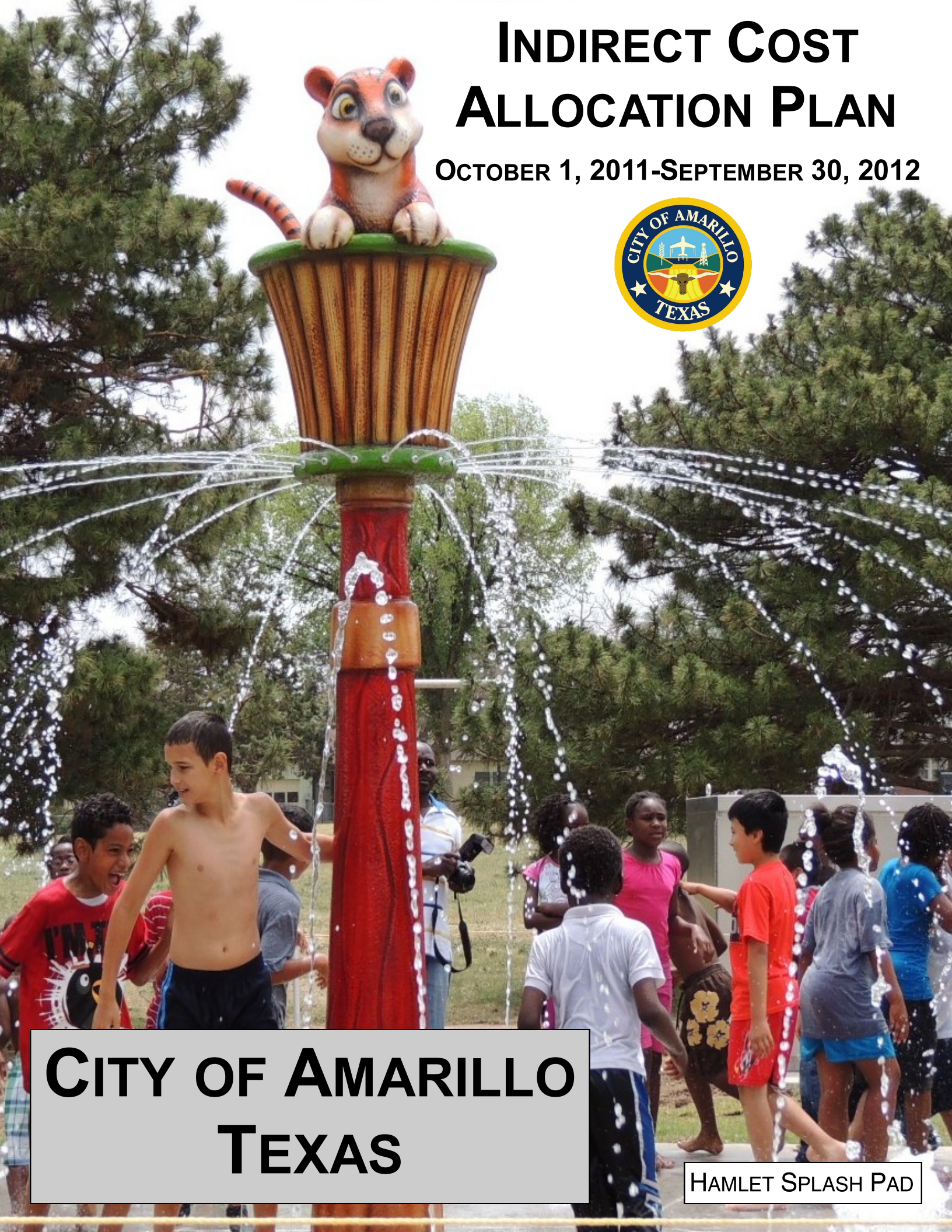


INDIRECT COST ALLOCATION PLAN

OCTOBER 1, 2011-SEPTEMBER 30, 2012



**CITY OF AMARILLO
TEXAS**

HAMLET SPLASH PAD

**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, 2012 to establish billing or final indirect costs rates for the period October 1, 2013 thru September 30, 2014 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 25, 2013

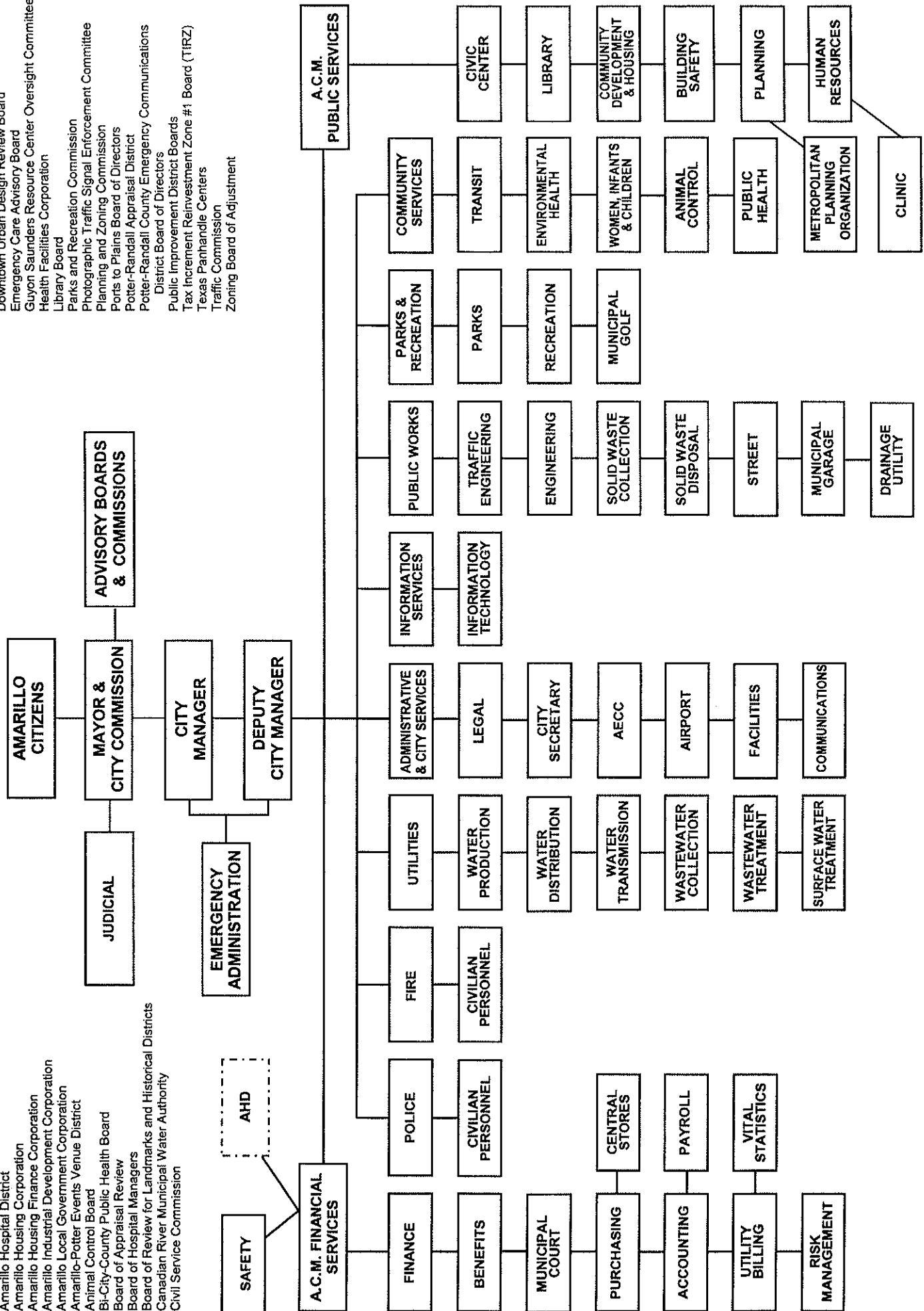
CITY OF AMARILLO ORGANIZATION CHART

BOARDS AND COMMISSIONS

Advisory Commission for People with Disabilities
 Airport Board
 Amarillo Economic Development Corporation
 Amarillo Hospital District
 Amarillo Housing Corporation
 Amarillo Housing Finance Corporation
 Amarillo Industrial Development Corporation
 Amarillo Local Government Corporation
 Amarillo-Potter Events Venue District
 Animal Control Board
 Bi-City-County Public Health Board
 Board of Appraisal Review
 Board of Hospital Managers
 Board of Review for Landmarks and Historical Districts
 Canadian River Municipal Water Authority
 Civil Service Commission

BOARDS AND COMMISSIONS

Community Development Advisory Committee
 Construction Advisory and Appeals Board
 Convention and Visitors Council
 Downtown Urban Design Review Board
 Emergency Care Advisory Board
 Guyon Saunders Resource Center Oversight Committee
 Health Facilities Corporation
 Library Board
 Parks and Recreation Commission
 Photographic Traffic Signal Enforcement Committee
 Planning and Zoning Commission
 Ports to Plains Board of Directors
 Potter-Randall Appraisal District
 Potter-Randall County Emergency Communications District Board of Directors
 Public Improvement District Boards
 Tax Increment Reinvestment Zone #1 Board (TIRZ)
 Texas Panhandle Centers
 Traffic Commission
 Zoning Board of Adjustment



**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 CONTROL	ALLOCATION TO ANIMAL CONTROL
CITY HALL	USABLE SQUARE FEET OCCUPIED IN CITY HALL
LIBRARY	USABLE SQUARE FEET OCCUPIED IN LIBRARY
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 2012

DEPARTMENT

BASIS OF ALLOCATION

PURCHASING DIVISION

PURCHASING

MODIFIED DIRECT CHARGES

CITY MANAGER'S OFFICE

CITYWIDE ADMINISTRATION

NO. OF EQUIVALENT PERMANENT
POSITIONS - FY 2012

DEPARTMENT ADMINISTRATION

NO. OF EQUIVALENT PERMANENT
POSITIONS IN THE DEPARTMENT
FY 2012

LEGAL DEPARTMENT

DEPARTMENT COUNSEL

RELATIVE EFFORT EXPENDED IN
PROVIDING LEGAL SERVICES - FY 2012

DIRECTOR OF FINANCE

DEPARTMENT ADMINISTRATION

NO. OF EQUIVALENT PERMANENT
POSITIONS IN THE DEPARTMENTS -
FY 2012

INTERNAL AUDIT

RELATIVE EFFORT EXPENDED IN
CONDUCTING INTERNAL AUDITS

ASSISTANT FINANCE DIR.

RELATIVE EFFORT EXPENDED - FY 2012

CASH MANAGEMENT

AVERAGE INVESTMENT BALANCE - FY 2012

ACCOUNTING DIVISION

GENERAL ACCOUNTING

MODIFIED DIRECT CHARGES - FY 2012

PAYROLL ADMINISTRATION

NO. OF EQUIVALENT PERMANENT
POSITIONS IN THE DEPARTMENT -
FY 2012

GRANT ACCOUNTING

GRANT MODIFIED DIRECT CHARGES - FY 2012

ANNUAL AUDIT

MODIFIED DIRECT CHARGES - FY 2012

INFORMATION TECHNOLOGY DIVISION

INFORMATION TECHNOLOGY

DIRECT CHARGES FOR INFORMATION
SERVICES

DEPARTMENT

BASIS OF ALLOCATION

MUNICIPAL GARAGE

MUNICIPAL GARAGE

DIRECT BILLINGS TO DEPARTMENTS -
FY 2012

CENTRAL STORES

CENTRAL STORES

DIRECT BILLINGS TO DEPARTMENTS -
FY 2012

DIRECTOR OF COMMUNITY SERVICES

DIVISION ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

LIBRARY ADMINISTRATION

LIBRARY ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

CIVILIAN PERSONNEL

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

POLICE ADMINISTRATION

POLICE ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

PLANNING DEPARTMENT

MODIFIED DIRECT CHARGES - FY 2012

PLANNING ADMINISTRATION

PLANNING ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

PUBLIC WORKS ADMINISTRATION

PUBLIC WORKS ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

PARKS AND RECREATION ADMINISTRATION

PARKS AND RECREATION ADMINISTRATION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

UTILITIES DIRECTOR

UTILITIES DIRECTOR

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2012

FIRE DEPARTMENT

NO. OF LINE FIREFIGHTERS - FY 2012

DEPARTMENT

BASIS OF ALLOCATION

**AMARILLO EMERGENCY
COMMUNICATIONS CENTER**

**NO. OF COMPUTER-AIDED DISPATCH
EVENTS BY DEPARTMENT - FY 2012**

CIVIC CENTER

USABLE OCCUPIED SQUARE FEET

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Financial Statement Total Costs Report

	Total Cost
General Fund	134,855,774
Capital Projects	19,304,958
Total Nonmajor Governmental Funds	
Special Revenue Funds	19,295,308
Bonded Debt Service Fund	3,443,637
Compensated Absences Fund	1,313,015
Permanent Fund	-
Enterprise Funds	
Water and Sewer	47,227,678
Drainage Utility	46,588
Airport	10,388,942
Internal Service	
Municipal Garage	1,449,574
Information Services	218,696
Risk Management	361,889
Employee Insurance	16,764,453
Employee Flexible Spending	13,064
	254,683,576

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Financial Statement Unallowable Costs Report

	Capital	Debt Service	Total
General Fund	106,906		106,906
Capital Projects	19,304,958		19,304,958
Total Nonmajor Governmental Funds			
Special Revenue Funds	973,957		973,957
Bonded Debt Service Fund		3,443,637	3,443,637
Compensated Absences Fund		1,313,015	1,313,015
Permanent Fund			
Enterprise Funds			
Water and Sewer			
Airport			
Internal Service			
Municipal Garage			
Information Services			
Risk Management			
Employee Insurance			
Employee Flexible Spending			
	20,385,821	4,756,652	25,142,473

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Financial Statement Allowable Costs Report

	Total Cost	Capital	Debt Service	Allowable Cost
General Fund	134,855,774	(106,906)		134,748,868
Capital Projects	19,304,958	(19,304,958)		-
Total Nonmajor Governmental Funds				
Special Revenue Funds	19,295,308	(973,957)		18,321,351
Bonded Debt Service Fund	3,443,637		(3,443,637)	-
Compensated Absences Fund	1,313,015		(1,313,015)	-
Permanent Fund	-			-
Enterprise Funds				
Water and Sewer	47,227,678			47,227,678
Drainage Utility	46,588			46,588
Airport	10,388,942			10,388,942
Internal Service				
Municipal Garage	1,449,574			1,449,574
Information Services	218,696			218,696
Risk Management	361,889			361,889
Employee Insurance	16,764,453			16,764,453
Employee Flexible Spending	13,064			13,064
	254,683,576	(20,385,821)	(4,756,652)	229,541,103
Reconciliation to 09/30/2012 Audit				
p. 30 General	134,855,774	(106,906)		134,748,868
p. 30 Capital Projects	19,304,958	(19,304,958)		-
p. 30 Other Governmental Funds	24,396,934	(973,957)		23,422,977
p. 123 Misc Special Revenue Funds*	(344,974)			(344,974)
p. 111 Bonded Debt Service Fund			(3,443,637)	(3,443,637)
p. 111 Compensated Absences Fund			(1,313,015)	(1,313,015)
p. 34 Water and Sewer	47,227,678			47,227,678
p. 34 Drainage Utility	46,588			46,588
p. 34 Airport	10,388,942			10,388,942
p. 34 Internal Service	18,807,676			18,807,676
	254,683,576	(20,385,821)	(4,756,652)	229,541,103

*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, 2012
 Financial Statement Reconciliation Report**

Total Costs per Financial Statements		254,683,576
Add Allowable Costs Not Included in Financial Statements		
* Depreciation	16,224,799	
Deduct Unallowable Costs Included in Financial Statements		
Capital	(20,385,821)	
Debt Service	(4,756,652)	
Subtotal		(25,142,473)
Total Adjustments		(8,917,674)
Total Allowable Costs		245,765,902

* page 56 of the 09/30/2012 Audit Report

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Cost Adjustment Report

General Fund

1011	Mayor and Commission	86,629		86,629
1020	City Manager	906,881		906,881
1030	Tourism & Economic Develo	2,847,958		2,847,958
1040	Judicial	458,153		458,153
1110	Human Resources	620,035	278,220 <i>Benefits</i>	898,255
1120	Risk Management	329,450		329,450
1210	Legal	884,469		884,469
1220	City Secretary	307,658		307,658
1231	Communications	888,384		888,384
1232	Emergency Management Serv	396,960		396,960
1241	Civic Center Promotions	277,365		277,365
1243	Civic Center Operations	1,717,925		1,717,925
1245	Civic Center Sports	273,247		273,247
1248	Box Office Operations	295,165		295,165
1249	Globe News Center	293,680		293,680
1251	Custodial Services	1,244,977	(351,503) <i>Utilities</i>	893,474
1252	Facilities Maintenance	1,728,062		2,462,667
			351,503 <i>Custodial Services</i>	
			230,696 <i>Police</i>	
			152,406 <i>Library</i>	
1260	Library	3,578,900	(152,406) <i>Utilities</i> (316,820) <i>Library Admin</i>	3,109,674
1270	AECC	4,228,887		4,228,887
1305	Municipal Court	1,096,568		1,096,568
1310	Teen Court	39,159		39,159
1315	Finance	828,514		828,514
1320	Accounting	1,032,872	180,905 <i>Payroll</i>	1,213,777
1321	Payroll	180,905	(180,905) <i>Payroll</i>	-
1325	Purchasing	455,433		455,433
1335	Vital Statistics	45,293		45,293
1340	Benefits	278,220	(278,220) <i>Benefits</i>	-
1345	Central Stores	284,465		284,465
1350	General Fund Transfers	2,703,716		2,703,716
1410	Engineering	1,513,269	(416,404) <i>Public Works Admin</i>	1,096,865
1420	Street Department	8,558,969		8,558,969
1431	Solid Waste Collection	7,794,792		7,794,792
1432	Solid Waste Disposal	3,268,479		3,268,479
1610	Police	33,150,348	(505,457) <i>Police Admin</i> (230,696) <i>Utilities</i>	32,414,195
1640	Civilian Personnel	3,865,361		3,865,361
1670	Tobacco Senat Bill 55	7,527		7,527
1680	Knock & Talk	13,580		13,580
1710	Animal Control	1,564,584		1,564,584
1720	Planning	419,618		419,618
1731	Traffic Administration	2,332,275		2,332,275
1732	Traffic Field Operation	1,279,381		1,279,381
1740	Building Safety	1,971,992		1,971,992
1750	Environmental Health	758,168	(74,488) <i>Vector Control</i>	683,680
1761	Transit Fixed Route	2,380,611		2,380,611

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Cost Adjustment Report

1762	Transit Demand Response	1,150,552		1,150,552
1763	Transit Maintenance	426,155		426,155
1811	Ross Rogers	1,958,656		1,958,656
1812	Comanche Trail	1,247,910		1,247,910
1820	Parks & Rec Administratio	470,086		470,086
1830	Tennis Center	72,518		72,518
1840	Swimming Pools	439,655		439,655
1850	Parks & Recreation Progra	427,266		427,266
1861	Park Maintenance	6,007,674		6,007,674
1862	Zoo Maintenance	352,174		352,174
1863	ZooSchool Education Progr	(9)		(9)
1870	Athletic Administration	123,117		123,117
1871	Softball Program	167,067		167,067
1872	Basketball Program	12,852		12,852
1873	Track Program	5,389		5,389
1874	Volleyball Program	115,100		115,100
1875	Flag Football Program	16		16
1876	Baseball	3		3
1910	Fire Operations	21,018,986		21,018,986
1920	Fire Support	2,439,007		2,439,007
1940	Fire Civilian Personnel	1,125,810		1,125,810
LBAM	Library Admin		316,820	316,820
PDAM	Police Admin		505,457	505,457
PWAM	Public Works Admin		416,404	416,404
VECT	Vector Control		74,488	74,488

Special Revenue

20110	Program Management	312,639		312,639
20115	Code Enforcement	106,688		106,688
20116	Code Inspector	56,319		56,319
20125	Rehab Support	122,571		122,571
20130	Housing Rehab	395,841		395,841
20135	Park Improvements	381,677		381,677
20140	Public Services	314,574		314,574
20155	Neighborhood Facilities	221,882		221,882
20165	Micro Loan Program	38,015		38,015
20170	HPRP	182,737		182,737
20210	Housing Assistance	607,491		607,491
20220	Mod Rehab	20,873		20,873
20230	Housing Vouchers	7,532,999		7,532,999
20250	5 YEAR MAINSTREAM VOUCHE	292,337		292,337
20310	Home Administration	38,887		38,887
20320	Home Projects	700,993		700,993
20400	SHELTER PLUS CARE	250,892		250,892
20500	SUPPORTIVE HOUSING	197,181		197,181
20600	AFFORDABLE HOUSING	75,022		75,022
20700	TX Emergency Shelter Gra	1,597		1,597
20755	HMIS 2008-2010	91,635		91,635
20800	Court Technology	72,501		72,501
20910	Court Security Fund	120,109		120,109

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Cost Adjustment Report

21115	Library System Admin	44,192	44,192
21122	Networked Resources	155,121	155,121
21128	Tech Asst Negotiated Gra	69,346	69,346
22150	Safe and Sober TXDOT Pr	150,573	150,573
22160	Click It or Tickit	10,113	10,113
23100	Summer Lunch Program	240,629	240,629
24130	Metropolitan Medical Res	4,800	4,800
24200	Urban Transportation Pla	312,421	312,421
24250	Photographic Traffic Enf	553,532	553,532
24333	MMRS HSGP GDEM	270,462	270,462
24380	State Homeland Sec Prog	55,936	55,936
24390	SHSP LEAP	3,014	3,014
25011	Public Health Administr	736,473	736,473
25012	Refugee Health	460,326	460,326
25013	TDH Immunizations	284,112	284,112
25014	HIV Prevention	192,702	192,702
25015	Core Public Health	130,890	130,890
25020	Bioterrorism Grant	258,255	258,255
25022	HIV Surveillance	52,394	52,394
25045	Local Tuberculosis	104,970	104,970
25311	WIC Administration	139,945	139,945
25312	WIC Nutrition Education	434,524	434,524
25313	WIC Breastfeeding	44,614	44,614
25314	WIC Client Services	422,456	422,456
25317	WIC Lactation Consultant	9,676	9,676
25318	WIC Peer Counselor	50,574	50,574
25321	WIC Obesity	31,312	31,312
25322	WIC R D Grant	3,180	3,180
26110	JAG Traffic Enforcement	54,152	54,152
26140	JAG 2010 Directed Patrol	4,533	4,533
26150	FY11 JAG Program	1,299	1,299
26170	FY09 JAG Program	948	948
26180	JAG FY09 Recovery Dir Pa	26,420	26,420
26190	FY09 Recovery Act JAG	47,195	47,195
26200	APD Seized Property	9,058	9,058
26210	Narcotics Unit	68,658	68,658
26300	TX Narcotics Seizures	-	-
26400	Federal APD Seizures	33,308	33,308
26610	Leose Training-Police	29,446	29,446
26620	Leose Training- Fire Civ	1,945	1,945
26630	Leose Training- Airport	1,563	1,563
26710	AIP Pantex Project Fund	119,759	119,759
27100	Greenways at Hillside Fun	269,891	269,891
27200	Brennan Boulevard Fund	15,129	15,129
27300	Colonies	223,634	223,634
27400	Tutbury Public Imprv Dist	14,886	14,886
27510	Point West PID	31,454	31,454
27610	Quail Creek Public Improv	6,071	6,071

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Cost Adjustment Report

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 Improve	-	-
44100	Civic Center Improvement	-	-
45510	Park Improvement Fund IS	-	-
46100	CO Bond Construction 06/0	-	-

Enterprise

Water and Sewer

52100	Utilities Office	2,104,505	2,104,505
52110	Director of Utilities	1,509,322	1,509,322
52120	Water & Sewer General	598,042	598,042
52121	Sewer General	2,366,100	2,366,100
52122	Water General	4,525,956	4,525,956
52123	Water & Sewer - Transfer	-	-
52200	Water Production	5,891,286	5,891,286
52210	Water Transmission	4,476,145	4,476,145
52220	Surface Water Treatment	8,485,080	8,485,080
52230	Water Distribution	5,702,211	5,702,211
52240	Waste Water Collection	3,658,585	3,658,585
52260	River Road Water Reclamation	2,714,882	2,714,882
52270	Hollywood Road Waste Water Tre	3,749,798	3,749,798
52281	Laboratory Admin	1,445,766	1,445,766

Airport

54110	Department of Aviation	10,388,942	10,388,942
54200	Airport PFC fund	-	-

Drainage Utility

56100	Drainage Utility	46,588	46,588
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City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2012
Cost Adjustment Report

Internal Services

Municipal Garage

61110	Municipal Garage Operations	2,705,885	2,705,885
61120	Equipment Replacement	(1,256,311)	(1,256,311)

Information Services

REIM		(3,993,085)	(3,993,085)
62110	IT Administration	689,891	689,891
62120	IT Operations	411,955	411,955
62130	IT Systems	687,488	687,488
62140	IT Infrastructure & Support	1,419,953	1,419,953
62150	IT Capital	444,765	444,765
62160	IT Public Safety	467,582	467,582
62170	IT GIS	24,636	24,636
62180	IT Print Services	65,511	65,511

Risk Management

63110	Self Insurance General	203,581	203,581
63115	Unemployment Claims	18,680	18,680
63120	Fire & Extended Coverage	(46,791)	(46,791)
63125	Workers Compensation	(794,103)	(794,103)
63160	General Liability	1,090,494	1,090,494
63185	Automobile Liability	(212,411)	(212,411)
63190	Auto Physical Damage	119,446	119,446
63195	City Property	(17,007)	(17,007)

Employee Insurance

64100	Health Plan	15,992,771	15,992,771
64200	Dental Plan	123,053	123,053
64300	City Care Clinic	674,757	674,757

Flexible Spending

65100	Employee Flex Plan	(13,064)	(13,064)
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Permanent Fund

70200	Pavillard Trust	-	-
		229,541,103	229,541,103

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1011 MAYOR	1030 TOURISM	1040 JUDICIAL	1220 CITY SECRETARY	1230 EMERG MANAGEMENT	1231 COMMUNICAT	1245 ICE HOCKEY	1249 GLOBE NEWS CENT	1260 LIBRARY	
100 Financial Costs	229,541,103	86,629	2,847,958	458,153	307,658	850,931	888,384	273,247	293,680	3,109,674
110 Depreciation Adjustment	16,224,797	14,842	0	0	6,830	642,343	374,136	1,922	0	899,687
111 IT Charges	0	0	0	0	9,471	0	31,545	0	0	361,107
10A Total Financial Costs	245,765,900	101,471	2,847,958	458,153	323,959	1,493,274	1,294,065	275,169	293,680	4,370,468
2200 City Manager	982,050	286,609	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	348,161	650	0	813	488	813	1,625	325	488	11,865
2400 City Manager-Staff Serv	91,762	0	0	0	1,343	2,238	4,476	0	0	0
2410 City Manager-Comm Service	122,573	0	0	0	0	0	0	687	1,030	25,064
2420 City Manager-Finance Div	132,948	0	0	0	0	0	0	0	0	0
2600 Human Resources	987,172	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	384,129	736	0	920	552	920	1,841	368	552	13,436
2900 Finance	862,705	12,283	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	41,760	0	0	0	0	0	0	0	0	0
3200 Finance-Division	279,186	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	97,506	182	9,484	0	0	969	1,642	23	23	821
3600 Accounting	1,378,699	0	0	0	0	0	0	0	0	0
3700 Accounting-General	879,152	260	8,543	1,374	951	2,552	2,759	820	881	11,818
3800 Accounting-Payroll	205,480	390	0	487	292	487	975	195	292	7,116
3900 Accounting-Grants	147,844	0	0	0	0	3,663	0	0	0	0
4000 Accounting-Audit	146,215	54	1,768	284	197	528	571	170	182	2,446
4100 Purchasing	533,966	158	5,197	836	579	1,553	1,679	499	536	7,190
4300 MOS-Mail	47,840	95	0	0	7	163	5	8	0	651
4400 IS-Printing Services	78,700	0	0	0	8	116	24	0	0	2,763
4450 Central Stores	337,018	0	0	0	0	0	0	0	0	0
4500 Central Stores	289,175	205	0	0	1	86	617	519	695	113
4600 IS-Admin	691,554	0	0	0	0	0	0	0	0	0
4700 IS-Operations	411,955	0	0	0	0	0	0	0	0	0
4710 IS-JDE	329,074	0	0	1,016	0	3,047	6,094	0	0	17,266
4720 IS-Hansen	329,078	0	0	0	1,849	0	0	0	0	1,849
4730 IS-HB	329,081	0	0	3,054	1,527	6,108	0	0	0	7,635
4740 IS-Kronos	329,071	0	0	1,057	352	881	1,762	0	528	13,565
4800 IS-Systems	1,316,304	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	1,701,713	0	0	4,618	3,463	42,716	21,935	0	6,927	203,190
5000 IS-Replacement	532,097	0	0	1,633	1,225	6,534	5,717	0	0	56,354
5100 IS-Public Safety	560,046	0	0	0	0	0	0	0	0	0
5200 IS-CAD	29,475	0	0	0	0	1,734	0	0	0	0
5210 IS-Reimbursement	-3,993,083	0	0	0	-9,689	-87,719	-32,271	0	-8,636	-369,422
5300 MG-Operations	2,875,532	0	0	0	0	0	0	0	0	0
5310 MG Operating	2,902,173	0	0	0	0	5,438	3,951	0	0	1,108
5320 MG Fuel	-157,263	0	0	0	0	0	-47	-1	0	0
5400 MG-Replacement	-1,212,382	0	0	0	0	-2,272	-1,651	0	0	-463
5500 Legal	926,803	172,094	0	0	0	0	0	0	0	0
5600 Legal-City Atty	178,964	4,347	0	0	14,310	4,891	0	0	0	362
5700 Legal-Asst City Attys	227,659	2,983	0	0	291	1,164	437	0	0	728
6100 Custodial Services	929,304	0	0	0	0	17,459	0	0	0	0
6200 Custodial Services-City H	115,282	11,383	0	0	1,201	0	3,757	0	0	0
6300 Custodial Services-Police	143,128	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	174,100	0	0	0	0	0	0	0	0	168,979
6600 Custodial Services-Centra	272,499	0	0	0	0	0	3,674	0	0	0
7000 Custodial Services-Facili	56,674	0	0	0	0	0	0	0	0	0
7100 Facilities	3,441,747	0	0	0	0	60,540	0	0	0	0
7300 Facilities-City Hall	375,644	37,090	0	0	3,912	0	12,243	0	0	0
7400 Facilities-Police	529,624	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	464,672	0	0	0	0	0	0	0	0	451,004
7800 Facilities-Central Serv	515,882	0	0	0	0	0	9,364	0	0	0
8200 Facilities-Facilities Bui	124,865	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	3,933,508	0	0	0	0	0	0	0	0	0
8500 Police Admin	711,561	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	2,282,394	0	0	0	0	0	0	0	0	0
8700 Fire	25,825,132	0	0	0	0	0	0	0	0	0
8800 Utilities Director	1,707,471	0	0	0	0	0	0	0	0	0
8900 Public Works Director	417,735	0	0	0	0	0	0	0	0	0
9000 Parks Director	1,165,106	0	0	0	0	0	0	0	0	0
9300 Risk Management	385,344	0	0	0	0	0	0	0	0	0
9400 Library Admin	321,929	0	0	0	0	0	0	0	0	313,344
9450 Civic Center-Promotions	391,461	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	4,564,013	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	304,670	0	0	0	0	0	0	0	0	0
9700 Planning	560,112	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	26,800	0	0	0	0	0	0	0	0	0
9720 Planning Admin	180,865	0	0	0	0	0	0	0	0	0
9800 AECC	4,464,183	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	71,067,625	529,520	24,992	16,093	22,861	74,610	51,181	3,611	3,498	948,786
10 Total Costs	316,833,528	630,991	2,872,950	474,246	346,819	1,567,884	1,345,246	278,781	297,178	5,319,253
9999 IC Allocation Account	-71,067,625	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	245,765,903	630,991	2,872,950	474,246	346,819	1,567,884	1,345,246	278,781	297,178	5,319,253
Total Indirect Costs						74,610				
Carryforward						21,271				
Carryforward Adjustment						0				
Adjusted Indirect Cost						95,881				

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1305MUNIC COURT	1310 TEEN COURT	1321 Payroll	1335 VITAL STATISTICS	1340 Benefits	1350GF TRANSFERS	1410 ENGINEERIN	1420 STREET	1431 SOLID WASTE COLL	1432 SOLID WASTE DISP
100 Financial Costs	1,096,568	39,159	0	45,293	0	2,703,716	1,096,865	8,558,969	7,794,792	3,268,479
110 Depreciation Adjustment	24,085	0	0	156	0	0	84,212	5,495,990	619,735	5,595
111 IT Charges	86,001	0	4,156	4,736	19,913	-2,703,716	85,147	48,030	49,589	13,418
10A Total Financial Costs	1,206,654	39,159	4,156	50,185	19,913	0	1,266,224	14,102,989	8,464,116	3,287,492
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	3,738	163	0	163	0	0	2,763	15,604	17,554	5,526
2400 City Manager-Staff Serv	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	31,202	1,357	0	1,357	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	4,233	184	0	184	0	0	3,129	17,670	19,879	6,258
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0	0
3200 Finance-Division	69,046	3,002	0	3,002	0	0	0	0	0	0
3400 Finance-Internal Auditor	296	46	388	0	1,414	0	912	684	160	160
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	3,547	117	0	150	894	0	4,795	25,817	23,530	9,844
3800 Accounting-Payroll	2,242	97	0	97	0	0	1,657	9,358	10,528	3,314
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	734	24	0	31	185	0	993	5,344	4,871	2,038
4100 Purchasing	2,158	71	0	91	544	0	2,917	15,707	14,315	5,989
4300 MOS-Mail	3,762	18	0	150	0	0	202	28	243	2
4400 IS-Printing Services	3,753	0	3	190	0	0	327	995	1,431	48
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	7	0	0	0	0	0	1,370	15,661	7,081	984
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	7,110	0	7,110	0	5,078	0	8,125	5,078	5,078	2,031
4720 IS-Hansen	1,849	0	1,849	0	0	0	20,336	9,244	14,790	0
4730 IS-HB	764	0	1,527	764	3,818	0	17,561	8,399	2,291	0
4740 IS-Kronos	4,228	0	528	176	1,057	0	3,523	14,974	18,673	5,637
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	41,562	0	3,463	2,309	6,927	0	20,781	8,081	9,236	4,618
5000 IS-Replacement	14,701	0	1,225	817	2,450	0	7,351	2,859	2,450	1,633
5100 IS-Public Safety	51,380	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	8,669	0	0	0
5210 IS-Reimbursement	-87,981	0	-4,252	-4,845	-20,372	0	-87,108	-49,136	-50,731	-13,727
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	9,065	460,430	721,510	364,588
5320 MG Fuel	0	0	0	0	0	0	0	-247	0	-625
5400 MG-Replacement	0	0	0	0	0	0	-3,787	-192,345	-301,411	-152,306
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	6,883	0	0	0	0	0	362	1,268	1,630	0
5700 Legal-Asst City Attys	38,125	0	0	0	0	0	18,844	728	0	0
6100 Custodial Services	32,175	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	11,003	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	40,761	48,679	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7100 Facilities	46,510	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	35,853	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Serv	0	0	0	0	0	0	0	79,745	138,867	0
8200 Facilities-Facilities Bul	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	19,892	112,332	126,374	39,784
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	282,024	5,080	11,841	4,636	1,996	0	109,536	609,039	837,228	285,798
10 Total Costs	1,488,678	44,239	15,997	54,821	21,909	0	1,375,760	14,712,028	9,301,344	3,573,290
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,488,678	44,239	15,997	54,821	21,909	0	1,375,760	14,712,028	9,301,344	3,573,290

