
Indirect Cost Plan	556	118,359

Entity: 1020FD CITY MANAGER - PUBLIC SAFETY & ORGANIZATIONAL

Accumulation of Costs

2200 City Manager	157,653
200 Total Indirect Costs	157,653
10 Total Costs	157,653

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	14	2,356
RISK MANAGEMENT	3	505
AECC	70	11,778
FINANCE	6	1,010
ACCOUNTING	14	2,356
PURCHASING	9	1,514
CENTRAL STORES	6	1,010
CIVILIAN PERSONNEL	73	12,282
FIRE OPERATIONS	264	44,419
FIRE MARSHAL	8	1,346
Fire	272	45,765
IT ADMINISTRATION	4	673
IT ENTERPRISE APPLICATIONS	9	1,514
IT SUPPORT	5	841
IT PRINT SERVICES	2	337
IT GIS	1	168
IT PUBLIC SAFETY	3	505
IT INFRASTRUCTURE	4	673
IT TELECOM	4	673
POLICE ADMIN	3	505
Indirect Entities	502	84,463
EMERGENCY MANAGEMENT SERVICES	3	505
AIP PANTEX PROJECT FUND	1	168
EMERGENCY MANAGEMENT	4	673
RADIO COMMUNICATIONS	6	1,010
MUNICIPAL COURT	22	3,702
VITAL STATISTICS	1	168
POLICE	343	57,711
TOTAL POLICE	343	57,711

City of Amarillo
Cost Allocation Plan September 30, 2018
City Manager Allocation

FIRE CIVILIAN PERSONNEL	10	1,683
Court Security	4	673
UTILITIES OFFICE	40	6,730
Water & Sewer	40	6,730
WORKERS COMPENSATION	1	168
Self Insurance	1	168
Family Wellness Center	4	673
Employee Insurance	4	673
Direct Entities	435	73,190
Indirect Cost Plan	937	157,653

**CITY OF AMARILLO
CITY MANAGER COST DISTRIBUTION
FISCAL YEAR 2017/2018**

	CITY ADMIN	DEVELOPMENT SERVICES ADMIN	PUBLIC SFTY & ORGANIZ ADMIN	COMMUNITY SERVICES ADMIN	GENERAL GOVT	NUMBER OF EMPLOYEES
SALARIES FROM 01/01/2018 TO 12/31/2018 DISTRIBUTED BASED ON EFFORT EXPENDED						
CITY MANAGER	284,984					1.00
DEPUTY CITY MANAGER			213,067			1.00
ASSISTANT CITY MANAGER		157,103		154,546		2.00
ASSISTANT TO THE CITY MANAGER	62,615					1.00
DEVELOPMENT CUSTOMER SVC COORD		103,932				1.00
DIRECTOR OF COMMUNICATIONS	93,762					1.00
COMMUNICATIONS MANAGER	39,743					1.00
MARKETING MANAGER	50,634					1.00
ADJUSTMENTS:						
GENERAL GOVERNMENT *	-173,800	-15,710	-21,307	-15,455	226,271	
CITY ADMIN **	209,886	-62,841	-85,227	-61,818		
TOTAL	567,825	182,484	106,534	77,273	226,271	9.00
EMPLOYEE DISTRIBUTION	5.70	1.50	0.50	0.50	0.80	9.00

* 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 CITY MANAGER ESTIMATES ABOUT 50%

	TOTAL	CITY ADMIN	DEVELOPMENT SERVICES ADMIN	PUBLIC SFTY & ORGANIZ ADMIN	COMMUNITY SERVICES ADMIN	GENERAL GOVT
DEPARTMENT COST DISTRIBUTION:						
PERSONAL SERVICES (1)	1,082,165	529,548	170,182	99,352	72,064	211,018
SUPPLIES (2)	15,537	9,840	2,590	863	863	1,381
CONTRACTUAL SERVICES (2)	148,959	94,341	24,827	8,276	8,276	13,241
OTHER CHARGES (2)	17,941	11,363	2,990	997	997	1,595
	1,264,602	645,091	200,589	109,488	82,199	227,235

METHODS OF DISTRIBUTION:

- 1 DISTRIBUTED BASED ON SALARIES FROM 01/01/18 TO 12/31/18
- 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:

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 2017/2018 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 her control in FY 2017/2018. 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 2017/2018.

* 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, 2018
Finance Allocation

Entity: 1315 - FINANCE

Accumulation of Costs

100 Financial Costs	1,042,640
110 Depreciation Adjustment	371
111 IT Charges	30,629
10A Total Financial Costs	1,073,640
2300 City Manager-City Admin	2,460
2420 City Manager-Pub Safety &	1,010
200 Total Indirect Costs	3,469
10 Total Costs	1,077,109

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
FINANCE-BUDGET & REPORTING	91,880	94,917
FINANCE CASH MGMT	45,546	47,052
FINANCE DIVISION	315,397	325,824
FINANCE INTERNAL AUDIT	93,595	96,689
Indirect Entities	546,418	564,482
MAYOR AND COUNCIL	13,507	13,954
CITY TAX	482,715	498,673
Direct Entities	496,222	512,627
Indirect Cost Plan	1,042,640	1,077,109

Entity: 1315AFD - BUDGET AND REPORTING

Accumulation of Costs

2900 Finance	94,917
200 Total Indirect Costs	94,917
10 Total Costs	94,917

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
HUMAN RESOURCES	1,010,603	260
RISK MANAGEMENT	304,178	78
LEGAL	1,155,411	298
CUSTODIAL SERVICES	1,561,066	402
FACILITIES MAINTENANCE	2,581,266	665
AECC	4,522,509	1,165
ACCOUNTING	1,254,715	323
PURCHASING	618,072	159
CENTRAL STORES	375,329	97
CIVILIAN PERSONNEL	5,002,948	1,289
PLANNING	500,649	129
BUILDING SAFETY	2,492,759	642
PARKS & RECREATION ADMINISTRAT	508,882	131
FIRE OPERATIONS	31,484,049	8,110

City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation

FIRE MARSHAL	925,876	238
Fire	32,409,925	8,349
DIRECTOR OF UTILITIES	485,392	125
FLEET SERVICES OPERATIONS	9,795,191	2,523
FLEET SERVICES REPLACEMENT	14,483,816	3,731
IT ADMINISTRATION	682,647	176
IT ENTERPRISE APPLICATIONS	1,322,024	341
IT SUPPORT	439,032	113
IT PRINT SERVICES	104,833	27
IT GIS	117,806	30
IT PUBLIC SAFETY	281,683	73
IT INFRASTRUCTURE	973,581	251
IT TELECOM	999,080	257
IT SECURITY	304,754	79
Indirect Entities	84,288,151	21,712
TOURISM & ECONOMIC DEVELOPMENT	2,907,410	749
JUDICIAL	579,629	149
CITY SECRETARY	243,697	63
EMERGENCY MANAGEMENT SERVICES	452,109	116
METROPOLITAN MEDICAL RESPONSE	29,792	8
Homeland Security 03/04 --City	5,097	1
Homeland Sec 04/05 City	5,843	2
St Homeland Sec 05/06	90,015	23
AIP PANTEX PROJECT FUND	143,628	37
EMERGENCY MANAGEMENT	726,484	187
RADIO COMMUNICATIONS	414,081	107
CIVIC CENTER PROMOTIONS	530,555	137
CIVIC CENTER OPERATIONS	1,853,051	477
ICE HOCKEY	502,007	129
BOX OFFICE OPERATIONS	346,156	89
GLOBE NEWS CENTER	295,132	76
LIBRARY	4,395,403	1,132
MUNICIPAL COURT	1,412,810	364
VITAL STATISTICS	69,030	18
BENEFITS	266,044	69
PUBLIC WORKS	443,977	114
CAPITAL PROJECTS & DEVELOPMENT	1,385,955	357
STREET DEPARTMENT	9,107,927	2,346
SOLID WASTE COLLECTION	10,492,184	2,703
SOLID WASTE DISPOSAL	4,923,688	1,268
POLICE	43,039,543	11,087
Cops In Schools	534	0
Safe and Sober TXDOT Program	186,540	48
Click it Or Ticket	12,282	3
Police Capital Grants	50,661	13
NARCOTICS UNIT	34,060	9
FEDERAL APD SEIZURES	202,341	52
Leose Training-Police	16,397	4
TOTAL POLICE	43,542,358	11,216
ANIMAL MANAGEMENT AND WELFARE	2,911,769	750

City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation

TRAFFIC ADMINISTRATION	640,955	165
TRAFFIC FIELD OPERATIONS	3,724,772	959
TRAFFIC	4,365,727	1,125
ENVIRONMENTAL HEALTH	1,242,271	320
TRANSIT FIXED ROUTE	3,108,046	801
TRANSIT DEMAND RESPONSE	1,397,985	360
TRANSIT MAINTENANCE	532,547	137
TRANSIT	5,038,578	1,298
ROSS ROGERS	4,654,882	1,199
TENNIS CENTER	97,131	25
SWIMMING POOLS	440,985	114
PARKS & RECREATION PROGRAM	934,156	241
PARK MAINTENANCE	7,103,209	1,830
ZOO MAINTENANCE	580,039	149
ZOOSCHOOL EDUCATION PROGRAMS	(80)	0
ATHLETIC ADMINISTRATION	150,883	39
SOFTBALL PROGRAM	158,705	41
BASKETBALL PROGRAM	11,456	3
VOLLEYBALL PROGRAM	90,019	23
SENIOR SERVICES	158,314	41
FIRE CIVILIAN PERSONNEL	653,116	168
PROGRAM MANAGEMENT	277,093	71
CODE ENFORCEMENT	165,237	43
Code Inspector	71,187	18
REHAB SUPPORT	118,998	31
HOUSING REHAB	336,985	87
PARK IMPROVEMENTS	297,877	77
PUBLIC SERVICES	218,888	56
NEIGHBORHOOD FACILITIES	139,517	36
COMMUNITY DEVELOPMENT	1,625,782	419
HOUSING ASSISTANCE	711,430	183
MOD REHAB	(1,830)	0
HOUSING VOUCHERS	8,283,393	2,134
5 YEAR MAINSTREAM VOUCHER PROG	281,433	72
HOUSING	9,274,426	2,389
HOME ADMINISTRATION	63,757	16
HOME PROJECTS	209,977	54
HOME	273,734	71
SHELTER PLUS CARE	189,231	49
TX Emergency Shelter Grant	298,098	77
Community Development Total	11,661,271	3,004
COURT TECHNOLOGY FUND	90,955	23
Court Security	176,804	46
Summer Lunch Program	357,361	92
URBAN TRANSPORTATION PLANNING	307,759	79
Photo Traffic Enforcement	988,859	255
Photo Traffic Enforcement	988,859	255
HURRICANE HARVEY RESPONSE	3,235	1
HURRICANE HARVEY	3,235	1
AHD PUBLIC HEALTH	1,065,676	275

City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation

REFUGEE HEALTH	229,007	59
TDH IMMUNIZATIONS	356,342	92
HIV PREVENTION	204,499	53
CORE PUBLIC HEALTH	179,857	46
TDH TRIPLE O/STD	9,022	2
HEPATITIS C GRANT	21,956	6
BIOTERRORISM GRANT	298,977	77
DSRIP IMMUNIZATIONS	225,439	58
DSRIP ARAD	150,000	39
EPIDEMIOLOGY	84,575	22
LOCAL TUBERCULOSIS - FEDERAL	74,780	19
LOCAL TUBERCULOSIS - STATE	150,700	39
HEALTH DEPARTMENT	3,050,830	786
WIC ADMINISTRATION	244,313	63
WIC NUTRITION EDUCATION	383,270	99
WIC BREAST FEEDING	40,189	10
WIC CLIENT SERVICES	468,514	121
WIC IMMUNIZATIONS	98,078	25
WIC SPECIAL INITIATIVE	16,626	4
WIC Peer Counselor	34,894	9
WIC SPECIAL INITIATIVE	53,182	14
WIC EBT	22,450	6
WIC RD Grant	11,642	3
WIC SUMMER FEEDING	5,135	1
WIC	1,378,293	355
GREENWAYS AT HILLSIDE	404,888	104
HERITAGE HILLS PID	631	0
COLONIES #5	486,086	125
Tutbury Imprv Dist	10,043	3
Point West PID	22,860	6
Quail Creek PID	7,158	2
Vineyards PID	3,285	1
Redstone PID	18	0
Town Square PID	758	0
Public Impr Districts	935,727	241
PROVISION FOR COMP ABSENSES	2,108,950	543
General Obligation Debt	4,383,895	1,129
2016 HOT Revenue	1,104,578	285
2003 Cert of Obligation	44,065	11
2006 Cert of Obligation	45,945	12
2008A Cert of Obligation	46,260	12
2008B Cert of Obligation	108,352	28
20011A COs (Golf)	256,088	66
20011B COs (TIRZ #1)	175,963	45
2014 CO Issue	158,919	41
UTILITIES OFFICE	2,572,316	663
CAPITAL PROJECTS & DEVELOPMENT	1,133,418	292
Water & Sewer General	1,376,339	355
SEWER GENERAL	3,075,026	792
WATER GENERAL	5,512,340	1,420

City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation

WATER PRODUCTION	6,663,259	1,716
WATER TRANSMISSION	4,982,848	1,284
SURFACE WATER TREATMENT	9,749,007	2,511
WATER DISTRIBUTION	6,979,874	1,798
WASTE WATER COLLECTION	5,006,154	1,290
RIVER ROAD WATER RECLAMATION	3,414,239	879
HOLLYWOOD ROAD WASTE WATER TRE	4,211,099	1,085
LABORATORY ADMINISTRATION	1,620,412	417
Water & Sewer	56,296,331	14,501
LEOSE TRAINING - AIRPORT SEC	951	0
AIRPORT OPERATIONS	13,600,371	3,503
Rental Car Facility	980,748	253
Airport	14,582,070	3,756
Drainage Utility	2,956,390	762
Drainage Utility	2,956,390	762
SELF INSURANCE GENERAL	530,542	137
UNEMPLOYMENT CLAIMS	73,496	19
FIRE & EXTENDED COVERAGE	670,737	173
WORKERS COMPENSATION	3,183,063	820
GENERAL LIABILITY	(288,751)	(74)
POLICE PROFESSIONAL	178,826	46
AUTOMOBILE LIABILITY	1,248,850	322
AUTO PHYSICAL DAMAGE	669,486	172
CITY PROPERTY	22,230	6
Self Insurance	6,288,479	1,620
HEALTH PLAN	23,423,876	6,034
DENTAL PLAN	1,079,831	278
Family Wellness Center	819,645	211
Employee Insurance	25,323,352	6,523
EMPLOYEE FLEX PLAN	455,780	117
AEDC OPERATIONS	1,214,351	313
Business Development	432,281	111
TPRDC CONTRACTUAL	182,781	47
AEDC PROJECTS	3,515,310	906
AEDC	5,344,723	1,377
AHD OPERATING	9,672,960	2,492
AHD LPPF	13,136,896	3,384
AHD	22,809,856	5,876
AMARILLO EVENTS DISTRICT	717,797	185
Amarillo Events Taxing Ent	2,034,112	524
Events District Debt Service	867,456	223
VENUE DISTRICT	3,619,365	932
TIRZ #1	379,578	98
TIRZ #2	1,317	0
Amarillo Local Government Corp	1,112,421	287
Downtown Parking Garage	625,212	161
LGC Retail Operating	284,918	73
AMARILLO LOCAL GOVERNMENT CORP	2,022,551	521
Presidents Office	104,356	27
Chamber General	12,852	3

City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation

Finance	(11,452)	(3)
Board of Directors	21,556	6
Membership Support	499,515	129
Membership Events	35,298	9
Membership Marketing	1,522	0
Roundup	1,141	0
Chamber Communications	11,235	3
Business Council Support	196,501	51
Business Council Events	64,946	17
Business Development	(451)	0
Governmental Affairs Support	29,029	7
Governmental Affairs Committee	7,488	2
Quality of Life Support	47,281	12
Quality of Life Sports	26,393	7
Ag Council Support	(2,000)	(1)
CVC Support	1,160,488	299
CVC Communications	32,171	8
CVC Convention Development	258,077	66
CVC Convention Services	31,442	8
CVC Tourism	167,325	43
CVC Film	500	0
CVC Arts	93,752	24
CVC Advertising	380,935	98
CVC Special Projects	35,196	9
Chamber of Commerce Foundation	80,101	21
CHAMBER OF COMMERCE	3,285,197	846
HARRINGTON LIBRARY CONSTORTIUM	406,236	105
Harrington Library Plant Fund	7,556	2
HARRINGTON LIBRARY CONSORTIUM	413,792	107
Direct Entities	284,191,628	73,206
Indirect Cost Plan	368,479,779	94,917

Entity: 1315CM - FINANCE CASH MGMT

Accumulation of Costs

2900 Finance	47,052
200 Total Indirect Costs	47,052
10 Total Costs	47,052

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
FLEET SERVICES OPERATIONS	10,629,019.87	1,509
IT ADMINISTRATION	2,903,024.03	412
Indirect Entities	13,532,043.90	1,921
APD SEIZED PROPERTY	6,243.35	1
FEDERAL APD SEIZURES	440.94	0
TOTAL POLICE	6,684.29	1
HOUSING ASSISTANCE	2,109.67	0

City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation

HOUSING	2,109.67	0
Community Development Total	2,109.67	0
Photo Traffic Enforcement	501,574.28	71
Photo Traffic Enforcement	501,574.28	71
AHD PUBLIC HEALTH	3,031,345.70	430
HEALTH DEPARTMENT	3,031,345.70	430
GREENWAYS AT HILLSIDE	27,906.46	4
COLONIES #5	828.04	0
Public Impr Districts	28,734.50	4
PROVISION FOR COMP ABSENSES	2,132,749.78	303
General Obligation Debt	1,212,542.30	172
General Construction	12,470,640.68	1,770
Street Improvement	445,479.19	63
Street & Drainage Improvement	1,161,492.77	165
Golf Course Improvement	0.01	0
Solid Waste Disposal Improvmt.	6,123,487.72	869
T-ANCHOR BIVINS IMPROVEMENT	153,389.86	22
Civic Center Improvement	27,680,147.41	3,929
Park Improvement Fund IS	552,164.59	78
Certificates of Obligation	29,641,628.20	4,208
SEWER GENERAL	131,946,749.00	18,730
Water & Sewer	131,946,749.00	18,730
AIRPORT OPERATIONS	7,873,691.73	1,118
Airport	7,873,691.73	1,118
Drainage Utility	8,187,011.20	1,162
Drainage Utility	8,187,011.20	1,162
SELF INSURANCE GENERAL	13,909,835.20	1,974
Self Insurance	13,909,835.20	1,974
HEALTH PLAN	7,780,115.41	1,104
Employee Insurance	7,780,115.41	1,104
PUBLIC LIBRARY BUSH COLLECTION	48,286.97	7
FLOOD HAZARD	1,827,627.38	259
AMARILLO INDUSTRIAL DEVELOPMEN	23,423.41	3
Ama Health Facilities Corp	31,326.35	4
AGENCIES	1,930,664.11	274
AEDC OPERATIONS	3,033,192.14	431
AEDC PROJECTS	28,038,718.71	3,980
AEDC	31,071,910.85	4,411
AHD OPERATING	24,617,505.88	3,494
AHD	24,617,505.88	3,494
AMARILLO HOUSING FINANCE CORP	99,409.68	14
AMARILLO EVENTS DISTRICT	3,129,280.04	444
Events District Debt Service	1,000,511.31	142
VENUE DISTRICT	4,129,791.35	586
TIRZ #1	626,571.77	89
Presidents Office	53,935.48	8
CVC Support	1,836.55	0
CHAMBER OF COMMERCE	55,772.03	8
HARRINGTON LIBRARY CONSTORTIUM	405,238.93	58
Harrington Library Plant Fund	157,467.26	22

City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation

HARRINGTON LIBRARY CONSORTIUM	562,706.19	80
Direct Entities	317,935,905.35	45,131
Indirect Cost Plan	331,467,949.25	47,052

Entity: 1315DA - FINANCE DIVISION

Accumulation of Costs

2900 Finance	325,824
200 Total Indirect Costs	325,824
10 Total Costs	325,824

	<i>Allocation Base</i>	<i>Dollar Allocation</i>
Allocation to Benefiting Activities		
ACCOUNTING	14	49,582
PURCHASING	9	31,874
CENTRAL STORES	6	21,249
Indirect Entities	29	102,705
MUNICIPAL COURT	22	77,914
VITAL STATISTICS	1	3,542
UTILITIES OFFICE	40	141,663
Water & Sewer	40	141,663
Direct Entities	63	223,118
Indirect Cost Plan	92	325,824

Entity: 1315IA - FINANCE INTERNAL AUDIT

Accumulation of Costs

2900 Finance	96,689
200 Total Indirect Costs	96,689
10 Total Costs	96,689

	<i>Allocation Base</i>	<i>Dollar Allocation</i>
Allocation to Benefiting Activities		
HUMAN RESOURCES	46.50	3,500
RISK MANAGEMENT	26.00	1,957
LEGAL	18.00	1,355
FACILITIES MAINTENANCE	10.20	768
AECC	18.10	1,362
ACCOUNTING	126.30	9,506
PURCHASING	43.50	3,274
CENTRAL STORES	15.50	1,167
BUILDING SAFETY	10.90	820
PARKS & RECREATION ADMINISTRAT	5.00	376
FIRE OPERATIONS	40.50	3,048
Fire	40.50	3,048
DIRECTOR OF UTILITIES	4.00	301

**City of Amarillo
Cost Allocation Plan September 30, 2018
Finance Allocation**

FLEET SERVICES OPERATIONS	15.50	1,167
IT ENTERPRISE APPLICATIONS	4.00	301
IT SUPPORT	0.50	38
Indirect Entities	384.50	28,941
EMERGENCY MANAGEMENT SERVICES	2.00	151
EMERGENCY MANAGEMENT	2.00	151
CIVIC CENTER OPERATIONS	1.50	113
BOX OFFICE OPERATIONS	2.50	188
LIBRARY	6.80	512
MUNICIPAL COURT	2.50	188
VITAL STATISTICS	1.00	75
BENEFITS	7.50	565
PUBLIC WORKS	1.00	75
STREET DEPARTMENT	3.90	294
SOLID WASTE COLLECTION	8.50	640
SOLID WASTE DISPOSAL	15.40	1,159
POLICE	77.90	5,863
TOTAL POLICE	77.90	5,863
ANIMAL MANAGEMENT AND WELFARE	24.30	1,829
TRAFFIC FIELD OPERATIONS	4.50	339
TRAFFIC	4.50	339
ENVIRONMENTAL HEALTH	12.50	941
TRANSIT FIXED ROUTE	5.00	376
TRANSIT DEMAND RESPONSE	4.00	301
TRANSIT	9.00	677
ROSS ROGERS	151.50	11,403
PARKS & RECREATION PROGRAM	103.00	7,753
FIRE CIVILIAN PERSONNEL	1.00	75
Photo Traffic Enforcement	40.50	3,048
Photo Traffic Enforcement	40.50	3,048
General Construction	3.00	226
UTILITIES OFFICE	114.50	8,618
Water & Sewer	114.50	8,618
AIRPORT OPERATIONS	149.50	11,253
Airport	149.50	11,253
Drainage Utility	32.30	2,431
Drainage Utility	32.30	2,431
AHD OPERATING	95.50	7,188
AHD	95.50	7,188
AMARILLO EVENTS DISTRICT	7.50	565
Amarillo Events Taxing Ent	18.00	1,355
VENUE DISTRICT	25.50	1,919
Amarillo Local Government Corp	1.00	75
AMARILLO LOCAL GOVERNMENT CORP	1.00	75
Finance	2.00	151
CHAMBER OF COMMERCE	2.00	151
Direct Entities	900.10	67,749
Indirect Cost Plan	1,284.60	96,689

**CITY OF AMARILLO
FINANCE DEPARTMENT COST DISTRIBUTION
FISCAL YEAR 2017/2018**

	CASH MGT	TAX	DIV ADMIN	BUDGET & RPTNG	INTERNAL AUDIT	OTHER	
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 01/01/18 thru 12/31/18
DISTRIBUTED BASED ON EFFORT EXPENDED

	CASH MGT	TAX	DIV ADMIN	BUDGET & RPTNG	INTERNAL AUDIT	OTHER	TOTAL
FINANCE DIRECTOR	19,792		112,152	0	0	0	131,944
INTERNAL AUDITOR	12,440		13,329	0	63,088	0	88,857
BUDGET ANALYST	0		0	62,464	0	0	62,464
ADMINISTRATIVE SPECIALIST	0		37,808	0	0	0	37,808
RECEPTIONIST	0		25,644	0	0	8,548	34,192
COLLEGE INTERN	0	0	8,273	0	1,460	0	9,733
TOTAL	32,232	0	197,206	62,464	64,548	8,548	364,998

**CITY OF AMARILLO
 FINANCE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2017/2018**

		CASH MGT	TAX	DIV ADMIN	BUDGET & RPTNG	INTERNAL AUDIT	OTHER	
DEPARTMENT COST DISTRIBUTION								
PERSONAL SERVICES		43,153		264,027	83,629	86,419	11,444	488,672
SUPPLIES	19,974							19,974
CONTRACTUAL LESS	22,935		455,615					478,550
PROFESSIONAL SERV			27,100	21,665				48,765
OTHER LESS	6,599							6,599
MILEAGE ALLOW						80		80
LESS INTERFUND REIMBURSEMENTS	0							
TOTAL	49,508	43,153	482,715	285,692	83,629	86,499	11,444	1,042,640
COST ADJUSTMENTS								
GEN GOVT TRF								
TOTAL	49,508	43,153	482,715	285,692	83,629	86,499	11,444	1,042,640
OVERHEAD ALLOCATION		2,393		29,705	8,251	7,096	2,063	
TOTAL BY FUNCTION		45,546	482,715	315,397	91,880	93,595	13,507	1,042,640

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 1,042,640

* - 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, 2018.

