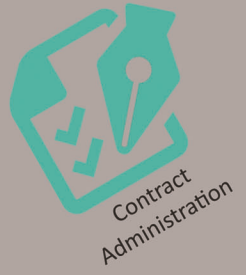


City of Amarillo

Indirect Cost



Fiscal Year 2015 – 2016



**CITY OF AMARILLO
CENTRAL SERVICE COST ALLOCATION PLAN
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THE CITY OF AMARILLO, TEXAS

CONSOLIDATED CITY-WIDE AMENDMENT COST ALLOCATION PLAN

Certificate of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated September 30, 2016 to establish billing or final indirect costs rates for the period October 1, 2017 thru September 30, 2018 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of Amarillo

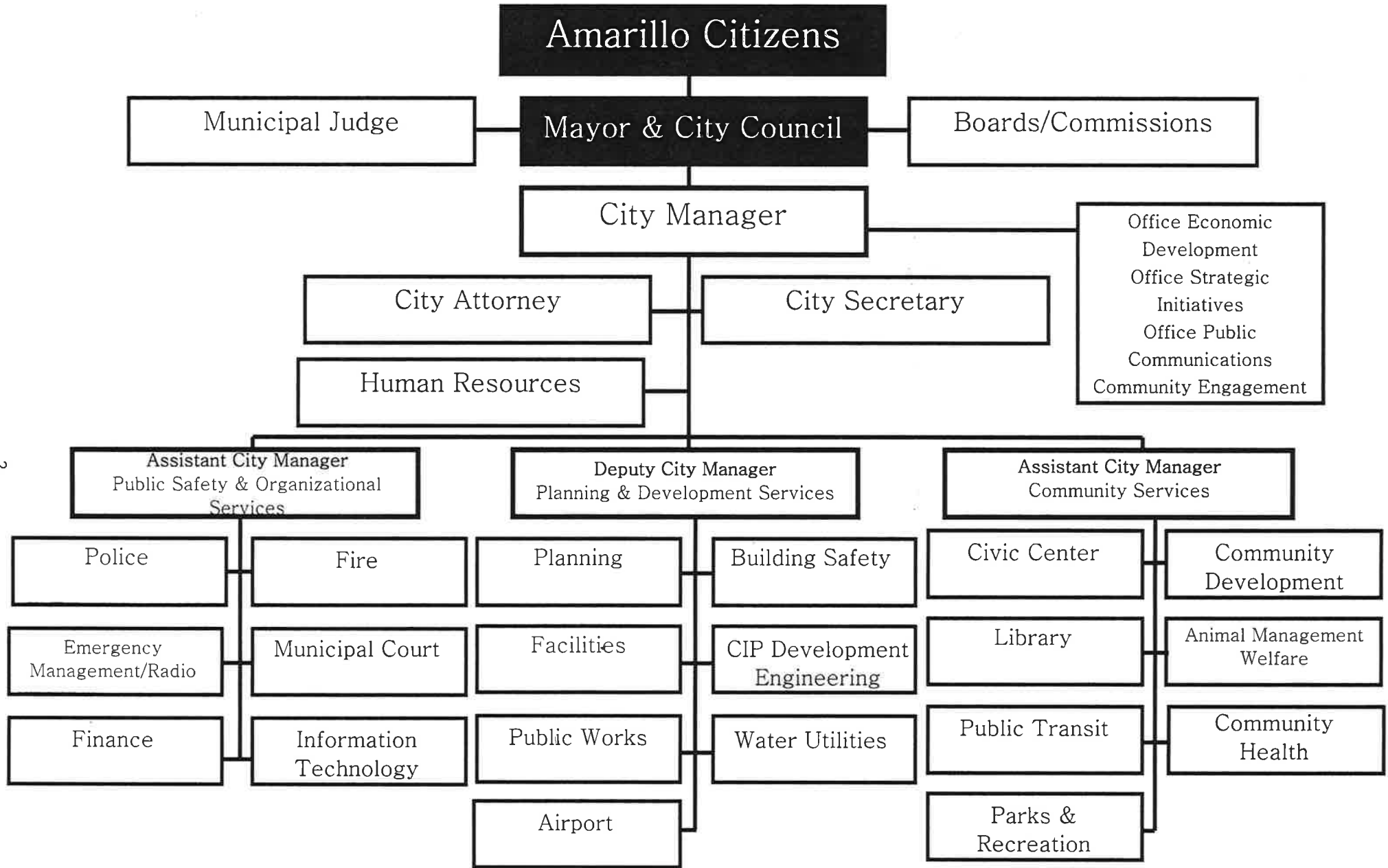
Signature: Michelle Bonner

Name of Official: Michelle Bonner

Title: Assistant City Manager

Date of Execution: March 23, 2017

City of Amarillo, Texas Organization Chart



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

| <u>DEPARTMENT</u> | <u>BASIS OF ALLOCATION</u> |
|------------------------------------|--|
| BUILDING USE | |
| BIVINS BUILDING | ALLOCATION TO CHAMBER OF COMMERCE |
| COURT | ALLOCATION TO COURT |
| ANIMAL MGMT & WELFARE | ALLOCATION TO ANIMAL MGMT & WELFARE |
| CITY HALL | USABLE SQUARE FEET OCCUPIED IN CITY HALL |
| LIBRARY | USABLE SQUARE FEET OCCUPIED IN LIBRARY |
| SIMMS MUNICIPAL BLDG | USABLE SQUARE FEET OCCUPIED IN SIMMS BLDG |
| POLICE | ALLOCATION TO POLICE DEPARTMENT |
| CENTRAL SERVICES | USABLE OCCUPIED SQUARE FEET |
| CIVIC CENTER | DIRECT ALLOCATION TO CIVIC CENTER |
| PUBLIC BUILDINGS DEPARTMENT | |
| CIVIC CENTER PROMOTIONS | DIRECT ALLOCATION TO CIVIC CENTER |
| CIVIC CENTER OPERATIONS | DIRECT ALLOCATION TO CIVIC CENTER |
| CITY HALL | USABLE SQUARE FEET OCCUPIED IN CITY HALL |
| LIBRARY | SQUARE FEET MAINTAINED |
| CENTRAL SERVICE | USABLE OCCUPIED SQUARE FEET |
| OTHER LOCATION | LINE ITEM ALLOCATIONS TO LOCATIONS SERVED |
| PERSONNEL | |
| PERSONNEL SERVICES | NO. OF EQUIVALENT PERMANENT POSITIONS - FY 2015 |

| <u>DEPARTMENT</u> | <u>BASIS OF ALLOCATION</u> |
|--|--|
| PURCHASING DIVISION | |
| PURCHASING | MODIFIED DIRECT CHARGES |
| CITY MANAGER'S OFFICE | |
| CITYWIDE ADMINISTRATION | NO. OF EQUIVALENT PERMANENT POSITIONS - FY 2015 |
| DEPARTMENT ADMINISTRATION | NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENT FY 2015 |
| LEGAL DEPARTMENT | |
| DEPARTMENT COUNSEL | RELATIVE EFFORT EXPENDED IN PROVIDING LEGAL SERVICES - FY 2015 |
| DIRECTOR OF FINANCE | |
| DEPARTMENT ADMINISTRATION | NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENTS - FY 2015 |
| INTERNAL AUDIT | RELATIVE EFFORT EXPENDED IN CONDUCTING INTERNAL AUDITS |
| CASH MANAGEMENT | AVERAGE INVESTMENT BALANCE – FY 2015 |
| ACCOUNTING DIVISION | |
| GENERAL ACCOUNTING | MODIFIED DIRECT CHARGES - FY 2015 |
| PAYROLL ADMINISTRATION | NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENT - FY 2015 |
| GRANT ACCOUNTING | GRANT MODIFIED DIRECT CHARGES - FY 2015 |
| ANNUAL AUDIT | MODIFIED DIRECT CHARGES - FY 2015 |
| INFORMATION TECHNOLOGY DIVISION | |
| INFORMATION TECHNOLOGY | DIRECT CHARGES FOR INFORMATION SERVICES |

DEPARTMENT

BASIS OF ALLOCATION

MUNICIPAL GARAGE

MUNICIPAL GARAGE

DIRECT BILLINGS TO DEPARTMENTS -
FY 2015

CENTRAL STORES

CENTRAL STORES

DIRECT BILLINGS TO DEPARTMENTS -
FY 2015

DIRECTOR OF COMMUNITY SERVICES

DIVISION ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

LIBRARY ADMINISTRATION

LIBRARY ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

CIVILIAN PERSONNEL

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

POLICE ADMINISTRATION

POLICE ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

PLANNING DEPARTMENT

MODIFIED DIRECT CHARGES - FY 2015

PLANNING ADMINISTRATION

PLANNING ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

PUBLIC WORKS ADMINISTRATION

PUBLIC WORKS ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

PARKS AND RECREATION ADMINISTRATION

PARKS AND RECREATION ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

UTILITIES DIRECTOR

UTILITIES DIRECTOR

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2015

FIRE DEPARTMENT

NO. OF LINE FIREFIGHTERS - FY 2015

DEPARTMENT

BASIS OF ALLOCATION

**AMARILLO EMERGENCY
COMMUNICATIONS CENTER**

**NO. OF COMPUTER-AIDED DISPATCH
EVENTS BY DEPARTMENT - FY 2015**

CIVIC CENTER

USABLE OCCUPIED SQUARE FEET

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Financial Statement Total Costs Report

| | Total Cost |
|-----------------------------------|-----------------------|
| General Fund | 157,909,148 |
| Capital Projects | 26,564,290 |
| Total Nonmajor Governmental Funds | |
| Special Revenue Funds | 19,451,845 |
| Bonded Debt Service Fund | 3,601,817 |
| Compensated Absences Fund | 1,857,067 |
| Permanent Fund | - |
| Enterprise Funds | |
| Water and Sewer | 53,332,933 |
| Drainage Utility | 2,465,943 |
| Airport | 12,752,079 |
| Internal Service | |
| Municipal Garage | (3,395,897) |
| Information Services | 242,399 |
| Risk Management | 1,176,798 |
| Employee Insurance | 717,929 |
| Employee Flexible Spending | (93,748) |
| | 276,582,603 |

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Financial Statement Unallowable Costs Report

| | Capital | Debt Service | Total |
|-----------------------------------|----------------|-------------------------|--------------|
| General Fund | 168,848 | | 168,848 |
| Capital Projects | 26,564,290 | | 26,564,290 |
| Total Nonmajor Governmental Funds | | | |
| Special Revenue Funds | 309,808 | | 309,808 |
| Bonded Debt Service Fund | | 3,601,817 | 3,601,817 |
| Compensated Absences Fund | | 1,857,067 | 1,857,067 |
| Permanent Fund | | | |
| Enterprise Funds | | | |
| Water and Sewer | | | |
| Airport | | | |
| Internal Service | | | |
| Municipal Garage | | | |
| Information Services | | | |
| Risk Management | | | |
| Employee Insurance | | | |
| Employee Flexible Spending | | | |
| | 27,042,946 | 5,458,884 | 32,501,830 |

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Financial Statement Allowable Costs Report

| | Total Cost | Capital | Debt Service | Allowable Cost |
|------------------------------------|-----------------------|----------------|-------------------------|---------------------------|
| General Fund | 157,909,148 | (168,848) | | 157,740,300 |
| Capital Projects | 26,564,290 | (26,564,290) | | - |
| Total Nonmajor Governmental Funds | | | | |
| Special Revenue Funds | 19,451,845 | (309,808) | | 19,142,037 |
| Bonded Debt Service Fund | 3,601,817 | | (3,601,817) | - |
| Compensated Absences Fund | 1,857,067 | | (1,857,067) | - |
| Permanent Fund | - | | | - |
| Enterprise Funds | | | | |
| Water and Sewer | 53,332,933 | | | 53,332,933 |
| Drainage Utility | 2,465,943 | | | 2,465,943 |
| Airport | 12,752,079 | | | 12,752,079 |
| Internal Service | | | | |
| Municipal Garage | (3,395,897) | | | (3,395,897) |
| Information Services | 242,399 | | | 242,399 |
| Risk Management | 1,176,798 | | | 1,176,798 |
| Employee Insurance | 717,929 | | | 717,929 |
| Employee Flexible Spending | (93,748) | | | (93,748) |
| | 276,582,603 | (27,042,946) | (5,458,884) | 244,080,773 |
| | | | | |
| Reconciliation to 09/30/2016 Audit | | | | |
| p. 30 General | 157,909,148 | (168,848) | | 157,740,300 |
| p. 30 Capital Projects | 26,564,290 | (26,564,290) | | - |
| p. 30 Other Governmental Funds | 26,725,281 | (335,237) | | 26,390,044 |
| p. 141 Misc Special Revenue Funds* | (1,814,552) | 25,429 | | (1,789,123) |
| p. 129 Bonded Debt Service Fund | | | (3,601,817) | (3,601,817) |
| p. 129 Compensated Absences Fund | | | (1,857,067) | (1,857,067) |
| p. 34 Water and Sewer | 53,332,933 | | | 53,332,933 |
| p. 34 Drainage Utility | 2,465,943 | | | 2,465,943 |
| p. 34 Airport | 12,752,079 | | | 12,752,079 |
| p. 34 Internal Service | (1,352,519) | | | (1,352,519) |
| | 276,582,603 | (27,042,946) | (5,458,884) | 244,080,773 |

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

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Financial Statement Reconciliation Report

| | | |
|--|--------------|--------------|
| Total Costs per Financial Statements | | 276,582,603 |
| Add Allowable Costs Not Included in Financial Statements | | |
| * Depreciation | 17,729,983 | |
| Deduct Unallowable Costs Included in Financial Statements | | |
| Capital | (27,042,946) | |
| Debt Service | (5,458,884) | |
| Subtotal | (32,501,830) | |
| Total Adjustments | | (14,771,847) |
| Total Allowable Costs | | 261,810,756 |

* page 60 of the 09/30/2016 Audit Report

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Cost Adjustment Report

General Fund

| | | | | |
|------|----------------------------------|------------|--|------------|
| 1011 | Mayor and Council | 131,754 | | 131,754 |
| 1020 | City Manager | 1,485,935 | | 1,485,935 |
| 1030 | Tourism & Economic Develo | 3,433,718 | | 3,433,718 |
| 1040 | Judicial | 510,712 | | 510,712 |
| 1110 | Human Resources | 1,041,199 | 309,910 <i>Benefits</i> | 1,351,109 |
| 1120 | Risk Management | 269,192 | | 269,192 |
| 1210 | Legal | 1,054,205 | | 1,054,205 |
| 1220 | City Secretary | 368,120 | | 368,120 |
| 1231 | Communications | 383,509 | | 383,509 |
| 1232 | Emergency Management Serv | 547,962 | | 547,962 |
| 1241 | Civic Center Promotions | 412,558 | | 412,558 |
| 1243 | Civic Center Operations | 1,825,747 | | 1,825,747 |
| 1245 | Civic Center Sports | 406,597 | | 406,597 |
| 1248 | Box Office Operations | 336,308 | | 336,308 |
| 1249 | Globe News Center | 320,252 | | 320,252 |
| 1251 | Custodial Services | 1,357,641 | (367,964) <i>Utilities</i> | 989,677 |
| 1252 | Facilities Maintenance | 2,032,884 | | 2,782,147 |
| | | | 367,964 <i>Custodial Services</i> | |
| | | | 233,381 <i>Police</i> | |
| | | | 147,918 <i>Library</i> | |
| 1260 | Library | 3,847,226 | (147,918) <i>Utilities</i> (286,717) <i>Library Admin</i> | 3,412,591 |
| 1270 | AECC | 4,110,841 | | 4,110,841 |
| 1305 | Municipal Court | 1,154,178 | | 1,154,178 |
| 1310 | Teen Court | 59,031 | | 59,031 |
| 1315 | Finance | 946,397 | | 946,397 |
| 1320 | Accounting | 1,188,845 | | 1,188,845 |
| 1325 | Purchasing | 584,816 | | 584,816 |
| 1335 | Vital Statistics | 65,828 | | 65,828 |
| 1340 | Benefits | 309,910 | (309,910) <i>Benefits</i> | - |
| 1345 | Central Stores | 358,117 | | 358,117 |
| 1350 | General Fund Transfers | 3,775,895 | | 3,775,895 |
| 1410 | Public Works | 830,564 | (757,571) <i>Public Works Admin</i> | 72,993 |
| 1415 | Capital Projects Development Eng | 698,234 | | 698,234 |
| 1420 | Street Department | 8,869,209 | | 8,869,209 |
| 1431 | Solid Waste Collection | 9,004,038 | | 9,004,038 |
| 1432 | Solid Waste Disposal | 4,015,488 | | 4,015,488 |
| 1610 | Police | 39,678,548 | (517,885) <i>Police Admin</i> (233,381) <i>Utilities</i> | 38,927,282 |
| 1640 | Civilian Personnel | 4,288,609 | | 4,288,609 |
| 1670 | Tobacco Senate Bill 55 | 260 | | 260 |
| 1680 | TSU Tobacco Enforcement Prog | 10,469 | | 10,469 |

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Cost Adjustment Report

| | | | | |
|------|-----------------------------|------------|----------------------------|------------|
| 1710 | Animal Management & Welfare | 2,512,111 | | 2,512,111 |
| 1720 | Planning | 427,404 | | 427,404 |
| 1731 | Traffic Administration | 430,568 | | 430,568 |
| 1732 | Traffic Field Operation | 3,474,271 | | 3,474,271 |
| 1740 | Building Safety | 2,604,375 | | 2,604,375 |
| 1750 | Environmental Health | 885,996 | (91,837) Vector Control | 794,159 |
| 1761 | Transit Fixed Route | 2,645,403 | | 2,645,403 |
| 1762 | Transit Demand Response | 1,449,693 | | 1,449,693 |
| 1763 | Transit Maintenance | 538,499 | | 538,499 |
| 1811 | Ross Rogers | 2,013,533 | | 2,013,533 |
| 1812 | Comanche Trail | 1,444,841 | | 1,444,841 |
| 1820 | Parks & Rec Administratio | 522,014 | | 522,014 |
| 1830 | Tennis Center | 98,452 | | 98,452 |
| 1840 | Swimming Pools | 418,437 | | 418,437 |
| 1850 | Parks & Recreation Progra | 465,993 | | 465,993 |
| 1861 | Park Maintenance | 6,694,427 | | 6,694,427 |
| 1862 | Zoo Maintenance | 471,809 | | 471,809 |
| 1863 | ZooSchool Education Progr | (232) | | (232) |
| 1870 | Athletic Administration | 156,960 | | 156,960 |
| 1871 | Softball Program | 169,789 | | 169,789 |
| 1872 | Basketball Program | 12,102 | | 12,102 |
| 1873 | Track Program | 4,263 | | 4,263 |
| 1874 | Volleyball Program | 99,635 | | 99,635 |
| 1876 | Baseball | 1,538 | | 1,538 |
| 1910 | Fire Operations | 25,933,856 | | 25,933,856 |
| 1920 | Fire Support | 3,158,565 | | 3,158,565 |
| 1930 | Fire Marshal | 752,319 | | 752,319 |
| 1940 | Fire Civilian Personnel | 638,883 | | 638,883 |
| LBAM | Library Admin | | 286,717 Library Admin | 286,717 |
| PDAM | Police Admin | | 517,885 Police Admin | 517,885 |
| PWAM | Public Works Admin | | 757,571 Public Works Admin | 757,571 |
| VECT | Vector Control | | 91,837 Vector Control | 91,837 |

Special Revenue

| | | | | |
|-------|-------------------------|---------|--|---------|
| 20110 | Program Management | 319,170 | | 319,170 |
| 20115 | Code Enforcement | 163,553 | | 163,553 |
| 20116 | Code Inspector | 75,589 | | 75,589 |
| 20125 | Rehab Support | 107,360 | | 107,360 |
| 20130 | Housing Rehab | 261,450 | | 261,450 |
| 20135 | Park Improvements | 2,998 | | 2,998 |
| 20140 | Public Services | 214,190 | | 214,190 |
| 20155 | Neighborhood Facilities | 149,999 | | 149,999 |
| 20210 | Housing Assistance | 940,092 | | 940,092 |
| 20220 | Mod Rehab | 10,754 | | 10,754 |

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Cost Adjustment Report

| | | | |
|-------|----------------------------|-----------|-----------|
| 20230 | Housing Vouchers | 6,824,963 | 6,824,963 |
| 20250 | 5 YEAR MAINSTREAM VOUCHE | 349,471 | 349,471 |
| 20310 | Home Administration | 49,945 | 49,945 |
| 20320 | Home Projects | 868,806 | 868,806 |
| 20400 | SHELTER PLUS CARE | 346,354 | 346,354 |
| 20500 | SUPPORTIVE HOUSING | 224,801 | 224,801 |
| 20700 | TX Emergency Shelter Gra | 121,978 | 121,978 |
| 20755 | HMIS 2008-2010 | 76,045 | 76,045 |
| 20800 | Court Technology | 85,565 | 85,565 |
| 20910 | Court Security Fund | 144,194 | 144,194 |
| 22150 | Safe and Sober TXDOT Pr | 208,020 | 208,020 |
| 22160 | Click It or Tickit | 10,197 | 10,197 |
| 23100 | Summer Lunch Program | 298,549 | 298,549 |
| 24130 | OEM Projects | 111,531 | 111,531 |
| 24200 | Urban Transportation Pla | 363,722 | 363,722 |
| 24250 | Photographic Traffic Enf | 830,356 | 830,356 |
| 24380 | Homeland Security Grants | 12,305 | 12,305 |
| 24390 | SHSP LETPA | 103,075 | 103,075 |
| 25011 | AHD Public Health | 874,228 | 874,228 |
| 25012 | Refugee Health | 430,243 | 430,243 |
| 25013 | TDH Immunizations | 325,424 | 325,424 |
| 25014 | HIV Prevention | 227,136 | 227,136 |
| 25015 | Core Public Health | 174,658 | 174,658 |
| 25020 | Bioterrorism Grant | 283,117 | 283,117 |
| 25024 | DSRIP Immunizations | 450,194 | 450,194 |
| 25025 | DSRIP ARAD | 150,000 | 150,000 |
| 25026 | Childhood Obesity Project | 207,226 | 207,226 |
| 25028 | CPS / Ebola | 10,987 | 10,987 |
| 25029 | PHEP Supplemental | 45,147 | 45,147 |
| 25030 | Epidemiology | 66,558 | 66,558 |
| 25035 | Local Tuberculosis - Fed | 70,982 | 70,982 |
| 25045 | Local Tuberculosis - State | 160,559 | 160,559 |
| 25311 | WIC Administration | 199,748 | 199,748 |
| 25312 | WIC Nutrition Education | 432,460 | 432,460 |
| 25313 | WIC Breastfeeding | 60,800 | 60,800 |
| 25314 | WIC Client Services | 504,970 | 504,970 |
| 25315 | WIC Automation JAD | 51,787 | 51,787 |
| 25317 | WIC Lactation Consultant | 16,966 | 16,966 |
| 25318 | WIC Peer Counselor | 36,361 | 36,361 |
| 25319 | WIC Vendor Operations | 70 | 70 |
| 25321 | WIC Obesity | 22,811 | 22,811 |
| 25322 | WIC R D Grant | 9,502 | 9,502 |
| 25323 | WIC Summer Feeding | 3,203 | 3,203 |

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Cost Adjustment Report

| | | | |
|-------|---------------------------|---------|---------|
| 26150 | FY15 JAG Program | 47,403 | 47,403 |
| 26210 | Narcotics Unit | 55,721 | 55,721 |
| 26300 | TX Narcotics Seizures | 35,531 | 35,531 |
| 26400 | Federal APD Seizures | 1,248 | 1,248 |
| 26610 | Leose Training-Police | 33,009 | 33,009 |
| 26630 | Leose Training- Airport | 6,145 | 6,145 |
| 26710 | AIP Pantex Project Fund | 162,805 | 162,805 |
| 27100 | Greenways at Hillside Fun | 333,975 | 333,975 |
| 27300 | Colonies | 314,406 | 314,406 |
| 27400 | Tutbury Public Imprv Dist | 13,741 | 13,741 |
| 27510 | Point West PID | 37,206 | 37,206 |
| 27610 | Quail Creek Public Improv | 7,954 | 7,954 |
| 27710 | Vineyards PID | 2,429 | 2,429 |
| 27800 | Redstone PID | 291 | 291 |
| 27900 | Town Square PID | 4 | 4 |

Debt Service

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

Capital Projects

| | | | |
|-------|---------------------------|---|---|
| 41010 | General Construction | - | - |
| 41500 | Street Improvement | - | - |
| 42100 | Street & Drainage Improve | - | - |
| 42510 | Golf Course Improvement | - | - |
| 43100 | Solid Waste Disposal Impr | - | - |
| 43510 | T-Anchor Bivins Improveme | - | - |
| 44100 | Civic Center Improvement | - | - |
| 45510 | Park Improvement Fund IS | - | - |
| 46100 | CO Bond Construction 06/0 | - | - |

Enterprise

Water and Sewer

| | | | |
|-------|------------------|-----------|-----------|
| 52100 | Utilities Office | 2,238,739 | 2,238,739 |
|-------|------------------|-----------|-----------|

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Cost Adjustment Report

| | | | |
|---------------------------------|----------------------------------|-------------|-------------|
| 52110 | Director of Utilities | 652,283 | 652,283 |
| 52115 | Capital Projects Development Eng | 776,934 | 776,934 |
| 52120 | Water & Sewer General | 874,188 | 874,188 |
| 52121 | Sewer General | 2,709,906 | 2,709,906 |
| 52122 | Water General | 5,283,020 | 5,283,020 |
| 52123 | Water & Sewer - Transfer | - | - |
| 52200 | Water Production | 6,310,922 | 6,310,922 |
| 52210 | Water Transmission | 4,601,818 | 4,601,818 |
| 52220 | Surface Water Treatment | 10,390,169 | 10,390,169 |
| 52230 | Water Distribution | 6,604,342 | 6,604,342 |
| 52240 | Waste Water Collection | 4,570,764 | 4,570,764 |
| 52260 | River Road Water Reclamation | 2,900,925 | 2,900,925 |
| 52270 | Hollywood Road Waste Water Tre | 3,929,949 | 3,929,949 |
| 52281 | Laboratory Admin | 1,488,974 | 1,488,974 |
| Airport | | | |
| 54110 | Department of Aviation | 12,104,165 | 12,104,165 |
| 54170 | Rental Car Facility | 647,914 | 647,914 |
| 54200 | Airport PFC fund | - | - |
| Drainage Utility | | | |
| 56100 | Drainage Utility | 2,465,943 | 2,465,943 |
| Internal Services | | | |
| Municipal Garage | | | |
| 61110 | Municipal Garage Operations | (285,841) | (285,841) |
| 61120 | Equipment Replacement | (3,110,056) | (3,110,056) |
| Information Services | | | |
| REIM | | (5,604,697) | (5,604,697) |
| 62110 | IT Administration | 1,025,016 | 1,025,016 |
| 62120 | IT Operations | 522,845 | 522,845 |
| 62130 | IT Systems | 572,649 | 572,649 |
| 62140 | IT Infrastructure & Support | 1,724,397 | 1,724,397 |
| 62150 | IT Capital | 325,504 | 325,504 |
| 62160 | IT Public Safety | 489,510 | 489,510 |
| 62170 | IT GIS | 54,574 | 54,574 |
| 62180 | IT Print Services | 121,894 | 121,894 |
| 62190 | Telecommunication | 1,010,707 | 1,010,707 |
| Risk Management | | | |
| 63110 | Self Insurance General | 521,145 | 521,145 |
| 63115 | Unemployment Claims | (175,005) | (175,005) |
| 63120 | Fire & Extended Coverage | (188,697) | (188,697) |

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2016
Cost Adjustment Report

| | | | |
|---------------------------|----------------------|-------------|-------------|
| 63125 | Workers Compensation | 2,277,880 | 2,277,880 |
| 63160 | General Liability | (1,262,640) | (1,262,640) |
| 63170 | Police Professional | (8,022) | (8,022) |
| 63185 | Automobile Liability | (188,029) | (188,029) |
| 63190 | Auto Physical Damage | 64,815 | 64,815 |
| 63195 | City Property | 135,351 | 135,351 |
| | | | |
| Employee Insurance | | | |
| 64100 | Health Plan | 59,979 | 59,979 |
| 64200 | Dental Plan | (175,306) | (175,306) |
| 64300 | City Care Clinic | 833,256 | 833,256 |
| | | | |
| Flexible Spending | | | |
| 65100 | Employee Flex Plan | (93,748) | (93,748) |
| | | 244,080,773 | 244,080,773 |

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1011 MAYOR | 1030 TOURISM | 1040 JUDICIAL | 1220CITY SECRETARY | 1230EMERG MANAGEMENT | 1231RADIO COMM | 1245ICE HOCKEY |
|--------------------------------|---------------|-----------------|------------------|-----------------------|-------------------------|-------------------|-------------------|
| 100 Financial Costs | 244,080,773 | 131,754 | 3,433,718 | 510,712 | 368,120 | 937,678 | 383,509 |
| 110 Depreciation Adjustment | 17,729,983 | 14,813 | 0 | 0 | 33 | 465,316 | 274,251 |
| 111 IT Charges | - | 3 | 0 | 13,900 | 14,312 | 0 | 34,477 |
| 10A Total Financial Costs | 261,701,756 | 146,570 | 3,433,718 | 524,612 | 382,465 | 1,402,994 | 692,237 |
| 2200 City Manager | 1,526,088 | 370,355 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 755,338 | 1,381 | 0 | 1,726 | 1,381 | 1,726 | 2,762 |
| 2400 City Manager-Mgmt & Admin | 131,849 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 131,492 | 0 | 0 | 0 | 0 | 0 | 502 |
| 2420 City Manager-Finance & Le | 137,057 | 0 | 0 | 0 | 0 | 752 | 1,204 |
| 2600 Human Resources | 1,450,189 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 656,549 | 0 | 0 | 1,546 | 1,237 | 1,546 | 2,474 |
| 2900 Finance | 971,001 | 13,923 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 43,064 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 332,429 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 94,277 | 0 | 0 | 0 | 69 | 138 | 621 |
| 3600 Accounting | 1,384,663 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 978,255 | 0 | 10,353 | 1,582 | 1,153 | 2,827 | 1,260 |
| 3800 Accounting-Payroll | 140,600 | 0 | 0 | 329 | 263 | 329 | 526 |
| 3900 Accounting-Grants | 115,880 | 0 | 0 | 0 | 0 | 2,359 | 0 |
| 4000 Accounting-Audit | 149,926 | 0 | 1,993 | 304 | 222 | 544 | 243 |
| 4100 Purchasing | 670,094 | 0 | 7,105 | 1,086 | 791 | 1,940 | 865 |
| 4300 Central Stores | 26,394 | 0 | 0 | 0 | 23 | 27 | 3 |
| 4400 IS-Printing Services | 148,884 | 0 | 0 | 0 | 127 | 1,034 | 0 |
| 4450 Central Stores | 411,805 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 385,413 | 0 | 0 | 0 | 0 | 32 | 144 |
| 4600 IS-Admin | 1,028,553 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 522,914 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 332,964 | 0 | 0 | 2,012 | 2,012 | 2,012 | 3,018 |
| 4720 IS-Hansen | 332,962 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 332,963 | 0 | 0 | 2,664 | 1,998 | 3,330 | 0 |
| 4740 IS-Kronos | 332,963 | 0 | 0 | 867 | 520 | 520 | 1,387 |
| 4800 IS-Systems | 1,331,848 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 2,100,636 | 0 | 0 | 5,463 | 6,829 | 31,414 | 31,414 |
| 5000 IS-Replacement | 394,932 | 0 | 0 | 1,139 | 1,424 | 2,847 | 3,986 |
| 5100 IS-Public Safety | 596,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 1,228,842 | 0 | 0 | 0 | 3,003 | 46,541 | 0 |
| 5200 IS-CAD | 66,214 | 0 | 0 | 0 | 0 | 3,353 | 0 |
| 5210 IS-Reimbursement | (5,604,696) | 0 | 0 | -14,069 | -14,486 | -91,502 | -34,897 |
| 5300 MG-Operations | (63,381) | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | (57,196) | 0 | 0 | 0 | 0 | -42 | -48 |
| 5320 MG Fuel | (34,345) | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | (3,019,194) | 0 | 0 | 0 | 0 | -2,194 | -2,525 |
| 5500 Legal | 1,098,915 | 219,419 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 233,056 | 0 | 0 | 0 | 0 | 1,775 | 0 |
| 5700 Legal-Asst City Attys | 352,630 | 0 | 0 | 0 | 305 | 7,013 | 3,659 |
| 6100 Custodial Services | 1,246,087 | 0 | 0 | 0 | 0 | 26,091 | 0 |
| 6200 Custodial Services-City H | 169,600 | 29,132 | 0 | 0 | 11,579 | 0 | 0 |
| 6300 Custodial Services-Police | 202,390 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 244,103 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 97,120 | 0 | 0 | 0 | 0 | 0 | 1,113 |
| 7050 Custodial Services-Simms | 97,088 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 3,350,495 | 0 | 0 | 0 | 0 | 31,092 | 0 |
| 7300 Facilities-City Hall | 352,135 | 60,486 | 0 | 0 | 24,041 | 0 | 0 |
| 7400 Facilities-Police | 668,872 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 427,696 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 560,553 | 0 | 0 | 0 | 0 | 0 | 9,853 |
| 8310 Facilities-Simms Building | 218,776 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 4,387,690 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 818,855 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 2,853,354 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 32,148,031 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 745,580 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 760,285 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 1,459,060 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 344,938 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 292,642 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 560,339 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 4,699,303 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 356,179 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 580,780 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 16,110 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 174,495 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 4,299,268 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 74,281,035 | 694,696 | 19,451 | 4,648 | 42,490 | 75,505 | 27,061 |
| 10 Total Costs | 336,091,791 | 841,266 | 3,453,169 | 529,260 | 424,955 | 1,478,499 | 719,298 |
| 9999 IC Allocation Account | (74,281,035) | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 261,810,756 | 841,266 | 3,453,169 | 529,260 | 424,955 | 1,478,499 | 719,298 |
| Total Indirect Costs | | | | | | 75,505 | |
| Carryforward | | | | | | -56,370 | |
| Adjusted Indirect Cost | | | | | | 19,135 | |

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1249GLOBE NEWSCENT | 1260 LIBRARY | 1305MUNIC COURT | 1310TEEN COURT | 1335VITAL STATISTICS | 1340 BENEFITS | 1350GF TRANSFERS | 1410 ENGINEERING |
|--------------------------------|-----------------------|-----------------|--------------------|-------------------|-------------------------|------------------|---------------------|---------------------|
| 100 Financial Costs | 320,252 | 3,412,591 | 1,154,178 | 59,031 | 65,828 | 0 | 3,775,895 | 72,993 |
| 110 Depreciation Adjustment | 0 | 854,356 | 9,098 | 0 | 156 | 0 | 0 | 220,786 |
| 111 IT Charges | 0 | 378,691 | 182,804 | 0 | 5,660 | 24,261 | -3,775,895 | 78,576 |
| 10A Total Financial Costs | 320,252 | 4,645,638 | 1,346,080 | 59,031 | 71,644 | 24,261 | 0 | 372,355 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 1,036 | 24,856 | 8,285 | 345 | 345 | 0 | 0 | 1,381 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 740 |
| 2410 City Manager-Development | 753 | 18,067 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 3,611 | 150 | 150 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 928 | 22,266 | 7,422 | 309 | 309 | 0 | 0 | 1,237 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 79,783 | 3,324 | 3,324 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 449 | 2,070 | 0 | 35 | 966 | 0 | 552 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 966 | 12,741 | 4,031 | 178 | 216 | 1,008 | 0 | 2,741 |
| 3800 Accounting-Payroll | 197 | 4,733 | 1,578 | 66 | 66 | 0 | 0 | 263 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 186 | 2,452 | 776 | 34 | 41 | 194 | 0 | 528 |
| 4100 Purchasing | 663 | 8,745 | 2,767 | 122 | 148 | 691 | 0 | 1,881 |
| 4300 Central Stores | 0 | 285 | 1,687 | 12 | 45 | 0 | 0 | 96 |
| 4400 IS-Printing Services | 0 | 4,927 | 6,939 | 0 | 528 | 0 | 0 | 758 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 617 | 172 | 38 | 0 | 30 | 0 | 0 | 71 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 15,089 | 5,030 | 0 | 0 | 4,024 | 0 | 3,018 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 2,664 | 3,996 | 0 | 1,332 | 2,664 | 0 | 1,998 |
| 4740 IS-Kronos | 520 | 13,000 | 4,333 | 0 | 173 | 867 | 0 | 520 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 9,561 | 236,288 | 58,730 | 0 | 2,732 | 6,829 | 0 | 4,097 |
| 5000 IS-Replacement | 1,993 | 41,857 | 12,244 | 0 | 569 | 1,424 | 0 | 854 |
| 5100 IS-Public Safety | 0 | 0 | 25,165 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 53,297 | 42,788 | 0 | 2,252 | 3,753 | 0 | 2,252 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | -7,597 | -383,301 | -185,030 | 0 | 0 | -5,728 | -21,526 | -79,533 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | -21 | 0 | 0 | 0 | 0 | 0 | -177 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | -1,112 | 0 | 0 | 0 | 0 | 0 | -9,318 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 4,732 | 0 | 0 | 0 | 0 | 5,324 |
| 5700 Legal-Assst City Attys | 0 | 13,111 | 20,582 | 0 | 0 | 0 | 0 | 30,796 |
| 6100 Custodial Services | 0 | 0 | 50,374 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 12,331 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 236,085 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,866 |
| 7100 Facilities | 0 | 0 | 42,749 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 25,603 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 415,116 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Serv | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,458 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,892 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 292,642 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 9,822 | 1,034,407 | 204,679 | 4,541 | 50,231 | 16,691 | -21,526 | -11,704 |
| 10 Total Costs | 330,074 | 5,680,045 | 1,550,759 | 63,572 | 121,875 | 40,952 | -21,526 | 360,651 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 330,074 | 5,680,045 | 1,550,759 | 63,572 | 121,875 | 40,952 | -21,526 | 360,651 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1415CAPITAL PROJ & DEV | 1420 STREET | 1431 SOLID WASTE COLL | 1432 SOLID WASTE DISP | 1600 POLICE | 1710 ANIMA CONTROL | 1720CITY PLANNING | 1730 TRAFFIC |
|--------------------------------|---------------------------|----------------|--------------------------|--------------------------|----------------|-----------------------|----------------------|-----------------|
| 100 Financial Costs | 698,234 | 8,869,209 | 9,004,038 | 4,015,488 | 39,329,140 | 2,512,111 | 0 | 3,904,839 |
| 110 Depreciation Adjustment | 159 | 6,775,195 | 794,527 | 27,742 | 804,890 | 52,860 | 0 | 405,012 |
| 111 IT Charges | 0 | 53,338 | 111,064 | 14,936 | 1,357,664 | 77,111 | 0 | 100,735 |
| 10A Total Financial Costs | 698,393 | 15,697,742 | 9,909,629 | 4,058,166 | 41,491,694 | 2,642,082 | 0 | 4,410,586 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 4,488 | 30,724 | 35,558 | 11,737 | 120,136 | 12,773 | 0 | 18,297 |
| 2400 City Manager-Mgmt & Admin | 2,404 | 16,458 | 19,047 | 6,287 | 0 | 0 | 0 | 9,801 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 9,285 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 52,356 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 4,020 | 27,524 | 31,853 | 10,515 | 107,620 | 11,442 | 0 | 16,390 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 138 | 207 | 207 | 6,238 | 518 | 0 | 380 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 2,105 | 26,902 | 27,482 | 12,152 | 124,938 | 7,807 | 0 | 12,077 |
| 3800 Accounting-Payroll | 855 | 5,850 | 6,770 | 2,235 | 22,875 | 2,432 | 0 | 3,484 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 2,368 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 405 | 5,178 | 5,289 | 2,339 | 24,046 | 1,502 | 0 | 2,324 |
| 4100 Purchasing | 1,445 | 18,463 | 18,862 | 8,340 | 85,747 | 5,358 | 0 | 8,289 |
| 4300 Central Stores | 3 | 14 | 190 | 0 | 1,267 | 119 | 0 | 97 |
| 4400 IS-Printing Services | 381 | 3,613 | 463 | 0 | 8,482 | 3,882 | 0 | 2,465 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 229 | 15,559 | 7,250 | 1,660 | 32,072 | 1,996 | 0 | 24,470 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 7,041 | 6,036 | 7,041 | 1,006 | 23,136 | 6,036 | 0 | 6,036 |
| 4720 IS-Hansen | 0 | 0 | 58,126 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 14,650 | 7,325 | 2,664 | 0 | 17,980 | 7,991 | 0 | 5,327 |
| 4740 IS-Kronos | 3,467 | 15,946 | 17,679 | 5,893 | 72,278 | 6,240 | 0 | 11,786 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 21,853 | 16,390 | 10,927 | 2,732 | 585,939 | 40,975 | 0 | 32,780 |
| 5000 IS-Replacement | 4,556 | 3,417 | 2,278 | 569 | 122,153 | 8,542 | 0 | 6,834 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 388,530 | 0 | 0 | 0 |
| 5110 IS-Telecom | 14,263 | 13,512 | 10,509 | 3,003 | 251,473 | 7,507 | 0 | 28,525 |
| 5200 IS-CAD | 19,278 | 0 | 0 | 0 | 0 | 0 | 0 | 5,029 |
| 5210 IS-Reimbursement | 0 | -53,987 | -112,416 | -15,118 | -1,374,191 | -78,050 | 0 | -101,961 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | -11 | -6,585 | -14,614 | -6,912 | -8,171 | -723 | 0 | -751 |
| 5320 MG Fuel | 0 | -76 | 0 | -34 | -829 | -1 | 0 | 0 |
| 5400 MG-Replacement | -556 | -347,619 | -771,452 | -364,868 | -431,350 | -38,162 | 0 | -39,657 |
| 5500 Legal | 0 | 0 | 0 | 0 | 293,812 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 3,549 | 592 | 0 | 29,575 | 10,056 | 0 | 3,549 |
| 5700 Legal-Asst City Attys | 16,770 | 5,793 | 0 | 0 | 43,755 | 19,209 | 0 | 457 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 15,654 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 200,660 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 12,348 | 14,807 | 0 | 0 | 0 | 0 | 6,696 |
| 7050 Custodial Services-Simms | 16,466 | 0 | 0 | 0 | 0 | 0 | 0 | 13,156 |
| 7100 Facilities | 0 | 0 | 0 | 11,620 | 0 | 33,498 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 663,155 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Serv | 0 | 83,906 | 146,113 | 0 | 0 | 0 | 0 | 42,410 |
| 8310 Facilities-Simms Building | 37,105 | 0 | 0 | 0 | 0 | 0 | 0 | 29,646 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 4,096,779 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 818,855 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 197,852 | 228,975 | 75,584 | 0 | 0 | 0 | 117,822 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 390,173 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 104,697 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 3,518,355 | 478,522 | 0 | 0 |
| 200 Total Indirect Costs | 171,218 | 108,229 | -245,799 | -231,053 | 9,900,039 | 574,407 | 494,870 | 265,757 |
| 10 Total Costs | 869,611 | 15,805,971 | 9,663,830 | 3,827,113 | 51,391,733 | 3,216,489 | 494,870 | 4,676,343 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 869,611 | 15,805,971 | 9,663,830 | 3,827,113 | 51,391,733 | 3,216,489 | 494,870 | 4,676,343 |
| Total Indirect Costs | | | | | 9,900,039 | | | |
| Carryforward | | | | | -1,170,019 | | | |
| Adjusted Indirect Cost | | | | | 8,730,020 | | | |

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1750ENVIR HEALTH | 1760TRANS FIXEDROUT | 1811 ROSS ROGERS | 1812 COMAN TRAIL | 1830 TENNI CENTER | 1840 SWIM POOLS | 1850 RECR PROGRAM | 1861 PARK MAINTENANC |
|--------------------------------|---------------------|------------------------|---------------------|---------------------|----------------------|--------------------|----------------------|-------------------------|
| 100 Financial Costs | 794,159 | 4,633,595 | 2,013,533 | 1,444,841 | 98,452 | 418,437 | 465,993 | 6,694,427 |
| 110 Depreciation Adjustment | 364 | 529,621 | 217,847 | 229,433 | 56,954 | 87,840 | 727,827 | 354,987 |
| 111 IT Charges | 37,125 | 0 | 18,871 | 24,217 | 0 | 9,583 | 18,086 | 103,780 |
| 10A Total Financial Costs | 831,648 | 5,163,216 | 2,250,251 | 1,698,491 | 155,406 | 515,860 | 1,211,906 | 7,153,194 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 3,797 | 21,404 | 11,392 | 8,285 | 345 | 5,869 | 6,214 | 33,141 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 2,760 | 15,558 | 8,281 | 6,022 | 251 | 4,266 | 4,517 | 24,090 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 3,402 | 19,174 | 10,205 | 7,422 | 309 | 5,257 | 5,567 | 29,688 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 1,208 | 1,587 | 2,450 | 1,691 | 0 | 0 | 35 | 69 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 2,783 | 13,971 | 6,128 | 4,429 | 297 | 1,291 | 1,460 | 20,497 |
| 3800 Accounting-Payroll | 723 | 4,075 | 2,169 | 1,578 | 66 | 1,117 | 1,183 | 6,310 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 536 | 2,689 | 1,179 | 852 | 57 | 248 | 281 | 3,945 |
| 4100 Purchasing | 1,910 | 9,588 | 4,206 | 3,040 | 204 | 886 | 1,002 | 14,067 |
| 4300 Central Stores | 131 | 93 | 0 | 0 | 0 | 0 | 0 | 11 |
| 4400 IS-Printing Services | 431 | 5,322 | 0 | 145 | 402 | 1,599 | 2,772 | 1,719 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 170 | 16,316 | 812 | 2,492 | 67 | 4,231 | 229 | 16,341 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 7,041 | 14,083 | 2,012 | 2,012 | 0 | 0 | 0 | 7,041 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 5,993 | 13,984 | 0 | 0 | 0 | 0 | 0 | 4,661 |
| 4740 IS-Kronos | 2,773 | 11,440 | 5,893 | 4,333 | 0 | 173 | 1,040 | 14,906 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 27,316 | 36,877 | 8,195 | 12,292 | 0 | 0 | 6,829 | 16,390 |
| 5000 IS-Replacement | 1,424 | 7,403 | 1,708 | 2,563 | 0 | 0 | 1,424 | 3,417 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 13,512 | 18,016 | 3,003 | 5,255 | 0 | 7,507 | 6,756 | 34,531 |
| 5200 IS-CAD | 0 | 1,676 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | -37,576 | -117,421 | -19,101 | -24,512 | 0 | -9,700 | -18,306 | -105,044 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | -267 | 0 | -1,208 | -648 | 0 | 0 | -21 | -3,966 |
| 5320 MG Fuel | 0 | -4,396 | -14 | -6 | 0 | 0 | 0 | -12 |
| 5400 MG-Replacement | -14,073 | 0 | -63,771 | -34,217 | 0 | 0 | -1,112 | -209,342 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 2,958 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 4,879 | 5,488 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 22,798 | 0 | 0 | 0 | 0 | 0 | 18,190 |
| 7050 Custodial Services-Simms | 4,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 11,360 | 10,461 | 0 | 0 | 0 | 7,165 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Serv | 1,501 | 100,351 | 0 | 0 | 0 | 0 | 0 | 45,028 |
| 8310 Facilities-Simms Building | 9,283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 231,485 | 168,353 | 7,015 | 119,250 | 126,265 | 673,412 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 43,777 | 223,035 | 226,384 | 181,841 | 9,012 | 141,994 | 146,133 | 656,259 |
| 10 Total Costs | 875,425 | 5,386,251 | 2,476,635 | 1,880,332 | 164,418 | 657,854 | 1,358,039 | 7,809,453 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 875,425 | 5,386,251 | 2,476,635 | 1,880,332 | 164,418 | 657,854 | 1,358,039 | 7,809,453 |
| Total Indirect Costs | | 223,035 | | | | | | |
| Carryforward | | 69,889 | | | | | | |
| Adjusted Indirect Cost | | 292,924 | | | | | | |

