

City of Amarillo, Texas

INDIRECT COST ALLOCATION PLAN
OCTOBER 1, 2020- SEPTEMBER 30, 2021



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Executive Summary

This cost allocation plan ("CAP") summarizes a comprehensive analysis that has been completed for the City of Amarillo, Texas (the "City") by Willdan Financial Services to determine the appropriate allocation of costs from central service departments to the operating departments. The primary objective is to allocate costs from departments that provide services internally to operating departments that conduct the day-to-day operations necessary to serve the community. These internal service costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the central service departments.

To ensure central service department costs are appropriately allocated to the operating departments, Willdan analyzed the City's cost code structure to determine which types of costs are allowable versus unallowable in accordance with standard and accepted cost allocation principles. Additionally, any internal service funds that currently exist in the city's budget are treated as individual operating departments to ensure that there is no duplication of allocations that existed prior to this analysis. The term "allocable costs" as used herein, applies to costs that are allowable for allocation.

The study is comprised of two separate allocation plans. Table 1 is the summary results of the allocation in compliance with the Office of Management and Budget Super Circular (the OMB Super Circular) and 2 CFR Part 200 (Cost Principles). Table 2 that follows is the summary results of the full plan. Both Tables use the Direct Cost Base with the Modified Total Direct Cost used to determine the Indirect Cost Rates reflected. For certain grant programs, the indirect cost rate must be determined using a Salaries and Benefits Base and schedules using this approach are reported in Appendix C. The report below includes descriptions of the differences between the two plans, their separate purposes, and specific details of when the plans deviate from each other.

Since the goal of the CAP is to determine a reasonable allocation of central service support based on how that support is provided, the results can be utilized for cost recovery of support or administration costs when desired or required. A CAP is not a measure of a City's desire or ability to recover the allocations detailed in such a study, and results should be utilized operationally when recovery/accounting of administrative or support costs is needed on an individual department and fund basis.

Table 1: Allocated Costs to Recipient Departments (OMB Compliant CAP)

Allocated Cost Summary		Fiscal Year 2020-2021	
Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$10,272,976	\$271,925,266	4%
01000: AECC	\$142,543	\$3,610,935	4%
01000: ANIMAL MANAGEMENT & WELFARE	\$165,858	\$2,325,064	7%
01000: ATHLETIC ADMINISTRATION	\$3,573	\$66,392	5%
01000: BASKETBALL PROGRAM	\$196	\$530	37%
01000: BOX OFFICE OPERATIONS	\$23,918	\$224,381	11%
01000: BUILDING SAFETY	\$146,625	\$2,652,235	6%
01000: CAPITAL PROJECTS & DEVELOPMENT	\$130,839	\$1,149,464	11%
01000: CIVIC CENTER ADMINISTRATION	\$522,916	\$441,905	118%
01000: CIVIC CENTER OPERATIONS	\$33,749	\$938,903	4%
01000: CIVIC CENTER SPORTS	\$6,987	\$497,909	1%
01000: CIVILIAN PERSONNEL	\$152,542	\$4,622,096	3%
01000: EMERGENCY MANAGEMENT SERVICES	\$56,733	\$353,864	16%
01000: ENVIRONMENTAL HEALTH	\$49,661	\$1,171,492	4%
01000: FIRE CIVILIAN PERSONNEL	\$18,753	\$566,625	3%
01000: FIRE MARSHAL	\$22,982	\$869,421	3%
01000: FIRE OPERATIONS	\$1,120,738	\$28,843,033	4%
01000: GLOBE NEWS CENTER	\$151,084	\$196,788	77%
01000: GOLF OPERATIONS	\$150,357	\$2,994,504	5%
01000: JUDICIAL	\$10,480	\$434,366	2%
01000: LIBRARY	\$608,654	\$3,229,611	19%
01000: MPEV	\$658	\$10,432	6%
01000: MUNICIPAL COURT	\$33,529	\$838,908	4%
01000: Office of Civil Hearings	\$5,070	\$74,197	7%
01000: PARK MAINTENANCE	\$139,908	\$2,892,456	5%
01000: PARKS & RECREATION ADMINISTRAT	\$124,479	\$679,253	18%
01000: PARKS & RECREATION PROGRAM	\$21,693	\$249,108	9%
01000: PLANNING	\$192,230	\$679,049	28%
01000: POLICE	\$1,602,645	\$36,656,416	4%
01000: PUBLIC WORKS	\$59,513	\$467,759	13%
01000: RADIO COMMUNICATIONS	\$15,610	\$722,130	2%
01000: RISK MANAGEMENT	\$25,356	\$288,127	9%
01000: SENIOR SERVICES	\$905	\$63,365	1%
01000: SOFTBALL PROGRAM	\$2,055	\$64,316	3%
01000: SOLID WASTE COLLECTION	\$268,198	\$5,026,327	5%
01000: SOLID WASTE DISPOSAL	\$106,968	\$2,208,832	5%
01000: STREET DEPARTMENT	\$180,833	\$5,405,489	3%
01000: SWIMMING POOLS	\$48,952	\$531,633	9%
01000: TENNIS CENTER	\$7,736	\$204,058	4%
01000: TOURISM & ECONOMIC DEVELOPMENT	\$9,193	\$1,396,765	1%

Allocated Cost Summary

Fiscal Year 2020-2021

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$10,272,976	\$271,925,266	4%
01000: TRAFFIC ADMINISTRATION	\$158,195	\$3,925,465	4%
01000: TRANSIT ADMINISTRATION	\$93,799	\$464,481	20%
01000: TRANSIT DEMAND RESPONSF	\$28,717	\$858,995	3%
01000: TRANSIT FIXED ROUTE	\$63,789	\$1,600,386	4%
01000: TRANSIT MAINTENANCE	\$27,976	\$631,292	4%
01000: VITAL STATISTICS	\$2,212	\$81,586	3%
01000: VOLLEYBALL PROGRAM	\$910	\$25,564	4%
01000: WARFORD ACTIVITY CENTER	\$56,597	\$275,860	21%
01000: ZOO MAINTENANCE	\$24,061	\$455,880	5%
02010: CDBG	\$53,552	\$1,019,675	5%
02020: HOUSING	\$137,343	\$11,181,384	1%
02030: HOME INVESTMENT PARTNER	\$2,648	\$69,172	4%
02040: SHELTER PLUS CARE	\$282	\$24,532	1%
02050: PLANNING	\$2,484	\$26,862	9%
02065: COMING HOME PROJECT	\$16,626	\$278,869	6%
02070: TX EMERGENCY SOLUTIONS	\$8,223	\$750,534	1%
02075: HMIS	\$4,680	\$205,996	2%
02080: COURT TECH	\$695	\$100,690	1%
02090: COURT SECURITY	\$5,725	\$131,273	4%
02210: SAFE AND SOBER TXDOT	\$1,886	\$190,183	1%
02420: URBAN TRANSPORTATION PLAN	\$12,502	\$267,395	5%
02425: PHOTOGRAPHIC TRAFFIC ENFO	\$7,411	\$986,184	1%
02430: EMERGENCY MGT SERVICES	\$282	\$13,900	2%
02450: COVID-19 FEMA	\$16,686	\$2,595,314	1%
02500: PUBLIC HEALTH	\$243,709	\$3,583,912	7%
02530: WIC GRANT	\$136,775	\$1,271,260	11%
02610: JUSTICE ASSISTANCE GRANT	\$3,757	\$188,870	2%
02620: APD SEIZED PROPERTY	\$1,433	\$63,542	2%
02640: FEDERAL APD SEIZURES	\$1,102	\$8,656	13%
02660: LEOSE TRAINING PROGRAM	\$86	\$13,480	1%
02670: AIP PANTEX PROJECT	\$5,264	\$332,965	2%
02700: GREENWAYS at HILLSIDE FUN	\$36,851	\$407,620	9%
02705: PINNACLE PID	\$4,082	\$121	3367%
02710: HERITAGE HILLS PID	\$6,911	\$66,174	10%
02730: COLONIES	\$38,043	\$411,917	9%
02740: TUTBURY PID	\$3,227	\$12,407	26%
02750: POINT WEST PID	\$3,728	\$21,172	18%
02760: QUIAL CREEK PID	\$2,532	\$4,975	51%
02770: VINEYARDS PID	\$2,612	\$2,363	111%
02790: TOWN SQUARE PID	\$2,079	\$546	381%

Allocated Cost Summary

Fiscal Year 2020-2021

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$10,272,976	\$271,925,266	4%
03200: GENERAL OBLIGATION DEBT	\$121,242	\$0	
04100: GENERAL CONSTRUCTION	\$23,271	\$691,605	3%
04150: STREET ASSESSMENTS	\$6,870	\$993,032	1%
04200: STREET IMPROVEMENT	\$622	\$0	
04250: GOLF COURSE IMPROVEMENT	\$0	\$0	
04400: CIVIC CENTER IMPROVEMENT	\$4,368	\$0	
04550: PARK IMPROVEMENT	\$457	\$0	
04600: GO BOND CONSTRUCTION	\$36,016	\$252,154	14%
05200: WATER AND SEWER	\$1,097,213	\$26,718,678	4%
05400: AIRPORT	\$198,012	\$8,325,660	2%
05420: AIRPORT PFC	\$0	\$0	
05600: DRAINAGE UTILITY	\$109,755	\$2,015,209	5%
06100: FLEET SERVICES	\$149,061	\$5,115,083	3%
06200: IT	\$195,076	\$7,081,930	3%
06300: RISK MANAGEMENT	\$83,360	\$8,341,661	1%
06400: EMPLOYEE INSURANCE	\$246,540	\$27,715,043	1%
07030: LIBRARY TRUST	\$63	\$8,501	1%
07100: CITY DONATIONS	\$5	\$862	1%
07110: CIVIC AMARILLO	\$944	\$140,165	1%
07120: ZOO TRUST	\$427	\$1,870	23%
07240: CIVIC CENTER OPERATIONS	\$164	\$1,236	13%
09110: AEDC	\$15,031	\$1,935,819	1%
09120: AEDC PROJECTS	\$88,868	\$461,630	19%
09210: AHD	\$203,617	\$30,944,054	1%
09230: AMARILLO POTTER VENUE DISTRICT	\$12,598	\$1,481,290	1%
09240: Events District Debt Service	\$497	\$0	
09270: Tax Increment Reinvestment #1	\$4,950	\$565,057	1%
09271: Tax Increment Reinvestment #2	\$344	\$52,285	1%
09280: Amarillo Local Government Corp	\$2,254	\$293,445	1%
09510: CHAMBER OF COMMERCE	\$44,734	\$1,374,127	3%
09520: HARRINGTON LIBRARY CONSTORTIUM	\$3,799	\$370,965	1%
09530: HLC PLANT	\$311	\$4,695	7%
09560: CVB	\$38,312	\$839,620	5%

Table 2: Allocated Costs to Recipient Departments (Full CAP)

Allocated Cost Summary		Fiscal Year 2020-2021	
Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$10,747,702	\$271,925,266	4%
01000: AECC	\$149,007	\$3,610,935	4%
01000: ANIMAL MANAGEMENT & WELFARE	\$171,668	\$2,325,064	7%
01000: ATHLETIC ADMINISTRATION	\$3,769	\$66,392	6%
01000: BASKETBALL PROGRAM	\$200	\$530	38%
01000: BOX OFFICE OPERATIONS	\$25,215	\$224,381	11%
01000: BUILDING SAFETY	\$151,956	\$2,652,235	6%
01000: CAPITAL PROJECTS & DEVELOPMENT	\$147,070	\$1,149,464	13%
01000: CIVIC CENTER ADMINISTRATION	\$525,372	\$441,905	119%
01000: CIVIC CENTER OPERATIONS	\$35,485	\$938,903	4%
01000: CIVIC CENTER SPORTS	\$7,331	\$497,909	1%
01000: CIVILIAN PERSONNEL	\$161,198	\$4,622,096	3%
01000: EMERGENCY MANAGEMENT SERVICES	\$60,875	\$353,864	17%
01000: ENVIRONMENTAL HEALTH	\$52,361	\$1,171,492	4%
01000: FIRE CIVILIAN PERSONNEL	\$19,809	\$566,625	3%
01000: FIRE MARSHAL	\$24,229	\$869,421	3%
01000: FIRE OPERATIONS	\$1,166,357	\$28,843,033	4%
01000: GLOBE NEWS CENTER	\$151,863	\$196,788	77%
01000: GOLF OPERATIONS	\$157,561	\$2,994,504	5%
01000: JUDICIAL	\$11,062	\$434,366	3%
01000: LIBRARY	\$617,897	\$3,229,611	19%
01000: MPEV	\$673	\$10,432	6%
01000: MUNICIPAL COURT	\$35,377	\$838,908	4%
01000: Office of Civil Hearings	\$5,346	\$74,197	7%
01000: PARK MAINTENANCE	\$146,427	\$2,892,456	5%
01000: PARKS & RECREATION ADMINISTRAT	\$129,868	\$679,253	19%
01000: PARKS & RECREATION PROGRAM	\$22,855	\$249,108	9%
01000: PLANNING	\$235,860	\$679,049	35%
01000: POLICE	\$1,661,814	\$36,656,416	5%
01000: PUBLIC WORKS	\$70,329	\$467,759	15%
01000: RADIO COMMUNICATIONS	\$16,470	\$722,130	2%
01000: RISK MANAGEMENT	\$27,853	\$288,127	10%
01000: SENIOR SERVICES	\$946	\$63,365	1%
01000: SOFTBALL PROGRAM	\$2,109	\$64,316	3%
01000: SOLID WASTE COLLECTION	\$279,214	\$5,026,327	6%
01000: SOLID WASTE DISPOSAL	\$110,544	\$2,208,832	5%
01000: STREET DEPARTMENT	\$191,945	\$5,405,489	4%
01000: SWIMMING POOLS	\$51,389	\$531,633	10%
01000: TENNIS CENTER	\$8,152	\$204,058	4%
01000: TOURISM & ECONOMIC DEVELOPMENT	\$9,884	\$1,396,765	1%

Allocated Cost Summary

Fiscal Year 2020-2021

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$10,747,702	\$271,925,266	4%
01000: TRAFFIC ADMINISTRATION	\$165,260	\$3,925,465	4%
01000: TRANSIT ADMINISTRATION	\$98,359	\$464,481	21%
01000: TRANSIT DEMAND RESPONSE	\$30,333	\$858,995	4%
01000: TRANSIT FIXED ROUTE	\$67,059	\$1,600,386	4%
01000: TRANSIT MAINTENANCE	\$28,953	\$631,292	5%
01000: VITAL STATISTICS	\$2,336	\$81,586	3%
01000: VOLLEYBALL PROGRAM	\$932	\$25,564	4%
01000: WARFORD ACTIVITY CENTER	\$57,391	\$275,860	21%
01000: ZOO MAINTENANCE	\$25,348	\$455,880	6%
02010: CDBG	\$56,626	\$1,019,675	6%
02020: HOUSING	\$143,733	\$11,181,384	1%
02030: HOME INVESTMENT PARTNER	\$2,767	\$69,172	4%
02040: SHELTER PLUS CARE	\$295	\$24,532	1%
02050: PLANNING	\$2,525	\$26,862	9%
02065: COMING HOME PROJECT	\$17,442	\$278,869	6%
02070: TX EMERGENCY SOLUTIONS	\$8,703	\$750,534	1%
02075: HMIS	\$4,953	\$205,996	2%
02080: COURT TECH	\$744	\$100,690	1%
02090: COURT SECURITY	\$6,041	\$131,273	5%
02210: SAFE AND SOBER TXDOT	\$2,004	\$190,183	1%
02420: URBAN TRANSPORTATION PLAN	\$14,005	\$267,395	5%
02425: PHOTOGRAPHIC TRAFFIC ENFO	\$7,903	\$986,184	1%
02430: EMERGENCY MGT SERVICES	\$292	\$13,900	2%
02450: COVID-19 FEMA	\$17,964	\$2,595,314	1%
02500: PUBLIC HEALTH	\$259,415	\$3,583,912	7%
02530: WIC GRANT	\$140,220	\$1,271,260	11%
02610: JUSTICE ASSISTANCE GRANT	\$3,871	\$188,870	2%
02620: APD SEIZED PROPERTY	\$1,478	\$63,542	2%
02640: FEDERAL APD SEIZURES	\$1,123	\$8,656	13%
02660: LEOSE TRAINING PROGRAM	\$93	\$13,480	1%
02670: AIP PANTEX PROJECT	\$5,538	\$332,965	2%
02700: GREENWAYS at HILLSIDE FUN	\$39,047	\$407,620	10%
02705: PINNACLE PID	\$5,108	\$121	4214%
02710: HERITAGE HILLS PID	\$7,530	\$66,174	11%
02730: COLONIES	\$40,244	\$411,917	10%
02740: TUTBURY PID	\$3,763	\$12,407	30%
02750: POINT WEST PID	\$4,276	\$21,172	20%
02760: QUIAL CREEK PID	\$3,053	\$4,975	61%
02770: VINEYARDS PID	\$3,129	\$2,363	132%
02790: TOWN SQUARE PID	\$2,593	\$546	475%

