

# BUDGET

CITY OF AMARILLO, TEXAS

## *Indirect Cost Allocation Plan*

OCTOBER 1, 2018 – SEPTEMBER 30, 2019



**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, 2019 to establish billing or final indirect costs rates for the period October 1, 2020 thru September 30, 2021 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

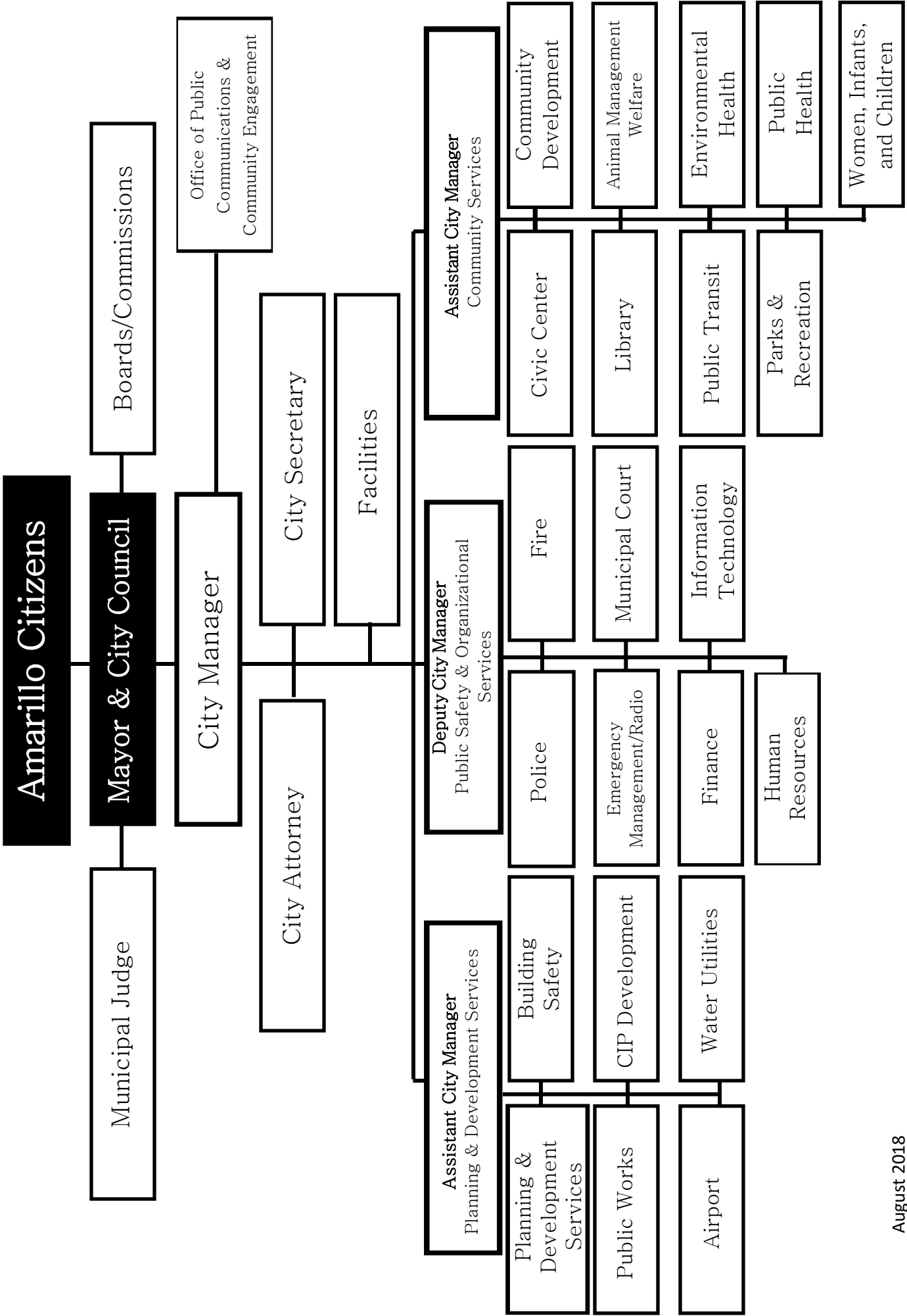
Signature: Michelle Bonner

Name of Official: Michelle Bonner

Title: Deputy City Manager

Date of Execution: March 5, 2020

# City of Amarillo, Texas Organization Chart



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

<b><u>DEPARTMENT</u></b>	<b><u>BASIS OF ALLOCATION</u></b>
<b>BUILDING USE</b>	
BIVINS BUILDING	ALLOCATION TO CHAMBER OF COMMERCE
COURT	ALLOCATION TO COURT
ANIMAL MGMT & WELFARE	ALLOCATION TO ANIMAL MGMT & WELFARE
FACILITIES BLDG	USABLE SQUARE FEET OCCUPIED IN FACILITIES BLDG
CITY HALL	USABLE SQUARE FEET OCCUPIED IN CITY HALL
LIBRARY	USABLE SQUARE FEET OCCUPIED IN LIBRARY
SIMMS MUNICIPAL BLDG	USABLE SQUARE FEET OCCUPIED IN SIMMS BLDG
POLICE	ALLOCATION TO POLICE DEPARTMENT
CENTRAL SERVICES	USABLE OCCUPIED SQUARE FEET
CIVIC CENTER	DIRECT ALLOCATION TO CIVIC CENTER
<b>PUBLIC BUILDINGS DEPARTMENT</b>	
CIVIC CENTER PROMOTIONS	DIRECT ALLOCATION TO CIVIC CENTER
CIVIC CENTER OPERATIONS	DIRECT ALLOCATION TO CIVIC CENTER
FACILITIES BLDG	USABLE SQUARE FEET OCCUPIED IN FACILITIES BLDG
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 2018

**PURCHASING DIVISION**

PURCHASING MODIFIED DIRECT CHARGES

**CITY MANAGER'S OFFICE**

CITYWIDE ADMINISTION NO. OF EQUIVALENT PERMANENT POSITIONS - FY 2018

DEPARTMENT ADMINISTION NO. OF EQUIVALENET PERMANENT POSITIONS IN THE DEPARTMENT FY 2018

**LEGAL DEPARTMENT**

DEPARTMENT COUNSEL RELATIVE EFFORT EXPENDED IN PROVIDING LEGAL SERVICES - FY 2018

**DIRECTOR OF FINANCE**

DEPARTMENT ADMINISTION. NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENTS - FY 2018

INTERNAL AUDIT RELATIVE EFFORT EXPENDED IN CONDUCTING INTERNAL AUDITS

CASH MANAGEMENT AVERAGE INVESTMENT BALANCE – FY 2018

**ACCOUNTING DIVISION**

GENERAL ACCOUNTING MODIFIED DIRECT CHARGES - FY 2018

PAYROLL ADMINISTION NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENT - FY 2018

GRANT ACCOUNTING GRANT MODIFIED DIRECT CHARGES - FY 2018

ANNUAL AUDIT MODIFIED DIRECT CHARGES - FY 2018

**INFORMATION TECHNOLOGY DIVISION**

INFORMATION TECHNOLOGY DIRECT CHARGES FOR INFORMATION SERVICES

**DEPARTMENT**

**BASIS OF ALLOCATION**

**FLEET SERVICES**

FLEET SERVICES

DIRECT BILLINGS TO DEPARTMENTS -  
FY 2018

**CENTRAL STORES**

CENTRAL STORES

DIRECT BILLINGS TO DEPARTMENTS -  
FY 2018

**DIRECTOR OF COMMUNITY SERVICES**

DIVISION ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**LIBRARY ADMINISTRATION**

LIBRARY ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**CIVILIAN PERSONNEL**

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**POLICE ADMINISTRATION**

POLICE ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**PLANNING DEPARTMENT**

MODIFIED DIRECT CHARGES - FY 2018

**PLANNING ADMINISTRATION**

PLANNING ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**PUBLIC WORKS ADMINISTRATION**

PUBLIC WORKS ADMINISTRATION

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**PARKS AND RECREATION ADMINISTRATION**

PARKS AND RECREATION ADMINIST.

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**UTILITIES DIRECTOR**

UTILITIES DIRECTOR

NO. OF DEPARTMENT PERMANENT  
POSITIONS - FY 2018

**FIRE DEPARTMENT**

NO. OF LINE FIREFIGHTERS - FY 2018

**DEPARTMENT**

**BASIS OF ALLOCATION**

**AMARILLO EMERGENCY  
COMMUNICATIONS CENTER**

**NO. OF COMPUTER-AIDED DISPATCH  
EVENTS BY DEPARTMENT - FY 2018**

**CIVIC CENTER**

**USABLE OCCUPIED SQUARE FEET**

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Financial Statement Total Costs Report**

	<b>Total Cost</b>
General Fund	175,721,941
Capital Projects	60,759,987
Total Nonmajor Governmental Funds	
Special Revenue Funds	21,279,244
Bonded Debt Service Fund	9,164,137
Compensated Absences Fund	2,126,448
Permanent Fund	-
Enterprise Funds	
Water and Sewer	67,183,798
Drainage Utility	2,963,211
Airport	14,633,814
Internal Service	
Fleet Services	473,269
Information Technology	829,084
Risk Management	223,725
Employee Insurance	(4,124,110)
Employee Flexible Spending	(4,498)
	<b>351,230,050</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Financial Statement Unallowable Costs Report**

	<b>Capital</b>	<b>Debt Service</b>	<b>Total</b>
General Fund	197,126		197,126
Capital Projects	60,759,987		60,759,987
Total Nonmajor Governmental Funds			
Special Revenue Funds	285,793		285,793
Bonded Debt Service Fund		9,164,137	9,164,137
Compensated Absences Fund		2,126,448	2,126,448
Permanent Fund			
Enterprise Funds			
Water and Sewer			
Drainage Utility			
Airport			
Internal Service			
Fleet Services			
Information Services			
Risk Management			
Employee Insurance			
Employee Flexible Spending			
	61,242,906	11,290,585	72,533,491

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Financial Statement Allowable Costs Report**

	<b>Total Cost</b>	<b>Capital</b>	<b>Debt Service</b>	<b>Allowable Cost</b>
General Fund	175,721,941	(197,126)		175,524,815
Capital Projects	60,759,987	(60,759,987)		-
Total Nonmajor Governmental Funds				
Special Revenue Funds	21,279,244	(285,793)		20,993,451
Bonded Debt Service Fund	9,164,137		(9,164,137)	-
Compensated Absences Fund	2,126,448		(2,126,448)	-
Permanent Fund	-			-
Enterprise Funds				
Water and Sewer	67,183,798			67,183,798
Drainage Utility	2,963,211			2,963,211
Airport	14,633,814			14,633,814
Internal Service				
Fleet Services	473,269			473,269
Information Services	829,084			829,084
Risk Management	223,725			223,725
Employee Insurance	(4,124,110)			(4,124,110)
Employee Flexible Spending	(4,498)			(4,498)
	351,230,050	(61,242,906)	(11,290,585)	278,696,559
Reconciliation to 09/30/2019 Audit				
p. 30 General	175,721,941	(197,126)		175,524,815
p. 30 Capital Projects	60,759,987	(60,759,987)		-
p. 30 Other Governmental Funds	33,665,568	(285,793)		33,379,775
p. 157 Misc Special Revenue Funds*	(1,095,739)	-		(1,095,739)
p. 145 Bonded Debt Service Fund			(9,164,137)	(9,164,137)
p. 145 Compensated Absences Fund			(2,126,448)	(2,126,448)
p. 34 Water and Sewer	67,183,798			67,183,798
p. 34 Drainage Utility	2,963,211			2,963,211
p. 34 Airport	14,633,814			14,633,814
p. 34 Internal Service	(2,602,530)			(2,602,530)
	351,230,050	(61,242,906)	(11,290,585)	278,696,559

\*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, 2019**  
**Financial Statement Reconciliation Report**

Total Costs per Financial Statements		351,230,050
Add Allowable Costs Not Included in Financial Statements		
* Depreciation	19,307,996	
Deduct Unallowable Costs Included in Financial Statements		
Capital	(61,242,906)	
Debt Service	(11,290,585)	
Subtotal	(72,533,491)	
Total Adjustments		(53,225,495)
Total Allowable Costs		298,004,555

\* page 62 of the 09/30/2019 Audit Report

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Cost Adjustment Report**

**General Fund**

1011	Mayor and Council	74,238		74,238
1020	City Manager	1,476,172	295,119 <i>Public Communications</i> (39,552) <i>PID Admin</i>	1,731,739
1023	Office of Public Communications	295,119	(295,119) <i>City Manager</i>	-
1030	Tourism & Economic Develo	2,607,820		2,607,820
1040	Judicial	491,637		491,637
1110	Human Resources	980,431	265,380 <i>Benefits</i>	1,245,811
1120	Risk Management	323,342		323,342
1210	Legal	1,432,758		1,432,758
1220	City Secretary	317,073		317,073
1231	Communications	728,828		728,828
1232	Emergency Management Serv	460,063		460,063
1241	Civic Center Promotions	563,878		563,878
1243	Civic Center Operations	1,909,640		1,909,640
1245	Civic Center Sports	541,223		541,223
1248	Box Office Operations	370,365		370,365
1249	Globe News Center	287,176		287,176
1251	Custodial Services	1,535,885	(344,894) <i>Utilities</i>	1,190,991
1252	Facilities Maintenance	2,448,874		3,192,177
			344,894 <i>Custodial Services</i>	
			248,354 <i>Police</i>	
			150,055 <i>Library</i>	
1260	Library	4,111,262	(150,055) <i>Utilities</i> (314,158) <i>Library Admin</i>	3,647,049
1270	AECC	4,737,062		4,737,062
1305	Municipal Court	1,212,745	30,767 <i>Office of Civil Hearings</i>	1,243,512
1306	Office of Civil Hearings	30,767	(30,767) <i>Municipal Court</i>	-
1315	Finance	1,175,837		1,175,837
1320	Accounting	1,167,203		1,167,203
1325	Purchasing	610,314		610,314
1335	Vital Statistics	65,110		65,110
1340	Benefits	265,380	(265,380) <i>Benefits</i>	-
1345	Central Stores	348,764		348,764
1350	General Fund Transfers	4,454,886		4,454,886
1410	Public Works	576,023	(576,023) <i>Public Works Admin</i>	-
1415	Capital Projects Development Eng	1,338,526		1,338,526
1420	Street Department	9,600,984		9,600,984
1431	Solid Waste Collection	11,711,068		11,711,068
1432	Solid Waste Disposal	4,847,500		4,847,500
1610	Police	42,059,133	(632,701) <i>Police Admin</i> (248,354) <i>Utilities</i>	41,178,078
1640	Civilian Personnel	5,186,349		5,186,349
1670	Tobacco Senate Bill 55	-		-
1680	TSU Tobacco Enforcement Prog	-		-
1710	Animal Management & Welfare	2,992,589		2,992,589
1720	Planning	760,320	39,552 <i>PID Admin</i>	799,872



**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Cost Adjustment Report**

1731	Traffic Administration	590,366		590,366
1732	Traffic Field Operation	3,585,738		3,585,738
1740	Building Safety	2,578,260		2,578,260
1750	Environmental Health	1,256,906	(69,892) <i>Vector Control</i>	1,187,014
1761	Transit Fixed Route	2,925,418		2,925,418
1762	Transit Demand Response	1,277,883		1,277,883
1763	Transit Maintenance	834,882		834,882
1764	Transit Administration	342,013		342,013
1811	Golf Operations	4,766,051		4,766,051
1812	Comanche Trail	-		-
1820	Parks & Rec Administratio	666,659		666,659
1830	Tennis Center	98,082		98,082
1840	Swimming Pools	398,033		398,033
1850	Parks & Recreation Progra	347,954		347,954
1855	Warford Activity Center	468,282		468,282
1861	Park Maintenance	6,866,714		6,866,714
1862	Zoo Maintenance	493,228		493,228
1863	ZooSchool Education Progr	2,022		2,022
1870	Athletic Administration	163,340		163,340
1871	Softball Program	120,430		120,430
1872	Basketball Program	10,350		10,350
1873	Track Program	-		-
1874	Volleyball Program	76,823		76,823
1875	Flag Football	-		-
1876	Baseball	-		-
1880	Senior Services	81,799		81,799
1910	Fire Operations	31,848,924		31,848,924
1930	Fire Marshal	934,632		934,632
1940	Fire Civilian Personnel	693,682		693,682
LBAM	Library Admin		314,158 <i>Library Admin</i>	314,158
PDAM	Police Admin		632,701 <i>Police Admin</i>	632,701
PWAM	Public Works Admin		576,023 <i>Public Works Admin</i>	576,023
VECT	Vector Control		69,892 <i>Vector Control</i>	69,892
 <b>Special Revenue</b>				
20110	Program Management	277,719		277,719
20115	Code Enforcement	222,718		222,718
20116	Code Inspector	74,329		74,329
20125	Rehab Support	95,782		95,782
20130	Housing Rehab	517,258		517,258
20140	Public Services	238,802		238,802
20155	Neighborhood Facilities	154,325		154,325
20210	Housing Assistance	815,205		815,205
20230	Housing Vouchers	8,562,484		8,562,484
20250	5 YEAR MAINSTREAM VOUCHE	301,807		301,807
20310	Home Administration	57,355		57,355

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Cost Adjustment Report**

20320	Home Projects	689,513	689,513
20400	SHELTER PLUS CARE	400,233	400,233
20500	SUPPORTIVE HOUSING	26,378	26,378
20650	Coming Home	155,240	155,240
20700	TX Emergency Shelter Gra	13,112	13,112
20755	HMIS 2008-2010	62,825	62,825
20800	Court Technology	305,844	305,844
20910	Court Security Fund	175,062	175,062
22150	Safe and Sober TXDOT Pr	185,570	185,570
22160	Click It or Tickit	12,044	12,044
23100	Summer Lunch Program	333,071	333,071
24200	Urban Transportation Pla	331,133	331,133
24250	Photographic Traffic Enf	1,091,099	1,091,099
24330	Homeland Sec 04/05 Reg	29,077	29,077
24333	MMRS HSGP GDEM	3,661	3,661
24340	Homelnd Sec 04/05 Police	58,055	58,055
25011	AHD Public Health	1,211,473	1,211,473
25012	Refugee Health	253,661	253,661
25013	TDH Immunizations	340,557	340,557
25014	HIV Prevention	225,818	225,818
25015	Core Public Health	187,195	187,195
25016	Hansen's Grant	20,648	20,648
25017	Healthy TX Babies Grant	90,731	90,731
25020	Bioterrorism Grant	306,239	306,239
25024	DSRIP Immunizations	204,189	204,189
25025	DSRIP ARAD	150,000	150,000
25030	Epidemiology	87,337	87,337
25035	Local Tuberculosis - Fed	76,281	76,281
25045	Local Tuberculosis - State	140,104	140,104
25311	WIC Administration	266,823	266,823
25312	WIC Nutrition Education	425,656	425,656
25313	WIC Breastfeeding	52,260	52,260
25314	WIC Client Services	454,910	454,910
25315	WIC Automation JAD	7,395	7,395
25316	WIC Farmer's Market	4,137	4,137
25317	WIC Lactation Consultant	15,461	15,461
25318	WIC Peer Counselor	29,021	29,021
25319	WIC Vendor Operations	27,086	27,086
25321	WIC Obesity	30,820	30,820
25322	WIC R D Grant	23,094	23,094
25323	WIC Summer Feeding	9,865	9,865
26110	FY15 JAG Traffic Enforcement	1,948	1,948
26200	APD Seized Property	27,804	27,804
26210	Narcotics Unit	31,332	31,332
26300	TX Narcotics Seizures	2	2
26400	Federal APD Seizures	106,137	106,137
26610	Leose Training-Police	36,997	36,997

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Cost Adjustment Report**

26620	Leose Training-Fire	1,784	1,784
26630	Leose Training- Airport	697	697
26710	AIP Pantex Project Fund	124,082	124,082
27100	Greenways at Hillside Fun	346,409	346,409
27050	Pinnacle PID	337	337
27110	Heritage Hills PD	35,476	35,476
27300	Colonies	374,993	374,993
27400	Tutbury Public Imprv Dist	9,946	9,946
27510	Point West PID	49,887	49,887
27610	Quail Creek Public Improv	8,787	8,787
27710	Vineyards PID	5,494	5,494
27800	Redstone PID	8	8
27900	Town Square PID	869	869

**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**

**Water and Sewer**

52100	Utilities Office	3,415,799	3,415,799
52110	Director of Utilities	491,140	491,140
52115	Capital Projects Development Eng	1,353,457	1,353,457
52120	Water & Sewer General	1,106,018	1,106,018
52121	Sewer General	3,164,651	3,164,651
52122	Water General	6,078,245	6,078,245

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Cost Adjustment Report**

52123	Water & Sewer - Transfer	-	-
52200	Water Production	6,955,538	6,955,538
52210	Water Transmission	5,009,120	5,009,120
52220	Surface Water Treatment	9,109,802	9,109,802
52230	Water Distribution	7,097,403	7,097,403
52240	Waste Water Collection	14,169,754	14,169,754
52260	River Road Water Reclamation	3,141,692	3,141,692
52270	Hollywood Road Waste Water Tre	4,231,877	4,231,877
52281	Laboratory Admin	1,859,302	1,859,302
<b>Airport</b>			
54110	Department of Aviation	13,949,887	13,949,887
54170	Rental Car Facility	683,927	683,927
54200	Airport PFC fund	-	-
<b>Drainage Utility</b>			
56100	Drainage Utility	2,963,211	2,963,211
<b>Internal Services</b>			
<b>Fleet Services</b>			
61110	Fleet Services Operations	1,795,730	1,795,730
61120	Equipment Replacement	(1,322,461)	(1,322,461)
<b>Information Services</b>			
REIM		(6,850,444)	(6,850,444)
62010	IT Administration	811,248	811,248
62021	IT Enterprise Applications	2,024,548	2,024,548
62022	IT Support	540,628	540,628
62023	IT Print Services	105,824	105,824
62024	IT GIS	148,236	148,236
62031	IT Public Safety	216,442	216,442
62032	IT Infrastructure	3,160,385	3,160,385
62033	IT Telecom	672,217	672,217
<b>Risk Management</b>			
63110	Self Insurance General	(204,984)	(204,984)
63115	Unemployment Claims	(121,128)	(121,128)
63120	Fire & Extended Coverage	(949,826)	(949,826)
63125	Workers Compensation	28,069	28,069
63160	General Liability	330,514	330,514
63170	Police Professional	(13,571)	(13,571)
63185	Automobile Liability	717,861	717,861
63190	Auto Physical Damage	(65,497)	(65,497)
63195	City Property	502,287	502,287

**City of Amarillo, Texas**  
**Cost Allocation Plan for the Period Ending September 30, 2019**  
**Cost Adjustment Report**

**Employee Insurance**

64100 Health Plan	(4,773,279)		(4,773,279)
64200 Dental Plan	(154,159)		(154,159)
64300 City Care Clinic	794,332		794,332

**Flexible Spending**

65100 Employee Flex Plan	4,498		4,498
	278,696,559	-	278,696,559









CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	1863ZOO SCHOOLED	1870 ATHLETICS	1871 SOFTBALL	1872 BASKETBALL	1873 TRACK	1874 VOLLEYBALL	1880 SENI SERVICES	1940 FIRE CIVILIAN	2010 COMMU DEVELOPMEN	2020 HOUSING	20400 SHELTER
100 Financial Costs	2,022	163,340	120,430	10,350	-	76,823	81,799	693,682	2,390,626	9,679,496	400,233
110 Depreciation Adjustment	-	-	3,777	-	-	344	-	-	1,046	-	-
111 IT Charges	-	-	-	-	-	-	-	36,171	-	-	-
10A Total Financial Costs	2,022	163,340	124,207	10,350	-	77,167	81,799	729,853	2,391,672	9,679,496	400,233
2200 City Manager	-	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	2,515	-	-	-	-	503	5,532	3,520	5,029	-
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	891	-	-	-	-	178	-	1,247	1,782	-
2420 City Manager-Pub Safety &	-	-	-	-	-	-	-	1,412	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	1,678	-	-	-	-	336	3,692	2,350	3,357	-
2900 Finance	-	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	1	81	60	5	-	38	41	362	1,187	4,803	199
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	4	351	259	22	-	165	176	1,569	5,140	20,811	861
3800 Accounting-Payroll	-	365	-	-	-	-	73	804	511	731	-
3900 Accounting-Grants	-	-	-	-	-	-	-	-	11,713	47,426	1,961
4000 Accounting-Audit	1	100	74	6	-	47	50	448	1,466	5,936	245
4100 Purchasing	3	282	208	18	-	133	141	1,262	4,133	16,734	692
4300 Central Stores	-	-	-	-	-	-	-	11	285	1,420	-
4400 IT - Print Services	-	-	240	-	-	42	411	-	1,257	5,550	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	-	-	-	-	-	-	10	9	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	-	3,930	-	-	-	-	1,310	10,479	9,169	3,930	-
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	-	-	-	-	-	9,695	2,551	-
4740 IT - Kronos	-	715	-	-	-	-	204	2,349	2,042	2,144	-
4750 IT - Enterprise Agreement	-	1,272	-	-	-	-	636	6,997	6,361	6,361	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	1,136	-	-	-	-	530	3,711	10,074	3,939	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	4,262	-	-	-	-	2,131	23,439	21,308	21,308	-
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	6,041	-	-	-	-	503	7,048	6,544	4,531	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	-	-	-	-	-	-	(37,080)	(49,162)	(59,878)	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	2,104	701	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	(1,311)	(437)	-
5500 Legal	-	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	161	646	-
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	14,934	421	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	9,169	9,169	-
7100 Facilities	-	-	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	128,510	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	15,315	15,315	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	38,990	-	-	-	-	7,798	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	10	62,610	841	52	-	425	15,022	160,554	89,221	124,280	3,957
10 Total Costs	2,032	225,950	125,048	10,402	-	77,592	96,821	890,407	2,480,895	9,803,776	404,190
9999 IC Allocation Account	-	-	-	-	-	-	-	-	-	-	-
1 Total Cost Less Allocations	2,032	225,950	125,048	10,402	-	77,592	96,821	890,407	2,480,895	9,803,776	404,190
Total Indirect Cost	-	-	-	-	-	-	-	-	89,221	124,280	-
Carryforward	-	-	-	-	-	-	-	-	28,171	(44,026)	-
Adjustment	-	-	-	-	-	-	-	-	-	-	-
Adjusted Indirect Cost	-	-	-	-	-	-	-	-	117,392	80,254	-

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	20500 SUPPORTIVE	20650 COMING HOME	20700 TX EMERGEN	20800 CRT TECHNOLOGY	20910 COUR SECURITY	2100 LIBRARY GR	23100 SUMM LUNCH	24200URBAN TRANSPLAN	2425PHOTO TRAFFIC	2500HEALT DEPARTMENT
100 Financial Costs	26,378	155,240	13,112	305,844	175,062	-	333,071	331,133	1,091,099	3,294,233
110 Depreciation Adjustment	-	-	-	-	-	(159)	-	-	-	149,845
111 IT Charges	-	-	-	-	-	-	-	-	-	-
10A Total Financial Costs	26,378	155,240	13,112	305,844	175,062	(159)	333,071	331,133	1,091,099	3,444,078
2200 City Manager	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	1,006	-	-	2,012	-	-	2,012	503	18,105
2400 City Manager-Development	-	-	-	-	-	-	-	1,106	276	-
2410 City Manager-Community Sv	-	356	-	-	-	-	-	-	-	6,415
2420 City Manager-Pub Safety &	-	-	-	-	513	-	-	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	671	-	-	1,343	-	-	1,343	336	12,084
2900 Finance	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	-	204	1,406
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	13	77	7	152	87	-	165	164	541	1,634
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	1,681	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	57	334	28	658	376	-	716	712	2,346	7,083
3800 Accounting-Payroll	-	146	-	-	292	-	-	292	73	2,630
3900 Accounting-Grants	129	761	64	1,499	858	-	1,632	1,622	5,346	16,141
4000 Accounting-Audit	16	95	8	188	107	-	204	203	669	2,020
4100 Purchasing	46	268	23	529	303	-	576	572	1,886	5,695
4300 Central Stores	-	-	-	-	-	-	-	-	-	182
4400 IT - Print Services	-	-	-	-	-	-	618	87	-	1,593
4450 Central Stores	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	3	-	-	78	-	-	-	-	15
4600 IT - Administration	-	-	-	-	-	-	-	3,930	-	7,859
4710 IT - JDE	-	-	-	-	-	-	-	-	-	-
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	-	-	-	-	-	-	5,102
4740 IT - Kronos	-	1,532	-	-	613	-	-	1,123	-	7,659
4750 IT - Enterprise Agreement	-	4,453	-	-	1,908	-	-	2,544	-	20,355
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	-	-	-	454	-	-	682	379	10,680
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	14,916	-	-	6,392	-	-	8,523	-	68,185
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	-	-	-	-	-	1,007	-	34,232
5200 IT - GIS	-	-	-	-	-	-	-	-	-	7,035
5210 IT - Reimbursement	-	-	-	-	(7,155)	-	-	(13,070)	(2,112)	(140,817)
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	1,854	-	-	-	-	-	-	-	1,644
5320 MG Fuel	-	-	-	-	-	-	-	-	-	(29)
5400 MG-Replacement	-	(1,155)	-	-	-	-	-	-	-	(1,024)
5500 Legal	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	3,713
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	-	25,188
6100 Custodial Services	-	-	-	-	-	-	-	-	-	27,821
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-
7100 Facilities	-	-	-	-	-	-	-	-	-	23,506
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	1,600	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	92,114	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	261	25,316	130	3,024	8,182	-	3,911	104,966	13,728	176,112
10 Total Costs	26,639	180,556	13,242	308,868	183,244	(159)	336,982	436,100	1,104,828	3,620,189
9999 IC Allocation Account	-	-	-	-	-	-	-	-	-	-
1 Total Cost Less Allocations	26,639	180,556	13,242	308,868	183,244	(159)	336,982	436,100	1,104,828	3,620,189
Total Indirect Cost	-	-	-	-	-	-	-	104,966	13,728	176,112
Carryforward	-	-	-	-	-	-	-	2,300	3,081	6,369
Adjustment	-	-	-	-	-	-	-	(37,426)	-	-
Adjusted Indirect Cost	-	-	-	-	-	-	-	69,840	16,809	182,481

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	2530 WIC	26620 LEOS FIRE	27050 PINNACL PID	27100 GREENWAY	27110 SHERRIT HILLS	27300 COLONIES	27400 TUTBURY	27510 POINTWEST	27610 QUAILCRK	27710 VINYRDS PID
100 Financial Costs	1,346,528	1,784	337	346,409	35,476	374,993	9,946	49,887	8,787	5,494
110 Depreciation Adjustment	142,516	-	-	-	-	-	-	-	-	-
111 IT Charges	-	-	-	-	-	-	-	-	-	-
10A Total Financial Costs	1,489,044	1,784	337	346,409	35,476	374,993	9,946	49,887	8,787	5,494
2200 City Manager	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	9,052	-	-	-	-	-	-	-	-	-
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	3,208	-	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	-	-	-	-	-	-	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	6,042	-	-	-	-	-	-	-	-	-
2900 Finance	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	6	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	668	1	-	172	18	186	5	25	4	3
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	2,895	4	1	745	76	806	21	107	19	12
3800 Accounting-Payroll	1,315	-	-	-	-	-	-	-	-	-
3900 Accounting-Grants	6,598	9	2	1,697	174	1,837	49	244	43	27
4000 Accounting-Audit	826	1	-	212	22	230	6	31	5	3
4100 Purchasing	2,328	3	1	599	61	648	17	86	15	9
4300 Central Stores	3	-	-	68	29	55	2	1	2	10
4400 IT - Print Services	2,505	-	-	-	-	-	-	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	2	-	-	-	-	-	-	-	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	5,239	-	-	-	-	-	-	-	-	-
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	2,041	-	-	-	-	-	-	-	-	-
4740 IT - Kronos	3,063	-	-	-	-	-	-	-	-	-
4750 IT - Enterprise Agreement	10,814	-	-	-	-	-	-	-	-	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	4,999	-	-	-	-	-	-	-	-	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	36,224	-	-	-	-	-	-	-	-	-
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	8,558	-	-	-	-	-	-	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	(52,921)	-	-	-	-	-	-	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	-
5700 Legal-Asst City Attys	1,052	-	-	-	-	-	-	-	-	-
6100 Custodial Services	49,431	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-
7100 Facilities	48,353	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	24	25,003	2,561	27,066	718	3,601	634	397
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	152,295	18	28	28,503	2,940	30,829	818	4,095	723	461
10 Total Costs	1,641,338	1,802	365	374,912	38,416	405,822	10,764	53,982	9,510	5,955
9999 IC Allocation Account	-	-	-	-	-	-	-	-	-	-
1 Total Cost Less Allocations	1,641,338	1,802	365	374,912	38,416	405,822	10,764	53,982	9,510	5,955
Total Indirect Cost	152,295									
Carryforward	14,500									
Adjustment	-									
Adjusted Indirect Cost	166,795									

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	27800 REDSTON PID	27900 TOWN SQ PID	31100COMP ABSENCES	32000GENE DEBTSERV	32015 2016HOT	32020 2003 COS	32030 2006 COS	32040 2007COS	32050 2008ACOs	32060 2008BCOs	32070 2011ACOs	32080 2011BCOs
100 Financial Costs	8	869	-	-	-	-	-	-	-	-	-	-
110 Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
111 IT Charges	-	-	-	-	-	-	-	-	-	-	-	-
10A Total Financial Costs	8	869	-	-	-	-	-	-	-	-	-	-
2200 City Manager	-	-	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	-	-	-	-	-	-	-	-	-	-	-
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	-	-	-	-	-	-	-	-	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	-	-	-	-	-	-	-	-	-	-	-
2900 Finance	-	-	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	152	388	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	-	-	1,055	2,857	1,177	24	23	22	55	125	86	77
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	-	2	4,572	12,381	5,102	103	99	97	237	543	372	336
3800 Accounting-Payroll	-	-	-	-	-	-	-	-	-	-	-	-
3900 Accounting-Grants	-	4	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	-	1	1,304	3,532	1,455	29	28	28	68	155	106	96
4100 Purchasing	-	2	3,676	9,955	4,103	83	79	78	191	437	299	270
4300 Central Stores	-	1	-	-	-	-	-	-	-	-	-	-
4400 IT - Print Services	-	-	-	-	-	-	-	-	-	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	-	-	-	-	-	-	-	-	-	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	-	-	-	-	-	-	-	-	-	-	-	-
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	-	-	-	-	-	-	-	-	-
4740 IT - Kronos	-	-	-	-	-	-	-	-	-	-	-	-
4750 IT - Enterprise Agreement	-	-	-	-	-	-	-	-	-	-	-	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	-	-	-	-	-	-	-	-	-	-	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	-	-	-
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	-	-	-	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-	-	-
7100 Facilities	-	-	-	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	1	63	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	1	73	10,760	29,113	11,838	238	229	224	551	1,260	863	779
10 Total Costs	9	942	10,760	29,113	11,838	238	229	224	551	1,260	863	779
9999 IC Allocation Account	-	-	-	-	-	-	-	-	-	-	-	-
1 Total Cost Less Allocations	9	942	10,760	29,113	11,838	238	229	224	551	1,260	863	779
Total Indirect Cost												
Carryforward												
Adjustment												
Adjusted Indirect Cost												

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	32090 2014 CO	41010 GENE CONSTRUCTI	41500 STREET	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
100 Financial Costs	-	-	-	-	-	-	-	-	-	66,692,658	14,634,511
110 Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-
111 IT Charges	-	-	-	-	-	-	-	-	-	(40,259)	-
10A Total Financial Costs	-	-	-	-	-	-	-	-	-	66,652,399	14,634,511
2200 City Manager	-	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	-	-	-	-	-	-	-	-	133,522	26,654
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	60,950	14,650
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	-	-	-	-	-	-	-	-	5,776	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	-	-	-	-	-	-	-	-	89,121	17,791
2900 Finance	-	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	2,004	68	286	867	31	5,473	113	7,117	26,581	1,199
3200 Finance-Division	-	-	-	-	-	-	-	-	-	159,740	-
3300 Finance-Budget & Reportin	100	-	-	-	-	-	-	-	-	33,091	7,261
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	-	40,820	4,108
3600 Accounting	-	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	434	-	-	-	-	-	-	-	-	143,390	31,464
3800 Accounting-Payroll	-	-	-	-	-	-	-	-	-	19,396	3,872
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-	3
4000 Accounting-Audit	124	-	-	-	-	-	-	-	-	-	0
4100 Purchasing	349	-	-	-	-	-	-	-	-	115,299	25,300
4300 Central Stores	-	-	-	-	-	-	-	-	-	49,725	63
4400 IT - Print Services	-	-	-	-	-	-	-	-	-	37,941	100
4450 Central Stores	-	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	-	-	-	-	-	-	-	-	124,132	9,876
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	-	-	-	-	-	-	-	-	-	49,775	9,169
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	136,759	-
4730 IT - eDocs	-	-	-	-	-	-	-	-	-	46,432	2,041
4740 IT - Kronos	-	-	-	-	-	-	-	-	-	39,416	8,680
4750 IT - Enterprise Agreement	-	-	-	-	-	-	-	-	-	96,050	32,441
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	-	-	-	-	-	-	-	-	68,852	6,135
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-	49,212
5000 IT - Infrastructure	-	-	-	-	-	-	-	-	-	321,750	108,671
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	-	-	-	-	-	-	-	77,273	21,647
5200 IT - GIS	-	-	-	-	-	-	-	-	-	35,175	-
5210 IT - Reimbursement	-	-	-	-	-	-	-	-	-	(964,459)	(261,622)
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	240,607	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	(1,175)	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	(149,918)	-
5500 Legal	-	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	2,260	17,758
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	-	4,627	8,045
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	78,940	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	22,477	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-	-
7100 Facilities	-	-	-	-	-	-	-	-	-	29,930	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	124,260	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	104,861	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	165,445	-
8700 Fire	-	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	578,955	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	1,007	2,004	68	286	867	31	5,473	113	7,117	2,147,777	144,518
10 Total Costs	1,007	2,004	68	286	867	31	5,473	113	7,117	68,800,176	14,779,031
9999 IC Allocation Account	-	-	-	-	-	-	-	-	-	-	-
1 Total Cost Less Allocations	1,007	2,004	68	286	867	31	5,473	113	7,117	68,800,176	14,779,031
Total Indirect Cost											144,518
Carryforward											(20,321)
Adjustment											-
Adjusted Indirect Cost											124,197