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, 2018
Information Technology Allocation

Entity: 62010 - INFORMATION TECHNOLOGY ADMINISTRATION

Accumulation of Costs

100 Financial Costs	682,649
10A Total Financial Costs	682,649
2300 City Manager-City Admin	1,640
2420 City Manager-Pub Safety &	673
3000 Finance-Cash Mgmt	412
3300 Finance-Budget & Reportin	176
200 Total Indirect Costs	2,901
10 Total Costs	685,550

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
IT ENTERPRISE APPLICATIONS	1,359,943	205,228
IT SUPPORT	401,113	60,532
IT PRINT SERVICES	104,833	15,820
IT GIS	117,806	17,778
IT PUBLIC SAFETY	281,683	42,509
IT TELECOM	999,080	150,770
IT SECURITY	1,278,335	192,913
Indirect Entities	4,542,793	685,550
Indirect Cost Plan	4,542,793	685,550

Entity: 62040 INFORMATION TECHNOLOGY SECURITY

Accumulation of Costs

3300 Finance-Budget & Reportin	79
4600 IT - Administration	192,913
200 Total Indirect Costs	192,991
10 Total Costs	192,991

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
IT INFRASTRUCTURE	1	192,991
Indirect Entities	1	192,991
Indirect Cost Plan	1	192,991

Entity: 62021 INFORMATION TECHNOLOGY ENTERPRISE APPLICATIONS

Accumulation of Costs

100 Financial Costs	1,359,943
10A Total Financial Costs	1,359,943
2300 City Manager-City Admin	3,689
2420 City Manager-Pub Safety &	1,514
3300 Finance-Budget & Reportin	341

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

3400 Finance-Internal Auditor	301
4600 IT - Administration	205,228
200 Total Indirect Costs	211,073
10 Total Costs	1,571,016

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
IT - HANSEN	133,898.30	469,945
IT - EDOCS	91,737.71	321,973
IT - JDE	118,058.42	414,351
IT - KRONOS	103,925.03	364,747
Indirect Entities	447,619.46	1,571,016
Indirect Cost Plan	447,619.46	1,571,016

Entity: 62021H INFORMATION TECHNOLOGY HANSEN

Accumulation of Costs

4800 IT - Enterprise Applicati	469,945
200 Total Indirect Costs	469,945
10 Total Costs	469,945

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
BUILDING SAFETY	2,391,051	10,154
Indirect Entities	2,391,051	10,154
SOLID WASTE COLLECTION	17,963,865	76,283
UTILITIES OFFICE	84,624,529	359,357
Water & Sewer	84,624,529	359,357
Drainage Utility	5,687,344	24,151
Drainage Utility	5,687,344	24,151
Direct Entities	108,275,738	459,791
Indirect Cost Plan	110,666,789	469,945

Entity: 62021HB INFORMATION TECHNOLOGY EDOCS

Accumulation of Costs

4800 IT - Enterprise Applicati	321,973
200 Total Indirect Costs	321,973
10 Total Costs	321,973

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
HUMAN RESOURCES	9	6,802
RISK MANAGEMENT	4	3,023
LEGAL	10	7,558
FACILITIES MAINTENANCE	4	3,023
AECC	8	6,046

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

ACCOUNTING	14	10,581
PURCHASING	8	6,046
CENTRAL STORES	2	1,512
PLANNING	6	4,535
BUILDING SAFETY	39	29,476
PARKS & RECREATION ADMINISTRAT	21	15,872
FIRE OPERATIONS	44	33,255
Fire	44	33,255
DIRECTOR OF UTILITIES	12	9,070
FLEET SERVICES OPERATIONS	3	2,267
Indirect Entities	184	139,068
EMERGENCY MANAGEMENT SERVICES	6	4,535
EMERGENCY MANAGEMENT	6	4,535
CIVIC CENTER OPERATIONS	6	4,535
LIBRARY	4	3,023
MUNICIPAL COURT	10	7,558
VITAL STATISTICS	2	1,512
BENEFITS	4	3,023
PUBLIC WORKS	7	5,291
CAPITAL PROJECTS & DEVELOPMENT	12	9,070
STREET DEPARTMENT	7	5,291
SOLID WASTE COLLECTION	7	5,291
POLICE	34	25,697
TOTAL POLICE	34	25,697
ANIMAL MANAGEMENT AND WELFARE	13	9,825
TRAFFIC ADMINISTRATION	4	3,023
TRAFFIC FIELD OPERATIONS	2	1,512
TRAFFIC	6	4,535
ENVIRONMENTAL HEALTH	15	11,337
TRANSIT FIXED ROUTE	12	9,070
TRANSIT	12	9,070
PARK MAINTENANCE	4	3,023
PROGRAM MANAGEMENT	10	7,558
COMMUNITY DEVELOPMENT	10	7,558
HOUSING ASSISTANCE	3	2,267
HOUSING	3	2,267
Community Development Total	13	9,825
AHD PUBLIC HEALTH	4	3,023
HEALTH DEPARTMENT	4	3,023
WIC ADMINISTRATION	4	3,023
WIC	4	3,023
UTILITIES OFFICE	30	22,674
CAPITAL PROJECTS & DEVELOPMENT	11	8,314
SURFACE WATER TREATMENT	5	3,779
WATER DISTRIBUTION	11	8,314
RIVER ROAD WATER RECLAMATION	1	756
LABORATORY ADMINISTRATION	4	3,023
Water & Sewer	62	46,860
AIRPORT OPERATIONS	4	3,023
Airport	4	3,023
Drainage Utility	4	3,023

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

Drainage Utility	4	3,023
Family Wellness Center	2	1,512
Employee Insurance	2	1,512
Direct Entities	242	182,905
Indirect Cost Plan	426	321,973

Entity: 62021JDE INFORMATION TECHNOLOGY JD EDWARDS

Accumulation of Costs

4800 IT - Enterprise Applicati	414,351
200 Total Indirect Costs	414,351
10 Total Costs	414,351

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	9	10,655
RISK MANAGEMENT	3	3,552
LEGAL	2	2,368
FACILITIES MAINTENANCE	5	5,919
AECC	4	4,735
ACCOUNTING	15	17,758
PURCHASING	9	10,655
CENTRAL STORES	6	7,103
CIVILIAN PERSONNEL	19	22,493
PLANNING	3	3,552
BUILDING SAFETY	10	11,839
PARKS & RECREATION ADMINISTRAT	4	4,735
FIRE OPERATIONS	17	20,126
FIRE MARSHAL	2	2,368
Fire	19	22,493
DIRECTOR OF UTILITIES	2	2,368
FLEET SERVICES OPERATIONS	14	16,574
IT PRINT SERVICES	1	1,184
IT GIS	1	1,184
IT PUBLIC SAFETY	1	1,184
IT INFRASTRUCTURE	2	2,368
IT TELECOM	2	2,368
Indirect Entities	131	155,086
JUDICIAL	2	2,368
CITY SECRETARY	2	2,368
EMERGENCY MANAGEMENT SERVICES	2	2,368
AIP PANTEX PROJECT FUND	1	1,184
EMERGENCY MANAGEMENT	3	3,552
RADIO COMMUNICATIONS	2	2,368
CIVIC CENTER PROMOTIONS	5	5,919
CIVIC CENTER OPERATIONS	1	1,184
LIBRARY	13	15,390
MUNICIPAL COURT	5	5,919
VITAL STATISTICS	1	1,184

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

BENEFITS	4	4,735
PUBLIC WORKS	3	3,552
CAPITAL PROJECTS & DEVELOPMENT	12	14,206
STREET DEPARTMENT	5	5,919
SOLID WASTE COLLECTION	11	13,022
SOLID WASTE DISPOSAL	2	2,368
POLICE	7	8,287
TOTAL POLICE	7	8,287
ANIMAL MANAGEMENT AND WELFARE	6	7,103
TRAFFIC ADMINISTRATION	4	4,735
TRAFFIC FIELD OPERATIONS	3	3,552
TRAFFIC	7	8,287
ENVIRONMENTAL HEALTH	7	8,287
TRANSIT FIXED ROUTE	4	4,735
TRANSIT DEMAND RESPONSE	2	2,368
TRANSIT MAINTENANCE	3	3,552
TRANSIT	9	10,655
ROSS ROGERS	6	7,103
SWIMMING POOLS	1	1,184
PARKS & RECREATION PROGRAM	4	4,735
PARK MAINTENANCE	7	8,287
ATHLETIC ADMINISTRATION	4	4,735
SENIOR SERVICES	1	1,184
FIRE CIVILIAN PERSONNEL	8	9,471
PROGRAM MANAGEMENT	3	3,552
HMIS 2008/10	1	1,184
COMMUNITY DEVELOPMENT	4	4,735
HOUSING ASSISTANCE	5	5,919
HOUSING	5	5,919
HOME ADMINISTRATION	1	1,184
HOME	1	1,184
Community Development Total	10	11,839
URBAN TRANSPORTATION PLANNING	3	3,552
AHD PUBLIC HEALTH	4	4,735
BIOTERRORISM GRANT	1	1,184
DSRIP IMMUNIZATIONS	1	1,184
HEALTH DEPARTMENT	6	7,103
WIC ADMINISTRATION	4	4,735
WIC	4	4,735
UTILITIES OFFICE	10	11,839
WATER TRANSMISSION	1	1,184
SURFACE WATER TREATMENT	9	10,655
WATER DISTRIBUTION	8	9,471
WASTE WATER COLLECTION	2	2,368
RIVER ROAD WATER RECLAMATION	2	2,368
HOLLYWOOD ROAD WASTE WATER TRE	1	1,184
LABORATORY ADMINISTRATION	4	4,735
Water & Sewer	37	43,803
AIRPORT OPERATIONS	6	7,103
Airport	6	7,103
Drainage Utility	3	3,552

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

Drainage Utility	3	3,552
WORKERS COMPENSATION	1	1,184
Self Insurance	1	1,184
Family Wellness Center	2	2,368
Employee Insurance	2	2,368
AEDC OPERATIONS	2	2,368
TPRDC CONTRACTUAL	1	1,184
AEDC	3	3,552
Chamber General	2	2,368
Membership Support	1	1,184
Business Council Support	1	1,184
CVC Support	2	2,368
CHAMBER OF COMMERCE	6	7,103
Direct Entities	219	259,266
Indirect Cost Plan	350	414,351

Entity: 62021K INFORMATION TECHNOLOGY KRONOS

Accumulation of Costs

4800 IT - Enterprise Applicati	364,747
200 Total Indirect Costs	364,747
10 Total Costs	364,747

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	32	3,608
RISK MANAGEMENT	8	902
LEGAL	24	2,706
CUSTODIAL SERVICES	74	8,344
AECC	161	18,153
ACCOUNTING	35	3,946
PURCHASING	21	2,368
CENTRAL STORES	15	1,691
PLANNING	19	2,142
BUILDING SAFETY	70	7,893
PARKS & RECREATION ADMINISTRAT	16	1,804
FIRE OPERATIONS	289	32,585
FIRE MARSHAL	17	1,917
Fire	306	34,502
DIRECTOR OF UTILITIES	6	677
FLEET SERVICES OPERATIONS	60	6,765
Indirect Entities	847	95,499
JUDICIAL	9	1,015
CITY SECRETARY	6	677
EMERGENCY MANAGEMENT SERVICES	6	677
AIP PANTEX PROJECT FUND	3	338
EMERGENCY MANAGEMENT	9	1,015
RADIO COMMUNICATIONS	12	1,353
CIVIC CENTER PROMOTIONS	14	1,579

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

CIVIC CENTER OPERATIONS	30	3,383
ICE HOCKEY	4	451
BOX OFFICE OPERATIONS	39	4,397
GLOBE NEWS CENTER	4	451
LIBRARY	88	9,922
MUNICIPAL COURT	48	5,412
VITAL STATISTICS	2	226
BENEFITS	10	1,128
PUBLIC WORKS	9	1,015
CAPITAL PROJECTS & DEVELOPMENT	35	3,946
STREET DEPARTMENT	104	11,726
SOLID WASTE COLLECTION	110	12,403
SOLID WASTE DISPOSAL	49	5,525
POLICE	526	59,307
TOTAL POLICE	526	59,307
ANIMAL MANAGEMENT AND WELFARE	51	5,750
TRAFFIC ADMINISTRATION	62	6,991
TRAFFIC FIELD OPERATIONS	21	2,368
TRAFFIC	83	9,358
ENVIRONMENTAL HEALTH	42	4,736
TRANSIT FIXED ROUTE	81	9,133
TRANSIT	81	9,133
ROSS ROGERS	100	11,275
TENNIS CENTER	1	113
SWIMMING POOLS	11	1,240
PARKS & RECREATION PROGRAM	51	5,750
PARK MAINTENANCE	82	9,246
ZOO MAINTENANCE	14	1,579
ATHLETIC ADMINISTRATION	11	1,240
SENIOR SERVICES	2	226
FIRE CIVILIAN PERSONNEL	19	2,142
PROGRAM MANAGEMENT	20	2,255
COMMUNITY DEVELOPMENT	20	2,255
HOUSING ASSISTANCE	19	2,142
HOUSING	19	2,142
HOME ADMINISTRATION	2	226
HOME	2	226
Community Development Total	41	4,623
Court Security	8	902
URBAN TRANSPORTATION PLANNING	11	1,240
Photo Traffic Enforcement	2	226
Photo Traffic Enforcement	2	226
AHD PUBLIC HEALTH	77	8,682
HEALTH DEPARTMENT	77	8,682
WIC ADMINISTRATION	28	3,157
WIC	28	3,157
UTILITIES OFFICE	98	11,050
CAPITAL PROJECTS & DEVELOPMENT	34	3,834
WATER PRODUCTION	11	1,240
WATER TRANSMISSION	11	1,240
SURFACE WATER TREATMENT	53	5,976

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

WATER DISTRIBUTION	87	9,809
WASTE WATER COLLECTION	44	4,961
RIVER ROAD WATER RECLAMATION	25	2,819
HOLLYWOOD ROAD WASTE WATER TRE	28	3,157
LABORATORY ADMINISTRATION	44	4,961
Water & Sewer	435	49,046
AIRPORT OPERATIONS	81	9,133
Airport	81	9,133
Drainage Utility	38	4,285
Drainage Utility	38	4,285
WORKERS COMPENSATION	2	226
Self Insurance	2	226
Family Wellness Center	9	1,015
Employee Insurance	9	1,015
Direct Entities	2,388	269,248
Indirect Cost Plan	3,235	364,747

Entity: 62022 INFORMATION TECHNOLOGY SUPPORT

Accumulation of Costs

100 Financial Costs	401,113
10A Total Financial Costs	401,113
2300 City Manager-City Admin	2,050
2420 City Manager-Pub Safety &	841
3300 Finance-Budget & Reportin	113
3400 Finance-Internal Auditor	38
4600 IT - Administration	60,532
200 Total Indirect Costs	63,573
10 Total Costs	464,686

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	116	6,250
RISK MANAGEMENT	40	2,155
LEGAL	129	6,951
FACILITIES MAINTENANCE	106	5,712
AECC	328	17,674
ACCOUNTING	176	9,483
PURCHASING	128	6,897
CIVILIAN PERSONNEL	432	23,277
PLANNING	102	5,496
BUILDING SAFETY	268	14,441
PARKS & RECREATION ADMINISTRAT	122	6,574
FIRE OPERATIONS	516	27,804
FIRE MARSHAL	45	2,425
Fire	561	30,228
FLEET SERVICES OPERATIONS	67	3,610
Indirect Entities	2,575	138,749
JUDICIAL	37	1,994

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

CITY SECRETARY	51	2,748
EMERGENCY MANAGEMENT SERVICES	58	3,125
AIP PANTEX PROJECT FUND	13	700
EMERGENCY MANAGEMENT	71	3,826
RADIO COMMUNICATIONS	18	970
CIVIC CENTER PROMOTIONS	108	5,819
CIVIC CENTER OPERATIONS	88	4,742
ICE HOCKEY	5	269
GLOBE NEWS CENTER	49	2,640
LIBRARY	354	19,075
MUNICIPAL COURT	158	8,514
VITAL STATISTICS	14	754
BENEFITS	44	2,371
PUBLIC WORKS	121	6,520
CAPITAL PROJECTS & DEVELOPMENT	127	6,843
STREET DEPARTMENT	132	7,113
SOLID WASTE COLLECTION	188	10,130
SOLID WASTE DISPOSAL	45	2,425
POLICE	1,837	98,983
TOTAL POLICE	1,837	98,983
ANIMAL MANAGEMENT AND WELFARE	208	11,208
TRAFFIC ADMINISTRATION	51	2,748
TRAFFIC FIELD OPERATIONS	45	2,425
TRAFFIC	96	5,173
ENVIRONMENTAL HEALTH	157	8,460
TRANSIT FIXED ROUTE	74	3,987
TRANSIT DEMAND RESPONSE	18	970
TRANSIT MAINTENANCE	3	162
TRANSIT	95	5,119
ROSS ROGERS	94	5,065
TENNIS CENTER	1	54
SWIMMING POOLS	8	431
PARKS & RECREATION PROGRAM	121	6,520
PARK MAINTENANCE	135	7,274
ZOO MAINTENANCE	6	323
ATHLETIC ADMINISTRATION	25	1,347
SENIOR SERVICES	5	269
FIRE CIVILIAN PERSONNEL	78	4,203
PROGRAM MANAGEMENT	66	3,556
REHAB SUPPORT	17	916
COMMUNITY DEVELOPMENT	83	4,472
HOUSING ASSISTANCE	45	2,425
HOUSING	45	2,425
HOME ADMINISTRATION	16	862
HOME	16	862
Community Development Total	144	7,759
Court Security	25	1,347
URBAN TRANSPORTATION PLANNING	15	808
Photo Traffic Enforcement	5	269
Photo Traffic Enforcement	5	269
AHD PUBLIC HEALTH	166	8,945

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

HEALTH DEPARTMENT	166	8,945
WIC ADMINISTRATION	106	5,712
WIC	106	5,712
UTILITIES OFFICE	326	17,566
CAPITAL PROJECTS & DEVELOPMENT	126	6,789
WATER PRODUCTION	5	269
WATER TRANSMISSION	27	1,455
SURFACE WATER TREATMENT	170	9,160
WATER DISTRIBUTION	127	6,843
WASTE WATER COLLECTION	28	1,509
RIVER ROAD WATER RECLAMATION	28	1,509
HOLLYWOOD ROAD WASTE WATER TRE	42	2,263
LABORATORY ADMINISTRATION	44	2,371
Water & Sewer	923	49,734
AIRPORT OPERATIONS	88	4,742
Airport	88	4,742
Drainage Utility	63	3,395
Drainage Utility	63	3,395
WORKERS COMPENSATION	18	970
Self Insurance	18	970
Family Wellness Center	18	970
Employee Insurance	18	970
Tennis Center	2	108
Direct Entities	6,049	325,938
Indirect Cost Plan	8,624	464,686

Entity: 62023 INFORMATION TECHNOLOGY PRINT SERVICES

Accumulation of Costs

100 Financial Costs	104,833
10A Total Financial Costs	104,833
2300 City Manager-City Admin	820
2420 City Manager-Pub Safety &	337
3300 Finance-Budget & Reportin	27
4600 IT - Administration	15,820
4710 IT - JDE	1,184
200 Total Indirect Costs	18,187
10 Total Costs	123,020

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	105,658	4,301
RISK MANAGEMENT	3,610	147
LEGAL	2,981	121
FACILITIES MAINTENANCE	24	1
AECC	10,934	445
ACCOUNTING	73,072	2,975
PURCHASING	37,150	1,512
CENTRAL STORES	10,020	408