Allocated Cost Summary

Fiscal Year 2020-2021

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$10,747,702	\$271,925,266	4%
03200: GENERAL OBLIGATION DEBT	\$121,481	\$0	
04100: GENERAL CONSTRUCTION	\$23,739	\$691,605	3%
04150: STREET ASSESSMENTS	\$7,360	\$993,032	1%
04200: STREET IMPROVEMENT	\$623	\$0	
04250: GOLF COURSE IMPROVEMENT	\$0	\$0	
04400: CIVIC CENTER IMPROVEMENT	\$4,383	\$0	
04550: PARK IMPROVEMENT	\$458	\$0	
04600: GO BOND CONSTRUCTION	\$36,293	\$252,154	14%
05200: WATER AND SEWER	\$1,133,937	\$26,718,678	4%
05400: AIRPORT	\$214,520	\$8,325,660	3%
05420: AIRPORT PFC	\$0	\$0	
05600: DRAINAGE UTILITY	\$112,251	\$2,015,209	6%
06100: FLEET SERVICES	\$158,467	\$5,115,083	3%
06200: IT	\$205,932	\$7,081,930	3%
06300: RISK MANAGEMENT	\$87,812	\$8,341,661	1%
06400: EMPLOYEE INSURANCE	\$260,647	\$27,715,043	1%
07030: LIBRARY TRUST	\$67	\$8,501	1%
07100: CITY DONATIONS	\$6	\$862	1%
07110: CIVIC AMARILLO	\$1,013	\$140,165	1%
07120: ZOO TRUST	\$434	\$1,870	23%
07240: CIVIC CENTER OPERATIONS	\$165	\$1,236	13%
09110: AEDC	\$15,989	\$1,935,819	1%
09120: AEDC PROJECTS	\$101,478	\$461,630	22%
09210: AHD	\$218,859	\$30,944,054	1%
09230: AMARILLO POTTER VENUE DISTRICT	\$13,334	\$1,481,290	1%
09240: Events District Debt Service	\$498	\$0	
09270: Tax Increment Reinvestment #1	\$5,231	\$565,057	1%
09271: Tax Increment Reinvestment #2	\$370	\$52,285	1%
09280: Amarillo Local Government Corp	\$2,400	\$293,445	1%
09510: CHAMBER OF COMMERCE	\$46,532	\$1,374,127	3%
09520: HARRINGTON LIBRARY CONSTORTIUM	\$3,988	\$370,965	1%
09530: HLC PLANT	\$317	\$4,695	7%
09560: CVB	\$39,332	\$839,620	5%

Introduction

In the early 1970s, the cost allocation plan concept was introduced to many government agencies. The purpose of a typical cost allocation plan is to identify costs related to rendering internal central support services and allocate those costs to operating departments or programs that utilize and benefit from them, in a fair and equitable manner.

Before indirect costs and central support service charges may be claimed for reimbursement by an operating department, there must be some formal means of identifying, accumulating and distributing these types of costs to all benefiting departments. Regardless of whether an agency has a formal comprehensive cost accounting system, the best method of accumulating, identifying, and determining a distribution of indirect costs is a cost allocation plan.

A City is made up of many departments, each with their own specific purposes or functions. Departments whose primary function is to provide support internally to other City departments are called central services. Examples of central services are the Mayor and Council, City Manager, City Secretary, Central Stores, and Human Resources. Within these groups there are numerous functions performed that provides support to the direct cost centers. The direct cost centers, or departments and funds, that require support from Central Services and provide services directly to the community through their day-to-day operations, are called operating departments. Examples of operating departments are Police, Fire, Utility Funds, and Public Works. The Cost Allocation Plan allocates the costs of the central services to the operating departments based on the nature of the functions of each central service, upon which the operating departments depend. This is done to determine the total cost associated with providing direct services. The overall goal of the cost allocation plan process is to allow cities to allocate a portion of the central service costs to the operating departments, thus 1) accounting for “all” costs, direct and indirect, for each operating department, and 2) facilitating the calculation of a fully burdened cost estimate of providing services to the public.

The purpose of this study is to:

- Identify the central support and operating departments in the City;
- Identify the functions and services provided by the central departments;
- Identify allocable and non-allocable costs associated with the City’s central service departments;
and
- Distribute those costs to operating entities in a fair and equitable manner.

Approach

Methodology

The way in which each Indirect Service provides support to the operating departments is determined in order to perform allocations in a manner consistent with the nature of that Indirect Service. This ensures that the costs can be allocated to each operating department in a fair and equitable way. The Cost Allocation Plan identifies the functions of each central service department, and then determines a methodology to allocate or spread the central service costs in a manner that best represents the nature of those functions. The mathematical representations of central service functions used to allocate indirect costs are commonly called distribution bases. A distribution basis is a set of data displayed as the level of measure of each department's participation in a specific activity or City function. This basis is then used to distribute costs that reasonably relate to the activity or City function that the basis represents. Some examples of distribution bases are number of full-time equivalent employees, total amount of maintained square footage, and number of agenda items. The data sets associated with these distribution bases for each department is collected to facilitate the allocation of indirect costs.

The methodology used for this Cost Allocation Plan is the iterative method, which is one of the most equitable methods for allocating costs from central services to operating departments. While not used as prevalently as simpler allocation methods, it is widely considered to be the most accurate. The iterative method utilizes a recursive application of central service cost distribution to allocate indirect costs. In the first step, the allocable costs of central service departments are identified and distributed to *all* departments including the central service departments themselves, based on the appropriate allocation bases that were selected to represent the manner in which central services are utilized. This is repeated ad infinitum until all costs have been distributed to the operating departments, and none remain with the central service departments.

As an example, consider the allocation of central service costs associated with Facilities Maintenance. The function of the Facilities Maintenance is identified, and the appropriate distribution basis is determined to be the total building square footage maintained by Facilities Maintenance per department and fund. The allowable costs are then distributed to all City departments and funds based on their proportional share of building square footage, including other central services. The costs allocated from central service to central service in the initial allocation are then allocated out using the same distribution methodology. This function is performed as many times as necessary until all costs for Facilities Maintenance have been allocated.

All central service departments are treated equally. That is to say, this method is performed concurrently for the allowable costs in each of the central service departments for each iteration until all costs associated with the central service departments have been allocated to each direct service department. The method is complete when the total amount of allocable costs remaining in the central service departments is equal to zero.

Applications

Public agencies use cost allocation plans for many purposes such as internal accounting, the justification of user fees, application for reimbursement from federal programs or the determination of administrative effort associated with special districts and/or municipal service activities. In many of these cases, the agency will be required to certify that the costs identified are “reasonable”. Per the *Code of Federal Regulations*, a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when determining the amount that a public agency should be reimbursed for central service overhead activities associated with a federally funded program. Additionally, public agencies should take care to only identify that portion of central service costs that have not been reimbursed through other means (such as grants, user fee revenues, transfers from other departments or internal service funds) to avoid double-counting. These cost reductions are done before the allocation methodologies are used and are detailed within the model itself.

OMB Super Circular and 2 CFR Part 200

This report details the allocations for two separate cost allocation plans. The primary model, presented in text and tables in the below sections and in Appendix A, provides a plan that complies with the Office of Management and Budget Super Circular (the OMB Super Circular) and 2 CFR Part 200 (Cost Principles) that are used to determine central overhead costs incurred while carrying out activities associated with Federal awards, cost reimbursement contracts and some other intergovernmental agreements (as required). The secondary model presented in Appendix B of this report is the full cost allocation plan, which the City should use for standard City operations and budgeting. Unless otherwise indicated, the details of this report and Appendix A contain the OMB compliant allocation plan. The Appendix B tables contain the full cost plan and utilize the same distribution methodology as the OMB Compliant plan. While the overall methodology used for both plans is the same, there are specific guidelines that require additional cost exemptions for OMB Super Circular compliance outside of what was done for the full cost plan. Where such exemptions are done in the methodology has been explained below. Some commonly encountered examples that are usually exempt under OMB Super Circular guidelines are:

- General Advertising
- Bad Debt
- Contingencies
- Litigation
- Debt Service
- Entertainment
- Capital
- Lobbying
- Legislative Body (City Council)
- Promotional Items

Central Service Departments

Thirteen (13) central service functions were identified for the purposes of this cost allocation plan:

- Accounting
- Central Stores
- City Manager
- City Secretary
- Custodial Services
- Facilities Maintenance
- Finance
- Health Plan Administration
- Human Resources
- Legal
- Mayor and Council
- Office of Public Communication
- Purchasing

Distribution Bases

Distribution bases are the allocation factors that may be used to distribute the allocable costs to all departments and funds. As discussed previously, distribution bases are measurable and readily available data that are utilized to represent activities or functions, and which are then used to distribute costs matching that activity or function. Below are the bases that were analyzed in this study and used to allocate Central Services costs to operating departments.

- Invoice Count – The number of invoices processed for each department and fund in a year.
- Total Agenda Items – The number of agenda items for each department and fund in a year.
- Maintenance Square Footage – The total building square footage for each department and fund that is maintained by Facilities Maintenance.
- Custodial Square Footage – The total building square footage for each department and fund that is maintained by Custodial Services.
- Purchase Orders Count – The number of purchase orders processed for each department and fund in a year.
- Accounts Payable – The number of accounts payable processed for each department and fund in a year.
- Number of FTE Employees – The number of full-time equivalent personnel for each department and fund.
- Central Stores – The value of supplies and parts provided for each department and fund in a year.
- Debt – The principal amount outstanding for each department and fund.
- Investments – The average investment value for each department and fund.
- PID Admin – A percentage of the City Manager department is allocated to Public Improvement Districts for the City Manager employees that directly work with those districts.
- Modified Total Direct Cost – The total expenditure budgeted for each department and fund for FY20/21 excluding capital, debt, and transfers.
- Total Salaries & Benefits – The total salaries and benefit cost budgeted for each department and fund for FY 20/21.

Allocable Costs and Distribution Bases

Allocable Costs

Table 3 identifies the allocable cost of each central service department for the OMB compliant allocation plan, with the total allocable costs for this study being \$10,303,191. The total expenditures from the central service departments were \$12,832,590. However, \$2,529,399 of the expenditures identified as unallowable by the 2 CFR Part 200 and have been excluded from allocation. The primary exclusions were related to City Council, transfers, internal service fund charges, election supplies, and litigation. The remaining amount was distributed to the operating departments and the central services departments by distribution factor(s) that best represents the functions of each central service department and the demand placed on that central service by all City departments, as previously described in the Methodology section of this report. The allocation methodology for each central service is detailed in the following section of this report.

Table 3: Allocable Cost Summary

Allocable Cost Summary - Central Services		Fiscal Year 2020-2021	
		Unallocable	
	Total Cost	Cost	Allocable Cost
Summary	\$ 12,821,196	\$ 2,548,220	\$ 10,272,976
Central Service			
01000: ACCOUNTING	1,295,803	227,893	1,067,909
01000: CENTRAL STORES	384,894	113,894	271,000
01000: CITY MANAGER	1,498,722	104,596	1,394,126
01000: CITY SECRETARY	436,157	154,690	281,467
01000: CUSTODIAL SERVICES	1,259,343	296,113	963,230
01000: FACILITIES MAINTENANCE	2,770,267	713,191	2,057,076
01000: FINANCE	1,371,448	95,929	1,275,520
01000: HEALTH PLAN ADMINISTRATION	292,546	37,319	255,226
01000: HUMAN RESOURCES	1,061,523	177,550	883,973
01000: LEGAL	1,320,967	382,459	938,508
01000: MAYOR AND COUNCIL	57,374	57,374	-
01000: OFFICE OF PUBLIC COMMUNICA	430,502	56,576	373,926
01000: PURCHASING	641,650	130,636	511,014

Allocation Percentages

The first step of the iterative allocation method is to distribute the allocable costs of the central service departments to other central service departments and operating departments based on the distribution methodology and bases that best represent the activity of the central service, and the functions it serves. The sections below describe each central service and the methodology used to allocate their costs. Corresponding tables detailing each distribution are attached in the Appendices as tables A-1 through A-3 for the OMB compliant plan and B-1 for the full cost plan.

Section 1: Accounting

The accounting department is the department responsible for maintaining a financial system that accurately records all receipts and disbursements for the city of Amarillo, for providing timely reporting to individual departments, and for preparation of the Comprehensive Annual Financial Report.

Allocation Method

Based on the assessment of the duties of the Accounting Department, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Due to the many functions, duties, and responsibilities of the Accounting Department, multiple distribution bases were used to allocate the costs to represent the pull on their resources and were given different weight.
- The distribution factors used for the Accounting Department include the total number of FTE's, total accounts payable, invoice count, and modified total direct costs.

01000: ACCOUNTING	
AP	20%
Invoices	10%
FTE	35%
Modified Total Direct Cost	35%

Section 2: Central Stores

This department of the city of Amarillo oversees and manages the Central Stores operations in a fiscally responsible way to ensure City departments are receiving their repair supplies and parts to maximize efficiency and productivity.

Allocation Method

Based on the assessment of the duties of the Central Stores, it is reasonable to distribute the allocable cost by using the method(s) described below.

- The distribution factor used for the Central Stores department includes all items associated with the Central Stores operations for each department and fund.

01000: CENTRAL STORES	
Central Stores	100%

Section 3: City Manager

The City Manager is appointed by the Mayor and City Council to serve as the Chief Executive Officer and head of the administrative branch of the city government. The City Manager works closely with the Mayor and Council helping formulate objectives and programs and directly reports to the Mayor and Council. The City Managers responsibilities include carrying out policy enacted by the Council, overseeing the administration of the City, and preparing, submitting, and administrating an annual budget and Capital Improvement Plan.

Allocation Method

Based on the assessment of duties of the City Manager department, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Due to the many functions, duties, and responsibilities of the City Manager department, multiple distribution bases were used to allocate the costs to represent the pull on their resources and were given different weight.
- The distribution factors used for City Manager include the total number of FTE's, PID Admin, and total number of agenda items for each department and fund.

01000: CITY MANAGER	
PID Admin	4%
FTE Actual	77%
Agenda Items	19%

Section 4: City Secretary

The City Secretary prepares the City Council agenda and minutes, manages the official City records and contracts, administers the record management program, and is responsible for conducting municipal elections. The City Secretary coordinates the recruitment, application, and appointment process for City Council appointed boards, commissions, and committees.

Allocation Method

Based on the assessment of duties of the City Secretary it is reasonable to distribute the allocable cost by using the method(s) described below.

- The distribution factor used for the City Secretary includes the agenda items associated with each department and fund.

01000: CITY SECRETARY	
Agenda Items	100%

Section 5: Custodial Services

Custodial Services include providing daily service of occupied work areas including cleaning floors, emptying trash, dusting, vacuuming, and other needs as communicated. Custodial services also monitors common areas for floor maintenance and the need for stripping, waxing, buffing, and shampooing. Other duties include changing lights afterhours and creating maintenance reports for any issues found.

Allocation Method

Based on the assessment of duties of the Custodial Services Department it is reasonable to distribute the allocable cost by using the method(s) described below.

- The distribution factors used for Custodial Services include all custodial square feet maintained by each custodian each night.

