

City of Amarillo, Texas

INDIRECT COST ALLOCATION PLAN
OCTOBER 1, 2021 - SEPTEMBER 30, 2022



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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 2021-2022	
Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$11,941,836	\$332,789,254	4%
01000: AECC	\$160,102	\$3,965,246	4%
01000: ANIMAL MANAGEMENT & WELFARE	\$196,027	\$2,560,003	8%
01000: ATHLETIC ADMINISTRATION	\$5,737	\$97,336	6%
01000: BASKETBALL PROGRAM	\$399	\$3,062	13%
01000: BOX OFFICE OPERATIONS	\$26,105	\$226,384	12%
01000: BUILDING SAFETY	\$140,757	\$2,542,773	6%
01000: CAPITAL PROJECTS & DEVELOPMENT	\$119,230	\$1,311,252	9%
01000: CIVIC CENTER ADMINISTRATION	\$694,191	\$394,814	176%
01000: CIVIC CENTER OPERATIONS	\$49,906	\$1,668,459	3%
01000: CIVIC CENTER SPORTS	\$8,901	\$329,531	3%
01000: CIVILIAN PERSONNEL	\$165,798	\$4,645,760	4%
01000: EMERGENCY MANAGEMENT SERVICES	\$53,872	\$364,701	15%
01000: ENVIRONMENTAL HEALTH	\$62,031	\$1,364,083	5%
01000: FIRE CIVILIAN PERSONNEL	\$17,935	\$522,293	3%
01000: FIRE MARSHAL	\$23,509	\$924,950	3%
01000: FIRE OPERATIONS	\$1,268,884	\$31,049,120	4%
01000: GLOBE NEWS CENTER	\$196,781	\$216,878	91%
01000: GOLF OPERATIONS	\$181,537	\$3,575,794	5%
01000: JUDICIAL	\$16,848	\$442,241	4%
01000: LIBRARY	\$699,081	\$3,369,557	21%
01000: MPEV	\$621	\$71,600	1%
01000: MUNICIPAL COURT	\$42,463	\$905,655	5%
01000: Office of Civil Hearings	\$3,495	\$48,487	7%
01000: PARK MAINTENANCE	\$152,228	\$5,314,218	3%
01000: PARKS & RECREATION ADMINISTRAT	\$142,117	\$669,701	21%
01000: PARKS & RECREATION PROGRAM	\$33,691	\$316,584	11%
01000: PLANNING	\$180,984	\$688,329	26%
01000: POLICE	\$1,829,297	\$38,909,982	5%
01000: PUBLIC WORKS	\$29,100	\$471,681	6%
01000: RADIO COMMUNICATIONS	\$13,019	\$35	37626%
01000: RISK MANAGEMENT	\$24,616	\$274,750	9%
01000: SENIOR SERVICES	\$346	\$31,501	1%
01000: SOFTBALL PROGRAM	\$3,016	\$68,564	4%
01000: SOLID WASTE COLLECTION	\$294,352	\$6,433,139	5%
01000: SOLID WASTE DISPOSAL	\$117,996	\$2,263,606	5%
01000: STREET DEPARTMENT	\$178,654	\$5,951,878	3%
01000: SWIMMING POOLS	\$106,535	\$655,643	16%
01000: TENNIS CENTER	\$13,256	\$220,780	6%
01000: TOURISM & ECONOMIC DEVELOPMENT	\$17,491	\$2,695,994	1%

Allocated Cost Summary

Fiscal Year 2021-2022

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$11,941,836	\$332,789,254	4%
01000: TRAFFIC ADMINISTRATION	\$169,560	\$4,250,143	4%
01000: TRANSIT ADMINISTRATION	\$97,395	\$445,638	22%
01000: TRANSIT DEMAND RESPONSE	\$16,843	\$797,370	2%
01000: TRANSIT FIXED ROUTE	\$78,378	\$1,829,060	4%
01000: TRANSIT MAINTENANCE	\$23,607	\$635,698	4%
01000: VITAL STATISTICS	\$3,028	\$137,430	2%
01000: VOLLEYBALL PROGRAM	\$3,665	\$64,812	6%
01000: WARFORD ACTIVITY CENTER	\$71,543	\$310,256	23%
01000: ZOO MAINTENANCE	\$32,086	\$542,440	6%
02010: CDBG	\$84,121	\$2,199,478	4%
02020: HOUSING	\$161,783	\$10,951,373	1%
02030: HOME INVESTMENT PARTNER	\$6,626	\$303,478	2%
02040: SHELTER PLUS CARE	\$1,349	\$57,494	2%
02050: PLANNING	\$108	\$14,243	1%
02065: COMING HOME PROJECT	\$19,672	\$268,533	7%
02070: TX EMERGENCY SOLUTIONS	\$10,812	\$797,605	1%
02075: HMIS	\$2,794	\$132,769	2%
02080: COURT TECH	\$622	\$97,218	1%
02090: COURT SECURITY	\$9,311	\$135,759	7%
02210: SAFE AND SOBER TXDOT	\$2,363	\$250,485	1%
02420: URBAN TRANSPORTATION PLAN	\$4,468	\$199,614	2%
02425: PHOTOGRAPHIC TRAFFIC ENFO	\$6,701	\$942,807	1%
02430: EMERGENCY MGT SERVICES	\$1,211	\$87,402	1%
02450: COVID-19 FEMA	\$11,462	\$106,210	11%
02500: PUBLIC HEALTH	\$291,802	\$7,896,380	4%
02530: WIC GRANT	\$139,290	\$1,253,037	11%
02610: JUSTICE ASSISTANCE GRANT	\$2,198	\$170,882	1%
02620: APD SEIZED PROPERTY	\$765	\$92,731	1%
02640: FEDERAL APD SEIZURES	\$2,884	\$128,570	2%
02660: LEOSE TRAINING PROGRAM	\$231	\$32,643	1%
02670: AIP PANTEX PROJECT	\$1,361	\$149,162	1%
02700: GREENWAYS at HILLSIDE FUN	\$49,854	\$501,534	10%
02705: PINNACLE PID	\$2,924	\$2,879	102%
02710: HERITAGE HILLS PID	\$8,271	\$46,796	18%
02730: COLONIES	\$38,003	\$319,792	12%
02740: TUTBURY PID	\$4,150	\$14,976	28%
02750: POINT WEST PID	\$4,138	\$14,414	29%
02760: QUIAL CREEK PID	\$3,591	\$8,933	40%
02770: VINEYARDS PID	\$4,167	\$8,253	50%
02790: TOWN SQUARE PID	\$2,998	\$1,560	192%

Allocated Cost Summary

Fiscal Year 2021-2022

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$11,941,836	\$332,789,254	4%
03200: GENERAL OBLIGATION DEBT	\$123,094	\$0	
04100: GENERAL CONSTRUCTION	\$34,150	\$408,652	8%
04150: STREET ASSESSMENTS	\$258	\$13,650	2%
04200: STREET IMPROVEMENT	\$722	\$0	
04250: GOLF COURSE IMPROVEMENT	\$0	\$0	
04400: CIVIC CENTER IMPROVEMENT	\$3,390	\$0	
04550: PARK IMPROVEMENT	\$404	\$0	
04600: GO BOND CONSTRUCTION	\$32,554	\$139,167	23%
05200: WATER AND SEWER	\$1,329,966	\$41,973,550	3%
05400: AIRPORT	\$226,739	\$8,817,483	3%
05420: AIRPORT PFC	\$0	\$0	
05600: DRAINAGE UTILITY	\$121,116	\$2,648,179	5%
06100: FLEET SERVICES	\$207,714	\$11,349,093	2%
06200: IT	\$218,047	\$7,350,638	3%
06300: RISK MANAGEMENT	\$70,394	\$5,792,868	1%
06400: EMPLOYEE INSURANCE	\$266,620	\$28,388,676	1%
07030: LIBRARY TRUST	\$11	\$43	26%
07100: CITY DONATIONS	\$403	\$19,755	2%
07110: CIVIC AMARILLO	\$2,401	\$230,668	1%
07120: ZOO TRUST	\$500	\$37,468	1%
07240: CIVIC CENTER OPERATIONS	\$30,294	\$4,398,647	1%
09110: AEDC	\$66,735	\$2,134,197	3%
09120: AEDC PROJECTS	\$63,048	\$895,661	7%
09210: AHD	\$315,860	\$50,163,544	1%
09230: AMARILLO POTTER VENUE DISTRICT	\$24,646	\$1,749,593	1%
09240: Events District Debt Service	\$440	\$0	
09270: Tax Increment Reinvestment #1	\$15,111	\$832,190	2%
09271: Tax Increment Reinvestment #2	\$1,447	\$4,317	34%
09280: Amarillo Local Government Corp	\$3,011	\$322,782	1%
09510: CHAMBER OF COMMERCE	\$52,070	\$1,001,283	5%
09520: HARRINGTON LIBRARY CONSTORTIUM	\$5,166	\$357,261	1%
09530: HLC PLANT	\$49	\$0	
09560: CVB	\$61,521	\$1,731,372	4%
02045: HOUSING STABILITY SVCS FUND	\$200	\$24,985	1%
02470: PREP PROGRAM	\$12,011	\$57,543	21%
04300: SOLID WASTE	\$4,704	\$179,770	3%

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

Allocated Cost Summary		Fiscal Year 2021-2022	
Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$13,092,231	\$332,789,254	4%
01000: AECC	\$178,291	\$3,965,246	4%
01000: ANIMAL MANAGEMENT & WELFARE	\$211,362	\$2,560,003	8%
01000: ATHLETIC ADMINISTRATION	\$6,529	\$97,336	7%
01000: BASKETBALL PROGRAM	\$408	\$3,062	13%
01000: BOX OFFICE OPERATIONS	\$29,674	\$226,384	13%
01000: BUILDING SAFETY	\$152,888	\$2,542,773	6%
01000: CAPITAL PROJECTS & DEVELOPMENT	\$136,926	\$1,311,252	10%
01000: CIVIC CENTER ADMINISTRATION	\$702,312	\$394,814	178%
01000: CIVIC CENTER OPERATIONS	\$56,184	\$1,668,459	3%
01000: CIVIC CENTER SPORTS	\$9,809	\$329,531	3%
01000: CIVILIAN PERSONNEL	\$189,440	\$4,645,760	4%
01000: EMERGENCY MANAGEMENT SERVICES	\$56,448	\$364,701	15%
01000: ENVIRONMENTAL HEALTH	\$70,478	\$1,364,083	5%
01000: FIRE CIVILIAN PERSONNEL	\$20,442	\$522,293	4%
01000: FIRE MARSHAL	\$26,816	\$924,950	3%
01000: FIRE OPERATIONS	\$1,382,999	\$31,049,120	4%
01000: GLOBE NEWS CENTER	\$198,551	\$216,878	92%
01000: GOLF OPERATIONS	\$202,417	\$3,575,794	6%
01000: JUDICIAL	\$19,693	\$442,241	4%
01000: LIBRARY	\$722,959	\$3,369,557	21%
01000: MPEV	\$717	\$71,600	1%
01000: MUNICIPAL COURT	\$48,400	\$905,655	5%
01000: Office of Civil Hearings	\$3,990	\$48,487	8%
01000: PARK MAINTENANCE	\$176,605	\$5,314,218	3%
01000: PARKS & RECREATION ADMINISTRAT	\$148,959	\$669,701	22%
01000: PARKS & RECREATION PROGRAM	\$38,261	\$316,584	12%
01000: PLANNING	\$238,337	\$688,329	35%
01000: POLICE	\$1,979,921	\$38,909,982	5%
01000: PUBLIC WORKS	\$32,767	\$471,681	7%
01000: RADIO COMMUNICATIONS	\$16,188	\$35	46787%
01000: RISK MANAGEMENT	\$27,321	\$274,750	10%
01000: SENIOR SERVICES	\$391	\$31,501	1%
01000: SOFTBALL PROGRAM	\$3,129	\$68,564	5%
01000: SOLID WASTE COLLECTION	\$324,080	\$6,433,139	5%
01000: SOLID WASTE DISPOSAL	\$127,843	\$2,263,606	6%
01000: STREET DEPARTMENT	\$202,585	\$5,951,878	3%
01000: SWIMMING POOLS	\$120,530	\$655,643	18%
01000: TENNIS CENTER	\$14,861	\$220,780	7%
01000: TOURISM & ECONOMIC DEVELOPMENT	\$20,981	\$2,695,994	1%