Total indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1600 POLICE	1710 ANIMA CONTROL	1720City PLANNING	1730 TRAFFIC	1750 ENVIR HEALTH	1760TRANS FIXEDROUT	1811 ROSS ROGERS	1812 COMAN TRAIL	1830 TENNI CENTER	1840 SWIM POOLS
100 Financial Costs	32,871,005	1,564,584	0	3,611,656	683,680	3,957,318	1,958,656	1,247,910	72,518	439,655
110 Depreciation Adjustment	563,133	49,295	0	393,069	787	650,442	73,589	221,206	62,331	99,810
111 IT Charges	774,246	67,492	0	72,974	55,683	0	14,891	25,244	0	1,892
10A Total Financial Costs	34,208,384	1,681,371	0	4,077,699	740,150	4,607,760	2,047,136	1,494,360	134,849	541,357
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	54,126	4,226	0	8,940	1,788	10,077	4,714	3,738	163	2,926
2400 City Manager-Staff Servic	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	8,927	0	0	3,777	21,287	0	0	0	0
2420 City Manager-Finance Div	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	61,292	4,786	0	10,123	2,025	11,412	5,338	4,233	184	3,313
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	14	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	5,448	365	0	570	308	262	4,914	2,394	410	1,938
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	103,130	4,896	0	11,052	2,441	11,870	5,920	3,819	218	1,324
3800 Accounting-Payroll	32,460	2,534	0	5,361	1,072	6,044	2,827	2,242	97	1,755
3900 Accounting-Grants	3,516	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	21,349	1,013	0	2,288	505	2,457	1,225	791	45	274
4100 Purchasing	62,743	2,978	0	6,724	1,485	7,222	3,602	2,323	132	806
4300 MOS-Mall	2,054	7	0	167	212	293	2	0	0	0
4400 IS-Printing Services	4,138	1,680	0	1,103	242	2,276	48	16	0	1,035
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	25,944	708	0	17,719	31	9,679	394	3,850	110	2,832
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	21,329	6,094	0	6,094	4,063	15,235	2,031	2,031	0	0
4720 IS-Hansen	1,849	0	0	0	24,034	0	0	0	0	0
4730 IS-HB	9,926	3,054	0	6,872	6,108	14,507	0	0	0	0
4740 IS-Kronos	71,523	4,404	0	12,155	2,290	11,275	6,166	4,580	0	176
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	430,625	30,017	0	27,708	16,163	26,553	4,618	12,699	0	1,154
5000 IS-Replacement	152,320	10,617	0	9,801	2,042	7,759	1,633	4,492	0	408
5100 IS-Public Safety	330,890	0	0	0	0	0	0	0	0	0
5200 IS-CAD	578	0	0	2,890	1,156	1,156	0	0	0	0
5210 IS-Reimbursement	-792,075	-69,046	0	-74,654	-56,965	-77,035	-15,234	-25,825	0	-1,936
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	430,453	28,999	0	38,227	14,752	0	65,335	35,895	0	0
5320 MG Fuel	-3,159	-4	0	0	0	-19,844	-35	-9	0	0
5400 MG-Replacement	-179,822	-12,114	0	-15,969	-6,162	0	-27,294	-14,995	0	0
5500 Legal	348,080	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	25,903	2,355	0	7,789	0	2,898	0	0	0	0
5700 Legal-Assst City Attys	11,059	0	0	1,164	7,785	0	0	0	0	0
6100 Custodial Services	0	21,350	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	7,418	0	0	0	0	0	0
6300 Custodial Services-Police	141,850	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	22,104	0	27,151	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	52,966	0	0	0	0	0
7100 Facilities	0	30,864	0	0	0	0	12,360	11,382	0	0
7300 Facilities-City Hall	0	0	0	24,172	0	0	0	0	0	0
7400 Facilities-Police	524,895	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	40,307	1,426	78,502	0	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	116,695	0	0	0	0	0
8400 Civilian Personnel	3,734,742	0	0	0	0	0	0	0	0	0
8500 Police Admin	711,561	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	64,357	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	167,268	132,661	5,768	103,821
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	352,447	0	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	115,096	0	0	0	0	0	0	0
9800 AEC	3,517,428	578,791	0	0	0	0	0	0	0	0
200 Total Indirect Costs	9,866,170	667,501	467,543	244,481	200,237	171,037	245,832	186,319	7,127	119,828
10 Total Costs	44,074,554	2,348,873	467,543	4,322,180	940,388	4,778,797	2,292,967	1,680,678	141,976	661,185
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	44,074,554	2,348,873	467,543	4,322,180	940,388	4,778,797	2,292,967	1,680,678	141,976	661,185
Total Indirect Costs	9,866,170					171,037				
Carryforward	-93,944					-4,715				
Carryforward Adjustment	0					0				
Adjusted Indirect Cost	9,772,226					166,322				

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1850 RECR PROGRAM	1861 PARK MAINTENANC	1862 ZOO MAINTENANC	1863ZOO SCHOOLED	1870 ATHLETICS	1870 SOFTBALL	1872 BASKETBALL	1873 TRACK	1874 VOLLEYBALL
100 Financial Costs	427,266	6,007,674	352,174	-9	123,117	167,067	12,852	5,389	115,100
110 Depreciation Adjustment	540,638	340,801	63,224	0	0	3,777	0	0	344
111 IT Charges	13,242	49,327	7,138	0	0	0	0	0	0
10A Total Financial Costs	981,146	6,397,802	422,536	-9	123,117	170,844	12,852	5,389	115,444
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	2,926	15,604	1,950	0	813	0	0	0	0
2400 City Manager-Staff Service	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	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	3,313	17,670	2,209	0	920	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	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	228	365	775	0	730	1,277	0	0	68
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	1,321	18,169	1,078	0	369	501	39	16	345
3800 Accounting-Payroll	1,755	9,358	1,170	0	487	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	274	3,761	223	0	76	104	8	3	71
4100 Purchasing	804	11,054	656	0	225	305	23	10	210
4300 MOS-Mail	0	4	0	0	0	0	0	0	0
4400 IS-Printing Services	1,138	706	1,986	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	128	16,827	177	0	0	0	0	0	2
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	8,125	0	0	0	0	0	0	0
4720 IS-Hansen	0	7,395	0	0	0	0	0	0	0
4730 IS-HB	0	3,054	0	0	0	0	0	0	0
4740 IS-Kronos	1,057	15,855	1,762	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	8,081	12,699	4,618	0	0	0	0	0	0
5000 IS-Replacement	2,859	4,492	1,225	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-13,547	-50,463	-7,302	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	1,108	231,503	2,788	0	0	0	0	0	0
5320 MG Fuel	0	-63	0	0	0	0	0	0	0
5400 MG-Replacement	-463	-96,710	-1,165	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	60,049	0	0	0	0	0	0	0
7000 Custodial Services-Facili	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	42,795	0	0	0	0	0	0	0
8200 Facilities-Facilities Bul	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	103,821	553,714	69,214	0	28,839	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	114,802	885,961	81,364	0	32,460	2,187	70	29	697
10 Total Costs	1,095,948	7,283,763	503,900	-9	155,577	173,031	12,922	5,418	116,141
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,095,948	7,283,763	503,900	-9	155,577	173,031	12,922	5,418	116,141

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
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DESCRIPTION	1875 FLAG	1876	1940 FIRE	2010 COMMU	2020	20400	20500	20600	20700
	FOOTBALL	BASEBALL	CIVILIAN	DEVELOPMEN	HOUSING	SHELTER	SUPPORTIVE	AFFORDABLE	TX EMERGEN
100 Financial Costs	16	3	1,125,810	2,964,458	8,453,700	250,892	197,181	75,022	1,597
110 Depreciation Adjustment	0	0	0	25,243	305	0	0	0	0
111 IT Charges	0	0	19,681	0	0	0	0	0	0
10A Total Financial Costs	16	3	1,145,491	2,989,701	8,454,005	250,892	197,181	75,022	1,597
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	2,601	1,626	1,300	0	0	0	0
2400 City Manager-Staff Servic	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	3,433	2,747	0	0	0	0
2420 City Manager-Finance Div	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	2,945	1,841	1,472	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	0	5	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	160	91	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0'	0'	3,436	8,892	25,358	753	591	225	5
3800 Accounting-Payroll	0	0	1,560	974	780	0	0	0	0
3900 Accounting-Grants	0	0	0	23,921	68,217	2,025	1,591	605	13
4000 Accounting-Audit	0'	0'	711	1,840	5,249	156	122	47	1
4100 Purchasing	0'	0'	2,090	5,410	15,427	458	360	137	3
4300 MOS-Mail	0	0	175	99	1,576	0	0	0	0
4400 IS-Printing Services	0	0	710	1,304	4,252	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	2	108	1	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	5,078	6,094	5,078	0	0	0	0
4720 IS-Hansen	0	0	0	7,394	14,790	0	0	0	0
4730 IS-HB	0	0	0	9,926	5,345	0	0	0	0
4740 IS-Kronos	0	0	2,819	1,409	1,585	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	11,545	30,016	9,236	0	0	0	0
5000 IS-Replacement	0	0	4,084	2,859	3,267	0	0	0	0
5100 IS-Public Safety	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	-20,134	-54,948	-45,908	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	3,392	1,131	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	-1,417	-472	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	181	725	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	3,492	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	4,661	4,661	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	15,189	15,189	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
8200 Facilities-Facilities Bui	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	0'	0'	17,780	77,792	141,006	3,391	2,865	1,019	22
10 Total Costs	16	3	1,163,271	3,067,493	8,595,011	254,283	199,846	76,041	1,619
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	16	3	1,163,271	3,067,493	8,595,011	254,283	199,846	76,041	1,619
Total Indirect Costs				77,792	141,006				
Carryforward				-12,668	17,128				
Carryforward Adjustment				0	0				
Adjusted Indirect Cost				65,124	158,134				

City of Amarillo, Texas
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DESCRIPTION	20800 CRT TECHNOLOGY	20910 COUR SECURITY	2100 LIBRARY GR	23100 SUMM LUNCH	24200URBAN TRANSPLAN	2425PHOTO TRAFFIC	2500HEALTH DEPARTMENT	2530 WIC	26620 LEOS FIRE
100 Financial Costs	72,501	120,109	268,659	240,629	312,421	553,532	2,220,122	1,136,281	1,945
110 Depreciation Adjustment	0	0	-158	0	0	0	135,584	91,736	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	72,501	120,109	268,501	240,629	312,421	553,532	2,355,706	1,228,017	1,945
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	325	325	0	650	163	5,364	3,413	0
2400 City Manager-Staff Serv	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	687	0	1,373	0	11,330	7,210	0
2420 City Manager-Finance Div	0	2,713	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	368	368	0	736	184	6,074	3,865	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	6,004	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	23	0	0	0	661	160	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	217	360	806	722	937	1,660	6,659	3,408	6
3800 Accounting-Payroll	0	195	195	0	390	97	3,217	2,047	0
3900 Accounting-Grants	585	969	2,168	1,942	2,521	4,467	17,915	9,169	16
4000 Accounting-Audit	45	75	167	149	194	344	1,379	706	1
4100 Purchasing	132	219	490	439	570	1,010	4,052	2,074	4
4300 MOS-Mail	0	0	5	0	66	0	389	14	0
4400 IS-Printing Services	0	0	0	0	62	0	1,442	994	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	4,063	4,063	0
4720 IS-Hansen	0	0	0	0	1,849	0	1,849	0	0
4730 IS-HB	0	0	0	0	0	0	3,054	3,054	0
4740 IS-Kronos	0	352	0	0	705	176	5,637	3,699	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	0	2,309	1,154	63,497	15,008	0
5000 IS-Replacement	0	0	0	0	0	408	3,675	817	0
5100 IS-Public Safety	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	-362	-12,477	0	-3,603	-2,117	-112,561	-31,293	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	852	0	0	0	929	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	-356	0	0	0	-388	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	7,065	543	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	1,164	291	0
6100 Custodial Services	0	0	0	0	0	0	16,087	28,667	0
6200 Custodial Services-City H	0	0	0	0	2,139	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	23,256	41,441	0
7300 Facilities-City Hall	0	0	0	0	6,971	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 Serv	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bul	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	1,170	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	8,585	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	65,769	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	980	11,219	1,838	3,252	83,638	8,718	75,809	99,351	26
10 Total Costs	73,481	131,328	270,340	243,881	396,059	562,250	2,431,514	1,327,368	1,971
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	73,481	131,328	270,340	243,881	396,059	562,250	2,431,514	1,327,368	1,971
Total Indirect Costs			1,838		83,638	8,718	75,809	99,351	
Carryforward			-11,629		19,555	1,377	-27,857	-5,300	
Carryforward Adjustment			0		-19,555	0	0	0	
Adjusted Indirect Cost			-9,791		83,638	10,095	47,952	94,051	

City of Amarillo, Texas
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DESCRIPTION	27100 GREENWAYS	27200 Brenham	27300 Colonies	27400 Tutbury	27510 PointWest	27610 QuailCrk	31100COMP ABSENCES	32000GENE DEBTSERV	32010 2001 COS	32020 2003 COS
100 Financial Costs	269,891	15,129	223,634	14,886	31,454	6,071	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	269,891	15,129	223,634	14,886	31,454	6,071	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	0	0	0	0	0
2400 City Manager-Staff Servic	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	13	0	3	0	0	0	2,255	60	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	810	45	671	45	94	18	3,939	8,152	168	138
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	2,178	122	1,805	120	254	49	0	0	0	0
4000 Accounting-Audit	168	9	139	9	20	4	815	1,688	35	29
4100 Purchasing	493	28	408	27	57	11	2,396	4,960	102	84
4300 MOS-Mail	25	4	18	1	0	1	0	0	0	0
4400 IS-Printing Services	0	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	74	0	27	0	0	0	0	0	0	0
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	0	0	0	0	0	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	0	0	0	0	0	0	0	0
4740 IS-Kronos	0	0	0	0	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	0	0	0	0	0	0	0
5000 IS-Replacement	0	0	0	0	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	0	0	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	631	10	434	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	-264	-4	-181	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	710	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	770	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	850	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	880	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Rlsk Management	0	930	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	12,892	723	10,682	711	1,502	290	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	17,019	937	14,005	913	1,928	373	9,405	14,859	305	251
10 Total Costs	286,910	16,066	237,639	15,799	33,382	6,444	9,405	14,859	305	251
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	286,910	16,066	237,639	15,799	33,382	6,444	9,405	14,859	305	251

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	32030 2006 COS	32050 2008ACOs	32060 2008BCOs	32070 2011ACOs	32080 2011BCOs	41010 GENE CONSTRUCTI	41500 STREET	41200 STRT & DRAINAGE	42510 GOLF IMPROVEMEN
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-Staff Servic	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	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	2,971	136	300	60
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	0	1,601	0	502	228
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	138	128	327	757	521	0	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	29	27	68	157	108	0	0	0	0
4100 Purchasing	84	78	199	461	317	0	0	0	0
4300 MOS-Mail	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
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
7000 Custodial Services-Facili	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
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0
8400 Civillian 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	250	232	593	1,375	945	4,572	136	801	288
10 Total Costs	250	232	593	1,375	945	4,572	136	801	288
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	250	232	593	1,375	945	4,572	136	801	288

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	43100 SOLI WASTE DISP	43510 T-AN BIVINS IMP	44100 CC IMPRV	45510 PARK IMPROVEMEN	46100 2007COS	5200 WATER & SEWER	5400 AIRPORT	5600 DRAINAGE	6300 SELF INSURANCE
100 Financial Costs	0	0	0	0	0	45,718,356	10,390,505	46,588	361,889
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	-93,834	0	0	0
10A Total Financial Costs	0	0	0	0	0	45,624,522	10,390,505	46,588	361,889
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	36,734	9,102	0	0
2400 City Manager-Staff Servic	0	0	0	0	0	0	25,067	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	0	0	0	0	0	42,055	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	41,598	10,307	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1,884	49	750	83	769	18,441	1,745	0	2,885
3200 Finance-Division	0	0	0	0	0	93,062	0	0	0
3400 Finance-Internal Auditor	0	46	433	0	502	2,702	12,202	16,590	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	137,136	31,167	140	13,386
3800 Accounting-Payroll	0	0	0	0	0	22,030	5,459	0	0
3900 Accounting-Grants	0	0	0	0	0	0	13	0	0
4000 Accounting-Audit	0	0	0	0	0	0	1	29	2,767
4100 Purchasing	0	0	0	0	0	83,432	18,962	85	8,132
4300 MOS-Mail	0	0	0	0	0	29,627	56	1,295	0
4400 IS-Printing Services	0	0	0	0	0	19,293	73	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	76,590	6,791	0	579
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	36,564	4,063	0	0
4720 IS-Hanson	0	0	0	0	0	101,681	0	1,849	0
4730 IS-HB	0	0	0	0	0	37,412	3,054	764	0
4740 IS-Kronos	0	0	0	0	0	40,870	10,218	2,466	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	0	0	115,449	41,562	2,309	0
5000 IS-Replacement	0	0	0	0	0	40,836	14,701	817	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	578	0	0	0
5210 IS-Reimbursement	0	0	0	0	0	-388,195	-70,315	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	262,238	0	0	0
5320 MG Fuel	0	0	0	0	0	-339	0	0	0
5400 MG-Replacement	0	0	0	0	0	-109,550	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	11,774	5,815	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	23,937	10,550	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	18,753	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	67,169	0	0	0
7000 Custodial Services-Facilli	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	61,105	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	94,282	0	0	0
8200 Facilities-Facilities Bui	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	135,811	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	1,707,471	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	385,344
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	1,884	95	1,183	83	1,271	2,860,547	140,392	26,343	413,072
10 Total Costs	1,884	95	1,183	83	1,271	48,485,069	10,530,897	72,931	774,961
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,884	95	1,183	83	1,271	48,485,069	10,530,897	72,931	774,961
Total Indirect Costs							140,392		
Carryforward							-34,000		
Carryforward Adjustment							0		
Adjusted Indirect Cost							106,392		

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	6400EMPL INSURANCE	65100 EMPL FLEX PLAN	7000 TRUST/AGNC	9110 AEDC	9210 AHD	92200 AHFC	9230 VENUE DISTRICT	92710 TIRZ#1	92800AMA LOCALGOV	9510 CHAMBER
100 Financial Costs	16,790,581	-13,064	0	0	0	0	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	16,790,581	-13,064	0	0	0	0	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	1,300	0	0	0	0	0	0	0	0	0
2400 City Manager-Staff Servic	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	2,747	0	0	0	0	0	0	0	0	0
2420 City Manager-Financa Div	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	603,036	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	1,472	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1,939	0	402	3,775	0	19	297	307	0	23
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	46	0	46	0	251	0	410	0	0	296
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	103,369	2,185	0	27,281	25,529	0	10,604	517	273	9,012
3800 Accounting-Payroll	780	0	0	975	0	0	0	0	0	2,047
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	21,398	452	0	5,647	5,285	0	2,195	107	56	1,866
4100 Purchasing	62,888	1,329	0	16,597	15,531	0	6,451	314	186	5,483
4300 MOS-Mail	2,432	0	0	0	0	0	0	0	0	0
4400 IS-Printing Services	7,146	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	8,793	0	5
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	2,031	0	0	0	0	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0	0
4730 IS-HB	1,527	0	0	0	0	0	0	0	0	0
4740 IS-Kronos	1,409	0	0	0	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	11,545	0	0	0	0	0	0	0	0	0
5000 IS-Replacement	4,084	0	0	0	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-22,578	0	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	4,529	0	0	362	4,891	0	181	0	0	0
5700 Legal-Asst City Attys	6,403	0	0	0	0	0	0	0	0	0
6100 Custodial Services	7,281	0	0	0	0	0	0	0	0	25,108
6200 Custodial Services-City H	6,694	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7100 Facilities	25,246	0	0	0	0	0	0	0	0	63,008
7300 Facilities-City Hall	21,811	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bul	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	878,533	3,966	448	54,638	51,486	19	20,139	10,038	495	106,848
10 Total Costs	17,669,114	-9,098	448	54,638	51,486	19	20,139	10,038	495	106,848
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	17,669,114	-9,098	448	54,638	51,486	19	20,139	10,038	495	106,848

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	9520 HLC	9610CREDIT UNION	CIVICCENT CITY	CIVICCENT VENUE	CITY CODE	CSAM CSAdmin	FIRE AIRPORT	FIRE CITY	CITY TAX	VECTOR CONTROL
100 Financial Costs	0	0	0	0	0	0	0	0	0	74,488
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	0	0	0	0	0	0	0	0	0	74,488
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	0	0	0	0	325
2400 City Manager-Staff Service	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0	687
2420 City Manager-Finance Div	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	0	368
2900 Finance	0	0	0	0	0	0	0	0	431,969	0
3000 Finance-Cash Mgmt	136	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	68	0	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	1,381	0	0	0	0	0	0	0	0	0
3800 Accounting-Payroll	195	0	0	0	0	0	0	0	0	195
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	286	0	0	0	0	0	0	0	0	0
4100 Purchasing	840	0	0	0	0	0	0	0	0	0
4300 MOS-Mail	0	0	0	0	0	0	0	0	0	0
4400 IS-Printing Services	0	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0	0
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	0	0	0	0	0	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	0	0	0	0	0	0	0	0
4740 IS-Kronos	0	0	0	0	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	25,399	0	0	0	0	0	0	0	0	0
5000 IS-Replacement	8,984	0	0	0	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-19,753	0	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	4,372	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	3,708
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	4,778	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	11,670	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servc	0	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0	8,170
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	2,146,583	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	1,646,949	24,178,183	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	316,404	75,057	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	3,688,931	875,082	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	246,254	58,416	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	33,511	68	4,251,589	1,008,555	2,146,583	4,778	1,646,949	24,178,183	431,969	13,453
10 Total Costs	33,511	68	4,251,589	1,008,555	2,146,583	4,778	1,646,949	24,178,183	431,969	87,941
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	33,511	68	4,251,589	1,008,555	2,146,583	4,778	1,646,949	24,178,183	431,969	87,941

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1020 CITY MANAGER	1020 CM ADMINISTR	1020SS CM STAFF SERV	1020CS CSAdmin	1020FD FinAdmin	1110 HUMAN RESOURCES	1110HR HR CITY	1120 RISK MANAGEMENT	1210 LEGAL
100 Financial Costs	906,881	0	0	0	0	898,255	0	329,450	884,469
110 Depreciation Adjustment	31,289	0	0	0	0	30,328	0	214	920
111 IT Charges	43,880	0	0	0	0	52,995	0	10,167	28,700
10A Total Financial Costs	982,050	0	0	0	0	981,578	0	339,831	914,089
2200 City Manager	0	348,159	91,762	122,573	132,947	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	2,113	0	650	1,300
2400 City Manager-Staff Service	0	0	0	0	0	0	0	0	3,581
2410 City Manager-Comm Service	0	0	0	0	0	4,463	0	0	0
2420 City Manager-Finance Div	0	0	0	0	0	0	0	5,426	0
2600 Human Resources	0	0	0	0	0	0	384,136	0	0
2700 Human Resources-City	0	0	0	0	0	0	0	0	1,472
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	12,008	0
3400 Finance-Internal Auditor	0	0	0	0	0	2,417	0	2,822	342
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0	1,019	2,739
3800 Accounting-Payroll	0	0	0	0	0	0	0	380	780
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	211	567
4100 Purchasing	0	0	0	0	0	0	0	620	1,666
4300 MOS-Mail	0	0	0	0	0	0	0	114	49
4400 IS-Printing Services	0	0	0	0	0	2,955	0	65	46
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	8	3
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	6,094	0	0	2,031
4720 IS-Hansen	0	0	0	0	0	9,244	0	0	1,849
4730 IS-HB	0	0	0	0	0	6,108	0	1,527	6,872
4740 IS-Kronos	0	0	0	0	0	1,409	0	705	1,585
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	0	0	18,472	0	4,618	12,699
5000 IS-Replacement	0	0	0	0	0	6,534	0	1,633	4,492
5100 IS-Public Safety	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	-54,215	0	-10,401	-29,361
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	6,883	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	1,164	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	3,816	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	12,435	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 Serv	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	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	0	348,159	91,762	122,573	132,947	5,594	384,136	45,513	12,715
10 Total Costs	982,050	348,159	91,762	122,573	132,947	987,172	384,136	385,344	926,804
9999 IC Allocation Account	-982,050	-348,159	-91,762	-122,573	-132,947	-987,172	-384,136	-385,344	-926,804
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1210ACA ASST CITY A	1210CA CITY ATTY	1241CC PROMOTIONS	1243CC OPERATIONS	1248 BOX OFFICE	1251 CUSTO SERVICES	1251CHALL CITY HALL	1251CSER CENTRAL SE	1251FAC CS FACILITIES
100 Financial Costs	0	0	277,365	1,717,925	295,165	893,474	0	0	0
110 Depreciation Adjustment	0	0	109,295	1,978,612	761	794	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	0	0	386,660	3,696,537	295,926	894,268	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	650	3,738	1,788	4,226	0	0	0
2400 City Manager-Staff Servic	0	0	0	0	0	11,638	0	0	0
2410 City Manager-Comm Service	0	0	1,373	7,897	3,777	0	0	0	0
2420 City Manager-Finance Div	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	736	4,233	2,025	4,786	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	239	160	228	57	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	832	5,153	885	3,734	0	0	0
3800 Accounting-Payroll	0	0	390	2,242	1,072	2,534	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	172	1,067	183	773	0	0	0
4100 Purchasing	0	0	506	3,135	539	2,272	0	0	0
4300 MOS-Mail	0	0	97	0	270	0	0	0	0
4400 IS-Printing Services	0	0	199	1	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	17	2,891	0	4,357	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	8,125	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	0	3,818	0	0	0	0	0
4740 IS-Kronos	0	0	705	4,404	2,819	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	3,463	18,472	15,008	0	0	0	0
5000 IS-Replacement	0	0	1,225	3,675	5,309	0	0	0	0
5100 IS-Public Safety	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	-5,806	-48,180	-25,159	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	4,131	0	1,131	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	-1,726	0	-472	0	0	0
5500 Legal	227,660	178,969	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	1,811	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	2,474	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	115,283	272,497	56,674
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	839,955	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
8200 Facilities-Facilities Bui	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	227,660	178,969	4,800	867,477	8,744	35,036	115,283	272,497	56,674
10 Total Costs	227,660	178,969	391,461	4,564,014	304,670	929,304	115,283	272,497	56,674
9999 IC Allocation Account	-227,660	-178,969	-391,461	-4,564,014	-304,670	-929,304	-115,283	-272,497	-56,674
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1251LIB CS LIBRARY	1251POL CS POLICE	1252 FACIL MAINTENANC	1252CHALL CITY HALL	1252CSER CENTRAL SE	1252FAC FACILITIES	1252LIB LIBRARY	1252POL POLICE	1270 AECC	1315 FINANCE
100 Financial Costs	0	0	2,462,667	0	0	0	0	0	4,228,887	828,514
110 Depreciation Adjustment	0	0	895,213	0	0	0	0	0	13,581	463
111 IT Charges	0	0	44,552	0	0	0	0	0	0	26,132
10A Total Financial Costs	0	0	3,402,432	0	0	0	0	0	4,242,468	855,109
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	3,901	0	0	0	0	0	11,865	813
2400 City Manager-Staff Servc	0	0	10,743	0	0	0	0	0	32,676	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	0	0	0	0	0	0	0	0	0	6,783
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	4,417	0	0	0	0	0	13,436	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	137	0	0	0	0	0	1,152	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	5,317	0	0	0	0	0	12,685	0
3800 Accounting-Payroll	0	0	2,339	0	0	0	0	0	7,116	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	1,101	0	0	0	0	0	2,626	0
4100 Purchasing	0	0	3,235	0	0	0	0	0	7,717	0
4300 MOS-Mail	0	0	2	0	0	0	0	0	33	0
4400 IS-Printing Services	0	0	12	0	0	0	0	0	455	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	2,159	0	0	0	0	0	61	0
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	0	0	3,047	0	0	0	0	0	5,078	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	2,291	0	0	0	0	0	9,162	0
4740 IS-Kronos	0	0	8,984	0	0	0	0	0	12,508	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	19,626	0	0	0	0	0	53,107	0
5000 IS-Replacement	0	0	6,942	0	0	0	0	0	18,785	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	74,399	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	0	0	-45,578	0	0	0	0	0	-128,233	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	17,364	0	0	0	0	0	0	0
5320 MG Fuel	0	0	-54	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	-7,254	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	582	0	0	0	0	0	0	0
6100 Custodial Services	174,101	143,128	0	0	0	0	0	0	19,494	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	375,644	515,882	124,864	464,672	529,624	67,593	0
7300 Facilities-City Hall	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servc	0	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	174,101	143,128	39,313	375,644	515,882	124,864	464,672	529,624	221,715	7,596
10 Total Costs	174,101	143,128	3,441,746	375,644	515,882	124,864	464,672	529,624	4,464,182	862,705
9999 IC Allocation Account	-174,101	-143,128	-3,441,746	-375,644	-515,882	-124,864	-464,672	-529,624	-4,464,182	-862,705
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1315CM CASH MGMT	1315DA DIVISION	1315IA INTERNAL A	1320 ACCOUNTING	1320AF AUDIT FEE	1320GA GENERAL	1320GR GRANTS	1320PR PAYROLL	1325 PURCHASING
100 Financial Costs	0	0	0	1,213,777	0	0	0	0	455,433
110 Depreciation Adjustment	0	0	0	19,764	0	0	0	0	0
111 IT Charges	0	0	0	64,642	0	0	0	0	36,799
10A Total Financial Costs	0	0	0	1,298,183	0	0	0	0	492,232
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	2,601	0	0	0	0	1,300
2400 City Manager-Staff Serv	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	0	0	0	21,706	0	0	0	0	10,853
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	2,945	0	0	0	0	1,472
2900 Finance	41,760	279,185	97,508	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	48,032	0	0	0	0	24,016
3400 Finance-Internal Auditor	0	0	0	6,736	0	0	0	0	753
3600 Accounting	0	0	0	0	146,215	879,156	147,843	205,485	0
3700 Accounting-General	0	0	0	0	0	0	0	0	1,476
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	780
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	0	306
4100 Purchasing	0	0	0	0	0	0	0	0	0
4300 MOS-Mail	0	0	0	0	0	0	0	0	0
4400 IS-Printing Services	0	0	0	2,512	0	0	0	0	6,217
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	13,204	0	0	0	0	8,125
4720 IS-Hansen	0	0	0	5,546	0	0	0	0	0
4730 IS-HB	0	0	0	14,507	0	0	0	0	6,872
4740 IS-Kronos	0	0	0	2,290	0	0	0	0	1,585
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	19,626	0	0	0	0	11,545
5000 IS-Replacement	0	0	0	6,942	0	0	0	0	4,084
5100 IS-Public Safety	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	-66,129	0	0	0	0	-37,646
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
7000 Custodial Services-Facili	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 Serv	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	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	41,760	279,185	97,508	80,517	146,215	879,156	147,843	205,485	41,737
10 Total Costs	41,760	279,185	97,508	1,378,700	146,215	879,156	147,843	205,485	533,969
9999 IC Allocation Account	-41,760	-279,185	-97,508	-1,378,700	-146,215	-879,156	-147,843	-205,485	-533,969
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	1345 CENTR STORES	1345Inv Inventory	1345MR MailRoom	1640 CIVILIAN	1720 Planning	1720ADM PLANADMIN	1720PIDS PIDS	1740BLDG SAFETY	1820 PARKS ADMINISTRA	1900 FIRE
100 Financial Costs	284,465	0	0	3,865,361	419,618	0	0	1,971,992	470,086	23,457,993
110 Depreciation Adjustment	1,491	0	0	0	37,641	0	0	1,893	583,836	1,034,013
111 IT Charges	21,933	0	0	0	41,397	0	0	168,383	58,356	290,857
10A Total Financial Costs	307,889	0	0	3,865,361	498,656	0	0	2,142,268	1,112,278	24,782,863
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	1,138	0	0	10,077	1,138	0	0	5,039	975	39,822
2400 City Manager-Staff Service	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	2,403	0	0	10,644	0	0
2420 City Manager-Finance Div	9,496	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	1,288	0	0	11,412	1,288	0	0	5,706	1,104	45,095
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0	0
3200 Finance-Division	21,014	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	889	0	0	182	1,345	89	0	285	661	2,360
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	919	0	0	11,595	1,383	0	0	6,420	1,585	71,237
3800 Accounting-Payroll	682	0	0	6,044	682	0	0	3,022	585	23,882
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	190	0	0	2,400	286	0	0	1,329	328	14,747
4100 Purchasing	559	0	0	7,054	841	0	0	3,906	964	43,340
4300 MOS-Mail	0	0	0	0	86	0	0	2,576	449	219
4400 IS-Printing Services	285	0	0	0	634	0	0	2,266	1,083	1,526
4450 Central Stores	0	289,177	47,841	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	1	0	0	12,899	60	21,099
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	6,094	0	0	0	4,063	0	0	7,110	10,157	26,407
4720 IS-Hansen	0	0	0	0	9,244	0	0	57,311	3,697	12,941
4730 IS-HB	1,527	0	0	0	6,108	0	0	30,541	16,034	38,176
4740 IS-Kronos	1,233	0	0	0	1,233	0	0	5,813	2,114	176
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	4,618	0	0	0	11,545	0	0	42,716	12,699	125,839
5000 IS-Replacement	1,633	0	0	0	4,084	0	0	15,109	4,492	44,512
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0	103,377
5200 IS-CAD	0	0	0	0	4,623	0	0	0	578	1,734
5210 IS-Reimbursement	-22,438	0	0	0	-42,350	0	0	-172,260	-59,700	-297,555
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	929	0	0	17,889	1,131	167,694
5320 MG Fuel	0	0	0	0	0	0	0	-2	0	-2,214
5400 MG-Replacement	0	0	0	0	-388	0	0	-7,473	-472	-70,054
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	19,382	15,035	0	0	9,419	1,811	5,072
5700 Legal-Asst City Attys	0	0	0	0	9,313	0	0	22,264	15,861	12,660
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	7,680	0	0	13,525	8,602	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	2,712
7000 Custodial Services-Facill	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	208,906
7300 Facilities-City Hall	0	0	0	0	20,248	0	0	44,072	28,028	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0	30,594
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	180,865	26,800	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	367,964
200 Total Indirect Costs	29,129	289,177	47,841	68,146	61,456	180,865	26,800	140,126	52,827	1,042,268
10 Total Costs	337,019	289,177	47,841	3,933,507	560,112	180,865	26,800	2,282,394	1,165,106	25,825,132
9999 IC Allocation Account	-337,019	-289,177	-47,841	-3,933,507	-560,112	-180,865	-26,800	-2,282,394	-1,165,106	-25,825,132
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	52110 DIRE OF UTILITI	61110 MUNI GARAGE OP	61110FL MG FUEL	61110OP MG OPER	61120 MUNI GARAGE REP	62110 IS ADMINISTRA	62120 IS OPERATIONS	62130 IS SYSTEMS	62130H Hansen	62130HB HummbBird
100 Financial Costs	1,509,322	2,705,885	0	0	-1,256,311	689,891	411,955	687,488	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0
111 IT Charges	93,834	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	1,603,156	2,705,885	0	0	-1,256,311	689,891	411,955	687,488	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	2,926	7,477	0	0	0	650	0	975	0	0
2400 City Manager-Staff Servic	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance Div	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	3,313	8,467	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	1,722	0	0	0	717	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	1,368	821	0	0	0	296	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	4,527	26,348	0	0	24,192	0	0	0	0	0
3800 Accounting-Payroll	1,755	4,484	0	0	0	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	5,454	0	0	5,008	0	0	0	0	0
4100 Purchasing	2,754	16,029	0	0	14,718	0	0	0	0	0
4300 MOS-Mail	87	2	0	0	0	0	0	0	0	0
4400 IS-Printing Services	918	224	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	123	46,778	0	0	9	0	0	0	0	0
4600 IS-Admin	0	0	0	0	0	0	0	215,885	0	0
4700 IS-Operations	0	0	0	0	0	0	0	411,955	0	0
4710 IS-JDE	12,188	18,282	0	0	0	0	0	0	0	0
4720 IS-Hansen	14,790	0	0	0	0	0	0	0	0	0
4730 IS-HB	19,088	5,345	0	0	0	0	0	0	0	0
4740 IS-Kronos	3,171	8,808	0	0	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	329,076	329,076
4900 IS-Microsystems	26,553	17,317	0	0	0	0	0	0	0	0
5000 IS-Replacement	9,392	6,125	0	0	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0	0
5200 IS-CAD	5,779	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-95,995	-57,862	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	-157,263	3,032,795	0	0	0	0	0	0
5310 MG Operating	7,137	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	-130,620	0	0	0	0	0	0
5400 MG-Replacement	-2,982	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	10,687	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	34,196	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	9,989	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	32,548	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	53,826	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	0	0	0	0	0	0	0	0	0	0
9700 Planning	0	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	104,315	169,647	-157,263	2,902,175	43,928	1,663	0	628,816	329,076	329,076
10 Total Costs	1,707,471	2,875,532	-157,263	2,902,175	-1,212,383	691,554	411,955	1,316,304	329,076	329,076
9999 IC Allocation Account	-1,707,471	-2,875,532	157,263	-2,902,175	1,212,383	-691,554	-411,955	-1,316,304	-329,076	-329,076
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	62130JDE JDE	62130K Kronos	62140 IS MICRO SYST	62150 IS PC REPLACE	62160 IS PUBLIC SAF	62170 IS CAD	62180 IS PRNT SVC	LBAM LIBRA ADMIN	PDAM POLIC ADMIN
100 Financial Costs	0	0	1,419,953	444,765	467,582	24,636	65,511	316,820	505,457
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	1,419,953	444,765	467,582	24,636	65,511	316,820	505,457
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	2,763	0	650	0	325	488	488
2400 City Manager-Staff Servic	0	0	0	0	0	0	0	0	0
2410 City Manager-Comm Service	0	0	0	0	0	0	0	1,030	0
2420 City Manager-Finance Div	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	552	552
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	0	0	182	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	0	0	0	292	292
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	0	0
4100 Purchasing	0	0	0	0	0	0	0	0	0
4300 MOS-Mail	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	278,820	87,334	91,814	4,837	12,864	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	329,076	329,076	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
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	1,278
6500 Custodial Services-Librar	0	0	0	0	0	0	0	749	0
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facilii	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	4,729
7700 Facilities-Libraries	0	0	0	0	0	0	0	1,998	0
7800 Facilities-Central Servic	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	198,766
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	329,076	329,076	281,766	87,334	92,464	4,837	13,189	5,109	206,104
10 Total Costs	329,076	329,076	1,701,719	532,099	560,046	29,473	78,700	321,929	711,561
9999 IC Allocation Account	-329,076	-329,076	-1,701,719	-532,099	-560,046	-29,473	-78,700	-321,929	-711,561
1 Total Cost Less Allocations	0	0	0	0	0	0	0	0	0