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

PLANNING	22,810	929
BUILDING SAFETY	74,930	3,050
PARKS & RECREATION ADMINISTRAT	39,830	1,622
FIRE OPERATIONS	17,128	697
FIRE MARSHAL	2,575	105
Fire	19,703	802
DIRECTOR OF UTILITIES	32,874	1,338
FLEET SERVICES OPERATIONS	68	3
Indirect Entities	433,664	17,655
JUDICIAL	520	21
CITY SECRETARY	1,640	67
EMERGENCY MANAGEMENT SERVICES	376	15
AIP PANTEX PROJECT FUND	20	1
EMERGENCY MANAGEMENT	396	16
CIVIC CENTER PROMOTIONS	13,934	567
CIVIC CENTER OPERATIONS	850	35
BOX OFFICE OPERATIONS	6,000	244
LIBRARY	80,637	3,283
MUNICIPAL COURT	164,814	6,710
VITAL STATISTICS	10,000	407
PUBLIC WORKS	72	3
CAPITAL PROJECTS & DEVELOPMENT	6,604	269
STREET DEPARTMENT	63,050	2,567
SOLID WASTE COLLECTION	14,670	597
SOLID WASTE DISPOSAL	16,375	667
POLICE	247,697	10,084
TOTAL POLICE	247,697	10,084
ANIMAL MANAGEMENT AND WELFARE	98,640	4,016
TRAFFIC ADMINISTRATION	3,560	145
TRAFFIC FIELD OPERATIONS	5,026	205
TRAFFIC	8,586	350
ENVIRONMENTAL HEALTH	8,520	347
TRANSIT FIXED ROUTE	119,228	4,854
TRANSIT	119,228	4,854
ROSS ROGERS	1,471	60
TENNIS CENTER	4,350	177
SWIMMING POOLS	26,815	1,092
PARKS & RECREATION PROGRAM	35,672	1,452
PARK MAINTENANCE	9,738	396
ZOO MAINTENANCE	13,365	544
PROGRAM MANAGEMENT	11,879	484
REHAB SUPPORT	9,008	367
COMMUNITY DEVELOPMENT	20,887	850
HOUSING ASSISTANCE	246,919	10,052
HOUSING	246,919	10,052
HOME PROJECTS	430	18
HOME	430	18
Community Development Total	268,236	10,920
Summer Lunch Program	6,544	266
URBAN TRANSPORTATION PLANNING	1,026	42
AHD PUBLIC HEALTH	61,692	2,512

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

HEALTH DEPARTMENT	61,692	2,512
WIC ADMINISTRATION	9,417	383
WIC	9,417	383
UTILITIES OFFICE	1,109,486	45,168
CAPITAL PROJECTS & DEVELOPMENT	6,604	269
SURFACE WATER TREATMENT	4,403	179
WATER DISTRIBUTION	39,724	1,617
WASTE WATER COLLECTION	9,662	393
HOLLYWOOD ROAD WASTE WATER TRE	2,625	107
LABORATORY ADMINISTRATION	28,678	1,168
Water & Sewer	1,201,182	48,901
AIRPORT OPERATIONS	2,673	109
Airport	2,673	109
Drainage Utility	31,436	1,280
Drainage Utility	31,436	1,280
WORKERS COMPENSATION	9,094	370
Self Insurance	9,094	370
HEALTH PLAN	42,779	1,742
Family Wellness Center	406	17
Employee Insurance	43,185	1,758
Direct Entities	2,588,129	105,366
Indirect Cost Plan	3,021,793	123,020

Entity: 62024 INFORMATION TECHNOLOGY GIS

Accumulation of Costs

100 Financial Costs	117,806
10A Total Financial Costs	117,806
2300 City Manager-City Admin	410
2420 City Manager-Pub Safety &	168
3300 Finance-Budget & Reportin	30
4600 IT - Administration	17,778
4710 IT - JDE	1,184
200 Total Indirect Costs	19,570
10 Total Costs	137,376

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
PLANNING	10	26,419
PARKS & RECREATION ADMINISTRAT	1	2,642
FIRE OPERATIONS	2	5,284
Fire	2	5,284
DIRECTOR OF UTILITIES	3	7,926
Indirect Entities	16	42,270
EMERGENCY MANAGEMENT SERVICES	4	10,567
EMERGENCY MANAGEMENT	4	10,567
PUBLIC WORKS	1	2,642
CAPITAL PROJECTS & DEVELOPMENT	10	26,419
POLICE	2	5,284

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

TOTAL POLICE	2	5,284
TRAFFIC ADMINISTRATION	4	10,567
TRAFFIC	4	10,567
TRANSIT FIXED ROUTE	1	2,642
TRANSIT	1	2,642
AHD PUBLIC HEALTH	2	5,284
HEALTH DEPARTMENT	2	5,284
CAPITAL PROJECTS & DEVELOPMENT	10	26,419
SURFACE WATER TREATMENT	1	2,642
HOLLYWOOD ROAD WASTE WATER TRE	1	2,642
Water & Sewer	12	31,702
Direct Entities	36	95,107
Indirect Cost Plan	52	137,376

Entity: 62031 INFORMATION TECHNOLOGY PUBLIC SAFETY

Accumulation of Costs

100 Financial Costs	281,683
10A Total Financial Costs	281,683
2300 City Manager-City Admin	1,230
2420 City Manager-Pub Safety &	505
3300 Finance-Budget & Reportin	73
4600 IT - Administration	42,509
4710 IT - JDE	1,184
200 Total Indirect Costs	45,500
10 Total Costs	327,183

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
AECC	328	37,801
FIRE OPERATIONS	516	59,467
Fire	516	59,467
Indirect Entities	844	97,267
MUNICIPAL COURT	158	18,209
POLICE	1,837	211,706
TOTAL POLICE	1,837	211,706
Direct Entities	1,995	229,915
Indirect Cost Plan	2,839	327,183

Entity: 62032 INFORMATION TECHNOLOGY INFRASTRUCTURE

Accumulation of Costs

100 Financial Costs	1,278,335
10A Total Financial Costs	1,278,335
2300 City Manager-City Admin	1,640
2420 City Manager-Pub Safety &	673
3300 Finance-Budget & Reportin	251

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

4700 IT - Security	192,991
4710 IT - JDE	2,368
200 Total Indirect Costs	197,922
10 Total Costs	1,476,257

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	10	9,574
RISK MANAGEMENT	3	2,872
LEGAL	11	10,531
CUSTODIAL SERVICES	1	957
FACILITIES MAINTENANCE	14	13,403
AECC	76	72,760
ACCOUNTING	14	13,403
PURCHASING	9	8,616
CENTRAL STORES	7	6,702
PLANNING	10	9,574
BUILDING SAFETY	33	31,593
PARKS & RECREATION ADMINISTRAT	6	5,744
FIRE OPERATIONS	272	260,403
FIRE MARSHAL	8	7,659
Fire	280	268,062
DIRECTOR OF UTILITIES	2	1,915
FLEET SERVICES OPERATIONS	14	13,403
Indirect Entities	490	469,109
JUDICIAL	4	3,829
CITY SECRETARY	2	1,915
EMERGENCY MANAGEMENT SERVICES	3	2,872
AIP PANTEX PROJECT FUND	1	957
EMERGENCY MANAGEMENT	4	3,829
RADIO COMMUNICATIONS	5	4,787
CIVIC CENTER PROMOTIONS	5	4,787
CIVIC CENTER OPERATIONS	10	9,574
ICE HOCKEY	2	1,915
BOX OFFICE OPERATIONS	18	17,233
GLOBE NEWS CENTER	1	957
LIBRARY	45	43,081
MUNICIPAL COURT	21	20,105
VITAL STATISTICS	1	957
BENEFITS	4	3,829
PUBLIC WORKS	3	2,872
CAPITAL PROJECTS & DEVELOPMENT	16	15,318
STREET DEPARTMENT	13	12,446
SOLID WASTE COLLECTION	14	13,403
SOLID WASTE DISPOSAL	10	9,574
POLICE	417	399,221
TOTAL POLICE	417	399,221
ANIMAL MANAGEMENT AND WELFARE	38	36,380
TRAFFIC ADMINISTRATION	6	5,744
TRAFFIC FIELD OPERATIONS	11	10,531
TRAFFIC	17	16,275

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

ENVIRONMENTAL HEALTH	17	16,275
TRANSIT FIXED ROUTE	12	11,488
TRANSIT	12	11,488
ROSS ROGERS	9	8,616
TENNIS CENTER	1	957
SWIMMING POOLS	3	2,872
PARKS & RECREATION PROGRAM	11	10,531
PARK MAINTENANCE	23	22,019
ZOO MAINTENANCE	7	6,702
ATHLETIC ADMINISTRATION	4	3,829
SENIOR SERVICES	1	957
FIRE CIVILIAN PERSONNEL	9	8,616
PROGRAM MANAGEMENT	4	3,829
Code Inspector	1	957
COMMUNITY DEVELOPMENT	5	4,787
HOUSING ASSISTANCE	10	9,574
HOUSING	10	9,574
HOME ADMINISTRATION	1	957
HOME	1	957
Community Development Total	16	15,318
Court Security	4	3,829
URBAN TRANSPORTATION PLANNING	3	2,872
Photo Traffic Enforcement	1	957
Photo Traffic Enforcement	1	957
AHD PUBLIC HEALTH	34	32,550
HEALTH DEPARTMENT	34	32,550
WIC ADMINISTRATION	16	15,318
WIC	16	15,318
UTILITIES OFFICE	37	35,423
CAPITAL PROJECTS & DEVELOPMENT	15	14,360
WATER PRODUCTION	6	5,744
WATER TRANSMISSION	9	8,616
SURFACE WATER TREATMENT	29	27,764
WATER DISTRIBUTION	31	29,678
WASTE WATER COLLECTION	7	6,702
RIVER ROAD WATER RECLAMATION	5	4,787
HOLLYWOOD ROAD WASTE WATER TRE	13	12,446
LABORATORY ADMINISTRATION	19	18,190
Water & Sewer	171	163,709
AIRPORT OPERATIONS	48	45,954
Airport	48	45,954
Drainage Utility	7	6,702
Drainage Utility	7	6,702
WORKERS COMPENSATION	1	957
Self Insurance	1	957
Family Wellness Center	4	3,829
Employee Insurance	4	3,829
Direct Entities	1,052	1,007,148
Indirect Cost Plan	1,542	1,476,257

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

Entity: 62033 INFORMATION TECHNOLOGY TELECOMMUNICATIONS

Accumulation of Costs

100 Financial Costs	999,080
10A Total Financial Costs	999,080
2300 City Manager-City Admin	1,640
2420 City Manager-Pub Safety &	673
3300 Finance-Budget & Reportin	257
4600 IT - Administration	150,770
4710 IT - JDE	2,368
200 Total Indirect Costs	155,708
10 Total Costs	1,154,788

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	13	9,115
RISK MANAGEMENT	6	4,207
LEGAL	14	9,816
FACILITIES MAINTENANCE	71	49,781
AECC	53	37,161
ACCOUNTING	22	15,425
PURCHASING	12	8,414
CENTRAL STORES	7	4,908
PLANNING	13	9,115
BUILDING SAFETY	48	33,655
PARKS & RECREATION ADMINISTRAT	10	7,011
FIRE OPERATIONS	80	56,092
Fire	80	56,092
DIRECTOR OF UTILITIES	6	4,207
FLEET SERVICES OPERATIONS	23	16,126
Indirect Entities	378	265,033
CITY SECRETARY	3	2,103
EMERGENCY MANAGEMENT SERVICES	59	41,368
EMERGENCY MANAGEMENT	59	41,368
CIVIC CENTER PROMOTIONS	28	19,632
CIVIC CENTER OPERATIONS	95	66,609
ICE HOCKEY	6	4,207
BOX OFFICE OPERATIONS	6	4,207
LIBRARY	68	47,678
MUNICIPAL COURT	57	39,965
VITAL STATISTICS	3	2,103
BENEFITS	7	4,908
PUBLIC WORKS	5	3,506
CAPITAL PROJECTS & DEVELOPMENT	22	15,425
STREET DEPARTMENT	19	13,322
SOLID WASTE COLLECTION	18	12,621
SOLID WASTE DISPOSAL	4	2,805
POLICE	340	238,390
TOTAL POLICE	340	238,390
ANIMAL MANAGEMENT AND WELFARE	10	7,011

City of Amarillo
Cost Allocation Plan September 30, 2018
Information Technology Allocation

TRAFFIC ADMINISTRATION	25	17,529
TRAFFIC FIELD OPERATIONS	13	9,115
TRAFFIC	38	26,644
ENVIRONMENTAL HEALTH	21	14,724
TRANSIT FIXED ROUTE	25	17,529
TRANSIT DEMAND RESPONSE	4	2,805
TRANSIT	29	20,333
ROSS ROGERS	15	10,517
TENNIS CENTER	1	701
SWIMMING POOLS	11	7,713
PARKS & RECREATION PROGRAM	10	7,011
PARK MAINTENANCE	46	32,253
ATHLETIC ADMINISTRATION	12	8,414
SENIOR SERVICES	1	701
FIRE CIVILIAN PERSONNEL	14	9,816
PROGRAM MANAGEMENT	13	9,115
COMMUNITY DEVELOPMENT	13	9,115
HOUSING ASSISTANCE	9	6,310
HOUSING	9	6,310
Community Development Total	22	15,425
URBAN TRANSPORTATION PLANNING	2	1,402
AHD PUBLIC HEALTH	70	49,080
HEALTH DEPARTMENT	70	49,080
WIC ADMINISTRATION	17	11,919
WIC	17	11,919
UTILITIES OFFICE	27	18,931
CAPITAL PROJECTS & DEVELOPMENT	21	14,724
WATER TRANSMISSION	10	7,011
SURFACE WATER TREATMENT	8	5,609
WATER DISTRIBUTION	19	13,322
WASTE WATER COLLECTION	54	37,862
RIVER ROAD WATER RECLAMATION	5	3,506
HOLLYWOOD ROAD WASTE WATER TRE	5	3,506
LABORATORY ADMINISTRATION	5	3,506
Water & Sewer	154	107,977
AIRPORT OPERATIONS	45	31,552
Airport	45	31,552
Family Wellness Center	11	7,713
Employee Insurance	11	7,713
Direct Entities	1,269	889,755
Indirect Cost Plan	1,647	1,154,788

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, 2018
Reimbursement Allocation

Entity: INFORMATION TECHNOLOGY REIMBURSEMENTS

Accumulation of Costs

100 Financial Costs	-6,058,772
10A Total Financial Costs	-6,058,772
10 Total Costs	-6,058,772

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	70,265.52	-71,082
RISK MANAGEMENT	23,600.23	-23,875
LEGAL	31,459.93	-31,826
FACILITIES MAINTENANCE	89,877.05	-90,922
AECC	209,009.93	-211,439
ACCOUNTING	113,000.44	-114,314
PURCHASING	45,032.58	-45,556
CENTRAL STORES	20,596.38	-20,836
PLANNING	37,078.32	-37,509
BUILDING SAFETY	138,395.34	-140,004
PARKS & RECREATION ADMINISTRAT	76,990.47	-77,885
FIRE SUPPORT	409,087.78	-413,843
FIRE MARSHAL	21,161.74	-21,408
Fire	430,249.52	-435,251
DIRECTOR OF UTILITIES	25,216.84	-25,510
FLEET SERVICES OPERATIONS	60,388.83	-61,091
Indirect Entities	1,371,161.38	-1,387,100
JUDICIAL	11,997.29	-12,137
CITY SECRETARY	15,897.46	-16,082
EMERGENCY MANAGEMENT SERVICES	91,672.72	-92,738
EMERGENCY MANAGEMENT	91,672.72	-92,738
RADIO COMMUNICATIONS	39,647.58	-40,108
CIVIC CENTER PROMOTIONS	32,873.33	-33,255
CIVIC CENTER OPERATIONS	118,352.24	-119,728
BOX OFFICE OPERATIONS	32,145.00	-32,519
GLOBE NEWS CENTER	12,051.61	-12,192
LIBRARY	383,298.55	-387,754
MUNICIPAL COURT	166,039.60	-167,970
VITAL STATISTICS	8,101.14	-8,195
BENEFITS	19,317.79	-19,542
PUBLIC WORKS	14,134.99	-14,299
CAPITAL PROJECTS & DEVELOPMENT	104,162.93	-105,374
STREET DEPARTMENT	69,570.38	-70,379
SOLID WASTE COLLECTION	109,935.23	-111,213
SOLID WASTE DISPOSAL	13,128.01	-13,281
POLICE	1,475,349.47	-1,492,499
TOTAL POLICE	1,475,349.47	-1,492,499
ANIMAL MANAGEMENT AND WELFARE	84,785.79	-85,771
TRAFFIC ADMINISTRATION	57,495.64	-58,164
TRAFFIC FIELD OPERATIONS	43,286.21	-43,789
TRAFFIC	100,781.85	-101,953

City of Amarillo
Cost Allocation Plan September 30, 2018
Reimbursement Allocation

ENVIRONMENTAL HEALTH	58,451.32	-59,131
TRANSIT FIXED ROUTE	107,280.46	-108,528
TRANSIT	107,280.46	-108,528
ROSS ROGERS	47,304.08	-47,854
TENNIS CENTER	833.96	-844
SWIMMING POOLS	10,950.06	-11,077
PARKS & RECREATION PROGRAM	21,738.17	-21,991
PARK MAINTENANCE	83,875.38	-84,850
ZOO MAINTENANCE	8,415.00	-8,513
FIRE CIVILIAN PERSONNEL	26,934.04	-27,247
PROGRAM MANAGEMENT	48,503.20	-49,067
HOUSING REHAB	2,902.25	-2,936
COMMUNITY DEVELOPMENT	51,405.45	-52,003
HOUSING ASSISTANCE	52,068.39	-52,674
HOUSING	52,068.39	-52,674
HOME ADMINISTRATION	2,902.25	-2,936
HOME	2,902.25	-2,936
Community Development Total	106,376.09	-107,613
Court Security	346.06	-350
URBAN TRANSPORTATION PLANNING	7,317.48	-7,403
Photo Traffic Enforcement	174.03	-176
Photo Traffic Enforcement	174.03	-176
AHD PUBLIC HEALTH	142,052.07	-143,703
HEALTH DEPARTMENT	142,052.07	-143,703
WIC ADMINISTRATION	53,323.85	-53,944
WIC	53,323.85	-53,944
UTILITIES OFFICE	451,757.33	-457,009
CAPITAL PROJECTS & DEVELOPMENT	71,009.94	-71,835
WATER PRODUCTION	8,145.40	-8,240
WATER TRANSMISSION	12,938.88	-13,089
SURFACE WATER TREATMENT	55,132.60	-55,773
WATER DISTRIBUTION	75,435.23	-76,312
WASTE WATER COLLECTION	66,928.69	-67,707
RIVER ROAD WATER RECLAMATION	23,192.81	-23,462
HOLLYWOOD ROAD WASTE WATER TRE	18,476.79	-18,692
LABORATORY ADMINISTRATION	45,789.08	-46,321
Water & Sewer	828,806.75	-838,441
AIRPORT OPERATIONS	114,574.80	-115,907
Airport	114,574.80	-115,907
Drainage Utility	37,842.86	-38,283
Drainage Utility	37,842.86	-38,283
WORKERS COMPENSATION	2,443.52	-2,472
Self Insurance	2,443.52	-2,472
Family Wellness Center	33,372.30	-33,760
Employee Insurance	33,372.30	-33,760
AHD OPERATING	745.43	-754
AHD	745.43	-754
HARRINGTON LIBRARY CONSTORTIUM	21,591.29	-21,842
HARRINGTON LIBRARY CONSORTIUM	21,591.29	-21,842
Direct Entities	4,617,991.96	-4,671,672
Indirect Cost Plan	5,989,153.34	-6,058,772

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 2017/2018 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 2017/2018.

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 2017/2018 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, 2018
Human Resources Allocation

Entity: 1110 - HUMAN RESOURCES

Accumulation of Costs

100 Financial Costs	1,187,596
110 Depreciation Adjustment	22,890
111 IT Charges	69,848
10A Total Financial Costs	1,280,334
2300 City Manager-City Admin	5,739
2420 City Manager-Pub Safety &	2,356
3300 Finance-Budget & Reportin	260
3400 Finance-Internal Auditor	3,500
4400 IT - Print Services	4,301
4710 IT - JDE	10,655
4730 IT - eDocs	6,802
4740 IT - Kronos	3,608
4900 IT - Support	6,250
5000 IT - Infrastructure	9,574
5110 IT - Telecommunications	9,115
5210 IT - Reimbursement	-71,082
200 Total Indirect Costs	-8,922
10 Total Costs	1,271,412

Allocation to Benefiting Activities

	<i>Base</i>	<i>Allocation</i>
HUMAN RESOURCES-CITY	653,214	699,315
Indirect Entities	653,214	699,315
HEALTH PLAN	534,382	572,097
Employee Insurance	534,382	572,097
Direct Entities	534,382	572,097
Indirect Cost Plan	1,187,596	1,271,412

Entity: 1110HR - HUMAN RESOURCES-CITY

Accumulation of Costs

2600 Human Resources	699,315
200 Total Indirect Costs	699,315
10 Total Costs	699,315

Allocation to Benefiting Activities	<i>Allocation Base</i>	<i>Dollar Allocation</i>
LEGAL	9	2,853
CUSTODIAL SERVICES	27	8,559
FACILITIES MAINTENANCE	29	9,193
AECC	70	22,190
ACCOUNTING	14	4,438
PURCHASING	9	2,853
CENTRAL STORES	6	1,902
CIVILIAN PERSONNEL	73	23,141
PLANNING	6	1,902

City of Amarillo
Cost Allocation Plan September 30, 2018
Human Resources Allocation

BUILDING SAFETY	33	10,461
PARKS & RECREATION ADMINISTRAT	5	1,585
FIRE OPERATIONS	264	83,690
FIRE MARSHAL	8	2,536
Fire	272	86,226
DIRECTOR OF UTILITIES	3	951
FLEET SERVICES OPERATIONS	43	13,631
LIBRARY ADMIN	3	951
POLICE ADMIN	3	951
PUBLIC WORKS ADMIN	3	951
Indirect Entities	608	192,740
JUDICIAL	5	1,585
CITY SECRETARY	2	634
EMERGENCY MANAGEMENT SERVICES	3	951
AIP PANTEX PROJECT FUND	1	317
EMERGENCY MANAGEMENT	4	1,268
RADIO COMMUNICATIONS	6	1,902
CIVIC CENTER PROMOTIONS	5	1,585
CIVIC CENTER OPERATIONS	22	6,974
ICE HOCKEY	2	634
BOX OFFICE OPERATIONS	15	4,755
GLOBE NEWS CENTER	3	951
LIBRARY	72	22,824
MUNICIPAL COURT	22	6,974
VITAL STATISTICS	1	317
CAPITAL PROJECTS & DEVELOPMENT	15	4,755
STREET DEPARTMENT	89	28,214
SOLID WASTE COLLECTION	101	32,018
SOLID WASTE DISPOSAL	39	12,363
POLICE	343	108,733
TOTAL POLICE	343	108,733
ANIMAL MANAGEMENT AND WELFARE	36	11,412
TRAFFIC ADMINISTRATION	40	12,680
TRAFFIC FIELD OPERATIONS	19	6,023
TRAFFIC	59	18,703
ENVIRONMENTAL HEALTH	14	4,438
TRANSIT FIXED ROUTE	39	12,363
TRANSIT DEMAND RESPONSE	19	6,023
TRANSIT MAINTENANCE	9	2,853
TRANSIT	67	21,239
ROSS ROGERS	78	24,726
TENNIS CENTER	1	317
SWIMMING POOLS	17	5,389
PARKS & RECREATION PROGRAM	33	10,461
PARK MAINTENANCE	91	28,848
ZOO MAINTENANCE	16	5,072
ATHLETIC ADMINISTRATION	5	1,585
SENIOR SERVICES	1	317
FIRE CIVILIAN PERSONNEL	10	3,170
PROGRAM MANAGEMENT	3	951
Code Inspector	1	317

City of Amarillo
Cost Allocation Plan September 30, 2018
Human Resources Allocation