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1862 ZOO MAINTENANC | 1863ZOO SCHOOLED | 1870 ATHLETICS | 1871 SOFTBALL | 1872 BASKETBALL | 1873 TRACK | 1874 VOLLEYBALL | 1876 BASEBALL | 1940 FIRE CIVILIAN |
|--------------------------------|------------------------|---------------------|-------------------|------------------|--------------------|---------------|--------------------|------------------|-----------------------|
| 100 Financial Costs | 471,809 | -232 | 156,960 | 169,789 | 12,102 | 4,263 | 99,635 | 1,538 | 638,883 |
| 110 Depreciation Adjustment | 28,298 | 0 | 0 | 3,777 | 0 | 0 | 344 | 0 | 0 |
| 111 IT Charges | 9,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,788 |
| 10A Total Financial Costs | 509,417 | -232 | 156,960 | 173,566 | 12,102 | 4,263 | 99,979 | 1,538 | 666,671 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 4,833 | 0 | 1,726 | 0 | 0 | 0 | 0 | 0 | 3,797 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 3,513 | 0 | 1,255 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,655 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 4,330 | 0 | 1,546 | 0 | 0 | 0 | 0 | 0 | 3,402 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 1,451 | -1 | 473 | 512 | 36 | 13 | 300 | 5 | 2,010 |
| 3800 Accounting-Payroll | 920 | 0 | 329 | 0 | 0 | 0 | 0 | 0 | 723 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 279 | 0 | 91 | 99 | 7 | 2 | 58 | 1 | 387 |
| 4100 Purchasing | 996 | 0 | 325 | 351 | 25 | 9 | 206 | 3 | 1,380 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 4400 IS-Printing Services | 508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,053 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 2,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,907 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 4,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,463 |
| 5000 IS-Replacement | 854 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,139 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,759 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | -9,424 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -28,126 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | -41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | -2,176 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 98,206 | 0 | 35,074 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 111,471 | -1 | 40,818 | 962 | 69 | 24 | 564 | 9 | 12,688 |
| 10 Total Costs | 620,888 | -233 | 197,778 | 174,528 | 12,171 | 4,287 | 100,543 | 1,547 | 679,359 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 620,888 | -233 | 197,778 | 174,528 | 12,171 | 4,287 | 100,543 | 1,547 | 679,359 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 2010 COMMU DEVELOPMEN | 2020 HOUSING | 20400 SHELTER | 20500 SUPPORTIVE | 20700 TX EMERGEN | 20800 CRT TECHNOLOGY | 20910 COUR SECURITY | 2100 LIBRARY GR |
|--------------------------------|-----------------------|--------------|---------------|------------------|------------------|----------------------|---------------------|-----------------|
| 100 Financial Costs | 2,289,105 | 8,125,280 | 346,354 | 224,801 | 121,978 | 85,565 | 144,194 | 0 |
| 110 Depreciation Adjustment | 15,271 | 128 | 0 | 0 | 0 | 0 | 0 | -158 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 2,304,376 | 8,125,408 | 346,354 | 224,801 | 121,978 | 85,565 | 144,194 | -158 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 3,107 | 3,452 | 0 | 0 | 0 | 0 | 1,036 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 2,258 | 2,509 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 451 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 2,783 | 3,093 | 0 | 0 | 0 | 0 | 928 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 9,973 | 0 |
| 3400 Finance-Internal Auditor | 5,348 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 6,902 | 24,498 | 1,044 | 678 | 368 | 258 | 435 | 0 |
| 3800 Accounting-Payroll | 592 | 657 | 0 | 0 | 0 | 0 | 197 | 0 |
| 3900 Accounting-Grants | 13,858 | 49,188 | 2,097 | 1,361 | 738 | 518 | 873 | 0 |
| 4000 Accounting-Audit | 1,328 | 4,715 | 201 | 130 | 71 | 50 | 84 | 0 |
| 4100 Purchasing | 4,737 | 16,813 | 717 | 465 | 252 | 177 | 298 | 0 |
| 4300 Central Stores | 43 | 710 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 2,657 | 9,415 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 72 | 0 | 0 | 0 | 0 | 0 | 50 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 6,036 | 7,041 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 12,653 | 7,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 1,560 | 2,080 | 0 | 0 | 0 | 0 | 347 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 20,487 | 9,561 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 2,277 | 1,993 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 9,759 | 6,756 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | -48,315 | -38,256 | 0 | 0 | 0 | 0 | -562 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | -62 | -21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | -3,271 | -1,092 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 3,549 | 2,366 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 9,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 6,036 | 6,036 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 13,601 | 13,601 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 78,132 | 133,107 | 4,059 | 2,634 | 1,429 | 1,003 | 14,109 | 0 |
| 10 Total Costs | 2,382,508 | 8,258,515 | 350,413 | 227,435 | 123,407 | 86,568 | 158,303 | -158 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 2,382,508 | 8,258,515 | 350,413 | 227,435 | 123,407 | 86,568 | 158,303 | -158 |
| Total Indirect Costs | 78,132 | 133,107 | | | | | | |
| Carryforward | 12,660 | -41,969 | | | | | | |
| Adjusted Indirect Cost | 90,792 | 91,138 | | | | | | |

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 23100 | 24200 | 24250 | 2500 | 2530 | 27100 | 27300 | 27400 |
|--------------------------------|------------|-----------------|---------------|------------------|-----------|-----------|----------|---------|
| | SUMM LUNCH | URBAN TRANSPLAN | PHOTO TRAFFIC | HEALT DEPARTMENT | WIC | GREENWAYS | COLONIES | TUTBURY |
| 100 Financial Costs | 298,549 | 363,722 | 830,356 | 3,476,459 | 1,338,678 | 333,975 | 314,406 | 13,741 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 149,671 | 114,466 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 298,549 | 363,722 | 830,356 | 3,626,130 | 1,453,144 | 333,975 | 314,406 | 13,741 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 1,381 | 345 | 12,428 | 7,250 | 0 | 0 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 740 | 185 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 9,034 | 5,270 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 1,237 | 309 | 11,133 | 6,494 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 621 | 276 | 138 | 0 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 900 | 1,097 | 2,504 | 10,482 | 4,036 | 1,007 | 948 | 41 |
| 3800 Accounting-Payroll | 0 | 263 | 66 | 2,366 | 1,380 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 1,807 | 2,202 | 5,027 | 21,045 | 8,104 | 2,022 | 1,903 | 83 |
| 4000 Accounting-Audit | 173 | 211 | 482 | 2,017 | 777 | 194 | 182 | 8 |
| 4100 Purchasing | 618 | 753 | 1,718 | 7,194 | 2,770 | 691 | 651 | 28 |
| 4300 Central Stores | 0 | 0 | 0 | 96 | 12 | 19 | 13 | 0 |
| 4400 IS-Printing Services | 0 | 86 | 0 | 6,486 | 1,343 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 4 | 0 | 0 | 80 | 96 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 2,012 | 0 | 7,041 | 4,024 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 3,330 | 2,664 | 0 | 0 | 0 |
| 4740 IS-Kronos | 0 | 693 | 173 | 5,893 | 3,467 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 2,732 | 0 | 60,096 | 25,951 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 285 | 0 | 1,139 | 1,993 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 1,501 | 0 | 51,796 | 12,761 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | -8,463 | -1,973 | -107,616 | -39,095 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | -48 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | -4 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | -2,559 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 2,958 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 4,116 | 1,220 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 25,187 | 34,938 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 21,374 | 38,089 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 2,223 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 7,578 | 7,134 | 312 |
| 9720 Planning Admin | 0 | 69,798 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 3,502 | 76,527 | 11,681 | 155,340 | 123,679 | 11,516 | 10,831 | 473 |
| 10 Total Costs | 302,051 | 440,249 | 842,037 | 3,781,470 | 1,576,823 | 345,491 | 325,237 | 14,214 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 302,051 | 440,249 | 842,037 | 3,781,470 | 1,576,823 | 345,491 | 325,237 | 14,214 |
| Total Indirect Costs | | 76,527 | 11,681 | 155,340 | 123,679 | | | |
| Carryforward | | -8,526 | 2,898 | 6,514 | -1,891 | | | |
| Adjusted Indirect Cost | | 68,001 | 14,579 | 161,854 | 121,788 | | | |

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 27510 POINTWEST | 27610 QUAILCRK | 27710 VINEYARD | 27800 REDSTONE | 27900 TOWNSQRE | 31100COMP ABSENCES | 32000GENE DEBTSERV | 32010 2001COS | 32020 2003 COS |
|--------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------|------------------|-------------------|
| 100 Financial Costs | 37,206 | 7,954 | 2,429 | 291 | 4 | 0 | 0 | 0 | 0 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 37,206 | 7,954 | 2,429 | 291 | 4 | 0 | 0 | 0 | 0 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 994 | 162 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 112 | 24 | 7 | 1 | 0 | 5,599 | 8,175 | 173 | 141 |
| 3800 Accounting-Payroll | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 225 | 48 | 15 | 2 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 22 | 5 | 1 | 0 | 0 | 1,078 | 1,573 | 33 | 27 |
| 4100 Purchasing | 77 | 16 | 5 | 1 | 0 | 3,843 | 5,611 | 119 | 97 |
| 4300 Central Stores | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 844 | 180 | 55 | 7 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 1,281 | 274 | 85 | 10 | 0 | 11,513 | 15,521 | 326 | 264 |
| 10 Total Costs | 38,487 | 8,228 | 2,514 | 301 | 4 | 11,513 | 15,521 | 326 | 264 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 38,487 | 8,228 | 2,514 | 301 | 4 | 11,513 | 15,521 | 326 | 264 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 32030 2006 COS | 32050 2008ACOs | 32060 2008BCOs | 32070 2011ACOs | 32080 2011BCOs | 32090 2014 COs | 41010 GENE CONSTRUCTI | 41500 STREET | 42100 STRT & DRAINAGE |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|-----------------|--------------------------|
| 100 Financial Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 3,851 | 78 | 234 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 0 | 0 | 0 | 0 | 1,380 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 139 | 131 | 329 | 767 | 530 | 475 | 0 | 0 | 0 |
| 3800 Accounting-Payroll | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 27 | 25 | 63 | 148 | 102 | 91 | 0 | 0 | 0 |
| 4100 Purchasing | 95 | 90 | 225 | 526 | 364 | 326 | 0 | 0 | 0 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 260 | 246 | 617 | 1,440 | 997 | 893 | 5,231 | 78 | 234 |
| 10 Total Costs | 260 | 246 | 617 | 1,440 | 997 | 893 | 5,231 | 78 | 234 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 260 | 246 | 617 | 1,440 | 997 | 893 | 5,231 | 78 | 234 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 42510 GOLF IMPROVEMEN | 43100 SOLI WASTE DISP | 43510 T-AN BIVINS IMP | 44100 CC IMPRV | 45510 PARK IMPROVEMEN | 5200 WATER & SEWER | 5400 AIRPORT | 5600 DRAINAGE |
|--------------------------------|--------------------------|--------------------------|--------------------------|-------------------|--------------------------|-----------------------|-----------------|------------------|
| 100 Financial Costs | 0 | 0 | 0 | 0 | 0 | 52,680,650 | 12,758,224 | 2,465,943 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | -95,998 | 0 | 0 |
| 10A Total Financial Costs | 0 | 0 | 0 | 0 | 0 | 52,584,652 | 12,758,224 | 2,465,943 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 0 | 0 | 0 | 0 | 83,888 | 15,880 | 6,904 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 38,463 | 8,506 | 3,698 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 5,266 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 0 | 0 | 0 | 75,149 | 14,226 | 6,185 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 4 | 1,804 | 28 | 2,305 | 101 | 18,916 | 1,650 | 1,834 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 116,350 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 0 | 276 | 0 | 5,589 | 6,624 | 1,070 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 0 | 0 | 0 | 0 | 0 | 158,835 | 38,467 | 7,435 |
| 3800 Accounting-Payroll | 0 | 0 | 0 | 0 | 0 | 15,973 | 3,024 | 1,315 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 37 | 0 |
| 4000 Accounting-Audit | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 1,431 |
| 4100 Purchasing | 0 | 0 | 0 | 0 | 0 | 109,011 | 26,400 | 5,103 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 17,251 | 48 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 51,796 | 129 | 257 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 120,973 | 7,303 | 1,487 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 41,243 | 4,024 | 2,012 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 247,173 | 0 | 18,601 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 54,606 | 1,998 | 2,664 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 45,238 | 9,013 | 4,853 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 0 | 170,728 | 54,633 | 2,732 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 35,592 | 11,390 | 569 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 128,364 | 33,780 | 6,005 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 20,954 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | 0 | -681,639 | -106,729 | -32,090 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | -6,229 | 0 | -2,519 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | -158 | 0 | -88 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | -328,830 | 0 | -132,958 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 6,507 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 7,165 | 28,204 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 37,077 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 20,347 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 76,982 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 99,201 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 163,883 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 745,580 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,461 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 4 | 1,804 | 28 | 2,581 | 101 | 1,701,245 | 158,609 | -49,039 |
| 10 Total Costs | 4 | 1,804 | 28 | 2,581 | 101 | 54,285,897 | 12,916,833 | 2,416,904 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 4 | 1,804 | 28 | 2,581 | 101 | 54,285,897 | 12,916,833 | 2,416,904 |
| Total Indirect Costs | | | | | | | 158,609 | |
| Carryforward | | | | | | | 7,871 | |
| Adjusted Indirect Cost | | | | | | | 166,480 | |

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 6300 SELF INSURANCE | 6400EMPL INSURANCE | 65100 EMPL FLEX PLAN | 7000 TRUST/AGNC | 9110 AEDC | 9210 AHD | 92200 AHFC | 9230 VENUE DISTRICT | 92710 TIRZ#1 |
|--------------------------------|------------------------|-----------------------|-------------------------|--------------------|--------------|----------|---------------|------------------------|-----------------|
| 100 Financial Costs | 1,176,798 | 717,929 | -93,748 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 1,176,798 | 717,929 | -93,748 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 690 | 2,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 1,053 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 793,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 619 | 2,165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 2,771 | 466 | 0 | 399 | 3,990 | 0 | 18 | 475 | 448 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 138 | 0 | 0 | 1,518 | 0 | 69 | 4,609 | 138 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 19,431 | 69,695 | 1,581 | 0 | 22,694 | 29,976 | 0 | 9,094 | 176 |
| 3800 Accounting-Payroll | 131 | 460 | 0 | 0 | 460 | 0 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 3,740 | 13,414 | 304 | 0 | 4,368 | 5,769 | 0 | 1,750 | 34 |
| 4100 Purchasing | 13,336 | 47,833 | 1,085 | 0 | 15,576 | 20,573 | 0 | 6,241 | 121 |
| 4300 Central Stores | 0 | 784 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 1,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 1,078 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 1,006 | 2,012 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 1,332 | 1,332 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 173 | 867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 13,658 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 2,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 9,008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | -48,047 | 0 | 0 | 0 | -523 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 14,196 | 14,788 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 3,659 | 0 | 0 | 0 | 1,982 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 9,990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 10,985 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 9,824 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 22,807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 22,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 344,938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 389,246 | 994,997 | 2,970 | 399 | 62,802 | 72,565 | 87 | 22,170 | 917 |
| 10 Total Costs | 1,566,044 | 1,712,926 | -90,778 | 399 | 62,802 | 72,565 | 87 | 22,170 | 917 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 1,566,044 | 1,712,926 | -90,778 | 399 | 62,802 | 72,565 | 87 | 22,170 | 917 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 92800AMA LOCALGOV | 9510 CHAMBER | 9520 HLC | CIVICCENT CITY | CIVICCENT VENUE | CITY CODE | FIRE AIRPORT | FIRE CITY |
|--------------------------------|----------------------|-----------------|----------|-------------------|--------------------|-----------|-----------------|--------------|
| 100 Financial Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 10 | 104 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 690 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 193 | 11,425 | 1,273 | 0 | 0 | 0 | 0 | 0 |
| 3800 Accounting-Payroll | 0 | 1,380 | 131 | 0 | 0 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 37 | 2,199 | 245 | 0 | 0 | 0 | 0 | 0 |
| 4100 Purchasing | 133 | 7,841 | 874 | 0 | 0 | 0 | 0 | 0 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 32,780 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | -19,638 | 0 | 0 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 18,928 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 6,861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 30,809 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 6,846 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 58,466 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 10,741 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 2,689,471 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 1,961,668 | 30,186,363 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 452,902 | 107,437 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 3,798,281 | 901,022 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 287,887 | 68,292 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 26,152 | 112,830 | 33,356 | 4,539,071 | 1,076,751 | 2,689,471 | 1,961,668 | 30,186,363 |
| 10 Total Costs | 26,152 | 112,830 | 33,356 | 4,539,071 | 1,076,751 | 2,689,471 | 1,961,668 | 30,186,363 |
| 9999 IC Allocation Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Total Cost Less Allocations | 26,152 | 112,830 | 33,356 | 4,539,071 | 1,076,751 | 2,689,471 | 1,961,668 | 30,186,363 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | CITY TAX | VECTOR CONTROL | 1020 CITY MANAGER | 1020 CM ADMINISTR | 1020SSMGT &ADMIN | 1020CS DEVELOPSV | 1020FD FIN&LEIS | 1110HUMAN RESOURCES |
|--------------------------------|----------|----------------|-------------------|-------------------|------------------|------------------|-----------------|---------------------|
| 100 Financial Costs | 0 | 91,837 | 1,485,935 | 0 | 0 | 0 | 0 | 1,351,109 |
| 110 Depreciation Adjustment | 0 | 0 | 7,729 | 0 | 0 | 0 | 0 | 23,872 |
| 111 IT Charges | 0 | 0 | 32,424 | 0 | 0 | 0 | 0 | 59,623 |
| 10A Total Financial Costs | 0 | 91,837 | 1,526,088 | 0 | 0 | 0 | 0 | 1,434,604 |
| 2200 City Manager | 0 | 0 | 0 | 755,339 | 131,847 | 131,490 | 137,057 | 0 |
| 2300 City Manager-City Admin | 0 | 690 | 0 | 0 | 0 | 0 | 0 | 5,178 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 502 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 619 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2900 Finance | 487,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,148 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3800 Accounting-Payroll | 0 | 131 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4100 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,694 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,047 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,661 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,733 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,585 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,125 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,761 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -60,349 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 487,317 | 1,942 | 0 | 755,339 | 131,847 | 131,490 | 137,057 | 15,585 |
| 10 Total Costs | 487,317 | 93,779 | 1,526,088 | 755,339 | 131,847 | 131,490 | 137,057 | 1,450,189 |
| 9999 IC Allocation Account | 0 | 0 | -1,526,088 | -755,339 | -131,847 | -131,490 | -137,057 | -1,450,189 |
| 1 Total Cost Less Allocations | 487,317 | 93,779 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1110HR HR CITY | 1120 RISK MANAGEMENT | 1210 LEGAL | 1210ACA ASST CITY A | 1210CA CITY ATTY | 1241CC PROMOTIONS | 1243CC OPERATIONS | 1248 BOX OFFICE |
|--------------------------------|----------------|----------------------|------------|---------------------|------------------|-------------------|-------------------|-----------------|
| 100 Financial Costs | 0 | 289,192 | 1,054,205 | 0 | 0 | 412,558 | 1,825,747 | 336,308 |
| 110 Depreciation Adjustment | 0 | 214 | 498 | 0 | 0 | 128,575 | 1,991,437 | 761 |
| 111 IT Charges | 0 | 19,146 | 35,840 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 0 | 288,552 | 1,090,543 | 0 | 0 | 541,133 | 3,817,184 | 337,069 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 1,036 | 2,417 | 0 | 0 | 1,726 | 7,595 | 5,178 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 1,255 | 5,521 | 3,764 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 656,547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 2,165 | 0 | 0 | 1,546 | 6,804 | 4,639 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 9,973 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 483 | 1,725 | 0 | 0 | 621 | 138 | 35 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 0 | 869 | 3,287 | 0 | 0 | 1,244 | 5,505 | 1,014 |
| 3800 Accounting-Payroll | 0 | 197 | 460 | 0 | 0 | 329 | 1,446 | 986 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 0 | 167 | 633 | 0 | 0 | 239 | 1,059 | 195 |
| 4100 Purchasing | 0 | 597 | 2,256 | 0 | 0 | 854 | 3,778 | 696 |
| 4300 Central Stores | 0 | 120 | 36 | 0 | 0 | 30 | 2 | 105 |
| 4400 IS-Printing Services | 0 | 3,015 | 69 | 0 | 0 | 307 | 368 | 7 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 5 | 16 | 0 | 0 | 317 | 4,275 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 3,018 | 1,006 | 0 | 0 | 0 | 14,083 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 1,998 | 6,659 | 0 | 0 | 0 | 3,996 | 0 |
| 4740 IS-Kronos | 0 | 520 | 1,560 | 0 | 0 | 867 | 4,160 | 2,947 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 6,829 | 12,292 | 0 | 0 | 6,829 | 17,756 | 20,487 |
| 5000 IS-Replacement | 0 | 1,424 | 2,563 | 0 | 0 | 1,424 | 2,847 | 4,271 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 3,753 | 7,507 | 0 | 0 | 23,271 | 75,817 | 4,504 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | -19,379 | -36,276 | 0 | 0 | -21,652 | -95,084 | -29,718 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | -80 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | -4,200 | 0 |
| 5500 Legal | 0 | 0 | 0 | 352,631 | 233,053 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 3,549 | 0 | 0 | 0 | 0 | 1,775 | 0 |
| 5700 Legal-Asst City Attys | 0 | 4,421 | 0 | 0 | 0 | 0 | 2,592 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 10,985 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 821,968 | 0 |
| 7300 Facilities-City Hall | 0 | 22,807 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Serv | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 656,547 | 56,386 | 8,373 | 352,631 | 233,053 | 19,206 | 882,120 | 19,111 |
| 10 Total Costs | 656,547 | 344,938 | 1,098,916 | 352,631 | 233,053 | 560,339 | 4,699,304 | 356,180 |
| 9999 IC Allocation Account | -656,547 | -344,938 | -1,098,916 | -352,631 | -233,053 | -560,339 | -4,699,304 | -356,180 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1251 CUSTO SERVICES | 1251CHALL CITY HALL | 1251CSER CENTRAL SE | 1251LIB CS LIBRARY | 1251POL CS POLICE | 1251SIMM SIMMS BLDG | 1252 FACIL MAINTENANC | 1252CHALL CITY HALL |
|--------------------------------|---------------------|---------------------|---------------------|--------------------|-------------------|---------------------|-----------------------|---------------------|
| 100 Financial Costs | 989,677 | 0 | 0 | 0 | 0 | 0 | 2,782,147 | 0 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 679,922 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 69,509 | 0 |
| 10A Total Financial Costs | 989,677 | 0 | 0 | 0 | 0 | 0 | 3,531,578 | 0 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 8,976 | 0 | 0 | 0 | 0 | 0 | 8,976 | 0 |
| 2400 City Manager-Mgmt & Admin | 4,808 | 0 | 0 | 0 | 0 | 0 | 4,808 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 8,041 | 0 | 0 | 0 | 0 | 0 | 8,041 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 0 | 0 | 0 | 0 | 380 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 4,093 | 0 | 0 | 0 | 0 | 0 | 6,339 | 0 |
| 3800 Accounting-Payroll | 1,709 | 0 | 0 | 0 | 0 | 0 | 1,709 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 788 | 0 | 0 | 0 | 0 | 0 | 1,220 | 0 |
| 4100 Purchasing | 2,809 | 0 | 0 | 0 | 0 | 0 | 4,350 | 0 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 7,523 | 0 | 0 | 0 | 0 | 0 | 975 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 6,036 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 2,664 | 0 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 0 | 9,360 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 0 | 0 | 21,853 | 0 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 4,556 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 44,289 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 1,676 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | -70,355 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | -21 | 0 | 0 | 0 | 0 | 0 | -365 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | -14 | 0 |
| 5400 MG-Replacement | -1,092 | 0 | 0 | 0 | 0 | 0 | -19,294 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 457 | 0 |
| 6100 Custodial Services | 0 | 169,599 | 97,121 | 244,103 | 202,390 | 97,088 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 352,135 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Serv | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 37,833 | 169,599 | 97,121 | 244,103 | 202,390 | 97,088 | 37,694 | 352,135 |
| 10 Total Costs | 1,027,310 | 169,599 | 97,121 | 244,103 | 202,390 | 97,088 | 3,569,272 | 352,135 |
| 9999 IC Allocation Account | -1,027,310 | -169,599 | -97,121 | -244,103 | -202,390 | -97,088 | -3,569,272 | -352,135 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1252CSER CENTRAL SE | 1252LIB LIBRARY | 1252POL POLICE | 1252SIMM SIMMS BLDG | 1270 AECC | 1315 FINANCE | 1315CM CASH MGMT | 1315DA DIVISION |
|--------------------------------|------------------------|--------------------|-------------------|------------------------|--------------|-----------------|---------------------|--------------------|
| 100 Financial Costs | 0 | 0 | 0 | 0 | 4,110,841 | 946,397 | 0 | 0 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 2,066 | 413 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 21,712 | 0 | 0 |
| 10A Total Financial Costs | 0 | 0 | 0 | 0 | 4,112,907 | 968,522 | 0 | 0 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 0 | 0 | 0 | 20,023 | 1,726 | 0 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 0 | 0 | 0 | 8,726 | 752 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 0 | 0 | 17,937 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 43,063 | 332,429 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 0 | 0 | 1,553 | 0 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 0 | 0 | 0 | 0 | 12,394 | 0 | 0 | 0 |
| 3800 Accounting-Payroll | 0 | 0 | 0 | 0 | 3,813 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 0 | 0 | 0 | 0 | 2,385 | 0 | 0 | 0 |
| 4100 Purchasing | 0 | 0 | 0 | 0 | 8,506 | 0 | 0 | 0 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 1,021 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 113 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 3,018 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 5,327 | 0 | 0 | 0 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 11,613 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 65,560 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 13,668 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 69,972 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 38,284 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | -179,434 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 218,776 | 23,967 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Ljbrar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 17,801 | 0 | 0 | 0 |
| 7100 Facilities | 560,553 | 427,696 | 668,872 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 40,113 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 560,553 | 427,696 | 668,872 | 218,776 | 186,362 | 2,478 | 43,063 | 332,429 |
| 10 Total Costs | 560,553 | 427,696 | 668,872 | 218,776 | 4,299,269 | 971,000 | 43,063 | 332,429 |
| 9999 IC Allocation Account | -560,553 | -427,696 | -668,872 | -218,776 | -4,299,269 | -971,000 | -43,063 | -332,429 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1315IA INTERNAL A | 1320 ACCOUNTING | 1320AF AUDIT FEE | 1320GA GENERAL | 1320GR GRANTS | 1320PR PAYROLL | 1325 PURCHASING | 1345 CENTR STORES |
|--------------------------------|----------------------|--------------------|---------------------|-------------------|------------------|-------------------|--------------------|----------------------|
| 100 Financial Costs | 0 | 1,188,845 | 0 | 0 | 0 | 0 | 584,816 | 358,117 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,189 |
| 111 IT Charges | 0 | 99,039 | 0 | 0 | 0 | 0 | 42,413 | 21,267 |
| 10A Total Financial Costs | 0 | 1,287,884 | 0 | 0 | 0 | 0 | 627,229 | 382,573 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 5,869 | 0 | 0 | 0 | 0 | 3,107 | 2,417 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 2,558 | 0 | 0 | 0 | 0 | 1,354 | 1,053 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 5,257 | 0 | 0 | 0 | 0 | 2,783 | 2,165 |
| 2900 Finance | 94,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 56,513 | 0 | 0 | 0 | 0 | 29,919 | 23,270 |
| 3400 Finance-Internal Auditor | 0 | 25,006 | 0 | 0 | 0 | 0 | 1,829 | 1,622 |
| 3600 Accounting | 0 | 0 | 149,928 | 978,252 | 115,880 | 140,603 | 0 | 0 |
| 3700 Accounting-General | 0 | 0 | 0 | 0 | 0 | 0 | 1,891 | 1,144 |
| 3800 Accounting-Payroll | 0 | 0 | 0 | 0 | 0 | 0 | 592 | 460 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 0 | 0 | 0 | 0 | 0 | 0 | 364 | 220 |
| 4100 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 785 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 8,633 | 0 | 0 | 0 | 0 | 1,509 | 215 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 17,101 | 0 | 0 | 0 | 0 | 8,047 | 6,036 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 15,982 | 0 | 0 | 0 | 0 | 7,325 | 1,332 |
| 4740 IS-Kronos | 0 | 2,773 | 0 | 0 | 0 | 0 | 1,560 | 1,213 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 30,048 | 0 | 0 | 0 | 0 | 13,658 | 5,463 |
| 5000 IS-Replacement | 0 | 6,264 | 0 | 0 | 0 | 0 | 2,847 | 1,139 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 21,019 | 0 | 0 | 0 | 0 | 9,008 | 5,255 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | -100,244 | 0 | 0 | 0 | 0 | -42,929 | -24,556 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 94,269 | 96,778 | 149,928 | 978,252 | 115,880 | 140,603 | 42,864 | 29,231 |
| 10 Total Costs | 94,269 | 1,384,662 | 149,928 | 978,252 | 115,880 | 140,603 | 670,093 | 411,804 |
| 9999 IC Allocation Account | -94,269 | -1,384,662 | -149,928 | -978,252 | -115,880 | -140,603 | -670,093 | -411,804 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1345INV INVENTORY | 1345MR MAILROOM | 1640 CIVILIAN | 1720 PLANNING | 1720ADM PLANADMIN | 1720PIDS PIDS | 1740BLDG SAFETY | 1820 PARKS ADMINISTRA |
|--------------------------------|----------------------|--------------------|------------------|------------------|----------------------|------------------|--------------------|--------------------------|
| 100 Financial Costs | 0 | 0 | 4,288,609 | 427,404 | 0 | 0 | 2,604,375 | 522,014 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 37,682 | 0 | 0 | 1,244 | 651,527 |
| 111 IT Charges | 0 | 0 | 0 | 42,447 | 0 | 0 | 144,942 | 75,561 |
| 10A Total Financial Costs | 0 | 0 | 4,288,609 | 507,533 | 0 | 0 | 2,750,561 | 1,249,102 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 0 | 22,094 | 2,071 | 0 | 0 | 11,392 | 2,071 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 1,110 | 0 | 0 | 6,102 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,506 |
| 2420 City Manager-Finance & Le | 0 | 0 | 9,629 | 0 | 0 | 0 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 19,792 | 1,856 | 0 | 0 | 10,205 | 1,856 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 138 | 173 | 0 | 0 | 276 | 276 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 0 | 0 | 12,930 | 1,417 | 0 | 0 | 8,289 | 1,802 |
| 3800 Accounting-Payroll | 0 | 0 | 4,207 | 394 | 0 | 0 | 2,169 | 394 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 0 | 0 | 2,489 | 273 | 0 | 0 | 1,595 | 347 |
| 4100 Purchasing | 0 | 0 | 8,874 | 972 | 0 | 0 | 5,689 | 1,237 |
| 4300 Central Stores | 0 | 0 | 0 | 63 | 0 | 0 | 2,514 | 153 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 541 | 0 | 0 | 3,383 | 1,291 |
| 4450 Central Stores | 385,413 | 26,392 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 12,910 | 1 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 2,012 | 0 | 0 | 11,065 | 12,071 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 9,062 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 5,993 | 0 | 0 | 26,637 | 15,316 |
| 4740 IS-Kronos | 0 | 0 | 0 | 1,040 | 0 | 0 | 6,066 | 2,427 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 10,927 | 0 | 0 | 36,877 | 20,487 |
| 5000 IS-Replacement | 0 | 0 | 0 | 2,278 | 0 | 0 | 7,688 | 4,271 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 9,008 | 0 | 0 | 35,281 | 16,515 |
| 5200 IS-CAD | 0 | 0 | 0 | 5,029 | 0 | 0 | 0 | 4,191 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | -42,964 | 0 | 0 | -146,706 | -76,480 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | -346 | -16 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | -46 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | -18,288 | -819 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 18,928 | 20,111 | 0 | 0 | 16,562 | 13,013 |
| 5700 Legal-Asst City Atty | 0 | 0 | 0 | 41,621 | 0 | 0 | 9,147 | 11,129 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,511 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 2,866 | 0 | 0 | 13,914 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119,409 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 6,458 | 0 | 0 | 31,353 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 174,496 | 16,111 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 385,413 | 26,392 | 99,081 | 73,246 | 174,496 | 16,111 | 102,793 | 209,958 |
| 10 Total Costs | 385,413 | 26,392 | 4,387,690 | 580,779 | 174,496 | 16,111 | 2,853,354 | 1,459,060 |
| 9999 IC Allocation Account | -385,413 | -26,392 | -4,387,690 | -580,779 | -174,496 | -16,111 | -2,853,354 | -1,459,060 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 1900 FIRE | 52110 DIRE OF UTILITI | 61110 MUNI GARAGE OP | 61110FL MG FUEL | 61110OP MG OPER | 61120 MUNI GARAGE REP | 62110 IS ADMINISTRA | 62120 IS OPERATIONS |
|--------------------------------|--------------|--------------------------|-------------------------|--------------------|--------------------|--------------------------|------------------------|------------------------|
| 100 Financial Costs | 29,844,740 | 652,283 | -285,841 | 0 | 0 | -3,110,056 | 1,025,016 | 522,845 |
| 110 Depreciation Adjustment | 983,394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 415,680 | 95,998 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 31,243,814 | 748,281 | -285,841 | 0 | 0 | -3,110,056 | 1,025,016 | 522,845 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 92,173 | 2,071 | 13,118 | 0 | 0 | 0 | 1,381 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 1,110 | 7,027 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 40,169 | 0 | 0 | 0 | 0 | 0 | 602 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 82,571 | 1,856 | 11,752 | 0 | 0 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 1,794 | 0 | 0 | 0 | 622 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 1,967 | 276 | 1,035 | 0 | 0 | 0 | 932 | 69 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 91,237 | 1,967 | 23,023 | 0 | 0 | 48,334 | 0 | 0 |
| 3800 Accounting-Payroll | 17,551 | 394 | 2,498 | 0 | 0 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 17,559 | 0 | 4,431 | 0 | 0 | 9,302 | 0 | 0 |
| 4100 Purchasing | 62,617 | 1,350 | 15,801 | 0 | 0 | 33,172 | 0 | 0 |
| 4300 Central Stores | 197 | 79 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 886 | 152 | 248 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 40,207 | 80 | 61,755 | 0 | 0 | 52 | 0 | 0 |
| 4600 IS-Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 14,083 | 4,024 | 13,077 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 33,962 | 5,327 | 5,993 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 1,560 | 693 | 7,626 | 0 | 0 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 169,362 | 6,829 | 15,024 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 35,308 | 1,424 | 3,132 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 112,733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 60,804 | 5,255 | 15,764 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 2,514 | 1,676 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | -420,740 | -97,166 | -65,116 | 0 | 0 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | -34,345 | -29,036 | 0 | 0 | 0 |
| 5310 MG Operating | -3,099 | -184 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | -509 | 0 | 0 | 0 | -28,157 | 0 | 0 | 0 |
| 5400 MG-Replacement | -163,571 | -9,716 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 11,239 | 22,477 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 14,636 | 34,303 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 4,003 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 253,397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 32,190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 9,020 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 84,476 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 302,391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 904,217 | -2,701 | 222,460 | -34,345 | -57,193 | 90,861 | 3,536 | 69 |
| 10 Total Costs | 32,148,031 | 745,580 | -63,381 | -34,345 | -57,193 | -3,019,195 | 1,028,552 | 522,914 |
| 9999 IC Allocation Account | -32,148,031 | -745,580 | 63,381 | 34,345 | 57,193 | 3,019,195 | -1,028,552 | -522,914 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 62130 IS SYSTEMS | 62130H HANSEN | 62130HB HUMMBIRD | 62130JDE JDE | 62130K KRONOS | 62140 IS MICRO SYST | 62150 IS PC REPLACE | 62160 IS PUBLIC SAF |
|--------------------------------|---------------------|------------------|---------------------|-----------------|------------------|------------------------|------------------------|------------------------|
| 100 Financial Costs | 572,649 | 0 | 0 | 0 | 0 | 1,724,397 | 325,504 | 489,510 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 572,649 | 0 | 0 | 0 | 0 | 1,724,397 | 325,504 | 489,510 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 1,726 | 0 | 0 | 0 | 0 | 5,869 | 0 | 1,726 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 752 | 0 | 0 | 0 | 0 | 2,558 | 0 | 752 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3800 Accounting-Payroll | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4100 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 233,670 | 0 | 0 | 0 | 0 | 367,815 | 69,430 | 104,413 |
| 4700 IS-Operations | 522,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 332,962 | 332,962 | 332,962 | 332,962 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 759,200 | 332,962 | 332,962 | 332,962 | 332,962 | 376,241 | 69,430 | 106,891 |
| 10 Total Costs | 1,331,849 | 332,962 | 332,962 | 332,962 | 332,962 | 2,100,638 | 394,934 | 596,401 |
| 9999 IC Allocation Account | -1,331,849 | -332,962 | -332,962 | -332,962 | -332,962 | -2,100,638 | -394,934 | -596,401 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

City of Amarillo
 Cost Allocation Plan at 9/30/16
 Stepdown Allocation Report

| DESCRIPTION | 62170 IS CAD | 62180 IS PRINT SVCS | 62190 IS TELECOM | LBAMLIBRA ADMIN | PDAM POLIC ADMIN | PWAM PUBLI WORKS ADMI | REIM IS REIMBURSEM |
|--------------------------------|-----------------|------------------------|---------------------|--------------------|---------------------|--------------------------|-----------------------|
| 100 Financial Costs | 54,574 | 121,894 | 1,010,707 | 286,717 | 517,885 | 757,571 | -5,604,697 |
| 110 Depreciation Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 IT Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10A Total Financial Costs | 54,574 | 12,894 | 1,010,707 | 286,717 | 517,885 | 757,571 | -5,604,697 |
| 2200 City Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 City Manager-City Admin | 0 | 690 | 1,726 | 1,036 | 1,036 | 1,036 | 0 |
| 2400 City Manager-Mgmt & Admin | 0 | 0 | 0 | 0 | 0 | 555 | 0 |
| 2410 City Manager-Development | 0 | 0 | 0 | 753 | 0 | 0 | 0 |
| 2420 City Manager-Finance & Le | 0 | 301 | 752 | 0 | 451 | 0 | 0 |
| 2600 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2700 Human Resources-City | 0 | 0 | 0 | 928 | 928 | 928 | 0 |
| 2900 Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Finance-Cash Mgmt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3200 Finance-Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Finance-Internal Auditor | 0 | 0 | 69 | 0 | 0 | 0 | 0 |
| 3600 Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3700 Accounting-General | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3800 Accounting-Payroll | 0 | 0 | 0 | 197 | 197 | 197 | 0 |
| 3900 Accounting-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Accounting-Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4100 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 IS-Printing Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4450 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Central Stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 IS-Admin | 11,641 | 26,000 | 215,584 | 0 | 0 | 0 | 0 |
| 4700 IS-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4710 IS-JDE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4720 IS-Hansen | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4730 IS-HB | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 IS-Kronos | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4800 IS-Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4900 IS-Microsystems | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 IS-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100 IS-Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 IS-Telecom | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 IS-CAD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 IS-Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 MG-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5310 MG Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5320 MG Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5400 MG-Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500 Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5600 Legal-City Atty | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5700 Legal-Asst City Attys | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Custodial Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Custodial Services-City H | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Custodial Services-Police | 0 | 0 | 0 | 0 | 1,730 | 0 | 0 |
| 6500 Custodial Services-Librar | 0 | 0 | 0 | 1,172 | 0 | 0 | 0 |
| 6600 Custodial Services-Centra | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7050 Custodial Services-Simms | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Facilities-City Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7400 Facilities-Police | 0 | 0 | 0 | 0 | 5,717 | 0 | 0 |
| 7700 Facilities-Libraries | 0 | 0 | 0 | 1,839 | 0 | 0 | 0 |
| 7800 Facilities-Central Servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8310 Facilities-Simms Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8400 Civilian Personnel | 0 | 0 | 0 | 0 | 290,911 | 0 | 0 |
| 8500 Police Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8600 Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8700 Fire | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8800 Utilities Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8900 Public Works Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 Parks Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9300 Risk Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9400 Library Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9450 Civic Center-Promotions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9460 Civic Center-Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9470 Civic Center-Box Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9700 Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9710 Planning PIDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9720 Planning Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9800 AECC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 Total Indirect Costs | 11,641 | 26,991 | 218,132 | 5,925 | 300,970 | 2,715 | 0 |
| 10 Total Costs | 66,215 | 148,885 | 1,228,839 | 292,642 | 818,855 | 760,286 | -5,604,697 |
| 9999 IC Allocation Account | -66,215 | -148,885 | -1,228,839 | -292,642 | -818,855 | -760,286 | 5,604,697 |
| 1 Total Cost Less Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total Indirect Costs
 Carryforward
 Adjusted Indirect Cost