Total indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/12
 Stepdown Allocation Report

DESCRIPTION	PWAM PUBLI WORKS ADMI	REIM IS REIMBURSEM
100 Financial Costs	416,404	-3,993,085
110 Depreciation Adjustment	0	0
111 IT Charges	0	0
10A Total Financial Costs	416,404	-3,993,085
2200 City Manager	0	0
2300 City Manager-City Admin	488	0
2400 City Manager-Staff Servic	0	0
2410 City Manager-Comm Service	0	0
2420 City Manager-Finance Div	0	0
2600 Human Resources	0	0
2700 Human Resources-City	552	0
2900 Finance	0	0
3000 Finance-Cash Mgmt	0	0
3200 Finance-Division	0	0
3400 Finance-Internal Auditor	0	0
3600 Accounting	0	0
3700 Accounting-General	0	0
3800 Accounting-Payroll	292	0
3900 Accounting-Grants	0	0
4000 Accounting-Audit	0	0
4100 Purchasing	0	0
4300 MOS-Mail	0	0
4400 IS-Printing Services	0	0
4450 Central Stores	0	0
4500 Central Stores	0	0
4600 IS-Admin	0	0
4700 IS-Operations	0	0
4710 IS-JDE	0	0
4720 IS-Hansen	0	0
4730 IS-HB	0	0
4740 IS-Kronos	0	0
4800 IS-Systems	0	0
4900 IS-Microsystems	0	0
5000 IS-Replacement	0	0
5100 IS-Public Safety	0	0
5200 IS-CAD	0	0
5210 IS-Reimbursement	0	0
5300 MG-Operations	0	0
5310 MG Operating	0	0
5320 MG Fuel	0	0
5400 MG-Replacement	0	0
5500 Legal	0	0
5600 Legal-City Atty	0	0
5700 Legal-Asst City Attys	0	0
6100 Custodial Services	0	0
6200 Custodial Services-City H	0	0
6300 Custodial Services-Police	0	0
6500 Custodial Services-Librar	0	0
6600 Custodial Services-Centra	0	0
7000 Custodial Services-Facili	0	0
7100 Facilities	0	0
7300 Facilities-City Hall	0	0
7400 Facilities-Police	0	0
7700 Facilities-Libraries	0	0
7800 Facilities-Central Servic	0	0
8200 Facilities-Facilities Bui	0	0
8400 Civilian Personnel	0	0
8500 Police Admin	0	0
8600 Code Enforcement	0	0
8700 Fire	0	0
8800 Utilities Director	0	0
8900 Public Works Director	0	0
9000 Parks Director	0	0
9300 Risk Management	0	0
9400 Library Admin	0	0
9450 Civic Center-Promotions	0	0
9460 Civic Center-Operations	0	0
9470 Civic Center-Box Office	0	0
9700 Planning	0	0
9710 Planning PIDS	0	0
9720 Planning Admin	0	0
9800 AECC	0	0
200 Total Indirect Costs	1,332	0
10 Total Costs	417,736	-3,993,085
9999 IC Allocation Account	-417,736	3,993,085
1 Total Cost Less Allocations	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

**City of Amarillo
Indirect Cost Rate Proposal
Carry Forward Adjustment Report
Actual Fiscal Year 2011/2012 For the Fixed Fiscal Year 2012/2013**

Department/Program	Fixed FY 2011/12 Recovery	FY 2009/10 Carry Forward	FY 2011/12 Recovery Excluding Carry Forward	Actual FY 2011/12 Indirect Costs	FY 2011/12 Carry Forward
CDBG PROGRAM	86,134	4,326	90,460	77,792	-12,668
HOUSING	78,954	44,924	123,878	141,006	17,128
LIBRARY	3,854	9,613	13,467	1,838	-11,629
EMERGENCY MANAGEMENT	72,963	-19,624	53,339	74,610	21,271
TRANSIT	66,566	109,186	175,752	171,037	-4,715
AIRPORT	222,057	-47,665	174,392	140,392	-34,000
HEALTH DEPARTMENT	112,871	-9,205	103,666	75,809	-27,857
WIC	73,624	31,027	104,651	99,351	-5,300
PHOTO TRAFFIC	5,406	1,935	7,341	8,718	1,377
URBAN TRANSPORTATION	66,344	-2,261	64,083	83,638	19,555
POLICE	9,960,114	0	9,960,114	9,866,170	-93,944

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Community Development Grant Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	1,626	441,457	0.37%
2410 City Manager-Comm Service	3,433	441,457	0.78%
2700 Human Resources-City	1,841	441,457	0.42%
3400 Finance-Internal Auditor	91	441,457	0.02%
3700 Accounting-General	8,892	441,457	2.01%
3800 Accounting-Payroll	974	441,457	0.22%
3900 Accounting-Grants	23,921	441,457	5.42%
4000 Accounting-Audit	1,840	441,457	0.42%
4100 Purchasing	5,410	441,457	1.23%
4300 MOS-Mail	99	441,457	0.02%
4400 IS-Printing Services	1,304	441,457	0.30%
4500 Central Stores	108	441,457	0.02%
4710 IS - JDE	6,094	441,457	1.38%
4720 IS-Hansen	7,394	441,457	1.67%
4730 IS - HB	9,926	441,457	2.25%
4740 IS - Kronos	1,409	441,457	0.32%
4900 IS-Microsystems	30,016	441,457	6.80%
5000 IS-Replacement	2,859	441,457	0.65%
5210 IS-Reimbursement	-54,948	441,457	-12.45%
5310 MG Operating	3,392	441,457	0.77%
5400 MG-Replacement	-1,417	441,457	-0.32%
5600 Legal-City Atty	181	441,457	0.04%
5700 Legal-Asst City Attys	3,492	441,457	0.79%
6200 Custodial Services-City H	4,661	441,457	1.06%
7300 Facilities-City Hall	15,189	441,457	3.44%
200 Total Indirect Costs	77,792	441,457	17.62%
Total Indirect Costs	77,792	441,457	17.62%
Carry Forward	(12,668)	441,457	-2.87%
Adjusted Total	65,124	441,457	14.75%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Housing Grant Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	1,300	384,952	0.34%
2410 City Manager-Comm Service	2,747	384,952	0.71%
2700 Human Resources-City	1,472	384,952	0.38%
3700 Accounting-General	25,358	384,952	6.59%
3800 Accounting-Payroll	780	384,952	0.20%
3900 Accounting-Grants	68,217	384,952	17.72%
4000 Accounting-Audit	5,249	384,952	1.36%
4100 Purchasing	15,427	384,952	4.01%
4300 MOS-Mail	1,576	384,952	0.41%
4400 IS-Printing Services	4,252	384,952	1.10%
4500 Central Stores	1	384,952	0.00%
4710 IS - JDE	5,078	384,952	1.32%
4720 IS-Hansen	14,790	384,952	3.84%
4730 IS - HB	5,345	384,952	1.39%
4740 IS - Kronos	1,585	384,952	0.41%
4900 IS-Microsystems	9,236	384,952	2.40%
5000 IS-Replacement	3,267	384,952	0.85%
5210 IS-Reimbursement	-45,908	384,952	-11.93%
5310 MG Operating	1,131	384,952	0.29%
5400 MG-Replacement	-472	384,952	-0.12%
5600 Legal-City Atty	725	384,952	0.19%
6200 Custodial Services-City H	4,661	384,952	1.21%
7300 Facilities-City Hall	15,189	384,952	3.95%
200 Total Indirect Costs	141,006	384,952	36.63%
Total Indirect Costs	141,006	384,952	36.63%
Carry Forward	17,128	384,952	4.45%
Adjusted Total	158,134	384,952	41.08%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Library Grant Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Modified Direct Charges Base	Indirect Cost Rates
2300 City Manager-City Admin	325	268,659	0.12%
2410 City Manager-Comm Service	687	268,659	0.26%
2700 Human Resources-City	368	268,659	0.14%
3400 Finance-Internal Auditor	23	268,659	0.01%
3700 Accounting-General	806	268,659	0.30%
3800 Accounting-Payroll	195	268,659	0.07%
3900 Accounting-Grants	2,168	268,659	0.81%
4000 Accounting-Audit	167	268,659	0.06%
4100 Purchasing	490	268,659	0.18%
4300 MOS-Mail	5	268,659	0.00%
5210 IS-Reimbursement	-12,477	268,659	-4.64%
5310 MG Operating	852	268,659	0.32%
5400 MG-Replacement	-356	268,659	-0.13%
9400 Library Admin	8,585	268,659	3.20%
200 Total Indirect Costs	1,838	268,659	0.68%
Total Indirect Costs	1,838	268,659	0.68%
Carry Forward	(11,629)	268,659	-4.33%
Adjusted Total	(9,791)	268,659	-3.64%

Note: These grants ended during FY11/12.

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Emergency Management Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	813	465,030	0.17%
2400 City Manager-Staff Servic	2,238	465,030	0.48%
2700 Human Resources-City	920	465,030	0.20%
3400 Finance-Internal Auditor	969	465,030	0.21%
3700 Accounting-General	2,552	465,030	0.55%
3800 Accounting-Payroll	487	465,030	0.10%
3900 Accounting-Grants	3,663	465,030	0.79%
4000 Accounting-Audit	528	465,030	0.11%
4100 Purchasing	1,553	465,030	0.33%
4300 MOS-Mail	163	465,030	0.04%
4400 IS-Printing Services	116	465,030	0.02%
4500 Central Stores	86	465,030	0.02%
4710 IS - JDE	3,047	465,030	0.66%
4730 IS - HB	6,108	465,030	1.31%
4740 IS - Kronos	881	465,030	0.19%
4900 IS-Microsystems	42,716	465,030	9.19%
5000 IS-Replacement	6,534	465,030	1.41%
5200 IS-CAD	1,734	465,030	0.37%
5210 IS-Reimbursement	-87,719	465,030	-18.86%
5310 MG Operating	5,438	465,030	1.17%
5400 MG-Replacement	-2,272	465,030	-0.49%
5600 Legal-City Atty	4,891	465,030	1.05%
5700 Legal-Asst City Attys	1,164	465,030	0.25%
6100 Custodial Services	17,459	465,030	3.75%
7100 Facilities	60,540	465,030	13.02%
200 Total Indirect Costs	74,610	465,030	16.04%
Total Indirect Costs	74,610	465,030	16.04%
Carry Forward	21,271	465,030	4.57%
Adjusted Total	95,881	465,030	20.62%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Transit Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	10,077	2,659,861	0.38%
2410 City Manager-Comm Service	21,287	2,659,861	0.80%
2700 Human Resources-City	11,412	2,659,861	0.43%
3400 Finance-Internal Auditor	262	2,659,861	0.01%
3700 Accounting-General	11,870	2,659,861	0.45%
3800 Accounting-Payroll	6,044	2,659,861	0.23%
4000 Accounting-Audit	2,457	2,659,861	0.09%
4100 Purchasing	7,222	2,659,861	0.27%
4300 MOS-Mail	293	2,659,861	0.01%
4400 IS-Printing Services	2,276	2,659,861	0.09%
4500 Central Stores	9,679	2,659,861	0.36%
4710 IS - JDE	15,235	2,659,861	0.57%
4730 IS - HB	14,507	2,659,861	0.55%
4740 IS - Kronos	11,275	2,659,861	0.42%
4900 IS-Microsystems	26,553	2,659,861	1.00%
5000 IS-Replacement	7,759	2,659,861	0.29%
5200 IS-CAD	1,156	2,659,861	0.04%
5210 IS-Reimbursement	-77,035	2,659,861	-2.90%
5320 MG Fuel	-19,844	2,659,861	-0.75%
5600 Legal-City Atty	2,898	2,659,861	0.11%
6600 Custodial Services-Centra	27,151	2,659,861	1.02%
7800 Facilities-Central Servic	78,502	2,659,861	2.95%
200 Total Indirect Costs	171,037	2,659,861	6.43%
Total	171,037	2,659,861	6.43%
Carry Forward	-4,715	2,659,861	-0.18%
Adjusted Total	166,322	2,659,861	6.25%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Airport Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	9,102	2,479,140	0.37%
2400 City Manager-Staff Servic	25,067	2,479,140	1.01%
2700 Human Resources-City	10,307	2,479,140	0.42%
3000 Finance-Cash Mgmt	1,745	2,479,140	0.07%
3400 Finance-Internal Auditor	12,202	2,479,140	0.49%
3700 Accounting-General	31,167	2,479,140	1.26%
3800 Accounting-Payroll	5,459	2,479,140	0.22%
3900 Accounting-Grants	13	2,479,140	0.00%
4000 Accounting-Audit	1	2,479,140	0.00%
4100 Purchasing	18,962	2,479,140	0.76%
4300 MOS-Mail	56	2,479,140	0.00%
4400 IS-Printing Services	73	2,479,140	0.00%
4500 Central Stores	6,791	2,479,140	0.27%
4710 IS - JDE	4,063	2,479,140	0.16%
4730 IS - HB	3,054	2,479,140	0.12%
4740 IS - Kronos	10,218	2,479,140	0.41%
4900 IS-Microsystems	41,562	2,479,140	1.68%
5000 IS-Replacement	14,701	2,479,140	0.59%
5210 IS-Reimbursement	-70,315	2,479,140	-2.84%
5600 Legal-City Atty	5,615	2,479,140	0.23%
5700 Legal-Asst City Attys	10,550	2,479,140	0.43%
200 Total Indirect Costs	140,392	2,479,140	5.66%
Total	140,392	2,479,140	5.66%
Carry Forward	-34,000	2,479,140	-1.37%
Adjusted Total	106,392	2,479,140	4.29%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Public Health Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	5,364	1,508,970	0.36%
2410 City Manager-Comm Service	11,330	1,508,970	0.75%
2700 Human Resources-City	6,074	1,508,970	0.40%
3400 Finance-Internal Auditor	661	1,508,970	0.04%
3700 Accounting-General	6,659	1,508,970	0.44%
3800 Accounting-Payroll	3,217	1,508,970	0.21%
3900 Accounting-Grants	17,915	1,508,970	1.19%
4000 Accounting-Audit	1,379	1,508,970	0.09%
4100 Purchasing	4,052	1,508,970	0.27%
4300 MOS-Mail	389	1,508,970	0.03%
4400 IS-Printing Services	1,442	1,508,970	0.10%
4710 IS - JDE	4,063	1,508,970	0.27%
4720 IS-Hansen	1,849	1,508,970	0.12%
4730 IS - HB	3,054	1,508,970	0.20%
4740 IS - Kronos	5,637	1,508,970	0.37%
4900 IS-Microsystems	63,497	1,508,970	4.21%
5000 IS-Replacement	3,675	1,508,970	0.24%
5210 IS-Reimbursement	-112,561	1,508,970	-7.46%
5310 MG Operating	929	1,508,970	0.06%
5400 MG-Replacement	-388	1,508,970	-0.03%
5600 Legal-City Atty	7,065	1,508,970	0.47%
5700 Legal-Asst City Attys	1,164	1,508,970	0.08%
6100 Custodial Services	16,087	1,508,970	1.07%
7100 Facilities	23,256	1,508,970	1.54%
200 Total Indirect Costs	75,809	1,508,970	5.02%
Total	75,809	1,508,970	5.02%
Carry Forward	(27,857)	1,508,970	-1.85%
Adjusted Total	47,952	1,508,970	3.18%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of WIC Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	3,413	857,087	0.40%
2410 City Manager-Comm Service	7,210	857,087	0.84%
2700 Human Resources-City	3,865	857,087	0.45%
3400 Finance-Internal Auditor	160	857,087	0.02%
3700 Accounting-General	3,408	857,087	0.40%
3800 Accounting-Payroll	2,047	857,087	0.24%
3900 Accounting-Grants	9,169	857,087	1.07%
4000 Accounting-Audit	706	857,087	0.08%
4100 Purchasing	2,074	857,087	0.24%
4300 MOS-Mail	14	857,087	0.00%
4400 IS-Printing Services	994	857,087	0.12%
4710 IS - JDE	4,063	857,087	0.47%
4730 IS - HB	3,054	857,087	0.36%
4740 IS - Kronos	3,699	857,087	0.43%
4900 IS-Microsystems	15,008	857,087	1.75%
5000 IS-Replacement	817	857,087	0.10%
5210 IS-Reimbursement	-31,293	857,087	-3.65%
5600 Legal-City Atty	543	857,087	0.06%
5700 Legal-Asst City Attys	291	857,087	0.03%
6100 Custodial Services	28,667	857,087	3.34%
7100 Facilities	41,441	857,087	4.84%
200 Total Indirect Costs	99,351	857,087	11.59%
Total	99,351	857,087	11.59%
Carry Forward	(5,300)	857,087	-0.62%
Adjusted Total	94,051	857,087	10.97%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Photo Traffic Enforcement Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	163	35,706	0.46%
2700 Human Resources-City	184	35,706	0.52%
3700 Accounting-General	1,660	35,706	4.65%
3800 Accounting-Payroll	97	35,706	0.27%
3900 Accounting-Grants	4,467	35,706	12.51%
4000 Accounting-Audit	344	35,706	0.96%
4100 Purchasing	1,010	35,706	2.83%
4740 IS - Kronos	176	35,706	0.49%
4900 IS-Microsystems	1,154	35,706	3.23%
5000 IS-Replacement	408	35,706	1.14%
5210 IS-Reimbursement	-2,117	35,706	-5.93%
8900 Public Works Director	1,170	35,706	3.28%
200 Total Indirect Costs	8,718	35,706	24.42%
Total	8,718	35,706	24.42%
Carry Forward	1,377	35,706	3.86%
Adjusted Total	10,095	35,706	28.27%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Urban Transportation Planning Indirect Cost Rates
For the Period Ended September 30, 2012

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	650	238,048	0.27%
2410 City Manager-Comm Service	1,373	238,048	0.58%
2700 Human Resources-City	736	238,048	0.31%
3700 Accounting-General	937	238,048	0.39%
3800 Accounting-Payroll	390	238,048	0.16%
3900 Accounting-Grants	2,521	238,048	1.06%
4000 Accounting-Audit	194	238,048	0.08%
4100 Purchasing	570	238,048	0.24%
4300 MOS-Mail	66	238,048	0.03%
4400 IS-Printing Services	62	238,048	0.03%
4720 IS-Hansen	1,849	238,048	0.78%
4740 IS - Kronos	705	238,048	0.30%
4900 IS-Microsystems	2,309	238,048	0.97%
5210 IS-Reimbursement	-3,603	238,048	-1.51%
6200 Custodial Services-City H	2,139	238,048	0.90%
7300 Facilities-City Hall	6,971	238,048	2.93%
9720 Planning Admin	65,769	238,048	27.63%
200 Total Indirect Costs	83,638	238,048	35.13%
Total	83,638	238,048	35.13%
Carry Forward	19,555	238,048	8.21%
Carry Forward Adjustment*	(19,555)	238,048	-8.21%
Adjusted Total	83,638	238,048	35.13%

*Adjustment to exclude carry forward due to reorganization at the City causing a change in the calculation.

City of Amarillo, Texas
Cost Allocation Plan September 30, 2012
Summary of Police Department Indirect Cost Rates
For the Period Ended September 30, 2012

DESCRIPTION	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	54,126	29,528,948	0.18%
2700 Human Resources-City	61,292	29,528,948	0.21%
3000 Finance-Cash Mgmt	14	29,528,948	0.00%
3400 Finance-Internal Auditor	5,448	29,528,948	0.02%
3700 Accounting-General	103,130	29,528,948	0.35%
3800 Accounting-Payroll	32,460	29,528,948	0.11%
3900 Accounting-Grants	3,516	29,528,948	0.01%
4000 Accounting-Audit	21,349	29,528,948	0.07%
4100 Purchasing	62,743	29,528,948	0.21%
4300 MOS-Mail	2,054	29,528,948	0.01%
4400 IS-Printing Services	4,138	29,528,948	0.01%
4500 Central Stores	25,944	29,528,948	0.09%
4710 IS - JDE	21,329	29,528,948	0.07%
4720 IS-Hansen	1,849	29,528,948	0.01%
4730 IS - HB	9,926	29,528,948	0.03%
4740 IS - Kronos	71,523	29,528,948	0.24%
4900 IS-Microsystems	430,625	29,528,948	1.46%
5000 IS-Replacement	152,320	29,528,948	0.52%
5100 IS-Public Safety	330,890	29,528,948	1.12%
5200 IS-CAD	578	29,528,948	0.00%
5210 IS-Reimbursement	-792,075	29,528,948	-2.68%
5310 MG Operating	430,453	29,528,948	1.46%
5320 MG Fuel	-3,159	29,528,948	-0.01%
5400 MG-Replacement	-179,822	29,528,948	-0.61%
5500 Legal	348,080	29,528,948	1.18%
5600 Legal-City Atty	25,903	29,528,948	0.09%
5700 Legal-Asst City Attys	11,059	29,528,948	0.04%
6300 Custodial Services-Police	141,850	29,528,948	0.48%
7400 Facilities-Police	524,895	29,528,948	1.78%
8400 Civilian Personnel	3,734,742	29,528,948	12.65%
8500 Police Admin	711,561	29,528,948	2.41%
9800 AECC	3,517,428	29,528,948	11.91%
200 Total Indirect Costs	9,866,170	29,528,948	33.41%
Total Indirect Costs	9,866,170	29,528,948	33.41%
Carry Forward	-93,944	29,528,948	-0.32%
Adjusted Total	9,772,226	29,528,948	33.09%

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, 2012
Depreciation Adjustment**

CITY MANAGER	31,289
HUMAN RESOURCES	30,328
RISK MANAGEMENT	214
LEGAL	920
CUSTODIAL SERVICES	794
FACILITIES MAINTENANCE	895,213
AECC	13,581
FINANCE	463
ACCOUNTING	19,764
CENTRAL STORES	1,491
PLANNING	37,641
CODE ENFORCEMENT	1,893
PARKS & RECREATION ADMINISTRAT	583,836
FIRE OPERATIONS	240,182
FIRE SUPPORT	783,781
FIRE SAFETY	10,050
Fire	1,034,013
Indirect Entities	2,651,441
MAYOR AND COMMISSION	14,842
CITY SECRETARY	6,830
EMERGENCY MANAGEMENT SERVICES	634,065
MMRS HSGP GDEM	2,508
LETP 0708	5,712
AIP PANTEX PROJECT FUND	57
Emergency Management	642,343
COMMUNICATIONS	374,136
CIVIC CENTER PROMOTIONS	109,295
CIVIC CENTER OPERATIONS	1,978,612
ICE HOCKEY	1,922
BOX OFFICE OPERATIONS	761
LIBRARY	899,687
MUNICIPAL COURT	24,085
VITAL STATISTICS	156
ENGINEERING	84,212
STREET DEPARTMENT	5,495,990
SOLID WASTE COLLECTION	619,735
SOLID WASTE DISPOSAL	5,595
POLICE	549,480
JAG 2007	3,435
FY09 Recovery Act JAG	534
APD SEIZED PROPERTY	9,197
NARCOTICS UNIT	486
TOTAL POLICE	563,133
ANIMAL CONTROL	49,295
TRAFFIC ADMINISTRATION	88
TRAFFIC FIELD OPERATIONS	392,981
TRAFFIC	393,069

**City of Amarillo
Cost Allocation Plan September 30, 2012
Depreciation Adjustment**

ENVIRONMENTAL HEALTH	787
TRANSIT FIXED ROUTE	201,917
TRANSIT DEMAND RESPONSE	448,525
Transit	650,442
ROSS ROGERS	73,589
COMANCHE TRAIL	221,206
TENNIS CENTER	62,331
SWIMMING POOLS	99,810
PARKS & RECREATION PROGRAM	540,638
PARK MAINTENANCE	340,801
ZOO MAINTENANCE	63,224
SOFTBALL PROGRAM	3,777
VOLLEYBALL PROGRAM	344
PROGRAM MANAGEMENT	25,243
COMMUNITY DEVELOPMENT	25,243
HOUSING ASSISTANCE	305
HOUSING	305
Community Development Total	25,548
INTERLIBRARY LOAN	-158
Library Grants	-158
PUBLIC HEALTH ADMINISTRATION	135,584
HEALTH DEPARTMENT	135,584
WIC ADMINISTRATION	91,736
WIC	91,736
Direct Entities	13,573,358
Indirect Cost Plan	16,224,799

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, 2012
Information Technology Reclassification

CITY MANAGER	43,880
HUMAN RESOURCES	52,995
RISK MANAGEMENT	10,167
LEGAL	28,700
FACILITIES MAINTENANCE	44,552
FINANCE	26,132
ACCOUNTING	64,642
PURCHASING	36,799
CENTRAL STORES	21,933
PLANNING	41,397
CODE ENFORCEMENT	168,383
PARKS & RECREATION ADMINISTRAT	58,356
FIRE SUPPORT	290,857
Fire	290,857
DIRECTOR OF UTILITIES	93,834
Indirect Entities	982,627
CITY SECRETARY	9,471
COMMUNICATIONS	31,545
LIBRARY	361,107
MUNICIPAL COURT	86,001
Payroll	4,156
VITAL STATISTICS	4,736
Benefits	19,913
GENERAL FUND TRANSFERS	-2,703,716
ENGINEERING	85,147
STREET DEPARTMENT	48,030
SOLID WASTE COLLECTION	49,589
SOLID WASTE DISPOSAL	13,418
POLICE	774,246
TOTAL POLICE	774,246
ANIMAL CONTROL	67,492
TRAFFIC ADMINISTRATION	38,901
TRAFFIC FIELD OPERATIONS	34,073
TRAFFIC	72,974
ENVIRONMENTAL HEALTH	55,683
ROSS ROGERS	14,891
COMANCHE TRAIL	25,244
SWIMMING POOLS	1,892
PARKS & RECREATION PROGRAM	13,242
PARK MAINTENANCE	49,327
ZOO MAINTENANCE	7,138
FIRE CIVILIAN PERSONNEL	19,681
UTILITIES OFFICE	106,662
Water & Sewer General	-473,291
WATER PRODUCTION	6,914
WATER TRANSMISSION	7,865
SURFACE WATER TREATMENT	62,152

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Reclassification

WATER DISTRIBUTION	86,301
WASTE WATER COLLECTION	36,262
RIVER ROAD WATER RECLAMATION	16,196
HOLLYWOOD ROAD WASTE WATER TRE	21,107
LABORATORY ADMINISTRATION	35,998
Water & Sewer	-93,834
Direct Entities	-982,627
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 Commission 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 Commission 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 2011/2012 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.

- * Staff Services Administration - This category reflects effort expended by the Assistant City Manager in administering departments assigned to him. Costs have been allocated based on the number of employees during FY 2011/2012.