01000: CUSTODIAL SERVICES	
Custodial Sq Ft	100%

Section 6: Facilities Maintenance

The Facilities Maintenance Department is responsible for maintaining and repairing all City buildings. Facilities Maintenance will sustain a fully operational staff for maintenance of 2,119,254 square feet of structures. Facilities Maintenance duties include working on HVAC, mechanical, electrical, and structural issues; maintaining City facilities with daily inspections of mechanical systems; conduct project management for CIP projects; and control costs, timelines, and quality of work while continuing to participate in community engagement efforts.

Allocation Method

Based on the assessment of duties of Facilities Maintenance Department, it is reasonable to distribute the allocable cost by using the method(s) described below.

- The total building square footage for each department and fund was determined to provide a reasonable basis for how each department places a burden upon the Facilities Maintenance Department.

01000: FACILITIES MAINTENANCE	
Maint Sq Ft	100%

Section 7: Finance

The Finance Department is responsible for handling all financial affairs of the City and providing relevant financial information to internal and external customers. The Finance Department provides multiple programs each year including Finance Department administration, cash and debt management, financial reporting and budgeting, internal control, pension administration, fiscal agent services, and property tax analysis.

Allocation Method

Based on the assessment of duties of the Finance Department, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Due to the many functions, duties, and responsibilities of the Finance Department, multiple distribution bases were used to allocate the costs to represent the pull on their resources and were given equal weight.
- The distribution factors used for Finance include the modified total direct cost, FTE's, Investments, and Debt for each department and fund.

01000: FINANCE	
Modified Total Direct Cost	25%
FTE Actual	25%
Investment	25%
Debt	25%

Section 8: Health Plan Administration

The City of Amarillo's Benefits Department is responsible for the overall administration of the City's benefit and wellness plans for active eligible employees, retirees, COBRA enrollees and their dependents. This also includes management and oversight of benefit plans outsourced to outside vendors.

Allocation Method

Based on the assessment of duties of the Health Plan Administration, it is reasonable to distribute the allocable cost by using the method(s) described below.

- The total FTE's for each department and fund was determined to provide a reasonable basis for how each department places a burden upon the Health Plan Administration Department.

01000: HEALTH PLAN ADMINISTRATION	
FTE Actual	100%

Section 9: Human Resources

The Human Resources Department recruits, develops, and retains a high performing and diverse workforce and fosters a healthy, safe, well-equipped, and productive work environment for employees, departments,

and the public in order to maximize individual potential, expand organizational capacity and position the City of Amarillo as an employer of choice.

Allocation Method

Based on the assessment of duties of Human Resources, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Due to the many functions, duties, and responsibilities of Human Resources, multiple distribution bases were used to allocate the costs to represent the pull on their resources and were given equal weight.
- The distribution factors used for Human Resources include the total number of FTE’s and total salaries and benefits for each department and fund.

01000: HUMAN RESOURCES	
Total Salaries and Benefits	50%
FTE Actual	50%

Section 10: Legal

The Legal Department represents the City of Amarillo, its employees, and officials when they are sued in their official capacity, in all venues, including State court, Federal court, or regulatory agencies. The department represents the State of Texas in Municipal court through the Legal department’s prosecutors and conducts negotiations of various kinds.

Allocation Method

Based on the assessment of duties of the Legal Department, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Due to the many functions, duties, and responsibilities of the Legal Department, multiple distribution bases were used to allocate the costs to represent the pull on their resources and were given different weight.
- The distribution factors used for the Legal Department include the modified total direct costs, total FTE, and total Agenda Items for each department and fund.

01000: LEGAL	
Modified Total Direct Cost	40%
FTE Actual	40%
Agenda Items	20%

Section 11: Mayor and Council

The Mayor and Council serve as the policy-making body for the City, making final decisions on matters specified in the City's Charter and Code of Ordinances. The body also provides guidance and direction to the City Manager to develop, promote, and execute overall strategies; encourages the continued development, retention, and economic expansion of the City; reviews and considers planning and zoning matters; calls for and conducts public hearings; reviews and adopts the City's annual budget; approves appropriations, expenditures, and contracts; and actively recruits and encourages qualified citizens to serve on City boards and commissions.

Allocation Method

Based on the assessment of the duties of the Mayor and City Council, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Due to the many functions, duties, and responsibilities of the Mayor and City Council, multiple distribution bases were used to allocate the costs to represent the pull on their resources and were given different weight.
- The distribution factors used for the Mayor and City Council include the total number of FTE's, modified total direct costs, and total number of agenda items for each department and fund.

01000: MAYOR AND COUNCIL	
Modified Total Direct Cost	40%
FTE Actual	40%
Agenda Items	20%

Section 12: Office of Public Communication

The office of Public Communications is responsible for promotion of the City's services and programs in creative and innovative ways in addition to traditional methods. The office of Public Communications serves as the initial City contact liaison for all media inquiries, along with resident inquiries, questions and concerns about safety issues, operations, programs, and services.

Allocation Method

Based on the assessment of the duties of the Office of Public Communications Department, it is reasonable to distribute the allocable cost by using the method(s) described below.

- The distribution factor used for the office of Public Communication is the modified total direct costs for each department and fund.

01000: OFFICE OF PUBLIC COMMUNICATION	
Modified Total Direct Cost	100%

Section 13: Purchasing

The Purchasing division provides equal access to all vendors participating through competitive acquisition of goods and services. The division conducts the procurement process in a manner that promotes public confidence in the integrity of the City's procurement procedures and protects the interest of the taxpayer without regard to any vendor or political pressures. Furthermore, the Purchasing division strives to fulfill the City Council's Fiscal Responsibility initiative by evaluating processes and procedures in accordance with industry standards.

Allocation Method

Based on the assessment of the duties of the Purchasing Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Due to the many functions, duties, and responsibilities of the Purchasing Division, multiple distribution bases were used to allocate the costs to represent the pull on their resources and were given equal weight.
- The distribution factors used for the Purchasing Division include the total number of purchase orders and the modified total direct costs for each department and fund.

01000: PURCHASING	
PO	50%
Modified Total Direct Cost	50%

Iterative Allocation

The total allocable expenditures of each central service department were allocated to other departments (including both operating departments and other central service departments) based on the individual methodologies outlined above in Sections 1 through 13 of the Allocation Percentages chapter. Any cost allocated from central service to central service is then reallocated out using the same methodology. This operation is done iteratively until all allocable cost is received by the operating departments and funds, and none remain with the central services. After completion of the iterative allocation method, a total combined allocable cost of \$10,303,191 was distributed to all departments and funds until the allocable cost remained only in the operating departments and funds, and the amount of allocable costs remaining in central service departments was equal to zero.

The full cost plan follows the same methodology with the exception that all costs that were excluded solely for OMB compliance, but were reasonable for the full plan, were made allowable and included in the allocation. See Table B-1 for additional details for the full cost plan.

After implementing the iterative allocation methodology, all allocable central service costs have been distributed to the operating departments and funds. Table 1 in the Executive Summary of this report summarized the distribution of the total allocable cost of \$10,303,191 to each recipient department for the OMB compliant CAP. Table 2 summarized the distribution of the total allocable cost of \$10,759,095 to each recipient department for the full cost CAP.

Certificate of Indirect Cost

A Certificate of Indirect Cost is provided in Appendix E as required for certain grant program. The Certificate certifies that the indirect cost rate plan herewith has been reviewed and is compliant, as noted in the certificate.

Organization Chart

An organization chart for the City of Amarillo is provided in Appendix F for reference.

Appendix A

Appendix A lists the tables detailing the allocation methodology performed in allocating central service costs for the OMB Compliant cost allocation plan.

Table A-1: Initial Allocation Percentages (OMB Compliant CAP)

First Iteration	Central Service Departments												
Central Service/Operating Departments	01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING
01000: ACCOUNTING	0.4%	0.0%	0.6%	0.0%	0.8%	0.3%	0.3%	0.7%	0.8%	0.4%	0.4%	0.4%	0.2%
01000: CENTRAL STORES	0.2%	0.0%	0.3%	0.3%	0.3%	0.0%	0.1%	0.3%	0.3%	0.2%	0.2%	0.1%	0.2%
01000: CITY MANAGER	0.3%	0.0%	2.6%	12.1%	0.9%	0.3%	0.2%	0.4%	0.7%	2.8%	2.8%	0.5%	0.3%
01000: CITY SECRETARY	0.1%	0.0%	0.3%	1.3%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%	0.3%	0.1%	0.1%
01000: CUSTODIAL SERVICES	0.6%	2.6%	0.0%	0.0%	2.5%	4.4%	0.4%	1.2%	1.0%	0.8%	0.6%	0.3%	0.2%
01000: FACILITIES MAINTENANCE	1.0%	0.6%	1.4%	2.1%	0.0%	0.0%	0.5%	1.3%	1.2%	1.2%	1.2%	0.7%	0.6%
01000: FINANCE	0.3%	0.0%	0.4%	0.5%	0.3%	0.1%	3.6%	0.4%	0.5%	0.5%	0.5%	0.5%	0.3%
01000: HEALTH PLAN ADMINISTRATION	0.1%	0.0%	0.1%	0.0%	0.6%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%
01000: HUMAN RESOURCES	0.3%	0.0%	0.5%	0.8%	0.8%	0.3%	0.2%	0.5%	0.5%	0.5%	0.5%	0.3%	0.3%
01000: LEGAL	0.3%	0.0%	0.7%	2.3%	0.0%	0.0%	0.2%	0.3%	0.5%	0.8%	0.6%	0.4%	0.2%
01000: MAYOR AND COUNCIL	0.1%	0.0%	0.2%	0.0%	0.8%	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
01000: OFFICE OF PUBLIC COMMUNICATION	0.1%	0.0%	0.1%	0.0%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
01000: PURCHASING	0.2%	0.0%	1.1%	4.4%	0.4%	0.1%	0.1%	0.4%	0.4%	1.1%	1.1%	0.2%	0.2%
01000: AECG	1.3%	0.1%	1.0%	0.0%	1.5%	0.5%	0.0%	2.5%	2.7%	1.5%	1.5%	1.3%	1.0%
01000: ANIMAL MANAGEMENT & WELFARE	1.0%	0.9%	1.5%	0.5%	3.2%	1.8%	0.7%	1.9%	1.7%	1.2%	1.2%	0.8%	1.1%
01000: ATHLETIC ADMINISTRATION	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
01000: BASKETBALL PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
01000: BOX OFFICE OPERATIONS	0.3%	0.0%	0.5%	0.0%	0.0%	0.0%	0.2%	0.7%	0.4%	0.3%	0.3%	0.1%	0.1%
01000: BUILDING SAFETY	5.0%	0.1%	1.3%	0.5%	1.3%	0.4%	0.6%	1.5%	1.6%	1.1%	1.1%	0.9%	0.6%
01000: CAPITAL PROJECTS & DEVELOPMEN	0.6%	0.1%	2.2%	8.7%	1.4%	0.5%	0.4%	1.3%	1.1%	2.0%	2.0%	0.4%	0.4%
01000: CIVIC CENTER ADMINISTRATION	0.2%	0.0%	0.2%	0.0%	0.0%	23.9%	0.1%	0.2%	0.3%	0.2%	0.2%	0.2%	0.1%
01000: CIVIC CENTER OPERATIONS	0.4%	0.8%	0.5%	0.0%	0.0%	0.0%	0.3%	0.7%	0.6%	0.4%	0.4%	0.3%	0.3%
01000: CIVIC CENTER SPORTS	0.1%	0.5%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.2%	0.2%
01000: CIVILIAN PERSONNEL	1.8%	0.0%	2.8%	0.0%	0.0%	0.0%	1.3%	3.6%	3.1%	2.1%	2.1%	1.6%	1.2%
01000: EMERGENCY MANAGEMENT SERVICI	0.1%	0.0%	0.5%	1.8%	1.9%	0.6%	0.1%	0.1%	0.2%	0.5%	0.5%	0.1%	0.1%
01000: ENVIRONMENTAL HEALTH	0.5%	0.1%	0.7%	0.3%	0.4%	0.1%	0.3%	0.8%	0.8%	0.8%	0.6%	0.4%	0.6%
01000: FIRE CIVILIAN PERSONNEL	0.2%	0.0%	0.3%	0.0%	0.0%	0.0%	0.2%	0.4%	0.5%	0.2%	0.2%	0.2%	0.1%
01000: FIRE MARSHAL	0.3%	0.1%	0.3%	0.0%	0.0%	0.0%	0.2%	0.4%	0.0%	0.3%	0.3%	0.3%	0.2%
01000: FIRE OPERATIONS	9.5%	7.3%	10.3%	1.8%	2.5%	12.7%	5.8%	12.0%	18.2%	9.6%	9.6%	10.2%	10.8%
01000: GLOBE NEWS CENTER	0.1%	0.2%	0.1%	0.0%	0.0%	8.8%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
01000: GOLF OPERATIONS	1.9%	1.7%	2.3%	0.3%	0.0%	0.8%	1.0%	2.9%	2.1%	1.6%	1.6%	1.1%	1.7%
01000: JUDICIAL	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.2%	0.3%	0.1%	0.1%	0.2%	0.1%
01000: LIBRARY	2.1%	0.0%	2.7%	0.0%	24.2%	8.8%	1.2%	3.5%	2.6%	1.9%	1.9%	1.1%	0.6%
01000: MPEV	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
01000: MUNICIPAL COURT	0.4%	0.0%	0.6%	0.0%	0.0%	0.0%	0.3%	0.8%	0.8%	0.4%	0.4%	0.3%	0.2%
01000: Office of Civil Hearings	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
01000: PARK MAINTENANCE	2.0%	4.9%	2.1%	0.0%	0.0%	0.0%	0.9%	2.7%	2.5%	1.5%	1.5%	1.0%	1.5%
01000: PARKS & RECREATION ADMINISTRAT	0.2%	0.0%	0.6%	2.1%	2.5%	2.8%	0.1%	0.3%	0.4%	0.8%	0.6%	0.2%	0.5%
01000: PARKS & RECREATION PROGRAM	0.3%	0.0%	0.5%	0.0%	0.0%	0.0%	0.2%	0.6%	0.4%	0.3%	0.3%	0.1%	0.2%
01000: PLANNING	0.3%	0.0%	4.4%	21.4%	0.2%	0.1%	0.2%	0.4%	0.5%	4.5%	4.5%	0.2%	0.1%
01000: POLICE	10.8%	8.5%	13.2%	3.4%	27.5%	16.0%	7.3%	16.3%	23.0%	12.4%	12.4%	13.0%	10.4%
01000: PUBLIC WORKS	0.1%	0.0%	1.1%	5.2%	0.5%	0.2%	0.1%	0.1%	0.3%	1.2%	1.2%	0.2%	0.2%
01000: RADIO COMMUNICATIONS	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.3%	0.2%	0.2%	0.2%	0.3%	0.2%
01000: RISK MANAGEMENT	0.1%	0.0%	0.3%	1.0%	0.5%	0.2%	0.1%	0.1%	0.2%	0.3%	0.3%	0.1%	0.1%