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

| Department/Program | Fixed FY 2015/16 Recovery | FY 2013/14 Carry Forward | FY 2015/16 Recovery Excluding Carry Forward | Actual FY 2015/16 Indirect Costs | FY 2015/16 Carry Forward |
|---------------------------|--|---|--|---|---|
| CDBG PROGRAM | 63,598 | 1,874 | 65,472 | 78,132 | 12,660 |
| HOUSING | 211,745 | -36,669 | 175,076 | 133,107 | -41,969 |
| EMERGENCY MANAGEMENT | 185,232 | -53,357 | 131,875 | 75,505 | -56,370 |
| TRANSIT | 172,499 | -19,353 | 153,146 | 223,035 | 69,889 |
| AIRPORT | 161,084 | -10,346 | 150,738 | 158,609 | 7,871 |
| HEALTH DEPARTMENT | 197,941 | -49,115 | 148,826 | 155,340 | 6,514 |
| WIC | 134,401 | -8,831 | 125,570 | 123,679 | -1,891 |
| PHOTO TRAFFIC | 10,973 | -2,190 | 8,783 | 11,681 | 2,898 |
| URBAN TRANSPORTATION | 81,291 | 3,762 | 85,053 | 76,527 | -8,526 |
| POLICE | 9,755,906 | 923,842 | 10,679,747 | 9,509,728 | -1,170,019 |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Community Development Grant Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Cost | Salaries & Benefits Base | Indirect Cost Rates |
|---------------------------------------|--------------------------|---|------------------------------------|
| 2300 City Manager-City Admin | 3,107 | 435,864 | 0.71% |
| 2410 City Manager-Development | 2,258 | 435,864 | 0.52% |
| 2700 Human Resources-City | 2,783 | 435,864 | 0.64% |
| 3400 Finance-Internal Auditor | 5,348 | 435,864 | 1.23% |
| 3700 Accounting-General | 6,902 | 435,864 | 1.58% |
| 3800 Accounting-Payroll | 592 | 435,864 | 0.14% |
| 3900 Accounting-Grants | 13,858 | 435,864 | 3.18% |
| 4000 Accounting-Audit | 1,328 | 435,864 | 0.30% |
| 4100 Purchasing | 4,737 | 435,864 | 1.09% |
| 4300 Central Stores | 43 | 435,864 | 0.01% |
| 4400 IS-Printing Services | 2,657 | 435,864 | 0.61% |
| 4500 Central Stores | 72 | 435,864 | 0.02% |
| 4710 IS-JDE | 6,036 | 435,864 | 1.38% |
| 4730 IS-HB | 12,653 | 435,864 | 2.90% |
| 4740 IS-Kronos | 1,560 | 435,864 | 0.36% |
| 4900 IS-Microsystems | 20,487 | 435,864 | 4.70% |
| 5000 IS-Replacement | 2,277 | 435,864 | 0.52% |
| 5110 IS-Telecom | 9,759 | 435,864 | 2.24% |
| 5200 IS-CAD | 838 | 435,864 | 0.19% |
| 5210 IS-Reimbursement | -48,315 | 435,864 | -11.08% |
| 5310 MG Operating | -62 | 435,864 | -0.01% |
| 5400 MG-Replacement | -3,271 | 435,864 | -0.75% |
| 5600 Legal-City Atty | 3,549 | 435,864 | 0.81% |
| 5700 Legal-Asst City Attys | 9,300 | 435,864 | 2.13% |
| 7050 Custodial Services-Simms | 6,036 | 435,864 | 1.38% |
| 8310 Facilities-Simms Building | 13,601 | 435,864 | 3.12% |
| 200 Total Indirect Costs | 78,132 | 435,864 | 17.93% |
| Total Indirect Costs | 78,132 | 435,864 | 17.93% |
| Carry Forward | 12,660 | 435,864 | 2.90% |
| Adjusted Total | 90,792 | 435,864 | 20.83% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Housing Grant Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Cost | Salaries & Benefits Base | Indirect Cost Rates |
|---------------------------------------|------------------|--------------------------------|---------------------------|
| 2300 City Manager-City Admin | 3,452 | 400,312 | 0.86% |
| 2410 City Manager-Development | 2,509 | 400,312 | 0.63% |
| 2700 Human Resources-City | 3,093 | 400,312 | 0.77% |
| 3700 Accounting-General | 24,498 | 400,312 | 6.12% |
| 3800 Accounting-Payroll | 657 | 400,312 | 0.16% |
| 3900 Accounting-Grants | 49,188 | 400,312 | 12.29% |
| 4000 Accounting-Audit | 4,715 | 400,312 | 1.18% |
| 4100 Purchasing | 16,813 | 400,312 | 4.20% |
| 4300 Central Stores | 710 | 400,312 | 0.18% |
| 4400 IS-Printing Services | 9,415 | 400,312 | 2.35% |
| 4710 IS-JDE | 7,041 | 400,312 | 1.76% |
| 4730 IS-HB | 7,991 | 400,312 | 2.00% |
| 4740 IS-Kronos | 2,080 | 400,312 | 0.52% |
| 4900 IS-Microsystems | 9,561 | 400,312 | 2.39% |
| 5000 IS-Replacement | 1,993 | 400,312 | 0.50% |
| 5110 IS-Telecom | 6,756 | 400,312 | 1.69% |
| 5210 IS-Reimbursement | -38,256 | 400,312 | -9.56% |
| 5310 MG Operating | -21 | 400,312 | -0.01% |
| 5400 MG-Replacement | -1,092 | 400,312 | -0.27% |
| 5600 Legal-City Atty | 2,366 | 400,312 | 0.59% |
| 7050 Custodial Services-Simms | 6,036 | 400,312 | 1.51% |
| 8310 Facilities-Simms Building | 13,601 | 400,312 | 3.40% |
| 200 Total Indirect Costs | 133,107 | 400,312 | 33.25% |
| Total Indirect Costs | 133,107 | 400,312 | 33.25% |
| Carry Forward | (41,969) | 400,312 | -10.48% |
| Adjusted Total | 91,138 | 400,312 | 22.77% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Emergency Management Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Salaries & Benefits Base | Indirect Cost Rates |
|---------------------------------|-------------------|--------------------------------|---------------------------|
| 2300 City Manager-City Admin | 1,726 | 489,514 | 0.35% |
| 2420 City Manager-Finance & Le | 752 | 489,514 | 0.15% |
| 2700 Human Resources-City | 1,546 | 489,514 | 0.32% |
| 3400 Finance-Internal Auditor | 138 | 489,514 | 0.03% |
| 3700 Accounting-General | 2,827 | 489,514 | 0.58% |
| 3800 Accounting-Payroll | 329 | 489,514 | 0.07% |
| 3900 Accounting-Grants | 2,359 | 489,514 | 0.48% |
| 4000 Accounting-Audit | 544 | 489,514 | 0.11% |
| 4100 Purchasing | 1,940 | 489,514 | 0.40% |
| 4300 Central Stores | 27 | 489,514 | 0.01% |
| 4400 IS-Printing Services | 1,034 | 489,514 | 0.21% |
| 4500 Central Stores | 32 | 489,514 | 0.01% |
| 4710 IS-JDE | 2,012 | 489,514 | 0.41% |
| 4730 IS-HB | 3,330 | 489,514 | 0.68% |
| 4740 IS-Kronos | 520 | 489,514 | 0.11% |
| 4900 IS-Microsystems | 31,414 | 489,514 | 6.42% |
| 5000 IS-Replacement | 2,847 | 489,514 | 0.58% |
| 5110 IS-Telecom | 46,541 | 489,514 | 9.51% |
| 5200 IS-CAD | 3,353 | 489,514 | 0.68% |
| 5210 IS-Reimbursement | -91,502 | 489,514 | -18.69% |
| 5310 MG Operating | -42 | 489,514 | -0.01% |
| 5400 MG-Replacement | -2,194 | 489,514 | -0.45% |
| 5600 Legal-City Atty | 1,775 | 489,514 | 0.36% |
| 5700 Legal-Asst City Attys | 7,013 | 489,514 | 1.43% |
| 6100 Custodial Services | 26,091 | 489,514 | 5.33% |
| 7100 Facilities | 31,092 | 489,514 | 6.35% |
| 200 Total Indirect Costs | 75,505 | 489,514 | 15.42% |
| Total Indirect Costs | 75,505 | 489,514 | 15.42% |
| Carry Forward | (56,370) | 489,514 | -11.52% |
| Adjusted Total | 19,135 | 489,514 | 3.91% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Transit Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Salaries & Benefits Base | Indirect Cost Rates |
|---------------------------------------|-------------------|--------------------------------|---------------------------|
| 2300 City Manager-City Admin | 21,404 | 3,148,027 | 0.68% |
| 2410 City Manager-Development | 15,558 | 3,148,027 | 0.49% |
| 2700 Human Resources-City | 19,174 | 3,148,027 | 0.61% |
| 3400 Finance-Internal Auditor | 1,587 | 3,148,027 | 0.05% |
| 3700 Accounting-General | 13,971 | 3,148,027 | 0.44% |
| 3800 Accounting-Payroll | 4,075 | 3,148,027 | 0.13% |
| 4000 Accounting-Audit | 2,689 | 3,148,027 | 0.09% |
| 4100 Purchasing | 9,588 | 3,148,027 | 0.30% |
| 4300 Central Stores | 93 | 3,148,027 | 0.00% |
| 4400 IS-Printing Services | 5,322 | 3,148,027 | 0.17% |
| 4500 Central Stores | 16,316 | 3,148,027 | 0.52% |
| 4710 IS-JDE | 14,083 | 3,148,027 | 0.45% |
| 4730 IS-HB | 13,984 | 3,148,027 | 0.44% |
| 4740 IS-Kronos | 11,440 | 3,148,027 | 0.36% |
| 4900 IS-Microsystems | 36,877 | 3,148,027 | 1.17% |
| 5000 IS-Replacement | 7,403 | 3,148,027 | 0.24% |
| 5110 IS-Telecom | 18,016 | 3,148,027 | 0.57% |
| 5200 IS-CAD | 1,676 | 3,148,027 | 0.05% |
| 5210 IS-Reimbursement | -117,421 | 3,148,027 | -3.73% |
| 5320 MG Fuel | -4,396 | 3,148,027 | -0.14% |
| 5600 Legal-City Atty | 2,958 | 3,148,027 | 0.09% |
| 5700 Legal-Asst City Attys | 5,488 | 3,148,027 | 0.17% |
| 6600 Custodial Services-Centra | 22,798 | 3,148,027 | 0.72% |
| 7800 Facilities-Central Servic | 100,351 | 3,148,027 | 3.19% |
| 200 Total Indirect Costs | 223,035 | 3,148,027 | 7.08% |
| Total | 223,035 | 3,148,027 | 7.08% |
| Carry Forward | 69,889 | 3,148,027 | 2.22% |
| Adjusted Total | 292,924 | 3,148,027 | 9.31% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Airport Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Salaries & Benefits Base | Indirect Cost Rates |
|---|---------------------------|---|------------------------------------|
| 2300 City Manager-City Admin | 15,880 | 2,839,345 | 0.56% |
| 2400 City Manager-Mgmt & Admin | 8,506 | 2,839,345 | 0.30% |
| 2700 Human Resources-City | 14,226 | 2,839,345 | 0.50% |
| 3000 Finance-Cash Mgmt | 1,650 | 2,839,345 | 0.06% |
| 3400 Finance-Internal Auditor | 6,624 | 2,839,345 | 0.23% |
| 3700 Accounting-General | 38,467 | 2,839,345 | 1.35% |
| 3800 Accounting-Payroll | 3,024 | 2,839,345 | 0.11% |
| 3900 Accounting-Grants | 37 | 2,839,345 | 0.00% |
| 4000 Accounting-Audit | 4 | 2,839,345 | 0.00% |
| 4100 Purchasing | 26,400 | 2,839,345 | 0.93% |
| 4300 Central Stores | 48 | 2,839,345 | 0.00% |
| 4400 IS-Printing Services | 129 | 2,839,345 | 0.00% |
| 4500 Central Stores | 7,303 | 2,839,345 | 0.26% |
| 4710 IS-JDE | 4,024 | 2,839,345 | 0.14% |
| 4730 IS-HB | 1,998 | 2,839,345 | 0.07% |
| 4740 IS-Kronos | 9,013 | 2,839,345 | 0.32% |
| 4900 IS-Microsystems | 54,633 | 2,839,345 | 1.92% |
| 5000 IS-Replacement | 11,390 | 2,839,345 | 0.40% |
| 5110 IS-Telecom | 33,780 | 2,839,345 | 1.19% |
| 5210 IS-Reimbursement | -106,729 | 2,839,345 | -3.76% |
| 5700 Legal-Asst City Attys | 28,204 | | |
| 200 Total Indirect Costs | 158,609 | 2,839,345 | 5.59% |
| Total | 158,609 | 2,839,345 | 5.59% |
| Carry Forward | 7,871 | 2,839,345 | 0.28% |
| Adjusted Total | 166,480 | 2,839,345 | 5.86% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Public Health Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Salaries & Benefits Base | Indirect Cost Rates |
|--------------------------------------|-------------------|--------------------------------|---------------------------|
| 2300 City Manager-City Admin | 12,428 | 1,860,410 | 0.67% |
| 2410 City Manager-Development | 9,034 | 1,860,410 | 0.49% |
| 2700 Human Resources-City | 11,133 | 1,860,410 | 0.60% |
| 3400 Finance-Internal Auditor | 276 | 1,860,410 | 0.01% |
| 3700 Accounting-General | 10,482 | 1,860,410 | 0.56% |
| 3800 Accounting-Payroll | 2,366 | 1,860,410 | 0.13% |
| 3900 Accounting-Grants | 21,045 | 1,860,410 | 1.13% |
| 4000 Accounting-Audit | 2,017 | 1,860,410 | 0.11% |
| 4100 Purchasing | 7,194 | 1,860,410 | 0.39% |
| 4300 Central Stores | 96 | 1,860,410 | 0.01% |
| 4400 IS-Printing Services | 6,486 | 1,860,410 | 0.35% |
| 4500 Central Stores | 80 | 1,860,410 | 0.00% |
| 4710 IS-JDE | 7,041 | 1,860,410 | 0.38% |
| 4730 IS-HB | 3,330 | 1,860,410 | 0.18% |
| 4740 IS-Kronos | 5,893 | 1,860,410 | 0.32% |
| 4900 IS-Microsystems | 60,096 | 1,860,410 | 3.23% |
| 5000 IS-Replacement | 1,139 | 1,860,410 | 0.06% |
| 5110 IS-Telecom | 51,796 | 1,860,410 | 2.78% |
| 5210 IS-Reimbursement | -107,616 | 1,860,410 | -5.78% |
| 5310 MG Operating | -48 | 1,860,410 | 0.00% |
| 5320 MG Fuel | -4 | 1,860,410 | 0.00% |
| 5400 MG-Replacement | -2,559 | 1,860,410 | -0.14% |
| 5600 Legal-City Atty | 2,958 | 1,860,410 | 0.16% |
| 5700 Legal-Asst City Attys | 4,116 | 1,860,410 | 0.22% |
| 6100 Custodial Services | 25,187 | 1,860,410 | 1.35% |
| 7100 Facilities | 21,374 | 1,860,410 | 1.15% |
| 200 Total Indirect Costs | 155,340 | 1,860,410 | 8.35% |
| Total | 155,340 | 1,860,410 | 8.35% |
| Carry Forward | 6,514 | 1,860,410 | 0.35% |
| Adjusted Total | 161,854 | 1,860,410 | 8.70% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of WIC Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Salaries & Benefits Base | Indirect Cost Rates |
|--------------------------------------|---------------------------|---|------------------------------------|
| 2300 City Manager-City Admin | 7,250 | 995,824 | 0.73% |
| 2410 City Manager-Development | 5,270 | 995,824 | 0.53% |
| 2700 Human Resources-City | 6,494 | 995,824 | 0.65% |
| 3400 Finance-Internal Auditor | 138 | 995,824 | 0.01% |
| 3700 Accounting-General | 4,036 | 995,824 | 0.41% |
| 3800 Accounting-Payroll | 1,380 | 995,824 | 0.14% |
| 3900 Accounting-Grants | 8,104 | 995,824 | 0.81% |
| 4000 Accounting-Audit | 777 | 995,824 | 0.08% |
| 4100 Purchasing | 2,770 | 995,824 | 0.28% |
| 4300 Central Stores | 12 | 995,824 | 0.00% |
| 4400 IS-Printing Services | 1,343 | 995,824 | 0.13% |
| 4500 Central Stores | 96 | 995,824 | 0.01% |
| 4710 IS-JDE | 4,024 | 995,824 | 0.40% |
| 4730 IS-HB | 2,664 | 995,824 | 0.27% |
| 4740 IS-Kronos | 3,467 | 995,824 | 0.35% |
| 4900 IS-Microsystems | 25,951 | 995,824 | 2.61% |
| 5000 IS-Replacement | 1,993 | 995,824 | 0.20% |
| 5110 IS-Telecom | 12,761 | 995,824 | 1.28% |
| 5210 IS-Reimbursement | -39,095 | 995,824 | -3.93% |
| 5700 Legal-Asst City Attys | 1,220 | 995,824 | 0.12% |
| 6100 Custodial Services | 34,938 | 995,824 | 3.51% |
| 7100 Facilities | 38,089 | 995,824 | 3.82% |
| 200 Total Indirect Costs | 123,679 | 995,824 | 12.42% |
| Total | 123,679 | 995,824 | 12.42% |
| Carry Forward | (1,891) | 995,824 | -0.19% |
| Adjusted Total | 121,788 | 995,824 | 12.23% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Photo Traffic Enforcement Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Modified Direct Charges | Indirect Cost Rates |
|---|---------------------------|--|------------------------------------|
| 2300 City Manager-City Admin | 345 | 830,356 | 0.04% |
| 2400 City Manager-Mgmt & Admin | 185 | 830,356 | 0.02% |
| 2700 Human Resources-City | 309 | 830,356 | 0.04% |
| 3400 Finance-Internal Auditor | 621 | 830,356 | 0.07% |
| 3700 Accounting-General | 2,504 | 830,356 | 0.30% |
| 3800 Accounting-Payroll | 66 | 830,356 | 0.01% |
| 3900 Accounting-Grants | 5,027 | 830,356 | 0.61% |
| 4000 Accounting-Audit | 482 | 830,356 | 0.06% |
| 4100 Purchasing | 1,718 | 830,356 | 0.21% |
| 4400 IS-Printing Services | 0 | 830,356 | 0.00% |
| 4740 IS-Kronos | 173 | 830,356 | 0.02% |
| 5210 IS-Reimbursement | -1,973 | 830,356 | -0.24% |
| 8900 Public Works Director | 2,223 | 830,356 | 0.27% |
| 200 Total Indirect Costs | 11,681 | 830,356 | 1.41% |
| Total | 11,681 | 830,356 | 1.41% |
| Carry Forward | 2,892 | 830,356 | 0.35% |
| Adjusted Total | 14,573 | 830,356 | 1.76% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Urban Transportation Planning Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Salaries & Benefits Base | Indirect Cost Rates |
|---|---------------------------|---|------------------------------------|
| 2300 City Manager-City Admin | 1,381 | 268,730 | 0.51% |
| 2400 City Manager-Mgmt & Admin | 740 | 268,730 | 0.28% |
| 2700 Human Resources-City | 1,237 | 268,730 | 0.46% |
| 3700 Accounting-General | 1,097 | 268,730 | 0.41% |
| 3800 Accounting-Payroll | 263 | 268,730 | 0.10% |
| 3900 Accounting-Grants | 2,202 | 268,730 | 0.82% |
| 4000 Accounting-Audit | 211 | 268,730 | 0.08% |
| 4100 Purchasing | 753 | 268,730 | 0.28% |
| 4400 IS-Printing Services | 86 | 268,730 | 0.03% |
| 4710 IS-JDE | 2,012 | 268,730 | 0.75% |
| 4740 IS-Kronos | 693 | 268,730 | 0.26% |
| 4900 IS-Microsystems | 2,732 | 268,730 | 1.02% |
| 5000 IS-Replacement | 285 | 268,730 | 0.11% |
| 5110 IS-Telecom | 1,501 | 268,730 | 0.56% |
| 5210 IS-Reimbursement | -8,463 | 268,730 | -3.15% |
| 9720 Planning Admin | 69,798 | 268,730 | 25.97% |
| 200 Total Indirect Costs | 76,527 | 268,730 | 28.48% |
| Total | 76,527 | 268,730 | 28.48% |
| Carry Forward | -8,526 | 268,730 | -3.17% |
| Adjusted Total | 68,001 | 268,730 | 25.30% |

City of Amarillo, Texas
Cost Allocation Plan September 30, 2016
Summary of Police Department Indirect Cost Rates
For the Period Ended September 30, 2016

| | Indirect Costs | Salaries & Benefits Base | Indirect Cost Rates |
|---------------------------------|---------------------------|---|------------------------------------|
| 2300 City Manager-City Admin | 120,136 | 34,730,886 | 0.35% |
| 2420 City Manager-Finance & Le | 52,356 | 34,730,886 | 0.15% |
| 2700 Human Resources-City | 107,620 | 34,730,886 | 0.31% |
| 3000 Finance-Cash Mgmt | 1 | 34,730,886 | 0.00% |
| 3400 Finance-Internal Auditor | 6,238 | 34,730,886 | 0.02% |
| 3700 Accounting-General | 124,938 | 34,730,886 | 0.36% |
| 3800 Accounting-Payroll | 22,875 | 34,730,886 | 0.07% |
| 3900 Accounting-Grants | 2,368 | 34,730,886 | 0.01% |
| 4000 Accounting-Audit | 24,046 | 34,730,886 | 0.07% |
| 4100 Purchasing | 85,747 | 34,730,886 | 0.25% |
| 4300 Central Stores | 1,267 | 34,730,886 | 0.00% |
| 4400 IS-Printing Services | 8,482 | 34,730,886 | 0.02% |
| 4500 Central Stores | 32,072 | 34,730,886 | 0.09% |
| 4710 IS-JDE | 23,136 | 34,730,886 | 0.07% |
| 4730 IS-HB | 17,980 | 34,730,886 | 0.05% |
| 4740 IS-Kronos | 72,278 | 34,730,886 | 0.21% |
| 4900 IS-Microsystems | 585,939 | 34,730,886 | 1.69% |
| 5000 IS-Replacement | 122,153 | 34,730,886 | 0.35% |
| 5100 IS-Public Safety | 388,530 | 34,730,886 | 1.12% |
| 5110 IS-Telecom | 251,473 | 34,730,886 | 0.72% |
| 5210 IS-Reimbursement | -1,374,191 | 34,730,886 | -3.96% |
| 5310 MG Operating | -8,171 | 34,730,886 | -0.02% |
| 5320 MG Fuel | -829 | 34,730,886 | 0.00% |
| 5400 MG-Replacement | -431,350 | 34,730,886 | -1.24% |
| 5500 Legal | 293,812 | 34,730,886 | 0.85% |
| 5600 Legal-City Atty | 29,575 | 34,730,886 | 0.09% |
| 5700 Legal-Asst City Attys | 43,755 | 34,730,886 | 0.13% |
| 6300 Custodial Services-Police | 200,660 | 34,730,886 | 0.58% |
| 7400 Facilities-Police | 663,155 | 34,730,886 | 1.91% |
| 8400 Civilian Personnel | 4,096,779 | 34,730,886 | 11.80% |
| 8500 Police Admin | 818,855 | 34,730,886 | 2.36% |
| 9800 AECC | 3,518,355 | 34,730,886 | 10.13% |
| 200 Total Indirect Costs | 9,900,039 | 34,730,886 | 28.50% |
| Total Indirect Costs | 9,900,039 | 34,730,886 | 28.50% |
| Carry Forward | -1,170,019 | 34,730,886 | -3.37% |
| Adjusted Total | 8,730,020 | 34,730,886 | 25.14% |

CITY OF AMARILLO, TEXAS
DEPRECIATION
NATURE AND EXTENT OF SERVICES

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

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

**City of Amarillo
Cost Allocation Plan September 30, 2016
Depreciation Adjustment**

| | |
|--------------------------------|-----------|
| CITY MANAGER | 7,729 |
| HUMAN RESOURCES | 23,872 |
| RISK MANAGEMENT | 214 |
| LEGAL | 498 |
| FACILITIES MAINTENANCE | 679,922 |
| AECC | 2,066 |
| FINANCE | 413 |
| CENTRAL STORES | 3,189 |
| PLANNING | 37,682 |
| BUILDING SAFETY | 1,244 |
| PARKS & RECREATION ADMINISTRAT | 651,527 |
| FIRE OPERATIONS | 319,001 |
| FIRE SUPPORT | 663,549 |
| FIRE MARSHAL | 844 |
| Fire | 983,394 |
| Indirect Entities | 2,391,750 |
| MAYOR AND COUNCIL | 14,813 |
| CITY SECRETARY | 33 |
| EMERGENCY MANAGEMENT SERVICES | 430,066 |
| MMRS HSGP GDEM | 3,896 |
| LETP 0708 | 9,066 |
| AIP PANTEX PROJECT FUND | 22,288 |
| Emergency Management | 465,316 |
| RADIO COMMUNICATIONS | 274,251 |
| CIVIC CENTER PROMOTIONS | 128,575 |
| CIVIC CENTER OPERATIONS | 1,991,437 |
| ICE HOCKEY | 1,596 |
| BOX OFFICE OPERATIONS | 761 |
| LIBRARY | 854,356 |
| MUNICIPAL COURT | 9,098 |
| VITAL STATISTICS | 156 |
| ENGINEERING | 220,786 |
| CAPITAL PROJECTS & DEVELO | 159 |
| STREET DEPARTMENT | 6,775,195 |
| SOLID WASTE COLLECTION | 794,527 |
| SOLID WASTE DISPOSAL | 27,742 |
| POLICE | 755,106 |
| JAG 2007 | 7,223 |
| FY09 RECOVERY ACT JAG | 6,174 |
| APD SEIZED PROPERTY | 32,001 |
| NARCOTICS UNIT | 4,386 |
| TOTAL POLICE | 804,890 |
| ANIMAL MANAGEMENT AND WELFARE | 52,860 |
| TRAFFIC ADMINISTRATION | 88 |
| TRAFFIC FIELD OPERATIONS | 404,924 |
| TRAFFIC | 405,012 |
| ENVIRONMENTAL HEALTH | 364 |

**City of Amarillo
 Cost Allocation Plan September 30, 2016
 Depreciation Adjustment**

| | |
|-----------------------------|------------|
| TRANSIT FIXED ROUTE | 88,271 |
| TRANSIT DEMAND RESPONSE | 441,350 |
| Transit | 529,621 |
| ROSS ROGERS | 217,847 |
| COMANCHE TRAIL | 229,433 |
| TENNIS CENTER | 56,954 |
| SWIMMING POOLS | 87,840 |
| PARKS & RECREATION PROGRAM | 727,827 |
| PARK MAINTENANCE | 354,987 |
| ZOO MAINTENANCE | 28,298 |
| SOFTBALL PROGRAM | 3,777 |
| VOLLEYBALL PROGRAM | 344 |
| PROGRAM MANAGEMENT | 15,271 |
| COMMUNITY DEVELOPMENT | 15,271 |
| HOUSING ASSISTANCE | 128 |
| HOUSING | 128 |
| Community Development Total | 15,399 |
| INTERLIBRARY LOAN | -158 |
| LIBRARY GRANTS | -158 |
| AHD PUBLIC HEALTH | 149,671 |
| HEALTH DEPARTMENT | 149,671 |
| WIC ADMINISTRATION | 114,466 |
| WIC | 114,466 |
| Direct Entities | 15,338,233 |
| Indirect Cost Plan | 17,729,983 |

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

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

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Reclassification

| | |
|--------------------------------|------------|
| CITY MANAGER | 32,424 |
| HUMAN RESOURCES | 59,623 |
| RISK MANAGEMENT | 19,146 |
| LEGAL | 35,840 |
| FACILITIES MAINTENANCE | 69,509 |
| FINANCE | 21,712 |
| ACCOUNTING | 99,039 |
| PURCHASING | 42,413 |
| CENTRAL STORES | 21,267 |
| PLANNING | 42,447 |
| BUILDING SAFETY | 144,942 |
| PARKS & RECREATION ADMINISTRAT | 75,561 |
| FIRE SUPPORT | 392,072 |
| FIRE MARSHAL | 23,608 |
| Fire | 415,680 |
| DIRECTOR OF UTILITIES | 95,998 |
| Indirect Entities | 1,175,601 |
| MAYOR AND COUNCIL | 3 |
| JUDICIAL | 13,900 |
| CITY SECRETARY | 14,312 |
| RADIO COMMUNICATIONS | 34,477 |
| LIBRARY | 378,691 |
| MUNICIPAL COURT | 182,804 |
| VITAL STATISTICS | 5,660 |
| BENEFITS | 24,261 |
| GENERAL FUND TRANSFERS | -3,775,895 |
| ENGINEERING | 78,576 |
| STREET DEPARTMENT | 53,338 |
| SOLID WASTE COLLECTION | 111,064 |
| SOLID WASTE DISPOSAL | 14,936 |
| POLICE | 1,357,664 |
| TOTAL POLICE | 1,357,664 |
| ANIMAL MANAGEMENT AND WELFARE | 77,111 |
| TRAFFIC ADMINISTRATION | 61,222 |
| TRAFFIC FIELD OPERATIONS | 39,513 |
| TRAFFIC | 100,735 |
| ENVIRONMENTAL HEALTH | 37,125 |
| ROSS ROGERS | 18,871 |
| COMANCHE TRAIL | 24,217 |
| SWIMMING POOLS | 9,583 |
| PARKS & RECREATION PROGRAM | 18,086 |
| PARK MAINTENANCE | 103,780 |
| ZOO MAINTENANCE | 9,310 |
| FIRE CIVILIAN PERSONNEL | 27,788 |
| UTILITIES OFFICE | 382,981 |
| WATER & SEWER GENERAL | -769,438 |
| WATER PRODUCTION | 8,166 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Reclassification

| | |
|--------------------------------|------------|
| WATER TRANSMISSION | 11,097 |
| SURFACE WATER TREATMENT | 56,215 |
| WATER DISTRIBUTION | 68,719 |
| WASTE WATER COLLECTION | 55,331 |
| RIVER ROAD WATER RECLAMATION | 21,575 |
| HOLLYWOOD ROAD WASTE WATER TRE | 19,845 |
| LABORATORY ADMINISTRATION | 49,511 |
| Water & Sewer | -95,998 |
| Direct Entities | -1,175,601 |
| Indirect Cost Plan | 0 |

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

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

Costs of the City Manager's Office for FY 2015/2016 have been functionalized and allocated as follows in this plan:

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

- * Management & Administration - This category reflects effort expended by the Deputy City Manager in administering departments assigned to him. Costs have been allocated based on the number of employees during FY 2015/2016.

- * Community Services – This category reflects effort expended by the Assistant City Manager of Community Services in administering departments assigned to him. Costs have been allocated based on the number of employees during FY 2015/2016.

- * Public Safety & Organizational Services – This category reflects effort expended by the Assistant City Manager of Public Safety & Organizational Services in administering departments assigned to her. Costs have been allocated based on the number of employees during FY 2015/2016.

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

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2016
City Manager Allocation

Entity: 1020 - CITY MANAGER

Accumulation of Costs

| | |
|-----------------------------|-----------|
| 100 Financial Costs | 1,485,935 |
| 110 Depreciation Adjustment | 7,729 |
| 111 IT Charges | 32,424 |
| 10A Total Financial Costs | 1,526,088 |
| 10 Total Costs | 1,526,088 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| CITY MANAGER-ADMIN | 735,465 | 755,339 |
| CITY MANAGER - COMMUNITY SERVICES | 128,030 | 131,490 |
| CITY MANAGER - PUBLIC SAFETY & ORGANIZ | 133,451 | 137,057 |
| CITY MANAGER - MGMT & ADMINISTRATION | 128,378 | 131,847 |
| Indirect Entities | 1,125,324 | 1,155,733 |
| MAYOR AND COUNCIL | 360,611 | 370,355 |
| Direct Entities | 360,611 | 370,355 |
| Indirect Cost Plan | 1,485,935 | 1,526,088 |

Entity: 1020CA - CITY MANAGER-ADMIN

Accumulation of Costs

| | |
|--------------------------|---------|
| 2200 City Manager | 755,339 |
| 200 Total Indirect Costs | 755,339 |
| 10 Total Costs | 755,339 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HUMAN RESOURCES | 15 | 5,178 |
| RISK MANAGEMENT | 3 | 1,036 |
| LEGAL | 7 | 2,417 |
| CUSTODIAL SERVICES | 26 | 8,976 |
| FACILITIES MAINTENANCE | 26 | 8,976 |
| AECC | 58 | 20,023 |
| FINANCE | 5 | 1,726 |
| ACCOUNTING | 17 | 5,869 |
| PURCHASING | 9 | 3,107 |
| CENTRAL STORES | 7 | 2,417 |
| CIVILIAN PERSONNEL | 64 | 22,094 |
| PLANNING | 6 | 2,071 |
| BUILDING SAFETY | 33 | 11,392 |

City of Amarillo
Cost Allocation Plan September 30, 2016
City Manager Allocation

| | | |
|--------------------------------|-----|---------|
| PARKS & RECREATION ADMINISTRAT | 6 | 2,071 |
| FIRE OPERATIONS | 255 | 88,031 |
| FIRE SUPPORT | 5 | 1,726 |
| FIRE MARSHAL | 7 | 2,417 |
| Fire | 267 | 92,173 |
| DIRECTOR OF UTILITIES | 6 | 2,071 |
| MUNICIPAL GARAGE OPERATIONS | 38 | 13,118 |
| INFORMATION SYSTEMS ADMINISTRA | 4 | 1,381 |
| INFORMATION SYSTEMS SYSTEMS | 5 | 1,726 |
| INFORMATION SYSTEMS MICROSYSTE | 17 | 5,869 |
| INFORMATION SYSTEMS AS400 | 5 | 1,726 |
| INFORMATION SYSTEMS PRINT SERV | 2 | 690 |
| INFORMATION SYSTEMS TELECOM | 5 | 1,726 |
| LIBRARY ADMIN | 3 | 1,036 |
| POLICE ADMIN | 3 | 1,036 |
| PUBLIC WORKS ADMIN | 3 | 1,036 |
| Indirect Entities | 640 | 220,940 |
| MAYOR AND COUNCIL | 4 | 1,381 |
| JUDICIAL | 5 | 1,726 |
| CITY SECRETARY | 4 | 1,381 |
| EMERGENCY MANAGEMENT SERVICES | 2 | 690 |
| METROPOLITAN MEDICAL RES | 1 | 345 |
| MFI (PRPC) | 1 | 345 |
| AIP PANTEX PROJECT FUND | 1 | 345 |
| Emergency Management | 5 | 1,726 |
| RADIO COMMUNICATIONS | 8 | 2,762 |
| CIVIC CENTER PROMOTIONS | 5 | 1,726 |
| CIVIC CENTER OPERATIONS | 22 | 7,595 |
| ICE HOCKEY | 2 | 690 |
| BOX OFFICE OPERATIONS | 15 | 5,178 |
| GLOBE NEWS CENTER | 3 | 1,036 |
| LIBRARY | 72 | 24,856 |
| MUNICIPAL COURT | 24 | 8,285 |
| TEEN COURT | 1 | 345 |
| VITAL STATISTICS | 1 | 345 |
| ENGINEERING | 4 | 1,381 |
| CAPITAL PROJECTS & DEVELO | 13 | 4,488 |
| STREET DEPARTMENT | 89 | 30,724 |
| SOLID WASTE COLLECTION | 103 | 35,558 |
| SOLID WASTE DISPOSAL | 34 | 11,737 |
| POLICE | 348 | 120,136 |
| TOTAL POLICE | 348 | 120,136 |
| ANIMAL MANAGEMENT AND WELFARE | 37 | 12,773 |
| TRAFFIC ADMINISTRATION | 35 | 12,083 |
| TRAFFIC FIELD OPERATIONS | 18 | 6,214 |
| TRAFFIC | 53 | 18,297 |
| ENVIRONMENTAL HEALTH | 11 | 3,797 |

City of Amarillo
Cost Allocation Plan September 30, 2016
City Manager Allocation

| | | |
|-------------------------------|----|--------|
| TRANSIT FIXED ROUTE | 32 | 11,047 |
| TRANSIT DEMAND RESPONSE | 22 | 7,595 |
| TRANSIT MAINTENANCE | 8 | 2,762 |
| Transit | 62 | 21,404 |
| ROSS ROGERS | 33 | 11,392 |
| COMANCHE TRAIL | 24 | 8,285 |
| TENNIS CENTER | 1 | 345 |
| SWIMMING POOLS | 17 | 5,869 |
| PARKS & RECREATION PROGRAM | 18 | 6,214 |
| PARK MAINTENANCE | 96 | 33,141 |
| ZOO MAINTENANCE | 14 | 4,833 |
| ATHLETIC ADMINISTRATION | 5 | 1,726 |
| FIRE CIVILIAN PERSONNEL | 11 | 3,797 |
| PROGRAM MANAGEMENT | 4 | 1,381 |
| CODE INSPECTOR | 1 | 345 |
| REHAB SUPPORT | 2 | 690 |
| HMIS | 1 | 345 |
| COMMUNITY DEVELOPMENT | 8 | 2,762 |
| HOUSING ASSISTANCE | 10 | 3,452 |
| HOUSING | 10 | 3,452 |
| HOME ADMINISTRATION | 1 | 345 |
| HOME | 1 | 345 |
| Community Development Total | 19 | 6,559 |
| COURT SECURITY | 3 | 1,036 |
| URBAN TRANSPORTATION PLANNING | 4 | 1,381 |
| PHOTO TRAFFIC ENFORCEMENT | 1 | 345 |
| Photo Traffic Enforcement | 1 | 345 |
| AHD PUBLIC HEALTH | 9 | 3,107 |
| REFUGEE HEALTH | 5 | 1,726 |
| TDH IMMUNIZATIONS | 6 | 2,071 |
| HIV PREVENTION | 4 | 1,381 |
| CORE PUBLIC HEALTH | 3 | 1,036 |
| BIOTERRORISM GRANT | 4 | 1,381 |
| DSRIP IMMUNIZATIONS | 2 | 690 |
| EPIDEMIOLOGY | 1 | 345 |
| LOCAL TUBERCULOSIS - FED | 1 | 345 |
| LOCAL TUBERCULOSIS - STATE | 1 | 345 |
| HEALTH DEPARTMENT | 36 | 12,428 |
| WIC ADMINISTRATION | 21 | 7,250 |
| WIC | 21 | 7,250 |
| UTILITIES OFFICE | 35 | 12,083 |
| CAPITAL PROJECTS & DEVEL | 13 | 4,488 |
| WATER PRODUCTION | 7 | 2,417 |
| WATER TRANSMISSION | 7 | 2,417 |
| SURFACE WATER TREATMENT | 28 | 9,666 |
| WATER DISTRIBUTION | 57 | 19,677 |
| WASTE WATER COLLECTION | 32 | 11,047 |

City of Amarillo
Cost Allocation Plan September 30, 2016
City Manager Allocation

| | | |
|--------------------------------|-------|---------|
| RIVER ROAD WATER RECLAMATION | 22 | 7,595 |
| HOLLYWOOD ROAD WASTE WATER TRE | 25 | 8,630 |
| LABORATORY ADMINISTRATION | 17 | 5,869 |
| Water & Sewer | 243 | 83,888 |
| AIRPORT OPERATIONS | 46 | 15,880 |
| Airport | 46 | 15,880 |
| DRAINAGE UTILITY | 20 | 6,904 |
| Drainage Utility | 20 | 6,904 |
| WORKERS COMPENSATION | 2 | 690 |
| Self Insurance | 2 | 690 |
| FAMILY WELLNESS CENTER | 7 | 2,417 |
| Employee Insurance | 7 | 2,417 |
| VECTOR CONTROL | 2 | 690 |
| Direct Entities | 1,548 | 534,399 |
| Indirect Cost Plan | 2,188 | 755,339 |

Entity: 1020SS - CITY MANAGER - MANAGEMENT & ADMINISTRATION

Accumulation of Costs

| | |
|--------------------------|---------|
| 2200 City Manager | 131,847 |
| 200 Total Indirect Costs | 131,847 |
| 10 Total Costs | 131,847 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| CUSTODIAL SERVICES | 26 | 4,808 |
| FACILITIES MAINTENANCE | 26 | 4,808 |
| PLANNING | 6 | 1,110 |
| BUILDING SAFETY | 33 | 6,102 |
| DIRECTOR OF UTILITIES | 6 | 1,110 |
| FLEET SERVICES OPERATIONS | 38 | 7,027 |
| PUBLIC WORKS ADMIN | 3 | 555 |
| Indirect Entities | 138 | 25,519 |
| ENGINEERING | 4 | 740 |
| CAPITAL PROJECTS & DEVELOPMENT | 13 | 2,404 |
| STREET DEPARTMENT | 89 | 16,458 |
| SOLID WASTE COLLECTION | 103 | 19,047 |
| SOLID WASTE DISPOSAL | 34 | 6,287 |
| TRAFFIC ADMINISTRATION | 35 | 6,472 |
| TRAFFIC FIELD OPERATIONS | 18 | 3,329 |
| TRAFFIC | 53 | 9,801 |
| URBAN TRANSPORTATION PLANNING | 4 | 740 |
| Photo Traffic Enforcement | 1 | 185 |
| Photo Traffic Enforcement | 1 | 185 |
| CAPITAL PROJECTS & DEVELOPMENT | 13 | 2,404 |

City of Amarillo
Cost Allocation Plan September 30, 2016
City Manager Allocation

| | | |
|--------------------------------|-----|---------|
| WATER PRODUCTION | 7 | 1,294 |
| WATER TRANSMISSION | 7 | 1,294 |
| SURFACE WATER TREATMENT | 28 | 5,178 |
| WATER DISTRIBUTION | 57 | 10,540 |
| WASTE WATER COLLECTION | 32 | 5,917 |
| RIVER ROAD WATER RECLAMATION | 22 | 4,068 |
| HOLLYWOOD ROAD WASTE WATER TRE | 25 | 4,623 |
| LABORATORY ADMINISTRATION | 17 | 3,144 |
| Water & Sewer | 208 | 38,463 |
| AIRPORT OPERATIONS | 46 | 8,506 |
| Airport | 46 | 8,506 |
| Drainage Utility | 20 | 3,698 |
| Drainage Utility | 20 | 3,698 |
| Direct Entities | 575 | 106,328 |
| Indirect Cost Plan | 713 | 131,847 |

Entity: 1020CS - CITY MANAGER - COMMUNITY SERVICES

Accumulation of Costs

| | |
|--------------------------|---------|
| 2200 City Manager | 131,490 |
| 200 Total Indirect Costs | 131,490 |
| 10 Total Costs | 131,490 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|------------------------|--------------------------|
| PARKS & RECREATION ADMINISTRAT | 6 | 1,506 |
| LIBRARY ADMIN | 3 | 753 |
| Indirect Entities | 9 | 2,258 |
| CIVIC CENTER PROMOTIONS | 5 | 1,255 |
| CIVIC CENTER OPERATIONS | 22 | 5,521 |
| ICE HOCKEY | 2 | 502 |
| BOX OFFICE OPERATIONS | 15 | 3,764 |
| GLOBE NEWS CENTER | 3 | 753 |
| LIBRARY | 72 | 18,067 |
| ANIMAL MANAGEMENT AND WELFARE | 37 | 9,285 |
| ENVIRONMENTAL HEALTH | 11 | 2,760 |
| TRANSIT FIXED ROUTE | 32 | 8,030 |
| TRANSIT DEMAND RESPONSE | 22 | 5,521 |
| TRANSIT MAINTENANCE | 8 | 2,007 |
| TRANSIT | 62 | 15,558 |
| ROSS ROGERS | 33 | 8,281 |
| COMANCHE TRAIL | 24 | 6,022 |
| TENNIS CENTER | 1 | 251 |
| SWIMMING POOLS | 17 | 4,266 |
| PARKS & RECREATION PROGRAM | 18 | 4,517 |

City of Amarillo
Cost Allocation Plan September 30, 2016
City Manager Allocation

| | | |
|------------------------------|-----|---------|
| PARK MAINTENANCE | 96 | 24,090 |
| ZOO MAINTENANCE | 14 | 3,513 |
| ATHLETIC ADMINISTRATION | 5 | 1,255 |
| PROGRAM MANAGEMENT | 4 | 1,004 |
| Code Inspector | 1 | 251 |
| REHAB SUPPORT | 2 | 502 |
| HMIS 2008/10 | 1 | 251 |
| COMMUNITY DEVELOPMENT | 8 | 2,007 |
| HOUSING ASSISTANCE | 10 | 2,509 |
| HOUSING | 10 | 2,509 |
| HOME ADMINISTRATION | 1 | 251 |
| HOME | 1 | 251 |
| Community Development Total | 19 | 4,768 |
| AHD PUBLIC HEALTH | 9 | 2,258 |
| REFUGEE HEALTH | 5 | 1,255 |
| TDH IMMUNIZATIONS | 6 | 1,506 |
| HIV PREVENTION | 4 | 1,004 |
| CORE PUBLIC HEALTH | 3 | 753 |
| BIOTERRORISM GRANT | 4 | 1,004 |
| DSRIP IMMUNIZATIONS | 2 | 502 |
| EPIDEMIOLOGY | 1 | 251 |
| LOCAL TUBERCULOSIS - FEDERAL | 1 | 251 |
| LOCAL TUBERCULOSIS - STATE | 1 | 251 |
| HEALTH DEPARTMENT | 36 | 9,034 |
| WIC ADMINISTRATION | 21 | 5,270 |
| WIC | 21 | 5,270 |
| VECTOR CONTROL | 2 | 502 |
| Direct Entities | 515 | 129,231 |
| Indirect Cost Plan | 524 | 131,490 |

Entity: 1020FD CITY MANAGER - PUBLIC SAFETY & ORGANIZATIONAL

Accumulation of Costs

| | |
|--------------------------|---------|
| 2200 City Manager | 137,057 |
| 200 Total Indirect Costs | 137,057 |
| 10 Total Costs | 137,057 |

| Allocation to Benefiting Activities | <i>Allocation Base</i> | Dollar Allocation |
|--|----------------------------|------------------------------|
| AECC | 58 | 8,726 |
| FINANCE | 5 | 752 |
| ACCOUNTING | 17 | 2,558 |
| PURCHASING | 9 | 1,354 |
| CENTRAL STORES | 7 | 1,053 |
| CIVILIAN PERSONNEL | 64 | 9,629 |

City of Amarillo
Cost Allocation Plan September 30, 2016
City Manager Allocation

| | | |
|--------------------------------|-----|---------|
| FIRE OPERATIONS | 255 | 38,364 |
| FIRE SUPPORT | 5 | 752 |
| FIRE MARSHAL | 7 | 1,053 |
| Fire | 267 | 40,169 |
| INFORMATION SYSTEMS ADMINISTRA | 4 | 602 |
| INFORMATION SYSTEMS SYSTEMS | 5 | 752 |
| INFORMATION SYSTEMS MICROSYSTE | 17 | 2,558 |
| INFORMATION SYSTEMS AS400 | 5 | 752 |
| INFORMATION SYSTEMS PRINT SERV | 2 | 301 |
| INFORMATION SYSTEMS TELECOM | 5 | 752 |
| POLICE ADMIN | 3 | 451 |
| Indirect Entities | 468 | 70,409 |
| EMERGENCY MANAGEMENT SERVICES | 2 | 301 |
| METROPOLITAN MEDICAL RESPONSE | 1 | 150 |
| MFI (PRPC) | 1 | 150 |
| AIP PANTEX PROJECT FUND | 1 | 150 |
| EMERGENCY MANAGEMENT | 5 | 752 |
| RADIO COMMUNICATIONS | 8 | 1,204 |
| MUNICIPAL COURT | 24 | 3,611 |
| TEEN COURT | 1 | 150 |
| VITAL STATISTICS | 1 | 150 |
| POLICE | 348 | 52,356 |
| TOTAL POLICE | 348 | 52,356 |
| FIRE CIVILIAN PERSONNEL | 11 | 1,655 |
| Court Security | 3 | 451 |
| UTILITIES OFFICE | 35 | 5,266 |
| Water & Sewer | 35 | 5,266 |
| Family Wellness Center | 7 | 1,053 |
| Employee Insurance | 7 | 1,053 |
| Direct Entities | 443 | 66,648 |
| Indirect Cost Plan | 911 | 137,057 |

CITY OF AMARILLO
 CITY MANAGER COST DISTRIBUTION
 FISCAL YEAR 2015/2016

| | CITY ADMIN | MANAGEMENT & ADMIN | PUBLIC SFTY & ORGANIZ ADMIN | COMMUNITY SERVICES ADMIN | GENERAL GOVT | NUMBER OF EMPLOYEES |
|--|----------------|-----------------------|-----------------------------------|--------------------------------|-----------------|---------------------------|
| SALARIES FROM 01/01/2016 TO 12/31/2016 DISTRIBUTED BASED ON EFFORT EXPENDED | | | | | | |
| CITY MANAGER | 372,439 | | | | | 1.00 |
| DEPUTY CITY MANAGER | | 179,965 | | | | 1.00 |
| ASSISTANT CITY MANAGER | | | 195,138 | 178,924 | | 2.00 |
| MANAGEMENT ANALYST | 64,908 | | | | | 1.00 |
| EXECUTIVE ADMIN ASST | 6,760 | | | | | 1.00 |
| ADJUSTMENTS: | | | | | | |
| GENERAL GOVERNMENT * | -218,674 | -17,997 | -19,514 | -17,892 | 274,076 | |
| CITY ADMIN ** | 221,611 | -71,986 | -78,055 | -71,570 | | |
| TOTAL | 447,044 | 89,983 | 97,569 | 89,462 | 274,076 | 6.00 |
| EMPLOYEE DISTRIBUTION | 3.20 | 0.50 | 0.50 | 0.50 | 1.30 | 6.00 |

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

** THE DEPUTY CITY MANAGER AND ASSISTANT CITY MANAGERS ESTIMATE ABOUT 40% OF THEIR TIME IS INVOLVED IN OVERALL CITY ADMINISTRATION WHILE THE CITY MANAGER ESTIMATES ABOUT 50%

| | TOTAL | CITY ADMIN | PUBLIC SFTY & ORGANIZ ADMIN | COMMUNITY SERVICES ADMIN | MGMT & ADMIN | GENERAL GOVT |
|-------------------------------|-----------|---------------|-----------------------------------|--------------------------------|-----------------|-----------------|
| DEPARTMENT COST DISTRIBUTION: | | | | | | |
| PERSONAL SERVICES (1) | 667,424 | 298,926 | 65,242 | 59,821 | 60,169 | 183,267 |
| SUPPLIES (2) | 12,253 | 6,535 | 1,021 | 1,021 | 1,021 | 2,655 |
| CONTRACTUAL SERVICES (2) | 779,297 | 415,625 | 64,941 | 64,941 | 64,941 | 168,848 |
| OTHER CHARGES (2) | 26,961 | 14,379 | 2,247 | 2,247 | 2,247 | 5,842 |
| | 1,485,935 | 735,465 | 133,451 | 128,030 | 128,378 | 360,611 |

METHODS OF DISTRIBUTION:

1 DISTRIBUTED BASED ON SALARIES FROM 01/01/16 TO 12/31/16

2 DISTRIBUTED BASED ON FULL TIME EQUIVALENT EMPLOYEES.

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

| | |
|--------------------------|-----------|
| AMOUNT PER AUDIT | 1,485,935 |
| RECOVERIES | 0 |
| TOTAL BEFORE ADJUSTMENTS | 1,485,935 |

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

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

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

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

The FY 2015/2016 costs have been functionalized and allocated as follows in this plan:

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

* Department Administration - This category represents effort expended by the Director of Finance in administering divisions under his control in FY 2015/2016. Associated costs have been allocated based on the employees in the department.

