

CITY OF
AMARILLO™
OPEN SPACES ★ ENDLESS OPPORTUNITIES



**INDIRECT COST
ALLOCATION PLAN
FISCAL YEAR 2013 - 2014**

**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, 2014 to establish billing or final indirect costs rates for the period October 1, 2015 thru September 30, 2016 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 17, 2015

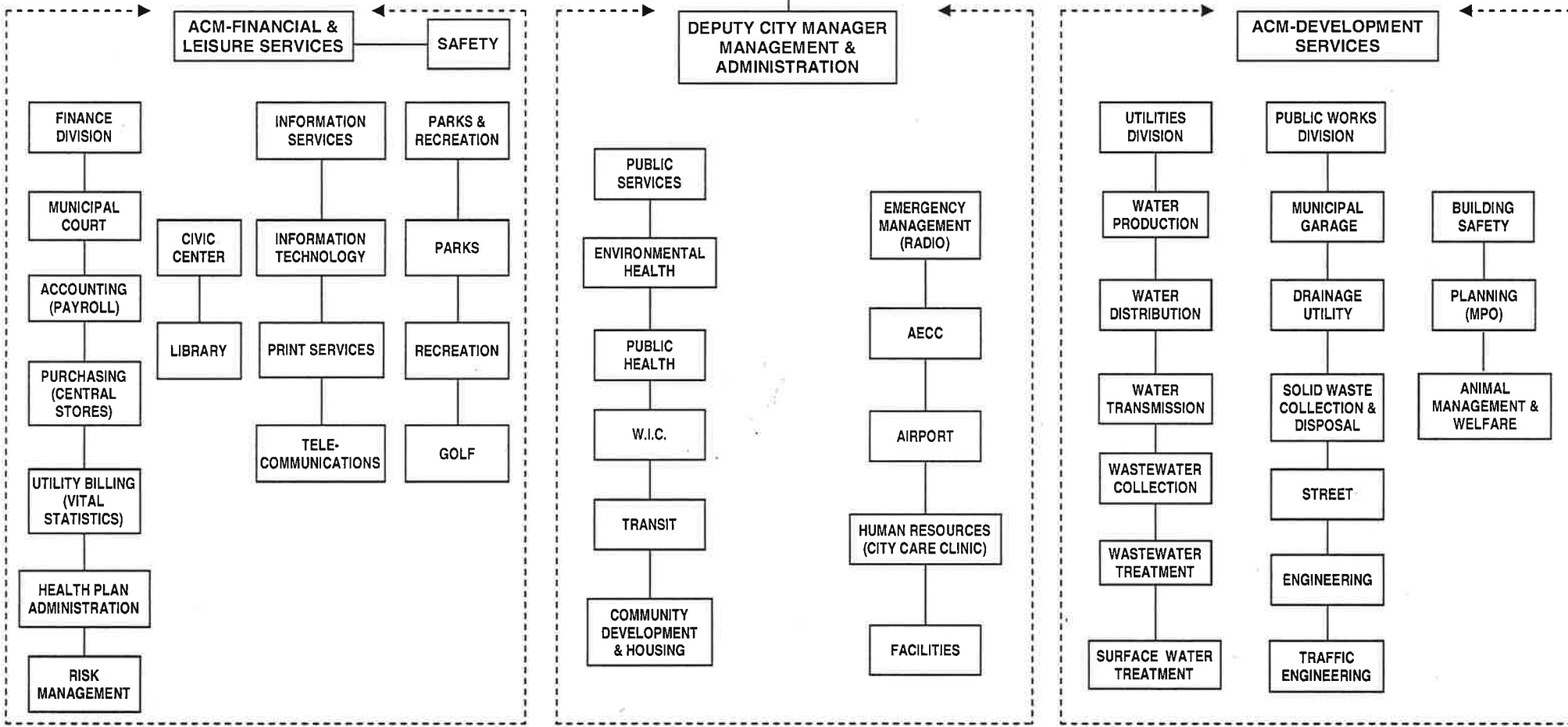
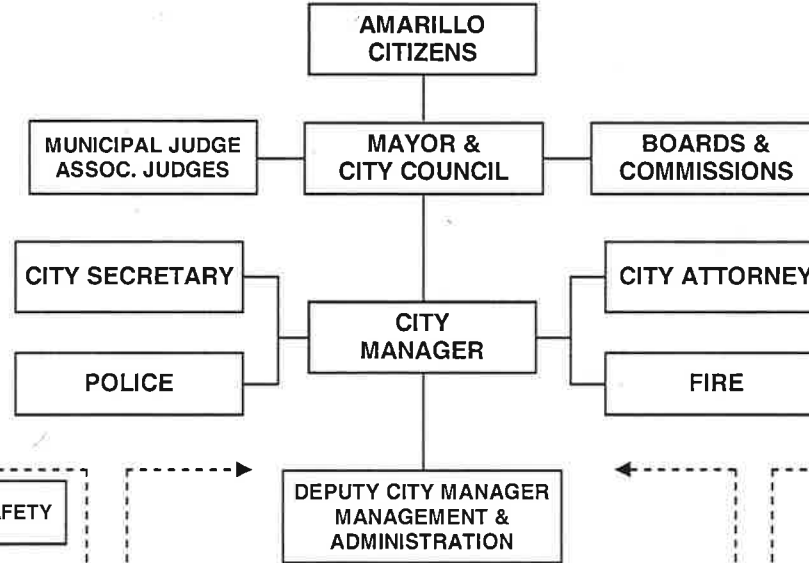
BOARDS AND COMMISSIONS

- Advisory Commission for People with Disabilities
- Airport Advisory Board
- Amarillo Economic Development Corporation
- Amarillo Firemen's Relief and Retirement Trust
- Amarillo Hospital District Board of Managers
- 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 Review for Landmarks and Historical Districts
- Canadian River Municipal Water Authority
- Center City Tax Increment Reinvestment Zone #1 Board (TIRZ)

CITY OF AMARILLO ORGANIZATION CHART

BOARDS AND COMMISSIONS

- Civil Service Commission
- Community Development Advisory Committee
- Comprehensive Plan Implementation Advisory Committee
- Construction Advisory and Appeals Board
- Convention and Visitors Council
- Downtown Urban Design Review Board
- Emergency Care Advisory Board
- Health Facilities Corporation
- Library Board
- MPO Policy Advisory Committee
- Parks and Recreation Commission
- Photographic Traffic Signal Enforcement Committee
- Planning and Zoning Commission
- Public Improvement District Boards
- 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 MGMT & WELFARE	ALLOCATION TO ANIMAL MGMT & WELFARE
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 2014

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
PURCHASING DIVISION	
PURCHASING	MODIFIED DIRECT CHARGES
CITY MANAGER'S OFFICE	
CITYWIDE ADMINISTRATION	NO. OF EQUIVALENT PERMANENT POSITIONS - FY 2014
DEPARTMENT ADMINISTRATION	NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENT FY 2014
LEGAL DEPARTMENT	
DEPARTMENT COUNSEL	RELATIVE EFFORT EXPENDED IN PROVIDING LEGAL SERVICES - FY 2014
DIRECTOR OF FINANCE	
DEPARTMENT ADMINISTRATION.	NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENTS - FY 2014
INTERNAL AUDIT	RELATIVE EFFORT EXPENDED IN CONDUCTING INTERNAL AUDITS
CASH MANAGEMENT	AVERAGE INVESTMENT BALANCE – FY 2014
ACCOUNTING DIVISION	
GENERAL ACCOUNTING	MODIFIED DIRECT CHARGES - FY 2014
PAYROLL ADMINISTRATION	NO. OF EQUIVALENT PERMANENT POSITIONS IN THE DEPARTMENT - FY 2014
GRANT ACCOUNTING	GRANT MODIFIED DIRECT CHARGES - FY 2014
ANNUAL AUDIT	MODIFIED DIRECT CHARGES - FY 2014
INFORMATION TECHNOLOGY DIVISION	
INFORMATION TECHNOLOGY	DIRECT CHARGES FOR INFORMATION SERVICES

DEPARTMENT**BASIS OF ALLOCATION****MUNICIPAL GARAGE**

MUNICIPAL GARAGE

DIRECT BILLINGS TO DEPARTMENTS -
FY 2014**CENTRAL STORES**

CENTRAL STORES

DIRECT BILLINGS TO DEPARTMENTS -
FY 2014**DIRECTOR OF COMMUNITY SERVICES**

DIVISION ADMINISTION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**LIBRARY ADMINISTRATION**

LIBRARY ADMINISTION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**CIVILIAN PERSONNEL**NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**POLICE ADMINISTRATION**

POLICE ADMINISTION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**PLANNING DEPARTMENT**

MODIFIED DIRECT CHARGES - FY 2014

PLANNING ADMINISTRATION

PLANNING ADMINISTION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**PUBLIC WORKS ADMINISTRATION**

PUBLIC WORKS ADMINISTION

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**PARKS AND RECREATION ADMINISTRATION**

PARKS AND RECREATION ADMINIST.

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**UTILITIES DIRECTOR**

UTILITIES DIRECTOR

NO. OF DEPARTMENT PERMANENT
POSITIONS - FY 2014**FIRE DEPARTMENT**

NO. OF LINE FIREFIGHTERS - FY 2014

DEPARTMENT

BASIS OF ALLOCATION

**AMARILLO EMERGENCY
COMMUNICATIONS CENTER**

**NO. OF COMPUTER-AIDED DISPATCH
EVENTS BY DEPARTMENT - FY 2014**

CIVIC CENTER

USABLE OCCUPIED SQUARE FEET

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
Financial Statement Total Costs Report

	Total Cost
General Fund	146,647,575
Capital Projects	10,237,358
Total Nonmajor Governmental Funds	
Special Revenue Funds	21,680,322
Bonded Debt Service Fund	3,447,844
Compensated Absences Fund	1,363,313
Permanent Fund	-
Enterprise Funds	
Water and Sewer	50,479,449
Drainage Utility	2,216,305
Airport	10,944,152
Internal Service	
Municipal Garage	(158,384)
Information Services	292,648
Risk Management	(1,114,915)
Employee Insurance	4,287,821
Employee Flexible Spending	(9,698)
	250,313,790

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
Financial Statement Unallowable Costs Report

	Capital	Debt Service	Total
General Fund	303,996		303,996
Capital Projects	10,237,358		10,237,358
Total Nonmajor Governmental Funds			
Special Revenue Funds	2,621,328		2,621,328
Bonded Debt Service Fund		3,447,844	3,447,844
Compensated Absences Fund		1,363,313	1,363,313
Permanent Fund			
Enterprise Funds			
Water and Sewer			
Airport			
Internal Service			
Municipal Garage			
Information Services			
Risk Management			
Employee Insurance			
Employee Flexible Spending			
	13,162,682	4,811,157	17,973,839

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
Financial Statement Allowable Costs Report

	Total Cost	Capital	Debt Service	Allowable Cost
General Fund	146,647,575	(303,996)		146,343,579
Capital Projects	10,237,358	(10,237,358)		-
Total Nonmajor Governmental Funds				
Special Revenue Funds	21,680,322	(2,621,328)		19,058,994
Bonded Debt Service Fund	3,447,844		(3,447,844)	-
Compensated Absences Fund	1,363,313		(1,363,313)	-
Permanent Fund	-			-
Enterprise Funds				
Water and Sewer	50,479,449			50,479,449
Drainage Utility	2,216,305			2,216,305
Airport	10,944,152			10,944,152
Internal Service				
Municipal Garage	(158,384)			(158,384)
Information Services	292,648			292,648
Risk Management	(1,114,915)			(1,114,915)
Employee Insurance	4,287,821			4,287,821
Employee Flexible Spending	(9,698)			(9,698)
	250,313,790	(13,162,682)	(4,811,157)	232,339,951
Reconciliation to 09/30/2014 Audit				
p. 30 General	146,647,575	(303,996)		146,343,579
p. 30 Capital Projects	10,237,358	(10,237,358)		-
p. 30 Other Governmental Funds	27,009,544	(2,621,328)		24,388,216
p. 129 Misc Special Revenue Funds*	(518,065)			(518,065)
p. 117 Bonded Debt Service Fund			(3,447,844)	(3,447,844)
p. 117 Compensated Absences Fund			(1,363,313)	(1,363,313)
p. 34 Water and Sewer	50,479,449			50,479,449
p. 34 Drainage Utility	2,216,305			2,216,305
p. 34 Airport	10,944,152			10,944,152
p. 34 Internal Service	3,297,472			3,297,472
	250,313,790	(13,162,682)	(4,811,157)	232,339,951

*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, 2013
Financial Statement Reconciliation Report

Total Costs per Financial Statements			250,313,790
Add Allowable Costs Not Included in Financial Statements			
* Depreciation		17,165,889	
Deduct Unallowable Costs Included in Financial Statements			
Capital	(13,162,682)		
Debt Service	(4,811,157)		
Subtotal		(17,973,839)	
Total Adjustments			(807,950)
Total Allowable Costs			249,505,840

* page 59 of the 09/30/2014 Audit Report

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
Cost Adjustment Report

General Fund

1011	Mayor and Council	78,617		78,617
1020	City Manager	1,158,520		1,158,520
1030	Tourism & Economic Develo	3,006,491		3,006,491
1040	Judicial	464,401		464,401
1110	Human Resources	668,345	<i>310,241 Benefits</i>	978,586
1120	Risk Management	365,381		365,381
1210	Legal	985,262		985,262
1220	City Secretary	295,202		295,202
1231	Communications	385,003		385,003
1232	Emergency Management Serv	414,133		414,133
1241	Civic Center Promotions	274,969		274,969
1243	Civic Center Operations	1,935,215		1,935,215
1245	Civic Center Sports	330,708		330,708
1248	Box Office Operations	332,148		332,148
1249	Globe News Center	260,195		260,195
1251	Custodial Services	1,349,578	<i>(418,181) Utilities</i>	931,397
1252	Facilities Maintenance	1,826,701		2,707,420
			<i>418,181 Custodial Services</i>	
			<i>288,307 Police</i>	
			<i>174,231 Library</i>	
1260	Library	3,762,915	<i>(174,231) Utilities</i>	3,259,755
			<i>(328,929) Library Admin</i>	
1270	AECC	4,194,551		4,194,551
1305	Municipal Court	1,098,524		1,098,524
1310	Teen Court	47,477		47,477
1315	Finance	847,665		847,665
1320	Accounting	1,102,209	<i>208,407 Payroll</i>	1,310,616
1321	Payroll	208,407	<i>(208,407) Payroll</i>	-
1325	Purchasing	526,894		526,894
1335	Vital Statistics	51,021		51,021
1340	Benefits	310,241	<i>(310,241) Benefits</i>	-
1345	Central Stores	330,650		330,650
1350	General Fund Transfers	3,468,350		3,468,350
1410	Engineering	1,528,602	<i>(449,181) Public Works Admin</i>	1,079,421
1420	Street Department	7,742,137		7,742,137
1431	Solid Waste Collection	8,524,974		8,524,974
1432	Solid Waste Disposal	3,733,638		3,733,638
1610	Police	36,978,722	<i>(533,654) Police Admin</i>	36,156,761
			<i>(288,307) Utilities</i>	
1640	Civilian Personnel	4,011,370		4,011,370
1670	Tobacco Senat Bill 55	376		376
1680	TSU Tobacco Enforcement Prog	25,051		25,051
1710	Animal Management & Welfare	1,809,068		1,809,068
1720	Planning	494,718		494,718
1731	Traffic Administration	558,098		558,098
1732	Traffic Field Operation	3,306,728		3,306,728
1740	Building Safety	2,492,835		2,492,835
1750	Environmental Health	785,665	<i>(89,708) Vector Control</i>	695,957
1761	Transit Fixed Route	2,645,851		2,645,851
1762	Transit Demand Response	1,308,378		1,308,378
1763	Transit Maintenance	448,659		448,659
1811	Ross Rogers	2,103,444		2,103,444
1812	Comanche Trail	1,257,650		1,257,650
1820	Parks & Rec Administratio	414,442		414,442
1830	Tennis Center	104,793		104,793
1840	Swimming Pools	438,765		438,765

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
Cost Adjustment Report

1850	Parks & Recreation Progra	424,941		424,941
1861	Park Maintenance	6,321,988		6,321,988
1862	Zoo Maintenance	422,405		422,405
1863	ZooSchool Education Progr	19,297		19,297
1870	Athletic Administration	160,449		160,449
1871	Softball Program	195,908		195,908
1872	Basketball Program	5,932		5,932
1873	Track Program	6,700		6,700
1874	Volleyball Program	99,606		99,606
1875	Flag Football Program	-		-
1876	Baseball	15		15
1910	Fire Operations	23,391,938		23,391,938
1920	Fire Support	3,120,094		3,120,094
1930	Fire Marshal	770,144		770,144
1940	Fire Civilian Personnel	610,425		610,425
LBAM	Library Admin		328,929 <i>Library Admin</i>	328,929
PDAM	Police Admin		533,654 <i>Police Admin</i>	533,654
PWAM	Public Works Admin		449,181 <i>Public Works Admin</i>	449,181
VECT	Vector Control		89,708 <i>Vector Control</i>	89,708

Special Revenue

20110	Program Management	299,659		299,659
20115	Code Enforcement	93,133		93,133
20116	Code Inspector	63,203		63,203
20125	Rehab Support	117,456		117,456
20130	Housing Rehab	498,130		498,130
20135	Park Improvements	407,657		407,657
20140	Public Services	230,464		230,464
20155	Neighborhood Facilities	104,307		104,307
20165	Micro Loan Program	-		-
20170	HPRP	-		-
20210	Housing Assistance	552,536		552,536
20220	Mod Rehab	25,119		25,119
20230	Housing Vouchers	7,435,414		7,435,414
20250	5 YEAR MAINSTREAM VOUCHER	309,054		309,054
20310	Home Administration	47,974		47,974
20320	Home Projects	794,106		794,106
20400	SHELTER PLUS CARE	351,967		351,967
20500	SUPPORTIVE HOUSING	189,426		189,426
20600	AFFORDABLE HOUSING	-		-
20700	TX Emergency Shelter Gra	18,962		18,962
20755	HMIS 2008-2010	97,347		97,347
20800	Court Technology	149,528		149,528
20910	Court Security Fund	144,832		144,832
21115	Library System Admin	-		-
21122	Networked Resources	-		-
21128	Tech Asst Negotiated Gra	-		-
22150	Safe and Sober TXDOT Pr	181,053		181,053
22160	Click It or Tickit	9,758		9,758
23100	Summer Lunch Program	365,012		365,012
24130	Metropolitan Medical Res	-		-

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
Cost Adjustment Report

24131	MMR Capability Focus	-	-
24200	Urban Transportation Pla	377,187	377,187
24250	Photographic Traffic Enf	803,693	803,693
24333	MMRS HSGP GDEM	83,399	83,399
24335	MFI (PRPC)	41,515	41,515
24380	State Homeland Sec Prog	217,155	217,155
24390	SHSP LEAP	53,970	53,970
25011	AHD Public Health	789,405	789,405
25012	Refugee Health	407,201	407,201
25013	TDH Immunizations	291,129	291,129
25014	HIV Prevention	223,025	223,025
25015	Core Public Health	150,582	150,582
25020	Bioterrorism Grant	223,007	223,007
25024	DSRIP Immunizations	41,150	41,150
25025	DSRIP ARAD	150,000	150,000
25035	Local Tuberculosis - Fed	62,724	62,724
25045	Local Tuberculosis - State	77,550	77,550
25311	WIC Administration	167,483	167,483
25312	WIC Nutrition Education	441,773	441,773
25313	WIC Breastfeeding	68,920	68,920
25314	WIC Client Services	580,111	580,111
25317	WIC Lactation Consultant	10,801	10,801
25318	WIC Peer Counselor	41,571	41,571
25320	WIC Mentor	4,278	4,278
25321	WIC Obesity	30,788	30,788
25322	WIC R D Grant	-	-
26110	JAG Traffic Enforcement	-	-
26130	FY10 JAG Program	51,091	51,091
26140	JAG 2010 Directed Patrol	-	-
26150	FY11 JAG Program	-	-
26170	FY09 JAG Program	50,725	50,725
26180	JAG FY09 Recovery Dir Pa	-	-
26190	FY09 Recovery Act JAG	-	-
26200	APD Seized Property	27,973	27,973
26210	Narcotics Unit	69,131	69,131
26300	TX Narcotics Seizures	-	-
26400	Federal APD Seizures	42,114	42,114
26610	Leose Training-Police	16,954	16,954
26620	Leose Training- Fire Civ	537	537
26630	Leose Training- Airport	(1,301)	(1,301)
26710	AIP Pantex Project Fund	366,974	366,974
27100	Greenways at Hillside Fun	277,613	277,613
27200	Brennan Boulevard Fund	12,566	12,566
27300	Colonies	261,602	261,602
27400	Tutbury Public Imprv Dist	12,148	12,148
27510	Point West PID	34,563	34,563
27610	Quail Creek Public Improv	8,079	8,079
27710	Vineyards PID	3,435	3,435
27800	Redstone PID	276	276

City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
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 Improveme	-	-
44100	Civic Center Improvement	-	-
45510	Park Improvement Fund IS	-	-
46100	CO Bond Construction 06/0	-	-

Enterprise

Water and Sewer

52100	Utilities Office	2,131,339	2,131,339
52110	Director of Utilities	1,720,437	1,720,437
52120	Water & Sewer General	662,108	662,108
52121	Sewer General	2,575,099	2,575,099
52122	Water General	4,997,070	4,997,070
52123	Water & Sewer - Transfer	-	-
52200	Water Production	5,868,692	5,868,692
52210	Water Transmission	4,555,153	4,555,153
52220	Surface Water Treatment	9,318,638	9,318,638
52230	Water Distribution	6,214,629	6,214,629
52240	Waste Water Collection	4,118,128	4,118,128
52260	River Road Water Reclamation	2,810,714	2,810,714
52270	Hollywood Road Waste Water Tre	3,969,637	3,969,637
52281	Laboratory Admin	1,537,805	1,537,805

Airport

54110	Department of Aviation	10,944,152	10,944,152
54200	Airport PFC fund	-	-

Drainage Utility

56100	Drainage Utility	2,216,305	2,216,305
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City of Amarillo, Texas
Cost Allocation Plan for the Period Ending September 30, 2014
Cost Adjustment Report

Internal Services

Municipal Garage

61110	Municipal Garage Operations	1,961,085	1,961,085
61120	Equipment Replacement	(2,119,469)	(2,119,469)

Information Services

REIM		(5,065,245)	(5,065,245)
62110	IT Administration	591,305	591,305
62120	IT Operations	458,290	458,290
62130	IT Systems	724,033	724,033
62140	IT Infrastructure & Support	1,567,581	1,567,581
62150	IT Capital	631,911	631,911
62160	IT Public Safety	473,733	473,733
62170	IT GIS	52,113	52,113
62180	IT Print Services	118,044	118,044
62190	Telecommunication	740,883	740,883

Risk Management

63110	Self Insurance General	411,831	411,831
63115	Unemployment Claims	29,253	29,253
63120	Fire & Extended Coverage	(400,189)	(400,189)
63125	Workers Compensation	61,108	61,108
63160	General Liability	(582,916)	(582,916)
63170	Police Professional	(13,578)	(13,578)
63185	Automobile Liability	(561,059)	(561,059)
63190	Auto Physical Damage	(50,545)	(50,545)
63195	City Property	(8,820)	(8,820)