Allocated Cost Summary

Fiscal Year 2021-2022

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$13,092,231	\$332,789,254	4%
01000: AECC	\$178,291	\$3,965,246	4%
01000: ANIMAL MANAGEMENT & WELFARE	\$211,362	\$2,560,003	8%
01000: ATHLETIC ADMINISTRATION	\$6,529	\$97,336	7%
01000: BASKETBALL PROGRAM	\$408	\$3,062	13%
01000: BOX OFFICE OPERATIONS	\$29,674	\$226,384	13%
01000: BUILDING SAFETY	\$152,888	\$2,542,773	6%
01000: CAPITAL PROJECTS & DEVELOPMENT	\$136,926	\$1,311,252	10%
01000: CIVIC CENTER ADMINISTRATION	\$702,312	\$394,814	178%
01000: CIVIC CENTER OPERATIONS	\$56,184	\$1,668,459	3%
01000: CIVIC CENTER SPORTS	\$9,809	\$329,531	3%
01000: CIVILIAN PERSONNEL	\$189,440	\$4,645,760	4%
01000: EMERGENCY MANAGEMENT SERVICES	\$56,448	\$364,701	15%
01000: ENVIRONMENTAL HEALTH	\$70,478	\$1,364,083	5%
01000: FIRE CIVILIAN PERSONNEL	\$20,442	\$522,293	4%
01000: FIRE MARSHAL	\$26,816	\$924,950	3%
01000: FIRE OPERATIONS	\$1,382,999	\$31,049,120	4%
01000: GLOBE NEWS CENTER	\$198,551	\$216,878	92%
01000: GOLF OPERATIONS	\$202,417	\$3,575,794	6%
01000: JUDICIAL	\$19,693	\$442,241	4%
01000: LIBRARY	\$722,959	\$3,369,557	21%
01000: MPEV	\$717	\$71,600	1%
01000: MUNICIPAL COURT	\$48,400	\$905,655	5%
01000: Office of Civil Hearings	\$3,990	\$48,487	8%
01000: PARK MAINTENANCE	\$176,605	\$5,314,218	3%
01000: PARKS & RECREATION ADMINISTRAT	\$148,959	\$669,701	22%
01000: PARKS & RECREATION PROGRAM	\$38,261	\$316,584	12%
01000: PLANNING	\$238,337	\$688,329	35%
01000: POLICE	\$1,979,921	\$38,909,982	5%
01000: PUBLIC WORKS	\$32,767	\$471,681	7%
01000: RADIO COMMUNICATIONS	\$16,188	\$35	46787%
01000: RISK MANAGEMENT	\$27,321	\$274,750	10%
01000: SENIOR SERVICES	\$391	\$31,501	1%
01000: SOFTBALL PROGRAM	\$3,129	\$68,564	5%
01000: SOLID WASTE COLLECTION	\$324,080	\$6,433,139	5%
01000: SOLID WASTE DISPOSAL	\$127,843	\$2,263,606	6%
01000: STREET DEPARTMENT	\$202,585	\$5,951,878	3%
01000: SWIMMING POOLS	\$120,530	\$655,643	18%
01000: TENNIS CENTER	\$14,861	\$220,780	7%
01000: TOURISM & ECONOMIC DEVELOPMENT	\$20,981	\$2,695,994	1%

Allocated Cost Summary

Fiscal Year 2021-2022

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	\$13,092,231	\$332,789,254	4%
03200: GENERAL OBLIGATION DEBT	\$124,128	\$0	
04100: GENERAL CONSTRUCTION	\$34,941	\$408,652	9%
04150: STREET ASSESSMENTS	\$277	\$13,650	2%
04200: STREET IMPROVEMENT	\$728	\$0	
04250: GOLF COURSE IMPROVEMENT	\$0	\$0	
04400: CIVIC CENTER IMPROVEMENT	\$3,418	\$0	
04550: PARK IMPROVEMENT	\$408	\$0	
04600: GO BOND CONSTRUCTION	\$33,000	\$139,167	24%
05200: WATER AND SEWER	\$1,459,270	\$41,973,550	3%
05400: AIRPORT	\$261,198	\$8,817,483	3%
05420: AIRPORT PFC	\$0	\$0	
05600: DRAINAGE UTILITY	\$129,632	\$2,648,179	5%
06100: FLEET SERVICES	\$239,029	\$11,349,093	2%
06200: IT	\$246,625	\$7,350,638	3%
06300: RISK MANAGEMENT	\$80,823	\$5,792,868	1%
06400: EMPLOYEE INSURANCE	\$304,789	\$28,388,676	1%
07030: LIBRARY TRUST	\$11	\$43	26%
07100: CITY DONATIONS	\$435	\$19,755	2%
07110: CIVIC AMARILLO	\$2,733	\$230,668	1%
07120: ZOO TRUST	\$553	\$37,468	1%
07240: CIVIC CENTER OPERATIONS	\$35,974	\$4,398,647	1%
09110: AEDC	\$83,026	\$2,134,197	4%
09120: AEDC PROJECTS	\$64,680	\$895,661	7%
09210: AHD	\$381,287	\$50,163,544	1%
09230: AMARILLO POTTER VENUE DISTRICT	\$28,783	\$1,749,593	2%
09240: Events District Debt Service	\$443	\$0	
09270: Tax Increment Reinvestment #1	\$18,919	\$832,190	2%
09271: Tax Increment Reinvestment #2	\$1,907	\$4,317	44%
09280: Amarillo Local Government Corp	\$3,432	\$322,782	1%
09510: CHAMBER OF COMMERCE	\$53,855	\$1,001,283	5%
09520: HARRINGTON LIBRARY CONSTORTIUM	\$5,666	\$357,261	2%
09530: HLC PLANT	\$50	\$0	
09560: CVB	\$65,630	\$1,731,372	4%
02045: HOUSING STABILITY SVCS FUND	\$234	\$24,985	1%
02470: PREP PROGRAM	\$13,614	\$57,543	24%
04300: SOLID WASTE	\$4,965	\$179,770	3%

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 payments processed for each department and fund in a year.
- Number of FTE Employees – The number of full-time equivalent City personnel for each department and fund.
- Number of Total FTE Employees – The number of full-time equivalent personnel for each department and fund, including component units and fiscal agent agreements.
- 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 FY21/22 excluding capital, debt, and transfers.
- Total Salaries & Benefits – The total salaries and benefit cost budgeted for each department and fund for FY 21/22.

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 \$11,941,836. The total expenditures from the central service departments were \$15,427,743. However, \$3,485,907 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 2021-2022	
	Total Cost	Unallocable Cost	Allocable Cost
Summary	\$ 15,427,743	\$ 3,485,907	\$ 11,941,836
Central Service			
01000: ACCOUNTING	1,415,545	250,574	1,164,971
01000: CENTRAL STORES	385,537	117,158	268,380
01000: CITY MANAGER	1,881,049	134,924	1,746,124
01000: CITY SECRETARY	401,730	126,306	275,424
01000: CUSTODIAL SERVICES	1,317,014	293,768	1,023,246
01000: FACILITIES MAINTENANCE	3,624,846	893,635	2,731,211
01000: FINANCE	1,519,543	96,349	1,423,194
01000: HEALTH PLAN ADMINISTRATION	299,521	41,758	257,764
01000: HUMAN RESOURCES	1,247,659	198,977	1,048,682
01000: LEGAL	1,970,201	1,067,247	902,954
01000: MAYOR AND COUNCIL	77,200	77,200	-
01000: OFFICE OF PUBLIC COMMUNICATI	608,243	65,329	542,914
01000: PURCHASING	679,655	122,683	556,973

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 all FTE's, total accounts payable, invoice count, and modified total direct costs.

01000: ACCOUNTING	
AP	20%
Invoices	10%
FTE Actual All	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 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 administering 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 monitor 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 over 2.1 million 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, all FTE's, Investments, and Debt for each department and fund.

01000: FINANCE	
Modified Total Direct Cost	25%
FTE Actual All	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 all FTE’s and total salaries and benefits for each department and fund.

01000: HUMAN RESOURCES	
Total Salaries and Benefits	50%
FTE Actual All	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 \$11,941,836 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 \$11,941,836 to each recipient department for the OMB compliant CAP. Table 2 summarized the distribution of the total allocable cost of \$13,092,231 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/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 COMMUNICATION	01000: PURCHASING
01000: ACCOUNTING	0.4%	0.0%	0.5%	0.0%	0.8%	0.3%	0.3%	0.7%	0.7%	0.4%	0.4%	0.3%	0.2%
01000: CENTRAL STORES	0.1%	0.0%	0.2%	0.0%	0.3%	0.0%	0.1%	0.3%	0.3%	0.2%	0.2%	0.1%	17.0%
01000: CITY MANAGER	0.5%	0.0%	1.9%	8.4%	0.9%	0.3%	0.2%	0.4%	0.7%	2.0%	2.0%	0.5%	0.3%
01000: CITY SECRETARY	0.1%	0.0%	1.1%	5.4%	0.0%	0.0%	0.1%	0.1%	0.1%	1.2%	1.2%	0.1%	0.1%
01000: CUSTODIAL SERVICES	0.6%	2.9%	0.9%	0.0%	2.5%	4.4%	0.4%	1.2%	0.9%	0.6%	0.6%	0.3%	0.2%
01000: FACILITIES MAINTENANCE	1.0%	0.3%	1.5%	2.8%	0.0%	0.0%	0.5%	1.2%	1.2%	1.4%	1.4%	0.8%	0.6%
01000: FINANCE	0.3%	0.0%	0.7%	2.5%	0.3%	0.1%	3.3%	0.4%	0.4%	0.8%	0.8%	0.4%	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	0.4%	0.0%	0.7%	1.4%	0.8%	0.3%	0.2%	0.6%	0.5%	0.7%	0.7%	0.3%	0.2%
01000: LEGAL	0.4%	0.0%	0.3%	0.4%	0.0%	0.0%	0.2%	0.3%	0.4%	0.4%	0.4%	0.5%	0.3%
01000: MAYOR AND COUNCIL	0.1%	0.0%	1.8%	8.6%	0.8%	0.3%	0.1%	0.2%	0.1%	1.8%	1.8%	0.0%	0.0%
01000: OFFICE OF PUBLIC COMMUNICATION	0.2%	0.0%	0.2%	0.0%	0.2%	0.1%	0.1%	0.3%	0.3%	0.2%	0.2%	0.2%	0.1%
01000: PURCHASING	0.2%	0.0%	1.1%	4.1%	0.4%	0.1%	0.1%	0.4%	0.4%	1.0%	1.0%	0.2%	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%
	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	1.3%	0.0%	1.9%	0.1%	1.5%	0.5%	0.9%	2.5%	2.5%	1.5%	1.5%	1.1%	0.8%
01000: ANIMAL MANAGEMENT & WELFARE	1.2%	0.0%	1.5%	0.7%	3.2%	1.8%	0.6%	1.8%	1.6%	1.2%	1.2%	0.7%	0.9%
01000: ATHLETIC ADMINISTRATION	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: 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%	0.0%
01000: BUILDING SAFETY	1.9%	4.1%	1.3%	0.0%	1.3%	0.4%	0.6%	1.7%	1.6%	1.0%	1.0%	0.7%	0.4%
01000: CAPITAL PROJECTS & DEVELOPMENT	0.7%	0.1%	1.6%	2.9%	1.4%	0.5%	0.4%	1.4%	1.1%	1.3%	1.3%	0.4%	0.3%
01000: CIVIC CENTER ADMINISTRATION	0.2%	0.0%	0.3%	0.7%	0.0%	23.9%	0.1%	0.2%	0.2%	0.3%	0.3%	0.1%	0.2%
01000: CIVIC CENTER OPERATIONS	0.7%	1.1%	0.6%	0.0%	0.0%	0.0%	0.3%	0.8%	0.6%	0.5%	0.5%	0.5%	0.5%
01000: CIVIC CENTER SPORTS	0.1%	0.8%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
01000: CIVILIAN PERSONNEL	1.7%	0.0%	2.8%	0.0%	0.0%	0.0%	1.2%	3.6%	2.8%	2.0%	2.0%	1.3%	0.8%
01000: EMERGENCY MANAGEMENT SERVICES	0.1%	0.0%	0.2%	0.3%	1.9%	0.6%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
01000: ENVIRONMENTAL HEALTH	0.5%	0.0%	0.8%	0.6%	0.4%	0.1%	0.3%	1.0%	0.9%	0.7%	0.7%	0.4%	0.4%
01000: FIRE CIVILIAN PERSONNEL	0.2%	0.0%	0.3%	0.0%	0.0%	0.0%	0.1%	0.4%	0.4%	0.2%	0.2%	0.2%	0.1%
01000: FIRE MARSHAL	0.2%	0.0%	0.3%	0.0%	0.0%	0.0%	0.2%	0.4%	0.5%	0.3%	0.3%	0.3%	0.2%
01000: FIRE OPERATIONS	7.8%	15.4%	10.0%	1.0%	2.5%	12.7%	5.4%	12.8%	16.2%	8.9%	8.9%	9.0%	14.8%
01000: GLOBE NEWS CENTER	0.0%	0.1%	0.0%	0.0%	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
01000: GOLF OPERATIONS	2.1%	1.6%	2.4%	0.3%	0.0%	0.8%	1.2%	3.1%	2.0%	1.7%	1.7%	1.0%	1.3%
01000: JUDICIAL	0.2%	0.0%	0.3%	0.3%	0.0%	0.0%	0.1%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%
01000: LIBRARY	1.9%	0.0%	2.5%	0.0%	24.2%	8.8%	1.0%	3.2%	2.6%	1.7%	1.7%	1.0%	0.5%
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%	0.0%
01000: MUNICIPAL COURT	0.7%	0.0%	0.7%	0.3%	0.0%	0.0%	0.3%	0.8%	0.7%	0.5%	0.5%	0.3%	0.2%
01000: Office of Civil Hearings	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
01000: PARK MAINTENANCE	1.4%	4.7%	1.9%	2.6%	0.0%	0.0%	0.8%	1.8%	1.6%	1.9%	1.9%	1.5%	1.5%
01000: PARKS & RECREATION ADMINISTRAT	0.3%	0.0%	0.5%	1.0%	2.5%	2.8%	0.1%	0.4%	0.4%	0.4%	0.4%	0.2%	0.2%
01000: PARKS & RECREATION PROGRAM	0.4%	0.0%	0.7%	0.0%	0.0%	0.0%	0.2%	0.9%	0.5%	0.4%	0.4%	0.1%	0.1%
01000: PLANNING	0.3%	0.0%	3.6%	17.5%	0.2%	0.1%	0.1%	0.3%	0.4%	3.7%	3.7%	0.2%	0.1%
01000: POLICE	10.0%	10.3%	13.1%	3.5%	27.5%	16.0%	6.8%	16.1%	20.5%	11.6%	11.6%	11.2%	9.4%
01000: PUBLIC WORKS	0.1%	0.0%	0.3%	0.6%	0.5%	0.2%	0.1%	0.2%	0.3%	0.3%	0.3%	0.1%	0.1%
01000: RADIO COMMUNICATIONS	0.1%	0.0%	0.2%	0.9%	0.1%	0.0%	0.0%	0.1%	0.0%	0.2%	0.2%	0.0%	0.1%
01000: RISK MANAGEMENT	0.1%	0.0%	0.2%	0.4%	0.5%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%