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

* Internal Audit - Costs have been allocated based on time records in conducting internal audits in FY 2015/2016.

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

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

Reference: OMB A-87, Attachment C

**City of Amarillo
Cost Allocation Plan September 30, 2016
Finance Allocation**

Entity: 1315 - FINANCE

Accumulation of Costs

| | |
|---------------------------------------|---------|
| 100 Financial Costs | 946,397 |
| 110 Depreciation Adjustment | 413 |
| 111 IT Charges | 21,712 |
| 10A Total Financial Costs | 968,522 |
| 2300 City Manager-City Admin | 1,726 |
| 2420 City Manager-Financial & Leisure | 752 |
| 200 Total Indirect Costs | 2,478 |
| 10 Total Costs | 971,000 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FINANCE CASH MGMT | 41,972 | 43,063 |
| FINANCE DIVISION | 324,006 | 332,429 |
| FINANCE INTERNAL AUDIT | 91,880 | 94,269 |
| Indirect Entities | 457,858 | 469,761 |
| MAYOR AND COUNCIL | 13,570 | 13,923 |
| CITY TAX | 474,969 | 487,317 |
| Direct Entities | 488,539 | 501,239 |
| Indirect Cost Plan | 946,397 | 971,000 |

Entity: 1315CM - FINANCE CASH MGMT

Accumulation of Costs

| | |
|--------------------------|--------|
| 2900 Finance | 43,063 |
| 200 Total Indirect Costs | 43,063 |
| 10 Total Costs | 43,063 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FLEET SERVICES OPERATIONS | 9,673,453.80 | 1,794 |
| INFORMATION SYSTEMS ADMINISTRA | 3,355,246.57 | 622 |
| Indirect Entities | 13,028,700.36 | 2,416 |
| APD SEIZED PROPERTY | 6,160.31 | 1 |
| TOTAL POLICE | 6,595.41 | 1 |
| GREENWAYS AT HILLSIDE | 27,530.59 | 5 |
| Public Impr Districts | 28,347.45 | 5 |
| PROVISION FOR COMP ABSENSES | 5,357,113.45 | 994 |
| General Obligation Debt | 872,753.53 | 162 |
| General Construction | 20,763,030.00 | 3,851 |
| Street Improvement | 418,857.38 | 78 |
| Street & Drainage Improvement | 1,262,040.38 | 234 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Finance Allocation

| | | |
|--------------------------------|----------------|--------|
| Golf Course Improvement | 20,163.64 | 4 |
| Solid Waste Disposal Improvmt. | 9,724,679.44 | 1,804 |
| T-ANCHOR BIVINS IMPROVEMENT | 151,323.85 | 28 |
| Civic Center Improvement | 12,425,384.38 | 2,305 |
| Park Improvement Fund IS | 544,727.46 | 101 |
| SEWER GENERAL | 101,986,398.20 | 18,916 |
| Water & Sewer | 101,986,398.20 | 18,916 |
| AIRPORT OPERATIONS | 8,894,049.42 | 1,650 |
| Airport | 8,894,049.42 | 1,650 |
| Drainage Utility | 9,885,902.14 | 1,834 |
| Drainage Utility | 9,885,902.14 | 1,834 |
| SELF INSURANCE GENERAL | 14,941,863.42 | 2,771 |
| Self Insurance | 14,941,863.42 | 2,771 |
| HEALTH PLAN | 2,514,252.74 | 466 |
| Employee Insurance | 2,514,252.74 | 466 |
| PUBLIC LIBRARY BUSH COLLECTION | 47,644.74 | 9 |
| FLOOD HAZARD | 2,046,690.73 | 380 |
| AMARILLO INDUSTRIAL DEVELOPMEN | 23,111.86 | 4 |
| Ama Health Facilities Corp | 31,308.69 | 6 |
| AGENCIES | 2,148,756.01 | 399 |
| AEDC OPERATIONS | 2,519,549.43 | 467 |
| AEDC PROJECTS | 18,993,971.43 | 3,523 |
| AEDC | 21,513,520.86 | 3,990 |
| AMARILLO HOUSING FINANCE CORP | 98,087.50 | 18 |
| AMARILLO EVENTS DISTRICT | 1,750,109.19 | 325 |
| Events District Debt Service | 809,425.15 | 150 |
| VENUE DISTRICT | 2,559,534.34 | 475 |
| TIRZ #1 | 2,414,122.14 | 448 |
| Presidents Office | 53,218.17 | 10 |
| CHAMBER OF COMMERCE | 55,030.31 | 10 |
| HARRINGTON LIBRARY CONSTORTIUM | 404,504.24 | 75 |
| Harrington Library Plant Fund | 156,569.93 | 29 |
| HARRINGTON LIBRARY CONSORTIUM | 561,074.17 | 104 |
| Direct Entities | 219,149,689.18 | 40,647 |
| Indirect Cost Plan | 232,178,389.54 | 43,063 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Finance Allocation

Entity: 1315IA - FINANCE INTERNAL AUDIT

Accumulation of Costs

| | |
|--------------------------|--------|
| 2900 Finance | 94,269 |
| 200 Total Indirect Costs | 94,269 |
| 10 Total Costs | 94,269 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HUMAN RESOURCES | 103.60 | 7,148 |
| RISK MANAGEMENT | 7.00 | 483 |
| LEGAL | 25.00 | 1,725 |
| FACILITIES MAINTENANCE | 5.50 | 380 |
| AECC | 22.50 | 1,553 |
| ACCOUNTING | 362.40 | 25,006 |
| PURCHASING | 26.50 | 1,829 |
| CENTRAL STORES | 23.50 | 1,622 |
| CIVILIAN PERSONNEL | 2.00 | 138 |
| PLANNING | 2.50 | 173 |
| BUILDING SAFETY | 4.00 | 276 |
| PARKS & RECREATION ADMINISTRAT | 4.00 | 276 |
| FIRE OPERATIONS | 25.50 | 1,760 |
| FIRE SUPPORT | 2.50 | 173 |
| FIRE MARSHAL | 0.50 | 35 |
| Fire | 28.50 | 1,967 |
| DIRECTOR OF UTILITIES | 4.00 | 276 |
| FLEET SERVICES OPERATIONS | 15.00 | 1,035 |
| INFORMATION SYSTEMS ADMINISTRA | 13.50 | 932 |
| INFORMATION SYSTEMS OPERATIONS | 1.00 | 69 |
| INFORMATION SYSTEMS SYSTEMS | 2.00 | 138 |
| INFORMATION SYSTEMS TELECOM | 1.00 | 69 |
| Indirect Entities | 653.50 | 45,092 |
| CITY SECRETARY | 1.00 | 69 |
| EMERGENCY MANAGEMENT SERVICES | 2.00 | 138 |
| EMERGENCY MANAGEMENT | 2.00 | 138 |
| RADIO COMMUNICATIONS | 9.00 | 621 |
| CIVIC CENTER PROMOTIONS | 9.00 | 621 |
| CIVIC CENTER OPERATIONS | 2.00 | 138 |
| BOX OFFICE OPERATIONS | 0.50 | 35 |
| LIBRARY | 6.50 | 449 |
| MUNICIPAL COURT | 30.00 | 2,070 |
| VITAL STATISTICS | 0.50 | 35 |
| BENEFITS | 14.00 | 966 |
| ENGINEERING | 8.00 | 552 |
| STREET DEPARTMENT | 2.00 | 138 |
| SOLID WASTE COLLECTION | 3.00 | 207 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Finance Allocation

| | | |
|--------------------------------|-------|-------|
| SOLID WASTE DISPOSAL | 3.00 | 207 |
| POLICE | 90.40 | 6,238 |
| TOTAL POLICE | 90.40 | 6,238 |
| ANIMAL MANAGEMENT AND WELFARE | 7.50 | 518 |
| TRAFFIC ADMINISTRATION | 4.00 | 276 |
| TRAFFIC FIELD OPERATIONS | 1.50 | 104 |
| TRAFFIC | 5.50 | 380 |
| ENVIRONMENTAL HEALTH | 17.50 | 1,208 |
| TRANSIT FIXED ROUTE | 21.00 | 1,449 |
| TRANSIT DEMAND RESPONSE | 2.00 | 138 |
| TRANSIT | 23.00 | 1,587 |
| ROSS ROGERS | 35.50 | 2,450 |
| COMANCHE TRAIL | 24.50 | 1,691 |
| PARKS & RECREATION PROGRAM | 0.50 | 35 |
| PARK MAINTENANCE | 1.00 | 69 |
| ZOO MAINTENANCE | 2.00 | 138 |
| FIRE CIVILIAN PERSONNEL | 2.00 | 138 |
| PROGRAM MANAGEMENT | 75.50 | 5,210 |
| COMMUNITY DEVELOPMENT | 75.50 | 5,210 |
| HOME ADMINISTRATION | 2.00 | 138 |
| HOME | 2.00 | 138 |
| Community Development Total | 77.50 | 5,348 |
| Photo Traffic Enforcement | 9.00 | 621 |
| Photo Traffic Enforcement | 9.00 | 621 |
| AHD PUBLIC HEALTH | 4.00 | 276 |
| HEALTH DEPARTMENT | 4.00 | 276 |
| WIC ADMINISTRATION | 2.00 | 138 |
| WIC | 2.00 | 138 |
| General Construction | 20.00 | 1,380 |
| Civic Center Improvement | 4.00 | 276 |
| UTILITIES OFFICE | 42.50 | 2,933 |
| Water & Sewer General | 5.00 | 345 |
| WATER PRODUCTION | 2.50 | 173 |
| WATER TRANSMISSION | 1.00 | 69 |
| WATER DISTRIBUTION | 2.00 | 138 |
| WASTE WATER COLLECTION | 2.00 | 138 |
| RIVER ROAD WATER RECLAMATION | 2.00 | 138 |
| HOLLYWOOD ROAD WASTE WATER TRE | 14.50 | 1,001 |
| LABORATORY ADMINISTRATION | 9.50 | 656 |
| Water & Sewer | 81.00 | 5,589 |
| AIRPORT OPERATIONS | 96.00 | 6,624 |
| Airport | 96.00 | 6,624 |
| Drainage Utility | 15.50 | 1,070 |
| Drainage Utility | 15.50 | 1,070 |
| Family Wellness Center | 2.00 | 138 |
| Employee Insurance | 2.00 | 138 |
| AEDC OPERATIONS | 3.00 | 207 |
| AEDC PROJECTS | 19.00 | 1,311 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Finance Allocation

| | | |
|-------------------------------|---------|--------|
| AEDC | 22.00 | 1,518 |
| AMARILLO HOUSING FINANCE CORP | 1.00 | 69 |
| AMARILLO EVENTS DISTRICT | 1.50 | 104 |
| Amarillo Events Taxing Ent | 65.30 | 4,506 |
| VENUE DISTRICT | 66.80 | 4,609 |
| TIRZ #1 | 2.00 | 138 |
| Finance | 6.50 | 449 |
| CVC Visitor Center | 3.50 | 242 |
| CHAMBER OF COMMERCE | 10.00 | 690 |
| Direct Entities | 712.70 | 49,177 |
| Indirect Cost Plan | 1366.20 | 94,269 |

Entity: 1315DA - FINANCE DIVISION

Accumulation of Costs

| | |
|--------------------------|---------|
| 2900 Finance | 332,429 |
| 200 Total Indirect Costs | 332,429 |
| 10 Total Costs | 332,429 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 3 | 9,973 |
| ACCOUNTING | 17 | 56,513 |
| PURCHASING | 9 | 29,919 |
| CENTRAL STORES | 7 | 23,270 |
| Indirect Entities | 36 | 119,674 |
| MUNICIPAL COURT | 24 | 79,783 |
| TEEN COURT | 1 | 3,324 |
| VITAL STATISTICS | 1 | 3,324 |
| Court Security | 3 | 9,973 |
| UTILITIES OFFICE | 35 | 116,350 |
| Water & Sewer | 35 | 116,350 |
| Direct Entities | 64 | 212,755 |
| Indirect Cost Plan | 100 | 332,429 |

CITY OF AMARILLO
 FINANCE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2015/2016

| | CASH MGT | TAX | DIV ADMIN | INTERNAL AUDIT | OTHER | |
|---|-------------|------|--------------|-------------------|-------|------|
| EFFORT REPORT FULL TIME EQUIVALENTS: | | | | | | |
| FINANCE DIRECTOR | 15% | | 85% | | | 100% |
| INTERNAL AUDITOR | 14% | | 15% | 71% | | 100% |
| SECRETARY | | | 100% | | | 100% |
| RECEPTIONIST | | | 75% | | 25% | 100% |
| COLLEGE INTERN | | | 85% | 15% | | 100% |
| TOTAL FULL TIME EQUIVALENTS | 0.29 | 0.00 | 3.60 | 0.86 | 0.25 | 5.00 |

SALARIES FROM 01/01/16 thru 12/31/16
 DISTRIBUTED BASED ON EFFORT EXPENDED

| | CASH MGT | TAX | DIV ADMIN | INTERNAL AUDIT | OTHER | TOTAL |
|------------------|-------------|-----|--------------|-------------------|-------|---------|
| FINANCE DIRECTOR | 17,091 | | 96,849 | 0 | 0 | 113,941 |
| INTERNAL AUDITOR | 12,011 | | 12,869 | 60,914 | 0 | 85,796 |
| SECRETARY | 0 | | 55,224 | 0 | 0 | 55,224 |
| RECEPTIONIST | 0 | | 24,317 | 0 | 8,106 | 32,422 |
| COLLEGE INTERN | 0 | 0 | 4,647 | 820 | 0 | 5,467 |
| TOTAL | 29,102 | 0 | 193,906 | 61,734 | 8,106 | 292,850 |

CITY OF AMARILLO
 FINANCE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2015/2016

| | | CASH MGT | TAX | DIV ADMIN | INTERNAL AUDIT | OTHER | |
|----------------------------------|--------|-------------|---------|--------------|-------------------|--------|---------|
| DEPARTMENT COST DISTRIBUTION | | | | | | | |
| PERSONAL SERVICES | | 38,750 | | 258,193 | 82,200 | 10,793 | 389,936 |
| SUPPLIES | 15,366 | | | | | | 15,366 |
| CONTRACTUAL LESS | 33,718 | | 436,628 | | | | 470,346 |
| PROFESSIONAL SERV | | | 38,341 | 25,819 | | | 64,160 |
| OTHER LESS | 6,463 | | | | | | 6,463 |
| MILEAGE ALLOW | | | | | 126 | | 126 |
| LESS INTERFUND REIMBURSEMENTS | 0 | | | | | | |
| TOTAL | 55,547 | 38,750 | 474,969 | 284,012 | 82,326 | 10,793 | 946,397 |
| COST ADJUSTMENTS | | | | | | | |
| GEN GOVT TRF | | | | | | | |
| TOTAL | 55,547 | 38,750 | 474,969 | 284,012 | 82,326 | 10,793 | 946,397 |
| OVERHEAD ALLOCATION | | 3,222 | | 39,994 | 9,554 | 2,777 | |
| TOTAL BY FUNCTION | | 41,972 | 474,969 | 324,006 | 91,880 | 13,570 | 946,397 |

DEPARTMENT OVERHEAD ALLOCATED BASED ON FULL-TIME EQUIVALENT EMPLOYEES.

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

AMOUNT PER AUDIT 946,397

* - FRANCHISE TAX AUDITS PERFORMED BY OUTSIDE ACCOUNTING FIRMS

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

The Information Technology Department provides data processing services to most of the City's central service and operating departments. The Information Technology Department bills user departments based on estimates of services to be provided. Since the billing method is not based on actual cost or resources used, the billing method cannot be used to distribute data processing costs. The method considers hardware resources used, and number of programs being maintained by the Information Technology staff at September 30, 2015.

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

References: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

Entity: 62110 - INFORMATION TECHNOLOGY ADMINISTRATION

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 1,025,016 |
| 10A Total Financial Costs | 1,025,016 |
| 2300 City Manager-City Admin | 1,381 |
| 2420 City Manager-Finance & Le | 602 |
| 3000 Finance-Cash Mgmt | 622 |
| 3400 Finance-Internal Auditor | 932 |
| 200 Total Indirect Costs | 3,536 |
| 10 Total Costs | 1,028,552 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| INFORMATION SYSTEMS SYSTEMS | 1,095,494 | 233,670 |
| INFORMATION SYSTEMS MICROSYSTE | 1,724,397 | 367,815 |
| INFORMATION SYSTEMS CAPITAL | 325,504 | 69,430 |
| INFORMATION SYSTEMS AS400 | 489,510 | 104,413 |
| INFORMATION SYSTEMS HP CAD | 54,574 | 11,641 |
| INFORMATION SYSTEMS PRINT SERV | 121,894 | 26,000 |
| INFORMATION SYSTEMS TELECOM | 1,010,707 | 215,584 |
| Indirect Entities | 4,822,080 | 1,028,552 |
| Indirect Cost Plan | 4,822,080 | 1,028,552 |

Entity: 62120 - INFORMATION TECHNOLOGY OPERATIONS

Accumulation of Costs

| | |
|-------------------------------|---------|
| 100 Financial Costs | 522,845 |
| 10A Total Financial Costs | 522,845 |
| 3400 Finance-Internal Auditor | 69 |
| 200 Total Indirect Costs | 69 |
| 10 Total Costs | 522,914 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| INFORMATION SYSTEMS SYSTEMS | 1 | 522,914 |
| Indirect Entities | 1 | 522,914 |
| Indirect Cost Plan | 1 | 522,914 |

Entity: 62130 - INFORMATION TECHNOLOGY SYSTEMS

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 572,649 |
| 10A Total Financial Costs | 572,649 |
| 2300 City Manager-City Admin | 1,726 |
| 2420 City Manager-Finance & Le | 752 |
| 3400 Finance-Internal Auditor | 138 |
| 4600 IS-Admin | 233,670 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation**

| | |
|--------------------------|-----------|
| 4700 IS-Operations | 522,914 |
| 200 Total Indirect Costs | 759,200 |
| 10 Total Costs | 1,331,849 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| IT-Hansen | 1 | 332,962 |
| IT-HB | 1 | 332,962 |
| IT - JDE | 1 | 332,962 |
| IT-Kronos | 1 | 332,962 |
| Indirect Entities | 4 | 1,331,849 |
| Indirect Cost Plan | 4 | 1,331,849 |

Entity: 62130H - IT HANSEN

Accumulation of Costs

| | |
|--------------------------|---------|
| 4800 IS-Systems | 332,962 |
| 200 Total Indirect Costs | 332,962 |
| 10 Total Costs | 332,962 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| BUILDING SAFETY | 2,708,432.00 | 9,062 |
| Indirect Entities | 2,708,432.00 | 9,062 |
| SOLID WASTE COLLECTION | 17,371,864.00 | 58,126 |
| UTILITIES OFFICE | 73,872,049.00 | 247,173 |
| Water & Sewer | 73,872,049.00 | 247,173 |
| Drainage Utility | 5,559,196.00 | 18,601 |
| Drainage Utility | 5,559,196.00 | 18,601 |
| Direct Entities | 96,803,109.00 | 323,900 |
| Indirect Cost Plan | 99,511,541.00 | 332,962 |

Entity: 62130HB - IT HUMMINGBIRD

Accumulation of Costs

| | |
|--------------------------|---------|
| 4800 IS-Systems | 332,962 |
| 200 Total Indirect Costs | 332,962 |
| 10 Total Costs | 332,962 |

| Accumulation of Costs | Allocation Base | Dollar Allocation |
|------------------------------|----------------------------|------------------------------|
| HUMAN RESOURCES | 7 | 4,661 |
| RISK MANAGEMENT | 3 | 1,998 |
| LEGAL | 10 | 6,659 |
| FACILITIES MAINTENANCE | 4 | 2,664 |
| AECC | 8 | 5,327 |
| ACCOUNTING | 24 | 15,982 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation**

| | | |
|--------------------------------|-----|---------|
| PURCHASING | 11 | 7,325 |
| CENTRAL STORES | 2 | 1,332 |
| PLANNING | 9 | 5,993 |
| BUILDING SAFETY | 40 | 26,637 |
| PARKS & RECREATION ADMINISTRAT | 23 | 15,316 |
| FIRE SUPPORT | 46 | 30,633 |
| FIRE MARSHAL | 5 | 3,330 |
| Fire | 51 | 33,962 |
| DIRECTOR OF UTILITIES | 8 | 5,327 |
| FLEET SERVICES OPERATIONS | 9 | 5,993 |
| Indirect Entities | 209 | 139,178 |
| JUDICIAL | 4 | 2,664 |
| CITY SECRETARY | 3 | 1,998 |
| EMERGENCY MANAGEMENT SERVICES | 5 | 3,330 |
| EMERGENCY MANAGEMENT | 5 | 3,330 |
| CIVIC CENTER OPERATIONS | 6 | 3,996 |
| LIBRARY | 4 | 2,664 |
| MUNICIPAL COURT | 6 | 3,996 |
| VITAL STATISTICS | 2 | 1,332 |
| BENEFITS | 4 | 2,664 |
| ENGINEERING | 3 | 1,998 |
| CAPITAL PROJECTS & DEVELOPMENT | 22 | 14,650 |
| STREET DEPARTMENT | 11 | 7,325 |
| SOLID WASTE COLLECTION | 4 | 2,664 |
| POLICE | 27 | 17,980 |
| TOTAL POLICE | 27 | 17,980 |
| ANIMAL MANAGEMENT AND WELFARE | 12 | 7,991 |
| TRAFFIC ADMINISTRATION | 6 | 3,996 |
| TRAFFIC FIELD OPERATIONS | 2 | 1,332 |
| TRAFFIC | 8 | 5,327 |
| ENVIRONMENTAL HEALTH | 9 | 5,993 |
| TRANSIT FIXED ROUTE | 21 | 13,984 |
| TRANSIT | 21 | 13,984 |
| PARK MAINTENANCE | 7 | 4,661 |
| PROGRAM MANAGEMENT | 19 | 12,653 |
| COMMUNITY DEVELOPMENT | 19 | 12,653 |
| HOUSING ASSISTANCE | 12 | 7,991 |
| HOUSING | 12 | 7,991 |
| Community Development Total | 31 | 20,644 |
| AHD PUBLIC HEALTH | 5 | 3,330 |
| HEALTH DEPARTMENT | 5 | 3,330 |
| WIC ADMINISTRATION | 4 | 2,664 |
| WIC | 4 | 2,664 |
| UTILITIES OFFICE | 33 | 21,976 |
| CAPITAL PROJECTS & DEVELOPMENT | 21 | 13,984 |
| SURFACE WATER TREATMENT | 8 | 5,327 |
| WATER DISTRIBUTION | 13 | 8,657 |
| RIVER ROAD WATER RECLAMATION | 1 | 666 |
| HOLLYWOOD ROAD WASTE WATER TRE | 2 | 1,332 |
| LABORATORY ADMINISTRATION | 4 | 2,664 |
| Water & Sewer | 82 | 54,606 |
| AIRPORT OPERATIONS | 3 | 1,998 |
| Airport | 3 | 1,998 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation**

| | | |
|------------------------|-----|---------|
| Drainage Utility | 4 | 2,664 |
| Drainage Utility | 4 | 2,664 |
| WORKERS COMPENSATION | 2 | 1,332 |
| Self Insurance | 2 | 1,332 |
| Family Wellness Center | 2 | 1,332 |
| Employee Insurance | 2 | 1,332 |
| Direct Entities | 291 | 193,784 |
| Indirect Cost Plan | 500 | 332,962 |

Entity: 62130J - IT JDE

Accumulation of Costs

| | |
|--------------------------|---------|
| 4800 IS-Systems | 332,962 |
| 200 Total Indirect Costs | 332,962 |
| 10 Total Costs | 332,962 |

| Accumulation of Costs | Allocation Base | Dollar Allocation |
|--------------------------------|----------------------------|------------------------------|
| HUMAN RESOURCES | 8 | 8,047 |
| RISK MANAGEMENT | 3 | 3,018 |
| LEGAL | 1 | 1,006 |
| FACILITIES MAINTENANCE | 6 | 6,036 |
| AECC | 3 | 3,018 |
| ACCOUNTING | 17 | 17,101 |
| PURCHASING | 8 | 8,047 |
| CENTRAL STORES | 6 | 6,036 |
| PLANNING | 2 | 2,012 |
| BUILDING SAFETY | 11 | 11,065 |
| PARKS & RECREATION ADMINISTRAT | 12 | 12,071 |
| FIRE SUPPORT | 13 | 13,077 |
| FIRE MARSHAL | 1 | 1,006 |
| Fire | 14 | 14,083 |
| DIRECTOR OF UTILITIES | 4 | 4,024 |
| FLEET SERVICES OPERATIONS | 13 | 13,077 |
| Indirect Entities | 108 | 108,640 |
| JUDICIAL | 2 | 2,012 |
| CITY SECRETARY | 2 | 2,012 |
| EMERGENCY MANAGEMENT SERVICES | 1 | 1,006 |
| METROPOLITAN MEDICAL RESPONSE | 1 | 1,006 |
| EMERGENCY MANAGEMENT | 2 | 2,012 |
| RADIO COMMUNICATIONS | 3 | 3,018 |
| CIVIC CENTER OPERATIONS | 14 | 14,083 |
| LIBRARY | 15 | 15,089 |
| MUNICIPAL COURT | 5 | 5,030 |
| BENEFITS | 4 | 4,024 |
| ENGINEERING | 3 | 3,018 |
| CAPITAL PROJECTS & DEVELOPMENT | 7 | 7,041 |
| STREET DEPARTMENT | 6 | 6,036 |
| SOLID WASTE COLLECTION | 7 | 7,041 |
| SOLID WASTE DISPOSAL | 1 | 1,006 |
| POLICE | 23 | 23,136 |
| TOTAL POLICE | 23 | 23,136 |
| ANIMAL MANAGEMENT AND WELFARE | 6 | 6,036 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-----|---------|
| TRAFFIC ADMINISTRATION | 3 | 3,018 |
| TRAFFIC FIELD OPERATIONS | 3 | 3,018 |
| TRAFFIC | 6 | 6,036 |
| ENVIRONMENTAL HEALTH | 7 | 7,041 |
| TRANSIT FIXED ROUTE | 14 | 14,083 |
| TRANSIT | 14 | 14,083 |
| ROSS ROGERS | 2 | 2,012 |
| COMANCHE TRAIL | 2 | 2,012 |
| PARK MAINTENANCE | 7 | 7,041 |
| FIRE CIVILIAN PERSONNEL | 9 | 9,053 |
| PROGRAM MANAGEMENT | 4 | 4,024 |
| HMIS 2008/10 | 1 | 1,006 |
| COMMUNITY DEVELOPMENT | 5 | 5,030 |
| HOUSING ASSISTANCE | 7 | 7,041 |
| HOUSING | 7 | 7,041 |
| HOME ADMINISTRATION | 1 | 1,006 |
| HOME | 1 | 1,006 |
| Community Development Total | 13 | 13,077 |
| URBAN TRANSPORTATION PLANNING | 2 | 2,012 |
| AHD PUBLIC HEALTH | 7 | 7,041 |
| HEALTH DEPARTMENT | 7 | 7,041 |
| WIC ADMINISTRATION | 4 | 4,024 |
| WIC | 4 | 4,024 |
| UTILITIES OFFICE | 7 | 7,041 |
| CAPITAL PROJECTS & DEVELOPMENT | 7 | 7,041 |
| WATER TRANSMISSION | 1 | 1,006 |
| SURFACE WATER TREATMENT | 6 | 6,036 |
| WATER DISTRIBUTION | 10 | 10,059 |
| WASTE WATER COLLECTION | 3 | 3,018 |
| RIVER ROAD WATER RECLAMATION | 3 | 3,018 |
| HOLLYWOOD ROAD WASTE WATER TRE | 1 | 1,006 |
| LABORATORY ADMINISTRATION | 3 | 3,018 |
| Water & Sewer | 41 | 41,243 |
| AIRPORT OPERATIONS | 4 | 4,024 |
| Airport | 4 | 4,024 |
| Drainage Utility | 2 | 2,012 |
| Drainage Utility | 2 | 2,012 |
| WORKERS COMPENSATION | 1 | 1,006 |
| Self Insurance | 1 | 1,006 |
| Family Wellness Center | 2 | 2,012 |
| Employee Insurance | 2 | 2,012 |
| Direct Entities | 223 | 224,322 |
| Indirect Cost Plan | 331 | 332,962 |

Entity: 62130K - KRONOS

Accumulation of Costs

| | |
|--------------------------|---------|
| 4800 IS-Systems | 332,962 |
| 200 Total Indirect Costs | 325,233 |
| 10 Total Costs | 325,233 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
|--|----------------------------|------------------------------|

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-----|--------|
| HUMAN RESOURCES | 10 | 1,733 |
| RISK MANAGEMENT | 3 | 520 |
| LEGAL | 9 | 1,560 |
| FACILITIES MAINTENANCE | 54 | 9,360 |
| AECC | 67 | 11,613 |
| ACCOUNTING | 16 | 2,773 |
| PURCHASING | 9 | 1,560 |
| CENTRAL STORES | 7 | 1,213 |
| PLANNING | 6 | 1,040 |
| BUILDING SAFETY | 35 | 6,066 |
| PARKS & RECREATION ADMINISTRAT | 14 | 2,427 |
| FIRE SUPPORT | 2 | 347 |
| FIRE MARSHAL | 7 | 1,213 |
| Fire | 9 | 1,560 |
| DIRECTOR OF UTILITIES | 4 | 693 |
| FLEET SERVICES OPERATIONS | 44 | 7,626 |
| Indirect Entities | 287 | 49,745 |
| JUDICIAL | 5 | 867 |
| CITY SECRETARY | 3 | 520 |
| EMERGENCY MANAGEMENT SERVICES | 1 | 173 |
| METROPOLITAN MEDICAL RESPONSE | 1 | 173 |
| AIP PANTEX PROJECT FUND | 1 | 173 |
| EMERGENCY MANAGEMENT | 3 | 520 |
| RADIO COMMUNICATIONS | 8 | 1,387 |
| CIVIC CENTER PROMOTIONS | 5 | 867 |
| CIVIC CENTER OPERATIONS | 24 | 4,160 |
| BOX OFFICE OPERATIONS | 17 | 2,947 |
| GLOBE NEWS CENTER | 3 | 520 |
| LIBRARY | 75 | 13,000 |
| MUNICIPAL COURT | 25 | 4,333 |
| VITAL STATISTICS | 1 | 173 |
| BENEFITS | 5 | 867 |
| ENGINEERING | 3 | 520 |
| CAPITAL PROJECTS & DEVELOPMENT | 20 | 3,467 |
| STREET DEPARTMENT | 92 | 15,946 |
| SOLID WASTE COLLECTION | 102 | 17,679 |
| SOLID WASTE DISPOSAL | 34 | 5,893 |
| POLICE | 417 | 72,278 |
| TOTAL POLICE | 417 | 72,278 |
| ANIMAL MANAGEMENT AND WELFARE | 36 | 6,240 |
| TRAFFIC ADMINISTRATION | 50 | 8,666 |
| TRAFFIC FIELD OPERATIONS | 18 | 3,120 |
| TRAFFIC | 68 | 11,786 |
| ENVIRONMENTAL HEALTH | 16 | 2,773 |
| TRANSIT FIXED ROUTE | 66 | 11,440 |
| TRANSIT | 66 | 11,440 |
| ROSS ROGERS | 34 | 5,893 |
| COMANCHE TRAIL | 25 | 4,333 |
| SWIMMING POOLS | 1 | 173 |
| PARKS & RECREATION PROGRAM | 6 | 1,040 |
| PARK MAINTENANCE | 86 | 14,906 |
| ZOO MAINTENANCE | 14 | 2,427 |
| FIRE CIVILIAN PERSONNEL | 11 | 1,907 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-------|---------|
| PROGRAM MANAGEMENT | 8 | 1,387 |
| COMMUNITY DEVELOPMENT | 8 | 1,387 |
| HOUSING ASSISTANCE | 12 | 2,080 |
| HOUSING | 12 | 2,080 |
| HOME ADMINISTRATION | 1 | 173 |
| HOME | 1 | 173 |
| Community Development Total | 21 | 3,640 |
| Court Security | 2 | 347 |
| URBAN TRANSPORTATION PLANNING | 4 | 693 |
| Photo Traffic Enforcement | 1 | 173 |
| Photo Traffic Enforcement | 1 | 173 |
| AHD PUBLIC HEALTH | 34 | 5,893 |
| HEALTH DEPARTMENT | 34 | 5,893 |
| WIC ADMINISTRATION | 20 | 3,467 |
| WIC | 20 | 3,467 |
| UTILITIES OFFICE | 37 | 6,413 |
| CAPITAL PROJECTS & DEVELOPMENT | 20 | 3,467 |
| WATER PRODUCTION | 9 | 1,560 |
| WATER TRANSMISSION | 7 | 1,213 |
| SURFACE WATER TREATMENT | 30 | 5,200 |
| WATER DISTRIBUTION | 61 | 10,573 |
| WASTE WATER COLLECTION | 33 | 5,720 |
| RIVER ROAD WATER RECLAMATION | 25 | 4,333 |
| HOLLYWOOD ROAD WASTE WATER TRE | 24 | 4,160 |
| LABORATORY ADMINISTRATION | 15 | 2,600 |
| Water & Sewer | 261 | 45,238 |
| AIRPORT OPERATIONS | 52 | 9,013 |
| Airport | 52 | 9,013 |
| Drainage Utility | 28 | 4,853 |
| Drainage Utility | 28 | 4,853 |
| WORKERS COMPENSATION | 1 | 173 |
| Self Insurance | 1 | 173 |
| Family Wellness Center | 5 | 867 |
| Employee Insurance | 5 | 867 |
| Direct Entities | 1,634 | 283,217 |
| Indirect Cost Plan | 1,921 | 332,962 |

Entity: 62140 - INFORMATION SYSTEM MICROSYSTEMS

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 1,724,397 |
| 10A Total Financial Costs | 1,724,397 |
| 2300 City Manager-City Admin | 5,869 |
| 2420 City Manager-Finance & Le | 2,558 |
| 4600 IS-Admin | 367,815 |
| 200 Total Indirect Costs | 376,241 |
| 10 Total Costs | 2,100,638 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HUMAN RESOURCES | 18 | 24,585 |
| RISK MANAGEMENT | 5 | 6,829 |
| LEGAL | 9 | 12,292 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-----|---------|
| FACILITIES MAINTENANCE | 16 | 21,853 |
| AECC | 48 | 65,560 |
| ACCOUNTING | 22 | 30,048 |
| PURCHASING | 10 | 13,658 |
| CENTRAL STORES | 4 | 5,463 |
| PLANNING | 8 | 10,927 |
| BUILDING SAFETY | 27 | 36,877 |
| PARKS & RECREATION ADMINISTRAT | 15 | 20,487 |
| FIRE SUPPORT | 115 | 157,070 |
| FIRE MARSHAL | 9 | 12,292 |
| Fire | 124 | 169,362 |
| DIRECTOR OF UTILITIES | 5 | 6,829 |
| FLEET SERVICES OPERATIONS | 11 | 15,024 |
| Indirect Entities | 322 | 439,796 |
| JUDICIAL | 4 | 5,463 |
| CITY SECRETARY | 5 | 6,829 |
| EMERGENCY MANAGEMENT SERVICES | 23 | 31,414 |
| EMERGENCY MANAGEMENT | 23 | 31,414 |
| RADIO COMMUNICATIONS | 23 | 31,414 |
| CIVIC CENTER PROMOTIONS | 5 | 6,829 |
| CIVIC CENTER OPERATIONS | 13 | 17,756 |
| BOX OFFICE OPERATIONS | 15 | 20,487 |
| GLOBE NEWS CENTER | 7 | 9,561 |
| LIBRARY | 173 | 236,288 |
| MUNICIPAL COURT | 43 | 58,730 |
| VITAL STATISTICS | 2 | 2,732 |
| BENEFITS | 5 | 6,829 |
| ENGINEERING | 3 | 4,097 |
| CAPITAL PROJECTS & DEVELOPMENT | 16 | 21,853 |
| STREET DEPARTMENT | 12 | 16,390 |
| SOLID WASTE COLLECTION | 8 | 10,927 |
| SOLID WASTE DISPOSAL | 2 | 2,732 |
| POLICE | 429 | 585,939 |
| TOTAL POLICE | 429 | 585,939 |
| ANIMAL MANAGEMENT AND WELFARE | 30 | 40,975 |
| TRAFFIC ADMINISTRATION | 9 | 12,292 |
| TRAFFIC FIELD OPERATIONS | 15 | 20,487 |
| TRAFFIC | 24 | 32,780 |
| ENVIRONMENTAL HEALTH | 20 | 27,316 |
| TRANSIT FIXED ROUTE | 27 | 36,877 |
| TRANSIT | 27 | 36,877 |
| ROSS ROGERS | 6 | 8,195 |
| COMANCHE TRAIL | 9 | 12,292 |
| PARKS & RECREATION PROGRAM | 5 | 6,829 |
| PARK MAINTENANCE | 12 | 16,390 |
| ZOO MAINTENANCE | 3 | 4,097 |
| FIRE CIVILIAN PERSONNEL | 4 | 5,463 |
| PROGRAM MANAGEMENT | 12 | 16,390 |
| COMMUNITY DEVELOPMENT | 12 | 16,390 |
| HOUSING ASSISTANCE | 7 | 9,561 |
| HOUSING | 7 | 9,561 |
| HOME ADMINISTRATION | 3 | 4,097 |
| HOME | 3 | 4,097 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|----------|-----------|
| Community Development Total | 22 | 30,048 |
| URBAN TRANSPORTATION PLANNING | 2 | 2,732 |
| AHD PUBLIC HEALTH | 44 | 60,096 |
| HEALTH DEPARTMENT | 44 | 60,096 |
| WIC ADMINISTRATION | 19 | 25,951 |
| WIC | 19 | 25,951 |
| UTILITIES OFFICE | 29 | 39,609 |
| CAPITAL PROJECTS & DEVELOPMENT | 19 | 25,951 |
| WATER PRODUCTION | 4 | 5,463 |
| WATER TRANSMISSION | 2 | 2,732 |
| SURFACE WATER TREATMENT | 19 | 25,951 |
| WATER DISTRIBUTION | 17 | 23,219 |
| WASTE WATER COLLECTION | 9 | 12,292 |
| RIVER ROAD WATER RECLAMATION | 7 | 9,561 |
| HOLLYWOOD ROAD WASTE WATER TRE | 5 | 6,829 |
| LABORATORY ADMINISTRATION | 14 | 19,122 |
| Water & Sewer | 125 | 170,728 |
| AIRPORT OPERATIONS | 40 | 54,633 |
| Airport | 40 | 54,633 |
| Drainage Utility | 2 | 2,732 |
| Drainage Utility | 2 | 2,732 |
| Family Wellness Center | 10 | 13,658 |
| Employee Insurance | 10 | 13,658 |
| HARRINGTON LIBRARY CONSTORTIUM | 24 | 32,780 |
| HARRINGTON LIBRARY CONSORTIUM | 24 | 32,780 |
| Direct Entities | 1,216.00 | 1,660,843 |
| Indirect Cost Plan | 1,538.00 | 2,100,638 |

Entity: 62150 - INFORMATION SYSTEMS CAPITAL

Accumulation of Costs

| | |
|---------------------------|---------|
| 100 Financial Costs | 325,504 |
| 10A Total Financial Costs | 325,504 |
| 4600 IS-Admin | 69,430 |
| 200 Total Indirect Costs | 69,430 |
| 10 Total Costs | 394,934 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HUMAN RESOURCES | 18 | 5,125 |
| RISK MANAGEMENT | 5 | 1,424 |
| LEGAL | 9 | 2,563 |
| FACILITIES MAINTENANCE | 16 | 4,556 |
| AECC | 48 | 13,668 |
| ACCOUNTING | 22 | 6,264 |
| PURCHASING | 10 | 2,847 |
| CENTRAL STORES | 4 | 1,139 |
| PLANNING | 8 | 2,278 |
| BUILDING SAFETY | 27 | 7,688 |
| PARKS & RECREATION ADMINISTRAT | 15 | 4,271 |
| FIRE SUPPORT | 115 | 32,745 |
| FIRE MARSHAL | 9 | 2,563 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-----|---------|
| Fire | 124 | 35,308 |
| DIRECTOR OF UTILITIES | 5 | 1,424 |
| FLEET SERVICES OPERATIONS | 11 | 3,132 |
| Indirect Entities | 322 | 91,686 |
| JUDICIAL | 4 | 1,139 |
| CITY SECRETARY | 5 | 1,424 |
| EMERGENCY MANAGEMENT SERVICES | 10 | 2,847 |
| EMERGENCY MANAGEMENT | 10 | 2,847 |
| RADIO COMMUNICATIONS | 14 | 3,986 |
| CIVIC CENTER PROMOTIONS | 5 | 1,424 |
| CIVIC CENTER OPERATIONS | 10 | 2,847 |
| BOX OFFICE OPERATIONS | 15 | 4,271 |
| GLOBE NEWS CENTER | 7 | 1,993 |
| LIBRARY | 147 | 41,857 |
| MUNICIPAL COURT | 43 | 12,244 |
| VITAL STATISTICS | 2 | 569 |
| BENEFITS | 5 | 1,424 |
| ENGINEERING | 3 | 854 |
| CAPITAL PROJECTS & DEVELOPMENT | 16 | 4,556 |
| STREET DEPARTMENT | 12 | 3,417 |
| SOLID WASTE COLLECTION | 8 | 2,278 |
| SOLID WASTE DISPOSAL | 2 | 569 |
| POLICE | 429 | 122,153 |
| TOTAL POLICE | 429 | 122,153 |
| ANIMAL MANAGEMENT AND WELFARE | 30 | 8,542 |
| TRAFFIC ADMINISTRATION | 9 | 2,563 |
| TRAFFIC FIELD OPERATIONS | 15 | 4,271 |
| TRAFFIC | 24 | 6,834 |
| ENVIRONMENTAL HEALTH | 5 | 1,424 |
| TRANSIT FIXED ROUTE | 26 | 7,403 |
| TRANSIT | 26 | 7,403 |
| ROSS ROGERS | 6 | 1,708 |
| COMANCHE TRAIL | 9 | 2,563 |
| PARKS & RECREATION PROGRAM | 5 | 1,424 |
| PARK MAINTENANCE | 12 | 3,417 |
| ZOO MAINTENANCE | 3 | 854 |
| FIRE CIVILIAN PERSONNEL | 4 | 1,139 |
| PROGRAM MANAGEMENT | 6 | 1,708 |
| COMMUNITY DEVELOPMENT | 6 | 1,708 |
| HOUSING ASSISTANCE | 7 | 1,993 |
| HOUSING | 7 | 1,993 |
| HOME ADMINISTRATION | 2 | 569 |
| HOME | 2 | 569 |
| Community Development Total | 15 | 4,271 |
| URBAN TRANSPORTATION PLANNING | 1 | 285 |
| AHD PUBLIC HEALTH | 4 | 1,139 |
| HEALTH DEPARTMENT | 4 | 1,139 |
| WIC ADMINISTRATION | 7 | 1,993 |
| WIC | 7 | 1,993 |
| UTILITIES OFFICE | 29 | 8,257 |
| CAPITAL PROJECTS & DEVELOPMENT | 19 | 5,410 |
| WATER PRODUCTION | 4 | 1,139 |
| WATER TRANSMISSION | 2 | 569 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-------|---------|
| SURFACE WATER TREATMENT | 19 | 5,410 |
| WATER DISTRIBUTION | 17 | 4,841 |
| WASTE WATER COLLECTION | 9 | 2,563 |
| RIVER ROAD WATER RECLAMATION | 7 | 1,993 |
| HOLLYWOOD ROAD WASTE WATER TRE | 5 | 1,424 |
| LABORATORY ADMINISTRATION | 14 | 3,986 |
| Water & Sewer | 125 | 35,592 |
| AIRPORT OPERATIONS | 40 | 11,390 |
| Airport | 40 | 11,390 |
| Drainage Utility | 2 | 569 |
| Drainage Utility | 2 | 569 |
| Family Wellness Center | 10 | 2,847 |
| Employee Insurance | 10 | 2,847 |
| Direct Entities | 1,065 | 303,248 |
| Indirect Cost Plan | 1,387 | 394,934 |

Entity: 62160 - INFORMATION SYSTEMS AS400

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 489,510 |
| 10A Total Financial Costs | 489,510 |
| 2300 City Manager-City Admin | 1,726 |
| 2420 City Manager-Finance & Le | 752 |
| 4600 IS-Admin | 104,413 |
| 200 Total Indirect Costs | 106,891 |
| 10 Total Costs | 596,401 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| AECC | 342 | 69,972 |
| FIRE OPERATIONS | 551 | 112,733 |
| Fire | 551 | 112,733 |
| Indirect Entities | 893 | 182,705 |
| MUNICIPAL COURT | 123 | 25,165 |
| POLICE | 1,899 | 388,530 |
| TOTAL POLICE | 1,899 | 388,530 |
| Direct Entities | 2,022 | 413,696 |
| Indirect Cost Plan | 2,915 | 596,401 |