Employee Insurance

64100	Health Plan	3,568,050	3,568,050
64200	Dental Plan	15,207	15,207
64300	City Care Clinic	704,564	704,564

Flexible Spending

65100	Employee Flex Plan	(9,698)	(9,698)
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Permanent Fund

70200	Pavillard Trust	-	-
		232,339,951	232,339,951

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1011 MAYOR	1030 TOURISM	1040 JUDICIAL	1220 CITY SECRETARY	1230 EMERG MANAGEMENT	1231 RADIO COMMUNICAT	1245 ICE HOCKEY	1249 GLOBE NEWS CENT	1260 LIBRARY	
100 Financial Costs	232,339,951	78,617	3,006,491	464,401	295,202	1,177,146	385,003	330,708	260,195	3,259,755
110 Depreciation Adjustment	17,165,889	14,813	0	0	435	486,608	359,959	1,814	0	892,586
111 IT Charges	0	737	0	11,621	7,947	0	40,627	0	0	328,369
10A Total Financial Costs	249,505,840	94,167	3,006,491	476,022	303,584	1,663,754	785,589	332,522	260,195	4,480,710
2200 City Manager	1,202,814	313,017	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	529,310	965	0	1,206	724	1,206	1,689	483	483	17,129
2400 City Manager-Mgmt & Admin	133,031	0	0	0	0	1,968	0	0	0	0
2410 City Manager-Development	110,106	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	117,355	0	0	0	0	0	1,643	469	469	16,664
2600 Human Resources	1,072,297	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	414,956	777	0	972	583	972	1,361	389	389	13,799
2900 Finance	873,179	15,096	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	39,323	0	0	0	0	0	0	0	0	0
3200 Finance-Division	311,496	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	79,930	72	0	0	143	717	215	0	0	610
3600 Accounting	1,485,926	0	0	0	0	0	0	0	0	0
3700 Accounting-General	898,465	0	8,872	1,405	895	3,474	1,256	976	768	12,073
3800 Accounting-Payroll	280,390	520	0	650	390	650	910	260	260	9,229
3900 Accounting-Grants	161,131	0	0	0	0	6,451	0	0	0	0
4000 Accounting-Audit	145,948	0	1,805	286	182	707	256	199	156	2,457
4100 Purchasing	607,903	0	6,014	952	606	2,355	851	662	520	8,184
4300 Central Stores	38,284	7	0	0	22	130	6	0	0	715
4400 IS-Printing Services	133,209	0	0	67	6	8	0	0	0	4,379
4450 Central Stores	392,528	0	0	0	0	0	0	0	0	0
4500 Central Stores	354,245	0	0	0	0	33	451	528	449	125
4600 IS-Admin	592,952	0	0	0	0	0	0	0	0	0
4700 IS-Operations	458,290	0	0	0	0	0	0	0	0	0
4710 IS-JDE	332,778	0	0	1,091	2,182	3,273	2,182	0	0	14,184
4720 IS-Hansen	332,781	0	0	0	0	0	0	0	0	0
4730 IS-HB	332,781	0	0	2,951	2,214	4,427	0	0	0	3,689
4740 IS-Kronos	332,778	0	0	895	716	716	1,432	0	179	13,068
4800 IS-Systems	1,331,124	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	1,766,446	0	0	5,876	4,701	34,083	22,330	0	7,052	211,550
5000 IS-Replacement	710,521	0	0	2,643	2,115	8,459	7,401	0	0	77,713
5100 IS-Public Safety	533,630	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	834,254	0	0	0	2,010	32,667	0	0	0	31,159
5200 IS-CAD	58,595	0	0	0	0	4,422	0	0	0	0
5210 IS-Reimbursement	-5,065,246	0	0	-11,767	-8,047	-96,532	-41,138	-2,243	-7,786	-332,500
5300 MG-Operations	2,169,278	0	0	0	0	0	0	0	0	0
5310 MG Operating	2,196,270	0	0	0	0	3,533	1,911	0	0	787
5320 MG Fuel	-162,845	0	0	0	0	0	-14	0	0	0
5400 MG-Replacement	-2,046,051	0	0	0	0	-3,291	-1,780	0	0	-733
5500 Legal	1,031,474	200,082	0	0	0	0	0	0	0	0
5600 Legal-City Atty	214,502	13,892	0	0	11,236	4,086	0	0	0	2,451
5700 Legal-Asst City Attys	299,248	1,989	0	0	0	2,273	1,705	0	0	0
6100 Custodial Services	965,710	0	0	0	0	27,276	0	0	0	0
6200 Custodial Services-City H	177,300	17,506	0	0	1,847	0	5,779	0	0	0
6300 Custodial Services-Police	190,808	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	255,188	0	0	0	0	0	0	0	0	246,806
6600 Custodial Services-Centra	89,005	0	0	0	0	0	1,200	0	0	0
7000 Custodial Services-Facili	26,547	0	0	0	0	0	0	0	0	0
7100 Facilities	3,498,933	0	0	0	0	75,133	0	0	0	0
7300 Facilities-City Hall	385,996	38,112	0	0	4,020	0	12,581	0	0	0
7400 Facilities-Police	694,025	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	436,862	0	0	0	0	0	0	0	0	424,011
7800 Facilities-Central Serv	515,054	0	0	0	0	0	9,349	0	0	0
8200 Facilities-Facilities Bui	115,151	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	4,095,149	0	0	0	0	0	0	0	0	0
8500 Police Admin	602,360	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	2,780,518	0	0	0	0	0	0	0	0	0
8700 Fire	29,851,643	0	0	0	0	0	0	0	0	0
8800 Utilities Director	1,938,475	0	0	0	0	0	0	0	0	0
8900 Public Works Director	451,387	0	0	0	0	0	0	0	0	0
9000 Parks Director	1,189,716	0	0	0	0	0	0	0	0	0
9300 Risk Management	424,233	0	0	0	0	0	0	0	0	0
9400 Library Admin	334,434	0	0	0	0	0	0	0	0	334,434
9450 Civic Center-Promotions	399,910	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	4,724,632	0	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	349,316	0	0	0	0	0	0	0	0	0
9700 Planning	642,825	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	34,236	0	0	0	0	0	0	0	0	0
9720 Planning Admin	184,739	0	0	0	0	0	0	0	0	0
9800 AECC	4,475,331	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	75,464,874	602,035	16,891	7,227	26,545	119,196	31,576	1,722	2,939	1,111,983
10 Total Costs	324,970,715	696,202	3,023,182	483,249	330,129	1,782,950	817,165	334,244	263,134	5,592,693
9999 IC Allocation Account	-75,464,875	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	249,505,840	696,202	3,023,182	483,249	330,129	1,782,950	817,165	334,244	263,134	5,592,693
Total Indirect Costs						119,196				
Carryforward						48,200				
Carryforward Adjustment						0				
Adjusted Indirect Cost						167,396				

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1305 MUNIC COURT	1310 TEEN COURT	1335 VITAL STATISTICS	1340 BENEFITS	1350 GF TRANSFERS	1410 ENGINEERIN	1420 STREET	1431 SOLID WASTE COLL	1432 SOLID WASTE DISP
100 Financial Costs	1,098,524	47,477	51,021	0	3,468,350	1,079,421	7,742,137	8,524,974	3,733,638
110 Depreciation Adjustment	7,406	0	156	0	0	142,208	6,032,505	946,512	4,656
111 IT Charges	143,808	367	5,028	21,603	-3,468,350	93,187	48,928	129,488	15,784
10A Total Financial Costs	1,249,738	47,844	56,205	21,603	0	1,314,816	13,823,570	9,600,974	3,754,078
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	5,549	241	241	0	0	3,860	20,506	25,332	8,203
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	2,719	14,443	17,841	5,777
2420 City Manager-Finance & Le	5,398	235	235	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	4,470	194	194	0	0	3,110	16,521	20,408	6,608
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	73,106	3,179	3,179	0	0	0	0	0	0
3400 Finance-Internal Auditor	1,040	36	0	1,900	215	251	294	179	394
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	3,666	141	165	979	0	4,786	22,991	25,539	11,065
3800 Accounting-Payroll	2,990	130	130	0	0	2,080	11,049	13,649	4,420
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	746	29	34	199	0	974	4,679	5,197	2,252
4100 Purchasing	2,485	96	112	664	0	3,244	15,585	17,312	7,500
4300 Central Stores	2,573	11	114	0	0	120	22	230	0
4400 IS-Printing Services	4,928	0	160	0	0	534	1,324	2,045	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	182	17,534	6,327	1,622
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	5,455	0	0	5,455	0	7,638	5,455	6,547	1,091
4720 IS-Hansen	0	0	0	0	0	0	0	56,848	0
4730 IS-HB	1,476	0	738	4,427	0	11,068	8,117	2,214	0
4740 IS-Kronos	4,117	0	179	1,074	0	3,401	14,858	18,438	6,265
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	44,661	0	2,351	7,052	0	19,980	9,402	10,578	3,526
5000 IS-Replacement	20,089	0	1,057	3,172	0	8,987	4,229	3,701	1,586
5100 IS-Public Safety	67,399	0	0	0	0	0	0	0	0
5110 IS-Telecom	28,646	0	1,005	2,513	0	9,549	8,544	7,036	2,010
5200 IS-CAD	0	0	0	0	0	15,478	0	0	0
5210 IS-Reimbursement	-145,617	-372	-5,091	-21,875	0	-94,359	-49,544	-131,117	-15,983
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	6,581	247,786	551,709	283,328
5320 MG Fuel	0	0	0	0	0	0	-148	0	-81
5400 MG-Replacement	0	0	0	0	0	-6,130	-230,838	-513,974	-263,949
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	2,656	0	0	0	0	1,634	204	0	0
5700 Legal-Asst City Attys	2,842	0	0	3,979	0	25,577	1,137	0	0
6100 Custodial Services	52,661	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	16,922	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	13,314	15,965	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7100 Facilities	39,021	0	0	0	0	0	0	0	10,607
7300 Facilities-City Hall	0	0	0	0	0	36,841	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	79,617	138,645	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	20,118	106,874	132,021	42,750
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	230,356	3,919	4,803	9,540	215	105,144	343,954	432,668	118,991
10 Total Costs	1,480,094	51,763	61,008	31,143	215	1,419,960	14,167,524	10,033,642	3,873,069
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,480,094	51,763	61,008	31,143	215	1,419,960	14,167,524	10,033,642	3,873,069

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1600 POLICE	1710 ANIMAL MGMT & WEL	1720 CITY PLANNING	1730 TRAFFIC	1750 ENVIR HEALTH	1760 TRANS FIXED ROUTE	1811 ROSS ROGERS	1812 COMAN TRAIL	1830 TENNIS CENTER
100 Financial Costs	36,630,987	1,809,068	0	3,864,828	695,957	4,402,888	2,103,444	1,257,650	104,793
110 Depreciation Adjustment	668,687	45,414	0	429,754	493	629,931	89,554	235,226	60,052
111 IT Charges	1,189,944	64,410	0	88,996	41,143	0	16,276	27,045	367
10A Total Financial Costs	38,489,618	1,918,892	0	4,383,576	737,593	5,032,819	2,209,274	1,519,921	165,212
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	85,645	6,996	0	13,510	2,654	15,199	8,203	5,066	241
2400 City Manager-Mgmt & Admin	0	0	0	0	4,329	24,795	0	0	0
2410 City Manager-Development	0	4,928	0	9,515	0	0	0	0	0
2420 City Manager-Finance & Le	0	0	0	0	0	0	7,980	4,929	235
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	68,997	5,636	0	10,884	2,138	12,245	6,608	4,082	194
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	4,123	502	0	538	287	215	538	359	287
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	114,035	5,529	0	11,668	2,440	12,993	6,255	3,791	310
3800 Accounting-Payroll	46,146	3,770	0	7,279	1,430	8,189	4,420	2,730	130
3900 Accounting-Grants	3,794	0	0	0	0	0	0	0	0
4000 Accounting-Audit	23,205	1,125	0	2,374	496	2,644	1,273	771	63
4100 Purchasing	77,301	3,748	0	7,909	1,654	8,808	4,240	2,570	210
4300 Central Stores	1,492	6	0	114	184	166	0	0	0
4400 IS-Printing Services	10,226	1,702	0	2,073	322	5,969	141	27	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	24,784	1,323	0	24,519	40	14,828	1,187	3,284	107
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	22,913	4,364	0	6,547	2,182	16,366	2,182	2,182	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	9,592	6,641	0	8,117	4,427	16,233	0	0	0
4740 IS-Kronos	75,901	6,444	0	12,531	1,969	11,636	7,160	4,117	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	490,091	35,258	0	28,207	16,454	35,258	4,701	9,402	0
5000 IS-Replacement	220,451	15,860	0	12,688	2,643	13,745	2,115	4,229	0
5100 IS-Public Safety	318,836	0	0	0	0	0	0	0	0
5110 IS-Telecom	164,840	4,523	0	21,108	8,041	11,559	2,010	3,518	0
5200 IS-CAD	1,106	0	0	6,633	0	2,211	0	0	0
5210 IS-Reimbursement	-1,204,914	-65,220	0	-90,116	-41,661	-91,579	-16,461	-27,385	-372
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	324,771	25,785	0	26,795	9,500	0	49,885	25,940	0
5320 MG Fuel	-3,770	-2	0	-4	0	-19,721	-42	-26	0
5400 MG-Replacement	-302,558	-24,021	0	-24,962	-8,850	0	-46,473	-24,166	0
5500 Legal	317,641	0	0	0	0	0	0	0	0
5600 Legal-City Atty	22,267	30,030	0	4,903	0	817	0	0	0
5700 Legal-Asst City Attys	99,181	15,346	0	3,979	1,137	568	0	0	0
6100 Custodial Services	0	16,365	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	11,409	0	0	0	0	0
6300 Custodial Services-Police	189,209	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	7,220	0	8,868	0	0	0
7000 Custodial Services-Facili	0	0	0	0	24,810	0	0	0	0
7100 Facilities	0	29,649	0	0	0	0	10,370	9,549	0
7300 Facilities-City Hall	0	0	0	24,838	0	0	0	0	0
7400 Facilities-Police	688,209	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	40,242	1,424	78,376	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	107,617	0	0	0	0
8400 Civilian Personnel	4,035,554	0	0	0	0	0	0	0	0
8500 Polica Admin	602,360	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	70,411	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	190,804	117,849	5,612
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	423,850	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	117,561	0	0	0	0	0	0
9800 AECC	3,566,021	500,955	0	0	0	0	0	0	0
200 Total Indirect Costs	10,097,452	637,243	541,411	260,929	145,669	190,390	247,077	152,819	7,018
10 Total Costs	48,587,070	2,556,135	541,411	4,644,505	883,262	5,223,209	2,456,351	1,672,740	172,230
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	48,587,070	2,556,135	541,411	4,644,505	883,262	5,223,209	2,456,351	1,672,740	172,230
Total Indirect Costs	10,097,452					190,390			
Carryforward	-874,159					19,353			
Carryforward Adjustment	0					0			
Adjusted Indirect Cost	9,223,293					209,743			

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1840 SWIM POOLS	1850 RECR PROGRAM	1861 PARK MAINTENANC	1862 ZOO MAINTENANC	1863 ZOO SCHOOL ED	1870 ATHLETICS	1870 SOFTBALL	1872 BASKETBALL	1873 TRACK
100 Financial Costs	438,765	424,941	6,321,988	422,405	19,297	160,449	195,908	5,932	6,700
110 Depreciation Adjustment	90,087	551,568	364,738	63,679	0	0	3,777	0	0
111 IT Charges	7,810	19,639	67,210	8,590	0	0	0	0	0
10A Total Financial Costs	536,662	996,148	6,753,936	494,674	19,297	160,449	199,685	5,932	6,700
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	4,343	4,584	24,367	3,136	0	1,206	0	0	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	4,225	4,459	23,705	3,051	0	1,174	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	3,498	3,693	19,630	2,527	0	972	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	502	179	108	753	0	179	72	143	72
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	1,318	1,312	18,855	1,272	57	473	578	18	20
3800 Accounting-Payroll	2,340	2,470	13,129	1,690	0	650	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	268	267	3,837	259	12	96	118	4	4
4100 Purchasing	893	889	12,781	862	39	321	392	12	13
4300 Central Stores	0	0	29	0	0	0	0	0	0
4400 IS-Printing Services	880	2,711	995	750	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	3,949	188	15,466	410	0	0	25	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	7,638	0	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	3,689	0	0	0	0	0	0
4740 IS-Kronos	179	1,253	16,111	1,432	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	1,175	5,876	15,279	4,701	0	0	0	0	0
5000 IS-Replacement	529	2,643	6,873	2,115	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	6,533	5,026	50,256	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-7,908	-19,886	-68,056	-8,698	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	787	156,711	1,690	0	0	0	0	0
5320 MG Fuel	0	0	-60	0	0	0	0	0	0
5400 MG-Replacement	0	-733	-145,993	-1,575	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	19,613	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0
7100 Facilities	0	0	6,540	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	42,726	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	101,014	106,625	566,799	72,954	0	28,059	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	123,738	122,344	811,027	87,330	107	33,131	1,184	176	109
10 Total Costs	660,400	1,118,492	7,564,963	582,004	19,404	193,580	200,869	6,108	6,809
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	660,400	1,118,492	7,564,963	582,004	19,404	193,580	200,869	6,108	6,809

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1874 VOLLEYBALL	1876 BASEBALL	1940 FIRE CIVILIAN	2010 COMMU DEVELOPMEN	2020 HOUSING	20400 SHELTER	20500 SUPPORTIVE	20700 TX EMERGEN	20800 CRT TECHNOLOGY
100 Financial Costs	99,606	15	610,425	2,753,436	8,322,123	351,967	189,426	18,962	149,528
110 Depreciation Adjustment	344	0	0	15,201	136	0	0	0	0
111 IT Charges	0	0	52,171	0	0	0	0	0	0
10A Total Financial Costs	99,950	15	662,596	2,768,637	8,322,259	351,967	189,426	18,962	149,528
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	2,895	2,654	1,930	0	0	0	0
2400 City Manager-Mgmt & Admin	0	0	0	4,330	3,149	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	0	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	2,332	2,138	1,555	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	0	0	430	143	36	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	294	0	1,955	8,125	24,559	1,039	559	56	441
3800 Accounting-Payroll	0	0	1,560	1,430	1,040	0	0	0	0
3900 Accounting-Grants	0	0	0	23,278	70,359	2,976	1,601	160	1,264
4000 Accounting-Audit	60	0	398	1,654	4,997	211	114	11	90
4100 Purchasing	199	0	1,325	5,507	16,648	704	379	38	299
4300 Central Stores	0	0	8	156	921	0	0	0	0
4400 IS-Printing Services	0	0	23	2,271	3,279	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	169	0	0	0	0	4
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	10,911	7,637	6,547	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	0	13,282	8,854	0	0	0	0
4740 IS-Kronos	0	0	1,790	1,790	1,790	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	4,701	12,928	8,227	0	0	0	0
5000 IS-Replacement	0	0	2,115	3,700	3,701	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	0	0	6,533	5,026	4,523	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	0	0	-52,827	-57,814	-31,250	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	2,466	822	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	-2,297	-766	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	4,086	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	8,241	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	7,169	7,169	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	15,608	15,608	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	553	0	-15,850	73,678	153,697	4,930	2,653	266	2,098
10 Total Costs	100,503	15	646,746	2,842,315	8,475,956	356,897	192,079	19,228	151,626
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	100,503	15	646,746	2,842,315	8,475,956	356,897	192,079	19,228	151,626
Total Indirect Costs				73,678	153,697				
Carryforward				-1,939	30,752				
Carryforward Adjustment				0	0				
Adjusted Indirect Cost				71,739	184,449				

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	20910 COUR SECURITY	23100 SUMM LUNCH	24200 URBAN TRANSPLAN	2425 PHOTO TRAFFIC	2500 HEALT DEPARTMENT	2530 WIC	26620 LEOSE FIRE	27100 GREENWAYS	27200 BRENHAM
100 Financial Costs	144,832	365,012	377,187	803,693	2,415,773	1,345,725	537	277,613	12,566
110 Depreciation Adjustment	0	0	0	0	128,020	116,867	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	144,832	365,012	377,187	803,693	2,543,793	1,462,592	537	277,613	12,566
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	724	0	1,206	241	7,720	5,066	0	0	0
2400 City Manager-Mgmt & Admin	0	0	1,968	0	12,595	8,265	0	0	0
2410 City Manager-Development	0	0	0	170	0	0	0	0	0
2420 City Manager-Finance & Le	704	0	0	0	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	583	0	972	194	6,219	4,082	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	9,536	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	215	179	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	427	1,077	1,113	2,372	7,129	3,971	2	819	37
3800 Accounting-Payroll	390	0	650	130	4,160	2,730	0	0	0
3900 Accounting-Grants	1,224	3,086	3,189	6,795	20,424	11,377	5	2,347	106
4000 Accounting-Audit	87	219	227	483	1,451	808	0	167	8
4100 Purchasing	290	730	755	1,608	4,833	2,692	1	555	25
4300 Central Stores	0	0	48	0	110	23	0	23	3
4400 IS-Printing Services	0	0	176	0	3,855	746	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	28	18	0	0	0	0	0	106	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	2,182	0	5,455	4,364	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	0	0	2,951	2,951	0	0	0
4740 IS-Kronos	537	0	716	179	5,549	2,864	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	3,526	1,175	49,362	16,454	0	0	0
5000 IS-Replacement	0	0	529	529	1,586	1,586	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	0	0	1,005	0	33,169	8,544	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-365	0	-3,966	-1,817	-111,422	-35,207	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	1,269	0	0	343	11
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	-1,182	0	0	-320	-10
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	9,806	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	12,220	853	0	0	0
6100 Custodial Services	0	0	0	0	26,331	36,524	0	0	0
6200 Custodial Services-City H	0	0	3,290	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	19,511	34,768	0	0	0
7300 Facilities-City Hall	0	0	7,163	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	1,257	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	15,574	705
9720 Planning Admin	0	0	67,178	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	14,166	5,131	91,925	13,316	123,315	113,640	8	19,619	885
10 Total Costs	158,998	370,143	469,112	817,009	2,667,108	1,576,232	545	297,232	13,451
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	158,998	370,143	469,112	817,009	2,667,108	1,576,232	545	297,232	13,451
Total Indirect Costs			91,925	13,316	123,315	113,640			
Carryforward			-3,823	2,190	43,687	8,831			
Carryforward Adjustment			0	0	-2,677	0			
Adjusted Indirect Cost			88,102	15,506	164,325	122,471			

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	27300 COLONIES	27400 TUTBURY	27510 POINT WEST	27610 QUAIL CRK	27710 VINEYARD	27800 REDSTONE	31100 COMP ABSENCES	32000 GENE DEBTSERV	32010 2001 COS	32020 2003 COS
100 Financial Costs	261,602	12,148	34,563	8,079	3,435	276	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	261,602	12,148	34,563	8,079	3,435	276	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-Mgmt & Admin	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	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	0	0	0	0	0	0	1,610	110	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	772	36	102	24	10	1	4,023	8,012	168	129
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	2,212	103	292	68	29	2	0	0	0	0
4000 Accounting-Audit	157	7	21	5	2	0	819	1,630	34	26
4100 Purchasing	523	24	69	16	7	1	2,727	5,431	114	88
4300 Central Stores	24	1	1	1	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	52	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	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
5110 IS-Telecom	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	376	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	-350	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	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	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 Serv	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	14,676	681	1,939	453	193	15	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	18,441	852	2,424	567	241	19	9,179	15,183	316	244
10 Total Costs	280,043	13,000	36,987	8,646	3,676	295	9,179	15,183	316	244
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	280,043	13,000	36,987	8,646	3,676	295	9,179	15,183	316	244

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	32030 2006 COS	32050 2008A COs	32060 2008B COs	32070 2011A COs	32080 2011B COs	32090 2014 COs	41010 GENE CONSTRUCTI	41500 STREET	41200 STRT & DRAINAGE	42510 GOLF IMPROVEMEN
100 Financial Costs	0	0	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	0	0	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	0	0	0	0	0	0	0	0	0	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	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	0	0	0	0	0	0	2,842	120	182	31
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	0	0	0	0	5,564	0	143	72
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	136	135	322	753	520	1	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	0	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	28	27	66	153	106	0	0	0	0	0
4100 Purchasing	92	91	218	510	353	0	0	0	0	0
4300 Central Stores	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	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
5110 IS-Telecom	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	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	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	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	255	253	606	1,417	979	1	8,406	120	325	102
10 Total Costs	255	253	606	1,417	979	1	8,406	120	325	102
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	255	253	606	1,417	979	1	8,406	120	325	102

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 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	48,759,012	10,942,851	2,216,305	-1,114,915
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	-96,910	0	0	0
10A Total Financial Costs	0	0	0	0	0	48,662,102	10,942,851	2,216,305	-1,114,915
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	0	0	54,041	12,786	3,860	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	21,647	0	0
2410 City Manager-Development	0	0	0	0	0	32,624	0	2,719	0
2420 City Manager-Finance & Le	0	0	0	0	0	7,511	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	43,536	10,301	3,110	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1,902	45	1,003	98	0	17,947	1,778	1,303	2,636
3200 Finance-Division	0	0	0	0	0	101,712	0	0	0
3400 Finance-Internal Auditor	72	0	932	0	323	5,952	13,158	5,091	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	143,888	32,292	6,540	11,250
3800 Accounting-Payroll	0	0	0	0	0	29,117	6,889	2,080	0
3900 Accounting-Grants	0	0	0	0	0	0	-11	0	0
4000 Accounting-Audit	0	0	0	0	0	0	-1	1,331	2,289
4100 Purchasing	0	0	0	0	0	97,537	21,890	4,433	7,626
4300 Central Stores	0	0	0	0	0	24,715	84	4	0
4400 IS-Printing Services	0	0	0	0	0	37,895	43	232	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	108,414	8,318	3,271	1,111
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	39,279	5,455	1,091	0
4720 IS-Hansen	0	0	0	0	0	247,847	0	17,750	0
4730 IS-HB	0	0	0	0	0	35,418	2,951	1,476	0
4740 IS-Kronos	0	0	0	0	0	41,889	8,593	2,685	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	0	0	121,054	43,485	2,351	0
5000 IS-Replacement	0	0	0	0	0	54,452	19,560	1,057	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	0	0	0	0	0	74,379	22,113	4,020	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	0	0	0	0	0	-445,989	-98,101	-90,835	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	225,125	0	87,471	0
5320 MG Fuel	0	0	0	0	0	-386	0	0	0
5400 MG-Replacement	0	0	0	0	0	-209,728	0	-81,489	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	6,333	1,021	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	4,547	16,483	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	28,841	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	21,939	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	62,788	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	94,130	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	145,162	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	1,938,475	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	20,118	0
9000 Parks Director	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	424,233
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	1,973	45	1,935	98	323	3,190,445	150,738	-331	449,145
10 Total Costs	1,973	45	1,935	98	323	51,852,545	11,093,589	2,215,974	-665,770
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	1,973	45	1,935	98	323	51,852,545	11,093,589	2,215,974	-665,770
Total Indirect Costs							150,738		
Carryforward							10,346		
Carryforward Adjustment							0		
Adjusted Indirect Cost							161,084		