First Iteration	Central Service Departments				Central Service Departments									
	Central Service/Operating Departments	01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING
01000: SENIOR SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
01000: SOFTBALL PROGRAM	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
01000: SOLID WASTE COLLECTION	2.4%	2.7%	3.5%	0.0%	0.0%	3.1%	1.6%	4.6%	4.3%	2.5%	2.5%	1.8%	1.3%	1.3%
01000: SOLID WASTE DISPOSAL	3.3%	0.8%	1.0%	0.0%	0.0%	0.8%	0.5%	1.3%	1.3%	0.8%	0.8%	0.8%	1.0%	1.0%
01000: STREET DEPARTMENT	2.1%	3.3%	2.9%	1.0%	0.1%	0.1%	1.4%	3.5%	3.3%	2.4%	2.4%	1.9%	1.6%	1.6%
01000: SWIMMING POOLS	0.5%	1.3%	1.0%	0.0%	0.0%	0.0%	0.4%	1.3%	0.8%	0.8%	0.8%	0.2%	0.4%	0.4%
01000: TENNIS CENTER	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
01000: TOURISM & ECONOMIC DEVELOPEMEI	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.2%	0.2%	0.5%	0.3%	0.3%
01000: TRAFFIC ADMINISTRATION	2.3%	9.1%	2.2%	0.0%	0.1%	0.0%	1.1%	2.9%	2.0%	1.7%	1.7%	1.4%	1.1%	1.1%
01000: TRANSIT ADMINISTRATION	0.2%	0.0%	0.6%	1.8%	1.8%	2.1%	0.1%	0.3%	0.3%	0.5%	0.5%	0.2%	0.1%	0.1%
01000: TRANSIT DEMAND RESPONSE	0.4%	0.0%	0.5%	0.0%	0.0%	0.0%	0.2%	0.7%	0.7%	0.4%	0.4%	0.3%	0.2%	0.2%
01000: TRANSIT FIXED ROUTE	0.7%	0.0%	1.0%	0.0%	0.3%	0.1%	0.5%	1.3%	1.3%	0.8%	0.8%	0.6%	0.4%	0.4%
01000: TRANSIT MAINTENANCE	0.9%	1.0%	0.3%	0.0%	0.0%	0.0%	0.1%	0.3%	0.4%	0.2%	0.2%	0.2%	0.3%	0.3%
01000: VITAL STATISTICS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
01000: VOLLEYBALL PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
01000: WARFORD ACTIVITY CENTER	0.2%	0.1%	0.2%	0.0%	0.0%	2.1%	0.1%	0.3%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%
01000: ZOO MAINTENANCE	0.3%	0.1%	0.5%	0.0%	0.0%	0.0%	0.2%	0.6%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%
02010: CDBG	0.4%	0.0%	0.4%	1.0%	1.5%	0.5%	0.1%	0.2%	0.4%	0.4%	0.4%	0.4%	0.2%	0.2%
02020: HOUSING	6.1%	0.0%	0.3%	0.0%	0.0%	0.0%	1.1%	0.4%	0.4%	1.7%	1.7%	4.0%	2.0%	2.0%
02030: HOME INVESTMENT PARTNER	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02040: SHELTER PLUS CARE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02050: PLANNING	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%
02065: COMING HOME PROJECT	0.2%	0.0%	0.3%	0.0%	0.0%	0.0%	0.1%	0.4%	0.3%	0.2%	0.2%	0.1%	0.4%	0.4%
02070: TX EMERGENCY SOLUTIONS	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%	0.1%	0.1%
02075: HMIS	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
02080: COURT TECH	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02080: COURT SECURITY	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
02210: SAFE AND SOBER TXDOT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%
02420: URBAN TRANSPORTATION PLAN	0.1%	0.0%	0.2%	0.5%	0.0%	0.0%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.0%	0.0%
02425: PHOTOGRAPHIC TRAFFIC ENFO	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.3%	0.2%	0.2%
02430: EMERGENCY MGT SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02450: COVID-19 FEMA	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.4%	0.4%	0.9%	0.5%	0.5%
02500: PUBLIC HEALTH	1.1%	0.6%	2.2%	5.4%	6.0%	2.0%	1.3%	1.5%	1.7%	2.2%	2.2%	1.3%	0.9%	0.9%
02530: WIC GRANT	1.1%	0.0%	0.7%	0.5%	4.3%	1.6%	0.3%	0.8%	0.7%	0.8%	0.8%	0.4%	1.2%	1.2%
02610: JUSTICE ASSISTANCE GRANT	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
02620: APD SEIZED PROPERTY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
02640: FEDERAL APD SEIZURES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.2%
02660: LEOSE TRAINING PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02670: AIP PANTEX PROJECT	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.3%	0.3%
02700: GREENWAYS at HILLSIDE FUN	0.1%	0.0%	1.9%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.2%	0.1%	0.1%	0.1%
02705: PINNACLE PID	0.0%	0.0%	0.1%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
02710: HERITAGE HILLS PID	0.0%	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
02730: COLONIES	0.2%	0.0%	1.9%	0.8%	0.0%	0.0%	0.1%	0.0%	0.0%	0.2%	0.2%	0.1%	0.1%	0.1%
02740: TUTBURY PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
02750: POINT WEST PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
02760: QUIAL CREEK PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
02770: VINEYARDS PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
02790: TOWN SQUARE PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
03200: GENERAL OBLIGATION DEBT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04100: GENERAL CONSTRUCTION	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.1%	0.1%	0.2%	1.2%	1.2%
04150: STREET ASSESSMENTS	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.4%	0.2%	0.2%
04200: STREET IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

First Iteration	Central Service Departments				Central Service Departments										
Central Service/Operating Departments	01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING		
04250: GOLF COURSE IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
04400: CIVIC CENTER IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%		
04550: PARK IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
04800: GO BOND CONSTRUCTION	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	0.0%	0.1%	1.0%		
05200: WATER AND SEWER	9.2%	46.9%	8.3%	2.3%	1.9%	2.7%	29.1%	10.2%	5.1%	8.3%	8.3%	9.5%	9.8%		
05400: AIRPORT	2.8%	3.4%	2.6%	4.1%	0.0%	0.0%	1.0%	2.4%	1.2%	3.0%	3.0%	2.9%	3.5%		
05420: AIRPORT PFC	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
05800: DRAINAGE UTILITY	0.7%	0.7%	0.6%	0.0%	1.5%	0.5%	3.3%	0.8%	0.4%	0.6%	0.6%	0.7%	0.8%		
06100: FLEET SERVICES	1.4%	0.4%	1.8%	1.8%	0.0%	0.0%	1.8%	1.8%	0.8%	1.7%	1.7%	1.8%	7.6%		
06200: IT	2.6%	0.1%	1.8%	2.1%	3.0%	1.0%	1.4%	1.8%	0.0%	2.1%	2.1%	2.5%	2.7%		
06300: RISK MANAGEMENT	1.8%	0.2%	0.1%	0.0%	0.0%	0.0%	1.8%	0.1%	0.1%	1.2%	1.2%	3.0%	2.2%		
06400: EMPLOYEE INSURANCE	7.2%	0.0%	0.1%	0.0%	1.0%	0.3%	2.0%	0.2%	0.1%	4.0%	4.0%	9.8%	4.0%		
07030: LIBRARY TRUST	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
07100: CITY DONATIONS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
07110: CIVIC AMARILLO	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
07120: ZOO TRUST	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%		
07240: CIVIC CENTER OPERATIONS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
09110: AEDC	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.3%	0.3%	0.7%	0.3%		
09120: AEDC PROJECTS	0.1%	0.0%	1.2%	6.2%	0.0%	0.0%	2.7%	0.0%	0.0%	1.3%	1.3%	0.2%	0.1%		
09210: AHD	3.9%	0.0%	0.0%	0.0%	0.0%	0.0%	3.2%	0.0%	0.0%	4.4%	4.4%	10.9%	2.5%		
09230: AMARILLO POTTER VENUE DISTRICT	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.2%	0.2%	0.5%	0.3%		
09240: Events District Debt Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
09270: Tax Increment Reinvestment #1	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.2%	0.1%		
09271: Tax Increment Reinvestment #2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
09280: Amarillo Local Government Corp	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%		
09510: CHAMBER OF COMMERCE	0.3%	0.0%	0.1%	0.5%	1.5%	0.8%	0.1%	0.0%	0.0%	0.3%	0.3%	0.5%	0.2%		
09520: HARRINGTON LIBRARY CONSTORTIU	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%		
09530: HLC PLANT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
09560: CVB	0.2%	0.0%	0.0%	0.3%	1.5%	0.6%	0.1%	0.0%	0.0%	0.2%	0.2%	0.3%	0.1%		

Table A-2: Final Allocation Percentages (OMB Compliant CAP)

Final Iteration Central Service/Operating Departments	Central Service Departments					Central Service Departments								
	01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICA TION	01000: PURCHASING	
01000: ACCOUNTING	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: CENTRAL STORES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: CITY MANAGER	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: CITY SECRETARY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: CUSTODIAL SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: FACILITIES MAINTENANCE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: FINANCE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: HEALTH PLAN ADMINISTRATION	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: HUMAN RESOURCES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: LEGAL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: MAYOR AND COUNCIL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: OFFICE OF PUBLIC COMMUNICATION	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: PURCHASING	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: AECC	1.4%	0.1%	2.0%	0.4%	1.7%	0.6%	1.0%	2.6%	2.8%	1.6%	1.6%	1.3%	1.1%	
01000: ANIMAL MANAGEMENT & WELFARE	1.1%	1.0%	1.7%	0.9%	3.4%	2.0%	0.7%	2.0%	1.8%	1.3%	1.3%	0.9%	1.2%	
01000: ATHLETIC ADMINISTRATION	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	
01000: BASKETBALL PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
01000: BOX OFFICE OPERATIONS	0.3%	0.0%	0.6%	0.1%	0.0%	0.0%	0.2%	0.7%	0.4%	0.3%	0.3%	0.1%	0.1%	
01000: BUILDING SAFETY	5.0%	0.2%	1.4%	0.8%	1.5%	0.5%	0.7%	1.6%	1.7%	1.2%	1.2%	1.0%	0.7%	
01000: CAPITAL PROJECTS & DEVELOPMENT	0.7%	0.1%	2.4%	7.2%	1.5%	0.6%	0.5%	1.3%	1.2%	2.2%	2.2%	0.5%	0.4%	
01000: CIVIC CENTER ADMINISTRATION	0.4%	0.2%	0.5%	0.6%	0.0%	23.9%	0.2%	0.6%	0.6%	0.5%	0.5%	0.3%	0.3%	
01000: CIVIC CENTER OPERATIONS	0.4%	0.8%	0.6%	0.1%	0.0%	0.0%	0.3%	0.7%	0.7%	0.4%	0.4%	0.3%	0.3%	
01000: CIVIC CENTER SPORTS	0.1%	0.5%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.2%	0.2%	
01000: CIVILIAN PERSONNEL	1.9%	0.0%	2.9%	0.5%	0.1%	0.0%	1.4%	3.7%	3.1%	2.2%	2.2%	1.7%	1.2%	
01000: EMERGENCY MANAGEMENT SERVICES	0.1%	0.1%	0.5%	1.9%	1.9%	0.7%	0.1%	0.2%	0.2%	0.5%	0.5%	0.1%	0.1%	
01000: ENVIRONMENTAL HEALTH	0.5%	0.1%	0.7%	0.4%	0.4%	0.2%	0.3%	0.9%	0.9%	0.6%	0.6%	0.4%	0.7%	
01000: FIRE CIVILIAN PERSONNEL	0.2%	0.0%	0.3%	0.1%	0.0%	0.0%	0.2%	0.4%	0.5%	0.3%	0.3%	0.2%	0.1%	
01000: FIRE MARSHAL	0.3%	0.1%	0.3%	0.1%	0.0%	0.0%	0.2%	0.4%	0.6%	0.3%	0.3%	0.3%	0.2%	
01000: FIRE OPERATIONS	10.0%	7.5%	11.3%	4.8%	3.2%	13.0%	6.2%	13.5%	18.9%	10.6%	10.6%	10.6%	20.1%	
01000: GLOBE NEWS CENTER	0.1%	0.2%	0.2%	0.2%	0.0%	6.8%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	
01000: GOLF OPERATIONS	1.9%	1.7%	2.4%	0.7%	0.1%	0.8%	1.1%	3.0%	2.2%	1.8%	1.8%	1.1%	1.8%	
01000: JUDICIAL	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.1%	0.2%	0.3%	0.1%	0.1%	0.2%	0.1%	
01000: LIBRARY	2.4%	0.7%	3.3%	0.7%	24.9%	9.9%	1.4%	4.0%	3.4%	2.3%	2.3%	1.4%	0.8%	
01000: MPEV	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	
01000: MUNICIPAL COURT	0.4%	0.0%	0.6%	0.1%	0.0%	0.0%	0.3%	0.8%	0.8%	0.5%	0.5%	0.3%	0.2%	
01000: Office of Civil Hearings	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	
01000: PARK MAINTENANCE	2.0%	4.9%	2.3%	0.4%	0.1%	0.0%	1.0%	2.8%	2.6%	1.6%	1.6%	1.1%	1.5%	
01000: PARKS & RECREATION ADMINISTRAT	0.3%	0.1%	0.8%	2.3%	2.6%	2.9%	0.2%	0.4%	0.5%	0.7%	0.7%	0.3%	0.5%	
01000: PARKS & RECREATION PROGRAM	0.3%	0.0%	0.5%	0.1%	0.0%	0.0%	0.2%	0.6%	0.4%	0.3%	0.3%	0.1%	0.2%	
01000: PLANNING	0.3%	0.0%	4.6%	22.4%	0.3%	0.1%	0.2%	0.4%	0.6%	4.8%	4.8%	0.3%	0.2%	
01000: POLICE	11.4%	9.4%	14.6%	6.6%	29.0%	17.5%	8.0%	17.4%	24.1%	13.7%	13.7%	13.6%	10.8%	
01000: PUBLIC WORKS	0.1%	0.0%	1.2%	5.4%	0.6%	0.2%	0.1%	0.2%	0.3%	1.2%	1.2%	0.2%	0.2%	
01000: RADIO COMMUNICATIONS	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	
01000: RISK MANAGEMENT	0.1%	0.0%	0.3%	1.1%	0.6%	0.2%	0.1%	0.2%	0.2%	0.3%	0.3%	0.1%	0.1%	

Final Iteration	Central Service Departments					Central Service Departments							
Central Service/Operating Departments	01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING
01000: SENIOR SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
01000: SOFTBALL PROGRAM	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
01000: SOLID WASTE COLLECTION	2.5%	2.7%	3.8%	0.7%	0.2%	3.1%	1.7%	4.7%	4.5%	2.8%	2.8%	1.9%	1.4%
01000: SOLID WASTE DISPOSAL	3.3%	0.8%	1.1%	0.2%	0.2%	0.6%	0.6%	1.3%	1.4%	0.9%	0.9%	0.8%	1.0%
01000: STREET DEPARTMENT	2.1%	3.3%	3.1%	1.6%	0.2%	0.1%	1.4%	3.6%	3.4%	2.5%	2.5%	2.0%	1.6%
01000: SWIMMING POOLS	0.6%	1.3%	1.0%	0.2%	0.0%	0.0%	0.4%	1.3%	0.8%	0.6%	0.6%	0.2%	0.4%
01000: TENNIS CENTER	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
01000: TOURISM & ECONOMIC DEVELOPMENT	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.2%	0.2%	0.5%	0.3%
01000: TRAFFIC ADMINISTRATION	2.4%	9.1%	2.4%	0.4%	0.3%	0.1%	1.1%	3.0%	2.1%	1.9%	1.9%	1.4%	1.2%
01000: TRANSIT ADMINISTRATION	0.2%	0.1%	0.6%	2.0%	1.9%	2.2%	0.1%	0.3%	0.4%	0.6%	0.6%	0.2%	0.1%
01000: TRANSIT DEMAND RESPONSE	0.4%	0.0%	0.5%	0.1%	0.0%	0.0%	0.3%	0.7%	0.7%	0.4%	0.4%	0.3%	0.2%
01000: TRANSIT FIXED ROUTE	0.7%	0.0%	1.1%	0.2%	0.3%	0.1%	0.5%	1.4%	1.4%	0.8%	0.8%	0.6%	0.4%
01000: TRANSIT MAINTENANCE	0.9%	1.0%	0.3%	0.1%	0.0%	0.0%	0.1%	0.3%	0.4%	0.2%	0.2%	0.2%	0.4%
01000: VITAL STATISTICS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
01000: VOLLEYBALL PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
01000: WARFORD ACTIVITY CENTER	0.2%	0.2%	0.3%	0.1%	0.0%	2.1%	0.1%	0.3%	0.3%	0.2%	0.2%	0.1%	0.2%
01000: ZOO MAINTENANCE	0.3%	0.1%	0.5%	0.1%	0.0%	0.0%	0.2%	0.6%	0.5%	0.3%	0.3%	0.2%	0.2%
02010: CDBG	0.4%	0.1%	0.4%	1.1%	1.6%	0.6%	0.2%	0.3%	0.3%	0.5%	0.5%	0.4%	0.2%
02020: HOUSING	6.1%	0.0%	0.4%	0.2%	0.1%	0.0%	1.2%	0.5%	0.5%	1.8%	1.8%	4.0%	2.1%
02030: HOME INVESTMENT PARTNER	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02040: SHELTER PLUS CARE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02050: PLANNING	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
02065: COMING HOME PROJECT	0.2%	0.0%	0.3%	0.1%	0.0%	0.0%	0.1%	0.4%	0.3%	0.2%	0.2%	0.1%	0.4%
02070: TX EMERGENCY SOLUTIONS	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.1%
02075: HMIS	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
02080: COURT TECH	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02090: COURT SECURITY	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
02210: SAFE AND SOBER TXDOT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
02420: URBAN TRANSPORTATION PLAN	0.1%	0.0%	0.3%	0.6%	0.0%	0.0%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
02425: PHOTOGRAPHIC TRAFFIC ENFO	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.1%	0.1%	0.4%	0.2%
02430: EMERGENCY MGT SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02450: COVID-19 FEMA	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.4%	0.4%	0.9%	0.5%
02500: PUBLIC HEALTH	1.2%	0.7%	2.4%	6.0%	6.3%	2.3%	1.4%	1.7%	1.9%	2.4%	2.4%	1.4%	0.9%
02530: WIC GRANT	1.2%	0.1%	0.8%	0.7%	4.5%	1.8%	0.4%	0.9%	0.9%	0.7%	0.7%	0.5%	1.2%
02610: JUSTICE ASSISTANCE GRANT	0.1%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
02620: APD SEIZED PROPERTY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
02640: FEDERAL APD SEIZURES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
02660: LEOSE TRAINING PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02670: AIP PANTEX PROJECT	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.3%
02700: GREENWAYS at HILLSIDE FUN	0.1%	0.0%	2.0%	1.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.3%	0.3%	0.2%	0.1%
02705: PINNACLE PID	0.0%	0.0%	0.1%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
02710: HERITAGE HILLS PID	0.0%	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
02730: COLONIES	0.2%	0.0%	2.0%	1.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.3%	0.3%	0.2%	0.1%
02740: TUTBURY PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
02750: POINT WEST PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
02760: QUAIL CREEK PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
02770: VINEYARDS PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%