- * 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 Commission, conducting public relations, etc.) have been identified and charged to the Mayor and Commission.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2012
City Manager Allocation

Entity: 1020 - CITY MANAGER

Accumulation of Costs

100 Financial Costs	906,881
110 Depreciation Adjustment	31,289
111 IT Charges	43,880
10A Total Financial Costs	982,050
10 Total Costs	982,050

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CITY MANAGER-ADMIN	321,510.00	348,159
City Manager-Comm Services	113,191.00	122,573
City Manager - Finance Div	122,771.00	132,947
CITY MANAGER-STAFF SERVICES DI	84,738.00	91,762
Indirect Entities	642,210.00	695,441
MAYOR AND COMMISSION	264,671.00	286,609
Direct Entities	264,671.00	286,609
Indirect Cost Plan	906,881.00	982,050

Entity: 1020CA - CITY MANAGER-ADMIN

Accumulation of Costs

2200 City Manager	348,159
200 Total Indirect Costs	348,159
10 Total Costs	348,159

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	13	2,113
RISK MANAGEMENT	4	650
LEGAL	8	1,300
CUSTODIAL SERVICES	26	4,226
FACILITIES MAINTENANCE	24	3,901
AECC	73	11,865
FINANCE	5	813
ACCOUNTING	16	2,601
PURCHASING	8	1,300
CENTRAL STORES	7	1,138
CIVILIAN PERSONNEL	62	10,077
PLANNING	7	1,138

**City of Amarillo
Cost Allocation Plan September 30, 2012
City Manager Allocation**

CODE ENFORCEMENT	31	5,039
PARKS & RECREATION ADMINISTRAT	6	975
FIRE OPERATIONS	242	39,335
FIRE SUPPORT	3	488
Fire	245	39,822
DIRECTOR OF UTILITIES	18	2,926
MUNICIPAL GARAGE OPERATIONS	46	7,477
INFORMATION SYSTEMS ADMINISTRA	4	650
INFORMATION SYSTEMS SYSTEMS	6	975
INFORMATION SYSTEMS MICROSYSTE	17	2,763
INFORMATION SYSTEMS AS400	4	650
INFORMATION SYSTEMS PRINT SERV	2	325
LIBRARY ADMIN	3	488
POLICE ADMIN	3	488
PUBLIC WORKS ADMIN	3	488
Indirect Entities	641	104,188
MAYOR AND COMMISSION	4	650
JUDICIAL	5	813
CITY SECRETARY	3	488
EMERGENCY MANAGEMENT SERVICES	2	325
MMRS HSGP GDEM	2	325
AIP PANTEX PROJECT FUND	1	163
Emergency Management	5	813
COMMUNICATIONS	10	1,625
CIVIC CENTER PROMOTIONS	4	650
CIVIC CENTER OPERATIONS	23	3,738
ICE HOCKEY	2	325
BOX OFFICE OPERATIONS	11	1,788
Globe News Center	3	488
LIBRARY	73	11,865
MUNICIPAL COURT	23	3,738
TEEN COURT	1	163
VITAL STATISTICS	1	163
ENGINEERING	17	2,763
STREET DEPARTMENT	96	15,604
SOLID WASTE COLLECTION	108	17,554
SOLID WASTE DISPOSAL	34	5,526
POLICE	333	54,126
TOTAL POLICE	333	54,126
ANIMAL CONTROL	26	4,226
TRAFFIC ADMINISTRATION	37	6,014
TRAFFIC FIELD OPERATIONS	18	2,926
TRAFFIC	55	8,940
ENVIRONMENTAL HEALTH	11	1,788
TRANSIT FIXED ROUTE	34	5,526
TRANSIT DEMAND RESPONSE	19	3,088
Transit Maintenance	9	1,463

City of Amarillo
Cost Allocation Plan September 30, 2012
City Manager Allocation

Transit	62	10,077
ROSS ROGERS	29	4,714
COMANCHE TRAIL	23	3,738
TENNIS CENTER	1	163
SWIMMING POOLS	18	2,926
PARKS & RECREATION PROGRAM	18	2,926
PARK MAINTENANCE	96	15,604
ZOO MAINTENANCE	12	1,950
ATHLETIC ADMINISTRATION	5	813
FIRE CIVILIAN PERSONNEL	16	2,601
PROGRAM MANAGEMENT	4	650
Code Inspector	1	163
REHAB SUPPORT	2	325
HOUSING REHAB	1	163
HMIS	1	163
COMMUNITY DEVELOPMENT	9	1,463
HOUSING ASSISTANCE	8	1,300
HOUSING	8	1,300
HOME ADMINISTRATION	1	163
HOME	1	163
Community Development Total	18	2,926
Court Security	2	325
AUTOMATION	1	163
LIBRARY SYSTEM ADMINISTRATION	1	163
Tech Asst. Negotiated Grants	1	163
Library Grants	2	325
URBAN TRANSPORTATION PLANNING	4	650
Photo Traffic Enforcement	1	163
Photo Traffic Enforcement	1	163
PUBLIC HEALTH ADMINISTRATION	7	1,138
REFUGEE HEALTH	7	1,138
IMM/LOCALS	6	975
HIV PREVENTION & COUNCILING	5	813
CORE PUBLIC HEALTH	2	325
BIOTERRORISM GRANT	4	650
HIV Surveillance	1	163
LOCAL TUBERCULOSIS	1	163
HEALTH DEPARTMENT	33	5,364
WIC ADMINISTRATION	21	3,413
WIC	21	3,413
UTILITIES OFFICE	31	5,039
WATER PRODUCTION	8	1,300
WATER TRANSMISSION	8	1,300
SURFACE WATER TREATMENT	28	4,551
WATER DISTRIBUTION	55	8,940
WASTE WATER COLLECTION	30	4,876
RIVER ROAD WATER RECLAMATION	23	3,738

**City of Amarillo
Cost Allocation Plan September 30, 2012
City Manager Allocation**

HOLLYWOOD ROAD WASTE WATER TRE	24	3,901
LABORATORY ADMINISTRATION	19	3,088
Water & Sewer	226	36,734
AIRPORT OPERATIONS	56	9,102
Airport	56	9,102
Family Wellness Center	8	1,300
Employee Insurance	8	1,300
VECTOR CONTROL	2	325
Direct Entities	1,501	243,972
Indirect Cost Plan	2,142	348,159

Entity: 1020SS - CITY MANAGER-STAFF SERVICES DIVISION

Accumulation of Costs

2200 City Manager	91,762
200 Total Indirect Costs	91,762
10 Total Costs	91,762

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LEGAL	8	3,581
CUSTODIAL SERVICES	26	11,638
FACILITIES MAINTENANCE	24	10,743
AECC	73	32,676
Indirect Entities	131	58,638
CITY SECRETARY	3	1,343
EMERGENCY MANAGEMENT SERVICES	2	895
MMRS HSGP GDEM	2	895
AIP PANTEX PROJECT FUND	1	448
Emergency Management	5	2,238
COMMUNICATIONS	10	4,476
AIRPORT OPERATIONS	56	25,067
Airport	56	25,067
Direct Entities	74	33,124
Indirect Cost Plan	205	91,762

Entity: 1020CS - CITY MANAGER-COMMUNITY SERVICES

Accumulation of Costs

2200 City Manager	122,573
200 Total Indirect Costs	122,573
10 Total Costs	122,573

City of Amarillo
Cost Allocation Plan September 30, 2012
City Manager Allocation

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	13	4,463
PLANNING	7	2,403
CODE ENFORCEMENT	31	10,644
LIBRARY ADMIN	3	1,030
Indirect Entities	54	18,540
CIVIC CENTER PROMOTIONS	4	1,373
CIVIC CENTER OPERATIONS	23	7,897
ICE HOCKEY	2	687
BOX OFFICE OPERATIONS	11	3,777
Globe News Center	3	1,030
LIBRARY	73	25,064
ANIMAL CONTROL	26	8,927
ENVIRONMENTAL HEALTH	11	3,777
TRANSIT FIXED ROUTE	34	11,674
TRANSIT DEMAND RESPONSE	19	6,524
Transit Maintenance	9	3,090
Transit	62	21,287
PROGRAM MANAGEMENT	4	1,373
Code Inspector	1	343
REHAB SUPPORT	2	687
HOUSING REHAB	1	343
HMIS	1	343
COMMUNITY DEVELOPMENT	9	3,090
HOUSING ASSISTANCE	8	2,747
HOUSING	8	2,747
HOME ADMINISTRATION	1	343
HOME	1	343
Community Development Total	18	6,180
AUTOMATION	1	343
LIBRARY SYSTEM ADMINISTRATION	1	343
Tech Asst. Negotiated Grants	1	343
Library Grants	2	687
URBAN TRANSPORTATION PLANNING	4	1,373
PUBLIC HEALTH ADMINISTRATION	7	2,403
REFUGEE HEALTH	7	2,403
IMM/LOCALS	6	2,060
HIV PREVENTION & COUNCILING	5	1,717
CORE PUBLIC HEALTH	2	687
BIOTERRORISM GRANT	4	1,373
HIV Surveillance	1	343
LOCAL TUBERCULOSIS	1	343
HEALTH DEPARTMENT	33	11,330
WIC ADMINISTRATION	21	7,210
WIC	21	7,210
Family Wellness Center	8	2,747

City of Amarillo
Cost Allocation Plan September 30, 2012
City Manager Allocation

Employee Insurance	8	2,747
VECTOR CONTROL	2	687
Direct Entities	303	104,033
Indirect Cost Plan	357	122,573

Entity: 1020FD CITY MANAGER-FINANCE DIVISION

Accumulation of Costs

2200 City Manager	132,947
200 Total Indirect Costs	132,947
10 Total Costs	132,947

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4	5,426
FINANCE	5	6,783
ACCOUNTING	16	21,706
PURCHASING	8	10,853
CENTRAL STORES	7	9,496
Indirect Entities	40	54,264
MUNICIPAL COURT	23	31,202
TEEN COURT	1	1,357
VITAL STATISTICS	1	1,357
Court Security	2	2,713
UTILITIES OFFICE	31	42,055
Water & Sewer	31	42,055
Direct Entities	58	78,683
Indirect Cost Plan	98	132,947

CITY OF AMARILLO
 CITY MANAGER COST DISTRIBUTION
 FISCAL YEAR 2011/2012

	CITY ADMIN	STAFF SERVICE ADMIN	FINANCE DIVISION ADMIN	COMMUNITY/ PUBLIC SERVICES ADMIN	GENERAL GOVT	NUMBER OF EMPLOYEES
SALARIES FROM 01/01/2012 TO 12/31/2012 DISTRIBUTED BASED ON EFFORT EXPENDED						
CITY MANAGER		253,205				1.00
DEPUTY CITY MANAGER						0.00
ASSISTANT CITY MANAGER			177,829	162,366		2.00
MANAGEMENT ANALYST	57,159					1.00
ADJUSTMENTS:						
GENERAL GOVERNMENT *	-28,580	-126,603	-17,783	-16,237	189,202	
CITY ADMIN **	199,379	-63,301	-71,132	-64,946		
TOTAL	227,959	63,301	88,915	81,183	189,202	4.00
EMPLOYEE DISTRIBUTION	1.55	0.25	0.50	0.50	1.20	4.00

* THE CITY MANAGER SPENDS ABOUT 50% OF HIS TIME WITH THE COMMISSION 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 25%

NOTE: THE DEPUTY CITY MANAGER POSITION WAS VACANT FOR ALL OF FISCAL YEAR 2011/2012.

	TOTAL	CITY ADMIN	FINANCE ADMIN	COM/PUB ADMIN	SERVICE ADMIN	GENERAL GOVT
DEPARTMENT COST DISTRIBUTION:						
PERSONAL SERVICES (1)	806,187	282,491	110,185	100,604	78,444	234,463
SUPPLIES (2)	12,531	4,856	1,566	1,566	783	3,759
CONTRACTUAL SERVICES (2)	67,150	26,021	8,394	8,394	4,197	20,145
OTHER CHARGES (2)	21,013	8,143	2,627	2,627	1,313	6,304
	906,881	321,510	122,772	113,191	84,738	264,671

METHODS OF DISTRIBUTION:

- 1 DISTRIBUTED BASED ON SALARIES FROM 01/01/12 TO 12/31/12
- 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	906,881
RECOVERIES	0
TOTAL BEFORE ADJUSTMENTS	906,881

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, Municipal Office Services, Tax, Vital Statistics, Utility Billing, and Court Collections.

The FY 2011/2012 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 2011/2012. Associated costs have been allocated based on the employees in the department.

* Assistant Finance Director - Costs of this functional category for FY 2011/2012 have been identified and allocated based on time records of the Assistant Finance Director.

* 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 2011/2012.

* 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, 2012
Finance Allocation

Entity: 1315 - FINANCE

Accumulation of Costs

100 Financial Costs	828,514
110 Depreciation Adjustment	463
111 IT Charges	26,132
10A Total Financial Costs	855,109
2300 City Manager-City Admin	813
2420 City Manager-Finance Div	6,783
200 Total Indirect Costs	7,596
10 Total Costs	862,705

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FINANCE CASH MGMT	40,105.00	41,760
FINANCE DIVISION	268,120.00	279,185
FINANCE INTERNAL AUDIT	93,644.00	97,508
Indirect Entities	401,869.00	418,453
MAYOR AND COMMISSION	11,796.00	12,283
CITY TAX	414,849.00	431,969
Direct Entities	426,645.00	444,252
Indirect Cost Plan	828,514.00	862,705

Entity: 1315CM - FINANCE CASH MGMT

Accumulation of Costs

2900 Finance	41,760
200 Total Indirect Costs	41,760
10 Total Costs	41,760

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
MUNICIPAL GARAGE OPERATIONS	8,744,913.73	1,722
INFORMATION SYSTEMS ADMINISTRA	3,640,592.05	717
Indirect Entities	12,385,505.78	2,438
APD SEIZED PROPERTY	71,650.69	14
FEDERAL APD SEIZURES	434.76	0
TOTAL POLICE	72,085.45	14
HOUSING ASSISTANCE	2,079.27	0
HOUSING	2,079.27	0
AFFORDABLE HOUSING	24,306.84	5
Community Development Total	26,386.11	5
GREENWAYS AT HILLSIDE	64,998.08	13
COLONIES #5	14,314.57	3

City of Amarillo
Cost Allocation Plan September 30, 2012
Finance Allocation

Public Impr Districts	79,312.64	16
PROVISION FOR COMP ABSENTESES	11,456,741.70	2,255
General Obligation Debt	302,377.01	60
General Construction	15,093,965.40	2,971
Street Improvement	690,703.64	136
Street & Drainage Improvement	1,521,842.38	300
Golf Course Improvement	302,586.60	60
Solid Waste Disposal Improvmt.	9,571,854.36	1,884
T-ANCHOR BIVINS IMPROVEMENT	251,128.89	49
Civic Center Improvement	3,809,612.99	750
Park Improvement Fund IS	420,942.26	83
Certificates of Obligation	3,906,837.47	769
SEWER GENERAL	93,675,357.61	18,441
Water & Sewer	93,675,357.61	18,441
AIRPORT OPERATIONS	8,861,965.27	1,745
Airport	8,861,965.27	1,745
SELF INSURANCE GENERAL	14,653,959.35	2,885
Self Insurance	14,653,959.35	2,885
HEALTH PLAN	9,849,389.00	1,939
Employee Insurance	9,849,389.00	1,939
PUBLIC LIBRARY BUSH COLLECTION	47,593.75	9
FLOOD HAZARD	1,935,527.83	381
AMARILLO INDUSTRIAL DEVELOPME	23,086.95	5
Ama Health Facilities Corp	26,307.15	5
KEEP AMARILLO BEAUTIFUL	9,797.35	2
AGENCIES	2,042,313.03	402
AEDC OPERATIONS	2,018,533.56	397
AEDC PROJECTS	17,158,709.87	3,378
AEDC	19,177,243.43	3,775
AMARILLO HOUSING FINANCE CORP	97,982.29	19
AMARILLO EVENTS DISTRICT	750,000.00	148
Events District Debt Service	760,160.50	150
VENUE DISTRICT	1,510,160.50	297
TIRZ #1	1,558,200.84	307
Presidents Office	86,134.82	17
CVC Support	32,977.10	6
CHAMBER OF COMMERCE	119,111.92	23
HARRINGTON LIBRARY CONSTORTII	554,385.10	109
Harrington Library Plant Fund	136,496.23	27
HARRINGTON LIBRARY CONSORTIUM	690,881.33	136
Direct Entities	199,742,941.42	39,322
Indirect Cost Plan	212,128,447.19	41,760

City of Amarillo
Cost Allocation Plan September 30, 2012
Finance Allocation

Entity: 1315IA - FINANCE INTERNAL AUDIT

Accumulation of Costs

2900 Finance	97,508
200 Total Indirect Costs	97,508
10 Total Costs	97,508

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	53	2,417
RISK MANAGEMENT	57.5	2,622
LEGAL	7.5	342
CUSTODIAL SERVICES	1.25	57
FACILITIES MAINTENANCE	3	137
AECC	25.25	1,152
ACCOUNTING	147.7	6,736
PURCHASING	16.5	753
CENTRAL STORES	19.5	889
CIVILIAN PERSONNEL	4	182
PLANNING	29.5	1,345
CODE ENFORCEMENT	6.25	285
PARKS & RECREATION ADMINISTRAT	14.5	661
FIRE OPERATIONS	51.75	2,360
Fire	51.75	2,360
DIRECTOR OF UTILITIES	30	1,368
MUNICIPAL GARAGE OPERATIONS	18	821
INFORMATION SYSTEMS ADMINISTRA	6.5	296
INFORMATION SYSTEMS MICROSYSTI	4	182
Indirect Entities	495.7	22,608
MAYOR AND COMMISSION	4	182
TOURISM & ECONOMIC DEVELOPMEN	207.95	9,484
EMERGENCY MANAGEMENT SERVIC	21.25	969
Emergency Management	21.25	969
COMMUNICATIONS	36	1,642
CIVIC CENTER PROMOTIONS	5.25	239
CIVIC CENTER OPERATIONS	3.5	160
ICE HOCKEY	0.5	23
BOX OFFICE OPERATIONS	5	228
Globe News Center	0.5	23
LIBRARY	18	821
MUNICIPAL COURT	6.5	296
TEEN COURT	1	46
Payroll	8.5	388
Benefits	31	1,414
ENGINEERING	20	912
STREET DEPARTMENT	15	684

City of Amarillo
Cost Allocation Plan September 30, 2012
Finance Allocation

SOLID WASTE COLLECTION	3.5	160
SOLID WASTE DISPOSAL	3.5	160
POLICE	119.45	5,448
TOTAL POLICE	119.45	5,448
ANIMAL CONTROL	8	365
TRAFFIC ADMINISTRATION	4.5	205
TRAFFIC FIELD OPERATIONS	8	365
TRAFFIC	12.5	570
ENVIRONMENTAL HEALTH	6.75	308
TRANSIT FIXED ROUTE	3	137
TRANSIT DEMAND RESPONSE	2.75	125
Transit	5.75	262
ROSS ROGERS	107.75	4,914
COMANCHE TRAIL	52.5	2,394
TENNIS CENTER	9	410
SWIMMING POOLS	42.5	1,938
PARKS & RECREATION PROGRAM	5	228
PARK MAINTENANCE	8	365
ZOO MAINTENANCE	17	775
ATHLETIC ADMINISTRATION	16	730
SOFTBALL PROGRAM	28	1,277
VOLLEYBALL PROGRAM	1.5	68
FIRE CIVILIAN PERSONNEL	3.5	160
PROGRAM MANAGEMENT	2	91
COMMUNITY DEVELOPMENT	2	91
Community Development Total	2	91
AUTOMATION	0.5	23
LIBRARY SYSTEM ADMINISTRATION	0.5	23
Library Grants	0.5	23
PUBLIC HEALTH ADMINISTRATION	14.5	661
HEALTH DEPARTMENT	14.5	661
WIC ADMINISTRATION	3.5	160
WIC	3.5	160
General Construction	35.1	1,601
Street & Drainage Improvement	11	502
Golf Course Improvement	5	228
T-ANCHOR BIVINS IMPROVEMENT	1	46
Civic Center Improvement	9.5	433
Certificates of Obligation	11	502
UTILITIES OFFICE	41.75	1,904
WATER PRODUCTION	2	91
SURFACE WATER TREATMENT	1.5	68
WATER DISTRIBUTION	4	182
WASTE WATER COLLECTION	5.75	262
RIVER ROAD WATER RECLAMATION	2	91
HOLLYWOOD ROAD WASTE WATER	1	46
LABORATORY ADMINISTRATION	1.25	57
Water & Sewer	59.25	2,702

City of Amarillo
Cost Allocation Plan September 30, 2012
Finance Allocation

AIRPORT OPERATIONS	267.55	12,202
Airport	267.55	12,202
Drainage Utility	363.75	16,590
Drainage Utility	363.75	16,590
Family Wellness Center	1	46
Employee Insurance	1	46
Technical Services	1	46
AGENCIES	1	46
AHD OPERATING	4	182
Amarillo Hosp. Dist Tobacco	1.5	68
AHD	5.5	251
AMARILLO EVENTS DISTRICT	0.5	23
Amarillo Events Taxing Ent	8.5	388
VENUE DISTRICT	9	410
Finance	6.5	296
CHAMBER OF COMMERCE	6.5	296
Credit Union Payroll	1.5	68
Credit Union	1.5	68
Direct Entities	1,642.30	74,901
Indirect Cost Plan	2,138.00	97,508

Entity: 1315DA - FINANCE DIVISION

Accumulation of Costs

2900 Finance	279,185
200 Total Indirect Costs	279,185
10 Total Costs	279,185

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4	12,008
ACCOUNTING	16	48,032
PURCHASING	8	24,016
CENTRAL STORES	7	21,014
Indirect Entities	35	105,070
MUNICIPAL COURT	23	69,046
TEEN COURT	1	3,002
VITAL STATISTICS	1	3,002
Court Security	2	6,004
UTILITIES OFFICE	31	93,062
Water & Sewer	31	93,062
Direct Entities	58	174,115
Indirect Cost Plan	93	279,185

CITY OF AMARILLO
 FINANCE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2011/2012

	CASH MGT	TAX	DIV ADMIN	ASST DIR	INTERNAL AUDIT	OTHER	
EFFORT REPORT FULL TIME EQUIVALENTS:							
FINANCE DIRECTOR	15%		85%				100%
INTERNAL AUDITOR	10%		13%		77%		100%
SECRETARY			100%				100%
RECEPTIONIST			72%			28%	100%
COLLEGE INTERN	23%		4%		73%		100%
TOTAL FULL TIME EQUIVALENTS	0.48	0.00	2.74	0.00	1.50	0.28	5.00

SALARIES FROM 01/01/12 TO 12/31/12
 DISTRIBUTED BASED ON EFFORT EXPENDED

	CASH MGT	TAX	DIV ADMIN	ASST DIR	INTERNAL AUDIT	OTHER	TOTAL
FINANCE DIRECTOR	18,928		107,256	0	0	0	126,185
INTERNAL AUDITOR	7,425		9,652	0	57,171	0	74,249
SECRETARY	0		33,990	0	0	0	33,990
RECEPTIONIST	0		20,294	0	0	7,892	28,186
COLLEGE INTERN	2,766		0	481	0	8,780	12,027
TOTAL	29,119		0	171,673	0	65,951	274,637

CITY OF AMARILLO
 FINANCE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2011/2012

	CASH MGT	TAX	DIV ADMIN	ASST DIR	INTERNAL AUDIT	OTHER		
DEPARTMENT COST DISTRIBUTION								
PERSONAL SERVICES	37,137		218,948	0	84,111	10,065	350,261	
SUPPLIES	7,380						7,380	
CONTRACTUAL LESS	14,381	392,512					406,893	
PROFESSIONAL SERV		22,337	32,235				54,572	
OTHER LESS	9,147						9,147	
MILEAGE ALLOW					261		261	
LESS INTERFUND REIMBURSEMENTS	0							
TOTAL	30,908	37,137	414,849	251,183	0	84,372	10,065	828,514
COST ADJUSTMENTS								
GEN GOVT TRF								
TOTAL	30,908	37,137	414,849	251,183	0	84,372	10,065	828,514
OVERHEAD ALLOCATION	2,968		16,937	0	9,272	1,731		
TOTAL BY FUNCTION	40,105	414,849	268,120	0	93,644	11,796	828,514	

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 828,514

* - 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, 2012.

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, 2012
Information Technology Allocation

Entity: 62110 - INFORMATION TECHNOLOGY ADMINISTRATION

Accumulation of Costs

100 Financial Costs	689,891
10A Total Financial Costs	689,891
2300 City Manager-City Admin	650
3000 Finance-Cash Mgmt	717
3400 Finance-Internal Auditor	296
200 Total Indirect Costs	1,663
10 Total Costs	691,554

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
INFORMATION SYSTEMS SYSTEMS	1,099,443.00	215,885
INFORMATION SYSTEMS MICROSYSTE	1,419,953.00	278,820
INFORMATION SYSTEMS CAPITAL	444,765.00	87,334
INFORMATION SYSTEMS AS400	467,582.00	91,814
INFORMATION SYSTEMS HP CAD	24,636.00	4,837
INFORMATION SYSTEMS PRINT SERV	65,511.00	12,864
Indirect Entities	3,521,890.00	691,554
Indirect Cost Plan	3,521,890.00	691,554

Entity: 62120 - INFORMATION TECHNOLOGY OPERATIONS

Accumulation of Costs

100 Financial Costs	411,955
10A Total Financial Costs	411,955
10 Total Costs	411,955

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
INFORMATION SYSTEMS SYSTEMS	1	411,955
Indirect Entities	1	411,955
Indirect Cost Plan	1	411,955

Entity: 62130 - INFORMATION TECHNOLOGY SYSTEMS

Accumulation of Costs

100 Financial Costs	687,488
10A Total Financial Costs	687,488
2300 City Manager-City Admin	975
4600 IS-Admin	215,885
4700 IS-Operations	411,955

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

200 Total Indirect Costs	628,816
10 Total Costs	1,316,304

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
IT-Hansen	1	329,076
IT-HB	1	329,076
IT - JDE	1	329,076
IT-Kronos	1	329,076
Indirect Entities	4	1,316,304
Indirect Cost Plan	4	1,316,304

Entity: 62130H - IT HANSEN

Accumulation of Costs

4800 IS-Systems	329,076
200 Total Indirect Costs	329,076
10 Total Costs	329,076

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	5	9,244
LEGAL	1	1,849
ACCOUNTING	3	5,546
PLANNING	5	9,244
CODE ENFORCEMENT	31	57,311
PARKS & RECREATION ADMINISTRAT	2	3,697
FIRE SUPPORT	7	12,941
Fire	7	12,941
DIRECTOR OF UTILITIES	8	14,790
Indirect Entities	62	114,622
CITY SECRETARY	1	1,849
LIBRARY	1	1,849
MUNICIPAL COURT	1	1,849
Payroll	1	1,849
ENGINEERING	11	20,336
STREET DEPARTMENT	5	9,244
SOLID WASTE COLLECTION	8	14,790
POLICE	1	1,849
TOTAL POLICE	1	1,849
ENVIRONMENTAL HEALTH	13	24,034
PARK MAINTENANCE	4	7,395
PROGRAM MANAGEMENT	2	3,697
COMMUNITY DEVELOPMENT	2	3,697

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

HOUSING ASSISTANCE	8	14,790
HOUSING	8	14,790
HOME ADMINISTRATION	2	3,697
HOME	2	3,697
Community Development Total	12	22,185
URBAN TRANSPORTATION PLANNING	1	1,849
PUBLIC HEALTH ADMINISTRATION	1	1,849
HEALTH DEPARTMENT	1	1,849
UTILITIES OFFICE	21	38,824
SURFACE WATER TREATMENT	11	20,336
WATER DISTRIBUTION	16	29,580
WASTE WATER COLLECTION	6	11,092
LABORATORY ADMINISTRATION	1	1,849
Water & Sewer	55	101,681
Drainage Utility	1	1,849
Drainage Utility	1	1,849
Direct Entities	116	214,454
Indirect Cost Plan	178	329,076

Entity: 62130HB - IT HUMMINGBIRD

Accumulation of Costs

4800 IS-Systems	329,076
200 Total Indirect Costs	329,076
10 Total Costs	329,076

Accumulation of Costs	Allocation Base	Dollar Allocation
HUMAN RESOURCES	8	6,108
RISK MANAGEMENT	2	1,527
LEGAL	9	6,872
FACILITIES MAINTENANCE	3	2,291
AECC	12	9,162
ACCOUNTING	19	14,507
PURCHASING	9	6,872
CENTRAL STORES	2	1,527
PLANNING	8	6,108
CODE ENFORCEMENT	40	30,541
PARKS & RECREATION ADMINISTRAT	21	16,034
FIRE SUPPORT	50	38,176
Fire	50	38,176
DIRECTOR OF UTILITIES	25	19,088
MUNICIPAL GARAGE OPERATIONS	7	5,345
Indirect Entities	215	164,156
JUDICIAL	4	3,054
CITY SECRETARY	2	1,527

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

EMERGENCY MANAGEMENT SERVICES	6	4,581
MMRS HSGP GDEM	1	764
AIP PANTEX PROJECT FUND	1	764
Emergency Management	8	6,108
CIVIC CENTER OPERATIONS	5	3,818
LIBRARY	10	7,635
MUNICIPAL COURT	1	764
Payroll	2	1,527
VITAL STATISTICS	1	764
Benefits	5	3,818
ENGINEERING	23	17,561
STREET DEPARTMENT	11	8,399
SOLID WASTE COLLECTION	3	2,291
POLICE	13	9,926
TOTAL POLICE	13	9,926
ANIMAL CONTROL	4	3,054
TRAFFIC ADMINISTRATION	7	5,345
TRAFFIC FIELD OPERATIONS	2	1,527
TRAFFIC	9	6,872
ENVIRONMENTAL HEALTH	8	6,108
TRANSIT FIXED ROUTE	19	14,507
Transit	19	14,507
PARK MAINTENANCE	4	3,054
PROGRAM MANAGEMENT	13	9,926
COMMUNITY DEVELOPMENT	13	9,926
HOUSING ASSISTANCE	7	5,345
HOUSING	7	5,345
Community Development Total	20	15,270
PUBLIC HEALTH ADMINISTRATION	4	3,054
HEALTH DEPARTMENT	4	3,054
WIC ADMINISTRATION	4	3,054
WIC	4	3,054
UTILITIES OFFICE	22	16,797
SURFACE WATER TREATMENT	7	5,345
WATER DISTRIBUTION	18	13,743
LABORATORY ADMINISTRATION	2	1,527
Water & Sewer	49	37,412
AIRPORT OPERATIONS	4	3,054
Airport	4	3,054
Drainage Utility	1	764
Drainage Utility	1	764
Family Wellness Center	2	1,527
Employee Insurance	2	1,527
Direct Entities	216	164,920
Indirect Cost Plan	431	329,076

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Information Technology Allocation

Entity: 62130J - IT JDE

Accumulation of Costs

4800 IS-Systems	329,076
200 Total Indirect Costs	329,076
10 Total Costs	329,076

Entity: 62130J - JDE

Accumulation of Costs	Allocation Base	Dollar Allocation
HUMAN RESOURCES	6	6,094
LEGAL	2	2,031
FACILITIES MAINTENANCE	3	3,047
AECC	5	5,078
ACCOUNTING	13	13,204
PURCHASING	8	8,125
CENTRAL STORES	6	6,094
PLANNING	4	4,063
CODE ENFORCEMENT	7	7,110
PARKS & RECREATION ADMINISTRAT	10	10,157
FIRE SUPPORT	26	26,407
Fire	26	26,407
DIRECTOR OF UTILITIES	12	12,188
MUNICIPAL GARAGE OPERATIONS	18	18,282
Indirect Entities	120	121,880
JUDICIAL	1	1,016
EMERGENCY MANAGEMENT SERVICES	2	2,031
MMRS HSGP GDEM	1	1,016
Emergency Management	3	3,047
COMMUNICATIONS	6	6,094
CIVIC CENTER OPERATIONS	8	8,125
LIBRARY	17	17,266
MUNICIPAL COURT	7	7,110
Payroll	7	7,110
Benefits	5	5,078
ENGINEERING	8	8,125
STREET DEPARTMENT	5	5,078
SOLID WASTE COLLECTION	5	5,078
SOLID WASTE DISPOSAL	2	2,031
POLICE	21	21,329
TOTAL POLICE	21	21,329
ANIMAL CONTROL	6	6,094
TRAFFIC ADMINISTRATION	3	3,047
TRAFFIC FIELD OPERATIONS	3	3,047
TRAFFIC	6	6,094
ENVIRONMENTAL HEALTH	4	4,063
TRANSIT FIXED ROUTE	15	15,235
Transit	15	15,235

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Information Technology Allocation

ROSS ROGERS	2	2,031
COMANCHE TRAIL	2	2,031
PARK MAINTENANCE	8	8,125
FIRE CIVILIAN PERSONNEL	5	5,078
PROGRAM MANAGEMENT	5	5,078
COMMUNITY DEVELOPMENT	5	5,078
HOUSING ASSISTANCE	5	5,078
HOUSING	5	5,078
HOME ADMINISTRATION	1	1,016
HOME	1	1,016
Community Development Total	11	11,172
PUBLIC HEALTH ADMINISTRATION	4	4,063
HEALTH DEPARTMENT	4	4,063
WIC ADMINISTRATION	4	4,063
WIC	4	4,063
UTILITIES OFFICE	6	6,094
WATER TRANSMISSION	1	1,016
SURFACE WATER TREATMENT	6	6,094
WATER DISTRIBUTION	10	10,157
WASTE WATER COLLECTION	4	4,063
RIVER ROAD WATER RECLAMATION	2	2,031
HOLLYWOOD ROAD WASTE WATER TRE	2	2,031
LABORATORY ADMINISTRATION	5	5,078
Water & Sewer	36	36,564
AIRPORT OPERATIONS	4	4,063
Airport	4	4,063
Family Wellness Center	2	2,031
Employee Insurance	2	2,031
Direct Entities	204	207,196
Indirect Cost Plan	324	329,076

Entity: 62130K - KRONOS

Accumulation of Costs

4800 IS-Systems	329,076
200 Total Indirect Costs	329,076
10 Total Costs	329,076

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	8	1,409
RISK MANAGEMENT	4	705
LEGAL	9	1,585
FACILITIES MAINTENANCE	51	8,984
AECC	71	12,508
ACCOUNTING	13	2,290
PURCHASING	9	1,585
CENTRAL STORES	7	1,233

City of Amarillo
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Information Technology Allocation

PLANNING	7	1,233
CODE ENFORCEMENT	33	5,813
PARKS & RECREATION ADMINISTRAT	12	2,114
FIRE SUPPORT	1	176
Fire	1	176
DIRECTOR OF UTILITIES	18	3,171
MUNICIPAL GARAGE OPERATIONS	50	8,808
Indirect Entities	293	51,616
JUDICIAL	6	1,057
CITY SECRETARY	2	352
EMERGENCY MANAGEMENT SERVICES	2	352
MMRS HSGP GDEM	2	352
AIP PANTEX PROJECT FUND	1	176
Emergency Management	5	881
COMMUNICATIONS	10	1,762
CIVIC CENTER PROMOTIONS	4	705
CIVIC CENTER OPERATIONS	25	4,404
BOX OFFICE OPERATIONS	16	2,819
Globe News Center	3	528
LIBRARY	77	13,565
MUNICIPAL COURT	24	4,228
Payroll	3	528
VITAL STATISTICS	1	176
Benefits	6	1,057
ENGINEERING	20	3,523
STREET DEPARTMENT	85	14,974
SOLID WASTE COLLECTION	106	18,673
SOLID WASTE DISPOSAL	32	5,637
POLICE	406	71,523
TOTAL POLICE	406	71,523
ANIMAL CONTROL	25	4,404
TRAFFIC ADMINISTRATION	52	9,161
TRAFFIC FIELD OPERATIONS	17	2,995
TRAFFIC	69	12,155
ENVIRONMENTAL HEALTH	13	2,290
TRANSIT FIXED ROUTE	64	11,275
Transit	64	11,275
ROSS ROGERS	35	6,166
COMANCHE TRAIL	26	4,580
SWIMMING POOLS	1	176
PARKS & RECREATION PROGRAM	6	1,057
PARK MAINTENANCE	90	15,855
ZOO MAINTENANCE	10	1,762
FIRE CIVILIAN PERSONNEL	16	2,819
PROGRAM MANAGEMENT	6	1,057
HMIS 2008/10	1	176
COMMUNITY DEVELOPMENT	7	1,233
HOUSING ASSISTANCE	9	1,585

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

HOUSING	9	1,585
HOME ADMINISTRATION	1	176
HOME	1	176
Community Development Total	17	2,995
Court Security	2	352
URBAN TRANSPORTATION PLANNING	4	705
Photo Traffic Enforcement	1	176
Photo Traffic Enforcement	1	176
PUBLIC HEALTH ADMINISTRATION	32	5,637
HEALTH DEPARTMENT	32	5,637
WIC ADMINISTRATION	21	3,699
WIC	21	3,699
UTILITIES OFFICE	31	5,461
WATER PRODUCTION	8	1,409
WATER TRANSMISSION	6	1,057
SURFACE WATER TREATMENT	30	5,285
WATER DISTRIBUTION	55	9,689
WASTE WATER COLLECTION	35	6,166
RIVER ROAD WATER RECLAMATION	24	4,228
HOLLYWOOD ROAD WASTE WATER TRE	23	4,052
LABORATORY ADMINISTRATION	20	3,523
Water & Sewer	232	40,870
AIRPORT OPERATIONS	58.00	10,218
Airport	58.00	10,218
Drainage Utility	14.00	2,466
Drainage Utility	14.00	2,466
Family Wellness Center	8.00	1,409
Employee Insurance	8.00	1,409
Direct Entities	1,575.00	277,460
Indirect Cost Plan	1,868.00	329,076

Entity: 62140 - INFORMATION SYSTEM MICROSYSTEMS

Accumulation of Costs

100 Financial Costs	1,419,953
10A Total Financial Costs	1,419,953
2300 City Manager-City Admin	2,763
3400 Finance-Internal Auditor	182
4600 IS-Admin	278,820
200 Total Indirect Costs	281,766
10 Total Costs	1,701,719

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	16	18,472
RISK MANAGEMENT	4	4,618
LEGAL	11	12,699
FACILITIES MAINTENANCE	17	19,626

City of Amarillo
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Information Technology Allocation