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	6400 EMPL INSURANCE	65100 EMPL FLEX PLAN	7000 TRUST/AGNC	9110 AEDC	9210 AHD	92200 AHFC	9230 VENUE DISTRICT	92710 TIRZ#1	92800AMA LOCALGOV	9510 CHAMBER	9520 HLC
100 Financial Costs	4,287,821	-9,698	0	0	0	0	0	0	0	0	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	4,287,821	-9,698	0	0	0	0	0	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	1,930	0	0	0	0	0	0	0	0	0	0
2400 City Manager-Mgmt & Admin	3,149	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	0	0	0	0	0	0	0	0	0	0	0
2600 Human Resources	657,341	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	1,555	0	0	0	0	0	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	1,451	0	327	3446	0	18	277	323	0	22	137
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	0	143	1398	466	0	143	143	0	143	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	70,536	1,860	0	25,439	24,642	0	8,321	408	101	10,396	1,537
3800 Accounting-Payroll	1,040	0	0	1170	0	0	0	0	0	2,990	390
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	14,353	379	0	5,177	5,014	0	1,693	83	21	2,116	313
4100 Purchasing	47,814	1,261	0	17,244	16,704	0	5,641	277	69	7,047	1,042
4300 Central Stores	2,234	0	0	0	0	0	0	0	0	0	0
4400 IS-Printing Services	17,334	0	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0	30	0
4600 IS-Admin	0	0	0	0	0	0	0	0	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0	0	0
4710 IS-JDE	2,182	0	0	0	0	0	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0	0	0
4730 IS-HB	2,214	0	0	0	0	0	0	0	0	0	0
4740 IS-Kronos	1,253	0	0	0	0	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	11,753	0	0	0	0	0	0	0	0	0	28,207
5000 IS-Replacement	5,287	0	0	0	0	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	6,031	0	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-28,506	0	0	0	-425	0	0	0	0	0	-22,127
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	2,860	0	0	1,839	7,763	0	0	1,634	4,699	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0	0	0
6100 Custodial Services	10,443	0	0	0	0	0	0	0	0	32,207	0
6200 Custodial Services-City H	10,295	0	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	0	0	0	0
6500 Custodial Services-Librar	0	0	0	0	0	0	0	0	0	0	7,157
6600 Custodial Services-Centra	0	0	0	0	0	0	0	0	0	0	0
7000 Custodial Services-Facili	0	0	0	0	0	0	0	0	0	0	0
7100 Facilities	21,892	0	0	0	0	0	0	0	0	59,737	0
7300 Facilities-City Hall	22,412	0	0	0	0	0	0	0	0	0	0
7400 Facilities-Police	0	0	0	0	0	0	0	0	0	0	0
7700 Facilities-Libraries	0	0	0	0	0	0	0	0	0	0	10,972
7800 Facilities-Central Serv	0	0	0	0	0	0	0	0	0	0	0
8200 Facilities-Facilities Bui	0	0	0	0	0	0	0	0	0	0	0
8400 Civilian Personnel	0	0	0	0	0	0	0	0	0	0	0
8500 Police Admin	0	0	0	0	0	0	0	0	0	0	0
8600 Code Enforcement	0	0	0	0	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	0	0	0	0	0	0	0
8800 Utilities Director	0	0	0	0	0	0	0	0	0	0	0
8900 Public Works Director	0	0	0	0	0	0	0	0	0	0	0
9000 Parks Director	0	0	0	0	0	0	0	0	0	0	0
9300 Risk Management	0	0	0	0	0	0	0	0	0	0	0
9400 Library Admin	0	0	0	0	0	0	0	0	0	0	0
9450 Civic Center-Promotions	0	0	0	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	0	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	0
9700 Planning	0	0	0	0	0	0	0	0	0	0	0
9710 Planning PIDS	0	0	0	0	0	0	0	0	0	0	0
9720 Planning Admin	0	0	0	0	0	0	0	0	0	0	0
9800 AECC	0	0	0	0	0	0	0	0	0	0	0
200 Total Indirect Costs	886,852	3,500	470	55,714	54,164	18	16,076	2,869	4,889	114,688	27,627
10 Total Costs	5,174,673	-6,198	470	55,714	54,164	18	16,076	2,869	4,889	114,688	27,627
9999 IC Allocation Account	0	0	0	0	0	0	0	0	0	0	0
1 Total Cost Less Allocations	5,174,673	-6,198	470	55,714	54,164	18	16,076	2,869	4,889	114,688	27,627

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	CIVIC CENT CITY	CIVIC CENT VENUE	CITY CODE	CSAM CS ADMIN	FIRE AIRPORT	FIRE CITY	CITY TAX	VECTOR CONTROL	1020 CITY MANAGER	1020CM ADMIN
100 Financial Costs	0	0	0	0	0	0	0	89,708	1,158,520	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	13,787	0
111 IT Charges	0	0	0	0	0	0	0	0	30,506	0
10A Total Financial Costs	0	0	0	0	0	0	0	89,708	1,202,813	0
2200 City Manager	0	0	0	0	0	0	0	0	0	529,309
2300 City Manager-City Admin	0	0	0	0	0	0	0	483	0	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	787	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	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	389	0	0
2900 Finance	0	0	0	0	0	0	427,336	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	0	0	0	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	0	0	0	0	0	260	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	0	0	0	0
4100 Purchasing	0	0	0	0	0	0	0	0	0	0
4300 Central Stores	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	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
5110 IS-Telecom	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	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	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	1,737	0	0
7100 Facilities	0	0	0	0	0	0	0	0	0	0
7300 Facilities-City Hall	0	0	0	4,910	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	7,534	0	0
8400 Civillian 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	2,635,356	0	0	0	0	0	0	0
8700 Fire	0	0	0	0	1,813,357	28,038,286	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	323,233	76,677	0	0	0	0	0	0	0	0
9460 Civic Center-Operations	3,818,753	905,879	0	0	0	0	0	0	0	0
9470 Civic Center-Box Office	282,340	66,976	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	4,424,327	1,049,532	2,635,356	4,910	1,813,357	28,038,286	427,336	11,190	0	529,309
10 Total Costs	4,424,327	1,049,532	2,635,356	4,910	1,813,357	28,038,286	427,336	100,898	1,202,813	529,309
9999 IC Allocation Account	0	0	0	0	0	0	0	0	-1,202,813	-529,309
1 Total Cost Less Allocations	4,424,327	1,049,532	2,635,356	4,910	1,813,357	28,038,286	427,336	100,898	0	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

City of Amarillo, Texas
 Cost Allocation Plan at 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1020SS MGT & ADMIN	1020CS DEVELOP SVC	1020FD FIN & LEIS	1110 HUMAN RES	1110HR HR CITY	1120 RISK MGMT	1210 LEGAL	1210ACA ASST CITY A	1210CA CITY ATTY
100 Financial Costs	0	0	0	978,586	0	365,381	985,262	0	0
110 Depreciation Adjustment	0	0	0	25,924	0	214	885	0	0
111 IT Charges	0	0	0	56,228	0	10,259	32,341	0	0
10A Total Financial Costs	0	0	0	1,060,738	0	375,854	1,018,488	0	0
2200 City Manager	133,030	110,105	117,353	0	0	0	0	0	0
2300 City Manager-City Admin	0	0	0	3,136	0	965	1,930	0	0
2400 City Manager-Mgmt & Admin	0	0	0	5,117	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	0	0	0	0	0	939	0	0	0
2600 Human Resources	0	0	0	0	414,956	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	1,555	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	12,714	0	0	0
3400 Finance-Internal Auditor	0	0	0	2,259	0	645	645	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	0	0	0	1,109	3,003	0	0
3800 Accounting-Payroll	0	0	0	0	0	520	1,040	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	226	611	0	0
4100 Purchasing	0	0	0	0	0	751	2,036	0	0
4300 Central Stores	0	0	0	0	0	101	52	0	0
4400 IS-Printing Services	0	0	0	6,176	0	1,071	157	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	19	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	6,547	0	4,364	2,182	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	0	6,641	0	1,476	6,641	0	0
4740 IS-Kronos	0	0	0	1,611	0	716	1,611	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	19,980	0	5,876	12,928	0	0
5000 IS-Replacement	0	0	0	8,987	0	2,643	5,815	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	0	0	0	8,041	0	2,513	5,528	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	0	0	0	-56,935	0	-10,388	-32,748	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	299,249	214,502
5600 Legal-City Atty	0	0	0	0	0	3,473	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	5,869	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	12,777	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	133,030	110,105	117,353	11,559	414,956	48,379	12,986	299,249	214,502
10 Total Costs	133,030	110,105	117,353	1,072,297	414,956	424,233	1,031,474	299,249	214,502
9999 IC Allocation Account	-133,030	-110,105	-117,353	-1,072,297	-414,956	-424,233	-1,031,474	-299,249	-214,502
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 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1241CC PROMOTIONS	1243CC OPERATIONS	1248 BOX OFFICE	1251 CUSTO SERVICES	1251CHALL CITY HALL	1251CSE CENTRAL SE	1251FAC CS FACILITIES	1251LIB CS LIBRARY	1251POL CS POLICE
100 Financial Costs	274,969	1,935,215	332,148	931,397	0	0	0	0	0
110 Depreciation Adjustment	113,650	1,984,143	761	600	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	388,619	3,919,358	332,909	931,997	0	0	0	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	965	6,031	3,619	6,031	0	0	0	0	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	939	5,868	3,521	5,868	0	0	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	777	4,859	2,915	4,859	0	0	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	0
3000 Finance-Cash Mgmt	0	0	0	0	0	0	0	0	0
3200 Finance-Division	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	1,972	430	215	72	0	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0
3700 Accounting-General	811	5,711	980	3,983	0	0	0	0	0
3800 Accounting-Payroll	520	3,250	1,950	3,250	0	0	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	165	1,162	199	810	0	0	0	0	0
4100 Purchasing	550	3,871	664	2,700	0	0	0	0	0
4300 Central Stores	31	0	195	0	0	0	0	0	0
4400 IS-Printing Services	345	0	353	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	38	3,548	0	6,087	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	8,729	0	0	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	4,427	0	0	0	0	0	0	0
4740 IS-Kronos	716	4,654	2,864	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	3,526	19,980	15,279	0	0	0	0	0	0
5000 IS-Replacement	1,586	5,287	6,873	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	14,574	48,246	3,015	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-16,225	-70,873	-26,235	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	3,125	0	812	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	-2,911	0	-756	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	2,451	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	2,273	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	177,301	89,004	26,547	255,188	190,808
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	745,155	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 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	11,291	805,274	16,408	33,715	177,301	89,004	26,547	255,188	190,808
10 Total Costs	399,910	4,724,632	349,317	965,712	177,301	89,004	26,547	255,188	190,808
9999 IC Allocation Account	-399,910	-4,724,632	-349,317	-965,712	-177,301	-89,004	-26,547	-255,188	-190,808
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 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1252 FACIL MAINTENANC	1252CHALL CITY HALL	1252CSER CENTRAL SE	1252FAC FACILITIES	1252LIB LIBRARY	1252POL POLICE	1270 AECC	1315 FINANCE	1315CM CASH MGMT	1315DA DIVISION
100 Financial Costs	2,707,420	0	0	0	0	0	4,194,551	847,665	0	0
110 Depreciation Adjustment	686,850	0	0	0	0	0	136,921	446	0	0
111 IT Charges	65,749	0	0	0	0	0	0	22,689	0	0
10A Total Financial Costs	3,460,019	0	0	0	0	0	4,331,472	870,800	0	0
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	6,031	0	0	0	0	0	16,164	1,206	0	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	26,370	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	5,868	0	0	0	0	0	0	1,174	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	4,859	0	0	0	0	0	13,022	0	0	0
2900 Finance	0	0	0	0	0	0	0	0	39,322	311,493
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	108	0	0	0	0	0	574	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	5,585	0	0	0	0	0	12,378	0	0	0
3800 Accounting-Payroll	3,250	0	0	0	0	0	8,709	0	0	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	1,136	0	0	0	0	0	2,519	0	0	0
4100 Purchasing	3,786	0	0	0	0	0	8,391	0	0	0
4300 Central Stores	1	0	0	0	0	0	16	0	0	0
4400 IS-Printing Services	66	0	0	0	0	0	686	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0	0
4500 Central Stores	1,402	0	0	0	0	0	140	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	2,182	0	0	0	0	0	3,273	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0	0
4730 IS-HB	2,214	0	0	0	0	0	7,379	0	0	0
4740 IS-Kronos	9,488	0	0	0	0	0	10,025	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	15,279	0	0	0	0	0	51,712	0	0	0
5000 IS-Replacement	6,873	0	0	0	0	0	23,261	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	49,568	0	0	0
5110 IS-Telecom	29,149	0	0	0	0	0	25,631	0	0	0
5200 IS-CAD	2,211	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	-66,576	0	0	0	0	0	-204,174	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	13,070	0	0	0	0	0	0	0	0	0
5320 MG Fuel	-137	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	-12,176	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	1,839	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	3,410	0	0	0	0	0	4,547	0	0	0
6100 Custodial Services	0	0	0	0	0	0	25,055	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	385,996	515,054	115,151	436,861	694,024	58,613	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	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	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	38,916	385,996	515,054	115,151	436,861	694,024	143,859	2,380	39,322	311,493
10 Total Costs	3,498,935	385,996	515,054	115,151	436,861	694,024	4,475,331	873,180	39,322	311,493
9999 IC Allocation Account	-3,498,935	-385,996	-515,054	-115,151	-436,861	-694,024	-4,475,331	-873,180	-39,322	-311,493
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 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1315IA INTERNAL A	1320 ACCOUNTING	1320AF AUDIT FEE	1320GA GENERAL	1320GR GRANTS	1320PR PAYROLL	1325 PURCHASING	1345 CENTR STORES	1345INV INVENTORY
100 Financial Costs	0	1,310,616	0	0	0	0	526,894	330,650	0
110 Depreciation Adjustment	0	0	0	0	0	0	0	6,210	0
111 IT Charges	0	73,673	0	0	0	0	40,180	18,810	0
10A Total Financial Costs	0	1,384,289	0	0	0	0	567,074	355,670	0
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	4,101	0	0	0	0	2,171	1,930	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	0	3,990	0	0	0	0	2,112	1,878	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	3,304	0	0	0	0	1,749	1,555	0
2900 Finance	79,932	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	54,035	0	0	0	0	28,607	25,428	0
3400 Finance-Internal Auditor	0	14,126	0	0	0	0	2,295	1,362	0
3600 Accounting	0	0	145,943	898,466	161,133	280,384	0	0	0
3700 Accounting-General	0	0	0	0	0	0	1,673	1,031	0
3800 Accounting-Payroll	0	0	0	0	0	0	1,170	1,040	0
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	0	0	0	0	0	341	210	0
4100 Purchasing	0	0	0	0	0	0	0	699	0
4300 Central Stores	0	0	0	0	0	0	0	0	0
4400 IS-Printing Services	0	6,259	0	0	0	0	793	481	0
4450 Central Stores	0	0	0	0	0	0	0	0	354,245
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	17,457	0	0	0	0	8,729	6,547	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	19,923	0	0	0	0	7,379	1,476	0
4740 IS-Kronos	0	2,685	0	0	0	0	1,432	1,432	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	24,681	0	0	0	0	11,753	4,701	0
5000 IS-Replacement	0	11,102	0	0	0	0	5,287	2,115	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	0	14,574	0	0	0	0	6,031	4,020	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	0	-74,600	0	0	0	0	-40,685	-19,047	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 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	79,932	101,637	145,943	898,466	161,133	280,384	40,835	36,858	354,245
10 Total Costs	79,932	1,485,926	145,943	898,466	161,133	280,384	607,909	392,528	354,245
9999 IC Allocation Account	-79,932	-1,485,926	-145,943	-898,466	-161,133	-280,384	-607,909	-392,528	-354,245
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 9/30/14
 Stepdown Allocation Report

DESCRIPTION	1345MR MAILROOM	1640 CIVILIAN	1720 PLANNING	1720ADM PLANADMIN	1720PIDS PIDS	1740BLDG SAFETY	1820 PARKS ADMINISTRA	1900 FIRE	52110 DIRE OF UTILITI	61110 MUNI GARAGE OP
100 Financial Costs	0	4,011,370	494,718	0	0	2,492,835	414,442	27,282,176	1,720,437	1,961,085
110 Depreciation Adjustment	0	0	37,641	0	0	1,167	633,132	1,140,372	0	0
111 IT Charges	0	0	45,699	0	0	214,165	57,575	369,381	96,910	0
10A Total Financial Costs	0	4,011,370	578,058	0	0	2,708,167	1,105,149	28,791,929	1,817,347	1,961,085
2200 City Manager	0	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	0	15,199	1,689	0	0	8,926	1,448	62,002	5,066	11,098
2400 City Manager-Mgmt & Admin	0	0	0	0	0	14,562	0	0	0	0
2410 City Manager-Development	0	0	1,189	0	0	6,287	0	0	3,568	7,816
2420 City Manager-Finance & Le	0	0	0	0	0	0	1,408	0	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	12,245	1,361	0	0	7,191	1,166	49,950	4,082	8,941
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	1,215
3200 Finance-Division	0	0	0	0	0	0	0	0	0	0
3400 Finance-Internal Auditor	0	287	1,470	0	0	574	0	1,936	72	753
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	11,838	1,595	0	0	7,988	1,393	81,600	5,077	27,416
3800 Accounting-Payroll	0	8,189	910	0	0	4,810	780	33,407	2,730	5,979
3900 Accounting-Grants	0	0	0	0	0	0	0	0	0	0
4000 Accounting-Audit	0	2,409	325	0	0	1,626	283	16,605	0	5,579
4100 Purchasing	0	8,024	1,081	0	0	5,415	944	55,314	3,442	18,584
4300 Central Stores	0	0	124	0	0	2,790	295	295	85	2
4400 IS-Printing Services	0	0	837	0	0	2,777	1,895	5,611	388	213
4450 Central Stores	38,283	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	1,066	3,875	32,466	126	66,534
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	3,273	0	0	9,820	13,093	16,366	12,002	14,184
4720 IS-Hansen	0	0	0	0	0	10,336	0	0	0	0
4730 IS-HB	0	0	5,903	0	0	34,680	16,971	34,680	16,971	5,903
4740 IS-Kronos	0	0	1,253	0	0	6,623	2,148	1,611	3,401	6,802
4800 IS-Systems	0	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	10,578	0	0	36,434	16,454	139,858	27,031	17,629
5000 IS-Replacement	0	0	4,758	0	0	16,388	7,401	62,911	12,159	7,930
5100 IS-Public Safety	0	0	0	0	0	0	0	97,827	0	0
5110 IS-Telecom	0	0	7,036	0	0	24,123	12,564	41,713	9,549	10,051
5200 IS-CAD	0	0	7,739	0	0	0	3,317	3,317	12,161	0
5210 IS-Reimbursement	0	0	-46,274	0	0	-216,859	-58,299	-374,028	-98,129	-66,273
5300 MG-Operations	0	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	13,497	812	121,676	7,896	0
5320 MG Fuel	0	0	0	0	0	-148	0	-2,452	0	0
5400 MG-Replacement	0	0	0	0	0	-12,574	-756	-113,354	-7,356	0
5500 Legal	0	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	21,042	22,472	0	0	12,257	0	5,107	11,644	0
5700 Legal-Asst City Attys	0	4,547	4,831	0	0	7,673	15,346	14,209	40,355	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	11,812	0	0	20,801	13,229	0	15,362	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	886	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	231,302	0	0
7300 Facilities-City Hall	0	0	20,806	0	0	45,286	28,801	0	33,445	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	30,545	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	57,838
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	184,739	34,236	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	408,355	0	0
200 Total Indirect Costs	38,283	83,779	64,767	184,739	34,236	72,351	84,567	1,059,714	121,128	208,194
10 Total Costs	38,283	4,095,149	642,825	184,739	34,236	2,780,518	1,189,716	29,851,643	1,938,475	2,169,279
9999 IC Allocation Account	-38,283	-4,095,149	-642,825	-184,739	-34,236	-2,780,518	-1,189,716	-29,851,643	-1,938,475	-2,169,279
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 9/30/14
 Stepdown Allocation Report

DESCRIPTION	61110FL MG FUEL	61110OP MG OPER	61120 MUNI GARAGE REP	62110 IS ADMINISTRA	62120 IS OPERATIONS	62130 IS SYSTEMS	62130H HANSEN	62130HB HUMMBIRD	62130JDE JDE	62130K KRONOS
100 Financial Costs	0	0	-2,119,469	591,305	458,290	724,033	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	0	0	-2,119,469	591,305	458,290	724,033	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	724	0	1,689	0	0	0	0
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	0	0
2420 City Manager-Finance & Le	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	0	0	0	494	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	0	430	0	36	0	0	0	0
3600 Accounting	0	0	0	0	0	0	0	0	0	0
3700 Accounting-General	0	0	38,990	0	0	0	0	0	0	0
3800 Accounting-Payroll	0	0	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	0	7,934	0	0	0	0	0	0	0
4100 Purchasing	0	0	26,430	0	0	0	0	0	0	0
4300 Central Stores	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	62	0	0	0	0	0	0	0
4600 IS-Admin	0	0	0	0	0	147,078	0	0	0	0
4700 IS-Operations	0	0	0	0	0	458,290	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	332,781	332,781	332,781	332,781
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
5110 IS-Telecom	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	-162,844	2,332,122	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	-135,854	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	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	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 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	-162,844	2,196,269	73,417	1,648	0	607,093	332,781	332,781	332,781	332,781
10 Total Costs	-162,844	2,196,269	-2,046,052	592,953	458,290	1,331,126	332,781	332,781	332,781	332,781
9999 IC Allocation Account	162,844	-2,196,269	2,046,052	-592,953	-458,290	-1,331,126	-332,781	-332,781	-332,781	-332,781
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 9/30/14
 Stepdown Allocation Report

DESCRIPTION	62140 IS MICRO SYST	62150 IS PC REPLACE	62160 IS PUBLIC SAF	62170 IS CAD	62180 IS PRINT SVCS	62190 IS TELECOM	LBAMLIBRA ADMIN	PDAM POLIC ADMIN	PWAM PUBLI WORKS ADMI
100 Financial Costs	1,567,581	631,911	473,733	52,113	118,044	740,883	328,929	533,654	449,181
110 Depreciation Adjustment	0	0	0	0	0	0	0	0	0
111 IT Charges	0	0	0	0	0	0	0	0	0
10A Total Financial Costs	1,567,581	631,911	473,733	52,113	118,044	740,883	328,929	533,654	449,181
2200 City Manager	0	0	0	0	0	0	0	0	0
2300 City Manager-City Admin	3,860	0	965	0	483	1206	724	724	724
2400 City Manager-Mgmt & Admin	0	0	0	0	0	0	0	0	0
2410 City Manager-Development	0	0	0	0	0	0	0	0	510
2420 City Manager-Finance & Le	0	0	0	0	0	0	704	0	0
2600 Human Resources	0	0	0	0	0	0	0	0	0
2700 Human Resources-City	0	0	0	0	0	0	583	583	583
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	0	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	390	390	390
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 Central Stores	0	0	0	0	0	0	0	0	0
4400 IS-Printing Services	0	0	0	0	0	0	0	0	0
4450 Central Stores	0	0	0	0	0	0	0	0	0
4500 Central Stores	0	0	0	0	0	0	0	0	0
4600 IS-Admin	195,004	78,608	58,931	6,483	14,684	92,164	0	0	0
4700 IS-Operations	0	0	0	0	0	0	0	0	0
4710 IS-JDE	0	0	0	0	0	0	0	0	0
4720 IS-Hansen	0	0	0	0	0	0	0	0	0
4730 IS-HB	0	0	0	0	0	0	0	0	0
4740 IS-Kronos	0	0	0	0	0	0	0	0	0
4800 IS-Systems	0	0	0	0	0	0	0	0	0
4900 IS-Microsystems	0	0	0	0	0	0	0	0	0
5000 IS-Replacement	0	0	0	0	0	0	0	0	0
5100 IS-Public Safety	0	0	0	0	0	0	0	0	0
5110 IS-Telecom	0	0	0	0	0	0	0	0	0
5200 IS-CAD	0	0	0	0	0	0	0	0	0
5210 IS-Reimbursement	0	0	0	0	0	0	0	0	0
5300 MG-Operations	0	0	0	0	0	0	0	0	0
5310 MG Operating	0	0	0	0	0	0	0	0	0
5320 MG Fuel	0	0	0	0	0	0	0	0	0
5400 MG-Replacement	0	0	0	0	0	0	0	0	0
5500 Legal	0	0	0	0	0	0	0	0	0
5600 Legal-City Atty	0	0	0	0	0	0	0	0	0
5700 Legal-Asst City Attys	0	0	0	0	0	0	0	0	0
6100 Custodial Services	0	0	0	0	0	0	0	0	0
6200 Custodial Services-City H	0	0	0	0	0	0	0	0	0
6300 Custodial Services-Police	0	0	0	0	0	0	0	1,599	0
6500 Custodial Services-Librar	0	0	0	0	0	0	1,225	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	5,816	0
7700 Facilities-Libraries	0	0	0	0	0	0	1,879	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	59,595	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	198,864	78,608	59,896	6,483	15,167	93,370	5,505	68,706	2,207
10 Total Costs	1,766,445	710,519	533,629	58,596	133,211	834,253	334,434	602,360	451,388
9999 IC Allocation Account	-1,766,445	-710,519	-533,629	-58,596	-133,211	-834,253	-334,434	-602,360	-451,388
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 9/30/14
 Stepdown Allocation Report

DESCRIPTION	REIM IS REIMBURSEM
100 Financial Costs	-5,065,245
110 Depreciation Adjustment	0
111 IT Charges	0
10A Total Financial Costs	-5,065,245
2200 City Manager	0
2300 City Manager-City Admin	0
2400 City Manager-Mgmt & Admin	0
2410 City Manager-Development	0
2420 City Manager-Finance & Le	0
2600 Human Resources	0
2700 Human Resources-City	0
2900 Finance	0
3000 Finance-Cash Mgmt	0
3200 Finance-Division	0
3400 Finance-Internal Auditor	0
3600 Accounting	0
3700 Accounting-General	0
3800 Accounting-Payroll	0
3900 Accounting-Grants	0
4000 Accounting-Audit	0
4100 Purchasing	0
4300 Central Stores	0
4400 IS-Printing Services	0
4450 Central Stores	0
4500 Central Stores	0
4600 IS-Admin	0
4700 IS-Operations	0
4710 IS-JDE	0
4720 IS-Hansen	0
4730 IS-HB	0
4740 IS-Kronos	0
4800 IS-Systems	0
4900 IS-Microsystems	0
5000 IS-Replacement	0
5100 IS-Public Safety	0
5110 IS-Telecom	0
5200 IS-CAD	0
5210 IS-Reimbursement	0
5300 MG-Operations	0
5310 MG Operating	0
5320 MG Fuel	0
5400 MG-Replacement	0
5500 Legal	0
5600 Legal-City Atty	0
5700 Legal-Asst City Attys	0
6100 Custodial Services	0
6200 Custodial Services-City H	0
6300 Custodial Services-Police	0
6500 Custodial Services-Librar	0
6600 Custodial Services-Centra	0
7000 Custodial Services-Facili	0
7100 Facilities	0
7300 Facilities-City Hall	0
7400 Facilities-Police	0
7700 Facilities-Libraries	0
7800 Facilities-Central Servic	0
8200 Facilities-Facilities Bui	0
8400 Civilian Personnel	0
8500 Police Admin	0
8600 Code Enforcement	0
8700 Fire	0
8800 Utilities Director	0
8900 Public Works Director	0
9000 Parks Director	0
9300 Risk Management	0
9400 Library Admin	0
9450 Civic Center-Promotions	0
9460 Civic Center-Operations	0
9470 Civic Center-Box Office	0
9700 Planning	0
9710 Planning PIDS	0
9720 Planning Admin	0
9800 AECC	0
200 Total Indirect Costs	0
10 Total Costs	-5,065,242
9999 IC Allocation Account	5,065,242
1 Total Cost Less Allocations	0