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: 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%
01000: SOFTBALL PROGRAM	0.2%	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	2.1%	3.0%	3.0%	0.7%	0.0%	3.1%	1.4%	3.7%	3.5%	2.4%	2.4%	1.9%	1.2%
01000: SOLID WASTE DISPOSAL	3.7%	0.5%	0.9%	0.4%	0.1%	0.6%	0.4%	1.0%	1.0%	0.8%	0.8%	0.7%	0.5%
01000: STREET DEPARTMENT	1.9%	3.4%	2.4%	0.3%	0.1%	0.1%	1.2%	3.1%	2.7%	2.0%	2.0%	1.7%	1.0%
01000: SWIMMING POOLS	1.0%	1.7%	2.1%	0.1%	0.0%	0.0%	0.7%	2.6%	1.4%	1.2%	1.2%	0.2%	0.1%
01000: TENNIS CENTER	0.3%	0.0%	0.2%	0.0%	0.0%	0.0%	0.1%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%
01000: TOURISM & ECONOMIC DEVELOPMENT	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.3%	0.8%	0.5%
01000: TRAFFIC ADMINISTRATION	1.5%	8.5%	2.2%	0.6%	0.1%	0.0%	1.0%	2.7%	1.8%	1.7%	1.7%	1.2%	1.0%
01000: TRANSIT ADMINISTRATION	0.1%	0.0%	0.2%	0.0%	1.8%	2.1%	0.1%	0.3%	0.3%	0.2%	0.2%	0.1%	0.2%
01000: TRANSIT DEMAND RESPONSE	0.2%	0.0%	0.2%	0.0%	0.0%	0.0%	0.1%	0.3%	0.3%	0.2%	0.2%	0.2%	0.1%
01000: TRANSIT FIXED ROUTE	0.7%	0.0%	1.2%	0.4%	0.3%	0.1%	0.5%	1.5%	1.3%	0.9%	0.9%	0.5%	0.3%
01000: TRANSIT MAINTENANCE	0.2%	0.0%	0.3%	0.0%	0.0%	0.0%	0.1%	0.4%	0.4%	0.2%	0.2%	0.2%	0.2%
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%	0.1%
01000: VOLLEYBALL PROGRAM	0.2%	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	0.3%	0.1%	0.2%	0.0%	0.0%	2.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%
01000: ZOO MAINTENANCE	0.3%	0.1%	0.6%	0.1%	0.0%	0.0%	0.2%	0.7%	0.5%	0.4%	0.4%	0.2%	0.2%
02010: CDBG	0.7%	0.0%	0.7%	1.9%	1.5%	0.5%	0.3%	0.4%	0.4%	0.8%	0.8%	0.6%	0.3%
02020: HOUSING	7.6%	0.0%	0.4%	0.0%	0.0%	0.0%	0.9%	0.5%	0.4%	1.4%	1.4%	3.2%	1.6%
02030: HOME INVESTMENT PARTNER	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%
02040: SHELTER PLUS CARE	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%
02050: PLANNING	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%
02065: COMING HOME PROJECT	0.2%	0.0%	0.4%	0.0%	0.0%	0.0%	0.1%	0.5%	0.3%	0.2%	0.2%	0.1%	0.1%
02070: TX EMERGENCY SOLUTIONS	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.2%	0.1%
02075: HMIS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	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%
02090: COURT SECURITY	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.1%	0.2%	0.2%	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%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%
02425: PHOTOGRAPHIC TRAFFIC ENFO	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.3%	0.1%
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%	0.1%
02450: COVID-19 FEMA	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02500: PUBLIC HEALTH	1.9%	0.0%	2.0%	2.5%	6.0%	2.0%	1.4%	2.0%	1.9%	2.2%	2.2%	2.3%	1.6%
02530: WIC GRANT	0.4%	0.0%	0.5%	0.0%	4.3%	1.6%	0.3%	0.7%	0.6%	0.4%	0.4%	0.4%	0.8%
02610: JUSTICE ASSISTANCE GRANT	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%	0.0%
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%	0.3%
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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
02700: GREENWAYS at HILLSIDE FUN	0.1%	0.0%	2.3%	0.4%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%
02705: PINNACLE 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%
02710: HERITAGE HILLS PID	0.0%	0.0%	0.3%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
02730: COLONIES	0.1%	0.0%	1.5%	0.6%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%	0.2%	0.1%	0.0%
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	0.1%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	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%
03200: GENERAL OBLIGATION DEBT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04100: GENERAL CONSTRUCTION	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
04150: STREET ASSESSMENTS	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%
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%

First 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 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%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
05200: WATER AND SEWER	9.9%	34.5%	9.1%	5.8%	1.9%	2.7%	27.7%	10.4%	8.9%	10.2%	10.2%	12.1%	9.9%
05400: AIRPORT	2.6%	2.9%	2.7%	2.9%	0.0%	0.0%	2.1%	2.7%	2.5%	2.7%	2.7%	2.5%	2.5%
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%
05600: DRAINAGE UTILITY	0.6%	0.5%	0.6%	0.3%	1.5%	0.5%	2.8%	0.7%	0.6%	0.7%	0.7%	0.8%	0.7%
06100: FLEET SERVICES	2.6%	0.4%	1.7%	2.6%	0.0%	0.0%	2.2%	1.6%	1.3%	2.5%	2.5%	3.3%	6.0%
06200: IT	1.6%	0.0%	1.9%	3.3%	3.0%	1.0%	1.2%	1.6%	1.7%	2.2%	2.2%	2.1%	2.0%
06300: RISK MANAGEMENT	1.2%	0.3%	0.2%	0.7%	0.0%	0.0%	1.3%	0.1%	0.1%	0.9%	0.9%	1.7%	1.3%
06400: EMPLOYEE INSURANCE	8.3%	0.0%	0.1%	0.3%	1.0%	0.3%	2.3%	0.0%	0.1%	3.4%	3.4%	8.2%	4.1%
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	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	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%	0.0%
07240: CIVIC CENTER OPERATIONS	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.5%	0.5%	1.3%	0.6%
09110: AEDC	0.7%	0.0%	0.8%	4.2%	0.0%	0.0%	0.4%	0.0%	0.6%	1.1%	1.1%	0.6%	0.3%
09120: AEDC PROJECTS	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	0.0%	0.0%	0.1%	0.1%	0.3%	0.1%
09210: AHD	5.1%	0.0%	0.0%	0.1%	0.0%	0.0%	3.8%	0.0%	0.6%	5.8%	5.8%	14.5%	7.3%
09230: AMARILLO POTTER VENUE DISTRICT	0.2%	0.0%	0.1%	0.6%	0.0%	0.0%	0.7%	0.0%	0.0%	0.3%	0.3%	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%	0.2%	0.9%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.3%	0.2%	0.1%
09271: Tax Increment Reinvestment #2	0.0%	0.0%	0.0%	0.1%	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%	0.0%
09510: CHAMBER OF COMMERCE	0.4%	0.0%	0.0%	0.0%	1.5%	0.6%	0.2%	0.0%	0.4%	0.1%	0.1%	0.3%	0.1%
09520: HARRINGTON LIBRARY CONSTORTIUM	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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	0.5%	0.0%	0.1%	0.4%	1.5%	0.6%	0.2%	0.0%	0.4%	0.3%	0.3%	0.5%	0.3%
02045: HOUSING STABILITY SVCS FUND	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%
02470: PREP PROGRAM	0.1%	0.1%	0.2%	0.0%	0.0%	0.0%	0.1%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%
04300: SOLID WASTE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%

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 COMMUNICATION	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	1.3%	0.1%	2.1%	0.6%	1.7%	0.6%	1.0%	2.5%	2.5%	1.6%	1.6%	1.2%	0.9%
01000: ANIMAL MANAGEMENT & WELFARE	1.3%	1.3%	1.7%	1.2%	3.4%	2.0%	0.7%	1.9%	1.7%	1.3%	1.3%	0.8%	1.1%
01000: ATHLETIC ADMINISTRATION	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: 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%	0.0%
01000: BUILDING SAFETY	2.0%	4.1%	1.4%	0.3%	1.4%	0.5%	0.7%	1.8%	1.7%	1.1%	1.1%	0.8%	1.1%
01000: CAPITAL PROJECTS & DEVELOPMENT	0.7%	0.1%	1.8%	3.4%	1.5%	0.6%	0.5%	1.4%	1.2%	1.4%	1.4%	0.4%	0.3%
01000: CIVIC CENTER ADMINISTRATION	0.4%	0.1%	0.7%	1.6%	0.0%	23.9%	0.2%	0.5%	0.5%	0.6%	0.6%	0.3%	0.4%
01000: CIVIC CENTER OPERATIONS	0.7%	1.1%	0.7%	0.2%	0.0%	0.0%	0.3%	0.8%	0.7%	0.6%	0.6%	0.5%	0.7%
01000: CIVIC CENTER SPORTS	0.1%	0.8%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
01000: CIVILIAN PERSONNEL	1.8%	0.0%	2.9%	0.6%	0.1%	0.0%	1.3%	3.7%	2.9%	2.1%	2.1%	1.4%	0.8%
01000: EMERGENCY MANAGEMENT SERVICES	0.2%	0.1%	0.2%	0.4%	1.9%	0.7%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
01000: ENVIRONMENTAL HEALTH	0.5%	0.1%	0.9%	0.8%	0.4%	0.2%	0.4%	1.0%	0.9%	0.7%	0.7%	0.4%	0.4%
01000: FIRE CIVILIAN PERSONNEL	0.2%	0.0%	0.3%	0.1%	0.0%	0.0%	0.1%	0.4%	0.4%	0.2%	0.2%	0.2%	0.1%
01000: FIRE MARSHAL	0.3%	0.0%	0.3%	0.1%	0.0%	0.0%	0.2%	0.4%	0.5%	0.3%	0.3%	0.3%	0.2%
01000: FIRE OPERATIONS	8.2%	15.5%	11.2%	4.6%	3.2%	13.0%	5.8%	13.4%	16.9%	10.0%	10.0%	9.4%	17.7%
01000: GLOBE NEWS CENTER	0.1%	0.2%	0.1%	0.2%	0.0%	6.8%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
01000: GOLF OPERATIONS	2.1%	1.6%	2.6%	0.9%	0.1%	0.9%	1.2%	3.2%	2.1%	1.9%	1.9%	1.1%	1.6%
01000: JUDICIAL	0.2%	0.0%	0.3%	0.4%	0.0%	0.0%	0.1%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%
01000: LIBRARY	2.2%	0.8%	3.0%	0.9%	24.9%	9.9%	1.3%	3.7%	3.0%	2.1%	2.1%	1.2%	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%	0.0%
01000: MUNICIPAL COURT	0.7%	0.0%	0.7%	0.4%	0.0%	0.0%	0.3%	0.8%	0.7%	0.5%	0.5%	0.3%	0.2%
01000: Office of Civil Hearings	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
01000: PARK MAINTENANCE	1.4%	4.7%	2.1%	3.3%	0.1%	0.0%	0.9%	1.9%	1.7%	2.1%	2.1%	1.6%	2.3%
01000: PARKS & RECREATION ADMINISTRAT	0.3%	0.1%	0.6%	1.3%	2.6%	2.9%	0.2%	0.5%	0.5%	0.6%	0.6%	0.2%	0.3%
01000: PARKS & RECREATION PROGRAM	0.4%	0.0%	0.7%	0.1%	0.0%	0.0%	0.3%	0.9%	0.5%	0.4%	0.4%	0.1%	0.1%
01000: PLANNING	0.3%	0.0%	4.0%	19.3%	0.3%	0.1%	0.2%	0.4%	0.4%	4.1%	4.1%	0.3%	0.1%
01000: POLICE	10.7%	11.2%	14.7%	7.8%	29.0%	17.5%	7.4%	17.2%	21.5%	13.2%	13.2%	11.8%	11.7%
01000: PUBLIC WORKS	0.1%	0.0%	0.3%	0.7%	0.5%	0.2%	0.1%	0.2%	0.3%	0.3%	0.3%	0.1%	0.1%
01000: RADIO COMMUNICATIONS	0.1%	0.0%	0.3%	1.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.2%	0.2%	0.0%	0.1%
01000: RISK MANAGEMENT	0.1%	0.0%	0.3%	0.5%	0.5%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%