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	5600 DRAIN UTILITY	6300 SELF INSURANCE	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 LOCALGOV
100 Financial Costs	2,963,211	223,725	(4,133,106)	4,498	-	-	-	-	-	-	-	-
110 Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
111 IT Charges	-	-	-	-	-	-	-	-	-	-	-	-
10A Total Financial Costs	2,963,211	223,725	(4,133,106)	4,498	-	-	-	-	-	-	-	-
2200 City Manager	-	-	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	13,578	503	2,012	-	-	-	-	-	-	-	-	-
2400 City Manager-Development	7,463	-	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	128	513	-	-	-	-	-	-	-	-	-
2600 Human Resources	-	-	606,877	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	9,063	336	1,343	-	-	-	-	-	-	-	-	-
2900 Finance	-	-	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	1,509	2,886	1,377	-	365	8,723	6,113	20	1,018	254	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	1,470	3,818	10,977	222	-	2,748	29,545	-	1,814	334	29	1,013
3400 Finance-Internal Auditor	8,851	-	-	-	-	75	3,697	-	1,008	-	-	149
3600 Accounting	-	-	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	6,371	16,439	47,672	963	-	11,907	128,027	-	7,861	1,449	124	4,391
3800 Accounting-Payroll	1,972	73	292	-	-	584	-	-	-	-	-	-
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	1,817	4,689	13,598	275	-	-	-	-	-	-	-	-
4100 Purchasing	5,123	13,218	38,332	774	-	9,575	102,945	-	6,321	1,165	100	3,531
4300 Central Stores	1	-	369	-	-	-	-	-	-	-	-	-
4400 IT - Print Services	961	3	1,006	-	-	-	-	-	-	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	4,030	539	-	-	-	-	-	-	-	-	-	10
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	2,620	1,310	2,620	-	-	3,930	-	-	-	-	-	-
4720 IT - Hansen	10,222	-	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	1,020	-	1,020	-	-	-	-	-	-	-	-	-
4740 IT - Kronos	3,063	204	919	-	-	1,123	-	-	-	-	-	-
4750 IT - Enterprise Agreement	4,453	636	2,544	-	-	1,908	-	-	-	-	-	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	4,317	530	1,969	-	-	-	-	-	-	-	-	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	14,916	2,131	8,523	-	-	-	-	-	-	-	-	-
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	5,537	-	-	-	-	-	-	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	(54,828)	(5,790)	(25,279)	-	-	-	(838)	-	-	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	99,028	-	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	(21)	-	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	(61,703)	-	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	2,422	-	-	-	2,583	-	-	-	969	3,067
5700 Legal-Asst City Attys	-	-	1,578	-	-	-	26,503	-	2,103	-	-	-
6100 Custodial Services	16,846	-	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	14,732	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	14,925	-	-	-	-	-	-	-	-	-
7100 Facilities	14,233	-	-	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	23,190	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	24,928	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	43,198	-	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	436,994	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	159,574	478,648	803,999	2,234	365	40,573	298,577	20	20,126	3,202	1,221	12,163
10 Total Costs	3,122,785	702,373	(3,329,107)	6,732	365	40,573	298,577	20	20,126	3,202	1,221	12,163
9999 IC Allocation Account	-	-	-	-	-	-	-	-	-	-	-	-
1 Total Cost Less Allocations	3,122,785	702,373	(3,329,107)	6,732	365	40,573	298,577	20	20,126	3,202	1,221	12,163
Total Indirect Cost												
Carryforward												
Adjustment												
Adjusted Indirect Cost												

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
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DESCRIPTION	9510 CHAMBER	9520 HLC	CIVICCENT CITY	CIVICCENT VENUE	CITY CODE	FIRE AIRPORT	FIRE CITY	CITY TAX	VECTOR CONTROL	1020 CITY MANAGER	1020 CM ADMINISTR
100 Financial Costs	-	-	-	-	-	-	-	-	69,892	1,731,739	-
110 Depreciation Adjustment	-	-	-	-	-	-	-	-	-	8,093	-
111 IT Charges	-	-	-	-	-	-	-	-	-	47,799	-
10A Total Financial Costs	-	-	-	-	-	-	-	-	69,892	1,787,631	-
2200 City Manager	-	-	-	-	-	-	-	-	-	-	1,141,096
2300 City Manager-City Admin	-	-	-	-	-	-	-	-	1,006	-	-
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	356	-	-
2420 City Manager-Pub Safety &	-	-	-	-	-	-	-	-	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	-	-	-	-	-	-	-	671	-	-
2900 Finance	-	-	-	-	-	-	-	530,625	-	-	-
3000 Finance-Cash Mgmt	11	114	-	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	1,387	210	-	-	-	-	-	-	-	-	-
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	6,011	908	-	-	-	-	-	-	-	-	-
3800 Accounting-Payroll	1,242	146	-	-	-	-	-	-	146	-	-
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	-	-	-	-	-	-	-	-	-	-	-
4100 Purchasing	4,834	730	-	-	-	-	-	-	-	-	-
4300 Central Stores	-	-	-	-	-	-	-	-	-	-	-
4400 IT - Print Services	-	-	-	-	-	-	-	-	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	9	-	-	-	-	-	-	-	-	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	6,549	1,310	-	-	-	-	-	-	-	-	-
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	-	-	-	-	-	-	-	-
4740 IT - Kronos	3,574	306	-	-	-	-	-	-	-	-	-
4750 IT - Enterprise Agreement	7,633	1,272	-	-	-	-	-	-	-	-	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	-	-	-	-	-	-	-	-	-	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	-	-	-	-	-	-	-	-	-	-
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	-	-	-	-	-	-	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	(22,002)	-	-	-	-	-	-	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	-	-
5700 Legal-Asst City Attys	12,620	-	-	-	-	-	-	-	-	-	-
6100 Custodial Services	34,029	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	7,561	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-	-
7100 Facilities	60,421	-	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	11,240	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	2,824,998	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	2,259,837	34,246,391	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	537,073	127,404	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	4,523,715	1,073,109	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	327,454	77,678	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	138,322	1,796	5,388,242	1,278,190	2,824,998	2,259,837	34,246,391	530,625	2,180	-	1,141,096
10 Total Costs	138,322	1,796	5,388,242	1,278,190	2,824,998	2,259,837	34,246,391	530,625	72,072	1,787,631	1,141,096
9999 IC Allocation Account	-	-	-	-	-	-	-	-	-	(1,787,631)	(1,141,096)
1 Total Cost Less Allocations	138,322	1,796	5,388,242	1,278,190	2,824,998	2,259,837	34,246,391	530,625	72,072	-	-
Total Indirect Cost											
Carryforward											
Adjustment											
Adjusted Indirect Cost											

CITY OF AMARILLO  
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DESCRIPTION	1020SSMGT &ADMIN	1020CS DEVELOPSV	1020FD FIN&LEIS	1110HUMAN RESOURCES	1110HR HR CITY	1120 RISK MANAGEMENT	1210 LEGAL	1210ACA ASST CITY A	1210CA CITY ATTY	1241CC PROMOTIONS
100 Financial Costs	-	-	-	1,245,811	-	323,342	1,432,758	-	-	563,878
110 Depreciation Adjustment	-	-	-	22,545	-	214	242	-	-	96,623
111 IT Charges	-	-	-	54,039	-	19,734	39,015	-	-	-
10A Total Financial Costs	-	-	-	1,322,395	-	343,290	1,472,015	-	-	660,501
2200 City Manager	194,597	97,296	121,554	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	-	-	7,041	-	1,509	4,526	-	-	2,515
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	-	891
2420 City Manager-Pub Safety &	-	-	-	1,797	-	385	-	-	-	-
2600 Human Resources	-	-	-	-	741,501	-	-	-	-	-
2700 Human Resources-City	-	-	-	-	-	-	3,021	-	-	1,678
2900 Finance	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	-	-	-	513	-	170	730	-	-	280
3400 Finance-Internal Auditor	-	-	-	2,689	-	8,515	149	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	-	-	-	-	-	738	3,164	-	-	1,212
3800 Accounting-Payroll	-	-	-	-	-	219	657	-	-	365
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	-	-	-	-	-	210	903	-	-	346
4100 Purchasing	-	-	-	-	-	593	2,544	-	-	975
4300 Central Stores	-	-	-	-	-	442	112	-	-	71
4400 IT - Print Services	-	-	-	9,187	-	34	4	-	-	714
4450 Central Stores	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	-	-	-	-	-	22	-	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	-	-	-	10,479	-	3,930	2,620	-	-	6,549
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	4,082	-	2,041	6,123	-	-	-
4740 IT - Kronos	-	-	-	2,655	-	817	2,247	-	-	1,327
4750 IT - Enterprise Agreement	-	-	-	5,725	-	1,908	6,361	-	-	3,180
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	-	-	12,498	-	1,439	6,969	-	-	6,893
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	-	-	19,177	-	6,392	21,308	-	-	10,654
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	-	5,537	-	4,027	7,048	-	-	13,089
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	-	-	(55,397)	-	(20,230)	(39,995)	-	-	(46,765)
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	683,210	262,662	-
5600 Legal-City Atty	-	-	-	-	-	11,301	-	-	-	-
5700 Legal-Asst City Attys	-	-	-	-	-	31,340	-	-	-	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	14,732	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-
7100 Facilities	-	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	23,190	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	194,597	97,296	121,554	25,983	741,501	93,704	28,513	683,210	262,662	3,975
10 Total Costs	194,597	97,296	121,554	1,348,378	741,501	436,994	1,500,528	683,210	262,662	664,476
9999 IC Allocation Account	(194,597)	(97,296)	(121,554)	(1,348,378)	(741,501)	(436,994)	(1,500,528)	(683,210)	(262,662)	(664,476)
1 Total Cost Less Allocations	-	-	-	-	-	-	-	-	-	-

Total Indirect Cost  
 Carryforward  
 Adjustment  
 Adjusted Indirect Cost



CITY OF AMARILLO  
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DESCRIPTION	1243CC OPERATIONS	1248 BOX OFFICE	1251 CUSTO SERVICES	1251CHALL CITY HALL	1251CSER CENTRAL SE	1251FAC CS FACILITIES	1251LIB CS LIBRARY	1251POL CS POLICE	1251SIMMS	1252 FACIL MAINTENANC
100 Financial Costs	1,909,640	370,365	1,190,991	-	-	-	-	-	-	3,192,177
110 Depreciation Adjustment	2,745,297	761	-	-	-	-	-	-	-	740,257
111 IT Charges	-	-	-	-	-	-	-	-	-	102,698
10A Total Financial Costs	4,654,937	371,126	1,190,991	-	-	-	-	-	-	4,035,132
2200 City Manager	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	10,561	8,047	13,076	-	-	-	-	-	-	13,076
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	3,742	2,851	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	-	-	-	-	-	-	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	7,049	5,371	8,727	-	-	-	-	-	-	8,727
2900 Finance	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	948	184	762	-	-	-	-	-	-	1,266
3400 Finance-Internal Auditor	224	149	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	4,106	796	3,302	-	-	-	-	-	-	5,486
3800 Accounting-Payroll	1,534	1,169	1,899	-	-	-	-	-	-	1,899
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	1,171	227	942	-	-	-	-	-	-	1,565
4100 Purchasing	3,301	640	2,655	-	-	-	-	-	-	4,411
4300 Central Stores	13	279	-	-	-	-	-	-	-	-
4400 IT - Print Services	319	92	-	-	-	-	-	-	-	29
4450 Central Stores	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	1,287	-	5,920	-	-	-	-	-	-	898
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	1,310	-	-	-	-	-	-	-	-	7,859
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	3,061	-	-	-	-	-	-	-	-	2,041
4740 IT - Kronos	3,063	3,982	2,553	-	-	-	-	-	-	3,982
4750 IT - Enterprise Agreement	6,997	11,450	636	-	-	-	-	-	-	8,269
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	6,060	-	-	-	-	-	-	-	-	7,044
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	23,439	38,354	2,131	-	-	-	-	-	-	27,700
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	43,797	1,510	-	-	-	-	-	-	-	31,715
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	(121,138)	(41,096)	-	-	-	-	-	-	-	(105,278)
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	2,697	-	701	-	-	-	-	-	-	12,391
5320 MG Fuel	-	-	-	-	-	-	-	-	-	(100)
5400 MG-Replacement	(1,680)	-	(437)	-	-	-	-	-	-	(7,721)
5500 Legal	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	2,099	-	-	-	-	-	-	-	-	7,103
5700 Legal-Asst City Attys	15,986	-	-	-	-	-	-	-	-	19,772
6100 Custodial Services	-	-	-	199,363	107,286	28,051	269,601	255,077	147,489	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	12,465
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-
7100 Facilities	921,941	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	941,887	34,006	42,868	199,363	107,286	28,051	269,601	255,077	147,489	64,600
10 Total Costs	5,596,824	405,132	1,233,859	199,363	107,286	28,051	269,601	255,077	147,489	4,099,732
9999 IC Allocation Account	(5,596,824)	(405,132)	(1,233,859)	(199,363)	(107,286)	(28,051)	(269,601)	(255,077)	(147,489)	(4,099,732)
1 Total Cost Less Allocations	-	-	-	-	-	-	-	-	-	-
Total Indirect Cost										
Carryforward										
Adjustment										
Adjusted Indirect Cost										

CITY OF AMARILLO  
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DESCRIPTION	1252CHALL CITY HALL	1252CSER CENTRAL SE	1252FAC FACILITIES	1252LIB LIBRARY	1252POL POLICE	1252SIMMS	1270 AECC	1315 FINANCE	1315AFD ASSTFINAN	1315CM CASH MGMT	1315DA DIVISION
100 Financial Costs	-	-	-	-	-	-	4,737,062	1,175,837	-	-	-
110 Depreciation Adjustment	-	-	-	-	-	-	26,154	371	-	-	-
111 IT Charges	-	-	-	-	-	-	-	33,518	-	-	-
10A Total Financial Costs	-	-	-	-	-	-	4,763,216	1,209,726	-	-	-
2200 City Manager	-	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	-	-	-	-	-	36,209	3,017	-	-	-
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	-	-	-	-	-	9,242	770	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	-	-	-	-	-	24,168	-	-	-	-
2900 Finance	-	-	-	-	-	-	-	-	210,045	71,300	273,333
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	-	-	-	-	-	-	2,350	-	-	-	-
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	-	-	-	-	-	-	10,185	-	-	-	-
3800 Accounting-Payroll	-	-	-	-	-	-	5,260	-	-	-	-
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	-	-	-	-	-	-	2,905	-	-	-	-
4100 Purchasing	-	-	-	-	-	-	8,189	-	-	-	-
4300 Central Stores	-	-	-	-	-	-	21	-	-	-	-
4400 IT - Print Services	-	-	-	-	-	-	705	-	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	-	-	-	-	-	161	-	-	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	-	-	-	-	-	-	5,239	-	-	-	-
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	-	-	-	3,572	-	-	-	-
4740 IT - Kronos	-	-	-	-	-	-	15,726	-	-	-	-
4750 IT - Enterprise Agreement	-	-	-	-	-	-	50,887	-	-	-	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	-	-	-	-	-	19,997	-	-	-	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	-	-	-	-	-	170,464	-	-	-	-
5100 IT - Public Safety	-	-	-	-	-	-	21,238	-	-	-	-
5110 IT - Telecommunications	-	-	-	-	-	-	25,170	-	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	-	-	-	-	-	(214,649)	-	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	-	-
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	-	-	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	27,043	-	-	-	-
7100 Facilities	313,821	601,884	128,510	447,554	739,209	246,348	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	45,169	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	313,821	601,884	128,510	447,554	739,209	246,348	269,252	3,788	210,045	71,300	273,333
10 Total Costs	313,821	601,884	128,510	447,554	739,209	246,348	5,032,468	1,213,514	210,045	71,300	273,333
9999 IC Allocation Account	(313,821)	(601,884)	(128,510)	(447,554)	(739,209)	(246,348)	(5,032,468)	(1,213,514)	(210,045)	(71,300)	(273,333)
1 Total Cost Less Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Indirect Cost											
Carryforward											
Adjustment											
Adjusted Indirect Cost											

CITY OF AMARILLO  
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DESCRIPTION	1315IA INTERNAL A	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	-	1,167,203	-	-	-	-	610,314	348,764	-	-	5,186,349
110 Depreciation Adjustment	-	-	-	-	-	-	-	1,887	-	-	-
111 IT Charges	-	89,825	-	-	-	-	52,638	24,124	-	-	-
10A Total Financial Costs	-	1,257,028	-	-	-	-	662,952	374,775	-	-	5,186,349
2200 City Manager	-	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	7,544	-	-	-	-	4,526	3,520	-	-	37,718
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	1,925	-	-	-	-	1,155	899	-	-	9,627
2600 Human Resources	-	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	5,035	-	-	-	-	3,021	2,350	-	-	25,175
2900 Finance	110,284	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	-	-	-	-
3200 Finance-Division	-	53,247	-	-	-	-	31,948	24,848	-	-	-
3300 Finance-Budget & Reportin	-	624	-	-	-	-	329	185	-	-	2,573
3400 Finance-Internal Auditor	-	7,432	-	-	-	-	2,502	1,643	-	-	-
3600 Accounting	-	-	158,292	891,511	129,222	162,474	-	-	-	-	-
3700 Accounting-General	-	-	-	-	-	-	1,425	802	-	-	11,151
3800 Accounting-Payroll	-	-	-	-	-	-	657	511	-	-	5,479
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	-	-	-	-	-	-	407	229	-	-	3,181
4100 Purchasing	-	-	-	-	-	-	-	645	-	-	8,966
4300 Central Stores	-	-	-	-	-	-	-	-	-	-	-
4400 IT - Print Services	-	4,348	-	-	-	-	1,981	462	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	351,012	68,430	-
4500 Central Stores	-	-	-	-	-	-	-	-	-	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	-	19,648	-	-	-	-	11,789	7,859	-	-	30,127
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	9,184	-	-	-	-	5,102	1,020	-	-	-
4740 IT - Kronos	-	3,574	-	-	-	-	2,144	1,532	-	-	17,257
4750 IT - Enterprise Agreement	-	9,541	-	-	-	-	5,725	4,453	-	-	45,799
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	12,422	-	-	-	-	8,786	-	-	-	43,175
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	31,962	-	-	-	-	19,177	14,916	-	-	153,417
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	10,068	-	-	-	-	6,041	3,524	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	(92,082)	-	-	-	-	(53,960)	(24,730)	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	-	-
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	-	-	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-	-
7100 Facilities	-	-	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	110,284	84,472	158,292	891,511	129,222	162,474	52,756	44,667	351,012	68,430	393,645
10 Total Costs	110,284	1,341,500	158,292	891,511	129,222	162,474	715,708	419,442	351,012	68,430	5,579,994
9999 IC Allocation Account	(110,284)	(1,341,500)	(158,292)	(891,511)	(129,222)	(162,474)	(715,708)	(419,442)	(351,012)	(68,430)	(5,579,994)
1 Total Cost Less Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Indirect Cost											
Carryforward											
Adjustment											
Adjusted Indirect Cost											

CITY OF AMARILLO  
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DESCRIPTION	1720 PLANNING	1720ADM PLANADMIN	1720PIDS PIDS	1740BLDG SAFETY	1820 PARKS ADMINISTRA	1900 FIRE	52110 DIRE OF UTILITI	61110 MUNI GARAGE OP	61110FL MG FUEL	61110OP MG OPER
100 Financial Costs	799,872	-	-	2,578,260	666,659	32,783,556	491,140	1,795,730	-	-
110 Depreciation Adjustment	36,987	-	-	16,831	842,163	954,190	-	-	-	-
111 IT Charges	58,392	-	-	173,065	97,159	679,484	40,259	-	-	-
10A Total Financial Costs	895,251	-	-	2,768,156	1,605,981	34,417,230	531,399	1,795,730	-	-
2200 City Manager	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	4,023	-	-	16,596	3,520	138,299	1,509	22,128	-	-
2400 City Manager-Development	2,211	-	-	9,122	-	-	829	12,162	-	-
2410 City Manager-Community Sv	-	-	-	-	1,247	-	-	-	-	-
2420 City Manager-Pub Safety &	-	-	-	-	-	35,298	-	-	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	2,685	-	-	11,077	2,350	92,310	1,007	14,770	-	-
2900 Finance	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	2,343	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	406	-	-	1,365	379	16,603	244	4,962	-	-
3400 Finance-Internal Auditor	-	-	-	934	2,838	1,046	224	2,801	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	1,760	-	-	5,915	1,642	71,946	1,056	21,501	-	-
3800 Accounting-Payroll	584	-	-	2,411	511	20,090	219	3,214	-	-
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	502	-	-	1,687	468	20,523	-	6,133	-	-
4100 Purchasing	1,415	-	-	4,757	1,320	57,851	849	17,289	-	-
4300 Central Stores	149	-	-	4,025	121	428	30	3	-	-
4400 IT - Print Services	188	-	-	4,604	745	1,171	1,957	215	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	-	-	28,583	72	31,816	8	1,429	-	-
4600 IT - Administration	-	-	-	-	-	-	-	-	-	-
4710 IT - JDE	5,239	-	-	13,099	7,859	23,577	6,549	18,338	-	-
4720 IT - Hansen	-	-	-	4,889	-	-	-	-	-	-
4730 IT - eDocs	5,102	-	-	24,491	10,715	21,940	7,143	2,041	-	-
4740 IT - Kronos	2,247	-	-	8,680	2,042	32,473	1,430	6,127	-	-
4750 IT - Enterprise Agreement	5,089	-	-	24,808	5,089	178,742	3,180	10,177	-	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-	-
4900 IT - Support	6,060	-	-	28,253	14,240	34,237	4,166	5,226	-	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	17,046	-	-	83,101	17,046	598,754	10,654	34,093	-	-
5100 IT - Public Safety	-	-	-	-	-	40,304	-	-	-	-
5110 IT - Telecommunications	8,055	-	-	17,619	6,041	35,239	3,524	11,075	-	-
5200 IT - GIS	35,175	-	-	-	-	7,035	10,553	-	-	-
5210 IT - Reimbursement	(55,882)	-	-	(177,413)	(99,601)	(696,558)	(41,271)	(70,465)	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	(168,519)	2,160,210
5310 MG Operating	-	-	-	12,095	-	104,434	585	-	-	-
5320 MG Fuel	-	-	-	(135)	-	(2,367)	-	-	-	(137,495)
5400 MG-Replacement	-	-	-	(7,536)	-	(65,071)	(364)	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	15,821	-	-	14,530	20,987	20,664	2,744	-	-	-
5700 Legal-Asst City Attys	129,716	-	-	28,290	33,339	23,558	14,492	-	-	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	41,886	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	907	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	15,586	-	-	-	-
7050 Custodial Services-Simms	4,354	-	-	21,137	-	-	6,081	-	-	-
7100 Facilities	-	-	-	-	-	294,102	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	65,934	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Serv	-	-	-	-	-	34,026	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	7,272	-	-	35,304	-	-	10,157	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	70,397	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	276,341	60,067	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	900,034	-	-	-	-
200 Total Indirect Costs	199,217	276,341	60,067	222,286	140,792	2,088,998	47,556	195,961	(168,519)	2,022,714
10 Total Costs	1,094,468	276,341	60,067	2,990,442	1,746,773	36,506,228	578,955	1,991,691	(168,519)	2,022,714
9999 IC Allocation Account	(1,094,468)	(276,341)	(60,067)	(2,990,442)	(1,746,773)	(36,506,228)	(578,955)	(1,991,691)	168,519	(2,022,714)
1 Total Cost Less Allocations	-	-	-	-	-	-	-	-	-	-
Total Indirect Cost										
Carryforward										
Adjustment										
Adjusted Indirect Cost										

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	61120 MUNI GARAGE REP	62010 IT ADMIN	62021 IT ENTERP	62021H HANSEN	62021HB EDOCS	62021JDE JD EDWARDS	62021K KRONOS	62021EA Enterprise	62022 IT SUPPORT	62023 IT PRINT SVCS
100 Financial Costs	(1,322,461)	811,248	2,024,548	-	-	-	-	-	540,628	105,824
110 Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-
111 IT Charges	-	-	-	-	-	-	-	-	-	-
10A Total Financial Costs	(1,322,461)	811,248	2,024,548	-	-	-	-	-	540,628	105,824
2200 City Manager	-	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	-	2,515	4,526	-	-	-	-	-	2,515	1,006
2400 City Manager-Development	-	-	-	-	-	-	-	-	-	-
2410 City Manager-Community Sv	-	-	-	-	-	-	-	-	-	-
2420 City Manager-Pub Safety &	-	642	1,155	-	-	-	-	-	642	257
2600 Human Resources	-	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	-	-	-	-	-	-	-	-	-
2900 Finance	-	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	669	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	6,180	446	996	-	-	-	-	-	268	53
3400 Finance-Internal Auditor	-	2,166	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-	-
3700 Accounting-General	26,781	-	-	-	-	-	-	-	-	-
3800 Accounting-Payroll	-	-	-	-	-	-	-	-	-	-
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	7,639	-	-	-	-	-	-	-	-	-
4100 Purchasing	21,534	-	-	-	-	-	-	-	-	-
4300 Central Stores	-	-	-	-	-	-	-	-	-	-
4400 IT - Print Services	-	-	-	-	-	-	-	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-	-
4500 Central Stores	7	-	-	-	-	-	-	-	-	-
4600 IT - Administration	-	-	241,027	-	-	-	-	-	64,363	12,599
4710 IT - JDE	-	-	-	-	-	-	-	-	-	1,310
4720 IT - Hansen	-	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	-	-	-	-	-	-	510
4740 IT - Kronos	-	-	-	-	-	-	-	-	1,225	511
4750 IT - Enterprise Agreement	-	-	-	-	-	-	-	-	3,817	1,272
4800 IT - Enterprise Applicati	-	-	-	184,495	257,160	459,761	337,184	1,033,652	-	-
4900 IT - Support	-	-	-	-	-	-	-	-	-	-
4950 IT - Infrastructure (AD)	-	-	-	-	-	-	-	-	-	-
5000 IT - Infrastructure	-	-	-	-	-	-	-	-	-	-
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	-	-	-	-	-	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	-	-	-	-	-	-	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-	-
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	-	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	-	-	-	-
6500 Custodial Services-Librar	-	-	-	-	-	-	-	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-	-
7100 Facilities	-	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	-	-	-	-
7700 Facilities-Libraries	-	-	-	-	-	-	-	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	-	-	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	62,142	6,437	247,705	184,495	257,160	459,761	337,184	1,033,652	72,830	17,516
10 Total Costs	(1,260,319)	817,685	2,272,253	184,495	257,160	459,761	337,184	1,033,652	613,458	123,340
9999 IC Allocation Account	1,260,319	(817,685)	(2,272,253)	(184,495)	(257,160)	(459,761)	(337,184)	(1,033,652)	(613,458)	(123,340)
1 Total Cost Less Allocations	-	-	-	-	-	-	-	-	-	-
Total Indirect Cost										
Carryforward										
Adjustment										
Adjusted Indirect Cost										

CITY OF AMARILLO  
 Cost Allocation Plan at 09/30/2019  
 Stepdown Allocation Report

DESCRIPTION	62024 IT GIS	62031 IT PUB SAF	62032 IT INFRASTR	62032AD IT INFRASTR	62033 IT TELECOM	LBAMLIBRA ADMIN	PDAM POLIC ADMIN	PWAM PUBLI WORKS ADMI	REIM IS REIMBURSEM
100 Financial Costs	148,236	216,442	3,160,385	-	672,217	314,158	632,701	576,023	(6,850,444)
110 Depreciation Adjustment	-	-	-	-	-	-	-	-	-
111 IT Charges	-	-	-	-	-	-	-	-	-
10A Total Financial Costs	148,236	216,442	3,160,385	-	672,217	314,158	632,701	576,023	(6,850,444)
2200 City Manager	-	-	-	-	-	-	-	-	-
2300 City Manager-City Admin	503	1,006	2,012	-	2,012	1,509	1,509	2,012	-
2400 City Manager-Development	-	-	-	-	-	-	-	1,106	-
2410 City Manager-Community Sv	-	-	-	-	-	535	-	-	-
2420 City Manager-Pub Safety &	128	257	513	-	513	-	385	-	-
2600 Human Resources	-	-	-	-	-	-	-	-	-
2700 Human Resources-City	-	-	-	-	-	1,007	1,007	1,343	-
2900 Finance	-	-	-	-	-	-	-	-	-
3000 Finance-Cash Mgmt	-	-	-	-	-	-	-	-	-
3200 Finance-Division	-	-	-	-	-	-	-	-	-
3300 Finance-Budget & Reportin	74	107	894	-	334	-	-	-	-
3400 Finance-Internal Auditor	-	-	-	-	-	-	-	-	-
3600 Accounting	-	-	-	-	-	-	-	-	-
3700 Accounting-General	-	-	-	-	-	-	-	-	-
3800 Accounting-Payroll	-	-	-	-	-	219	219	292	-
3900 Accounting-Grants	-	-	-	-	-	-	-	-	-
4000 Accounting-Audit	-	-	-	-	-	-	-	-	-
4100 Purchasing	-	-	-	-	-	-	-	-	-
4300 Central Stores	-	-	-	-	-	-	-	-	-
4400 IT - Print Services	-	-	-	-	-	-	-	-	-
4450 Central Stores	-	-	-	-	-	-	-	-	-
4500 Central Stores	-	-	-	-	-	-	-	-	-
4600 IT - Administration	17,648	25,768	376,251	-	80,029	-	-	-	-
4710 IT - JDE	1,310	1,310	2,620	-	2,620	-	-	-	-
4720 IT - Hansen	-	-	-	-	-	-	-	-	-
4730 IT - eDocs	-	-	-	-	-	-	-	-	-
4740 IT - Kronos	306	408	817	-	919	-	-	-	-
4750 IT - Enterprise Agreement	636	1,272	2,544	-	2,544	-	-	-	-
4800 IT - Enterprise Applicati	-	-	-	-	-	-	-	-	-
4900 IT - Support	-	-	-	-	-	-	-	-	-
4950 IT - Infrastructure (AD)	-	-	-	3,394,359	-	-	-	-	-
5000 IT - Infrastructure	-	-	-	-	8,523	-	-	-	-
5100 IT - Public Safety	-	-	-	-	-	-	-	-	-
5110 IT - Telecommunications	-	-	-	-	-	-	-	-	-
5200 IT - GIS	-	-	-	-	-	-	-	-	-
5210 IT - Reimbursement	-	-	-	-	-	-	-	-	-
5300 MG-Operations	-	-	-	-	-	-	-	-	-
5310 MG Operating	-	-	-	-	-	-	-	-	-
5320 MG Fuel	-	-	-	-	-	-	-	-	-
5400 MG-Replacement	-	-	-	-	-	-	-	-	-
5500 Legal	-	-	-	-	-	-	-	-	-
5600 Legal-City Atty	-	-	-	-	-	-	-	-	-
5700 Legal-Asst City Attys	-	-	-	-	-	-	-	-	-
6100 Custodial Services	-	-	-	-	-	-	-	-	-
6200 Custodial Services-City H	-	-	-	-	-	-	-	-	-
6300 Custodial Services-Police	-	-	-	-	-	-	2,231	-	-
6500 Custodial Services-Librar	-	-	-	-	-	1,295	-	-	-
6600 Custodial Services-Centra	-	-	-	-	-	-	-	-	-
7000 Custodial Services-Facili	-	-	-	-	-	-	-	-	-
7050 Custodial Services-Simms	-	-	-	-	-	-	-	-	-
7100 Facilities	-	-	-	-	-	-	-	-	-
7300 Facilities-City Hall	-	-	-	-	-	-	-	-	-
7400 Facilities-Police	-	-	-	-	-	-	6,465	-	-
7700 Facilities-Libraries	-	-	-	-	-	1,925	-	-	-
7800 Facilities-Central Servic	-	-	-	-	-	-	-	-	-
8200 Facilities-Facilities Bui	-	-	-	-	-	-	-	-	-
8310 Facilities-Simms Building	-	-	-	-	-	-	-	-	-
8400 Civilian Personnel	-	-	-	-	-	-	172,676	-	-
8500 Police Admin	-	-	-	-	-	-	-	-	-
8600 Code Enforcement	-	-	-	-	-	-	-	-	-
8700 Fire	-	-	-	-	-	-	-	-	-
8800 Utilities Director	-	-	-	-	-	-	-	-	-
8900 Public Works Director	-	-	-	-	-	-	-	-	-
9000 Parks Director	-	-	-	-	-	-	-	-	-
9300 Risk Management	-	-	-	-	-	-	-	-	-
9400 Library Admin	-	-	-	-	-	-	-	-	-
9450 Civic Center-Promotions	-	-	-	-	-	-	-	-	-
9460 Civic Center-Operations	-	-	-	-	-	-	-	-	-
9470 Civic Center-Box Office	-	-	-	-	-	-	-	-	-
9700 Planning	-	-	-	-	-	-	-	-	-
9710 Planning PIDS	-	-	-	-	-	-	-	-	-
9720 Planning Admin	-	-	-	-	-	-	-	-	-
9800 AECC	-	-	-	-	-	-	-	-	-
200 Total Indirect Costs	20,605	30,128	385,652	3,394,359	97,494	6,489	184,492	4,752	-
10 Total Costs	168,841	246,570	3,546,037	3,394,359	769,711	320,647	817,193	580,775	(6,850,444)
9999 IC Allocation Account	(168,841)	(246,570)	(3,546,037)	(3,394,359)	(769,711)	(320,647)	(817,193)	(580,775)	6,850,444
1 Total Cost Less Allocations	-	-	-	-	-	-	-	-	-
Total Indirect Cost									
Carryforward									
Adjustment									
Adjusted Indirect Cost									

**City of Amarillo**  
**Indirect Cost Rate Proposal**  
**Carry Forward Adjustment Report**  
**Actual Fiscal Year 2017/2018 For the Fixed Fiscal Year 2019/2020**

<b>Department/Program</b>	<b>Fixed FY 2018/19 Recovery</b>	<b>FY 2016/17 Carry Forward</b>	<b>FY 2018/19 Recovery Excluding Carry Forward</b>	<b>Actual FY 2018/19 Indirect Costs</b>	<b>FY 2018/19 Carry Forward</b>
CDBG PROGRAM	54,840	6,210	61,050	89,221	28,171
HOUSING	131,143	37,163	168,306	124,280	(44,026)
EMERGENCY MANAGEMENT	30,483	19,584	50,067	45,162	(4,905)
TRANSIT	211,394	1,226	212,620	251,025	38,405
AIRPORT	175,790	(10,951)	164,839	144,518	(20,321)
HEALTH DEPARTMENT	169,949	(206)	169,743	176,112	6,369
WIC	161,942	(24,147)	137,795	152,295	14,500
PHOTO TRAFFIC	15,536	(4,889)	10,647	13,728	3,081
URBAN TRANSPORTATION*	75,911	(10,671)	65,240	67,540	2,300
POLICE	11,829,996	(641,162)	11,188,834	11,594,890	406,056

\*- The Urban Transportation Program Actual FY 2018/19 Indirect Costs have been adjusted down due to a change in allocation for account 9720 Planning Admin

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Community Development Grant Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	<b>Indirect Cost</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	3,520	367,475	0.96%
2410 City Manager-Community Sv	1,247	367,475	0.34%
2700 Human Resources-City	2,350	367,475	0.64%
3300 Finance-Budget & Reportin	1,187	367,475	0.32%
3700 Accounting-General	5,140	367,475	1.40%
3800 Accounting-Payroll	511	367,475	0.14%
3900 Accounting-Grants	11,713	367,475	3.19%
4000 Accounting-Audit	1,466	367,475	0.40%
4100 Purchasing	4,133	367,475	1.12%
4300 Central Stores	285	367,475	0.08%
4400 IT - Print Services	1,257	367,475	0.34%
4500 Central Stores	9	367,475	0.00%
4710 IT - JDE	9,169	367,475	2.50%
4730 IT - eDocs	9,695	367,475	2.64%
4740 IT - Kronos	2,042	367,475	0.56%
4750 IT - Enterprise Agreement	6,361	367,475	1.73%
4900 IT - Support	10,074	367,475	2.74%
5000 IT - Infrastructure	21,308	367,475	5.80%
5110 IT - Telecommunications	6,544	367,475	1.78%
5210 IT - Reimbursement	(49,162)	367,475	-13.38%
5310 MG Operating	2,104	367,475	0.57%
5400 MG-Replacement	(1,311)	367,475	-0.36%
5600 Legal-City Atty	161	367,475	0.04%
5700 Legal-Asst City Attys	14,934	367,475	4.06%
7050 Custodial Services-Simms	9,169	367,475	2.50%
8310 Facilities-Simms Building	15,315	367,475	4.17%
<b>200 Total Indirect Costs</b>	<b>89,221</b>	<b>367,475</b>	<b>24.28%</b>
<b>Total Indirect Costs</b>	<b>89,221</b>	<b>367,475</b>	<b>24.28%</b>
<b>Carry Forward</b>	<b>28,171</b>	<b>367,475</b>	<b>7.67%</b>
<b>Adjusted Total</b>	<b>117,392</b>	<b>367,475</b>	<b>31.95%</b>