Entity: 62170 - INFORMATION SYSTEMS CAD

Accumulation of Costs

| | |
|---------------------------|--------|
| 100 Financial Costs | 54,574 |
| 10A Total Financial Costs | 54,574 |
| 4600 IS-Admin | 11,641 |
| 200 Total Indirect Costs | 11,641 |
| 10 Total Costs | 66,215 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FACILITIES MAINTENANCE | 2 | 1,676 |
| PLANNING | 6 | 5,029 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|----|--------|
| PARKS & RECREATION ADMINISTRAT | 5 | 4,191 |
| FIRE SUPPORT | 2 | 1,676 |
| FIRE MARSHAL | 1 | 838 |
| Fire | 3 | 2,514 |
| DIRECTOR OF UTILITIES | 2 | 1,676 |
| Indirect Entities | 18 | 15,087 |
| EMERGENCY MANAGEMENT SERVICES | 4 | 3,353 |
| EMERGENCY MANAGEMENT | 4 | 3,353 |
| CAPITAL PROJECTS & DEVELOPMENT | 23 | 19,278 |
| TRAFFIC ADMINISTRATION | 5 | 4,191 |
| TRAFFIC FIELD OPERATIONS | 1 | 838 |
| TRAFFIC | 6 | 5,029 |
| TRANSIT FIXED ROUTE | 2 | 1,676 |
| TRANSIT | 2 | 1,676 |
| PROGRAM MANAGEMENT | 1 | 838 |
| COMMUNITY DEVELOPMENT | 1 | 838 |
| Community Development Total | 1 | 838 |
| CAPITAL PROJECTS & DEVELOPMENT | 24 | 20,116 |
| SURFACE WATER TREATMENT | 1 | 838 |
| Water & Sewer | 25 | 20,954 |
| Direct Entities | 61 | 51,128 |
| Indirect Cost Plan | 79 | 66,215 |

Entity: 62180 - INFORMATION SYSTEMS PRINT SERVICES

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 121,894 |
| 10A Total Financial Costs | 121,894 |
| 2300 City Manager-City Admin | 690 |
| 2420 City Manager-Finance & Le | 301 |
| 4600 IS-Admin | 26,000 |
| 200 Total Indirect Costs | 26,991 |
| 10 Total Costs | 148,885 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HUMAN RESOURCES | 156,984 | 6,694 |
| RISK MANAGEMENT | 70,701 | 3,015 |
| LEGAL | 1,619 | 69 |
| FACILITIES MAINTENANCE | 683 | 29 |
| AECC | 23,946 | 1,021 |
| ACCOUNTING | 202,461 | 8,633 |
| PURCHASING | 35,385 | 1,509 |
| CENTRAL STORES | 5,036 | 215 |
| PLANNING | 12,676 | 541 |
| BUILDING SAFETY | 79,338 | 3,383 |
| PARKS & RECREATION ADMINISTRAT | 30,276 | 1,291 |
| FIRE SUPPORT | 19,970 | 852 |
| FIRE MARSHAL | 804 | 34 |
| Fire | 20,774 | 886 |
| DIRECTOR OF UTILITIES | 3,569 | 152 |
| FLEET SERVICES OPERATIONS | 5,815 | 248 |
| Indirect Entities | 649,263 | 27,685 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-----------|--------|
| JUDICIAL | 6 | 0 |
| CITY SECRETARY | 2,983 | 127 |
| EMERGENCY MANAGEMENT SERVICES | 24,203 | 1,032 |
| AIP PANTEX PROJECT FUND | 43 | 2 |
| EMERGENCY MANAGEMENT | 24,246 | 1,034 |
| CIVIC CENTER PROMOTIONS | 7,203 | 307 |
| CIVIC CENTER OPERATIONS | 8,628 | 368 |
| BOX OFFICE OPERATIONS | 175 | 7 |
| LIBRARY | 115,554 | 4,927 |
| MUNICIPAL COURT | 162,735 | 6,939 |
| VITAL STATISTICS | 12,383 | 528 |
| ENGINEERING | 17,780 | 758 |
| CAPITAL PROJECTS & DEVELOPMENT | 8,943 | 381 |
| STREET DEPARTMENT | 84,741 | 3,613 |
| SOLID WASTE COLLECTION | 10,863 | 463 |
| POLICE | 198,928 | 8,482 |
| TOTAL POLICE | 198,928 | 8,482 |
| ANIMAL MANAGEMENT AND WELFARE | 91,049 | 3,882 |
| TRAFFIC ADMINISTRATION | 49,728 | 2,120 |
| TRAFFIC FIELD OPERATIONS | 8,081 | 345 |
| TRAFFIC | 57,809 | 2,465 |
| ENVIRONMENTAL HEALTH | 10,097 | 431 |
| TRANSIT FIXED ROUTE | 124,815 | 5,322 |
| TRANSIT | 124,815 | 5,322 |
| COMANCHE TRAIL | 3,390 | 145 |
| TENNIS CENTER | 9,432 | 402 |
| SWIMMING POOLS | 37,500 | 1,599 |
| PARKS & RECREATION PROGRAM | 65,019 | 2,772 |
| PARK MAINTENANCE | 40,325 | 1,719 |
| ZOO MAINTENANCE | 11,916 | 508 |
| FIRE CIVILIAN PERSONNEL | 6 | 0 |
| PROGRAM MANAGEMENT | 62,309 | 2,657 |
| COMMUNITY DEVELOPMENT | 62,309 | 2,657 |
| HOUSING ASSISTANCE | 220,801 | 9,415 |
| HOUSING | 220,801 | 9,415 |
| Community Development Total | 283,110 | 12,072 |
| URBAN TRANSPORTATION PLANNING | 2,023 | 86 |
| Photo Traffic Enforcement | 10 | 0 |
| Photo Traffic Enforcement | 10 | 0 |
| AHD PUBLIC HEALTH | 152,111 | 6,486 |
| HEALTH DEPARTMENT | 152,111 | 6,486 |
| WIC ADMINISTRATION | 31,486 | 1,343 |
| WIC | 31,486 | 1,343 |
| UTILITIES OFFICE | 1,111,121 | 47,378 |
| CAPITAL PROJECTS & DEVELOPMENT | 8,943 | 381 |
| SURFACE WATER TREATMENT | 9,213 | 393 |
| WATER DISTRIBUTION | 51,411 | 2,192 |
| WASTE WATER COLLECTION | 2,250 | 96 |
| RIVER ROAD WATER RECLAMATION | 502 | 21 |
| HOLLYWOOD ROAD WASTE WATER TRE | 1,000 | 43 |
| LABORATORY ADMINISTRATION | 30,286 | 1,291 |
| Water & Sewer | 1,214,726 | 51,796 |
| AIRPORT OPERATIONS | 3,014 | 129 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|------------------------|-----------|---------|
| Airport | 3,014 | 129 |
| Drainage Utility | 6,036 | 257 |
| Drainage Utility | 6,036 | 257 |
| Family Wellness Center | 43,383 | 1,850 |
| Employee Insurance | 43,383 | 1,850 |
| Direct Entities | 2,842,425 | 121,201 |
| Indirect Cost Plan | 3,491,688 | 148,885 |

Entity: 62190 - INFORMATION SYSTEMS TELECOMMUNICATIONS

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 1,010,707 |
| 10A Total Financial Costs | 1,010,707 |
| 2300 City Manager-City Admin | 1,726 |
| 2420 City Manager-Finance & Le | 752 |
| 3400 Finance-Internal Auditor | 69 |
| 4600 IS-Admin | 215,584 |
| 200 Total Indirect Costs | 218,132 |
| 10 Total Costs | 1,228,839 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HUMAN RESOURCES | 17 | 12,761 |
| RISK MANAGEMENT | 5 | 3,753 |
| LEGAL | 10 | 7,507 |
| FACILITIES MAINTENANCE | 59 | 44,289 |
| AECC | 51 | 38,284 |
| ACCOUNTING | 28 | 21,019 |
| PURCHASING | 12 | 9,008 |
| CENTRAL STORES | 7 | 5,255 |
| PLANNING | 12 | 9,008 |
| BUILDING SAFETY | 47 | 35,281 |
| PARKS & RECREATION ADMINISTRAT | 22 | 16,515 |
| FIRE SUPPORT | 81 | 60,804 |
| Fire | 81 | 60,804 |
| DIRECTOR OF UTILITIES | 7 | 5,255 |
| FLEET SERVICES OPERATIONS | 21 | 15,764 |
| Indirect Entities | 379 | 284,502 |
| CITY SECRETARY | 4 | 3,003 |
| EMERGENCY MANAGEMENT SERVICES | 62 | 46,541 |
| EMERGENCY MANAGEMENT | 62 | 46,541 |
| CIVIC CENTER PROMOTIONS | 31 | 23,271 |
| CIVIC CENTER OPERATIONS | 101 | 75,817 |
| BOX OFFICE OPERATIONS | 6 | 4,504 |
| LIBRARY | 71 | 53,297 |
| MUNICIPAL COURT | 57 | 42,788 |
| VITAL STATISTICS | 3 | 2,252 |
| BENEFITS | 5 | 3,753 |
| ENGINEERING | 3 | 2,252 |
| CAPITAL PROJECTS & DEVELOPMENT | 19 | 14,263 |
| STREET DEPARTMENT | 18 | 13,512 |
| SOLID WASTE COLLECTION | 14 | 10,509 |
| SOLID WASTE DISPOSAL | 4 | 3,003 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Information Technology Allocation

| | | |
|--------------------------------|-------|-----------|
| POLICE | 335 | 251,473 |
| TOTAL POLICE | 335 | 251,473 |
| ANIMAL MANAGEMENT AND WELFARE | 10 | 7,507 |
| TRAFFIC ADMINISTRATION | 25 | 18,767 |
| TRAFFIC FIELD OPERATIONS | 13 | 9,759 |
| TRAFFIC | 38 | 28,525 |
| ENVIRONMENTAL HEALTH | 18 | 13,512 |
| TRANSIT FIXED ROUTE | 24 | 18,016 |
| TRANSIT | 24 | 18,016 |
| ROSS ROGERS | 4 | 3,003 |
| COMANCHE TRAIL | 7 | 5,255 |
| SWIMMING POOLS | 10 | 7,507 |
| PARKS & RECREATION PROGRAM | 9 | 6,756 |
| PARK MAINTENANCE | 46 | 34,531 |
| FIRE CIVILIAN PERSONNEL | 13 | 9,759 |
| PROGRAM MANAGEMENT | 13 | 9,759 |
| COMMUNITY DEVELOPMENT | 13 | 9,759 |
| HOUSING ASSISTANCE | 9 | 6,756 |
| HOUSING | 9 | 6,756 |
| Community Development Total | 22 | 16,515 |
| URBAN TRANSPORTATION PLANNING | 2 | 1,501 |
| AHD PUBLIC HEALTH | 69 | 51,796 |
| HEALTH DEPARTMENT | 69 | 51,796 |
| WIC ADMINISTRATION | 17 | 12,761 |
| WIC | 17 | 12,761 |
| UTILITIES OFFICE | 31 | 23,271 |
| CAPITAL PROJECTS & DEVELOPMENT | 19 | 14,263 |
| WATER TRANSMISSION | 10 | 7,507 |
| SURFACE WATER TREATMENT | 8 | 6,005 |
| WATER DISTRIBUTION | 19 | 14,263 |
| WASTE WATER COLLECTION | 58 | 43,539 |
| RIVER ROAD WATER RECLAMATION | 5 | 3,753 |
| HOLLYWOOD ROAD WASTE WATER TRE | 5 | 3,753 |
| LABORATORY ADMINISTRATION | 16 | 12,011 |
| Water & Sewer | 171 | 128,364 |
| AIRPORT OPERATIONS | 45 | 33,780 |
| Airport | 45 | 33,780 |
| Drainage Utility | 8 | 6,005 |
| Drainage Utility | 8 | 6,005 |
| Family Wellness Center | 12 | 9,008 |
| Employee Insurance | 12 | 9,008 |
| Direct Entities | 1,258 | 944,337 |
| Indirect Cost Plan | 1,637 | 1,228,839 |

CITY OF AMARILLO, TEXAS

REIMBURSEMENTS

NATURE AND EXTENT OF SERVICES

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

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

City of Amarillo
Cost Allocation Plan September 30, 2016
Reimbursement Allocation

Entity: INFORMATION TECHNOLOGY REIMBURSEMENTS

Accumulation of Costs

| | |
|---------------------------|------------|
| 100 Financial Costs | -5,604,697 |
| 10A Total Financial Costs | -5,604,697 |
| 10 Total Costs | -5,604,697 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HUMAN RESOURCES | 59,764.97 | -60,349 |
| RISK MANAGEMENT | 19,191.72 | -19,379 |
| LEGAL | 35,924.59 | -36,276 |
| FACILITIES MAINTENANCE | 69,674.11 | -70,355 |
| AECC | 177,697.19 | -179,434 |
| ACCOUNTING | 99,273.65 | -100,244 |
| PURCHASING | 42,513.77 | -42,929 |
| CENTRAL STORES | 24,318.54 | -24,556 |
| PLANNING | 42,547.99 | -42,964 |
| BUILDING SAFETY | 145,285.65 | -146,706 |
| PARKS & RECREATION ADMINISTRAT | 75,740.02 | -76,480 |
| FIRE SUPPORT | 393,002.63 | -396,845 |
| FIRE MARSHAL | 23,664.16 | -23,896 |
| Fire | 416,666.79 | -420,740 |
| DIRECTOR OF UTILITIES | 96,225.63 | -97,166 |
| FLEET SERVICES OPERATIONS | 64,485.67 | -65,116 |
| Indirect Entities | 1,369,310.29 | -1,382,697 |
| JUDICIAL | 13,932.83 | -14,069 |
| CITY SECRETARY | 14,345.53 | -14,486 |
| EMERGENCY MANAGEMENT SERVICES | 77,717.55 | -78,477 |
| MMRS HSGP GDEM | 12,898.15 | -13,024 |
| EMERGENCY MANAGEMENT | 90,615.70 | -91,502 |
| RADIO COMMUNICATIONS | 34,559.18 | -34,897 |
| CIVIC CENTER PROMOTIONS | 21,442.69 | -21,652 |
| CIVIC CENTER OPERATIONS | 94,163.32 | -95,084 |
| BOX OFFICE OPERATIONS | 29,430.02 | -29,718 |
| GLOBE NEWS CENTER | 7,523.13 | -7,597 |
| LIBRARY | 379,589.48 | -383,301 |
| MUNICIPAL COURT | 183,238.13 | -185,030 |
| BENEFITS | 5,673.01 | -5,728 |
| GENERAL FUND TRANSFERS | 21,317.24 | -21,526 |
| ENGINEERING | 78,762.85 | -79,533 |
| STREET DEPARTMENT | 53,464.77 | -53,987 |
| SOLID WASTE COLLECTION | 111,327.13 | -112,416 |
| SOLID WASTE DISPOSAL | 14,971.72 | -15,118 |
| POLICE | 1,360,886.31 | -1,374,191 |
| TOTAL POLICE | 1,360,886.31 | -1,374,191 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Reimbursement Allocation

| | | |
|--------------------------------|------------|----------|
| ANIMAL MANAGEMENT AND WELFARE | 77,293.97 | -78,050 |
| TRAFFIC ADMINISTRATION | 61,367.77 | -61,968 |
| TRAFFIC FIELD OPERATIONS | 39,606.51 | -39,994 |
| TRAFFIC | 100,974.28 | -101,961 |
| ENVIRONMENTAL HEALTH | 37,212.62 | -37,576 |
| TRANSIT FIXED ROUTE | 116,284.32 | -117,421 |
| TRANSIT | 116,284.32 | -117,421 |
| ROSS ROGERS | 18,916.03 | -19,101 |
| COMANCHE TRAIL | 24,274.88 | -24,512 |
| SWIMMING POOLS | 9,606.06 | -9,700 |
| PARKS & RECREATION PROGRAM | 18,128.81 | -18,306 |
| PARK MAINTENANCE | 104,026.60 | -105,044 |
| ZOO MAINTENANCE | 9,332.40 | -9,424 |
| FIRE CIVILIAN PERSONNEL | 27,854.16 | -28,126 |
| PROGRAM MANAGEMENT | 40,138.03 | -40,530 |
| REHAB SUPPORT | 370.88 | -375 |
| HOUSING REHAB | 3,668.69 | -3,705 |
| COMMUNITY DEVELOPMENT | 44,177.60 | -44,610 |
| HOUSING ASSISTANCE | 37,885.69 | -38,256 |
| HOUSING | 37,885.69 | -38,256 |
| HOME ADMINISTRATION | 3,668.69 | -3,705 |
| HOME | 3,668.69 | -3,705 |
| Community Development Total | 85,731.98 | -86,570 |
| Court Security | 556.32 | -562 |
| URBAN TRANSPORTATION PLANNING | 8,380.84 | -8,463 |
| Photo Traffic Enforcement | 1,953.63 | -1,973 |
| Photo Traffic Enforcement | 1,953.63 | -1,973 |
| AHD PUBLIC HEALTH | 106,574.31 | -107,616 |
| HEALTH DEPARTMENT | 106,574.31 | -107,616 |
| WIC ADMINISTRATION | 38,716.66 | -39,095 |
| WIC | 38,716.66 | -39,095 |
| UTILITIES OFFICE | 383,891.05 | -387,644 |
| WATER PRODUCTION | 8,185.35 | -8,265 |
| WATER TRANSMISSION | 11,123.52 | -11,232 |
| SURFACE WATER TREATMENT | 56,348.05 | -56,899 |
| WATER DISTRIBUTION | 68,881.89 | -69,555 |
| WASTE WATER COLLECTION | 55,462.53 | -56,005 |
| RIVER ROAD WATER RECLAMATION | 21,626.66 | -21,838 |
| HOLLYWOOD ROAD WASTE WATER TRE | 19,892.08 | -20,087 |
| LABORATORY ADMINISTRATION | 49,628.15 | -50,113 |
| Water & Sewer | 675,039.28 | -681,639 |
| AIRPORT OPERATIONS | 105,695.23 | -106,729 |
| Airport | 105,695.23 | -106,729 |
| Drainage Utility | 31,779.24 | -32,090 |
| Drainage Utility | 31,779.24 | -32,090 |
| Family Wellness Center | 47,581.65 | -48,047 |
| Employee Insurance | 47,581.65 | -48,047 |
| AHD OPERATING | 518.30 | -523 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Reimbursement Allocation

| | | |
|--------------------------------|--------------|------------|
| AHD | 518.30 | -523 |
| HARRINGTON LIBRARY CONSTORTIUM | 19,447.75 | -19,638 |
| HARRINGTON LIBRARY CONSORTIUM | 19,447.75 | -19,638 |
| Direct Entities | 4,181,122.36 | -4,222,000 |
| Indirect Cost Plan | 5,550,432.65 | -5,604,697 |

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

The Human Resources Department is responsible for the full Civil Service function. This includes recruiting, interviewing, testing, and referring qualified persons to every department of the City. The City of Amarillo provides over 2,300 jobs. The Human Resources Department administers the classification and salary programs and brings recommendations to the Civil Service Commission concerning personnel policies and procedures.

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

FY 2015/2016 costs of the division have been identified to these functional areas and have been allocated based on the number of employees assigned to each department and division in FY 2015/2016.

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

FY 2015/2016 costs of this function have been allocated to the Casualty Insurance Department.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2016
Human Resources Allocation

Entity: 1110 - HUMAN RESOURCES

Accumulation of Costs

| | |
|-------------------------------|-----------|
| 100 Financial Costs | 1,351,109 |
| 110 Depreciation Adjustment | 23,872 |
| 111 IT Charges | 59,623 |
| 10A Total Financial Costs | 1,434,604 |
| 2300 City Manager-City Admin | 5,178 |
| 3400 Finance-Internal Auditor | 7,148 |
| 4400 IS-Printing Services | 6,694 |
| 4710 IS-JDE | 8,047 |
| 4730 IS-HB | 4,661 |
| 4740 IS-Kronos | 1,733 |
| 4900 IS-Microsystems | 24,585 |
| 5000 IS-Replacement | 5,125 |
| 5110 IS-Telecom | 12,761 |
| 5210 IS-Reimbursement | -60,349 |
| 200 Total Indirect Costs | 15,585 |
| 10 Total Costs | 1,450,189 |

Allocation to Benefiting Activities

| | <i>Base</i> | <i>Allocation</i> |
|----------------------|--------------|-------------------|
| HUMAN RESOURCES-CITY | 611,690.00 | 656,547 |
| Indirect Entities | 611,690.00 | 656,547 |
| HEALTH PLAN | 739,419.00 | 793,642 |
| Employee Insurance | 739,419.00 | 793,642 |
| Direct Entities | 739,419.00 | 793,642 |
| Indirect Cost Plan | 1,351,109.00 | 1,450,189 |

Entity: 1110HR - HUMAN RESOURCES-CITY

Accumulation of Costs

| | |
|--------------------------|---------|
| 2600 Human Resources | 656,547 |
| 200 Total Indirect Costs | 656,547 |
| 10 Total Costs | 656,547 |

Allocation to Benefiting Activities

| | <i>Allocation Base</i> | <i>Dollar Allocation</i> |
|------------------------|------------------------|--------------------------|
| LEGAL | 7 | 2,165 |
| CUSTODIAL SERVICES | 26 | 8,041 |
| FACILITIES MAINTENANCE | 26 | 8,041 |
| AECC | 58 | 17,937 |
| ACCOUNTING | 17 | 5,257 |
| PURCHASING | 9 | 2,783 |
| CENTRAL STORES | 7 | 2,165 |
| CIVILIAN PERSONNEL | 64 | 19,792 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Human Resources Allocation

| | | |
|--------------------------------|-----|---------|
| PLANNING | 6 | 1,856 |
| BUILDING SAFETY | 33 | 10,205 |
| PARKS & RECREATION ADMINISTRAT | 6 | 1,856 |
| FIRE OPERATIONS | 255 | 78,860 |
| FIRE SUPPORT | 5 | 1,546 |
| FIRE MARSHAL | 7 | 2,165 |
| Fire | 267 | 82,571 |
| DIRECTOR OF UTILITIES | 6 | 1,856 |
| FLEET SERVICES OPERATIONS | 38 | 11,752 |
| LIBRARY ADMIN | 3 | 928 |
| POLICE ADMIN | 3 | 928 |
| PUBLIC WORKS ADMIN | 3 | 928 |
| Indirect Entities | 579 | 179,058 |
| JUDICIAL | 5 | 1,546 |
| CITY SECRETARY | 4 | 1,237 |
| EMERGENCY MANAGEMENT SERVICES | 2 | 619 |
| METROPOLITAN MEDICAL RESPONSE | 1 | 309 |
| MFI (PRPC) | 1 | 309 |
| AIP PANTEX PROJECT FUND | 1 | 309 |
| EMERGENCY MANAGEMENT | 5 | 1,546 |
| RADIO COMMUNICATIONS | 8 | 2,474 |
| CIVIC CENTER PROMOTIONS | 5 | 1,546 |
| CIVIC CENTER OPERATIONS | 22 | 6,804 |
| ICE HOCKEY | 2 | 619 |
| BOX OFFICE OPERATIONS | 15 | 4,639 |
| GLOBE NEWS CENTER | 3 | 928 |
| LIBRARY | 72 | 22,266 |
| MUNICIPAL COURT | 24 | 7,422 |
| TEEN COURT | 1 | 309 |
| VITAL STATISTICS | 1 | 309 |
| ENGINEERING | 4 | 1,237 |
| CAPITAL PROJECTS & DEVELOPMENT | 13 | 4,020 |
| STREET DEPARTMENT | 89 | 27,524 |
| SOLID WASTE COLLECTION | 103 | 31,853 |
| SOLID WASTE DISPOSAL | 34 | 10,515 |
| POLICE | 348 | 107,620 |
| TOTAL POLICE | 348 | 107,620 |
| ANIMAL MANAGEMENT AND WELFARE | 37 | 11,442 |
| TRAFFIC ADMINISTRATION | 35 | 10,824 |
| TRAFFIC FIELD OPERATIONS | 18 | 5,567 |
| TRAFFIC | 53 | 16,390 |
| ENVIRONMENTAL HEALTH | 11 | 3,402 |
| TRANSIT FIXED ROUTE | 32 | 9,896 |
| TRANSIT DEMAND RESPONSE | 22 | 6,804 |
| TRANSIT MAINTENANCE | 8 | 2,474 |
| TRANSIT | 62 | 19,174 |
| ROSS ROGERS | 33 | 10,205 |
| COMANCHE TRAIL | 24 | 7,422 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Human Resources Allocation

| | | |
|--------------------------------|-----|--------|
| TENNIS CENTER | 1 | 309 |
| SWIMMING POOLS | 17 | 5,257 |
| PARKS & RECREATION PROGRAM | 18 | 5,567 |
| PARK MAINTENANCE | 96 | 29,688 |
| ZOO MAINTENANCE | 14 | 4,330 |
| ATHLETIC ADMINISTRATION | 5 | 1,546 |
| FIRE CIVILIAN PERSONNEL | 11 | 3,402 |
| PROGRAM MANAGEMENT | 4 | 1,237 |
| Code Inspector | 1 | 309 |
| REHAB SUPPORT | 2 | 619 |
| HMIS 2008/10 | 1 | 309 |
| COMMUNITY DEVELOPMENT | 8 | 2,474 |
| HOUSING ASSISTANCE | 10 | 3,093 |
| HOUSING | 10 | 3,093 |
| HOME ADMINISTRATION | 1 | 309 |
| HOME | 1 | 309 |
| Community Development Total | 19 | 5,876 |
| Court Security | 3 | 928 |
| URBAN TRANSPORTATION PLANNING | 4 | 1,237 |
| Photo Traffic Enforcement | 1 | 309 |
| Photo Traffic Enforcement | 1 | 309 |
| AHD PUBLIC HEALTH | 9 | 2,783 |
| REFUGEE HEALTH | 5 | 1,546 |
| TDH IMMUNIZATIONS | 6 | 1,856 |
| HIV PREVENTION | 4 | 1,237 |
| CORE PUBLIC HEALTH | 3 | 928 |
| BIOTERRORISM GRANT | 4 | 1,237 |
| DSRIP IMMUNIZATIONS | 2 | 619 |
| EPIDEMIOLOGY | 1 | 309 |
| LOCAL TUBERCULOSIS - FEDERAL | 1 | 309 |
| LOCAL TUBERCULOSIS - STATE | 1 | 309 |
| HEALTH DEPARTMENT | 36 | 11,133 |
| WIC ADMINISTRATION | 21 | 6,494 |
| WIC | 21 | 6,494 |
| UTILITIES OFFICE | 35 | 10,824 |
| CAPITAL PROJECTS & DEVELOPMENT | 13 | 4,020 |
| WATER PRODUCTION | 7 | 2,165 |
| WATER TRANSMISSION | 7 | 2,165 |
| SURFACE WATER TREATMENT | 28 | 8,659 |
| WATER DISTRIBUTION | 57 | 17,627 |
| WASTE WATER COLLECTION | 32 | 9,896 |
| RIVER ROAD WATER RECLAMATION | 22 | 6,804 |
| HOLLYWOOD ROAD WASTE WATER TRE | 25 | 7,731 |
| LABORATORY ADMINISTRATION | 17 | 5,257 |
| Water & Sewer | 243 | 75,149 |
| AIRPORT OPERATIONS | 46 | 14,226 |
| Airport | 46 | 14,226 |
| Drainage Utility | 20 | 6,185 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Human Resources Allocation

| | | |
|------------------------|----------|---------|
| Drainage Utility | 20 | 6,185 |
| WORKERS COMPENSATION | 2 | 619 |
| Self Insurance | 2 | 619 |
| Family Wellness Center | 7 | 2,165 |
| Employee Insurance | 7 | 2,165 |
| VECTOR CONTROL | 2 | 619 |
| Direct Entities | 1,544.00 | 477,488 |
| Indirect Cost Plan | 2,123.00 | 656,547 |

Entity: 1120 - RISK MANAGEMENT

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 269,192 |
| 110 Depreciation Adjustment | 214 |
| 111 IT Charges | 19,146 |
| 10A Total Financial Costs | 288,552 |
| 2300 City Manager-City Admin | 1,036 |
| 3200 Finance-Division | 9,973 |
| 3400 Finance-Internal Auditor | 483 |
| 3700 Accounting-General | 869 |
| 3800 Accounting-Payroll | 197 |
| 4000 Accounting-Audit | 167 |
| 4100 Purchasing | 597 |
| 4300 Central Stores | 120 |
| 4400 IS-Printing Services | 3,015 |
| 4500 Central Stores | 5 |
| 4710 IS-JDE | 3,018 |
| 4730 IS-HB | 1,998 |
| 4740 IS-Kronos | 520 |
| 4900 IS-Microsystems | 6,829 |
| 5000 IS-Replacement | 1,424 |
| 5110 IS-Telecom | 3,753 |
| 5210 IS-Reimbursement | -19,379 |
| 5600 Legal-City Atty | 3,549 |
| 5700 Legal-Asst City Attys | 4,421 |
| 6200 Custodial Services-City H | 10,985 |
| 7300 Facilities-City Hall | 22,807 |
| 200 Total Indirect Costs | 56,386 |
| 10 Total Costs | 344,938 |

| | <i>Allocation Base</i> | Dollar Allocation |
|--|----------------------------|------------------------------|
| Allocation to Benefiting Activities | | |
| SELF INSURANCE GENERAL | 1 | 344,938 |
| Self Insurance | 1 | 344,938 |
| Direct Entities | 1 | 344,938 |
| Indirect Cost Plan | 1 | 344,938 |

CITY OF AMARILLO
HUMAN RESOURCES Cost Distribution
Fiscal Year 2015/2016

| | Total Personnel | Personnel Direct | Insurance Management |
|--|--------------------|---------------------|-------------------------|
| Salaries from 01/01/16 TO 12/31/16 Distributions based on effort expended | | | |
| Benefits Administrator | 84,719 | | 84,719 |
| Benefits Coordinator | 83,597 | | 83,597 |
| Secretary | | | |
| Customer Service Clerk | 12,149 | | 12,149 |
| Other Personnel | 199,619 | 199,619 | |
| Total | 380,084 | 199,619 | 180,465 |
| Number of Employees | 15 | 10 | 5 |

| | Total Personnel | Personnel Direct | Insurance Management | Method of Distribution |
|--|--------------------|---------------------|-------------------------|---------------------------|
| Personal Services | 582,773 | 306,071 | 276,701 | 1 |
| Supplies | 178,396 | 118,931 | 59,465 | 2 |
| Contractual Services | 259,366 | 172,911 | 86,455 | 2 |
| Other Charges | 20,664 | 13,776 | 6,888 | 2 |
| | 1,041,199 | 611,689 | 429,509 | |
| Adjustment for departmental reorganization | | | | |
| Benefits | 309,910 | | 309,910 | |
| | 1,351,109 | 611,689 | 739,419 | |

1 Distributed based on salaries from 01/01/16 TO 12/31/16

2 Distributed to Personnel Direct

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

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

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

FY 2015/2016 costs of the Accounting Department have been functionalized and allocated as follows in this plan:

- * General Accounting - This category represents all efforts of the Department in FY 2015/2016, with the exception of those stated below. Costs have been allocated based on modified direct charges for FY 2015/2016.

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

CITY OF AMARILLO
ACCOUNTING DEPARTMENT
NATURE AND EXTENT OF SERVICES

* Grant Accounting - This category represents specialized assignments of the department's staff in FY 2015/2016 in providing accounting services for grant programs. Costs of these services are in addition to those provided under the General Accounting category, and have been allocated to grant programs based on grant modified direct charges for FY 2015/2016.

* Annual Audit - The costs of the City's annual external audit of general fund operations are charged to the Accounting Department. These costs have been allocated to all general fund departments and divisions based on the modified direct charges for FY 2015/2016.

Reference: OMB A-87, Attachment C

**City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation**

Entity: 1320 - ACCOUNTING

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 1,188,845 |
| 111 IT Charges | 99,039 |
| 10A Total Financial Costs | 1,287,884 |
| 2300 City Manager-City Admin | 5,869 |
| 2420 City Manager-Finance & Le | 2,558 |
| 2700 Human Resources-City | 5,257 |
| 3200 Finance-Division | 56,513 |
| 3400 Finance-Internal Auditor | 25,006 |
| 4400 IS-Printing Services | 8,633 |
| 4710 IS-JDE | 17,101 |
| 4730 IS-HB | 15,982 |
| 4740 IS-Kronos | 2,773 |
| 4900 IS-Microsystems | 30,048 |
| 5000 IS-Replacement | 6,264 |
| 5110 IS-Telecom | 21,019 |
| 5210 IS-Reimbursement | -100,244 |
| 200 Total Indirect Costs | 96,778 |
| 10 Total Costs | 1,384,662 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| ACCOUNTING AUDIT FEE | 128,725.00 | 149,928 |
| ACCOUNTING-GENERAL | 839,909.00 | 978,252 |
| ACCOUNTING-GRANT | 99,492.00 | 115,880 |
| ACCOUNTING-PAYROLL | 120,719.00 | 140,603 |
| Indirect Entities | 1,188,845.00 | 1,384,662 |
| Indirect Cost Plan | 1,188,845.00 | 1,384,662 |

Entity: 1320AF - ACCOUNTING AUDIT FEE

Accumulation of Costs

| | |
|--------------------------|---------|
| 3600 Accounting | 149,928 |
| 200 Total Indirect Costs | 149,928 |
| 10 Total Costs | 149,928 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 288,338 | 167 |
| LEGAL | 1,090,045 | 633 |
| CUSTODIAL SERVICES | 1,357,641 | 788 |
| FACILITIES MAINTENANCE | 2,102,393 | 1,220 |
| AECC | 4,110,841 | 2,385 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|------------|--------|
| PURCHASING | 627,229 | 364 |
| CENTRAL STORES | 379,384 | 220 |
| CIVILIAN PERSONNEL | 4,288,609 | 2,489 |
| PLANNING | 469,851 | 273 |
| BUILDING SAFETY | 2,749,317 | 1,595 |
| PARKS & RECREATION ADMINISTRAT | 597,575 | 347 |
| FIRE OPERATIONS | 25,933,856 | 15,049 |
| FIRE SUPPORT | 3,550,637 | 2,060 |
| FIRE MARSHAL | 775,927 | 450 |
| Fire | 30,260,420 | 17,559 |
| FLEET SERVICES OPERATIONS | 7,635,918 | 4,431 |
| FLEET SERVICES REPLACEMENT | 16,030,886 | 9,302 |
| Indirect Entities | 71,988,447 | 41,773 |
| TOURISM & ECONOMIC DEVELOPMENT | 3,433,718 | 1,993 |
| JUDICIAL | 524,612 | 304 |
| CITY SECRETARY | 382,432 | 222 |
| EMERGENCY MANAGEMENT SERVICES | 547,962 | 318 |
| HAZARDOUS MATERIL TRANSP PLANN | 111,531 | 65 |
| St Homeland Sec 05/06 | 12,305 | 7 |
| LETP 0708 | 103,075 | 60 |
| AIP PANTEX PROJECT FUND | 162,805 | 94 |
| EMERGENCY MANAGEMENT | 937,678 | 544 |
| RADIO COMMUNICATIONS | 417,986 | 243 |
| CIVIC CENTER PROMOTIONS | 412,558 | 239 |
| CIVIC CENTER OPERATIONS | 1,825,747 | 1,059 |
| ICE HOCKEY | 406,597 | 236 |
| BOX OFFICE OPERATIONS | 336,308 | 195 |
| GLOBE NEWS CENTER | 320,252 | 186 |
| LIBRARY | 4,225,917 | 2,452 |
| MUNICIPAL COURT | 1,336,982 | 776 |
| TEEN COURT | 59,031 | 34 |
| VITAL STATISTICS | 71,488 | 41 |
| BENEFITS | 334,171 | 194 |
| ENGINEERING | 909,140 | 528 |
| CAPITAL PROJECTS & DEVELOPMENT | 698,234 | 405 |
| STREET DEPARTMENT | 8,922,547 | 5,178 |
| SOLID WASTE COLLECTION | 9,115,102 | 5,289 |
| SOLID WASTE DISPOSAL | 4,030,424 | 2,339 |
| POLICE | 41,036,212 | 23,812 |
| TOBACCO SENATE BILL 55 | 260 | 0 |
| Cops In Schools | 10,469 | 6 |
| Safe and Sober TXDOT Program | 208,020 | 121 |
| Click it Or Ticket | 10,197 | 6 |
| JAG 2007 | 47,403 | 28 |
| NARCOTICS UNIT | 55,721 | 32 |
| TEXAS NARCOTICS SEIZURES | 35,531 | 21 |
| FEDERAL APD SEIZURES | 1,248 | 1 |
| Leose Training-Police | 33,009 | 19 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|------------|--------|
| TOTAL POLICE | 41,438,070 | 24,046 |
| ANIMAL MANAGEMENT AND WELFARE | 2,589,222 | 1,502 |
| TRAFFIC ADMINISTRATION | 491,790 | 285 |
| TRAFFIC FIELD OPERATIONS | 3,513,784 | 2,039 |
| TRAFFIC | 4,005,574 | 2,324 |
| ENVIRONMENTAL HEALTH | 923,121 | 536 |
| TRANSIT FIXED ROUTE | 2,645,403 | 1,535 |
| TRANSIT DEMAND RESPONSE | 1,449,693 | 841 |
| TRANSIT MAINTENANCE | 538,499 | 312 |
| TRANSIT | 4,633,595 | 2,689 |
| ROSS ROGERS | 2,032,404 | 1,179 |
| COMANCHE TRAIL | 1,469,058 | 852 |
| TENNIS CENTER | 98,452 | 57 |
| SWIMMING POOLS | 428,020 | 248 |
| PARKS & RECREATION PROGRAM | 484,079 | 281 |
| PARK MAINTENANCE | 6,798,207 | 3,945 |
| ZOO MAINTENANCE | 481,119 | 279 |
| ZOOSCHOOL EDUCATION PROGRAMS | -232 | 0 |
| ATHLETIC ADMINISTRATION | 156,960 | 91 |
| SOFTBALL PROGRAM | 169,789 | 99 |
| BASKETBALL PROGRAM | 12,102 | 7 |
| TRACK PROGRAM | 4,263 | 2 |
| VOLLEYBALL PROGRAM | 99,635 | 58 |
| BASEBALL | 1,538 | 1 |
| FIRE CIVILIAN PERSONNEL | 666,671 | 387 |
| PROGRAM MANAGEMENT | 319,170 | 185 |
| CODE ENFORCEMENT | 163,553 | 95 |
| Code Inspector | 75,589 | 44 |
| REHAB SUPPORT | 107,360 | 62 |
| HOUSING REHAB | 261,450 | 152 |
| PARK IMPROVEMENTS | 2,998 | 2 |
| PUBLIC SERVICES | 214,190 | 124 |
| NEIGHBORHOOD FACILITIES | 149,999 | 87 |
| HMIS 2008/10 | 76,045 | 44 |
| COMMUNITY DEVELOPMENT | 1,370,354 | 795 |
| HOUSING ASSISTANCE | 940,092 | 546 |
| MOD REHAB | 10,754 | 6 |
| HOUSING VOUCHERS | 6,824,963 | 3,960 |
| 5 YEAR MAINSTREAM VOUCHER PROG | 349,471 | 203 |
| HOUSING | 8,125,280 | 4,715 |
| HOME ADMINISTRATION | 49,945 | 29 |
| HOME PROJECTS | 868,806 | 504 |
| HOME | 918,751 | 533 |
| SHELTER PLUS CARE | 346,354 | 201 |
| SUPPORTIVE HOUSING | 224,801 | 130 |
| TX Emergency Shelter Grant | 121,978 | 71 |
| Community Development Total | 11,107,518 | 6,445 |
| COURT TECHNOLOGY FUND | 85,565 | 50 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|-------------------------------|-----------|-------|
| Court Security | 144,194 | 84 |
| Summer Lunch Program | 298,549 | 173 |
| URBAN TRANSPORTATION PLANNING | 363,722 | 211 |
| Photo Traffic Enforcement | 830,356 | 482 |
| Photo Traffic Enforcement | 830,356 | 482 |
| AHD PUBLIC HEALTH | 874,228 | 507 |
| REFUGEE HEALTH | 430,243 | 250 |
| TDH IMMUNIZATIONS | 325,424 | 189 |
| HIV PREVENTION | 227,136 | 132 |
| CORE PUBLIC HEALTH | 174,658 | 101 |
| BIOTERRORISM GRANT | 283,117 | 164 |
| DSRIP IMMUNIZATIONS | 450,194 | 261 |
| DSRIP ARAD | 150,000 | 87 |
| Childhood Obesity Project | 207,226 | 120 |
| CPS/EBOLA | 10,987 | 6 |
| PHEP SUPPLEMENTAL | 45,147 | 26 |
| EPIDEMIOLOGY | 66,558 | 39 |
| LOCAL TUBERCULOSIS - FEDERAL | 70,982 | 41 |
| LOCAL TUBERCULOSIS - STATE | 160,559 | 93 |
| HEALTH DEPARTMENT | 3,476,459 | 2,017 |
| WIC ADMINISTRATION | 199,748 | 116 |
| WIC NUTRITION EDUCATION | 432,460 | 251 |
| WIC BREAST FEEDING | 60,800 | 35 |
| WIC CLIENT SERVICES | 504,970 | 293 |
| WIC FARMERS MARKET | 51,787 | 30 |
| WIC SPECIAL INITIATIVE | 16,966 | 10 |
| WIC Peer Counselor | 36,361 | 21 |
| WIC SPECIAL INITIATIVE | 70 | 0 |
| WIC EBT | 22,811 | 13 |
| WIC RD Grant | 9,502 | 6 |
| WIC SUMMER FEEDING | 3,203 | 2 |
| WIC | 1,338,678 | 777 |
| GREENWAYS AT HILLSIDE | 333,975 | 194 |
| COLONIES #5 | 314,406 | 182 |
| Tutbury Imprv Dist | 13,741 | 8 |
| Point West PID | 37,206 | 22 |
| Quail Creek PID | 7,954 | 5 |
| Vineyards PID | 2,429 | 1 |
| Redstone PID | 291 | 0 |
| Town Square PID | 4 | 0 |
| Public Impr Districts | 710,006 | 412 |
| PROVISION FOR COMP ABSENSES | 1,857,067 | 1,078 |
| General Obligation Debt | 2,711,427 | 1,573 |
| 2001 Cert of Obligation | 57,488 | 33 |
| 2003 Cert of Obligation | 46,655 | 27 |
| 2006 Cert of Obligation | 45,946 | 27 |
| 2008A Cert of Obligation | 43,502 | 25 |
| 2008B Cert of Obligation | 108,962 | 63 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|------------|--------|
| 20011A COs (Golf) | 254,268 | 148 |
| 20011B COs (TIRZ #1) | 175,950 | 102 |
| 2014 CO Issue | 157,619 | 91 |
| LEOSE TRAINING - AIRPORT SEC | 6,145 | 4 |
| Airport | 6,145 | 4 |
| Drainage Utility | 2,465,943 | 1,431 |
| Drainage Utility | 2,465,943 | 1,431 |
| SELF INSURANCE GENERAL | 675,253 | 392 |
| UNEMPLOYMENT CLAIMS | -55,197 | -32 |
| FIRE & EXTENDED COVERAGE | 574,624 | 333 |
| WORKERS COMPENSATION | 4,718,979 | 2,738 |
| GENERAL LIABILITY | -472,759 | -274 |
| POLICE PROFESSIONAL | 188,276 | 109 |
| AUTOMOBILE LIABILITY | 201,578 | 117 |
| AUTO PHYSICAL DAMAGE | 478,637 | 278 |
| CITY PROPERTY | 135,272 | 78 |
| Self Insurance | 6,444,663 | 3,740 |
| HEALTH PLAN | 21,378,827 | 12,406 |
| DENTAL PLAN | 901,334 | 523 |
| Family Wellness Center | 835,566 | 485 |
| Employee Insurance | 23,115,727 | 13,414 |
| EMPLOYEE FLEX PLAN | 524,307 | 304 |
| AEDC OPERATIONS | 1,175,078 | 682 |
| Business Development | 488,015 | 283 |
| TPRDC CONTRACTUAL | 157,819 | 92 |
| AEDC PROJECTS | 5,706,132 | 3,311 |
| AEDC | 7,527,044 | 4,368 |
| AHD OPERATING | 9,676,005 | 5,615 |
| Amarillo Hosp. Dist Tobacco | 266,250 | 154 |
| AHD | 9,942,255 | 5,769 |
| AMARILLO EVENTS DISTRICT | 721,503 | 419 |
| Amarillo Events Taxing Ent | 1,297,994 | 753 |
| Events District Debt Service | 996,768 | 578 |
| VENUE DISTRICT | 3,016,265 | 1,750 |
| TIRZ #1 | 58,438 | 34 |
| Amarillo Local Government Corp | 64,085 | 37 |
| AMARILLO LOCAL GOVERNMENT CORP | 64,085 | 37 |
| Presidents Office | 77,685 | 45 |
| Chamber General | 13,426 | 8 |
| Finance | 25,387 | 15 |
| Board of Directors | 23,922 | 14 |
| Membership Support | 455,782 | 264 |
| Membership Events | 34,392 | 20 |
| Membership Marketing | 1,302 | 1 |
| Roundup | 1,479 | 1 |
| Membership Relations | 1,467 | 1 |
| Chamber Communications | 14,239 | 8 |
| Business Council Support | 126,680 | 74 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|-------------|---------|
| Business Council Events | 52,508 | 30 |
| Business Development | -391 | 0 |
| Governmental Affairs Support | 24,843 | 14 |
| Governmental Affairs Committee | 21,281 | 12 |
| Quality of Life Support | 73,732 | 43 |
| Quality of Life Civic Beat | 2,700 | 2 |
| Quality of Life Sports | 40,186 | 23 |
| Quality of Life Education | 1,500 | 1 |
| Ag Council Support | -2,000 | -1 |
| CVC Support | 1,023,414 | 594 |
| CVC Communications | 21,856 | 13 |
| CVC Convention Development | 32,393 | 19 |
| CVC Convention Services | 11,756 | 7 |
| CVC Tourism | 2,778 | 2 |
| CVC Film | 202 | 0 |
| CVC Arts | 168,150 | 98 |
| CVC Advertising | 1,364,636 | 792 |
| CVC Special Projects | 40,612 | 24 |
| CVC Visitor Center | 108,730 | 63 |
| Chamber of Commerce Foundation | 23,775 | 14 |
| Amarillo Chamber Healthcare Co | 1,006 | 1 |
| CHAMBER OF COMMERCE | 3,789,428 | 2,199 |
| HARRINGTON LIBRARY CONSTORTIUM | 418,827 | 243 |
| Harrington Library Plant Fund | 3,303 | 2 |
| HARRINGTON LIBRARY CONSORTIUM | 422,130 | 245 |
| Direct Entities | 186,382,932 | 108,154 |
| Indirect Cost Plan | 258,371,379 | 149,928 |