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 COMMUNICAT ION	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%	
01000: SOFTBALL PROGRAM	0.2%	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	2.2%	3.0%	3.3%	1.6%	0.1%	3.1%	1.5%	3.8%	3.6%	2.6%	2.6%	2.0%	1.8%	
01000: SOLID WASTE DISPOSAL	3.7%	0.5%	1.0%	0.7%	0.2%	0.6%	0.5%	1.1%	1.0%	0.9%	0.9%	0.7%	0.6%	
01000: STREET DEPARTMENT	2.0%	3.4%	2.6%	0.9%	0.2%	0.1%	1.3%	3.1%	2.8%	2.1%	2.1%	1.8%	1.6%	
01000: SWIMMING POOLS	1.1%	1.7%	2.2%	0.5%	0.1%	0.0%	0.7%	2.7%	1.5%	1.3%	1.3%	0.2%	0.5%	
01000: TENNIS CENTER	0.3%	0.0%	0.2%	0.0%	0.0%	0.0%	0.1%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	
01000: TOURISM & ECONOMIC DEVELOPMENT	0.3%	0.0%	0.0%	0.1%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.3%	0.8%	0.5%	
01000: TRAFFIC ADMINISTRATION	1.5%	8.5%	2.4%	1.2%	0.3%	0.1%	1.0%	2.8%	1.9%	1.9%	1.9%	1.3%	2.5%	
01000: TRANSIT ADMINISTRATION	0.2%	0.1%	0.3%	0.1%	1.9%	2.2%	0.1%	0.3%	0.3%	0.2%	0.2%	0.2%	0.3%	
01000: TRANSIT DEMAND RESPONSE	0.2%	0.0%	0.2%	0.1%	0.0%	0.0%	0.1%	0.3%	0.3%	0.2%	0.2%	0.2%	0.1%	
01000: TRANSIT FIXED ROUTE	0.7%	0.0%	1.3%	0.7%	0.3%	0.1%	0.5%	1.5%	1.3%	1.0%	1.0%	0.6%	0.3%	
01000: TRANSIT MAINTENANCE	0.2%	0.7%	0.3%	0.1%	0.0%	0.0%	0.2%	0.4%	0.4%	0.3%	0.3%	0.2%	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%	0.1%	
01000: VOLLEYBALL PROGRAM	0.2%	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	0.3%	0.1%	0.2%	0.1%	0.0%	2.1%	0.1%	0.3%	0.2%	0.2%	0.2%	0.1%	0.1%	
01000: ZOO MAINTENANCE	0.4%	0.1%	0.6%	0.3%	0.0%	0.0%	0.2%	0.7%	0.5%	0.4%	0.4%	0.2%	0.3%	
02010: CDBG	0.8%	0.1%	0.8%	2.2%	1.6%	0.6%	0.3%	0.5%	0.4%	0.9%	0.9%	0.7%	0.4%	
02020: HOUSING	7.7%	0.0%	0.5%	0.3%	0.1%	0.0%	1.0%	0.5%	0.5%	1.6%	1.6%	3.2%	1.6%	
02030: HOME INVESTMENT PARTNER	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%	
02040: SHELTER PLUS CARE	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%	
02050: PLANNING	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%	
02065: COMING HOME PROJECT	0.2%	0.0%	0.4%	0.1%	0.0%	0.0%	0.1%	0.5%	0.3%	0.2%	0.2%	0.1%	0.1%	
02070: TX EMERGENCY SOLUTIONS	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	
02075: HMIS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	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%	
02090: COURT SECURITY	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.1%	0.2%	0.2%	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%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	
02425: PHOTOGRAPHIC TRAFFIC ENFO	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.3%	0.1%	
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%	0.1%	
02450: COVID-19 FEMA	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
02500: PUBLIC HEALTH	2.0%	0.2%	2.3%	3.2%	6.3%	2.3%	1.5%	2.1%	2.1%	2.5%	2.5%	2.4%	1.6%	
02530: WIC GRANT	0.5%	0.1%	0.6%	0.2%	4.5%	1.8%	0.3%	0.8%	0.7%	0.5%	0.5%	0.4%	0.8%	
02610: JUSTICE ASSISTANCE GRANT	0.0%	0.2%	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%	0.0%	
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%	0.3%	
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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
02700: GREENWAYS at HILLSIDE FUN	0.1%	0.0%	2.3%	0.7%	0.0%	0.0%	0.1%	0.0%	0.0%	0.2%	0.2%	0.2%	0.1%	
02705: PINNACLE 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%	
02710: HERITAGE HILLS PID	0.0%	0.0%	0.3%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	
02730: COLONIES	0.1%	0.0%	1.5%	0.8%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%	0.2%	0.1%	0.1%	
02740: TUTBURY PID	0.2%	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: 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%	
02770: VINEYARDS PID	0.1%	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/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 COMMUNICAT ION	01000: PURCHASING	
02790: TOWN SQUARE PID	0.0%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
03200: GENERAL OBLIGATION DEBT	0.0%	0.0%	0.1%	0.2%	0.0%	0.0%	8.3%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
04100: GENERAL CONSTRUCTION	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	2.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
04150: STREET ASSESSMENTS	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%
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%
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%	0.0%
04400: CIVIC CENTER IMPROVEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%	0.0%
04600: GO BOND CONSTRUCTION	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
05200: WATER AND SEWER	10.4%	34.6%	10.4%	9.8%	2.6%	3.0%	28.9%	11.0%	9.5%	11.4%	11.4%	12.6%	16.0%	16.0%
05400: AIRPORT	2.7%	2.9%	2.9%	3.8%	0.1%	0.0%	2.2%	2.8%	2.6%	3.0%	3.0%	2.6%	3.0%	3.0%
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%	0.0%
05600: DRAINAGE UTILITY	0.7%	0.5%	0.7%	0.6%	1.6%	0.6%	2.9%	0.8%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%
06100: FLEET SERVICES	2.7%	0.4%	1.9%	3.5%	0.1%	0.0%	2.3%	1.7%	1.5%	2.7%	2.7%	3.4%	6.1%	6.1%
06200: IT	1.6%	0.1%	2.1%	4.1%	3.1%	1.1%	1.3%	1.7%	1.8%	2.4%	2.4%	2.2%	2.1%	2.1%
06300: RISK MANAGEMENT	1.2%	0.3%	0.3%	1.0%	0.0%	0.0%	1.4%	0.1%	0.2%	0.9%	0.9%	1.7%	1.3%	1.3%
06400: EMPLOYEE INSURANCE	8.4%	0.1%	0.3%	0.9%	1.1%	0.4%	2.4%	0.2%	0.2%	3.6%	3.6%	8.3%	4.2%	4.2%
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%	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%	0.0%
07110: CIVIC AMARILLO	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	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%	0.0%	0.0%
07240: CIVIC CENTER OPERATIONS	0.7%	0.0%	0.0%	0.1%	0.0%	0.0%	0.3%	0.0%	0.0%	0.5%	0.5%	1.3%	0.6%	0.6%
09110: AEDC	0.7%	0.0%	0.9%	4.7%	0.0%	0.0%	0.4%	0.0%	0.7%	1.2%	1.2%	0.6%	0.3%	0.3%
09120: AEDC PROJECTS	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	3.9%	0.0%	0.0%	0.1%	0.1%	0.3%	0.1%	0.1%
09210: AHD	5.3%	0.0%	0.4%	1.2%	0.2%	0.1%	4.0%	0.2%	0.8%	6.2%	6.2%	14.6%	7.3%	7.3%
09230: AMARILLO POTTER VENUE DISTRICT	0.2%	0.0%	0.1%	0.7%	0.0%	0.0%	0.7%	0.0%	0.0%	0.3%	0.3%	0.5%	0.3%	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%	0.0%
09270: Tax Increment Reinvestment #1	0.1%	0.0%	0.2%	1.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.3%	0.2%	0.1%	0.1%
09271: Tax Increment Reinvestment #2	0.0%	0.0%	0.0%	0.2%	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%	0.0%	0.0%
09510: CHAMBER OF COMMERCE	0.5%	0.0%	0.0%	0.1%	1.5%	0.7%	0.2%	0.0%	0.4%	0.1%	0.1%	0.3%	0.2%	0.2%
09520: HARRINGTON LIBRARY CONSTORTIUM	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%
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%	0.0%
09560: CVB	0.6%	0.0%	0.1%	0.5%	1.5%	0.7%	0.3%	0.0%	0.5%	0.3%	0.3%	0.5%	0.3%	0.3%
02045: HOUSING STABILITY SVCS FUND	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%
02470: PREP PROGRAM	0.1%	0.1%	0.3%	0.0%	0.0%	0.0%	0.1%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%
04300: SOLID WASTE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%

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

Fund Name	Department Classification	Department	Central Service							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
			1,164,971	268,380	1,746,124	275,424	1,023,246	2,731,211	1,423,194	257,764	1,048,682	902,954	0	542,914		556,973
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: AECC	15,625	197	36,272	1,680	17,026	16,491	13,631	6,566	26,654	14,629	-	6,504	4,829	160,102
GENERAL	Operating Department	01000: ANIMAL MANAGEMENT & WELFARE	14,585	3,448	30,057	3,294	34,672	54,613	9,975	5,002	17,687	12,062	-	4,350	6,282	196,027
GENERAL	Operating Department	01000: ATHLETIC ADMINISTRATION	709	0	1,940	55	41	40	615	359	1,080	648	-	163	85	5,737
GENERAL	Operating Department	01000: BASKETBALL PROGRAM	238	0	7	3	3	3	5	1	10	6	-	5	119	399
GENERAL	Operating Department	01000: BOX OFFICE OPERATIONS	3,324	2	9,657	257	191	185	2,791	1,792	4,347	2,947	-	402	210	26,105
GENERAL	Operating Department	01000: BUILDING SAFETY	23,250	11,059	24,938	924	14,822	14,231	9,284	4,568	17,416	9,821	-	4,231	6,212	140,757
GENERAL	Operating Department	01000: CAPITAL PROJECTS & DEVELOPMENT	8,482	365	30,578	9,404	15,627	15,134	6,726	3,691	12,198	12,849	-	2,273	1,903	119,230
GENERAL	Operating Department	01000: CIVIC CENTER ADMINISTRATION	4,793	175	12,022	4,445	258	653,095	2,962	1,278	5,456	5,851	-	1,722	2,133	694,191
GENERAL	Operating Department	01000: CIVIC CENTER OPERATIONS	7,886	2,982	11,932	454	367	321	4,900	2,183	7,058	5,157	-	2,707	3,959	49,906
GENERAL	Operating Department	01000: CIVIC CENTER SPORTS	1,041	2,202	1,392	70	75	47	713	251	774	752	-	533	1,051	8,901
GENERAL	Operating Department	01000: CIVILIAN PERSONNEL	20,803	10	51,361	1,598	1,175	1,138	18,459	9,478	30,075	19,377	-	7,590	4,733	165,798
GENERAL	Operating Department	01000: EMERGENCY MANAGEMENT SERVICES	1,806	174	4,232	1,047	19,864	19,241	1,248	570	2,341	1,924	-	661	764	53,872
GENERAL	Operating Department	01000: ENVIRONMENTAL HEALTH	5,983	158	15,985	2,232	4,497	4,354	5,107	2,549	9,880	6,533	-	2,252	2,501	62,031
GENERAL	Operating Department	01000: FIRE CIVILIAN PERSONNEL	2,157	1	5,216	167	127	123	1,928	961	3,940	2,023	-	852	440	17,935
GENERAL	Operating Department	01000: FIRE MARSHAL	2,966	10	5,926	216	164	159	2,538	1,086	5,287	2,657	-	1,494	1,006	23,509
GENERAL	Operating Department	01000: FIRE OPERATIONS	96,010	41,725	195,631	12,580	32,677	355,544	83,088	34,600	176,990	90,598	-	50,907	98,534	1,268,884
GENERAL	Operating Department	01000: GLOBE NEWS CENTER	1,349	429	2,589	645	70	186,409	930	347	1,458	1,343	-	652	559	196,781
GENERAL	Operating Department	01000: GOLF OPERATIONS	24,750	4,384	45,754	2,411	1,143	23,260	17,482	8,215	22,366	17,037	-	5,930	8,804	181,537
GENERAL	Operating Department	01000: JUDICIAL	2,327	1	4,990	1,003	112	108	1,510	725	2,816	2,156	-	725	375	16,848
GENERAL	Operating Department	01000: LIBRARY	26,023	2,109	53,110	2,412	254,785	271,375	17,878	9,625	31,542	19,342	-	6,424	4,457	699,081
GENERAL	Operating Department	01000: MPEV	143	0	13	7	4	4	78	1	4	81	-	114	175	621
GENERAL	Operating Department	01000: MUNICIPAL COURT	8,036	3	12,156	1,220	296	286	3,893	2,049	7,351	4,667	-	1,498	1,008	42,463
GENERAL	Operating Department	01000: Office of Civil Hearings	449	0	1,289	35	25	24	392	239	505	413	-	82	43	3,495
GENERAL	Operating Department	01000: PARK MAINTENANCE	16,512	12,553	36,526	9,056	1,069	891	12,736	4,911	17,739	18,553	-	8,619	13,062	152,228
GENERAL	Operating Department	01000: PARKS & RECREATION ADMINISTRATION	3,585	223	10,915	3,552	26,730	80,295	2,658	1,272	5,040	4,967	-	1,285	1,595	142,117
GENERAL	Operating Department	01000: PARKS & RECREATION PROGRAM	4,280	8	12,250	335	246	238	3,570	2,271	5,522	3,773	-	557	642	33,691
GENERAL	Operating Department	01000: PLANNING	3,972	37	69,363	53,145	3,450	3,342	2,425	1,025	4,703	37,250	-	1,455	818	180,984
GENERAL	Operating Department	01000: POLICE	124,439	29,995	256,641	21,376	296,464	477,126	105,659	44,266	225,333	118,740	-	64,183	65,076	1,829,297
GENERAL	Operating Department	01000: PUBLIC WORKS	1,631	50	5,572	1,891	5,499	5,326	1,424	632	2,970	2,651	-	792	663	29,100
GENERAL	Operating Department	01000: RADIO COMMUNICATIONS	891	69	4,526	2,668	993	172	371	252	544	2,119	-	25	389	13,019
GENERAL	Operating Department	01000: RISK MANAGEMENT	1,281	44	4,369	1,423	5,626	5,450	1,036	509	1,946	1,962	-	474	497	24,616