**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Housing Grant Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	5,029	498,833	1.01%
2410 City Manager-Community Sv	1,782	498,833	0.36%
2700 Human Resources-City	3,357	498,833	0.67%
3300 Finance-Budget & Reportin	4,803	498,833	0.96%
3700 Accounting-General	20,811	498,833	4.17%
3800 Accounting-Payroll	731	498,833	0.15%
3900 Accounting-Grants	47,426	498,833	9.51%
4000 Accounting-Audit	5,936	498,833	1.19%
4100 Purchasing	16,734	498,833	3.35%
4300 Central Stores	1,420	498,833	0.28%
4400 IT - Print Services	5,550	498,833	1.11%
4710 IT - JDE	3,930	498,833	0.79%
4730 IT - eDocs	2,551	498,833	0.51%
4740 IT - Kronos	2,144	498,833	0.43%
4750 IT - Enterprise Agreement	6,361	498,833	1.28%
4900 IT - Support	3,939	498,833	0.79%
5000 IT - Infrastructure	21,308	498,833	4.27%
5110 IT - Telecommunications	4,531	498,833	0.91%
5210 IT - Reimbursement	(59,878)	498,833	-12.00%
5310 MG Operating	701	498,833	0.14%
5400 MG-Replacement	(437)	498,833	-0.09%
5600 Legal-City Atty	646	498,833	0.13%
5700 Legal-Asst City Attys	421	498,833	0.08%
7050 Custodial Services-Simms	9,169	498,833	1.84%
8310 Facilities-Simms Building	15,315	498,833	3.07%
<b>200 Total Indirect Costs</b>	<b>124,280</b>	<b>498,833</b>	<b>24.91%</b>
<b>Total Indirect Costs</b>	<b>124,280</b>	<b>498,833</b>	<b>24.91%</b>
<b>Carry Forward</b>	<b>(44,026)</b>	<b>498,833</b>	<b>-8.83%</b>
<b>Adjusted Total</b>	<b>80,254</b>	<b>498,833</b>	<b>16.09%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Emergency Management Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	2,012	346,001	0.58%
2420 City Manager-Pub Safety &	513	346,001	0.15%
2700 Human Resources-City	1,343	346,001	0.39%
3300 Finance-Budget & Reportin	335	346,001	0.10%
3700 Accounting-General	1,451	346,001	0.42%
3800 Accounting-Payroll	292	346,001	0.08%
3900 Accounting-Grants	1,053	346,001	0.30%
4000 Accounting-Audit	414	346,001	0.12%
4100 Purchasing	1,167	346,001	0.34%
4300 Central Stores	234	346,001	0.07%
4400 IT - Print Services	1,108	346,001	0.32%
4500 Central Stores	23	346,001	0.01%
4710 IT - JDE	3,930	346,001	1.14%
4730 IT - eDocs	2,551	346,001	0.74%
4740 IT - Kronos	1,123	346,001	0.32%
4750 IT - Enterprise Agreement	2,544	346,001	0.74%
4900 IT - Support	9,317	346,001	2.69%
5000 IT - Infrastructure	8,523	346,001	2.46%
5110 IT - Telecommunications	25,674	346,001	7.42%
5200 IT - GIS	14,070	346,001	4.07%
5210 IT - Reimbursement	(81,786)	346,001	-23.64%
5310 MG Operating	1,016	346,001	0.29%
5400 MG-Replacement	(633)	346,001	-0.18%
5600 Legal-City Atty	3,229	346,001	0.93%
5700 Legal-Asst City Attys	2,103	346,001	0.61%
6100 Custodial Services	23,609	346,001	6.82%
7100 Facilities	19,947	346,001	5.77%
<b>200 Total Indirect Costs</b>	<b>45,162</b>	<b>346,001</b>	<b>13.05%</b>
<b>Total Indirect Costs</b>	<b>45,162</b>	<b>346,001</b>	<b>13.05%</b>
<b>Carry Forward</b>	<b>(4,905)</b>	<b>346,001</b>	<b>-1.41%</b>
<b>Adjusted Total</b>	<b>40,257</b>	<b>346,001</b>	<b>11.63%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Transit Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	32,186	3,836,552	0.84%
2410 City Manager-Community Sv	11,405	3,836,552	0.30%
2700 Human Resources-City	21,483	3,836,552	0.56%
3300 Finance-Budget & Reportin	2,669	3,836,552	0.07%
3400 Finance-Internal Auditor	299	3,836,552	0.01%
3700 Accounting-General	11,568	3,836,552	0.30%
3800 Accounting-Payroll	4,676	3,836,552	0.12%
3900 Accounting-Grants	26,361	3,836,552	0.69%
4000 Accounting-Audit	3,300	3,836,552	0.09%
4100 Purchasing	9,301	3,836,552	0.24%
4300 Central Stores	298	3,836,552	0.01%
4400 IT - Print Services	5,067	3,836,552	0.13%
4500 Central Stores	1,972	3,836,552	0.05%
4710 IT - JDE	9,169	3,836,552	0.24%
4730 IT - eDocs	6,123	3,836,552	0.16%
4740 IT - Kronos	7,557	3,836,552	0.20%
4750 IT - Enterprise Agreement	8,269	3,836,552	0.22%
4900 IT - Support	7,120	3,836,552	0.19%
5000 IT - Infrastructure	27,700	3,836,552	0.72%
5110 IT - Telecommunications	13,592	3,836,552	0.35%
5210 IT - Reimbursement	(92,060)	3,836,552	-2.40%
5320 MG Fuel	(23,790)	3,836,552	-0.62%
5600 Legal-City Atty	2,099	3,836,552	0.05%
5700 Legal-Asst City Attys	23,400	3,836,552	0.61%
6600 Custodial Services-Centra	25,185	3,836,552	0.66%
7800 Facilities-Central Servic	106,076	3,836,552	2.76%
<b>200 Total Indirect Costs</b>	<b>251,025</b>	<b>3,836,552</b>	<b>6.54%</b>
<b>Total</b>	<b>251,025</b>	<b>3,836,552</b>	<b>6.54%</b>
<b>Carry Forward</b>	<b>38,405</b>	<b>3,836,552</b>	<b>1.00%</b>
<b>Adjusted Total</b>	<b>289,430</b>	<b>3,836,552</b>	<b>7.54%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Airport Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
<b>2300 City Manager-City Admin</b>	26,654	3,627,273	0.73%
<b>2400 City Manager-Development</b>	14,650	3,627,273	0.40%
<b>2700 Human Resources-City</b>	17,791	3,627,273	0.49%
<b>3000 Finance-Cash Mgmt</b>	1,199	3,627,273	0.03%
<b>3300 Finance-Budget &amp; Reportin</b>	7,261	3,627,273	0.20%
<b>3400 Finance-Internal Auditor</b>	4,108	3,627,273	0.11%
<b>3700 Accounting-General</b>	31,464	3,627,273	0.87%
<b>3800 Accounting-Payroll</b>	3,872	3,627,273	0.11%
<b>3900 Accounting-Grants</b>	3	3,627,273	0.00%
<b>4100 Purchasing</b>	25,300	3,627,273	0.70%
<b>4300 Central Stores</b>	63	3,627,273	0.00%
<b>4400 IT - Print Services</b>	100	3,627,273	0.00%
<b>4500 Central Stores</b>	9,876	3,627,273	0.27%
<b>4710 IT - JDE</b>	9,169	3,627,273	0.25%
<b>4730 IT - eDocs</b>	2,041	3,627,273	0.06%
<b>4740 IT - Kronos</b>	8,680	3,627,273	0.24%
<b>4750 IT - Enterprise Agreement</b>	32,441	3,627,273	0.89%
<b>4900 IT - Support</b>	6,135	3,627,273	0.17%
<b>4950 IT - Infrastructure (AD)</b>	49,212	3,627,273	1.36%
<b>5000 IT - Infrastructure</b>	108,671	3,627,273	3.00%
<b>5110 IT - Telecommunications</b>	21,647	3,627,273	0.60%
<b>5210 IT - Reimbursement</b>	(261,622)	3,627,273	-7.21%
<b>5600 Legal-City Atty</b>	17,758	3,627,273	0.49%
<b>5700 Legal-Asst City Attys</b>	8,045	3,627,273	0.22%
<b>200 Total Indirect Costs</b>	144,518	3,627,273	3.98%
<b>Total</b>	144,518	3,627,273	3.98%
<b>Carry Forward</b>	(20,321)	3,627,273	-0.56%
<b>Adjusted Total</b>	124,197	3,627,273	3.42%

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Public Health Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	18,105	2,057,493	0.88%
2410 City Manager-Community Sv	6,415	2,057,493	0.31%
2700 Human Resources-City	12,084	2,057,493	0.59%
3000 Finance-Cash Mgmt	1,406	2,057,493	0.07%
3300 Finance-Budget & Reportin	1,634	2,057,493	0.08%
3700 Accounting-General	7,083	2,057,493	0.34%
3800 Accounting-Payroll	2,630	2,057,493	0.13%
3900 Accounting-Grants	16,141	2,057,493	0.78%
4000 Accounting-Audit	2,020	2,057,493	0.10%
4100 Purchasing	5,695	2,057,493	0.28%
4300 Central Stores	182	2,057,493	0.01%
4400 IT - Print Services	1,593	2,057,493	0.08%
4500 Central Stores	15	2,057,493	0.00%
4710 IT - JDE	7,859	2,057,493	0.38%
4730 IT - eDocs	5,102	2,057,493	0.25%
4740 IT - Kronos	7,659	2,057,493	0.37%
4750 IT - Enterprise Agreement	20,355	2,057,493	0.99%
4900 IT - Support	10,680	2,057,493	0.52%
5000 IT - Infrastructure	68,185	2,057,493	3.31%
5110 IT - Telecommunications	34,232	2,057,493	1.66%
5200 IT - GIS	7,035	2,057,493	0.34%
5210 IT - Reimbursement	(140,817)	2,057,493	-6.84%
5310 MG Operating	1,644	2,057,493	0.08%
5320 MG Fuel	(29)	2,057,493	0.00%
5400 MG-Replacement	(1,024)	2,057,493	-0.05%
5600 Legal-City Atty	3,713	2,057,493	0.18%
5700 Legal-Asst City Attys	25,188	2,057,493	1.22%
6100 Custodial Services	27,821	2,057,493	1.35%
7100 Facilities	23,506	2,057,493	1.14%
<b>200 Total Indirect Costs</b>	<b>176,112</b>	<b>2,057,493</b>	<b>8.56%</b>
<b>Total</b>	<b>176,112</b>	<b>2,057,493</b>	<b>8.56%</b>
<b>Carry Forward</b>	<b>6,369</b>	<b>2,057,493</b>	<b>0.31%</b>
<b>Adjusted Total</b>	<b>182,481</b>	<b>2,057,493</b>	<b>8.87%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of WIC Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
2300 City Manager-City Admin	9,052	981,464	0.92%
2410 City Manager-Community Sv	3,208	981,464	0.33%
2700 Human Resources-City	6,042	981,464	0.62%
3300 Finance-Budget & Reportin	668	981,464	0.07%
3700 Accounting-General	2,895	981,464	0.29%
3800 Accounting-Payroll	1,315	981,464	0.13%
3900 Accounting-Grants	6,598	981,464	0.67%
4000 Accounting-Audit	826	981,464	0.08%
4100 Purchasing	2,328	981,464	0.24%
4300 Central Stores	3	981,464	0.00%
4400 IT - Print Services	2,505	981,464	0.26%
4500 Central Stores	2	981,464	0.00%
4710 IT - JDE	5,239	981,464	0.53%
4730 IT - eDocs	2,041	981,464	0.21%
4740 IT - Kronos	3,063	981,464	0.31%
4750 IT - Enterprise Agreement	10,814	981,464	1.10%
4900 IT - Support	4,999	981,464	0.51%
5000 IT - Infrastructure	36,224	981,464	3.69%
5110 IT - Telecommunications	8,558	981,464	0.87%
5210 IT - Reimbursement	(52,921)	981,464	-5.39%
5700 Legal-Asst City Attys	1,052	981,464	0.11%
6100 Custodial Services	49,431	981,464	5.04%
7100 Facilities	48,353	981,464	4.93%
<b>200 Total Indirect Costs</b>	<b>152,295</b>	<b>981,464</b>	<b>15.52%</b>
<b>Total</b>	<b>152,295</b>	<b>981,464</b>	<b>15.52%</b>
<b>Carry Forward</b>	<b>14,500</b>	<b>981,464</b>	<b>1.48%</b>
<b>Adjusted Total</b>	<b>166,795</b>	<b>981,464</b>	<b>16.99%</b>

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Photo Traffic Enforcement Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	<b>Indirect Costs</b>	<b>Modified Direct Charges</b>	<b>Indirect Cost Rates</b>
<b>2300 City Manager-City Admin</b>	503	1,091,099	0.05%
<b>2400 City Manager-Development</b>	276	1,091,099	0.03%
<b>2700 Human Resources-City</b>	336	1,091,099	0.03%
<b>3000 Finance-Cash Mgmt</b>	204	1,091,099	0.02%
<b>3300 Finance-Budget &amp; Reportin</b>	541	1,091,099	0.05%
<b>3400 Finance-Internal Auditor</b>	1,681	1,091,099	0.15%
<b>3700 Accounting-General</b>	2,346	1,091,099	0.22%
<b>3800 Accounting-Payroll</b>	73	1,091,099	0.01%
<b>3900 Accounting-Grants</b>	5,346	1,091,099	0.49%
<b>4000 Accounting-Audit</b>	669	1,091,099	0.06%
<b>4100 Purchasing</b>	1,886	1,091,099	0.17%
<b>4900 IT - Support</b>	379	1,091,099	0.03%
<b>5210 IT - Reimbursement</b>	(2,112)	1,091,099	-0.19%
<b>8900 Public Works Director</b>	1,600	1,091,099	0.15%
<b>200 Total Indirect Costs</b>	13,728	1,091,099	1.26%
<b>Total</b>	13,728	1,091,099	1.26%
<b>Carry Forward</b>	3,081	1,091,099	0.28%
<b>Adjusted Total</b>	16,809	1,091,099	1.54%

**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Urban Transportation Planning Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	<b>Indirect Costs</b>	<b>Salaries &amp; Benefits Base</b>	<b>Indirect Cost Rates</b>
<b>2300 City Manager-City Admin</b>	2,012	233,499	0.86%
<b>2400 City Manager-Development</b>	1,106	233,499	0.47%
<b>2700 Human Resources-City</b>	1,343	233,499	0.58%
<b>3300 Finance-Budget &amp; Reportin</b>	164	233,499	0.07%
<b>3700 Accounting-General</b>	712	233,499	0.30%
<b>3800 Accounting-Payroll</b>	292	233,499	0.13%
<b>3900 Accounting-Grants</b>	1,622	233,499	0.69%
<b>4000 Accounting-Audit</b>	203	233,499	0.09%
<b>4100 Purchasing</b>	572	233,499	0.24%
<b>4400 IT - Print Services</b>	87	233,499	0.04%
<b>4710 IT - JDE</b>	3,930	233,499	1.68%
<b>4740 IT - Kronos</b>	1,123	233,499	0.48%
<b>4750 IT - Enterprise Agreement</b>	2,544	233,499	1.09%
<b>4900 IT - Support</b>	682	233,499	0.29%
<b>5000 IT - Infrastructure</b>	8,523	233,499	3.65%
<b>5110 IT - Telecommunications</b>	1,007	233,499	0.43%
<b>5210 IT - Reimbursement</b>	(13,070)	233,499	-5.60%
<b>9720 Planning Admin</b>	92,114	233,499	39.45%
<b>200 Total Indirect Costs</b>	104,966	233,499	44.95%
<b>Total</b>	104,966	233,499	44.95%
<b>Carry Forward</b>	2,300	233,499	0.99%
<b>Adjustment*</b>	(37,426)	233,499	-16.03%
<b>Adjusted Total</b>	69,840	233,499	29.91%

\*Adjusted for a change in allocation for account 9720 Planning Admin



**City of Amarillo, Texas**  
**Cost Allocation Plan September 30, 2019**  
**Summary of Police Department Indirect Cost Rates**  
**For the Period Ended September 30, 2019**

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	170,988	37,061,391	0.46%
2420 City Manager-Pub Safety &	43,642	37,061,391	0.12%
2700 Human Resources-City	114,129	37,061,391	0.31%
3000 Finance-Cash Mgmt	1	37,061,391	0.00%
3300 Finance-Budget & Reportin	21,914	37,061,391	0.06%
3400 Finance-Internal Auditor	2,278	37,061,391	0.01%
3700 Accounting-General	94,958	37,061,391	0.26%
3800 Accounting-Payroll	24,839	37,061,391	0.07%
3900 Accounting-Grants	1,969	37,061,391	0.01%
4000 Accounting-Audit	27,087	37,061,391	0.07%
4100 Purchasing	76,355	37,061,391	0.21%
4300 Central Stores	2,864	37,061,391	0.01%
4400 IT - Print Services	6,220	37,061,391	0.02%
4500 Central Stores	52,885	37,061,391	0.14%
4710 IT - JDE	9,169	37,061,391	0.02%
4730 IT - eDocs	26,022	37,061,391	0.07%
4740 IT - Kronos	34,821	37,061,391	0.09%
4750 IT - Enterprise Agreement	230,266	37,061,391	0.62%
4900 IT - Support	121,116	37,061,391	0.33%
4950 IT - Infrastructure (AD)	102,466	37,061,391	0.28%
5000 IT - Infrastructure	771,348	37,061,391	2.08%
5100 IT - Public Safety	174,490	37,061,391	0.47%
5110 IT - Telecommunications	163,104	37,061,391	0.44%
5200 IT - GIS	7,035	37,061,391	0.02%
5210 IT - Reimbursement	(1,748,008)	37,061,391	-4.72%
5310 MG Operating	259,253	37,061,391	0.70%
5320 MG Fuel	(2,389)	37,061,391	-0.01%
5400 MG-Replacement	(161,536)	37,061,391	-0.44%
5500 Legal	310,560	37,061,391	0.84%
5600 Legal-City Atty	29,866	37,061,391	0.08%
5700 Legal-Asst City Attys	38,555	37,061,391	0.10%
6300 Custodial Services-Police	252,846	37,061,391	0.68%
7400 Facilities-Police	732,744	37,061,391	1.98%
7800 Facilities-Central Servic	9,352	37,061,391	0.03%
8400 Civilian Personnel	5,407,319	37,061,391	14.59%
8500 Police Admin	817,193	37,061,391	2.20%
9800 AECC	3,369,169	37,061,391	9.09%
<b>200 Total Indirect Costs</b>	<b>11,594,890</b>	<b>37,061,391</b>	<b>31.29%</b>
<b>Total Indirect Costs</b>	<b>11,594,890</b>	<b>37,061,391</b>	<b>31.29%</b>
<b>Carry Forward</b>	<b>406,056</b>	<b>37,061,391</b>	<b>1.09%</b>
<b>Adjusted Total</b>	<b>12,000,946</b>	<b>37,061,391</b>	<b>32.38%</b>

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

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

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

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Depreciation Adjustment**

CITY MANAGER	8,093
HUMAN RESOURCES	22,545
RISK MANAGEMENT	214
LEGAL	242
FACILITIES MAINTENANCE	740,257
AECC	26,154
FINANCE	371
CENTRAL STORES	1,887
PLANNING	36,987
BUILDING SAFETY	16,831
PARKS & RECREATION ADMINISTRAT	842,163
FIRE OPERATIONS	953,615
FIRE MARSHAL	575
Fire	954,190
Indirect Entities	2,649,934
MAYOR AND COUNCIL	624
CITY SECRETARY	33
EMERGENCY MANAGEMENT SERVICES	378,442
MMRS HSGP GDEM	1,759
AIP PANTEX PROJECT FUND	22,832
EMERGENCY MANAGEMENT	403,033
RADIO COMMUNICATIONS	199,390
CIVIC CENTER PROMOTIONS	96,623
CIVIC CENTER OPERATIONS	2,745,297
ICE HOCKEY	1,596
BOX OFFICE OPERATIONS	761
LIBRARY	781,337
MUNICIPAL COURT	8,770
VITAL STATISTICS	156
PUBLIC WORKS	63,859
CAPITAL PROJECTS & DEVELOPMENT	226,104
STREET DEPARTMENT	7,905,929
SOLID WASTE COLLECTION	6,215
SOLID WASTE DISPOSAL	953,187
POLICE	541,054
JAG 2007	6,441
FY09 Recovery Act JAG	179
APD SEIZED PROPERTY	27,583
NARCOTICS UNIT	2,608
TOTAL POLICE	577,865
ANIMAL MANAGEMENT AND WELFARE	39,027
TRAFFIC ADMINISTRATION	81
TRAFFIC FIELD OPERATIONS	323,798
TRAFFIC	323,879
ENVIRONMENTAL HEALTH	134
TRANSIT FIXED ROUTE	306,479
TRANSIT DEMAND RESPONSE	118,433
TRANSIT	424,912
ROSS ROGERS	429,142
TENNIS CENTER	54,802

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Depreciation Adjustment**

SWIMMING POOLS	79,746
PARKS & RECREATION PROGRAM	611,762
PARK MAINTENANCE	401,868
ZOO MAINTENANCE	24,642
SOFTBALL PROGRAM	3,777
VOLLEYBALL PROGRAM	344
Community Development Assets	1,046
COMMUNITY DEVELOPMENT	1,046
Community Development Total	1,046
INTERLIBRARY LOAN	-159
Library Grants	-159
AHD PUBLIC HEALTH	149,845
HEALTH DEPARTMENT	149,845
WIC ADMINISTRATION	142,516
WIC	142,516
Direct Entities	16,658,062
Indirect Cost Plan	19,307,996

**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, 2019  
Information Technology Reclassification**

CITY MANAGER	47,799
HUMAN RESOURCES	54,039
RISK MANAGEMENT	19,734
LEGAL	39,015
FACILITIES MAINTENANCE	102,698
FINANCE	33,518
ACCOUNTING	89,825
PURCHASING	52,638
CENTRAL STORES	24,124
PLANNING	58,392
BUILDING SAFETY	173,065
PARKS & RECREATION ADMINISTRAT	97,159
FIRE OPERATIONS	658,524
FIRE MARSHAL	20,960
Fire	679,484
DIRECTOR OF UTILITIES	40,259
Indirect Entities	1,511,749
JUDICIAL	15,059
CITY SECRETARY	17,246
RADIO COMMUNICATIONS	14,940
LIBRARY	192,470
MUNICIPAL COURT	121,283
VITAL STATISTICS	7,432
BENEFITS	22,391
GENERAL FUND TRANSFERS	(4,454,886)
PUBLIC WORKS	18,781
CAPITAL PROJECTS & DEVELOPMENT	121,504
STREET DEPARTMENT	69,155
SOLID WASTE COLLECTION	143,249
SOLID WASTE DISPOSAL	21,867
POLICE	1,705,161
TOTAL POLICE	1,705,161
ANIMAL MANAGEMENT AND WELFARE	99,080
TRAFFIC ADMINISTRATION	59,221
TRAFFIC FIELD OPERATIONS	45,409
TRAFFIC	104,630
ENVIRONMENTAL HEALTH	80,634
ROSS ROGERS	36,160
TENNIS CENTER	1,865
SWIMMING POOLS	14,615
PARKS & RECREATION PROGRAM	28,554
PARK MAINTENANCE	101,903
ZOO MAINTENANCE	9,246
FIRE CIVILIAN PERSONNEL	36,171
UTILITIES OFFICE	435,978
CAPITAL PROJECTS & DEVELOPMENT	126,167
Water & Sewer General	(981,076)
WATER PRODUCTION	13,785
WATER TRANSMISSION	22,412
SURFACE WATER TREATMENT	73,486

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Reclassification**

WATER DISTRIBUTION	97,793
WASTE WATER COLLECTION	67,967
RIVER ROAD WATER RECLAMATION	22,587
HOLLYWOOD ROAD WASTE WATER TRE	24,535
LABORATORY ADMINISTRATION	56,107
Water & Sewer	(40,259)
Direct Entities	(1,511,749)
Indirect Cost Plan	-

**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 2018/2019 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 2018/2019.

- \* 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 2018/2019.

- \* 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 2018/2019.



\* 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, 2019**  
**City Manager Allocation**

**Entity: 1020 - CITY MANAGER**

**Accumulation of Costs**

100 Financial Costs	1,731,739
110 Depreciation Adjustment	8,093
111 IT Charges	47,799
10A Total Financial Costs	1,787,631
10 Total Costs	1,787,631

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
CITY MANAGER-ADMIN	1,105,419	1,141,096
City Manager-Community Svcs	94,254	97,296
City Manager - Pub Saf & Org	117,754	121,554
City Manager - Develop Svcs	188,513	194,597
Indirect Entities	1,505,940	1,554,543
MAYOR AND COUNCIL	225,800	233,088
Direct Entities	225,800	233,088
Indirect Cost Plan	1,731,740	1,787,631

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

**Accumulation of Costs**

2200 City Manager	1,141,096
200 Total Indirect Costs	1,141,096
10 Total Costs	1,141,096

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
HUMAN RESOURCES	14	7,041
RISK MANAGEMENT	3	1,509
LEGAL	9	4,526
CUSTODIAL SERVICES	26	13,076
FACILITIES MAINTENANCE	26	13,076
AECC	72	36,209
FINANCE	6	3,017
ACCOUNTING	15	7,544
PURCHASING	9	4,526
CENTRAL STORES	7	3,520
CIVILIAN PERSONNEL	75	37,718
PLANNING	8	4,023
BUILDING SAFETY	33	16,596
PARKS & RECREATION ADMINISTRAT	7	3,520
FIRE OPERATIONS	267	134,276
FIRE MARSHAL	8	4,023
Fire	275	138,299
DIRECTOR OF UTILITIES	3	1,509

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**City Manager Allocation**

FLEET SERVICES OPERATIONS	44	22,128
IT ADMINISTRATION	5	2,515
IT ENTERPRISE APPLICATIONS	9	4,526
IT SUPPORT	5	2,515
IT PRINT SERVICES	2	1,006
IT GIS	1	503
IT PUBLIC SAFETY	2	1,006
IT INFRASTRUCTURE	4	2,012
IT TELECOM	4	2,012
LIBRARY ADMIN	3	1,509
POLICE ADMIN	3	1,509
PUBLIC WORKS ADMIN	4	2,012
Indirect Entities	674	338,959
MAYOR AND COUNCIL	5	2,515
JUDICIAL	4	2,012
CITY SECRETARY	2	1,006
EMERGENCY MANAGEMENT SERVICES	3	1,509
AIP PANTEX PROJECT FUND	1	503
EMERGENCY MANAGEMENT	4	2,012
RADIO COMMUNICATIONS	6	3,017
CIVIC CENTER PROMOTIONS	5	2,515
CIVIC CENTER OPERATIONS	21	10,561
ICE HOCKEY	2	1,006
BOX OFFICE OPERATIONS	16	8,047
GLOBE NEWS CENTER	3	1,509
LIBRARY	73	36,712
MUNICIPAL COURT	20	10,058
VITAL STATISTICS	1	503
CAPITAL PROJECTS & DEVELOPMENT	16	7,795
STREET DEPARTMENT	86	43,250
SOLID WASTE COLLECTION	105	52,805
SOLID WASTE DISPOSAL	38	19,110
POLICE	340	170,988
TOTAL POLICE	340	170,988
ANIMAL MANAGEMENT AND WELFARE	37	18,608
TRAFFIC ADMINISTRATION	46	23,134
TRAFFIC FIELD OPERATIONS	16	8,047
TRAFFIC	62	31,180
ENVIRONMENTAL HEALTH	16	8,047
TRANSIT FIXED ROUTE	38	19,110
TRANSIT DEMAND RESPONSE	15	7,544
TRANSIT MAINTENANCE	8	4,023
TRANSIT ADMIN	3	1,509
TRANSIT	64	32,186
ROSS ROGERS	77	38,724
TENNIS CENTER	1	503
SWIMMING POOLS	13	6,538
PARKS & RECREATION PROGRAM	11	5,532
WARFORD ACTIVITY CENTER	23	11,567
PARK MAINTENANCE	79	39,730

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**City Manager Allocation**

ZOO MAINTENANCE	14	7,041
ATHLETIC ADMINISTRATION	5	2,515
SENIOR SERVICES	1	503
FIRE CIVILIAN PERSONNEL	11	5,532
PROGRAM MANAGEMENT	3	1,509
Code Inspector	1	503
REHAB SUPPORT	1	503
HMIS 2008/10	1	503
COMMUNITY DEVELOPMENT	6	3,017
HOUSING ASSISTANCE	10	5,029
HOUSING	10	5,029
HOME ADMINISTRATION	1	503
HOME	1	503
COMING HOME	2	1,006
Community Development Total	19	9,555
Court Security	4	2,012
URBAN TRANSPORTATION PLANNING	4	2,012
Photo Traffic Enforcement	1	503
Photo Traffic Enforcement	1	503
AHD PUBLIC HEALTH	9	4,526
REFUGEE HEALTH	4	2,012
TDH IMMUNIZATIONS	6	3,017
HIV PREVENTION	4	2,012
CORE PUBLIC HEALTH	3	1,509
HEPATITIS C GRANT	1	503
BIOTERRORISM GRANT	4	2,012
DSRIP IMMUNIZATIONS	1	503
EPIDEMIOLOGY	1	503
LOCAL TUBERCULOSIS - FEDERAL	1	503
LOCAL TUBERCULOSIS - STATE	2	1,006
HEALTH DEPARTMENT	36	18,105
WIC ADMINISTRATION	18	9,052
WIC	18	9,052
UTILITIES OFFICE	45	22,631
CAPITAL PROJECTS & DEVELOPMENT	16	7,795
WATER PRODUCTION	12	6,035
WATER TRANSMISSION	9	4,526
SURFACE WATER TREATMENT	29	14,584
WATER DISTRIBUTION	60	30,174
WASTE WATER COLLECTION	36	18,105
RIVER ROAD WATER RECLAMATION	19	9,555
HOLLYWOOD ROAD WASTE WATER TRE	21	10,561
LABORATORY ADMINISTRATION	19	9,555
Water & Sewer	266	133,522
AIRPORT OPERATIONS	53	26,654
Airport	53	26,654
Drainage Utility	27	13,578
Drainage Utility	27	13,578
WORKERS COMPENSATION	1	503
Self Insurance	1	503

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**City Manager Allocation**

Family Wellness Center	4	2,012
Employee Insurance	4	2,012
VECTOR CONTROL	2	1,006
Direct Entities	1,595	802,137
Indirect Cost Plan	2,269	1,141,096

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

**Accumulation of Costs**

2200 City Manager	194,597
200 Total Indirect Costs	194,597
10 Total Costs	194,597

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
PLANNING	8	2,211
BUILDING SAFETY	33	9,122
DIRECTOR OF UTILITIES	3	829
FLEET SERVICES OPERATIONS	44	12,162
PUBLIC WORKS ADMIN	4	1,106
Indirect Entities	92	25,430
CAPITAL PROJECTS & DEVELOPMENT	16	4,284
STREET DEPARTMENT	86	23,772
SOLID WASTE COLLECTION	105	29,024
SOLID WASTE DISPOSAL	38	10,504
TRAFFIC ADMINISTRATION	46	12,715
TRAFFIC FIELD OPERATIONS	16	4,423
TRAFFIC	62	17,138
URBAN TRANSPORTATION PLANNING	4	1,106
Photo Traffic Enforcement	1	276
Photo Traffic Enforcement	1	276
CAPITAL PROJECTS & DEVELOPMENT	16	4,284
WATER PRODUCTION	12	3,317
WATER TRANSMISSION	9	2,488
SURFACE WATER TREATMENT	29	8,016
WATER DISTRIBUTION	60	16,585
WASTE WATER COLLECTION	36	9,951
RIVER ROAD WATER RECLAMATION	19	5,252
HOLLYWOOD ROAD WASTE WATER TRE	21	5,805
LABORATORY ADMINISTRATION	19	5,252
Water & Sewer	221	60,950
AIRPORT OPERATIONS	53	14,650
Airport	53	14,650
Drainage Utility	27	7,463
Drainage Utility	27	7,463
Direct Entities	612	169,167
Indirect Cost Plan	704	194,597

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**City Manager Allocation**

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

**Accumulation of Costs**

2200 City Manager	97,296
200 Total Indirect Costs	97,296
10 Total Costs	97,296

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
PARKS & RECREATION ADMINISTRAT	7	1,247
LIBRARY ADMIN	3	535
Indirect Entities	10	1,782
CIVIC CENTER PROMOTIONS	5	891
CIVIC CENTER OPERATIONS	21	3,742
ICE HOCKEY	2	356
BOX OFFICE OPERATIONS	16	2,851
GLOBE NEWS CENTER	3	535
LIBRARY	73	13,008
ANIMAL MANAGEMENT AND WELFARE	37	6,593
ENVIRONMENTAL HEALTH	16	2,851
TRANSIT FIXED ROUTE	38	6,772
TRANSIT DEMAND RESPONSE	15	2,673
TRANSIT MAINTENANCE	8	1,426
TRANSIT ADMIN	3	535
TRANSIT	64	11,405
ROSS ROGERS	77	13,721
TENNIS CENTER	1	178
SWIMMING POOLS	13	2,317
PARKS & RECREATION PROGRAM	11	1,960
WARFORD ACTIVITY CENTER	23	4,099
PARK MAINTENANCE	79	14,078
ZOO MAINTENANCE	14	2,495
ATHLETIC ADMINISTRATION	5	891
SENIOR SERVICES	1	178
PROGRAM MANAGEMENT	3	535
Code Inspector	1	178
REHAB SUPPORT	1	178
HMIS 2008/10	1	178
COMMUNITY DEVELOPMENT	6	1,069
HOUSING ASSISTANCE	10	1,782
HOUSING	10	1,782
HOME ADMINISTRATION	1	178
HOME	1	178
COMING HOME	2	356
Community Development Total	19	3,386
AHD PUBLIC HEALTH	9	1,604
REFUGEE HEALTH	4	713
TDH IMMUNIZATIONS	6	1,069
HIV PREVENTION	4	713

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**City Manager Allocation**

CORE PUBLIC HEALTH	3	535
HEPATITIS C GRANT	1	178
BIOTERRORISM GRANT	4	713
DSRIP IMMUNIZATIONS	1	178
EPIDEMIOLOGY	1	178
LOCAL TUBERCULOSIS - FEDERAL	1	178
LOCAL TUBERCULOSIS - STATE	2	356
HEALTH DEPARTMENT	36	6,415
WIC ADMINISTRATION	18	3,208
WIC	18	3,208
VECTOR CONTROL	2	356
Direct Entities	536	95,514
Indirect Cost Plan	546	97,296

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

**Accumulation of Costs**

2200 City Manager	121,554
200 Total Indirect Costs	121,554
10 Total Costs	121,554

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	14	1,797
RISK MANAGEMENT	3	385
AECC	72	9,242
FINANCE	6	770
ACCOUNTING	15	1,925
PURCHASING	9	1,155
CENTRAL STORES	7	899
CIVILIAN PERSONNEL	75	9,627
FIRE OPERATIONS	267	34,271
FIRE MARSHAL	8	1,027
Fire	275	35,298
IT ADMINISTRATION	5	642
IT ENTERPRISE APPLICATIONS	9	1,155
IT SUPPORT	5	642
IT PRINT SERVICES	2	257
IT GIS	1	128
IT PUBLIC SAFETY	2	257
IT INFRASTRUCTURE	4	513
IT TELECOM	4	513
POLICE ADMIN	3	385
Indirect Entities	511	65,591
EMERGENCY MANAGEMENT SERVICES	3	385
AIP PANTEX PROJECT FUND	1	128
EMERGENCY MANAGEMENT	4	513
RADIO COMMUNICATIONS	6	770
MUNICIPAL COURT	20	2,567

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**City Manager Allocation**

VITAL STATISTICS	1	128
POLICE	340	43,642
TOTAL POLICE	340	43,642
FIRE CIVILIAN PERSONNEL	11	1,412
Court Security	4	513
UTILITIES OFFICE	45	5,776
Water & Sewer	45	5,776
WORKERS COMPENSATION	1	128
Self Insurance	1	128
Family Wellness Center	4	513
Employee Insurance	4	513
Direct Entities	436	55,964
Indirect Cost Plan	947	121,554



**CITY OF AMARILLO  
CITY MANAGER COST DISTRIBUTION  
FISCAL YEAR 2018/2019**

	CITY ADMIN	DEVELOPMENT SERVICES ADMIN	PUBLIC SFTY & ORGANIZ ADMIN	COMMUNITY SERVICES ADMIN	GENERAL GOVT	PIDS ADMIN	NUMBER OF EMPLOYEES
SALARIES FROM 01/01/2019 TO 12/31/2019 DISTRIBUTED BASED ON EFFORT EXPENDED							
CITY MANAGER	292,828		204,742				1.00
DEPUTY CITY MANAGER							1.00
ASSISTANT CITY MANAGER		163,871		160,128			2.00
ASSISTANT TO THE CITY MANAGER	87,084						1.00
DEVELOPMENT CUSTOMER SVC COORD		106,338					1.00
DIRECTOR OF COMMUNICATIONS	87,962						1.00
COMMUNICATIONS MANAGER	55,400						1.00
MARKETING MANAGER	50,724						1.00
SOCIAL MEDIA COORDINATOR	4,071						1.00
ADJUSTMENTS:							
GENERAL GOVERNMENT *	(146,414)	(16,387)	(20,474)	(16,013)	199,288	-	
CITY ADMIN **	211,496	(65,548)	(81,897)	(64,051)	-	-	
PIDS ADMIN ***	-	(31,901)	-	-	-	31,901	
<b>TOTAL</b>	<b>643,151</b>	<b>156,372</b>	<b>102,371</b>	<b>80,064</b>	<b>199,288</b>	<b>31,901</b>	<b>10.00</b>
EMPLOYEE DISTRIBUTION	6.70	1.20	0.50	0.50	0.80	0.30	10.00

\* 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%

\*\*\* THE DEVELOPMENT SERVICES COORDINATOR ESTIMATES ABOUT 30% OF HIS TIME TO ALLOCATE OUT A PERCENTAGE OF HIS TIME SPENT ON PID ADMIN ACTIVITIES

	TOTAL	CITY ADMIN	DEVELOPMENT SERVICES ADMIN	PUBLIC SFTY & ORGANIZ ADMIN	COMMUNITY SERVICES ADMIN	GENERAL GOVT	PIDS ADMIN
DEPARTMENT COST DISTRIBUTION:							
PERSONAL SERVICES (1)	1,278,055	677,562	164,738	107,848	84,348	209,951	33,608
SUPPLIES (2)	16,480	11,042	1,978	824	824	1,318	494
CONTRACTUAL SERVICES (2)	159,288	106,723	19,115	7,964	7,964	12,743	4,779
OTHER CHARGES (2)	22,349	14,974	2,682	1,117	1,117	1,788	670
TOTAL	1,476,172	810,300	188,513	117,754	94,254	225,800	39,552
ADJUSTMENTS	255,567	295,119					-39,552
TOTAL	1,731,740	1,105,419	188,513	117,754	94,254	225,800	0

METHODS OF DISTRIBUTION:

- 1 DISTRIBUTED BASED ON SALARIES FROM 01/01/19 TO 12/31/19
- 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, Vital Statistics, and Utility Billing.

The FY 2018/2019 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 2018/2019. 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 2018/2019.