REHAB SUPPORT	1	317
HMIS 2008/10	1	317
COMMUNITY DEVELOPMENT	6	1,902
HOUSING ASSISTANCE	9	2,853
HOUSING	9	2,853
HOME ADMINISTRATION	1	317
HOME	1	317
Community Development Total	16	5,072
Court Security	4	1,268
URBAN TRANSPORTATION PLANNING	3	951
Photo Traffic Enforcement	1	317
Photo Traffic Enforcement	1	317
AHD PUBLIC HEALTH	8	2,536
REFUGEE HEALTH	5	1,585
TDH IMMUNIZATIONS	6	1,902
HIV PREVENTION	4	1,268
CORE PUBLIC HEALTH	3	951
BIOTERRORISM GRANT	4	1,268
HIV SURVEILLANCE	1	317
DSRIP IMMUNIZATIONS	1	317
EPIDEMIOLOGY	1	317
LOCAL TUBERCULOSIS - FEDERAL	1	317
LOCAL TUBERCULOSIS - STATE	1	317
HEALTH DEPARTMENT	35	11,095
WIC ADMINISTRATION	17	5,389
WIC	17	5,389
UTILITIES OFFICE	40	12,680
CAPITAL PROJECTS & DEVELOPMENT	15	4,755
WATER PRODUCTION	8	2,536
WATER TRANSMISSION	7	2,219
SURFACE WATER TREATMENT	28	8,876
WATER DISTRIBUTION	63	19,971
WASTE WATER COLLECTION	34	10,778
RIVER ROAD WATER RECLAMATION	24	7,608
HOLLYWOOD ROAD WASTE WATER TRE	23	7,291
LABORATORY ADMINISTRATION	19	6,023
Water & Sewer	261	82,739
AIRPORT OPERATIONS	53	16,801
Airport	53	16,801
Drainage Utility	27	8,559
Drainage Utility	27	8,559
WORKERS COMPENSATION	1	317
Self Insurance	1	317
Family Wellness Center	4	1,268
Employee Insurance	4	1,268
VECTOR CONTROL	2	634
Direct Entities	1,598	506,576
Indirect Cost Plan	2,206	699,315

City of Amarillo
Cost Allocation Plan September 30, 2018
Human Resources Allocation

Entity: 1120 - RISK MANAGEMENT

Accumulation of Costs

100 Financial Costs	280,718
110 Depreciation Adjustment	214
111 IT Charges	23,460
10A Total Financial Costs	304,392
2300 City Manager-City Admin	1,230
2420 City Manager-Pub Safety &	505
3300 Finance-Budget & Reportin	78
3400 Finance-Internal Auditor	1,957
3700 Accounting-General	729
3800 Accounting-Payroll	202
4000 Accounting-Audit	179
4100 Purchasing	559
4300 Central Stores	174
4400 IT - Print Services	147
4500 Central Stores	8
4710 IT - JDE	3,552
4730 IT - eDocs	3,023
4740 IT - Kronos	902
4900 IT - Support	2,155
5000 IT - Infrastructure	2,872
5110 IT - Telecommunications	4,207
5210 IT - Reimbursement	-23,875
5700 Legal-Asst City Attys	9,255
6200 Custodial Services-City H	14,841
7300 Facilities-City Hall	26,543
200 Total Indirect Costs	49,243
10 Total Costs	353,635

	<i>Allocation Base</i>	Dollar Allocation
Allocation to Benefiting Activities		
SELF INSURANCE GENERAL	1	353,635
Self Insurance	1	353,635
Direct Entities	1	353,635
Indirect Cost Plan	1	353,635

**CITY OF AMARILLO
HUMAN RESOURCES Cost Distribution
Fiscal Year 2017/2018**

	Total Personnel	Personnel Direct	Insurance Management	
Salaries from 01/01/18 TO 12/31/18 Distributions based on effort expended				
Benefits Administrator	96,196		96,196	
Benefits Coordinator	85,136		85,136	
Secretary				
Customer Service Clerk	11,853		11,853	
Other Personnel	419,213	419,213		
Total	612,398	419,213	193,185	
Number of Employees	14	10	4	
	Total Personnel	Personnel Direct	Insurance Management	Method of Distribution
Personal Services	630,498	431,603	198,895	1
Supplies	170,382	121,701	48,681	2
Contractual Services	126,814	90,581	36,233	2
Other Charges	13,061	9,329	3,732	2
	940,755	653,214	287,541	
Adjustment for departmental reorganization				
Benefits	246,841		246,841	
	1,187,596	653,214	534,382	

1 Distributed based on salaries from 01/01/18 TO 12/31/18
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 2017/2018 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 2017/2018, with the exception of those stated below. Costs have been allocated based on modified direct charges for FY 2017/2018.

- * 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 2017/2018 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 2017/2018.

* 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 2017/2018.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

Entity: 1320 - ACCOUNTING

Accumulation of Costs

100 Financial Costs	1,142,386
111 IT Charges	112,329
10A Total Financial Costs	1,254,715
2300 City Manager-City Admin	5,739
2420 City Manager-Pub Safety &	2,356
2700 Human Resources-City	4,438
3200 Finance-Division	49,582
3300 Finance-Budget & Reportin	323
3400 Finance-Internal Auditor	9,506
4400 IT - Print Services	2,975
4710 IT - JDE	17,758
4730 IT - eDocs	10,581
4740 IT - Kronos	3,946
4900 IT - Support	9,483
5000 IT - Infrastructure	13,403
5110 IT - Telecommunications	15,425
5210 IT - Reimbursement	-114,314
200 Total Indirect Costs	31,202
10 Total Costs	1,285,917

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ACCOUNTING AUDIT FEE	131,300	147,797
ACCOUNTING-GENERAL	768,986	865,602
ACCOUNTING-GRANT	109,345	123,083
ACCOUNTING-PAYROLL	132,755	149,435
Indirect Entities	1,142,386	1,285,917
Indirect Cost Plan	1,142,386	1,285,917

Entity: 1320AF - ACCOUNTING AUDIT FEE

Accumulation of Costs

3600 Accounting	147,797
200 Total Indirect Costs	147,797
10 Total Costs	147,797

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	304,178	179
LEGAL	1,155,411	678
CUSTODIAL SERVICES	1,561,066	916
FACILITIES MAINTENANCE	2,581,266	1,515
AECC	4,522,509	2,655
PURCHASING	618,072	363
CENTRAL STORES	375,329	220

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

CIVILIAN PERSONNEL	5,002,948	2,937
PLANNING	500,649	294
BUILDING SAFETY	2,492,759	1,463
PARKS & RECREATION ADMINISTRAT	508,882	299
FIRE OPERATIONS	31,484,049	18,484
FIRE MARSHAL	925,876	544
Fire	32,409,925	19,027
FLEET SERVICES OPERATIONS	9,795,191	5,751
FLEET SERVICES REPLACEMENT	14,483,816	8,503
Indirect Entities	76,312,001	44,801
TOURISM & ECONOMIC DEVELOPMENT	2,907,410	1,707
JUDICIAL	579,629	340
CITY SECRETARY	243,697	143
EMERGENCY MANAGEMENT SERVICES	452,109	265
METROPOLITAN MEDICAL RESPONSE	29,792	17
Homeland Security 03/04 --City	5,097	3
Homeland Sec 04/05 City	5,843	3
St Homeland Sec 05/06	90,015	53
AIP PANTEX PROJECT FUND	143,628	84
EMERGENCY MANAGEMENT	726,484	427
RADIO COMMUNICATIONS	414,081	243
CIVIC CENTER PROMOTIONS	530,555	311
CIVIC CENTER OPERATIONS	1,853,051	1,088
ICE HOCKEY	502,007	295
BOX OFFICE OPERATIONS	346,156	203
GLOBE NEWS CENTER	295,132	173
LIBRARY	4,395,403	2,580
MUNICIPAL COURT	1,412,810	829
VITAL STATISTICS	69,030	41
BENEFITS	266,044	156
PUBLIC WORKS	443,977	261
CAPITAL PROJECTS & DEVELOPMENT	1,385,955	814
STREET DEPARTMENT	9,107,927	5,347
SOLID WASTE COLLECTION	10,492,184	6,160
SOLID WASTE DISPOSAL	4,923,688	2,891
POLICE	43,039,543	25,268
Cops In Schools	534	0
Safe and Sober TXDOT Program	186,540	110
Click it Or Ticket	12,282	7
Police Capital Grants	50,661	30
NARCOTICS UNIT	34,060	20
FEDERAL APD SEIZURES	202,341	119
Leose Training-Police	16,397	10
TOTAL POLICE	43,542,358	25,563
ANIMAL MANAGEMENT AND WELFARE	2,911,769	1,709
TRAFFIC ADMINISTRATION	640,955	376
TRAFFIC FIELD OPERATIONS	3,724,772	2,187
TRAFFIC	4,365,727	2,563
ENVIRONMENTAL HEALTH	1,242,271	729
TRANSIT FIXED ROUTE	3,108,046	1,825
TRANSIT DEMAND RESPONSE	1,397,985	821

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

TRANSIT MAINTENANCE	532,547	313
TRANSIT	5,038,578	2,958
ROSS ROGERS	4,654,882	2,733
TENNIS CENTER	97,131	57
SWIMMING POOLS	440,985	259
PARKS & RECREATION PROGRAM	934,156	548
PARK MAINTENANCE	7,103,209	4,170
ZOO MAINTENANCE	580,039	341
ZOOSCHOOL EDUCATION PROGRAMS	-80	0
ATHLETIC ADMINISTRATION	150,883	89
SOFTBALL PROGRAM	158,705	93
BASKETBALL PROGRAM	11,456	7
VOLLEYBALL PROGRAM	90,019	53
SENIOR SERVICES	158,314	93
FIRE CIVILIAN PERSONNEL	653,116	383
PROGRAM MANAGEMENT	277,093	163
CODE ENFORCEMENT	165,237	97
Code Inspector	71,187	42
REHAB SUPPORT	118,998	70
HOUSING REHAB	336,985	198
PARK IMPROVEMENTS	297,877	175
PUBLIC SERVICES	218,888	129
NEIGHBORHOOD FACILITIES	139,517	82
COMMUNITY DEVELOPMENT	1,625,782	954
HOUSING ASSISTANCE	711,430	418
MOD REHAB	-1,830	-1
HOUSING VOUCHERS	8,283,393	4,863
5 YEAR MAINSTREAM VOUCHER PROG	281,433	165
HOUSING	9,274,426	5,445
HOME ADMINISTRATION	63,757	37
HOME PROJECTS	209,977	123
HOME	273,734	161
SHELTER PLUS CARE	189,231	111
TX Emergency Shelter Grant	298,098	175
Community Development Total	11,661,271	6,846
COURT TECHNOLOGY FUND	90,955	53
Court Security	176,804	104
Summer Lunch Program	357,361	210
URBAN TRANSPORTATION PLANNING	307,759	181
Photo Traffic Enforcement	988,859	581
Photo Traffic Enforcement	988,859	581
HURRICANE HARVEY RESPONSE	3,235	2
HURRICANE HARVEY	3,235	2
AHD PUBLIC HEALTH	1,065,676	626
REFUGEE HEALTH	229,007	134
TDH IMMUNIZATIONS	356,342	209
HIV PREVENTION	204,499	120
CORE PUBLIC HEALTH	179,857	106
TDH TRIPLE O/STD	9,022	5
HEPATITIS C GRANT	21,956	13
BIOTERRORISM GRANT	298,977	176

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

DSRIP IMMUNIZATIONS	225,439	132
DSRIP ARAD	150,000	88
EPIDEMIOLOGY	84,575	50
LOCAL TUBERCULOSIS - FEDERAL	74,780	44
LOCAL TUBERCULOSIS - STATE	150,700	88
HEALTH DEPARTMENT	3,050,830	1,791
WIC ADMINISTRATION	244,313	143
WIC NUTRITION EDUCATION	383,270	225
WIC BREAST FEEDING	40,189	24
WIC CLIENT SERVICES	468,514	275
WIC IMMUNIZATIONS	98,078	58
WIC SPECIAL INITIATIVE	16,626	10
WIC Peer Counselor	34,894	20
WIC SPECIAL INITIATIVE	53,182	31
WIC EBT	22,450	13
WIC RD Grant	11,642	7
WIC SUMMER FEEDING	5,135	3
WIC	1,378,293	809
GREENWAYS AT HILLSIDE	404,888	238
HERITAGE HILLS PID	631	0
COLONIES #5	486,086	285
Tutbury Imprv Dist	10,043	6
Point West PID	22,860	13
Quail Creek PID	7,158	4
Vineyards PID	3,285	2
Redstone PID	18	0
Town Square PID	758	0
Public Impr Districts	935,727	549
PROVISION FOR COMP ABSENSES	2,108,950	1,238
General Obligation Debt	4,383,895	2,574
2016 HOT Revenue	1,104,578	648
2003 Cert of Obligation	44,065	26
2006 Cert of Obligation	45,945	27
2008A Cert of Obligation	46,260	27
2008B Cert of Obligation	108,352	64
20011A COs (Golf)	256,088	150
20011B COs (TIRZ #1)	175,963	103
2014 CO Issue	158,919	93
LEOSE TRAINING - AIRPORT SEC	951	1
Airport	951	1
Drainage Utility	2,956,390	1,736
Drainage Utility	2,956,390	1,736
SELF INSURANCE GENERAL	530,542	311
UNEMPLOYMENT CLAIMS	73,496	43
FIRE & EXTENDED COVERAGE	670,737	394
WORKERS COMPENSATION	3,183,063	1,869
GENERAL LIABILITY	-288,751	-170
POLICE PROFESSIONAL	178,826	105
AUTOMOBILE LIABILITY	1,248,850	733
AUTO PHYSICAL DAMAGE	669,486	393
CITY PROPERTY	22,230	13

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

Self Insurance	6,288,479	3,692
HEALTH PLAN	23,423,876	13,752
DENTAL PLAN	1,079,831	634
Family Wellness Center	819,645	481
Employee Insurance	25,323,352	14,867
EMPLOYEE FLEX PLAN	455,780	268
Direct Entities	175,437,799	102,996
Indirect Cost Plan	251,749,800	147,797

Entity: 1320GA - ACCOUNTING-GENERAL

Accumulation of Costs

3600 Accounting	865,602
200 Total Indirect Costs	865,602
10 Total Costs	865,602

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	304,178	729
LEGAL	1,155,411	2,771
CUSTODIAL SERVICES	1,561,066	3,743
FACILITIES MAINTENANCE	2,581,266	6,190
AECC	4,522,509	10,844
PURCHASING	618,072	1,482
CENTRAL STORES	375,329	900
CIVILIAN PERSONNEL	5,002,948	11,996
PLANNING	500,649	1,200
BUILDING SAFETY	2,492,759	5,977
PARKS & RECREATION ADMINISTRAT	508,882	1,220
FIRE OPERATIONS	31,484,049	75,494
FIRE MARSHAL	925,876	2,220
Fire	32,409,925	77,715
DIRECTOR OF UTILITIES	485,392	1,164
FLEET SERVICES OPERATIONS	9,795,191	23,488
FLEET SERVICES REPLACEMENT	14,483,816	34,730
Indirect Entities	76,797,393	184,150
TOURISM & ECONOMIC DEVELOPMENT	2,907,410	6,972
JUDICIAL	579,629	1,390
CITY SECRETARY	243,697	584
EMERGENCY MANAGEMENT SERVICES	452,109	1,084
METROPOLITAN MEDICAL RESPONSE	29,792	71
Homeland Security 03/04 --City	5,097	12
Homeland Sec 04/05 City	5,843	14
St Homeland Sec 05/06	90,015	216
AIP PANTEX PROJECT FUND	143,628	344
EMERGENCY MANAGEMENT	726,484	1,742
RADIO COMMUNICATIONS	414,081	993
CIVIC CENTER PROMOTIONS	530,555	1,272
CIVIC CENTER OPERATIONS	1,853,051	4,443

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

ICE HOCKEY	502,007	1,204
BOX OFFICE OPERATIONS	346,156	830
GLOBE NEWS CENTER	295,132	708
LIBRARY	4,395,403	10,540
MUNICIPAL COURT	1,412,810	3,388
VITAL STATISTICS	69,030	166
BENEFITS	266,044	638
PUBLIC WORKS	443,977	1,065
CAPITAL PROJECTS & DEVELOPMENT	1,385,955	3,323
STREET DEPARTMENT	9,107,927	21,840
SOLID WASTE COLLECTION	10,492,184	25,159
SOLID WASTE DISPOSAL	4,923,688	11,806
POLICE	43,039,543	103,203
Cops In Schools	534	1
Safe and Sober TXDOT Program	186,540	447
Click it Or Ticket	12,282	29
Police Capital Grants	50,661	121
NARCOTICS UNIT	34,060	82
FEDERAL APD SEIZURES	202,341	485
Leose Training-Police	16,397	39
TOTAL POLICE	43,542,358	104,409
ANIMAL MANAGEMENT AND WELFARE	2,911,769	6,982
TRAFFIC ADMINISTRATION	640,955	1,537
TRAFFIC FIELD OPERATIONS	3,724,772	8,931
TRAFFIC	4,365,727	10,468
ENVIRONMENTAL HEALTH	1,242,271	2,979
TRANSIT FIXED ROUTE	3,108,046	7,453
TRANSIT DEMAND RESPONSE	1,397,985	3,352
TRANSIT MAINTENANCE	532,547	1,277
TRANSIT	5,038,578	12,082
ROSS ROGERS	4,654,882	11,162
TENNIS CENTER	97,131	233
SWIMMING POOLS	440,985	1,057
PARKS & RECREATION PROGRAM	934,156	2,240
PARK MAINTENANCE	7,103,209	17,033
ZOO MAINTENANCE	580,039	1,391
ZOOSCHOOL EDUCATION PROGRAMS	-80	0
ATHLETIC ADMINISTRATION	150,883	362
SOFTBALL PROGRAM	158,705	381
BASKETBALL PROGRAM	11,456	27
VOLLEYBALL PROGRAM	90,019	216
SENIOR SERVICES	158,314	380
FIRE CIVILIAN PERSONNEL	653,116	1,566
PROGRAM MANAGEMENT	277,093	664
CODE ENFORCEMENT	165,237	396
Code Inspector	71,187	171
REHAB SUPPORT	118,998	285
HOUSING REHAB	336,985	808
PARK IMPROVEMENTS	297,877	714
PUBLIC SERVICES	218,888	525
NEIGHBORHOOD FACILITIES	139,517	335

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

COMMUNITY DEVELOPMENT	1,625,782	3,898
HOUSING ASSISTANCE	711,430	1,706
MOD REHAB	-1,830	-4
HOUSING VOUCHERS	8,283,393	19,862
5 YEAR MAINSTREAM VOUCHER PROG	281,433	675
HOUSING	9,274,426	22,239
HOME ADMINISTRATION	63,757	153
HOME PROJECTS	209,977	503
HOME	273,734	656
SHELTER PLUS CARE	189,231	454
TX Emergency Shelter Grant	298,098	715
Community Development Total	11,661,271	27,962
COURT TECHNOLOGY FUND	90,955	218
Court Security	176,804	424
Summer Lunch Program	357,361	857
URBAN TRANSPORTATION PLANNING	307,759	738
Photo Traffic Enforcement	988,859	2,371
Photo Traffic Enforcement	988,859	2,371
HURRICANE HARVEY RESPONSE	3,235	8
HURRICANE HARVEY	3,235	8
AHD PUBLIC HEALTH	1,065,676	2,555
REFUGEE HEALTH	229,007	549
TDH IMMUNIZATIONS	356,342	854
HIV PREVENTION	204,499	490
CORE PUBLIC HEALTH	179,857	431
TDH TRIPLE O/STD	9,022	22
HEPATITIS C GRANT	21,956	53
BIOTERRORISM GRANT	298,977	717
DSRIP IMMUNIZATIONS	225,439	541
DSRIP ARAD	150,000	360
EPIDEMIOLOGY	84,575	203
LOCAL TUBERCULOSIS - FEDERAL	74,780	179
LOCAL TUBERCULOSIS - STATE	150,700	361
HEALTH DEPARTMENT	3,050,830	7,315
WIC ADMINISTRATION	244,313	586
WIC NUTRITION EDUCATION	383,270	919
WIC BREAST FEEDING	40,189	96
WIC CLIENT SERVICES	468,514	1,123
WIC IMMUNIZATIONS	98,078	235
WIC SPECIAL INITIATIVE	16,626	40
WIC Peer Counselor	34,894	84
WIC SPECIAL INITIATIVE	53,182	128
WIC EBT	22,450	54
WIC RD Grant	11,642	28
WIC SUMMER FEEDING	5,135	12
WIC	1,378,293	3,305
GREENWAYS AT HILLSIDE	404,888	971
HERITAGE HILLS PID	631	2
COLONIES #5	486,086	1,166
Tutbury Imprv Dist	10,043	24
Point West PID	22,860	55

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

Quail Creek PID	7,158	17
Vineyards PID	3,285	8
Redstone PID	18	0
Town Square PID	758	2
Public Impr Districts	935,727	2,244
PROVISION FOR COMP ABSENSES	2,108,950	5,057
General Obligation Debt	4,383,895	10,512
2016 HOT Revenue	1,104,578	2,649
2003 Cert of Obligation	44,065	106
2006 Cert of Obligation	45,945	110
2008A Cert of Obligation	46,260	111
2008B Cert of Obligation	108,352	260
20011A COs (Golf)	256,088	614
20011B COs (TIRZ #1)	175,963	422
2014 CO Issue	158,919	381
UTILITIES OFFICE	2,572,316	6,168
CAPITAL PROJECTS & DEVELOPMENT	1,133,418	2,718
Water & Sewer General	1,376,339	3,300
SEWER GENERAL	3,075,026	7,373
WATER GENERAL	5,512,340	13,218
WATER PRODUCTION	6,663,259	15,978
WATER TRANSMISSION	4,982,848	11,948
SURFACE WATER TREATMENT	9,749,007	23,377
WATER DISTRIBUTION	6,979,874	16,737
WASTE WATER COLLECTION	5,006,154	12,004
RIVER ROAD WATER RECLAMATION	3,414,239	8,187
HOLLYWOOD ROAD WASTE WATER TRE	4,211,099	10,098
LABORATORY ADMINISTRATION	1,620,412	3,886
Water & Sewer	56,296,331	134,991
LEOSE TRAINING - AIRPORT SEC	951	2
AIRPORT OPERATIONS	13,600,371	32,612
Rental Car Facility	980,748	2,352
Airport	14,582,070	34,966
Drainage Utility	2,956,390	7,089
Drainage Utility	2,956,390	7,089
SELF INSURANCE GENERAL	530,542	1,272
UNEMPLOYMENT CLAIMS	73,496	176
FIRE & EXTENDED COVERAGE	670,737	1,608
WORKERS COMPENSATION	3,183,063	7,633
GENERAL LIABILITY	-288,751	-692
POLICE PROFESSIONAL	178,826	429
AUTOMOBILE LIABILITY	1,248,850	2,995
AUTO PHYSICAL DAMAGE	669,486	1,605
CITY PROPERTY	22,230	53
Self Insurance	6,288,479	15,079
HEALTH PLAN	23,423,876	56,167
DENTAL PLAN	1,079,831	2,589
Family Wellness Center	819,645	1,965
Employee Insurance	25,323,352	60,722
EMPLOYEE FLEX PLAN	455,780	1,093
AEDC OPERATIONS	1,214,351	2,912