Total Indirect Costs
 Carryforward
 Carryforward Adjustment
 Adjusted Indirect Cost

**City of Amarillo
 Indirect Cost Rate Proposal
 Carry Forward Adjustment Report
 Actual Fiscal Year 2013/2014 For the Fixed Fiscal Year 2014/2015**

Department/Program	Fixed FY 2013/14 Recovery	FY 2011/12 Carry Forward	FY 2013/14 Recovery Excluding Carry Forward	Actual FY 2013/14 Indirect Costs	FY 2013/14 Carry Forward
CDBG PROGRAM	62,652	12,965	75,617	73,678	-1,939
HOUSING	137,881	-14,936	122,945	153,697	30,752
EMERGENCY MANAGEMENT	91,211	-20,215	70,996	119,196	48,200
TRANSIT	166,322	4,715	171,037	190,390	19,353
AIRPORT	106,392	34,000	140,392	150,738	10,346
HEALTH DEPARTMENT	50,865	28,763	79,628	123,315	43,687
WIC	99,202	5,607	104,809	113,640	8,831
PHOTO TRAFFIC	12,885	-1,759	11,126	13,316	2,190
URBAN TRANSPORTATION	95,748	0	95,748	91,925	-3,823
POLICE	10,866,526	105,086	10,971,611	10,097,452	-874,159

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Community Development Grant Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	2,654	451,743	0.59%
2400 City Manager-Mgmt & Admin	4,330	451,743	0.96%
2700 Human Resources-City	2,138	451,743	0.47%
3400 Finance-Internal Auditor	143	451,743	0.03%
3700 Accounting-General	8,125	451,743	1.80%
3800 Accounting-Payroll	1,430	451,743	0.32%
3900 Accounting-Grants	23,278	451,743	5.15%
4000 Accounting-Audit	1,654	451,743	0.37%
4100 Purchasing	5,507	451,743	1.22%
4300 Central Stores	156	451,743	0.03%
4400 IS-Printing Services	2,271	451,743	0.50%
4500 Central Stores	169	451,743	0.04%
4710 IS-JDE	7,637	451,743	1.69%
4730 IS-HB	13,282	451,743	2.94%
4740 IS-Kronos	1,790	451,743	0.40%
4900 IS-Microsystems	12,928	451,743	2.86%
5000 IS-Replacement	3,700	451,743	0.82%
5110 IS-Telecom	5,026	451,743	1.11%
5210 IS-Reimbursement	-57,814	451,743	-12.80%
5310 MG Operating	2,466	451,743	0.55%
5400 MG-Replacement	-2,297	451,743	-0.51%
5600 Legal-City Atty	4,086	451,743	0.90%
5700 Legal-Asst City Attys	8,241	451,743	1.82%
6200 Custodial Services-City H	7,169	451,743	1.59%
7300 Facilities-City Hall	15,608	451,743	3.46%
200 Total Indirect Costs	73,678	451,743	16.31%
Total Indirect Costs	73,678	451,743	16.31%
Carry Forward	(1,939)	451,743	-0.43%
Adjusted Total	71,739	451,743	15.88%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Housing Grant Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Cost	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	1,930	335,640	0.58%
2400 City Manager-Mgmt & Admin	3,149	335,640	0.94%
2700 Human Resources-City	1,555	335,640	0.46%
3000 Finance-Cash Mgmt	0	335,640	0.00%
3400 Finance-Internal Auditor	36	335,640	0.01%
3700 Accounting-General	24,559	335,640	7.32%
3800 Accounting-Payroll	1,040	335,640	0.31%
3900 Accounting-Grants	70,359	335,640	20.96%
4000 Accounting-Audit	4,997	335,640	1.49%
4100 Purchasing	16,648	335,640	4.96%
4300 Central Stores	921	335,640	0.27%
4400 IS-Printing Services	3,279	335,640	0.98%
4710 IS-JDE	6,547	335,640	1.95%
4730 IS-HB	8,854	335,640	2.64%
4740 IS-Kronos	1,790	335,640	0.53%
4900 IS-Microsystems	8,227	335,640	2.45%
5000 IS-Replacement	3,701	335,640	1.10%
5110 IS-Telecom	4,523	335,640	1.35%
5210 IS-Reimbursement	-31,250	335,640	-9.31%
5310 MG Operating	822	335,640	0.24%
5400 MG-Replacement	-766	335,640	-0.23%
6200 Custodial Services-City H	7,169	335,640	2.14%
7300 Facilities-City Hall	15,608	335,640	4.65%
200 Total Indirect Costs	153,697	335,640	45.79%
Total Indirect Costs	153,697	335,640	45.79%
Carry Forward	30,752	335,640	9.16%
Adjusted Total	184,449	335,640	54.95%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Emergency Management Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	1,206	442,341	0.27%
2400 City Manager-Mgmt & Admin	1,968	442,341	0.44%
2700 Human Resources-City	972	442,341	0.22%
3400 Finance-Internal Auditor	717	442,341	0.16%
3700 Accounting-General	3,474	442,341	0.79%
3800 Accounting-Payroll	650	442,341	0.15%
3900 Accounting-Grants	6,451	442,341	1.46%
4000 Accounting-Audit	707	442,341	0.16%
4100 Purchasing	2,355	442,341	0.53%
4300 Central Stores	130	442,341	0.03%
4400 IS-Printing Services	8	442,341	0.00%
4500 Central Stores	33	442,341	0.01%
4710 IS-JDE	3,273	442,341	0.74%
4730 IS-HB	4,427	442,341	1.00%
4740 IS-Kronos	716	442,341	0.16%
4900 IS-Microsystems	34,083	442,341	7.71%
5000 IS-Replacement	8,459	442,341	1.91%
5110 IS-Telecom	32,667	442,341	7.39%
5200 IS-CAD	4,422	442,341	1.00%
5210 IS-Reimbursement	-96,532	442,341	-21.82%
5310 MG Operating	3,533	442,341	0.80%
5400 MG-Replacement	-3,291	442,341	-0.74%
5600 Legal-City Atty	4,086	442,341	0.92%
5700 Legal-Asst City Attys	2,273	442,341	0.51%
6100 Custodial Services	27,276	442,341	6.17%
7100 Facilities	75,133	442,341	16.99%
200 Total Indirect Costs	119,196	442,341	26.95%
Total Indirect Costs	119,196	442,341	26.95%
Carry Forward	48,200	442,341	10.90%
Adjusted Total	167,396	442,341	37.84%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Transit Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	8,203	2,880,146	0.28%
2400 City Manager-Mgmt & Admin	13,382	2,880,146	0.46%
2700 Human Resources-City	6,608	2,880,146	0.23%
3400 Finance-Internal Auditor	143	2,880,146	0.00%
3700 Accounting-General	7,808	2,880,146	0.27%
3800 Accounting-Payroll	4,420	2,880,146	0.15%
4000 Accounting-Audit	1,589	2,880,146	0.06%
4100 Purchasing	5,293	2,880,146	0.18%
4300 Central Stores	54	2,880,146	0.00%
4400 IS-Printing Services	5,969	2,880,146	0.21%
4500 Central Stores	8,684	2,880,146	0.30%
4710 IS-JDE	16,366	2,880,146	0.57%
4730 IS-HB	16,233	2,880,146	0.56%
4740 IS-Kronos	11,636	2,880,146	0.40%
4900 IS-Microsystems	35,258	2,880,146	1.22%
5000 IS-Replacement	13,745	2,880,146	0.48%
5110 IS-Telecom	11,559	2,880,146	0.40%
5200 IS-CAD	2,211	2,880,146	0.08%
5210 IS-Reimbursement	-91,579	2,880,146	-3.18%
5320 MG Fuel	-13,066	2,880,146	-0.45%
5600 Legal-City Atty	817	2,880,146	0.03%
5700 Legal-Asst City Attys	568	2,880,146	0.02%
6600 Custodial Services-Centra	8,868	2,880,146	0.31%
7800 Facilities-Central Servic	78,376	2,880,146	2.72%
200 Total Indirect Costs	153,146	2,880,146	5.32%
Total	153,146	2,880,146	5.32%
Carry Forward	19,353	2,880,146	0.67%
Adjusted Total	172,499	2,880,146	5.99%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Airport Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	12,786	2,488,747	0.51%
2400 City Manager-Mgmt & Admin	21,647	2,488,747	0.87%
2700 Human Resources-City	10,301	2,488,747	0.41%
3000 Finance-Cash Mgmt	1,778	2,488,747	0.07%
3400 Finance-Internal Auditor	13,158	2,488,747	0.53%
3700 Accounting-General	32,292	2,488,747	1.30%
3800 Accounting-Payroll	6,889	2,488,747	0.28%
3900 Accounting-Grants	-11	2,488,747	0.00%
4000 Accounting-Audit	-1	2,488,747	0.00%
4100 Purchasing	21,890	2,488,747	0.88%
4300 Central Stores	84	2,488,747	0.00%
4400 IS-Printing Services	43	2,488,747	0.00%
4500 Central Stores	8,318	2,488,747	0.33%
4710 IS-JDE	5,455	2,488,747	0.22%
4730 IS-HB	2,951	2,488,747	0.12%
4740 IS-Kronos	8,593	2,488,747	0.35%
4900 IS-Microsystems	43,485	2,488,747	1.75%
5000 IS-Replacement	19,560	2,488,747	0.79%
5110 IS-Telecom	22,113	2,488,747	0.89%
5210 IS-Reimbursement	-98,101	2,488,747	-3.94%
5600 Legal-City Atty	1,021		
5700 Legal-Asst City Attys	16,483		
200 Total Indirect Costs	150,738	2,488,747	6.06%
Total	150,738	2,488,747	6.06%
Carry Forward	10,346	2,488,747	0.42%
Adjusted Total	161,084	2,488,747	6.47%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Public Health Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	7,720	1,554,759	0.50%
2400 City Manager-Mgmt & Admin	12,595	1,554,759	0.81%
2700 Human Resources-City	6,219	1,554,759	0.40%
3400 Finance-Internal Auditor	215	1,554,759	0.01%
3700 Accounting-General	7,129	1,554,759	0.46%
3800 Accounting-Payroll	4,160	1,554,759	0.27%
3900 Accounting-Grants	20,424	1,554,759	1.31%
4000 Accounting-Audit	1,451	1,554,759	0.09%
4100 Purchasing	4,833	1,554,759	0.31%
4300 Central Stores	110	1,554,759	0.01%
4400 IS-Printing Services	3,855	1,554,759	0.25%
4710 IS-JDE	5,455	1,554,759	0.35%
4730 IS-HB	2,951	1,554,759	0.19%
4740 IS-Kronos	5,549	1,554,759	0.36%
4900 IS-Microsystems	49,362	1,554,759	3.17%
5000 IS-Replacement	1,586	1,554,759	0.10%
5110 IS-Telecom	33,169	1,554,759	2.13%
5210 IS-Reimbursement	-111,422	1,554,759	-7.17%
5310 MG Operating	1,269	1,554,759	0.08%
5400 MG-Replacement	-1,182	1,554,759	-0.08%
5600 Legal-City Atty	9,806	1,554,759	0.63%
5700 Legal-Asst City Attys	12,220	1,554,759	0.79%
6100 Custodial Services	26,331	1,554,759	1.69%
7100 Facilities	19,511	1,554,759	1.25%
200 Total Indirect Costs	123,315	1,554,759	7.93%
Total	123,315	1,554,759	7.93%
Carry Forward	43,687	1,554,759	2.81%
Carry Forward Adjustment*	(2,677)	1,554,759	-0.17%
Adjusted Total	164,325	1,554,759	10.57%

*Adjustment to exclude carry forward due to new grant programs during fiscal 2013/2014.

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of WIC Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	5,066	904,302	0.56%
2400 City Manager-Mgmt & Admin	8,265	904,302	0.91%
2700 Human Resources-City	4,082	904,302	0.45%
3400 Finance-Internal Auditor	179	904,302	0.02%
3700 Accounting-General	3,971	904,302	0.44%
3800 Accounting-Payroll	2,730	904,302	0.30%
3900 Accounting-Grants	11,377	904,302	1.26%
4000 Accounting-Audit	808	904,302	0.09%
4100 Purchasing	2,692	904,302	0.30%
4300 Central Stores	23	904,302	0.00%
4400 IS-Printing Services	746	904,302	0.08%
4710 IS-JDE	4,364	904,302	0.48%
4730 IS-HB	2,951	904,302	0.33%
4740 IS-Kronos	2,864	904,302	0.32%
4900 IS-Microsystems	16,454	904,302	1.82%
5000 IS-Replacement	1,586	904,302	0.18%
5110 IS-Telecom	8,544	904,302	0.94%
5210 IS-Reimbursement	-35,207	904,302	-3.89%
5700 Legal-Asst City Attys	853	904,302	0.09%
6100 Custodial Services	36,524	904,302	4.04%
7100 Facilities	34,768	904,302	3.84%
200 Total Indirect Costs	113,640	904,302	12.57%
Total	113,640	904,302	12.57%
Carry Forward	8,831	904,302	0.98%
Adjusted Total	122,471	904,302	13.54%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Photo Traffic Enforcement Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Modified Direct Charges	Indirect Cost Rates
2300 City Manager-City Admin	241	803,693	0.03%
2410 City Manager-Development	170	803,693	0.02%
2700 Human Resources-City	194	803,693	0.02%
3700 Accounting-General	2,372	803,693	0.30%
3800 Accounting-Payroll	130	803,693	0.02%
3900 Accounting-Grants	6,795	803,693	0.85%
4000 Accounting-Audit	483	803,693	0.06%
4100 Purchasing	1,608	803,693	0.20%
4740 IS-Kronos	179	803,693	0.02%
4900 IS-Microsystems	1,175	803,693	0.15%
5000 IS-Replacement	529	803,693	0.07%
5210 IS-Reimbursement	-1,817	803,693	-0.23%
8900 Public Works Director	1,257	803,693	0.16%
200 Total Indirect Costs	13,316	803,693	1.66%
Total	13,316	803,693	1.66%
Carry Forward	2,190	803,693	0.27%
Adjusted Total	15,506	803,693	1.93%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Urban Transportation Planning Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	1,206	272,553	0.44%
2400 City Manager-Mgmt & Admin	1,968	272,553	0.72%
2700 Human Resources-City	972	272,553	0.36%
3700 Accounting-General	1,113	272,553	0.41%
3800 Accounting-Payroll	650	272,553	0.24%
3900 Accounting-Grants	3,189	272,553	1.17%
4000 Accounting-Audit	227	272,553	0.08%
4100 Purchasing	755	272,553	0.28%
4300 Central Stores	48	272,553	0.02%
4400 IS-Printing Services	176	272,553	0.06%
4710 IS-JDE	2,182	272,553	0.80%
4740 IS-Kronos	716	272,553	0.26%
4900 IS-Microsystems	3,526	272,553	1.29%
5000 IS-Replacement	529	272,553	0.19%
5110 IS-Telecom	1,005	272,553	0.37%
5210 IS-Reimbursement	-3,966	272,553	-1.46%
6200 Custodial Services-City H	3,290	272,553	1.21%
7300 Facilities-City Hall	7,163	272,553	2.63%
9720 Planning Admin	67,178	272,553	24.65%
200 Total Indirect Costs	91,925	272,553	33.73%
200 Total Indirect Costs	86,270	272,553	31.65%
Total	86,270	272,553	31.65%
Carry Forward	(3,823)	272,553	-1.40%
Adjusted Total	82,447	272,553	30.25%

City of Amarillo, Texas
Cost Allocation Plan September 30, 2014
Summary of Police Department Indirect Cost Rates
For the Period Ended September 30, 2014

	Indirect Costs	Salaries & Benefits Base	Indirect Cost Rates
2300 City Manager-City Admin	85,645	32,839,304	0.26%
2700 Human Resources-City	68,997	32,839,304	0.21%
3000 Finance-Cash Mgmt	1	32,839,304	0.00%
3400 Finance-Internal Auditor	4,123	32,839,304	0.01%
3700 Accounting-General	114,035	32,839,304	0.35%
3800 Accounting-Payroll	46,146	32,839,304	0.14%
3900 Accounting-Grants	3,794	32,839,304	0.01%
4000 Accounting-Audit	23,205	32,839,304	0.07%
4100 Purchasing	77,301	32,839,304	0.24%
4300 Central Stores	1,492	32,839,304	0.00%
4400 IS-Printing Services	10,226	32,839,304	0.03%
4500 Central Stores	24,784	32,839,304	0.08%
4710 IS-JDE	22,913	32,839,304	0.07%
4730 IS-HB	9,592	32,839,304	0.03%
4740 IS-Kronos	75,901	32,839,304	0.23%
4900 IS-Microsystems	490,091	32,839,304	1.49%
5000 IS-Replacement	220,451	32,839,304	0.67%
5100 IS-Public Safety	318,836	32,839,304	0.97%
5110 IS-Telecom	164,840	32,839,304	0.50%
5200 IS-CAD	1,106	32,839,304	0.00%
5210 IS-Reimbursement	-1,204,914	32,839,304	-3.67%
5310 MG Operating	324,771	32,839,304	0.99%
5320 MG Fuel	-3,770	32,839,304	-0.01%
5400 MG-Replacement	-302,558	32,839,304	-0.92%
5500 Legal	317,641	32,839,304	0.97%
5600 Legal-City Atty	22,267	32,839,304	0.07%
5700 Legal-Asst City Attys	99,181	32,839,304	0.30%
6300 Custodial Services-Police	189,209	32,839,304	0.58%
7400 Facilities-Police	688,209	32,839,304	2.10%
8400 Civilian Personnel	4,035,554	32,839,304	12.29%
8500 Police Admin	602,360	32,839,304	1.83%
9800 AECC	3,566,021	32,839,304	10.86%
200 Total Indirect Costs	10,097,452	32,839,304	30.75%
Total Indirect Costs	10,097,452	32,839,304	30.75%
Carry Forward	-874,159	32,839,304	-2.66%
Adjusted Total	9,223,293	32,839,304	28.09%

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, 2014
Depreciation Adjustment**

CITY MANAGER	13,787
HUMAN RESOURCES	25,924
RISK MANAGEMENT	214
LEGAL	885
CUSTODIAL SERVICES	600
FACILITIES MAINTENANCE	686,850
AECC	136,921
FINANCE	446
CENTRAL STORES	6,210
PLANNING	37,641
BUILDING SAFETY	1,167
PARKS & RECREATION ADMINISTRAT	633,132
FIRE OPERATIONS	348,061
FIRE SUPPORT	791,850
FIRE MARSHAL	461
Fire	1,140,372
Indirect Entities	2,684,149
MAYOR AND COUNCIL	14,813
CITY SECRETARY	435
EMERGENCY MANAGEMENT SERVICES	453,253
MFI (PRPC)	3,896
LETP 0708	9,066
AIP PANTEX PROJECT FUND	20,393
Emergency Management	486,608
RADIO COMMUNICATIONS	359,959
CIVIC CENTER PROMOTIONS	113,650
CIVIC CENTER OPERATIONS	1,984,143
ICE HOCKEY	1,814
BOX OFFICE OPERATIONS	761
LIBRARY	892,586
MUNICIPAL COURT	7,406
VITAL STATISTICS	156
ENGINEERING	142,208
STREET DEPARTMENT	6,032,505
SOLID WASTE COLLECTION	946,512
SOLID WASTE DISPOSAL	4,656
POLICE	631,452
JAG 2007	7,223
FY09 RECOVERY ACT JAG	6,174
APD SEIZED PROPERTY	19,452
NARCOTICS UNIT	4,386
TOTAL POLICE	668,687
ANIMAL MANAGEMENT AND WELFARE	45,414
TRAFFIC ADMINISTRATION	88
TRAFFIC FIELD OPERATIONS	429,666
TRAFFIC	429,754
ENVIRONMENTAL HEALTH	493

**City of Amarillo
 Cost Allocation Plan September 30, 2014
 Depreciation Adjustment**

TRANSIT FIXED ROUTE	187,007
TRANSIT DEMAND RESPONSE	442,924
Transit	629,931
ROSS ROGERS	89,554
COMANCHE TRAIL	235,226
TENNIS CENTER	60,052
SWIMMING POOLS	90,087
PARKS & RECREATION PROGRAM	551,568
PARK MAINTENANCE	364,738
ZOO MAINTENANCE	63,679
SOFTBALL PROGRAM	3,777
VOLLEYBALL PROGRAM	344
PROGRAM MANAGEMENT	15,201
COMMUNITY DEVELOPMENT	15,201
HOUSING ASSISTANCE	136
HOUSING	136
Community Development Total	15,337
AHD PUBLIC HEALTH	128,020
HEALTH DEPARTMENT	128,020
WIC ADMINISTRATION	116,867
WIC	116,867
Direct Entities	14,481,740
Indirect Cost Plan	17,165,889

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, 2014
Information Technology Reclassification**

CITY MANAGER	30,506
HUMAN RESOURCES	56,228
RISK MANAGEMENT	10,259
LEGAL	32,341
FACILITIES MAINTENANCE	65,749
FINANCE	22,689
ACCOUNTING	73,673
PURCHASING	40,180
CENTRAL STORES	18,810
PLANNING	45,699
BUILDING SAFETY	214,165
PARKS & RECREATION ADMINISTRAT	57,575
FIRE SUPPORT	369,381
Fire	369,381
DIRECTOR OF UTILITIES	96,910
Indirect Entities	1,134,165
MAYOR AND COUNCIL	737
JUDICIAL	11,621
CITY SECRETARY	7,947
RADIO COMMUNICATIONS	40,627
LIBRARY	328,369
MUNICIPAL COURT	143,808
PAYROLL	367
VITAL STATISTICS	5,028
BENEFITS	21,603
GENERAL FUND TRANSFERS	-3,468,350
ENGINEERING	93,187
STREET DEPARTMENT	48,928
SOLID WASTE COLLECTION	129,488
SOLID WASTE DISPOSAL	15,784
POLICE	1,189,944
TOTAL POLICE	1,189,944
ANIMAL MANAGEMENT AND WELFARE	64,410
TRAFFIC ADMINISTRATION	52,474
TRAFFIC FIELD OPERATIONS	36,522
TRAFFIC	88,996
ENVIRONMENTAL HEALTH	41,143
ROSS ROGERS	16,276
COMANCHE TRAIL	27,045
TENNIS CENTER	367
SWIMMING POOLS	7,810
PARKS & RECREATION PROGRAM	19,639
PARK MAINTENANCE	67,210
ZOO MAINTENANCE	8,590
FIRE CIVILIAN PERSONNEL	52,171
UTILITIES OFFICE	167,055
WATER & SEWER GENERAL	-537,358

City of Amarillo
Cost Allocation Plan September 30, 2014
Information Technology Reclassification

WATER PRODUCTION	7,987
WATER TRANSMISSION	10,562
SURFACE WATER TREATMENT	56,304
WATER DISTRIBUTION	66,835
WASTE WATER COLLECTION	48,539
RIVER ROAD WATER RECLAMATION	18,697
HOLLYWOOD ROAD WASTE WATER TRE	21,862
LABORATORY ADMINISTRATION	42,605
Water & Sewer	-96,912
Direct Entities	-1,134,167
Indirect Cost Plan	-2

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

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

Costs of the City Manager's Office for FY 2013/2014 have been functionalized and allocated as follows in this plan:

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

- * Management & Administration - This category reflects effort expended by the Deputy City Manager in administering departments assigned to her. Costs have been allocated based on the number of employees during FY 2013/2014.

- * Development Services – This category reflects effort expended by the Assistant City Manager of Development Services in administering departments assigned to him. Costs have been allocated based on the number of employees during FY 2013/2014.

- * Financial & Leisure Services – This category reflects effort expended by the Assistant City Manager of Financial & Leisure Services in administering departments assigned to her. Costs have been allocated based on the number of employees during FY 2013/2014.