\* 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, 2019**  
**Finance Allocation**

**Entity: 1315 - FINANCE**

**Accumulation of Costs**

100 Financial Costs	1,175,837
110 Depreciation Adjustment	371
111 IT Charges	33,518
10A Total Financial Costs	1,209,726
2300 City Manager-City Admin	3,017
2420 City Manager-Pub Safety &	770
200 Total Indirect Costs	3,788
10 Total Costs	1,213,514

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
FINANCE-BUDGET & REPORTING	203,524	210,045
FINANCE CASH MGMT	69,086	71,300
FINANCE DIVISION	264,847	273,333
FINANCE INTERNAL AUDIT	106,860	110,284
Indirect Entities	644,317	664,962
MAYOR AND COUNCIL	17,370	17,927
CITY TAX	514,150	530,625
Direct Entities	531,520	548,551
Indirect Cost Plan	1,175,837	1,213,514

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

**Accumulation of Costs**

2900 Finance	210,045
200 Total Indirect Costs	210,045
10 Total Costs	210,045

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
HUMAN RESOURCES	1,034,470	513
RISK MANAGEMENT	343,076	170
LEGAL	1,471,773	730
CUSTODIAL SERVICES	1,535,885	762
FACILITIES MAINTENANCE	2,551,572	1,266
AECC	4,737,062	2,350
ACCOUNTING	1,257,028	624
PURCHASING	662,952	329
CENTRAL STORES	372,888	185
CIVILIAN PERSONNEL	5,186,349	2,573
PLANNING	818,712	406
BUILDING SAFETY	2,751,325	1,365
PARKS & RECREATION ADMINISTRAT	763,818	379
FIRE OPERATIONS	32,507,448	16,129

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

FIRE MARSHAL	955,592	474
Fire	33,463,040	16,603
DIRECTOR OF UTILITIES	491,140	244
FLEET SERVICES OPERATIONS	10,000,589	4,962
FLEET SERVICES REPLACEMENT	12,456,108	6,180
IT ADMINISTRATION	898,209	446
IT ENTERPRISE APPLICATIONS	2,007,425	996
IT SUPPORT	540,628	268
IT PRINT SERVICES	105,824	53
IT GIS	148,236	74
IT PUBLIC SAFETY	216,442	107
IT INFRASTRUCTURE	1,802,567	894
IT TELECOM	672,217	334
Indirect Entities	86,289,335	42,814
TOURISM & ECONOMIC DEVELOPMENT	2,607,820	1,294
JUDICIAL	506,696	251
CITY SECRETARY	334,319	166
EMERGENCY MANAGEMENT SERVICES	460,063	228
Homeland Sec 04/05 Reg	29,077	14
MMRS HSGP GDEM	3,661	2
HOMELAND SECURITY 04/05	58,055	29
AIP PANTEX PROJECT FUND	124,082	62
EMERGENCY MANAGEMENT	674,938	335
RADIO COMMUNICATIONS	743,768	369
CIVIC CENTER PROMOTIONS	563,878	280
CIVIC CENTER OPERATIONS	1,909,640	948
ICE HOCKEY	541,223	269
BOX OFFICE OPERATIONS	370,365	184
GLOBE NEWS CENTER	287,176	142
LIBRARY	4,303,732	2,135
MUNICIPAL COURT	1,364,795	677
VITAL STATISTICS	72,542	36
BENEFITS	287,771	143
PUBLIC WORKS	594,804	295
CAPITAL PROJECTS & DEVELOPMENT	1,460,030	724
STREET DEPARTMENT	9,670,139	4,798
SOLID WASTE COLLECTION	11,854,317	5,882
SOLID WASTE DISPOSAL	4,869,367	2,416
POLICE	43,764,294	21,714
Safe and Sober TXDOT Program	185,570	92
Click it Or Ticket	12,044	6
Police Capital Grants	1,948	1
APD SEIZED PROPERTY	27,804	14
NARCOTICS UNIT	31,332	16
TEXAS NARCOTICS SEIZURES	2	-
FEDERAL APD SEIZURES	106,137	53
Leose Training-Police	36,997	18
TOTAL POLICE	44,166,128	21,914
ANIMAL MANAGEMENT AND WELFARE	3,091,669	1,534
TRAFFIC ADMINISTRATION	649,587	322

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

TRAFFIC FIELD OPERATIONS	3,631,147	1,802
TRAFFIC	4,280,734	2,124
ENVIRONMENTAL HEALTH	1,337,540	664
TRANSIT FIXED ROUTE	2,925,418	1,451
TRANSIT DEMAND RESPONSE	1,277,883	634
TRANSIT MAINTENANCE	834,882	414
TRANSIT ADMIN	342,013	170
TRANSIT	5,380,196	2,669
ROSS ROGERS	4,802,211	2,383
TENNIS CENTER	99,947	50
SWIMMING POOLS	412,648	205
PARKS & RECREATION PROGRAM	376,508	187
WARFORD ACTIVITY CENTER	468,282	232
PARK MAINTENANCE	6,968,617	3,458
ZOO MAINTENANCE	502,474	249
ZOOSCHOOL EDUCATION PROGRAMS	2,022	1
ATHLETIC ADMINISTRATION	163,340	81
SOFTBALL PROGRAM	120,430	60
BASKETBALL PROGRAM	10,350	5
VOLLEYBALL PROGRAM	76,823	38
SENIOR SERVICES	81,799	41
FIRE CIVILIAN PERSONNEL	729,853	362
PROGRAM MANAGEMENT	277,719	138
CODE ENFORCEMENT	222,718	111
Code Inspector	74,329	37
REHAB SUPPORT	95,782	48
HOUSING REHAB	517,258	257
PUBLIC SERVICES	238,802	118
NEIGHBORHOOD FACILITIES	154,325	77
HMIS 2008/10	62,825	31
COMMUNITY DEVELOPMENT	1,643,758	816
HOUSING ASSISTANCE	815,205	404
HOUSING VOUCHERS	8,562,484	4,248
5 YEAR MAINSTREAM VOUCHER PROG	301,807	150
HOUSING	9,679,496	4,803
HOME ADMINISTRATION	57,355	28
HOME PROJECTS	689,513	342
HOME	746,868	371
SHELTER PLUS CARE	400,233	199
SUPPORTIVE HOUSING	26,378	13
COMING HOME	155,240	77
TX Emergency Shelter Grant	13,112	7
Community Development Total	12,665,085	6,284
COURT TECHNOLOGY FUND	305,844	152
Court Security	175,062	87
Summer Lunch Program	333,071	165
URBAN TRANSPORTATION PLANNING	331,133	164
Photo Traffic Enforcement	1,091,099	541
Photo Traffic Enforcement	1,091,099	541
AHD PUBLIC HEALTH	1,211,473	601

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

REFUGEE HEALTH	253,661	126
TDH IMMUNIZATIONS	340,557	169
HIV PREVENTION	225,818	112
CORE PUBLIC HEALTH	187,195	93
TDH TRIPLE O/STD	20,648	10
HEPATITIS C GRANT	90,731	45
BIOTERRORISM GRANT	306,239	152
DSRIP IMMUNIZATIONS	204,189	101
DSRIP ARAD	150,000	74
EPIDEMIOLOGY	87,337	43
LOCAL TUBERCULOSIS - FEDERAL	76,281	38
LOCAL TUBERCULOSIS - STATE	140,104	70
HEALTH DEPARTMENT	3,294,233	1,634
WIC ADMINISTRATION	266,823	132
WIC NUTRITION EDUCATION	425,656	211
WIC BREAST FEEDING	52,260	26
WIC CLIENT SERVICES	454,910	226
WIC FARMERS MARKET	7,395	4
WIC IMMUNIZATIONS	4,137	2
WIC SPECIAL INITIATIVE	15,461	8
WIC Peer Counselor	29,021	14
WIC SPECIAL INITIATIVE	27,086	13
WIC EBT	30,820	15
WIC RD Grant	23,094	11
WIC SUMMER FEEDING	9,865	5
WIC	1,346,528	668
Leose Training- Fire Civilian	1,784	1
Pinnacle PID	337	-
GREENWAYS AT HILLSIDE	346,409	172
HERITAGE HILLS PID	35,476	18
COLONIES #5	374,993	186
Tutbury Imprv Dist	9,946	5
Point West PID	49,887	25
Quail Creek PID	8,787	4
Vineyards PID	5,494	3
Redstone PID	8	-
Town Square PID	869	-
Public Impr Districts	832,206	413
PROVISION FOR COMP ABSENSES	2,126,448	1,055
General Obligation Debt	5,758,418	2,857
2016 HOT Revenue	2,373,174	1,177
2003 Cert of Obligation	47,770	24
2006 Cert of Obligation	45,944	23
2007 COs	44,976	22
2008A Cert of Obligation	110,394	55
2008B Cert of Obligation	252,513	125
20011A COs (Golf)	173,088	86
20011B COs (TIRZ #1)	156,069	77
2014 CO Issue	201,791	100
UTILITIES OFFICE	3,415,799	1,695

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

CAPITAL PROJECTS & DEVELOPMENT	1,353,457	672
Water & Sewer General	1,106,018	549
SEWER GENERAL	3,164,651	1,570
WATER GENERAL	6,078,245	3,016
WATER PRODUCTION	6,955,538	3,451
WATER TRANSMISSION	5,009,120	2,485
SURFACE WATER TREATMENT	9,109,802	4,520
WATER DISTRIBUTION	7,097,403	3,521
WASTE WATER COLLECTION	14,169,754	7,031
RIVER ROAD WATER RECLAMATION	3,141,692	1,559
HOLLYWOOD ROAD WASTE WATER TRE	4,231,877	2,100
LABORATORY ADMINISTRATION	1,859,302	923
Water & Sewer	66,692,658	33,091
LEOSE TRAINING - AIRPORT SEC	697	-
AIRPORT OPERATIONS	13,949,887	6,921
Rental Car Facility	683,927	339
Airport	14,634,511	7,261
Drainage Utility	2,963,211	1,470
Drainage Utility	2,963,211	1,470
SELF INSURANCE GENERAL	678,107	336
UNEMPLOYMENT CLAIMS	9,939	5
FIRE & EXTENDED COVERAGE	1,140,313	566
WORKERS COMPENSATION	2,768,160	1,373
GENERAL LIABILITY	780,988	388
POLICE PROFESSIONAL	174,350	87
AUTOMOBILE LIABILITY	1,148,641	570
AUTO PHYSICAL DAMAGE	468,235	232
CITY PROPERTY	525,573	261
Self Insurance	7,694,306	3,818
HEALTH PLAN	20,171,494	10,008
DENTAL PLAN	1,157,966	575
Family Wellness Center	794,812	394
Employee Insurance	22,124,272	10,977
EMPLOYEE FLEX PLAN	447,936	222
AEDC OPERATIONS	1,404,028	697
Business Development	482,509	239
TPRDC CONTRACTUAL	174,759	87
AEDC PROJECTS	3,477,004	1,725
AEDC	5,538,300	2,748
AHD OPERATING	7,177,810	3,561
AHD LPPF	52,369,330	25,984
AHD	59,547,140	29,545
AMARILLO EVENTS DISTRICT	630,888	313
Amarillo Events Taxing Ent	2,160,805	1,072
Events District Debt Service	864,679	429
VENUE DISTRICT	3,656,372	1,814
TIRZ #1	673,768	334
TIRZ #2	57,574	29
Amarillo Local Government Corp	1,026,887	510
Downtown Parking Garage	771,717	383



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

LGC Retail Operating	243,917	121
AMARILLO LOCAL GOVERNMENT CORP	2,042,521	1,013
Board of Directors	21,477	11
Membership Support	381,990	190
Membership Events	15,453	8
Membership Marketing	1,255	1
Roundup	975	-
Membership Relations	203	-
Chamber Communications	14,115	7
Business Council Support	172,299	85
Business Council Events	72,247	36
Business Development	(328)	-
Governmental Affairs Support	26,414	13
Governmental Affairs Committee	14,865	7
Quality of Life Support	43,231	21
Quality of Life Sports	77,233	38
Ag Council Support	(6,800)	(3)
CVC Support	1,002,615	497
CVC Communications	57,079	28
CVC Convention Development	163,093	81
CVC Convention Services	26,774	13
CVC Tourism	139,371	69
CVC Arts	92,707	46
CVC Advertising	438,429	218
CVC Special Projects	30,030	15
Chamber of Commerce Foundation	11,263	6
CHAMBER OF COMMERCE	2,795,990	1,387
HARRINGTON LIBRARY CONSTORTIUM	413,479	205
Harrington Library Plant Fund	8,995	4
HARRINGTON LIBRARY CONSORTIUM	422,474	210
Direct Entities	337,046,554	167,231
Indirect Cost Plan	423,335,889	210,045

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

**Accumulation of Costs**

2900 Finance	71,300
200 Total Indirect Costs	71,300
10 Total Costs	71,300

	<i>Allocation Base</i>	<i>Dollar Allocation</i>
<b>Allocation to Benefiting Activities</b>		
FLEET SERVICES OPERATIONS	11,637,134	2,343
IT ADMINISTRATION	3,324,651	669
Indirect Entities	14,961,785	3,012
APD SEIZED PROPERTY	6,357	1
FEDERAL APD SEIZURES	449	-
TOTAL POLICE	6,806	1

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

HOUSING ASSISTANCE	2,148	-
HOUSING	2,148	-
Community Development Total	2,148	-
Photo Traffic Enforcement	1,014,197	204
Photo Traffic Enforcement	1,014,197	204
AHD PUBLIC HEALTH	6,983,704	1,406
HEALTH DEPARTMENT	6,983,704	1,406
GREENWAYS AT HILLSIDE	28,419	6
COLONIES #5	843	-
Public Impr Districts	29,262	6
PROVISION FOR COMP ABSENSES	756,091	152
General Obligation Debt	1,929,242	388
General Construction	9,954,142	2,004
Street Improvement	336,156	68
Street & Drainage Improvement	1,420,861	286
Solid Waste Disposal Improvmt.	4,305,115	867
T-ANCHOR BIVINS IMPROVEMENT	156,205	31
Civic Center Improvement	27,190,580	5,473
Park Improvement Fund IS	562,299	113
Certificates of Obligation	35,352,754	7,117
SEWER GENERAL	132,047,653	26,581
Water & Sewer	132,047,653	26,581
AIRPORT OPERATIONS	5,955,866	1,199
Airport	5,955,866	1,199
Drainage Utility	7,496,116	1,509
Drainage Utility	7,496,116	1,509
SELF INSURANCE GENERAL	14,335,069	2,886
Self Insurance	14,335,069	2,886
HEALTH PLAN	6,842,337	1,377
Employee Insurance	6,842,337	1,377
PUBLIC LIBRARY BUSH COLLECTION	49,165	10
FLOOD HAZARD	1,710,926	344
AMARILLO INDUSTRIAL DEVELOPMEN	23,849	5
Ama Health Facilities Corp	31,350	6
AGENCIES	1,815,291	365
AEDC OPERATIONS	3,305,492	665
AEDC PROJECTS	40,025,659	8,057
AEDC	43,331,150	8,723
AHD OPERATING	30,369,024	6,113
AHD	30,369,024	6,113
AMARILLO HOUSING FINANCE CORP	101,218	20
AMARILLO EVENTS DISTRICT	4,020,435	809
Events District Debt Service	1,036,892	209
VENUE DISTRICT	5,057,328	1,018
TIRZ #1	1,261,001	254
Presidents Office	54,916	11
CVC Support	1,870	-
CHAMBER OF COMMERCE	56,786	11
HARRINGTON LIBRARY CONSTORTIUM	406,244	82
Harrington Library Plant Fund	158,694	32

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

HARRINGTON LIBRARY CONSORTIUM	564,938	114
Direct Entities	339,233,340	68,288
Indirect Cost Plan	354,195,125	71,300

**Entity: 1315DA - FINANCE DIVISION**

**Accumulation of Costs**

2900 Finance	273,333
200 Total Indirect Costs	273,333
10 Total Costs	273,333

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
ACCOUNTING	15	53,247
PURCHASING	9	31,948
CENTRAL STORES	7	24,848
Indirect Entities	31	110,043
VITAL STATISTICS	1	3,550
UTILITIES OFFICE	45	159,740
Water & Sewer	45	159,740
Direct Entities	46	163,290
Indirect Cost Plan	77	273,333

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

**Accumulation of Costs**

2900 Finance	110,284
200 Total Indirect Costs	110,284
10 Total Costs	110,284

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
HUMAN RESOURCES	36	2,689
RISK MANAGEMENT	114	8,515
LEGAL	2	149
ACCOUNTING	100	7,432
PURCHASING	34	2,502
CENTRAL STORES	22	1,643
BUILDING SAFETY	13	934
PARKS & RECREATION ADMINISTRAT	38	2,838
FIRE OPERATIONS	13	971
FIRE MARSHAL	1	75
Fire	14	1,046
DIRECTOR OF UTILITIES	3	224
FLEET SERVICES OPERATIONS	38	2,801
IT ADMINISTRATION	29	2,166

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Finance Allocation**

Indirect Entities	441	32,940
CIVIC CENTER OPERATIONS	3	224
BOX OFFICE OPERATIONS	2	149
LIBRARY	3	224
MUNICIPAL COURT	6	448
VITAL STATISTICS	1	75
BENEFITS	9	672
CAPITAL PROJECTS & DEVELOPMENT	8	598
SOLID WASTE COLLECTION	36	2,689
SOLID WASTE DISPOSAL	2	149
POLICE	31	2,278
TOTAL POLICE	31	2,278
ANIMAL MANAGEMENT AND WELFARE	1	75
TRANSIT FIXED ROUTE	4	299
TRANSIT	4	299
ROSS ROGERS	33	2,465
COMANCHE TRAIL	1	75
SWIMMING POOLS	1	75
PARKS & RECREATION PROGRAM	31	2,315
WARFORD ACTIVITY CENTER	53	3,921
ZOO MAINTENANCE	3	224
Photo Traffic Enforcement	23	1,681
Photo Traffic Enforcement	23	1,681
UTILITIES OFFICE	541	40,372
WATER DISTRIBUTION	2	149
LABORATORY ADMINISTRATION	4	299
Water & Sewer	547	40,820
AIRPORT OPERATIONS	55	4,108
Airport	55	4,108
Drainage Utility	119	8,851
Drainage Utility	119	8,851
Business Development	1	75
AEDC	1	75
AHD OPERATING	49	3,623
Amarillo Hosp. Dist Tobacco	1	75
AHD	50	3,697
Amarillo Events Taxing Ent	14	1,008
VENUE DISTRICT	14	1,008
Amarillo Local Government Corp	2	149
AMARILLO LOCAL GOVERNMENT CORP	2	149
Direct Entities	1,036	77,344
Indirect Cost Plan	1,477	110,284

**CITY OF AMARILLO  
FINANCE DEPARTMENT COST DISTRIBUTION  
FISCAL YEAR 2018/2019**

	<b>CASH MGT</b>	<b>TAX</b>	<b>DIV ADMIN</b>	<b>BUDGET &amp; RPTNG</b>	<b>INTERNAL AUDIT</b>	<b>OTHER</b>	
EFFORT REPORT FULL TIME EQUIVALENTS:							
FINANCE DIRECTOR	15%		50%	35%			100%
INTERNAL AUDITOR	14%		15%		71%		100%
BUDGET ANALYST				100%			100%
ADMINISTRATIVE SPECIALIST	10%		65%	10%	10%	5%	100%
RECEPTIONIST			75%			25%	100%
ACCOUNTANT II	25%		25%	40%	10%		100%
<b>TOTAL FULL TIME EQUIVALENTS</b>	<b>0.64</b>	<b>0.00</b>	<b>2.30</b>	<b>1.85</b>	<b>0.91</b>	<b>0.30</b>	<b>6.00</b>

SALARIES FROM 01/01/19 thru 12/31/19  
DISTRIBUTED BASED ON EFFORT EXPENDED

	<b>CASH MGT</b>	<b>TAX</b>	<b>DIV ADMIN</b>	<b>BUDGET &amp; RPTNG</b>	<b>INTERNAL AUDIT</b>	<b>OTHER</b>	<b>TOTAL</b>
FINANCE DIRECTOR	20,553		68,510	47,957	0	0	137,020
INTERNAL AUDITOR	12,848		13,765	0	65,156	0	91,769
BUDGET ANALYST	0		0	70,752	0	0	70,752
ADMINISTRATIVE SPECIALIST	3,797		24,679	3,797	3,797	1,898	37,968
RECEPTIONIST	0		26,027	0	0	8,676	34,703
ACCOUNTANT II	9,385		9,385	15,015	3,754	0	37,538
<b>TOTAL</b>	<b>46,583</b>	<b>0</b>	<b>142,366</b>	<b>137,521</b>	<b>72,707</b>	<b>10,574</b>	<b>409,750</b>

**CITY OF AMARILLO  
FINANCE DEPARTMENT COST DISTRIBUTION  
FISCAL YEAR 2018/2019**

		<b>CASH MGT</b>	<b>TAX</b>	<b>DIV ADMIN</b>	<b>BUDGET &amp; RPTNG</b>	<b>INTERNAL AUDIT</b>	<b>OTHER</b>	
DEPARTMENT COST DISTRIBUTION								
PERSONAL SERVICES		62,104		189,801	183,343	96,933	14,097	546,279
SUPPLIES	26,542							26,542
CONTRACTUAL LESS	30,144		487,786					517,930
PROFESSIONAL SERV			26,364	49,956				76,320
OTHER LESS	8,766							8,766
MILEAGE ALLOW						0		0
LESS INTERFUND REIMBURSEMENTS	0							
<b>TOTAL</b>	<b>65,452</b>	<b>62,104</b>	<b>514,150</b>	<b>239,758</b>	<b>183,343</b>	<b>96,933</b>	<b>14,097</b>	<b>1,175,837</b>
COST ADJUSTMENTS								
GEN GOVT TRF								
<b>TOTAL</b>	<b>65,452</b>	<b>62,104</b>	<b>514,150</b>	<b>239,758</b>	<b>183,343</b>	<b>96,933</b>	<b>14,097</b>	<b>1,175,837</b>
OVERHEAD ALLOCATION		6,982		25,089	20,181	9,927	3,273	
<b>TOTAL BY FUNCTION</b>		<b>69,086</b>	<b>514,150</b>	<b>264,847</b>	<b>203,524</b>	<b>106,860</b>	<b>17,370</b>	<b>1,175,837</b>

DEPARTMENT OVERHEAD ALLOCATED BASED ON FULL-TIME EQUIVALENT EMPLOYEES.

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

AMOUNT PER AUDIT 1,175,837

\* - 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, 2019.

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 costs 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, 2019**  
**Information Technology Allocation**

**Entity: 62010 - INFORMATION TECHNOLOGY ADMINISTRATION**

**Accumulation of Costs**

100 Financial Costs	811,248
10A Total Financial Costs	811,248
2300 City Manager-City Admin	2,515
2420 City Manager-Pub Safety &	642
3000 Finance-Cash Mgmt	669
3300 Finance-Budget & Reportin	446
3400 Finance-Internal Auditor	2,166
200 Total Indirect Costs	6,437
10 Total Costs	817,685

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
IT ENTERPRISE APPLICATIONS	2,024,548	241,027
IT SUPPORT	540,628	64,363
IT PRINT SERVICES	105,824	12,599
IT GIS	148,236	17,648
IT PUBLIC SAFETY	216,442	25,768
IT INFRASTRUCTURE	3,160,385	376,251
IT TELECOM	672,217	80,029
Indirect Entities	6,868,280	817,685
Indirect Cost Plan	6,868,280	817,685

**Entity: 62021 INFORMATION TECHNOLOGY ENTERPRISE APPLICATIONS**

**Accumulation of Costs**

100 Financial Costs	2,024,548
10A Total Financial Costs	2,024,548
2300 City Manager-City Admin	4,526
2420 City Manager-Pub Safety &	1,155
3300 Finance-Budget & Reportin	996
4600 IT - Administration	241,027
200 Total Indirect Costs	247,705
10 Total Costs	2,272,253

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
IT - ENTERPRISE AGREEMENT	374,640	1,033,652
IT - HANSEN	66,869	184,495
IT - EDOCS	93,206	257,160
IT - JDE	166,637	459,761
IT - KRONOS	122,210	337,184
Indirect Entities	823,562	2,272,253
Indirect Cost Plan	823,562	2,272,253



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

**Entity: 62021H INFORMATION TECHNOLOGY HANSEN**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	184,495
200 Total Indirect Costs	184,495
10 Total Costs	184,495

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
BUILDING SAFETY	2,669,811	4,889
Indirect Entities	2,669,811	4,889
SOLID WASTE COLLECTION	17,817,145	32,626
UTILITIES OFFICE	74,684,864	136,759
Water & Sewer	74,684,864	136,759
Drainage Utility	5,582,179	10,222
Drainage Utility	5,582,179	10,222
Direct Entities	98,084,188	179,606
Indirect Cost Plan	100,753,999	184,495

**Entity: 62021HB INFORMATION TECHNOLOGY EDOCS**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	257,160
200 Total Indirect Costs	257,160
10 Total Costs	257,160

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	8	4,082
RISK MANAGEMENT	4	2,041
LEGAL	12	6,123
FACILITIES MAINTENANCE	4	2,041
AECC	7	3,572
ACCOUNTING	18	9,184
PURCHASING	10	5,102
CENTRAL STORES	2	1,020
PLANNING	10	5,102
BUILDING SAFETY	48	24,491
PARKS & RECREATION ADMINISTRAT	21	10,715
FIRE OPERATIONS	43	21,940
Fire	43	21,940
DIRECTOR OF UTILITIES	14	7,143
FLEET SERVICES OPERATIONS	4	2,041
IT PRINT SERVICES	1	510
Indirect Entities	206	105,109
EMERGENCY MANAGEMENT SERVICES	5	2,551
EMERGENCY MANAGEMENT	5	2,551
CIVIC CENTER OPERATIONS	6	3,061

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

LIBRARY	4	2,041
MUNICIPAL COURT	9	4,592
VITAL STATISTICS	2	1,020
BENEFITS	4	2,041
PUBLIC WORKS	7	3,572
CAPITAL PROJECTS & DEVELOPMENT	14	7,143
STREET DEPARTMENT	6	3,061
SOLID WASTE COLLECTION	6	3,061
POLICE	51	26,022
TOTAL POLICE	51	26,022
ANIMAL MANAGEMENT AND WELFARE	10	5,102
TRAFFIC ADMINISTRATION	6	3,061
TRAFFIC	6	3,061
ENVIRONMENTAL HEALTH	14	7,143
TRANSIT ADMIN	12	6,123
TRANSIT	12	6,123
PARK MAINTENANCE	5	2,551
PROGRAM MANAGEMENT	19	9,695
COMMUNITY DEVELOPMENT	19	9,695
HOUSING ASSISTANCE	5	2,551
HOUSING	5	2,551
Community Development Total	24	12,246
AHD PUBLIC HEALTH	10	5,102
HEALTH DEPARTMENT	10	5,102
WIC ADMINISTRATION	4	2,041
WIC	4	2,041
UTILITIES OFFICE	53	27,043
CAPITAL PROJECTS & DEVELOPMENT	14	7,143
SURFACE WATER TREATMENT	6	3,061
WATER DISTRIBUTION	13	6,633
RIVER ROAD WATER RECLAMATION	1	510
LABORATORY ADMINISTRATION	4	2,041
Water & Sewer	91	46,432
AIRPORT OPERATIONS	4	2,041
Airport	4	2,041
Drainage Utility	2	1,020
Drainage Utility	2	1,020
Family Wellness Center	2	1,020
Employee Insurance	2	1,020
Direct Entities	298	152,051
Indirect Cost Plan	504	257,160

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

**Accumulation of Costs**

4800 IT - Enterprise Applicati	459,761
200 Total Indirect Costs	459,761
10 Total Costs	459,761

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	8	10,479
RISK MANAGEMENT	3	3,930
LEGAL	2	2,620
FACILITIES MAINTENANCE	6	7,859
AECC	4	5,239
ACCOUNTING	15	19,648
PURCHASING	9	11,789
CENTRAL STORES	6	7,859
CIVILIAN PERSONNEL	23	30,127
PLANNING	4	5,239
BUILDING SAFETY	10	13,099
PARKS & RECREATION ADMINISTRAT	6	7,859
FIRE OPERATIONS	16	20,958
FIRE MARSHAL	2	2,620
Fire	18	23,577
DIRECTOR OF UTILITIES	5	6,549
FLEET SERVICES OPERATIONS	14	18,338
IT PRINT SERVICES	1	1,310
IT GIS	1	1,310
IT PUBLIC SAFETY	1	1,310
IT INFRASTRUCTURE	2	2,620
IT TELECOM	2	2,620
Indirect Entities	140	183,380
JUDICIAL	2	2,620
CITY SECRETARY	2	2,620
EMERGENCY MANAGEMENT SERVICES	2	2,620
AIP PANTEX PROJECT FUND	1	1,310
EMERGENCY MANAGEMENT	3	3,930
RADIO COMMUNICATIONS	2	2,620
CIVIC CENTER PROMOTIONS	5	6,549
CIVIC CENTER OPERATIONS	1	1,310
LIBRARY	13	17,028
MUNICIPAL COURT	4	5,239
VITAL STATISTICS	1	1,310
BENEFITS	4	5,239
PUBLIC WORKS	4	5,239
CAPITAL PROJECTS & DEVELOPMENT	11	14,408
STREET DEPARTMENT	5	6,549
SOLID WASTE COLLECTION	10	13,099
SOLID WASTE DISPOSAL	3	3,930
POLICE	7	9,169
TOTAL POLICE	7	9,169
ANIMAL MANAGEMENT AND WELFARE	6	7,859
TRAFFIC ADMINISTRATION	5	6,549
TRAFFIC	5	6,549
ENVIRONMENTAL HEALTH	6	7,859
TRANSIT FIXED ROUTE	1	1,310
TRANSIT DEMAND RESPONSE	1	1,310
TRANSIT MAINTENANCE	2	2,620

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

TRANSIT ADMIN	3	3,930
TRANSIT	7	9,169
ROSS ROGERS	7	9,169
PARKS & RECREATION PROGRAM	1	1,310
WARFORD ACTIVITY CENTER	1	1,310
PARK MAINTENANCE	7	9,169
ATHLETIC ADMINISTRATION	3	3,930
SENIOR SERVICES	1	1,310
FIRE CIVILIAN PERSONNEL	8	10,479
PROGRAM MANAGEMENT	3	3,930
Code Inspector	1	1,310
HMIS 2008/10	2	2,620
COMMUNITY DEVELOPMENT	6	7,859
HOUSING ASSISTANCE	3	3,930
HOUSING	3	3,930
HOME ADMINISTRATION	1	1,310
HOME	1	1,310
Community Development Total	10	13,099
URBAN TRANSPORTATION PLANNING	3	3,930
AHD PUBLIC HEALTH	4	5,239
BIOTERRORISM GRANT	1	1,310
DSRIP IMMUNIZATIONS	1	1,310
HEALTH DEPARTMENT	6	7,859
WIC ADMINISTRATION	4	5,239
WIC	4	5,239
UTILITIES OFFICE	11	14,408
WATER TRANSMISSION	1	1,310
SURFACE WATER TREATMENT	9	11,789
WATER DISTRIBUTION	7	9,169
WASTE WATER COLLECTION	2	2,620
RIVER ROAD WATER RECLAMATION	2	2,620
HOLLYWOOD ROAD WASTE WATER TRE	1	1,310
LABORATORY ADMINISTRATION	5	6,549
Water & Sewer	38	49,775
AIRPORT OPERATIONS	7	9,169
Airport	7	9,169
Drainage Utility	2	2,620
Drainage Utility	2	2,620
WORKERS COMPENSATION	1	1,310
Self Insurance	1	1,310
Family Wellness Center	2	2,620
Employee Insurance	2	2,620
AEDC OPERATIONS	2	2,620
TPRDC CONTRACTUAL	1	1,310
AEDC	3	3,930
Chamber General	2	2,620
Business Council Support	1	1,310
CVC Support	2	2,620
CHAMBER OF COMMERCE	5	6,549
HARRINGTON LIBRARY CONSTORTIUM	1	1,310
HARRINGTON LIBRARY CONSORTIUM	1	1,310

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

Direct Entities	211	276,380
Indirect Cost Plan	351	459,761

**Entity: 62021K INFORMATION TECHNOLOGY KRONOS**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	337,184
200 Total Indirect Costs	337,184
10 Total Costs	337,184

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	26	2,655
RISK MANAGEMENT	8	817
LEGAL	22	2,247
CUSTODIAL SERVICES	25	2,553
FACILITIES MAINTENANCE	39	3,982
AECC	154	15,726
ACCOUNTING	35	3,574
PURCHASING	21	2,144
CENTRAL STORES	15	1,532
CIVILIAN PERSONNEL	169	17,257
PLANNING	22	2,247
BUILDING SAFETY	85	8,680
PARKS & RECREATION ADMINISTRAT	20	2,042
FIRE OPERATIONS	301	30,737
FIRE MARSHAL	17	1,736
Fire	318	32,473
DIRECTOR OF UTILITIES	14	1,430
FLEET SERVICES OPERATIONS	60	6,127
IT SUPPORT	12	1,225
IT PRINT SERVICES	5	511
IT GIS	3	306
IT PUBLIC SAFETY	4	408
IT INFRASTRUCTURE	8	817
IT TELECOM	9	919
Indirect Entities	1,074	109,672
JUDICIAL	9	919
CITY SECRETARY	6	613
EMERGENCY MANAGEMENT SERVICES	8	817
AIP PANTEX PROJECT FUND	3	306
EMERGENCY MANAGEMENT	11	1,123
RADIO COMMUNICATIONS	12	1,225
CIVIC CENTER PROMOTIONS	13	1,327
CIVIC CENTER OPERATIONS	30	3,063
ICE HOCKEY	4	408
BOX OFFICE OPERATIONS	39	3,982
GLOBE NEWS CENTER	4	408
LIBRARY	89	9,088

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

MUNICIPAL COURT	49	5,004
VITAL STATISTICS	2	204
BENEFITS	10	1,021
PUBLIC WORKS	12	1,225
CAPITAL PROJECTS & DEVELOPMENT	67	6,842
STREET DEPARTMENT	99	10,109
SOLID WASTE COLLECTION	120	12,254
SOLID WASTE DISPOSAL	35	3,574
POLICE	341	34,821
TOTAL POLICE	341	34,821
ANIMAL MANAGEMENT AND WELFARE	52	5,310
TRAFFIC ADMINISTRATION	83	8,476
TRAFFIC	83	8,476
ENVIRONMENTAL HEALTH	42	4,289
TRANSIT FIXED ROUTE	38	3,880
TRANSIT DEMAND RESPONSE	16	1,634
TRANSIT MAINTENANCE	11	1,123
TRANSIT ADMIN	9	919
TRANSIT	74	7,557
ROSS ROGERS	96	9,803
TENNIS CENTER	1	102
SWIMMING POOLS	22	2,247
PARKS & RECREATION PROGRAM	15	1,532
WARFORD ACTIVITY CENTER	20	2,042
PARK MAINTENANCE	88	8,986
ZOO MAINTENANCE	12	1,225
ATHLETIC ADMINISTRATION	7	715
SENIOR SERVICES	2	204
FIRE CIVILIAN PERSONNEL	23	2,349
PROGRAM MANAGEMENT	9	919
Code Inspector	2	204
REHAB SUPPORT	2	204
HMIS 2008/10	5	511
COMMUNITY DEVELOPMENT	18	1,838
HOUSING ASSISTANCE	21	2,144
HOUSING	21	2,144
HOME ADMINISTRATION	2	204
HOME	2	204
COMING HOME	15	1,532
Community Development Total	56	5,718
Court Security	6	613
URBAN TRANSPORTATION PLANNING	11	1,123
AHD PUBLIC HEALTH	25	2,553
REFUGEE HEALTH	6	613
TDH IMMUNIZATIONS	13	1,327
HIV PREVENTION	7	715
CORE PUBLIC HEALTH	4	408
HEPATITIS C GRANT	2	204
BIOTERRORISM GRANT	10	1,021
DSRIP IMMUNIZATIONS	2	204
EPIDEMIOLOGY	2	204

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

LOCAL TUBERCULOSIS - STATE	4	408
HEALTH DEPARTMENT	75	7,659
WIC ADMINISTRATION	30	3,063
WIC	30	3,063
UTILITIES OFFICE	99	10,109
WATER PRODUCTION	11	1,123
WATER TRANSMISSION	10	1,021
SURFACE WATER TREATMENT	52	5,310
WATER DISTRIBUTION	77	7,863
WASTE WATER COLLECTION	42	4,289
RIVER ROAD WATER RECLAMATION	26	2,655
HOLLYWOOD ROAD WASTE WATER TRE	30	3,063
LABORATORY ADMINISTRATION	39	3,982
Water & Sewer	386	39,416
AIRPORT OPERATIONS	85	8,680
Airport	85	8,680
Drainage Utility	30	3,063
Drainage Utility	30	3,063
WORKERS COMPENSATION	2	204
Self Insurance	2	204
Family Wellness Center	9	919
Employee Insurance	9	919
AEDC OPERATIONS	9	919
TPRDC CONTRACTUAL	2	204
AEDC	11	1,123
Presidents Office	3	306
Chamber General	4	408
Membership Support	5	511
Business Council Support	23	2,349
CHAMBER OF COMMERCE	35	3,574
HARRINGTON LIBRARY CONSTORTIUM	3	306
HARRINGTON LIBRARY CONSORTIUM	3	306
Direct Entities	2,228	227,512
Indirect Cost Plan	3,302	337,184

**Entity: 62021EA ENTERPRISE AGREEMENT**

**Accumulation of Costs**

4800 IT - Enterprise Applicati	1,033,652
200 Total Indirect Costs	1,033,652
10 Total Costs	1,033,652

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	9	5,725
RISK MANAGEMENT	3	1,908
LEGAL	10	6,361
CUSTODIAL SERVICES	1	636
FACILITIES MAINTENANCE	13	8,269

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

AECC	80	50,887
ACCOUNTING	15	9,541
PURCHASING	9	5,725
CENTRAL STORES	7	4,453
CIVILIAN PERSONNEL	72	45,799
PLANNING	8	5,089
BUILDING SAFETY	39	24,808
PARKS & RECREATION ADMINISTRAT	8	5,089
FIRE OPERATIONS	273	173,654
FIRE MARSHAL	8	5,089
Fire	281	178,742
DIRECTOR OF UTILITIES	5	3,180
FLEET SERVICES OPERATIONS	16	10,177
IT SUPPORT	6	3,817
IT PRINT SERVICES	2	1,272
IT GIS	1	636
IT PUBLIC SAFETY	2	1,272
IT INFRASTRUCTURE	4	2,544
IT TELECOM	4	2,544
Indirect Entities	595	378,476
JUDICIAL	4	2,544
CITY SECRETARY	2	1,272
EMERGENCY MANAGEMENT SERVICES	3	1,908
AIP PANTEX PROJECT FUND	1	636
EMERGENCY MANAGEMENT	4	2,544
RADIO COMMUNICATIONS	6	3,817
CIVIC CENTER PROMOTIONS	5	3,180
CIVIC CENTER OPERATIONS	11	6,997
ICE HOCKEY	3	1,908
BOX OFFICE OPERATIONS	18	11,450
GLOBE NEWS CENTER	1	636
LIBRARY	45	28,624
MUNICIPAL COURT	23	14,630
VITAL STATISTICS	1	636
BENEFITS	4	2,544
PUBLIC WORKS	4	2,544
CAPITAL PROJECTS & DEVELOPMENT	31	19,719
STREET DEPARTMENT	11	6,997
SOLID WASTE COLLECTION	15	9,541
SOLID WASTE DISPOSAL	7	4,453
POLICE	362	230,266
TOTAL POLICE	362	230,266
ANIMAL MANAGEMENT AND WELFARE	36	22,899
TRAFFIC ADMINISTRATION	18	11,450
TRAFFIC	18	11,450
ENVIRONMENTAL HEALTH	18	11,450
TRANSIT FIXED ROUTE	4	2,544
TRANSIT DEMAND RESPONSE	4	2,544
TRANSIT MAINTENANCE	1	636
TRANSIT ADMIN	4	2,544
TRANSIT	13	8,269