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

Business Development	432,281	1,037
TPRDC CONTRACTUAL	182,781	438
AEDC PROJECTS	3,515,310	8,429
AEDC	5,344,723	12,816
AHD OPERATING	9,672,960	23,194
AHD LPPF	13,136,896	31,500
AHD	22,809,856	54,695
AMARILLO EVENTS DISTRICT	717,797	1,721
Amarillo Events Taxing Ent	2,034,112	4,878
Events District Debt Service	867,456	2,080
VENUE DISTRICT	3,619,365	8,679
TIRZ #1	379,578	910
TIRZ #2	1,317	3
Amarillo Local Government Corp	1,112,421	2,667
Downtown Parking Garage	625,212	1,499
LGC Retail Operating	284,918	683
AMARILLO LOCAL GOVERNMENT CORP	2,022,551	4,850
Presidents Office	104,356	250
Chamber General	12,852	31
Finance	-11,452	-27
Board of Directors	21,556	52
Membership Support	499,515	1,198
Membership Events	35,298	85
Membership Marketing	1,522	4
Roundup	1,141	3
Chamber Communications	11,235	27
Business Council Support	196,501	471
Business Council Events	64,946	156
Business Development	-451	-1
Governmental Affairs Support	29,029	70
Governmental Affairs Committee	7,488	18
Quality of Life Support	47,281	113
Quality of Life Sports	26,393	63
Ag Council Support	-2,000	-5
CVC Support	1,160,488	2,783
CVC Communications	32,171	77
CVC Convention Development	258,077	619
CVC Convention Services	31,442	75
CVC Tourism	167,325	401
CVC Film	500	1
CVC Arts	93,752	225
CVC Advertising	380,935	913
CVC Special Projects	35,196	84
Chamber of Commerce Foundation	80,101	192
CHAMBER OF COMMERCE	3,285,197	7,877
HARRINGTON LIBRARY CONSTORTIUM	406,236	974
Harrington Library Plant Fund	7,556	18
HARRINGTON LIBRARY CONSORTIUM	413,792	992
Direct Entities	284,191,628	681,453
Indirect Cost Plan	360,989,021	865,602

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

Entity: 1320GR - ACCOUNTING-GRANT

Accumulation of Costs

3600 Accounting	123,083
200 Total Indirect Costs	123,083
10 Total Costs	123,083

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
METROPOLITAN MEDICAL RESPONSE	29,792	148
Homeland Security 03/04 --City	5,097	25
Homeland Sec 04/05 City	5,843	29
St Homeland Sec 05/06	90,015	447
AIP PANTEX PROJECT FUND	143,628	714
EMERGENCY MANAGEMENT	274,375	1,364
Safe and Sober TXDOT Program	186,540	927
Click it Or Ticket	12,282	61
Police Capital Grants	50,661	252
NARCOTICS UNIT	34,060	169
FEDERAL APD SEIZURES	202,341	1,006
Leose Training-Police	16,397	81
TOTAL POLICE	502,281	2,496
TRANSIT FIXED ROUTE	3,108,046	15,446
TRANSIT DEMAND RESPONSE	1,397,985	6,947
TRANSIT MAINTENANCE	532,547	2,647
TRANSIT	5,038,578	25,040
PROGRAM MANAGEMENT	277,093	1,377
CODE ENFORCEMENT	165,237	821
Code Inspector	71,187	354
REHAB SUPPORT	118,998	591
HOUSING REHAB	336,985	1,675
PARK IMPROVEMENTS	297,877	1,480
PUBLIC SERVICES	218,888	1,088
NEIGHBORHOOD FACILITIES	139,517	693
COMMUNITY DEVELOPMENT	1,625,782	8,079
HOUSING ASSISTANCE	711,430	3,536
MOD REHAB	-1,830	-9
HOUSING VOUCHERS	8,283,393	41,165
5 YEAR MAINSTREAM VOUCHER PROG	281,433	1,399
HOUSING	9,274,426	46,090
HOME ADMINISTRATION	63,757	317
HOME PROJECTS	209,977	1,043
HOME	273,734	1,360
SHELTER PLUS CARE	189,231	940
TX Emergency Shelter Grant	298,098	1,481
Community Development Total	11,661,271	57,952
COURT TECHNOLOGY FUND	90,955	452
Court Security	176,804	879
Summer Lunch Program	357,361	1,776

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

URBAN TRANSPORTATION PLANNING	307,759	1,529
Photo Traffic Enforcement	988,859	4,914
Photo Traffic Enforcement	988,859	4,914
HURRICANE HARVEY RESPONSE	3,235	16
HURRICANE HARVEY	3,235	16
AHD PUBLIC HEALTH	1,065,676	5,296
REFUGEE HEALTH	229,007	1,138
TDH IMMUNIZATIONS	356,342	1,771
HIV PREVENTION	204,499	1,016
CORE PUBLIC HEALTH	179,857	894
TDH TRIPLE O/STD	9,022	45
HEPATITIS C GRANT	21,956	109
BIOTERRORISM GRANT	298,977	1,486
DSRIP IMMUNIZATIONS	225,439	1,120
DSRIP ARAD	150,000	745
EPIDEMIOLOGY	84,575	420
LOCAL TUBERCULOSIS - FEDERAL	74,780	372
LOCAL TUBERCULOSIS - STATE	150,700	749
HEALTH DEPARTMENT	3,050,830	15,161
WIC ADMINISTRATION	244,313	1,214
WIC NUTRITION EDUCATION	383,270	1,905
WIC BREAST FEEDING	40,189	200
WIC CLIENT SERVICES	468,514	2,328
WIC IMMUNIZATIONS	98,078	487
WIC SPECIAL INITIATIVE	16,626	83
WIC Peer Counselor	34,894	173
WIC SPECIAL INITIATIVE	53,182	264
WIC EBT	22,450	112
WIC RD Grant	11,642	58
WIC SUMMER FEEDING	5,135	26
WIC	1,378,293	6,850
GREENWAYS AT HILLSIDE	404,888	2,012
HERITAGE HILLS PID	631	3
COLONIES #5	486,086	2,416
Tutbury Imprv Dist	10,043	50
Point West PID	22,860	114
Quail Creek PID	7,158	36
Vineyards PID	3,285	16
Redstone PID	18	0
Town Square PID	758	4
Public Impr Districts	935,727	4,650
LEOSE TRAINING - AIRPORT SEC	951	5
Airport	951	5
Direct Entities	24,767,279	123,083
Indirect Cost Plan	24,767,279	123,083

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

Entity: 1320PR - ACCOUNTING PAYROLL

Accumulation of Costs

3600 Accounting	149,435
200 Total Indirect Costs	149,435
10 Total Costs	149,435

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	3	202
LEGAL	9	605
CUSTODIAL SERVICES	27	1,814
FACILITIES MAINTENANCE	29	1,949
AECC	70	4,703
PURCHASING	9	605
CENTRAL STORES	6	403
CIVILIAN PERSONNEL	73	4,905
PLANNING	6	403
BUILDING SAFETY	33	2,217
PARKS & RECREATION ADMINISTRAT	5	336
FIRE OPERATIONS	264	17,739
FIRE MARSHAL	8	538
Fire	272	18,276
DIRECTOR OF UTILITIES	3	202
FLEET SERVICES OPERATIONS	43	2,889
LIBRARY ADMIN	3	202
POLICE ADMIN	3	202
PUBLIC WORKS ADMIN	3	202
Indirect Entities	597	40,113
JUDICIAL	5	336
CITY SECRETARY	2	134
EMERGENCY MANAGEMENT SERVICES	3	202
AIP PANTEX PROJECT FUND	1	67
EMERGENCY MANAGEMENT	4	269
RADIO COMMUNICATIONS	6	403
CIVIC CENTER PROMOTIONS	5	336
CIVIC CENTER OPERATIONS	22	1,478
ICE HOCKEY	2	134
BOX OFFICE OPERATIONS	15	1,008
GLOBE NEWS CENTER	3	202
LIBRARY	72	4,838
MUNICIPAL COURT	22	1,478
VITAL STATISTICS	1	67
CAPITAL PROJECTS & DEVELOPMENT	15	1,008
STREET DEPARTMENT	89	5,980
SOLID WASTE COLLECTION	101	6,786
SOLID WASTE DISPOSAL	39	2,620
POLICE	343	23,047
TOTAL POLICE	343	23,047
ANIMAL MANAGEMENT AND WELFARE	36	2,419

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

TRAFFIC ADMINISTRATION	40	2,688
TRAFFIC FIELD OPERATIONS	19	1,277
TRAFFIC	59	3,964
ENVIRONMENTAL HEALTH	14	941
TRANSIT FIXED ROUTE	39	2,620
TRANSIT DEMAND RESPONSE	19	1,277
TRANSIT MAINTENANCE	9	605
TRANSIT	67	4,502
ROSS ROGERS	78	5,241
TENNIS CENTER	1	67
SWIMMING POOLS	17	1,142
PARKS & RECREATION PROGRAM	33	2,217
PARK MAINTENANCE	91	6,114
ZOO MAINTENANCE	16	1,075
ATHLETIC ADMINISTRATION	5	336
SENIOR SERVICES	1	67
FIRE CIVILIAN PERSONNEL	10	672
PROGRAM MANAGEMENT	3	202
Code Inspector	1	67
REHAB SUPPORT	1	67
HMIS 2008/10	1	67
COMMUNITY DEVELOPMENT	6	403
HOUSING ASSISTANCE	9	605
HOUSING	9	605
HOME ADMINISTRATION	1	67
HOME	1	67
Community Development Total	16	1,075
Court Security	4	269
URBAN TRANSPORTATION PLANNING	3	202
Photo Traffic Enforcement	1	67
Photo Traffic Enforcement	1	67
AHD PUBLIC HEALTH	8	538
REFUGEE HEALTH	5	336
TDH IMMUNIZATIONS	6	403
HIV PREVENTION	4	269
CORE PUBLIC HEALTH	3	202
BIOTERRORISM GRANT	4	269
HIV SURVEILLANCE	1	67
DSRIP IMMUNIZATIONS	1	67
EPIDEMIOLOGY	1	67
LOCAL TUBERCULOSIS - FEDERAL	1	67
LOCAL TUBERCULOSIS - STATE	1	67
HEALTH DEPARTMENT	35	2,352
WIC ADMINISTRATION	17	1,142
WIC	17	1,142
UTILITIES OFFICE	40	2,688
CAPITAL PROJECTS & DEVELOPMENT	15	1,008
WATER PRODUCTION	8	538
WATER TRANSMISSION	7	470
SURFACE WATER TREATMENT	28	1,881
WATER DISTRIBUTION	63	4,233

City of Amarillo
Cost Allocation Plan September 30, 2018
Accounting Allocation

WASTE WATER COLLECTION	34	2,285
RIVER ROAD WATER RECLAMATION	24	1,613
HOLLYWOOD ROAD WASTE WATER TRE	23	1,545
LABORATORY ADMINISTRATION	19	1,277
Water & Sewer	261	17,537
AIRPORT OPERATIONS	53	3,561
Airport	53	3,561
Drainage Utility	27	1,814
Drainage Utility	27	1,814
WORKERS COMPENSATION	1	67
Self Insurance	1	67
Family Wellness Center	4	269
Employee Insurance	4	269
AEDC OPERATIONS	6	403
AEDC PROJECTS	2	134
AEDC	8	538
Presidents Office	1	67
Chamber General	2	134
Membership Support	3	202
Business Council Support	2	134
CVC Support	11	739
CHAMBER OF COMMERCE	19	1,277
HARRINGTON LIBRARY CONSTORTIUM	2	134
HARRINGTON LIBRARY CONSORTIUM	2	134
VECTOR CONTROL	2	134
Direct Entities	1,627	109,321
Indirect Cost Plan	2,224	149,435

CITY OF AMARILLO
ACCOUNTING Department Cost Distribution
Fiscal Year 2017/2018

	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*	0.65	0.35	0.00			1.00
College Intern		2.00				2.00
Accountant II*		0.80	0.20			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
TOTAL	3.45	9.35	1.20	1.00	N/A	15.00

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

CITY OF AMARILLO
ACCOUNTING Department Cost Distribution
Fiscal Year 2017/2018

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
Salaries from 01/01/2018 to 12/31/2018 Distribution based on effort expended						
City Auditor	108,302	0	0	0	0	108,302
Asst City Auditor	100,197	0	0	0	0	100,197
Property Accountant	0	54,511	0	0	0	54,511
Accountant I	0	49,459	0	0	0	49,459
City Cash Clerk	0	28,591	0	0	0	28,591
Administrative Assistant	24,347	6,087	0	0	0	30,434
Accounts Payable Clerk	0	36,416	0	0	0	36,416
File Clerk	12,610	6,790	0	0	0	19,400
College Intern	0	17,220	0	0	0	17,220
Accountant II	0	41,193	10,298	0	0	51,491
Payroll Accountant	0	0	54,163	0	0	54,163
Accounts Receivable Clerk	0	35,335	0	0	0	35,335
Grant Supervisor	0	0	0	52,789	0	52,789
Collections Clerk	0	34,698	0	0	0	34,698
TOTAL	245,456	310,300	64,461	52,789	0	673,006

CITY OF AMARILLO
ACCOUNTING Department Cost Distribution
Fiscal Year 2017/2018

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
DEPARTMENT COST DISTRIBUTION:						
Personal Services	339,350	429,000	89,120	72,983	0	930,453
Supplies	38,222					38,222
Contractual Services	34,460				131,300	165,760
Other	7,951					7,951
TOTAL	419,983	429,000	89,120	72,983	131,300	1,142,386
Department Overhead Allocation		339,986	43,635	36,362	0	
TOTAL BY FUNCTION		768,986	132,755	109,345	131,300	1,142,386

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

BALANCE FROM AUDIT	1,142,386
LESS LOSS ON BAD DEBTS	

BALANCE PER REPORT	1,142,386
	=====

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 2017/2018.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2018
Purchasing Allocation

Entity: 1325 - PURCHASING

Accumulation of Costs

100 Financial Costs	573,307
111 IT Charges	44,765
10A Total Financial Costs	618,072
2300 City Manager-City Admin	3,689
2420 City Manager-Pub Safety &	1,514
2700 Human Resources-City	2,853
3200 Finance-Division	31,874
3300 Finance-Budget & Reportin	159
3400 Finance-Internal Auditor	3,274
3700 Accounting-General	1,482
3800 Accounting-Payroll	605
4000 Accounting-Audit	363
4400 IT - Print Services	1,512
4710 IT - JDE	10,655
4730 IT - eDocs	6,046
4740 IT - Kronos	2,368
4900 IT - Support	6,897
5000 IT - Infrastructure	8,616
5110 IT - Telecommunications	8,414
5210 IT - Reimbursement	-45,556
200 Total Indirect Costs	44,766
10 Total Costs	662,838

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	304,178	559
LEGAL	1,155,411	2,125
CUSTODIAL SERVICES	1,561,066	2,871
FACILITIES MAINTENANCE	2,581,266	4,748
AECC	4,522,509	8,318
CENTRAL STORES	375,329	690
CIVILIAN PERSONNEL	5,002,948	9,202
PLANNING	500,649	921
BUILDING SAFETY	2,492,759	4,585
PARKS & RECREATION ADMINISTRAT	508,882	936
FIRE OPERATIONS	31,484,049	57,909
FIRE MARSHAL	925,876	1,703
Fire	32,409,925	59,612
DIRECTOR OF UTILITIES	485,392	893
FLEET SERVICES OPERATIONS	9,795,191	18,017
FLEET SERVICES REPLACEMENT	14,483,816	26,640
Indirect Entities	76,179,321	140,118
TOURISM & ECONOMIC DEVELOPMENT	2,907,410	5,348
JUDICIAL	579,629	1,066
CITY SECRETARY	243,697	448
EMERGENCY MANAGEMENT SERVICES	452,109	832
METROPOLITAN MEDICAL RESPONSE	29,792	55

City of Amarillo
Cost Allocation Plan September 30, 2018
Purchasing Allocation

Homeland Security 03/04 --City	5,097	9
Homeland Sec 04/05 City	5,843	11
St Homeland Sec 05/06	90,015	166
AIP PANTEX PROJECT FUND	143,628	264
EMERGENCY MANAGEMENT	726,484	1,336
RADIO COMMUNICATIONS	414,081	762
CIVIC CENTER PROMOTIONS	530,555	976
CIVIC CENTER OPERATIONS	1,853,051	3,408
ICE HOCKEY	502,007	923
BOX OFFICE OPERATIONS	346,156	637
GLOBE NEWS CENTER	295,132	543
LIBRARY	4,395,403	8,085
MUNICIPAL COURT	1,412,810	2,599
VITAL STATISTICS	69,030	127
BENEFITS	266,044	489
PUBLIC WORKS	443,977	817
CAPITAL PROJECTS & DEVELOPMENT	1,385,955	2,549
STREET DEPARTMENT	9,107,927	16,752
SOLID WASTE COLLECTION	10,492,184	19,298
SOLID WASTE DISPOSAL	4,923,688	9,056
POLICE	43,039,543	79,164
Cops In Schools	534	1
Safe and Sober TXDOT Program	186,540	343
Click it Or Ticket	12,282	23
Police Capital Grants	50,661	93
NARCOTICS UNIT	34,060	63
FEDERAL APD SEIZURES	202,341	372
Leose Training-Police	16,397	30
TOTAL POLICE	43,542,358	80,088
ANIMAL MANAGEMENT AND WELFARE	2,911,769	5,356
TRAFFIC ADMINISTRATION	640,955	1,179
TRAFFIC FIELD OPERATIONS	3,724,772	6,851
TRAFFIC	4,365,727	8,030
ENVIRONMENTAL HEALTH	1,242,271	2,285
TRANSIT FIXED ROUTE	3,108,046	5,717
TRANSIT DEMAND RESPONSE	1,397,985	2,571
TRANSIT MAINTENANCE	532,547	980
TRANSIT	5,038,578	9,268
ROSS ROGERS	4,654,882	8,562
TENNIS CENTER	97,131	179
SWIMMING POOLS	440,985	811
PARKS & RECREATION PROGRAM	934,156	1,718
PARK MAINTENANCE	7,103,209	13,065
ZOO MAINTENANCE	580,039	1,067
ZOOSCHOOL EDUCATION PROGRAMS	-80	0
ATHLETIC ADMINISTRATION	150,883	278
SOFTBALL PROGRAM	158,705	292
BASKETBALL PROGRAM	11,456	21
VOLLEYBALL PROGRAM	90,019	166
SENIOR SERVICES	158,314	291
FIRE CIVILIAN PERSONNEL	653,116	1,201

City of Amarillo
Cost Allocation Plan September 30, 2018
Purchasing Allocation

PROGRAM MANAGEMENT	277,093	510
CODE ENFORCEMENT	165,237	304
Code Inspector	71,187	131
REHAB SUPPORT	118,998	219
HOUSING REHAB	336,985	620
PARK IMPROVEMENTS	297,877	548
PUBLIC SERVICES	218,888	403
NEIGHBORHOOD FACILITIES	139,517	257
COMMUNITY DEVELOPMENT	1,625,782	2,990
HOUSING ASSISTANCE	711,430	1,309
MOD REHAB	-1,830	-3
HOUSING VOUCHERS	8,283,393	15,236
5 YEAR MAINSTREAM VOUCHER PROG	281,433	518
HOUSING	9,274,426	17,059
HOME ADMINISTRATION	63,757	117
HOME PROJECTS	209,977	386
HOME	273,734	503
SHELTER PLUS CARE	189,231	348
TX Emergency Shelter Grant	298,098	548
Community Development Total	11,661,271	21,449
COURT TECHNOLOGY FUND	90,955	167
Court Security	176,804	325
Summer Lunch Program	357,361	657
URBAN TRANSPORTATION PLANNING	307,759	566
Photo Traffic Enforcement	988,859	1,819
Photo Traffic Enforcement	988,859	1,819
HURRICANE HARVEY RESPONSE	3,235	6
HURRICANE HARVEY	3,235	6
AHD PUBLIC HEALTH	1,065,676	1,960
REFUGEE HEALTH	229,007	421
TDH IMMUNIZATIONS	356,342	655
HIV PREVENTION	204,499	376
CORE PUBLIC HEALTH	179,857	331
TDH TRIPLE O/STD	9,022	17
HEPATITIS C GRANT	21,956	40
BIOTERRORISM GRANT	298,977	550
DSRIP IMMUNIZATIONS	225,439	415
DSRIP ARAD	150,000	276
EPIDEMIOLOGY	84,575	156
LOCAL TUBERCULOSIS - FEDERAL	74,780	138
LOCAL TUBERCULOSIS - STATE	150,700	277
HEALTH DEPARTMENT	3,050,830	5,611
WIC ADMINISTRATION	244,313	449
WIC NUTRITION EDUCATION	383,270	705
WIC BREAST FEEDING	40,189	74
WIC CLIENT SERVICES	468,514	862
WIC IMMUNIZATIONS	98,078	180
WIC SPECIAL INITIATIVE	16,626	31
WIC Peer Counselor	34,894	64
WIC SPECIAL INITIATIVE	53,182	98
WIC EBT	22,450	41

City of Amarillo
Cost Allocation Plan September 30, 2018
Purchasing Allocation

WIC RD Grant	11,642	21
WIC SUMMER FEEDING	5,135	9
WIC	1,378,293	2,535
GREENWAYS AT HILLSIDE	404,888	745
HERITAGE HILLS PID	631	1
COLONIES #5	486,086	894
Tutbury Imprv Dist	10,043	18
Point West PID	22,860	42
Quail Creek PID	7,158	13
Vineyards PID	3,285	6
Redstone PID	18	0
Town Square PID	758	1
Public Impr Districts	935,727	1,721
PROVISION FOR COMP ABSENSES	2,108,950	3,879
General Obligation Debt	4,383,895	8,063
2016 HOT Revenue	1,104,578	2,032
2003 Cert of Obligation	44,065	81
2006 Cert of Obligation	45,945	85
2008A Cert of Obligation	46,260	85
2008B Cert of Obligation	108,352	199
20011A COs (Golf)	256,088	471
20011B COs (TIRZ #1)	175,963	324
2014 CO Issue	158,919	292
UTILITIES OFFICE	2,572,316	4,731
CAPITAL PROJECTS & DEVELOPMENT	1,133,418	2,085
Water & Sewer General	1,376,339	2,532
SEWER GENERAL	3,075,026	5,656
WATER GENERAL	5,512,340	10,139
WATER PRODUCTION	6,663,259	12,256
WATER TRANSMISSION	4,982,848	9,165
SURFACE WATER TREATMENT	9,749,007	17,932
WATER DISTRIBUTION	6,979,874	12,838
WASTE WATER COLLECTION	5,006,154	9,208
RIVER ROAD WATER RECLAMATION	3,414,239	6,280
HOLLYWOOD ROAD WASTE WATER TRE	4,211,099	7,746
LABORATORY ADMINISTRATION	1,620,412	2,980
Water & Sewer	56,296,331	103,547
LEOSE TRAINING - AIRPORT SEC	951	2
AIRPORT OPERATIONS	13,600,371	25,015
Rental Car Facility	980,748	1,804
Airport	14,582,070	26,821
Drainage Utility	2,956,390	5,438
Drainage Utility	2,956,390	5,438
SELF INSURANCE GENERAL	530,542	976
UNEMPLOYMENT CLAIMS	73,496	135
FIRE & EXTENDED COVERAGE	670,737	1,234
WORKERS COMPENSATION	3,183,063	5,855
GENERAL LIABILITY	-288,751	-531
POLICE PROFESSIONAL	178,826	329
AUTOMOBILE LIABILITY	1,248,850	2,297
AUTO PHYSICAL DAMAGE	669,486	1,231