Entity: 1320GA - ACCOUNTING-GENERAL

Accumulation of Costs

| | |
|--------------------------|---------|
| 3600 Accounting | 978,252 |
| 200 Total Indirect Costs | 978,252 |
| 10 Total Costs | 978,252 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 288,338 | 869 |
| LEGAL | 1,090,045 | 3,287 |
| CUSTODIAL SERVICES | 1,357,641 | 4,093 |
| FACILITIES MAINTENANCE | 2,102,393 | 6,339 |
| AECC | 4,110,841 | 12,394 |
| PURCHASING | 627,229 | 1,891 |
| CENTRAL STORES | 379,384 | 1,144 |
| CIVILIAN PERSONNEL | 4,288,609 | 12,930 |
| PLANNING | 469,851 | 1,417 |
| BUILDING SAFETY | 2,749,317 | 8,289 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|------------|---------|
| PARKS & RECREATION ADMINISTRAT | 597,575 | 1,802 |
| FIRE OPERATIONS | 25,933,856 | 78,192 |
| FIRE SUPPORT | 3,550,637 | 10,705 |
| FIRE MARSHAL | 775,927 | 2,339 |
| Fire | 30,260,420 | 91,237 |
| DIRECTOR OF UTILITIES | 652,283 | 1,967 |
| FLEET SERVICES OPERATIONS | 7,635,918 | 23,023 |
| FLEET SERVICES REPLACEMENT | 16,030,886 | 48,334 |
| Indirect Entities | 72,640,730 | 219,015 |
| TOURISM & ECONOMIC DEVELOPMENT | 3,433,718 | 10,353 |
| JUDICIAL | 524,612 | 1,582 |
| CITY SECRETARY | 382,432 | 1,153 |
| EMERGENCY MANAGEMENT SERVICES | 547,962 | 1,652 |
| HAZARDOUS MATERIL TRANSP PLANN | 111,531 | 336 |
| St Homeland Sec 05/06 | 12,305 | 37 |
| LETP 0708 | 103,075 | 311 |
| AIP PANTEX PROJECT FUND | 162,805 | 491 |
| EMERGENCY MANAGEMENT | 937,678 | 2,827 |
| RADIO COMMUNICATIONS | 417,986 | 1,260 |
| CIVIC CENTER PROMOTIONS | 412,558 | 1,244 |
| CIVIC CENTER OPERATIONS | 1,825,747 | 5,505 |
| ICE HOCKEY | 406,597 | 1,226 |
| BOX OFFICE OPERATIONS | 336,308 | 1,014 |
| GLOBE NEWS CENTER | 320,252 | 966 |
| LIBRARY | 4,225,917 | 12,741 |
| MUNICIPAL COURT | 1,336,982 | 4,031 |
| TEEN COURT | 59,031 | 178 |
| VITAL STATISTICS | 71,488 | 216 |
| BENEFITS | 334,171 | 1,008 |
| ENGINEERING | 909,140 | 2,741 |
| CAPITAL PROJECTS & DEVELOPMENT | 698,234 | 2,105 |
| STREET DEPARTMENT | 8,922,547 | 26,902 |
| SOLID WASTE COLLECTION | 9,115,102 | 27,482 |
| SOLID WASTE DISPOSAL | 4,030,424 | 12,152 |
| POLICE | 41,036,212 | 123,726 |
| TOBACCO SENATE BILL 55 | 260 | 1 |
| Cops In Schools | 10,469 | 32 |
| Safe and Sober TXDOT Program | 208,020 | 627 |
| Click it Or Ticket | 10,197 | 31 |
| JAG 2007 | 47,403 | 143 |
| NARCOTICS UNIT | 55,721 | 168 |
| TEXAS NARCOTICS SEIZURES | 35,531 | 107 |
| FEDERAL APD SEIZURES | 1,248 | 4 |
| Leose Training-Police | 33,009 | 100 |
| TOTAL POLICE | 41,438,070 | 124,938 |
| ANIMAL MANAGEMENT AND WELFARE | 2,589,222 | 7,807 |
| TRAFFIC ADMINISTRATION | 491,790 | 1,483 |
| TRAFFIC FIELD OPERATIONS | 3,513,784 | 10,594 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|------------|--------|
| TRAFFIC | 4,005,574 | 12,077 |
| ENVIRONMENTAL HEALTH | 923,121 | 2,783 |
| TRANSIT FIXED ROUTE | 2,645,403 | 7,976 |
| TRANSIT DEMAND RESPONSE | 1,449,693 | 4,371 |
| TRANSIT MAINTENANCE | 538,499 | 1,624 |
| TRANSIT | 4,633,595 | 13,971 |
| ROSS ROGERS | 2,032,404 | 6,128 |
| COMANCHE TRAIL | 1,469,058 | 4,429 |
| TENNIS CENTER | 98,452 | 297 |
| SWIMMING POOLS | 428,020 | 1,291 |
| PARKS & RECREATION PROGRAM | 484,079 | 1,460 |
| PARK MAINTENANCE | 6,798,207 | 20,497 |
| ZOO MAINTENANCE | 481,119 | 1,451 |
| ZOOSCHOOL EDUCATION PROGRAMS | -232 | -1 |
| ATHLETIC ADMINISTRATION | 156,960 | 473 |
| SOFTBALL PROGRAM | 169,789 | 512 |
| BASKETBALL PROGRAM | 12,102 | 36 |
| TRACK PROGRAM | 4,263 | 13 |
| VOLLEYBALL PROGRAM | 99,635 | 300 |
| BASEBALL | 1,538 | 5 |
| FIRE CIVILIAN PERSONNEL | 666,671 | 2,010 |
| PROGRAM MANAGEMENT | 319,170 | 962 |
| CODE ENFORCEMENT | 163,553 | 493 |
| Code Inspector | 75,589 | 228 |
| REHAB SUPPORT | 107,360 | 324 |
| HOUSING REHAB | 261,450 | 788 |
| PARK IMPROVEMENTS | 2,998 | 9 |
| PUBLIC SERVICES | 214,190 | 646 |
| NEIGHBORHOOD FACILITIES | 149,999 | 452 |
| HMIS 2008/10 | 76,045 | 229 |
| COMMUNITY DEVELOPMENT | 1,370,354 | 4,132 |
| HOUSING ASSISTANCE | 940,092 | 2,834 |
| MOD REHAB | 10,754 | 32 |
| HOUSING VOUCHERS | 6,824,963 | 20,578 |
| 5 YEAR MAINSTREAM VOUCHER PROG | 349,471 | 1,054 |
| HOUSING | 8,125,280 | 24,498 |
| HOME ADMINISTRATION | 49,945 | 151 |
| HOME PROJECTS | 868,806 | 2,619 |
| HOME | 918,751 | 2,770 |
| SHELTER PLUS CARE | 346,354 | 1,044 |
| SUPPORTIVE HOUSING | 224,801 | 678 |
| TX Emergency Shelter Grant | 121,978 | 368 |
| Community Development Total | 11,107,518 | 33,490 |
| COURT TECHNOLOGY FUND | 85,565 | 258 |
| Court Security | 144,194 | 435 |
| Summer Lunch Program | 298,549 | 900 |
| URBAN TRANSPORTATION PLANNING | 363,722 | 1,097 |
| Photo Traffic Enforcement | 830,356 | 2,504 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation**

| | | |
|------------------------------|-----------|--------|
| Photo Traffic Enforcement | 830,356 | 2,504 |
| AHD PUBLIC HEALTH | 874,228 | 2,636 |
| REFUGEE HEALTH | 430,243 | 1,297 |
| TDH IMMUNIZATIONS | 325,424 | 981 |
| HIV PREVENTION | 227,136 | 685 |
| CORE PUBLIC HEALTH | 174,658 | 527 |
| BIOTERRORISM GRANT | 283,117 | 854 |
| DSRIP IMMUNIZATIONS | 450,194 | 1,357 |
| DSRIP ARAD | 150,000 | 452 |
| Childhood Obesity Project | 207,226 | 625 |
| CPS/EBOLA | 10,987 | 33 |
| PHEP SUPPLEMENTAL | 45,147 | 136 |
| EPIDEMIOLOGY | 66,558 | 201 |
| LOCAL TUBERCULOSIS - FEDERAL | 70,982 | 214 |
| LOCAL TUBERCULOSIS - STATE | 160,559 | 484 |
| HEALTH DEPARTMENT | 3,476,459 | 10,482 |
| WIC ADMINISTRATION | 199,748 | 602 |
| WIC NUTRITION EDUCATION | 432,460 | 1,304 |
| WIC BREAST FEEDING | 60,800 | 183 |
| WIC CLIENT SERVICES | 504,970 | 1,523 |
| WIC FARMERS MARKET | 51,787 | 156 |
| WIC SPECIAL INITIATIVE | 16,966 | 51 |
| WIC Peer Counselor | 36,361 | 110 |
| WIC SPECIAL INITIATIVE | 70 | '0' |
| WIC EBT | 22,811 | 69 |
| WIC RD Grant | 9,502 | 29 |
| WIC SUMMER FEEDING | 3,203 | 10 |
| WIC | 1,338,678 | 4,036 |
| GREENWAYS AT HILLSIDE | 333,975 | 1,007 |
| COLONIES #5 | 314,406 | 948 |
| Tutbury Imprv Dist | 13,741 | 41 |
| Point West PID | 37,206 | 112 |
| Quail Creek PID | 7,954 | 24 |
| Vineyards PID | 2,429 | 7 |
| Redstone PID | 291 | 1 |
| Town Square PID | 4 | '0' |
| Public Impr Districts | 710,006 | 2,141 |
| PROVISION FOR COMP ABSENSES | 1,857,067 | 5,599 |
| General Obligation Debt | 2,711,427 | 8,175 |
| 2001 Cert of Obligation | 57,488 | 173 |
| 2003 Cert of Obligation | 46,655 | 141 |
| 2006 Cert of Obligation | 45,946 | 139 |
| 2008A Cert of Obligation | 43,502 | 131 |
| 2008B Cert of Obligation | 108,962 | 329 |
| 20011A COs (Golf) | 254,268 | 767 |
| 20011B COs (TIRZ #1) | 175,950 | 530 |
| 2014 CO Issue | 157,619 | 475 |
| UTILITIES OFFICE | 2,238,739 | 6,750 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|------------|---------|
| CAPITAL PROJECTS & DEVELOPMENT | 776,934 | 2,342 |
| Water & Sewer General | 874,188 | 2,636 |
| SEWER GENERAL | 2,709,906 | 8,171 |
| WATER GENERAL | 5,283,020 | 15,929 |
| WATER PRODUCTION | 6,310,922 | 19,028 |
| WATER TRANSMISSION | 4,601,818 | 13,875 |
| SURFACE WATER TREATMENT | 10,390,169 | 31,327 |
| WATER DISTRIBUTION | 6,604,342 | 19,912 |
| WASTE WATER COLLECTION | 4,570,764 | 13,781 |
| RIVER ROAD WATER RECLAMATION | 2,900,925 | 8,746 |
| HOLLYWOOD ROAD WASTE WATER TRE | 3,929,949 | 11,849 |
| LABORATORY ADMINISTRATION | 1,488,974 | 4,489 |
| Water & Sewer | 52,680,650 | 158,835 |
| LEOSE TRAINING - AIRPORT SEC | 6,145 | 19 |
| AIRPORT OPERATIONS | 12,104,165 | 36,495 |
| Rental Car Facility | 647,914 | 1,953 |
| Airport | 12,758,224 | 38,467 |
| Drainage Utility | 2,465,943 | 7,435 |
| Drainage Utility | 2,465,943 | 7,435 |
| SELF INSURANCE GENERAL | 675,253 | 2,036 |
| UNEMPLOYMENT CLAIMS | -55,197 | -166 |
| FIRE & EXTENDED COVERAGE | 574,624 | 1,733 |
| WORKERS COMPENSATION | 4,718,979 | 14,228 |
| GENERAL LIABILITY | -472,759 | -1,425 |
| POLICE PROFESSIONAL | 188,276 | 568 |
| AUTOMOBILE LIABILITY | 201,578 | 608 |
| AUTO PHYSICAL DAMAGE | 478,637 | 1,443 |
| CITY PROPERTY | 135,272 | 408 |
| Self Insurance | 6,444,663 | 19,431 |
| HEALTH PLAN | 21,378,827 | 64,458 |
| DENTAL PLAN | 901,334 | 2,718 |
| Family Wellness Center | 835,566 | 2,519 |
| Employee Insurance | 23,115,727 | 69,695 |
| EMPLOYEE FLEX PLAN | 524,307 | 1,581 |
| AEDC OPERATIONS | 1,175,078 | 3,543 |
| Business Development | 488,015 | 1,471 |
| TPRDC CONTRACTUAL | 157,819 | 476 |
| AEDC PROJECTS | 5,706,132 | 17,204 |
| AEDC | 7,527,044 | 22,694 |
| AHD OPERATING | 9,676,005 | 29,174 |
| Amarillo Hosp. Dist Tobacco | 266,250 | 803 |
| AHD | 9,942,255 | 29,976 |
| AMARILLO EVENTS DISTRICT | 721,503 | 2,175 |
| Amarillo Events Taxing Ent | 1,297,994 | 3,914 |
| Events District Debt Service | 996,768 | 3,005 |
| VENUE DISTRICT | 3,016,265 | 9,094 |
| TIRZ #1 | 58,438 | 176 |
| Amarillo Local Government Corp | 64,085 | 193 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|-------------|---------|
| AMARILLO LOCAL GOVERNMENT CORP | 64,085 | 193 |
| Presidents Office | 77,685 | 234 |
| Chamber General | 13,426 | 40 |
| Finance | 25,387 | 77 |
| Board of Directors | 23,922 | 72 |
| Membership Support | 455,782 | 1,374 |
| Membership Events | 34,392 | 104 |
| Membership Marketing | 1,302 | 4 |
| Roundup | 1,479 | 4 |
| Membership Relations | 1,467 | 4 |
| Chamber Communications | 14,239 | 43 |
| Business Council Support | 126,680 | 382 |
| Business Council Events | 52,508 | 158 |
| Business Development | -391 | -1 |
| Governmental Affairs Support | 24,843 | 75 |
| Governmental Affairs Committee | 21,281 | 64 |
| Quality of Life Support | 73,732 | 222 |
| Quality of Life Civic Beat | 2,700 | 8 |
| Quality of Life Sports | 40,186 | 121 |
| Quality of Life Education | 1,500 | 5 |
| Ag Council Support | -2,000 | -6 |
| CVC Support | 1,023,414 | 3,086 |
| CVC Communications | 21,856 | 66 |
| CVC Convention Development | 32,393 | 98 |
| CVC Convention Services | 11,756 | 35 |
| CVC Tourism | 2,778 | 8 |
| CVC Film | 202 | 1 |
| CVC Arts | 168,150 | 507 |
| CVC Advertising | 1,364,636 | 4,114 |
| CVC Special Projects | 40,612 | 122 |
| CVC Visitor Center | 108,730 | 328 |
| Chamber of Commerce Foundation | 23,775 | 72 |
| Amarillo Chamber Healthcare Co | 1,006 | 3 |
| CHAMBER OF COMMERCE | 3,789,428 | 11,425 |
| HARRINGTON LIBRARY CONSTORTIUM | 418,827 | 1,263 |
| Harrington Library Plant Fund | 3,303 | 10 |
| HARRINGTON LIBRARY CONSORTIUM | 422,130 | 1,273 |
| Direct Entities | 251,815,661 | 759,237 |
| Indirect Cost Plan | 324,456,391 | 978,252 |

Entity: 1320GR - ACCOUNTING-GRANT

Accumulation of Costs

| | |
|--------------------------|---------|
| 3600 Accounting | 115,880 |
| 200 Total Indirect Costs | 115,880 |
| 10 Total Costs | 115,880 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| HAZARDOUS MATERIL TRANSP PLANN | 111,531 | 675 |
| St Homeland Sec 05/06 | 12,305 | 74 |
| LETP 0708 | 103,075 | 624 |
| AIP PANTEX PROJECT FUND | 162,805 | 986 |
| EMERGENCY MANAGEMENT | 389,716 | 2,359 |
| Safe and Sober TXDOT Program | 208,020 | 1,259 |
| Click it Or Ticket | 10,197 | 62 |
| JAG 2007 | 47,403 | 287 |
| NARCOTICS UNIT | 55,721 | 337 |
| TEXAS NARCOTICS SEIZURES | 35,531 | 215 |
| FEDERAL APD SEIZURES | 1,248 | 8 |
| Leose Training-Police | 33,009 | 200 |
| TOTAL POLICE | 391,129 | 2,368 |
| PROGRAM MANAGEMENT | 319,170 | 1,932 |
| CODE ENFORCEMENT | 163,553 | 990 |
| Code Inspector | 75,589 | 458 |
| REHAB SUPPORT | 107,360 | 650 |
| HOUSING REHAB | 261,450 | 1,583 |
| PARK IMPROVEMENTS | 2,998 | 18 |
| PUBLIC SERVICES | 214,190 | 1,297 |
| NEIGHBORHOOD FACILITIES | 149,999 | 908 |
| HMIS 2008/10 | 76,045 | 460 |
| COMMUNITY DEVELOPMENT | 1,370,354 | 8,296 |
| HOUSING ASSISTANCE | 940,092 | 5,691 |
| MOD REHAB | 10,754 | 65 |
| HOUSING VOUCHERS | 6,824,963 | 41,316 |
| 5 YEAR MAINSTREAM VOUCHER PROG | 349,471 | 2,116 |
| HOUSING | 8,125,280 | 49,188 |
| HOME ADMINISTRATION | 49,945 | 302 |
| HOME PROJECTS | 868,806 | 5,259 |
| HOME | 918,751 | 5,562 |
| SHELTER PLUS CARE | 346,354 | 2,097 |
| SUPPORTIVE HOUSING | 224,801 | 1,361 |
| TX Emergency Shelter Grant | 121,978 | 738 |
| Community Development Total | 11,107,518 | 67,241 |
| COURT TECHNOLOGY FUND | 85,565 | 518 |
| Court Security | 144,194 | 873 |
| Summer Lunch Program | 298,549 | 1,807 |
| URBAN TRANSPORTATION PLANNING | 363,722 | 2,202 |
| Photo Traffic Enforcement | 830,356 | 5,027 |
| Photo Traffic Enforcement | 830,356 | 5,027 |
| AHD PUBLIC HEALTH | 874,228 | 5,292 |
| REFUGEE HEALTH | 430,243 | 2,605 |
| TDH IMMUNIZATIONS | 325,424 | 1,970 |
| HIV PREVENTION | 227,136 | 1,375 |
| CORE PUBLIC HEALTH | 174,658 | 1,057 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation**

| | | |
|------------------------------|------------|---------|
| BIOTERRORISM GRANT | 283,117 | 1,714 |
| DSRIP IMMUNIZATIONS | 450,194 | 2,725 |
| DSRIP ARAD | 150,000 | 908 |
| Childhood Obesity Project | 207,226 | 1,254 |
| CPS/EBOLA | 10,987 | 67 |
| PHEP SUPPLEMENTAL | 45,147 | 273 |
| EPIDEMIOLOGY | 66,558 | 403 |
| LOCAL TUBERCULOSIS - FEDERAL | 70,982 | 430 |
| LOCAL TUBERCULOSIS - STATE | 160,559 | 972 |
| HEALTH DEPARTMENT | 3,476,459 | 21,045 |
| WIC ADMINISTRATION | 199,748 | 1,209 |
| WIC NUTRITION EDUCATION | 432,460 | 2,618 |
| WIC BREAST FEEDING | 60,800 | 368 |
| WIC CLIENT SERVICES | 504,970 | 3,057 |
| WIC FARMERS MARKET | 51,787 | 314 |
| WIC SPECIAL INITIATIVE | 16,966 | 103 |
| WIC Peer Counselor | 36,361 | 220 |
| WIC SPECIAL INITIATIVE | 70 | 0 |
| WIC EBT | 22,811 | 138 |
| WIC RD Grant | 9,502 | 58 |
| WIC SUMMER FEEDING | 3,203 | 19 |
| WIC | 1,338,678 | 8,104 |
| GREENWAYS AT HILLSIDE | 333,975 | 2,022 |
| COLONIES #5 | 314,406 | 1,903 |
| Tutbury Imprv Dist | 13,741 | 83 |
| Point West PID | 37,206 | 225 |
| Quail Creek PID | 7,954 | 48 |
| Vineyards PID | 2,429 | 15 |
| Redstone PID | 291 | 2 |
| Town Square PID | 4 | 0 |
| Public Impr Districts | 710,006 | 4,298 |
| LEOSE TRAINING - AIRPORT SEC | 6,145 | 37 |
| Airport | 6,145 | 37 |
| Direct Entities | 19,142,037 | 115,880 |
| Indirect Cost Plan | 19,142,037 | 115,880 |

Entity: 1320PR - ACCOUNTING PAYROLL

Accumulation of Costs

| | |
|--------------------------|---------|
| 3600 Accounting | 140,603 |
| 200 Total Indirect Costs | 140,603 |
| 10 Total Costs | 140,603 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 3 | 197 |
| LEGAL | 7 | 460 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|-----|--------|
| CUSTODIAL SERVICES | 26 | 1,709 |
| FACILITIES MAINTENANCE | 26 | 1,709 |
| AECC | 58 | 3,813 |
| PURCHASING | 9 | 592 |
| CENTRAL STORES | 7 | 460 |
| CIVILIAN PERSONNEL | 64 | 4,207 |
| PLANNING | 6 | 394 |
| BUILDING SAFETY | 33 | 2,169 |
| PARKS & RECREATION ADMINISTRAT | 6 | 394 |
| FIRE OPERATIONS | 255 | 16,762 |
| FIRE SUPPORT | 5 | 329 |
| FIRE MARSHAL | 7 | 460 |
| Fire | 267 | 17,551 |
| DIRECTOR OF UTILITIES | 6 | 394 |
| FLEET SERVICES OPERATIONS | 38 | 2,498 |
| LIBRARY ADMIN | 3 | 197 |
| POLICE ADMIN | 3 | 197 |
| PUBLIC WORKS ADMIN | 3 | 197 |
| Indirect Entities | 565 | 37,139 |
| JUDICIAL | 5 | 329 |
| CITY SECRETARY | 4 | 263 |
| EMERGENCY MANAGEMENT SERVICES | 2 | 131 |
| METROPOLITAN MEDICAL RESPONSE | 1 | 66 |
| MFI (PRPC) | 1 | 66 |
| AIP PANTEX PROJECT FUND | 1 | 66 |
| EMERGENCY MANAGEMENT | 5 | 329 |
| RADIO COMMUNICATIONS | 8 | 526 |
| CIVIC CENTER PROMOTIONS | 5 | 329 |
| CIVIC CENTER OPERATIONS | 22 | 1,446 |
| ICE HOCKEY | 2 | 131 |
| BOX OFFICE OPERATIONS | 15 | 986 |
| GLOBE NEWS CENTER | 3 | 197 |
| LIBRARY | 72 | 4,733 |
| MUNICIPAL COURT | 24 | 1,578 |
| TEEN COURT | 1 | 66 |
| VITAL STATISTICS | 1 | 66 |
| ENGINEERING | 4 | 263 |
| CAPITAL PROJECTS & DEVELOPMENT | 13 | 855 |
| STREET DEPARTMENT | 89 | 5,850 |
| SOLID WASTE COLLECTION | 103 | 6,770 |
| SOLID WASTE DISPOSAL | 34 | 2,235 |
| POLICE | 348 | 22,875 |
| TOTAL POLICE | 348 | 22,875 |
| ANIMAL MANAGEMENT AND WELFARE | 37 | 2,432 |
| TRAFFIC ADMINISTRATION | 35 | 2,301 |
| TRAFFIC FIELD OPERATIONS | 18 | 1,183 |
| TRAFFIC | 53 | 3,484 |
| ENVIRONMENTAL HEALTH | 11 | 723 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|------|-------|
| TRANSIT FIXED ROUTE | 32 | 2,103 |
| TRANSIT DEMAND RESPONSE | 22 | 1,446 |
| TRANSIT MAINTENANCE | 8 | 526 |
| TRANSIT | 62 | 4,075 |
| ROSS ROGERS | 33 | 2,169 |
| COMANCHE TRAIL | 24 | 1,578 |
| TENNIS CENTER | 1 | 66 |
| SWIMMING POOLS | 17 | 1,117 |
| PARKS & RECREATION PROGRAM | 18 | 1,183 |
| PARK MAINTENANCE | 96 | 6,310 |
| ZOO MAINTENANCE | 14 | 920 |
| ATHLETIC ADMINISTRATION | 5 | 329 |
| FIRE CIVILIAN PERSONNEL | 11 | 723 |
| PROGRAM MANAGEMENT | 4 | 263 |
| Code Inspector | 1 | 66 |
| REHAB SUPPORT | 2 | 131 |
| HMIS 2008/10 | 1 | 66 |
| COMMUNITY DEVELOPMENT | 8 | 526 |
| HOUSING ASSISTANCE | 10 | 657 |
| HOUSING | 10 | 657 |
| HOME ADMINISTRATION | 1 | 66 |
| HOME | 1 | 66 |
| Community Development Total | 19 | 1,249 |
| Court Security | 3 | 197 |
| URBAN TRANSPORTATION PLANNING | 4 | 263 |
| Photo Traffic Enforcement | 1 | 66 |
| Photo Traffic Enforcement | 1 | 66 |
| AHD PUBLIC HEALTH | 9 | 592 |
| REFUGEE HEALTH | 5 | 329 |
| TDH IMMUNIZATIONS | 6 | 394 |
| HIV PREVENTION | 4.00 | 263 |
| CORE PUBLIC HEALTH | 3.00 | 197 |
| BIOTERRORISM GRANT | 4 | 263 |
| DSRIP IMMUNIZATIONS | 2 | 131 |
| EPIDEMIOLOGY | 1 | 66 |
| LOCAL TUBERCULOSIS - FEDERAL | 1 | 66 |
| LOCAL TUBERCULOSIS - STATE | 1 | 66 |
| HEALTH DEPARTMENT | 36 | 2,366 |
| WIC ADMINISTRATION | 21 | 1,380 |
| WIC | 21 | 1,380 |
| UTILITIES OFFICE | 35 | 2,301 |
| CAPITAL PROJECTS & DEVELOPMENT | 13 | 855 |
| WATER PRODUCTION | 7 | 460 |
| WATER TRANSMISSION | 7 | 460 |
| SURFACE WATER TREATMENT | 28 | 1,841 |
| WATER DISTRIBUTION | 57 | 3,747 |
| WASTE WATER COLLECTION | 32 | 2,103 |
| RIVER ROAD WATER RECLAMATION | 22 | 1,446 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Accounting Allocation

| | | |
|--------------------------------|----------|---------|
| HOLLYWOOD ROAD WASTE WATER TRE | 25 | 1,643 |
| LABORATORY ADMINISTRATION | 17 | 1,117 |
| Water & Sewer | 243 | 15,973 |
| AIRPORT OPERATIONS | 46 | 3,024 |
| Airport | 46 | 3,024 |
| Drainage Utility | 20 | 1,315 |
| Drainage Utility | 20 | 1,315 |
| WORKERS COMPENSATION | 2 | 131 |
| Self Insurance | 2 | 131 |
| Family Wellness Center | 7 | 460 |
| Employee Insurance | 7 | 460 |
| AEDC OPERATIONS | 5 | 329 |
| AEDC PROJECTS | 2 | 131 |
| AEDC | 7 | 460 |
| Presidents Office | 1 | 66 |
| Chamber General | 2 | 131 |
| Membership Support | 4 | 263 |
| Business Council Support | 1 | 66 |
| Quality of Life Support | 1 | 66 |
| CVC Support | 9 | 592 |
| CVC Visitor Center | 3 | 197 |
| CHAMBER OF COMMERCE | 21 | 1,380 |
| HARRINGTON LIBRARY CONSTORTIUM | 2 | 131 |
| HARRINGTON LIBRARY CONSORTIUM | 2 | 131 |
| VECTOR CONTROL | 2 | 131 |
| Direct Entities | 1,574.00 | 103,464 |
| Indirect Cost Plan | 2,139.00 | 140,603 |

CITY OF AMARILLO
ACCOUNTING Department Cost Distribution
Fiscal Year 2015/2016

| | Dept Admin ----- | Gen Acct ----- | Payroll ----- | Grant Acct ----- | Audit Fee ----- | TOTAL ----- |
|---------------------------|------------------------|----------------------|------------------|------------------------|-----------------------|----------------|
| EFFORT REPORT | | | | | | |
| FULL TIME EQUIVALENTS: | | | | | | |
| City Auditor | 1.00 | | | | | 1.00 |
| Asst City Auditor | 1.00 | | | | | 1.00 |
| Budget Analyst | | 1.00 | | | | 1.00 |
| Property Accountant | | 1.00 | | | | 1.00 |
| Accountant I | | 1.00 | | | | 1.00 |
| City Cash Clerk | | 1.00 | | | | 1.00 |
| Administrative Assistant* | 0.52 | 0.48 | | | | 1.00 |
| Accounts Payable Clerk | | 1.00 | | | | 1.00 |
| File Clerk* | 0.48 | 0.38 | 0.14 | | | 1.00 |
| College Intern | | 1.00 | | | | 1.00 |
| Accountant II | | 0.78 | 0.22 | | | 1.00 |
| Payroll Accountant | | | 1.00 | | | 1.00 |
| Accounts Receivable Clerk | | 1.00 | | | | 1.00 |
| Grant Supervisor | | | | 1.00 | | 1.00 |
| Grant Compliance Manager | | 1.00 | | | | 1.00 |
| Collections Clerk | | 1.00 | | | | 1.00 |
| TOTAL | 3.00 | 10.64 | 1.36 | 1.00 | N/A | 16.00 |

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

CITY OF AMARILLO
ACCOUNTING Department Cost Distribution
Fiscal Year 2015/2016

| | Dept Admin | Gen Acct | Payroll | Grant Acct | Audit Fee | TOTAL |
|---|----------------|----------------|---------------|---------------|--------------|----------------|
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Salaries from 01/01/2016 to 12/31/2016 Distribution based on effort expended | | | | | | |
| City Auditor | 105,170 | 0 | 0 | 0 | 0 | 105,170 |
| Asst City Auditor | 98,051 | 0 | 0 | 0 | 0 | 98,051 |
| Budget Analyst | 0 | 64,788 | 0 | 0 | 0 | 64,788 |
| Property Accountant | 0 | 45,943 | 0 | 0 | 0 | 45,943 |
| Accountant I | 0 | 43,415 | 0 | 0 | 0 | 43,415 |
| City Cash Clerk | 0 | 26,280 | 0 | 0 | 0 | 26,280 |
| Administrative Assistant | 14,421 | 13,312 | 0 | 0 | 0 | 27,733 |
| Accounts Payable Clerk | 0 | 34,936 | 0 | 0 | 0 | 34,936 |
| File Clerk | 10,099 | 7,995 | 2,945 | 0 | 0 | 21,039 |
| College Intern | 0 | 26,301 | 0 | 0 | 0 | 26,301 |
| Accountant II | 0 | 34,719 | 9,792 | 0 | 0 | 44,511 |
| Payroll Accountant | 0 | 0 | 46,824 | 0 | 0 | 46,824 |
| Accounts Receivable Clerk | 0 | 39,244 | 0 | 0 | 0 | 39,244 |
| Grant Supervisor | 0 | 0 | 0 | 51,904 | 0 | 51,904 |
| Grant Compliance Manager | 0 | 16,219 | 0 | 0 | 0 | 16,219 |
| Collections Clerk | 0 | 33,826 | 0 | 0 | 0 | 33,826 |
| TOTAL | 227,741 | 386,978 | 59,562 | 51,904 | 0 | 726,184 |

CITY OF AMARILLO
 ACCOUNTING Department Cost Distribution
 Fiscal Year 2015/2016

| | Dept Admin | Gen Acct | Payroll | Grant Acct | Audit Fee | TOTAL |
|--------------------------------------|---------------|-------------|---------|---------------|--------------|-----------|
| | ----- | ----- | ----- | ----- | ----- | ----- |
| DEPARTMENT COST DISTRIBUTION: | | | | | | |
| Personal Services | 301,332 | 512,025 | 78,809 | 68,676 | 0 | 960,841 |
| Supplies | 51,003 | | | | | 51,003 |
| Contractual Services | 38,729 | | | | 128,725 | 167,454 |
| Other | 9,547 | | | | | 9,547 |
| TOTAL | 400,611 | 512,024 | 78,809 | 68,676 | 128,725 | 1,188,845 |
| Department Overhead Allocation | | 327,885 | 41,910 | 30,816 | 0 | |
| TOTAL BY FUNCTION | | 839,909 | 120,719 | 99,492 | 128,725 | 1,188,845 |

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

| | |
|------------------------|-----------|
| BALANCE FROM AUDIT | 1,188,845 |
| LESS LOSS ON BAD DEBTS | |
| | ----- |
| BALANCE PER REPORT | 1,188,845 |
| | ===== |

CITY OF AMARILLO
PURCHASING DEPARTMENT
NATURE AND EXTENT OF SERVICES

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

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

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

The costs of the Purchasing Department have been distributed on the basis of modified direct charges for each department and division in FY 2015/2016.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2016
Purchasing Allocation

Entity: 1325 - PURCHASING

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 584,816 |
| 111 IT Charges | 42,413 |
| 10A Total Financial Costs | 627,229 |
| 2300 City Manager-City Admin | 3,107 |
| 2420 City Manager-Finance & Le | 1,354 |
| 2700 Human Resources-City | 2,783 |
| 3200 Finance-Division | 29,919 |
| 3400 Finance-Internal Auditor | 1,829 |
| 3700 Accounting-General | 1,891 |
| 3800 Accounting-Payroll | 592 |
| 4000 Accounting-Audit | 364 |
| 4400 IS-Printing Services | 1,509 |
| 4710 IS-JDE | 8,047 |
| 4730 IS-HB | 7,325 |
| 4740 IS-Kronos | 1,560 |
| 4900 IS-Microsystems | 13,658 |
| 5000 IS-Replacement | 2,847 |
| 5110 IS-Telecom | 9,008 |
| 5210 IS-Reimbursement | -42,929 |
| 200 Total Indirect Costs | 42,864 |
| 10 Total Costs | 670,093 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 288,338 | 597 |
| LEGAL | 1,090,045 | 2,256 |
| CUSTODIAL SERVICES | 1,357,641 | 2,809 |
| FACILITIES MAINTENANCE | 2,102,393 | 4,350 |
| AECC | 4,110,841 | 8,506 |
| CENTRAL STORES | 379,384 | 785 |
| CIVILIAN PERSONNEL | 4,288,609 | 8,874 |
| PLANNING | 469,851 | 972 |
| BUILDING SAFETY | 2,749,317 | 5,689 |
| PARKS & RECREATION ADMINISTRAT | 597,575 | 1,237 |
| FIRE OPERATIONS | 25,933,856 | 53,664 |
| FIRE SUPPORT | 3,550,637 | 7,347 |
| FIRE MARSHAL | 775,927 | 1,606 |
| Fire | 30,260,420 | 62,617 |
| DIRECTOR OF UTILITIES | 652,283 | 1,350 |
| FLEET SERVICES OPERATIONS | 7,635,918 | 15,801 |
| FLEET SERVICES REPLACEMENT | 16,030,886 | 33,172 |
| Indirect Entities | 72,013,501 | 149,016 |
| TOURISM & ECONOMIC DEVELOPMENT | 3,433,718 | 7,105 |
| JUDICIAL | 524,612 | 1,086 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Purchasing Allocation

| | | |
|--------------------------------|------------|--------|
| CITY SECRETARY | 382,432 | 791 |
| EMERGENCY MANAGEMENT SERVICES | 547,962 | 1,134 |
| HAZARDOUS MATERIL TRANSP PLANN | 111,531 | 231 |
| St Homeland Sec 05/06 | 12,305 | 25 |
| LETP 0708 | 103,075 | 213 |
| AIP PANTEX PROJECT FUND | 162,805 | 337 |
| EMERGENCY MANAGEMENT | 937,678 | 1,940 |
| RADIO COMMUNICATIONS | 417,986 | 865 |
| CIVIC CENTER PROMOTIONS | 412,558 | 854 |
| CIVIC CENTER OPERATIONS | 1,825,747 | 3,778 |
| ICE HOCKEY | 406,597 | 841 |
| BOX OFFICE OPERATIONS | 336,308 | 696 |
| GLOBE NEWS CENTER | 320,252 | 663 |
| LIBRARY | 4,225,917 | 8,745 |
| MUNICIPAL COURT | 1,336,982 | 2,767 |
| TEEN COURT | 59,031 | 122 |
| VITAL STATISTICS | 71,488 | 148 |
| BENEFITS | 334,171 | 691 |
| ENGINEERING | 909,140 | 1,881 |
| CAPITAL PROJECTS & DEVELOPMENT | 698,234 | 1,445 |
| STREET DEPARTMENT | 8,922,547 | 18,463 |
| SOLID WASTE COLLECTION | 9,115,102 | 18,862 |
| SOLID WASTE DISPOSAL | 4,030,424 | 8,340 |
| POLICE | 41,036,212 | 84,915 |
| TOBACCO SENATE BILL 55 | 260 | 1 |
| Cops In Schools | 10,469 | 22 |
| Safe and Sober TXDOT Program | 208,020 | 430 |
| Click it Or Ticket | 10,197 | 21 |
| JAG 2007 | 47,403 | 98 |
| NARCOTICS UNIT | 55,721 | 115 |
| TEXAS NARCOTICS SEIZURES | 35,531 | 74 |
| FEDERAL APD SEIZURES | 1,248 | 3 |
| Leose Training-Police | 33,009 | 68 |
| TOTAL POLICE | 41,438,070 | 85,747 |
| ANIMAL MANAGEMENT AND WELFARE | 2,589,222 | 5,358 |
| TRAFFIC ADMINISTRATION | 491,790 | 1,018 |
| TRAFFIC FIELD OPERATIONS | 3,513,784 | 7,271 |
| TRAFFIC | 4,005,574 | 8,289 |
| ENVIRONMENTAL HEALTH | 923,121 | 1,910 |
| TRANSIT FIXED ROUTE | 2,645,403 | 5,474 |
| TRANSIT DEMAND RESPONSE | 1,449,693 | 3,000 |
| TRANSIT MAINTENANCE | 538,499 | 1,114 |
| TRANSIT | 4,633,595 | 9,588 |
| ROSS ROGERS | 2,032,404 | 4,206 |
| COMANCHE TRAIL | 1,469,058 | 3,040 |
| TENNIS CENTER | 98,452 | 204 |
| SWIMMING POOLS | 428,020 | 886 |
| PARKS & RECREATION PROGRAM | 484,079 | 1,002 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Purchasing Allocation

| | | |
|--------------------------------|------------|--------|
| PARK MAINTENANCE | 6,798,207 | 14,067 |
| ZOO MAINTENANCE | 481,119 | 996 |
| ZOOSCHOOL EDUCATION PROGRAMS | -232 | 0 |
| ATHLETIC ADMINISTRATION | 156,960 | 325 |
| SOFTBALL PROGRAM | 169,789 | 351 |
| BASKETBALL PROGRAM | 12,102 | 25 |
| TRACK PROGRAM | 4,263 | 9 |
| VOLLEYBALL PROGRAM | 99,635 | 206 |
| BASEBALL | 1,538 | 3 |
| FIRE CIVILIAN PERSONNEL | 666,671 | 1,380 |
| PROGRAM MANAGEMENT | 319,170 | 660 |
| CODE ENFORCEMENT | 163,553 | 338 |
| Code Inspector | 75,589 | 156 |
| REHAB SUPPORT | 107,360 | 222 |
| HOUSING REHAB | 261,450 | 541 |
| PARK IMPROVEMENTS | 2,998 | 6 |
| PUBLIC SERVICES | 214,190 | 443 |
| NEIGHBORHOOD FACILITIES | 149,999 | 310 |
| HMIS 2008/10 | 76,045 | 157 |
| COMMUNITY DEVELOPMENT | 1,370,354 | 2,836 |
| HOUSING ASSISTANCE | 940,092 | 1,945 |
| MOD REHAB | 10,754 | 22 |
| HOUSING VOUCHERS | 6,824,963 | 14,123 |
| 5 YEAR MAINSTREAM VOUCHER PROG | 349,471 | 723 |
| HOUSING | 8,125,280 | 16,813 |
| HOME ADMINISTRATION | 49,945 | 103 |
| HOME PROJECTS | 868,806 | 1,798 |
| HOME | 918,751 | 1,901 |
| SHELTER PLUS CARE | 346,354 | 717 |
| SUPPORTIVE HOUSING | 224,801 | 465 |
| TX Emergency Shelter Grant | 121,978 | 252 |
| Community Development Total | 11,107,518 | 22,985 |
| COURT TECHNOLOGY FUND | 85,565 | 177 |
| Court Security | 144,194 | 298 |
| Summer Lunch Program | 298,549 | 618 |
| URBAN TRANSPORTATION PLANNING | 363,722 | 753 |
| Photo Traffic Enforcement | 830,356 | 1,718 |
| Photo Traffic Enforcement | 830,356 | 1,718 |
| AHD PUBLIC HEALTH | 874,228 | 1,809 |
| REFUGEE HEALTH | 430,243 | 890 |
| TDH IMMUNIZATIONS | 325,424 | 673 |
| HIV PREVENTION | 227,136 | 470 |
| CORE PUBLIC HEALTH | 174,658 | 361 |
| BIOTERRORISM GRANT | 283,117 | 586 |
| DSRIP IMMUNIZATIONS | 450,194 | 932 |
| DSRIP ARAD | 150,000 | 310 |
| Childhood Obesity Project | 207,226 | 429 |
| CPS/EBOLA | 10,987 | 23 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Purchasing Allocation

| | | |
|--------------------------------|------------|--------|
| PHEP SUPPLEMENTAL | 45,147 | 93 |
| EPIDEMIOLOGY | 66,558 | 138 |
| LOCAL TUBERCULOSIS - FEDERAL | 70,982 | 147 |
| LOCAL TUBERCULOSIS - STATE | 160,559 | 332 |
| HEALTH DEPARTMENT | 3,476,459 | 7,194 |
| WIC ADMINISTRATION | 199,748 | 413 |
| WIC NUTRITION EDUCATION | 432,460 | 895 |
| WIC BREAST FEEDING | 60,800 | 126 |
| WIC CLIENT SERVICES | 504,970 | 1,045 |
| WIC FARMERS MARKET | 51,787 | 107 |
| WIC SPECIAL INITIATIVE | 16,966 | 35 |
| WIC Peer Counselor | 36,361 | 75 |
| WIC SPECIAL INITIATIVE | 70 | 0 |
| WIC EBT | 22,811 | 47 |
| WIC RD Grant | 9,502 | 20 |
| WIC SUMMER FEEDING | 3,203 | 7 |
| WIC | 1,338,678 | 2,770 |
| GREENWAYS AT HILLSIDE | 333,975 | 691 |
| COLONIES #5 | 314,406 | 651 |
| Tutbury Imprv Dist | 13,741 | 28 |
| Point West PID | 37,206 | 77 |
| Quail Creek PID | 7,954 | 16 |
| Vineyards PID | 2,429 | 5 |
| Redstone PID | 291 | 1 |
| Town Square PID | 4 | 0 |
| Public Impr Districts | 710,006 | 1,469 |
| PROVISION FOR COMP ABSENSES | 1,857,067 | 3,843 |
| General Obligation Debt | 2,711,427 | 5,611 |
| 2001 Cert of Obligation | 57,488 | 119 |
| 2003 Cert of Obligation | 46,655 | 97 |
| 2006 Cert of Obligation | 45,946 | 95 |
| 2008A Cert of Obligation | 43,502 | 90 |
| 2008B Cert of Obligation | 108,962 | 225 |
| 20011A COs (Golf) | 254,268 | 526 |
| 20011B COs (TIRZ #1) | 175,950 | 364 |
| 2014 CO Issue | 157,619 | 326 |
| UTILITIES OFFICE | 2,238,739 | 4,633 |
| CAPITAL PROJECTS & DEVELOPMENT | 776,934 | 1,608 |
| Water & Sewer General | 874,188 | 1,809 |
| SEWER GENERAL | 2,709,906 | 5,608 |
| WATER GENERAL | 5,283,020 | 10,932 |
| WATER PRODUCTION | 6,310,922 | 13,059 |
| WATER TRANSMISSION | 4,601,818 | 9,522 |
| SURFACE WATER TREATMENT | 10,390,169 | 21,500 |
| WATER DISTRIBUTION | 6,604,342 | 13,666 |
| WASTE WATER COLLECTION | 4,570,764 | 9,458 |
| RIVER ROAD WATER RECLAMATION | 2,900,925 | 6,003 |
| HOLLYWOOD ROAD WASTE WATER TRE | 3,929,949 | 8,132 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Purchasing Allocation

| | | |
|--------------------------------|------------|---------|
| LABORATORY ADMINISTRATION | 1,488,974 | 3,081 |
| Water & Sewer | 52,680,650 | 109,011 |
| LEOSE TRAINING - AIRPORT SEC | 6,145 | 13 |
| AIRPORT OPERATIONS | 12,104,165 | 25,047 |
| Rental Car Facility | 647,914 | 1,341 |
| Airport | 12,758,224 | 26,400 |
| Drainage Utility | 2,465,943 | 5,103 |
| Drainage Utility | 2,465,943 | 5,103 |
| SELF INSURANCE GENERAL | 675,253 | 1,397 |
| UNEMPLOYMENT CLAIMS | -55,197 | -114 |
| FIRE & EXTENDED COVERAGE | 574,624 | 1,189 |
| WORKERS COMPENSATION | 4,718,979 | 9,765 |
| GENERAL LIABILITY | -472,759 | -978 |
| POLICE PROFESSIONAL | 188,276 | 390 |
| AUTOMOBILE LIABILITY | 201,578 | 417 |
| AUTO PHYSICAL DAMAGE | 478,637 | 990 |
| CITY PROPERTY | 135,272 | 280 |
| Self Insurance | 6,444,663 | 13,336 |
| HEALTH PLAN | 21,378,827 | 44,239 |
| DENTAL PLAN | 901,334 | 1,865 |
| Family Wellness Center | 835,566 | 1,729 |
| Employee Insurance | 23,115,727 | 47,833 |
| EMPLOYEE FLEX PLAN | 524,307 | 1,085 |
| AEDC OPERATIONS | 1,175,078 | 2,432 |
| Business Development | 488,015 | 1,010 |
| TPRDC CONTRACTUAL | 157,819 | 327 |
| AEDC PROJECTS | 5,706,132 | 11,808 |
| AEDC | 7,527,044 | 15,576 |
| AHD OPERATING | 9,676,005 | 20,022 |
| Amarillo Hosp. Dist Tobacco | 266,250 | 551 |
| AHD | 9,942,255 | 20,573 |
| AMARILLO EVENTS DISTRICT | 721,503 | 1,493 |
| Amarillo Events Taxing Ent | 1,297,994 | 2,686 |
| Events District Debt Service | 996,768 | 2,063 |
| VENUE DISTRICT | 3,016,265 | 6,241 |
| TIRZ #1 | 58,438 | 121 |
| Amarillo Local Government Corp | 64,085 | 133 |
| AMARILLO LOCAL GOVERNMENT CORP | 64,085 | 133 |
| Presidents Office | 77,685 | 161 |
| Chamber General | 13,426 | 28 |
| Finance | 25,387 | 53 |
| Board of Directors | 23,922 | 50 |
| Membership Support | 455,782 | 943 |
| Membership Events | 34,392 | 71 |
| Membership Marketing | 1,302 | 3 |
| Roundup | 1,479 | 3 |
| Membership Relations | 1,467 | 3 |
| Chamber Communications | 14,239 | 29 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Purchasing Allocation

| | | |
|--------------------------------|-------------|---------|
| Business Council Support | 126,680 | 262 |
| Business Council Events | 52,508 | 109 |
| Business Development | -391 | -1 |
| Governmental Affairs Support | 24,843 | 51 |
| Governmental Affairs Committee | 21,281 | 44 |
| Quality of Life Support | 73,732 | 153 |
| Quality of Life Civic Beat | 2,700 | 6 |
| Quality of Life Sports | 40,186 | 83 |
| Quality of Life Education | 1,500 | 3 |
| Ag Council Support | -2,000 | -4 |
| CVC Support | 1,023,414 | 2,118 |
| CVC Communications | 21,856 | 45 |
| CVC Convention Development | 32,393 | 67 |
| CVC Convention Services | 11,756 | 24 |
| CVC Tourism | 2,778 | 6 |
| CVC Film | 202 | 0 |
| CVC Arts | 168,150 | 348 |
| CVC Advertising | 1,364,636 | 2,824 |
| CVC Special Projects | 40,612 | 84 |
| CVC Visitor Center | 108,730 | 225 |
| Chamber of Commerce Foundation | 23,775 | 49 |
| Amarillo Chamber Healthcare Co | 1,006 | 2 |
| CHAMBER OF COMMERCE | 3,789,428 | 7,841 |
| HARRINGTON LIBRARY CONSTORTIUM | 418,827 | 867 |
| Harrington Library Plant Fund | 3,303 | 7 |
| HARRINGTON LIBRARY CONSORTIUM | 422,130 | 874 |
| Direct Entities | 251,815,661 | 521,077 |
| Indirect Cost Plan | 323,829,162 | 670,093 |