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

ROSS ROGERS	12	7,633
TENNIS CENTER	1	636
SWIMMING POOLS	1	636
PARKS & RECREATION PROGRAM	3	1,908
WARFORD ACTIVITY CENTER	9	5,725
PARK MAINTENANCE	24	15,266
ZOO MAINTENANCE	10	6,361
ATHLETIC ADMINISTRATION	2	1,272
SENIOR SERVICES	1	636
FIRE CIVILIAN PERSONNEL	11	6,997
PROGRAM MANAGEMENT	5	3,180
Code Inspector	1	636
REHAB SUPPORT	1	636
HMIS 2008/10	2	1,272
COMMUNITY DEVELOPMENT	9	5,725
HOUSING ASSISTANCE	10	6,361
HOUSING	10	6,361
HOME ADMINISTRATION	1	636
HOME	1	636
COMING HOME	7	4,453
Community Development Total	27	17,175
Court Security	3	1,908
URBAN TRANSPORTATION PLANNING	4	2,544
AHD PUBLIC HEALTH	8	5,089
REFUGEE HEALTH	2	1,272
TDH IMMUNIZATIONS	6	3,817
HIV PREVENTION	3	1,908
CORE PUBLIC HEALTH	3	1,908
HEPATITIS C GRANT	1	636
BIOTERRORISM GRANT	4	2,544
DSRIP IMMUNIZATIONS	1	636
EPIDEMIOLOGY	1	636
LOCAL TUBERCULOSIS - FEDERAL	1	636
LOCAL TUBERCULOSIS - STATE	2	1,272
HEALTH DEPARTMENT	32	20,355
WIC ADMINISTRATION	17	10,814
WIC	17	10,814
UTILITIES OFFICE	38	24,172
WATER PRODUCTION	5	3,180
WATER TRANSMISSION	6	3,817
SURFACE WATER TREATMENT	26	16,538
WATER DISTRIBUTION	28	17,811
WASTE WATER COLLECTION	11	6,997
RIVER ROAD WATER RECLAMATION	5	3,180
HOLLYWOOD ROAD WASTE WATER TRE	13	8,269
LABORATORY ADMINISTRATION	19	12,086
Water & Sewer	151	96,050
AIRPORT OPERATIONS	51	32,441
Airport	51	32,441
Drainage Utility	7	4,453
Drainage Utility	7	4,453

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

WORKERS COMPENSATION	1	636
Self Insurance	1	636
Family Wellness Center	4	2,544
Employee Insurance	4	2,544
AEDC OPERATIONS	1	636
TPRDC CONTRACTUAL	2	1,272
AEDC	3	1,908
Chamber General	2	1,272
Membership Support	2	1,272
Business Council Support	2	1,272
CVC Support	6	3,817
CHAMBER OF COMMERCE	12	7,633
HARRINGTON LIBRARY CONSTORTIUM	2	1,272
HARRINGTON LIBRARY CONSORTIUM	2	1,272
Direct Entities	1,030	655,177
Indirect Cost Plan	1,625	1,033,652

**Entity: 62022 INFORMATION TECHNOLOGY SUPPORT**

**Accumulation of Costs**

100 Financial Costs	540,628
10A Total Financial Costs	540,628
2300 City Manager-City Admin	2,515
2420 City Manager-Pub Safety &	642
3300 Finance-Budget & Reportin	268
3400 Finance-Internal Auditor	-
4600 IT - Administration	64,363
4740 IT - Kronos	1,225
4750 IT - Enterprise Agreement	3,817
200 Total Indirect Costs	72,830
10 Total Costs	613,458

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	165	12,498
RISK MANAGEMENT	19	1,439
LEGAL	92	6,969
FACILITIES MAINTENANCE	93	7,044
AECC	264	19,997
ACCOUNTING	164	12,422
PURCHASING	116	8,786
CIVILIAN PERSONNEL	570	43,175
PLANNING	80	6,060
BUILDING SAFETY	373	28,253
PARKS & RECREATION ADMINISTRAT	188	14,240
FIRE OPERATIONS	396	29,995
FIRE MARSHAL	56	4,242
Fire	452	34,237
DIRECTOR OF UTILITIES	55	4,166

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

FLEET SERVICES OPERATIONS	69	5,226
Indirect Entities	2,700	204,511
JUDICIAL	38	2,878
CITY SECRETARY	23	1,742
EMERGENCY MANAGEMENT SERVICES	113	8,559
AIP PANTEX PROJECT FUND	10	757
EMERGENCY MANAGEMENT	123	9,317
RADIO COMMUNICATIONS	22	1,666
CIVIC CENTER PROMOTIONS	91	6,893
CIVIC CENTER OPERATIONS	80	6,060
ICE HOCKEY	2	151
GLOBE NEWS CENTER	34	2,575
LIBRARY	317	24,011
MUNICIPAL COURT	131	9,923
VITAL STATISTICS	17	1,288
BENEFITS	22	1,666
PUBLIC WORKS	58	4,393
CAPITAL PROJECTS & DEVELOPMENT	96	7,272
STREET DEPARTMENT	88	6,666
SOLID WASTE COLLECTION	167	12,649
SOLID WASTE DISPOSAL	43	3,257
POLICE	1,599	121,116
TOTAL POLICE	1,599	121,116
ANIMAL MANAGEMENT AND WELFARE	194	14,695
TRAFFIC ADMINISTRATION	38	2,878
TRAFFIC FIELD OPERATIONS	67	5,075
TRAFFIC	105	7,953
ENVIRONMENTAL HEALTH	187	14,164
TRANSIT FIXED ROUTE	86	6,514
TRANSIT DEMAND RESPONSE	8	606
TRANSIT	94	7,120
ROSS ROGERS	38	2,878
TENNIS CENTER	2	151
SWIMMING POOLS	19	1,439
PARKS & RECREATION PROGRAM	89	6,741
WARFORD ACTIVITY CENTER	17	1,288
PARK MAINTENANCE	132	9,998
ZOO MAINTENANCE	8	606
ATHLETIC ADMINISTRATION	15	1,136
SENIOR SERVICES	7	530
FIRE CIVILIAN PERSONNEL	49	3,711
PROGRAM MANAGEMENT	130	9,847
COMMUNITY DEVELOPMENT	130	9,847
HOUSING ASSISTANCE	52	3,939
HOUSING	52	3,939
HOME ADMINISTRATION	3	227
HOME	3	227
Community Development Total	185	14,013
Court Security	6	454
URBAN TRANSPORTATION PLANNING	9	682
Photo Traffic Enforcement	5	379

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

Photo Traffic Enforcement	5	379
AHD PUBLIC HEALTH	125	9,468
TDH IMMUNIZATIONS	12	909
CORE PUBLIC HEALTH	4	303
HEALTH DEPARTMENT	141	10,680
WIC ADMINISTRATION	66	4,999
WIC	66	4,999
UTILITIES OFFICE	323	24,466
CAPITAL PROJECTS & DEVELOPMENT	97	7,347
WATER PRODUCTION	8	606
WATER TRANSMISSION	11	833
SURFACE WATER TREATMENT	137	10,377
WATER DISTRIBUTION	215	16,285
WASTE WATER COLLECTION	27	2,045
RIVER ROAD WATER RECLAMATION	11	833
HOLLYWOOD ROAD WASTE WATER TRE	23	1,742
LABORATORY ADMINISTRATION	57	4,317
Water & Sewer	909	68,852
AIRPORT OPERATIONS	81	6,135
Airport	81	6,135
Drainage Utility	57	4,317
Drainage Utility	57	4,317
WORKERS COMPENSATION	7	530
Self Insurance	7	530
Family Wellness Center	26	1,969
Employee Insurance	26	1,969
Direct Entities	5,399	408,946
Indirect Cost Plan	8,099	613,458

**Entity: 62023 INFORMATION TECHNOLOGY PRINT SERVICES**

**Accumulation of Costs**

100 Financial Costs	105,824
10A Total Financial Costs	105,824
2300 City Manager-City Admin	1,006
2420 City Manager-Pub Safety &	257
3300 Finance-Budget & Reportin	53
4600 IT - Administration	12,599
4710 IT - JDE	1,310
4730 IT - eDocs	510
4740 IT - Kronos	511
4750 IT - Enterprise Agreement	1,272
200 Total Indirect Costs	17,516
10 Total Costs	123,340

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	199,012	9,187
RISK MANAGEMENT	737	34

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

LEGAL	92	4
FACILITIES MAINTENANCE	633	29
AECC	15,273	705
ACCOUNTING	94,186	4,348
PURCHASING	42,905	1,981
CENTRAL STORES	10,000	462
PLANNING	4,067	188
BUILDING SAFETY	99,739	4,604
PARKS & RECREATION ADMINISTRAT	16,133	745
FIRE OPERATIONS	20,748	958
FIRE MARSHAL	4,623	213
Fire	25,371	1,171
DIRECTOR OF UTILITIES	42,401	1,957
FLEET SERVICES OPERATIONS	4,668	215
Indirect Entities	555,217	25,631
JUDICIAL	340	16
CITY SECRETARY	2,141	99
EMERGENCY MANAGEMENT SERVICES	24,010	1,108
EMERGENCY MANAGEMENT	24,010	1,108
CIVIC CENTER PROMOTIONS	15,467	714
CIVIC CENTER OPERATIONS	6,914	319
BOX OFFICE OPERATIONS	2,001	92
LIBRARY	94,721	4,373
MUNICIPAL COURT	147,438	6,806
VITAL STATISTICS	22,760	1,051
PUBLIC WORKS	36	2
CAPITAL PROJECTS & DEVELOPMENT	14,974	691
STREET DEPARTMENT	58,366	2,694
SOLID WASTE COLLECTION	10,415	481
SOLID WASTE DISPOSAL	25,420	1,173
POLICE	134,739	6,220
TOTAL POLICE	134,739	6,220
ANIMAL MANAGEMENT AND WELFARE	135,211	6,242
TRAFFIC ADMINISTRATION	11,427	528
TRAFFIC FIELD OPERATIONS	3,208	148
TRAFFIC	14,635	676
ENVIRONMENTAL HEALTH	10,386	479
TRANSIT ADMIN	109,764	5,067
TRANSIT	109,764	5,067
ROSS ROGERS	7	-
TENNIS CENTER	13,604	628
SWIMMING POOLS	45,143	2,084
PARKS & RECREATION PROGRAM	18,655	861
WARFORD ACTIVITY CENTER	1,613	74
PARK MAINTENANCE	57,813	2,669
ZOO MAINTENANCE	16,790	775
SOFTBALL PROGRAM	5,200	240
VOLLEYBALL PROGRAM	906	42
SENIOR SERVICES	8,905	411
PROGRAM MANAGEMENT	8,812	407
REHAB SUPPORT	5,559	257

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

COMMUNITY DEVELOPMENT	14,371	663
HOUSING ASSISTANCE	120,233	5,550
HOUSING	120,233	5,550
HOME ADMINISTRATION	12,863	594
HOME	12,863	594
Community Development Total	147,467	6,808
Summer Lunch Program	13,387	618
URBAN TRANSPORTATION PLANNING	1,890	87
AHD PUBLIC HEALTH	16,173	747
REFUGEE HEALTH	164	8
TDH IMMUNIZATIONS	7,689	355
HIV PREVENTION	100	5
BIOTERRORISM GRANT	1,737	80
DSRIP IMMUNIZATIONS	6,554	303
EPIDEMIOLOGY	60	3
LOCAL TUBERCULOSIS - STATE	2,020	93
HEALTH DEPARTMENT	34,497	1,593
WIC NUTRITION EDUCATION	1,226	57
WIC BREAST FEEDING	5,001	231
WIC CLIENT SERVICES	48,026	2,217
WIC	54,253	2,505
UTILITIES OFFICE	710,683	32,808
SURFACE WATER TREATMENT	18,142	838
WATER DISTRIBUTION	39,036	1,802
WASTE WATER COLLECTION	8,718	402
LABORATORY ADMINISTRATION	45,308	2,092
Water & Sewer	821,887	37,941
AIRPORT OPERATIONS	2,160	100
Airport	2,160	100
Drainage Utility	20,810	961
Drainage Utility	20,810	961
WORKERS COMPENSATION	70	3
Self Insurance	70	3
HEALTH PLAN	21,540	994
Family Wellness Center	256	12
Employee Insurance	21,796	1,006
Direct Entities	2,116,591	97,710
Indirect Cost Plan	2,671,808	123,340

**Entity: 62024 INFORMATION TECHNOLOGY GIS**

**Accumulation of Costs**

100 Financial Costs	148,236
10A Total Financial Costs	148,236
2300 City Manager-City Admin	503
2420 City Manager-Pub Safety &	128
3300 Finance-Budget & Reportin	74
4600 IT - Administration	17,648
4710 IT - JDE	1,310

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

4740 IT - Kronos	306
4750 IT - Enterprise Agreement	636
200 Total Indirect Costs	20,605
10 Total Costs	168,841

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
PLANNING	10	35,175
FIRE OPERATIONS	2	7,035
Fire	2	7,035
DIRECTOR OF UTILITIES	3	10,553
Indirect Entities	15	52,763
EMERGENCY MANAGEMENT SERVICES	4	14,070
EMERGENCY MANAGEMENT	4	14,070
PUBLIC WORKS	1	3,518
CAPITAL PROJECTS & DEVELOPMENT	10	35,175
POLICE	2	7,035
TOTAL POLICE	2	7,035
TRAFFIC ADMINISTRATION	4	14,070
TRAFFIC	4	14,070
AHD PUBLIC HEALTH	2	7,035
HEALTH DEPARTMENT	2	7,035
CAPITAL PROJECTS & DEVELOPMENT	10	35,175
Water & Sewer	10	35,175
Direct Entities	33	116,078
Indirect Cost Plan	48	168,841

**Entity: 62031 INFORMATION TECHNOLOGY PUBLIC SAFETY**

**Accumulation of Costs**

100 Financial Costs	216,442
10A Total Financial Costs	216,442
2300 City Manager-City Admin	1,006
2420 City Manager-Pub Safety &	257
3300 Finance-Budget & Reportin	107
4600 IT - Administration	25,768
4710 IT - JDE	1,310
4740 IT - Kronos	408
4750 IT - Enterprise Agreement	1,272
200 Total Indirect Costs	30,128
10 Total Costs	246,570

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
AECC	264	21,238
FIRE OPERATIONS	501	40,304
Fire	501	40,304
Indirect Entities	765	61,542
MUNICIPAL COURT	131	10,539

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

POLICE	2,169	174,490
TOTAL POLICE	2,169	174,490
Direct Entities	2,300	185,028
Indirect Cost Plan	3,065	246,570

**Entity: 62032 INFORMATION TECHNOLOGY INFRASTRUCTURE**

**Accumulation of Costs**

100 Financial Costs	3,160,385
10A Total Financial Costs	3,160,385
2300 City Manager-City Admin	2,012
2420 City Manager-Pub Safety &	513
3300 Finance-Budget & Reportin	894
4600 IT - Administration	376,251
4710 IT - JDE	2,620
4740 IT - Kronos	817
4750 IT - Enterprise Agreement	2,544
200 Total Indirect Costs	385,652
10 Total Costs	3,546,037

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
IT - Infrastructure (AD)	3,025,203	3,394,359
Indirect Entities	3,025,203	3,394,359
POLICE	91,322	102,466
TOTAL POLICE	91,322	102,466
AIRPORT OPERATIONS	43,860	49,212
Airport	43,860	49,212
Direct Entities	135,182	151,678
Indirect Cost Plan	3,160,385	3,546,037

**Entity: 62032AD INFORMATION TECHNOLOGY INFRASTRUCTURE (AD)**

**Accumulation of Costs**

4950 IT - Infrastructure (AD)	3,394,359
200 Total Indirect Costs	3,394,359
10 Total Costs	3,394,359

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
HUMAN RESOURCES	9	19,177
RISK MANAGEMENT	3	6,392
LEGAL	10	21,308
CUSTODIAL SERVICES	1	2,131
FACILITIES MAINTENANCE	13	27,700
AECC	80	170,464
ACCOUNTING	15	31,962



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

PURCHASING	9	19,177
CENTRAL STORES	7	14,916
CIVILIAN PERSONNEL	72	153,417
PLANNING	8	17,046
BUILDING SAFETY	39	83,101
PARKS & RECREATION ADMINISTRAT	8	17,046
FIRE OPERATIONS	273	581,707
FIRE MARSHAL	8	17,046
Fire	281	598,754
DIRECTOR OF UTILITIES	5	10,654
FLEET SERVICES OPERATIONS	16	34,093
IT TELECOM	4	8,523
Indirect Entities	580	1,235,862
JUDICIAL	4	8,523
CITY SECRETARY	2	4,262
EMERGENCY MANAGEMENT SERVICES	3	6,392
AIP PANTEX PROJECT FUND	1	2,131
EMERGENCY MANAGEMENT	4	8,523
RADIO COMMUNICATIONS	6	12,785
CIVIC CENTER PROMOTIONS	5	10,654
CIVIC CENTER OPERATIONS	11	23,439
ICE HOCKEY	3	6,392
BOX OFFICE OPERATIONS	18	38,354
GLOBE NEWS CENTER	1	2,131
LIBRARY	45	95,886
MUNICIPAL COURT	23	49,008
VITAL STATISTICS	1	2,131
BENEFITS	4	8,523
PUBLIC WORKS	4	8,523
CAPITAL PROJECTS & DEVELOPMENT	31	66,055
STREET DEPARTMENT	11	23,439
SOLID WASTE COLLECTION	15	31,962
SOLID WASTE DISPOSAL	7	14,916
POLICE	362	771,348
TOTAL POLICE	362	771,348
ANIMAL MANAGEMENT AND WELFARE	36	76,709
TRAFFIC ADMINISTRATION	18	38,354
TRAFFIC	18	38,354
ENVIRONMENTAL HEALTH	18	38,354
TRANSIT FIXED ROUTE	4	8,523
TRANSIT DEMAND RESPONSE	4	8,523
TRANSIT MAINTENANCE	1	2,131
TRANSIT ADMIN	4	8,523
TRANSIT	13	27,700
ROSS ROGERS	12	25,570
TENNIS CENTER	1	2,131
SWIMMING POOLS	1	2,131
PARKS & RECREATION PROGRAM	3	6,392
WARFORD ACTIVITY CENTER	9	19,177
PARK MAINTENANCE	24	51,139
ZOO MAINTENANCE	10	21,308

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

ATHLETIC ADMINISTRATION	2	4,262
SENIOR SERVICES	1	2,131
FIRE CIVILIAN PERSONNEL	11	23,439
PROGRAM MANAGEMENT	5	10,654
Code Inspector	1	2,131
REHAB SUPPORT	1	2,131
HMIS 2008/10	2	4,262
COMMUNITY DEVELOPMENT	9	19,177
HOUSING ASSISTANCE	10	21,308
HOUSING	10	21,308
HOME ADMINISTRATION	1	2,131
HOME	1	2,131
COMING HOME	7	14,916
Community Development Total	27	57,532
Court Security	3	6,392
URBAN TRANSPORTATION PLANNING	4	8,523
AHD PUBLIC HEALTH	8	17,046
REFUGEE HEALTH	2	4,262
TDH IMMUNIZATIONS	6	12,785
HIV PREVENTION	3	6,392
CORE PUBLIC HEALTH	3	6,392
HEPATITIS C GRANT	1	2,131
BIOTERRORISM GRANT	4	8,523
DSRIP IMMUNIZATIONS	1	2,131
EPIDEMIOLOGY	1	2,131
LOCAL TUBERCULOSIS - FEDERAL	1	2,131
LOCAL TUBERCULOSIS - STATE	2	4,262
HEALTH DEPARTMENT	32	68,185
WIC ADMINISTRATION	17	36,224
WIC	17	36,224
UTILITIES OFFICE	38	80,970
WATER PRODUCTION	5	10,654
WATER TRANSMISSION	6	12,785
SURFACE WATER TREATMENT	26	55,401
WATER DISTRIBUTION	28	59,662
WASTE WATER COLLECTION	11	23,439
RIVER ROAD WATER RECLAMATION	5	10,654
HOLLYWOOD ROAD WASTE WATER TRE	13	27,700
LABORATORY ADMINISTRATION	19	40,485
Water & Sewer	151	321,750
AIRPORT OPERATIONS	51	108,671
Airport	51	108,671
Drainage Utility	7	14,916
Drainage Utility	7	14,916
WORKERS COMPENSATION	1	2,131
Self Insurance	1	2,131
Family Wellness Center	4	8,523
Employee Insurance	4	8,523
Direct Entities	1,013	2,158,497
Indirect Cost Plan	1,593	3,394,359

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

**Entity: 62033 INFORMATION TECHNOLOGY TELECOMMUNICATIONS**

**Accumulation of Costs**

100 Financial Costs	672,217
10A Total Financial Costs	672,217
2300 City Manager-City Admin	2,012
2420 City Manager-Pub Safety &	513
3300 Finance-Budget & Reportin	334
4600 IT - Administration	80,029
4710 IT - JDE	2,620
4740 IT - Kronos	919
4750 IT - Enterprise Agreement	2,544
5000 IT - Infrastructure	8,523
200 Total Indirect Costs	97,494
10 Total Costs	769,711

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	11	5,537
RISK MANAGEMENT	8	4,027
LEGAL	14	7,048
FACILITIES MAINTENANCE	63	31,715
AECC	50	25,170
ACCOUNTING	20	10,068
PURCHASING	12	6,041
CENTRAL STORES	7	3,524
PLANNING	16	8,055
BUILDING SAFETY	35	17,619
PARKS & RECREATION ADMINISTRAT	12	6,041
FIRE OPERATIONS	70	35,239
Fire	70	35,239
DIRECTOR OF UTILITIES	7	3,524
FLEET SERVICES OPERATIONS	22	11,075
Indirect Entities	347	174,683
CITY SECRETARY	3	1,510
EMERGENCY MANAGEMENT SERVICES	51	25,674
EMERGENCY MANAGEMENT	51	25,674
CIVIC CENTER PROMOTIONS	26	13,089
CIVIC CENTER OPERATIONS	87	43,797
BOX OFFICE OPERATIONS	3	1,510
LIBRARY	67	33,728
MUNICIPAL COURT	47	23,660
VITAL STATISTICS	2	1,007
BENEFITS	6	3,020
PUBLIC WORKS	4	2,014
CAPITAL PROJECTS & DEVELOPMENT	23	11,327
STREET DEPARTMENT	19	9,565
SOLID WASTE COLLECTION	18	9,061
SOLID WASTE DISPOSAL	3	1,510

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Information Technology Allocation**

POLICE	324	163,104
TOTAL POLICE	324	163,104
ANIMAL MANAGEMENT AND WELFARE	10	5,034
TRAFFIC ADMINISTRATION	16	8,055
TRAFFIC FIELD OPERATIONS	10	5,034
TRAFFIC	26	13,089
ENVIRONMENTAL HEALTH	25	12,585
TRANSIT FIXED ROUTE	23	11,578
TRANSIT DEMAND RESPONSE	4	2,014
TRANSIT	27	13,592
ROSS ROGERS	13	6,544
TENNIS CENTER	1	503
SWIMMING POOLS	8	4,027
PARKS & RECREATION PROGRAM	7	3,524
PARK MAINTENANCE	39	19,633
ATHLETIC ADMINISTRATION	12	6,041
SENIOR SERVICES	1	503
FIRE CIVILIAN PERSONNEL	14	7,048
PROGRAM MANAGEMENT	13	6,544
COMMUNITY DEVELOPMENT	13	6,544
HOUSING ASSISTANCE	9	4,531
HOUSING	9	4,531
Community Development Total	22	11,075
URBAN TRANSPORTATION PLANNING	2	1,007
AHD PUBLIC HEALTH	68	34,232
HEALTH DEPARTMENT	68	34,232
WIC ADMINISTRATION	17	8,558
WIC	17	8,558
UTILITIES OFFICE	27	13,592
CAPITAL PROJECTS & DEVELOPMENT	23	11,327
WATER TRANSMISSION	10	5,034
SURFACE WATER TREATMENT	7	3,524
WATER DISTRIBUTION	20	10,068
WASTE WATER COLLECTION	52	26,177
RIVER ROAD WATER RECLAMATION	4	2,014
HOLLYWOOD ROAD WASTE WATER TRE	5	2,517
LABORATORY ADMINISTRATION	6	3,020
Water & Sewer	154	77,273
AIRPORT OPERATIONS	43	21,647
Airport	43	21,647
Family Wellness Center	11	5,537
Employee Insurance	11	5,537
Direct Entities	1,182	595,028
Indirect Cost Plan	1,529	769,711

**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, 2019**  
**Reimbursement Allocation**

**Entity: INFORMATION TECHNOLOGY REIMBURSEMENTS**

**Accumulation of Costs**

100 Financial Costs	(6,850,444)
10A Total Financial Costs	(6,850,444)
10 Total Costs	(6,850,444)

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
HUMAN RESOURCES	54,700	(55,397)
RISK MANAGEMENT	19,975	(20,230)
LEGAL	39,492	(39,995)
FACILITIES MAINTENANCE	103,953	(105,278)
AECC	211,947	(214,649)
ACCOUNTING	90,923	(92,082)
PURCHASING	53,281	(53,960)
CENTRAL STORES	24,419	(24,730)
PLANNING	55,179	(55,882)
BUILDING SAFETY	175,180	(177,413)
PARKS & RECREATION ADMINISTRAT	98,347	(99,601)
FIRE OPERATIONS	666,573	(675,071)
FIRE MARSHAL	21,216	(21,486)
Fire	687,789	(696,558)
DIRECTOR OF UTILITIES	40,751	(41,271)
FLEET SERVICES OPERATIONS	69,578	(70,465)
Indirect Entities	1,725,514	(1,747,513)
JUDICIAL	15,243	(15,437)
CITY SECRETARY	17,457	(17,680)
EMERGENCY MANAGEMENT SERVICES	80,756	(81,786)
EMERGENCY MANAGEMENT	80,756	(81,786)
RADIO COMMUNICATIONS	15,123	(15,316)
CIVIC CENTER PROMOTIONS	46,176	(46,765)
CIVIC CENTER OPERATIONS	119,613	(121,138)
BOX OFFICE OPERATIONS	40,579	(41,096)
GLOBE NEWS CENTER	1,767	(1,790)
LIBRARY	194,823	(197,307)
MUNICIPAL COURT	122,765	(124,330)
VITAL STATISTICS	7,523	(7,619)
BENEFITS	22,665	(22,954)
PUBLIC WORKS	19,011	(19,253)
CAPITAL PROJECTS & DEVELOPMENT	122,989	(124,557)
STREET DEPARTMENT	70,000	(70,892)
SOLID WASTE COLLECTION	145,000	(146,849)
SOLID WASTE DISPOSAL	22,134	(22,416)
POLICE	1,726,003	(1,748,008)
TOTAL POLICE	1,726,003	(1,748,008)
ANIMAL MANAGEMENT AND WELFARE	100,291	(101,570)
TRAFFIC ADMINISTRATION	59,945	(60,709)
TRAFFIC FIELD OPERATIONS	45,964	(46,550)
TRAFFIC	105,909	(107,259)

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Reimbursement Allocation**

ENVIRONMENTAL HEALTH	81,620	(82,661)
TRANSIT FIXED ROUTE	90,901	(92,060)
TRANSIT	90,901	(92,060)
ROSS ROGERS	36,602	(37,069)
TENNIS CENTER	1,888	(1,912)
SWIMMING POOLS	14,794	(14,983)
PARKS & RECREATION PROGRAM	28,903	(29,271)
PARK MAINTENANCE	103,149	(104,464)
ZOO MAINTENANCE	9,359	(9,478)
FIRE CIVILIAN PERSONNEL	36,613	(37,080)
PROGRAM MANAGEMENT	44,468	(45,035)
COMMUNITY DEVELOPMENT	44,468	(45,035)
HOUSING ASSISTANCE	59,124	(59,878)
HOUSING	59,124	(59,878)
HOME ADMINISTRATION	4,075	(4,127)
HOME	4,075	(4,127)
Community Development Total	107,667	(109,040)
Court Security	7,065	(7,155)
URBAN TRANSPORTATION PLANNING	12,905	(13,070)
Photo Traffic Enforcement	2,085	(2,112)
Photo Traffic Enforcement	2,085	(2,112)
AHD PUBLIC HEALTH	139,044	(140,817)
HEALTH DEPARTMENT	139,044	(140,817)
WIC ADMINISTRATION	52,255	(52,921)
WIC	52,255	(52,921)
UTILITIES OFFICE	441,308	(446,934)
CAPITAL PROJECTS & DEVELOPMENT	127,709	(129,337)
WATER PRODUCTION	13,954	(14,132)
WATER TRANSMISSION	22,686	(22,975)
SURFACE WATER TREATMENT	74,384	(75,332)
WATER DISTRIBUTION	98,988	(100,250)
WASTE WATER COLLECTION	68,798	(69,675)
RIVER ROAD WATER RECLAMATION	22,863	(23,154)
HOLLYWOOD ROAD WASTE WATER TRE	24,835	(25,152)
LABORATORY ADMINISTRATION	56,793	(57,517)
Water & Sewer	952,318	(964,459)
AIRPORT OPERATIONS	258,328	(261,622)
Airport	258,328	(261,622)
Drainage Utility	54,138	(54,828)
Drainage Utility	54,138	(54,828)
WORKERS COMPENSATION	5,717	(5,790)
Self Insurance	5,717	(5,790)
Family Wellness Center	24,961	(25,279)
Employee Insurance	24,961	(25,279)
AHD OPERATING	827	(838)
AHD	827	(838)
HARRINGTON LIBRARY CONSTORTIUM	21,725	(22,002)
HARRINGTON LIBRARY CONSORTIUM	21,725	(22,002)
Direct Entities	5,038,691	(5,102,931)
Indirect Cost Plan	6,764,205	(6,850,444)

**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 2018/2019 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 2018/2019.

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 2018/2019 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, 2019**  
**Human Resources Allocation**

**Entity: 1110 - HUMAN RESOURCES**

**Accumulation of Costs**

100 Financial Costs	1,245,811
110 Depreciation Adjustment	22,545
111 IT Charges	54,039
10A Total Financial Costs	1,322,395
2300 City Manager-City Admin	7,041
2420 City Manager-Pub Safety &	1,797
3300 Finance-Budget & Reportin	513
3400 Finance-Internal Auditor	2,689
4400 IT - Print Services	9,187
4710 IT - JDE	10,479
4730 IT - eDocs	4,082
4740 IT - Kronos	2,655
4750 IT - Enterprise Agreement	5,725
4900 IT - Support	12,498
5000 IT - Infrastructure	19,177
5110 IT - Telecommunications	5,537
5210 IT - Reimbursement	(55,397)
200 Total Indirect Costs	25,983
10 Total Costs	1,348,378

**Allocation to Benefiting Activities**

	<b>Base</b>	<b>Allocation</b>
HUMAN RESOURCES-CITY	685,097	741,501
Indirect Entities	685,097	741,501
HEALTH PLAN	560,714	606,877
Employee Insurance	560,714	606,877
Direct Entities	560,714	606,877
Indirect Cost Plan	1,245,811	1,348,378

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

**Accumulation of Costs**

2600 Human Resources	741,501
200 Total Indirect Costs	741,501
10 Total Costs	741,501

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
LEGAL	9	3,021
CUSTODIAL SERVICES	26	8,727
FACILITIES MAINTENANCE	26	8,727
AECC	72	24,168
ACCOUNTING	15	5,035
PURCHASING	9	3,021
CENTRAL STORES	7	2,350
CIVILIAN PERSONNEL	75	25,175

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Human Resources Allocation**

PLANNING	8	2,685
BUILDING SAFETY	33	11,077
PARKS & RECREATION ADMINISTRAT	7	2,350
FIRE OPERATIONS	267	89,625
FIRE MARSHAL	8	2,685
Fire	275	92,310
DIRECTOR OF UTILITIES	3	1,007
FLEET SERVICES OPERATIONS	44	14,770
LIBRARY ADMIN	3	1,007
POLICE ADMIN	3	1,007
PUBLIC WORKS ADMIN	4	1,343
Indirect Entities	619	207,781
JUDICIAL	4	1,343
CITY SECRETARY	2	671
EMERGENCY MANAGEMENT SERVICES	3	1,007
AIP PANTEX PROJECT FUND	1	336
EMERGENCY MANAGEMENT	4	1,343
RADIO COMMUNICATIONS	6	2,014
CIVIC CENTER PROMOTIONS	5	1,678
CIVIC CENTER OPERATIONS	21	7,049
ICE HOCKEY	2	671
BOX OFFICE OPERATIONS	16	5,371
GLOBE NEWS CENTER	3	1,007
LIBRARY	73	24,504
MUNICIPAL COURT	20	6,713
VITAL STATISTICS	1	336
CAPITAL PROJECTS & DEVELOPMENT	16	5,203
STREET DEPARTMENT	86	28,868
SOLID WASTE COLLECTION	105	35,246
SOLID WASTE DISPOSAL	38	12,756
POLICE	340	114,129
TOTAL POLICE	340	114,129
ANIMAL MANAGEMENT AND WELFARE	37	12,420
TRAFFIC ADMINISTRATION	46	15,441
TRAFFIC FIELD OPERATIONS	16	5,371
TRAFFIC	62	20,812
ENVIRONMENTAL HEALTH	16	5,371
TRANSIT FIXED ROUTE	38	12,756
TRANSIT DEMAND RESPONSE	15	5,035
TRANSIT MAINTENANCE	8	2,685
TRANSIT ADMIN	3	1,007
TRANSIT	64	21,483
ROSS ROGERS	77	25,847
TENNIS CENTER	1	336
SWIMMING POOLS	13	4,364
PARKS & RECREATION PROGRAM	11	3,692
WARFORD ACTIVITY CENTER	23	7,720
PARK MAINTENANCE	79	26,518
ZOO MAINTENANCE	14	4,699
ATHLETIC ADMINISTRATION	5	1,678
SENIOR SERVICES	1	336

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Human Resources Allocation**

FIRE CIVILIAN PERSONNEL	11	3,692
PROGRAM MANAGEMENT	3	1,007
Code Inspector	1	336
REHAB SUPPORT	1	336
HMIS 2008/10	1	336
COMMUNITY DEVELOPMENT	6	2,014
HOUSING ASSISTANCE	10	3,357
HOUSING	10	3,357
HOME ADMINISTRATION	1	336
HOME	1	336
COMING HOME	2	671
Community Development Total	19	6,378
Court Security	4	1,343
URBAN TRANSPORTATION PLANNING	4	1,343
Photo Traffic Enforcement	1	336
Photo Traffic Enforcement	1	336
AHD PUBLIC HEALTH	9	3,021
REFUGEE HEALTH	4	1,343
TDH IMMUNIZATIONS	6	2,014
HIV PREVENTION	4	1,343
CORE PUBLIC HEALTH	3	1,007
HEPATITIS C GRANT	1	336
BIOTERRORISM GRANT	4	1,343
DSRIP IMMUNIZATIONS	1	336
EPIDEMIOLOGY	1	336
LOCAL TUBERCULOSIS - FEDERAL	1	336
LOCAL TUBERCULOSIS - STATE	2	671
HEALTH DEPARTMENT	36	12,084
WIC ADMINISTRATION	18	6,042
WIC	18	6,042
UTILITIES OFFICE	45	15,105
CAPITAL PROJECTS & DEVELOPMENT	16	5,203
WATER PRODUCTION	12	4,028
WATER TRANSMISSION	9	3,021
SURFACE WATER TREATMENT	29	9,735
WATER DISTRIBUTION	60	20,140
WASTE WATER COLLECTION	36	12,084
RIVER ROAD WATER RECLAMATION	19	6,378
HOLLYWOOD ROAD WASTE WATER TRE	21	7,049
LABORATORY ADMINISTRATION	19	6,378
Water & Sewer	266	89,121
AIRPORT OPERATIONS	53	17,791
Airport	53	17,791
Drainage Utility	27	9,063
Drainage Utility	27	9,063
WORKERS COMPENSATION	1	336
Self Insurance	1	336
Family Wellness Center	4	1,343
Employee Insurance	4	1,343
VECTOR CONTROL	2	671
Direct Entities	1,590	533,719

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Human Resources Allocation**

Indirect Cost Plan 2,209 741,501

**Entity: 1120 - RISK MANAGEMENT**

**Accumulation of Costs**

100 Financial Costs	323,342
110 Depreciation Adjustment	214
111 IT Charges	19,734
10A Total Financial Costs	343,290
2300 City Manager-City Admin	1,509
2420 City Manager-Pub Safety &	385
3300 Finance-Budget & Reportin	170
3400 Finance-Internal Auditor	8,515
3700 Accounting-General	738
3800 Accounting-Payroll	219
4000 Accounting-Audit	210
4100 Purchasing	593
4300 Central Stores	442
4400 IT - Print Services	34
4710 IT - JDE	3,930
4730 IT - eDocs	2,041
4740 IT - Kronos	817
4750 IT - Enterprise Agreement	1,908
4900 IT - Support	1,439
5000 IT - Infrastructure	6,392
5110 IT - Telecommunications	4,027
5210 IT - Reimbursement	(20,230)
5600 Legal-City Atty	11,301
5700 Legal-Asst City Attys	31,340
6200 Custodial Services-City H	14,732
7300 Facilities-City Hall	23,190
200 Total Indirect Costs	93,704
10 Total Costs	436,994

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
SELF INSURANCE GENERAL	1	436,994
Self Insurance	1	436,994
Direct Entities	1	436,994
Indirect Cost Plan	1	436,994

**CITY OF AMARILLO**  
**HUMAN RESOURCES Cost Distribution**  
**Fiscal Year 2018/2019**

	<b>Total Personnel</b>	<b>Personnel Direct</b>	<b>Insurance Management</b>	
Salaries from 01/01/19 TO 12/31/19 Distributions based on effort expended				
Benefits Administrator	82,284		82,284	
Benefits Coordinator	88,265		88,265	
Secretary				
Customer Service Clerk	10,429		10,429	
Other Personnel	403,891	403,891		
<b>Total</b>	<b>584,869</b>	<b>403,891</b>	<b>180,978</b>	
Number of Employees	14	10	4	
	<b>Total Personnel</b>	<b>Personnel Direct</b>	<b>Insurance Management</b>	<b>Method of Distribution</b>
Personal Services	641,222	442,806	198,416	1
Supplies	172,370	123,121	49,249	2
Contractual Services	153,428	109,591	43,837	2
Other Charges	13,411	9,579	3,832	2
	980,431	685,097	295,334	
Adjustment for departmental reorganization				
Benefits	265,380		265,380	
	1,245,811	685,097	560,714	

1 Distributed based on salaries from 01/01/19 TO 12/31/19

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 2018/2019 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 2018/2019, with the exception of those stated below. Costs have been allocated based on modified direct charges for FY 2018/2019.