City of Amarillo
Cost Allocation Plan September 30, 2018
Purchasing Allocation

CITY PROPERTY	22,230	41
Self Insurance	6,288,479	11,567
HEALTH PLAN	23,423,876	43,084
DENTAL PLAN	1,079,831	1,986
Family Wellness Center	819,645	1,508
Employee Insurance	25,323,352	46,578
EMPLOYEE FLEX PLAN	455,780	838
AEDC OPERATIONS	1,214,351	2,234
Business Development	432,281	795
TPRDC CONTRACTUAL	182,781	336
AEDC PROJECTS	3,515,310	6,466
AEDC	5,344,723	9,831
AHD OPERATING	9,672,960	17,792
AHD LPPF	13,136,896	24,163
AHD	22,809,856	41,955
AMARILLO EVENTS DISTRICT	717,797	1,320
Amarillo Events Taxing Ent	2,034,112	3,741
Events District Debt Service	867,456	1,596
VENUE DISTRICT	3,619,365	6,657
TIRZ #1	379,578	698
TIRZ #2	1,317	2
Amarillo Local Government Corp	1,112,421	2,046
Downtown Parking Garage	625,212	1,150
LGC Retail Operating	284,918	524
AMARILLO LOCAL GOVERNMENT CORP	2,022,551	3,720
Presidents Office	104,356	192
Chamber General	12,852	24
Finance	-11,452	-21
Board of Directors	21,556	40
Membership Support	499,515	919
Membership Events	35,298	65
Membership Marketing	1,522	3
Roundup	1,141	2
Chamber Communications	11,235	21
Business Council Support	196,501	361
Business Council Events	64,946	119
Business Development	-451	-1
Governmental Affairs Support	29,029	53
Governmental Affairs Committee	7,488	14
Quality of Life Support	47,281	87
Quality of Life Sports	26,393	49
Ag Council Support	-2,000	-4
CVC Support	1,160,488	2,135
CVC Communications	32,171	59
CVC Convention Development	258,077	475
CVC Convention Services	31,442	58
CVC Tourism	167,325	308
CVC Film	500	1
CVC Arts	93,752	172
CVC Advertising	380,935	701
CVC Special Projects	35,196	65

City of Amarillo
Cost Allocation Plan September 30, 2018
Purchasing Allocation

Chamber of Commerce Foundation	80,101	147
CHAMBER OF COMMERCE	3,285,197	6,043
HARRINGTON LIBRARY CONSTORTIUM	406,236	747
Harrington Library Plant Fund	7,556	14
HARRINGTON LIBRARY CONSORTIUM	413,792	761
Direct Entities	284,191,628	522,720
Indirect Cost Plan	360,370,949	662,838

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, 2018
Central Stores Allocation

Entity: 1345 - CENTRAL STORES

Accumulation of Costs

100 Financial Costs	354,855
110 Depreciation Adjustment	1,887
111 IT Charges	20,474
10A Total Financial Costs	377,216
2300 City Manager-City Admin	2,460
2420 City Manager-Pub Safety &	1,010
2700 Human Resources-City	1,902
3200 Finance-Division	21,249
3300 Finance-Budget & Reportin	97
3400 Finance-Internal Auditor	1,167
3700 Accounting-General	900
3800 Accounting-Payroll	403
4000 Accounting-Audit	220
4100 Purchasing	690
4400 IT - Print Services	408
4710 IT - JDE	7,103
4730 IT - eDocs	1,512
4740 IT - Kronos	1,691
5000 IT - Infrastructure	6,702
5110 IT - Telecommunications	4,908
5210 IT - Reimbursement	-20,836
200 Total Indirect Costs	31,585
10 Total Costs	408,801

	<i>Allocation Base</i>	<i>Dollar Allocation</i>
Allocation to Benefiting Activities		
Central Stores-Inventory	311,497	358,852
Central Stores-Mail Room	43,358	49,949
Indirect Entities	354,855	408,801
Indirect Cost Plan	354,855	408,801

Entity: 1345IVN - CENTRAL STORES INVENTORY

Accumulation of Costs

4450 Central Stores	358,852
200 Total Indirect Costs	358,852
10 Total Costs	358,852

	<i>Allocation Base</i>	<i>Dollar Allocation</i>
Allocation to Benefiting Activities		
RISK MANAGEMENT	60	8
LEGAL	14	2
CUSTODIAL SERVICES	60,740	8,068
FACILITIES MAINTENANCE	42,677	5,669
AECC	215	29
BUILDING SAFETY	268,347	35,645

City of Amarillo
Cost Allocation Plan September 30, 2018
Central Stores Allocation

PARKS & RECREATION ADMINISTRAT	61	8
FIRE OPERATIONS	213,750	28,393
FIRE MARSHAL	229	30
Fire	213,979	28,423
DIRECTOR OF UTILITIES	80	11
FLEET SERVICES OPERATIONS	14,496	1,926
FLEET SERVICES REPLACEMENT	98	13
Indirect Entities	600,768	79,800
EMERGENCY MANAGEMENT SERVICES	152	20
EMERGENCY MANAGEMENT	152	20
RADIO COMMUNICATIONS	892	118
CIVIC CENTER PROMOTIONS	149	20
CIVIC CENTER OPERATIONS	25,513	3,389
ICE HOCKEY	12,576	1,671
GLOBE NEWS CENTER	1,190	158
LIBRARY	1,362	181
MUNICIPAL COURT	29	4
PUBLIC WORKS	47	6
CAPITAL PROJECTS & DEVELOPMENT	3,111	413
STREET DEPARTMENT	91,611	12,169
SOLID WASTE COLLECTION	103,998	13,814
SOLID WASTE DISPOSAL	18,031	2,395
POLICE	229,370	30,467
TOTAL POLICE	229,370	30,467
ANIMAL MANAGEMENT AND WELFARE	15,093	2,005
TRAFFIC ADMINISTRATION	1,347	179
TRAFFIC FIELD OPERATIONS	223,143	29,640
TRAFFIC	224,490	29,819
ENVIRONMENTAL HEALTH	475	63
TRANSIT FIXED ROUTE	17,380	2,309
TRANSIT DEMAND RESPONSE	1,555	207
TRANSIT	18,935	2,515
ROSS ROGERS	38,084	5,059
TENNIS CENTER	406	54
SWIMMING POOLS	35,784	4,753
PARKS & RECREATION PROGRAM	6,205	824
PARK MAINTENANCE	118,424	15,730
ZOO MAINTENANCE	3,489	463
BASKETBALL PROGRAM	233	31
SENIOR SERVICES	31	4
PROGRAM MANAGEMENT	242	32
REHAB SUPPORT	183	24
COMMUNITY DEVELOPMENT	425	57
HOUSING ASSISTANCE	236	31
HOUSING	236	31
Community Development Total	661	88
Court Security	1,002	133
AHD PUBLIC HEALTH	128	17
HEALTH DEPARTMENT	128	17
UTILITIES OFFICE	470	62
CAPITAL PROJECTS & DEVELOPMENT	50	7

City of Amarillo
Cost Allocation Plan September 30, 2018
Central Stores Allocation

WATER PRODUCTION	19,482	2,588
WATER TRANSMISSION	5,536	735
SURFACE WATER TREATMENT	10,588	1,406
WATER DISTRIBUTION	668,069	88,740
WASTE WATER COLLECTION	268,798	35,705
RIVER ROAD WATER RECLAMATION	16,031	2,129
HOLLYWOOD ROAD WASTE WATER TRE	15,065	2,001
LABORATORY ADMINISTRATION	6,810	905
Water & Sewer	1,010,899	134,278
AIRPORT OPERATIONS	60,630	8,053
Airport	60,630	8,053
Drainage Utility	72,762	9,665
Drainage Utility	72,762	9,665
WORKERS COMPENSATION	422	56
AUTO PHYSICAL DAMAGE	4,507	599
Self Insurance	4,929	655
Membership Events	87	12
Quality of Life Sports	29	4
CHAMBER OF COMMERCE	116	15
Direct Entities	2,100,808	279,052
Indirect Cost Plan	2,701,576	358,852

Entity: 1345MR - CENTRAL STORES MAIL ROOM

Accumulation of Costs

4450 Central Stores	49,949
200 Total Indirect Costs	49,949
10 Total Costs	49,949

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	2,029	174
LEGAL	554	48
FACILITIES MAINTENANCE	54	5
AECC	55	5
PLANNING	849	73
BUILDING SAFETY	42,068	3,610
PARKS & RECREATION ADMINISTRAT	549	47
FIRE OPERATIONS	2,326	200
FIRE MARSHAL	135	12
Fire	2,461	211
DIRECTOR OF UTILITIES	332	28
FLEET SERVICES OPERATIONS	35	3
Indirect Entities	48,986	4,204
CITY SECRETARY	180	15
EMERGENCY MANAGEMENT SERVICES	35	3
AIP PANTEX PROJECT FUND	853	73
EMERGENCY MANAGEMENT	888	76
CIVIC CENTER PROMOTIONS	640	55
CIVIC CENTER OPERATIONS	598	51

City of Amarillo
Cost Allocation Plan September 30, 2018
Central Stores Allocation

BOX OFFICE OPERATIONS	3,106	267
LIBRARY	9,099	781
MUNICIPAL COURT	40,184	3,448
VITAL STATISTICS	1,026	88
PUBLIC WORKS	115	10
CAPITAL PROJECTS & DEVELOPMENT	862	74
STREET DEPARTMENT	256	22
SOLID WASTE COLLECTION	3,132	269
SOLID WASTE DISPOSAL	39	3
POLICE	30,197	2,591
TOTAL POLICE	30,197	2,591
ANIMAL MANAGEMENT AND WELFARE	2,001	172
TRAFFIC ADMINISTRATION	1,054	90
TRAFFIC FIELD OPERATIONS	260	22
TRAFFIC	1,314	113
ENVIRONMENTAL HEALTH	2,335	200
TRANSIT FIXED ROUTE	701	60
TRANSIT DEMAND RESPONSE	1,294	111
TRANSIT	1,995	171
PARK MAINTENANCE	71	6
FIRE CIVILIAN PERSONNEL	132	11
PROGRAM MANAGEMENT	535	46
COMMUNITY DEVELOPMENT	535	46
HOUSING ASSISTANCE	16,013	1,374
HOUSING	16,013	1,374
Community Development Total	16,548	1,420
AHD PUBLIC HEALTH	1,028	88
TDH TRIPLE O/STD	9	1
HEALTH DEPARTMENT	1,037	89
WIC NUTRITION EDUCATION	58	5
WIC CLIENT SERVICES	30	3
WIC	88	8
GREENWAYS AT HILLSIDE	552	47
HERITAGE HILLS PID	215	18
COLONIES #5	425	36
Tutbury Imprv Dist	15	1
Point West PID	14	1
Quail Creek PID	16	1
Vineyards PID	88	8
Town Square PID	34	3
Public Impr Districts	1,359	117
UTILITIES OFFICE	402,931	34,578
CAPITAL PROJECTS & DEVELOPMENT	741	64
WATER TRANSMISSION	28	2
SURFACE WATER TREATMENT	471	40
WATER DISTRIBUTION	2	0
RIVER ROAD WATER RECLAMATION	102	9
HOLLYWOOD ROAD WASTE WATER TRE	55	5
LABORATORY ADMINISTRATION	4,104	352
Water & Sewer	408,434	35,050
AIRPORT OPERATIONS	1,314	113

City of Amarillo
Cost Allocation Plan September 30, 2018
Central Stores Allocation

Airport	1,314	113
Drainage Utility	2,556	219
Drainage Utility	2,556	219
HEALTH PLAN	3,560	306
Family Wellness Center	1	0
Employee Insurance	3,561	306
Direct Entities	533,067	45,746
Indirect Cost Plan	582,053	49,949

**CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2017/2018**

	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
SALARIES FROM 01/01/18 TO 12/31/18 DISTRIBUTED BASED ON EFFORT EXPENDED				
	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
MANAGER	43,665			43,665
MESSENGER		15,786		15,786
DEPARTMENT			131,107	131,107
	43,665	15,786	131,107	190,558
FULL TIME EQUIVALENETS	1	1	4	6

**CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2017/2018**

DEPARTMENT COST DISTRIBUTION				
	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
PERSONAL SERVICES	77,101	27,874	231,505	336,480
SUPPLIES	2,680			2,680
CONTRACTUAL SERVICES			18,058	18,058
OTHER CHARGES	-2,363			-2,363
TOTAL	77,418	27,874	249,563	354,855
DEPARTMENT OVERHEAD ALLOCATION				
		15,484	61,934	
TOTAL BY FUNCTION		43,358	311,497	354,855

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, 2018
Public Works Administration Allocation

Entity: PWAM - PUBLIC WORKS ADMIN

Accumulation of Costs

100 Financial Costs	429,926
10A Total Financial Costs	429,926
2300 City Manager-City Admin	1,230
2400 City Manager-Development	1,245
2700 Human Resources-City	951
3800 Accounting-Payroll	202
200 Total Indirect Costs	3,627
10 Total Costs	433,553

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FLEET SERVICES OPERATIONS	43	51,930
Indirect Entities	43	51,930
STREET DEPARTMENT	89	107,483
SOLID WASTE COLLECTION	101	121,975
SOLID WASTE DISPOSAL	39	47,099
TRAFFIC ADMINISTRATION	40	48,307
TRAFFIC FIELD OPERATIONS	19	22,946
TRAFFIC	59	71,252
Photo Traffic Enforcement	1	1,208
Photo Traffic Enforcement	1	1,208
Drainage Utility	27	32,607
Drainage Utility	27	32,607
Direct Entities	316	381,624
Indirect Cost Plan	359	433,553

**CITY OF AMARILLO
PUBLIC WORKS Cost Distribution
Fiscal Year 2017/2018**

	Engineering Total	Public Works	Engineering Direct
Salaries from 01/01/18 TO 12/31/18 Distribution based on effort expended			
Director of Public Works	152,193	152,193	
Asst Director of Public Works	53,077	53,077	
Other	78,146	78,146	
Secretary	26,558	26,558	
TOTAL	309,974	309,974	0
Full Time Equivalent Employees	3.0	3.0	0.0

	Engineering Total	Public Works	Engineering Direct	Method of Distribution
Department Cost Distribution:				
Personal Services	354,881	354,881	0	1
Supplies	22,018	22,018	0	2
Car and Communication Allowance	7,052	7,052	0	
Contractual	25,857	25,857	0	2
Other	20,118	20,118	0	2
Less Reimbursements	0	0	0	2
TOTAL	429,926	429,926	0	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/18 TO 12/31/18
- 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 2017/2018, 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, 2018
Fleet Services Allocation

Entity: 61110 - FLEET SERVICES OPERATIONS

Accumulation of Costs

100 Financial Costs	2,141,852
10A Total Financial Costs	2,141,852
2300 City Manager-City Admin	17,626
2400 City Manager-Development	17,844
2700 Human Resources-City	13,631
3000 Finance-Cash Mgmt	1,509
3300 Finance-Budget & Reportin	2,523
3400 Finance-Internal Auditor	1,167
3700 Accounting-General	23,488
3800 Accounting-Payroll	2,889
4000 Accounting-Audit	5,751
4100 Purchasing	18,017
4300 Central Stores	3
4400 IT - Print Services	3
4500 Central Stores	1,926
4710 IT - JDE	16,574
4730 IT - eDocs	2,267
4740 IT - Kronos	6,765
4900 IT - Support	3,610
5000 IT - Infrastructure	13,403
5110 IT - Telecommunications	16,126
5210 IT - Reimbursement	-61,091
8900 Public Works Director	51,930
200 Total Indirect Costs	155,961
10 Total Costs	2,297,813

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
FS FUEL	-149,696	-160,596
FS OPERATING	2,291,548	2,458,409
Indirect Entities	2,141,852	2,297,813
Indirect Cost Plan	2,141,852	2,297,813

Entity: 61120 - FLEET SERVICES REPLACEMENT

Accumulation of Costs

100 Financial Costs	-1,259,856
10A Total Financial Costs	-1,259,856
3300 Finance-Budget & Reportin	3,731
3700 Accounting-General	34,730
4000 Accounting-Audit	8,503
4100 Purchasing	26,640
4500 Central Stores	13
200 Total Indirect Costs	73,618
10 Total Costs	-1,186,238

City of Amarillo
Cost Allocation Plan September 30, 2018
Fleet Services Allocation

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL SERVICES	5,774	-432
FACILITIES MAINTENANCE	102,009	-7,630
BUILDING SAFETY	96,690	-7,232
FIRE OPERATIONS	836,671	-62,578
FIRE MARSHAL	23,677	-1,771
Fire	860,348	-64,349
DIRECTOR OF UTILITIES	2,005	-150
Indirect Entities	1,066,826	-79,792
EMERGENCY MANAGEMENT SERVICES	8,360	-625
EMERGENCY MANAGEMENT	8,360	-625
RADIO COMMUNICATIONS	12,226	-914
CIVIC CENTER OPERATIONS	22,203	-1,661
LIBRARY	5,879	-440
CAPITAL PROJECTS & DEVELOPMENT	56,462	-4,223
STREET DEPARTMENT	1,894,751	-141,716
SOLID WASTE COLLECTION	4,108,483	-307,290
SOLID WASTE DISPOSAL	1,956,101	-146,304
POLICE	2,093,094	-156,551
TOTAL POLICE	2,093,094	-156,551
ANIMAL MANAGEMENT AND WELFARE	201,761	-15,090
TRAFFIC ADMINISTRATION	14,389	-1,076
TRAFFIC FIELD OPERATIONS	201,173	-15,047
TRAFFIC	215,562	-16,123
ENVIRONMENTAL HEALTH	75,673	-5,660
ROSS ROGERS	151,911	-11,362
PARKS & RECREATION PROGRAM	5,879	-440
PARK MAINTENANCE	1,132,780	-84,725
ZOO MAINTENANCE	11,503	-860
Code Inspector	5,774	-432
REHAB SUPPORT	11,548	-864
COMMUNITY DEVELOPMENT	17,322	-1,296
HOUSING ASSISTANCE	5,774	-432
HOUSING	5,774	-432
Community Development Total	23,096	-1,727
AHD PUBLIC HEALTH	13,531	-1,012
HEALTH DEPARTMENT	13,531	-1,012
UTILITIES OFFICE	49,846	-3,728
CAPITAL PROJECTS & DEVELOPMENT	51,370	-3,842
WATER PRODUCTION	127,513	-9,537
WATER TRANSMISSION	59,997	-4,487
SURFACE WATER TREATMENT	99,396	-7,434
WATER DISTRIBUTION	785,087	-58,720
WASTE WATER COLLECTION	573,782	-42,915
RIVER ROAD WATER RECLAMATION	86,286	-6,454
HOLLYWOOD ROAD WASTE WATER TRE	118,254	-8,845
LABORATORY ADMINISTRATION	48,732	-3,645
Water & Sewer	2,000,263	-149,608
Drainage Utility	803,743	-60,115

City of Amarillo
Cost Allocation Plan September 30, 2018
Fleet Services Allocation

Drainage Utility	803,743	-60,115
Direct Entities	14,793,261	-1,106,446
Indirect Cost Plan	15,860,087	-1,186,238

Entity: 61110FL - MG FUEL

Accumulation of Costs

5300 MG-Operations	-160,596
200 Total Indirect Costs	-160,596
10 Total Costs	-160,596

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES MAINTENANCE	2,159	-110
BUILDING SAFETY	2,887	-146
FIRE OPERATIONS	36,138	-1,833
FIRE MARSHAL	9,588	-486
Fire	45,725	-2,319
FS OPERATING	2,599,602	-131,866
Indirect Entities	2,650,374	-134,441
ICE HOCKEY	37	-2
STREET DEPARTMENT	5,840	-296
SOLID WASTE DISPOSAL	7,391	-375
POLICE	74,730	-3,791
TOTAL POLICE	74,730	-3,791
ANIMAL MANAGEMENT AND WELFARE	142	-7
TRANSIT FIXED ROUTE	224,045	-11,365
TRANSIT DEMAND RESPONSE	185,486	-9,409
TRANSIT	409,530	-20,774
ROSS ROGERS	554	-28
PARK MAINTENANCE	360	-18
AHD PUBLIC HEALTH	581	-29
HEALTH DEPARTMENT	581	-29
WATER PRODUCTION	2,628	-133
WATER TRANSMISSION	971	-49
SURFACE WATER TREATMENT	3,717	-189
WATER DISTRIBUTION	1,630	-83
WASTE WATER COLLECTION	7,266	-369
Water & Sewer	16,210	-822
Drainage Utility	245	-12
Drainage Utility	245	-12
Direct Entities	515,620	-26,155
Indirect Cost Plan	3,165,994	-160,596

City of Amarillo
Cost Allocation Plan September 30, 2018
Fleet Services Allocation

Entity: 61110OP - MG OPERATING

Accumulation of Costs

5300 MG-Operations	2,458,409
5320 MG Fuel	-131,866
200 Total Indirect Costs	2,326,543
10 Total Costs	2,326,543

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL SERVICES	5,774	847
FACILITIES MAINTENANCE	102,009	14,964
BUILDING SAFETY	96,690	14,184
FIRE OPERATIONS	836,671	122,733
FIRE MARSHAL	23,677	3,473
Fire	860,348	126,206
DIRECTOR OF UTILITIES	2,005	294
Indirect Entities	1,066,826	156,495
EMERGENCY MANAGEMENT SERVICES	8,360	1,226
EMERGENCY MANAGEMENT	8,360	1,226
RADIO COMMUNICATIONS	12,226	1,793
CIVIC CENTER OPERATIONS	22,203	3,257
LIBRARY	5,879	862
CAPITAL PROJECTS & DEVELOPMENT	56,462	8,283
STREET DEPARTMENT	1,894,751	277,944
SOLID WASTE COLLECTION	4,108,483	602,680
SOLID WASTE DISPOSAL	1,956,101	286,944
POLICE	2,093,094	307,040
TOTAL POLICE	2,093,094	307,040
ANIMAL MANAGEMENT AND WELFARE	201,761	29,597
TRAFFIC ADMINISTRATION	14,389	2,111
TRAFFIC FIELD OPERATIONS	201,173	29,510
TRAFFIC	215,562	31,621
ENVIRONMENTAL HEALTH	75,673	11,101
ROSS ROGERS	151,911	22,284
PARKS & RECREATION PROGRAM	5,879	862
PARK MAINTENANCE	1,132,780	166,169
ZOO MAINTENANCE	11,503	1,687
Code Inspector	5,774	847
REHAB SUPPORT	11,548	1,694
COMMUNITY DEVELOPMENT	17,322	2,541
HOUSING ASSISTANCE	5,774	847
HOUSING	5,774	847
Community Development Total	23,096	3,388
AHD PUBLIC HEALTH	13,531	1,985
HEALTH DEPARTMENT	13,531	1,985
UTILITIES OFFICE	49,846	7,312
CAPITAL PROJECTS & DEVELOPMENT	51,370	7,536
WATER PRODUCTION	127,513	18,705
WATER TRANSMISSION	59,997	8,801