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

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2014
City Manager Allocation

Entity: 1020 - CITY MANAGER

Accumulation of Costs

100 Financial Costs	1,158,520
110 Depreciation Adjustment	13,787
111 IT Charges	30,506
10A Total Financial Costs	1,202,813
10 Total Costs	1,202,813

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CITY MANAGER-ADMIN	509,817	529,309
CITY MANAGER - DEVELOPMENT SERVICES	106,050	110,105
CITY MANAGER - FINANCIAL & LEISURE SVCS	113,032	117,353
CITY MANAGER - MGMT & ADMINISTRATION	128,131	133,030
Indirect Entities	857,030	889,796
MAYOR AND COUNCIL	301,490	313,017
Direct Entities	301,490	313,017
Indirect Cost Plan	1,158,520	1,202,813

Entity: 1020CA - CITY MANAGER-ADMIN

Accumulation of Costs

2200 City Manager	529,309
200 Total Indirect Costs	529,309
10 Total Costs	529,309

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	13	3,136
RISK MANAGEMENT	4	965
LEGAL	8	1,930
CUSTODIAL SERVICES	25	6,031
FACILITIES MAINTENANCE	25	6,031
AECC	67	16,164
FINANCE	5	1,206
ACCOUNTING	17	4,101
PURCHASING	9	2,171
CENTRAL STORES	8	1,930
CIVILIAN PERSONNEL	63	15,199
PLANNING	7	1,689
BUILDING SAFETY	37	8,926

City of Amarillo
Cost Allocation Plan September 30, 2014
City Manager Allocation

PARKS & RECREATION ADMINISTRAT	6	1,448
FIRE OPERATIONS	246	59,348
FIRE SUPPORT	4	965
FIRE MARSHAL	7	1,689
Fire	257	62,002
DIRECTOR OF UTILITIES	21	5,066
MUNICIPAL GARAGE OPERATIONS	46	11,098
INFORMATION SYSTEMS ADMINISTRA	3	724
INFORMATION SYSTEMS SYSTEMS	7	1,689
INFORMATION SYSTEMS MICROSYSTE	16	3,860
INFORMATION SYSTEMS AS400	4	965
INFORMATION SYSTEMS PRINT SERV	2	483
INFORMATION SYSTEMS TELECOM	5	1,206
LIBRARY ADMIN	3	724
POLICE ADMIN	3	724
PUBLIC WORKS ADMIN	3	724
Indirect Entities	664	160,192
MAYOR AND COUNCIL	4	965
JUDICIAL	5	1,206
CITY SECRETARY	3	724
EMERGENCY MANAGEMENT SERVICES	2	483
MMRS HSGP GDEM	1	241
MFI (PRPC)	1	241
AIP PANTEX PROJECT FUND	1	241
Emergency Management	5	1,206
RADIO COMMUNICATIONS	7	1,689
CIVIC CENTER PROMOTIONS	4	965
CIVIC CENTER OPERATIONS	25	6,031
ICE HOCKEY	2	483
BOX OFFICE OPERATIONS	15	3,619
GLOBE NEWS CENTER	2	483
LIBRARY	71	17,129
MUNICIPAL COURT	23	5,549
TEEN COURT	1	241
VITAL STATISTICS	1	241
ENGINEERING	16	3,860
STREET DEPARTMENT	85	20,506
SOLID WASTE COLLECTION	105	25,332
SOLID WASTE DISPOSAL	34	8,203
POLICE	355	85,645
TOTAL POLICE	355	85,645
ANIMAL MANAGEMENT AND WELFARE	29	6,996
TRAFFIC ADMINISTRATION	38	9,168
TRAFFIC FIELD OPERATIONS	18	4,343
TRAFFIC	56	13,510
ENVIRONMENTAL HEALTH	11	2,654
TRANSIT FIXED ROUTE	34	8,203

**City of Amarillo
Cost Allocation Plan September 30, 2014
City Manager Allocation**

TRANSIT DEMAND RESPONSE	20	4,825
TRANSIT MAINTENANCE	9	2,171
Transit	63	15,199
ROSS ROGERS	34	8,203
COMANCHE TRAIL	21	5,066
TENNIS CENTER	1	241
SWIMMING POOLS	18	4,343
PARKS & RECREATION PROGRAM	19	4,584
PARK MAINTENANCE	101	24,367
ZOO MAINTENANCE	13	3,136
ATHLETIC ADMINISTRATION	5	1,206
FIRE CIVILIAN PERSONNEL	12	2,895
PROGRAM MANAGEMENT	5	1,206
CODE INSPECTOR	1	241
REHAB SUPPORT	2	483
HOUSING REHAB	1	241
HMIS	1	241
COMMUNITY DEVELOPMENT	10	2,413
HOUSING ASSISTANCE	8	1,930
HOUSING	8	1,930
HOME ADMINISTRATION	1	241
HOME	1	241
Community Development Total	19	4,584
COURT SECURITY	3	724
URBAN TRANSPORTATION PLANNING	5	1,206
PHOTO TRAFFIC ENFORCEMENT	1	241
Photo Traffic Enforcement	1	241
AHD PUBLIC HEALTH	9	2,171
REFUGEE HEALTH	5	1,206
TDH IMMUNIZATIONS	6	1,448
HIV PREVENTION	4	965
CORE PUBLIC HEALTH	3	724
BIOTERRORISM GRANT	4	965
LOCAL TUBERCULOSIS - FED	1	241
HEALTH DEPARTMENT	32	7,720
WIC ADMINISTRATION	21	5,066
WIC	21	5,066
UTILITIES OFFICE	32	7,720
WATER PRODUCTION	6	1,448
WATER TRANSMISSION	7	1,689
SURFACE WATER TREATMENT	26	6,273
WATER DISTRIBUTION	52	12,545
WASTE WATER COLLECTION	33	7,961
RIVER ROAD WATER RECLAMATION	24	5,790
HOLLYWOOD ROAD WASTE WATER TRE	24	5,790
LABORATORY ADMINISTRATION	20	4,825
Water & Sewer	224	54,041

City of Amarillo
Cost Allocation Plan September 30, 2014
City Manager Allocation

AIRPORT OPERATIONS	53	12,786
Airport	53	12,786
DRAINAGE UTILITY	16	3,860
Drainage Utility	16	3,860
FAMILY WELLNESS CENTER	8	1,930
Employee Insurance	8	1,930
VECTOR CONTROL	2	483
Direct Entities	1,530	369,117
Indirect Cost Plan	2,194	529,309

Entity: 1020SS - CITY MANAGER - MANAGEMENT & ADMINISTRATION

Accumulation of Costs

2200 City Manager	133,030
200 Total Indirect Costs	133,030
10 Total Costs	133,030

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	13	5,117
AECC	67	26,370
BUILDING SAFETY	37	14,562
Indirect Entities	117	46,049
EMERGENCY MANAGEMENT SERVICES	2	787
MMRS HSGP GDEM	1	394
MFI (PRPC)	1	394
AIP PANTEX PROJECT FUND	1	394
Emergency Management	5	1,968
ENVIRONMENTAL HEALTH	11	4,329
TRANSIT FIXED ROUTE	34	13,382
TRANSIT DEMAND RESPONSE	20	7,872
TRANSIT MAINTENANCE	9	3,542
Transit	63	24,795
PROGRAM MANAGEMENT	5	1,968
CODE INSPECTOR	1	394
REHAB SUPPORT	2	787
HOUSING REHAB	1	394
HMIS	1	394
COMMUNITY DEVELOPMENT	10	3,936
HOUSING ASSISTANCE	8	3,149
HOUSING	8	3,149
HOME ADMINISTRATION	1	394
HOME	1	394
Community Development Total	19	7,478
URBAN TRANSPORTATION PLANNING	5	1,968

**City of Amarillo
Cost Allocation Plan September 30, 2014
City Manager Allocation**

AHD PUBLIC HEALTH	9	3,542
REFUGEE HEALTH	5	1,968
TDH IMMUNIZATIONS	6	2,361
HIV PREVENTION	4	1,574
CORE PUBLIC HEALTH	3	1,181
BIOTERRORISM GRANT	4	1,574
LOCAL TUBERCULOSIS - FED	1	394
HEALTH DEPARTMENT	32	12,595
WIC ADMINISTRATION	21	8,265
WIC	21	8,265
AIRPORT OPERATIONS	55	21,647
Airport	55	21,647
FAMILY WELLNESS CENTER	8	3,149
Employee Insurance	8	3,149
VECTOR CONTROL	2	787
Direct Entities	221	86,981
Indirect Cost Plan	338	133,030

Entity: 1020CS - CITY MANAGER - DEVELOPMENT SERVICES

Accumulation of Costs

2200 City Manager	110,105
200 Total Indirect Costs	110,105
10 Total Costs	110,105

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
PLANNING	7	1,189
BUILDING SAFETY	37	6,287
DIRECTOR OF UTILITIES	21	3,568
MUNICIPAL GARAGE OPERATIONS	46	7,816
PUBLIC WORKS ADMIN	3	510
Indirect Entities	114	19,370
ENGINEERING	16	2,719
STREET DEPARTMENT	85	14,443
SOLID WASTE COLLECTION	105	17,841
SOLID WASTE DISPOSAL	34	5,777
ANIMAL MANAGEMENT AND WELFARE	29	4,928
TRAFFIC ADMINISTRATION	38	6,457
TRAFFIC FIELD OPERATIONS	18	3,058
TRAFFIC	56	9,515
PHOTO TRAFFIC ENFORCEMENT	1	170
Photo Traffic Enforcement	1	170
WATER PRODUCTION	6	1,019
WATER TRANSMISSION	7	1,189

City of Amarillo
Cost Allocation Plan September 30, 2014
City Manager Allocation

SURFACE WATER TREATMENT	26	4,418
WATER DISTRIBUTION	52	8,836
WASTE WATER COLLECTION	33	5,607
RIVER ROAD WATER RECLAMATION	24	4,078
HOLLYWOOD ROAD WASTE WATER TRE	24	4,078
LABORATORY ADMINISTRATION	20	3,398
Water & Sewer	192	32,624
DRAINAGE UTILITY	16	2,719
Drainage Utility	16	2,719
Direct Entities	534	90,734
Indirect Cost Plan	648	110,105

Entity: 1020FD CITY MANAGER - FINANCIAL & LEISURE SERVICES

Accumulation of Costs

2200 City Manager	117,353
200 Total Indirect Costs	117,353
10 Total Costs	117,353

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4	939
CUSTODIAL SERVICES	25	5,868
FACILITIES MAINTENANCE	25	5,868
FINANCE	5	1,174
ACCOUNTING	17	3,990
PURCHASING	9	2,112
CENTRAL STORES	8	1,878
PARKS & RECREATION ADMINISTRAT	6	1,408
LIBRARY ADMIN	3	704
Indirect Entities	102	23,940
RADIO COMMUNICATIONS	7	1,643
CIVIC CENTER PROMOTIONS	4	939
CIVIC CENTER OPERATIONS	25	5,868
ICE HOCKEY	2	469
BOX OFFICE OPERATIONS	15	3,521
GLOBE NEWS CENTER	2	469
LIBRARY	71	16,664
MUNICIPAL COURT	23	5,398
TEEN COURT	1	235
VITAL STATISTICS	1	235
ROSS ROGERS	34	7,980
COMANCHE TRAIL	21	4,929
TENNIS CENTER	1	235
SWIMMING POOLS	18	4,225
PARKS & RECREATION PROGRAM	19	4,459

City of Amarillo
Cost Allocation Plan September 30, 2014
City Manager Allocation

PARK MAINTENANCE	101	23,705
ZOO MAINTENANCE	13	3,051
ATHLETIC ADMINISTRATION	5	1,174
COURT SECURITY	3	704
UTILITIES OFFICE	32	7,511
Water & Sewer	32	7,511
Direct Entities	398	93,413
Indirect Cost Plan	500	117,353

CITY OF AMARILLO
 CITY MANAGER COST DISTRIBUTION
 FISCAL YEAR 2013/2014

	CITY ADMIN	MANAGEMENT & ADMIN	FINANCIAL & LEISURE ADMIN	DEVELOPMENT SERVICES ADMIN	GENERAL GOVT	NUMBER OF EMPLOYEES
SALARIES FROM 01/01/2014 TO 12/31/2014 DISTRIBUTED BASED ON EFFORT EXPENDED						
CITY MANAGER	271,250					1.00
DEPUTY CITY MANAGER		186,190				1.00
ASSISTANT CITY MANAGER			161,026	149,391		2.00
MANAGEMENT ANALYST	60,774					1.00
ADJUSTMENTS:						
GENERAL GOVERNMENT *	-166,012	-18,619	-16,103	-14,939	215,673	
CITY ADMIN **	198,643	-74,476	-64,410	-59,756		
TOTAL	364,655	93,095	80,513	74,696	215,673	5.00
EMPLOYEE DISTRIBUTION	2.20	0.50	0.50	0.50	1.30	5.00

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

** THE DEPUTY CITY MANAGER AND ASSISTANT CITY MANAGERS ESTIMATE ABOUT 40% OF THEIR TIME IS INVOLVED IN OVERALL CITY ADMINISTRATION WHILE THE CITY MANAGER ESTIMATES ABOUT 25%

	TOTAL	CITY ADMIN	FINANCIAL & LEISURE ADMIN	DEVELOPMENT SERVICES ADMIN	MGMT & ADMIN	GENERAL GOVT
DEPARTMENT COST DISTRIBUTION:						
PERSONAL SERVICES (1)	994,421	437,614	96,622	89,640	111,721	258,824
SUPPLIES (2)	18,215	8,015	1,822	1,822	1,822	4,736
CONTRACTUAL SERVICES (2)	110,875	48,785	11,088	11,088	11,088	28,828
OTHER CHARGES (2)	35,009	15,404	3,501	3,501	3,501	9,102
	1,158,520	509,817	113,032	106,050	128,131	301,490

METHODS OF DISTRIBUTION:

- 1 DISTRIBUTED BASED ON SALARIES FROM 01/01/14 TO 12/31/14
- 2 DISTRIBUTED BASED ON FULL TIME EQUIVALENT EMPLOYEES.

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

AMOUNT PER AUDIT	1,158,520
RECOVERIES	0
TOTAL BEFORE ADJUSTMENTS	1,158,520

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

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

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

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

The FY 2013/2014 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 2013/2014. Associated costs have been allocated based on the employees in the department.

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

* Internal Audit - Costs have been allocated based on time records in conducting internal audits in FY 2013/2014.

* 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, 2014
Finance Allocation**

Entity: 1315 - FINANCE

Accumulation of Costs

100 Financial Costs	847,665
110 Depreciation Adjustment	446
111 IT Charges	22,689
10A Total Financial Costs	870,800
2300 City Manager-City Admin	1,206
2420 City Manager-Financial & Leisure	1,174
200 Total Indirect Costs	2,380
10 Total Costs	873,180

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FINANCE CASH MGMT	38,173	39,322
FINANCE DIVISION	302,391	311,493
FINANCE INTERNAL AUDIT	77,596	79,932
Indirect Entities	418,160	430,747
MAYOR AND COUNCIL	14,655	15,096
CITY TAX	414,849	427,336
Direct Entities	429,504	442,433
Indirect Cost Plan	847,664	873,180

Entity: 1315CM - FINANCE CASH MGMT

Accumulation of Costs

2900 Finance	39,322
200 Total Indirect Costs	39,322
10 Total Costs	39,322

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
MUNICIPAL GARAGE OPERATIONS	6,727,850.47	1,215
INFORMATION SYSTEMS ADMINISTRA	2,734,732.22	494
Indirect Entities	9,462,582.69	1,709
APD SEIZED PROPERTY	6,154.95	1
FEDERAL APD SEIZURES	434.76	0
TOTAL POLICE	6,589.71	1
HOUSING ASSISTANCE	2,079.75	0
HOUSING	2,079.75	0
Community Development Total	2,079.75	0
GREENWAYS AT HILLSIDE	27,506.72	5
COLONIES #5	816.10	0
Public Impr Districts	28,322.82	5

City of Amarillo
Cost Allocation Plan September 30, 2014
Finance Allocation

PROVISION FOR COMP ABSENTESES	8,912,265.24	1,610
General Obligation Debt	606,414.36	110
General Construction	15,734,601.90	2,842
Street Improvement	665,841.11	120
Street & Drainage Improvement	1,005,072.01	182
Golf Course Improvement	170,131.13	31
Solid Waste Disposal Improvmt.	10,528,028.64	1,902
T-ANCHOR BIVINS IMPROVEMENT	251,179.08	45
Civic Center Improvement	5,552,349.42	1,003
Park Improvement Fund IS	544,255.43	98
SEWER GENERAL	99,367,365.61	17,947
Water & Sewer	99,367,365.61	17,947
AIRPORT OPERATIONS	9,843,751.80	1,778
Airport	9,843,751.80	1,778
DRAINAGE UTILITY	7,212,210.11	1,303
Drainage Utility	7,212,210.11	1,303
SELF INSURANCE GENERAL	14,592,284.01	2,636
Self Insurance	14,592,284.01	2,636
HEALTH PLAN	8,034,703.05	1,451
Employee Insurance	8,034,703.05	1,451
PUBLIC LIBRARY BUSH COLLECTION	47,603.20	9
FLOOD HAZARD	1,696,293.97	306
AMARILLO INDUSTRIAL DEVELOPMEN	23,091.63	4
Ama Health Facilities Corp	31,307.56	6
KEEP AMARILLO BEAUTIFUL	9,799.27	2
AGENCIES	1,808,095.63	327
AEDC OPERATIONS	1,518,878.88	274
AEDC PROJECTS	17,562,877.08	3,172
AEDC	19,081,755.96	3,446
AMARILLO HOUSING FINANCE CORP	98,001.86	18
AMARILLO EVENTS DISTRICT	750,000.00	135
Events District Debt Service	784,206.30	142
VENUE DISTRICT	1,534,206.30	277
TIRZ #1	1,788,356.83	323
Presidents Office	53,171.67	10
CVC Support	65,964.07	12
CHAMBER OF COMMERCE	119,135.74	22
HARRINGTON LIBRARY CONSTORTIUM	604,433.69	109
Harrington Library Plant Fund	156,511.81	28
HARRINGTON LIBRARY CONSORTIUM	760,945.49	137
Direct Entities	208,247,942.95	37,613
Indirect Cost Plan	217,710,525.63	39,322

City of Amarillo
Cost Allocation Plan September 30, 2014
Finance Allocation

Entity: 1315IA - FINANCE INTERNAL AUDIT

Accumulation of Costs

2900 Finance	79,932
200 Total Indirect Costs	79,932
10 Total Costs	79,932

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	31.50	2,259
RISK MANAGEMENT	9.00	645
LEGAL	9.00	645
CUSTODIAL SERVICES	1.00	72
FACILITIES MAINTENANCE	1.50	108
AECC	8.00	574
ACCOUNTING	197.00	14,126
PURCHASING	32.00	2,295
CENTRAL STORES	19.00	1,362
CIVILIAN PERSONNEL	4.00	287
PLANNING	20.50	1,470
BUILDING SAFETY	8.00	574
FIRE OPERATIONS	27.00	1,936
Fire	27.00	1,936
DIRECTOR OF UTILITIES	1.00	72
MUNICIPAL GARAGE OPERATIONS	10.50	753
INFORMATION SYSTEMS ADMINISTRA	6.00	430
INFORMATION SYSTEMS SYSTEM	0.50	36
Indirect Entities	385.50	27,643
MAYOR AND COUNCIL	1.00	72
CITY SECRETARY	2.00	143
EMERGENCY MANAGEMENT SERVICES	10.00	717
Emergency Management	10.00	717
RADIO COMMUNICATIONS	3.00	215
CIVIC CENTER PROMOTIONS	27.50	1,972
CIVIC CENTER OPERATIONS	6.00	430
BOX OFFICE OPERATIONS	3.00	215
LIBRARY	8.50	610
MUNICIPAL COURT	14.50	1,040
TEEN COURT	0.50	36
Benefits	26.50	1,900
GENERAL FUND TRANSFERS	3.00	215
ENGINEERING	3.50	251
STREET DEPARTMENT	4.10	294
SOLID WASTE COLLECTION	2.50	179
SOLID WASTE DISPOSAL	5.50	394
POLICE	57.50	4,123

City of Amarillo
Cost Allocation Plan September 30, 2014
Finance Allocation

TOTAL POLICE	57.50	4,123
ANIMAL MANAGEMENT AND WELFARE	7.00	502
TRAFFIC ADMINISTRATION	2.50	179
TRAFFIC FIELD OPERATIONS	5.00	359
TRAFFIC	7.50	538
ENVIRONMENTAL HEALTH	4.00	287
TRANSIT FIXED ROUTE	2.00	143
TRANSIT DEMAND RESPONSE	1.00	72
Transit	3.00	215
ROSS ROGERS	7.50	538
COMANCHE TRAIL	5.00	359
TENNIS CENTER	4.00	287
SWIMMING POOLS	7.00	502
PARKS & RECREATION PROGRAM	2.50	179
PARK MAINTENANCE	1.50	108
ZOO MAINTENANCE	10.50	753
ATHLETIC ADMINISTRATION	2.50	179
SOFTBALL PROGRAM	1.00	72
BASKETBALL PROGRAM	2.00	143
TRACK PROGRAM	1.00	72
FIRE CIVILIAN PERSONNEL	6.00	430
PROGRAM MANAGEMENT	2.00	143
COMMUNITY DEVELOPMENT	2.00	143
HOUSING ASSISTANCE	0.50	36
HOUSING	0.50	36
Community Development Total	2.50	179
AHD PUBLIC HEALTH	3.00	215
HEALTH DEPARTMENT	3.00	215
WIC ADMINISTRATION	2.50	179
WIC	2.50	179
General Construction	77.60	5,564
Street & Drainage Improvement	2.00	143
Civic Center Improvement	1.00	72
Solid Waste Disposal Imp	1.00	72
Civic Center Improvement	13.00	932
Certificates of Obligati	4.50	323
UTILITIES OFFICE	68.00	4,876
WATER PRODUCTION	1.00	72
WATER TRANSMISSION	2.00	143
SURFACE WATER TREATMENT	1.00	72
WATER DISTRIBUTION	3.50	251
WASTE WATER COLLECTION	2.50	179
RIVER ROAD WATER RECLAMATION	1.00	72
HOLLYWOOD ROAD WASTE WATER TRE	1.50	108
LABORATORY ADMINISTRATION	2.50	179
Water & Sewer	83.00	5,952
AIRPORT OPERATIONS	183.50	13,158
Airport	183.50	13,158

City of Amarillo
Cost Allocation Plan September 30, 2014
Finance Allocation

DRAINAGE UTILITY	71.00	5,091
Drainage Utility	71.00	5,091
CIVIC AMARILLO	1.00	72
Technical Services	1.00	72
AGENCIES	2.00	143
AEDC OPERATIONS	10.50	753
AEDC PROJECTS	9.00	645
AEDC Total	19.50	1,398
AHD OPERATING	6.50	466
AHD	6.50	466
Amarillo Events Taxing Ent	2.00	143
VENUE DISTRICT	2.00	143
TIRZ #1	2.00	143
Finance	2.00	143
CHAMBER OF COMMERCE	2.00	143
Direct Entities	729.20	52,289
Indirect Cost Plan	1114.70	79,932

Entity: 1315DA - FINANCE DIVISION

Accumulation of Costs

2900 Finance	311,493
200 Total Indirect Costs	311,493
10 Total Costs	311,493

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4	12,714
ACCOUNTING	17	54,035
PURCHASING	9	28,607
CENTRAL STORES	8	25,428
Indirect Entities	38	120,783
MUNICIPAL COURT	23	73,106
TEEN COURT	1	3,179
VITAL STATISTICS	1	3,179
Court Security	3	9,536
UTILITIES OFFICE	32	101,712
Water & Sewer	32	101,712
Direct Entities	60	190,710
Indirect Cost Plan	98	311,493

CITY OF AMARILLO
 FINANCE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2013/2014

	CASH MGT	TAX	DIV ADMIN	INTERNAL AUDIT	OTHER	
EFFORT REPORT						
FULL TIME EQUIVALENTS:						
FINANCE DIRECTOR	15%		85%			100%
INTERNAL AUDITOR	18%		14%	68%		100%
SECRETARY			100%			100%
RECEPTIONIST			72%		28%	100%
COLLEGE INTERN			96%	4%		100%
TOTAL FULL TIME EQUIVALENTS	0.33	0.00	3.67	0.72	0.28	5.00

SALARIES FROM 01/01/14 TO 12/31/14
 DISTRIBUTED BASED ON EFFORT EXPENDED

	CASH MGT	TAX	DIV ADMIN	INTERNAL AUDIT	OTHER	TOTAL
FINANCE DIRECTOR	12,013		68,071	0	0	80,085
INTERNAL AUDITOR	13,295		10,340	50,224	0	73,860
SECRETARY	0		37,776	0	0	37,776
RECEPTIONIST	0		21,470	0	8,349	29,819
COLLEGE INTERN	0	0	13,532	564	0	14,096
TOTAL	25,308	0	151,189	50,788	8,349	235,636

CITY OF AMARILLO
 FINANCE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2013/2014

		CASH MGT	TAX	DIV ADMIN	INTERNAL AUDIT	OTHER	
DEPARTMENT COST DISTRIBUTION							
PERSONAL SERVICES		34,196		204,290	68,625	11,281	318,392
SUPPLIES	7,710						7,710
CONTRACTUAL LESS	46,743		392,512				439,255
PROFESSIONAL SERV			22,337	53,877			76,214
OTHER LESS	5,799						5,799
MILEAGE ALLOW					295		295
LESS INTERFUND - REIMBURSEMENTS	0						
TOTAL	60,252	34,196	414,849	258,167	68,920	11,281	847,665
COST ADJUSTMENTS							
GEN GOVT TRF							
TOTAL	60,252	34,196	414,849	258,167	68,920	11,281	847,665
OVERHEAD ALLOCATION		3,977		44,224	8,676	3,374	
TOTAL BY FUNCTION		38,173	414,849	302,391	77,596	14,655	847,664

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 847,665

* - 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, 2014.