AECC	46	53,107
ACCOUNTING	17	19,626
PURCHASING	10	11,545
CENTRAL STORES	4	4,618
PLANNING	10	11,545
CODE ENFORCEMENT	37	42,716
PARKS & RECREATION ADMINISTRAT	11	12,699
FIRE SUPPORT	109	125,839
Fire	109	125,839
DIRECTOR OF UTILITIES	23	26,553
MUNICIPAL GARAGE OPERATIONS	15	17,317
Indirect Entities	330	380,982
JUDICIAL	4	4,618
CITY SECRETARY	3	3,463
EMERGENCY MANAGEMENT SERVICES	27	31,171
MMRS HSGP GDEM	8	9,236
AIP PANTEX PROJECT FUND	2	2,309
Emergency Management	37	42,716
COMMUNICATIONS	19	21,935
CIVIC CENTER PROMOTIONS	3	3,463
CIVIC CENTER OPERATIONS	16	18,472
BOX OFFICE OPERATIONS	13	15,008
Globe News Center	6	6,927
LIBRARY	176	203,190
MUNICIPAL COURT	36	41,562
Payroll	3	3,463
VITAL STATISTICS	2	2,309
Benefits	6	6,927
ENGINEERING	18	20,781
STREET DEPARTMENT	7	8,081
SOLID WASTE COLLECTION	8	9,236
SOLID WASTE DISPOSAL	4	4,618
POLICE	373	430,625
TOTAL POLICE	373	430,625
ANIMAL CONTROL	26	30,017
TRAFFIC ADMINISTRATION	11	12,699
TRAFFIC FIELD OPERATIONS	13	15,008
TRAFFIC	24	27,708
ENVIRONMENTAL HEALTH	14	16,163
TRANSIT FIXED ROUTE	23	26,553
Transit	23	26,553
ROSS ROGERS	4	4,618
COMANCHE TRAIL	11	12,699
SWIMMING POOLS	1	1,154
PARKS & RECREATION PROGRAM	7	8,081
PARK MAINTENANCE	11	12,699
ZOO MAINTENANCE	4	4,618
FIRE CIVILIAN PERSONNEL	10	11,545

City of Amarillo
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Information Technology Allocation

PROGRAM MANAGEMENT	9	10,390
HMIS 2008/10	14	16,163
COMMUNITY DEVELOPMENT	23	26,553
HOUSING ASSISTANCE	8	9,236
HOUSING	8	9,236
HOME ADMINISTRATION	3	3,463
HOME	3	3,463
Community Development Total	34	39,253
URBAN TRANSPORTATION PLANNING	2	2,309
Photo Traffic Enforcement	1	1,154
Photo Traffic Enforcement	1	1,154
PUBLIC HEALTH ADMINISTRATION	55	63,497
HEALTH DEPARTMENT	55	63,497
WIC ADMINISTRATION	13	15,008
WIC	13	15,008
UTILITIES OFFICE	24	27,708
WATER PRODUCTION	3	3,463
WATER TRANSMISSION	2	2,309
SURFACE WATER TREATMENT	19	21,935
WATER DISTRIBUTION	14	16,163
WASTE WATER COLLECTION	8	9,236
RIVER ROAD WATER RECLAMATION	6	6,927
HOLLYWOOD ROAD WASTE WATER TRE	8	9,236
LABORATORY ADMINISTRATION	16	18,472
Water & Sewer	100	115,449
AIRPORT OPERATIONS	36	41,562
Airport	36	41,562
Drainage Utility	2	2,309
Drainage Utility	2	2,309
Family Wellness Center	10	11,545
Employee Insurance	10	11,545
HARRINGTON LIBRARY CONSTORTIUM	22.00	25,399
HARRINGTON LIBRARY CONSORTIUM	22.00	25,399
Direct Entities	1,144.00	1,320,737
Indirect Cost Plan	1,474.00	1,701,719

Entity: 62150 - INFORMATION SYSTEMS CAPITAL

Accumulation of Costs

100 Financial Costs	444,765
10A Total Financial Costs	444,765
4600 IS-Admin	87,334
200 Total Indirect Costs	87,334
10 Total Costs	532,099

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	16	6,534
RISK MANAGEMENT	4	1,633
LEGAL	11	4,492
FACILITIES MAINTENANCE	17	6,942
AECC	46	18,785
ACCOUNTING	17	6,942
PURCHASING	10	4,084
CENTRAL STORES	4	1,633
PLANNING	10	4,084
CODE ENFORCEMENT	37	15,109
PARKS & RECREATION ADMINISTRAT	11	4,492
FIRE SUPPORT	109	44,512
Fire	109	44,512
DIRECTOR OF UTILITIES	23	9,392
MUNICIPAL GARAGE OPERATIONS	15	6,125
Indirect Entities	330	134,760
JUDICIAL	4	1,633
CITY SECRETARY	3	1,225
EMERGENCY MANAGEMENT SERVICES	10	4,084
MMRS HSGP GDEM	4	1,633
AIP PANTEX PROJECT FUND	2	817
Emergency Management	16	6,534
COMMUNICATIONS	14	5,717
CIVIC CENTER PROMOTIONS	3	1,225
CIVIC CENTER OPERATIONS	9	3,675
BOX OFFICE OPERATIONS	13	5,309
LIBRARY	138	56,354
MUNICIPAL COURT	36	14,701
Payroll	3	1,225
VITAL STATISTICS	2	817
Benefits	6	2,450
ENGINEERING	18	7,351
STREET DEPARTMENT	7	2,859
SOLID WASTE COLLECTION	6	2,450
SOLID WASTE DISPOSAL	4	1,633
POLICE	373	152,320
TOTAL POLICE	373	152,320
ANIMAL CONTROL	26	10,617
TRAFFIC ADMINISTRATION	11	4,492
TRAFFIC FIELD OPERATIONS	13	5,309
TRAFFIC	24	9,801
ENVIRONMENTAL HEALTH	5	2,042
TRANSIT FIXED ROUTE	19	7,759
Transit	19	7,759
ROSS ROGERS	4	1,633
COMANCHE TRAIL	11	4,492

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

SWIMMING POOLS	1	408
PARKS & RECREATION PROGRAM	7	2,859
PARK MAINTENANCE	11	4,492
ZOO MAINTENANCE	3	1,225
FIRE CIVILIAN PERSONNEL	10	4,084
PROGRAM MANAGEMENT	5	2,042
COMMUNITY DEVELOPMENT	5	2,042
HOUSING ASSISTANCE	8	3,267
HOUSING	8	3,267
HOME ADMINISTRATION	2	817
HOME	2	817
Community Development Total	15	6,125
Photo Traffic Enforcement	1	408
Photo Traffic Enforcement	1	408
PUBLIC HEALTH ADMINISTRATION	9	3,675
HEALTH DEPARTMENT	9	3,675
WIC ADMINISTRATION	2	817
WIC	2	817
UTILITIES OFFICE	24	9,801
WATER PRODUCTION	3	1,225
WATER TRANSMISSION	2	817
SURFACE WATER TREATMENT	19	7,759
WATER DISTRIBUTION	14	5,717
WASTE WATER COLLECTION	8	3,267
RIVER ROAD WATER RECLAMATION	6	2,450
HOLLYWOOD ROAD WASTE WATER TRE	8	3,267
LABORATORY ADMINISTRATION	16	6,534
Water & Sewer	100	40,836
AIRPORT OPERATIONS	36	14,701
Airport	36.00	14,701
Drainage Utility	2.00	817
Drainage Utility	2.00	817
Family Wellness Center	10.00	4,084
Employee Insurance	10.00	4,084
HARRINGTON LIBRARY CONSTORTIUM	22.00	8,984
HARRINGTON LIBRARY CONSORTIUM	22.00	8,984
Direct Entities	973.00	397,338
Indirect Cost Plan	1,303.00	532,099

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

Entity: 62160 - INFORMATION SYSTEMS AS400

Accumulation of Costs

100 Financial Costs	467,582
10A Total Financial Costs	467,582
2300 City Manager-City Admin	650
4600 IS-Admin	91,814
200 Total Indirect Costs	92,464
10 Total Costs	560,046

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
AECC	362	74,399
FIRE OPERATIONS	503	103,377
Fire	503	103,377
Indirect Entities	865	177,776
MUNICIPAL COURT	250	51,380
POLICE	1,610.00	330,890
TOTAL POLICE	1,610.00	330,890
Direct Entities	1,860.00	382,270
Indirect Cost Plan	2,725.00	560,046

Entity: 62170 - INFORMATION SYSTEMS CAD

Accumulation of Costs

100 Financial Costs	24,636
10A Total Financial Costs	24,636
4600 IS-Admin	4,837
200 Total Indirect Costs	4,837
10 Total Costs	29,473

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
PLANNING	8	4,623
PARKS & RECREATION ADMINISTRAT	1	578
FIRE SUPPORT	3	1,734
Fire	3	1,734
DIRECTOR OF UTILITIES	10	5,779
Indirect Entities	22	12,714
EMERGENCY MANAGEMENT SERVICES	3	1,734
Emergency Management	3	1,734
ENGINEERING	15	8,669
POLICE	1	578
TOTAL POLICE	1	578
TRAFFIC ADMINISTRATION	4	2,312
TRAFFIC FIELD OPERATIONS	1	578
TRAFFIC	5	2,890

City of Amarillo
Cost Allocation Plan September 30, 2012
Information Technology Allocation

ENVIRONMENTAL HEALTH	2	1,156
TRANSIT FIXED ROUTE	2	1,156
Transit	2	1,156
WASTE WATER COLLECTION	1	578
Water & Sewer	1	578
Direct Entities	29	16,759
Indirect Cost Plan	51	29,473

Entity: 62180 - INFORMATION SYSTEMS PRINT SERVICES

Accumulation of Costs

100 Financial Costs	65,511
10A Total Financial Costs	65,511
2300 City Manager-City Admin	325
4600 IS-Admin	12,864
200 Total Indirect Costs	13,189
10 Total Costs	78,700

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	155,386	2,955
RISK MANAGEMENT	3,429	65
LEGAL	2,438	46
FACILITIES MAINTENANCE	605	12
AECC	23,940	455
ACCOUNTING	132,083	2,512
PURCHASING	326,901	6,217
CENTRAL STORES	15,001	285
PLANNING	33,344	634
CODE ENFORCEMENT	119,149	2,266
PARKS & RECREATION ADMINISTRAT	56,941	1,083
FIRE SUPPORT	80,256	1,526
Fire	80,256	1,526
DIRECTOR OF UTILITIES	48,273	918
MUNICIPAL GARAGE OPERATIONS	11,800	224
Indirect Entities	1,009,546	19,198
CITY SECRETARY	417	8
EMERGENCY MANAGEMENT SERVICES	6,071	115
MMRS HSGP GDEM	26	0
Emergency Management	6,097	116
COMMUNICATIONS	1,268	24
CIVIC CENTER PROMOTIONS	10,447	199
CIVIC CENTER OPERATIONS	53	1
BOX OFFICE OPERATIONS	22	0
LIBRARY	145,308	2,763
MUNICIPAL COURT	197,342	3,753
Payroll	144	3
VITAL STATISTICS	10,000	190

City of Amarillo
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Information Technology Allocation

ENGINEERING	17,198	327
STREET DEPARTMENT	52,300	995
SOLID WASTE COLLECTION	75,248	1,431
SOLID WASTE DISPOSAL	2,534	48
POLICE	217,589	4,138
TOTAL POLICE	217,589	4,138
ANIMAL CONTROL	88,347	1,680
TRAFFIC ADMINISTRATION	55,360	1,053
TRAFFIC FIELD OPERATIONS	2,641	50
TRAFFIC	58,001	1,103
ENVIRONMENTAL HEALTH	12,722	242
TRANSIT FIXED ROUTE	119,677	2,276
Transit	119,677	2,276
ROSS ROGERS	2,500	48
COMANCHE TRAIL	850	16
SWIMMING POOLS	54,421	1,035
PARKS & RECREATION PROGRAM	59,829	1,138
PARK MAINTENANCE	37,114	706
ZOO MAINTENANCE	104,454	1,986
FIRE CIVILIAN PERSONNEL	37,329	710
PROGRAM MANAGEMENT	68,593	1,304
COMMUNITY DEVELOPMENT	68,593	1,304
HOUSING ASSISTANCE	223,585	4,252
HOUSING	223,585	4,252
Community Development Total	292,178	5,556
URBAN TRANSPORTATION PLANNING	3,242	62
PUBLIC HEALTH ADMINISTRATION	75,805	1,442
HEALTH DEPARTMENT	75,805	1,442
WIC ADMINISTRATION	52,286	994
WIC	52,286	994
UTILITIES OFFICE	890,381	16,932
SURFACE WATER TREATMENT	1,311	25
WATER DISTRIBUTION	77,660	1,477
WASTE WATER COLLECTION	9,484	180
RIVER ROAD WATER RECLAMATION	1,000	19
HOLLYWOOD ROAD WASTE WATER TRE	3,020	57
LABORATORY ADMINISTRATION	31,680	602
Water & Sewer	1,014,536	19,293
AIRPORT OPERATIONS	3,844	73
Airport	3,844	73
Family Wellness Center	375,771	7,146
Employee Insurance	375,771	7,146
Direct Entities	3,128,873	59,501
Indirect Cost Plan	4,138,419	78,700

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
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Reimbursement Allocation

Entity: INFORMATION TECHNOLOGY REIMBURSEMENTS

Accumulation of Costs

100 Financial Costs	-3,993,085
10A Total Financial Costs	-3,993,085
10 Total Costs	-3,993,085

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	53,259.99	-54,215
RISK MANAGEMENT	10,217.84	-10,401
LEGAL	28,843.51	-29,361
FACILITIES MAINTENANCE	44,774.77	-45,578
AECC	125,973.76	-128,233
ACCOUNTING	64,964.22	-66,129
PURCHASING	36,983.00	-37,646
CENTRAL STORES	22,042.67	-22,438
PLANNING	41,603.99	-42,350
CODE ENFORCEMENT	169,224.95	-172,260
PARKS & RECREATION ADMINISTRAT	58,647.79	-59,700
FIRE SUPPORT	292,311.35	-297,555
Fire	292,311.35	-297,555
DIRECTOR OF UTILITIES	94,303.19	-95,995
MUNICIPAL GARAGE OPERATIONS	56,842.81	-57,862
Indirect Entities	1,099,993.86	-1,119,725
CITY SECRETARY	9,518.36	-9,689
EMERGENCY MANAGEMENT SERVICES	66,397.35	-67,588
MMRS HSGP GDEM	19,776.39	-20,131
Emergency Management	86,173.74	-87,719
COMMUNICATIONS	31,702.73	-32,271
CIVIC CENTER PROMOTIONS	5,703.38	-5,806
CIVIC CENTER OPERATIONS	47,331.49	-48,180
BOX OFFICE OPERATIONS	24,715.97	-25,159
Globe News Center	8,484.21	-8,636
LIBRARY	362,912.62	-369,422
MUNICIPAL COURT	86,431.02	-87,981
Payroll	4,176.78	-4,252
VITAL STATISTICS	4,759.68	-4,845
Benefits	20,012.57	-20,372
ENGINEERING	85,572.75	-87,108
STREET DEPARTMENT	48,270.16	-49,136
SOLID WASTE COLLECTION	49,836.96	-50,731
SOLID WASTE DISPOSAL	13,485.09	-13,727
POLICE	778,117.41	-792,075
TOTAL POLICE	778,117.41	-792,075
ANIMAL CONTROL	67,829.48	-69,046

City of Amarillo
Cost Allocation Plan September 30, 2012
Reimbursement Allocation

TRAFFIC ADMINISTRATION	39,095.51	-39,797
TRAFFIC FIELD OPERATIONS	34,243.37	-34,858
TRAFFIC	73,338.89	-74,654
ENVIRONMENTAL HEALTH	55,961.43	-56,965
TRANSIT FIXED ROUTE	75,677.52	-77,035
Transit	75,677.52	-77,035
ROSS ROGERS	14,965.46	-15,234
COMANCHE TRAIL	25,370.23	-25,825
SWIMMING POOLS	1,901.46	-1,936
PARKS & RECREATION PROGRAM	13,308.21	-13,547
PARK MAINTENANCE	49,573.65	-50,463
ZOO MAINTENANCE	7,173.69	-7,302
FIRE CIVILIAN PERSONNEL	19,779.41	-20,134
PROGRAM MANAGEMENT	31,156.01	-31,715
HOUSING REHAB	5,087.31	-5,179
HMIS 2008/10	12,648.93	-12,876
COMMUNITY DEVELOPMENT	48,892.26	-49,769
HOUSING ASSISTANCE	45,099.39	-45,908
HOUSING	45,099.39	-45,908
HOME ADMINISTRATION	5,087.31	-5,179
HOME	5,087.31	-5,179
Community Development Total	99,078.95	-100,856
Court Security	355.77	-362
AUTOMATION	5,794.83	-5,899
LIBRARY SYSTEM ADMINISTRATION	5,794.83	-5,899
Tech Asst. Negotiated Grants	6,462.15	-6,578
Library Grants	12,256.98	-12,477
URBAN TRANSPORTATION PLANNING	3,539.61	-3,603
Photo Traffic Enforcement	2,079.35	-2,117
Photo Traffic Enforcement	2,079.35	-2,117
PUBLIC HEALTH ADMINISTRATION	110,577.16	-112,561
HEALTH DEPARTMENT	110,577.16	-112,561
WIC ADMINISTRATION	13,833.83	-14,082
WIC NUTRITION EDUCATION	10,759.53	-10,953
WIC CLIENT SERVICES	6,148.59	-6,259
WIC	30,741.95	-31,293
UTILITIES OFFICE	107,195.33	-109,118
WATER PRODUCTION	6,948.57	-7,073
WATER TRANSMISSION	7,904.33	-8,046
SURFACE WATER TREATMENT	62,462.77	-63,583
WATER DISTRIBUTION	86,732.52	-88,288
WASTE WATER COLLECTION	36,443.32	-37,097
RIVER ROAD WATER RECLAMATION	16,276.98	-16,569
HOLLYWOOD ROAD WASTE WATER TRE	21,212.54	-21,593
LABORATORY ADMINISTRATION	36,178.00	-36,827
Water & Sewer	381,354.37	-388,195
AIRPORT OPERATIONS	69,075.68	-70,315
Airport	69,075.68	-70,315

City of Amarillo
Cost Allocation Plan September 30, 2012
Reimbursement Allocation

Family Wellness Center	22,180.36	-22,578
Employee Insurance	22,180.36	-22,578
HARRINGTON LIBRARY CONSTORTIUM	19,404.54	-19,753
HARRINGTON LIBRARY CONSORTIUM	19,404.54	-19,753
Direct Entities	2,822,729.07	-2,873,360
Indirect Cost Plan	3,922,722.92	-3,993,085

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 2011/2012 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 2011/2012.

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 2011/2012 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, 2012
Human Resources Allocation

Entity: 1110 - HUMAN RESOURCES

Accumulation of Costs

100 Financial Costs	898,255
110 Depreciation Adjustment	30,328
111 IT Charges	52,995
10A Total Financial Costs	981,578
2300 City Manager-City Admin	2,113
2410 City Manager-Comm Service	4,463
3400 Finance-Internal Auditor	2,417
4400 IS-Printing Services	2,955
4710 IS-JDE	6,094
4720 IS-Hansen	9,244
4730 IS-HB	6,108
4740 IS-Kronos	1,409
4900 IS-Microsystems	18,472
5000 IS-Replacement	6,534
5210 IS-Reimbursement	-54,215
200 Total Indirect Costs	5,594
10 Total Costs	987,172

Allocation to Benefiting Activities	Base	Allocation
HUMAN RESOURCES-CITY	349,536.00	384,136
Indirect Entities	349,536.00	384,136
HEALTH PLAN	548,719.00	603,036
Employee Insurance	548,719.00	603,036
Direct Entities	548,719.00	603,036
Indirect Cost Plan	898,255.00	987,172

Entity: 1110HR - HUMAN RESOURCES-CITY

Accumulation of Costs

2600 Human Resources	384,136
200 Total Indirect Costs	384,136
10 Total Costs	384,136

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LEGAL	8	1,472
CUSTODIAL SERVICES	26	4,786
FACILITIES MAINTENANCE	24	4,417
AECC	73	13,436
ACCOUNTING	16	2,945
PURCHASING	8	1,472
CENTRAL STORES	7	1,288

City of Amarillo
Cost Allocation Plan September 30, 2012
Human Resources Allocation

CIVILIAN PERSONNEL	62	11,412
PLANNING	7	1,288
CODE ENFORCEMENT	31	5,706
PARKS & RECREATION ADMINISTRAT	6	1,104
FIRE OPERATIONS	242	44,543
FIRE SUPPORT	3	552
Fire	245	45,095
DIRECTOR OF UTILITIES	18	3,313
MUNICIPAL GARAGE OPERATIONS	46	8,467
LIBRARY ADMIN	3	552
POLICE ADMIN	3	552
PUBLIC WORKS ADMIN	3	552
Indirect Entities	586	107,860
MAYOR AND COMMISSION	4	736
JUDICIAL	5	920
CITY SECRETARY	3	552
EMERGENCY MANAGEMENT SERVICES	2	368
MMRS HSGP GDEM	2	368
AIP PANTEX PROJECT FUND	1	184
Emergency Management	5	920
COMMUNICATIONS	10	1,841
CIVIC CENTER PROMOTIONS	4	736
CIVIC CENTER OPERATIONS	23	4,233
ICE HOCKEY	2	368
BOX OFFICE OPERATIONS	11	2,025
Globe News Center	3	552
LIBRARY	73	13,436
MUNICIPAL COURT	23	4,233
TEEN COURT	1	184
VITAL STATISTICS	1	184
ENGINEERING	17	3,129
STREET DEPARTMENT	96	17,670
SOLID WASTE COLLECTION	108	19,879
SOLID WASTE DISPOSAL	34	6,258
POLICE	333	61,292
TOTAL POLICE	333	61,292
ANIMAL CONTROL	26	4,786
TRAFFIC ADMINISTRATION	37	6,810
TRAFFIC FIELD OPERATIONS	18	3,313
TRAFFIC	55	10,123
ENVIRONMENTAL HEALTH	11	2,025
TRANSIT FIXED ROUTE	34	6,258
TRANSIT DEMAND RESPONSE	19	3,497
Transit Maintenance	9	1,657
Transit	62	11,412
ROSS ROGERS	29	5,338
COMANCHE TRAIL	23	4,233
TENNIS CENTER	1	184

City of Amarillo
Cost Allocation Plan September 30, 2012
Human Resources Allocation

SWIMMING POOLS	18	3,313
PARKS & RECREATION PROGRAM	18	3,313
PARK MAINTENANCE	96	17,670
ZOO MAINTENANCE	12	2,209
ATHLETIC ADMINISTRATION	5	920
FIRE CIVILIAN PERSONNEL	16	2,945
PROGRAM MANAGEMENT	4	736
Code Inspector	1	184
REHAB SUPPORT	2	368
HOUSING REHAB	1	184
HMIS	1	184
COMMUNITY DEVELOPMENT	9	1,657
HOUSING ASSISTANCE	8	1,472
HOUSING	8	1,472
HOME ADMINISTRATION	1	184
HOME	1	184
Community Development Total	18	3,313
Court Security	2	368
AUTOMATION	1	184
LIBRARY SYSTEM ADMINISTRATION	1	184
Tech Asst. Negotiated Grants	1	184
Library Grants	2	368
URBAN TRANSPORTATION PLANNING	4	736
Photo Traffic Enforcement	1	184
Photo Traffic Enforcement	1	184
PUBLIC HEALTH ADMINISTRATION	7	1,288
REFUGEE HEALTH	7	1,288
IMM/LOCALS	6	1,104
HIV PREVENTION & COUNCILING	5	920
CORE PUBLIC HEALTH	2	368
BIOTERRORISM GRANT	4	736
HIV Surveillance	1	184
LOCAL TUBERCULOSIS	1	184
HEALTH DEPARTMENT	33	6,074
WIC ADMINISTRATION	21	3,865
WIC	21	3,865
UTILITIES OFFICE	31	5,706
WATER PRODUCTION	8	1,472
WATER TRANSMISSION	8	1,472
SURFACE WATER TREATMENT	28	5,154
WATER DISTRIBUTION	55	10,123
WASTE WATER COLLECTION	30	5,522
RIVER ROAD WATER RECLAMATION	23	4,233
HOLLYWOOD ROAD WASTE WATER TRE	24	4,417
LABORATORY ADMINISTRATION	19	3,497
Water & Sewer	226	41,598
AIRPORT OPERATIONS	56	10,307
Airport	56	10,307

City of Amarillo
Cost Allocation Plan September 30, 2012
Human Resources Allocation

Family Wellness Center	8	1,472
Employee Insurance	8	1,472
VECTOR CONTROL	2	368
Direct Entities	1,501.00	276,276
Indirect Cost Plan	2,087.00	384,136

Entity: 1120 - RISK MANAGEMENT

Accumulation of Costs

100 Financial Costs	329,450
110 Depreciation Adjustment	214
111 IT Charges	10,167
10A Total Financial Costs	339,831
2300 City Manager-City Admin	650
2420 City Manager-Finance Div	5,426
3200 Finance-Division	12,008
3400 Finance-Internal Auditor	2,622
3700 Accounting-General	1,019
3800 Accounting-Payroll	390
4000 Accounting-Audit	211
4100 Purchasing	620
4300 MOS-Mail	114
4400 IS-Printing Services	65
4500 Central Stores	8
4730 IS-HB	1,527
4740 IS-Kronos	705
4900 IS-Microsystems	4,618
5000 IS-Replacement	1,633
5210 IS-Reimbursement	-10,401
5600 Legal-City Atty	6,883
5700 Legal-Asst City Attys	1,164
6200 Custodial Services-City H	3,816
7300 Facilities-City Hall	12,435
200 Total Indirect Costs	45,513
10 Total Costs	385,344

	<i>Allocation Base</i>	<i>Dollar Allocation</i>
Allocation to Benefiting Activities		
SELF INSURANCE GENERAL	100	385,344
Self Insurance	100	385,344
Direct Entities	100	385,344
Indirect Cost Plan	100	385,344

CITY OF AMARILLO
HUMAN RESOURCES Cost Distribution
Fiscal Year 2011/2012

	Total Personnel	Personnel Direct	Insurance Management	
Salaries from 01/01/12 TO 12/31/12 Distributions based on effort expended				
Benefits Administrator	74,058		74,058	
Benefits Coordinator	74,566		74,566	
Secretary				
Customer Service Clerk	39,926		39,926	
Other Personnel	265,161	265,161		
Total	453,711	265,161	188,550	
Number of Employees	13	7	6	
	Total Personnel	Personnel Direct	Insurance Management	Method of Distribution
Personal Services	340,923	199,245	141,678	1
Supplies	139,061	74,879	64,182	2
Contractual Services	126,801	68,277	58,524	2
Other Charges	13,250	7,135	6,115	2
	620,035	349,536	270,499	
Adjustment for departmental reorganization				
Benefits	278,220		278,220	
	898,255	349,536	548,719	

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

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 2011/2012 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 2011/2012, with the exception of those stated below. Costs have been allocated based on modified direct charges for FY 2011/2012.

- * 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 2011/2012 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 2011/2012.

* 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 2011/2012.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

Entity: 1320 - ACCOUNTING

Accumulation of Costs

100 Financial Costs	1,213,777
110 Depreciation Adjustment	19,764
111 IT Charges	64,642
10A Total Financial Costs	1,298,183
2300 City Manager-City Admin	2,601
2420 City Manager-Finance Div	21,706
2700 Human Resources-City	2,945
3200 Finance-Division	48,032
3400 Finance-Internal Auditor	6,736
4400 IS-Printing Services	2,512
4710 IS-JDE	13,204
4720 IS-Hansen	5,546
4730 IS-HB	14,507
4740 IS-Kronos	2,290
4900 IS-Microsystems	19,626
5000 IS-Replacement	6,942
5210 IS-Reimbursement	-66,129
200 Total Indirect Costs	80,517
10 Total Costs	1,378,700

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ACCOUNTING AUDIT FEE	128,725.00	146,215
ACCOUNTING-GENERAL	773,990.00	879,156
ACCOUNTING-GRANT	130,158.00	147,843
ACCOUNTING-PAYROLL	180,905.00	205,485
Indirect Entities	1,213,778.00	1,378,700
Indirect Cost Plan	1,213,778.00	1,378,700

Entity: 1320AF - ACCOUNTING AUDIT FEE

Accumulation of Costs

3600 Accounting	146,215
200 Total Indirect Costs	146,215
10 Total Costs	146,215

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	339,617	211
LEGAL	913,169	567
CUSTODIAL SERVICES	1,244,977	773
FACILITIES MAINTENANCE	1,772,614	1,101

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

AECC	4,228,887	2,626
PURCHASING	492,232	306
CENTRAL STORES	306,398	190
CIVILIAN PERSONNEL	3,865,361	2,400
PLANNING	461,015	286
CODE ENFORCEMENT	2,140,375	1,329
PARKS & RECREATION ADMINISTRAT	528,442	328
FIRE OPERATIONS	21,018,986	13,051
FIRE SUPPORT	2,729,864	1,695
Fire	23,748,850	14,747
MUNICIPAL GARAGE OPERATIONS	8,783,701	5,454
MUNICIPAL GARAGE REPLACEMENT	8,065,262	5,008
Indirect Entities	56,890,900	35,326
MAYOR AND COMMISSION	86,629	54
TOURISM & ECONOMIC DEVELOPMENT	2,847,958	1,768
JUDICIAL	458,153	284
CITY SECRETARY	317,129	197
EMERGENCY MANAGEMENT SERVICES	396,960	246
METROPOLITAN MEDICAL RESPONSE	4,800	3
MMRS HSGP GDEM	270,462	168
St Homeland Sec 05/06	55,936	35
LETP 0708	3,014	2
AIP PANTEX PROJECT FUND	119,759	74
Emergency Management	850,931	528
COMMUNICATIONS	919,929	571
CIVIC CENTER PROMOTIONS	277,365	172
CIVIC CENTER OPERATIONS	1,717,925	1,067
ICE HOCKEY	273,247	170
BOX OFFICE OPERATIONS	295,165	183
Globe News Center	293,680	182
LIBRARY	3,940,007	2,446
MUNICIPAL COURT	1,182,569	734
TEEN COURT	39,159	24
VITAL STATISTICS	50,029	31
Benefits	298,133	185
ENGINEERING	1,598,416	993
STREET DEPARTMENT	8,606,999	5,344
SOLID WASTE COLLECTION	7,844,381	4,871
SOLID WASTE DISPOSAL	3,281,897	2,038
POLICE	33,924,594	21,065
TOBACCO SENATE BILL 55	7,527	5
Cops In Schools	13,580	8
Safe and Sober TXDOT Program	150,573	93
Click it Or Ticket	10,113	6
Police Capital Grants	54,152	34
JAG 2006	4,533	3
JAG 2007	1,299	1
FY09 JAG Program	948	1

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

JAG FY09 Recovery Dir Patrol	26,420	16
FY09 Recovery Act JAG	47,195	29
APD SEIZED PROPERTY	9,058	6
NARCOTICS UNIT	68,658	43
FEDERAL APD SEIZURES	33,308	21
Leose Training-Police	29,446	18
TOTAL POLICE	34,381,404	21,349
ANIMAL CONTROL	1,632,076	1,013
TRAFFIC ADMINISTRATION	2,371,176	1,472
TRAFFIC FIELD OPERATIONS	1,313,454	816
TRAFFIC	3,684,630	2,288
ENVIRONMENTAL HEALTH	813,851	505
TRANSIT FIXED ROUTE	2,380,611	1,478
TRANSIT DEMAND RESPONSE	1,150,552	714
Transit Maintenance	426,155	265
Transit	3,957,318	2,457
ROSS ROGERS	1,973,547	1,225
COMANCHE TRAIL	1,273,154	791
TENNIS CENTER	72,518	45
SWIMMING POOLS	441,547	274
PARKS & RECREATION PROGRAM	440,508	274
PARK MAINTENANCE	6,057,001	3,761
ZOO MAINTENANCE	359,312	223
ZOOSCHOOL EDUCATION PROGRAMS	-9	0
ATHLETIC ADMINISTRATION	123,117	76
SOFTBALL PROGRAM	167,067	104
BASKETBALL PROGRAM	12,852	8
TRACK PROGRAM	5,389	3
VOLLEYBALL PROGRAM	115,100	71
FLAG FOOTBALL PROGRAM	16	0
BASEBALL	3	0
FIRE CIVILIAN PERSONNEL	1,145,491	711
PROGRAM MANAGEMENT	312,639	194
CODE ENFORCEMENT	106,688	66
Code Inspector	56,319	35
REHAB SUPPORT	122,571	76
HOUSING REHAB	395,841	246
PARK IMPROVEMENTS	381,677	237
PUBLIC SERVICES	314,574	195
NEIGHBORHOOD FACILITIES	221,882	138
Economic Development	38,015	24
HPRP	182,737	113
HMS 2008/10	91,635	57
COMMUNITY DEVELOPMENT	2,224,578	1,381
HOUSING ASSISTANCE	607,491	377
MOD REHAB	20,873	13
HOUSING VOUCHERS	7,532,999	4,678
5 YEAR MAINSTREAM VOUCHER PROG	292,337	182

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

HOUSING	8,453,700	5,249
HOME ADMINISTRATION	38,887	24
HOME PROJECTS	700,993	435
HOME	739,880	459
SHELTER PLUS CARE	250,892	156
SUPPORTIVE HOUSING	197,181	122
AFFORDABLE HOUSING	75,022	47
TX Emergency Shelter Grant	1,597	1
Community Development Total	11,942,850	7,416
COURT TECHNOLOGY FUND	72,501	45
Court Security	120,109	75
AUTOMATION	44,192	27
NETWORKED RESOURCES	155,121	96
LIBRARY SYSTEM ADMINISTRATION	199,313	124
Tech Asst. Negotiated Grants	69,346	43
Library Grants	268,659	167
Summer Lunch Program	240,629	149
URBAN TRANSPORTATION PLANNING	312,421	194
Photo Traffic Enforcement	553,532	344
Photo Traffic Enforcement	553,532	344
PUBLIC HEALTH ADMINISTRATION	736,473	457
REFUGEE HEALTH	460,326	286
IMM/LOCALS	284,112	176
HIV PREVENTION & COUNCILING	192,702	120
CORE PUBLIC HEALTH	130,890	81
BIOTERRORISM GRANT	258,255	160
HIV Surveillance	52,394	33
LOCAL TUBERCULOSIS	104,970	65
HEALTH DEPARTMENT	2,220,122	1,379
WIC ADMINISTRATION	139,945	87
WIC NUTRITION EDUCATION	434,524	270
WIC BREAST FEEDING	44,614	28
WIC CLIENT SERVICES	422,456	262
WIC SPECIAL INITIATIVE	9,676	6
WIC Peer Counselor	50,574	31
WIC EBT	31,312	19
WIC RD Grant	3,180	2
WIC	1,136,281	706
Leose Training- Fire Civilian	1,945	1
GREENWAYS AT HILLSIDE	269,891	168
BRENHAM IMPROVEMENT DISTRICT	15,129	9
COLONIES #5	223,634	139
Tutbury Imprv Dist	14,886	9
Point West PID	31,454	20
Quail Creek PID	6,071	4
Public Impr Districts	561,065	348
PROVISION FOR COMP ABSENTSES	1,313,015	815
General Obligation Debt	2,717,837	1,688