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

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

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

FUNCTION

Inventory

Mail Room

ALLOCATION

Department Inventory Issues

Department Postage Expense

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

**City of Amarillo
Cost Allocation Plan September 30, 2016
Central Stores Allocation**

Entity: 1345 - CENTRAL STORES

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 358,117 |
| 110 Depreciation Adjustment | 3,189 |
| 111 IT Charges | 21,267 |
| 10A Total Financial Costs | 382,573 |
| 2300 City Manager-City Admin | 2,417 |
| 2420 City Manager-Finance & Le | 1,053 |
| 2700 Human Resources-City | 2,165 |
| 3200 Finance-Division | 23,270 |
| 3400 Finance-Internal Auditor | 1,622 |
| 3700 Accounting-General | 1,144 |
| 3800 Accounting-Payroll | 460 |
| 4000 Accounting-Audit | 220 |
| 4100 Purchasing | 785 |
| 4400 IS-Printing Services | 215 |
| 4710 IS-JDE | 6,036 |
| 4730 IS-HB | 1,332 |
| 4740 IS-Kronos | 1,213 |
| 4900 IS-Microsystems | 5,463 |
| 5000 IS-Replacement | 1,139 |
| 5110 IS-Telecom | 5,255 |
| 5210 IS-Reimbursement | -24,556 |
| 200 Total Indirect Costs | 29,231 |
| 10 Total Costs | 411,804 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| Central Stores-Inventory | 335,166 | 385,413 |
| Central Stores-Mail Room | 22,951 | 26,392 |
| Indirect Entities | 358,117 | 411,804 |
| Indirect Cost Plan | 358,117 | 411,804 |

Entity: 1345IVN - CENTRAL STORES INVENTORY

Accumulation of Costs

| | |
|--------------------------|---------|
| 4450 Central Stores | 385,413 |
| 200 Total Indirect Costs | 385,413 |
| 10 Total Costs | 385,413 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 44 | 5 |
| LEGAL | 142 | 16 |
| CUSTODIAL SERVICES | 68,404 | 7,523 |
| FACILITIES MAINTENANCE | 8,864 | 975 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Central Stores Allocation

| | | |
|--------------------------------|-----------|---------|
| AECC | 1,026 | 113 |
| BUILDING SAFETY | 117,397 | 12,910 |
| PARKS & RECREATION ADMINISTRAT | 5 | 1 |
| FIRE SUPPORT | 365,435 | 40,188 |
| FIRE MARSHAL | 180 | 20 |
| Fire | 365,615 | 40,207 |
| DIRECTOR OF UTILITIES | 730 | 80 |
| FLEET SERVICES OPERATIONS | 561,551 | 61,755 |
| FLEET SERVICES REPLACEMENT | 474 | 52 |
| Indirect Entities | 1,124,253 | 123,636 |
| EMERGENCY MANAGEMENT SERVICES | 284 | 31 |
| AIP PANTEX PROJECT FUND | 8 | 1 |
| EMERGENCY MANAGEMENT | 292 | 32 |
| RADIO COMMUNICATIONS | 1,309 | 144 |
| CIVIC CENTER PROMOTIONS | 2,886 | 317 |
| CIVIC CENTER OPERATIONS | 38,878 | 4,275 |
| ICE HOCKEY | 4,308 | 474 |
| GLOBE NEWS CENTER | 5,614 | 617 |
| LIBRARY | 1,565 | 172 |
| MUNICIPAL COURT | 347 | 38 |
| VITAL STATISTICS | 276 | 30 |
| ENGINEERING | 648 | 71 |
| CAPITAL PROJECTS & DEVELOPMENT | 2,082 | 229 |
| STREET DEPARTMENT | 141,483 | 15,559 |
| SOLID WASTE COLLECTION | 65,927 | 7,250 |
| SOLID WASTE DISPOSAL | 15,097 | 1,660 |
| POLICE | 291,636 | 32,072 |
| TOTAL POLICE | 291,636 | 32,072 |
| ANIMAL MANAGEMENT AND WELFARE | 18,148 | 1,996 |
| TRAFFIC ADMINISTRATION | 3,477 | 382 |
| TRAFFIC FIELD OPERATIONS | 219,037 | 24,088 |
| TRAFFIC | 222,514 | 24,470 |
| ENVIRONMENTAL HEALTH | 1,545 | 170 |
| TRANSIT FIXED ROUTE | 92,246 | 10,144 |
| TRANSIT DEMAND RESPONSE | 56,119 | 6,171 |
| TRANSIT | 148,365 | 16,316 |
| ROSS ROGERS | 7,381 | 812 |
| COMANCHE TRAIL | 22,656 | 2,492 |
| TENNIS CENTER | 607 | 67 |
| SWIMMING POOLS | 38,470 | 4,231 |
| PARKS & RECREATION PROGRAM | 2,084 | 229 |
| PARK MAINTENANCE | 148,592 | 16,341 |
| ZOO MAINTENANCE | 5,091 | 560 |
| PROGRAM MANAGEMENT | 59 | 6 |
| REHAB SUPPORT | 593 | 65 |
| COMMUNITY DEVELOPMENT | 652 | 72 |
| Community Development Total | 652 | 72 |
| Court Security | 452.89 | 50 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Central Stores Allocation

| | | |
|--------------------------------|-----------|---------|
| Summer Lunch Program | 35.28 | 4 |
| AHD PUBLIC HEALTH | 646.24 | 71 |
| EPIDEMIOLOGY | 85.00 | 9 |
| HEALTH DEPARTMENT | 731.24 | 80 |
| WIC CLIENT SERVICES | 869.99 | 96 |
| WIC | 870 | 96 |
| UTILITIES OFFICE | 1,086 | 119 |
| WATER PRODUCTION | 19,642 | 2,160 |
| WATER TRANSMISSION | 6,606 | 726 |
| SURFACE WATER TREATMENT | 13,300 | 1,463 |
| WATER DISTRIBUTION | 907,845 | 99,837 |
| WASTE WATER COLLECTION | 104,342 | 11,475 |
| RIVER ROAD WATER RECLAMATION | 21,068 | 2,317 |
| HOLLYWOOD ROAD WASTE WATER TRE | 20,848 | 2,293 |
| LABORATORY ADMINISTRATION | 5,300 | 583 |
| Water & Sewer | 1,100,037 | 120,973 |
| AIRPORT OPERATIONS | 66,405 | 7,303 |
| Airport | 66,405 | 7,303 |
| Drainage Utility | 13,523 | 1,487 |
| Drainage Utility | 13,523 | 1,487 |
| WORKERS COMPENSATION | 454 | 50 |
| AUTO PHYSICAL DAMAGE | 9,352 | 1,028 |
| Self Insurance | 9,806 | 1,078 |
| Membership Events | 72 | 8 |
| Quality of Life Sports | 7 | 1 |
| CHAMBER OF COMMERCE | 79 | 9 |
| Direct Entities | 2,380,392 | 261,776 |
| Indirect Cost Plan | 3,504,645 | 385,413 |

Entity: 1345MR - CENTRAL STORES MAIL ROOM

Accumulation of Costs

| | |
|--------------------------|--------|
| 4450 Central Stores | 26,392 |
| 200 Total Indirect Costs | 26,392 |
| 10 Total Costs | 26,392 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 2,798 | 120 |
| LEGAL | 832 | 36 |
| FACILITIES MAINTENANCE | 149 | 6 |
| AECC | 62 | 3 |
| PLANNING | 1,464 | 63 |
| BUILDING SAFETY | 58,415 | 2,514 |
| PARKS & RECREATION ADMINISTRATION | 3,556 | 153 |
| FIRE OPERATIONS | 98 | 4 |
| FIRE SUPPORT | 4,487 | 193 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Central Stores Allocation

| | | |
|--------------------------------|--------|-------|
| Fire | 4,585 | 197 |
| DIRECTOR OF UTILITIES | 1,841 | 79 |
| FLEET SERVICES OPERATIONS | 27 | 1 |
| Indirect Entities | 73,729 | 3,172 |
| CITY SECRETARY | 523 | 23 |
| EMERGENCY MANAGEMENT SERVICES | 181 | 8 |
| MMRS HSGP GDEM | 1 | 0 |
| AIP PANTEX PROJECT FUND | 446 | 19 |
| EMERGENCY MANAGEMENT | 628 | 27 |
| RADIO COMMUNICATIONS | 78 | 3 |
| CIVIC CENTER PROMOTIONS | 694 | 30 |
| CIVIC CENTER OPERATIONS | 38 | 2 |
| ICE HOCKEY | 51 | 2 |
| BOX OFFICE OPERATIONS | 2,443 | 105 |
| LIBRARY | 6,621 | 285 |
| MUNICIPAL COURT | 39,214 | 1,687 |
| TEEN COURT | 271 | 12 |
| VITAL STATISTICS | 1,057 | 45 |
| ENGINEERING | 2,235 | 96 |
| CAPITAL PROJECTS & DEVELOPMENT | 66 | 3 |
| STREET DEPARTMENT | 319 | 14 |
| SOLID WASTE COLLECTION | 4,424 | 190 |
| POLICE | 29,386 | 1,264 |
| NARCOTICS UNIT | 50 | 2 |
| TOTAL POLICE | 29,436 | 1,267 |
| ANIMAL MANAGEMENT AND WELFARE | 2,771 | 119 |
| TRAFFIC ADMINISTRATION | 1,588 | 68 |
| TRAFFIC FIELD OPERATIONS | 656 | 28 |
| TRAFFIC | 2,244 | 97 |
| ENVIRONMENTAL HEALTH | 3,033 | 131 |
| TRANSIT FIXED ROUTE | 778 | 33 |
| TRANSIT DEMAND RESPONSE | 1,394 | 60 |
| TRANSIT | 2,172 | 93 |
| PARK MAINTENANCE | 254 | 11 |
| FIRE CIVILIAN PERSONNEL | 40 | 2 |
| PROGRAM MANAGEMENT | 991 | 43 |
| COMMUNITY DEVELOPMENT | 991 | 43 |
| HOUSING ASSISTANCE | 16,506 | 710 |
| HOUSING | 16,506 | 710 |
| Community Development Total | 17,497 | 753 |
| AHD PUBLIC HEALTH | 1,811 | 78 |
| TDH IMMUNIZATIONS | 75 | 3 |
| LOCAL TUBERCULOSIS - STATE | 338 | 15 |
| HEALTH DEPARTMENT | 2,224 | 96 |
| WIC ADMINISTRATION | 163 | 7 |
| WIC NUTRITION EDUCATION | 107 | 5 |
| WIC | 270 | 12 |
| GREENWAYS AT HILLSIDE | 438 | 19 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Central Stores Allocation

| | | |
|--------------------------------|---------|--------|
| COLONIES #5 | 299 | 13 |
| Point West PID | 8 | 0 |
| Quail Creek PID | 15 | 1 |
| Vineyards PID | 29 | 1 |
| Redstone PID | 1 | 0 |
| Town Square PID | 4 | '0' |
| Public Impr Districts | 794 | 34 |
| UTILITIES OFFICE | 392,142 | 16,873 |
| CAPITAL PROJECTS & DEVELOPMENT | 73 | 3 |
| WATER PRODUCTION | 15 | 1 |
| WATER TRANSMISSION | 60 | 3 |
| SURFACE WATER TREATMENT | 1,455 | 63 |
| WATER DISTRIBUTION | 31 | 1 |
| WASTE WATER COLLECTION | 2 | 0 |
| RIVER ROAD WATER RECLAMATION | 571 | 25 |
| HOLLYWOOD ROAD WASTE WATER TRE | 47 | 2 |
| LABORATORY ADMINISTRATION | 6,515 | 280 |
| Water & Sewer | 400,911 | 17,251 |
| AIRPORT OPERATIONS | 1,108 | 48 |
| Airport | 1,108 | 48 |
| HEALTH PLAN | 18,199 | 783 |
| Family Wellness Center | 11 | 0 |
| Employee Insurance | 18,210 | 784 |
| Direct Entities | 539,626 | 23,219 |
| Indirect Cost Plan | 613,355 | 26,392 |

CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2015/2016

| | DEPT ADMIN | MAIL ROOM | INVENTORY | TOTAL |
|--|---------------|--------------|-----------|---------|
| SALARIES FROM 01/01/16 TO 12/31/16 DISTRIBUTED BASED ON EFFORT EXPENDED | | | | |
| | DEPT ADMIN | MAIL ROOM | INVENTORY | TOTAL |
| MANAGER | 41,979 | | | 41,979 |
| MESSENGER | | 6,693 | | 6,693 |
| DEPARTMENT | | | 157,181 | 157,181 |
| | 41,979 | 6,693 | 157,181 | 205,853 |
| FULL TIME EQUIVALENETS | 1 | 1 | 5 | 7 |

CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2015/2016

| DEPARTMENT COST DISTRIBUTION | | | | |
|-----------------------------------|---------------|--------------|-----------|---------|
| | DEPT ADMIN | MAIL ROOM | INVENTORY | TOTAL |
| PERSONAL SERVICES | 68,661 | 10,947 | 257,086 | 336,694 |
| SUPPLIES | 4,605 | | | 4,605 |
| CONTRACTUAL SERVICES | | | 18,058 | 18,058 |
| OTHER CHARGES | -1,240 | | | -1,240 |
| TOTAL | 72,026 | 10,947 | 275,144 | 358,117 |
| DEPARTMENT OVERHEAD ALLOCATION | | | | |
| | | 12,004 | 60,022 | |
| TOTAL BY FUNCTION | | 22,951 | 335,166 | 358,117 |

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

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

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

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2016
Public Works Administration Allocation

Entity: PWAM - PUBLIC WORKS ADMIN

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 757,571 |
| 10A Total Financial Costs | 757,571 |
| 2300 City Manager-City Admin | 1,036 |
| 2400 City Manager-Mgmt & Admin | 555 |
| 2700 Human Resources-City | 928 |
| 3800 Accounting-Payroll | 197 |
| 200 Total Indirect Costs | 2,715 |
| 10 Total Costs | 760,286 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FLEET SERVICES OPERATIONS | 38 | 84,476 |
| Indirect Entities | 38 | 84,476 |
| ENGINEERING | 4 | 8,892 |
| STREET DEPARTMENT | 89 | 197,852 |
| SOLID WASTE COLLECTION | 103 | 228,975 |
| SOLID WASTE DISPOSAL | 34 | 75,584 |
| TRAFFIC ADMINISTRATION | 35 | 77,807 |
| TRAFFIC FIELD OPERATIONS | 18 | 40,015 |
| TRAFFIC | 53 | 117,822 |
| Photo Traffic Enforcement | 1 | 2,223 |
| Photo Traffic Enforcement | 1 | 2,223 |
| Drainage Utility | 20 | 44,461 |
| Drainage Utility | 20 | 44,461 |
| Direct Entities | 304 | 675,810 |
| Indirect Cost Plan | 342 | 760,286 |

CITY OF AMARILLO
PUBLIC WORKS Cost Distribution
Fiscal Year 2015/2016

| | <u>Engineering Total</u> | <u>Public Works</u> | <u>Engineering Direct</u> |
|---|------------------------------|-------------------------|-------------------------------|
| Salaries from 01/01/16 TO 12/31/16 Distribution based on effort expended | | | |
| Director of Public Works | 40,768 | 40,768 | |
| Asst Director of Public Works | 143,925 | 143,925 | |
| Other | 0 | | 0 |
| Secretary | 40,126 | 40,126 | |
| TOTAL | 224,819 | 224,819 | 0 |
| Full Time Equivalent Employees | 7.0 | 3.0 | 4.0 |

| | <u>Engineering Total</u> | <u>Public Works</u> | <u>Engineering Direct</u> | <u>Method of</u> |
|---------------------------------|------------------------------|-------------------------|-------------------------------|----------------------|
| Department Cost Distribution: | | | | |
| Personal Services | 695,407 | 695,407 | 0 | 1 |
| Supplies | 25,092 | 10,754 | 14,338 | 2 |
| Car and Communication Allowance | 7,419 | 7,419 | 0 | |
| Contractual | 91,415 | 39,178 | 52,237 | 2 |
| Other | 11,231 | 4,813 | 6,418 | 2 |
| Less Reimbursements | 0 | 0 | 0 | 2 |
| TOTAL | 830,564 | 757,571 | 72,993 | |

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/16 TO 12/31/16
- 2 Distribution Based on the Full Time Equivalent Employees.

CITY OF AMARILLO, TEXAS
MUNICIPAL GARAGE
NATURE AND EXTENT OF SERVICES

The Municipal Garage performs repairs, normal service, and maintenance on City equipment. The costs of operating the Garage are charged directly to user departments and are based on parts and services provided. The rate charged to the user departments is based on a billing system, which recognizes parts and labor. In FY 2015/2016, the Garage experienced an under-recovery of its costs. Accordingly, the deficit for the year has been allocated herein based on total charges to departments and divisions for that year.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2016
Municipal Garage Allocation

Entity: 61110 - MUNICIPAL GARAGE OPERATIONS

Accumulation of Costs

| | |
|--------------------------------|----------|
| 100 Financial Costs | -285,841 |
| 10A Total Financial Costs | -285,841 |
| 2300 City Manager-City Admin | 13,118 |
| 2400 City Manager-Mgmt & Admin | 7,027 |
| 2700 Human Resources-City | 11,752 |
| 3000 Finance-Cash Mgmt | 1,794 |
| 3400 Finance-Internal Auditor | 1,035 |
| 3700 Accounting-General | 23,023 |
| 3800 Accounting-Payroll | 2,498 |
| 4000 Accounting-Audit | 4,431 |
| 4100 Purchasing | 15,801 |
| 4300 Central Stores | 1 |
| 4400 IS-Printing Services | 248 |
| 4500 Central Stores | 61,755 |
| 4710 IS-JDE | 13,077 |
| 4730 IS-HB | 5,993 |
| 4740 IS-Kronos | 7,626 |
| 4900 IS-Microsystems | 15,024 |
| 5000 IS-Replacement | 3,132 |
| 5110 IS-Telecom | 15,764 |
| 5210 IS-Reimbursement | -65,116 |
| 8900 Public Works Director | 84,476 |
| 200 Total Indirect Costs | 222,460 |
| 10 Total Costs | -63,381 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FS FUEL | -154,891 | -34,345 |
| FS OPERATING | -130,950 | -29,036 |
| Indirect Entities | -285,841 | -63,381 |
| Indirect Cost Plan | -285,841 | -63,381 |

Entity: 61120 - MUNICIPAL GARAGE REPLACEMENT

Accumulation of Costs

| | |
|---------------------------|------------|
| 100 Financial Costs | -3,110,056 |
| 10A Total Financial Costs | -3,110,056 |
| 3700 Accounting-General | 48,334 |
| 4000 Accounting-Audit | 9,302 |
| 4100 Purchasing | 33,172 |
| 4500 Central Stores | 52 |
| 200 Total Indirect Costs | 90,861 |
| 10 Total Costs | -3,019,195 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Municipal Garage Allocation

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| CUSTODIAL SERVICES | 5,774 | -1,092 |
| FACILITIES MAINTENANCE | 102,009 | -19,294 |
| BUILDING SAFETY | 96,690 | -18,288 |
| PARKS & RECREATION ADMINISTRAT | 4,330 | -819 |
| FIRE SUPPORT | 841,124 | -159,093 |
| FIRE MARSHAL | 23,677 | -4,478 |
| Fire | 864,801 | -163,571 |
| DIRECTOR OF UTILITIES | 51,370 | -9,716 |
| Indirect Entities | 1,124,974 | -212,781 |
| EMERGENCY MANAGEMENT SERVICES | 11,601 | -2,194 |
| EMERGENCY MANAGEMENT | 11,601 | -2,194 |
| RADIO COMMUNICATIONS | 13,350 | -2,525 |
| CIVIC CENTER OPERATIONS | 22,203 | -4,200 |
| LIBRARY | 5,879 | -1,112 |
| ENGINEERING | 49,262 | -9,318 |
| CAPITAL PROJECTS & DEVELOPMENT | 2,942 | -556 |
| STREET DEPARTMENT | 1,837,863 | -347,619 |
| SOLID WASTE COLLECTION | 4,078,666 | -771,452 |
| SOLID WASTE DISPOSAL | 1,929,058 | -364,868 |
| POLICE | 2,280,548 | -431,350 |
| TOTAL POLICE | 2,280,548 | -431,350 |
| ANIMAL MANAGEMENT AND WELFARE | 201,761 | -38,162 |
| TRAFFIC ADMINISTRATION | 14,389 | -2,722 |
| TRAFFIC FIELD OPERATIONS | 195,275 | -36,935 |
| TRAFFIC | 209,664 | -39,657 |
| ENVIRONMENTAL HEALTH | 74,403 | -14,073 |
| ROSS ROGERS | 337,159 | -63,771 |
| COMANCHE TRAIL | 180,905 | -34,217 |
| PARKS & RECREATION PROGRAM | 5,879 | -1,112 |
| PARK MAINTENANCE | 1,106,789 | -209,342 |
| ZOO MAINTENANCE | 11,503 | -2,176 |
| Code Inspector | 5,744 | -1,086 |
| REHAB SUPPORT | 11,548 | -2,184 |
| COMMUNITY DEVELOPMENT | 17,292 | -3,271 |
| HOUSING ASSISTANCE | 5,774 | -1,092 |
| HOUSING | 5,774 | -1,092 |
| Community Development Total | 23,066 | -4,363 |
| AHD PUBLIC HEALTH | 13,531 | -2,559 |
| HEALTH DEPARTMENT | 13,531 | -2,559 |
| UTILITIES OFFICE | 40,341 | -7,630 |
| CAPITAL PROJECTS & DEVELOPMENT | 3,270 | -618 |
| WATER PRODUCTION | 110,772 | -20,952 |
| WATER TRANSMISSION | 58,920 | -11,144 |
| SURFACE WATER TREATMENT | 95,261 | -18,018 |
| WATER DISTRIBUTION | 658,447 | -124,541 |
| WASTE WATER COLLECTION | 528,199 | -99,905 |
| RIVER ROAD WATER RECLAMATION | 85,971 | -16,261 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Municipal Garage Allocation

| | | |
|--------------------------------|------------|------------|
| HOLLYWOOD ROAD WASTE WATER TRE | 110,904 | -20,977 |
| LABORATORY ADMINISTRATION | 46,438 | -8,783 |
| Water & Sewer | 1,738,523 | -328,830 |
| Drainage Utility | 702,951 | -132,958 |
| Drainage Utility | 702,951 | -132,958 |
| Direct Entities | 14,837,506 | -2,806,414 |
| Indirect Cost Plan | 15,962,480 | -3,019,195 |

Entity: 61110FL - MG FUEL

Accumulation of Costs

| | |
|--------------------------|---------|
| 5300 MG-Operations | -34,345 |
| 200 Total Indirect Costs | -34,345 |
| 10 Total Costs | -34,345 |

| Allocation to Benefiting Activities | <i>Allocation Base</i> | <i>Dollar Allocation</i> |
|--|----------------------------|------------------------------|
| FACILITIES MAINTENANCE | 929 | -14 |
| BUILDING SAFETY | 2,979 | -46 |
| FIRE OPERATIONS | 71 | -1 |
| FIRE SUPPORT | 26,048 | -400 |
| FIRE MARSHAL | 7,009 | -108 |
| Fire | 33,128 | -509 |
| FS OPERATING | 1,834,000 | -28,157 |
| Indirect Entities | 1,871,036 | -28,725 |
| ICE HOCKEY | 67 | -1 |
| STREET DEPARTMENT | 4,968 | -76 |
| SOLID WASTE DISPOSAL | 2,238 | -34 |
| POLICE | 53,982 | -829 |
| TOTAL POLICE | 53,982 | -829 |
| ANIMAL MANAGEMENT AND WELFARE | 89 | -1 |
| TRANSIT FIXED ROUTE | 177,497 | -2,725 |
| TRANSIT DEMAND RESPONSE | 108,812 | -1,671 |
| TRANSIT | 286,309 | -4,396 |
| ROSS ROGERS | 915 | -14 |
| COMANCHE TRAIL | 419 | -6 |
| PARK MAINTENANCE | 766 | -12 |
| AHD PUBLIC HEALTH | 272 | -4 |
| HEALTH DEPARTMENT | 272 | -4 |
| WATER PRODUCTION | 1,155 | -18 |
| WATER TRANSMISSION | 328 | -5 |
| SURFACE WATER TREATMENT | 2,541 | -39 |
| WATER DISTRIBUTION | 1,484 | -23 |
| WASTE WATER COLLECTION | 4,596 | -71 |
| RIVER ROAD WATER RECLAMATION | 4 | 0 |
| HOLLYWOOD ROAD WASTE WATER TRE | 157 | -2 |
| Water & Sewer | 10,265 | -158 |
| Drainage Utility | 5,748 | -88 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Municipal Garage Allocation

| | | |
|--------------------|-----------|---------|
| Drainage Utility | 5,748 | -88 |
| Direct Entities | 366,038 | -5,620 |
| Indirect Cost Plan | 2,237,074 | -34,345 |

Entity: 611100P - MG OPERATING

Accumulation of Costs

| | |
|--------------------------|---------|
| 5300 MG-Operations | -29,036 |
| 5320 MG Fuel | -28,157 |
| 200 Total Indirect Costs | -57,193 |
| 10 Total Costs | -57,193 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| CUSTODIAL SERVICES | 5,774 | -21 |
| FACILITIES MAINTENANCE | 102,009 | -365 |
| BUILDING SAFETY | 96,690 | -346 |
| PARKS & RECREATION ADMINISTRAT | 4,330 | -16 |
| FIRE SUPPORT | 841,124 | -3,014 |
| FIRE MARSHAL | 23,677 | -85 |
| Fire | 864,801 | -3,099 |
| DIRECTOR OF UTILITIES | 51,370 | -184 |
| Indirect Entities | 1,124,974 | -4,031 |
| EMERGENCY MANAGEMENT SERVICES | 11,601 | -42 |
| EMERGENCY MANAGEMENT | 11,601 | -42 |
| RADIO COMMUNICATIONS | 13,350 | -48 |
| CIVIC CENTER OPERATIONS | 22,203 | -80 |
| LIBRARY | 5,879 | -21 |
| ENGINEERING | 49,262 | -177 |
| CAPITAL PROJECTS & DEVELOPMENT | 2,942 | -11 |
| STREET DEPARTMENT | 1,837,863 | -6,585 |
| SOLID WASTE COLLECTION | 4,078,666 | -14,614 |
| SOLID WASTE DISPOSAL | 1,929,058 | -6,912 |
| POLICE | 2,280,548 | -8,171 |
| TOTAL POLICE | 2,280,548 | -8,171 |
| ANIMAL MANAGEMENT AND WELFARE | 201,761 | -723 |
| TRAFFIC ADMINISTRATION | 14,389 | -52 |
| TRAFFIC FIELD OPERATIONS | 195,275 | -700 |
| TRAFFIC | 209,664 | -751 |
| ENVIRONMENTAL HEALTH | 74,403 | -267 |
| ROSS ROGERS | 337,159 | -1,208 |
| COMANCHE TRAIL | 180,905 | -648 |
| PARKS & RECREATION PROGRAM | 5,879 | -21 |
| PARK MAINTENANCE | 1,106,789 | -3,966 |
| ZOO MAINTENANCE | 11,503 | -41 |
| Code Inspector | 5,744 | -21 |
| REHAB SUPPORT | 11,548 | -41 |
| COMMUNITY DEVELOPMENT | 17,292 | -62 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Municipal Garage Allocation

| | | |
|--------------------------------|------------|---------|
| HOUSING ASSISTANCE | 5,774 | -21 |
| HOUSING | 5,774 | -21 |
| Community Development Total | 23,066 | -83 |
| AHD PUBLIC HEALTH | 13,531 | -48 |
| HEALTH DEPARTMENT | 13,531 | -48 |
| UTILITIES OFFICE | 40,341 | -145 |
| CAPITAL PROJECTS & DEVELOPMENT | 3,270 | -12 |
| WATER PRODUCTION | 110,772 | -397 |
| WATER TRANSMISSION | 58,920 | -211 |
| SURFACE WATER TREATMENT | 95,261 | -341 |
| WATER DISTRIBUTION | 658,447 | -2,359 |
| WASTE WATER COLLECTION | 528,199 | -1,893 |
| RIVER ROAD WATER RECLAMATION | 85,971 | -308 |
| HOLLYWOOD ROAD WASTE WATER TRE | 110,904 | -397 |
| LABORATORY ADMINISTRATION | 46,438 | -166 |
| Water & Sewer | 1,738,523 | -6,229 |
| Drainage Utility | 702,951 | -2,519 |
| Drainage Utility | 702,951 | -2,519 |
| Direct Entities | 14,837,506 | -53,162 |
| Indirect Cost Plan | 15,962,480 | -57,193 |

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

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

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

FY 2015/2016 costs of the Legal Department have been functionalized and allocated as follows:

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

Reference: OMB A-87, Attachment C

**City of Amarillo
Cost Allocation Plan September 30, 2016
Legal Allocation**

Entity: 1210 - LEGAL

Accumulation of Costs

| | |
|-------------------------------|-----------|
| 100 Financial Costs | 1,054,205 |
| 110 Depreciation Adjustment | 498 |
| 111 IT Charges | 35,840 |
| 10A Total Financial Costs | 1,090,543 |
| 2300 City Manager-City Admin | 2,417 |
| 2700 Human Resources-City | 2,165 |
| 3400 Finance-Internal Auditor | 1,725 |
| 3700 Accounting-General | 3,287 |
| 3800 Accounting-Payroll | 460 |
| 4000 Accounting-Audit | 633 |
| 4100 Purchasing | 2,256 |
| 4300 Central Stores | 36 |
| 4400 IS-Printing Services | 69 |
| 4500 Central Stores | 16 |
| 4710 IS-JDE | 1,006 |
| 4730 IS-HB | 6,659 |
| 4740 IS-Kronos | 1,560 |
| 4900 IS-Microsystems | 12,292 |
| 5000 IS-Replacement | 2,563 |
| 5110 IS-Telecom | 7,507 |
| 5210 IS-Reimbursement | -36,276 |
| 200 Total Indirect Costs | 8,373 |
| 10 Total Costs | 1,098,916 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| CITY ATTORNEY-ACA | 338,284 | 352,631 |
| CITY ATTORNEY-CA | 223,571 | 233,053 |
| Indirect Entities | 561,855 | 585,684 |
| MAYOR AND COUNCIL | 210,492 | 219,419 |
| POLICE | 281,858 | 293,812 |
| TOTAL POLICE | 281,858 | 293,812 |
| Direct Entities | 492,350 | 513,231 |
| Indirect Cost Plan | 1,054,205 | 1,098,916 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Legal Allocation**

Entity: 1210CA - CITY ATTORNEY-CA

Accumulation of Costs

| | |
|--------------------------|---------|
| 5500 Legal | 233,053 |
| 200 Total Indirect Costs | 233,053 |
| 10 Total Costs | 233,053 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 1.5 | 3,549 |
| CIVILIAN PERSONNEL | 8 | 18,928 |
| PLANNING | 8.5 | 20,111 |
| BUILDING SAFETY | 7 | 16,562 |
| PARKS & RECREATION ADMINISTRAT | 5.5 | 13,013 |
| FIRE OPERATIONS | 4.75 | 11,239 |
| Fire | 4.75 | 11,239 |
| DIRECTOR OF UTILITIES | 9.5 | 22,477 |
| Indirect Entities | 44.75 | 105,879 |
| EMERGENCY MANAGEMENT SERVICES | 0.75 | 1,775 |
| EMERGENCY MANAGEMENT | 0.75 | 1,775 |
| CIVIC CENTER OPERATIONS | 0.75 | 1,775 |
| MUNICIPAL COURT | 2 | 4,732 |
| ENGINEERING | 2.25 | 5,324 |
| STREET DEPARTMENT | 1.5 | 3,549 |
| SOLID WASTE COLLECTION | 0.25 | 592 |
| POLICE | 12.5 | 29,575 |
| TOTAL POLICE | 12.5 | 29,575 |
| ANIMAL MANAGEMENT AND WELFARE | 4.25 | 10,056 |
| TRAFFIC ADMINISTRATION | 1.5 | 3,549 |
| TRAFFIC | 1.5 | 3,549 |
| TRANSIT FIXED ROUTE | 1.25 | 2,958 |
| TRANSIT | 1.25 | 2,958 |
| PROGRAM MANAGEMENT | 1.5 | 3,549 |
| COMMUNITY DEVELOPMENT | 1.5 | 3,549 |
| HOUSING ASSISTANCE | 1 | 2,366 |
| HOUSING | 1 | 2,366 |
| Community Development Total | 2.5 | 5,915 |
| AHD PUBLIC HEALTH | 1.25 | 2,958 |
| HEALTH DEPARTMENT | 1.25 | 2,958 |
| UTILITIES OFFICE | 2.75 | 6,507 |
| Water & Sewer | 2.75 | 6,507 |
| AEDC OPERATIONS | 6 | 14,196 |
| AEDC | 6 | 14,196 |
| AHD OPERATING | 6.25 | 14,788 |
| AHD | 6.25 | 14,788 |
| Amarillo Local Government Corp | 8 | 18,928 |
| AMARILLO LOCAL GOVERNMENT CORP | 8 | 18,928 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Legal Allocation

| | | |
|--------------------|-------|---------|
| Direct Entities | 53.75 | 127,174 |
| Indirect Cost Plan | 98.5 | 233,053 |

Entity: 1210ACA - CITY ATTORNEY-ACA

Accumulation of Costs

| | |
|--------------------------|---------|
| 5500 Legal | 352,631 |
| 200 Total Indirect Costs | 352,631 |
| 10 Total Costs | 352,631 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 7.25 | 4,421 |
| FACILITIES MAINTENANCE | 0.75 | 457 |
| PLANNING | 68.25 | 41,621 |
| BUILDING SAFETY | 15 | 9,147 |
| PARKS & RECREATION ADMINISTRAT | 18.25 | 11,129 |
| FIRE OPERATIONS | 24 | 14,636 |
| Fire | 24 | 14,636 |
| DIRECTOR OF UTILITIES | 56.25 | 34,303 |
| Indirect Entities | 189.75 | 115,714 |
| CITY SECRETARY | 0.5 | 305 |
| EMERGENCY MANAGEMENT SERVICES | 11.5 | 7,013 |
| EMERGENCY MANAGEMENT | 11.5 | 7,013 |
| RADIO COMMUNICATIONS | 6 | 3,659 |
| CIVIC CENTER OPERATIONS | 4.25 | 2,592 |
| LIBRARY | 21.5 | 13,111 |
| MUNICIPAL COURT | 33.75 | 20,582 |
| ENGINEERING | 50.5 | 30,796 |
| CAPITAL PROJECTS & DEVELOPMENT | 27.5 | 16,770 |
| STREET DEPARTMENT | 9.5 | 5,793 |
| POLICE | 71.75 | 43,755 |
| TOTAL POLICE | 71.75 | 43,755 |
| ANIMAL MANAGEMENT AND WELFARE | 31.5 | 19,209 |
| TRAFFIC ADMINISTRATION | 0.75 | 457 |
| TRAFFIC | 0.75 | 457 |
| ENVIRONMENTAL HEALTH | 8 | 4,879 |
| TRANSIT FIXED ROUTE | 9 | 5,488 |
| TRANSIT | 9 | 5,488 |
| PROGRAM MANAGEMENT | 15.25 | 9,300 |
| COMMUNITY DEVELOPMENT | 15.25 | 9,300 |
| Community Development Total | 15.25 | 9,300 |
| AHD PUBLIC HEALTH | 6.75 | 4,116 |
| HEALTH DEPARTMENT | 6.75 | 4,116 |
| WIC ADMINISTRATION | 2 | 1,220 |
| WIC | 2 | 1,220 |
| UTILITIES OFFICE | 11.75 | 7,165 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Legal Allocation

| | | |
|--------------------------------|-------|---------|
| Water & Sewer | 11.75 | 7,165 |
| AIRPORT OPERATIONS | 46.25 | 28,204 |
| Airport | 46 | 28,204 |
| HEALTH PLAN | 6 | 3,659 |
| Employee Insurance | 6 | 3,659 |
| AHD OPERATING | 3 | 1,982 |
| AHD | 3 | 1,982 |
| Amarillo Local Government Corp | 11 | 6,861 |
| AMARILLO LOCAL GOVERNMENT CORP | 11 | 6,861 |
| Direct Entities | 389 | 236,917 |
| Indirect Cost Plan | 578 | 352,631 |

CITY OF AMARILLO
 LEGAL DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2015/2016

| | CITY ATTORNEY | ASST CITY ATTORNEY | COURT PROSECUTORS | GENERAL GOVT | TOTAL |
|--|------------------|--------------------------|----------------------|-----------------|---------|
| SALARIES FROM 01/01/16 TO 12/31/16 DISTRIBUTED BASED ON EFFORT EXPENDED | | | | | |
| CITY ATTORNEY | 223,296 | | 4,557 | | 227,853 |
| DEPUTY CITY ATTORNEY | | 100,300 | 17,700 | | 118,000 |
| ATTORNEY III | | 113,080 | 5,952 | | 119,032 |
| ATTORNEY II (PSLA) | | 63,027 | 7,003 | | 70,030 |
| SECRETARY | 15,506 | 15,506 | 3,445 | | 34,457 |
| COURT SECRETARY | | | 29,102 | | 29,102 |
| GENERAL GOVT ADJ 2%,15%,30%,35% | -85,176 | -59,462 | | 144,638 | |
| PROSECUTORS | | | 125,919 | | 125,919 |
| TOTAL | 153,626 | 232,451 | 193,678 | 144,638 | 724,393 |

| | <u>TOTAL</u> | <u>CITY ATTORNEY</u> | <u>ASST CITY ATTORNEY</u> | <u>COURT PROSECUTORS</u> | <u>GENERAL GOVT</u> |
|-------------------------------|------------------|--------------------------|-----------------------------------|------------------------------|-------------------------|
| DEPARTMENT COST DISTRIBUTION: | | | | | |
| PERSONAL SERVICES | 655,152 | 138,942 | 210,232 | 175,165 | 130,814 |
| SUPPLIES | 54,190 | 11,492 | 17,389 | 14,489 | 10,820 |
| CONTRACTUAL SERVICES | 296,737 | 62,931 | 95,220 | 79,337 | 59,249 |
| OTHER CHARGES | 48,126 | 10,206 | 15,443 | 12,867 | 9,609 |
| TOTAL | <u>1,054,205</u> | <u>223,571</u> | <u>338,284</u> | <u>281,858</u> | <u>210,492</u> |

RECOVERIES

BALANCE PER AUDIT 1,054,205

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

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

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

Fiscal Year 2015/2016 expenditures of this department have been functionalized and allocated as follows:

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

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

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

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

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

City of Amarillo
Cost Allocation Plan September 30, 2016
Custodial Services Allocation

Entity: 1251 - CUSTODIAL SERVICES

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 989,677 |
| 10A Total Financial Costs | 989,677 |
| 2300 City Manager-City Admin | 8,976 |
| 2400 City Manager-Mgmt & Admin | 4,808 |
| 2700 Human Resources-City | 8,041 |
| 3700 Accounting-General | 4,093 |
| 3800 Accounting-Payroll | 1,709 |
| 4000 Accounting-Audit | 788 |
| 4100 Purchasing | 2,809 |
| 4500 Central Stores | 7,523 |
| 5310 MG Operating | -21 |
| 5400 MG-Replacement | -1,092 |
| 200 Total Indirect Costs | 37,633 |
| 10 Total Costs | 1,027,310 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| CUSTODIAL-CITY HALL | 159,445 | 169,599 |
| CUSTODIAL SERV-CEN SERV | 91,306 | 97,121 |
| CUSTODIAL SERVICES-LIBRARIES | 229,488 | 244,103 |
| CUSTODIAL SERVICES-POLICE | 190,272 | 202,390 |
| CUSTODIAL SERVICES-SIMMS | 91,275 | 97,088 |
| AECC | 22,532 | 23,967 |
| Indirect Entities | 784,318 | 834,268 |
| EMERGENCY MANAGEMENT SERVICES | 24,529 | 26,091 |
| EMERGENCY MANAGEMENT | 24,529 | 26,091 |
| MUNICIPAL COURT | 47,358 | 50,374 |
| ANIMAL MANAGEMENT AND WELFARE | 14,717 | 15,654 |
| AHD PUBLIC HEALTH | 23,679 | 25,187 |
| HEALTH DEPARTMENT | 23,679 | 25,187 |
| WIC ADMINISTRATION | 32,846 | 34,938 |
| WIC | 32,846 | 34,938 |
| Family Wellness Center | 9,392 | 9,990 |
| Employee Insurance | 9,392 | 9,990 |
| Presidents Office | 28,964 | 30,809 |
| CHAMBER OF COMMERCE | 28,964 | 30,809 |
| Direct Entities | 181,485 | 193,043 |
| Indirect Cost Plan | 965,803 | 1,027,310 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Custodial Services Allocation

Entity: 1251CHALL - CUSTODIAL-CITY HALL

Accumulation of Costs

| | |
|--------------------------|---------|
| 6100 Custodial Services | 169,599 |
| 200 Total Indirect Costs | 169,599 |
| 10 Total Costs | 169,599 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| RISK MANAGEMENT | 1,460 | 10,985 |
| PARKS & RECREATION ADMINISTRAT | 7,644 | 57,511 |
| Indirect Entities | 9,104 | 68,496 |
| MAYOR AND COUNCIL | 3,872 | 29,132 |
| CITY SECRETARY | 1,539 | 11,579 |
| VITAL STATISTICS | 1,639 | 12,331 |
| UTILITIES OFFICE | 4,928 | 37,077 |
| Water & Sewer | 4,928 | 37,077 |
| HEALTH PLAN | 1,460 | 10,985 |
| Employee Insurance | 1,460 | 10,985 |
| Direct Entities | 13,438 | 101,104 |
| Indirect Cost Plan | 22,542 | 169,599 |

Entity: 1251CSER - CUSTODIAL SERV-CEN SERV

Accumulation of Costs

| | |
|--------------------------|--------|
| 6100 Custodial Services | 97,121 |
| 200 Total Indirect Costs | 97,121 |
| 10 Total Costs | 97,121 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FIRE OPERATIONS | 310 | 821 |
| Fire | 310 | 821 |
| Indirect Entities | 310 | 821 |
| RADIO COMMUNICATIONS | 420 | 1,113 |
| STREET DEPARTMENT | 4,660 | 12,348 |
| SOLID WASTE COLLECTION | 5,588 | 14,807 |
| TRAFFIC ADMINISTRATION | 2,527 | 6,696 |
| TRAFFIC | 2,527 | 6,696 |
| TRANSIT FIXED ROUTE | 8,604 | 22,798 |
| TRANSIT | 8,604 | 22,798 |
| PARK MAINTENANCE | 6,865 | 18,190 |
| WATER DISTRIBUTION | 3,839 | 10,172 |
| WASTE WATER COLLECTION | 3,840 | 10,175 |
| Water & Sewer | 7,679 | 20,347 |
| Direct Entities | 36,343 | 96,299 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Custodial Services Allocation**

Indirect Cost Plan 36,653 97,121

Entity: 1251LIB - CUSTODIAL SERVICES-LIBRARIES

Accumulation of Costs

6100 Custodial Services 244,103
200 Total Indirect Costs 244,103
10 Total Costs 244,103

| | <i>Allocation Base</i> | <i>Dollar Allocation</i> |
|--|----------------------------|------------------------------|
| Allocation to Benefiting Activities | | |
| LIBRARY ADMIN | 538 | 1,172 |
| Indirect Entities | 538 | 1,172 |
| LIBRARY | 108,355 | 236,085 |
| HARRINGTON LIBRARY CONSTORTIUM | 3,142 | 6,846 |
| HARRINGTON LIBRARY CONSORTIUM | 3,142 | 6,846 |
| Direct Entities | 111,497 | 242,931 |
| Indirect Cost Plan | 112,035 | 244,103 |