- \* 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 2018/2019 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 2018/2019.

\* 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 2018/2019.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

**Entity: 1320 - ACCOUNTING**

**Accumulation of Costs**

100 Financial Costs	1,167,203
111 IT Charges	89,825
10A Total Financial Costs	1,257,028
2300 City Manager-City Admin	7,544
2420 City Manager-Pub Safety &	1,925
2700 Human Resources-City	5,035
3200 Finance-Division	53,247
3300 Finance-Budget & Reportin	624
3400 Finance-Internal Auditor	7,432
4400 IT - Print Services	4,348
4710 IT - JDE	19,648
4730 IT - eDocs	9,184
4740 IT - Kronos	3,574
4750 IT - Enterprise Agreement	9,541
4900 IT - Support	12,422
5000 IT - Infrastructure	31,962
5110 IT - Telecommunications	10,068
5210 IT - Reimbursement	(92,082)
200 Total Indirect Costs	84,472
10 Total Costs	1,341,500

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
ACCOUNTING AUDIT FEE	137,726	158,292
ACCOUNTING-GENERAL	775,680	891,511
ACCOUNTING-GRANT	112,433	129,222
ACCOUNTING-PAYROLL	141,364	162,474
Indirect Entities	1,167,203	1,341,500
Indirect Cost Plan	1,167,203	1,341,500

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

**Accumulation of Costs**

3600 Accounting	158,292
200 Total Indirect Costs	158,292
10 Total Costs	158,292

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
RISK MANAGEMENT	343,076	210
LEGAL	1,471,773	903
CUSTODIAL SERVICES	1,535,885	942
FACILITIES MAINTENANCE	2,551,572	1,565
AECC	4,737,062	2,905
PURCHASING	662,952	407



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

CENTRAL STORES	372,888	229
CIVILIAN PERSONNEL	5,186,349	3,181
PLANNING	818,712	502
BUILDING SAFETY	2,751,325	1,687
PARKS & RECREATION ADMINISTRAT	763,818	468
FIRE OPERATIONS	32,507,448	19,937
FIRE MARSHAL	955,592	586
Fire	33,463,040	20,523
FLEET SERVICES OPERATIONS	10,000,589	6,133
FLEET SERVICES REPLACEMENT	12,456,108	7,639
Indirect Entities	77,115,149	47,294
TOURISM & ECONOMIC DEVELOPMENT	2,607,820	1,599
JUDICIAL	506,696	311
CITY SECRETARY	334,319	205
EMERGENCY MANAGEMENT SERVICES	460,063	282
Homeland Sec 04/05 Reg	29,077	18
MMRS HSGP GDEM	3,661	2
HOMELAND SECURITY 04/05	58,055	36
AIP PANTEX PROJECT FUND	124,082	76
EMERGENCY MANAGEMENT	674,938	414
RADIO COMMUNICATIONS	743,768	456
CIVIC CENTER PROMOTIONS	563,878	346
CIVIC CENTER OPERATIONS	1,909,640	1,171
ICE HOCKEY	541,223	332
BOX OFFICE OPERATIONS	370,365	227
GLOBE NEWS CENTER	287,176	176
LIBRARY	4,303,732	2,639
MUNICIPAL COURT	1,364,795	837
VITAL STATISTICS	72,542	44
BENEFITS	287,771	176
PUBLIC WORKS	594,804	365
CAPITAL PROJECTS & DEVELOPMENT	1,460,030	895
STREET DEPARTMENT	9,670,139	5,931
SOLID WASTE COLLECTION	11,854,317	7,270
SOLID WASTE DISPOSAL	4,869,367	2,986
POLICE	43,764,294	26,840
Safe and Sober TXDOT Program	185,570	114
Click it Or Ticket	12,044	7
Police Capital Grants	1,948	1
APD SEIZED PROPERTY	27,804	17
NARCOTICS UNIT	31,332	19
TEXAS NARCOTICS SEIZURES	2	-
FEDERAL APD SEIZURES	106,137	65
Leose Training-Police	36,997	23
TOTAL POLICE	44,166,128	27,087
ANIMAL MANAGEMENT AND WELFARE	3,091,669	1,896
TRAFFIC ADMINISTRATION	649,587	398
TRAFFIC FIELD OPERATIONS	3,631,147	2,227
TRAFFIC	4,280,734	2,625
ENVIRONMENTAL HEALTH	1,337,540	820
TRANSIT FIXED ROUTE	2,925,418	1,794

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

TRANSIT DEMAND RESPONSE	1,277,883	784
TRANSIT MAINTENANCE	834,882	512
TRANSIT ADMIN	342,013	210
TRANSIT	5,380,196	3,300
ROSS ROGERS	4,802,211	2,945
TENNIS CENTER	99,947	61
SWIMMING POOLS	412,648	253
PARKS & RECREATION PROGRAM	376,508	231
WARFORD ACTIVITY CENTER	468,282	287
PARK MAINTENANCE	6,968,617	4,274
ZOO MAINTENANCE	502,474	308
ZOOSCHOOL EDUCATION PROGRAMS	2,022	1
ATHLETIC ADMINISTRATION	163,340	100
SOFTBALL PROGRAM	120,430	74
BASKETBALL PROGRAM	10,350	6
VOLLEYBALL PROGRAM	76,823	47
SENIOR SERVICES	81,799	50
FIRE CIVILIAN PERSONNEL	729,853	448
PROGRAM MANAGEMENT	277,719	170
CODE ENFORCEMENT	222,718	137
Code Inspector	74,329	46
REHAB SUPPORT	95,782	59
HOUSING REHAB	517,258	317
PUBLIC SERVICES	238,802	146
NEIGHBORHOOD FACILITIES	154,325	95
HMIS 2008/10	62,825	39
COMMUNITY DEVELOPMENT	1,643,758	1,008
HOUSING ASSISTANCE	815,205	500
HOUSING VOUCHERS	8,562,484	5,251
5 YEAR MAINSTREAM VOUCHER PROG	301,807	185
HOUSING	9,679,496	5,936
HOME ADMINISTRATION	57,355	35
HOME PROJECTS	689,513	423
HOME	746,868	458
SHELTER PLUS CARE	400,233	245
SUPPORTIVE HOUSING	26,378	16
COMING HOME	155,240	95
TX Emergency Shelter Grant	13,112	8
Community Development Total	12,665,085	7,767
COURT TECHNOLOGY FUND	305,844	188
Court Security	175,062	107
Summer Lunch Program	333,071	204
URBAN TRANSPORTATION PLANNING	331,133	203
Photo Traffic Enforcement	1,091,099	669
Photo Traffic Enforcement	1,091,099	669
AHD PUBLIC HEALTH	1,211,473	743
REFUGEE HEALTH	253,661	156
TDH IMMUNIZATIONS	340,557	209
HIV PREVENTION	225,818	138
CORE PUBLIC HEALTH	187,195	115
TDH TRIPLE O/STD	20,648	13

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

HEPATITIS C GRANT	90,731	56
BIOTERRORISM GRANT	306,239	188
DSRIP IMMUNIZATIONS	204,189	125
DSRIP ARAD	150,000	92
EPIDEMIOLOGY	87,337	54
LOCAL TUBERCULOSIS - FEDERAL	76,281	47
LOCAL TUBERCULOSIS - STATE	140,104	86
HEALTH DEPARTMENT	3,294,233	2,020
WIC ADMINISTRATION	266,823	164
WIC NUTRITION EDUCATION	425,656	261
WIC BREAST FEEDING	52,260	32
WIC CLIENT SERVICES	454,910	279
WIC FARMERS MARKET	7,395	5
WIC IMMUNIZATIONS	4,137	3
WIC SPECIAL INITIATIVE	15,461	9
WIC Peer Counselor	29,021	18
WIC SPECIAL INITIATIVE	27,086	17
WIC EBT	30,820	19
WIC RD Grant	23,094	14
WIC SUMMER FEEDING	9,865	6
WIC	1,346,528	826
Lease Training- Fire Civilian	1,784	1
Pinnacle PID	337	-
GREENWAYS AT HILLSIDE	346,409	212
HERITAGE HILLS PID	35,476	22
COLONIES #5	374,993	230
Tutbury Imprv Dist	9,946	6
Point West PID	49,887	31
Quail Creek PID	8,787	5
Vineyards PID	5,494	3
Redstone PID	8	-
Town Square PID	869	1
Public Impr Districts	832,206	510
PROVISION FOR COMP ABSENSES	2,126,448	1,304
General Obligation Debt	5,758,418	3,532
2016 HOT Revenue	2,373,174	1,455
2003 Cert of Obligation	47,770	29
2006 Cert of Obligation	45,944	28
2007 COs	44,976	28
2008A Cert of Obligation	110,394	68
2008B Cert of Obligation	252,513	155
20011A COs (Golf)	173,088	106
20011B COs (TIRZ #1)	156,069	96
2014 CO Issue	201,791	124
LEOSE TRAINING - AIRPORT SEC	697	-
Airport	697	-
Drainage Utility	2,963,211	1,817
Drainage Utility	2,963,211	1,817
SELF INSURANCE GENERAL	678,107	416
UNEMPLOYMENT CLAIMS	1,355	1
FIRE & EXTENDED COVERAGE	1,140,313	699

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

WORKERS COMPENSATION	2,768,160	1,698
GENERAL LIABILITY	780,988	479
POLICE PROFESSIONAL	174,350	107
AUTOMOBILE LIABILITY	1,132,124	694
AUTO PHYSICAL DAMAGE	468,235	287
CITY PROPERTY	502,287	308
Self Insurance	7,645,919	4,689
HEALTH PLAN	20,219,881	12,401
DENTAL PLAN	1,157,966	710
Family Wellness Center	794,812	487
Employee Insurance	22,172,659	13,598
EMPLOYEE FLEX PLAN	447,936	275
Direct Entities	180,985,943	110,998
Indirect Cost Plan	258,101,092	158,292

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

**Accumulation of Costs**

3600 Accounting	891,511
200 Total Indirect Costs	891,511
10 Total Costs	891,511

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	343,076	738
LEGAL	1,471,773	3,164
CUSTODIAL SERVICES	1,535,885	3,302
FACILITIES MAINTENANCE	2,551,572	5,486
AECC	4,737,062	10,185
PURCHASING	662,952	1,425
CENTRAL STORES	372,888	802
CIVILIAN PERSONNEL	5,186,349	11,151
PLANNING	818,712	1,760
BUILDING SAFETY	2,751,325	5,915
PARKS & RECREATION ADMINISTRAT	763,818	1,642
FIRE OPERATIONS	32,507,448	69,892
FIRE MARSHAL	955,592	2,055
Fire	33,463,040	71,946
DIRECTOR OF UTILITIES	491,140	1,056
FLEET SERVICES OPERATIONS	10,000,589	21,501
FLEET SERVICES REPLACEMENT	12,456,108	26,781
Indirect Entities	77,606,289	166,855
TOURISM & ECONOMIC DEVELOPMENT	2,607,820	5,607
JUDICIAL	506,696	1,089
CITY SECRETARY	334,319	719
EMERGENCY MANAGEMENT SERVICES	460,063	989
Homeland Sec 04/05 Reg	29,077	63
MMRS HSGP GDEM	3,661	8
HOMELAND SECURITY 04/05	58,055	125

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

AIP PANTEX PROJECT FUND	124,082	267
EMERGENCY MANAGEMENT	674,938	1,451
RADIO COMMUNICATIONS	743,768	1,599
CIVIC CENTER PROMOTIONS	563,878	1,212
CIVIC CENTER OPERATIONS	1,909,640	4,106
ICE HOCKEY	541,223	1,164
BOX OFFICE OPERATIONS	370,365	796
GLOBE NEWS CENTER	287,176	617
LIBRARY	4,303,732	9,253
MUNICIPAL COURT	1,364,795	2,934
VITAL STATISTICS	72,542	156
BENEFITS	287,771	619
PUBLIC WORKS	594,804	1,279
CAPITAL PROJECTS & DEVELOPMENT	1,460,030	3,139
STREET DEPARTMENT	9,670,139	20,791
SOLID WASTE COLLECTION	11,854,317	25,487
SOLID WASTE DISPOSAL	4,869,367	10,469
POLICE	43,764,294	94,094
Safe and Sober TXDOT Program	185,570	399
Click it Or Ticket	12,044	26
Police Capital Grants	1,948	4
APD SEIZED PROPERTY	27,804	60
NARCOTICS UNIT	31,332	67
TEXAS NARCOTICS SEIZURES	2	-
FEDERAL APD SEIZURES	106,137	228
Leose Training-Police	36,997	80
TOTAL POLICE	44,166,128	94,958
ANIMAL MANAGEMENT AND WELFARE	3,091,669	6,647
TRAFFIC ADMINISTRATION	649,587	1,397
TRAFFIC FIELD OPERATIONS	3,631,147	7,807
TRAFFIC	4,280,734	9,204
ENVIRONMENTAL HEALTH	1,337,540	2,876
TRANSIT FIXED ROUTE	2,925,418	6,290
TRANSIT DEMAND RESPONSE	1,277,883	2,747
TRANSIT MAINTENANCE	834,882	1,795
TRANSIT ADMIN	342,013	735
TRANSIT	5,380,196	11,568
ROSS ROGERS	4,802,211	10,325
TENNIS CENTER	99,947	215
SWIMMING POOLS	412,648	887
PARKS & RECREATION PROGRAM	376,508	809
WARFORD ACTIVITY CENTER	468,282	1,007
PARK MAINTENANCE	6,968,617	14,983
ZOO MAINTENANCE	502,474	1,080
ZOOSCHOOL EDUCATION PROGRAMS	2,022	4
ATHLETIC ADMINISTRATION	163,340	351
SOFTBALL PROGRAM	120,430	259
BASKETBALL PROGRAM	10,350	22
VOLLEYBALL PROGRAM	76,823	165
SENIOR SERVICES	81,799	176
FIRE CIVILIAN PERSONNEL	729,853	1,569

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

PROGRAM MANAGEMENT	277,719	597
CODE ENFORCEMENT	222,718	479
Code Inspector	74,329	160
REHAB SUPPORT	95,782	206
HOUSING REHAB	517,258	1,112
PUBLIC SERVICES	238,802	513
NEIGHBORHOOD FACILITIES	154,325	332
HMIS 2008/10	62,825	135
COMMUNITY DEVELOPMENT	1,643,758	3,534
HOUSING ASSISTANCE	815,205	1,753
HOUSING VOUCHERS	8,562,484	18,410
5 YEAR MAINSTREAM VOUCHER PROG	301,807	649
HOUSING	9,679,496	20,811
HOME ADMINISTRATION	57,355	123
HOME PROJECTS	689,513	1,482
HOME	746,868	1,606
SHELTER PLUS CARE	400,233	861
SUPPORTIVE HOUSING	26,378	57
COMING HOME	155,240	334
TX Emergency Shelter Grant	13,112	28
Community Development Total	12,665,085	27,230
COURT TECHNOLOGY FUND	305,844	658
Court Security	175,062	376
Summer Lunch Program	333,071	716
URBAN TRANSPORTATION PLANNING	331,133	712
Photo Traffic Enforcement	1,091,099	2,346
Photo Traffic Enforcement	1,091,099	2,346
AHD PUBLIC HEALTH	1,211,473	2,605
REFUGEE HEALTH	253,661	545
TDH IMMUNIZATIONS	340,557	732
HIV PREVENTION	225,818	486
CORE PUBLIC HEALTH	187,195	402
TDH TRIPLE O/STD	20,648	44
HEPATITIS C GRANT	90,731	195
BIOTERRORISM GRANT	306,239	658
DSRIP IMMUNIZATIONS	204,189	439
DSRIP ARAD	150,000	323
EPIDEMIOLOGY	87,337	188
LOCAL TUBERCULOSIS - FEDERAL	76,281	164
LOCAL TUBERCULOSIS - STATE	140,104	301
HEALTH DEPARTMENT	3,294,233	7,083
WIC ADMINISTRATION	266,823	574
WIC NUTRITION EDUCATION	425,656	915
WIC BREAST FEEDING	52,260	112
WIC CLIENT SERVICES	454,910	978
WIC FARMERS MARKET	7,395	16
WIC IMMUNIZATIONS	4,137	9
WIC SPECIAL INITIATIVE	15,461	33
WIC Peer Counselor	29,021	62
WIC SPECIAL INITIATIVE	27,086	58
WIC EBT	30,820	66

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

WIC RD Grant	23,094	50
WIC SUMMER FEEDING	9,865	21
WIC	1,346,528	2,895
Leose Training- Fire Civilian	1,784	4
Pinnacle PID	337	1
GREENWAYS AT HILLSIDE	346,409	745
HERITAGE HILLS PID	35,476	76
COLONIES #5	374,993	806
Tutbury Imprv Dist	9,946	21
Point West PID	49,887	107
Quail Creek PID	8,787	19
Vineyards PID	5,494	12
Redstone PID	8	-
Town Square PID	869	2
Public Impr Districts	832,206	1,789
PROVISION FOR COMP ABSENSES	2,126,448	4,572
General Obligation Debt	5,758,418	12,381
2016 HOT Revenue	2,373,174	5,102
2003 Cert of Obligation	47,770	103
2006 Cert of Obligation	45,944	99
2007 COs	44,976	97
2008A Cert of Obligation	110,394	237
2008B Cert of Obligation	252,513	543
20011A COs (Golf)	173,088	372
20011B COs (TIRZ #1)	156,069	336
2014 CO Issue	201,791	434
UTILITIES OFFICE	3,415,799	7,344
CAPITAL PROJECTS & DEVELOPMENT	1,353,457	2,910
Water & Sewer General	1,106,018	2,378
SEWER GENERAL	3,164,651	6,804
WATER GENERAL	6,078,245	13,068
WATER PRODUCTION	6,955,538	14,955
WATER TRANSMISSION	5,009,120	10,770
SURFACE WATER TREATMENT	9,109,802	19,586
WATER DISTRIBUTION	7,097,403	15,260
WASTE WATER COLLECTION	14,169,754	30,465
RIVER ROAD WATER RECLAMATION	3,141,692	6,755
HOLLYWOOD ROAD WASTE WATER TRE	4,231,877	9,099
LABORATORY ADMINISTRATION	1,859,302	3,998
Water & Sewer	66,692,658	143,390
LEOSE TRAINING - AIRPORT SEC	697	1
AIRPORT OPERATIONS	13,949,887	29,993
Rental Car Facility	683,927	1,470
Airport	14,634,511	31,464
Drainage Utility	2,963,211	6,371
Drainage Utility	2,963,211	6,371
SELF INSURANCE GENERAL	678,107	1,458
UNEMPLOYMENT CLAIMS	1,355	3
FIRE & EXTENDED COVERAGE	1,140,313	2,452
WORKERS COMPENSATION	2,768,160	5,952
GENERAL LIABILITY	780,988	1,679

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

POLICE PROFESSIONAL	174,350	375
AUTOMOBILE LIABILITY	1,132,124	2,434
AUTO PHYSICAL DAMAGE	468,235	1,007
CITY PROPERTY	502,287	1,080
Self Insurance	7,645,919	16,439
HEALTH PLAN	20,219,881	43,473
DENTAL PLAN	1,157,966	2,490
Family Wellness Center	794,812	1,709
Employee Insurance	22,172,659	47,672
EMPLOYEE FLEX PLAN	447,936	963
AEDC OPERATIONS	1,404,028	3,019
Business Development	482,509	1,037
TPRDC CONTRACTUAL	174,759	376
AEDC PROJECTS	3,477,004	7,476
AEDC	5,538,300	11,907
AHD OPERATING	7,177,810	15,432
AHD LPPF	52,369,330	112,595
AHD	59,547,140	128,027
AMARILLO EVENTS DISTRICT	630,888	1,356
Amarillo Events Taxing Ent	2,160,805	4,646
Events District Debt Service	864,679	1,859
VENUE DISTRICT	3,656,372	7,861
TIRZ #1	673,768	1,449
TIRZ #2	57,574	124
Amarillo Local Government Corp	1,026,887	2,208
Downtown Parking Garage	771,717	1,659
LGC Retail Operating	243,917	524
AMARILLO LOCAL GOVERNMENT CORP	2,042,521	4,391
Board of Directors	21,477	46
Membership Support	381,990	821
Membership Events	15,453	33
Membership Marketing	1,255	3
Roundup	975	2
Membership Relations	203	-
Chamber Communications	14,115	30
Business Council Support	172,299	370
Business Council Events	72,247	155
Business Development	(328)	(1)
Governmental Affairs Support	26,414	57
Governmental Affairs Committee	14,865	32
Quality of Life Support	43,231	93
Quality of Life Sports	77,233	166
Ag Council Support	(6,800)	(15)
CVC Support	1,002,615	2,156
CVC Communications	57,079	123
CVC Convention Development	163,093	351
CVC Convention Services	26,774	58
CVC Tourism	139,371	300
CVC Arts	92,707	199
CVC Advertising	438,429	943
CVC Special Projects	30,030	65



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

Chamber of Commerce Foundation	11,263	24
CHAMBER OF COMMERCE	2,795,990	6,011
HARRINGTON LIBRARY CONSTORTIUM	413,479	889
Harrington Library Plant Fund	8,995	19
HARRINGTON LIBRARY CONSORTIUM	422,474	908
Direct Entities	337,046,554	724,656
Indirect Cost Plan	414,652,843	891,511

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

**Accumulation of Costs**

3600 Accounting	129,222
200 Total Indirect Costs	129,222
10 Total Costs	129,222

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Homeland Sec 04/05 Reg	29,077	142
MMRS HSGP GDEM	3,661	18
HOMELAND SECURITY 04/05	58,055	284
AIP PANTEX PROJECT FUND	124,082	608
EMERGENCY MANAGEMENT	214,875	1,053
Safe and Sober TXDOT Program	185,570	909
Click it Or Ticket	12,044	59
Police Capital Grants	1,948	10
APD SEIZED PROPERTY	27,804	136
NARCOTICS UNIT	31,332	154
TEXAS NARCOTICS SEIZURES	2	-
FEDERAL APD SEIZURES	106,137	520
Leose Training-Police	36,997	181
TOTAL POLICE	401,834	1,969
TRANSIT FIXED ROUTE	2,925,418	14,334
TRANSIT DEMAND RESPONSE	1,277,883	6,261
TRANSIT MAINTENANCE	834,882	4,091
TRANSIT ADMIN	342,013	1,676
TRANSIT	5,380,196	26,361
PROGRAM MANAGEMENT	277,719	1,361
CODE ENFORCEMENT	222,718	1,091
Code Inspector	74,329	364
REHAB SUPPORT	95,782	469
HOUSING REHAB	517,258	2,534
PUBLIC SERVICES	238,802	1,170
NEIGHBORHOOD FACILITIES	154,325	756
HMIS 2008/10	62,825	308
COMMUNITY DEVELOPMENT	1,643,758	8,054
HOUSING ASSISTANCE	815,205	3,994
HOUSING VOUCHERS	8,562,484	41,953
5 YEAR MAINSTREAM VOUCHER PROG	301,807	1,479
HOUSING	9,679,496	47,426

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

HOME ADMINISTRATION	57,355	281
HOME PROJECTS	689,513	3,378
HOME	746,868	3,659
SHELTER PLUS CARE	400,233	1,961
SUPPORTIVE HOUSING	26,378	129
COMING HOME	155,240	761
TX Emergency Shelter Grant	13,112	64
Community Development Total	12,665,085	62,055
COURT TECHNOLOGY FUND	305,844	1,499
Court Security	175,062	858
Summer Lunch Program	333,071	1,632
URBAN TRANSPORTATION PLANNING	331,133	1,622
Photo Traffic Enforcement	1,091,099	5,346
Photo Traffic Enforcement	1,091,099	5,346
AHD PUBLIC HEALTH	1,211,473	5,936
REFUGEE HEALTH	253,661	1,243
TDH IMMUNIZATIONS	340,557	1,669
HIV PREVENTION	225,818	1,106
CORE PUBLIC HEALTH	187,195	917
TDH TRIPLE O/STD	20,648	101
HEPATITIS C GRANT	90,731	445
BIOTERRORISM GRANT	306,239	1,500
DSRIP IMMUNIZATIONS	204,189	1,000
DSRIP ARAD	150,000	735
EPIDEMIOLOGY	87,337	428
LOCAL TUBERCULOSIS - FEDERAL	76,281	374
LOCAL TUBERCULOSIS - STATE	140,104	686
HEALTH DEPARTMENT	3,294,233	16,141
WIC ADMINISTRATION	266,823	1,307
WIC NUTRITION EDUCATION	425,656	2,086
WIC BREAST FEEDING	52,260	256
WIC CLIENT SERVICES	454,910	2,229
WIC FARMERS MARKET	7,395	36
WIC IMMUNIZATIONS	4,137	20
WIC SPECIAL INITIATIVE	15,461	76
WIC Peer Counselor	29,021	142
WIC SPECIAL INITIATIVE	27,086	133
WIC EBT	30,820	151
WIC RD Grant	23,094	113
WIC SUMMER FEEDING	9,865	48
WIC	1,346,528	6,598
Leose Training- Fire Civilian	1,784	9
Pinnacle PID	337	2
GREENWAYS AT HILLSIDE	346,409	1,697
HERITAGE HILLS PID	35,476	174
COLONIES #5	374,993	1,837
Tutbury Imprv Dist	9,946	49
Point West PID	49,887	244
Quail Creek PID	8,787	43
Vineyards PID	5,494	27
Redstone PID	8	-

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

Town Square PID	869	4
Public Impr Districts	832,206	4,078
LEOSE TRAINING - AIRPORT SEC	697	3
Airport	697	3
Direct Entities	26,373,647	129,222
Indirect Cost Plan	26,373,647	129,222

**Entity: 1320PR - ACCOUNTING PAYROLL**

**Accumulation of Costs**

3600 Accounting	162,474
200 Total Indirect Costs	162,474
10 Total Costs	162,474

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	3	219
LEGAL	9	657
CUSTODIAL SERVICES	26	1,899
FACILITIES MAINTENANCE	26	1,899
AECC	72	5,260
PURCHASING	9	657
CENTRAL STORES	7	511
CIVILIAN PERSONNEL	75	5,479
PLANNING	8	584
BUILDING SAFETY	33	2,411
PARKS & RECREATION ADMINISTRAT	7	511
FIRE OPERATIONS	267	19,506
FIRE MARSHAL	8	584
Fire	275	20,090
DIRECTOR OF UTILITIES	3	219
FLEET SERVICES OPERATIONS	44	3,214
LIBRARY ADMIN	3	219
POLICE ADMIN	3	219
PUBLIC WORKS ADMIN	4	292
Indirect Entities	607	44,344
JUDICIAL	4	292
CITY SECRETARY	2	146
EMERGENCY MANAGEMENT SERVICES	3	219
AIP PANTEX PROJECT FUND	1	73
EMERGENCY MANAGEMENT	4	292
RADIO COMMUNICATIONS	6	438
CIVIC CENTER PROMOTIONS	5	365
CIVIC CENTER OPERATIONS	21	1,534
ICE HOCKEY	2	146
BOX OFFICE OPERATIONS	16	1,169
GLOBE NEWS CENTER	3	219
LIBRARY	73	5,333
MUNICIPAL COURT	20	1,461

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

VITAL STATISTICS	1	73
CAPITAL PROJECTS & DEVELOPMENT	16	1,132
STREET DEPARTMENT	86	6,283
SOLID WASTE COLLECTION	105	7,671
SOLID WASTE DISPOSAL	38	2,776
POLICE	340	24,839
TOTAL POLICE	340	24,839
ANIMAL MANAGEMENT AND WELFARE	37	2,703
TRAFFIC ADMINISTRATION	46	3,361
TRAFFIC FIELD OPERATIONS	16	1,169
TRAFFIC	62	4,529
ENVIRONMENTAL HEALTH	16	1,169
TRANSIT FIXED ROUTE	38	2,776
TRANSIT DEMAND RESPONSE	15	1,096
TRANSIT MAINTENANCE	8	584
TRANSIT ADMIN	3	219
TRANSIT	64	4,676
ROSS ROGERS	77	5,625
TENNIS CENTER	1	73
SWIMMING POOLS	13	950
PARKS & RECREATION PROGRAM	11	804
WARFORD ACTIVITY CENTER	23	1,680
PARK MAINTENANCE	79	5,771
ZOO MAINTENANCE	14	1,023
ATHLETIC ADMINISTRATION	5	365
SENIOR SERVICES	1	73
FIRE CIVILIAN PERSONNEL	11	804
PROGRAM MANAGEMENT	3	219
Code Inspector	1	73
REHAB SUPPORT	1	73
HMIS 2008/10	1	73
COMMUNITY DEVELOPMENT	6	438
HOUSING ASSISTANCE	10	731
HOUSING	10	731
HOME ADMINISTRATION	1	73
HOME	1	73
COMING HOME	2	146
Community Development Total	19	1,388
Court Security	4	292
URBAN TRANSPORTATION PLANNING	4	292
Photo Traffic Enforcement	1	73
Photo Traffic Enforcement	1	73
AHD PUBLIC HEALTH	9	657
REFUGEE HEALTH	4	292
TDH IMMUNIZATIONS	6	438
HIV PREVENTION	4	292
CORE PUBLIC HEALTH	3	219
HEPATITIS C GRANT	1	73
BIOTERRORISM GRANT	4	292
DSRIP IMMUNIZATIONS	1	73
EPIDEMIOLOGY	1	73

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Accounting Allocation**

LOCAL TUBERCULOSIS - FEDERAL	1	73
LOCAL TUBERCULOSIS - STATE	2	146
HEALTH DEPARTMENT	36	2,630
WIC ADMINISTRATION	18	1,315
WIC	18	1,315
UTILITIES OFFICE	45	3,287
CAPITAL PROJECTS & DEVELOPMENT	16	1,132
WATER PRODUCTION	12	877
WATER TRANSMISSION	9	657
SURFACE WATER TREATMENT	29	2,119
WATER DISTRIBUTION	60	4,383
WASTE WATER COLLECTION	36	2,630
RIVER ROAD WATER RECLAMATION	19	1,388
HOLLYWOOD ROAD WASTE WATER TRE	21	1,534
LABORATORY ADMINISTRATION	19	1,388
Water & Sewer	266	19,396
AIRPORT OPERATIONS	53	3,872
Airport	53	3,872
Drainage Utility	27	1,972
Drainage Utility	27	1,972
WORKERS COMPENSATION	1	73
Self Insurance	1	73
Family Wellness Center	4	292
Employee Insurance	4	292
AEDC OPERATIONS	6	438
TPRDC CONTRACTUAL	2	146
AEDC	8	584
Presidents Office	1	73
Chamber General	2	146
Membership Support	3	219
Business Council Support	2	146
CVC Support	9	657
CHAMBER OF COMMERCE	17	1,242
HARRINGTON LIBRARY CONSTORTIUM	2	146
HARRINGTON LIBRARY CONSORTIUM	2	146
VECTOR CONTROL	2	146
Direct Entities	1,617	118,130
Indirect Cost Plan	2,224	162,474

**CITY OF AMARILLO**  
**ACCOUNTING Department Cost Distribution**  
**Fiscal Year 2018/2019**

	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
<b>TOTAL</b>	<b>3.45</b>	<b>9.35</b>	<b>1.20</b>	<b>1.00</b>	<b>N/A</b>	<b>15.00</b>

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

**CITY OF AMARILLO**  
**ACCOUNTING Department Cost Distribution**  
**Fiscal Year 2018/2019**

	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	109,314	0	0	0	0	109,314
Asst City Auditor	100,324	0	0	0	0	100,324
Property Accountant	0	54,595	0	0	0	54,595
Accountant I	0	49,589	0	0	0	49,589
City Cash Clerk	0	28,726	0	0	0	28,726
Administrative Assistant	18,802	4,700	0	0	0	23,502
Accounts Payable Clerk	0	36,442	0	0	0	36,442
File Clerk	16,758	9,023	0	0	0	25,781
College Intern	0	27,374	0	0	0	27,374
Accountant II	0	41,238	10,309	0	0	51,547
Payroll Accountant	0	0	54,211	0	0	54,211
Accounts Receivable Clerk	0	34,371	0	0	0	34,371
Grant Supervisor	0	0	0	56,095	0	56,095
Collections Clerk	0	34,724	0	0	0	34,724
<b>TOTAL</b>	<b>245,198</b>	<b>320,782</b>	<b>64,520</b>	<b>56,095</b>	<b>0</b>	<b>686,595</b>

**CITY OF AMARILLO**  
**ACCOUNTING Department Cost Distribution**  
**Fiscal Year 2018/2019**

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
DEPARTMENT COST DISTRIBUTION:						
Personal Services	337,600	441,670	88,835	77,235	0	945,340
Supplies	30,373		10,291			40,664
Contractual Services	32,080	4,907			137,726	174,713
Other	6,486					6,486
TOTAL	406,539	446,577	99,126	77,235	137,726	1,167,203
Department Overhead Allocation		329,103	42,238	35,198	0	
TOTAL BY FUNCTION		775,680	141,364	112,433	137,726	1,167,203

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

BALANCE FROM AUDIT	1,167,203
LESS LOSS ON BAD DEBTS	
BALANCE PER REPORT	1,167,203



**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 2018/2019.

Reference: OMB A-87, Attachment C

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Purchasing Allocation**

**Entity: 1325 - PURCHASING**

**Accumulation of Costs**

100 Financial Costs	610,314
111 IT Charges	52,638
10A Total Financial Costs	662,952
2300 City Manager-City Admin	4,526
2420 City Manager-Pub Safety &	1,155
2700 Human Resources-City	3,021
3200 Finance-Division	31,948
3300 Finance-Budget & Reportin	329
3400 Finance-Internal Auditor	2,502
3700 Accounting-General	1,425
3800 Accounting-Payroll	657
4000 Accounting-Audit	407
4400 IT - Print Services	1,981
4710 IT - JDE	11,789
4730 IT - eDocs	5,102
4740 IT - Kronos	2,144
4750 IT - Enterprise Agreement	5,725
4900 IT - Support	8,786
5000 IT - Infrastructure	19,177
5110 IT - Telecommunications	6,041
5210 IT - Reimbursement	(53,960)
200 Total Indirect Costs	52,756
10 Total Costs	715,708

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	343,076	593
LEGAL	1,471,773	2,544
CUSTODIAL SERVICES	1,535,885	2,655
FACILITIES MAINTENANCE	2,551,572	4,411
AECC	4,737,062	8,189
CENTRAL STORES	372,888	645
CIVILIAN PERSONNEL	5,186,349	8,966
PLANNING	818,712	1,415
BUILDING SAFETY	2,751,325	4,757
PARKS & RECREATION ADMINISTRAT	763,818	1,320
FIRE OPERATIONS	32,507,448	56,199
FIRE MARSHAL	955,592	1,652
Fire	33,463,040	57,851
DIRECTOR OF UTILITIES	491,140	849
FLEET SERVICES OPERATIONS	10,000,589	17,289
FLEET SERVICES REPLACEMENT	12,456,108	21,534
Indirect Entities	76,943,337	133,020
TOURISM & ECONOMIC DEVELOPMENT	2,607,820	4,508
JUDICIAL	506,696	876
CITY SECRETARY	334,319	578
EMERGENCY MANAGEMENT SERVICES	460,063	795

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Purchasing Allocation**

Homeland Sec 04/05 Reg	29,077	50
MMRS HSGP GDEM	3,661	6
HOMELAND SECURITY 04/05	58,055	100
AIP PANTEX PROJECT FUND	124,082	215
EMERGENCY MANAGEMENT	674,938	1,167
RADIO COMMUNICATIONS	743,768	1,286
CIVIC CENTER PROMOTIONS	563,878	975
CIVIC CENTER OPERATIONS	1,909,640	3,301
ICE HOCKEY	541,223	936
BOX OFFICE OPERATIONS	370,365	640
GLOBE NEWS CENTER	287,176	496
LIBRARY	4,303,732	7,440
MUNICIPAL COURT	1,364,795	2,359
VITAL STATISTICS	72,542	125
BENEFITS	287,771	498
PUBLIC WORKS	594,804	1,028
CAPITAL PROJECTS & DEVELOPMENT	1,460,030	2,524
STREET DEPARTMENT	9,670,139	16,718
SOLID WASTE COLLECTION	11,854,317	20,494
SOLID WASTE DISPOSAL	4,869,367	8,418
POLICE	43,764,294	75,660
Safe and Sober TXDOT Program	185,570	321
Click it Or Ticket	12,044	21
Police Capital Grants	1,948	3
APD SEIZED PROPERTY	27,804	48
NARCOTICS UNIT	31,332	54
TEXAS NARCOTICS SEIZURES	2	-
FEDERAL APD SEIZURES	106,137	183
Leose Training-Police	36,997	64
TOTAL POLICE	44,166,128	76,355
ANIMAL MANAGEMENT AND WELFARE	3,091,669	5,345
TRAFFIC ADMINISTRATION	649,587	1,123
TRAFFIC FIELD OPERATIONS	3,631,147	6,278
TRAFFIC	4,280,734	7,401
ENVIRONMENTAL HEALTH	1,337,540	2,312
TRANSIT FIXED ROUTE	2,925,418	5,057
TRANSIT DEMAND RESPONSE	1,277,883	2,209
TRANSIT MAINTENANCE	834,882	1,443
TRANSIT ADMIN	342,013	591
TRANSIT	5,380,196	9,301
ROSS ROGERS	4,802,211	8,302
TENNIS CENTER	99,947	173
SWIMMING POOLS	412,648	713
PARKS & RECREATION PROGRAM	376,508	651
WARFORD ACTIVITY CENTER	468,282	810
PARK MAINTENANCE	6,968,617	12,047
ZOO MAINTENANCE	502,474	869
ZOOSCHOOL EDUCATION PROGRAMS	2,022	3
ATHLETIC ADMINISTRATION	163,340	282
SOFTBALL PROGRAM	120,430	208
BASKETBALL PROGRAM	10,350	18