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

2001 Cert of Obligation	56,084	35
2003 Cert of Obligation	46,095	29
2006 Cert of Obligation	45,945	29
2008A Cert of Obligation	42,682	27
2008B Cert of Obligation	108,958	68
20011A COs (Golf)	252,439	157
20011B COs (TIRZ #1)	173,597	108
LEOSE TRAINING - AIRPORT SEC	1,563	1
Airport	1,563	1
Drainage Utility	46,588	29
Drainage Utility	46,588	29
SELF INSURANCE GENERAL	388,297	241
UNEMPLOYMENT CLAIMS	132,736	82
FIRE & EXTENDED COVERAGE	315,138	196
WORKERS COMPENSATION	1,452,830	902
GENERAL LIABILITY	1,470,139	913
AUTOMOBILE LIABILITY	184,460	115
AUTO PHYSICAL DAMAGE	482,752	300
CITY PROPERTY	29,591	18
Self Insurance	4,455,943	2,767
HEALTH PLAN	32,817,026	20,377
DENTAL PLAN	963,096	598
Family Wellness Center	680,917	423
Employee Insurance	34,461,039	21,398
EMPLOYEE FLEX PLAN	728,285	452
AEDC OPERATIONS	1,280,447	795
Business Development	492,597	306
TPRDC CONTRACTUAL	130,099	81
AEDC PROJECTS	6,945,133	4,312
Pantex Effort Proj Coordinatio	246,540	153
AEDC	9,094,816	5,647
AHD OPERATING	8,244,512	5,119
Amarillo Hosp. Dist Tobacco	266,233	165
AHD	8,510,745	5,285
AMARILLO EVENTS DISTRICT	1,131,812	703
Amarillo Events Taxing Ent	1,401,697	870
Events District Debt Service	1,001,537	622
VENUE DISTRICT	3,535,046	2,195
TIRZ #1	172,300	107
Amarillo Local Government Corp	90,986	56
AMARILLO LOCAL GOVERNMENT CORP	90,986	56
Presidents Office	46,566	29
Chamber General	6,707	4
Finance	11,570	7
Board of Directors	8,583	5
Membership Support	405,261	252
Membership Events	21,875	14
Membership Marketing	993	1

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

Roundup	572	0
Membership Relations	85	0
Womens Council	15,856	10
Chamber Communications	13,258	8
Business Council Support	110,515	69
Business Council Events	33,226	21
Business Development	1,928	1
Governmental Affairs Support	86,565	54
Governmental Affairs Committee	10,742	7
Quality of Life Support	83,259	52
Quality of Life Civic Beat	3,200	2
Quality of Life Sports	19,664	12
Quality of Life Education	6,235	4
Ag Council Support	92	0
CVC Support	855,749	531
CVC Communications	43,840	27
CVC Convention Development	136,804	85
CVC Convention Services	57,403	36
CVC Tourism	79,348	49
CVC Film	4,148	3
CVC Arts	170,144	106
CVC Advertising	588,211	365
CVC Special Projects	73,250	45
CVC Visitor Center	74,820	46
Chamber of Commerce Foundation	33,507	21
Amarillo Chamber Healthcare Co	375	0
CHAMBER OF COMMERCE	3,004,351	1,866
HARRINGTON LIBRARY CONSTORTIUM	442,248	275
Harrington Library Plant Fund	18,138	11
HARRINGTON LIBRARY CONSORTIUM	460,386	286
Direct Entities	178,584,407	110,890
Indirect Cost Plan	235,475,307	146,215

Entity: 1320GA - ACCOUNTING-GENERAL

Accumulation of Costs

3600 Accounting	879,156
200 Total Indirect Costs	879,156
10 Total Costs	879,156

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	339,617	1,019
LEGAL	913,169	2,739
CUSTODIAL SERVICES	1,244,977	3,734
FACILITIES MAINTENANCE	1,772,614	5,317
AECC	4,228,887	12,685

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

PURCHASING	492,232	1,476
CENTRAL STORES	306,398	919
CIVILIAN PERSONNEL	3,865,361	11,595
PLANNING	461,015	1,383
CODE ENFORCEMENT	2,140,375	6,420
PARKS & RECREATION ADMINISTRAT	528,442	1,585
FIRE OPERATIONS	21,018,986	63,048
FIRE SUPPORT	2,729,864	8,188
Fire	23,748,850	71,237
DIRECTOR OF UTILITIES	1,509,322	4,527
MUNICIPAL GARAGE OPERATIONS	8,783,701	26,348
MUNICIPAL GARAGE REPLACEMENT	8,065,262	24,192
Indirect Entities	58,400,222	175,177
MAYOR AND COMMISSION	86,629	260
TOURISM & ECONOMIC DEVELOPMENT	2,847,958	8,543
JUDICIAL	458,153	1,374
CITY SECRETARY	317,129	951
EMERGENCY MANAGEMENT SERVICES	396,960	1,191
METROPOLITAN MEDICAL RESPONSE	4,800	14
MMRS HSGP GDEM	270,462	811
St Homeland Sec 05/06	55,936	168
LETP 0708	3,014	9
AIP PANTEX PROJECT FUND	119,759	359
Emergency Management	850,931	2,552
COMMUNICATIONS	919,929	2,759
CIVIC CENTER PROMOTIONS	277,365	832
CIVIC CENTER OPERATIONS	1,717,925	5,153
ICE HOCKEY	273,247	820
BOX OFFICE OPERATIONS	295,165	885
Globe News Center	293,680	881
LIBRARY	3,940,007	11,818
MUNICIPAL COURT	1,182,569	3,547
TEEN COURT	39,159	117
VITAL STATISTICS	50,029	150
Benefits	298,133	894
ENGINEERING	1,598,416	4,795
STREET DEPARTMENT	8,606,999	25,817
SOLID WASTE COLLECTION	7,844,381	23,530
SOLID WASTE DISPOSAL	3,281,897	9,844
POLICE	33,924,594	101,760
TOBACCO SENATE BILL 55	7,527	23
Cops In Schools	13,580	41
Safe and Sober TXDOT Program	150,573	452
Click it Or Ticket	10,113	30
Police Capital Grants	54,152	162
JAG 2006	4,533	14
JAG 2007	1,299	4
FY09 JAG Program	948	3

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

JAG FY09 Recovery Dir Patrol	26,420	79
FY09 Recovery Act JAG	47,195	142
APD SEIZED PROPERTY	9,058	27
NARCOTICS UNIT	68,658	206
FEDERAL APD SEIZURES	33,308	100
Leose Training-Police	29,446	88
TOTAL POLICE	34,381,404	103,130
ANIMAL CONTROL	1,632,076	4,896
TRAFFIC ADMINISTRATION	2,371,176	7,113
TRAFFIC FIELD OPERATIONS	1,313,454	3,940
TRAFFIC	3,684,630	11,052
ENVIRONMENTAL HEALTH	813,851	2,441
TRANSIT FIXED ROUTE	2,380,611	7,141
TRANSIT DEMAND RESPONSE	1,150,552	3,451
Transit Maintenance	426,155	1,278
Transit	3,957,318	11,870
ROSS ROGERS	1,973,547	5,920
COMANCHE TRAIL	1,273,154	3,819
TENNIS CENTER	72,518	218
SWIMMING POOLS	441,547	1,324
PARKS & RECREATION PROGRAM	440,508	1,321
PARK MAINTENANCE	6,057,001	18,169
ZOO MAINTENANCE	359,312	1,078
ZOOSCHOOL EDUCATION PROGRAMS	-9	0
ATHLETIC ADMINISTRATION	123,117	369
SOFTBALL PROGRAM	167,067	501
BASKETBALL PROGRAM	12,852	39
TRACK PROGRAM	5,389	16
VOLLEYBALL PROGRAM	115,100	345
FLAG FOOTBALL PROGRAM	16	0
BASEBALL	3	0
FIRE CIVILIAN PERSONNEL	1,145,491	3,436
PROGRAM MANAGEMENT	312,639	938
CODE ENFORCEMENT	106,688	320
Code Inspector	56,319	169
REHAB SUPPORT	122,571	368
HOUSING REHAB	395,841	1,187
PARK IMPROVEMENTS	381,677	1,145
PUBLIC SERVICES	314,574	944
NEIGHBORHOOD FACILITIES	221,882	666
Economic Development	38,015	114
HPRP	182,737	548
HMIS 2008/10	91,635	275
COMMUNITY DEVELOPMENT	2,224,578	6,673
HOUSING ASSISTANCE	607,491	1,822
MOD REHAB	20,873	63
HOUSING VOUCHERS	7,532,999	22,596
5 YEAR MAINSTREAM VOUCHER PROG	292,337	877

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

HOUSING	8,453,700	25,358
HOME ADMINISTRATION	38,887	117
HOME PROJECTS	700,993	2,103
HOME	739,880	2,219
SHELTER PLUS CARE	250,892	753
SUPPORTIVE HOUSING	197,181	591
AFFORDABLE HOUSING	75,022	225
TX Emergency Shelter Grant	1,597	5
Community Development Total	11,942,850	35,824
COURT TECHNOLOGY FUND	72,501	217
Court Security	120,109	360
AUTOMATION	44,192	133
NETWORKED RESOURCES	155,121	465
LIBRARY SYSTEM ADMINISTRATION	199,313	598
Tech Asst. Negotiated Grants	69,346	208
Library Grants	268,659	806
Summer Lunch Program	240,629	722
URBAN TRANSPORTATION PLANNING	312,421	937
Photo Traffic Enforcement	553,532	1,660
Photo Traffic Enforcement	553,532	1,660
PUBLIC HEALTH ADMINISTRATION	736,473	2,209
REFUGEE HEALTH	460,326	1,381
IMM/LOCALS	284,112	852
HIV PREVENTION & COUNCILING	192,702	578
CORE PUBLIC HEALTH	130,890	393
BIOTERRORISM GRANT	258,255	775
HIV Surveillance	52,394	157
LOCAL TUBERCULOSIS	104,970	315
HEALTH DEPARTMENT	2,220,122	6,659
WIC ADMINISTRATION	139,945	420
WIC NUTRITION EDUCATION	434,524	1,303
WIC BREAST FEEDING	44,614	134
WIC CLIENT SERVICES	422,456	1,267
WIC SPECIAL INITIATIVE	9,676	29
WIC Peer Counselor	50,574	152
WIC EBT	31,312	94
WIC RD Grant	3,180	10
WIC	1,136,281	3,408
Leose Training- Fire Civilian	1,945	6
GREENWAYS AT HILLSIDE	269,891	810
BRENHAM IMPROVEMENT DISTRICT	15,129	45
COLONIES #5	223,634	671
Tutbury Imprv Dist	14,886	45
Point West PID	31,454	94
Quail Creek PID	6,071	18
Public Impr Districts	561,065	1,683
PROVISION FOR COMP ABSENSES	1,313,015	3,939
General Obligation Debt	2,717,837	8,152

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

2001 Cert of Obligation	56,084	168
2003 Cert of Obligation	46,095	138
2006 Cert of Obligation	45,945	138
2008A Cert of Obligation	42,682	128
2008B Cert of Obligation	108,958	327
20011A COs (Golf)	252,439	757
20011B COs (TIRZ #1)	173,597	521
UTILITIES OFFICE	2,104,505	6,313
Water & Sewer General	598,042	1,794
SEWER GENERAL	2,366,100	7,097
WATER GENERAL	4,525,956	13,576
WATER PRODUCTION	5,891,286	17,671
WATER TRANSMISSION	4,476,145	13,427
SURFACE WATER TREATMENT	8,485,080	25,452
WATER DISTRIBUTION	5,702,211	17,104
WASTE WATER COLLECTION	3,658,585	10,974
RIVER ROAD WATER RECLAMATION	2,714,882	8,144
HOLLYWOOD ROAD WASTE WATER TRE	3,749,798	11,248
LABORATORY ADMINISTRATION	1,445,766	4,337
Water & Sewer	45,718,356	137,136
LEOSE TRAINING - AIRPORT SEC	1,563	5
AIRPORT OPERATIONS	10,388,942	31,163
Airport	10,390,505	31,167
Drainage Utility	46,588	140
Drainage Utility	46,588	140
SELF INSURANCE GENERAL	388,297	1,165
UNEMPLOYMENT CLAIMS	132,736	398
FIRE & EXTENDED COVERAGE	315,138	945
WORKERS COMPENSATION	1,452,830	4,358
GENERAL LIABILITY	1,470,139	4,410
AUTOMOBILE LIABILITY	184,460	553
AUTO PHYSICAL DAMAGE	482,752	1,448
CITY PROPERTY	29,591	89
Self Insurance	4,455,943	13,366
HEALTH PLAN	32,817,026	98,438
DENTAL PLAN	963,096	2,889
Family Wellness Center	680,917	2,042
Employee Insurance	34,461,039	103,369
EMPLOYEE FLEX PLAN	728,285	2,185
AEDC OPERATIONS	1,280,447	3,841
Business Development	492,597	1,478
TPRDC CONTRACTUAL	130,099	390
AEDC PROJECTS	6,945,133	20,833
Pantex Effort Proj Coordinatio	246,540	740
AEDC	9,094,816	27,281
AHD OPERATING	8,244,512	24,730
Amarillo Hosp. Dist Tobacco	266,233	799
AHD	8,510,745	25,529

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

AMARILLO EVENTS DISTRICT	1,131,812	3,395
Amarillo Events Taxing Ent	1,401,697	4,205
Events District Debt Service	1,001,537	3,004
VENUE DISTRICT	3,535,046	10,604
TIRZ #1	172,300	517
Amarillo Local Government Corp	90,986	273
AMARILLO LOCAL GOVERNMENT CORP	90,986	273
Presidents Office	46,566	140
Chamber General	6,707	20
Finance	11,570	35
Board of Directors	8,583	26
Membership Support	405,261	1,216
Membership Events	21,875	66
Membership Marketing	993	3
Roundup	572	2
Membership Relations	85	0
Womens Council	15,856	48
Chamber Communications	13,258	40
Business Council Support	110,515	331
Business Council Events	33,226	100
Business Development	1,928	6
Governmental Affairs Support	86,565	260
Governmental Affairs Committee	10,742	32
Quality of Life Support	83,259	250
Quality of Life Civic Beat	3,200	10
Quality of Life Sports	19,664	59
Quality of Life Education	6,235	19
Ag Council Support	92	0
CVC Support	855,749	2,567
CVC Communications	43,840	132
CVC Convention Development	136,804	410
CVC Convention Services	57,403	172
CVC Tourism	79,348	238
CVC Film	4,148	12
CVC Arts	170,144	510
CVC Advertising	588,211	1,764
CVC Special Projects	73,250	220
CVC Visitor Center	74,820	224
Chamber of Commerce Foundation	33,507	101
Amarillo Chamber Healthcare Co	375	1
CHAMBER OF COMMERCE	3,004,351	9,012
HARRINGTON LIBRARY CONSTORTIUM	442,248	1,327
Harrington Library Plant Fund	18,138	54
HARRINGTON LIBRARY CONSORTIUM	460,386	1,381
Direct Entities	234,691,705	703,979
Indirect Cost Plan	293,091,927	879,156

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

Entity: 1320GR - ACCOUNTING-GRANT

Accumulation of Costs

3600 Accounting	147,843
200 Total Indirect Costs	147,843
10 Total Costs	147,843

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
METROPOLITAN MEDICAL RESPONSE	4,800	39
MMRS HSGP GDEM	270,462	2,182
St Homeland Sec 05/06	55,936	451
LETP 0708	3,014	24
AIP PANTEX PROJECT FUND	119,759	966
Emergency Management	453,971	3,663
Safe and Sober TXDOT Program	150,573	1,215
Click it Or Ticket	10,113	82
Police Capital Grants	54,152	437
JAG 2006	4,533	37
JAG 2007	1,299	10
FY09 JAG Program	948	8
JAG FY09 Recovery Dir Patrol	26,420	213
FY09 Recovery Act JAG	47,195	381
APD SEIZED PROPERTY	9,058	73
NARCOTICS UNIT	68,658	554
FEDERAL APD SEIZURES	33,308	269
Lease Training-Police	29,446	238
TOTAL POLICE	435,703	3,516
PROGRAM MANAGEMENT	312,639	2,523
CODE ENFORCEMENT	106,688	861
Code Inspector	56,319	454
REHAB SUPPORT	122,571	989
HOUSING REHAB	395,841	3,194
PARK IMPROVEMENTS	381,677	3,080
PUBLIC SERVICES	314,574	2,538
NEIGHBORHOOD FACILITIES	221,882	1,790
Economic Development	38,015	307
HPRP	182,737	1,475
HMIS 2008/10	91,635	739
COMMUNITY DEVELOPMENT	2,224,578	17,951
HOUSING ASSISTANCE	607,491	4,902
MOD REHAB	20,873	168
HOUSING VOUCHERS	7,532,999	60,787
5 YEAR MAINSTREAM VOUCHER PROG	292,337	2,359
HOUSING	8,453,700	68,217
HOME ADMINISTRATION	38,887	314
HOME PROJECTS	700,993	5,657

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

HOME	739,880	5,970
SHELTER PLUS CARE	250,892	2,025
SUPPORTIVE HOUSING	197,181	1,591
AFFORDABLE HOUSING	75,022	605
TX Emergency Shelter Grant	1,597	13
Community Development Total	11,942,850	96,372
COURT TECHNOLOGY FUND	72,501	585
Court Security	120,109	969
AUTOMATION	44,192	357
NETWORKED RESOURCES	155,121	1,252
LIBRARY SYSTEM ADMINISTRATION	199,313	1,608
Tech Asst. Negotiated Grants	69,346	560
Library Grants	268,659	2,168
Summer Lunch Program	240,629	1,942
URBAN TRANSPORTATION PLANNING	312,421	2,521
Photo Traffic Enforcement	553,532	4,467
Photo Traffic Enforcement	553,532	4,467
PUBLIC HEALTH ADMINISTRATION	736,473	5,943
REFUGEE HEALTH	460,326	3,715
IMM/LOCALS	284,112	2,293
HIV PREVENTION & COUNCILING	192,702	1,555
CORE PUBLIC HEALTH	130,890	1,056
BIOTERRORISM GRANT	258,255	2,084
HIV Surveillance	52,394	423
LOCAL TUBERCULOSIS	104,970	847
HEALTH DEPARTMENT	2,220,122	17,915
WIC ADMINISTRATION	139,945	1,129
WIC NUTRITION EDUCATION	434,524	3,506
WIC BREAST FEEDING	44,614	360
WIC CLIENT SERVICES	422,456	3,409
WIC SPECIAL INITIATIVE	9,676	78
WIC Peer Counselor	50,574	408
WIC EBT	31,312	253
WIC RD Grant	3,180	26
WIC	1,136,281	9,169
Leose Training- Fire Civilian	1,945	16
GREENWAYS AT HILLSIDE	269,891	2,178
BRENHAM IMPROVEMENT DISTRICT	15,129	122
COLONIES #5	223,634	1,805
Tutbury Imprv Dist	14,886	120
Point West PID	31,454	254
Quail Creek PID	6,071	49
Public Impr Districts	561,065	4,527
LEOSE TRAINING - AIRPORT SEC	1,563	13
Airport	1,563	13
Direct Entities	18,321,351	147,843
Indirect Cost Plan	18,321,351	147,843

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

Entity: 1320PR - ACCOUNTING PAYROLL

Accumulation of Costs

3600 Accounting	205,485
200 Total Indirect Costs	205,485
10 Total Costs	205,485

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4	390
LEGAL	8	780
CUSTODIAL SERVICES	26	2,534
FACILITIES MAINTENANCE	24	2,339
AECC	73	7,116
PURCHASING	8	780
CENTRAL STORES	7	682
CIVILIAN PERSONNEL	62	6,044
PLANNING	7	682
CODE ENFORCEMENT	31	3,022
PARKS & RECREATION ADMINISTRAT	6	585
FIRE OPERATIONS	242	23,590
FIRE SUPPORT	3	292
Fire	245	23,882
DIRECTOR OF UTILITIES	18	1,755
MUNICIPAL GARAGE OPERATIONS	46	4,484
LIBRARY ADMIN	3	292
POLICE ADMIN	3	292
PUBLIC WORKS ADMIN	3	292
Indirect Entities	574	55,953
MAYOR AND COMMISSION	4	390
JUDICIAL	5	487
CITY SECRETARY	3	292
EMERGENCY MANAGEMENT SERVICES	2	195
MMRS HSGP GDEM	2	195
AIP PANTEX PROJECT FUND	1	97
Emergency Management	5	487
COMMUNICATIONS	10	975
CIVIC CENTER PROMOTIONS	4	390
CIVIC CENTER OPERATIONS	23	2,242
ICE HOCKEY	2	195
BOX OFFICE OPERATIONS	11	1,072
Globe News Center	3	292
LIBRARY	73	7,116
MUNICIPAL COURT	23	2,242
TEEN COURT	1	97
VITAL STATISTICS	1	97

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

ENGINEERING	17	1,657
STREET DEPARTMENT	96	9,358
SOLID WASTE COLLECTION	108	10,528
SOLID WASTE DISPOSAL	34	3,314
POLICE	333	32,460
TOTAL POLICE	333	32,460
ANIMAL CONTROL	26	2,534
TRAFFIC ADMINISTRATION	37	3,607
TRAFFIC FIELD OPERATIONS	18	1,755
TRAFFIC	55	5,361
ENVIRONMENTAL HEALTH	11	1,072
TRANSIT FIXED ROUTE	34	3,314
TRANSIT DEMAND RESPONSE	19	1,852
Transit Maintenance	9	877
Transit	62	6,044
ROSS ROGERS	29	2,827
COMANCHE TRAIL	23	2,242
TENNIS CENTER	1	97
SWIMMING POOLS	18	1,755
PARKS & RECREATION PROGRAM	18	1,755
PARK MAINTENANCE	96	9,358
ZOO MAINTENANCE	12	1,170
ATHLETIC ADMINISTRATION	5	487
FIRE CIVILIAN PERSONNEL	16	1,560
PROGRAM MANAGEMENT	4	390
Code Inspector	1	97
REHAB SUPPORT	2	195
HOUSING REHAB	1	97
HMIS	1	97
COMMUNITY DEVELOPMENT	9	877
HOUSING ASSISTANCE	8	780
HOUSING	8	780
HOME ADMINISTRATION	1	97
HOME	1	97
Community Development Total	18	1,755
Court Security	2	195
AUTOMATION	1	97
LIBRARY SYSTEM ADMINISTRATION	1	97
Tech Asst. Negotiated Grants	1	97
Library Grants	2	195
URBAN TRANSPORTATION PLANNING	4	390
Photo Traffic Enforcement	1	97
Photo Traffic Enforcement	1	97
PUBLIC HEALTH ADMINISTRATION	7	682
REFUGEE HEALTH	7	682
IMM/LOCALS	6	585
HIV PREVENTION & COUNCILING	5	487
CORE PUBLIC HEALTH	2	195

City of Amarillo
Cost Allocation Plan September 30, 2012
Accounting Allocation

BIOTERRORISM GRANT	4	390
HIV Surveillance	1	97
LOCAL TUBERCULOSIS	1	97
HEALTH DEPARTMENT	33	3,217
WIC ADMINISTRATION	21	2,047
WIC	21	2,047
UTILITIES OFFICE	31	3,022
WATER PRODUCTION	8	780
WATER TRANSMISSION	8	780
SURFACE WATER TREATMENT	28	2,729
WATER DISTRIBUTION	55	5,361
WASTE WATER COLLECTION	30	2,924
RIVER ROAD WATER RECLAMATION	23	2,242
HOLLYWOOD ROAD WASTE WATER TRE	24	2,339
LABORATORY ADMINISTRATION	19	1,852
Water & Sewer	226	22,030
AIRPORT OPERATIONS	56	5,459
Airport	56	5,459
Family Wellness Center	8	780
Employee Insurance	8	780
AEDC OPERATIONS	7	682
AEDC PROJECTS	3	292
AEDC	10	975
Presidents Office	1	97
Chamber General	2	195
Membership Support	3	292
Business Council Support	2	195
Quality of Life Support	1	97
CVC Support	8	780
CVC Visitor Center	4	390
CHAMBER OF COMMERCE	21	2,047
HARRINGTON LIBRARY CONSTORTIUM	2	195
HARRINGTON LIBRARY CONSORTIUM	2	195
VECTOR CONTROL	2	195
Direct Entities	1,534.00	149,533
Indirect Cost Plan	2,108.00	205,485

CITY OF AMARILLO
 ACCOUNTING Department Cost Distribution
 Fiscal Year 2011/2012

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
EFFORT REPORT						
FULL TIME EQUIVALENTS:						
City Auditor	1.00					1.00
Asst City Auditor	1.00					1.00
Property Accountant		1.00				1.00
Accountant I		1.00				1.00
City Cash Clerk		1.00				1.00
Accounting Assistant						
Administrative Assistant*	0.55	0.45				1.00
Accounts Payable Clerk		1.00				1.00
Budget Analyst		1.00				1.00
File Clerk*		1.00				1.00
College Intern						
Accountant II		1.00				1.00
Accounts Receivable Clerk		1.00				1.00
Grant Supervisor *				1.00		1.00
Collections Clerk		1.00				1.00
TOTAL	2.55	9.45	0.00	1.00	N/A	13.00
Payroll Department Personnel			3.00			3.00
Total	2.55	9.45	3.00	1.00	0.00	16.00

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

CITY OF AMARILLO
 ACCOUNTING Department Cost Distribution
 Fiscal Year 2011/2012

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
Salaries from 01/01/2012 to 12/31/2012 Distribution based on effort expended						
City Auditor	124,726	0	0	0	0	124,726
Asst City Auditor	84,865	0	0	0	0	84,865
Property Accountant	0	53,486	0	0	0	53,486
Accountant I	0	26,326	0	0	0	26,326
City Cash Clerk	0	39,904	0	0	0	39,904
Accounting Assistant	0	0	0	0	0	0
Administrative Assistant	16,428	13,441	0	0	0	29,869
Accounts Payable Clerk	0	29,582	0	0	0	29,582
Budget Analyst	0	39,526	0	0	0	39,526
File Clerk	0	20,945	0	0	0	20,945
College Intern	0	0	0	0	0	
Accountant II	0	40,055	0	0	0	40,055
Accounts Receivable Clerk	0	52,625	0	0	0	52,625
Grant Supervisor	0	0	0	73,830	0	73,830
Collections Clerk	0	25,340	0	0	0	25,340
TOTAL	226,019	341,230	0	73,830	0	641,079

CITY OF AMARILLO
 ACCOUNTING Department Cost Distribution
 Fiscal Year 2011/2012

	Dept Admin -----	Gen Acct -----	Payroll -----	Grant Acct -----	Audit Fee -----	TOTAL -----
DEPARTMENT COST DISTRIBUTION:						
Personal Services	289,131	436,514	0	94,446	0	820,091
Supplies	27,155					27,155
Contractual Services	44,638				128,725	173,363
Other	12,263					12,263
TOTAL	373,187	436,514	0	94,446	128,725	1,032,872
Department Overhead Allocation		337,475	0	35,712	0	
Payroll department costs			180,905			
TOTAL BY FUNCTION		773,990	180,905	130,158	128,725	1,213,778

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

BALANCE FROM AUDIT	1,032,872
LESS LOSS ON BAD DEBTS	
BALANCE PER REPORT	1,032,872

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 2011/2012.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2012
Purchasing Allocation

Entity: 1325 - PURCHASING

Accumulation of Costs

100 Financial Costs	455,433
111 IT Charges	36,799
10A Total Financial Costs	492,232
2300 City Manager-City Admin	1,300
2420 City Manager-Finance Div	10,853
2700 Human Resources-City	1,472
3200 Finance-Division	24,016
3400 Finance-Internal Auditor	753
3700 Accounting-General	1,476
3800 Accounting-Payroll	780
4000 Accounting-Audit	306
4400 IS-Printing Services	6,217
4710 IS-JDE	8,125
4730 IS-HB	6,872
4740 IS-Kronos	1,585
4900 IS-Microsystems	11,545
5000 IS-Replacement	4,084
5210 IS-Reimbursement	-37,646
200 Total Indirect Costs	41,737
10 Total Costs	533,969

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	339,617	620
LEGAL	913,169	1,666
CUSTODIAL SERVICES	1,244,977	2,272
FACILITIES MAINTENANCE	1,772,614	3,235
AECC	4,228,887	7,717
CENTRAL STORES	306,398	559
CIVILIAN PERSONNEL	3,865,361	7,054
PLANNING	461,015	841
CODE ENFORCEMENT	2,140,375	3,906
PARKS & RECREATION ADMINISTRAT	528,442	964
FIRE OPERATIONS	21,018,986	38,358
FIRE SUPPORT	2,729,864	4,982
Fire	23,748,850	43,340
DIRECTOR OF UTILITIES	1,509,322	2,754
MUNICIPAL GARAGE OPERATIONS	8,783,701	16,029
MUNICIPAL GARAGE REPLACEMENT	8,065,262	14,718
Indirect Entities	57,907,990	105,677
MAYOR AND COMMISSION	86,629	158
TOURISM & ECONOMIC DEVELOPMENT	2,847,958	5,197
JUDICIAL	458,153	836
CITY SECRETARY	317,129	579

City of Amarillo
Cost Allocation Plan September 30, 2012
Purchasing Allocation

EMERGENCY MANAGEMENT SERVICES	396,960	724
METROPOLITAN MEDICAL RESPONSE	4,800	9
MMRS HSGP GDEM	270,462	494
St Homeland Sec 05/06	55,936	102
LETP 0708	3,014	6
AIP PANTEX PROJECT FUND	119,759	219
Emergency Management	850,931	1,553
COMMUNICATIONS	919,929	1,679
CIVIC CENTER PROMOTIONS	277,365	506
CIVIC CENTER OPERATIONS	1,717,925	3,135
ICE HOCKEY	273,247	499
BOX OFFICE OPERATIONS	295,165	539
Globe News Center	293,680	536
LIBRARY	3,940,007	7,190
MUNICIPAL COURT	1,182,569	2,158
TEEN COURT	39,159	71
VITAL STATISTICS	50,029	91
Benefits	298,133	544
ENGINEERING	1,598,416	2,917
STREET DEPARTMENT	8,606,999	15,707
SOLID WASTE COLLECTION	7,844,381	14,315
SOLID WASTE DISPOSAL	3,281,897	5,989
POLICE	33,924,594	61,909
TOBACCO SENATE BILL 55	7,527	14
Cops In Schools	13,580	25
Safe and Sober TXDOT Program	150,573	275
Click it Or Ticket	10,113	18
Police Capital Grants	54,152	99
JAG 2006	4,533	8
JAG 2007	1,299	2
FY09 JAG Program	948	2
JAG FY09 Recovery Dir Patrol	26,420	48
FY09 Recovery Act JAG	47,195	86
APD SEIZED PROPERTY	9,058	17
NARCOTICS UNIT	68,658	125
FEDERAL APD SEIZURES	33,308	61
Lease Training-Police	29,446	54
TOTAL POLICE	34,381,404	62,743
ANIMAL CONTROL	1,632,076	2,978
TRAFFIC ADMINISTRATION	2,371,176	4,327
TRAFFIC FIELD OPERATIONS	1,313,454	2,397
TRAFFIC	3,684,630	6,724
ENVIRONMENTAL HEALTH	813,851	1,485
TRANSIT FIXED ROUTE	2,380,611	4,344
TRANSIT DEMAND RESPONSE	1,150,552	2,100
Transit Maintenance	426,155	778
Transit	3,957,318	7,222
ROSS ROGERS	1,973,547	3,602

City of Amarillo
Cost Allocation Plan September 30, 2012
Purchasing Allocation

COMANCHE TRAIL	1,273,154	2,323
TENNIS CENTER	72,518	132
SWIMMING POOLS	441,547	806
PARKS & RECREATION PROGRAM	440,508	804
PARK MAINTENANCE	6,057,001	11,054
ZOO MAINTENANCE	359,312	656
ZOOSCHOOL EDUCATION PROGRAMS	-9	0
ATHLETIC ADMINISTRATION	123,117	225
SOFTBALL PROGRAM	167,067	305
BASKETBALL PROGRAM	12,852	23
TRACK PROGRAM	5,389	10
VOLLEYBALL PROGRAM	115,100	210
FLAG FOOTBALL PROGRAM	16	0
BASEBALL	3	0
FIRE CIVILIAN PERSONNEL	1,145,491	2,090
PROGRAM MANAGEMENT	312,639	571
CODE ENFORCEMENT	106,688	195
Code Inspector	56,319	103
REHAB SUPPORT	122,571	224
HOUSING REHAB	395,841	722
PARK IMPROVEMENTS	381,677	697
PUBLIC SERVICES	314,574	574
NEIGHBORHOOD FACILITIES	221,882	405
Economic Development	38,015	69
HPRP	182,737	333
HMIS 2008/10	91,635	167
COMMUNITY DEVELOPMENT	2,224,578	4,060
HOUSING ASSISTANCE	607,491	1,109
MOD REHAB	20,873	38
HOUSING VOUCHERS	7,532,999	13,747
5 YEAR MAINSTREAM VOUCHER PROG	292,337	533
HOUSING	8,453,700	15,427
HOME ADMINISTRATION	38,887	71
HOME PROJECTS	700,993	1,279
HOME	739,880	1,350
SHELTER PLUS CARE	250,892	458
SUPPORTIVE HOUSING	197,181	360
AFFORDABLE HOUSING	75,022	137
TX Emergency Shelter Grant	1,597	3
Community Development Total	11,942,850	21,795
COURT TECHNOLOGY FUND	72,501	132
Court Security	120,109	219
AUTOMATION	44,192	81
NETWORKED RESOURCES	155,121	283
LIBRARY SYSTEM ADMINISTRATION	199,313	364
Tech Asst. Negotiated Grants	69,346	127
Library Grants	268,659	490
Summer Lunch Program	240,629	439

City of Amarillo
Cost Allocation Plan September 30, 2012
Purchasing Allocation

URBAN TRANSPORTATION PLANNING	312,421	570
Photo Traffic Enforcement	553,532	1,010
Photo Traffic Enforcement	553,532	1,010
PUBLIC HEALTH ADMINISTRATION	736,473	1,344
REFUGEE HEALTH	460,326	840
IMM/LOCALS	284,112	518
HIV PREVENTION & COUNCILING	192,702	352
CORE PUBLIC HEALTH	130,890	239
BIOTERRORISM GRANT	258,255	471
HIV Surveillance	52,394	96
LOCAL TUBERCULOSIS	104,970	192
HEALTH DEPARTMENT	2,220,122	4,052
WIC ADMINISTRATION	139,945	255
WIC NUTRITION EDUCATION	434,524	793
WIC BREAST FEEDING	44,614	81
WIC CLIENT SERVICES	422,456	771
WIC SPECIAL INITIATIVE	9,676	18
WIC Peer Counselor	50,574	92
WIC EBT	31,312	57
WIC RD Grant	3,180	6
WIC	1,136,281	2,074
Lease Training- Fire Civilian	1,945	4
GREENWAYS AT HILLSIDE	269,891	493
BRENHAM IMPROVEMENT DISTRICT	15,129	28
COLONIES #5	223,634	408
Tutbury Imprv Dist	14,886	27
Point West PID	31,454	57
Quail Creek PID	6,071	11
Public Impr Districts	561,065	1,024
PROVISION FOR COMP ABSENSES	1,313,015	2,396
General Obligation Debt	2,717,837	4,960
2001 Cert of Obligation	56,084	102
2003 Cert of Obligation	46,095	84
2006 Cert of Obligation	45,945	84
2008A Cert of Obligation	42,682	78
2008B Cert of Obligation	108,958	199
20011A COs (Golf)	252,439	461
20011B COs (TIRZ #1)	173,597	317
UTILITIES OFFICE	2,104,505	3,841
Water & Sewer General	598,042	1,091
SEWER GENERAL	2,366,100	4,318
WATER GENERAL	4,525,956	8,259
WATER PRODUCTION	5,891,286	10,751
WATER TRANSMISSION	4,476,145	8,169
SURFACE WATER TREATMENT	8,485,080	15,485
WATER DISTRIBUTION	5,702,211	10,406
WASTE WATER COLLECTION	3,658,585	6,677
RIVER ROAD WATER RECLAMATION	2,714,882	4,954