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, 2014
Information Technology Allocation**

Entity: 62110 - INFORMATION TECHNOLOGY ADMINISTRATION

Accumulation of Costs

100 Financial Costs	591,305
10A Total Financial Costs	591,305
2300 City Manager-City Admin	724
3000 Finance-Cash Mgmt	494
3400 Finance-Internal Auditor	430
200 Total Indirect Costs	1,648
10 Total Costs	592,953

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
INFORMATION SYSTEMS SYSTEMS	1,182,323	147,078
INFORMATION SYSTEMS MICROSYSTE	1,567,581	195,004
INFORMATION SYSTEMS CAPITAL	631,911	78,608
INFORMATION SYSTEMS AS400	473,733	58,931
INFORMATION SYSTEMS HP CAD	52,113	6,483
INFORMATION SYSTEMS PRINT SERV	118,044	14,684
INFORMATION SYSTEMS TELECOMMUNIC	740,883	92,164
Indirect Entities	4,766,588	592,953
Indirect Cost Plan	4,766,588	592,953

Entity: 62120 - INFORMATION TECHNOLOGY OPERATIONS

Accumulation of Costs

100 Financial Costs	458,290
10A Total Financial Costs	458,290
10 Total Costs	458,290

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
INFORMATION SYSTEMS SYSTEMS	1	458,290
Indirect Entities	1	458,290
Indirect Cost Plan	1	458,290

Entity: 62130 - INFORMATION TECHNOLOGY SYSTEMS

Accumulation of Costs

100 Financial Costs	724,033
10A Total Financial Costs	724,033
2300 City Manager-City Admin	1,689
3400 Finance-Internal Auditor	36
4600 IS-Admin	147,078
4700 IS-Operations	458,290
200 Total Indirect Costs	607,093
10 Total Costs	1,331,126

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
IT-Hansen	1	332,781

City of Amarillo
Cost Allocation Plan September 30, 2014
Information Technology Allocation

IT-HB	1	332,781
IT - JDE	1	332,781
IT-Kronos	1	332,781
Indirect Entities	4	1,331,126
Indirect Cost Plan	4	1,331,126

Entity: 62130H - IT HANSEN

Accumulation of Costs

4800 IS-Systems	332,781
200 Total Indirect Costs	332,781
10 Total Costs	332,781

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
BUILDING SAFETY	3,193,562.00	10,336
Indirect Entities	3,193,562.00	10,336
SOLID WASTE COLLECTION	17,564,065.00	56,848
UTILITIES OFFICE	76,576,178.00	247,847
Water & Sewer	76,576,178.00	247,847
Drainage Utility	5,484,065.00	17,750
Drainage Utility	5,484,065.00	17,750
Direct Entities	99,624,308.00	322,445
Indirect Cost Plan	102,817,870.00	332,781

Entity: 62130HB - IT HUMMINGBIRD

Accumulation of Costs

4800 IS-Systems	332,781
200 Total Indirect Costs	332,781
10 Total Costs	332,781

Accumulation of Costs	Allocation Base	Dollar Allocation
HUMAN RESOURCES	9	6,641

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RISK MANAGEMENT	2	1,476
LEGAL	9	6,641
FACILITIES MAINTENANCE	3	2,214
AECC	10	7,379
ACCOUNTING	27	19,923
PURCHASING	10	7,379
CENTRAL STORES	2	1,476
PLANNING	8	5,903
BUILDING SAFETY	47	34,680
PARKS & RECREATION ADMINISTRAT	23	16,971
FIRE SUPPORT	40	29,515
FIRE MARSHAL	7	5,165
Fire	47	34,680
DIRECTOR OF UTILITIES	23	16,971
MUNICIPAL GARAGE OPERATIONS	8	5,903
Indirect Entities	228	168,235
JUDICIAL	4	2,951
CITY SECRETARY	3	2,214
EMERGENCY MANAGEMENT SERVICES	5	3,689
MFI (PRPC)	1	738
Emergency Management	6	4,427
CIVIC CENTER OPERATIONS	6	4,427
LIBRARY	5	3,689
MUNICIPAL COURT	2	1,476
VITAL STATISTICS	1	738
Benefits	6	4,427
ENGINEERING	15	11,068
STREET DEPARTMENT	11	8,117
SOLID WASTE COLLECTION	3	2,214
POLICE	12	8,854
NARCOTICS UNIT	1	738
TOTAL POLICE	13	9,592
ANIMAL CONTROL	9	6,641
TRAFFIC ADMINISTRATION	8	5,903
TRAFFIC FIELD OPERATIONS	3	2,214
TRAFFIC	11	8,117
ENVIRONMENTAL HEALTH	6	4,427
TRANSIT FIXED ROUTE	22	16,233
Transit	22	16,233
PARK MAINTENANCE	5	3,689
PROGRAM MANAGEMENT	18	13,282
COMMUNITY DEVELOPMENT	18	13,282
HOUSING ASSISTANCE	12	8,854
HOUSING	12	8,854
Community Development Total	30	22,136
AHD PUBLIC HEALTH	4	2,951
HEALTH DEPARTMENT	4	2,951
WIC ADMINISTRATION	4	2,951
WIC	4	2,951
UTILITIES OFFICE	24	17,709
SURFACE WATER TREATMENT	7	5,165
WATER DISTRIBUTION	14	10,330
LABORATORY ADMINISTRATION	3	2,214
Water & Sewer	48	35,418
AIRPORT OPERATIONS	4	2,951
Airport	4	2,951
DRAINAGE UTILITY	2	1,476

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Drainage Utility	2	1,476
Family Wellness Center	3	2,214
Employee Insurance	3	2,214
Direct Entities	223	164,546
Indirect Cost Plan	451	332,781

Entity: 62130J - IT JDE

Accumulation of Costs

4800 IS-Systems	332,781
200 Total Indirect Costs	332,781
10 Total Costs	332,781

Accumulation of Costs	Allocation Base	Dollar Allocation
HUMAN RESOURCES	6	6,547
RISK MANAGEMENT	4	4,364
LEGAL	2	2,182
FACILITIES MAINTENANCE	2	2,182
AECC	3	3,273
ACCOUNTING	16	17,457
PURCHASING	8	8,729
CENTRAL STORES	6	6,547
PLANNING	3	3,273
BUILDING SAFETY	9	9,820
PARKS & RECREATION ADMINISTRAT	12	13,093
FIRE SUPPORT	14	15,275
FIRE MARSHAL	1	1,091
Fire	15	16,366
DIRECTOR OF UTILITIES	11	12,002
MUNICIPAL GARAGE OPERATIONS	13	14,184
Indirect Entities	110	120,020
JUDICIAL	1	1,091
CITY SECRETARY	2	2,182
EMERGENCY MANAGEMENT SERVICES	2	2,182
MFI (PRPC)	1	1,091
Emergency Management	3	3,273
RADIO COMMUNICATIONS	2	2,182
CIVIC CENTER OPERATIONS	8	8,729
LIBRARY	13	14,184
MUNICIPAL COURT	5	5,455
Benefits	5	5,455
ENGINEERING	7	7,638
STREET DEPARTMENT	5	5,455
SOLID WASTE COLLECTION	6	6,547
SOLID WASTE DISPOSAL	1	1,091
POLICE	21	22,913
TOTAL POLICE	21	22,913
ANIMAL MANAGEMENT AND WELFARE	4	4,364
TRAFFIC ADMINISTRATION	3	3,273
TRAFFIC FIELD OPERATIONS	3	3,273
TRAFFIC	6	6,547
ENVIRONMENTAL HEALTH	2	2,182
TRANSIT FIXED ROUTE	15	16,366
Transit	15	16,366
ROSS ROGERS	2	2,182
COMANCHE TRAIL	2	2,182

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PARK MAINTENANCE	7	7,638
FIRE CIVILIAN PERSONNEL	10	10,911
PROGRAM MANAGEMENT	5	5,455
COMMUNITY DEVELOPMENT	5	5,455
HOUSING ASSISTANCE	6	6,547
HOUSING	6	6,547
HOME ADMINISTRATION	2	2,182
HOME	2	2,182
Community Development Total	13	14,184
URBAN TRANSPORTATION PLA	2	2,182
AHD PUBLIC HEALTH	5	5,455
HEALTH DEPARTMENT	5	5,455
WIC ADMINISTRATION	4	4,364
WIC	4	4,364
UTILITIES OFFICE	5	5,455
WATER TRANSMISSION	1	1,091
SURFACE WATER TREATMENT	7	7,638
WATER DISTRIBUTION	9	9,820
WASTE WATER COLLECTION	4	4,364
RIVER ROAD WATER RECLAMATION	2	2,182
HOLLYWOOD ROAD WASTE WATER TRE	2	2,182
LABORATORY ADMINISTRATION	6	6,547
Water & Sewer	36	39,279
AIRPORT OPERATIONS	5	5,455
Airport	5	5,455
Drainage Utility	1	1,091
Drainage Utility	1	1,091
Family Wellness Center	2	2,182
Employee Insurance	2	2,182
Direct Entities	195	212,762
Indirect Cost Plan	305	332,781

Entity: 62130K - KRONOS

Accumulation of Costs

4800 IS-Systems	332,781
200 Total Indirect Costs	332,781
10 Total Costs	332,781

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	9	1,611
RISK MANAGEMENT	4	716
LEGAL	9	1,611
FACILITIES MAINTENANCE	53	9,488
AECC	56	10,025
ACCOUNTING	15	2,685
PURCHASING	8	1,432
CENTRAL STORES	8	1,432
PLANNING	7	1,253
BUILDING SAFETY	37	6,623
PARKS & RECREATION ADMINISTRAT	12	2,148
FIRE SUPPORT	2	358
FIRE MARSHAL	7	1,253
Fire	9	1,611
DIRECTOR OF UTILITIES	19	3,401
MUNICIPAL GARAGE OPERATIONS	38	6,802

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Indirect Entities	284	50,839
JUDICIAL	5	895
CITY SECRETARY	4	716
EMERGENCY MANAGEMENT SERVICES	2	358
MFI (PRPC)	1	179
AIP PANTEX PROJECT FUND	1	179
Emergency Management	4	716
RADIO COMMUNICATIONS	8	1,432
CIVIC CENTER PROMOTIONS	4	716
CIVIC CENTER OPERATIONS	26	4,654
BOX OFFICE OPERATIONS	16	2,864
Globe News Center	1	179
LIBRARY	73	13,068
MUNICIPAL COURT	23	4,117
VITAL STATISTICS	1	179
BENEFITS	6	1,074
ENGINEERING	19	3,401
STREET DEPARTMENT	83	14,858
SOLID WASTE COLLECTION	103	18,438
SOLID WASTE DISPOSAL	35	6,265
POLICE	424	75,901
TOTAL POLICE	424	75,901
ANIMAL MANAGEMENT AND WELFARE	36	6,444
TRAFFIC ADMINISTRATION	53	9,488
TRAFFIC FIELD OPERATIONS	17	3,043
TRAFFIC	70	12,531
ENVIRONMENTAL HEALTH	11	1,969
TRANSIT FIXED ROUTE	65	11,636
Transit	65	11,636
ROSS ROGERS	40	7,160
COMANCHE TRAIL	23	4,117
SWIMMING POOLS	1	179
PARKS & RECREATION PROGRAM	7	1,253
PARK MAINTENANCE	90	16,111
ZOO MAINTENANCE	8	1,432
FIRE CIVILIAN PERSONNEL	10	1,790
PROGRAM MANAGEMENT	6	1,074
REHAB SUPPORT	2	358
COMMUNITY DEVELOPMENT	8	1,432
HOUSING ASSISTANCE	10	1,790
HOUSING	10	1,790
HOME ADMINISTRATION	2	358
HOME	2	358
Community Development Total	20	3,580
Court Security	3	537
URBAN TRANSPORTATION PLANNING	4	716
Photo Traffic Enforcement	1	179
Photo Traffic Enforcement	1	179
AHD PUBLIC HEALTH	31	5,549
HEALTH DEPARTMENT	31	5,549
WIC ADMINISTRATION	16	2,864
WIC	16	2,864
UTILITIES OFFICE	32	5,728
WATER PRODUCTION	6	1,074
WATER TRANSMISSION	7	1,253
SURFACE WATER TREATMENT	29	5,191
WATER DISTRIBUTION	59	10,562

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WASTE WATER COLLECTION	34	6,086
RIVER ROAD WATER RECLAMATION	24	4,296
HOLLYWOOD ROAD WASTE WATER TRE	24	4,296
LABORATORY ADMINISTRATION	19	3,401
Water & Sewer	234	41,889
AIRPORT OPERATIONS	48	8,593
Airport	48	8,593
Drainage Utility	15	2,685
Drainage Utility	15	2,685
Family Wellness Center	7	1,253
Employee Insurance	7	1,253
Direct Entities	1,575	281,942
Indirect Cost Plan	1,859	332,781

Entity: 62140 - INFORMATION SYSTEM MICROSYSTEMS

Accumulation of Costs

100 Financial Costs	1,567,581
10A Total Financial Costs	1,567,581
2300 City Manager-City Admin	3,860
4600 IS-Admin	195,004
200 Total Indirect Costs	198,864
10 Total Costs	1,766,445

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	17	19,980
RISK MANAGEMENT	5	5,876
LEGAL	11	12,928
FACILITIES MAINTENANCE	13	15,279
AECC	44	51,712
ACCOUNTING	21	24,681
PURCHASING	10	11,753
CENTRAL STORES	4	4,701
PLANNING	9	10,578
BUILDING SAFETY	31	36,434
PARKS & RECREATION ADMINISTRAT	14	16,454
FIRE SUPPORT	110	129,281
FIRE MARSHAL	9	10,578
Fire	119	139,858
DIRECTOR OF UTILITIES	23	27,031
MUNICIPAL GARAGE OPERATIONS	15	17,629
Indirect Entities	336	394,894
JUDICIAL	5	5,876
CITY SECRETARY	4	4,701
EMERGENCY MANAGEMENT SERVICES	19	22,330
MFI (PRPC)	8	9,402
AIP PANTEX PROJECT FUND	2	2,351
Emergency Management	29	34,083
RADIO COMMUNICATIONS	19	22,330
CIVIC CENTER PROMOTIONS	3	3,526
CIVIC CENTER OPERATIONS	17	19,980
BOX OFFICE OPERATIONS	13	15,279
GLOBE NEWS CENTER	6	7,052
LIBRARY	180	211,550
MUNICIPAL COURT	38	44,661
VITAL STATISTICS	2	2,351

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BENEFITS	6	7,052
ENGINEERING	17	19,980
STREET DEPARTMENT	8	9,402
SOLID WASTE COLLECTION	9	10,578
SOLID WASTE DISPOSAL	3	3,526
POLICE	417	490,091
TOTAL POLICE	417	490,091
ANIMAL MANAGEMENT AND WELFARE	30	35,258
TRAFFIC ADMINISTRATION	11	12,928
TRAFFIC FIELD OPERATIONS	13	15,279
TRAFFIC	24	28,207
ENVIRONMENTAL HEALTH	14	16,454
TRANSIT FIXED ROUTE	30	35,258
Transit	30	35,258
ROSS ROGERS	4	4,701
COMANCHE TRAIL	8	9,402
SWIMMING POOLS	1	1,175
PARKS & RECREATION PROGRAM	5	5,876
PARK MAINTENANCE	13	15,279
ZOO MAINTENANCE	4	4,701
FIRE CIVILIAN PERSONNEL	4	4,701
PROGRAM MANAGEMENT	8	9,402
COMMUNITY DEVELOPMENT	8	9,402
HOUSING ASSISTANCE	7	8,227
HOUSING	7	8,227
HOME ADMINISTRATION	3	3,526
HOME	3	3,526
Community Development Total	18	21,155
URBAN TRANSPORTATION PLANNING	3	3,526
Photo Traffic Enforcement	1	1,175
Photo Traffic Enforcement	1	1,175
AHD PUBLIC HEALTH	42	49,362
HEALTH DEPARTMENT	42	49,362
WIC ADMINISTRATION	14	16,454
WIC	14	16,454
UTILITIES OFFICE	26	30,557
WATER PRODUCTION	4	4,701
WATER TRANSMISSION	2	2,351
SURFACE WATER TREATMENT	19	22,330
WATER DISTRIBUTION	15	17,629
WASTE WATER COLLECTION	8	9,402
RIVER ROAD WATER RECLAMATION	7	8,227
HOLLYWOOD ROAD WASTE WATER TRE	6	7,052
LABORATORY ADMINISTRATION	16	18,804
Water & Sewer	103	121,054
AIRPORT OPERATIONS	37	43,485
Airport	37	43,485
DRAINAGE UTILITY	2	2,351
Drainage Utility	2	2,351
Family Wellness Center	10	11,753
Employee Insurance	10	11,753
HARRINGTON LIBRARY CONSTORTIUM	24	28,207
HARRINGTON LIBRARY CONSORTIUM	24	28,207
Direct Entities	1,167	1,371,551
Indirect Cost Plan	1,503	1,766,445

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Entity: 62150 - INFORMATION SYSTEMS CAPITAL

Accumulation of Costs

100 Financial Costs	631,911
10A Total Financial Costs	631,911
4600 IS-Admin	78,608
200 Total Indirect Costs	78,608
10 Total Costs	710,519

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	17	8,987
RISK MANAGEMENT	5	2,643
LEGAL	11	5,815
FACILITIES MAINTENANCE	13	6,873
AECC	44	23,261
ACCOUNTING	21	11,102
PURCHASING	10	5,287
CENTRAL STORES	4	2,115
PLANNING	9	4,758
BUILDING SAFETY	31	16,388
PARKS & RECREATION ADMINISTRAT	14	7,401
FIRE SUPPORT	110	58,153
FIRE MARSHAL	9	4,758
Fire	119	62,911
DIRECTOR OF UTILITIES	23	12,159
MUNICIPAL GARAGE OPERATIONS	15	7,930
Indirect Entities	336	177,630
JUDICIAL	5	2,643
CITY SECRETARY	4	2,115
EMERGENCY MANAGEMENT SERVICES	10	5,287
MFI (PRPC)	4	2,115
AIP PANTEX PROJECT FUND	2	1,057
Emergency Management	16	8,459
RADIO COMMUNICATIONS	14	7,401
CIVIC CENTER PROMOTIONS	3	1,586
CIVIC CENTER OPERATIONS	10	5,287
BOX OFFICE OPERATIONS	13	6,873
LIBRARY	147	77,713
MUNICIPAL COURT	38	20,089
VITAL STATISTICS	2	1,057
BENEFITS	6	3,172
ENGINEERING	17	8,987
STREET DEPARTMENT	8	4,229
SOLID WASTE COLLECTION	7	3,701
SOLID WASTE DISPOSAL	3	1,586
POLICE	417	220,451
TOTAL POLICE	417	220,451
ANIMAL MANAGEMENT AND WELFARE	30	15,860
TRAFFIC ADMINISTRATION	11	5,815
TRAFFIC FIELD OPERATIONS	13	6,873
TRAFFIC	24	12,688
ENVIRONMENTAL HEALTH	5	2,643
TRANSIT FIXED ROUTE	26	13,745
Transit	26	13,745
ROSS ROGERS	4	2,115

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COMANCHE TRAIL	8	4,229
SWIMMING POOLS	1	529
PARKS & RECREATION PROGRAM	5	2,643
PARK MAINTENANCE	13	6,873
ZOO MAINTENANCE	4	2,115
FIRE CIVILIAN PERSONNEL	4	2,115
PROGRAM MANAGEMENT	5	2,643
COMMUNITY DEVELOPMENT	5	2,643
HOUSING ASSISTANCE	7	3,701
HOUSING	7	3,701
HOME ADMINISTRATION	2	1,057
HOME	2	1,057
Community Development Total	14	7,401
URBAN TRANSPORTATION PLANNING	1	529
Photo Traffic Enforcement	1	529
Photo Traffic Enforcement	1	529
AHD PUBLIC HEALTH	3	1,586
HEALTH DEPARTMENT	3	1,586
WIC ADMINISTRATION	3	1,586
WIC	3	1,586
UTILITIES OFFICE	26	13,745
WATER PRODUCTION	4	2,115
WATER TRANSMISSION	2	1,057
SURFACE WATER TREATMENT	19	10,045
WATER DISTRIBUTION	15	7,930
WASTE WATER COLLECTION	8	4,229
RIVER ROAD WATER RECLAMATION	7	3,701
HOLLYWOOD ROAD WASTE WATER TRE	6	3,172
LABORATORY ADMINISTRATION	16	8,459
Water & Sewer	103	54,452
AIRPORT OPERATIONS	37	19,560
Airport	37	19,560
DRAINAGE UTILITY	2	1,057
Drainage Utility	2	1,057
Family Wellness Center	10	5,287
Employee Insurance	10	5,287
Direct Entities	1,008	532,889
Indirect Cost Plan	1,344	710,519

Entity: 62160 - INFORMATION SYSTEMS AS400

Accumulation of Costs

100 Financial Costs	473,733
10A Total Financial Costs	473,733
2300 City Manager-City Admin	965
4600 IS-Admin	58,931
200 Total Indirect Costs	59,896
10 Total Costs	533,629

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
AECC	303	49,568
FIRE OPERATIONS	598	97,827
Fire	598	97,827
Indirect Entities	901	147,394
MUNICIPAL COURT	412	67,399

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POLICE	1,949	318,836
TOTAL POLICE	1,949	318,836
Direct Entities	2,361	386,235
Indirect Cost Plan	3,262	533,629

Entity: 62170 - INFORMATION SYSTEMS CAD

Accumulation of Costs

100 Financial Costs	52,113
10A Total Financial Costs	52,113
4600 IS-Admin	6,483
200 Total Indirect Costs	6,483
10 Total Costs	58,596

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES MAINTENANCE	2	2,211
PLANNING	7	7,739
PARKS & RECREATION ADMINISTRAT	3	3,317
FIRE SUPPORT	2	2,211
FIRE MARSHAL	1	1,106
Fire	3	3,317
DIRECTOR OF UTILITIES	11	12,161
Indirect Entities	26	28,745
EMERGENCY MANAGEMENT SERVICES	4	4,422
Emergency Management	4	4,422
ENGINEERING	14	15,478
POLICE	1	1,106
TOTAL POLICE	1	1,106
TRAFFIC ADMINISTRATION	5	5,528
TRAFFIC FIELD OPERATIONS	1	1,106
TRAFFIC	6	6,633
TRANSIT FIXED ROUTE	2	2,211
Transit	2	2,211
Direct Entities	27	29,851
Indirect Cost Plan	53	58,596

Entity: 62180 - INFORMATION SYSTEMS PRINT SERVICES

Accumulation of Costs

100 Financial Costs	118,044
10A Total Financial Costs	118,044
2300 City Manager-City Admin	483
4600 IS-Admin	14,684
200 Total Indirect Costs	15,167
10 Total Costs	133,211

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	192,562	6,176
RISK MANAGEMENT	33,388	1,071
LEGAL	4,883	157
FACILITIES MAINTENANCE	2,071	66
AECC	21,401	686
ACCOUNTING	195,140	6,259
PURCHASING	24,713	793
CENTRAL STORES	15,003	481

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PLANNING	26,104	837
BUILDING SAFETY	86,585	2,777
PARKS & RECREATION ADMINISTRAT	59,081	1,895
FIRE SUPPORT	171,548	5,502
FIRE MARSHAL	3,399	109
Fire	174,947	5,611
DIRECTOR OF UTILITIES	12,108	388
MUNICIPAL GARAGE OPERATIONS	6,650	213
Indirect Entities	854,636	27,411
JUDICIAL	2,090	67
CITY SECRETARY	188	6
EMERGENCY MANAGEMENT SERVICES	254	8
Emergency Management	254	8
CIVIC CENTER PROMOTIONS	10,750	345
BOX OFFICE OPERATIONS	11,000	353
LIBRARY	136,518	4,379
MUNICIPAL COURT	153,635	4,928
VITAL STATISTICS	5,000	160
ENGINEERING	16,653	534
STREET DEPARTMENT	41,269	1,324
SOLID WASTE COLLECTION	63,770	2,045
POLICE	318,817	10,226
TOTAL POLICE	318,817	10,226
ANIMAL MANAGEMENT AND WELFARE	53,061	1,702
TRAFFIC ADMINISTRATION	63,384	2,033
TRAFFIC FIELD OPERATIONS	1,250	40
TRAFFIC	64,634	2,073
ENVIRONMENTAL HEALTH	10,040	322
TRANSIT FIXED ROUTE	186,108	5,969
Transit	186,108	5,969
ROSS ROGERS	4,400	141
COMANCHE TRAIL	850	27
SWIMMING POOLS	27,446	880
PARKS & RECREATION PROGRAM	84,518	2,711
PARK MAINTENANCE	31,029	995
ZOO MAINTENANCE	23,399	750
FIRE CIVILIAN PERSONNEL	718	23
PROGRAM MANAGEMENT	70,806	2,271
COMMUNITY DEVELOPMENT	70,806	2,271
HOUSING ASSISTANCE	102,245	3,279
HOUSING	102,245	3,279
Community Development Total	173,051	5,550
URBAN TRANSPORTATION PLANNING	5,493	176
AHD PUBLIC HEALTH	120,201	3,855
HEALTH DEPARTMENT	120,201	3,855
WIC ADMINISTRATION	23,274	746
WIC	23,274	746
UTILITIES OFFICE	1,086,257	34,840
SURFACE WATER TREATMENT	8,083	259
WATER DISTRIBUTION	50,752	1,628
WASTE WATER COLLECTION	69	2
HOLLYWOOD ROAD WASTE WATER TRE	1,014	33
LABORATORY ADMINISTRATION	35,333	1,133
Water & Sewer	1,181,508	37,895
AIRPORT OPERATIONS	1,347	43
Airport	1,347	43
DRAINAGE UTILITY	7,229	232

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Drainage Utility	7,229	232
Family Wellness Center	540,445	17,334
Employee Insurance	540,445	17,334
Direct Entities	3,298,695	105,800
Indirect Cost Plan	4,153,331	133,211

Entity: 62190 - INFORMATION SYSTEMS TELECOMMUNICATIONS

Accumulation of Costs

100 Financial Costs	740,883
10A Total Financial Costs	740,883
2300 City Manager-City Admin	1,206
4600 IS-Admin	92,164
200 Total Indirect Costs	93,370
10 Total Costs	834,253

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	16	8,041
RISK MANAGEMENT	5	2,513
LEGAL	11	5,528
FACILITIES MAINTENANCE	58	29,149
AECC	51	25,631
ACCOUNTING	29	14,574
PURCHASING	12	6,031
CENTRAL STORES	8	4,020
PLANNING	14	7,036
BUILDING SAFETY	48	24,123
PARKS & RECREATION ADMINISTRAT	25	12,564
FIRE SUPPORT	83	41,713
Fire	83	41,713
DIRECTOR OF UTILITIES	19	9,549
MUNICIPAL GARAGE OPERATIONS	20	10,051
Indirect Entities	399	200,522
CITY SECRETARY	4	2,010
EMERGENCY MANAGEMENT SERVICES	65	32,667
Emergency Management	65	32,667
CIVIC CENTER PROMOTIONS	29	14,574
CIVIC CENTER OPERATIONS	96	48,246
BOX OFFICE OPERATIONS	6	3,015
LIBRARY	62	31,159
MUNICIPAL COURT	57	28,646
VITAL STATISTICS	2	1,005
BENEFITS	5	2,513
ENGINEERING	19	9,549
STREET DEPARTMENT	17	8,544
SOLID WASTE COLLECTION	14	7,036
SOLID WASTE DISPOSAL	4	2,010
POLICE	328	164,840
TOTAL POLICE	328	164,840
ANIMAL MANAGEMENT AND WELFARE	9	4,523
TRAFFIC ADMINISTRATION	29	14,574
TRAFFIC FIELD OPERATIONS	13	6,533
TRAFFIC	42	21,108
ENVIRONMENTAL HEALTH	16	8,041
TRANSIT FIXED ROUTE	23	11,559
Transit	23	11,559

City of Amarillo
Cost Allocation Plan September 30, 2014
Information Technology Allocation