City of Amarillo
Cost Allocation Plan September 30, 2018
Fleet Services Allocation

SURFACE WATER TREATMENT	99,396	14,581
WATER DISTRIBUTION	785,087	115,166
WASTE WATER COLLECTION	573,782	84,169
RIVER ROAD WATER RECLAMATION	86,286	12,657
HOLLYWOOD ROAD WASTE WATER TRE	118,254	17,347
LABORATORY ADMINISTRATION	48,732	7,149
Water & Sewer	2,000,263	293,422
Drainage Utility	803,743	117,902
Drainage Utility	803,743	117,902
Direct Entities	14,793,261	2,170,049
Indirect Cost Plan	15,860,087	2,326,543

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 2017/2018 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 Police.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2018
Legal Allocation

Entity: 1210 - LEGAL

Accumulation of Costs

100 Financial Costs	1,124,138
110 Depreciation Adjustment	242
111 IT Charges	31,273
10A Total Financial Costs	1,155,653
2300 City Manager-City Admin	3,689
2700 Human Resources-City	2,853
3300 Finance-Budget & Reportin	298
3400 Finance-Internal Auditor	1,355
3700 Accounting-General	2,771
3800 Accounting-Payroll	605
4000 Accounting-Audit	678
4100 Purchasing	2,125
4300 Central Stores	48
4400 IT - Print Services	121
4500 Central Stores	2
4710 IT - JDE	2,368
4730 IT - eDocs	7,558
4740 IT - Kronos	2,706
4900 IT - Support	6,951
5000 IT - Infrastructure	10,531
5110 IT - Telecommunications	9,816
5210 IT - Reimbursement	-31,826
200 Total Indirect Costs	22,648
10 Total Costs	1,178,301

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CITY ATTORNEY-ACA	446,754	468,280
CITY ATTORNEY-CA	206,088	216,018
Indirect Entities	652,842	684,297
MAYOR AND COUNCIL	203,408	213,209
POLICE	267,888	280,795
TOTAL POLICE	267,888	280,795
Direct Entities	471,296	494,004
Indirect Cost Plan	1,124,138	1,178,301

Entity: 1210CA - CITY ATTORNEY-CA

Accumulation of Costs

5500 Legal	216,018
200 Total Indirect Costs	216,018
10 Total Costs	216,018

City of Amarillo
Cost Allocation Plan September 30, 2018
Legal Allocation

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES MAINTENANCE	13.75	5,148
CIVILIAN PERSONNEL	8.00	2,995
PLANNING	46.75	17,502
BUILDING SAFETY	39.50	14,788
PARKS & RECREATION ADMINISTRAT	22.50	8,424
FIRE OPERATIONS	28.75	10,763
Fire	28.75	10,763
DIRECTOR OF UTILITIES	26.00	9,734
Indirect Entities	185.25	69,354
MAYOR AND COUNCIL	91.75	34,349
EMERGENCY MANAGEMENT SERVICES	7.50	2,808
EMERGENCY MANAGEMENT	7.50	2,808
RADIO COMMUNICATIONS	6.00	2,246
CIVIC CENTER OPERATIONS	4.50	1,685
LIBRARY	3.75	1,404
MUNICIPAL COURT	8.50	3,182
PUBLIC WORKS	52.00	19,468
CAPITAL PROJECTS & DEVELOPMENT	9.50	3,557
STREET DEPARTMENT	6.50	2,433
POLICE	13.25	4,961
TOTAL POLICE	13.25	4,961
ANIMAL MANAGEMENT AND WELFARE	17.50	6,552
TRAFFIC ADMINISTRATION	4.00	1,498
TRAFFIC	4.00	1,498
ENVIRONMENTAL HEALTH	12.00	4,493
TRANSIT FIXED ROUTE	7.75	2,901
TRANSIT	7.75	2,901
PROGRAM MANAGEMENT	14.00	5,241
CODE ENFORCEMENT	39.50	14,788
COMMUNITY DEVELOPMENT	53.50	20,029
Community Development Total	53.50	20,029
AHD PUBLIC HEALTH	6.25	2,340
HEALTH DEPARTMENT	6.25	2,340
UTILITIES OFFICE	2.50	936
Water & Sewer	2.50	936
AIRPORT OPERATIONS	23.00	8,611
Airport	23.00	8,611
HEALTH PLAN	4.75	1,778
Employee Insurance	4.75	1,778
AHD OPERATING	9.00	3,369
Amarillo Hosp. Dist Tobacco	8.25	3,089
AHD	17.25	6,458
Amarillo Local Government Corp	40.00	14,975
AMARILLO LOCAL GOVERNMENT CORP	40.00	14,975
Direct Entities	391.75	146,664
Indirect Cost Plan	577.00	216,018

City of Amarillo
Cost Allocation Plan September 30, 2018
Legal Allocation

Entity: 1210ACA - CITY ATTORNEY-ACA

Accumulation of Costs

5500 Legal	468,280
200 Total Indirect Costs	468,280
10 Total Costs	468,280

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	11.25	9,255
PLANNING	88.25	72,597
BUILDING SAFETY	21.00	17,275
PARKS & RECREATION ADMINISTRAT	21.50	17,686
FIRE OPERATIONS	6.75	5,553
Fire	6.75	5,553
DIRECTOR OF UTILITIES	5.50	4,524
Indirect Entities	154.25	126,890
MAYOR AND COUNCIL	7.50	6,170
RADIO COMMUNICATIONS	0.25	206
CIVIC CENTER OPERATIONS	2.00	1,645
LIBRARY	3.00	2,468
MUNICIPAL COURT	110.00	90,489
PUBLIC WORKS	22.25	18,303
CAPITAL PROJECTS & DEVELOPMENT	60.00	49,358
STREET DEPARTMENT	6.00	4,936
POLICE	5.25	4,319
TOTAL POLICE	5.25	4,319
ANIMAL MANAGEMENT AND WELFARE	7.50	6,170
TRAFFIC ADMINISTRATION	30.50	25,090
TRAFFIC	30.50	25,090
ENVIRONMENTAL HEALTH	19.25	15,836
TRANSIT FIXED ROUTE	11.50	9,460
TRANSIT	11.50	9,460
PROGRAM MANAGEMENT	42.25	34,756
CODE ENFORCEMENT	29.25	24,062
COMMUNITY DEVELOPMENT	71.50	58,818
Community Development Total	71.50	58,818
AHD PUBLIC HEALTH	15.00	12,339
HEALTH DEPARTMENT	15.00	12,339
UTILITIES OFFICE	10.00	8,226
Water & Sewer	10.00	8,226
AIRPORT OPERATIONS	17.75	14,602
Airport	17.75	14,602
HEALTH PLAN	3.25	2,674
Employee Insurance	3.25	2,674
AHD OPERATING	1.50	1,234
AHD	1.50	1,234
TIRZ #2	1.50	1,234
Amarillo Local Government Corp	4.00	3,291

City of Amarillo
Cost Allocation Plan September 30, 2018
Legal Allocation

AMARILLO LOCAL GOVERNMENT CORP	4.00	3,291
Finance	5.50	4,524
CHAMBER OF COMMERCE	5.50	4,524
Direct Entities	415.00	341,390
Indirect Cost Plan	569.25	468,280

**CITY OF AMARILLO
LEGAL DEPARTMENT COST DISTRIBUTION
FISCAL YEAR 2017/2018**

	CITY ATTORNEY	ASST CITY ATTORNEY	COURT PROSECUTORS	GENERAL GOVT	TOTAL
SALARIES FROM 01/01/18 TO 12/31/18 DISTRIBUTED BASED ON EFFORT EXPENDED					
CITY ATTORNEY	81,574	-	-	43,924	125,498
DEPUTY CITY ATTORNEY	18,599	86,797	-	18,599	123,995
SENIOR ASSISTANT CITY ATTORNEY	-	70,130	-	30,055	100,185
ASSISTANT CITY ATTORNEY	-	21,364	21,364	-	42,728
ATTORNEY II	-	-	31,215	-	31,215
ATTORNEY I	-	52,227	57,021	6,144	115,392
LEGAL ASSISTANT	11,444	11,444	3,813	11,444	38,145
ADMIN TECH	-	-	31,675	-	31,675
TOTAL	111,617	241,962	145,088	110,166	608,833

	TOTAL	CITY ATTORNEY	ASST CITY ATTORNEY	COURT PROSECUTORS	GENERAL GOVT
DEPARTMENT COST DISTRIBUTION:					
PERSONAL SERVICES	755,951	138,588	300,429	180,147	136,786
SUPPLIES	48,321	8,859	19,204	11,515	8,743
CONTRACTUAL SERVICES	289,393	53,054	115,010	68,964	52,365
OTHER CHARGES	30,473	5,587	12,111	7,262	5,514
TOTAL	1,124,138	206,088	446,754	267,888	203,408

RECOVERIES

BALANCE PER AUDIT 1,124,138

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 2017/2018 expenditures of this department have been functionalized and allocated as follows:

- * Custodial Services - This has been allocated to all locations served based on the gross square footage maintained.
- * 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, 2018
Custodial Services Allocation

Entity: 1251 - CUSTODIAL SERVICES

Accumulation of Costs

100 Financial Costs	1,176,658
10A Total Financial Costs	1,176,658
2300 City Manager-City Admin	11,068
2700 Human Resources-City	8,559
3300 Finance-Budget & Reportin	402
3700 Accounting-General	3,743
3800 Accounting-Payroll	1,814
4000 Accounting-Audit	916
4100 Purchasing	2,871
4500 Central Stores	8,068
4740 IT - Kronos	8,344
5000 IT - Infrastructure	957
5310 MG Operating	847
5400 MG-Replacement	-432
200 Total Indirect Costs	47,158
10 Total Costs	1,223,816

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL-CITY HALL	193,094	200,833
CUSTODIAL SERV-CEN SERV	110,575	115,007
CUSTODIAL SERVICES-FACILITIES	28,913	30,072
CUSTODIAL SERVICES-LIBRARIES	277,918	289,056
CUSTODIAL SERVICES-POLICE	208,548	216,906
CUSTODIAL SERVICES-SIMMS	110,538	114,968
AECC	27,287	28,381
Indirect Entities	956,873	995,223
EMERGENCY MANAGEMENT SERVICES	29,706	30,897
EMERGENCY MANAGEMENT	29,706	30,897
MUNICIPAL COURT	57,353	59,652
ANIMAL MANAGEMENT AND WELFARE	17,823	18,537
AHD PUBLIC HEALTH	28,676	29,825
HEALTH DEPARTMENT	28,676	29,825
WIC ADMINISTRATION	39,777	41,371
WIC	39,777	41,371
Family Wellness Center	11,374	11,830
Employee Insurance	11,374	11,830
Presidents Office	35,076	36,482
CHAMBER OF COMMERCE	35,076	36,482
Direct Entities	219,785	228,594
Indirect Cost Plan	1,176,658	1,223,816

City of Amarillo
Cost Allocation Plan September 30, 2018
Custodial Services Allocation

Entity: 1251CHALL - CUSTODIAL-CITY HALL

Accumulation of Costs

6100 Custodial Services	200,833
200 Total Indirect Costs	200,833
10 Total Costs	200,833

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	1,390	14,841
PARKS & RECREATION ADMINISTRAT	3,952	42,195
Indirect Entities	5,342	57,036
MAYOR AND COUNCIL	3,685	39,344
CITY SECRETARY	866	9,246
VITAL STATISTICS	79	843
UTILITIES OFFICE	7,448	79,522
Water & Sewer	7,448	79,522
HEALTH PLAN	1,390	14,841
Employee Insurance	1,390	14,841
Direct Entities	13,468	143,797
Indirect Cost Plan	18,810	200,833

Entity: 1251CSER - CUSTODIAL SERV-CEN SERV

Accumulation of Costs

6100 Custodial Services	115,007
200 Total Indirect Costs	115,007
10 Total Costs	115,007

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE OPERATIONS	310	973
Fire	310	973
Indirect Entities	310	973
RADIO COMMUNICATIONS	420	1,318
STREET DEPARTMENT	4,660	14,622
SOLID WASTE COLLECTION	5,588	17,534
TRAFFIC ADMINISTRATION	2,527	7,929
TRAFFIC	2,527	7,929
TRANSIT FIXED ROUTE	8,604	26,997
TRANSIT	8,604	26,997
PARK MAINTENANCE	6,865	21,540
WATER DISTRIBUTION	3,839	12,046
WASTE WATER COLLECTION	3,840	12,049
Water & Sewer	7,679	24,095
Direct Entities	36,343	114,034
Indirect Cost Plan	36,653	115,007

City of Amarillo
Cost Allocation Plan September 30, 2018
Custodial Services Allocation

Entity: 1251FAC - CUSTODIAL SERV-FACILITIES

Accumulation of Costs

6100 Custodial Services	30,072
200 Total Indirect Costs	30,072
10 Total Costs	30,072

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES MAINTENANCE	9,355	30,072
Indirect Entities	9,355	30,072
Indirect Cost Plan	9,355	30,072

Entity: 1251LIB - CUSTODIAL SERVICES-LIBRARIES

Accumulation of Costs

6100 Custodial Services	289,056
200 Total Indirect Costs	289,056
10 Total Costs	289,056

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY ADMIN	538	1,388
Indirect Entities	538	1,388
LIBRARY	108,355	279,562
HARRINGTON LIBRARY CONSTORTIUM	3,142	8,107
HARRINGTON LIBRARY CONSORTIUM	3,142	8,107
Direct Entities	111,497	287,668
Indirect Cost Plan	112,035	289,056

Entity: 1251POL - CUSTODIAL SERVICES-POLICE

Accumulation of Costs

6100 Custodial Services	216,906
200 Total Indirect Costs	216,906
10 Total Costs	216,906

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	3	1,881
Indirect Entities	3	1,881
POLICE	343	215,026
TOTAL POLICE	343	215,026
Direct Entities	343	215,026
Indirect Cost Plan	346	216,906

City of Amarillo
Cost Allocation Plan September 30, 2018
Custodial Services Allocation

Entity: 1251SIMM - CUSTODIAL SERVICES-SIMMS

Accumulation of Costs

6100 Custodial Services	114,968
200 Total Indirect Costs	114,968
10 Total Costs	114,968

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
AECC	9,895	21,080
PLANNING	1,593	3,394
BUILDING SAFETY	7,734	16,476
DIRECTOR OF UTILITIES	2,225	4,740
Indirect Entities	21,447	45,689
PUBLIC WORKS	1,593	3,394
CAPITAL PROJECTS & DEVELOPMENT	9,153	19,499
TRAFFIC ADMINISTRATION	7,313	15,579
TRAFFIC	7,313	15,579
ENVIRONMENTAL HEALTH	2,290	4,878
PROGRAM MANAGEMENT	3,355	7,147
COMMUNITY DEVELOPMENT	3,355	7,147
HOUSING ASSISTANCE	3,355	7,147
HOUSING	3,355	7,147
Community Development Total	6,710	14,295
Family Wellness Center	5,461	11,634
Employee Insurance	5,461	11,634
Direct Entities	32,520	69,279
Indirect Cost Plan	53,967	114,968

CITY OF AMARILLO
 FACILITIES MAINTENANCE-BUILDING CLEANING
 FISCAL YEAR 2017/2018

	BUILDING CLEANING	UTILITIES	TOTAL
DEPARTMENT COST DISTRIBUTION:			
PERSONAL SERVICES	1,065,073		1,065,073
SUPPLIES	83,678		83,678
UTILITIES		384,408	384,408
OTHER COSTS	27,907		27,907
TOTAL	1,176,658	384,408	1,561,066
COST ADJUSTMENTS:			
UTILITIES USED FOR SEWER STORAGE BLDG. TRANSFERRED TO MAINTENANCE		-384,408	0
TOTAL	1,176,658	0	1,176,658

COST DISTRIBUTION:

	SQ FT			
CLINIC	4,585	11,374	0	11,374
EMERGENCY MANAGEMENT	11,975	29,706		29,706
DISPATCH	11,000	27,287		27,287
CITY HALL	77,840	193,094		193,094
SIMMS BUILDING	44,560	110,538		110,538
POLICE	84,070	208,548		208,548
COURT	23,120	57,353		57,353
LIBRARIES	112,035	277,918		277,918
CENTRAL SERVICES	44,575	110,575		110,575
BIVINS BUILDING	14,140	35,076		35,076
ANIMAL SHELTER	7,185	17,823		17,823
WIC	16,035	39,777		39,777
PUBLIC HEATLH	11,560	28,676		28,676
FACILITIES BLDG.	11,655	28,913		28,913
TOTAL	474,335	1,176,658	0	1,176,658

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, 2018
Facilities Allocation

Entity: 1252 - FACILITIES MAINTENANCE

Accumulation of Costs

100 Financial Costs	3,296,957
110 Depreciation Adjustment	737,935
111 IT Charges	89,343
10A Total Financial Costs	4,124,235
2300 City Manager-City Admin	11,888
2700 Human Resources-City	9,193
3300 Finance-Budget & Reportin	665
3400 Finance-Internal Auditor	768
3700 Accounting-General	6,190
3800 Accounting-Payroll	1,949
4000 Accounting-Audit	1,515
4100 Purchasing	4,748
4300 Central Stores	5
4400 IT - Print Services	1
4500 Central Stores	5,669
4710 IT - JDE	5,919
4730 IT - eDocs	3,023
4900 IT - Support	5,712
5000 IT - Infrastructure	13,403
5110 IT - Telecommunications	49,781
5210 IT - Reimbursement	-90,922
5310 MG Operating	14,964
5320 MG Fuel	-110
5400 MG-Replacement	-7,630
5600 Legal-City Atty	5,148
7000 Custodial Services-Facili	30,072
200 Total Indirect Costs	71,950
10 Total Costs	4,196,185

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES-CITY HALL	272,625	359,188
FACILITIES-CENTRAL SERVICES	487,580	642,395
FACILITIES-LIBRARIES	373,234	491,742
FACILITIES-POLICE	599,366	789,675
FACILITIES-SIMMS BLDG	201,759	265,821
FIRE OPERATIONS	227,411	299,618
Fire	227,411	299,618
Indirect Entities	2,161,975	2,848,439
EMERGENCY MANAGEMENT SERVICES	27,904	36,764
EMERGENCY MANAGEMENT	27,904	36,764
CIVIC CENTER OPERATIONS	739,301	974,042
MUNICIPAL COURT	38,365	50,547
SOLID WASTE DISPOSAL	13,595	17,912
ANIMAL MANAGEMENT AND WELFARE	30,063	39,609
ROSS ROGERS	19,584	25,802
PARK MAINTENANCE	48,910	64,440

City of Amarillo
Cost Allocation Plan September 30, 2018
Facilities Allocation

AHD PUBLIC HEALTH	19,182	25,273
HEALTH DEPARTMENT	19,182	25,273
WIC ADMINISTRATION	36,141	47,616
WIC	36,141	47,616
Presidents Office	49,899	65,743
CHAMBER OF COMMERCE	49,899	65,743
Direct Entities	1,022,944	1,347,746
Indirect Cost Plan	3,184,919	4,196,185

Entity: 1252CHALL - FACILITIES-CITY HALL

Accumulation of Costs

7100 Facilities	359,188
200 Total Indirect Costs	359,188
10 Total Costs	359,188

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
RISK MANAGEMENT	1,390	26,543
PARKS & RECREATION ADMINISTRAT	3,952	75,466
Indirect Entities	5,342	102,009
MAYOR AND COUNCIL	3,685	70,367
CITY SECRETARY	866	16,537
VITAL STATISTICS	79	1,509
UTILITIES OFFICE	7,448	142,224
Water & Sewer	7,448	142,224
HEALTH PLAN	1,390	26,543
Employee Insurance	1,390	26,543
Direct Entities	13,468	257,179
Indirect Cost Plan	18,810	359,188

Entity: 1252CSER - FACILITIES-CENTRAL SERVICES

Accumulation of Costs

7100 Facilities	642,395
200 Total Indirect Costs	642,395
10 Total Costs	642,395

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
FIRE OPERATIONS	9,824	36,317
Fire	9,824	36,317
Indirect Entities	9,824	36,317
RADIO COMMUNICATIONS	3,007	11,116
STREET DEPARTMENT	25,607	94,662
SOLID WASTE COLLECTION	44,592	164,844
POLICE	2,700	9,981

City of Amarillo
Cost Allocation Plan September 30, 2018
Facilities Allocation

TOTAL POLICE	2,700	9,981
TRAFFIC ADMINISTRATION	12,943	47,847
TRAFFIC	12,943	47,847
ENVIRONMENTAL HEALTH	458	1,693
TRANSIT FIXED ROUTE	30,626	113,216
TRANSIT	30,626	113,216
PARK MAINTENANCE	13,742	50,800
WATER DISTRIBUTION	15,137	55,957
WASTE WATER COLLECTION	15,138	55,961
Water & Sewer	30,275	111,918
Direct Entities	163,950	606,078
Indirect Cost Plan	173,774	642,395

Entity: 1252LIB - FACILITIES-LIBRARIES

Accumulation of Costs

7100 Facilities	491,742
200 Total Indirect Costs	491,742
10 Total Costs	491,742

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY ADMIN	538	2,115
Indirect Entities	538	2,115
LIBRARY	121,426	477,278
HARRINGTON LIBRARY CONSTORTIUM	3,142	12,350
HARRINGTON LIBRARY CONSORTIUM	3,142	12,350
Direct Entities	124,568	489,627
Indirect Cost Plan	125,106	491,742

Entity: 1252POL - FACILITIES-POLICE

Accumulation of Costs

7100 Facilities	789,675
200 Total Indirect Costs	789,675
10 Total Costs	789,675

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	3	6,847
Indirect Entities	3	6,847
POLICE	343	782,828
TOTAL POLICE	343	782,828
Direct Entities	343	782,828
Indirect Cost Plan	346	789,675

City of Amarillo
Cost Allocation Plan September 30, 2018
Facilities Allocation

Entity: 1252SIMM- FACILITIES-SIMMS BLDG

Accumulation of Costs

7100 Facilities	265,821
200 Total Indirect Costs	265,821
10 Total Costs	265,821

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
AECC	9,895	48,739
PLANNING	1,593	7,847
BUILDING SAFETY	7,734	38,095
DIRECTOR OF UTILITIES	2,225	10,960
Indirect Entities	21,447	105,640
PUBLIC WORKS	1,593	7,847
CAPITAL PROJECTS & DEVELOPMENT	9,153	45,084
TRAFFIC ADMINISTRATION	7,313	36,021
TRAFFIC	7,313	36,021
ENVIRONMENTAL HEALTH	2,290	11,280
PROGRAM MANAGEMENT	3,355	16,525
COMMUNITY DEVELOPMENT	3,355	16,525
HOUSING ASSISTANCE	3,355	16,525
HOUSING	3,355	16,525
Community Development Total	6,710	33,051
Family Wellness Center	5,461	26,899
Employee Insurance	5,461	26,899
Direct Entities	32,520	160,181
Indirect Cost Plan	53,967	265,821

**CITY OF AMARILLO, TEXAS
 BUILDING MAINTENANCE Cost Distribution
 FISCAL YEAR 2017/2018**

	Bldg Use Fee	General Maint	Utilities	Total
Department Cost Distribution:				
Personal Services		1,737,210		1,737,210
Supplies		68,354		68,354
Contractual Services		580,607		580,607
Other		105,752		105,752
Total	0	2,491,923		2,491,923
Cost Adjustments:				
Police			254,990	254,990
Library Utilities			165,636	165,636
Trans from Bldg Cleaning			384,408	384,408
Total	0	2,491,923	805,034	3,296,957

Cost Distribution:					
	Sq Ft				
Civic Center	438,095	726,966	12,335	739,301	
City Hall	82,840	137,463	135,162	272,625	
Simms Building	64,940	107,760	93,999	201,759	
Emergency Management	16,816	27,904		27,904	
Police	207,284	343,963	255,403	599,366	
Court	23,120	38,365		38,365	
Golf Club Houses	11,802	19,584		19,584	
WIC	21,780	36,141		36,141	
Public Health	11,560	19,182		19,182	
Libraries	125,106	207,598	165,636	373,234	
Central Services	241,780	401,204	86,376	487,580	
Bivins Building	18,042	29,939	19,960	49,899	
Animal Shelter	18,117	30,063		30,063	
Facilities Bldg.	40,725	67,578	36,163	103,741	
Fire Stations	137,046	227,411		227,411	
Landfill	8,193	13,595		13,595	
Parks	29,475	48,910		48,910	
Garfield Building	5,000	8,297		8,297	
Total	1,501,721	0	2,491,923	805,034	3,296,957

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. The support provided by the Civilian Personnel Department frees up police officers 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, and any corresponding Police Department grants. The cost of Civilian Personnel Department has been isolated and allocated to the Police Department with corresponding grants.