Final Iteration	Central Service Departments													
Central Service/Operating Departments	01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING	
02790: TOWN SQUARE PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	
03200: GENERAL OBLIGATION DEBT	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	9.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
04100: GENERAL CONSTRUCTION	0.3%	0.0%	0.0%	0.1%	0.0%	0.0%	0.9%	0.0%	0.0%	0.1%	0.1%	0.3%	1.2%	
04150: STREET ASSESSMENTS	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.4%	0.2%	
04200: STREET IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
04250: GOLF COURSE IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
04400: CIVIC CENTER IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	
04550: PARK IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
04600: GO BOND CONSTRUCTION	0.4%	0.0%	0.0%	0.1%	0.0%	0.0%	1.9%	0.0%	0.0%	0.1%	0.1%	0.1%	1.0%	
05200: WATER AND SEWER	9.6%	47.0%	9.2%	4.5%	2.6%	2.9%	30.3%	10.8%	5.8%	9.2%	9.2%	9.9%	10.2%	
05400: AIRPORT	2.9%	3.4%	2.8%	4.8%	0.1%	0.0%	2.0%	2.5%	1.3%	3.2%	3.2%	3.0%	3.6%	
05420: AIRPORT PFC	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
05600: DRAINAGE UTILITY	0.8%	0.7%	0.7%	0.2%	1.6%	0.6%	3.5%	0.9%	0.5%	0.7%	0.7%	0.8%	0.6%	
06100: FLEET SERVICES	1.5%	0.4%	1.7%	2.5%	0.1%	0.0%	1.9%	1.7%	0.9%	1.9%	1.9%	1.9%	7.7%	
06200: IT	2.7%	0.1%	1.9%	2.6%	3.1%	1.1%	1.5%	1.9%	1.0%	2.3%	2.3%	2.6%	2.8%	
06300: RISK MANAGEMENT	1.8%	0.2%	0.2%	0.2%	0.0%	0.0%	1.9%	0.2%	0.1%	1.3%	1.3%	3.0%	2.2%	
06400: EMPLOYEE INSURANCE	7.3%	0.0%	0.3%	0.4%	1.1%	0.4%	3.0%	0.3%	0.3%	4.2%	4.2%	9.9%	5.0%	
07030: LIBRARY TRUST	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
07100: CITY DONATIONS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
07110: CIVIC AMARILLO	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
07120: ZOO TRUST	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	
07240: CIVIC CENTER OPERATIONS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
09110: AEDC	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.3%	0.3%	0.7%	0.3%	
09120: AEDC PROJECTS	0.1%	0.0%	1.3%	6.5%	0.0%	0.0%	2.8%	0.0%	0.0%	1.4%	1.4%	0.2%	0.1%	
09210: AHD	3.9%	0.0%	0.2%	0.4%	0.1%	0.0%	3.4%	0.1%	0.1%	4.5%	4.5%	11.0%	5.5%	
09230: AMARILLO POTTER VENUE DISTRICT	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.2%	0.2%	0.5%	0.3%	
09240: Events District Debt Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
09270: Tax Increment Reinvestment #1	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.1%	0.1%	0.2%	0.1%	
09271: Tax Increment Reinvestment #2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
09280: Amarillo Local Government Corp	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	
09510: CHAMBER OF COMMERCE	0.3%	0.0%	0.1%	0.6%	1.5%	0.7%	0.1%	0.0%	0.0%	0.3%	0.3%	0.5%	0.3%	
09520: HARRINGTON LIBRARY CONSTORTIUM	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	
09530: HLC PLANT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
09560: CVB	0.2%	0.0%	0.1%	0.3%	1.5%	0.7%	0.1%	0.0%	0.0%	0.2%	0.2%	0.3%	0.2%	

Table A-3: Final Allocation Amounts (OMB Compliant CAP)

Fund Name	Department Classification	Department	Central				Central Service										Total Allocation
			01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING		
			1,067,909	271,000	1,394,126	281,467	963,230	2,057,076	1,275,520	255,226	883,973	938,508	0	373,926	\$11,014	10,272,976	
GENERAL	Central Service	01000: ACCOUNTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CENTRAL STORES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CITY MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CITY SECRETARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CUSTODIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: FACILITIES MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: FINANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: HEALTH PLAN ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: HUMAN RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: LEGAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: MAYOR AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: OFFICE OF PUBLIC COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: PURCHASING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Operating Department	01000: AEC	14,703	350	28,374	1,081	16,058	12,443	12,807	6,509	24,466	15,274	-	4,974	5,525	142,543	
GENERAL	Operating Department	01000: ANIMAL MANAGEMENT & WELFARE	11,095	2,639	23,520	2,467	32,623	41,129	9,433	5,040	15,878	12,374	-	3,303	5,958	185,858	
GENERAL	Operating Department	01000: ATHLETIC ADMINISTRATION	470	17	1,049	33	28	21	395	242	694	471	-	93	65	3,573	
GENERAL	Operating Department	01000: BASKETBALL PROGRAM	2	0	6	4	1	1	1	0	1	4	-	1	174	198	
GENERAL	Operating Department	01000: BOX OFFICE OPERATIONS	3,113	2	7,845	244	188	145	2,632	1,810	3,872	3,157	-	330	578	23,918	
GENERAL	Operating Department	01000: BUILDING SAFETY	53,593	430	19,552	2,203	14,044	10,882	8,648	4,158	14,661	11,305	-	3,709	3,442	148,625	
GENERAL	Operating Department	01000: CAPITAL PROJECTS & DEVELOPMENT	6,969	400	33,269	20,248	14,816	11,480	5,884	3,380	10,241	20,195	-	1,715	2,242	130,839	
GENERAL	Operating Department	01000: CIVIC CENTER ADMINISTRATION	4,195	413	7,591	1,685	225	491,878	2,976	1,428	5,217	4,508	-	1,280	1,521	522,916	
GENERAL	Operating Department	01000: CIVIC CENTER OPERATIONS	4,802	2,160	7,960	287	267	188	3,502	1,828	5,875	4,175	-	1,289	1,417	33,749	
GENERAL	Operating Department	01000: CIVIC CENTER SPORTS	1,012	1,402	599	51	55	31	759	131	398	898	-	668	983	6,987	
GENERAL	Operating Department	01000: CIVILIAN PERSONNEL	20,084	39	40,584	1,403	1,180	899	17,657	9,335	27,759	21,019	-	8,327	6,276	152,542	
GENERAL	Operating Department	01000: EMERGENCY MANAGEMENT SERVICES	1,391	192	7,055	5,425	18,741	14,524	1,083	463	2,088	4,850	-	549	392	56,733	
GENERAL	Operating Department	01000: ENVIRONMENTAL HEALTH	5,075	280	10,378	1,153	4,208	3,257	4,286	2,210	8,180	5,644	-	1,619	3,374	49,661	
GENERAL	Operating Department	01000: FIRE CIVILIAN PERSONNEL	2,402	8	4,747	162	143	111	2,097	1,092	4,184	2,493	-	776	536	18,753	
GENERAL	Operating Department	01000: FIRE MARSHAL	3,486	295	4,797	185	174	132	2,465	1,099	5,076	2,927	-	1,182	1,163	22,982	
GENERAL	Operating Department	01000: FIRE OPERATIONS	106,373	20,239	158,129	13,642	30,964	268,133	79,707	34,544	166,776	99,761	-	39,697	102,776	1,120,738	
GENERAL	Operating Department	01000: GLOBE NEWS CENTER	1,513	664	2,476	491	80	140,408	1,028	479	1,588	1,495	-	461	403	151,084	
GENERAL	Operating Department	01000: GOLF OPERATIONS	20,518	4,710	33,782	2,045	1,034	17,484	13,468	7,569	19,757	18,894	-	4,170	9,145	150,357	
GENERAL	Operating Department	01000: JUDICIAL	1,479	1	2,139	88	78	61	1,152	489	2,282	1,369	-	569	753	10,480	
GENERAL	Operating Department	01000: LIBRARY	25,806	2,006	45,394	2,063	239,941	204,471	17,852	10,331	30,152	21,681	-	5,090	3,869	608,854	
GENERAL	Operating Department	01000: MPEV	29	0	18	14	5	4	14	1	4	26	-	15	530	658	
GENERAL	Operating Department	01000: MUNICIPAL COURT	4,541	3	8,953	303	257	200	3,686	2,061	6,826	4,395	-	1,157	1,147	33,529	
GENERAL	Operating Department	01000: Office of Civil Hearings	642	0	1,574	53	39	30	562	363	782	674	-	105	246	5,070	
GENERAL	Operating Department	01000: PARK MAINTENANCE	21,843	13,204	31,450	1,189	1,134	765	12,873	7,211	23,107	15,436	-	4,020	7,676	139,908	
GENERAL	Operating Department	01000: PARKS & RECREATION ADMINISTRAT	2,942	359	10,507	6,459	25,194	80,500	2,306	1,053	4,472	6,930	-	1,070	2,886	124,479	
GENERAL	Operating Department	01000: PARKS & RECREATION PROGRAM	2,808	52	6,817	224	189	131	2,349	1,571	3,447	2,821	-	360	945	21,893	
GENERAL	Operating Department	01000: PLANNING	3,397	34	64,119	83,110	3,367	2,610	2,521	1,124	4,931	44,954	-	1,210	851	192,230	
GENERAL	Operating Department	01000: POLICE	122,001	25,358	203,896	18,659	279,332	359,800	102,028	44,303	212,905	128,495	-	50,888	55,381	1,602,845	
GENERAL	Operating Department	01000: PUBLIC WORKS	1,400	44	16,149	15,259	5,322	4,124	1,178	425	2,540	11,516	-	712	844	59,513	
GENERAL	Operating Department	01000: RADIO COMMUNICATIONS	2,286	71	3,206	124	981	165	1,812	735	2,262	2,144	-	977	846	15,610	
GENERAL	Operating Department	01000: RISK MANAGEMENT	1,116	58	4,597	3,112	5,311	4,116	882	397	1,806	3,078	-	418	466	25,356	

Fund Name	Department Classification	Department	Central					Central Service										Total Allocation
			01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING			
			1,067,909	271,000	1,394,126	281,467	963,230	2,057,076	1,275,520	255,226	883,973	938,508	0	373,926	511,014	10,272,976		
GENERAL	Operating Department	01000: SENIOR SERVICES	123	0	17	11	8	5	77	1	80	95	-	85	405	905		
GENERAL	Operating Department	01000: SOFTBALL PROGRAM	748	0	34	21	15	11	82	3	182	107	-	88	753	2,055		
GENERAL	Operating Department	01000: SOLID WASTE COLLECTION	29,743	7,349	52,389	1,880	1,000	64,348	21,720	12,011	38,809	26,039	-	7,018	7,169	268,198		
GENERAL	Operating Department	01000: SOLID WASTE DISPOSAL	35,352	2,158	14,766	636	2,031	12,584	7,004	3,389	12,229	8,459	-	3,068	5,253	106,868		
GENERAL	Operating Department	01000: STREET DEPARTMENT	22,836	9,039	42,732	4,509	1,868	2,730	18,369	9,151	30,036	23,900	-	7,404	8,258	180,833		
GENERAL	Operating Department	01000: SWIMMING POOLS	5,960	3,445	14,219	480	388	279	4,913	3,273	7,194	5,809	-	771	2,109	48,952		
GENERAL	Operating Department	01000: TENNIS CENTER	1,476	74	2,104	68	59	45	875	485	1,034	1,041	-	281	194	7,738		
GENERAL	Operating Department	01000: TOURISM & ECONOMIC DEVELOPMENT	1,977	1	107	54	55	43	1,880	13	51	1,924	-	1,881	1,448	6,193		
GENERAL	Operating Department	01000: TRAFFIC ADMINISTRATION	25,183	24,572	33,183	1,231	2,614	1,814	14,622	7,014	18,451	17,453	-	5,411	6,066	158,195		
GENERAL	Operating Department	01000: TRANSIT ADMINISTRATION	2,302	197	8,935	5,579	18,162	45,319	1,790	876	3,420	5,756	-	745	719	93,799		
GENERAL	Operating Department	01000: TRANSIT DEMAND RESPONSE	3,854	7	7,379	250	219	170	3,235	1,899	6,089	3,846	-	1,176	813	28,717		
GENERAL	Operating Department	01000: TRANSIT FIXED ROUTE	7,851	119	15,352	536	3,134	2,428	5,512	3,530	12,136	7,764	-	2,206	2,220	63,788		
GENERAL	Operating Department	01000: TRANSIT MAINTENANCE	9,583	2,657	3,850	175	222	150	1,904	876	3,578	2,283	-	873	1,825	27,976		
GENERAL	Operating Department	01000: VITAL STATISTICS	374	0	529	18	17	13	255	122	394	303	-	111	77	2,212		
GENERAL	Operating Department	01000: VOLLEYBALL PROGRAM	307	0	16	10	6	5	33	2	81	44	-	35	371	910		
GENERAL	Operating Department	01000: WARFORD ACTIVITY CENTER	2,047	413	3,603	253	109	42,579	1,423	800	2,290	1,788	-	441	851	56,597		
GENERAL	Operating Department	01000: ZOO MAINTENANCE	3,300	220	6,842	234	187	143	2,598	1,574	4,081	3,111	-	637	1,135	24,081		
CDBG	Operating Department	02010: CDBG	4,468	209	5,928	3,199	15,350	11,895	2,154	694	2,487	4,583	-	1,424	1,163	53,552		
HOUSING	Operating Department	02020: HOUSING	65,590	30	5,911	580	923	715	14,880	1,280	4,550	17,297	-	14,881	10,826	137,343		
HOME INVESTME	Operating Department	02030: HOME INVESTMENT PARTNER	878	0	532	18	20	15	242	122	372	288	-	95	66	2,648		
SHELTER PLUS C	Operating Department	02040: SHELTER PLUS CARE	154	0	3	1	2	1	30	0	2	34	-	33	23	282		
PLANNING	Operating Department	02050: PLANNING	781	0	53	37	18	14	40	4	16	70	-	39	1,413	2,484		
COMING HOME F	Operating Department	02065: COMING HOME PROJECT	2,427	6	4,258	181	127	99	1,803	972	2,439	1,044	-	382	2,177	16,828		
TX EMERGENCY	Operating Department	02070: TX EMERGENCY SOLUTIONS	2,312	1	591	44	56	43	1,055	131	1,067	1,230	-	1,004	689	8,223		
HMIS	Operating Department	02075: HMIS	677	0	1,081	39	35	27	561	243	801	664	-	279	182	4,680		
COURT TECH	Operating Department	02080: COURT TECH	188	0	8	4	4	3	120	1	4	139	-	134	92	695		
COURT SECURIT	Operating Department	02090: COURT SECURITY	716	68	1,577	52	45	34	630	363	1,181	751	-	182	126	5,725		
SAFE AND SOBE	Operating Department	02210: SAFE AND SOBER TXDOT	259	0	19	9	13	10	228	3	652	285	-	254	175	1,886		
URBAN TRANSPK	Operating Department	02420: URBAN TRANSPORTATION PLAN	1,093	1	3,552	1,589	82	64	901	489	1,887	2,153	-	372	257	12,502		
PHOTOGRAPHIC	Operating Department	02425: PHOTOGRAPHIC TRAFFIC ENFO	1,515	1	77	36	42	33	1,977	10	145	1,359	-	1,315	902	7,411		
EMERGENCY MGT	Operating Department	02430: EMERGENCY MGT SERVICES	20	0	7	5	2	1	17	0	2	23	-	10	188	282		
COVID-19 FEMA	Operating Department	02450: COVID-19 FEMA	3,592	44	188	92	100	77	3,082	24	93	3,567	-	3,457	2,369	16,888		
PUBLIC HEALTH	Operating Department	02500: PUBLIC HEALTH	13,224	2,018	33,580	16,784	60,251	46,882	17,924	4,224	16,882	22,509	-	5,084	4,768	243,709		
WIC GRANT	Operating Department	02530: WIC GRANT	12,308	343	11,819	2,099	43,118	38,005	4,613	2,293	7,523	6,647	-	1,887	6,344	138,775		
JUSTICE ASSIST.	Operating Department	02610: JUSTICE ASSISTANCE GRANT	538	1,489	58	25	34	13	238	8	117	285	-	255	969	3,757		
APD SEIZED PRC	Operating Department	02620: APD SEIZED PROPERTY	330	0	29	20	10	8	84	2	9	103	-	88	752	1,433		
FEDERAL APD SI	Operating Department	02640: FEDERAL APD SEIZURES	94	0	29	22	8	6	14	2	7	31	-	13	875	1,102		
LEOSE TRAINING	Operating Department	02660: LEOSE TRAINING PROGRAM	16	0	1	0	1	0	16	0	0	19	-	16	12	86		
AIP PANTEX PRC	Operating Department	02670: AIP PANTEX PROJECT	841	1	583	54	37	29	559	128	568	672	-	448	1,347	5,264		
GREENWAYS at I	Operating Department	02700: GREENWAYS at HILLSIDE FUN	1,435	2	27,393	2,925	222	172	741	30	165	2,588	-	591	585	38,851		
PINNACLE PID	Operating Department	02705: PINNACLE PID	16	0	1,449	1,517	18	14	10	3	17	1,024	-	7	5	4,082		
HERITAGE HILLS	Operating Department	02710: HERITAGE HILLS PID	184	0	4,815	883	40	31	93	6	31	682	-	97	68	6,911		
COLONIES	Operating Department	02730: COLONIES	2,038	2	27,680	2,928	229	177	1,192	32	170	2,800	-	588	417	38,043		
TUTBURY PID	Operating Department	02740: TUTBURY PID	122	0	1,495	783	17	13	23	3	15	548	-	21	188	3,227		