ROSS ROGERS	4	2,010
COMANCHE TRAIL	7	3,518
SWIMMING POOLS	13	6,533
PARKS & RECREATION PROGRAM	10	5,026
PARK MAINTENANCE	100	50,256
FIRE CIVILIAN PERSONNEL	13	6,533
PROGRAM MANAGEMENT	10	5,026
COMMUNITY DEVELOPMENT	10	5,026
HOUSING ASSISTANCE	9	4,523
HOUSING	9	4,523
Community Development Total	19	9,549
URBAN TRANSPORTATION PLANNING	2	1,005
AHD PUBLIC HEALTH	66	33,169
HEALTH DEPARTMENT	66	33,169
WIC ADMINISTRATION	17	8,544
WIC	17	8,544
UTILITIES OFFICE	28	14,072
WATER TRANSMISSION	10	5,026
SURFACE WATER TREATMENT	8	4,020
WATER DISTRIBUTION	18	9,046
WASTE WATER COLLECTION	59	29,651
RIVER ROAD WATER RECLAMATION	5	2,513
HOLLYWOOD ROAD WASTE WATER TRE	5	2,513
LABORATORY ADMINISTRATION	15	7,538
Water & Sewer	148	74,379
AIRPORT OPERATIONS	44	22,113
Airport	44	22,113
DRAINAGE UTILITY	8	4,020
Drainage Utility	8	4,020
Family Wellness Center	12	6,031
Employee Insurance	12	6,031
Direct Entities	1,261	633,731
Indirect Cost Plan	1,660	834,253

CITY OF AMARILLO, TEXAS

REIMBURSEMENTS

NATURE AND EXTENT OF SERVICES

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

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

City of Amarillo
Cost Allocation Plan September 30, 2014
Reimbursement Allocation

Entity: INFORMATION TECHNOLOGY REIMBURSEMENTS

Accumulation of Costs

100 Financial Costs	-5,065,245
10A Total Financial Costs	-5,065,245
10 Total Costs	-5,065,245

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
HUMAN RESOURCES	56,327.73	-56,935
RISK MANAGEMENT	10,277.26	-10,388
LEGAL	32,398.55	-32,748
FACILITIES MAINTENANCE	65,866.01	-66,576
AECC	201,995.83	-204,174
ACCOUNTING	73,804.44	-74,600
PURCHASING	40,251.50	-40,685
CENTRAL STORES	18,843.47	-19,047
PLANNING	45,780.33	-46,274
BUILDING SAFETY	214,546.12	-216,859
PARKS & RECREATION ADMINISTRAT	57,677.46	-58,299
FIRE SUPPORT	370,038.34	-374,028
Fire	370,038.34	-374,028
DIRECTOR OF UTILITIES	97,082.46	-98,129
MUNICIPAL GARAGE OPERATIONS	65,566.47	-66,273
Indirect Entities	1,350,455.98	-1,365,016
JUDICIAL	11,641.68	-11,767
CITY SECRETARY	7,961.14	-8,047
EMERGENCY MANAGEMENT SERVICES	79,598.40	-80,457
MMRS HSGP GDEM	15,904.25	-16,076
Emergency Management	95,502.65	-96,532
RADIO COMMUNICATIONS	40,699.30	-41,138
CIVIC CENTER PROMOTIONS	16,051.51	-16,225
CIVIC CENTER OPERATIONS	70,116.56	-70,873
ICE HOCKEY	2,218.94	-2,243
BOX OFFICE OPERATIONS	25,955.11	-26,235
GLOBE NEWS CENTER	7,702.68	-7,786
LIBRARY	328,953.36	-332,500
MUNICIPAL COURT	144,063.92	-145,617
TEEN COURT	367.65	-372
VITAL STATISTICS	5,036.95	-5,091
BENEFITS	21,641.44	-21,875
ENGINEERING	93,352.83	-94,359
STREET DEPARTMENT	49,015.07	-49,544
SOLID WASTE COLLECTION	129,718.43	-131,117
SOLID WASTE DISPOSAL	15,812.09	-15,983
POLICE	1,192,061.60	-1,204,914

City of Amarillo
Cost Allocation Plan September 30, 2014
Reimbursement Allocation

TOTAL POLICE	1,192,061.60	-1,204,914
ANIMAL MANAGEMENT AND WELFARE	64,524.62	-65,220
TRAFFIC ADMINISTRATION	52,567.38	-53,134
TRAFFIC FIELD OPERATIONS	36,586.99	-36,981
TRAFFIC	89,154.38	-90,116
ENVIRONMENTAL HEALTH	41,216.22	-41,661
TRANSIT FIXED ROUTE	90,601.95	-91,579
Transit	90,601.95	-91,579
ROSS ROGERS	16,304.96	-16,481
COMANCHE TRAIL	27,093.13	-27,385
TENNIS CENTER	367.65	-372
SWIMMING POOLS	7,823.90	-7,908
PARKS & RECREATION PROGRAM	19,673.95	-19,886
PARK MAINTENANCE	67,329.61	-68,056
ZOO MAINTENANCE	8,605.29	-8,698
FIRE CIVILIAN PERSONNEL	52,263.84	-52,827
PROGRAM MANAGEMENT	33,386.31	-33,746
CODE INSPECTOR	390.69	-395
REHAB SUPPORT	783.39	-792
HOUSING REHAB	2,865.09	-2,896
HMIS	16,907.03	-17,089
COMMUNITY DEVELOPMENT	54,332.52	-54,918
HOUSING ASSISTANCE	30,916.92	-31,250
HOUSING	30,916.92	-31,250
HOME ADMINISTRATION	2,865.09	-2,896
HOME	2,865.09	-2,896
Community Development Total	88,114.53	-89,065
Court Security	360.64	-365
URBAN TRANSPORTATION PLANNING	3,923.97	-3,966
Photo Traffic Enforcement	1,797.19	-1,817
Photo Traffic Enforcement	1,797.19	-1,817
AHD PUBLIC HEALTH	101,412.15	-102,506
REFUGEE HEALTH	1,839.27	-1,859
TDH IMMUNIZATIONS	2,206.92	-2,231
HIV PREVENTION	4,482.96	-4,531
BIOTERRORISM GRANT	292.52	-296
HEALTH DEPARTMENT	110,233.82	-111,422
WIC ADMINISTRATION	15,697.89	-15,867
WIC NUTRITION EDUCATION	12,166.61	-12,298
WIC CLIENT SERVICES	6,967.38	-7,042
WIC	34,831.88	-35,207
UTILITIES OFFICE	167,352.29	-169,157
WATER PRODUCTION	8,001.21	-8,087
WATER TRANSMISSION	10,580.80	-10,695
SURFACE WATER TREATMENT	56,404.20	-57,012
WATER DISTRIBUTION	66,953.94	-67,676
WASTE WATER COLLECTION	48,625.38	-49,150
RIVER ROAD WATER RECLAMATION	18,730.27	-18,932

City of Amarillo
Cost Allocation Plan September 30, 2014
Reimbursement Allocation

HOLLYWOOD ROAD WASTE WATER TRE	21,900.91	-22,137
LABORATORY ADMINISTRATION	42,682.82	-43,143
Water & Sewer	441,231.81	-445,989
AIRPORT OPERATIONS	97,054.41	-98,101
Airport	97,054.41	-98,101
DRAINAGE UTILITY	89,865.64	-90,835
Drainage Utility	89,865.64	-90,835
Family Wellness Center	28,202.10	-28,506
Employee Insurance	28,202.10	-28,506
AHD OPERATING	420.75	-425
AHD	420.75	-425
HARRINGTON LIBRARY CONSTORTIUM	21,890.89	-22,127
HARRINGTON LIBRARY CONSORTIUM	21,890.89	-22,127
Direct Entities	3,660,760.05	-3,700,229
Indirect Cost Plan	5,011,216.02	-5,065,245

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 2013/2014 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 2013/2014.

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 2013/2014 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, 2014
Human Resources Allocation**

Entity: 1110 - HUMAN RESOURCES

Accumulation of Costs

100 Financial Costs	978,586
110 Depreciation Adjustment	25,924
111 IT Charges	56,228
10A Total Financial Costs	1,060,738
2300 City Manager-City Admin	3,136
2400 City Manager-Mgmt & Admin	5,117
3400 Finance-Internal Auditor	2,259
4400 IS-Printing Services	6,176
4710 IS-JDE	6,547
4730 IS-HB	6,641
4740 IS-Kronos	1,611
4900 IS-Microsystems	19,980
5000 IS-Replacement	8,987
5110 IS-Telecommunications	8,041
5210 IS-Reimbursement	-56,935
200 Total Indirect Costs	11,559
10 Total Costs	1,072,297

Allocation to Benefiting Activities	Base	Allocation
HUMAN RESOURCES-CITY	378,692.00	414,956
Indirect Entities	378,692.00	414,956
HEALTH PLAN	599,894.00	657,341
Employee Insurance	599,894.00	657,341
Direct Entities	599,894.00	657,341
Indirect Cost Plan	978,586.00	1,072,297

Entity: 1110HR - HUMAN RESOURCES-CITY

Accumulation of Costs

2600 Human Resources	414,956
200 Total Indirect Costs	414,956
10 Total Costs	414,956

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LEGAL	8	1,555
CUSTODIAL SERVICES	25	4,859
FACILITIES MAINTENANCE	25	4,859
AECC	67	13,022
ACCOUNTING	17	3,304
PURCHASING	9	1,749
CENTRAL STORES	8	1,555

**City of Amarillo
Cost Allocation Plan September 30, 2014
Human Resources Allocation**

CIVILIAN PERSONNEL	63	12,245
PLANNING	7	1,361
BUILDING SAFETY	37	7,191
PARKS & RECREATION ADMINISTRAT	6	1,166
FIRE OPERATIONS	246	47,812
FIRE SUPPORT	4	777
FIRE MARSHAL	7	1,361
Fire	257	49,950
DIRECTOR OF UTILITIES	21	4,082
MUNICIPAL GARAGE OPERATIONS	46	8,941
LIBRARY ADMIN	3	583
POLICE ADMIN	3	583
PUBLIC WORKS ADMIN	3	583
Indirect Entities	605	117,587
MAYOR AND COUNCIL	4	777
JUDICIAL	5	972
CITY SECRETARY	3	583
EMERGENCY MANAGEMENT SERVICES	2	389
MMRS HSGP GDEM	1	194
MFI (PRPC)	1	194
AIP PANTEX PROJECT FUND	1	194
Emergency Management	5	972
RADIO COMMUNICATIONS	7	1,361
CIVIC CENTER PROMOTIONS	4	777
CIVIC CENTER OPERATIONS	25	4,859
ICE HOCKEY	2	389
BOX OFFICE OPERATIONS	15	2,915
Globe News Center	2	389
LIBRARY	71	13,799
MUNICIPAL COURT	23	4,470
TEEN COURT	1	194
VITAL STATISTICS	1	194
ENGINEERING	16	3,110
STREET DEPARTMENT	85	16,521
SOLID WASTE COLLECTION	105	20,408
SOLID WASTE DISPOSAL	34	6,608
POLICE	355	68,997
TOTAL POLICE	355	68,997
ANIMAL MANAGEMENT AND WELFARE	29	5,636
TRAFFIC ADMINISTRATION	38	7,386
TRAFFIC FIELD OPERATIONS	18	3,498
TRAFFIC	56	10,884
ENVIRONMENTAL HEALTH	11	2,138
TRANSIT FIXED ROUTE	34	6,608
TRANSIT DEMAND RESPONSE	20	3,887
TRANSIT MAINTENANCE	9	1,749
Transit	63	12,245
ROSS ROGERS	34	6,608

City of Amarillo
Cost Allocation Plan September 30, 2014
Human Resources Allocation

COMANCHE TRAIL	21	4,082
TENNIS CENTER	1	194
SWIMMING POOLS	18	3,498
PARKS & RECREATION PROGRAM	19	3,693
PARK MAINTENANCE	101	19,630
ZOO MAINTENANCE	13	2,527
ATHLETIC ADMINISTRATION	5	972
FIRE CIVILIAN PERSONNEL	12	2,332
PROGRAM MANAGEMENT	5	972
CODE INSPECTOR	1	194
REHAB SUPPORT	2	389
HOUSING REHAB	1	194
HMIS	1	194
COMMUNITY DEVELOPMENT	10	1,944
HOUSING ASSISTANCE	8	1,555
HOUSING	8	1,555
HOME ADMINISTRATION	1	194
HOME	1	194
Community Development Total	19	3,693
Court Security	3	583
URBAN TRANSPORTATION PLANNING	5	972
Photo Traffic Enforcement	1	194
Photo Traffic Enforcement	1	194
AHD PUBLIC HEALTH	9	1,749
REFUGEE HEALTH	5	972
TDH IMMUNIZATIONS	6	1,166
HIV PREVENTION	4	777
CORE PUBLIC HEALTH	3	583
BIOTERRORISM GRANT	4	777
LOCAL TUBERCULOSIS - FED	1	194
HEALTH DEPARTMENT	32	6,219
WIC ADMINISTRATION	21	4,082
WIC	21	4,082
UTILITIES OFFICE	32	6,219
WATER PRODUCTION	6	1,166
WATER TRANSMISSION	7	1,361
SURFACE WATER TREATMENT	26	5,053
WATER DISTRIBUTION	52	10,107
WASTE WATER COLLECTION	33	6,414
RIVER ROAD WATER RECLAMATION	24	4,665
HOLLYWOOD ROAD WASTE WATER TRE	24	4,665
LABORATORY ADMINISTRATION	20	3,887
Water & Sewer	224	43,536
AIRPORT OPERATIONS	53	10,301
Airport	53	10,301
DRAINAGE UTILITY	16	3,110
Drainage Utility	16	3,110
Family Wellness Center	8	1,555

City of Amarillo
Cost Allocation Plan September 30, 2014
Human Resources Allocation

Employee Insurance	8	1,555
VECTOR CONTROL	2	389
Direct Entities	1,530.00	297,369
Indirect Cost Plan	2,135.00	414,956

Entity: 1120 - RISK MANAGEMENT

Accumulation of Costs

100 Financial Costs	365,381
110 Depreciation Adjustment	214
111 IT Charges	10,259
10A Total Financial Costs	375,854
2300 City Manager-City Admin	965
2420 City Manager-Finance Div	939
3200 Finance-Division	12,714
3400 Finance-Internal Auditor	645
3700 Accounting-General	1,109
3800 Accounting-Payroll	520
4000 Accounting-Audit	226
4100 Purchasing	751
4300 Central Stores	101
4400 IS-Printing Services	1,071
4500 Central Stores	19
4710 IS-JDE	4,364
4730 IS-HB	1,476
4740 IS-Kronos	716
4900 IS-Microsystems	5,876
5000 IS-Replacement	2,643
5110 IS-Telecommunications	2,513
5210 IS-Reimbursement	-10,388
5600 Legal-City Atty	3,473
6200 Custodial Services-City H	5,869
7300 Facilities-City Hall	12,777
200 Total Indirect Costs	48,379
10 Total Costs	424,233

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
SELF INSURANCE GENERAL	100	424,233
Self Insurance	100	424,233
Direct Entities	100	424,233
Indirect Cost Plan	100	424,233

CITY OF AMARILLO
HUMAN RESOURCES Cost Distribution
Fiscal Year 2013/2014

	Total Personnel	Personnel Direct	Insurance Management
Salaries from 01/01/14 TO 12/31/14 Distributions based on effort expended			
Benefits Administrator	78,031		78,031
Benefits Coordinator	78,377		78,377
Secretary			
Customer Service Clerk	42,751		42,751
Other Personnel	223,773	223,773	
Total	422,932	223,773	199,159
Number of Employees	13	8	5

	Total Personnel	Personnel Direct	Insurance Management	Method of Distribution
Personal Services	377,782	199,884	177,898	1
Supplies	171,449	105,507	65,942	2
Contractual Services	103,182	63,497	39,685	2
Other Charges	15,932	9,804	6,128	2
	668,345	378,692	289,653	
Adjustment for departmental reorganization				
Benefits	310,241		310,241	
	978,586	378,692	599,894	

1 Distributed based on salaries from 01/01/14 TO 12/31/14

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 2013/2014 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 2013/2014, with the exception of those stated below. Costs have been allocated based on modified direct charges for FY 2013/2014.

- * 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 2013/2014 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 2013/2014.

* 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 2013/2014.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

Entity: 1320 - ACCOUNTING

Accumulation of Costs

100 Financial Costs	1,310,616
111 IT Charges	73,673
10A Total Financial Costs	1,384,289
2300 City Manager-City Admin	4,101
2420 City Manager-Finance & Le	3,990
2700 Human Resources-City	3,304
3200 Finance-Division	54,035
3400 Finance-Internal Auditor	14,126
4400 IS-Printing Services	6,259
4710 IS-JDE	17,457
4730 IS-HB	19,923
4740 IS-Kronos	2,685
4900 IS-Microsystems	24,681
5000 IS-Replacement	11,102
5110 IS-Telecom	14,574
5210 IS-Reimbursement	-74,600
200 Total Indirect Costs	101,637
10 Total Costs	1,485,926

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ACCOUNTING AUDIT FEE	128,725.00	145,943
ACCOUNTING-GENERAL	792,465.00	898,466
ACCOUNTING-GRANT	142,123.00	161,133
ACCOUNTING-PAYROLL	247,304.00	280,384
Indirect Entities	1,310,617.00	1,485,926
Indirect Cost Plan	1,310,617.00	1,485,926

Entity: 1320AF - ACCOUNTING AUDIT FEE

Accumulation of Costs

3600 Accounting	145,943
200 Total Indirect Costs	145,943
10 Total Costs	145,943

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	375,640	226
LEGAL	1,017,603	611
CUSTODIAL SERVICES	1,349,578	810
FACILITIES MAINTENANCE	1,892,450	1,136
AECC	4,194,551	2,519

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

PURCHASING	567,074	341
CENTRAL STORES	349,460	210
CIVILIAN PERSONNEL	4,011,370	2,409
PLANNING	540,417	325
BUILDING SAFETY	2,707,000	1,626
PARKS & RECREATION ADMINISTRAT	472,017	283
FIRE OPERATIONS	23,391,938	14,047
FIRE SUPPORT	3,489,475	2,095
FIRE MARSHAL	770,144	462
Fire	27,651,557	16,605
MUNICIPAL GARAGE OPERATIONS	9,290,222	5,579
MUNICIPAL GARAGE REPLACEMENT	13,212,475	7,934
Indirect Entities	67,631,414	40,613
TOURISM & ECONOMIC DEVELOPMENT	3,006,491	1,805
JUDICIAL	476,022	286
CITY SECRETARY	303,149	182
EMERGENCY MANAGEMENT SERVICES	414,133	249
MMRS HSGP GDEM	83,399	50
MFI (PRPC)	41,515	25
ST HOMELAND SEC 05/06	217,155	130
LETP 0708	53,970	32
AIP PANTEX PROJECT FUND	366,974	220
Emergency Management	1,177,146	707
RADIO COMMUNICATIONS	425,630	256
CIVIC CENTER PROMOTIONS	274,969	165
CIVIC CENTER OPERATIONS	1,935,215	1,162
ICE HOCKEY	330,708	199
BOX OFFICE OPERATIONS	332,148	199
GLOBE NEWS CENTER	260,195	156
LIBRARY	4,091,284	2,457
MUNICIPAL COURT	1,242,332	746
TEEN COURT	47,844	29
VITAL STATISTICS	56,049	34
BENEFITS	331,844	199
ENGINEERING	1,621,789	974
STREET DEPARTMENT	7,791,065	4,679
SOLID WASTE COLLECTION	8,654,462	5,197
SOLID WASTE DISPOSAL	3,749,422	2,252
POLICE	38,168,666	22,920
TOBACCO SENATE BILL 55	376	0
COPS IN SCHOOLS	25,051	15
SAFE AND SOBER TXDOT PROG	181,053	109
CLICK IT OR TICKET	9,758	6
FY06 JAG PROGRAM	51,091	31
FY09 JAG PROGRAM	50,725	30
APD SEIZED PROPERTY	27,973	17
NARCOTICS UNIT	69,131	42
FEDERAL APD SEIZURES	42,114	25

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

LEOSE TRAINING - POLICE	16,954	10
Total Police	38,642,892	23,205
ANIMAL MANAGEMENT AND WELFARE	1,873,478	1,125
TRAFFIC ADMINISTRATION	610,572	367
TRAFFIC FIELD OPERATIONS	3,343,250	2,008
TRAFFIC	3,953,822	2,374
ENVIRONMENTAL HEALTH	826,808	496
TRANSIT FIXED ROUTE	2,645,851	1,589
TRANSIT DEMAND RESPONSE	1,308,378	786
TRANSIT MAINTENANCE	448,659	269
Transit	4,402,888	2,644
ROSS ROGERS	2,119,720	1,273
COMANCHE TRAIL	1,284,695	771
TENNIS CENTER	105,160	63
SWIMMING POOLS	446,575	268
PARKS & RECREATION PROGRAM	444,580	267
PARK MAINTENANCE	6,389,198	3,837
ZOO MAINTENANCE	430,995	259
ZOOSCHOOL EDUCATION PROGRAMS	19,297	12
ATHLETIC ADMINISTRATION	160,449	96
SOFTBALL PROGRAM	195,908	118
BASKETBALL PROGRAM	5,932	4
TRACK PROGRAM	6,700	4
VOLLEYBALL PROGRAM	99,606	60
BASEBALL PROGRAM	15	0
FIRE CIVILIAN PERSONNEL	662,596	398
PROGRAM MANAGEMENT	299,659	180
BUILDING SAFETY	93,133	56
CODE INSPECTOR	63,203	38
REHAB SUPPORT	117,456	71
HOUSING REHAB	498,130	299
PARK IMPROVEMENTS	407,657	245
PUBLIC SERVICES	230,464	138
NEIGHBORHOOD FACILITIES	104,307	63
HMIS	97,347	58
COMMUNITY DEVELOPMENT	1,911,356	1,148
HOUSING ASSISTANCE	552,536	332
MOD REHAB	25,119	15
HOUSING VOUCHERS	7,435,414	4,465
5 YEAR MAINSTREAM VOUCHER PROG	309,054	186
HOUSING	8,322,123	4,997
HOME ADMINISTRATION	47,974	29
HOME PROJECTS	794,106	477
HOME	842,080	506
SHELTER PLUS CARE	351,967	211
SUPPORTIVE HOUSING	189,426	114
TX Emergency Shelter Grant	18,962	11
Community Development Total	11,635,914	6,987

City of Amarillo
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Accounting Allocation

COURT TECHNOLOGY FUND	149,528	90
Court Security	144,832	87
Summer Lunch Program	365,012	219
URBAN TRANSPORTATION PLANNING	377,187	227
Photo Traffic Enforcement	803,693	483
Photo Traffic Enforcement	803,693	483
AHD PUBLIC HEALTH	789,405	474
REFUGEE HEALTH	407,201	245
TDH IMMUNIZATIONS	291,129	175
HIV PREVENTION	223,025	134
CORE PUBLIC HEALTH	150,582	90
BIOTERRORISM GRANT	223,007	134
DSRIP IMMUNIZATIONS	41,150	25
DSRIP ARAD	150,000	90
LOCAL TUBERCULOSIS - FED	62,724	38
LOCAL TUBERCULOSIS - STA	77,550	47
HEALTH DEPARTMENT	2,415,773	1,451
WIC ADMINISTRATION	167,483	101
WIC NUTRITION EDUCATION	441,773	265
WIC BREAST FEEDING	68,920	41
WIC CLIENT SERVICES	580,111	348
WIC SPECIAL INITIATIVE	10,801	6
WIC PEER COUNSELOR	41,571	25
WIC CONTRACTORS	4,278	3
WIC EBT	30,788	18
WIC	1,345,725	808
LEOSE TRAINING - FIRE CIVILIAN	537	0
GREENWAYS AT HILLSIDE	277,613	167
BRENHAM IMPROVEMENT DISTRICT	12,566	8
COLONIES #5	261,602	157
Tutbury Imprv Dist	12,148	7
Point West PID	34,563	21
Quail Creek PID	8,079	5
Vineyards PID	3,435	2
Redstone PID	276	0
Public Impr Districts	610,282	366
PROVISION FOR COMP ABSENTSES	1,363,313	819
General Obligation Debt	2,715,000	1,630
2001 Cert of Obligation	56,993	34
2003 Cert of Obligation	43,875	26
2006 Cert of Obligation	45,946	28
2008A Cert of Obligation	45,648	27
2008B Cert of Obligation	109,164	66
20011A COs (Golf)	255,175	153
20011B COs (TIRZ #1)	176,288	106
2014 CO ISSUE	-245	0
LEOSE TRAINING - AIRPORT	-1,301	-1
Airport	-1,301	-1

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

Drainage Utility	2,216,305	1,331
Drainage Utility	2,216,305	1,331
SELF INSURANCE GENERAL	645,342	388
UNEMPLOYMENT CLAIMS	145,494	87
FIRE & EXTENDED COVERAGE	260,782	157
WORKERS COMPENSATION	2,397,440	1,440
GENERAL LIABILITY	3,300	2
POLICE PROFESSIONAL	188,229	113
AUTOMOBILE LIABILITY	-177,359	-107
AUTO PHYSICAL DAMAGE	348,784	209
CITY PROPERTY	175	0
Self Insurance	3,812,187	2,289
HEALTH PLAN	22,176,554	13,317
DENTAL PLAN	1,018,643	612
Family Wellness Center	707,235	425
Employee Insurance	23,902,432	14,353
EMPLOYEE FLEX PLAN	630,441	379
AEDC OPERATIONS	1,319,413	792
Business Development	495,516	298
TPRDC CONTRACTUAL	219,360	132
AEDC PROJECTS	6,434,323	3,864
Pantex Effort Proj Coordinatio	151,913	91
AEDC	8,620,525	5,177
AHD OPERATING	8,084,019	4,854
Amarillo Hosp. Dist Tobacco	266,250	160
AHD	8,350,269	5,014
AMARILLO EVENTS DISTRICT	733,681	441
Amarillo Events Taxing Ent	1,081,301	649
Events District Debt Service	1,004,775	603
VENUE DISTRICT	2,819,757	1,693
TIRZ #1	138,301	83
Amarillo Local Government Corp	34,254	21
AMARILLO LOCAL GOVERNMENT CORP	34,254	21
Presidents Office	70,599	42
Chamber General	10,359	6
Finance	21,137	13
Board of Directors	17,859	11
Membership Support	432,120	259
Membership Events	25,930	16
Membership Marketing	1,564	1
Roundup	1,237	1
Membership Relations	1,500	1
Chamber Communications	13,463	8
Business Council Support	83,212	50
Business Council Events	43,753	26
Business Development	439	0
Governmental Affairs Support	53,852	32
Governmental Affairs Committee	15,544	9