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2018
Civilian Personnel Allocation

Entity: 1640 - CIVILIAN PERSONNEL

Accumulation of Costs

100 Financial Costs	5,002,948
10A Total Financial Costs	5,002,948
2300 City Manager-City Admin	29,924
2420 City Manager-Pub Safety &	12,282
2700 Human Resources-City	23,141
3300 Finance-Budget & Reportin	1,289
3700 Accounting-General	11,996
3800 Accounting-Payroll	4,905
4000 Accounting-Audit	2,937
4100 Purchasing	9,202
4710 IT - JDE	22,493
4900 IT - Support	23,277
5600 Legal-City Atty	2,995
200 Total Indirect Costs	144,443
10 Total Costs	5,147,391

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	159,414	164,017
Indirect Entities	159,414	164,017
POLICE	4,843,534	4,983,374
TOTAL POLICE	4,843,534	4,983,374
Direct Entities	4,843,534	4,983,374
Indirect Cost Plan	5,002,948	5,147,391

**CITY OF AMARILLO
CIVILIAN PERSONNEL
Fiscal Year 2017/2018**

	Total	PD Admin	PD Direct
Chief's Office			
Office Manager	40,059	40,059	
Admin Assistant III	29,850	29,850	
Training & Personnel			
Director			
Administrative Assistant IV	38,321		38,321
Administrative Assistant I	23,459		23,459
Payroll Clerk	28,864		28,864
Other Civilian Personnel	1,838,303		1,838,303
Total	1,998,856	69,909	1,928,947
Number of Employees	73	2	71

	Total	PD Admin	PD Direct	Method of Dist
Personal Services	2,949,194	103,147	2,846,047	1
Supplies	0	0	0	2
Contractual Services	2,026,713	55,526	1,971,187	2
Other Charges	27,041	741	26,300	2
	5,002,948	159,414	4,843,534	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/18 to 12/31/18
- 2 Distributed based on number of employees.

Amount per 17/18 Audit 5,002,948

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 2017/2018, 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, 2018
Police Administration Allocation

Entity: PDAM - POLICE ADMIN

Accumulation of Costs

100 Financial Costs	612,859
10A Total Financial Costs	612,859
2300 City Manager-City Admin	1,230
2420 City Manager-Pub Safety &	505
2700 Human Resources-City	951
3800 Accounting-Payroll	202
6300 Custodial Services-Police	1,881
7400 Facilities-Police	6,847
8400 Civilian Personnel	164,017
200 Total Indirect Costs	175,631
10 Total Costs	788,490

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE	1	788,490
TOTAL POLICE	1	788,490
Direct Entities	1	788,490
Indirect Cost Plan	1	788,490

**CITY OF AMARILLO
POLICE Cost Distribution
Fiscal Year 2017/2018**

	<u>Total Police</u>	<u>Police Admin</u>	<u>Police Direct</u>	<u>Method of Dist</u>
Salaries from 01/01/2018 thru 12/31/2018 Distribution based on effort expended				
POLICE CHIEF		187,453		
ASST. POLICE CHIEF		132,276		
ASST. POLICE CHIEF		129,855		
Other Police			26,735,659	
Total	27,185,243	449,584	26,735,659	

	<u>Total Police</u>	<u>Police Admin</u>	<u>Police Direct</u>	<u>Method of Dist</u>
Number of Employees				
	346	3	343	
Department Cost Distribution:				
Personal Services	36,670,608	606,451	36,064,157	1
Supplies	138,566	1,201	137,365	2
Utilities	254,990		254,990	
Police Direct Supplies	860,936		860,936	
Contractual Services	50,858	441	50,417	2
Police Direct Contractual Services	2,991,332		2,991,332	
Other Charges	549,603	4,765	544,838	2
Other Agencies	56,065		56,065	
Total	41,572,958	612,859	40,960,099	

Cost Adjustments:				
Utilities to Maint	-254,990		-254,990	3
Total	41,317,968	612,859	40,705,109	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/18 thru 12/31/18.
- 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 2017/2018. 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 2017/2018 fiscal year.

Reference: OMB A-87, Section E

**City of Amarillo
Cost Allocation Plan September 30, 2018
Planning Allocation**

Entity: 1720 - PLANNING

Accumulation of Costs

100 Financial Costs	463,791
110 Depreciation Adjustment	36,987
111 IT Charges	36,858
10A Total Financial Costs	537,636
2300 City Manager-City Admin	2,460
2400 City Manager-Development	2,490
2700 Human Resources-City	1,902
3300 Finance-Budget & Reportin	129
3700 Accounting-General	1,200
3800 Accounting-Payroll	403
4000 Accounting-Audit	294
4100 Purchasing	921
4300 Central Stores	73
4400 IT - Print Services	929
4710 IT - JDE	3,552
4730 IT - eDocs	4,535
4740 IT - Kronos	2,142
4900 IT - Support	5,496
5000 IT - Infrastructure	9,574
5110 IT - Telecommunications	9,115
5200 IT - GIS	26,419
5210 IT - Reimbursement	-37,509
5600 Legal-City Atty	17,502
5700 Legal-Asst City Attys	72,597
7050 Custodial Services-Simms	3,394
8310 Facilities-Simms Building	7,847
200 Total Indirect Costs	135,462
10 Total Costs	673,098

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Plannning Admin	151,676	220,127
Indirect Entities	151,676	220,127
City Planning	312,115	452,971
Direct Entities	312,115	452,971
Indirect Cost Plan	463,791	673,098

**City of Amarillo
Cost Allocation Plan September 30, 2018
Planning Allocation**

Entity: 1720ADM - PLANNING ADMINISTRATION

Accumulation of Costs

9700 Planning	220,127
200 Total Indirect Costs	220,127
10 Total Costs	220,127

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
City Planning	6	146,751
URBAN TRANSPORTATION PLANNING	3	73,376
Direct Entities	9	220,127
Indirect Cost Plan	9	220,127

CITY OF AMARILLO
PLANNING DEPARTMENT Cost Distribution
Fiscal Year 2017/2018

	Planning Total	City Planning	Planning Admin	PIDs
Planning Director	100%		100%	0%
Planner	100%	100%		0%
Administrative Technician	100%	100%		0%

Salaries from 01/01/18 TO 12/31/18
 Distribution based on effort expended

Planning Director	94,340		94,340	0
Planner	0	0		0
Administrative Technician	30,108	30,108		0
Other Employees	144,454	144,454		
TOTAL	268,902	174,562	94,340	0
Full Time Equivalent Employees	6.0	5.0	1.0	0.0

	Planning Total	City Planning	Planning Admin	PIDS	Method of Dist
Department Cost Distribution:					
Personal Services	403,857	262,170	141,687	0	1
Supplies	9,007	7,506	1,501	0	2
Contractual	29,505	24,588	4,918	0	2
Other	21,422	17,852	3,570	0	2
TOTAL	463,791	312,115	151,676	0	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/18 TO 12/31/18
- 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, 2018
Fire Department Allocation

Entity: 1900 - FIRE

Accumulation of Costs

100 Financial Costs	31,982,233
110 Depreciation Adjustment	944,712
111 IT Charges	427,692
10A Total Financial Costs	33,354,637
2300 City Manager-City Admin	111,498
2420 City Manager-Pub Safety &	45,765
2700 Human Resources-City	86,226
3300 Finance-Budget & Reportin	8,349
3400 Finance-Internal Auditor	3,048
3700 Accounting-General	77,715
3800 Accounting-Payroll	18,276
4000 Accounting-Audit	19,027
4100 Purchasing	59,612
4300 Central Stores	211
4400 IT - Print Services	802
4500 Central Stores	28,423
4710 IT - JDE	22,493
4730 IT - eDocs	33,255
4740 IT - Kronos	34,502
4900 IT - Support	30,228
5000 IT - Infrastructure	268,062
5100 IT - Public Safety	59,467
5110 IT - Telecommunications	56,092
5200 IT - GIS	5,284
5210 IT - Reimbursement	(435,251)
5310 MG Operating	126,206
5320 MG Fuel	(2,319)
5400 MG-Replacement	(64,349)
5600 Legal-City Atty	10,763
5700 Legal-Asst City Attys	5,553
6600 Custodial Services-Centra	973
7100 Facilities	299,618
7800 Facilities-Central Servic	36,317
9800 AECC	410,142
200 Total Indirect Costs	1,355,987
10 Total Costs	34,710,624

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE AIRPORT	1,997,267	2,137,805
FIRE CITY	30,431,495	32,572,819
Direct Entities	32,428,762	34,710,624
Indirect Cost Plan	32,428,762	34,710,624

**CITY OF AMARILLO
 FIRE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2017/2018**

	<u>TOTAL COST</u>	<u>CITY</u>	<u>AIRPORT</u>
SEPTEMBER 30, 2018	31,077,393		
Adjustment of Equipment Rental	-836,671	836,671	
DISTRIBUTION BASED ON LINE FIREFIGHTERS		231/253	22/253
	30,240,722	27,611,094	2,629,628
CITY ADJUSTMENT TO AIRPORT		6/24	18/24
		657,407	-657,407
City Depreciation Adjustment	944,712	944,712	
ALLOCATED SHARE	----- 32,022,105 =====	----- 30,049,884 =====	----- 1,972,221 =====
IT Charges	406,657	381,611	25,046
Actual Fire Department Allocation	<u>32,428,762</u>	<u>30,431,495</u>	<u>1,997,267</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, 2018
Building Safety Allocation

Entity: 1740 - BUILDING SAFETY

Accumulation of Costs

100 Financial Costs	2,355,186
110 Depreciation Adjustment	418
111 IT Charges	137,573
10A Total Financial Costs	2,493,177
2300 City Manager-City Admin	13,527
2400 City Manager-Development	13,695
2700 Human Resources-City	10,461
3300 Finance-Budget & Reportin	642
3400 Finance-Internal Auditor	820
3700 Accounting-General	5,977
3800 Accounting-Payroll	2,217
4000 Accounting-Audit	1,463
4100 Purchasing	4,585
4300 Central Stores	3,610
4400 IT - Print Services	3,050
4500 Central Stores	35,645
4710 IT - JDE	11,839
4720 IT - Hansen	10,154
4730 IT - eDocs	29,476
4740 IT - Kronos	7,893
4900 IT - Support	14,441
5000 IT - Infrastructure	31,593
5110 IT - Telecommunications	33,655
5210 IT - Reimbursement	-140,004
5310 MG Operating	14,184
5320 MG Fuel	-146
5400 MG-Replacement	-7,232
5600 Legal-City Atty	14,788
5700 Legal-Asst City Attys	17,275
7050 Custodial Services-Simms	16,476
8310 Facilities-Simms Building	38,095
200 Total Indirect Costs	188,179
10 Total Costs	2,681,356

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
WATER GENERAL	129,213	147,108
Water & Sewer	129,213	147,108
CITY CODE	2,225,973	2,534,248
Direct Entities	2,355,186	2,681,356
Indirect Cost Plan	2,355,186	2,681,356

**CITY OF AMARILLO
 BUILDING SAFETY DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2017/2018**

	<i>BU 1740</i> City Code	Water Inspector	TOTAL
Salaries from 01/01/18 thru 12/31/18 Distribution Based on Effort Expended			
Administrator	102,106	3,191	105,297
Administrative Tech	35,636	1,114	36,750
Plumbing Inspectors	77,017	40,037	117,054
Others	933,522	29,173	962,695
TOTAL	1,148,282	73,514	1,221,796
Adjusted Number of Employees	32	1	33
Department Cost Distribution:			
Personal Services: (1)	1,820,243	116,534	1,936,777
Supplies: (1)	44,473	1,390	45,863
Contractual Services (1)	301,699	9,428	311,127
Other (1)	59,558	1,861	61,419
Reimbursements			
TOTAL	2,225,973	129,213	2,355,186

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/18 thru 12/31/18.

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, 2018
Director of Utilities Allocation

Entity: 52110 - DIRECTOR OF UTILITIES

Accumulation of Costs

100 Financial Costs	485,392
111 IT Charges	25,067
10A Total Financial Costs	510,459
2300 City Manager-City Admin	1,230
2400 City Manager-Development	1,245
2700 Human Resources-City	951
3300 Finance-Budget & Reportin	125
3400 Finance-Internal Auditor	301
3700 Accounting-General	1,164
3800 Accounting-Payroll	202
4100 Purchasing	893
4300 Central Stores	28
4400 IT - Print Services	1,338
4500 Central Stores	11
4710 IT - JDE	2,368
4730 IT - eDocs	9,070
4740 IT - Kronos	677
5000 IT - Infrastructure	1,915
5110 IT - Telecommunications	4,207
5200 IT - GIS	7,926
5210 IT - Reimbursement	-25,510
5310 MG Operating	294
5400 MG-Replacement	-150
5600 Legal-City Atty	9,734
5700 Legal-Asst City Attys	4,524
7050 Custodial Services-Simms	4,740
8310 Facilities-Simms Building	10,960
200 Total Indirect Costs	38,241
10 Total Costs	548,700

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
WATER PRODUCTION	8	21,309
WATER TRANSMISSION	7	18,645
SURFACE WATER TREATMENT	28	74,581
WATER DISTRIBUTION	63	167,806
WASTE WATER COLLECTION	34	90,562
RIVER ROAD WATER RECLAMATION	24	63,926
HOLLYWOOD ROAD WASTE WATER TRE	23	61,263
LABORATORY ADMINISTRATION	19	50,608
Water & Sewer	206	548,700
Direct Entities	206	548,700
Indirect Cost Plan	206	548,700

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, 2018
Parks and Recreation Administration Allocation

Entity: 1820 - PARKS & RECREATION ADMINISTRATION

Accumulation of Costs

100 Financial Costs	432,349
110 Depreciation Adjustment	756,183
111 IT Charges	76,533
10A Total Financial Costs	1,265,065
2300 City Manager-City Admin	2,050
2410 City Manager-Community Sv	1,064
2700 Human Resources-City	1,585
3300 Finance-Budget & Reportin	131
3400 Finance-Internal Auditor	376
3700 Accounting-General	1,220
3800 Accounting-Payroll	336
4000 Accounting-Audit	299
4100 Purchasing	936
4300 Central Stores	47
4400 IT - Print Services	1,622
4500 Central Stores	8
4710 IT - JDE	4,735
4730 IT - eDocs	15,872
4740 IT - Kronos	1,804
4900 IT - Support	6,574
5000 IT - Infrastructure	5,744
5110 IT - Telecommunications	7,011
5200 IT - GIS	2,642
5210 IT - Reimbursement	-77,885
5600 Legal-City Atty	8,424
5700 Legal-Asst City Attys	17,686
6200 Custodial Services-City H	42,195
7300 Facilities-City Hall	75,466
200 Total Indirect Costs	119,942
10 Total Costs	1,385,007

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ROSS ROGERS	78	446,407
TENNIS CENTER	1	5,723
SWIMMING POOLS	17	97,294
PARKS & RECREATION PROGRAM	33	188,865
PARK MAINTENANCE	91	520,809
ZOO MAINTENANCE	16	91,571
ATHLETIC ADMINISTRATION	5	28,616
SENIOR SERVICES	1	5,723
Direct Entities	242	1,385,007
Indirect Cost Plan	242	1,385,007

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 2017/2018. 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, 2018
Library Administration Allocation

Entity: LBAM - LIBRARY ADMIN

Accumulation of Costs

100 Financial Costs	303,011
10A Total Financial Costs	303,011
2300 City Manager-City Admin	1,230
2410 City Manager-Community Sv	639
2700 Human Resources-City	951
3800 Accounting-Payroll	202
6500 Custodial Services-Librar	1,388
7700 Facilities-Libraries	2,115
200 Total Indirect Costs	6,524
10 Total Costs	309,535

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY	72	309,535
Direct Entities	72	309,535
Indirect Cost Plan	72	309,535

CITY OF AMARILLO
 LIBRARY Cost Distribution
 Fiscal Year 2017/2018

	<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 01/01/2018 thru 12/31/2018 Distribution based on effort expended				
Head Librarian		92,589		
Assistant Head Librarian		68,323		
Secretary		28,549		
Other Library			1,811,940	
Total	2,001,401	189,461	1,811,940	
Number of Employees	75	3	72	
Department Cost Distribution:				
Personal Services	3,058,951	289,573	2,769,379	1
Supplies	51,732	2,069	49,663	2
Contractual Services	137,718	5,509	132,209	2
Other Charges	146,501	5,860	140,641	2
Utilities	165,636		165,636	
Shop Rental	7,139		7,139	
Car & Mileage Allowance	2,208		2,208	
Other Equipt Maint	2,274		2,274	
Books, Films & Periodicals	442,223		442,223	
Total	4,014,382	303,011	3,711,372	
Cost Adjustments:				
Utilities to Maint	-165,636		-165,636	3
Total	3,848,746	303,011	3,545,736	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/18 thru 12/31/18
- 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, 2018
Civic Center Allocation

Entity: 1241 CIVIC CENTER PROMOTIONS

Accumulation of Costs

100 Financial Costs	530,555
110 Depreciation Adjustment	100,562
10A Total Financial Costs	631,117
2300 City Manager-City Admin	2,050
2410 City Manager-Community Sv	1,064
2700 Human Resources-City	1,585
3300 Finance-Budget & Reportin	137
3700 Accounting-General	1,272
3800 Accounting-Payroll	336
4000 Accounting-Audit	311
4100 Purchasing	976
4300 Central Stores	55
4400 IT - Print Services	567
4500 Central Stores	20
4710 IT - JDE	5,919
4740 IT - Kronos	1,579
4900 IT - Support	5,819
5000 IT - Infrastructure	4,787
5110 IT - Telecommunications	19,632
5210 IT - Reimbursement	-33,255
200 Total Indirect Costs	12,854
10 Total Costs	643,971

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Civic Center City	274,810	520,499
Civic Center Venue	65,190	123,472
Direct Entities	340,000	643,971
Indirect Cost Plan	340,000	643,971

City of Amarillo
Cost Allocation Plan September 30, 2018
Civic Center Allocation

Entity: 1243 CIVIC CENTER OPERATIONS

Accumulation of Costs

100 Financial Costs	1,853,051
110 Depreciation Adjustment	1,990,530
10A Total Financial Costs	3,843,581
2300 City Manager-City Admin	9,018
2410 City Manager-Community Sv	4,683
2700 Human Resources-City	6,974
3300 Finance-Budget & Reportin	477
3400 Finance-Internal Auditor	113
3700 Accounting-General	4,443
3800 Accounting-Payroll	1,478
4000 Accounting-Audit	1,088
4100 Purchasing	3,408
4300 Central Stores	51
4400 IT - Print Services	35
4500 Central Stores	3,389
4710 IT - JDE	1,184
4730 IT - eDocs	4,535
4740 IT - Kronos	3,383
4900 IT - Support	4,742
5000 IT - Infrastructure	9,574
5110 IT - Telecommunications	66,609
5210 IT - Reimbursement	-119,728
5310 MG Operating	3,257
5400 MG-Replacement	-1,661
5600 Legal-City Atty	1,685
5700 Legal-Asst City Attys	1,645
7100 Facilities	974,042
200 Total Indirect Costs	984,424
10 Total Costs	4,828,005

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Civic Center City	274,810	3,902,306
Civic Center Venue	65,190	925,699
Direct Entities	340,000	4,828,005
Indirect Cost Plan	340,000	4,828,005

City of Amarillo
Cost Allocation Plan September 30, 2018
Civic Center Allocation

Entity: 1248 BOX OFFICE

Accumulation of Costs

100 Financial Costs	346,156
110 Depreciation Adjustment	761
10A Total Financial Costs	346,917
2300 City Manager-City Admin	6,149
2410 City Manager-Community Sv	3,193
2700 Human Resources-City	4,755
3300 Finance-Budget & Reportin	89
3400 Finance-Internal Auditor	188
3700 Accounting-General	830
3800 Accounting-Payroll	1,008
4000 Accounting-Audit	203
4100 Purchasing	637
4300 Central Stores	267
4400 IT - Print Services	244
4740 IT - Kronos	4,397
5000 IT - Infrastructure	17,233
5110 IT - Telecommunications	4,207
5210 IT - Reimbursement	-32,519
200 Total Indirect Costs	10,881
10 Total Costs	357,798

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Civic Center City	274,810	289,196
Civic Center Venue	65,190	68,603
Direct Entities	340,000	357,798
Indirect Cost Plan	340,000	357,798

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, 2018
Amarillo Emergency Communications Center Allocation

Entity: 1270 - AECC

Accumulation of Costs

100 Financial Costs	4,522,509
110 Depreciation Adjustment	9,516
10A Total Financial Costs	4,532,025
2300 City Manager-City Admin	28,694
2420 City Manager-Pub Safety &	11,778
2700 Human Resources-City	22,190
3300 Finance-Budget & Reportin	1,165
3400 Finance-Internal Auditor	1,362
3700 Accounting-General	10,844
3800 Accounting-Payroll	4,703
4000 Accounting-Audit	2,655
4100 Purchasing	8,318
4300 Central Stores	5
4400 IT - Print Services	445
4500 Central Stores	29
4710 IT - JDE	4,735
4730 IT - eDocs	6,046
4740 IT - Kronos	18,153
4900 IT - Support	17,674
5000 IT - Infrastructure	72,760
5100 IT - Public Safety	37,801
5110 IT - Telecommunications	37,161
5210 IT - Reimbursement	(211,439)
6100 Custodial Services	28,381
7050 Custodial Services-Simms	21,080
8310 Facilities-Simms Building	48,739
200 Total Indirect Costs	173,278
10 Total Costs	4,705,303

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE OPERATIONS	25,226	410,142
Fire	25,226	410,142
Indirect Entities	25,226	410,142
POLICE	242,587	3,944,152
TOTAL POLICE	242,587	3,944,152
ANIMAL MANAGEMENT AND WELFARE	21,589	351,009
Direct Entities	264,176	4,295,161
Indirect Cost Plan	289,402	4,705,303