Fund Name	Department Classification	Department	Central					Central Service								Total Allocation
			01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND-COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING	
			1,067,909	271,000	1,394,126	281,467	963,230	2,057,076	1,275,520	255,226	883,973	938,508	0	373,926	311,014	10,272,976
POINT WEST PID	Operating Department	02750: POINT WEST PID	181	0	2,032	782	20	18	34	3	17	567	-	34	24	3,728
QUIAL CREEK PII	Operating Department	02760: QUIAL CREEK PID	145	0	1,030	786	12	10	12	2	11	525	-	11	8	2,532
VINEYARDS PID	Operating Department	02770: VINEYARDS PID	399	0	870	782	13	10	10	3	12	519	-	7	5	2,812
TOWN SQUARE F	Operating Department	02790: TOWN SQUARE PID	12	0	755	759	9	7	8	2	9	513	-	4	3	2,079
GENERAL OBLIG	Operating Department	03200: GENERAL OBLIGATION DEBT	350	9	586	180	319	247	118,320	104	400	420	-	181	159	121,242
GENERAL CONS	Operating Department	04100: GENERAL CONSTRUCTION	3,142	2	282	178	114	88	11,231	30	114	1,112	-	948	6,023	23,271
STREET ASSESS	Operating Department	04150: STREET ASSESSMENTS	1,341	0	74	38	39	30	1,708	10	37	1,387	-	1,323	807	6,870
STREET IMPROV	Operating Department	04200: STREET IMPROVEMENT	2	0	3	1	2	1	807	1	2	2	-	1	1	822
GOLF COURSE #	Operating Department	04250: GOLF COURSE IMPROVEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIC CENTER Im	Operating Department	04400: CIVIC CENTER IMPROVEMENT	82	0	31	14	14	11	3,818	4	10	21	-	6	352	4,388
PARK IMPROVEM	Operating Department	04550: PARK IMPROVEMENT	1	0	2	1	1	1	446	0	2	2	-	1	1	457
GO BOND CONS	Operating Department	04800: GO BOND CONSTRUCTION	4,561	3	333	171	146	113	24,269	41	155	557	-	382	5,296	36,016
WATER AND SEW	Operating Department	05200: WATER AND SEWER	102,107	127,462	128,516	12,804	24,858	60,468	387,104	27,691	51,034	88,257	-	36,844	52,068	1,097,213
AIRPORT	Operating Department	05400: AIRPORT	30,756	9,196	39,300	13,511	1,342	881	25,768	6,321	11,547	29,849	-	11,297	18,364	198,012
AIRPORT PFC	Operating Department	05420: AIRPORT PFC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DRAINAGE UTILI	Operating Department	05600: DRAINAGE UTILITY	8,088	2,005	9,599	461	15,050	11,805	44,385	2,179	4,089	8,338	-	2,814	3,180	109,755
FLEET SERVICES	Operating Department	06100: FLEET SERVICES	15,528	1,021	24,323	8,898	980	750	23,607	4,239	7,797	17,839	-	8,976	39,102	149,081
IT	Operating Department	06200: IT	28,329	383	27,071	7,182	30,200	23,404	19,233	4,829	8,984	21,572	-	9,641	14,268	195,076
RISK MANAGEME	Operating Department	06300: RISK MANAGEMENT	19,218	594	2,414	455	480	387	23,867	472	1,080	12,193	-	11,151	11,289	83,380
EMPLOYEE INSU	Operating Department	06400: EMPLOYEE INSURANCE	78,032	115	4,634	1,093	10,873	8,427	38,569	857	2,241	39,143	-	37,007	25,550	246,540
LIBRARY TRUST	Operating Department	07030: LIBRARY TRUST	20	0	1	0	0	0	10	0	0	12	-	11	8	83
CITY DONATIONS	Operating Department	07100: CITY DONATIONS	1	0	0	0	0	0	1	0	0	1	-	1	1	5
CIVIC AMARILLO	Operating Department	07110: CIVIC AMARILLO	237	0	10	5	6	4	187	1	5	193	-	187	128	944
ZOO TRUST	Operating Department	07120: ZOO TRUST	32	0	12	9	3	2	4	1	3	10	-	3	349	427
CIVIC CENTER O	Operating Department	07240: CIVIC CENTER OPERATIONS	152	0	1	0	1	1	2	0	1	2	-	2	1	164
AEDC	Operating Department	09110: AEDC	3,509	1	155	71	85	88	4,020	21	80	2,670	-	2,582	1,770	15,031
AEDC PROJECTS	Operating Department	09120: AEDC PROJECTS	1,395	7	17,513	18,268	336	261	38,343	78	352	13,042	-	745	530	88,888
AHD	Operating Department	09210: AHD	41,812	14	2,266	1,104	1,193	824	42,783	289	1,119	42,548	-	41,223	28,252	203,817
AMARILLO POTTI	Operating Department	09230: AMARILLO POTTER VENUE DISTRICT	2,128	1	122	58	85	50	4,718	18	64	2,047	-	1,977	1,356	12,588
Events District Del	Operating Department	09240: Events District Debt Service	1	0	2	1	1	1	485	0	2	2	-	1	1	497
Tax Increment Rei	Operating Department	09270: Tax Increment Reinvestment #1	796	0	47	22	25	19	1,956	6	25	781	-	754	517	4,950
Tax Increment Rei	Operating Department	09271: Tax Increment Reinvestment #2	81	0	4	2	2	2	82	0	2	72	-	70	48	344
Amarillo Local Gov	Operating Department	09280: Amarillo Local Government Corp	719	44	24	11	14	11	350	3	13	405	-	391	288	2,254
CHAMBER OF CC	Operating Department	09510: CHAMBER OF COMMERCE	3,588	119	1,905	1,619	14,793	14,227	1,829	81	297	3,100	-	1,879	1,300	44,734
HARRINGTON LIK	Operating Department	09520: HARRINGTON LIBRARY CONSTORTIUM	1,587	0	42	18	24	19	543	6	22	519	-	496	513	3,789
HLC PLANT	Operating Department	09530: HLC PLANT	9	0	6	5	2	1	90	0	2	10	-	7	178	311
CVB	Operating Department	09560: CVB	1,980	118	1,138	841	14,756	14,199	1,133	82	264	1,849	-	1,163	809	38,312

Appendix B

Appendix B provides the table detailing the allocation performed in allocating central service costs for the full cost allocation plan. The methodology for the full plan is the same as for the OMB compliant plan, as it is the most reasonable and represents how indirect support is provided in the City. The difference between the two plans, as has been described in this report, is in the costs that can be allocated.

Table B-1: Final Allocation Amounts (Full CAP)

Fund Name	Department Classification	Department	Central				Central Service										Total Allocation
			01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING		
			1,068,501	271,000	1,394,135	408,928	963,230	2,057,076	1,275,630	255,226	914,779	1,194,105	54,533	379,493	511,014	10,717,702	
GENERAL	Central Service	01000: ACCOUNTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CENTRAL STORES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CITY MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CITY SECRETARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: CUSTODIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: FACILITIES MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: FINANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: HEALTH PLAN ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: HUMAN RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: LEGAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: MAYOR AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: OFFICE OF PUBLIC COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Central Service	01000: PURCHASING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL	Operating Department	01000: AECG	14,712	350	28,374	1,541	16,058	12,443	12,808	6,509	25,319	10,434	888	5,048	5,525	149,007	
GENERAL	Operating Department	01000: ANIMAL MANAGEMENT & WELFARE	11,701	2,638	23,520	3,583	32,823	41,129	9,433	5,040	10,225	15,744	720	3,352	5,858	171,898	
GENERAL	Operating Department	01000: ATHLETIC ADMINISTRATION	478	17	1,040	48	28	21	395	242	708	600	27	94	65	3,709	
GENERAL	Operating Department	01000: BASKETBALL PROGRAM	2	0	6	6	1	1	1	0	1	8	0	1	174	200	
GENERAL	Operating Department	01000: BOX OFFICE OPERATIONS	3,115	2	7,845	355	188	145	2,633	1,810	4,007	4,017	184	335	578	25,215	
GENERAL	Operating Department	01000: BUILDING SAFETY	53,822	430	19,552	3,200	14,044	10,882	8,649	4,156	15,172	14,384	858	3,765	3,442	151,956	
GENERAL	Operating Department	01000: CAPITAL PROJECTS & DEVELOPMENT	6,973	400	33,270	29,417	14,816	11,480	5,884	3,380	10,598	25,866	1,175	1,741	2,242	147,070	
GENERAL	Operating Department	01000: CIVIC CENTER ADMINISTRATION	4,198	413	7,581	2,448	225	491,878	2,976	1,428	5,390	5,736	262	1,269	1,521	525,372	
GENERAL	Operating Department	01000: CIVIC CENTER OPERATIONS	4,804	2,180	7,960	417	267	188	3,502	1,828	6,080	5,311	243	1,308	1,417	35,485	
GENERAL	Operating Department	01000: CIVIC CENTER SPORTS	1,012	1,402	599	74	55	31	759	131	412	1,142	52	878	983	7,331	
GENERAL	Operating Department	01000: CIVILIAN PERSONNEL	20,095	39	40,585	2,038	1,160	899	17,858	9,335	28,726	26,743	1,222	6,422	6,276	161,198	
GENERAL	Operating Department	01000: EMERGENCY MANAGEMENT SERVICES	1,391	192	7,055	7,882	18,741	14,524	1,084	463	2,140	6,171	282	557	392	60,875	
GENERAL	Operating Department	01000: ENVIRONMENTAL HEALTH	5,078	280	10,378	1,875	4,206	3,257	4,287	2,210	8,485	7,181	328	1,643	3,374	52,361	
GENERAL	Operating Department	01000: FIRE CIVILIAN PERSONNEL	2,404	8	4,747	235	143	111	2,097	1,092	4,330	3,172	145	787	536	19,800	
GENERAL	Operating Department	01000: FIRE MARSHAL	3,488	295	4,797	269	174	132	2,495	1,099	5,253	3,724	170	1,200	1,163	24,229	
GENERAL	Operating Department	01000: FIRE OPERATIONS	106,432	20,236	158,130	19,820	30,964	268,133	78,714	34,544	172,588	126,930	5,802	40,268	102,776	1,168,357	
GENERAL	Operating Department	01000: GLOBE NEWS CENTER	1,514	664	2,476	714	80	140,408	1,026	479	1,641	1,902	87	468	403	51,883	
GENERAL	Operating Department	01000: GOLF OPERATIONS	20,530	4,719	33,782	2,972	1,034	17,484	13,470	7,589	20,445	21,227	970	4,232	9,145	57,581	
GENERAL	Operating Department	01000: JUDICIAL	1,480	1	2,139	129	78	81	1,152	489	2,361	1,742	80	568	753	11,082	
GENERAL	Operating Department	01000: LIBRARY	25,820	2,006	45,394	2,997	239,941	204,471	17,853	10,331	31,203	27,588	1,281	5,185	3,889	617,897	
GENERAL	Operating Department	01000: MPEV	29	0	18	20	5	4	14	1	4	32	1	15	530	873	
GENERAL	Operating Department	01000: MUNICIPAL COURT	4,544	3	8,954	441	257	200	3,888	2,081	7,064	5,562	256	1,174	1,147	35,377	
GENERAL	Operating Department	01000: Office of Civil Hearings	642	0	1,574	76	39	30	502	383	808	857	39	107	246	5,346	
GENERAL	Operating Department	01000: PARK MAINTENANCE	21,855	13,204	31,450	1,728	1,134	785	12,874	7,211	23,912	19,640	898	4,080	7,676	146,427	
GENERAL	Operating Department	01000: PARKS & RECREATION ADMINISTRATION	2,944	359	10,507	8,383	25,194	60,500	2,306	1,053	4,628	8,818	403	1,086	2,686	129,888	
GENERAL	Operating Department	01000: PARKS & RECREATION PROGRAM	2,610	52	6,817	326	169	131	2,349	1,571	3,567	3,589	164	365	945	22,855	
GENERAL	Operating Department	01000: PLANNING	3,389	34	64,119	91,690	3,367	2,810	2,522	1,124	5,103	57,198	2,615	1,228	851	235,890	
GENERAL	Operating Department	01000: POLICE	122,068	25,358	203,887	27,108	276,332	359,800	102,037	44,303	220,324	183,490	7,473	51,443	55,381	1,061,814	
GENERAL	Operating Department	01000: PUBLIC WORKS	1,401	44	16,149	22,169	5,322	4,124	1,178	425	2,628	14,052	870	722	844	70,329	
GENERAL	Operating Department	01000: RADIO COMMUNICATIONS	2,288	71	3,206	180	881	165	1,812	735	2,341	2,728	125	882	846	16,470	
GENERAL	Operating Department	01000: RISK MANAGEMENT	1,117	58	4,597	4,521	5,311	4,116	882	387	1,880	3,917	179	424	486	27,853	