Fund Name	Department Classification	Department	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
			1,164,971	268,380	1,746,124	275,424	1,023,246	2,731,211	1,423,194	257,764	1,048,682	902,954	0	542,914	556,973	11,941,836
GENERAL	Operating Department	01000: SENIOR SERVICES	102	0	5	2	2	2	35	0	86	35	-	50	26	346
GENERAL	Operating Department	01000: SOFTBALL PROGRAM	2,169	0	36	10	21	20	83	5	180	88	-	113	290	3,016
GENERAL	Operating Department	01000: SOLID WASTE COLLECTION	25,310	8,122	56,751	4,312	1,511	85,237	21,072	9,884	37,815	23,733	-	10,606	9,998	294,352
GENERAL	Operating Department	01000: SOLID WASTE DISPOSAL	43,319	1,338	17,249	1,932	2,109	16,670	6,562	2,861	10,970	7,772	-	3,754	3,461	117,996
GENERAL	Operating Department	01000: STREET DEPARTMENT	22,936	9,244	45,244	2,452	1,811	3,453	17,935	8,108	29,245	19,395	-	9,660	9,173	178,654
GENERAL	Operating Department	01000: SWIMMING POOLS	12,360	4,685	37,986	1,459	804	725	10,589	6,945	15,741	11,499	-	1,218	2,524	106,535
GENERAL	Operating Department	01000: TENNIS CENTER	3,215	52	3,901	116	95	92	1,264	721	1,655	1,333	-	370	442	13,256
GENERAL	Operating Department	01000: TOURISM & ECONOMIC DEVELOPMENT	3,752	1	324	165	98	95	2,919	24	97	2,979	-	4,265	2,772	17,491
GENERAL	Operating Department	01000: TRAFFIC ADMINISTRATION	17,853	22,784	41,343	3,210	2,702	2,354	14,817	7,185	19,569	16,809	-	6,970	13,964	169,560
GENERAL	Operating Department	01000: TRANSIT ADMINISTRATION	2,192	212	4,888	357	19,223	60,101	1,781	855	3,453	2,001	-	856	1,474	97,395
GENERAL	Operating Department	01000: TRANSIT DEMAND RESPONSE	2,242	1	3,970	154	116	112	1,888	726	3,606	1,970	-	1,282	777	16,843
GENERAL	Operating Department	01000: TRANSIT FIXED ROUTE	8,547	45	22,498	1,974	3,356	3,251	7,460	3,857	13,870	8,702	-	3,011	1,806	78,378
GENERAL	Operating Department	01000: TRANSIT MAINTENANCE	2,757	2,010	5,946	215	179	150	2,236	1,090	3,912	2,360	-	1,039	1,711	23,607
GENERAL	Operating Department	01000: VITAL STATISTICS	496	0	669	30	21	20	320	121	447	337	-	221	346	3,028
GENERAL	Operating Department	01000: VOLLEYBALL PROGRAM	2,570	0	48	15	26	25	81	6	176	90	-	108	520	3,665
GENERAL	Operating Department	01000: WARFORD ACTIVITY CENTER	3,644	363	3,856	289	108	56,526	1,353	672	2,136	1,533	-	602	461	71,543
GENERAL	Operating Department	01000: ZOO MAINTENANCE	4,201	353	10,286	740	229	218	3,147	1,801	5,064	3,613	-	909	1,525	32,086
CDBG	Operating Department	02010: CDBG	8,930	148	13,459	6,032	16,437	15,921	4,106	1,187	4,249	8,015	-	3,602	2,036	84,121
HOUSING	Operating Department	02020: HOUSING	89,799	18	8,289	808	1,056	1,023	13,794	1,403	5,022	14,117	-	17,470	8,983	161,783
HOME INVESTMEN	Operating Department	02030: HOME INVESTMENT PARTNER	3,439	0	702	35	45	44	508	127	463	525	-	488	251	6,626
SHELTER PLUS C/	Operating Department	02040: SHELTER PLUS CARE	1,027	0	15	4	9	9	65	2	12	67	-	92	48	1,349
PLANNING	Operating Department	02050: PLANNING	38	0	2	1	1	1	15	0	1	16	-	23	12	108
COMING HOME PR	Operating Department	02065: COMING HOME PROJECT	2,877	5	6,482	193	142	138	1,993	1,198	3,259	2,109	-	456	819	19,672
TX EMERGENCY S	Operating Department	02070: TX EMERGENCY SOLUTIONS	4,908	1	768	64	70	68	1,046	132	758	1,073	-	1,271	653	10,812
HMS	Operating Department	02075: HMS	415	0	661	25	19	19	314	121	569	328	-	213	110	2,794
COURT TECH	Operating Department	02080: COURT TECH	149	0	11	5	3	3	105	1	3	107	-	154	79	622
COURT SECURITY	Operating Department	02090: COURT SECURITY	1,115	1	3,229	90	67	65	996	598	1,749	1,050	-	230	119	9,311
SAFE AND SOBER	Operating Department	02210: SAFE AND SOBER TXDOT	306	0	38	18	15	14	274	3	813	281	-	397	204	2,363
URBAN TRANSPOR	Operating Department	02420: URBAN TRANSPORTATION PLAN	632	0	579	456	25	25	556	6	1,181	521	-	322	166	4,468
PHOTOGRAPHIC T	Operating Department	02425: PHOTOGRAPHIC TRAFFIC ENFO	1,319	0	114	57	35	34	1,760	9	71	1,042	-	1,492	767	6,701
EMERGENCY MGT	Operating Department	02430: EMERGENCY MGT SERVICES	140	0	32	18	8	7	97	2	8	107	-	139	653	1,211
COVID-19 FEMA	Operating Department	02450: COVID-19 FEMA	159	0	118	62	31	30	10,539	8	55	176	-	185	99	11,462
PUBLIC HEALTH	Operating Department	02500: PUBLIC HEALTH	23,374	511	39,536	8,940	64,136	62,124	21,853	5,515	21,557	22,170	-	12,898	9,189	291,802
WIC GRANT	Operating Department	02530: WIC GRANT	5,626	356	11,206	591	45,675	50,336	4,313	2,012	7,656	4,667	-	2,195	4,658	139,290
JUSTICE ASSISTA	Operating Department	02610: JUSTICE ASSISTANCE GRANT	297	647	44	18	18	10	190	4	16	199	-	272	484	2,198
APD SEIZED PROF	Operating Department	02620: APD SEIZED PROPERTY	303	0	12	5	5	4	105	1	4	103	-	147	75	765
FEDERAL APD SEI	Operating Department	02640: FEDERAL APD SEIZURES	227	0	75	43	17	17	486	4	17	172	-	207	1,618	2,884
LEOSE TRAINING	Operating Department	02660: LEOSE TRAINING PROGRAM	71	0	4	2	1	1	35	0	1	36	-	52	27	231
AIP PANTEX PROJ	Operating Department	02670: AIP PANTEX PROJECT	235	0	22	10	8	8	163	2	387	167	-	237	122	1,361
GREENWAYS at HI	Operating Department	02700: GREENWAYS at HILLSIDE FUN	1,290	2	40,604	1,910	266	257	2,067	37	214	1,883	-	870	453	49,854
PINNACLE PID	Operating Department	02705: PINNACLE PID	91	0	1,294	879	13	13	11	3	15	588	-	11	6	2,924
HERITAGE HILLS f	Operating Department	02710: HERITAGE HILLS PID	289	0	5,243	1,369	41	40	138	7	39	967	-	89	47	8,271
COLONIES	Operating Department	02730: COLONIES	1,302	2	27,040	2,148	192	186	4,252	29	162	1,826	-	566	296	38,003
TUTBURY PID	Operating Department	02740: TUTBURY PID	268	0	2,235	893	20	20	27	4	20	612	-	32	17	4,150