City of Amarillo
Cost Allocation Plan September 30, 2012
Purchasing Allocation

HOLLYWOOD ROAD WASTE WATER TRE	3,749,798	6,843
LABORATORY ADMINISTRATION	1,445,766	2,638
Water & Sewer	45,718,356	83,432
LEOSE TRAINING - AIRPORT SEC	1,563	3
AIRPORT OPERATIONS	10,388,942	18,959
Airport	10,390,505	18,962
Drainage Utility	46,588	85
Drainage Utility	46,588	85
SELF INSURANCE GENERAL	388,297	709
UNEMPLOYMENT CLAIMS	132,736	242
FIRE & EXTENDED COVERAGE	315,138	575
WORKERS COMPENSATION	1,452,830	2,651
GENERAL LIABILITY	1,470,139	2,683
AUTOMOBILE LIABILITY	184,460	337
AUTO PHYSICAL DAMAGE	482,752	881
CITY PROPERTY	29,591	54
Self Insurance	4,455,943	8,132
HEALTH PLAN	32,817,026	59,888
DENTAL PLAN	963,096	1,758
Family Wellness Center	680,917	1,243
Employee Insurance	34,461,039	62,888
EMPLOYEE FLEX PLAN	728,285	1,329
AEDC OPERATIONS	1,280,447	2,337
Business Development	492,597	899
TPRDC CONTRACTUAL	130,099	237
AEDC PROJECTS	6,945,133	12,674
Pantex Effort Proj Coordinatio	246,540	450
AEDC	9,094,816	16,597
AHD OPERATING	8,244,512	15,046
Amarillo Hosp. Dist Tobacco	266,233	486
AHD	8,510,745	15,531
AMARILLO EVENTS DISTRICT	1,131,812	2,065
Amarillo Events Taxing Ent	1,401,697	2,558
Events District Debt Service	1,001,537	1,828
VENUE DISTRICT	3,535,046	6,451
TIRZ #1	172,300	314
Amarillo Local Government Corp	90,986	166
AMARILLO LOCAL GOVERNMENT CORP	90,986	166
Presidents Office	46,566	85
Chamber General	6,707	12
Finance	11,570	21
Board of Directors	8,583	16
Membership Support	405,261	740
Membership Events	21,875	40
Membership Marketing	993	2
Roundup	572	1
Membership Relations	85	0
Womens Council	15,856	29

City of Amarillo
Cost Allocation Plan September 30, 2012
Purchasing Allocation

Chamber Communications	13,258	24
Business Council Support	110,515	202
Business Council Events	33,226	61
Business Development	1,928	4
Governmental Affairs Support	86,565	158
Governmental Affairs Committee	10,742	20
Quality of Life Support	83,259	152
Quality of Life Civic Beat	3,200	6
Quality of Life Sports	19,664	36
Quality of Life Education	6,235	11
Ag Council Support	92	0
CVC Support	855,749	1,562
CVC Communications	43,840	80
CVC Convention Development	136,804	250
CVC Convention Services	57,403	105
CVC Tourism	79,348	145
CVC Film	4,148	8
CVC Arts	170,144	310
CVC Advertising	588,211	1,073
CVC Special Projects	73,250	134
CVC Visitor Center	74,820	137
Chamber of Commerce Foundation	33,507	61
Amarillo Chamber Healthcare Co	375	1
CHAMBER OF COMMERCE	3,004,351	5,483
HARRINGTON LIBRARY CONSTORTIUM	442,248	807
Harrington Library Plant Fund	18,138	33
HARRINGTON LIBRARY CONSORTIUM	460,386	840
Direct Entities	234,691,705	428,292
Indirect Cost Plan	292,599,695	533,969

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, 2012
Central Stores Allocation

Entity: 1345 - CENTRAL STORES

Accumulation of Costs

100 Financial Costs	284,465
110 Depreciation Adjustment	1,491
111 IT Charges	21,933
10A Total Financial Costs	307,889
2300 City Manager-City Admin	1,138
2420 City Manager-Finance Div	9,496
2700 Human Resources-City	1,288
3200 Finance-Division	21,014
3400 Finance-Internal Auditor	889
3700 Accounting-General	919
3800 Accounting-Payroll	682
4000 Accounting-Audit	190
4100 Purchasing	559
4400 IS-Printing Services	285
4710 IS-JDE	6,094
4730 IS-HB	1,527
4740 IS-Kronos	1,233
4900 IS-Microsystems	4,618
5000 IS-Replacement	1,633
5210 IS-Reimbursement	-22,438
200 Total Indirect Costs	29,129
10 Total Costs	337,019

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Central Stores-Inventory	244,084	289,177
Central Stores-Mail Room	40,381	47,841
Indirect Entities	284,465	337,019
Indirect Cost Plan	284,465	337,019

Entity: 1345IVN - CENTRAL STORES INVENTORY

Accumulation of Costs

4450 Central Stores	289,177
200 Total Indirect Costs	289,177
10 Total Costs	289,177

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	98	8
LEGAL	42	3
CUSTODIAL SERVICES	53,362	4,357
FACILITIES MAINTENANCE	26,440	2,159
AECC	749	61

City of Amarillo
Cost Allocation Plan September 30, 2012
Central Stores Allocation

PLANNING	11	1
CODE ENFORCEMENT	157,969	12,899
PARKS & RECREATION ADMINISTRAT	729	60
FIRE SUPPORT	258,403	21,099
Fire	258,403	21,099
DIRECTOR OF UTILITIES	1,503	123
MUNICIPAL GARAGE OPERATIONS	572,890	46,778
MUNICIPAL GARAGE REPLACEMENT	111	9
Indirect Entities	1,072,308	87,557
MAYOR AND COMMISSION	2,516	205
CITY SECRETARY	17	1
EMERGENCY MANAGEMENT SERVICES	581	47
St Homeland Sec 05/06	454	37
AIP PANTEX PROJECT FUND	22	2
Emergency Management	1,057	86
COMMUNICATIONS	7,561	617
CIVIC CENTER PROMOTIONS	209	17
CIVIC CENTER OPERATIONS	35,410	2,891
ICE HOCKEY	6,359	519
Globe News Center	8,513	695
LIBRARY	1,388	113
MUNICIPAL COURT	91	7
ENGINEERING	16,773	1,370
STREET DEPARTMENT	191,801	15,661
SOLID WASTE COLLECTION	86,722	7,081
SOLID WASTE DISPOSAL	12,057	984
POLICE	313,469	25,596
APD SEIZED PROPERTY	1,015	83
NARCOTICS UNIT	3,258	266
TOTAL POLICE	317,742	25,944
ANIMAL CONTROL	8,674	708
TRAFFIC ADMINISTRATION	29,103	2,376
TRAFFIC FIELD OPERATIONS	187,896	15,342
TRAFFIC	216,999	17,719
ENVIRONMENTAL HEALTH	376	31
TRANSIT FIXED ROUTE	82,926	6,771
TRANSIT DEMAND RESPONSE	35,617	2,908
Transit	118,543	9,679
ROSS ROGERS	4,823	394
COMANCHE TRAIL	47,154	3,850
TENNIS CENTER	1,342	110
SWIMMING POOLS	34,683	2,832
PARKS & RECREATION PROGRAM	1,563	128
PARK MAINTENANCE	206,084	16,827
ZOO MAINTENANCE	2,162	177
VOLLEYBALL PROGRAM	22	2
FIRE CIVILIAN PERSONNEL	25	2
PROGRAM MANAGEMENT	592	48

City of Amarillo
Cost Allocation Plan September 30, 2012
Central Stores Allocation

REHAB SUPPORT	726	59
COMMUNITY DEVELOPMENT	1,318	108
HOUSING ASSISTANCE	17	1
HOUSING	17	1
Community Development Total	1,335	109
GREENWAYS AT HILLSIDE	911	74
COLONIES #5	334	27
Public Impr Districts	1,245	102
UTILITIES OFFICE	378	31
WATER PRODUCTION	20,756	1,695
WATER TRANSMISSION	8,452	690
SURFACE WATER TREATMENT	28,642	2,339
WATER DISTRIBUTION	716,330	58,490
WASTE WATER COLLECTION	120,709	9,856
RIVER ROAD WATER RECLAMATION	18,908	1,544
HOLLYWOOD ROAD WASTE WATER TRE	19,554	1,597
LABORATORY ADMINISTRATION	4,264	348
Water & Sewer	937,992	76,590
AIRPORT OPERATIONS	83,165	6,791
Airport	83,165	6,791
AUTO PHYSICAL DAMAGE	7,086	579
Self Insurance	7,086	579
TIRZ #1	107,688	8,793
Membership Events	63	5
CHAMBER OF COMMERCE	63	5
Direct Entities	2,469,241	201,620
Indirect Cost Plan	3,541,549	289,177

Entity: 1345MR - CENTRAL STORES MAIL ROOM

Accumulation of Costs

4450 Central Stores	47,841
200 Total Indirect Costs	47,841
10 Total Costs	47,841

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	1,445	114
LEGAL	624	49
FACILITIES MAINTENANCE	24	2
AECC	413	33
PLANNING	1,095	86
CODE ENFORCEMENT	32,708	2,576
PARKS & RECREATION ADMINISTRATION	5,702	449
FIRE OPERATIONS	223	18
FIRE SUPPORT	2,560	202
Fire	2,783	219

City of Amarillo
Cost Allocation Plan September 30, 2012
Central Stores Allocation

DIRECTOR OF UTILITIES	1,109	87
MUNICIPAL GARAGE OPERATIONS	24	2
Indirect Entities	45,927	3,618
MAYOR AND COMMISSION	1,207	95
CITY SECRETARY	93	7
EMERGENCY MANAGEMENT SERVICES	882	69
MMRS HSGP GDEM	172	14
AIP PANTEX PROJECT FUND	1,009	79
Emergency Management	2,063	163
COMMUNICATIONS	68	5
CIVIC CENTER PROMOTIONS	1,237	97
ICE HOCKEY	97	8
BOX OFFICE OPERATIONS	3,431	270
LIBRARY	8,270	651
MUNICIPAL COURT	47,753	3,762
TEEN COURT	232	18
VITAL STATISTICS	1,908	150
ENGINEERING	2,569	202
STREET DEPARTMENT	350	28
SOLID WASTE COLLECTION	3,079	243
SOLID WASTE DISPOSAL	24	2
POLICE	25,958	2,045
NARCOTICS UNIT	120	9
TOTAL POLICE	26,078	2,054
ANIMAL CONTROL	92	7
TRAFFIC ADMINISTRATION	1,325	104
TRAFFIC FIELD OPERATIONS	796	63
TRAFFIC	2,121	167
ENVIRONMENTAL HEALTH	2,693	212
TRANSIT FIXED ROUTE	1,896	149
TRANSIT DEMAND RESPONSE	1,826	144
Transit	3,722	293
ROSS ROGERS	27	2
PARK MAINTENANCE	50	4
FIRE CIVILIAN PERSONNEL	2,216	175
PROGRAM MANAGEMENT	1,263	99
COMMUNITY DEVELOPMENT	1,263	99
HOUSING ASSISTANCE	20,003	1,576
HOUSING	20,003	1,576
Community Development Total	21,266	1,675
AUTOMATION	40	3
NETWORKED RESOURCES	29	2
LIBRARY SYSTEM ADMINISTRATION	69	5
Library Grants	69	5
URBAN TRANSPORTATION PLANNING	840	66
PUBLIC HEALTH ADMINISTRATION	3,477	274
IMM/LOCALS	844	66
HIV PREVENTION & COUNCILING	196	15

City of Amarillo
Cost Allocation Plan September 30, 2012
Central Stores Allocation

BIOTERRORISM GRANT	55	4
LOCAL TUBERCULOSIS	366	29
HEALTH DEPARTMENT	4,938	389
WIC ADMINISTRATION	91	7
WIC NUTRITION EDUCATION	69	5
WIC CLIENT SERVICES	19	1
WIC	179	14
GREENWAYS AT HILLSIDE	316	25
BREHAM IMPROVEMENT DISTRICT	46	4
COLONIES #5	223	18
Tutbury Imprv Dist	12	1
Point West PID	5	0
Quail Creek PID	8	1
Public Impr Districts	610	48
UTILITIES OFFICE	369,235	29,085
SURFACE WATER TREATMENT	735	58
WATER DISTRIBUTION	84	7
WASTE WATER COLLECTION	7	1
RIVER ROAD WATER RECLAMATION	230	18
HOLLYWOOD ROAD WASTE WATER TRE	102	8
LABORATORY ADMINISTRATION	5,724	451
Water & Sewer	376,117	29,627
AIRPORT OPERATIONS	707	56
Airport	707	56
Drainage Utility	16,440	1,295
Drainage Utility	16,440	1,295
HEALTH PLAN	30,861	2,431
Family Wellness Center	9	1
Employee Insurance	30,870	2,432
Direct Entities	561,416	44,223
Indirect Cost Plan	607,343	47,841

CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2011/2012

	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
SALARIES FROM 01/01/12 TO 12/31/12 DISTRIBUTED BASED ON EFFORT EXPENDED				
	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
MANAGER	37,007			37,007
MESSENGER		22,099		22,099
DEPARTMENT			128,151	128,151
	37,007	22,099	128,151	187,257
FULL TIME EQUIVALENETS	1	1	5	7

CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2011/2012

DEPARTMENT COST DISTRIBUTION				
	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
PERSONAL SERVICES	56,795	33,916	196,675	287,386
SUPPLIES	4,788			4,788
CONTRACTUAL SERVICES			15,082	15,082
OTHER CHARGES	-22,791			-22,791
TOTAL	38,792	33,916	211,757	284,465
DEPARTMENT OVERHEAD ALLOCATION				
		6,465	32,327	
TOTAL BY FUNCTION		40,381	244,084	284,465

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, and Photo Traffic Enforcement. 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, 2012
Public Works Administration Allocation

Entity: PWAM - PUBLIC WORKS ADMIN

Accumulation of Costs

100 Financial Costs	416,404
10A Total Financial Costs	416,404
2300 City Manager-City Admin	488
2700 Human Resources-City	552
3800 Accounting-Payroll	292
200 Total Indirect Costs	1,332
10 Total Costs	417,736

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
MUNICIPAL GARAGE OPERATIONS	46	53,826
Indirect Entities	46	53,826
ENGINEERING	17	19,892
STREET DEPARTMENT	96	112,332
SOLID WASTE COLLECTION	108	126,374
SOLID WASTE DISPOSAL	34	39,784
TRAFFIC ADMINISTRATION	37	43,295
TRAFFIC FIELD OPERATIONS	18	21,062
TRAFFIC	55	64,357
Photo Traffic Enforcement	1	1,170
Photo Traffic Enforcement	1	1,170
Direct Entities	311	363,910
Indirect Cost Plan	357	417,736

CITY OF AMARILLO
 PUBLIC WORKS Cost Distribution
 Fiscal Year 2011/2012

	<u>Engineering Total</u>	<u>Public Works</u>	<u>Engineering Direct</u>
Salaries from 01/01/12 TO 12/31/12 Distribution based on effort expended			
Director of Public Works	144,073	144,073	
Asst Director of Public Works	121,935	121,935	
Other	751,585		751,585
Secretary	30,276	30,276	
TOTAL	1,047,869	296,284	751,585
Full Time Equivalent Employees	20.0	3.0	17.0

	<u>Engineering Total</u>	<u>Public Works</u>	<u>Engineering Direct</u>	Method of
Department Cost Distribution:				
Personal Services	1,341,460	379,297	962,163	1
Supplies	79,000	11,850	67,150	2
Car and Communication Allowance	13,337	13,337	0	
Contractual	51,275	7,691	43,584	2
Other	28,197	4,230	23,967	2
Less Reimbursements	0	0	0	2
TOTAL	1,513,269	416,404	1,096,865	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/12 TO 12/31/12.
- 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 2011/2012, 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, 2012
Municipal Garage Allocation

Entity: 61110 - MUNICIPAL GARAGE OPERATIONS

Accumulation of Costs

100 Financial Costs	2,705,885
10A Total Financial Costs	2,705,885
2300 City Manager-City Admin	7,477
2700 Human Resources-City	8,467
3000 Finance-Cash Mgmt	1,722
3400 Finance-Internal Auditor	821
3700 Accounting-General	26,348
3800 Accounting-Payroll	4,484
4000 Accounting-Audit	5,454
4100 Purchasing	16,029
4300 MOS-Mail	2
4400 IS-Printing Services	224
4500 Central Stores	46,778
4710 IS-JDE	18,282
4730 IS-HB	5,345
4740 IS-Kronos	8,808
4900 IS-Microsystems	17,317
5000 IS-Replacement	6,125
5210 IS-Reimbursement	-57,862
8900 Public Works Director	53,826
200 Total Indirect Costs	169,647
10 Total Costs	2,875,532

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
MG FUEL	-147,985	-157,263
MG OPERATING	2,853,870	3,032,795
Indirect Entities	2,705,885	2,875,532
Indirect Cost Plan	2,705,885	2,875,532

Entity: 61120 - MUNICIPAL GARAGE REPLACEMENT

Accumulation of Costs

100 Financial Costs	-1,256,311
10A Total Financial Costs	-1,256,311
3700 Accounting-General	24,192
4000 Accounting-Audit	5,008
4100 Purchasing	14,718
4500 Central Stores	9
200 Total Indirect Costs	43,928
10 Total Costs	-1,212,383

City of Amarillo
Cost Allocation Plan September 30, 2012
Municipal Garage Allocation

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL SERVICES	4,344	-472
FACILITIES MAINTENANCE	66,719	-7,254
PLANNING	3,571	-388
CODE ENFORCEMENT	68,735	-7,473
PARKS & RECREATION ADMINISTRAT	4,344	-472
FIRE SUPPORT	644,329	-70,054
Fire	644,329	-70,054
DIRECTOR OF UTILITIES	27,424	-2,982
Indirect Entities	819,466	-89,096
EMERGENCY MANAGEMENT SERVICES	20,896	-2,272
Emergency Management	20,896	-2,272
COMMUNICATIONS	15,181	-1,651
CIVIC CENTER OPERATIONS	15,872	-1,726
LIBRARY	4,258	-463
ENGINEERING	34,832	-3,787
STREET DEPARTMENT	1,769,106	-192,345
SOLID WASTE COLLECTION	2,772,248	-301,411
SOLID WASTE DISPOSAL	1,400,850	-152,306
POLICE	1,653,923	-179,822
TOTAL POLICE	1,653,923	-179,822
ANIMAL CONTROL	111,421	-12,114
TRAFFIC ADMINISTRATION	11,487	-1,249
TRAFFIC FIELD OPERATIONS	135,393	-14,721
TRAFFIC	146,880	-15,969
ENVIRONMENTAL HEALTH	56,680	-6,162
ROSS ROGERS	251,035	-27,294
COMANCHE TRAIL	137,918	-14,995
PARKS & RECREATION PROGRAM	4,258	-463
PARK MAINTENANCE	889,502	-96,710
ZOO MAINTENANCE	10,713	-1,165
Code Inspector	4,344	-472
REHAB SUPPORT	8,688	-945
COMMUNITY DEVELOPMENT	13,032	-1,417
HOUSING ASSISTANCE	4,344	-472
HOUSING	4,344	-472
Community Development Total	17,376	-1,889
AUTOMATION	-280	30
LIBRARY SYSTEM ADMINISTRATION	-280	30
Tech Asst. Negotiated Grants	3,554	-386
Library Grants	3,274	-356
PUBLIC HEALTH ADMINISTRATION	3,571	-388
HEALTH DEPARTMENT	3,571	-388
GREENWAYS AT HILLSIDE	2,426	-264
BRENHAM IMPROVEMENT DISTRICT	40	-4
COLONIES #5	1,668	-181
Public Impr Districts	4,134	-449

City of Amarillo
Cost Allocation Plan September 30, 2012
Municipal Garage Allocation

UTILITIES OFFICE	26,065	-2,834
WATER PRODUCTION	77,823	-8,461
WATER TRANSMISSION	37,716	-4,101
SURFACE WATER TREATMENT	48,867	-5,313
WATER DISTRIBUTION	349,909	-38,044
WASTE WATER COLLECTION	305,214	-33,184
RIVER ROAD WATER RECLAMATION	62,897	-6,838
HOLLYWOOD ROAD WASTE WATER TRE	67,625	-7,352
LABORATORY ADMINISTRATION	31,478	-3,422
Water & Sewer	1,007,594	-109,550
Direct Entities	10,331,522	-1,123,287
Indirect Cost Plan	11,150,988	-1,212,383

Entity: 61110FL - MG FUEL

Accumulation of Costs

5300 MG-Operations	-157,263
200 Total Indirect Costs	-157,263
10 Total Costs	-157,263

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES MAINTENANCE	1,602	-54
CODE ENFORCEMENT	49	-2
FIRE OPERATIONS	154	-5
FIRE SUPPORT	65,244	-2,209
Fire	65,398	-2,214
MG OPERATING	3,857,867	-130,620
Indirect Entities	3,924,916	-132,890
COMMUNICATIONS	1,375	-47
ICE HOCKEY	36	-1
STREET DEPARTMENT	7,309	-247
SOLID WASTE DISPOSAL	18,461	-625
POLICE	78,437	-2,656
NARCOTICS UNIT	14,875	-504
TOTAL POLICE	93,312	-3,159
ANIMAL CONTROL	107	-4
TRAFFIC FIELD OPERATIONS	2	0
TRAFFIC	2	0
TRANSIT FIXED ROUTE	372,847	-12,624
TRANSIT DEMAND RESPONSE	213,249	-7,220
Transit	586,096	-19,844
ROSS ROGERS	1,026	-35
COMANCHE TRAIL	256	-9
PARK MAINTENANCE	1,858	-63
WATER PRODUCTION	1,631	-55
WATER TRANSMISSION	953	-32

City of Amarillo
Cost Allocation Plan September 30, 2012
Municipal Garage Allocation

SURFACE WATER TREATMENT	4,856	-164
WATER DISTRIBUTION	1,096	-37
WASTE WATER COLLECTION	1,430	-48
RIVER ROAD WATER RECLAMATION	37	-1
Water & Sewer	10,003	-339
Direct Entities	719,841	-24,373
Indirect Cost Plan	4,644,757	-157,263

Entity: 611100P - MG OPERATING

Accumulation of Costs

5300 MG-Operations	3,032,795
5320 MG Fuel	-130,620
200 Total Indirect Costs	2,902,175
10 Total Costs	2,902,175

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL SERVICES	4,344	1,131
FACILITIES MAINTENANCE	66,719	17,364
PLANNING	3,571	929
CODE ENFORCEMENT	68,735	17,889
PARKS & RECREATION ADMINISTRAT	4,344	1,131
FIRE SUPPORT	644,329	167,694
Fire	644,329	167,694
DIRECTOR OF UTILITIES	27,424	7,137
Indirect Entities	819,466	213,276
EMERGENCY MANAGEMENT SERVICES	20,896	5,438
Emergency Management	20,896	5,438
COMMUNICATIONS	15,181	3,951
CIVIC CENTER OPERATIONS	15,872	4,131
LIBRARY	4,258	1,108
ENGINEERING	34,832	9,065
STREET DEPARTMENT	1,769,106	460,430
SOLID WASTE COLLECTION	2,772,248	721,510
SOLID WASTE DISPOSAL	1,400,850	364,588
POLICE	1,653,923	430,453
TOTAL POLICE	1,653,923	430,453
ANIMAL CONTROL	111,421	28,999
TRAFFIC ADMINISTRATION	11,487	2,990
TRAFFIC FIELD OPERATIONS	135,393	35,238
TRAFFIC	146,880	38,227
ENVIRONMENTAL HEALTH	56,680	14,752
ROSS ROGERS	251,035	65,335
COMANCHE TRAIL	137,918	35,895
PARKS & RECREATION PROGRAM	4,258	1,108
PARK MAINTENANCE	889,502	231,503

City of Amarillo
Cost Allocation Plan September 30, 2012
Municipal Garage Allocation

ZOO MAINTENANCE	10,713	2,788
Code Inspector	4,344	1,131
REHAB SUPPORT	8,688	2,261
COMMUNITY DEVELOPMENT	13,032	3,392
HOUSING ASSISTANCE	4,344	1,131
HOUSING	4,344	1,131
Community Development Total	17,376	4,522
AUTOMATION	-280	-73
LIBRARY SYSTEM ADMINISTRATION	-280	-73
Tech Asst. Negotiated Grants	3,554	925
Library Grants	3,274	852
PUBLIC HEALTH ADMINISTRATION	3,571	929
HEALTH DEPARTMENT	3,571	929
GREENWAYS AT HILLSIDE	2,426	631
BRENHAM IMPROVEMENT DISTRICT	40	10
COLONIES #5	1,668	434
Public Impr Districts	4,134	1,076
UTILITIES OFFICE	26,065	6,784
WATER PRODUCTION	77,823	20,254
WATER TRANSMISSION	37,716	9,816
SURFACE WATER TREATMENT	48,867	12,718
WATER DISTRIBUTION	349,909	91,068
WASTE WATER COLLECTION	305,214	79,435
RIVER ROAD WATER RECLAMATION	62,897	16,370
HOLLYWOOD ROAD WASTE WATER TRE	67,625	17,600
LABORATORY ADMINISTRATION	31,478	8,193
Water & Sewer	1,007,594	262,238
Direct Entities	10,331,522	2,688,899
Indirect Cost Plan	11,150,988	2,902,175

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 2011/2012 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 Commission.
- * Municipal Court prosecution is charged to the Court.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2012
Legal Allocation

Entity: 1210 - LEGAL

Accumulation of Costs

100 Financial Costs	884,469
110 Depreciation Adjustment	920
111 IT Charges	28,700
10A Total Financial Costs	914,089
2300 City Manager-City Admin	1,300
2400 City Manager-Staff Servic	3,581
2700 Human Resources-City	1,472
3400 Finance-Internal Auditor	342
3700 Accounting-General	2,739
3800 Accounting-Payroll	780
4000 Accounting-Audit	567
4100 Purchasing	1,666
4300 MOS-Mail	49
4400 IS-Printing Services	46
4500 Central Stores	3
4710 IS-JDE	2,031
4720 IS-Hansen	1,849
4730 IS-HB	6,872
4740 IS-Kronos	1,585
4900 IS-Microsystems	12,699
5000 IS-Replacement	4,492
5210 IS-Reimbursement	-29,361
200 Total Indirect Costs	12,715
10 Total Costs	926,804

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CITY ATTORNEY-ACA	217,261	227,660
CITY ATTORNEY-CA	170,794	178,969
Indirect Entities	388,055	406,630
MAYOR AND COMMISSION	164,233	172,094
POLICE	332,180	348,080
TOTAL POLICE	332,180	348,080
Direct Entities	496,413	520,174
Indirect Cost Plan	884,468	926,804

Entity: 1210CA - CITY ATTORNEY-CA

Accumulation of Costs

5500 Legal	178,969
200 Total Indirect Costs	178,969
10 Total Costs	178,969

City of Amarillo
Cost Allocation Plan September 30, 2012
Legal Allocation

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	9.5	6,883
CIVILIAN PERSONNEL	26.75	19,382
PLANNING	20.75	15,035
CODE ENFORCEMENT	13	9,419
PARKS & RECREATION ADMINISTRAT	2.5	1,811
FIRE OPERATIONS	7	5,072
Fire	7	5,072
DIRECTOR OF UTILITIES	14.75	10,687
Indirect Entities	94.25	68,291
MAYOR AND COMMISSION	6	4,347
CITY SECRETARY	19.75	14,310
EMERGENCY MANAGEMENT SERVICES	6.75	4,891
Emergency Management	6.75	4,891
CIVIC CENTER OPERATIONS	2.5	1,811
LIBRARY	0.5	362
MUNICIPAL COURT	9.5	6,883
ENGINEERING	0.5	362
STREET DEPARTMENT	1.75	1,268
SOLID WASTE COLLECTION	2.25	1,630
POLICE	35.75	25,903
TOTAL POLICE	35.75	25,903
ANIMAL CONTROL	3.25	2,355
TRAFFIC ADMINISTRATION	10.75	7,789
TRAFFIC	10.75	7,789
TRANSIT FIXED ROUTE	4	2,898
Transit	4	2,898
PROGRAM MANAGEMENT	0.25	181
COMMUNITY DEVELOPMENT	0.25	181
HOUSING ASSISTANCE	1	725
HOUSING	1	725
Community Development Total	1.25	906
PUBLIC HEALTH ADMINISTRATION	9.75	7,065
HEALTH DEPARTMENT	9.75	7,065
WIC ADMINISTRATION	0.75	543
WIC	0.75	543
UTILITIES OFFICE	16.25	11,774
Water & Sewer	16.25	11,774
AIRPORT OPERATIONS	7.75	5,615
Airport	7.75	5,615
HEALTH PLAN	6.25	4,529
Employee Insurance	6.25	4,529
AEDC OPERATIONS	0.5	362
AEDC	0.5	362
AHD OPERATING	6.75	4,891
AHD	6.75	4,891
AMARILLO EVENTS DISTRICT	0.25	181

City of Amarillo
Cost Allocation Plan September 30, 2012
Legal Allocation

VENUE DISTRICT	0.25	181
Direct Entities	152.75	110,678
Indirect Cost Plan	247	178,969

Entity: 1210ACA - CITY ATTORNEY-ACA

Accumulation of Costs

5500 Legal	227,660
200 Total Indirect Costs	227,660
10 Total Costs	227,660

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4	1,164
FACILITIES MAINTENANCE	2	582
PLANNING	32	9,313
CODE ENFORCEMENT	76.5	22,264
PARKS & RECREATION ADMINISTRAT	54.5	15,861
FIRE OPERATIONS	43.5	12,660
Fire	43.5	12,660
DIRECTOR OF UTILITIES	117.5	34,196
Indirect Entities	330	96,041
MAYOR AND COMMISSION	10.25	2,983
CITY SECRETARY	1	291
EMERGENCY MANAGEMENT SERVICES	4	1,164
Emergency Management	4	1,164
COMMUNICATIONS	1.5	437
CIVIC CENTER OPERATIONS	8.5	2,474
LIBRARY	2.5	728
MUNICIPAL COURT	131	38,125
ENGINEERING	64.75	18,844
STREET DEPARTMENT	2.5	728
POLICE	38	11,059
TOTAL POLICE	38	11,059
TRAFFIC ADMINISTRATION	4	1,164
TRAFFIC	4	1,164
ENVIRONMENTAL HEALTH	26.75	7,785
PROGRAM MANAGEMENT	12	3,492
COMMUNITY DEVELOPMENT	12	3,492
Community Development Total	12	3,492
PUBLIC HEALTH ADMINISTRATION	4	1,164
HEALTH DEPARTMENT	4	1,164
WIC ADMINISTRATION	1	291
WIC	1	291
UTILITIES OFFICE	82.25	23,937
Water & Sewer	82.25	23,937
AIRPORT OPERATIONS	36.25	10,550

City of Amarillo
Cost Allocation Plan September 30, 2012
Legal Allocation

Airport	36.25	10,550
HEALTH PLAN	22	6,403
Employee Insurance	22	6,403
Direct Entities	452.25	131,620
Indirect Cost Plan	782.25	227,660

CITY OF AMARILLO
 LEGAL DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2011/2012

	CITY ATTORNEY	ASST CITY ATTORNEY	COURT PROSECUTORS	GENERAL GOVT	TOTAL
SALARIES FROM 01/01/12 TO 12/31/12 DISTRIBUTED BASED ON EFFORT EXPENDED					
CITY ATTORNEY	175,590		3,583		179,173
DEPUTY CITY ATTORNEY		105,839	18,677		124,516
ATTORNEY II		84,934	4,470		89,404
SECRETARY	13,297	13,297	2,954		29,548
COURT SECRETARY			22,851		22,851
GENERAL GOVT ADJ 15%--35%	-67,365	-49,488		116,853	
PROSECUTORS			183,813		183,813
TOTAL	121,522	154,582	236,348	116,853	629,305

	<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	819,067	158,165	201,195	307,617	152,089
SUPPLIES	43,429	8,386	10,668	16,311	8,064
CONTRACTUAL SERVICES	7,872	1,520	1,934	2,956	1,462
OTHER CHARGES	14,101	2,723	3,464	5,296	2,618
TOTAL	<u>884,469</u>	<u>170,794</u>	<u>217,261</u>	<u>332,180</u>	<u>164,233</u>

RECOVERIES

BALANCE PER AUDIT 884,469

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 2011/2012 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, 2012
Custodial Services Allocation

Entity: 1251 - CUSTODIAL SERVICES

Accumulation of Costs

100 Financial Costs	893,474
110 Depreciation Adjustment	794
10A Total Financial Costs	894,268
2300 City Manager-City Admin	4,226
2400 City Manager-Staff Serv	11,638
2700 Human Resources-City	4,786
3400 Finance-Internal Auditor	57
3700 Accounting-General	3,734
3800 Accounting-Payroll	2,534
4000 Accounting-Audit	773
4100 Purchasing	2,272
4500 Central Stores	4,357
5310 MG Operating	1,131
5400 MG-Replacement	-472
200 Total Indirect Costs	35,036
10 Total Costs	929,304

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL-CITY HALL	110,838	115,283
CUSTODIAL SERV-CEN SERV	261,991	272,497
CUSTODIAL SERVICES-FACILITIES	54,489	56,674
CUSTODIAL SERVICES-LIBRARIES	167,388	174,101
CUSTODIAL SERVICES-POLICE	137,610	143,128
AECC	18,742	19,494
Indirect Entities	751,058	781,177
EMERGENCY MANAGEMENT SERVICES	16,786	17,459
Emergency Management	16,786	17,459
MUNICIPAL COURT	30,934	32,175
ANIMAL CONTROL	20,527	21,350
PUBLIC HEALTH ADMINISTRATION	15,467	16,087
HEALTH DEPARTMENT	15,467	16,087
WIC ADMINISTRATION	27,562	28,667
WIC	27,562	28,667
Family Wellness Center	7,000	7,281
Employee Insurance	7,000	7,281
Presidents Office	24,140	25,108
CHAMBER OF COMMERCE	24,140	25,108
Direct Entities	142,416	148,127
Indirect Cost Plan	893,474	929,304