Fund Name	Department Classification	Department	Central					Central Service										Total Allocation
			01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING			
			1,068,501	271,000	1,394,135	406,928	963,230	2,057,076	1,275,630	255,226	914,779	1,194,105	54,583	379,693	511,014	10,747,702		
GENERAL	Operating Department	01000: SENIOR SERVICES	123	0	17	16	6	5	77	1	83	121	0	86	405	946		
GENERAL	Operating Department	01000: SOFTBALL PROGRAM	749	0	34	30	15	11	82	3	199	136	6	89	753	2,109		
GENERAL	Operating Department	01000: SOLID WASTE COLLECTION	26,758	7,349	52,390	2,891	1,808	64,348	21,728	12,011	41,196	33,131	1,514	7,123	7,168	279,214		
GENERAL	Operating Department	01000: SOLID WASTE DISPOSAL	35,371	2,158	14,788	924	2,031	12,584	7,085	3,389	12,655	10,763	492	3,114	5,253	110,544		
GENERAL	Operating Department	01000: STREET DEPARTMENT	22,849	9,039	42,732	6,551	1,888	2,730	18,370	9,151	31,083	30,409	1,390	7,515	8,258	191,945		
GENERAL	Operating Department	01000: SWIMMING POOLS	5,984	3,445	14,219	898	398	279	4,914	3,273	7,445	7,518	344	783	2,109	51,389		
GENERAL	Operating Department	01000: TENNIS CENTER	1,478	74	2,104	99	59	45	875	485	1,070	1,324	81	285	194	8,152		
GENERAL	Operating Department	01000: TOURISM & ECONOMIC DEVELOPMENT	1,978	1	107	78	55	43	1,680	13	53	2,448	112	1,888	1,448	9,884		
GENERAL	Operating Department	01000: TRAFFIC ADMINISTRATION	25,177	24,572	33,183	1,789	2,614	1,814	14,623	7,614	19,094	22,206	1,015	5,482	6,066	165,280		
GENERAL	Operating Department	01000: TRANSIT ADMINISTRATION	2,303	197	8,935	8,105	18,162	45,319	1,790	876	3,530	7,324	335	758	719	98,359		
GENERAL	Operating Department	01000: TRANSIT DEMAND RESPONSE	3,856	7	7,379	363	219	170	3,235	1,899	6,281	4,893	224	1,194	813	30,333		
GENERAL	Operating Department	01000: TRANSIT FIXED ROUTE	7,858	119	15,352	778	3,134	2,428	6,512	3,530	12,559	9,879	452	2,239	2,220	67,059		
GENERAL	Operating Department	01000: TRANSIT MAINTENANCE	9,589	2,657	3,850	255	222	150	1,904	876	3,702	2,904	133	888	1,825	28,953		
GENERAL	Operating Department	01000: VITAL STATISTICS	374	0	529	27	17	13	265	122	408	385	18	113	77	2,336		
GENERAL	Operating Department	01000: VOLLEYBALL PROGRAM	307	0	16	15	6	5	33	2	84	56	3	36	374	932		
GENERAL	Operating Department	01000: WARFORD ACTIVITY CENTER	2,048	413	3,603	368	109	42,579	1,424	800	2,370	2,275	104	447	851	57,391		
GENERAL	Operating Department	01000: ZOO MAINTENANCE	3,302	220	6,842	340	187	143	2,598	1,574	4,224	3,958	181	646	1,135	25,348		
CDBG	Operating Department	02010: CDBG	4,471	209	5,928	4,647	15,350	11,885	2,154	684	2,574	5,831	287	1,445	1,163	56,628		
HOUSING	Operating Department	02020: HOUSING	65,628	30	5,911	814	923	715	14,881	1,280	4,709	22,007	1,006	15,204	10,626	143,733		
HOME INVESTME	Operating Department	02030: HOME INVESTMENT PARTNER	878	0	532	26	20	15	242	122	385	368	17	97	66	2,767		
SHELTER PLUS C	Operating Department	02040: SHELTER PLUS CARE	154	0	3	1	2	1	30	0	2	44	2	33	23	295		
PLANNING	Operating Department	02050: PLANNING	781	0	53	53	18	14	40	4	16	89	4	39	1,413	2,525		
COMING HOME F	Operating Department	02065: COMING HOME PROJECT	2,428	6	4,258	263	127	99	1,603	972	2,524	2,473	113	398	2,177	17,442		
TX EMERGENCY	Operating Department	02070: TX EMERGENCY SOLUTIONS	2,313	1	591	64	56	43	1,055	131	1,105	1,565	72	1,019	689	8,703		
HMS	Operating Department	02075: HMS	677	0	1,081	56	35	27	581	243	932	845	39	283	192	4,953		
COURT TECH	Operating Department	02080: COURT TECH	188	0	8	5	4	3	120	1	4	178	8	136	82	744		
COURT SECURIT	Operating Department	02090: COURT SECURITY	716	68	1,577	75	45	34	630	303	1,222	856	44	184	126	6,041		
SAFE AND SOBE	Operating Department	02210: SAFE AND SOBER TXDOT	259	0	19	12	13	10	228	3	675	337	15	258	175	2,004		
URBAN TRANSPK	Operating Department	02420: URBAN TRANSPORTATION PLAN	1,094	1	3,552	2,309	82	64	961	489	1,853	2,739	125	378	257	14,005		
PHOTOGRAPHIC	Operating Department	02425: PHOTOGRAPHIC TRAFFIC ENFO	1,516	1	77	53	42	33	1,977	10	150	1,730	79	1,335	902	7,903		
EMERGENCY MC	Operating Department	02430: EMERGENCY MGT SERVICES	20	0	7	7	2	1	17	0	2	29	1	19	186	282		
COVID-19 FEMA	Operating Department	02450: COVID-19 FEMA	3,594	44	188	134	100	77	3,083	24	96	4,539	207	3,508	2,369	17,964		
PUBLIC HEALTH	Operating Department	02500: PUBLIC HEALTH	13,231	2,018	33,560	24,385	60,251	46,682	17,925	4,224	17,284	28,640	1,309	5,160	4,768	258,415		
WIC GRANT	Operating Department	02530: WIC GRANT	12,313	343	11,619	3,049	43,116	38,005	4,813	2,283	7,785	8,457	387	1,895	6,344	140,220		
JUSTICE ASSIST,	Operating Department	02610: JUSTICE ASSISTANCE GRANT	538	1,489	58	37	34	13	236	8	121	362	17	259	699	3,871		
APD SEIZED PRC	Operating Department	02620: APD SEIZED PROPERTY	330	0	29	29	10	8	84	2	9	131	8	87	752	1,478		
FEDERAL APD SE	Operating Department	02640: FEDERAL APD SEIZURES	94	0	29	33	8	6	14	2	7	39	2	13	875	1,123		
LEOSE TRAININC	Operating Department	02680: LEOSE TRAINING PROGRAM	18	0	1	1	1	0	16	0	0	24	1	18	12	93		
AIP PANTEX PRC	Operating Department	02670: AIP PANTEX PROJECT	841	1	583	79	37	29	559	128	588	855	39	454	1,347	5,538		
GREENWAYS at I	Operating Department	02700: GREENWAYS at HILLSIDE FUN	1,438	2	27,383	4,250	222	172	741	30	171	3,293	151	600	585	39,047		
PINNACLE PID	Operating Department	02705: PINNACLE PID	16	0	1,449	2,204	18	14	10	3	18	1,302	80	7	5	5,108		
HERITAGE HILLS	Operating Department	02710: HERITAGE HILLS PID	184	0	4,815	1,254	40	31	93	8	32	867	40	99	68	7,530		
COLONIES	Operating Department	02730: COLONIES	2,037	2	27,660	4,255	229	177	1,192	32	176	3,308	151	607	417	40,244		
TUTBURY PID	Operating Department	02740: TUTBURY PID	122	0	1,495	1,137	17	13	23	3	15	687	32	22	188	3,783		

Fund Name	Department Classification	Department	Central										Central Service			Total Allocation
			01000: ACCOUNTING	01000: CENTRAL STORES	01000: CITY MANAGER	01000: CITY SECRETARY	01000: CUSTODIAL SERVICES	01000: FACILITIES MAINTENANCE	01000: FINANCE	01000: HEALTH PLAN ADMINISTRATION	01000: HUMAN RESOURCES	01000: LEGAL	01000: MAYOR AND COUNCIL	01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING	
			1,068,501	271,000	1,394,135	408,928	963,230	2,057,076	1,275,630	255,226	914,779	1,194,105	54,563	379,493	511,014	10,747,702
POINT WEST PID	Operating Department	02750: POINT WEST PID	192	0	2,032	1,151	20	18	34	3	17	721	33	34	24	4,276
QUIAL CREEK PII	Operating Department	02760: QUIAL CREEK PID	145	0	1,030	1,113	12	10	12	2	12	888	31	11	8	3,053
VINEYARDS PID	Operating Department	02770: VINEYARDS PID	400	0	870	1,108	13	10	10	3	12	861	30	7	5	3,120
TOWN SQUARE F	Operating Department	02790: TOWN SQUARE PID	12	0	755	1,103	9	7	6	2	9	853	30	4	3	2,503
GENERAL OBLIG	Operating Department	03200: GENERAL OBLIGATION DEBT	350	9	588	232	319	247	118,330	104	423	535	24	163	150	121,481
GENERAL CONS'	Operating Department	04100: GENERAL CONSTRUCTION	3,144	2	292	256	114	88	11,231	30	118	1,415	65	800	6,023	23,739
STREET ASSESS	Operating Department	04150: STREET ASSESSMENTS	1,341	0	74	52	39	30	1,706	10	36	1,739	79	1,343	807	7,300
STREET IMPROV	Operating Department	04200: STREET IMPROVEMENT	2	0	3	1	2	1	607	1	2	3	0	1	1	823
GOLF COURSE II	Operating Department	04250: GOLF COURSE IMPROVEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIC CENTER III	Operating Department	04400: CIVIC CENTER IMPROVEMENT	82	0	31	20	14	11	3,818	4	17	27	1	6	352	4,383
PARK IMPROVEM	Operating Department	04550: PARK IMPROVEMENT	1	0	2	1	1	1	446	0	2	2	0	1	1	458
GO BOND CONS'	Operating Department	04800: GO BOND CONSTRUCTION	4,554	3	333	248	146	113	24,272	41	101	709	32	367	5,280	36,283
WATER AND SEW	Operating Department	05200: WATER AND SEWER	102,164	127,462	128,517	18,803	24,856	60,488	387,137	27,891	52,812	109,749	5,017	37,393	52,068	1,133,937
AIRPORT	Operating Department	05400: AIRPORT	30,773	9,196	39,300	18,830	1,342	961	25,770	6,321	11,950	37,724	1,724	11,465	18,384	214,520
AIRPORT PFC	Operating Department	05420: AIRPORT PFC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DRAINAGE UTILI	Operating Department	05800: DRAINAGE UTILITY	8,092	2,005	9,599	670	15,050	11,605	44,309	2,179	4,211	8,064	369	2,856	3,180	112,251
FLEET SERVICES	Operating Department	06100: FLEET SERVICES	15,537	1,021	24,323	10,022	980	750	23,809	4,239	8,088	22,808	1,038	7,080	30,102	158,467
IT	Operating Department	06200: IT	28,345	383	27,072	10,434	30,200	23,404	19,235	4,829	9,277	27,446	1,265	9,784	14,268	205,932
RISK MANAGEME	Operating Department	06300: RISK MANAGEMENT	19,229	594	2,414	862	480	367	23,889	472	1,097	15,514	709	11,317	11,289	87,812
EMPLOYEE INSU	Operating Department	06400: EMPLOYEE INSURANCE	78,075	115	4,634	1,587	10,873	8,427	38,572	857	2,320	49,803	2,277	37,558	25,550	280,647
LIBRARY TRUST	Operating Department	07000: LIBRARY TRUST	20	0	1	0	0	0	10	0	0	15	1	12	8	67
CITY DONATION	Operating Department	07100: CITY DONATIONS	1	0	0	0	0	0	1	0	0	2	0	1	1	6
CIVIC AMARILLO	Operating Department	07110: CIVIC AMARILLO	238	0	10	7	6	4	187	1	5	245	11	190	128	1,013
ZOO TRUST	Operating Department	07120: ZOO TRUST	32	0	12	13	3	2	4	1	3	13	1	3	349	434
CIVIC CENTER O	Operating Department	07240: CIVIC CENTER OPERATIONS	152	0	1	0	1	1	2	0	1	3	0	2	1	165
AEDC	Operating Department	09110: AEDC	3,511	1	155	103	85	66	4,021	21	83	3,398	155	2,620	1,770	15,989
AEDC PROJECTS	Operating Department	09120: AEDC PROJECTS	1,396	7	17,513	28,540	338	261	36,346	76	394	16,594	750	750	530	101,478
AHD	Operating Department	09210: AHD	41,935	14	2,256	1,804	1,183	924	42,787	289	1,158	54,135	2,475	41,837	28,252	218,859
AMARILLO POTTI	Operating Department	09230: AMARILLO POTTER VENUE DISTRICT	2,129	1	122	82	65	50	4,716	16	66	2,804	110	2,007	1,358	13,334
Events District Del	Operating Department	09240: Events District Debt Service	1	0	2	1	1	1	465	0	2	2	0	1	1	498
Tax Increment Rei	Operating Department	09270: Tax Increment Reinvestment #1	798	0	47	32	25	19	1,956	8	26	994	45	766	517	5,231
Tax Increment Rei	Operating Department	09271: Tax Increment Reinvestment #2	81	0	4	3	2	2	62	0	2	91	4	71	48	370
Amarillo Local Gov	Operating Department	09280: Amarillo Local Government Corp	720	44	24	15	14	11	350	3	13	515	24	397	268	2,400
CHAMBER OF CC	Operating Department	09510: CHAMBER OF COMMERCE	3,588	119	1,905	2,352	14,793	14,227	1,820	91	308	3,944	180	1,907	1,300	46,532
HARRINGTON LIB	Operating Department	09520: HARRINGTON LIBRARY CONSTORTIUM	1,588	0	42	26	24	19	543	6	23	880	30	503	513	3,988
HLC PLANT	Operating Department	09530: HLC PLANT	9	0	6	7	2	1	80	0	2	13	1	7	178	317
CVB	Operating Department	09560: CVB	1,961	118	1,138	1,222	14,756	14,199	1,133	82	273	2,353	108	1,180	809	39,332

Appendix C

Appendix C provides the schedules for each grant program that requires an indirect cost rate determined using a salaries and benefits base. The schedules list each of the thirteen central service areas, the indirect cost from each using the results from the OMB Compliant cost allocation process in table A-3, the salaries and benefits base for each program, and the calculated indirect cost rate. Appendix C also includes a schedule for the Carry Forward Adjustment Report that shows the carry forward adjustment to be applied to each grant program. Following is a list of the schedules in Appendix C.

Schedule C-1 Carry Forward Adjustment Report

Schedule C-2 Community Development

Schedule C-3 Housing

Schedule C-4 Emergency Management

Schedule C-5 Transit

Schedule C-6 Airport

Schedule C-7 Public Health

Schedule C-8 Women, Infants, and Children (WIC)

Schedule C-9 Photo Traffic Enforcement

City of Amarillo
Indirect Cost Rate Proposal
Carry Forward Adjustment Report
Actual Fiscal Year 2019/2020 For the Fixed Fiscal Year 2021/2022

Department/Program	Fixed FY 2020/21 Recovery	FY 2018/19 Carry Forward	FY 2020/21 Recovery Excluding Carry Forward	Actual FY 2020/21 Indirect Costs	FY 2020/21 Carry Forward
CDBG PROGRAM	\$ 110,412	\$ (28,873)	\$ 81,540	\$ 56,202	\$ (25,338)
HOUSING	\$ 91,046	\$ 49,965	\$ 141,011	\$ 137,343	\$ (3,668)
EMERGENCY MANAGEMENT	\$ 48,980	\$ 5,938	\$ 54,918	\$ 61,998	\$ 7,080
TRANSIT	\$ 278,706	\$ (36,964)	\$ 241,742	\$ 215,086	\$ (26,656)
AIRPORT	\$ 124,197	\$ 20,321	\$ 144,518	\$ 198,012	\$ 53,494
HEALTH DEPARTMENT	\$ 218,810	\$ (7,918)	\$ 210,892	\$ 243,708	\$ 32,816
WIC	\$ 157,094	\$ (137)	\$ 156,957	\$ 136,775	\$ (20,182)
PHOTO TRAFFIC	\$ 10,337	\$ (3,081)	\$ 7,256	\$ 7,412	\$ 156

Through the carry forward adjustment process the City compares the actual prior year indirect cost recovery amount, adjusted to remove the prior-year carry forward adjustment, to the actual indirect costs occurred in that year as calculated in the plan. The over or under recovery calculated is then added to the new rate calculation. The carry forward adjustment process is completed annually to ensure that the City is not over or under recovering through the indirect cost allocation process.