Fund Name	Department Classification	Department	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
			1,164,971	268,380	1,746,124	275,424	1,023,246	2,731,211	1,423,194	257,764	1,048,682	902,954		0	542,914	556,973
POINT WEST PID	Operating Department	02750: POINT WEST PID	236	0	2,192	893	20	19	94	4	20	612	-	31	17	4,138
QUIAL CREEK PID	Operating Department	02760: QUIAL CREEK PID	231	0	1,765	886	17	17	19	4	18	600	-	21	12	3,591
VINEYARDS PID	Operating Department	02770: VINEYARDS PID	840	0	1,718	886	22	21	21	5	22	601	-	21	12	4,167
TOWN SQUARE PI	Operating Department	02790: TOWN SQUARE PID	68	0	1,193	879	13	13	214	3	15	586	-	9	5	2,998
GENERAL OBLIGA	Operating Department	03200: GENERAL OBLIGATION DEBT	382	2	1,210	640	310	300	118,797	84	365	667	-	195	141	123,094
GENERAL CONSTI	Operating Department	04100: GENERAL CONSTRUCTION	1,028	1	356	185	96	93	30,573	25	109	620	-	696	368	34,150
STREET ASSESSA	Operating Department	04150: STREET ASSESSMENTS	17	0	3	2	1	1	184	0	1	16	-	22	11	258
STREET IMPROVE	Operating Department	04200: STREET IMPROVEMENT	2	0	7	4	2	2	697	0	2	4	-	1	1	722
GOLF COURSE IMI	Operating Department	04250: GOLF COURSE IMPROVEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIC CENTER IMF	Operating Department	04400: CIVIC CENTER IMPROVEMENT	10	0	33	18	9	8	3,272	2	10	18	-	5	4	3,390
PARK IMPROVEME	Operating Department	04550: PARK IMPROVEMENT	1	0	4	2	1	1	390	0	1	2	-	1	0	404
GO BOND CONSTF	Operating Department	04600: GO BOND CONSTRUCTION	258	1	327	173	84	82	30,764	23	99	325	-	270	149	32,554
WATER AND SEWE	Operating Department	05200: WATER AND SEWER	120,972	92,835	181,034	26,993	26,866	81,115	411,361	28,474	100,027	102,950	-	68,174	89,166	1,329,966
AIRPORT	Operating Department	05400: AIRPORT	31,452	7,869	50,989	10,547	1,487	1,350	31,026	7,340	26,999	26,680	-	14,250	16,751	226,739
AIRPORT PFC	Operating Department	05420: AIRPORT PFC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DRAINAGE UTILIT	Operating Department	05600: DRAINAGE UTILITY	7,740	1,427	12,557	1,597	15,985	15,412	41,554	2,038	7,010	6,805	-	4,360	4,630	121,116
FLEET SERVICES	Operating Department	06100: FLEET SERVICES	31,418	1,106	33,961	9,730	1,259	1,207	32,693	4,264	15,263	24,455	-	18,189	34,168	207,714
IT	Operating Department	06200: IT	19,177	362	36,789	11,350	32,032	31,026	18,804	4,432	18,924	21,586	-	11,925	11,641	218,047
RISK MANAGEME	Operating Department	06300: RISK MANAGEMENT	14,332	863	4,916	2,684	371	350	19,910	323	1,709	8,345	-	9,220	7,373	70,394
EMPLOYEE INSUR	Operating Department	06400: EMPLOYEE INSURANCE	97,848	147	5,704	2,569	11,502	11,140	34,258	500	2,255	32,348	-	45,039	23,310	266,620
LIBRARY TRUST	Operating Department	07030: LIBRARY TRUST	11	0	0	0	0	0	0	0	0	0	-	0	0	11
CITY DONATIONS	Operating Department	07100: CITY DONATIONS	46	1	11	6	3	3	22	1	3	26	-	32	249	403
CIVIC AMARILLO	Operating Department	07110: CIVIC AMARILLO	611	0	37	16	15	15	253	3	638	259	-	366	188	2,401
ZOO TRUST	Operating Department	07120: ZOO TRUST	184	0	10	5	3	3	41	1	3	44	-	60	147	500
CIVIC CENTER OP	Operating Department	07240: CIVIC CENTER OPERATIONS	8,651	2	517	250	172	167	4,938	41	167	4,853	-	6,961	3,576	30,294
AEDC	Operating Department	09110: AEDC	8,456	4	15,910	12,865	342	331	5,705	79	6,896	10,862	-	3,480	1,805	66,735
AEDC PROJECTS	Operating Department	09120: AEDC PROJECTS	2,516	2	663	344	181	175	55,320	48	204	1,295	-	1,507	793	63,048
AHD	Operating Department	09210: AHD	61,258	18	6,207	3,309	1,746	1,692	57,230	426	8,331	55,547	-	79,338	40,760	315,860
AMARILLO POTTE	Operating Department	09230: AMARILLO POTTER VENUE DISTRICT	2,667	1	2,418	1,893	106	103	9,954	26	112	3,135	-	2,791	1,439	24,646
Events District Debt	Operating Department	09240: Events District Debt Service	1	0	4	2	1	1	425	0	1	2	-	1	1	440
Tax Increment Rein	Operating Department	09270: Tax Increment Reinvestment #1	1,207	1	3,322	2,685	69	67	2,971	17	75	2,673	-	1,336	690	15,111
Tax Increment Rein	Operating Department	09271: Tax Increment Reinvestment #2	46	0	536	439	6	6	94	2	7	296	-	10	6	1,447
Amarillo Local Gove	Operating Department	09280: Amarillo Local Government Corp	1,372	23	45	19	19	18	352	4	17	359	-	512	271	3,011
CHAMBER OF COM	Operating Department	09510: CHAMBER OF COMMERCE	5,254	123	668	155	15,727	18,901	2,712	92	4,542	1,333	-	1,656	907	52,070
HARRINGTON LIBF	Operating Department	09520: HARRINGTON LIBRARY CONSTORTIUM	2,627	2	67	24	33	32	562	7	545	405	-	570	294	5,166
HLC PLANT	Operating Department	09530: HLC PLANT	0	0	0	0	0	0	48	0	0	0	-	0	0	49
CVB	Operating Department	09560: CVB	6,682	124	2,364	1,512	15,776	18,949	3,707	104	4,963	3,014	-	2,821	1,506	61,521
HOUSING STABIL	Operating Department	02045: HOUSING STABILITY SVCS FUND	30	0	3	2	1	1	27	0	47	28	-	40	20	200
PREP PROGRAM	Operating Department	02470: PREP PROGRAM	1,400	147	4,508	121	89	85	1,251	836	1,910	1,325	-	112	227	12,011
SOLID WASTE	Operating Department	04300: SOLID WASTE	322	0	55	28	16	15	3,589	4	17	217	-	290	150	4,704

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 Service					Central Service					01000: OFFICE OF PUBLIC COMMUNICATION	01000: PURCHASING	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
			1,165,481	268,380	1,747,650	356,697	1,023,246	2,731,211	1,424,162	257,764	1,096,454	1,850,781	54,510	558,924	556,973	13,092,231
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: AECC	15,632	197	36,303	2,176	17,026	16,491	13,641	6,566	27,868	29,984	883	6,696	4,829	178,291
GENERAL	Operating Department	01000: ANIMAL MANAGEMENT & WELFARE	14,591	3,448	30,083	4,266	34,672	54,613	9,982	5,002	18,492	24,724	728	4,478	6,282	211,362
GENERAL	Operating Department	01000: ATHLETIC ADMINISTRATION	710	0	1,942	72	41	40	616	359	1,130	1,328	39	168	85	6,529
GENERAL	Operating Department	01000: BASKETBALL PROGRAM	238	0	7	4	3	3	5	1	10	13	0	6	119	408
GENERAL	Operating Department	01000: BOX OFFICE OPERATIONS	3,326	2	9,666	333	191	185	2,793	1,792	4,545	6,041	178	414	210	29,674
GENERAL	Operating Department	01000: BUILDING SAFETY	23,261	11,059	24,960	1,197	14,822	14,231	9,291	4,568	18,210	20,130	593	4,356	6,212	152,888
GENERAL	Operating Department	01000: CAPITAL PROJECTS & DEVELOPMENT	8,486	365	30,604	12,179	15,627	15,134	6,731	3,691	12,754	26,337	776	2,340	1,903	136,926
GENERAL	Operating Department	01000: CIVIC CENTER ADMINISTRATION	4,795	175	12,032	5,757	258	653,095	2,964	1,278	5,705	11,994	353	1,773	2,133	702,312
GENERAL	Operating Department	01000: CIVIC CENTER OPERATIONS	7,889	2,982	11,943	589	367	321	4,904	2,183	7,380	10,571	311	2,787	3,959	56,184
GENERAL	Operating Department	01000: CIVIC CENTER SPORTS	1,042	2,202	1,393	91	75	47	713	251	809	1,540	45	548	1,051	9,809
GENERAL	Operating Department	01000: CIVILIAN PERSONNEL	20,812	10	51,406	2,070	1,175	1,138	18,472	9,478	31,445	39,717	1,170	7,813	4,733	189,440
GENERAL	Operating Department	01000: EMERGENCY MANAGEMENT SERVICES	1,807	174	4,236	1,356	19,864	19,241	1,249	570	2,448	3,944	116	681	764	56,448
GENERAL	Operating Department	01000: ENVIRONMENTAL HEALTH	5,986	158	15,999	2,890	4,497	4,354	5,111	2,549	10,330	13,391	394	2,318	2,501	70,478
GENERAL	Operating Department	01000: FIRE CIVILIAN PERSONNEL	2,158	1	5,220	216	127	123	1,929	961	4,120	4,147	122	877	440	20,442
GENERAL	Operating Department	01000: FIRE MARSHAL	2,967	10	5,931	280	164	159	2,540	1,086	5,528	5,447	160	1,538	1,006	26,816
GENERAL	Operating Department	01000: FIRE OPERATIONS	96,052	41,725	195,802	16,292	32,677	355,544	83,144	34,600	185,052	185,697	5,469	52,408	98,534	1,382,999
GENERAL	Operating Department	01000: GLOBE NEWS CENTER	1,350	429	2,591	835	70	186,409	930	347	1,524	2,753	81	671	559	198,551
GENERAL	Operating Department	01000: GOLF OPERATIONS	24,761	4,384	45,794	3,122	1,143	23,260	17,494	8,215	23,385	34,921	1,028	6,105	8,804	202,417
GENERAL	Operating Department	01000: JUDICIAL	2,328	1	4,994	1,299	112	108	1,511	725	2,944	4,419	130	746	375	19,693
GENERAL	Operating Department	01000: LIBRARY	26,034	2,109	53,157	3,124	254,785	271,375	17,890	9,625	32,979	39,645	1,168	6,613	4,457	722,959
GENERAL	Operating Department	01000: MPEV	143	0	13	9	4	4	78	1	4	166	5	117	175	717
GENERAL	Operating Department	01000: MUNICIPAL COURT	8,040	3	12,167	1,581	296	286	3,896	2,049	7,686	9,566	282	1,542	1,008	48,400
GENERAL	Operating Department	01000: Office of Civil Hearings	449	0	1,290	45	25	24	392	239	528	846	25	85	43	3,990
GENERAL	Operating Department	01000: PARK MAINTENANCE	16,519	12,553	36,558	11,729	1,069	891	12,745	4,911	18,547	38,029	1,120	8,873	13,062	176,605
GENERAL	Operating Department	01000: PARKS & RECREATION ADMINISTRATION	3,586	223	10,924	4,601	26,730	80,295	2,660	1,272	5,270	10,180	300	1,323	1,595	148,959
GENERAL	Operating Department	01000: PARKS & RECREATION PROGRAM	4,282	8	12,260	434	246	238	3,572	2,271	5,774	7,733	228	573	642	38,261
GENERAL	Operating Department	01000: PLANNING	3,974	37	69,423	68,827	3,450	3,342	2,427	1,025	4,917	76,351	2,249	1,497	818	238,337
GENERAL	Operating Department	01000: POLICE	124,493	29,995	256,865	27,683	296,464	477,126	105,731	44,266	235,598	243,381	7,168	66,076	65,076	1,979,921
GENERAL	Operating Department	01000: PUBLIC WORKS	1,632	50	5,577	2,449	5,499	5,326	1,425	632	3,106	5,435	160	815	663	32,767
GENERAL	Operating Department	01000: RADIO COMMUNICATIONS	891	69	4,530	3,456	993	172	371	252	568	4,343	128	26	389	16,188
GENERAL	Operating Department	01000: RISK MANAGEMENT	1,281	44	4,372	1,843	5,626	5,450	1,037	509	2,035	4,021	118	488	497	27,321