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Purchasing Allocation**

VOLLEYBALL PROGRAM	76,823	133
SENIOR SERVICES	81,799	141
FIRE CIVILIAN PERSONNEL	729,853	1,262
PROGRAM MANAGEMENT	277,719	480
CODE ENFORCEMENT	222,718	385
Code Inspector	74,329	129
REHAB SUPPORT	95,782	166
HOUSING REHAB	517,258	894
PUBLIC SERVICES	238,802	413
NEIGHBORHOOD FACILITIES	154,325	267
HMIS 2008/10	62,825	109
COMMUNITY DEVELOPMENT	1,643,758	2,842
HOUSING ASSISTANCE	815,205	1,409
HOUSING VOUCHERS	8,562,484	14,803
5 YEAR MAINSTREAM VOUCHER PROG	301,807	522
HOUSING	9,679,496	16,734
HOME ADMINISTRATION	57,355	99
HOME PROJECTS	689,513	1,192
HOME	746,868	1,291
SHELTER PLUS CARE	400,233	692
SUPPORTIVE HOUSING	26,378	46
COMING HOME	155,240	268
TX Emergency Shelter Grant	13,112	23
Community Development Total	12,665,085	21,895
COURT TECHNOLOGY FUND	305,844	529
Court Security	175,062	303
Summer Lunch Program	333,071	576
URBAN TRANSPORTATION PLANNING	331,133	572
Photo Traffic Enforcement	1,091,099	1,886
Photo Traffic Enforcement	1,091,099	1,886
AHD PUBLIC HEALTH	1,211,473	2,094
REFUGEE HEALTH	253,661	439
TDH IMMUNIZATIONS	340,557	589
HIV PREVENTION	225,818	390
CORE PUBLIC HEALTH	187,195	324
TDH TRIPLE O/STD	20,648	36
HEPATITIS C GRANT	90,731	157
BIOTERRORISM GRANT	306,239	529
DSRIP IMMUNIZATIONS	204,189	353
DSRIP ARAD	150,000	259
EPIDEMIOLOGY	87,337	151
LOCAL TUBERCULOSIS - FEDERAL	76,281	132
LOCAL TUBERCULOSIS - STATE	140,104	242
HEALTH DEPARTMENT	3,294,233	5,695
WIC ADMINISTRATION	266,823	461
WIC NUTRITION EDUCATION	425,656	736
WIC BREAST FEEDING	52,260	90
WIC CLIENT SERVICES	454,910	786
WIC FARMERS MARKET	7,395	13
WIC IMMUNIZATIONS	4,137	7
WIC SPECIAL INITIATIVE	15,461	27

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Purchasing Allocation**

WIC Peer Counselor	29,021	50
WIC SPECIAL INITIATIVE	27,086	47
WIC EBT	30,820	53
WIC RD Grant	23,094	40
WIC SUMMER FEEDING	9,865	17
WIC	1,346,528	2,328
Leose Training- Fire Civilian	1,784	3
Pinnacle PID	337	1
GREENWAYS AT HILLSIDE	346,409	599
HERITAGE HILLS PID	35,476	61
COLONIES #5	374,993	648
Tutbury Imprv Dist	9,946	17
Point West PID	49,887	86
Quail Creek PID	8,787	15
Vineyards PID	5,494	9
Redstone PID	8	-
Town Square PID	869	2
Public Impr Districts	832,206	1,439
PROVISION FOR COMP ABSENSES	2,126,448	3,676
General Obligation Debt	5,758,418	9,955
2016 HOT Revenue	2,373,174	4,103
2003 Cert of Obligation	47,770	83
2006 Cert of Obligation	45,944	79
2007 COs	44,976	78
2008A Cert of Obligation	110,394	191
2008B Cert of Obligation	252,513	437
20011A COs (Golf)	173,088	299
20011B COs (TIRZ #1)	156,069	270
2014 CO Issue	201,791	349
UTILITIES OFFICE	3,415,799	5,905
CAPITAL PROJECTS & DEVELOPMENT	1,353,457	2,340
Water & Sewer General	1,106,018	1,912
SEWER GENERAL	3,164,651	5,471
WATER GENERAL	6,078,245	10,508
WATER PRODUCTION	6,955,538	12,025
WATER TRANSMISSION	5,009,120	8,660
SURFACE WATER TREATMENT	9,109,802	15,749
WATER DISTRIBUTION	7,097,403	12,270
WASTE WATER COLLECTION	14,169,754	24,497
RIVER ROAD WATER RECLAMATION	3,141,692	5,431
HOLLYWOOD ROAD WASTE WATER TRE	4,231,877	7,316
LABORATORY ADMINISTRATION	1,859,302	3,214
Water & Sewer	66,692,658	115,299
LEOSE TRAINING - AIRPORT SEC	697	1
AIRPORT OPERATIONS	13,949,887	24,117
Rental Car Facility	683,927	1,182
Airport	14,634,511	25,300
Drainage Utility	2,963,211	5,123
Drainage Utility	2,963,211	5,123
SELF INSURANCE GENERAL	678,107	1,172
UNEMPLOYMENT CLAIMS	1,355	2

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Purchasing Allocation**

FIRE & EXTENDED COVERAGE	1,140,313	1,971
WORKERS COMPENSATION	2,768,160	4,786
GENERAL LIABILITY	780,988	1,350
POLICE PROFESSIONAL	174,350	301
AUTOMOBILE LIABILITY	1,132,124	1,957
AUTO PHYSICAL DAMAGE	468,235	809
CITY PROPERTY	502,287	868
Self Insurance	7,645,919	13,218
HEALTH PLAN	20,219,881	34,956
DENTAL PLAN	1,157,966	2,002
Family Wellness Center	794,812	1,374
Employee Insurance	22,172,659	38,332
EMPLOYEE FLEX PLAN	447,936	774
AEDC OPERATIONS	1,404,028	2,427
Business Development	482,509	834
TPRDC CONTRACTUAL	174,759	302
AEDC PROJECTS	3,477,004	6,011
AEDC	5,538,300	9,575
AHD OPERATING	7,177,810	12,409
AHD LPPF	52,369,330	90,536
AHD	59,547,140	102,945
AMARILLO EVENTS DISTRICT	630,888	1,091
Amarillo Events Taxing Ent	2,160,805	3,736
Events District Debt Service	864,679	1,495
VENUE DISTRICT	3,656,372	6,321
TIRZ #1	673,768	1,165
TIRZ #2	57,574	100
Amarillo Local Government Corp	1,026,887	1,775
Downtown Parking Garage	771,717	1,334
LGC Retail Operating	243,917	422
AMARILLO LOCAL GOVERNMENT CORP	2,042,521	3,531
Board of Directors	21,477	37
Membership Support	381,990	660
Membership Events	15,453	27
Membership Marketing	1,255	2
Roundup	975	2
Membership Relations	203	-
Chamber Communications	14,115	24
Business Council Support	172,299	298
Business Council Events	72,247	125
Business Development	(328)	(1)
Governmental Affairs Support	26,414	46
Governmental Affairs Committee	14,865	26
Quality of Life Support	43,231	75
Quality of Life Sports	77,233	134
Ag Council Support	(6,800)	(12)
CVC Support	1,002,615	1,733
CVC Communications	57,079	99
CVC Convention Development	163,093	282
CVC Convention Services	26,774	46
CVC Tourism	139,371	241

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Purchasing Allocation**

CVC Arts	92,707	160
CVC Advertising	438,429	758
CVC Special Projects	30,030	52
Chamber of Commerce Foundation	11,263	19
CHAMBER OF COMMERCE	2,795,990	4,834
HARRINGTON LIBRARY CONSTORTIUM	413,479	715
Harrington Library Plant Fund	8,995	16
HARRINGTON LIBRARY CONSORTIUM	422,474	730
Direct Entities	337,046,554	582,688
Indirect Cost Plan	413,989,891	715,708

**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, 2019**  
**Central Stores Allocation**

**Entity: 1345 - CENTRAL STORES**

**Accumulation of Costs**

100 Financial Costs	348,764
110 Depreciation Adjustment	1,887
111 IT Charges	24,124
10A Total Financial Costs	374,775
2300 City Manager-City Admin	3,520
2420 City Manager-Pub Safety &	899
2700 Human Resources-City	2,350
3200 Finance-Division	24,848
3300 Finance-Budget & Reportin	185
3400 Finance-Internal Auditor	1,643
3700 Accounting-General	802
3800 Accounting-Payroll	511
4000 Accounting-Audit	229
4100 Purchasing	645
4400 IT - Print Services	462
4710 IT - JDE	7,859
4730 IT - eDocs	1,020
4740 IT - Kronos	1,532
4750 IT - Enterprise Agreement	4,453
5000 IT - Infrastructure	14,916
5110 IT - Telecommunications	3,524
5210 IT - Reimbursement	(24,730)
200 Total Indirect Costs	44,667
10 Total Costs	419,442

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
Central Stores-Inventory	291,865	351,012
Central Stores-Mail Room	56,899	68,430
Indirect Entities	348,764	419,442
Indirect Cost Plan	348,764	419,442

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

**Accumulation of Costs**

4450 Central Stores	351,012
200 Total Indirect Costs	351,012
10 Total Costs	351,012

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
LEGAL	206	22
CUSTODIAL SERVICES	54,380	5,920
FACILITIES MAINTENANCE	8,246	898
AECC	1,482	161
BUILDING SAFETY	262,570	28,583

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Central Stores Allocation**

PARKS & RECREATION ADMINISTRAT	658	72
FIRE OPERATIONS	291,819	31,767
FIRE MARSHAL	456	50
Fire	292,275	31,816
DIRECTOR OF UTILITIES	70	8
FLEET SERVICES OPERATIONS	13,131	1,429
FLEET SERVICES REPLACEMENT	64	7
Indirect Entities	633,083	68,916
CITY SECRETARY	22	2
EMERGENCY MANAGEMENT SERVICES	197	21
AIP PANTEX PROJECT FUND	17	2
EMERGENCY MANAGEMENT	214	23
RADIO COMMUNICATIONS	925	101
CIVIC CENTER OPERATIONS	11,826	1,287
ICE HOCKEY	24,194	2,634
GLOBE NEWS CENTER	3,287	358
LIBRARY	1,302	142
CAPITAL PROJECTS & DEVELOPMENT	2,747	299
STREET DEPARTMENT	107,968	11,753
SOLID WASTE COLLECTION	193,674	21,083
SOLID WASTE DISPOSAL	29,381	3,198
POLICE	485,816	52,885
TOTAL POLICE	485,816	52,885
ANIMAL MANAGEMENT AND WELFARE	14,091	1,534
TRAFFIC ADMINISTRATION	1,182	129
TRAFFIC FIELD OPERATIONS	234,992	25,581
TRAFFIC	236,174	25,709
ENVIRONMENTAL HEALTH	1,232	134
TRANSIT FIXED ROUTE	8,987	978
TRANSIT DEMAND RESPONSE	2,544	277
TRANSIT MAINTENANCE	6,583	717
TRANSIT	18,114	1,972
ROSS ROGERS	30,851	3,358
TENNIS CENTER	437	48
SWIMMING POOLS	37,075	4,036
PARKS & RECREATION PROGRAM	710	77
WARFORD ACTIVITY CENTER	3,837	418
PARK MAINTENANCE	110,525	12,032
ZOO MAINTENANCE	2,753	300
FIRE CIVILIAN PERSONNEL	91	10
REHAB SUPPORT	82	9
COMMUNITY DEVELOPMENT	82	9
COMING HOME	25	3
Community Development Total	107	12
Court Security	717	78
AHD PUBLIC HEALTH	44	5
DSRIP IMMUNIZATIONS	94	10
HEALTH DEPARTMENT	138	15
WIC CLIENT SERVICES	19	2
WIC	19	2
UTILITIES OFFICE	537	58

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Central Stores Allocation**

WATER PRODUCTION	12,897	1,404
WATER TRANSMISSION	5,447	593
SURFACE WATER TREATMENT	9,213	1,003
WATER DISTRIBUTION	569,976	62,046
WASTE WATER COLLECTION	497,835	54,193
RIVER ROAD WATER RECLAMATION	16,967	1,847
HOLLYWOOD ROAD WASTE WATER TRE	19,014	2,070
LABORATORY ADMINISTRATION	8,430	918
Water & Sewer	1,140,316	124,132
AIRPORT OPERATIONS	90,723	9,876
Airport	90,723	9,876
Drainage Utility	37,018	4,030
Drainage Utility	37,018	4,030
WORKERS COMPENSATION	227	25
AUTO PHYSICAL DAMAGE	4,727	515
Self Insurance	4,954	539
Downtown Parking Garage	93	10
AMARILLO LOCAL GOVERNMENT CORP	93	10
Membership Events	86	9
CHAMBER OF COMMERCE	86	9
Direct Entities	2,591,416	282,096
Indirect Cost Plan	3,224,499	351,012

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

**Accumulation of Costs**

4450 Central Stores	68,430
200 Total Indirect Costs	68,430
10 Total Costs	68,430

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	3,873	442
LEGAL	983	112
FACILITIES MAINTENANCE	3	-
AECC	188	21
PLANNING	1,302	149
BUILDING SAFETY	35,263	4,025
PARKS & RECREATION ADMINISTRAT	1,057	121
FIRE OPERATIONS	3,747	428
Fire	3,747	428
DIRECTOR OF UTILITIES	266	30
FLEET SERVICES OPERATIONS	28	3
Indirect Entities	46,710	5,331
CITY SECRETARY	22	3
EMERGENCY MANAGEMENT SERVICES	21	2
AIP PANTEX PROJECT FUND	2,028	231
EMERGENCY MANAGEMENT	2,049	234
CIVIC CENTER PROMOTIONS	625	71
CIVIC CENTER OPERATIONS	117	13

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Central Stores Allocation**

ICE HOCKEY	37	4
BOX OFFICE OPERATIONS	2,447	279
LIBRARY	9,535	1,088
MUNICIPAL COURT	39,958	4,560
VITAL STATISTICS	1,179	135
PUBLIC WORKS	77	9
CAPITAL PROJECTS & DEVELOPMENT	845	96
STREET DEPARTMENT	155	18
SOLID WASTE COLLECTION	3,757	429
SOLID WASTE DISPOSAL	219	25
POLICE	25,098	2,864
TOTAL POLICE	25,098	2,864
ANIMAL MANAGEMENT AND WELFARE	2,340	267
TRAFFIC ADMINISTRATION	1,199	137
TRAFFIC FIELD OPERATIONS	374	43
TRAFFIC	1,573	180
ENVIRONMENTAL HEALTH	2,323	265
TRANSIT FIXED ROUTE	1,352	154
TRANSIT DEMAND RESPONSE	1,053	120
TRANSIT ADMIN	206	24
TRANSIT	2,611	298
ROSS ROGERS	250	29
PARK MAINTENANCE	32	4
FIRE CIVILIAN PERSONNEL	95	11
PROGRAM MANAGEMENT	2,500	285
COMMUNITY DEVELOPMENT	2,500	285
HOUSING ASSISTANCE	12,442	1,420
HOUSING	12,442	1,420
Community Development Total	14,942	1,705
AHD PUBLIC HEALTH	1,579	180
TDH TRIPLE O/STD	5	1
LOCAL TUBERCULOSIS - STATE	10	1
HEALTH DEPARTMENT	1,594	182
WIC ADMINISTRATION	18	2
WIC NUTRITION EDUCATION	9	1
WIC	27	3
Pinnacle PID	1	-
GREENWAYS AT HILLSIDE	600	68
HERITAGE HILLS PID	253	29
COLONIES #5	481	55
Tutbury Imprv Dist	16	2
Point West PID	11	1
Quail Creek PID	19	2
Vineyards PID	85	10
Town Square PID	12	1
Public Impr Districts	1,478	169
UTILITIES OFFICE	430,362	49,117
CAPITAL PROJECTS & DEVELOPMENT	25	3
WATER PRODUCTION	95	11
SURFACE WATER TREATMENT	1,334	152
WASTE WATER COLLECTION	20	2

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Central Stores Allocation**

HOLLYWOOD ROAD WASTE WATER TRE	1	-
LABORATORY ADMINISTRATION	3,855	440
Water & Sewer	435,692	49,725
AIRPORT OPERATIONS	556	63
Airport	556	63
Drainage Utility	5	1
Drainage Utility	5	1
HEALTH PLAN	3,215	367
Family Wellness Center	18	2
Employee Insurance	3,233	369
Direct Entities	552,871	63,099
Indirect Cost Plan	599,581	68,430

**CITY OF AMARILLO  
CENTRAL STORES  
FISCAL YEAR 2018/2019**

	<b>DEPT ADMIN</b>	<b>MAIL ROOM</b>	<b>INVENTORY</b>	<b>TOTAL</b>
SALARIES FROM 01/01/19 TO 12/31/19 DISTRIBUTED BASED ON EFFORT EXPENDED				
	<b>DEPT ADMIN</b>	<b>MAIL ROOM</b>	<b>INVENTORY</b>	<b>TOTAL</b>
MANAGER	43,686			43,686
MESSENGER		21,720		21,720
DEPARTMENT			122,840	122,840
	43,686	21,720	122,840	188,246
FULL TIME EQUIVALENETS	1	1	5	7

**CITY OF AMARILLO  
CENTRAL STORES  
FISCAL YEAR 2018/2019**

DEPARTMENT COST DISTRIBUTION				
	<b>DEPT ADMIN</b>	<b>MAIL ROOM</b>	<b>INVENTORY</b>	<b>TOTAL</b>
PERSONAL SERVICES	75,435	37,506	212,119	325,060
SUPPLIES	3,007			3,007
CONTRACTUAL SERVICES		5,879	12,179	18,058
OTHER CHARGES	2,639			2,639
TOTAL	81,081	43,385	224,298	348,764
DEPARTMENT OVERHEAD ALLOCATION				
		13,514	67,568	
TOTAL BY FUNCTION		56,899	291,865	348,764

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, 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, 2019**  
**Public Works Administration Allocation**

**Entity: PWAM - PUBLIC WORKS ADMIN**

**Accumulation of Costs**

100 Financial Costs	576,023
10A Total Financial Costs	576,023
2300 City Manager-City Admin	2,012
2400 City Manager-Development	1,106
2700 Human Resources-City	1,343
3800 Accounting-Payroll	292
200 Total Indirect Costs	4,752
10 Total Costs	580,775

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FLEET SERVICES OPERATIONS	44	70,397
Indirect Entities	44	70,397
STREET DEPARTMENT	86	137,594
SOLID WASTE COLLECTION	105	167,993
SOLID WASTE DISPOSAL	38	60,797
TRAFFIC ADMINISTRATION	46	73,597
TRAFFIC FIELD OPERATIONS	16	25,599
TRAFFIC	62	99,196
Photo Traffic Enforcement	1	1,600
Photo Traffic Enforcement	1	1,600
Drainage Utility	27	43,198
Drainage Utility	27	43,198
Direct Entities	319	510,378
Indirect Cost Plan	363	580,775



**CITY OF AMARILLO  
PUBLIC WORKS Cost Distribution  
Fiscal Year 2018/2019**

	<b>Engineering Total</b>	<b>Public Works</b>	<b>Engineering Direct</b>
Salaries from 01/01/19 TO 12/31/19 Distribution based on effort expended			
Director of Public Works	152,505	152,505	
Asst Director of Public Works	114,769	114,769	
Other	83,444	83,444	
Secretary	40,240	40,240	
<b>TOTAL</b>	<b>390,958</b>	<b>390,958</b>	<b>0</b>
Full Time Equivalent Employees	4.0	4.0	0.0

	<b>Engineering Total</b>	<b>Public Works</b>	<b>Engineering Direct</b>	<b>Method of Distribution</b>
Department Cost Distribution:				
Personal Services	492,552	492,552	0	1
Supplies	4,822	4,822	0	2
Car and Communication Allowance	12,634	12,634	0	
Contractual	60,196	60,196	0	2
Other	5,819	5,819	0	2
Less Reimbursements	0	0	0	2
<b>TOTAL</b>	<b>576,023</b>	<b>576,023</b>	<b>0</b>	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/19 TO 12/31/19
- 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 2018/2019, 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, 2019**  
**Fleet Services Allocation**

**Entity: 61110 - FLEET SERVICES OPERATIONS**

**Accumulation of Costs**

100 Financial Costs	1,795,730
10A Total Financial Costs	1,795,730
2300 City Manager-City Admin	22,128
2400 City Manager-Development	12,162
2700 Human Resources-City	14,770
3000 Finance-Cash Mgmt	2,343
3300 Finance-Budget & Reportin	4,962
3400 Finance-Internal Auditor	2,801
3700 Accounting-General	21,501
3800 Accounting-Payroll	3,214
4000 Accounting-Audit	6,133
4100 Purchasing	17,289
4300 Central Stores	3
4400 IT - Print Services	215
4500 Central Stores	1,429
4710 IT - JDE	18,338
4730 IT - eDocs	2,041
4740 IT - Kronos	6,127
4750 IT - Enterprise Agreement	10,177
4900 IT - Support	5,226
5000 IT - Infrastructure	34,093
5110 IT - Telecommunications	11,075
5210 IT - Reimbursement	(70,465)
8900 Public Works Director	70,397
200 Total Indirect Costs	195,961
10 Total Costs	1,991,691

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
FS FUEL	(151,938)	(168,519)
FS OPERATING	1,947,667	2,160,210
Indirect Entities	1,795,729	1,991,691
Indirect Cost Plan	1,795,729	1,991,691

**Entity: 61120 - FLEET SERVICES REPLACEMENT**

**Accumulation of Costs**

100 Financial Costs	(1,322,461)
10A Total Financial Costs	(1,322,461)
3300 Finance-Budget & Reportin	6,180
3700 Accounting-General	26,781
4000 Accounting-Audit	7,639
4100 Purchasing	21,534
4500 Central Stores	7
200 Total Indirect Costs	62,142

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Fleet Services Allocation**

10 Total Costs (1,260,319)

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CUSTODIAL SERVICES	5,774	(437)
FACILITIES MAINTENANCE	102,009	(7,721)
BUILDING SAFETY	99,569	(7,536)
FIRE OPERATIONS	836,060	(63,279)
FIRE MARSHAL	23,677	(1,792)
Fire	859,737	(65,071)
DIRECTOR OF UTILITIES	4,813	(364)
Indirect Entities	1,071,902	(81,129)
EMERGENCY MANAGEMENT SERVICES	8,360	(633)
EMERGENCY MANAGEMENT	8,360	(633)
RADIO COMMUNICATIONS	9,979	(755)
CIVIC CENTER OPERATIONS	22,203	(1,680)
LIBRARY	5,879	(445)
CAPITAL PROJECTS & DEVELOPMENT	56,684	(4,290)
STREET DEPARTMENT	1,881,570	(142,410)
SOLID WASTE COLLECTION	4,536,756	(343,373)
SOLID WASTE DISPOSAL	2,021,476	(152,999)
POLICE	2,134,269	(161,536)
TOTAL POLICE	2,134,269	(161,536)
ANIMAL MANAGEMENT AND WELFARE	201,761	(15,271)
TRAFFIC ADMINISTRATION	14,389	(1,089)
TRAFFIC FIELD OPERATIONS	201,173	(15,226)
TRAFFIC	215,562	(16,315)
ENVIRONMENTAL HEALTH	87,221	(6,601)
ROSS ROGERS	397,579	(30,092)
PARKS & RECREATION PROGRAM	5,879	(445)
PARK MAINTENANCE	1,135,263	(85,925)
ZOO MAINTENANCE	11,503	(871)
Code Inspector	5,774	(437)
REHAB SUPPORT	11,548	(874)
COMMUNITY DEVELOPMENT	17,322	(1,311)
HOUSING ASSISTANCE	5,774	(437)
HOUSING	5,774	(437)
COMING HOME	15,263	(1,155)
Community Development Total	38,359	(2,903)
AHD PUBLIC HEALTH	13,531	(1,024)
HEALTH DEPARTMENT	13,531	(1,024)
UTILITIES OFFICE	50,957	(3,857)
CAPITAL PROJECTS & DEVELOPMENT	51,370	(3,888)
WATER PRODUCTION	116,405	(8,810)
WATER TRANSMISSION	59,510	(4,504)
SURFACE WATER TREATMENT	103,845	(7,860)
WATER DISTRIBUTION	785,912	(59,483)
WASTE WATER COLLECTION	549,365	(41,580)
RIVER ROAD WATER RECLAMATION	85,971	(6,507)
HOLLYWOOD ROAD WASTE WATER TRE	118,254	(8,950)
LABORATORY ADMINISTRATION	59,177	(4,479)

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Fleet Services Allocation**

Water & Sewer	1,980,766	(149,918)
Drainage Utility	815,237	(61,703)
Drainage Utility	815,237	(61,703)
Direct Entities	15,579,837	(1,179,190)
Indirect Cost Plan	16,651,739	(1,260,319)

**Entity: 61110FL - MG FUEL**

**Accumulation of Costs**

5300 MG-Operations	(168,519)
200 Total Indirect Costs	(168,519)
10 Total Costs	(168,519)

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES MAINTENANCE	1,791	(100)
BUILDING SAFETY	2,406	(135)
FIRE OPERATIONS	34,603	(1,938)
FIRE MARSHAL	7,664	(429)
Fire	42,267	(2,367)
FS OPERATING	2,454,991	(137,495)
Indirect Entities	2,501,455	(140,098)
ICE HOCKEY	96	(5)
STREET DEPARTMENT	5,672	(318)
SOLID WASTE DISPOSAL	11,367	(637)
POLICE	42,655	(2,389)
TOTAL POLICE	42,655	(2,389)
ANIMAL MANAGEMENT AND WELFARE	117	(7)
TRANSIT FIXED ROUTE	229,677	(12,863)
TRANSIT DEMAND RESPONSE	195,097	(10,927)
TRANSIT	424,775	(23,790)
ROSS ROGERS	445	(25)
PARK MAINTENANCE	460	(26)
AHD PUBLIC HEALTH	519	(29)
HEALTH DEPARTMENT	519	(29)
WATER PRODUCTION	8,093	(453)
WATER TRANSMISSION	833	(47)
SURFACE WATER TREATMENT	3,750	(210)
WATER DISTRIBUTION	1,319	(74)
WASTE WATER COLLECTION	6,976	(391)
Water & Sewer	20,972	(1,175)
Drainage Utility	382	(21)
Drainage Utility	382	(21)
Direct Entities	507,460	(28,421)
Indirect Cost Plan	3,008,915	(168,519)

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Fleet Services Allocation**

**Entity: 61110OP - MG OPERATING**

**Accumulation of Costs**

5300 MG-Operations	2,160,210
5320 MG Fuel	(137,495)
200 Total Indirect Costs	2,022,714
10 Total Costs	2,022,714

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CUSTODIAL SERVICES	5,774	701
FACILITIES MAINTENANCE	102,009	12,391
BUILDING SAFETY	99,569	12,095
FIRE OPERATIONS	836,060	101,558
FIRE MARSHAL	23,677	2,876
Fire	859,737	104,434
DIRECTOR OF UTILITIES	4,813	585
Indirect Entities	1,071,902	130,206
EMERGENCY MANAGEMENT SERVICES	8,360	1,016
EMERGENCY MANAGEMENT	8,360	1,016
RADIO COMMUNICATIONS	9,979	1,212
CIVIC CENTER OPERATIONS	22,203	2,697
LIBRARY	5,879	714
CAPITAL PROJECTS & DEVELOPMENT	56,684	6,885
STREET DEPARTMENT	1,881,570	228,557
SOLID WASTE COLLECTION	4,536,756	551,087
SOLID WASTE DISPOSAL	2,021,476	245,552
POLICE	2,134,269	259,253
TOTAL POLICE	2,134,269	259,253
ANIMAL MANAGEMENT AND WELFARE	201,761	24,508
TRAFFIC ADMINISTRATION	14,389	1,748
TRAFFIC FIELD OPERATIONS	201,173	24,437
TRAFFIC	215,562	26,185
ENVIRONMENTAL HEALTH	87,221	10,595
ROSS ROGERS	397,579	48,295
PARKS & RECREATION PROGRAM	5,879	714
PARK MAINTENANCE	1,135,263	137,902
ZOO MAINTENANCE	11,503	1,397
Code Inspector	5,774	701
REHAB SUPPORT	11,548	1,403
COMMUNITY DEVELOPMENT	17,322	2,104
HOUSING ASSISTANCE	5,774	701
HOUSING	5,774	701
COMING HOME	15,263	1,854
Community Development Total	38,359	4,660
AHD PUBLIC HEALTH	13,531	1,644
HEALTH DEPARTMENT	13,531	1,644
UTILITIES OFFICE	50,957	6,190
CAPITAL PROJECTS & DEVELOPMENT	51,370	6,240
WATER PRODUCTION	116,405	14,140

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Fleet Services Allocation**

WATER TRANSMISSION	59,510	7,229
SURFACE WATER TREATMENT	103,845	12,614
WATER DISTRIBUTION	785,912	95,466
WASTE WATER COLLECTION	549,365	66,732
RIVER ROAD WATER RECLAMATION	85,971	10,443
HOLLYWOOD ROAD WASTE WATER TRE	118,254	14,365
LABORATORY ADMINISTRATION	59,177	7,188
Water & Sewer	1,980,766	240,607
Drainage Utility	815,237	99,028
Drainage Utility	815,237	99,028
Direct Entities	15,579,837	1,892,509
Indirect Cost Plan	16,651,739	2,022,714

**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 2018/2019 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, 2019**  
**Legal Allocation**

**Entity: 1210 - LEGAL**

**Accumulation of Costs**

100 Financial Costs	1,432,758
110 Depreciation Adjustment	242
111 IT Charges	39,015
10A Total Financial Costs	1,472,015
2300 City Manager-City Admin	4,526
2700 Human Resources-City	3,021
3300 Finance-Budget & Reportin	730
3400 Finance-Internal Auditor	149
3700 Accounting-General	3,164
3800 Accounting-Payroll	657
4000 Accounting-Audit	903
4100 Purchasing	2,544
4300 Central Stores	112
4400 IT - Print Services	4
4500 Central Stores	22
4710 IT - JDE	2,620
4730 IT - eDocs	6,123
4740 IT - Kronos	2,247
4750 IT - Enterprise Agreement	6,361
4900 IT - Support	6,969
5000 IT - Infrastructure	21,308
5110 IT - Telecommunications	7,048
5210 IT - Reimbursement	(39,995)
200 Total Indirect Costs	28,513
10 Total Costs	1,500,528

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CITY ATTORNEY-ACA	652,353	683,210
CITY ATTORNEY-CA	250,799	262,662
Indirect Entities	903,152	945,872
MAYOR AND COUNCIL	233,071	244,096
POLICE	296,534	310,560
TOTAL POLICE	296,534	310,560
Direct Entities	529,605	554,656
Indirect Cost Plan	1,432,757	1,500,528

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

**Accumulation of Costs**

5500 Legal	262,662
200 Total Indirect Costs	262,662
10 Total Costs	262,662

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Legal Allocation**

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	17.50	11,301
FACILITIES MAINTENANCE	11.00	7,103
PLANNING	24.50	15,821
BUILDING SAFETY	22.50	14,530
PARKS & RECREATION ADMINISTRAT	32.50	20,987
FIRE OPERATIONS	32.00	20,664
Fire	32.00	20,664
DIRECTOR OF UTILITIES	4.25	2,744
Indirect Entities	144.25	93,151
MAYOR AND COUNCIL	92.25	59,571
EMERGENCY MANAGEMENT SERVICES	5.00	3,229
EMERGENCY MANAGEMENT	5.00	3,229
RADIO COMMUNICATIONS	5.50	3,552
CIVIC CENTER OPERATIONS	3.25	2,099
MUNICIPAL COURT	1.75	1,130
PUBLIC WORKS	32.50	20,987
CAPITAL PROJECTS & DEVELOPMENT	3.00	1,937
STREET DEPARTMENT	6.00	3,875
POLICE	46.25	29,866
TOTAL POLICE	46.25	29,866
ANIMAL MANAGEMENT AND WELFARE	2.00	1,292
TRAFFIC ADMINISTRATION	1.25	807
TRAFFIC	1.25	807
ENVIRONMENTAL HEALTH	8.50	5,489
TRANSIT FIXED ROUTE	3.25	2,099
TRANSIT	3.25	2,099
PROGRAM MANAGEMENT	0.25	161
COMMUNITY DEVELOPMENT	0.25	161
HOUSING ASSISTANCE	1.00	646
HOUSING	1.00	646
Community Development Total	1.25	807
AHD PUBLIC HEALTH	5.75	3,713
HEALTH DEPARTMENT	5.75	3,713
UTILITIES OFFICE	3.50	2,260
Water & Sewer	3.50	2,260
AIRPORT OPERATIONS	27.50	17,758
Airport	27.50	17,758
HEALTH PLAN	3.75	2,422
Employee Insurance	3.75	2,422
AHD OPERATING	1.00	646
Amarillo Hosp. Dist Tobacco	3.00	1,937
AHD	4.00	2,583
TIRZ #2	1.50	969
Amarillo Local Government Corp	4.75	3,067
AMARILLO LOCAL GOVERNMENT CORP	4.75	3,067
Direct Entities	262.50	169,512
Indirect Cost Plan	406.75	262,662

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Legal Allocation**

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

**Accumulation of Costs**

5500 Legal	683,210
200 Total Indirect Costs	683,210
10 Total Costs	683,210

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	29.80	31,340
FACILITIES MAINTENANCE	18.80	19,772
PLANNING	123.34	129,716
BUILDING SAFETY	26.90	28,290
PARKS & RECREATION ADMINISTRAT	31.70	33,339
FIRE OPERATIONS	22.40	23,558
Fire	22.40	23,558
DIRECTOR OF UTILITIES	13.78	14,492
Indirect Entities	266.72	280,507
MAYOR AND COUNCIL	11.10	11,674
EMERGENCY MANAGEMENT SERVICES	2.00	2,103
EMERGENCY MANAGEMENT	2.00	2,103
RADIO COMMUNICATIONS	8.00	8,414
CIVIC CENTER OPERATIONS	15.20	15,986
LIBRARY	1.40	1,472
MUNICIPAL COURT	7.60	7,993
PUBLIC WORKS	34.60	36,389
CAPITAL PROJECTS & DEVELOPMENT	44.05	46,327
STREET DEPARTMENT	0.50	526
POLICE	36.66	38,555
TOTAL POLICE	36.66	38,555
ANIMAL MANAGEMENT AND WELFARE	57.50	60,472
TRAFFIC ADMINISTRATION	9.35	9,833
TRAFFIC	9.35	9,833
ENVIRONMENTAL HEALTH	40.40	42,488
TRANSIT FIXED ROUTE	22.25	23,400
TRANSIT	22.25	23,400
PROGRAM MANAGEMENT	14.20	14,934
COMMUNITY DEVELOPMENT	14.20	14,934
HOUSING ASSISTANCE	0.40	421
HOUSING	0.40	421
Community Development Total	14.60	15,355
AHD PUBLIC HEALTH	23.95	25,188
HEALTH DEPARTMENT	23.95	25,188
WIC ADMINISTRATION	1.00	1,052
WIC	1.00	1,052
UTILITIES OFFICE	4.40	4,627
Water & Sewer	4.40	4,627
AIRPORT OPERATIONS	7.65	8,045
Airport	7.65	8,045
HEALTH PLAN	1.50	1,578

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Legal Allocation**

Employee Insurance	1.50	1,578
AHD OPERATING	19.70	20,718
Amarillo Hosp. Dist Tobacco	5.50	5,784
AHD	25.20	26,503
AMARILLO EVENTS DISTRICT	2.00	2,103
VENUE DISTRICT	2.00	2,103
Finance	12.00	12,620
CHAMBER OF COMMERCE	12.00	12,620
Direct Entities	382.91	402,703
Indirect Cost Plan	649.63	683,210

**CITY OF AMARILLO  
LEGAL DEPARTMENT COST DISTRIBUTION  
FISCAL YEAR 2018/2019**

	<b>CITY ATTORNEY</b>	<b>ASST CITY ATTORNEY</b>	<b>COURT PROSECUTORS</b>	<b>GENERAL GOVT</b>	<b>TOTAL</b>
SALARIES FROM 01/01/19 TO 12/31/19 DISTRIBUTED BASED ON EFFORT EXPENDED					
CITY ATTORNEY	103,706	-	-	55,842	159,548
DEPUTY CITY ATTORNEY	23,074	107,678	-	23,074	153,826
SENIOR ASSISTANT CITY ATTORNEY	-	73,370	-	31,444	104,814
ASSISTANT CITY ATTORNEY	-	45,860	45,860	-	91,720
ATTORNEY II	-	65,506	16,376	-	81,882
ATTORNEY I	-	56,284	68,938	6,622	131,844
LEGAL ASSISTANT	11,824	11,824	3,939	11,824	39,411
ADMIN TECH	-	-	28,766	-	28,766
<b>TOTAL</b>	<b>138,604</b>	<b>360,522</b>	<b>163,879</b>	<b>128,806</b>	<b>791,811</b>

	<b>TOTAL</b>	<b>CITY ATTORNEY</b>	<b>ASST CITY ATTORNEY</b>	<b>COURT PROSECUTORS</b>	<b>GENERAL GOVT</b>
DEPARTMENT COST DISTRIBUTION:					
PERSONAL SERVICES	1,049,398	183,694	477,804	217,191	170,708
SUPPLIES	63,991	11,201	29,136	13,244	10,410
CONTRACTUAL SERVICES	293,545	51,384	133,655	60,754	47,752
OTHER CHARGES	25,824	4,520	11,758	5,345	4,201
<b>TOTAL</b>	<b>1,432,758</b>	<b>250,799</b>	<b>652,353</b>	<b>296,534</b>	<b>233,071</b>

RECOVERIES

BALANCE PER AUDIT 1,432,758

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 2018/2019 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, 2019**  
**Custodial Services Allocation**

**Entity: 1251 - CUSTODIAL SERVICES**

**Accumulation of Costs**

100 Financial Costs	1,190,991
10A Total Financial Costs	1,190,991
2300 City Manager-City Admin	13,076
2700 Human Resources-City	8,727
3300 Finance-Budget & Reportin	762
3700 Accounting-General	3,302
3800 Accounting-Payroll	1,899
4000 Accounting-Audit	942
4100 Purchasing	2,655
4500 Central Stores	5,920
4740 IT - Kronos	2,553
4750 IT - Enterprise Agreement	636
5000 IT - Infrastructure	2,131
5310 MG Operating	701
5400 MG-Replacement	(437)
200 Total Indirect Costs	42,868
10 Total Costs	1,233,859

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
CUSTODIAL-CITY HALL	192,437	199,363
CUSTODIAL SERV-CEN SERV	103,559	107,286
CUSTODIAL SERVICES-FACILITIES	27,076	28,051
CUSTODIAL SERVICES-LIBRARIES	260,234	269,601
CUSTODIAL SERVICES-POLICE	246,215	255,077
CUSTODIAL SERVICES-SIMMS	142,365	147,489
Indirect Entities	971,886	1,006,867
EMERGENCY MANAGEMENT SERVICES	22,789	23,609
EMERGENCY MANAGEMENT	22,789	23,609
MUNICIPAL COURT	53,708	55,641
ANIMAL MANAGEMENT AND WELFARE	18,932	19,613
AHD PUBLIC HEALTH	26,854	27,821
HEALTH DEPARTMENT	26,854	27,821
WIC ADMINISTRATION	47,714	49,431
WIC	47,714	49,431
Drainage Utility	16,261	16,846
Drainage Utility	16,261	16,846
Presidents Office	32,847	34,029
CHAMBER OF COMMERCE	32,847	34,029
Direct Entities	219,105	226,991
Indirect Cost Plan	1,190,991	1,233,859



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Custodial Services Allocation**