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of Community Development Grant Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 5,346	\$ 514,303	1.04%
Central Stores	209	514,303	0.04%
City Manager	6,460	514,303	1.26%
City Secretary	3,217	514,303	0.63%
Custodial Servcies	15,370	514,303	2.99%
Facilities Maintenance	11,910	514,303	2.32%
Finance	2,396	514,303	0.47%
Health Plan Admin	816	514,303	0.16%
Human Resources	2,859	514,303	0.56%
Legal	4,871	514,303	0.95%
Mayor and Council	-	514,303	0.00%
Office of Public Communications	1,519	514,303	0.30%
Purchasing	1,229	514,303	0.24%
Total Indirect Costs	<u>\$ 56,202</u>	<u>\$ 514,303</u>	10.93%
Total Indirect Costs	\$ 56,202	\$ 514,303	10.93%
Carry Forward	(25,338)	514,303	-4.93%
Adjusted Total	<u>\$ 30,864</u>	<u>\$ 514,303</u>	6.00%

(1) Indirect Cost amounts are from Table A-3

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of Housing Grant Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 65,590	\$ 565,854	11.59%
Central Stores	30	565,854	0.01%
City Manager	5,911	565,854	1.04%
City Secretary	560	565,854	0.10%
Custodial Services	923	565,854	0.16%
Facilities Maintenance	715	565,854	0.13%
Finance	14,880	565,854	2.63%
Health Plan Admin	1,280	565,854	0.23%
Human Resources	4,550	565,854	0.80%
Legal	17,297	565,854	3.06%
Mayor and Council	-	565,854	0.00%
Office of Public Communications	14,981	565,854	2.65%
Purchasing	10,626	565,854	1.88%
Total Indirect Costs	\$ 137,343	\$ 565,854	24.27%
Total Indirect Costs	\$ 137,343	\$ 565,854	24.27%
Carry Forward	(3,668)	565,854	-0.65%
Adjusted Total	\$ 133,675	\$ 565,854	23.62%

(1) Indirect Cost amounts are from Table A-3

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of Emergency Management Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 2,232	\$ 421,151	0.53%
Central Stores	193	421,151	0.05%
City Manager	7,638	421,151	1.81%
City Secretary	5,479	421,151	1.30%
Custodial Servcies	18,778	421,151	4.46%
Facilities Maintenance	14,553	421,151	3.46%
Finance	1,642	421,151	0.39%
Health Plan Admin	589	421,151	0.14%
Human Resources	2,636	421,151	0.63%
Legal	5,522	421,151	1.31%
Mayor and Council	-	421,151	0.00%
Office of Public Communications	997	421,151	0.24%
Purchasing	1,739	421,151	0.41%
Total Indirect Costs	<u>\$ 61,998</u>	<u>\$ 421,151</u>	14.72%
Total Indirect Costs	\$ 61,998	\$ 421,151	14.72%
Carry Forward	7,080	421,151	1.68%
Adjusted Total	<u>\$ 69,078</u>	<u>\$ 421,151</u>	16.40%

(1) Indirect Cost amounts are from Table A-3

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of Transit Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 23,518	\$ 3,696,364	0.64%
Central Stores	2,967	3,696,364	0.08%
City Manager	37,485	3,696,364	1.01%
City Secretary	6,540	3,696,364	0.18%
Custodial Servcies	20,930	3,696,364	0.57%
Facilities Maintenance	48,394	3,696,364	1.31%
Finance	13,441	3,696,364	0.36%
Health Plan Admin	6,981	3,696,364	0.19%
Human Resources	24,604	3,696,364	0.67%
Legal	19,648	3,696,364	0.53%
Mayor and Council	-	3,696,364	0.00%
Office of Public Communications	5,000	3,696,364	0.14%
Purchasing	5,578	3,696,364	0.15%
Total Indirect Costs	<u>\$ 215,086</u>	<u>\$ 3,696,364</u>	5.82%
Total Indirect Costs	\$ 215,086	\$ 3,696,364	5.82%
Carry Forward	(26,656)	3,696,364	-0.72%
Adjusted Total	<u>\$ 188,430</u>	<u>\$ 3,696,364</u>	5.10%

(1) Indirect Cost amounts are from Table A-3

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of Airport Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 30,756	\$ 3,391,558	0.91%
Central Stores	9,196	3,391,558	0.27%
City Manager	39,300	3,391,558	1.16%
City Secretary	13,511	3,391,558	0.40%
Custodial Servcies	1,342	3,391,558	0.04%
Facilities Maintenance	961	3,391,558	0.03%
Finance	25,768	3,391,558	0.76%
Health Plan Admin	6,321	3,391,558	0.19%
Human Resources	11,547	3,391,558	0.34%
Legal	29,649	3,391,558	0.87%
Mayor and Council	-	3,391,558	0.00%
Office of Public Communications	11,297	3,391,558	0.33%
Purchasing	18,364	3,391,558	0.54%
Total Indirect Costs	<u>\$ 198,012</u>	<u>\$ 3,391,558</u>	5.84%
Total Indirect Costs	\$ 198,012	\$ 3,391,558	5.84%
Carry Forward	53,494	3,391,558	1.58%
Adjusted Total	<u>\$ 251,506</u>	<u>\$ 3,391,558</u>	7.42%

(1) Indirect Cost amounts are from Table A-3

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of Public Health Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 13,224	\$ 2,554,353	0.52%
Central Stores	2,018	2,554,353	0.08%
City Manager	33,560	2,554,353	1.31%
City Secretary	16,784	2,554,353	0.66%
Custodial Servcies	60,251	2,554,353	2.36%
Facilities Maintenance	46,682	2,554,353	1.83%
Finance	17,924	2,554,353	0.70%
Health Plan Admin	4,224	2,554,353	0.17%
Human Resources	16,682	2,554,353	0.65%
Legal	22,509	2,554,353	0.88%
Mayor and Council	-	2,554,353	0.00%
Office of Public Communications	5,084	2,554,353	0.20%
Purchasing	4,766	2,554,353	0.19%
Total Indirect Costs	<u>\$ 243,708</u>	<u>\$ 2,554,353</u>	9.54%
Total Indirect Costs	\$ 243,708	\$ 2,554,353	9.54%
Carry Forward	32,816	2,554,353	1.28%
Adjusted Total	<u>\$ 276,524</u>	<u>\$ 2,554,353</u>	10.83%

(1) Indirect Cost amounts are from Table A-3

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of WIC Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 12,306	\$ 924,629	1.33%
Central Stores	343	924,629	0.04%
City Manager	11,619	924,629	1.26%
City Secretary	2,099	924,629	0.23%
Custodial Servcies	43,116	924,629	4.66%
Facilities Maintenance	38,005	924,629	4.11%
Finance	4,613	924,629	0.50%
Health Plan Admin	2,293	924,629	0.25%
Human Resources	7,523	924,629	0.81%
Legal	6,647	924,629	0.72%
Mayor and Council	-	924,629	0.00%
Office of Public Communications	1,867	924,629	0.20%
Purchasing	6,344	924,629	0.69%
Total Indirect Costs	\$ 136,775	\$ 924,629	14.79%
Total Indirect Costs	\$ 136,775	\$ 924,629	14.79%
Carry Forward	(20,182)	924,629	-2.18%
Adjusted Total	\$ 116,593	\$ 924,629	12.61%

(1) Indirect Cost amounts are from Table A-3

City of Amarillo, Texas
Cost Allocation Plan September 30, 2021
Summary of Photo Traffic Enforcement Indirect Cost Rates
For the Period Ended September 30, 2021

	(1) Indirect Cost	Modified Direct Charges	Indirect Cost Rates
Accounting	\$ 1,515	\$ 989,228	0.15%
Central Stores	1	989,228	0.00%
City Manager	77	989,228	0.01%
City Secretary	36	989,228	0.00%
Custodial Services	42	989,228	0.00%
Facilities Maintenance	33	989,228	0.00%
Finance	1,977	989,228	0.20%
Health Plan Admin	10	989,228	0.00%
Human Resources	145	989,228	0.01%
Legal	1,359	989,228	0.14%
Mayor and Council	-	989,228	0.00%
Office of Public Communications	1,315	989,228	0.13%
Purchasing	902	989,228	0.09%
Total Indirect Costs	\$ 7,412	\$ 989,228	0.75%
Total Indirect Costs	\$ 7,412	\$ 989,228	0.75%
Carry Forward	156	989,228	0.02%
Adjusted Total	\$ 7,568	\$ 989,228	0.77%

(1) Indirect Cost amounts are from Table A-3

Appendix D

The schedule below reconciles the allocable costs from the Central Services to the amounts reported for each area in the City's Annual Comprehensive Finance Report (ACFR).

Reconciliation to Annual Comprehensive Financial Report (ACFR)

Allocable Cost Summary - Central Services

Fiscal Year 2020-2021

	ACFR Amount (page 179)	Difference	Total Cost	Unallocable Cost	Allocable Cost
Summary	\$ 12,605,603	\$ 215,593	\$ 12,821,196	\$ 2,548,220	\$ 10,272,976
Central Service					
01000: ACCOUNTING	1,210,870	84,933	1,295,803	227,893	1,067,909
01000: CENTRAL STORES	356,224	28,670	384,894	113,894	271,000
01000: CITY MANAGER	1,541,441	(42,719)	1,498,722	104,596	1,394,126
01000: CITY SECRETARY	425,914	10,243	436,157	154,690	281,467
01000: CUSTODIAL SERVICES	1,259,343	-	1,259,343	296,113	963,230
01000: FACILITIES MAINTENANCE	2,861,716	(91,449)	2,770,267	713,191	2,057,076
01000: FINANCE	1,335,932	35,516	1,371,448	95,929	1,275,520
01000: HEALTH PLAN ADMINISTRATION	272,195	20,351	292,546	37,319	255,226
01000: HUMAN RESOURCES	1,003,374	58,149	1,061,523	177,550	883,973
01000: LEGAL	1,276,566	44,401	1,320,967	382,459	938,508
01000: MAYOR AND COUNCIL	57,374	-	57,374	57,374	-
01000: OFFICE OF PUBLIC COMMUNICATION	414,213	16,289	430,502	56,576	373,926
01000: PURCHASING	590,441	51,209	641,650	130,636	511,014

Information Technology (IT) charges to General Fund departments are reported in the ACFR in one line (page 179). For the indirect cost allocation process the IT charges for the General Fund have been allocated as appropriate to each department within the General Fund in order to have a true total cost for each department. The amounts noted in the *Difference* column above are the IT charges for each department except for City Manager and Facilities Maintenance. The City Manager department and Facilities Maintenance department also had Payroll Reimbursement amounts that are reported as revenue in the ACFR and included as an offset to payroll costs for the indirect cost allocation process. The amounts that make up the City Manager and Facilities Maintenance difference are as follow:

City Manager	IT charges	\$ 34,548
	Payroll Reimbursements	<u>(77,267)</u>
	Net	<u>(\$42,719)</u>
Facilities Maint	IT charges	\$ 79,152
	Payroll Reimbursements	<u>(170,601)</u>
	Net	<u>(\$91,449)</u>

Appendix E

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:

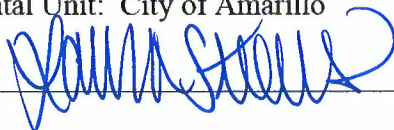
(1) All costs included in this proposal dated September 30, 2021 to establish billing or final indirect costs rates for the period October 1, 2022 thru September 30, 2023 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A 87, "Cost Principles 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: _____



Name of Official: Laura Storrs

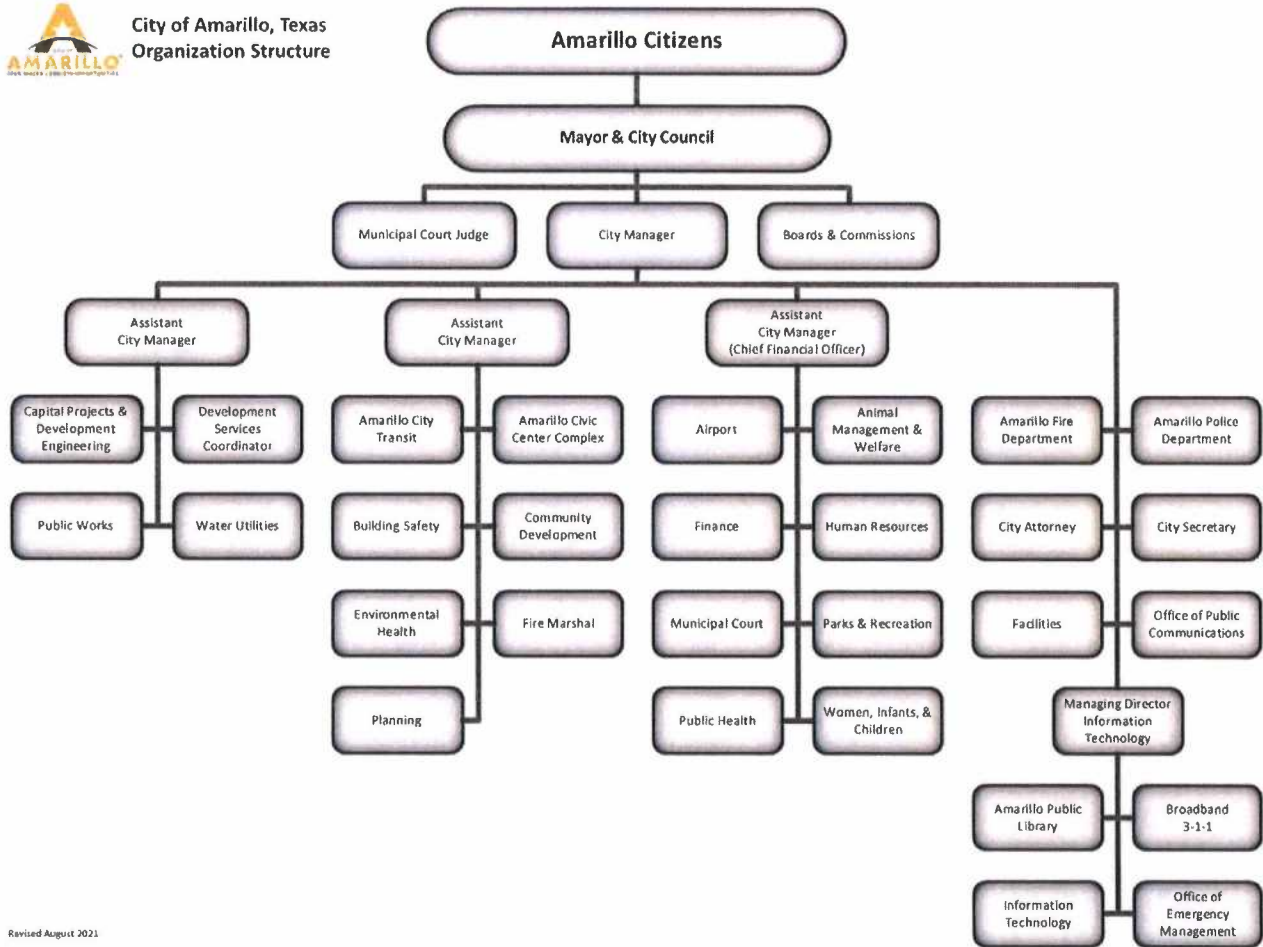
Title: Assistant City Manager

Date of Execution: August 30, 2022

Appendix F



City of Amarillo, Texas
Organization Structure



Revised August 2021