Fund Name	Department Classification	Department	Central Service										Total Allocation			
			01000: ACCOUNTING	01000: 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
			1,165,481	268,380	1,747,650	356,697	1,023,246	2,731,211	1,424,162	257,764	1,096,454	1,850,781		54,510	558,924	556,973
GENERAL	Operating Department	01000: SENIOR SERVICES	102	0	5	3	2	2	35	0	90	73	2	52	26	391
GENERAL	Operating Department	01000: SOFTBALL PROGRAM	2,170	0	36	13	21	20	83	5	188	181	5	116	290	3,129
GENERAL	Operating Department	01000: SOLID WASTE COLLECTION	25,321	8,122	56,800	5,584	1,511	85,237	21,087	9,884	39,537	48,646	1,433	10,919	9,998	324,080
GENERAL	Operating Department	01000: SOLID WASTE DISPOSAL	43,338	1,338	17,264	2,502	2,109	16,670	6,566	2,861	11,470	15,931	469	3,864	3,461	127,843
GENERAL	Operating Department	01000: STREET DEPARTMENT	22,946	9,244	45,283	3,175	1,811	3,453	17,947	8,108	30,577	39,754	1,171	9,945	9,173	202,585
GENERAL	Operating Department	01000: SWIMMING POOLS	12,365	4,685	38,019	1,890	904	725	10,596	6,945	16,458	23,570	694	1,254	2,524	120,530
GENERAL	Operating Department	01000: TENNIS CENTER	3,216	52	3,904	150	95	92	1,265	721	1,730	2,731	80	381	442	14,861
GENERAL	Operating Department	01000: TOURISM & ECONOMIC DEVELOPMENT	3,753	1	325	214	98	95	2,921	24	101	6,106	180	4,390	2,772	20,981
GENERAL	Operating Department	01000: TRAFFIC ADMINISTRATION	17,861	22,784	41,379	4,157	2,702	2,354	14,827	7,185	20,461	34,453	1,015	7,176	13,964	190,317
GENERAL	Operating Department	01000: TRANSIT ADMINISTRATION	2,193	212	4,892	462	19,223	60,101	1,782	855	3,611	4,102	121	882	1,474	99,910
GENERAL	Operating Department	01000: TRANSIT DEMAND RESPONSE	2,243	1	3,974	199	116	112	1,889	726	3,770	4,039	119	1,320	777	19,283
GENERAL	Operating Department	01000: TRANSIT FIXED ROUTE	8,551	45	22,518	2,556	3,356	3,251	7,466	3,857	14,502	17,837	525	3,100	1,806	89,370
GENERAL	Operating Department	01000: TRANSIT MAINTENANCE	2,758	2,010	5,951	279	179	150	2,238	1,090	4,090	4,838	142	1,070	1,711	26,507
GENERAL	Operating Department	01000: VITAL STATISTICS	496	0	670	39	21	20	320	121	467	690	20	228	346	3,439
GENERAL	Operating Department	01000: VOLLEYBALL PROGRAM	2,571	0	48	20	26	25	81	6	184	184	5	111	520	3,781
GENERAL	Operating Department	01000: WARFORD ACTIVITY CENTER	3,646	363	3,859	375	108	56,526	1,354	672	2,233	3,141	93	620	461	73,450
GENERAL	Operating Department	01000: ZOO MAINTENANCE	4,203	353	10,295	958	229	218	3,149	1,801	5,295	7,406	218	936	1,525	36,585
CDBG	Operating Department	02010: CDBG	8,934	148	13,471	7,811	16,437	15,921	4,109	1,187	4,442	16,428	484	3,708	2,036	95,116
HOUSING	Operating Department	02020: HOUSING	89,839	18	8,297	1,047	1,056	1,023	13,803	1,403	5,251	28,936	852	17,985	8,983	178,492
HOME INVESTMEN	Operating Department	02030: HOME INVESTMENT PARTNER	3,440	0	703	45	45	44	508	127	484	1,076	32	502	251	7,257
SHELTER PLUS C	Operating Department	02040: SHELTER PLUS CARE	1,027	0	15	5	9	9	65	2	13	137	4	95	48	1,428
PLANNING	Operating Department	02050: PLANNING	38	0	2	1	1	1	15	0	1	32	1	23	12	127
COMING HOME PR	Operating Department	02065: COMING HOME PROJECT	2,878	5	6,488	250	142	138	1,995	1,198	3,408	4,323	127	470	819	22,240
TX EMERGENCY S	Operating Department	02070: TX EMERGENCY SOLUTIONS	4,910	1	769	83	70	68	1,047	132	792	2,200	65	1,308	653	12,098
HMSI	Operating Department	02075: HMSI	415	0	662	32	19	19	315	121	595	672	20	220	110	3,199
COURT TECH	Operating Department	02080: COURT TECH	149	0	11	7	3	3	105	1	4	219	6	158	79	747
COURT SECURITY	Operating Department	02090: COURT SECURITY	1,115	1	3,232	117	67	65	997	598	1,829	2,153	63	236	119	10,594
SAFE AND SOBER	Operating Department	02210: SAFE AND SOBER TXDOT	306	0	38	23	15	14	274	3	850	575	17	409	204	2,729
URBAN TRANSPOR	Operating Department	02420: URBAN TRANSPORTATION PLAN	633	0	579	591	25	25	556	6	1,234	1,068	31	331	166	5,246
PHOTOGRAPHIC T	Operating Department	02425: PHOTOGRAPHIC TRAFFIC ENFO	1,320	0	114	74	35	34	1,761	9	74	2,137	63	1,536	767	7,924
EMERGENCY MGT	Operating Department	02430: EMERGENCY MGT SERVICES	140	0	32	23	8	7	97	2	8	220	6	143	653	1,340
COVID-19 FEMA	Operating Department	02450: COVID-19 FEMA	159	0	118	81	31	30	10,546	8	58	360	11	191	99	11,691
PUBLIC HEALTH	Operating Department	02500: PUBLIC HEALTH	23,384	511	39,570	11,578	64,136	62,124	21,867	5,515	22,539	45,442	1,338	13,278	9,189	320,473
WIC GRANT	Operating Department	02530: WIC GRANT	5,629	356	11,216	766	45,675	50,336	4,316	2,012	8,004	9,565	282	2,259	4,658	145,073
JUSTICE ASSISTA	Operating Department	02610: JUSTICE ASSISTANCE GRANT	297	647	44	23	18	10	190	4	16	407	12	280	484	2,433
APD SEIZED PROF	Operating Department	02620: APD SEIZED PROPERTY	303	0	12	7	5	4	105	1	4	211	6	151	75	886
FEDERAL APD SEI	Operating Department	02640: FEDERAL APD SEIZURES	228	0	75	56	17	17	486	4	18	352	10	213	1,618	3,094
LEOSE TRAINING	Operating Department	02660: LEOSE TRAINING PROGRAM	71	0	4	2	1	1	35	0	1	74	2	53	27	273
AIP PANTEX PRO.	Operating Department	02670: AIP PANTEX PROJECT	235	0	22	13	8	8	163	2	405	342	10	244	122	1,574
GREENWAYS at HI	Operating Department	02700: GREENWAYS at HILLSIDE FUN	1,291	2	40,640	2,474	266	257	2,069	37	224	3,859	114	895	453	52,580
PINNACLE PID	Operating Department	02710: PINNACLE PID	91	0	1,295	1,138	13	13	11	3	16	1,205	35	11	6	3,838
HERITAGE HILLS I	Operating Department	02710: HERITAGE HILLS PID	289	0	5,248	1,773	41	40	138	7	41	1,982	58	91	47	9,758
COLONIES	Operating Department	02730: COLONIES	1,303	2	27,064	2,782	192	186	4,255	29	170	3,742	110	583	296	40,714
TUTBURY PID	Operating Department	02740: TUTBURY PID	268	0	2,237	1,157	20	20	27	4	21	1,255	37	32	17	5,097
POINT WEST PID	Operating Department	02750: POINT WEST PID	236	0	2,194	1,156	20	19	94	4	21	1,253	37	32	17	5,084
QUIAL CREEK PID	Operating Department	02760: QUIAL CREEK PID	231	0	1,767	1,148	17	17	19	4	19	1,230	36	22	12	4,522
VINEYARDS PID	Operating Department	02770: VINEYARDS PID	841	0	1,719	1,147	22	21	21	5	22	1,232	36	22	12	5,099
TOWN SQUARE PI	Operating Department	02790: TOWN SQUARE PID	68	0	1,194	1,138	13	13	214	3	16	1,201	35	9	5	3,910

Fund Name	Department Classification	Department	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
			1,165,481	268,380	1,747,650	356,697	1,023,246	2,731,211	1,424,162	257,764	1,096,454	1,850,781		54,510	558,924	556,973
GENERAL OBLIGA	Operating Department	03200: GENERAL OBLIGATION DEBT	382	2	1,211	829	310	300	118,878	84	381	1,368	40	201	141	124,128
GENERAL CONSTI	Operating Department	04100: GENERAL CONSTRUCTION	1,028	1	356	240	96	93	30,594	25	114	1,272	37	717	368	34,941
STREET ASSESSA	Operating Department	04150: STREET ASSESSMENTS	17	0	3	2	1	1	184	0	1	33	1	23	11	277
STREET IMPROVE	Operating Department	04200: STREET IMPROVEMENT	2	0	7	5	2	2	697	0	2	8	0	1	1	728
GOLF COURSE IMI	Operating Department	04250: GOLF COURSE IMPROVEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIC CENTER IMF	Operating Department	04400: CIVIC CENTER IMPROVEMENT	10	0	33	23	9	8	3,274	2	11	38	1	6	4	3,418
PARK IMPROVEME	Operating Department	04550: PARK IMPROVEMENT	1	0	4	3	1	1	391	0	1	4	0	1	0	408
GO BOND CONSTI	Operating Department	04600: GO BOND CONSTRUCTION	258	1	327	224	84	82	30,785	23	103	666	20	278	149	33,000
WATER AND SEWE	Operating Department	05200: WATER AND SEWER	121,025	92,835	181,193	34,958	26,866	81,115	411,641	28,474	104,583	211,017	6,215	70,185	89,166	1,459,270
AIRPORT	Operating Department	05400: AIRPORT	31,466	7,869	51,033	13,659	1,487	1,350	31,047	7,340	28,228	54,686	1,611	14,671	16,751	261,198
AIRPORT PFC	Operating Department	05420: AIRPORT PFC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DRAINAGE UTILIT	Operating Department	05600: DRAINAGE UTILITY	7,743	1,427	12,568	2,069	15,985	15,412	41,582	2,038	7,330	13,947	411	4,489	4,630	129,632
FLEET SERVICES	Operating Department	06100: FLEET SERVICES	31,432	1,106	33,991	12,602	1,259	1,207	32,715	4,264	15,958	50,126	1,476	18,726	34,168	239,029
IT	Operating Department	06200: IT	19,185	362	36,822	14,700	32,032	31,026	18,817	4,432	19,786	44,244	1,303	12,277	11,641	246,625
RISK MANAGEMEN	Operating Department	06300: RISK MANAGEMENT	14,338	863	4,920	3,476	371	350	19,923	323	1,787	17,106	504	9,492	7,373	80,823
EMPLOYEE INSUF	Operating Department	06400: EMPLOYEE INSURANCE	97,891	147	5,709	3,327	11,502	11,140	34,281	500	2,357	66,304	1,953	46,367	23,310	304,789
LIBRARY TRUST	Operating Department	07030: LIBRARY TRUST	11	0	0	0	0	0	0	0	0	0	0	0	0	11
CITY DONATIONS	Operating Department	07100: CITY DONATIONS	46	1	11	8	3	3	22	1	3	54	2	33	249	435
CIVIC AMARILLO	Operating Department	07110: CIVIC AMARILLO	611	0	37	21	15	15	253	3	667	531	16	377	188	2,733
ZOO TRUST	Operating Department	07120: ZOO TRUST	184	0	10	6	3	3	41	1	3	90	3	61	147	553
CIVIC CENTER OP	Operating Department	07240: CIVIC CENTER OPERATIONS	8,655	2	517	323	172	167	4,941	41	174	9,946	293	7,166	3,576	35,974
AEDC	Operating Department	09110: AEDC	8,460	4	15,923	16,661	342	331	5,709	79	7,211	22,263	656	3,583	1,805	83,026
AEDC PROJECTS	Operating Department	09120: AEDC PROJECTS	2,517	2	664	445	181	175	55,357	48	214	2,655	78	1,552	793	64,680
AHD	Operating Department	09210: AHD	61,284	18	6,212	4,285	1,746	1,692	57,268	426	8,710	113,854	3,353	81,677	40,760	381,287
AMARILLO POTTE	Operating Department	09230: AMARILLO POTTER VENUE DISTRICT	2,668	1	2,420	2,452	106	103	9,960	26	118	6,427	189	2,874	1,439	28,783
Events District Debt	Operating Department	09240: Events District Debt Service	1	0	4	3	1	1	425	0	1	5	0	1	1	443
Tax Increment Rein	Operating Department	09270: Tax Increment Reinvestment #1	1,208	1	3,325	3,477	69	67	2,973	17	78	5,478	161	1,375	690	18,919
Tax Increment Rein	Operating Department	09271: Tax Increment Reinvestment #2	46	0	537	568	6	6	94	2	8	607	18	10	6	1,907
Amarillo Local Gover	Operating Department	09280: Amarillo Local Government Corp	1,373	23	45	24	19	18	353	4	18	736	22	527	271	3,432
CHAMBER OF COM	Operating Department	09510: CHAMBER OF COMMERCE	5,256	123	669	200	15,727	18,901	2,714	92	4,748	2,731	80	1,705	907	53,855
HARRINGTON LIBF	Operating Department	09520: HARRINGTON LIBRARY CONSTORTIUM	2,628	2	67	31	33	32	562	7	569	830	24	586	294	5,666
HLC PLANT	Operating Department	09530: HLC PLANT	0	0	0	0	0	0	48	0	0	1	0	0	0	50
CVB	Operating Department	09560: CVB	6,685	124	2,366	1,958	15,776	18,949	3,710	104	5,189	6,177	182	2,904	1,506	65,630
HOUSING STABILI	Operating Department	02045: HOUSING STABILITY SVCS FUND	30	0	3	2	1	1	27	0	49	57	2	41	20	234
PREP PROGRAM	Operating Department	02470: PREP PROGRAM	1,401	147	4,512	156	89	85	1,252	836	1,997	2,716	80	115	227	13,614
SOLID WASTE	Operating Department	04300: SOLID WASTE	322	0	55	37	16	15	3,591	4	18	445	13	299	150	4,965

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 2020/2021 For the Fixed Fiscal Year 2022/2023

Department/Program	Fixed FY 2021/22 Recovery	FY 2019/20 Carry Forward	FY 2021/22 Recovery Excluding Carry Forward	Actual FY 2021/22 Indirect Costs	FY 2021/22 Carry Forward
CDBG PROGRAM	\$ 113,389	\$ (15,247)	\$ 98,142	\$ 90,748	\$ (7,394)
HOUSING	223,153	(45,423)	177,730	161,783	(15,947)
EMERGENCY MANAGEMENT	41,891	10,650	52,541	55,232	2,691
TRANSIT	203,866	6,633	210,498	216,223	5,724
AIRPORT	144,784	7,152	151,936	226,739	74,803
HEALTH DEPARTMENT	931,497	(382,284)	549,214	291,802	(257,411)
WIC	160,840	(22,504)	138,336	139,290	953
PHOTO TRAFFIC	5,341	575	5,916	6,701	785

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, 2022
Summary of Community Development Grant Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 12,369	\$ 567,127	2.18%
Central Stores	148	567,127	0.03%
City Manager	14,161	567,127	2.50%
City Secretary	6,066	567,127	1.07%
Custodial Services	16,482	567,127	2.91%
Facilities Maintenance	15,965	567,127	2.82%
Finance	4,614	567,127	0.81%
Health Plan Admin	1,314	567,127	0.23%
Human Resources	4,712	567,127	0.83%
Legal	8,539	567,127	1.51%
Mayor and Council	-	567,127	0.00%
Office of Public Communications	4,089	567,127	0.72%
Purchasing	2,287	567,127	0.40%
Total Indirect Costs	<u>\$ 90,748</u>	<u>\$ 567,127</u>	16.00%
Total Indirect Costs	\$ 90,748	\$ 567,127	16.00%
Carry Forward	(7,394)	567,127	-1.30%
Adjusted Total	<u>\$ 83,353</u>	<u>\$ 567,127</u>	14.70%