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

**Accumulation of Costs**

6100 Custodial Services	199,363
200 Total Indirect Costs	199,363
10 Total Costs	199,363

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
RISK MANAGEMENT	1,390	14,732
PARKS & RECREATION ADMINISTRAT	3,952	41,886
Indirect Entities	5,342	56,619
MAYOR AND COUNCIL	3,685	39,057
CITY SECRETARY	866	9,179
VITAL STATISTICS	79	837
UTILITIES OFFICE	7,448	78,940
Water & Sewer	7,448	78,940
HEALTH PLAN	1,390	14,732
Employee Insurance	1,390	14,732
Direct Entities	13,468	142,745
Indirect Cost Plan	18,810	199,363

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

**Accumulation of Costs**

6100 Custodial Services	107,286
200 Total Indirect Costs	107,286
10 Total Costs	107,286

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FIRE OPERATIONS	310	907
Fire	310	907
Indirect Entities	310	907
RADIO COMMUNICATIONS	420	1,229
STREET DEPARTMENT	4,660	13,640
SOLID WASTE COLLECTION	5,588	16,357
TRAFFIC ADMINISTRATION	2,527	7,397
TRAFFIC	2,527	7,397
TRANSIT FIXED ROUTE	8,604	25,185
TRANSIT	8,604	25,185
PARK MAINTENANCE	6,865	20,094
WATER DISTRIBUTION	3,839	11,237
WASTE WATER COLLECTION	3,840	11,240
Water & Sewer	7,679	22,477
Direct Entities	36,343	106,379
Indirect Cost Plan	36,653	107,286

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Custodial Services Allocation**

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

**Accumulation of Costs**

6100 Custodial Services	28,051
200 Total Indirect Costs	28,051
10 Total Costs	28,051

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES MAINTENANCE	4,157	12,465
FIRE MARSHAL	5,198	15,586
Fire	5,198	15,586
Indirect Entities	9,355	28,051
Indirect Cost Plan	9,355	28,051

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

**Accumulation of Costs**

6100 Custodial Services	269,601
200 Total Indirect Costs	269,601
10 Total Costs	269,601

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
LIBRARY ADMIN	538	1,295
Indirect Entities	538	1,295
LIBRARY	108,355	260,745
HARRINGTON LIBRARY CONSTORTIUM	3,142	7,561
HARRINGTON LIBRARY CONSORTIUM	3,142	7,561
Direct Entities	111,497	268,306
Indirect Cost Plan	112,035	269,601

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

**Accumulation of Costs**

6100 Custodial Services	255,077
200 Total Indirect Costs	255,077
10 Total Costs	255,077

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
POLICE ADMIN	3	2,231
Indirect Entities	3	2,231
POLICE	340	252,846
TOTAL POLICE	340	252,846

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Custodial Services Allocation**

Direct Entities	340	252,846
Indirect Cost Plan	343	255,077

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

**Accumulation of Costs**

6100 Custodial Services	147,489
200 Total Indirect Costs	147,489
10 Total Costs	147,489

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
AECC	9,895	27,043
PLANNING	1,593	4,354
BUILDING SAFETY	7,734	21,137
DIRECTOR OF UTILITIES	2,225	6,081
Indirect Entities	21,447	58,614
PUBLIC WORKS	1,593	4,354
CAPITAL PROJECTS & DEVELOPMENT	9,153	25,015
TRAFFIC ADMINISTRATION	7,313	19,986
TRAFFIC	7,313	19,986
ENVIRONMENTAL HEALTH	2,290	6,258
PROGRAM MANAGEMENT	3,355	9,169
COMMUNITY DEVELOPMENT	3,355	9,169
HOUSING ASSISTANCE	3,355	9,169
HOUSING	3,355	9,169
Community Development Total	6,710	18,338
Family Wellness Center	5,461	14,925
Employee Insurance	5,461	14,925
Direct Entities	32,520	88,876
Indirect Cost Plan	53,967	147,489

CITY OF AMARILLO  
 FACILITIES MAINTENANCE-BUILDING CLEANING  
 FISCAL YEAR 2018/2019

	BUILDING CLEANING	UTILITIES	TOTAL
DEPARTMENT COST DISTRIBUTION:			
PERSONAL SERVICES	1,068,730		1,068,730
SUPPLIES	84,805		84,805
UTILITIES		344,894	344,894
OTHER COSTS	37,456		37,456
TOTAL	1,190,991	344,894	1,535,885
COST ADJUSTMENTS:			
UTILITIES USED FOR SEWER STORAGE BLDG. TRANSFERRED TO MAINTENANCE		-344,894	0
TOTAL	1,190,991	0	1,190,991

COST DISTRIBUTION:

	SQ FT		
EMERGENCY MANAGEMENT	9,810	22,789	22,789
CITY HALL	82,840	192,437	192,437
SIMMS BUILDING	61,285	142,365	142,365
POLICE	105,990	246,215	246,215
COURT	23,120	53,708	53,708
LIBRARIES	112,025	260,234	260,234
CENTRAL SERVICES	44,580	103,559	103,559
BIVINS BUILDING	14,140	32,847	32,847
ANIMAL SHELTER	8,150	18,932	18,932
WIC	20,540	47,714	47,714
PUBLIC HEATHLH	11,560	26,854	26,854
DRAINAGE	7,000	16,261	16,261
FACILITIES BLDG.	11,655	27,076	27,076
TOTAL	512,695	1,190,991	0 1,190,991

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, 2019**  
**Facilities Allocation**

**Entity: 1252 - FACILITIES MAINTENANCE**

**Accumulation of Costs**

100 Financial Costs	3,192,177
110 Depreciation Adjustment	740,257
111 IT Charges	102,698
10A Total Financial Costs	4,035,132
2300 City Manager-City Admin	13,076
2700 Human Resources-City	8,727
3300 Finance-Budget & Reportin	1,266
3700 Accounting-General	5,486
3800 Accounting-Payroll	1,899
4000 Accounting-Audit	1,565
4100 Purchasing	4,411
4400 IT - Print Services	29
4500 Central Stores	898
4710 IT - JDE	7,859
4730 IT - eDocs	2,041
4740 IT - Kronos	3,982
4750 IT - Enterprise Agreement	8,269
4900 IT - Support	7,044
5000 IT - Infrastructure	27,700
5110 IT - Telecommunications	31,715
5210 IT - Reimbursement	(105,278)
5310 MG Operating	12,391
5320 MG Fuel	(100)
5400 MG-Replacement	(7,721)
5600 Legal-City Atty	7,103
5700 Legal-Asst City Attys	19,772
7000 Custodial Services-Facili	12,465
200 Total Indirect Costs	64,600
10 Total Costs	4,099,732

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FACILITIES-CITY HALL	243,746	313,821
FACILITIES-CENTRAL SERVICES	467,486	601,884
FACILITIES-FAC BUILDING	99,814	128,510
FACILITIES-LIBRARIES	347,617	447,554
FACILITIES-POLICE	574,147	739,209
FACILITIES-SIMMS BLDG	191,340	246,348
FIRE OPERATIONS	228,430	294,102
Fire	228,430	294,102
Indirect Entities	2,152,580	2,771,427
EMERGENCY MANAGEMENT SERVICES	15,493	19,947
EMERGENCY MANAGEMENT	15,493	19,947
CIVIC CENTER OPERATIONS	716,076	921,941
MUNICIPAL COURT	36,513	47,010
SOLID WASTE DISPOSAL	13,108	16,876
ANIMAL MANAGEMENT AND WELFARE	41,324	53,204

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Facilities Allocation**

ROSS ROGERS	18,644	24,004
WARFORD ACTIVITY CENTER	47,379	61,000
PARK MAINTENANCE	6,120	7,879
AHD PUBLIC HEALTH	18,257	23,506
HEALTH DEPARTMENT	18,257	23,506
WIC ADMINISTRATION	37,556	48,353
WIC	37,556	48,353
LABORATORY ADMINISTRATION	23,247	29,930
Water & Sewer	23,247	29,930
Drainage Utility	11,055	14,233
Drainage Utility	11,055	14,233
Presidents Office	46,929	60,421
CHAMBER OF COMMERCE	46,929	60,421
Direct Entities	1,031,701	1,328,305
Indirect Cost Plan	3,184,281	4,099,732

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

**Accumulation of Costs**

7100 Facilities	313,821
200 Total Indirect Costs	313,821
10 Total Costs	313,821

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
RISK MANAGEMENT	1,390	23,190
PARKS & RECREATION ADMINISTRAT	3,952	65,934
Indirect Entities	5,342	89,124
MAYOR AND COUNCIL	3,685	61,479
CITY SECRETARY	866	14,448
VITAL STATISTICS	79	1,318
UTILITIES OFFICE	7,448	124,260
Water & Sewer	7,448	124,260
HEALTH PLAN	1,390	23,190
Employee Insurance	1,390	23,190
Direct Entities	13,468	224,696
Indirect Cost Plan	18,810	313,821

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

**Accumulation of Costs**

7100 Facilities	601,884
200 Total Indirect Costs	601,884
10 Total Costs	601,884

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Facilities Allocation**

FIRE OPERATIONS	9,824	34,026
Fire	9,824	34,026
Indirect Entities	9,824	34,026
RADIO COMMUNICATIONS	3,007	10,415
STREET DEPARTMENT	25,607	88,692
SOLID WASTE COLLECTION	44,592	154,449
POLICE	2,700	9,352
TOTAL POLICE	2,700	9,352
TRAFFIC ADMINISTRATION	12,943	44,829
TRAFFIC	12,943	44,829
ENVIRONMENTAL HEALTH	458	1,586
TRANSIT FIXED ROUTE	30,626	106,076
TRANSIT	30,626	106,076
PARK MAINTENANCE	13,742	47,597
WATER DISTRIBUTION	15,137	52,429
WASTE WATER COLLECTION	15,138	52,432
Water & Sewer	30,275	104,861
Direct Entities	163,950	567,857
Indirect Cost Plan	173,774	601,884

**Entity: 1252FAC - FACILITIES-FACILITIES BUILDING**

**Accumulation of Costs**

7100 Facilities	128,510
200 Total Indirect Costs	128,510
10 Total Costs	128,510

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
FIRE CIVILIAN PERSONNEL	5,198	128,510
Direct Entities	5,198	128,510
Indirect Cost Plan	5,198	128,510

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

**Accumulation of Costs**

7100 Facilities	447,554
200 Total Indirect Costs	447,554
10 Total Costs	447,554

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
LIBRARY ADMIN	538	1,925
Indirect Entities	538	1,925
LIBRARY	121,426	434,389
HARRINGTON LIBRARY CONSTORTIUM	3,142	11,240
HARRINGTON LIBRARY CONSORTIUM	3,142	11,240

**City of Amarillo  
Cost Allocation Plan September 30, 2019  
Facilities Allocation**

Direct Entities	124,568	445,629
Indirect Cost Plan	125,106	447,554

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

**Accumulation of Costs**

7100 Facilities	739,209
200 Total Indirect Costs	739,209
10 Total Costs	739,209

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
POLICE ADMIN	3	6,465
Indirect Entities	3	6,465
POLICE	340	732,744
TOTAL POLICE	340	732,744
Direct Entities	340	732,744
Indirect Cost Plan	343	739,209

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

**Accumulation of Costs**

7100 Facilities	246,348
200 Total Indirect Costs	246,348
10 Total Costs	246,348

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
AECC	9,895	45,169
PLANNING	1,593	7,272
BUILDING SAFETY	7,734	35,304
DIRECTOR OF UTILITIES	2,225	10,157
Indirect Entities	21,447	97,901
PUBLIC WORKS	1,593	7,272
CAPITAL PROJECTS & DEVELOPMENT	9,153	41,782
TRAFFIC ADMINISTRATION	7,313	33,382
TRAFFIC	7,313	33,382
ENVIRONMENTAL HEALTH	2,290	10,453
PROGRAM MANAGEMENT	3,355	15,315
COMMUNITY DEVELOPMENT	3,355	15,315
HOUSING ASSISTANCE	3,355	15,315
HOUSING	3,355	15,315
Community Development Total	6,710	30,630
Family Wellness Center	5,461	24,928
Employee Insurance	5,461	24,928
Direct Entities	32,520	148,447
Indirect Cost Plan	53,967	246,348



**CITY OF AMARILLO, TEXAS  
 BUILDING MAINTENANCE Cost Distribution  
 FISCAL YEAR 2018/2019**

	<b>Bldg Use Fee</b>	<b>General Maint</b>	<b>Utilities</b>	<b>Total</b>
Department Cost Distribution:				
Personal Services		1,680,499		1,680,499
Supplies		53,190		53,190
Contractual Services		514,330		514,330
Other		200,855		200,855
<b>Total</b>	<b>0</b>	<b>2,448,874</b>		<b>2,448,874</b>
Cost Adjustments:				
Police			248,354	248,354
Library Utilities			150,055	150,055
Trans from Bldg Cleaning			344,894	344,894
<b>Total</b>	<b>0</b>	<b>2,448,874</b>	<b>743,303</b>	<b>3,192,177</b>

Cost Distribution:				
	<b>Sq Ft</b>			
Civic Center	446,175	704,644	11,432	716,076
City Hall	82,840	130,828	112,918	243,746
Simms Building	64,945	102,568	88,772	191,340
Emergency Management	9,810	15,493		15,493
Police	206,157	325,584	248,563	574,147
Court	23,120	36,513		36,513
Golf Club Houses	11,805	18,644		18,644
WIC	23,780	37,556		37,556
Public Health	11,560	18,257		18,257
Libraries	125,095	197,562	150,055	347,617
Central Services	246,855	389,858	77,628	467,486
Bivins Building	18,040	28,491	18,438	46,929
Animal Shelter	26,166	41,324		41,324
Facilities Bldg.	40,725	64,317	35,497	99,814
Fire Stations	144,640	228,430		228,430
Landfill	8,300	13,108		13,108
Parks	3,875	6,120		6,120
Warford	30,000	47,379		47,379
Drainage	7,000	11,055		11,055
Environmental Labs	14,720	23,247		23,247
Garfield Building	5,000	7,896		7,896
<b>Total</b>	<b>1,550,608</b>	<b>2,448,874</b>	<b>743,303</b>	<b>3,192,177</b>

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

The City of Amarillo Civilian Personnel Department provides administrative support to the Police Department. 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, 2019**  
**Civilian Personnel Allocation**

**Entity: 1640 - CIVILIAN PERSONNEL**

**Accumulation of Costs**

100 Financial Costs	5,186,349
10A Total Financial Costs	5,186,349
2300 City Manager-City Admin	37,718
2420 City Manager-Pub Safety &	9,627
2700 Human Resources-City	25,175
3300 Finance-Budget & Reportin	2,573
3700 Accounting-General	11,151
3800 Accounting-Payroll	5,479
4000 Accounting-Audit	3,181
4100 Purchasing	8,966
4710 IT - JDE	30,127
4740 IT - Kronos	17,257
4750 IT - Enterprise Agreement	45,799
4900 IT - Support	43,175
5000 IT - Infrastructure	153,417
200 Total Indirect Costs	393,645
10 Total Costs	5,579,994

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
POLICE ADMIN	160,494	172,676
Indirect Entities	160,494	172,676
POLICE	5,025,855	5,407,319
TOTAL POLICE	5,025,855	5,407,319
Direct Entities	5,025,855	5,407,319
Indirect Cost Plan	5,186,349	5,579,994

**CITY OF AMARILLO  
CIVILIAN PERSONNEL  
Fiscal Year 2018/2019**

	<b>Total</b>	<b>PD Admin</b>	<b>PD Direct</b>
Chief's Office			
Office Manager	41,597	41,597	
Admin Assistant III	30,252	30,252	
Training & Personnel			
Director			
Administrative Assistant IV	39,002		39,002
Administrative Assistant I	24,991		24,991
Payroll Clerk	25,376		25,376
Other Civilian Personnel	1,977,707		1,977,707
<b>Total</b>	<b>2,138,925</b>	<b>71,849</b>	<b>2,067,076</b>
Number of Employees	75	2	73

	<b>Total</b>	<b>PD Admin</b>	<b>PD Direct</b>	<b>Method of Dist</b>
Personal Services	3,204,698	107,650	3,097,048	1
Supplies	0	0	0	2
Contractual Services	1,952,095	52,056	1,900,039	2
Other Charges	29,556	788	28,768	2
	<b>5,186,349</b>	<b>160,494</b>	<b>5,025,855</b>	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/19 to 12/31/19
- 2 Distributed based on number of employees.

Amount per 18/19 Audit            5,186,349

**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 2018/2019, 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, 2019**  
**Police Administration Allocation**

**Entity: PDAM - POLICE ADMIN**

**Accumulation of Costs**

100 Financial Costs	632,701
10A Total Financial Costs	632,701
2300 City Manager-City Admin	1,509
2420 City Manager-Pub Safety &	385
2700 Human Resources-City	1,007
3800 Accounting-Payroll	219
6300 Custodial Services-Police	2,231
7400 Facilities-Police	6,465
8400 Civilian Personnel	172,676
200 Total Indirect Costs	184,492
10 Total Costs	817,193

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
POLICE	1	817,193
TOTAL POLICE	1	817,193
Direct Entities	1	817,193
Indirect Cost Plan	1	817,193

**CITY OF AMARILLO  
POLICE Cost Distribution  
Fiscal Year 2018/2019**

	<u>Total Police</u>	<u>Police Admin</u>	<u>Police Direct</u>	<u>Method of Dist</u>
Salaries from 01/01/2019 thru 12/31/2019 Distribution based on effort expended				
POLICE CHIEF		191,382		
ASST. POLICE CHIEF		136,140		
ASST. POLICE CHIEF		133,606		
Other Police			26,686,871	
Total	27,147,999	461,128	26,686,871	

	<u>Total Police</u>	<u>Police Admin</u>	<u>Police Direct</u>	<u>Method of Dist</u>
Number of Employees				
	343	3	340	
Department Cost Distribution:				
Personal Services	36,863,776	626,157	36,237,619	1
Supplies	162,140	1,418	160,722	2
Utilities	248,354		248,354	
Police Direct Supplies	1,024,406		1,024,406	
Contractual Services	49,036	429	48,607	2
Police Direct Contractual Services	3,116,546		3,116,546	
Other Charges	536,940	4,696	532,244	2
Other Agencies	57,935		57,935	
Total	42,059,133	632,701	41,426,432	
Cost Adjustments:				
Utilities to Maint	-248,354		-248,354	3
Total	41,810,779	632,701	41,178,078	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/19 thru 12/31/19.
- 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 2018/2019. 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 2018/2019 fiscal year.

Reference: OMB A-87, Section E



**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Planning Allocation**

**Entity: 1720 - PLANNING**

**Accumulation of Costs**

100 Financial Costs	799,872
110 Depreciation Adjustment	36,987
111 IT Charges	58,392
10A Total Financial Costs	895,251
2300 City Manager-City Admin	4,023
2400 City Manager-Development	2,211
2700 Human Resources-City	2,685
3300 Finance-Budget & Reportin	406
3700 Accounting-General	1,760
3800 Accounting-Payroll	584
4000 Accounting-Audit	502
4100 Purchasing	1,415
4300 Central Stores	149
4400 IT - Print Services	188
4710 IT - JDE	5,239
4730 IT - eDocs	5,102
4740 IT - Kronos	2,247
4750 IT - Enterprise Agreement	5,089
4900 IT - Support	6,060
5000 IT - Infrastructure	17,046
5110 IT - Telecommunications	8,055
5200 IT - GIS	35,175
5210 IT - Reimbursement	(55,882)
5600 Legal-City Atty	15,821
5700 Legal-Asst City Attys	129,716
7050 Custodial Services-Simms	4,354
8310 Facilities-Simms Building	7,272
200 Total Indirect Costs	199,217
10 Total Costs	1,094,468

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Planning Admin	201,959	276,341
Planning PIDS	43,899	60,067
Indirect Entities	245,858	336,408
City Planning	554,014	758,060
Direct Entities	554,014	758,060
Indirect Cost Plan	799,872	1,094,468

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Planning Allocation**

**Entity: 1720ADM - PLANNING ADMINISTRATION**

**Accumulation of Costs**

9700 Planning	276,341
200 Total Indirect Costs	276,341
10 Total Costs	276,341

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
City Planning	8	184,228
URBAN TRANSPORTATION PLANNING	4	92,114
Direct Entities	12	276,341
Indirect Cost Plan	12	276,341

**City of Amarillo**  
**4100 Purchasing**  
**Planning Allocation**

**Entity: 1720PIDS - PLANNING PIDS**

**Accumulation of Costs**

9700 Planning	60,067
200 Total Indirect Costs	60,067
10 Total Costs	60,067

	<i><b>Allocation Base</b></i>	<i><b>Dollar Allocation</b></i>
<b>Allocation to Benefiting Activities</b>		
Pinnacle PID	337	24
GREENWAYS AT HILLSIDE	346,409	25,003
HERITAGE HILLS PID	35,476	2,561
COLONIES #5	374,993	27,066
Tutbury Imprv Dist	9,946	718
Point West PID	49,887	3,601
Quail Creek PID	8,787	634
Vineyards PID	5,494	397
Redstone PID	8	1
Town Square PID	869	63
Public Impr Districts	832,206	60,067
Direct Entities	832,206	60,067
Indirect Cost Plan	832,206	60,067

**CITY OF AMARILLO  
 PLANNING DEPARTMENT Cost Distribution  
 Fiscal Year 2018/2019**

	<b>Planning Total</b>	<b>City Planning</b>	<b>Planning Admin</b>	<b>PIDs</b>
Planning Director	100%	60%	40%	0%
Administrative Technician	100%	20%	72%	8%

Salaries from 01/01/19 TO 12/31/19  
 Distribution based on effort expended

Planning Director	128,207	76,924	51,283	0
Administrative Technician	30,289	6,058	21,808	2,423
Other Employees	299,820	299,820		
<b>TOTAL</b>	<b>458,316</b>	<b>382,802</b>	<b>73,091</b>	<b>2,423</b>
Full Time Equivalent Employees	8.0	6.8	1.1	0.1

	<b>Planning Total</b>	<b>City Planning</b>	<b>Planning Admin</b>	<b>PIDS</b>	<b>Method of Dist</b>
Department Cost Distribution:					
Personal Services	690,981	577,132	110,196	3,653	1
Supplies	13,616	11,574	1,906	136	2
Contractual	30,732	26,122	4,302	307	2
Other	24,991	21,242	3,499	250	2
<b>TOTAL</b>	<b>760,320</b>	<b>636,070</b>	<b>119,903</b>	<b>4,347</b>	
CM ADJUSTMENT	39,552	0	0	39,552	
<b>TOTAL</b>	<b>799,872</b>	<b>636,070</b>	<b>119,903</b>	<b>43,899</b>	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/19 TO 12/31/19
- 2 Distribution Based on the Full Time Equivalent Employees.

Note: The above methodology was reviewed by the Planning Director

**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, 2019  
Fire Department Allocation**

**Entity: 1900 - FIRE**

**Accumulation of Costs**

100 Financial Costs	32,783,556
110 Depreciation Adjustment	954,190
111 IT Charges	679,484
10A Total Financial Costs	34,417,230
2300 City Manager-City Admin	138,299
2420 City Manager-Pub Safety &	35,298
2700 Human Resources-City	92,310
3300 Finance-Budget & Reportin	16,603
3400 Finance-Internal Auditor	1,046
3700 Accounting-General	71,946
3800 Accounting-Payroll	20,090
4000 Accounting-Audit	20,523
4100 Purchasing	57,851
4300 Central Stores	428
4400 IT - Print Services	1,171
4500 Central Stores	31,816
4710 IT - JDE	23,577
4730 IT - eDocs	21,940
4740 IT - Kronos	32,473
4750 IT - Enterprise Agreement	178,742
4900 IT - Support	34,237
5000 IT - Infrastructure	598,754
5100 IT - Public Safety	40,304
5110 IT - Telecommunications	35,239
5200 IT - GIS	7,035
5210 IT - Reimbursement	(696,558)
5310 MG Operating	104,434
5320 MG Fuel	(2,367)
5400 MG-Replacement	(65,071)
5600 Legal-City Atty	20,664
5700 Legal-Assst City Attys	23,558
6600 Custodial Services-Centra	907
7000 Custodial Services-Facili	15,586
7100 Facilities	294,102
7800 Facilities-Central Servic	34,026
9800 AECC	900,034
200 Total Indirect Costs	2,088,998
10 Total Costs	36,506,228

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
FIRE AIRPORT	2,071,368	2,259,837
FIRE CITY	31,390,269	34,246,391
Direct Entities	33,461,637	36,506,228
Indirect Cost Plan	33,461,637	36,506,228

**CITY OF AMARILLO  
 FIRE DEPARTMENT COST DISTRIBUTION  
 FISCAL YEAR 2018/2019**

	<u>TOTAL COST</u>	<u>CITY</u>	<u>AIRPORT</u>
SEPTEMBER 30, 2019	31,848,924		
Adjustment of Equipment Rental	-836,060	836,060	
DISTRIBUTION BASED ON LINE FIREFIGHTERS	31,012,864	230/252 28,305,392	22/252 2,707,472
CITY ADJUSTMENT TO AIRPORT		6/24 676,868	18/24 -676,868
City Depreciation Adjustment	954,189	954,189	
ALLOCATED SHARE	----- 32,803,113 =====	----- 30,772,509 =====	----- 2,030,604 =====
IT Charges	658,524	617,760	40,764
Actual Fire Department Allocation	<u>33,461,637</u>	<u>31,390,269</u>	<u>2,071,368</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, 2019**  
**Building Safety Allocation**

**Entity: 1740 - BUILDING SAFETY**

**Accumulation of Costs**

100 Financial Costs	2,578,260
110 Depreciation Adjustment	16,831
111 IT Charges	173,065
10A Total Financial Costs	2,768,156
2300 City Manager-City Admin	16,596
2400 City Manager-Development	9,122
2700 Human Resources-City	11,077
3300 Finance-Budget & Reportin	1,365
3400 Finance-Internal Auditor	934
3700 Accounting-General	5,915
3800 Accounting-Payroll	2,411
4000 Accounting-Audit	1,687
4100 Purchasing	4,757
4300 Central Stores	4,025
4400 IT - Print Services	4,604
4500 Central Stores	28,583
4710 IT - JDE	13,099
4720 IT - Hansen	4,889
4730 IT - eDocs	24,491
4740 IT - Kronos	8,680
4750 IT - Enterprise Agreement	24,808
4900 IT - Support	28,253
5000 IT - Infrastructure	83,101
5110 IT - Telecommunications	17,619
5210 IT - Reimbursement	(177,413)
5310 MG Operating	12,095
5320 MG Fuel	(135)
5400 MG-Replacement	(7,536)
5600 Legal-City Atty	14,530
5700 Legal-Assst City Attys	28,290
7050 Custodial Services-Simms	21,137
8310 Facilities-Simms Building	35,304
200 Total Indirect Costs	222,286
10 Total Costs	2,990,442

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
WATER GENERAL	142,641	165,445
Water & Sewer	142,641	165,445
CITY CODE	2,435,619	2,824,998
Direct Entities	2,578,260	2,990,442
Indirect Cost Plan	2,578,260	2,990,442



**CITY OF AMARILLO  
BUILDING SAFETY DEPARTMENT COST DISTRIBUTION  
FISCAL YEAR 2018/2019**

	<i>BU 1740</i> City Code	Water Inspector	TOTAL
Salaries from 01/01/19 thru 12/31/19 Distribution Based on Effort Expended			
Administrator	88,733	2,773	91,506
Administrative Tech	35,657	1,114	36,771
Plumbing Inspectors	69,522	47,295	116,817
Others	1,057,309	33,041	1,090,350
TOTAL	1,251,221	84,223	1,335,444
Adjusted Number of Employees	32	1	33
Department Cost Distribution:			
Personal Services: (1)	1,844,772	124,177	1,968,949
Supplies: (1)	41,227	1,288	42,515
Contractual Services (1)	556,084	17,378	573,462
Other (1)	-6,464	-202	-6,666
Reimbursements			
TOTAL	2,435,619	142,641	2,578,260

Methods of Distribution:

1 Distribution Based on Salaries from 01/01/19 thru 12/31/19.

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: Environmental Lab, 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, 2019**  
**Director of Utilities Allocation**

**Entity: 52110 - DIRECTOR OF UTILITIES**

**Accumulation of Costs**

100 Financial Costs	491,140
111 IT Charges	40,259
10A Total Financial Costs	531,399
2300 City Manager-City Admin	1,509
2400 City Manager-Development	829
2700 Human Resources-City	1,007
3300 Finance-Budget & Reportin	244
3400 Finance-Internal Auditor	224
3700 Accounting-General	1,056
3800 Accounting-Payroll	219
4100 Purchasing	849
4300 Central Stores	30
4400 IT - Print Services	1,957
4500 Central Stores	8
4710 IT - JDE	6,549
4730 IT - eDocs	7,143
4740 IT - Kronos	1,430
4750 IT - Enterprise Agreement	3,180
4900 IT - Support	4,166
5000 IT - Infrastructure	10,654
5110 IT - Telecommunications	3,524
5200 IT - GIS	10,553
5210 IT - Reimbursement	(41,271)
5310 MG Operating	585
5400 MG-Replacement	(364)
5600 Legal-City Atty	2,744
5700 Legal-Asst City Attys	14,492
7050 Custodial Services-Simms	6,081
8310 Facilities-Simms Building	10,157
200 Total Indirect Costs	47,556
10 Total Costs	578,955

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
WATER PRODUCTION	12	33,890
WATER TRANSMISSION	9	25,418
SURFACE WATER TREATMENT	29	81,901
WATER DISTRIBUTION	60	169,450
WASTE WATER COLLECTION	36	101,670
RIVER ROAD WATER RECLAMATION	19	53,659
HOLLYWOOD ROAD WASTE WATER TRE	21	59,308
LABORATORY ADMINISTRATION	19	53,659
Water & Sewer	205	578,955
Direct Entities	205	578,955
Indirect Cost Plan	205	578,955

**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, Warford Activity Center, 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, 2019**  
**Parks and Recreation Administration Allocation**

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

**Accumulation of Costs**

100 Financial Costs	666,659
110 Depreciation Adjustment	842,163
111 IT Charges	97,159
10A Total Financial Costs	1,605,981
2300 City Manager-City Admin	3,520
2410 City Manager-Community Sv	1,247
2700 Human Resources-City	2,350
3300 Finance-Budget & Reportin	379
3400 Finance-Internal Auditor	2,838
3700 Accounting-General	1,642
3800 Accounting-Payroll	511
4000 Accounting-Audit	468
4100 Purchasing	1,320
4300 Central Stores	121
4400 IT - Print Services	745
4500 Central Stores	72
4710 IT - JDE	7,859
4730 IT - eDocs	10,715
4740 IT - Kronos	2,042
4750 IT - Enterprise Agreement	5,089
4900 IT - Support	14,240
5000 IT - Infrastructure	17,046
5110 IT - Telecommunications	6,041
5210 IT - Reimbursement	(99,601)
5600 Legal-City Atty	20,987
5700 Legal-Asst City Attys	33,339
6200 Custodial Services-City H	41,886
7300 Facilities-City Hall	65,934
200 Total Indirect Costs	140,792
10 Total Costs	1,746,773

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
ROSS ROGERS	77	600,453
TENNIS CENTER	1	7,798
SWIMMING POOLS	13	101,375
PARKS & RECREATION PROGRAM	11	85,779
WARFORD ACTIVITY CENTER	23	179,356
PARK MAINTENANCE	79	616,050
ZOO MAINTENANCE	14	109,173
ATHLETIC ADMINISTRATION	5	38,990
SENIOR SERVICES	1	7,798
Direct Entities	224	1,746,773
Indirect Cost Plan	224	1,746,773

**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 2018/2019. 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, 2019**  
**Library Administration Allocation**

**Entity: LBAM - LIBRARY ADMIN**

**Accumulation of Costs**

100 Financial Costs	314,158
10A Total Financial Costs	314,158
2300 City Manager-City Admin	1,509
2410 City Manager-Community Sv	535
2700 Human Resources-City	1,007
3800 Accounting-Payroll	219
6500 Custodial Services-Librar	1,295
7700 Facilities-Libraries	1,925
200 Total Indirect Costs	6,489
10 Total Costs	320,647

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
LIBRARY	73	320,647
Direct Entities	73	320,647
Indirect Cost Plan	73	320,647

CITY OF AMARILLO  
 LIBRARY Cost Distribution  
 Fiscal Year 2018/2019

	<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 01/01/2019 thru 12/31/2019 Distribution based on effort expended				
Head Librarian		92,693		
Assistant Head Librarian		68,489		
Secretary		28,583		
Other Library			1,782,936	
Total	1,972,701	189,765	1,782,936	
Number of Employees	76	3	73	
Department Cost Distribution:				
Personal Services	3,101,304	298,332	2,802,971	1
Supplies	53,471	2,111	51,360	2
Contractual Services	168,328	6,645	161,683	2
Other Charges	179,104	7,070	172,034	2
Utilities	150,055		150,055	
Shop Rental	7,189		7,189	
Car & Mileage Allowance	2,004		2,004	
Other Equipt Maint	50		50	
Books, Films & Periodicals	449,757		449,757	
Total	4,111,262	314,158	3,797,104	
Cost Adjustments:				
Utilities to Maint	-150,055		-150,055	3
Total	3,961,207	314,158	3,647,049	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/19 thru 12/31/19
- 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, 2019**  
**Civic Center Allocation**

**Entity: 1241 CIVIC CENTER PROMOTIONS**

**Accumulation of Costs**

100 Financial Costs	563,878
110 Depreciation Adjustment	96,623
10A Total Financial Costs	660,501
2300 City Manager-City Admin	2,515
2410 City Manager-Community Sv	891
2700 Human Resources-City	1,678
3300 Finance-Budget & Reportin	280
3700 Accounting-General	1,212
3800 Accounting-Payroll	365
4000 Accounting-Audit	346
4100 Purchasing	975
4300 Central Stores	71
4400 IT - Print Services	714
4710 IT - JDE	6,549
4740 IT - Kronos	1,327
4750 IT - Enterprise Agreement	3,180
4900 IT - Support	6,893
5000 IT - Infrastructure	10,654
5110 IT - Telecommunications	13,089
5210 IT - Reimbursement	(46,765)
200 Total Indirect Costs	3,975
10 Total Costs	664,476

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Civic Center City	274,810	537,073
Civic Center Venue	65,190	127,404
Direct Entities	340,000	664,476
Indirect Cost Plan	340,000	664,476

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Civic Center Allocation**

**Entity: 1243 CIVIC CENTER OPERATIONS**

**Accumulation of Costs**

100 Financial Costs	1,909,640
110 Depreciation Adjustment	2,745,297
10A Total Financial Costs	4,654,937
2300 City Manager-City Admin	10,561
2410 City Manager-Community Sv	3,742
2700 Human Resources-City	7,049
3300 Finance-Budget & Reportin	948
3400 Finance-Internal Auditor	224
3700 Accounting-General	4,106
3800 Accounting-Payroll	1,534
4000 Accounting-Audit	1,171
4100 Purchasing	3,301
4300 Central Stores	13
4400 IT - Print Services	319
4500 Central Stores	1,287
4710 IT - JDE	1,310
4730 IT - eDocs	3,061
4740 IT - Kronos	3,063
4750 IT - Enterprise Agreement	6,997
4900 IT - Support	6,060
5000 IT - Infrastructure	23,439
5110 IT - Telecommunications	43,797
5210 IT - Reimbursement	(121,138)
5310 MG Operating	2,697
5400 MG-Replacement	(1,680)
5600 Legal-City Atty	2,099
5700 Legal-Asst City Attys	15,986
7100 Facilities	921,941
200 Total Indirect Costs	941,887
10 Total Costs	5,596,824

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Civic Center City	274,810	4,523,715
Civic Center Venue	65,190	1,073,109
Direct Entities	340,000	5,596,824
Indirect Cost Plan	340,000	5,596,824

**City of Amarillo**  
**Cost Allocation Plan September 30, 2019**  
**Civic Center Allocation**

**Entity: 1248 BOX OFFICE**

**Accumulation of Costs**

100 Financial Costs	370,365
110 Depreciation Adjustment	761
10A Total Financial Costs	371,126
2300 City Manager-City Admin	8,047
2410 City Manager-Community Sv	2,851
2700 Human Resources-City	5,371
3300 Finance-Budget & Reportin	184
3400 Finance-Internal Auditor	149
3700 Accounting-General	796
3800 Accounting-Payroll	1,169
4000 Accounting-Audit	227
4100 Purchasing	640
4300 Central Stores	279
4400 IT - Print Services	92
4740 IT - Kronos	3,982
4750 IT - Enterprise Agreement	11,450
5000 IT - Infrastructure	38,354
5110 IT - Telecommunications	1,510
5210 IT - Reimbursement	(41,096)
200 Total Indirect Costs	34,006
10 Total Costs	405,132

<b>Allocation to Benefiting Activities</b>	<b>Allocation Base</b>	<b>Dollar Allocation</b>
Civic Center City	274,810	327,454
Civic Center Venue	65,190	77,678
Direct Entities	340,000	405,132
Indirect Cost Plan	340,000	405,132

**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, 2019**  
**Amarillo Emergency Communications Center Allocation**

**Entity: 1270 - AECC**

**Accumulation of Costs**

100 Financial Costs	4,737,062
110 Depreciation Adjustment	26,154
10A Total Financial Costs	4,763,216
2300 City Manager-City Admin	36,209
2420 City Manager-Pub Safety &	9,242
2700 Human Resources-City	24,168
3300 Finance-Budget & Reportin	2,350
3700 Accounting-General	10,185
3800 Accounting-Payroll	5,260
4000 Accounting-Audit	2,905
4100 Purchasing	8,189
4300 Central Stores	21
4400 IT - Print Services	705
4500 Central Stores	161
4710 IT - JDE	5,239
4730 IT - eDocs	3,572
4740 IT - Kronos	15,726
4750 IT - Enterprise Agreement	50,887
4900 IT - Support	19,997
5000 IT - Infrastructure	170,464
5100 IT - Public Safety	21,238
5110 IT - Telecommunications	25,170
5210 IT - Reimbursement	(214,649)
7050 Custodial Services-Simms	27,043
8310 Facilities-Simms Building	45,169
200 Total Indirect Costs	269,252
10 Total Costs	5,032,468

	<b>Allocation Base</b>	<b>Dollar Allocation</b>
<b>Allocation to Benefiting Activities</b>		
FIRE OPERATIONS	27,040	900,034
Fire	27,040	900,034
Indirect Entities	27,040	900,034
POLICE	101,221	3,369,169
TOTAL POLICE	101,221	3,369,169
ANIMAL MANAGEMENT AND WELFARE	22,931	763,265
Direct Entities	124,152	4,132,434
Indirect Cost Plan	151,192	5,032,468