City of Amarillo
Cost Allocation Plan September 30, 2012
Custodial Services Allocation

Entity: 1251CHALL - CUSTODIAL-CITY HALL

Accumulation of Costs

6100 Custodial Services	115,283
200 Total Indirect Costs	115,283
10 Total Costs	115,283

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	1,106	3,816
PLANNING	2,226	7,680
CODE ENFORCEMENT	3,920	13,525
PARKS & RECREATION ADMINISTRAT	2,493	8,602
DIRECTOR OF UTILITIES	2,895	9,989
Indirect Entities	12,640	43,612
MAYOR AND COMMISSION	3,299	11,383
CITY SECRETARY	348	1,201
COMMUNICATIONS	1,089	3,757
ENGINEERING	3,189	11,003
TRAFFIC ADMINISTRATION	2,150	7,418
TRAFFIC	2,150	7,418
PROGRAM MANAGEMENT	1,351	4,661
COMMUNITY DEVELOPMENT	1,351	4,661
HOUSING ASSISTANCE	1,351	4,661
HOUSING	1,351	4,661
Community Development Total	2,702	9,323
URBAN TRANSPORTATION PLANNING	620	2,139
UTILITIES OFFICE	5,435	18,753
Water & Sewer	5,435	18,753
HEALTH PLAN	1,940	6,694
Employee Insurance	1,940	6,694
Direct Entities	20,772	71,670
Indirect Cost Plan	33,412	115,283

Entity: 1251CSER - CUSTODIAL SERV-CEN SERV

Accumulation of Costs

6100 Custodial Services	272,497
200 Total Indirect Costs	272,497
10 Total Costs	272,497

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE OPERATIONS	310	2,712
Fire	310	2,712

City of Amarillo
Cost Allocation Plan September 30, 2012
Custodial Services Allocation

Indirect Entities	310	2,712
COMMUNICATIONS	420	3,674
STREET DEPARTMENT	4,660	40,761
SOLID WASTE COLLECTION	5,588	48,879
TRAFFIC ADMINISTRATION	2,527	22,104
TRAFFIC	2,527	22,104
TRANSIT FIXED ROUTE	3,104	27,151
Transit	3,104	27,151
PARK MAINTENANCE	6,865	60,049
WATER DISTRIBUTION	3,839	33,580
WASTE WATER COLLECTION	3,840	33,589
Water & Sewer	7,679	67,169
Direct Entities	30,843	269,786
Indirect Cost Plan	31,153	272,497

Entity: 1251FAC - CUSTODIAL SERVICES-FACILITIES

Accumulation of Costs

6100 Custodial Services	56,674
200 Total Indirect Costs	56,674
10 Total Costs	56,674

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ENVIRONMENTAL HEALTH	2,114	52,966
VECTOR CONTROL	148	3,708
Direct Entities	2,262	56,674
Indirect Cost Plan	2,262	56,674

Entity: 1251LIB - CUSTODIAL SERVICES-LIBRARIES

Accumulation of Costs

6100 Custodial Services	174,101
200 Total Indirect Costs	174,101
10 Total Costs	174,101

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY ADMIN	538	749
Indirect Entities	538	749
LIBRARY	121,426	168,979
HARRINGTON LIBRARY CONSTORTIUM	3,142	4,372
HARRINGTON LIBRARY CONSORTIUM	3,142	4,372
Direct Entities	124,568	173,352
Indirect Cost Plan	125,106	174,101

**City of Amarillo
 Cost Allocation Plan September 30, 2012
 Custodial Services Allocation**

Entity: 1251POL - CUSTODIAL SERVICES-POLICE

Accumulation of Costs

6100 Custodial Services	143,128
200 Total Indirect Costs	143,128
10 Total Costs	143,128

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	3	1,278
Indirect Entities	3	1,278
POLICE	333	141,850
TOTAL POLICE	333	141,850
Direct Entities	333	141,850
Indirect Cost Plan	336	143,128

CITY OF AMARILLO
 FACILITIES MAINTENANCE-BUILDING CLEANING
 FISCAL YEAR 2011/12

	BUILDING CLEANING	UTILITIES	TOTAL
DEPARTMENT COST DISTRIBUTION:			
PERSONAL SERVICES	802,180		802,180
SUPPLIES	62,439		62,439
UTILITIES		351,503	351,503
OTHER COSTS	28,855		28,855
TOTAL	893,474	351,503	1,244,977
COST ADJUSTMENTS:			
UTILITIES USED FOR SEWER STORAGE BLDG. TRANSFERRED TO MAINTENANCE		-351,503	0
TOTAL	893,474	0	893,474

COST DISTRIBUTION:

	SQ FT			
CLINIC	5,232	7,000	0	7,000
EMERGENCY MANAGEMENT	12,546	16,786		16,786
DISPATCH	14,008	18,742		18,742
CITY HALL	82,840	110,838		110,838
POLICE	102,850	137,610		137,610
COURT	23,120	30,934		30,934
LIBRARIES	125,106	167,388		167,388
CENTRAL SERVICES	195,811	261,991		261,991
BIVINS BUILDING	18,042	24,140		24,140
ANIMAL SHELTER	15,342	20,527		20,527
WIC	20,600	27,562		27,562
PUBLIC HEATHLH FACILITIES BLDG.	11,560 40,725	15,467 54,489		15,467 54,489
TOTAL	667,782	893,474	0	893,474

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, 2012
Facilities Allocation

Entity: 1252 - FACILITIES MAINTENANCE

Accumulation of Costs

100 Financial Costs	2,462,667
110 Depreciation Adjustment	895,213
111 IT Charges	44,552
10A Total Financial Costs	3,402,432
2300 City Manager-City Admin	3,901
2400 City Manager-Staff Serv	10,743
2700 Human Resources-City	4,417
3400 Finance-Internal Auditor	137
3700 Accounting-General	5,317
3800 Accounting-Payroll	2,339
4000 Accounting-Audit	1,101
4100 Purchasing	3,235
4300 MOS-Mail	2
4400 IS-Printing Services	12
4500 Central Stores	2,159
4710 IS-JDE	3,047
4730 IS-HB	2,291
4740 IS-Kronos	8,984
4900 IS-Microsystems	19,626
5000 IS-Replacement	6,942
5210 IS-Reimbursement	-45,578
5310 MG Operating	17,364
5320 MG Fuel	-54
5400 MG-Replacement	-7,254
5700 Legal-Asst City Attys	582
200 Total Indirect Costs	39,313
10 Total Costs	3,441,746

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES-CITY HALL	268,784	375,644
FACILITIES-CENTRAL SERVICES	369,128	515,882
FACILITIES-FAC BUILDING	89,344	124,864
FACILITIES-LIBRARIES	332,486	464,672
FACILITIES-POLICE	378,961	529,624
AECC	48,365	67,593
FIRE OPERATIONS	149,478	208,906
Fire	149,478	208,906
Indirect Entities	1,636,546	2,287,185
EMERGENCY MANAGEMENT SERVICES	43,318	60,540
Emergency Management	43,318	60,540
CIVIC CENTER OPERATIONS	601,012	839,955
MUNICIPAL COURT	33,279	46,510
ANIMAL CONTROL	22,084	30,864

**City of Amarillo
Cost Allocation Plan September 30, 2012
Facilities Allocation**

ROSS ROGERS	8,844	12,360
COMANCHE TRAIL	8,144	11,382
PUBLIC HEALTH ADMINISTRATION	16,640	23,256
HEALTH DEPARTMENT	16,640	23,256
WIC ADMINISTRATION	29,652	41,441
WIC	29,652	41,441
Family Wellness Center	18,064	25,246
Employee Insurance	18,064	25,246
Presidents Office	45,084	63,008
CHAMBER OF COMMERCE	45,084	63,008
Direct Entities	826,121	1,154,561
Indirect Cost Plan	2,462,667	3,441,746

Entity: 1252CHALL - FACILITIES-CITY HALL

Accumulation of Costs

7100 Facilities	375,644
200 Total Indirect Costs	375,644
10 Total Costs	375,644

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	1,106	12,435
PLANNING	1,801	20,248
CODE ENFORCEMENT	3,920	44,072
PARKS & RECREATION ADMINISTRAT	2,493	28,028
DIRECTOR OF UTILITIES	2,895	32,548
Indirect Entities	12,215	137,331
MAYOR AND COMMISSION	3,299	37,090
CITY SECRETARY	348	3,912
COMMUNICATIONS	1,089	12,243
ENGINEERING	3,189	35,853
TRAFFIC ADMINISTRATION	2,150	24,172
TRAFFIC	2,150	24,172
PROGRAM MANAGEMENT	1,351	15,189
COMMUNITY DEVELOPMENT	1,351	15,189
HOUSING ASSISTANCE	1,351	15,189
HOUSING	1,351	15,189
Community Development Total	2,702	30,378
URBAN TRANSPORTATION PLANNING	620	6,971
UTILITIES OFFICE	5,435	61,105
Water & Sewer	5,435	61,105

City of Amarillo
Cost Allocation Plan September 30, 2012
Facilities Allocation

HEALTH PLAN	1,940	21,811
Employee Insurance	1,940	21,811
COMMUNITY SERVICE ADMIN	425	4,778
Direct Entities	21,197	238,313
Indirect Cost Plan	33,412	375,644

Entity: 1252CSER - FACILITIES-CENTRAL SERVICES

Accumulation of Costs

7100 Facilities	515,882
200 Total Indirect Costs	515,882
10 Total Costs	515,882

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE OPERATIONS	9,824	30,594
Fire	9,824	30,594
Indirect Entities	9,824	30,594
COMMUNICATIONS	3,007	9,364
STREET DEPARTMENT	25,607	79,745
SOLID WASTE COLLECTION	44,592	138,867
TRAFFIC ADMINISTRATION	12,943	40,307
TRAFFIC	12,943	40,307
ENVIRONMENTAL HEALTH	458	1,426
TRANSIT FIXED ROUTE	25,208	78,502
Transit	25,208	78,502
PARK MAINTENANCE	13,742	42,795
WATER DISTRIBUTION	15,137	47,139
WASTE WATER COLLECTION	15,138	47,142
Water & Sewer	30,275	94,282
Direct Entities	155,832	485,288
Indirect Cost Plan	165,656	515,882

Entity: 1252FAC - FACILITIES-FAC BUILDING

Accumulation of Costs

7100 Facilities	124,864
200 Total Indirect Costs	124,864
10 Total Costs	124,864

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ENVIRONMENTAL HEALTH	2,114	116,695
VECTOR CONTROL	148	8,170
Direct Entities	2,262	124,864
Indirect Cost Plan	2,262	124,864

**City of Amarillo
Cost Allocation Plan September 30, 2012
Facilities Allocation**

Entity: 1252LIB - FACILITIES-LIBRARIES

Accumulation of Costs

7100 Facilities	464,672
200 Total Indirect Costs	464,672
10 Total Costs	464,672

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY ADMIN	538	1,998
Indirect Entities	538	1,998
LIBRARY	121,426	451,004
HARRINGTON LIBRARY CONSTORTIUM	3,142	11,670
HARRINGTON LIBRARY CONSORTIUM	3,142	11,670
Direct Entities	124,568	462,674
Indirect Cost Plan	125,106	464,672

Entity: 1252POL - FACILITIES-POLICE

Accumulation of Costs

7100 Facilities	529,624
200 Total Indirect Costs	529,624
10 Total Costs	529,624

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	3	4,729
Indirect Entities	3	4,729
POLICE	333	524,895
TOTAL POLICE	333	524,895
Direct Entities	333	524,895
Indirect Cost Plan	336	529,624

CITY OF AMARILLO, TEXAS
 BUILDING MAINTENANCE Cost Distribution
 FISCAL YEAR 2011/2012

	Bldg Use Fee	General Maint	Utilities	Total
Department Cost Distribution:				
Personal Services		1,224,343		1,224,343
Supplies		25,843		25,843
Contractual Services		415,914		415,914
Other		61,962		61,962
Total	0	1,728,062		1,728,062
Cost Adjustments:				
Police			230,696	230,696
Library Utilities			152,406	152,406
Trans from Bldg Cleaning			351,503	351,503
Total	0	1,728,062	734,605	2,462,668

Cost Distribution:

	Sq Ft	Bldg Use Fee	General Maint	Utilities	Total
Civic Center	417,095	600,376	636		601,012
City Hall	82,840	119,242	149,542		268,784
Clinic	5,232	7,531	10,533		18,064
Emergency Management	12,546	18,059	25,259		43,318
Dispatch	14,008	20,163	28,202		48,365
Police	102,850	148,045	230,916		378,961
Court	23,120	33,279	0		33,279
Ross Rogers Club House	6,144	8,844	0		8,844
Comanche Club House	5,658	8,144	0		8,144
WIC	20,600	29,652	0		29,652
Public Health	11,560	16,640	0		16,640
Libraries	125,106	180,080	152,406		332,486
Central Services	195,811	281,855	87,273		369,128
Bivins Building	18,042	25,970	19,114		45,084
Animal Shelter	15,342	22,084	0		22,084
Facilities Bldg.	40,725	58,620	30,724		89,344
Fire Stations	103,846	149,478	0		149,478
Total	1,200,525	0	1,728,062	734,605	2,462,667

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, 2012
Civilian Personnel Allocation

Entity: 1640 - CIVILIAN PERSONNEL

Accumulation of Costs

100 Financial Costs	3,865,361
10A Total Financial Costs	3,865,361
2300 City Manager-City Admin	10,077
2700 Human Resources-City	11,412
3400 Finance-Internal Auditor	182
3700 Accounting-General	11,595
3800 Accounting-Payroll	6,044
4000 Accounting-Audit	2,400
4100 Purchasing	7,054
5600 Legal-City Atty	19,382
200 Total Indirect Costs	68,146
10 Total Costs	3,933,507

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	195,322	198,766
Indirect Entities	195,322	198,766
POLICE	3,670,039	3,734,742
TOTAL POLICE	3,670,039	3,734,742
Direct Entities	3,670,039	3,734,742
Indirect Cost Plan	3,865,361	3,933,507

CITY OF AMARILLO
 CIVILIAN PERSONNEL
 Fiscal Year 2011/12

	Total	PD Admin	PD Direct
Chief's Office			
Secretary III	51,872	51,872	
Clerk-Typist	22,665	22,665	
Training & Personnel			
Director			
Clerk Typist IV	30,294		30,294
Clerk Typist I	19,934		19,934
Payroll Clerk	46,817		46,817
Other Civilian Personnel	1,303,484		1,303,484
Total	1,475,066	74,537	1,400,529
Number of Employees	62	2	60

	Total	PD Admin	PD Direct	Method of Dist
Personal Services	2,138,924	108,083	2,030,841	1
Supplies	0	0	0	
Contractual Services	1,717,910	86,808	1,631,102	2
Other Charges	8,527	431	8,096	2
	3,865,361	195,322	3,670,039	

Methods of Distributions:

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

Amount per 11/12 Audit 3,865,361

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 2011/2012, which jointly benefited grant and community programs. Administrative costs identified have been allocated to the Police Department cost functions, which include applicable grant programs. The Police direct function has been included solely for informational purposes and has no bearing on grant programs.

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2012
Police Administration Allocation

Entity: PDAM - POLICE ADMIN

Accumulation of Costs

100 Financial Costs	505,457
10A Total Financial Costs	505,457
2300 City Manager-City Admin	488
2700 Human Resources-City	552
3800 Accounting-Payroll	292
6300 Custodial Services-Police	1,278
7400 Facilities-Police	4,729
8400 Civilian Personnel	198,766
200 Total Indirect Costs	206,104
10 Total Costs	711,561

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE	1	711,561
TOTAL POLICE	1	711,561
Direct Entities	1	711,561
Indirect Cost Plan	1	711,561

CITY OF AMARILLO
POLICE Cost Distribution
Fiscal Year 2011/2012

	<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 01/01/2012 thru 12/31/2012 Distribution based on effort expended				
POLICE CHIEF		151,261		
ASST. POLICE CHIEF		121,105		
ASST. POLICE CHIEF		119,742		
Other Police			22,641,314	
Total	23,033,422	392,108	22,641,314	
Number of Employees	336	3	333	

	<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	29,330,909	499,313	28,831,596	1
Supplies	150,828	1,347	149,481	2
Utilities	230,696		230,696	
Police Direct Supplies	844,149		844,149	
Contractual Services	38,832	347	38,485	2
Police Direct Contractual Services	1,989,144		1,989,144	
Other Charges	519,854	4,642	515,212	2
Other Agencies	57,152		57,152	
Reimbursements	-11,216	-191	-11,025	2
Total	33,150,348	505,457	32,644,891	
Cost Adjustments:				
Utilities to Maint	-230,696		-230,696	3
Total	32,919,652	505,457	32,414,195	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/12 thru 12/31/12
- 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 2011/2012. 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 2011/2012 fiscal year.

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2012
Planning Allocation

Entity: 1720 - PLANNING

Accumulation of Costs

100 Financial Costs	419,618
110 Depreciation Adjustment	37,641
111 IT Charges	41,397
10A Total Financial Costs	498,656
2300 City Manager-City Admin	1,138
2410 City Manager-Comm Service	2,403
2700 Human Resources-City	1,288
3400 Finance-Internal Auditor	1,345
3700 Accounting-General	1,383
3800 Accounting-Payroll	682
4000 Accounting-Audit	286
4100 Purchasing	841
4300 MOS-Mail	86
4400 IS-Printing Services	634
4500 Central Stores	1
4710 IS-JDE	4,063
4720 IS-Hansen	9,244
4730 IS-HB	6,108
4740 IS-Kronos	1,233
4900 IS-Microsystems	11,545
5000 IS-Replacement	4,084
5200 IS-CAD	4,623
5210 IS-Reimbursement	-42,350
5310 MG Operating	929
5400 MG-Replacement	-388
5600 Legal-City Atty	15,035
5700 Legal-Asst City Attys	9,313
6200 Custodial Services-City H	7,680
7300 Facilities-City Hall	20,248
200 Total Indirect Costs	61,456
10 Total Costs	560,112

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Planning Admin	135,498	180,865
Planning PIDS	20,078	26,800
Indirect Entities	155,576	207,665
City Planning	264,042	352,447
Direct Entities	264,042	352,447
Indirect Cost Plan	419,618	560,112

**City of Amarillo
Cost Allocation Plan September 30, 2012
Planning Allocation**

Entity: 1720PIDS - PLANNING PIDS

Accumulation of Costs

9700 Planning	26,800
200 Total Indirect Costs	26,800
10 Total Costs	26,800

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
GREENWAYS AT HILLSIDE	269,891	12,892
BRENHAM IMPROVEMENT DISTRICT	15,129	723
COLONIES #5	223,634	10,682
Tutbury Imprv Dist	14,886	711
Point West PID	31,454	1,502
Quail Creek PID	6,071	290
Public Impr Districts	561,065	26,800
Direct Entities	561,065	26,800
Indirect Cost Plan	561,065	26,800

Entity: 1720ADM - PLANNING ADMINISTRATION

Accumulation of Costs

9700 Planning	180,865
200 Total Indirect Costs	180,865
10 Total Costs	180,865

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
City Planning	7	115,096
URBAN TRANSPORTATION PLANNING	4	65,769
Direct Entities	11	180,865
Indirect Cost Plan	11	180,865

CITY OF AMARILLO
 PLANNING DEPARTMENT Cost Distribution
 Fiscal Year 2011/2012

	Planning Total	City Planning	Planning Admin	PIDs
Chief Planner	100%		97%	3%
Planner	100%	77%		23%
Secretary	100%	97%		3%

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

Chief Planner	94,892		91,723	3,169
Planner	36,325	27,833		8,492
Secretary	42,635	41,211		1,424
Other Employees	97,301	97,301		
TOTAL	271,153	166,345	91,723	13,085
Full Time Equivalent Employees	7.0	5.7	1.0	0.3

	Planning Total	City Planning	Planning Admin	PIDS	Method of Dist
Department Cost Distribution:					
Personal Services	387,419	237,671	131,052	18,696	1
Supplies	6,917	5,665	955	297	2
Contractual	15,923	13,041	2,199	684	2
Other	9,359	7,665	1,292	402	2
TOTAL	419,618	264,041	135,498	20,078	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/12 TO 12/31/12.
- 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, 2012
Fire Department Allocation

Entity: 1900 - FIRE

Accumulation of Costs

100 Financial Costs	23,457,993
110 Depreciation Adjustment	1,034,013
111 IT Charges	290,857
10A Total Financial Costs	24,782,863
2300 City Manager-City Admin	39,822
2700 Human Resources-City	45,095
3400 Finance-Internal Auditor	2,360
3700 Accounting-General	71,237
3800 Accounting-Payroll	23,882
4000 Accounting-Audit	14,747
4100 Purchasing	43,340
4300 MOS-Mail	219
4400 IS-Printing Services	1,526
4500 Central Stores	21,099
4710 IS-JDE	26,407
4720 IS-Hansen	12,941
4730 IS-HB	38,176
4740 IS-Kronos	176
4900 IS-Microsystems	125,839
5000 IS-Replacement	44,512
5100 IS-Public Safety	103,377
5200 IS-CAD	1,734
5210 IS-Reimbursement	(297,555)
5310 MG Operating	167,694
5320 MG Fuel	(2,214)
5400 MG-Replacement	(70,054)
5600 Legal-City Atty	5,072
5700 Legal-Asst City Attys	12,660
6600 Custodial Services-Centra	2,712
7100 Facilities	208,906
7800 Facilities-Central Servic	30,594
9800 AECC	367,964
200 Total Indirect Costs	1,042,268
10 Total Costs	25,825,132

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE AIRPORT	1,580,480	1,646,949
FIRE CITY	23,202,383	24,178,183
Direct Entities	24,782,863	25,825,132
Indirect Cost Plan	24,782,863	25,825,132

CITY OF AMARILLO
 FIRE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2011/2012

	<u>TOTAL</u> <u>COST</u>	<u>CITY</u>	<u>AIRPORT</u>
SEPTEMBER 30, 2012	23,457,993.00		
Adjustment of Equipment Rental	-644,329.00	644,329.00	
DISTRIBUTION BASED ON LINE FIREFIGHTERS	22,813,664.00	219/241 20,731,088.86	22/241 2,082,575.14
CITY ADJUSTMENT TO AIRPORT		6/24 520,643.78	18/24 -520,643.78
City Depreciation Adjustment	1,034,013.00	1,034,013.00	
ALLOCATED SHARE	----- 24,492,006.00 =====	----- 22,930,074.65 =====	----- 1,561,931.35 =====
IT Charges	290,857.00	272,308.15	18,548.85
Actual Fire Department Allocation	<u>24,782,863</u>	<u>23,202,383</u>	<u>1,580,480</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, 2012
Building Safety Allocation

Entity: 1740 - BUILDING SAFETY

Accumulation of Costs

100 Financial Costs	1,971,992
110 Depreciation Adjustment	1,893
111 IT Charges	168,383
10A Total Financial Costs	2,142,268
2300 City Manager-City Admin	5,039
2410 City Manager-Comm Service	10,644
2700 Human Resources-City	5,706
3400 Finance-Internal Auditor	285
3700 Accounting-General	6,420
3800 Accounting-Payroll	3,022
4000 Accounting-Audit	1,329
4100 Purchasing	3,906
4300 MOS-Mail	2,576
4400 IS-Printing Services	2,266
4500 Central Stores	12,899
4710 IS-JDE	7,110
4720 IS-Hansen	57,311
4730 IS-HB	30,541
4740 IS-Kronos	5,813
4900 IS-Microsystems	42,716
5000 IS-Replacement	15,109
5210 IS-Reimbursement	-172,260
5310 MG Operating	17,889
5320 MG Fuel	-2
5400 MG-Replacement	-7,473
5600 Legal-City Atty	9,419
5700 Legal-Asst City Attys	22,264
6200 Custodial Services-City H	13,525
7300 Facilities-City Hall	44,072
200 Total Indirect Costs	140,126
10 Total Costs	2,282,394

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
WATER GENERAL	117,341	135,811
Water & Sewer	117,341	135,811
CITY CODE	1,854,651	2,146,583
Direct Entities	1,971,992	2,282,394
Indirect Cost Plan	1,971,992	2,282,394

CITY OF AMARILLO
 Building Safety Department Cost Distribution
 Fiscal Year 2011/12

	BU 1740 City Code	Water Inspector	TOTAL
Salaries from 01/01/12 to 12/31/12 Distribution Based on Effort Expended			
Administrator	109,834	3,661	113,495
Secretary II	42,653	1,422	44,075
Plumbing Inspectors	37,384	38,045	75,429
Others	816,409	27,214	843,623
TOTAL	1,006,280	70,342	1,076,622
Adjusted Number of Employees	30	1	31
Department Cost Distribution:			
Personal Services: (1)	1,518,202	106,126	1,624,328
Supplies: (1)	33,184	1,106	34,290
Contractual Services (1)	252,357	8,412	260,769
Other (1)	50,908	1,697	52,605
Reimbursements			
TOTAL	1,854,651	117,341	1,971,992

Methods of Distribution:

1 Distribution Based on Salaries from 01/01/12 TO 12/31/12.

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, 2012
Director of Utilities Allocation

Entity: 52110 - DIRECTOR OF UTILITIES

Accumulation of Costs

100 Financial Costs	1,509,322
111 IT Charges	93,834
10A Total Financial Costs	1,603,156
2300 City Manager-City Admin	2,926
2700 Human Resources-City	3,313
3400 Finance-Internal Auditor	1,368
3700 Accounting-General	4,527
3800 Accounting-Payroll	1,755
4100 Purchasing	2,754
4300 MOS-Mail	87
4400 IS-Printing Services	918
4500 Central Stores	123
4710 IS-JDE	12,188
4720 IS-Hansen	14,790
4730 IS-HB	19,088
4740 IS-Kronos	3,171
4900 IS-Microsystems	26,553
5000 IS-Replacement	9,392
5200 IS-CAD	5,779
5210 IS-Reimbursement	-95,995
5310 MG Operating	7,137
5400 MG-Replacement	-2,982
5600 Legal-City Atty	10,687
5700 Legal-Asst City Attys	34,196
6200 Custodial Services-City H	9,989
7300 Facilities-City Hall	32,548
200 Total Indirect Costs	104,315
10 Total Costs	1,707,471

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
WATER PRODUCTION	8	70,050
WATER TRANSMISSION	8	70,050
SURFACE WATER TREATMENT	28	245,175
WATER DISTRIBUTION	55	481,594
WASTE WATER COLLECTION	30	262,688
RIVER ROAD WATER RECLAMATION	23	201,394
HOLLYWOOD ROAD WASTE WATER TRE	24	210,150
LABORATORY ADMINISTRATION	19	166,369
Water & Sewer	195	1,707,471
Direct Entities	195	1,707,471
Indirect Cost Plan	195	1,707,471

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, 2012
Parks and Recreation Administration Allocation

Entity: 1820 - PARKS & RECREATION ADMINISTRATION

Accumulation of Costs

100 Financial Costs	470,086
110 Depreciation Adjustment	583,836
111 IT Charges	58,356
10A Total Financial Costs	1,112,278
2300 City Manager-City Admin	975
2700 Human Resources-City	1,104
3400 Finance-Internal Auditor	661
3700 Accounting-General	1,585
3800 Accounting-Payroll	585
4000 Accounting-Audit	328
4100 Purchasing	964
4300 MOS-Mail	449
4400 IS-Printing Services	1,083
4500 Central Stores	60
4710 IS-JDE	10,157
4720 IS-Hansen	3,697
4730 IS-HB	16,034
4740 IS-Kronos	2,114
4900 IS-Microsystems	12,699
5000 IS-Replacement	4,492
5200 IS-CAD	578
5210 IS-Reimbursement	-59,700
5310 MG Operating	1,131
5400 MG-Replacement	-472
5600 Legal-City Atty	1,811
5700 Legal-Asst City Attys	15,861
6200 Custodial Services-City H	8,602
7300 Facilities-City Hall	28,028
200 Total Indirect Costs	52,827
10 Total Costs	1,165,106

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ROSS ROGERS	29	167,268
COMANCHE TRAIL	23	132,661
TENNIS CENTER	1	5,768
SWIMMING POOLS	18	103,821
PARKS & RECREATION PROGRAM	18	103,821
PARK MAINTENANCE	96	553,714
ZOO MAINTENANCE	12	69,214
ATHLETIC ADMINISTRATION	5	28,839
Direct Entities	202	1,165,106
Indirect Cost Plan	202	1,165,106

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 2011/2012. 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, 2012
Library Administration Allocation

Entity: LBAM - LIBRARY ADMIN

Accumulation of Costs

100 Financial Costs	316,820
10A Total Financial Costs	316,820
2300 City Manager-City Admin	488
2410 City Manager-Comm Service	1,030
2700 Human Resources-City	552
3800 Accounting-Payroll	292
6500 Custodial Services-Librar	749
7700 Facilities-Libraries	1,998
200 Total Indirect Costs	5,109
10 Total Costs	321,929

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY	73	313,344
AUTOMATION	1	4,292
LIBRARY SYSTEM ADMINISTRATION	1	4,292
Tech Asst. Negotiated Grants	1	4,292
Library Grants	2	8,585
Direct Entities	75	321,929
Indirect Cost Plan	75	321,929

CITY OF AMARILLO
LIBRARY Cost Distribution
Fiscal Year 2011/12

	<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 01/01/12 TO 12/31/12 Distribution based on effort expended				
Head Librarian		94,227		
Assistant Head Librarian		71,919		
Secretary		22,867		
Other Library			1,414,829	
Total	1,603,842	189,013	1,414,829	
Number of Employees	76	3	73	
Department Cost Distribution:				
Personal Services	2,590,183	305,253	2,284,931	1
Supplies	71,384	2,818	68,566	2
Contractual Services	113,478	4,479	108,999	2
Other Charges	108,177	4,270	103,907	2
Utilities	152,406		152,406	
Shop Rental	5,338		5,338	
Car & Mileage Allowance	3,014		3,014	
Other Equipt Maint	143		143	
Books, Films & Periodicals	534,777		534,777	
Total	3,578,900	316,820	3,262,080	
Cost Adjustments:				
Utilities to Maint	-152,406		-152,406	3
Total	3,426,494	316,820	3,109,674	
Methods of Distributions:				
1 Distributed based on salaries from 01/01/12 thru 12/31/12.				
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, 2012
Civic Center Allocation

Entity: 1241 CIVIC CENTER PROMOTIONS

Accumulation of Costs

100 Financial Costs	277,365
110 Depreciation Adjustment	109,295
10A Total Financial Costs	386,660
2300 City Manager-City Admin	650
2410 City Manager-Comm Service	1,373
2700 Human Resources-City	736
3400 Finance-Internal Auditor	239
3700 Accounting-General	832
3800 Accounting-Payroll	390
4000 Accounting-Audit	172
4100 Purchasing	506
4300 MOS-Mail	97
4400 IS-Printing Services	199
4500 Central Stores	17
4740 IS-Kronos	705
4900 IS-Microsystems	3,463
5000 IS-Replacement	1,225
5210 IS-Reimbursement	-5,806
200 Total Indirect Costs	4,800
10 Total Costs	391,461

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Civic Center City	274,810	316,404
Civic Center Venue	65,190	75,057
Direct Entities	340,000	391,461
Indirect Cost Plan	340,000	391,461

Entity: 1243 CIVIC CENTER OPERATIONS

Accumulation of Costs

100 Financial Costs	1,717,925
110 Depreciation Adjustment	1,978,612
10A Total Financial Costs	3,696,537
2300 City Manager-City Admin	3,738
2410 City Manager-Comm Service	7,897
2700 Human Resources-City	4,233
3400 Finance-Internal Auditor	160
3700 Accounting-General	5,153
3800 Accounting-Payroll	2,242
4000 Accounting-Audit	1,067

City of Amarillo
Cost Allocation Plan September 30, 2012
Civic Center Allocation

4100 Purchasing	3,135
4400 IS-Printing Services	1
4500 Central Stores	2,891
4710 IS-JDE	8,125
4730 IS-HB	3,818
4740 IS-Kronos	4,404
4900 IS-Microsystems	18,472
5000 IS-Replacement	3,675
5210 IS-Reimbursement	-48,180
5310 MG Operating	4,131
5400 MG-Replacement	-1,726
5600 Legal-City Atty	1,811
5700 Legal-Asst City Attys	2,474
7100 Facilities	839,955
200 Total Indirect Costs	867,477
10 Total Costs	4,564,014

Allocation to Benefiting Activities	Base	Allocation
Civic Center City	274,810	3,688,931
Civic Center Venue	65,190	875,082
Direct Entities	340,000	4,564,014
Indirect Cost Plan	340,000	4,564,014

Entity: 1248 BOX OFFICE

Accumulation of Costs

100 Financial Costs	295,165
110 Depreciation Adjustment	761
10A Total Financial Costs	295,926
2300 City Manager-City Admin	1,788
2410 City Manager-Comm Service	3,777
2700 Human Resources-City	2,025
3400 Finance-Internal Auditor	228
3700 Accounting-General	885
3800 Accounting-Payroll	1,072
4000 Accounting-Audit	183
4100 Purchasing	539
4300 MOS-Mail	270
4400 IS-Printing Services	0
4740 IS-Kronos	2,819
4900 IS-Microsystems	15,008
5000 IS-Replacement	5,309
5210 IS-Reimbursement	-25,159
200 Total Indirect Costs	8,744
10 Total Costs	304,670

City of Amarillo
Cost Allocation Plan September 30, 2012
Civic Center Allocation

Allocation to Benefiting Activities	Base	Allocation
Civic Center City	274,810	246,254
Civic Center Venue	65,190	58,416
Direct Entities	340,000	304,670
Indirect Cost Plan	340,000	304,670

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 Control. 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, 2012
Amarillo Emergency Communications Center Allocation

Entity: 1270 - AECC

Accumulation of Costs

100 Financial Costs	4,228,887
110 Depreciation Adjustment	13,581
10A Total Financial Costs	4,242,468
2300 City Manager-City Admin	11,865
2400 City Manager-Staff Servic	32,676
2700 Human Resources-City	13,436
3400 Finance-Internal Auditor	1,152
3700 Accounting-General	12,685
3800 Accounting-Payroll	7,116
4000 Accounting-Audit	2,626
4100 Purchasing	7,717
4300 MOS-Mail	33
4400 IS-Printing Services	455
4500 Central Stores	61
4710 IS-JDE	5,078
4730 IS-HB	9,162
4740 IS-Kronos	12,508
4900 IS-Microsystems	53,107
5000 IS-Replacement	18,785
5100 IS-Public Safety	74,399
5210 IS-Reimbursement	(128,233)
6100 Custodial Services	19,494
7100 Facilities	67,593
200 Total Indirect Costs	221,715
10 Total Costs	4,464,182

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE SUPPORT	19,574.00	367,964
Fire	19,574.00	367,964
Indirect Entities	19,574.00	367,964
POLICE	187,111.00	3,517,428
TOTAL POLICE	187,111.00	3,517,428
ANIMAL CONTROL	30,789.00	578,791
Direct Entities	217,900.00	4,096,218
Indirect Cost Plan	237,474.00	4,464,182