Entity: 1251POL - CUSTODIAL SERVICES-POLICE

Accumulation of Costs

6100 Custodial Services 202,390
200 Total Indirect Costs 202,390
10 Total Costs 202,390

| | <i>Allocation Base</i> | <i>Dollar Allocation</i> |
|--|----------------------------|------------------------------|
| Allocation to Benefiting Activities | | |
| POLICE ADMIN | 3 | 1,730 |
| Indirect Entities | 3 | 1,730 |
| POLICE | 348 | 200,660 |
| TOTAL POLICE | 348 | 200,660 |
| Direct Entities | 348 | 200,660 |
| Indirect Cost Plan | 351 | 202,390 |

Entity: 1251SIMM - CUSTODIAL SERVICES-SIMMS

Accumulation of Costs

6100 Custodial Services 97,088
200 Total Indirect Costs 97,088
10 Total Costs 97,088

| | <i>Allocation Base</i> | <i>Dollar Allocation</i> |
|--|----------------------------|------------------------------|
| Allocation to Benefiting Activities | | |
| AECC | 9,895 | 17,801 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Custodial Services Allocation

| | | |
|--------------------------------|--------|--------|
| PLANNING | 1,593 | 2,866 |
| BUILDING SAFETY | 7,734 | 13,914 |
| DIRECTOR OF UTILITIES | 2,225 | 4,003 |
| Indirect Entities | 21,447 | 38,584 |
| ENGINEERING | 1,593 | 2,866 |
| CAPITAL PROJECTS & DEVELOPMENT | 9,153 | 16,466 |
| TRAFFIC ADMINISTRATION | 7,313 | 13,156 |
| TRAFFIC | 7,313 | 13,156 |
| ENVIRONMENTAL HEALTH | 2,290 | 4,120 |
| PROGRAM MANAGEMENT | 3,355 | 6,036 |
| COMMUNITY DEVELOPMENT | 3,355 | 6,036 |
| HOUSING ASSISTANCE | 3,355 | 6,036 |
| HOUSING | 3,355 | 6,036 |
| Community Development Total | 6,710 | 12,071 |
| Family Wellness Center | 5,461 | 9,824 |
| Employee Insurance | 5,461 | 9,824 |
| Direct Entities | 32,520 | 58,504 |
| Indirect Cost Plan | 53,967 | 97,088 |

CITY OF AMARILLO
 FACILITIES MAINTENANCE-BUILDING CLEANING
 FISCAL YEAR 2015/2016

| | BUILDING CLEANING | UTILITIES | TOTAL |
|---|----------------------|-----------|-----------|
| DEPARTMENT COST DISTRIBUTION: | | | |
| PERSONAL SERVICES | 867,890 | | 867,890 |
| SUPPLIES | 87,338 | | 87,338 |
| UTILITIES | | 367,964 | 367,964 |
| OTHER COSTS | 34,449 | | 34,449 |
| TOTAL | 989,677 | 367,964 | 1,357,641 |
| COST ADJUSTMENTS: | | | |
| UTILITIES USED FOR SEWER STORAGE BLDG. TRANSFERED TO MAINTENANCE | | -367,964 | 0 |
| TOTAL | 989,677 | 0 | 989,677 |

COST DISTRIBUTION:

| | SQ FT | | | |
|----------------------|---------|---------|---|---------|
| CLINIC | 4,585 | 9,392 | 0 | 9,392 |
| EMERGENCY MANAGEMENT | 11,975 | 24,529 | | 24,529 |
| DISPATCH | 11,000 | 22,532 | | 22,532 |
| CITY HALL | 77,840 | 159,445 | | 159,445 |
| SIMMS BUILDING | 44,560 | 91,275 | | 91,275 |
| POLICE | 92,890 | 190,272 | | 190,272 |
| COURT | 23,120 | 47,358 | | 47,358 |
| LIBRARIES | 112,035 | 229,488 | | 229,488 |
| CENTRAL SERVICES | 44,575 | 91,306 | | 91,306 |
| BIVINS BUILDING | 14,140 | 28,964 | | 28,964 |
| ANIMAL SHELTER | 7,185 | 14,717 | | 14,717 |
| WIC | 16,035 | 32,846 | | 32,846 |
| PUBLIC HEATLH | 11,560 | 23,679 | | 23,679 |
| FACILITIES BLDG. | 11,655 | 23,874 | | 23,874 |
| TOTAL | 483,155 | 989,677 | 0 | 989,677 |

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

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

City of Amarillo
Cost Allocation Plan September 30, 2016
Facilities Allocation

Entity: 1252 - FACILITIES MAINTENANCE

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 2,782,147 |
| 110 Depreciation Adjustment | 679,922 |
| 111 IT Charges | 69,509 |
| 10A Total Financial Costs | 3,531,578 |
| 2300 City Manager-City Admin | 8,976 |
| 2400 City Manager-Mgmt & Admin | 4,808 |
| 2700 Human Resources-City | 8,041 |
| 3400 Finance-Internal Auditor | 380 |
| 3700 Accounting-General | 6,339 |
| 3800 Accounting-Payroll | 1,709 |
| 4000 Accounting-Audit | 1,220 |
| 4100 Purchasing | 4,350 |
| 4300 Central Stores | 6 |
| 4400 IS-Printing Services | 29 |
| 4500 Central Stores | 975 |
| 4710 IS-JDE | 6,036 |
| 4730 IS-HB | 2,664 |
| 4740 IS-Kronos | 9,360 |
| 4900 IS-Microsystems | 21,853 |
| 5000 IS-Replacement | 4,556 |
| 5110 IS-Telecom | 44,289 |
| 5200 IS-CAD | 1,676 |
| 5210 IS-Reimbursement | -70,355 |
| 5310 MG Operating | -365 |
| 5320 MG Fuel | -14 |
| 5400 MG-Replacement | -19,294 |
| 5700 Legal-Asst City Attys | 457 |
| 200 Total Indirect Costs | 37,694 |
| 10 Total Costs | 3,569,272 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FACILITIES-CITY HALL | 265,242 | 352,135 |
| FACILITIES-CENTRAL SERVICES | 422,231 | 560,553 |
| FACILITIES-LIBRARIES | 322,158 | 427,696 |
| FACILITIES-POLICE | 503,821 | 668,872 |
| FACILITIES-SIMMS BLDG | 164,791 | 218,776 |
| FIRE OPERATIONS | 190,869 | 253,397 |
| Fire | 190,869 | 253,397 |
| Indirect Entities | 1,869,112 | 2,481,429 |
| EMERGENCY MANAGEMENT SERVICES | 23,420 | 31,092 |
| EMERGENCY MANAGEMENT | 23,420 | 31,092 |
| CIVIC CENTER OPERATIONS | 619,139 | 821,968 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Facilities Allocation**

| | | |
|-------------------------------|-----------|-----------|
| MUNICIPAL COURT | 32,200 | 42,749 |
| SOLID WASTE DISPOSAL | 8,753 | 11,620 |
| ANIMAL MANAGEMENT AND WELFARE | 25,232 | 33,498 |
| ROSS ROGERS | 8,557 | 11,360 |
| COMANCHE TRAIL | 7,880 | 10,461 |
| PARK MAINTENANCE | 5,397 | 7,165 |
| AHD PUBLIC HEALTH | 16,100 | 21,374 |
| HEALTH DEPARTMENT | 16,100 | 21,374 |
| WIC ADMINISTRATION | 28,690 | 38,089 |
| WIC | 28,690 | 38,089 |
| Presidents Office | 44,039 | 58,466 |
| CHAMBER OF COMMERCE | 44,039 | 58,466 |
| Direct Entities | 819,407 | 1,087,843 |
| Indirect Cost Plan | 2,688,519 | 3,569,272 |

Entity: 1252CHALL - FACILITIES-CITY HALL

Accumulation of Costs

| | |
|--------------------------|---------|
| 7100 Facilities | 352,135 |
| 200 Total Indirect Costs | 352,135 |
| 10 Total Costs | 352,135 |

| | <i>Allocation Base</i> | <i>Dollar Allocation</i> |
|--|----------------------------|------------------------------|
| Allocation to Benefiting Activities | | |
| RISK MANAGEMENT | 1,460 | 22,807 |
| PARKS & RECREATION ADMINISTRAT | 7,644 | 119,409 |
| Indirect Entities | 9,104 | 142,216 |
| MAYOR AND COUNCIL | 3,872 | 60,486 |
| CITY SECRETARY | 1,539 | 24,041 |
| VITAL STATISTICS | 1,639 | 25,603 |
| UTILITIES OFFICE | 4,928 | 76,982 |
| Water & Sewer | 4,928 | 76,982 |
| HEALTH PLAN | 1,460 | 22,807 |
| Employee Insurance | 1,460 | 22,807 |
| Direct Entities | 13,438 | 209,919 |
| Indirect Cost Plan | 22,542 | 352,135 |

Entity: 1252CSER - FACILITIES-CENTRAL SERVICES

Accumulation of Costs

| | |
|--------------------------|---------|
| 7100 Facilities | 560,553 |
| 200 Total Indirect Costs | 560,553 |
| 10 Total Costs | 560,553 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Facilities Allocation

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FIRE OPERATIONS | 9,824 | 32,190 |
| Fire | 9,824 | 32,190 |
| Indirect Entities | 9,824 | 32,190 |
| RADIO COMMUNICATIONS | 3,007 | 9,853 |
| STREET DEPARTMENT | 25,607 | 83,906 |
| SOLID WASTE COLLECTION | 44,592 | 146,113 |
| TRAFFIC ADMINISTRATION | 12,943 | 42,410 |
| TRAFFIC | 12,943 | 42,410 |
| ENVIRONMENTAL HEALTH | 458 | 1,501 |
| TRANSIT FIXED ROUTE | 30,626 | 100,351 |
| TRANSIT | 30,626 | 100,351 |
| PARK MAINTENANCE | 13,742 | 45,028 |
| WATER DISTRIBUTION | 15,137 | 49,599 |
| WASTE WATER COLLECTION | 15,138 | 49,602 |
| Water & Sewer | 30,275 | 99,201 |
| Direct Entities | 161,250 | 528,363 |
| Indirect Cost Plan | 171,074 | 560,553 |

Entity: 1252LIB - FACILITIES-LIBRARIES

Accumulation of Costs

| | |
|--------------------------|---------|
| 7100 Facilities | 427,696 |
| 200 Total Indirect Costs | 427,696 |
| 10 Total Costs | 427,696 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| LIBRARY ADMIN | 538 | 1,839 |
| Indirect Entities | 538 | 1,839 |
| LIBRARY | 121,426 | 415,116 |
| HARRINGTON LIBRARY CONSTORTIUM | 3,142 | 10,741 |
| HARRINGTON LIBRARY CONSORTIUM | 3,142 | 10,741 |
| Direct Entities | 124,568 | 425,857 |
| Indirect Cost Plan | 125,106 | 427,696 |

Entity: 1252POL - FACILITIES-POLICE

Accumulation of Costs

| | |
|--------------------------|---------|
| 7100 Facilities | 668,872 |
| 200 Total Indirect Costs | 668,872 |
| 10 Total Costs | 668,872 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Facilities Allocation**

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| POLICE ADMIN | 3 | 5,717 |
| Indirect Entities | 3 | 5,717 |
| POLICE | 348 | 663,155 |
| TOTAL POLICE | 348 | 663,155 |
| Direct Entities | 348 | 663,155 |
| Indirect Cost Plan | 351 | 668,872 |

Entity: 1252SIMM- FACILITIES-SIMMS BLDG

Accumulation of Costs

| | |
|--------------------------|---------|
| 7100 Facilities | 218,776 |
| 200 Total Indirect Costs | 218,776 |
| 10 Total Costs | 218,776 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| AECC | 9,895 | 40,113 |
| PLANNING | 1,593 | 6,458 |
| BUILDING SAFETY | 7,734 | 31,353 |
| DIRECTOR OF UTILITIES | 2,225 | 9,020 |
| Indirect Entities | 21,447 | 86,944 |
| ENGINEERING | 1,593 | 6,458 |
| CAPITAL PROJECTS & DEVELOPMENT | 9,153 | 37,105 |
| TRAFFIC ADMINISTRATION | 7,313 | 29,646 |
| TRAFFIC | 7,313 | 29,646 |
| ENVIRONMENTAL HEALTH | 2,290 | 9,283 |
| PROGRAM MANAGEMENT | 3,355 | 13,601 |
| COMMUNITY DEVELOPMENT | 3,355 | 13,601 |
| HOUSING ASSISTANCE | 3,355 | 13,601 |
| HOUSING | 3,355 | 13,601 |
| Community Development Total | 6,710 | 27,202 |
| Family Wellness Center | 5,461 | 22,138 |
| Employee Insurance | 5,461 | 22,138 |
| Direct Entities | 32,520 | 131,832 |
| Indirect Cost Plan | 53,967 | 218,776 |

CITY OF AMARILLO, TEXAS
 BUILDING MAINTENANCE Cost Distribution
 FISCAL YEAR 2015/2016

| | Bldg Use Fee | General Maint | Utilities | Total |
|--------------------------------------|--------------------|------------------|----------------|------------------|
| Department Cost Distribution: | | | | |
| Personal Services | | 1,477,523 | | 1,477,523 |
| Supplies | | 49,757 | | 49,757 |
| Contractual Services | | 440,192 | | 440,192 |
| Other | | 65,412 | | 65,412 |
| Total | 0 | 2,032,884 | | 2,032,884 |
| Cost Adjustments: | | | | |
| Police | | | 233,381 | 233,381 |
| Library Utilities | | | 147,918 | 147,918 |
| Trans from Bldg Cleaning | | | 367,964 | 367,964 |
| Total | 0 | 2,032,884 | 749,263 | 2,782,147 |

Cost Distribution:

| | Sq Ft | Bldg Use Fee | General Maint | Utilities | Total |
|------------------------|------------------|--------------------|------------------|----------------|------------------|
| Civic Center | 438,095 | | 610,151 | 8,988 | 619,139 |
| City Hall | 82,840 | | 115,374 | 149,868 | 265,242 |
| Simms Building | 64,940 | | 90,444 | 74,347 | 164,791 |
| Emergency Management | 16,816 | | 23,420 | 0 | 23,420 |
| Police | 193,884 | | 270,029 | 233,792 | 503,821 |
| Court | 23,120 | | 32,200 | 0 | 32,200 |
| Ross Rogers Club House | 6,144 | | 8,557 | 0 | 8,557 |
| Comanche Club House | 5,658 | | 7,880 | 0 | 7,880 |
| WIC | 20,600 | | 28,690 | 0 | 28,690 |
| Public Health | 11,560 | | 16,100 | 0 | 16,100 |
| Libraries | 125,106 | | 174,240 | 147,918 | 322,158 |
| Central Services | 241,780 | | 336,736 | 85,495 | 422,231 |
| Bivins Building | 18,042 | | 25,128 | 18,911 | 44,039 |
| Animal Shelter | 18,117 | | 25,232 | 0 | 25,232 |
| Facilities Bldg. | 40,725 | | 56,720 | 29,944 | 86,664 |
| Fire Stations | 137,046 | | 190,869 | 0 | 190,869 |
| Landfill | 6,285 | | 8,753 | 0 | 8,753 |
| Parks | 3,875 | | 5,397 | 0 | 5,397 |
| Garfield Building | 5,000 | | 6,964 | 0 | 6,964 |
| Total | 1,459,633 | 0 | 2,032,884 | 749,263 | 2,782,147 |

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

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

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2016
Civilian Personnel Allocation

Entity: 1640 - CIVILIAN PERSONNEL

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 4,288,609 |
| 10A Total Financial Costs | 4,288,609 |
| 2300 City Manager-City Admin | 22,094 |
| 2420 City Manager-Finance & Le | 9,629 |
| 2700 Human Resources-City | 19,792 |
| 3400 Finance-Internal Auditor | 138 |
| 3700 Accounting-General | 12,930 |
| 3800 Accounting-Payroll | 4,207 |
| 4000 Accounting-Audit | 2,489 |
| 4100 Purchasing | 8,874 |
| 5600 Legal-City Atty | 18,928 |
| 200 Total Indirect Costs | 99,081 |
| 10 Total Costs | 4,387,690 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| POLICE ADMIN | 284,342 | 290,911 |
| Indirect Entities | 284,342 | 290,911 |
| POLICE | 4,004,267 | 4,096,779 |
| TOTAL POLICE | 4,004,267 | 4,096,779 |
| Direct Entities | 4,004,267 | 4,096,779 |
| Indirect Cost Plan | 4,288,609 | 4,387,690 |

CITY OF AMARILLO
 CIVILIAN PERSONNEL
 Fiscal Year 2015/2016

| | Total | PD Admin | PD Direct |
|--------------------------|------------------|----------------|------------------|
| Chief's Office | | | |
| Secretary III | 76,913 | 76,913 | |
| Clerk-Typist | 27,710 | 27,710 | |
| Training & Personnel | | | |
| Director | | | |
| Clerk Typist IV | 38,816 | | 38,816 |
| Clerk Typist I | 18,325 | | 18,325 |
| Payroll Clerk | 21,668 | | 21,668 |
| Other Civilian Personnel | 1,394,554 | | 1,394,554 |
| Total | 1,577,986 | 104,623 | 1,473,363 |
| Number of Employees | 64 | 2 | 62 |

| | Total | PD Admin | PD Direct | Method of Dist |
|----------------------|------------------|----------------|------------------|----------------------|
| Personal Services | 2,343,037 | 155,347 | 2,187,690 | 1 |
| Supplies | 14,247 | 945 | 13,302 | |
| Contractual Services | 1,908,500 | 126,537 | 1,781,963 | 2 |
| Other Charges | 22,825 | 1,513 | 21,312 | 2 |
| | 4,288,609 | 284,342 | 4,004,267 | |

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/16 to 12/31/16
- 2 Distributed based on number of employees.

Amount per 15/16 Audit 4,288,609

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

The City of Amarillo Police Department administers grant programs as well as Police services for the community. Accordingly, this section of the plan has been included for the purpose of identifying Police Department administrative costs for FY 2015/2016, which jointly benefited grant and community programs. Administrative costs identified have been allocated to the Police Department cost functions, which include applicable grant programs. The Police direct function has been included solely for informational purposes and has no bearing on grant programs.

City of Amarillo
Cost Allocation Plan September 30, 2016
Police Administration Allocation

Entity: PDAM - POLICE ADMIN

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 517,885 |
| 10A Total Financial Costs | 517,885 |
| 2300 City Manager-City Admin | 1,036 |
| 2420 City Manager-Finance & Le | 451 |
| 2700 Human Resources-City | 928 |
| 3800 Accounting-Payroll | 197 |
| 6300 Custodial Services-Police | 1,730 |
| 7400 Facilities-Police | 5,717 |
| 8400 Civilian Personnel | 290,911 |
| 200 Total Indirect Costs | 300,970 |
| 10 Total Costs | 818,855 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| POLICE | 1 | 818,855 |
| TOTAL POLICE | 1 | 818,855 |
| Direct Entities | 1 | 818,855 |
| Indirect Cost Plan | 1 | 818,855 |

CITY OF AMARILLO
POLICE Cost Distribution
Fiscal Year 2015/2016

| | <u>Total</u> <u>Police</u> | <u>Police</u> <u>Admin</u> | <u>Police</u> <u>Direct</u> | <u>Method</u> <u>of</u> <u>Dist</u> |
|---|-------------------------------|-------------------------------|--------------------------------|---|
| Salaries from 01/01/2016 thru 12/31/2016 Distribution based on effort expended | | | | |
| POLICE CHIEF | | 149,494 | | |
| ASST. POLICE CHIEF | | 124,142 | | |
| ASST. POLICE CHIEF | | 120,121 | | |
| Other Police | | | 26,071,578 | |
| Total | 26,465,335 | 393,757 | 26,071,578 | |
| Number of Employees | 351 | 3 | 348 | |

| | <u>Total</u> <u>Police</u> | <u>Police</u> <u>Admin</u> | <u>Police</u> <u>Direct</u> | <u>of</u> <u>Dist</u> |
|------------------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------|
| Department Cost Distribution: | | | | |
| Personal Services | 34,501,941 | 513,327 | 33,988,614 | 1 |
| Supplies | 145,540 | 1,244 | 144,296 | 2 |
| Utilities | 233,381 | | 233,381 | |
| Police Direct Supplies | 946,213 | | 946,213 | |
| Contractual Services | 45,941 | 393 | 45,548 | 2 |
| Police Direct Contractual Services | 3,366,436 | | 3,366,436 | |
| Other Charges | 407,280 | 3,481 | 403,799 | 2 |
| Other Agencies | 31,816 | | 31,816 | |
| Reimbursements | -37,623 | -560 | -37,063 | 2 |
| Total | 39,640,925 | 517,885 | 39,123,040 | |
| Cost Adjustments: | | | | |
| Utilities to Maint | -233,381 | | -233,381 | 3 |
| Total | 39,407,544 | 517,885 | 38,889,659 | |

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/16 thru 12/31/16.
- 2 Distributed based on number of employees.
- 3 Utilities are distributed based on square footage with the building maintenance costs.

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

The City of Amarillo Planning Department administers grant programs as well as short and long-range planning activities for the City. The Department also coordinates the activities for the Public Improvement District advisory boards. Accordingly, this section of the plan has been included for the purpose of identifying planning administrative costs and Public Improvement District (PIDS) costs for the fiscal year 2015/2016. Planning Administration benefits traffic grants as well as other programs; therefore planning administration is allocated to all areas based on the number of employees in each department. Allocation of Planning Department activities has been identified and allocated based on modified direct charges of the PIDS for the 2015/2016 fiscal year.

Reference: OMB A-87, Section E

**City of Amarillo
Cost Allocation Plan September 30, 2016
Planning Allocation**

Entity: 1720 - PLANNING

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 427,404 |
| 110 Depreciation Adjustment | 37,682 |
| 111 IT Charges | 42,447 |
| 10A Total Financial Costs | 507,533 |
| 2300 City Manager-City Admin | 2,071 |
| 2400 City Manager-Mgmt & Admin | 1,110 |
| 2700 Human Resources-City | 1,856 |
| 3400 Finance-Internal Auditor | 173 |
| 3700 Accounting-General | 1,417 |
| 3800 Accounting-Payroll | 394 |
| 4000 Accounting-Audit | 273 |
| 4100 Purchasing | 972 |
| 4300 Central Stores | 63 |
| 4400 IS-Printing Services | 541 |
| 4710 IS-JDE | 2,012 |
| 4730 IS-HB | 5,993 |
| 4740 IS-Kronos | 1,040 |
| 4900 IS-Microsystems | 10,927 |
| 5000 IS-Replacement | 2,278 |
| 5110 IS-Telecom | 9,008 |
| 5200 IS-CAD | 5,029 |
| 5210 IS-Reimbursement | -42,964 |
| 5600 Legal-City Atty | 20,111 |
| 5700 Legal-Asst City Attys | 41,621 |
| 7050 Custodial Services-Simms | 2,866 |
| 8310 Facilities-Simms Building | 6,458 |
| 200 Total Indirect Costs | 73,246 |
| 10 Total Costs | 580,779 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| Plannning Admin | 128,414 | 174,496 |
| Planning PIDS | 11,856 | 16,111 |
| Indirect Entities | 140,270 | 190,606 |
| City Planning | 287,134 | 390,173 |
| Direct Entities | 287,134 | 390,173 |
| Indirect Cost Plan | 427,404 | 580,779 |

**City of Amarillo
Cost Allocation Plan September 30, 2016
Planning Allocation**

Entity: 1720PIDS - PLANNING PIDS

Accumulation of Costs

| | |
|--------------------------|--------|
| 9700 Planning | 16,111 |
| 200 Total Indirect Costs | 16,111 |
| 10 Total Costs | 16,111 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| GREENWAYS AT HILLSIDE | 333,975 | 7,578 |
| COLONIES #5 | 314,406 | 7,134 |
| Tutbury Imprv Dist | 13,741 | 312 |
| Point West PID | 37,206 | 844 |
| Quail Creek PID | 7,954 | 180 |
| Vineyards PID | 2,429 | 55 |
| Redstone PID | 291 | 7 |
| Town Square PID | 4 | 0 |
| Public Impr Districts | 710,006 | 16,111 |
| Direct Entities | 710,006 | 16,111 |
| Indirect Cost Plan | 710,006 | 16,111 |

Entity: 1720ADM - PLANNING ADMINISTRATION

Accumulation of Costs

| | |
|--------------------------|---------|
| 9700 Planning | 174,496 |
| 200 Total Indirect Costs | 174,496 |
| 10 Total Costs | 174,496 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| City Planning | 6 | 104,697 |
| URBAN TRANSPORTATION PLANNING | 4 | 69,798 |
| Direct Entities | 10 | 174,496 |
| Indirect Cost Plan | 10 | 174,496 |

CITY OF AMARILLO
 PLANNING DEPARTMENT Cost Distribution
 Fiscal Year 2015/2016

| | Planning Total | City Planning | Planning Admin | PIDs |
|---------------|-------------------|------------------|-------------------|------|
| Chief Planner | 100% | | 97% | 3% |
| Planner | 100% | 85% | | 15% |
| Secretary | 100% | 97% | | 3% |

Salaries from 01/01/16 TO 12/31/16
 Distribution based on effort expended

| | | | | |
|--------------------------------|----------------|----------------|---------------|--------------|
| Chief Planner | 83,002 | | 80,898 | 2,104 |
| Planner | 23,127 | 19,610 | | 3,517 |
| Secretary | 48,745 | 47,509 | | 1,236 |
| Other Employees | 99,414 | 99,414 | | |
| TOTAL | 254,288 | 166,533 | 80,898 | 6,857 |
| Full Time Equivalent Employees | 6.0 | 4.8 | 1.0 | 0.2 |

| | Planning Total | City Planning | Planning Admin | PIDS | Method of Dist |
|-------------------------------|-------------------|------------------|-------------------|---------------|----------------------|
| Department Cost Distribution: | | | | | |
| Personal Services | 378,856 | 248,113 | 120,528 | 10,216 | 1 |
| Supplies | 12,669 | 10,183 | 2,058 | 428 | 2 |
| Contractual | 23,995 | 19,286 | 3,898 | 811 | 2 |
| Other | 11,884 | 9,552 | 1,930 | 402 | 2 |
| TOTAL | 427,404 | 287,134 | 128,414 | 11,856 | |

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/16 TO 12/31/16
- 2 Distribution Based on the Full Time Equivalent Employees.

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

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

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2016
Fire Department Allocation

Entity: 1900 - FIRE

Accumulation of Costs

| | |
|--------------------------------|------------|
| 100 Financial Costs | 29,844,740 |
| 110 Depreciation Adjustment | 983,394 |
| 111 IT Charges | 415,680 |
| 10A Total Financial Costs | 31,243,814 |
| 2300 City Manager-City Admin | 92,173 |
| 2420 City Manager-Finance & Le | 40,169 |
| 2700 Human Resources-City | 82,571 |
| 3400 Finance-Internal Auditor | 1,967 |
| 3700 Accounting-General | 91,237 |
| 3800 Accounting-Payroll | 17,551 |
| 4000 Accounting-Audit | 17,559 |
| 4100 Purchasing | 62,617 |
| 4300 Central Stores | 197 |
| 4400 IS-Printing Services | 886 |
| 4500 Central Stores | 40,207 |
| 4710 IS-JDE | 14,083 |
| 4730 IS-HB | 33,962 |
| 4740 IS-Kronos | 1,560 |
| 4900 IS-Microsystems | 169,362 |
| 5000 IS-Replacement | 35,308 |
| 5100 IS-Public Safety | 112,733 |
| 5110 IS-Telecom | 60,804 |
| 5200 IS-CAD | 2,514 |
| 5210 IS-Reimbursement | (420,740) |
| 5310 MG Operating | (3,099) |
| 5320 MG Fuel | (509) |
| 5400 MG-Replacement | (163,571) |
| 5600 Legal-City Atty | 11,239 |
| 5700 Legal-Asst City Attys | 14,636 |
| 6600 Custodial Services-Centra | 821 |
| 7100 Facilities | 253,397 |
| 7800 Facilities-Central Servic | 32,190 |
| 9800 AECC | 302,391 |
| 200 Total Indirect Costs | 904,217 |
| 10 Total Costs | 32,148,031 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FIRE AIRPORT | 1,859,146 | 1,961,668 |
| FIRE CITY | 28,608,741 | 30,186,363 |
| Direct Entities | 30,467,887 | 32,148,031 |
| Indirect Cost Plan | 30,467,887 | 32,148,031 |

CITY OF AMARILLO
 FIRE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2015/2016

| | <u>TOTAL COST</u> | <u>CITY</u> | <u>AIRPORT</u> |
|--|-------------------------------|-------------------------------|------------------------------|
| SEPTEMBER 30, 2016 | 29,092,421.00 | | |
| Adjustment of Equipment Rental | -841,123.64 | 841,123.64 | |
| | | | |
| DISTRIBUTION BASED ON LINE FIREFIGHTERS | 28,251,297.36 | 232/254 25,804,334.60 | 22/254 2,446,962.76 |
| | | | |
| CITY ADJUSTMENT TO AIRPORT | | 6/24 611,740.69 | 18/24 -611,740.69 |
| | | | |
| City Depreciation Adjustment | 983,394.00 | 983,394.00 | |
| | | | |
| ALLOCATED SHARE | <u>30,075,815.00</u> ===== | <u>28,240,592.93</u> ===== | <u>1,835,222.07</u> ===== |
| | | | |
| IT Charges | 392,072.21 | 368,148.02 | 23,924.19 |
| Actual Fire Department Allocation | <u>30,467,887</u> | <u>28,608,741</u> | <u>1,859,146</u> |

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

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

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

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2016
Building Safety Allocation

Entity: 1740 - BUILDING SAFETY

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 2,604,375 |
| 110 Depreciation Adjustment | 1,244 |
| 111 IT Charges | 144,942 |
| 10A Total Financial Costs | 2,750,561 |
| 2300 City Manager-City Admin | 11,392 |
| 2400 City Manager-Mgmt & Admin | 6,102 |
| 2700 Human Resources-City | 10,205 |
| 3400 Finance-Internal Auditor | 276 |
| 3700 Accounting-General | 8,289 |
| 3800 Accounting-Payroll | 2,169 |
| 4000 Accounting-Audit | 1,595 |
| 4100 Purchasing | 5,689 |
| 4300 Central Stores | 2,514 |
| 4400 IS-Printing Services | 3,383 |
| 4500 Central Stores | 12,910 |
| 4710 IS-JDE | 11,065 |
| 4720 IS-Hansen | 9,062 |
| 4730 IS-HB | 26,637 |
| 4740 IS-Kronos | 6,066 |
| 4900 IS-Microsystems | 36,877 |
| 5000 IS-Replacement | 7,688 |
| 5110 IS-Telecom | 35,281 |
| 5210 IS-Reimbursement | -146,706 |
| 5310 MG Operating | -346 |
| 5320 MG Fuel | -46 |
| 5400 MG-Replacement | -18,288 |
| 5600 Legal-City Atty | 16,562 |
| 5700 Legal-Asst City Attys | 9,147 |
| 7050 Custodial Services-Simms | 13,914 |
| 8310 Facilities-Simms Building | 31,353 |
| 200 Total Indirect Costs | 102,793 |
| 10 Total Costs | 2,853,354 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| WATER GENERAL | 149,583 | 163,883 |
| Water & Sewer | 149,583 | 163,883 |
| CITY CODE | 2,454,792 | 2,689,471 |
| Direct Entities | 2,604,375 | 2,853,354 |
| Indirect Cost Plan | 2,604,375 | 2,853,354 |

CITY OF AMARILLO
 Building Safety Department Cost Distribution
 Fiscal Year 2015/2016

| | <i>BU 1740</i> City Code | Water Inspector | TOTAL |
|---|--------------------------------|--------------------|-----------|
| Salaries from 01/01/2016 thru 12/31/2016 Distribution Based on Effort Expended | | | |
| Administrator | 135,673 | 4,111 | 139,784 |
| Administrative Tech | 32,359 | 981 | 33,340 |
| Plumbing Inspectors | 44,884 | 48,766 | 93,650 |
| Others | 970,096 | 29,397 | 999,493 |
| TOTAL | 1,183,012 | 83,255 | 1,266,267 |
| Adjusted Number of Employees | 33 | 1 | 34 |
| Department Cost Distribution: | | | |
| Personal Services: (1) | 1,876,486 | 132,058 | 2,008,544 |
| Supplies: (1) | 45,529 | 1,380 | 46,909 |
| Contractual Services (1) | 457,892 | 13,876 | 471,768 |
| Other (1) | 74,885 | 2,269 | 77,154 |
| Reimbursements | | | |
| TOTAL | 2,454,792 | 149,583 | 2,604,375 |

Methods of Distribution:

1 Distribution Based on Salaries from 01/01/16 thru 12/31/16.

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

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

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

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

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2016
Director of Utilities Allocation

Entity: 52110 - DIRECTOR OF UTILITIES

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 652,283 |
| 111 IT Charges | 95,998 |
| 10A Total Financial Costs | 748,281 |
| 2300 City Manager-City Admin | 2,071 |
| 2400 City Manager-Mgmt & Admin | 1,110 |
| 2700 Human Resources-City | 1,856 |
| 3400 Finance-Internal Auditor | 276 |
| 3700 Accounting-General | 1,967 |
| 3800 Accounting-Payroll | 394 |
| 4100 Purchasing | 1,350 |
| 4300 Central Stores | 79 |
| 4400 IS-Printing Services | 152 |
| 4500 Central Stores | 80 |
| 4710 IS-JDE | 4,024 |
| 4730 IS-HB | 5,327 |
| 4740 IS-Kronos | 693 |
| 4900 IS-Microsystems | 6,829 |
| 5000 IS-Replacement | 1,424 |
| 5110 IS-Telecom | 5,255 |
| 5200 IS-CAD | 1,676 |
| 5210 IS-Reimbursement | -97,166 |
| 5310 MG Operating | -184 |
| 5400 MG-Replacement | -9,716 |
| 5600 Legal-City Atty | 22,477 |
| 5700 Legal-Asst City Attys | 34,303 |
| 7050 Custodial Services-Simms | 4,003 |
| 8310 Facilities-Simms Building | 9,020 |
| 200 Total Indirect Costs | -2,701 |
| 10 Total Costs | 745,580 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| WATER PRODUCTION | 7 | 26,764 |
| WATER TRANSMISSION | 7 | 26,764 |
| SURFACE WATER TREATMENT | 28 | 107,058 |
| WATER DISTRIBUTION | 57 | 217,939 |
| WASTE WATER COLLECTION | 32 | 122,352 |
| RIVER ROAD WATER RECLAMATION | 22 | 84,117 |
| HOLLYWOOD ROAD WASTE WATER TRE | 25 | 95,587 |
| LABORATORY ADMINISTRATION | 17 | 64,999 |
| Water & Sewer | 195 | 745,580 |
| Direct Entities | 195 | 745,580 |
| Indirect Cost Plan | 195 | 745,580 |

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

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

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

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2016
Parks and Recreation Administration Allocation

Entity: 1820 - PARKS & RECREATION ADMINISTRATION

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 522,014 |
| 110 Depreciation Adjustment | 651,527 |
| 111 IT Charges | 75,561 |
| 10A Total Financial Costs | 1,249,102 |
| 2300 City Manager-City Admin | 2,071 |
| 2410 City Manager-Development | 1,506 |
| 2700 Human Resources-City | 1,856 |
| 3400 Finance-Internal Auditor | 276 |
| 3700 Accounting-General | 1,802 |
| 3800 Accounting-Payroll | 394 |
| 4000 Accounting-Audit | 347 |
| 4100 Purchasing | 1,237 |
| 4300 Central Stores | 153 |
| 4400 IS-Printing Services | 1,291 |
| 4500 Central Stores | 1 |
| 4710 IS-JDE | 12,071 |
| 4730 IS-HB | 15,316 |
| 4740 IS-Kronos | 2,427 |
| 4900 IS-Microsystems | 20,487 |
| 5000 IS-Replacement | 4,271 |
| 5110 IS-Telecom | 16,515 |
| 5200 IS-CAD | 4,191 |
| 5210 IS-Reimbursement | -76,480 |
| 5310 MG Operating | -16 |
| 5400 MG-Replacement | -819 |
| 5600 Legal-City Atty | 13,013 |
| 5700 Legal-Asst City Attys | 11,129 |
| 6200 Custodial Services-City H | 57,511 |
| 7300 Facilities-City Hall | 119,409 |
| 200 Total Indirect Costs | 209,958 |
| 10 Total Costs | 1,459,060 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| ROSS ROGERS | 33 | 231,485 |
| COMANCHE TRAIL | 24 | 168,353 |
| TENNIS CENTER | 1 | 7,015 |
| SWIMMING POOLS | 17 | 119,250 |
| PARKS & RECREATION PROGRAM | 18 | 126,265 |
| PARK MAINTENANCE | 96 | 673,412 |
| ZOO MAINTENANCE | 14 | 98,206 |
| ATHLETIC ADMINISTRATION | 5 | 35,074 |
| Direct Entities | 208 | 1,459,060 |
| Indirect Cost Plan | 208 | 1,459,060 |

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

The City of Amarillo Library administers grant programs as well as other direct library services for the community. Accordingly, this section of the plan has been included for the purpose of identifying library administrative costs for FY 2015/2016. Library administration benefits library grants as well as other programs; therefore, library administration is allocated to all areas based on the number of employees in each department. The "Library Direct" function has been included solely for informational purposes and has no bearing on grant programs.

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2016
Library Administration Allocation

Entity: LBAM - LIBRARY ADMIN

Accumulation of Costs

| | |
|--------------------------------|---------|
| 100 Financial Costs | 286,717 |
| 10A Total Financial Costs | 286,717 |
| 2300 City Manager-City Admin | 1,036 |
| 2410 City Manager-Development | 753 |
| 2700 Human Resources-City | 928 |
| 3800 Accounting-Payroll | 197 |
| 6500 Custodial Services-Librar | 1,172 |
| 7700 Facilities-Libraries | 1,839 |
| 200 Total Indirect Costs | 5,925 |
| 10 Total Costs | 292,642 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| LIBRARY | 72 | 292,642 |
| Direct Entities | 72 | 292,642 |
| Indirect Cost Plan | 72 | 292,642 |

CITY OF AMARILLO
LIBRARY Cost Distribution
Fiscal Year 2015/2016

| | <u>Total</u> <u>Library</u> | <u>Library</u> <u>Admin</u> | <u>Library</u> <u>Direct</u> | <u>Method</u> <u>of</u> <u>Dist</u> |
|---|--------------------------------|--------------------------------|---------------------------------|---|
| Salaries from 01/01/2016 thru 12/31/2016 Distribution based on effort expended | | | | |
| Head Librarian | | 90,084 | | |
| Assistant Head Librarian | | 58,944 | | |
| Secretary | | 26,658 | | |
| Other Library | | | 1,638,662 | |
| Total | 1,814,348 | 175,686 | 1,638,662 | |
| Number of Employees | 75 | 3 | 72 | |
| Department Cost Distribution: | | | | |
| Personal Services | 2,818,634 | 272,932 | 2,545,703 | 1 |
| Supplies | 61,087 | 2,443 | 58,644 | 2 |
| Contractual Services | 133,515 | 5,341 | 128,174 | 2 |
| Other Charges | 150,026 | 6,001 | 144,025 | 2 |
| Utilities | 147,918 | | 147,918 | |
| Shop Rental | 7,099 | | 7,099 | |
| Car & Mileage Allowance | 2,989 | | 2,989 | |
| Other Equipt Maint | 37 | | 37 | |
| Books, Films & Periodicals | 525,921 | | 525,921 | |
| Total | 3,847,226 | 286,717 | 3,560,509 | |
| Cost Adjustments: | | | | |
| Utilities to Maint | -147,918 | | -147,918 | 3 |
| Total | 3,699,308 | 286,717 | 3,412,591 | |

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/16 thru 12/31/16
- 2 Distributed based on number of employees.
- 3 Utilities are distributed based on square footage with the building maintenance costs.

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

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

City of Amarillo
Cost Allocation Plan September 30, 2016
Civic Center Allocation

Entity: 1241 CIVIC CENTER PROMOTIONS

Accumulation of Costs

| | |
|-------------------------------|---------|
| 100 Financial Costs | 412,558 |
| 110 Depreciation Adjustment | 128,575 |
| 10A Total Financial Costs | 541,133 |
| 2300 City Manager-City Admin | 1,726 |
| 2410 City Manager-Development | 1,255 |
| 2700 Human Resources-City | 1,546 |
| 3400 Finance-Internal Auditor | 621 |
| 3700 Accounting-General | 1,244 |
| 3800 Accounting-Payroll | 329 |
| 4000 Accounting-Audit | 239 |
| 4100 Purchasing | 854 |
| 4300 Central Stores | 30 |
| 4400 IS-Printing Services | 307 |
| 4500 Central Stores | 317 |
| 4740 IS-Kronos | 867 |
| 4900 IS-Microsystems | 6,829 |
| 5000 IS-Replacement | 1,424 |
| 5110 IS-Telecom | 23,271 |
| 5210 IS-Reimbursement | -21,652 |
| 200 Total Indirect Costs | 19,206 |
| 10 Total Costs | 560,339 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| Civic Center City | 274,810 | 452,902 |
| Civic Center Venue | 65,190 | 107,437 |
| Direct Entities | 340,000 | 560,339 |
| Indirect Cost Plan | 340,000 | 560,339 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Civic Center Allocation

Entity: 1243 CIVIC CENTER OPERATIONS

Accumulation of Costs

| | |
|-------------------------------|-----------|
| 100 Financial Costs | 1,825,747 |
| 110 Depreciation Adjustment | 1,991,437 |
| 10A Total Financial Costs | 3,817,184 |
| 2300 City Manager-City Admin | 7,595 |
| 2410 City Manager-Development | 5,521 |
| 2700 Human Resources-City | 6,804 |
| 3400 Finance-Internal Auditor | 138 |
| 3700 Accounting-General | 5,505 |
| 3800 Accounting-Payroll | 1,446 |
| 4000 Accounting-Audit | 1,059 |
| 4100 Purchasing | 3,778 |
| 4300 Central Stores | 2 |
| 4400 IS-Printing Services | 368 |
| 4500 Central Stores | 4,275 |
| 4710 IS-JDE | 14,083 |
| 4730 IS-HB | 3,996 |
| 4740 IS-Kronos | 4,160 |
| 4900 IS-Microsystems | 17,756 |
| 5000 IS-Replacement | 2,847 |
| 5110 IS-Telecom | 75,817 |
| 5210 IS-Reimbursement | -95,084 |
| 5310 MG Operating | -80 |
| 5400 MG-Replacement | -4,200 |
| 5600 Legal-City Atty | 1,775 |
| 5700 Legal-Asst City Attys | 2,592 |
| 7100 Facilities | 821,968 |
| 200 Total Indirect Costs | 882,120 |
| 10 Total Costs | 4,699,304 |

Allocation to Benefiting Activities

| | <i>Base</i> | <i>Allocation</i> |
|--------------------|-------------|-------------------|
| Civic Center City | 274,810 | 3,798,281 |
| Civic Center Venue | 65,190 | 901,022 |
| Direct Entities | 340,000 | 4,699,304 |
| Indirect Cost Plan | 340,000 | 4,699,304 |

City of Amarillo
Cost Allocation Plan September 30, 2016
Civic Center Allocation

Entity: 1248 BOX OFFICE

Accumulation of Costs

| | |
|-------------------------------|---------|
| 100 Financial Costs | 336,308 |
| 110 Depreciation Adjustment | 761 |
| 10A Total Financial Costs | 337,069 |
| 2300 City Manager-City Admin | 5,178 |
| 2410 City Manager-Development | 3,764 |
| 2700 Human Resources-City | 4,639 |
| 3400 Finance-Internal Auditor | 35 |
| 3700 Accounting-General | 1,014 |
| 3800 Accounting-Payroll | 986 |
| 4000 Accounting-Audit | 195 |
| 4100 Purchasing | 696 |
| 4300 Central Stores | 105 |
| 4400 IS-Printing Services | 7 |
| 4740 IS-Kronos | 2,947 |
| 4900 IS-Microsystems | 20,487 |
| 5000 IS-Replacement | 4,271 |
| 5110 IS-Telecom | 4,504 |
| 5210 IS-Reimbursement | -29,718 |
| 200 Total Indirect Costs | 19,111 |
| 10 Total Costs | 356,180 |

| Allocation to Benefiting Activities | Base | Allocation |
|--|-------------|-------------------|
| Civic Center City | 274,810 | 287,887 |
| Civic Center Venue | 65,190 | 68,292 |
| Direct Entities | 340,000 | 356,180 |
| Indirect Cost Plan | 340,000 | 356,180 |

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

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

City of Amarillo
Cost Allocation Plan September 30, 2016
Amarillo Emergency Communications Center Allocation

Entity: 1270 - AECC

Accumulation of Costs

| | |
|--------------------------------|-----------|
| 100 Financial Costs | 4,110,841 |
| 110 Depreciation Adjustment | 2,066 |
| 10A Total Financial Costs | 4,112,907 |
| 2300 City Manager-City Admin | 20,023 |
| 2420 City Manager-Finance & Le | 8,726 |
| 2700 Human Resources-City | 17,937 |
| 3400 Finance-Internal Auditor | 1,553 |
| 3700 Accounting-General | 12,394 |
| 3800 Accounting-Payroll | 3,813 |
| 4000 Accounting-Audit | 2,385 |
| 4100 Purchasing | 8,506 |
| 4300 Central Stores | 3 |
| 4400 IS-Printing Services | 1,021 |
| 4500 Central Stores | 113 |
| 4710 IS-JDE | 3,018 |
| 4730 IS-HB | 5,327 |
| 4740 IS-Kronos | 11,613 |
| 4900 IS-Microsystems | 65,560 |
| 5000 IS-Replacement | 13,668 |
| 5100 IS-Public Safety | 69,972 |
| 5110 IS-Telecom | 38,284 |
| 5210 IS-Reimbursement | (179,434) |
| 6100 Custodial Services | 23,967 |
| 7050 Custodial Services-Simms | 17,801 |
| 8310 Facilities-Simms Building | 40,113 |
| 200 Total Indirect Costs | 186,362 |
| 10 Total Costs | 4,299,269 |

| Allocation to Benefiting Activities | Allocation Base | Dollar Allocation |
|--|----------------------------|------------------------------|
| FIRE SUPPORT | 18,767 | 302,391 |
| Fire | 18,767 | 302,391 |
| Indirect Entities | 18,767 | 302,391 |
| POLICE | 218,356 | 3,518,355 |
| TOTAL POLICE | 218,356 | 3,518,355 |
| ANIMAL MANAGEMENT AND WELFARE | 29,698 | 478,522 |
| Direct Entities | 248,054 | 3,996,877 |
| Indirect Cost Plan | 266,821 | 4,299,269 |