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

City of Amarillo, Texas
Cost Allocation Plan September 30, 2022
Summary of Housing Grant Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 89,799	\$ 548,372	16.38%
Central Stores	18	548,372	0.00%
City Manager	8,289	548,372	1.51%
City Secretary	808	548,372	0.15%
Custodial Services	1,056	548,372	0.19%
Facilities Maintenance	1,023	548,372	0.19%
Finance	13,794	548,372	2.52%
Health Plan Admin	1,403	548,372	0.26%
Human Resources	5,022	548,372	0.92%
Legal	14,117	548,372	2.57%
Mayor and Council	-	548,372	0.00%
Office of Public Communications	17,470	548,372	3.19%
Purchasing	8,983	548,372	1.64%
Total Indirect Costs	<u>\$ 161,783</u>	<u>\$ 548,372</u>	29.50%
Total Indirect Costs	\$ 161,783	\$ 548,372	29.50%
Carry Forward	(15,947)	548,372	-2.91%
Adjusted Total	<u>\$ 145,835</u>	<u>\$ 548,372</u>	26.59%

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

City of Amarillo, Texas
Cost Allocation Plan September 30, 2022
Summary of Emergency Management Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 2,041	\$ 443,762	0.46%
Central Stores	174	443,762	0.04%
City Manager	4,254	443,762	0.96%
City Secretary	1,057	443,762	0.24%
Custodial Servcies	19,872	443,762	4.48%
Facilities Maintenance	19,249	443,762	4.34%
Finance	1,411	443,762	0.32%
Health Plan Admin	571	443,762	0.13%
Human Resources	2,729	443,762	0.61%
Legal	2,091	443,762	0.47%
Mayor and Council	-	443,762	0.00%
Office of Public Communications	898	443,762	0.20%
Purchasing	885	443,762	0.20%
Total Indirect Costs	<u>\$ 55,232</u>	<u>\$ 443,762</u>	12.45%
Total Indirect Costs	\$ 55,232	\$ 443,762	12.45%
Carry Forward	2,691	443,762	0.61%
Adjusted Total	<u>\$ 57,924</u>	<u>\$ 443,762</u>	13.05%

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

City of Amarillo, Texas
Cost Allocation Plan September 30, 2022
Summary of Transit Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 15,738	\$ 3,490,852	0.45%
Central Stores	2,269	3,490,852	0.06%
City Manager	37,303	3,490,852	1.07%
City Secretary	2,700	3,490,852	0.08%
Custodial Services	22,874	3,490,852	0.66%
Facilities Maintenance	63,615	3,490,852	1.82%
Finance	13,365	3,490,852	0.38%
Health Plan Admin	6,528	3,490,852	0.19%
Human Resources	24,841	3,490,852	0.71%
Legal	15,034	3,490,852	0.43%
Mayor and Council	-	3,490,852	0.00%
Office of Public Communications	6,189	3,490,852	0.18%
Purchasing	5,767	3,490,852	0.17%
Total Indirect Costs	<u>\$ 216,223</u>	<u>\$ 3,490,852</u>	6.19%
Total Indirect Costs	\$ 216,223	\$ 3,490,852	6.19%
Carry Forward	5,724	3,490,852	0.16%
Adjusted Total	<u>\$ 221,947</u>	<u>\$ 3,490,852</u>	6.36%

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

City of Amarillo, Texas
Cost Allocation Plan September 30, 2022
Summary of Airport Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 31,452	\$ 3,646,676	0.86%
Central Stores	7,869	3,646,676	0.22%
City Manager	50,989	3,646,676	1.40%
City Secretary	10,547	3,646,676	0.29%
Custodial Servcies	1,487	3,646,676	0.04%
Facilities Maintenance	1,350	3,646,676	0.04%
Finance	31,026	3,646,676	0.85%
Health Plan Admin	7,340	3,646,676	0.20%
Human Resources	26,999	3,646,676	0.74%
Legal	26,680	3,646,676	0.73%
Mayor and Council	-	3,646,676	0.00%
Office of Public Communications	14,250	3,646,676	0.39%
Purchasing	16,751	3,646,676	0.46%
Total Indirect Costs	<u>\$ 226,739</u>	<u>\$ 3,646,676</u>	6.22%
Total Indirect Costs	\$ 226,739	\$ 3,646,676	6.22%
Carry Forward	74,803	3,646,676	2.05%
Adjusted Total	<u>\$ 301,543</u>	<u>\$ 3,646,676</u>	8.27%

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

City of Amarillo, Texas
Cost Allocation Plan September 30, 2022
Summary of Public Health Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 23,374	\$ 3,022,738	0.77%
Central Stores	511	3,022,738	0.02%
City Manager	39,536	3,022,738	1.31%
City Secretary	8,940	3,022,738	0.30%
Custodial Services	64,136	3,022,738	2.12%
Facilities Maintenance	62,124	3,022,738	2.06%
Finance	21,853	3,022,738	0.72%
Health Plan Admin	5,515	3,022,738	0.18%
Human Resources	21,557	3,022,738	0.71%
Legal	22,170	3,022,738	0.73%
Mayor and Council	-	3,022,738	0.00%
Office of Public Communications	12,898	3,022,738	0.43%
Purchasing	9,189	3,022,738	0.30%
Total Indirect Costs	<u>\$ 291,802</u>	<u>\$ 3,022,738</u>	9.65%
Total Indirect Costs	\$ 291,802	\$ 3,022,738	9.65%
Carry Forward	(257,411)	3,022,738	-8.52%
Adjusted Total	<u>\$ 34,391</u>	<u>\$ 3,022,738</u>	1.14%

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

City of Amarillo, Texas
Cost Allocation Plan September 30, 2022
Summary of WIC Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
Accounting	\$ 5,626	\$ 1,004,622	0.56%
Central Stores	356	1,004,622	0.04%
City Manager	11,206	1,004,622	1.12%
City Secretary	591	1,004,622	0.06%
Custodial Services	45,675	1,004,622	4.55%
Facilities Maintenance	50,336	1,004,622	5.01%
Finance	4,313	1,004,622	0.43%
Health Plan Admin	2,012	1,004,622	0.20%
Human Resources	7,656	1,004,622	0.76%
Legal	4,667	1,004,622	0.46%
Mayor and Council	-	1,004,622	0.00%
Office of Public Communications	2,195	1,004,622	0.22%
Purchasing	4,658	1,004,622	0.46%
Total Indirect Costs	<u>\$ 139,290</u>	<u>\$ 1,004,622</u>	13.86%
Total Indirect Costs	\$ 139,290	\$ 1,004,622	13.86%
Carry Forward	953	1,004,622	0.09%
Adjusted Total	<u>\$ 140,243</u>	<u>\$ 1,004,622</u>	13.96%

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

City of Amarillo, Texas
Cost Allocation Plan September 30, 2022
Summary of Photo Traffic Enforcement Indirect Cost Rates
For the Period Ended September 30, 2022

	(1) Indirect Cost	Modified Direct Charges	Indirect Cost Rates
Accounting	\$ 1,319	\$ 942,807	0.14%
Central Stores	0	942,807	0.00%
City Manager	114	942,807	0.01%
City Secretary	57	942,807	0.01%
Custodial Services	35	942,807	0.00%
Facilities Maintenance	34	942,807	0.00%
Finance	1,760	942,807	0.19%
Health Plan Admin	9	942,807	0.00%
Human Resources	71	942,807	0.01%
Legal	1,042	942,807	0.11%
Mayor and Council	-	942,807	0.00%
Office of Public Communications	1,492	942,807	0.16%
Purchasing	767	942,807	0.08%
Total Indirect Costs	<u>\$ 6,701</u>	<u>\$ 942,807</u>	0.71%
Total Indirect Costs	\$ 6,701	\$ 942,807	0.71%
Carry Forward	785	942,807	0.08%
Adjusted Total	<u>\$ 7,485</u>	<u>\$ 942,807</u>	0.79%

(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 2021-2022

	ACFR Amount (page 179)	Difference	Total Cost	Unallocable Cost	Allocable Cost
Summary	\$ 14,923,078	\$ 504,665	\$ 15,427,743	\$ 3,485,907	\$ 11,941,836
Central Service					
01000: ACCOUNTING	1,327,637	87,908	1,415,545	250,574	1,164,971
01000: CENTRAL STORES	358,769	26,768	385,537	117,158	268,380
01000: CITY MANAGER	1,830,711	50,338	1,881,049	134,924	1,746,124
01000: CITY SECRETARY	391,608	10,122	401,730	126,306	275,424
01000: CUSTODIAL SERVICES	1,312,325	4,689	1,317,014	293,768	1,023,246
01000: FACILITIES MAINTENANCE	3,548,549	76,297	3,624,846	893,635	2,731,211
01000: FINANCE	1,475,573	43,970	1,519,543	96,349	1,423,194
01000: HEALTH PLAN ADMINISTRATION	275,466	24,055	299,521	41,758	257,764
01000: HUMAN RESOURCES	1,185,758	61,901	1,247,659	198,977	1,048,682
01000: LEGAL	1,933,733	36,468	1,970,201	1,067,247	902,954
01000: MAYOR AND COUNCIL	57,342	19,858	77,200	77,200	-
01000: OFFICE OF PUBLIC COMMUNICATION	598,265	9,978	608,243	65,329	542,914
01000: PURCHASING	627,342	52,313	679,655	122,683	556,973

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.

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, 2022 to establish billing or final indirect costs rates for the period October 1, 2023 thru September 30, 2024 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

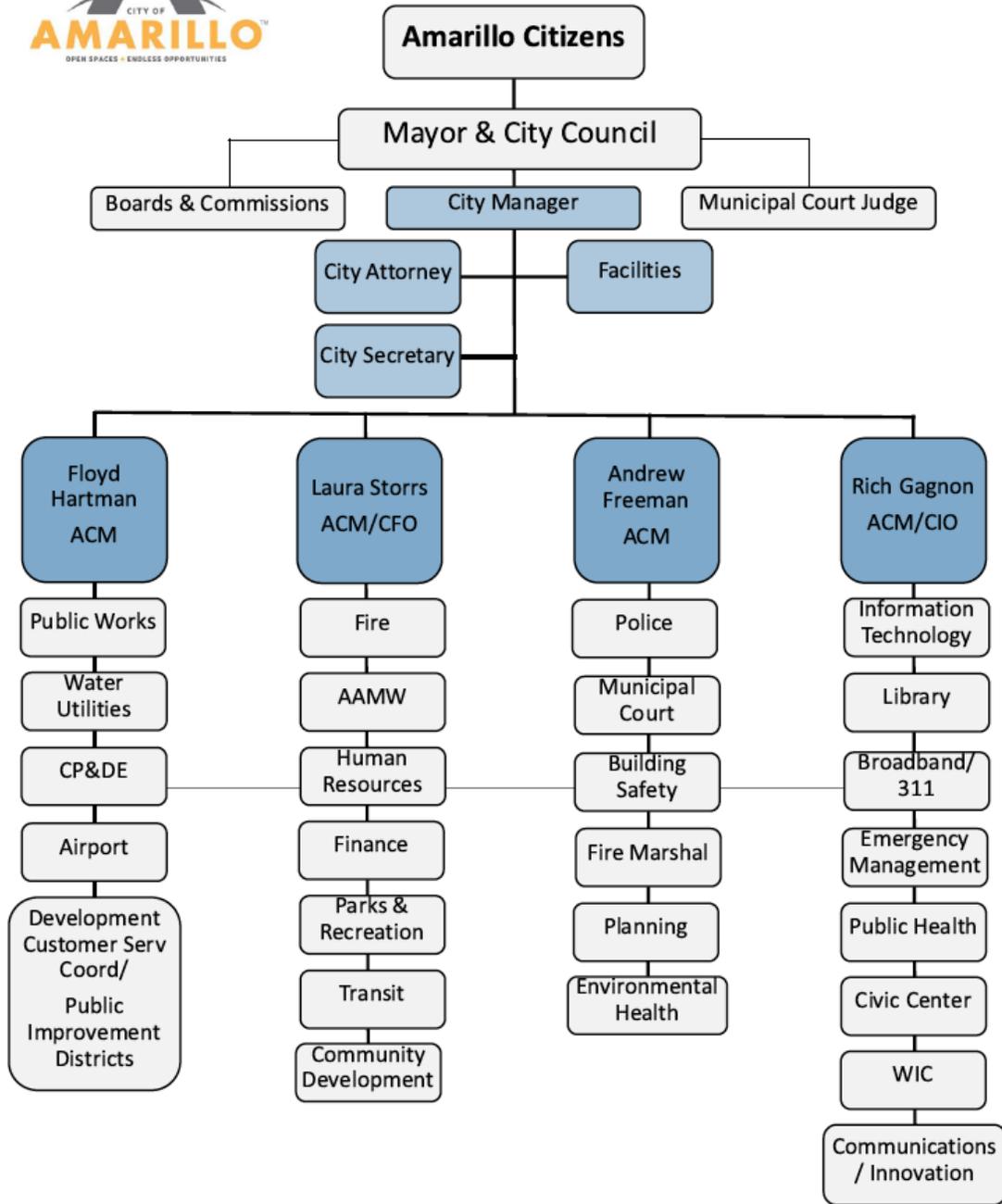
Title: Assistant City Manager/CFO

Date of Execution: March 28, 2023

Appendix F



CITY OF AMARILLO, TEXAS Organization Chart



Revised 7/20/2022 10:45 AM