City of Amarillo
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Accounting Allocation

Quality of Life Support	80,188	48
Quality of Life Civic Beat	2,700	2
Quality of Life Sports	38,608	23
Quality of Life Education	1,000	1
Ag Council Support	7	0
CVC Support	971,299	583
CVC Communications	41,366	25
CVC Convention Development	220,044	132
CVC Convention Services	69,209	42
CVC Tourism	63,991	38
CVC Film	3,160	2
CVC Arts	159,897	96
CVC Advertising	828,670	498
CVC Special Projects	136,726	82
CVC Visitor Center	111,664	67
Chamber of Commerce Foundation	1,895	1
CHAMBER OF COMMERCE	3,522,992	2,116
HARRINGTON LIBRARY CONSTORTIUM	499,564	300
HARRINGTON CATALOGING CE	10,397	6
HARRINGTON LIBRARY PLANT FUND	10,932	7
HARRINGTON LIBRARY CONSORTIUM	520,893	313
Direct Entities	175,405,773	105,331
Indirect Cost Plan	243,037,187	145,943

Entity: 1320GA - ACCOUNTING-GENERAL

Accumulation of Costs

3600 Accounting	898,466
200 Total Indirect Costs	898,466
10 Total Costs	898,466

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	375,640	1,109
LEGAL	1,017,603	3,003
CUSTODIAL SERVICES	1,349,578	3,983
FACILITIES MAINTENANCE	1,892,450	5,585
AECC	4,194,551	12,378
PURCHASING	567,074	1,673
CENTRAL STORES	349,460	1,031
CIVILIAN PERSONNEL	4,011,370	11,838
PLANNING	540,417	1,595
BUILDING SAFETY	2,707,000	7,988
PARKS & RECREATION ADMINISTRAT	472,017	1,393
FIRE OPERATIONS	23,391,938	69,030
FIRE SUPPORT	3,489,475	10,297
FIRE MARSHAL	770,144	2,273

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

Fire	27,651,557	81,600
DIRECTOR OF UTILITIES	1,720,437	5,077
MUNICIPAL GARAGE OPERATIONS	9,290,222	27,416
MUNICIPAL GARAGE REPLACEMENT	13,212,475	38,990
Indirect Entities	69,351,851	204,658
TOURISM & ECONOMIC DEVELOPMENT	3,006,491	8,872
JUDICIAL	476,022	1,405
CITY SECRETARY	303,149	895
EMERGENCY MANAGEMENT SERVICES	414,133	1,222
MMRS HSGP GDEM	83,399	246
MFI (PRPC)	41,515	123
ST HOMELAND SEC 05/06	217,155	641
LETP 0708	53,970	159
AIP PANTEX PROJECT FUND	366,974	1,083
Emergency Management	1,177,146	3,474
RADIO COMMUNICATIONS	425,630	1,256
CIVIC CENTER PROMOTIONS	274,969	811
CIVIC CENTER OPERATIONS	1,935,215	5,711
ICE HOCKEY	330,708	976
BOX OFFICE OPERATIONS	332,148	980
GLOBE NEWS CENTER	260,195	768
LIBRARY	4,091,284	12,073
MUNICIPAL COURT	1,242,332	3,666
TEEN COURT	47,844	141
VITAL STATISTICS	56,049	165
BENEFITS	331,844	979
ENGINEERING	1,621,789	4,786
STREET DEPARTMENT	7,791,065	22,991
SOLID WASTE COLLECTION	8,654,462	25,539
SOLID WASTE DISPOSAL	3,749,422	11,065
POLICE	38,168,666	112,636
TOBACCO SENATE BILL 55	376	1
COPS IN SCHOOLS	25,051	74
SAFE AND SOBER TXDOT PROG	181,053	534
CLICK IT OR TICKET	9,758	29
FY06 JAG PROGRAM	51,091	151
FY09 JAG PROGRAM	50,725	150
APD SEIZED PROPERTY	27,973	83
NARCOTICS UNIT	69,131	204
FEDERAL APD SEIZURES	42,114	124
LEOSE TRAINING - POLICE	16,954	50
Total Police	38,642,892	114,035
ANIMAL MANAGEMENT AND WELFARE	1,873,478	5,529
TRAFFIC ADMINISTRATION	610,572	1,802
TRAFFIC FIELD OPERATIONS	3,343,250	9,866
TRAFFIC	3,953,822	11,668
ENVIRONMENTAL HEALTH	826,808	2,440
TRANSIT FIXED ROUTE	2,645,851	7,808

City of Amarillo
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Accounting Allocation

TRANSIT DEMAND RESPONSE	1,308,378	3,861
TRANSIT MAINTENANCE	448,659	1,324
Transit	4,402,888	12,993
ROSS ROGERS	2,119,720	6,255
COMANCHE TRAIL	1,284,695	3,791
TENNIS CENTER	105,160	310
SWIMMING POOLS	446,575	1,318
PARKS & RECREATION PROGRAM	444,580	1,312
PARK MAINTENANCE	6,389,198	18,855
ZOO MAINTENANCE	430,995	1,272
ZOOSCHOOL EDUCATION PROGRAMS	19,297	57
ATHLETIC ADMINISTRATION	160,449	473
SOFTBALL PROGRAM	195,908	578
BASKETBALL PROGRAM	5,932	18
TRACK PROGRAM	6,700	20
VOLLEYBALL PROGRAM	99,606	294
BASEBALL PROGRAM	15	0
FIRE CIVILIAN PERSONNEL	662,596	1,955
PROGRAM MANAGEMENT	299,659	884
BUILDING SAFETY	93,133	275
CODE INSPECTOR	63,203	187
REHAB SUPPORT	117,456	347
HOUSING REHAB	498,130	1,470
PARK IMPROVEMENTS	407,657	1,203
PUBLIC SERVICES	230,464	680
NEIGHBORHOOD FACILITIES	104,307	308
HMIS	97,347	287
COMMUNITY DEVELOPMENT	1,911,356	5,640
HOUSING ASSISTANCE	552,536	1,631
MOD REHAB	25,119	74
HOUSING VOUCHERS	7,435,414	21,942
5 YEAR MAINSTREAM VOUCHER PROG	309,054	912
HOUSING	8,322,123	24,559
HOME ADMINISTRATION	47,974	142
HOME PROJECTS	794,106	2,343
HOME	842,080	2,485
SHELTER PLUS CARE	351,967	1,039
SUPPORTIVE HOUSING	189,426	559
TX Emergency Shelter Grant	18,962	56
Community Development Total	11,635,914	34,338
COURT TECHNOLOGY FUND	149,528	441
Court Security	144,832	427
Summer Lunch Program	365,012	1,077
URBAN TRANSPORTATION PLANNING	377,187	1,113
Photo Traffic Enforcement	803,693	2,372
Photo Traffic Enforcement	803,693	2,372
AHD PUBLIC HEALTH	789,405	2,330
REFUGEE HEALTH	407,201	1,202

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

TDH IMMUNIZATIONS	291,129	859
HIV PREVENTION	223,025	658
CORE PUBLIC HEALTH	150,582	444
BIOTERRORISM GRANT	223,007	658
DSRIP IMMUNIZATIONS	41,150	121
DSRIP ARAD	150,000	443
LOCAL TUBERCULOSIS - FED	62,724	185
LOCAL TUBERCULOSIS - STA	77,550	229
HEALTH DEPARTMENT	2,415,773	7,129
WIC ADMINISTRATION	167,483	494
WIC NUTRITION EDUCATION	441,773	1,304
WIC BREAST FEEDING	68,920	203
WIC CLIENT SERVICES	580,111	1,712
WIC SPECIAL INITIATIVE	10,801	32
WIC PEER COUNSELOR	41,571	123
WIC CONTRACTORS	4,278	13
WIC EBT	30,788	91
WIC	1,345,725	3,971
LEOSE TRAINING - FIRE CIVILIAN	537	2
GREENWAYS AT HILLSIDE	277,613	819
BRENHAM IMPROVEMENT DISTRICT	12,566	37
COLONIES #5	261,602	772
Tutbury Imprv Dist	12,148	36
Point West PID	34,563	102
Quail Creek PID	8,079	24
Vineyards PID	3,435	10
Redstone PID	276	1
Public Impr Districts	610,282	1,801
PROVISION FOR COMP ABSENSES	1,363,313	4,023
General Obligation Debt	2,715,000	8,012
2001 Cert of Obligation	56,993	168
2003 Cert of Obligation	43,875	129
2006 Cert of Obligation	45,946	136
2008A Cert of Obligation	45,648	135
2008B Cert of Obligation	109,164	322
20011A COs (Golf)	255,175	753
20011B COs (TIRZ #1)	176,288	520
2014 CO ISSUE	-245	-1
UTILITIES OFFICE	2,131,339	6,290
Water & Sewer General	662,108	1,954
SEWER GENERAL	2,575,099	7,599
WATER GENERAL	4,997,070	14,746
WATER PRODUCTION	5,868,692	17,319
WATER TRANSMISSION	4,555,153	13,442
SURFACE WATER TREATMENT	9,318,638	27,499
WATER DISTRIBUTION	6,214,629	18,339
WASTE WATER COLLECTION	4,118,128	12,153
RIVER ROAD WATER RECLAMA	2,810,714	8,294

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

HOLLYWOOD ROAD WASTE WAT	3,969,637	11,714
LABORATORY ADMINISTRATIO	1,537,805	4,538
Water & Sewer	48,759,012	143,888
LEOSE TRAINING - AIRPORT	-1,301	-4
AIRPORT OPERATIONS	10,944,152	32,296
Airport	10,942,851	32,292
Drainage Utility	2,216,305	6,540
Drainage Utility	2,216,305	6,540
SELF INSURANCE GENERAL	645,342	1,904
UNEMPLOYMENT CLAIMS	145,494	429
FIRE & EXTENDED COVERAGE	260,782	770
WORKERS COMPENSATION	2,397,440	7,075
GENERAL LIABILITY	3,300	10
POLICE PROFESSIONAL	188,229	555
AUTOMOBILE LIABILITY	-177,359	-523
AUTO PHYSICAL DAMAGE	348,784	1,029
CITY PROPERTY	175	1
Self Insurance	3,812,187	11,250
HEALTH PLAN	22,176,554	65,443
DENTAL PLAN	1,018,643	3,006
Family Wellness Center	707,235	2,087
Employee Insurance	23,902,432	70,536
EMPLOYEE FLEX PLAN	630,441	1,860
AEDC OPERATIONS	1,319,413	3,894
Business Development	495,516	1,462
TPRDC CONTRACTUAL	219,360	647
AEDC PROJECTS	6,434,323	18,988
Pantex Effort Proj Coordinatio	151,913	448
AEDC	8,620,525	25,439
AHD OPERATING	8,084,019	23,856
Amarillo Hosp. Dist Tobacco	266,250	786
AHD	8,350,269	24,642
AMARILLO EVENTS DISTRICT	733,681	2,165
Amarillo Events Taxing Ent	1,081,301	3,191
Events District Debt Service	1,004,775	2,965
VENUE DISTRICT	2,819,757	8,321
TIRZ #1	138,301	408
Amarillo Local Government Corp	34,254	101
AMARILLO LOCAL GOVERNMENT CORP	34,254	101
Presidents Office	70,599	208
Chamber General	10,359	31
Finance	21,137	62
Board of Directors	17,859	53
Membership Support	432,120	1,275
Membership Events	25,930	77
Membership Marketing	1,564	5
Roundup	1,237	4
Membership Relations	1,500	4

City of Amarillo
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Chamber Communications	13,463	40
Business Council Support	83,212	246
Business Council Events	43,753	129
Business Development	439	1
Governmental Affairs Support	53,852	159
Governmental Affairs Committee	15,544	46
Quality of Life Support	80,188	237
Quality of Life Civic Beat	2,700	8
Quality of Life Sports	38,608	114
Quality of Life Education	1,000	3
Ag Council Support	7	0
CVC Support	971,299	2,866
CVC Communications	41,366	122
CVC Convention Development	220,044	649
CVC Convention Services	69,209	204
CVC Tourism	63,991	189
CVC Film	3,160	9
CVC Arts	159,897	472
CVC Advertising	828,670	2,445
CVC Special Projects	136,726	403
CVC Visitor Center	111,664	330
Chamber of Commerce Foundation	1,895	6
CHAMBER OF COMMERCE	3,522,992	10,396
HARRINGTON LIBRARY CONSTORTIUM	499,564	1,474
HARRINGTON CATALOGING CE	10,397	31
HARRINGTON LIBRARY PLANT FUND	10,932	32
HARRINGTON LIBRARY CONSORTIUM	520,893	1,537
Direct Entities	235,108,937	693,808
Indirect Cost Plan	304,460,788	898,466

Entity: 1320GR - ACCOUNTING-GRANT

Accumulation of Costs

3600 Accounting	161,133
200 Total Indirect Costs	161,133
10 Total Costs	161,133

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
MMRS HSGP GDEM	83,399	705
MFI (PRPC)	41,515	351
St Homeland Sec 05/06	217,155	1,836
LETP 0708	53,970	456
AIP PANTEX PROJECT FUND	366,974	3,103
Emergency Management	763,013	6,451
Safe and Sober TXDOT Program	181,053	1,531
Click it Or Ticket	9,758	82

**City of Amarillo
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Accounting Allocation**

FY06 JAG Program	51,091	432
FY09 Recovery Act JAG	50,725	429
APD SEIZED PROPERTY	27,973	236
NARCOTICS UNIT	69,131	584
FEDERAL APD SEIZURES	42,114	356
Leose Training-Police	16,954	143
TOTAL POLICE	448,799	3,794
PROGRAM MANAGEMENT	299,659	2,533
BUILDING SAFETY	93,133	787
CODE INSPECTOR	63,203	534
REHAB SUPPORT	117,456	993
HOUSING REHAB	498,130	4,211
PARK IMPROVEMENTS	407,657	3,447
PUBLIC SERVICES	230,464	1,948
NEIGHBORHOOD FACILITIES	104,307	882
HMIS	97,347	823
COMMUNITY DEVELOPMENT	1,911,356	16,159
HOUSING ASSISTANCE	552,536	4,671
MOD REHAB	25,119	212
HOUSING VOUCHERS	7,435,414	62,862
5 YEAR MAINSTREAM VOUCHER PROG	309,054	2,613
HOUSING	8,322,123	70,359
HOME ADMINISTRATION	47,974	406
HOME PROJECTS	794,106	6,714
HOME	842,080	7,119
SHELTER PLUS CARE	351,967	2,976
SUPPORTIVE HOUSING	189,426	1,601
TX Emergency Shelter Grant	18,962	160
Community Development Total	11,635,914	98,375
COURT TECHNOLOGY FUND	149,528	1,264
Court Security	144,832	1,224
Summer Lunch Program	365,012	3,086
URBAN TRANSPORTATION PLANNING	377,187	3,189
Photo Traffic Enforcement	803,693	6,795
Photo Traffic Enforcement	803,693	6,795
AHD PUBLIC HEALTH	789,405	6,674
REFUGEE HEALTH	407,201	3,443
TDH IMMUNIZATIONS	291,129	2,461
HIV PREVENTION	223,025	1,886
CORE PUBLIC HEALTH	150,582	1,273
BIOTERRORISM GRANT	223,007	1,885
DSRIP IMMUNIZATIONS	41,150	348
DSRIP ARAD	150,000	1,268
LOCAL TUBERCULOSIS - FED	62,724	530
LOCAL TUBERCULOSIS - STA	77,550	656
HEALTH DEPARTMENT	2,415,773	20,424
WIC ADMINISTRATION	167,483	1,416
WIC NUTRITION EDUCATION	441,773	3,735

**City of Amarillo
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Accounting Allocation**

WIC BREAST FEEDING	68,920	583
WIC CLIENT SERVICES	580,111	4,905
WIC SPECIAL INITIATIVE	10,801	91
WIC PEER COUNSELOR	41,571	351
WIC CONTRACTORS	4,278	36
WIC EBT	30,788	260
WIC	1,345,725	11,377
LEOSE TRAINING - FIRE CIVILIAN	537	5
GREENWAYS AT HILLSIDE	277,613	2,347
BRENHAM IMPROVEMENT DISTRICT	12,566	106
COLONIES #5	261,602	2,212
Tutbury Imprv Dist	12,148	103
Point West PID	34,563	292
Quail Creek PID	8,079	68
Vineyards PID	3,435	29
Redstone PID	276	2
Public Impr Districts	610,282	5,160
LEOSE TRAINING - AIRPORT	-1,301	-11
Airport	-1,301	-11
Direct Entities	19,058,994	161,133
Indirect Cost Plan	19,058,994	161,133

Entity: 1320PR - ACCOUNTING PAYROLL

Accumulation of Costs

3600 Accounting	280,384
200 Total Indirect Costs	280,384
10 Total Costs	280,384

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4	520
LEGAL	8	1,040
CUSTODIAL SERVICES	25	3,250
FACILITIES MAINTENANCE	25	3,250
AECC	67	8,709
PURCHASING	9	1,170
CENTRAL STORES	8	1,040
CIVILIAN PERSONNEL	63	8,189
PLANNING	7	910
BUILDING SAFETY	37	4,810
PARKS & RECREATION ADMINISTRAT	6	780
FIRE OPERATIONS	246	31,977
FIRE SUPPORT	4	520
FIRE MARSHAL	7	910
Fire	257	33,407

City of Amarillo
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DIRECTOR OF UTILITIES	21	2,730
MUNICIPAL GARAGE OPERATIONS	46	5,979
LIBRARY ADMIN	3	390
POLICE ADMIN	3	390
PUBLIC WORKS ADMIN	3	390
Indirect Entities	592	76,953
MAYOR AND COUNCIL	4	520
JUDICIAL	5	650
CITY SECRETARY	3	390
EMERGENCY MANAGEMENT SERVICES	2	260
MMRS HSGP GDEM	1	130
MFI (PRPC)	1	130
AIP PANTEX PROJECT FUND	1	130
Emergency Management	5	650
RADIO COMMUNICATIONS	7	910
CIVIC CENTER PROMOTIONS	4	520
CIVIC CENTER OPERATIONS	25	3,250
ICE HOCKEY	2	260
BOX OFFICE OPERATIONS	15	1,950
GLOBE NEWS CENTER	2	260
LIBRARY	71	9,229
MUNICIPAL COURT	23	2,990
TEEN COURT	1	130
VITAL STATISTICS	1	130
ENGINEERING	16	2,080
STREET DEPARTMENT	85	11,049
SOLID WASTE COLLECTION	105	13,649
SOLID WASTE DISPOSAL	34	4,420
POLICE	355	46,146
TOTAL POLICE	355	46,146
ANIMAL MANAGEMENT AND WELFARE	29	3,770
TRAFFIC ADMINISTRATION	38	4,940
TRAFFIC FIELD OPERATIONS	18	2,340
TRAFFIC	56	7,279
ENVIRONMENTAL HEALTH	11	1,430
TRANSIT FIXED ROUTE	34	4,420
TRANSIT DEMAND RESPONSE	20	2,600
TRANSIT MAINTENANCE	9	1,170
Transit	63	8,189
ROSS ROGERS	34	4,420
COMANCHE TRAIL	21	2,730
TENNIS CENTER	1	130
SWIMMING POOLS	18	2,340
PARKS & RECREATION PROGRAM	19	2,470
PARK MAINTENANCE	101	13,129
ZOO MAINTENANCE	13	1,690
ATHLETIC ADMINISTRATION	5	650
FIRE CIVILIAN PERSONNEL	12	1,560

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

PROGRAM MANAGEMENT	5	650
CODE INSPECTOR	1	130
REHAB SUPPORT	2	260
HOUSING REHAB	1	130
HMIS	1	130
COMMUNITY DEVELOPMENT	10	1,300
HOUSING ASSISTANCE	8	1,040
HOUSING	8	1,040
HOME ADMINISTRATION	1	130
HOME	1	130
Community Development Total	19	2,470
Court Security	3	390
URBAN TRANSPORTATION PLANNING	5	650
Photo Traffic Enforcement	1	130
Photo Traffic Enforcement	1	130
AHD PUBLIC HEALTH	9	1,170
REFUGEE HEALTH	5	650
TDH IMMUNIZATIONS	6	780
HIV PREVENTION	4	520
CORE PUBLIC HEALTH	3	390
BIOTERRORISM GRANT	4	520
LOCAL TUBERCULOSIS - FED	1	130
HEALTH DEPARTMENT	32	4,160
WIC ADMINISTRATION	21	2,730
WIC	21	2,730
UTILITIES OFFICE	32	4,160
WATER PRODUCTION	6	780
WATER TRANSMISSION	7	910
SURFACE WATER TREATMENT	26	3,380
WATER DISTRIBUTION	52	6,759
WASTE WATER COLLECTION	33	4,290
RIVER ROAD WATER RECLAMATION	24	3,120
HOLLYWOOD ROAD WASTE WATER TRE	24	3,120
LABORATORY ADMINISTRATION	20	2,600
Water & Sewer	224	29,117
AIRPORT OPERATIONS	53	6,889
Airport	53	6,889
DRAINAGE UTILITY	16	2,080
Drainage Utility	16	2,080
Family Wellness Center	8	1,040
Employee Insurance	8	1,040
AEDC OPERATIONS	6	780
AEDC PROJECTS	3	390
AEDC	9	1,170
Presidents Office	1	130
Chamber General	2	260
Membership Support	4	520
Business Council Support	1	130

City of Amarillo
Cost Allocation Plan September 30, 2014
Accounting Allocation

Quality of Life Support	1	130
CVC Support	9	1,170
CVC Visitor Center	5	650
CHAMBER OF COMMERCE	23	2,990
HARRINGTON LIBRARY CONSTORTIUM	3	390
HARRINGTON LIBRARY CONSORTIUM	3	390
VECTOR CONTROL	2	260
Direct Entities	1,565.00	203,431
Indirect Cost Plan	2,157.00	280,384

CITY OF AMARILLO
 ACCOUNTING Department Cost Distribution
 Fiscal Year 2013/2014

	Dept Admin	Gen Acct	Payroll	Grant Acct	Audit Fee	TOTAL
	-----	-----	-----	-----	-----	-----
EFFORT REPORT						
FULL TIME EQUIVALENTS:						
City Auditor	1.00					1.00
Asst City Auditor	1.00					1.00
Budget Analyst		1.00				1.00
Property Accountant		1.00				1.00
Accountant I		1.00				1.00
City Cash Clerk		1.00				1.00
Accounting Assistant						
Administrative Assistant*	0.22	0.71	0.07			1.00
Accounts Payable Clerk		1.00				1.00
File Clerk*	0.22	0.47	0.31			1.00
College Intern		1.00				1.00
Accountant II		0.81	0.19			1.00
Accounts Receivable Clerk		1.00				1.00
Grant Supervisor *				1.00		1.00
Collections Clerk		1.00				1.00
TOTAL	2.44	9.99	0.57	1.00	N/A	14.00
Payroll Department Personnel			3.00			3.00
Total	2.44	9.99	3.57	1.00	0.00	17.00

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

CITY OF AMARILLO
 ACCOUNTING Department Cost Distribution
 Fiscal Year 2013/2014

	Dept Admin	Gen Acct	Payroll	Grant Acct	Audit Fee	TOTAL
	-----	-----	-----	-----	-----	-----
Salaries from 01/01/2014 to 12/31/2014 Distribution based on effort expended						
City Auditor	64,630	0	0	0	0	64,630
Asst City Auditor	100,753	0	0	0	0	100,753
Budget Analyst	0	64,364	0	0	0	64,364
Property Accountant	0	36,951	0	0	0	36,951
Accountant I	0	32,896	0	0	0	32,896
City Cash Clerk	0	44,133	0	0	0	44,133
Accounting Assistant	0	0	0	0	0	0
Administrative Assistant	5,955	19,217	1,895	0	0	27,066
Accounts Payable Clerk	0	32,228	0	0	0	32,228
File Clerk	4,296	9,179	6,054	0	0	19,529
College Intern	0	13,735	0	0	0	13,735
Accountant II	0	32,993	7,739	0	0	40,732
Accounts Receivable Clerk	0	43,314	0	0	0	43,314
Grant Supervisor	0	0	0	83,154	0	83,154
Collections Clerk	0	29,326	0	0	0	29,326
TOTAL	175,634	358,336	15,688	83,154	0	632,811

CITY OF AMARILLO
 ACCOUNTING Department Cost Distribution
 Fiscal Year 2013/2014

	Dept Admin	Gen Acct	Payroll	Grant Acct	Audit Fee	TOTAL
	-----	-----	-----	-----	-----	-----
DEPARTMENT COST DISTRIBUTION:						
Personal Services	233,256	475,899	20,835	110,435	0	840,426
Supplies	54,664					54,664
Contractual Services	75,142				128,725	203,867
Other	3,252					3,252
TOTAL	366,314	475,899	20,835	110,435	128,725	1,102,209
Department Overhead Allocation		316,564	18,062	31,688	0	
Payroll department costs			208,407			
TOTAL BY FUNCTION		792,465	247,304	142,123	128,725	1,310,617

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

BALANCE FROM AUDIT	1,102,209
LESS LOSS ON BAD DEBTS	
BALANCE PER REPORT	1,102,209

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 2013/2014.

Reference: OMB A-87, Attachment C

City of Amarillo
Cost Allocation Plan September 30, 2014
Purchasing Allocation

Entity: 1325 - PURCHASING

Accumulation of Costs

100 Financial Costs	526,894
111 IT Charges	40,180
10A Total Financial Costs	567,074
2300 City Manager-City Admin	2,171
2420 City Manager-Financial & Leisure	2,112
2700 Human Resources-City	1,749
3200 Finance-Division	28,607
3400 Finance-Internal Auditor	2,295
3700 Accounting-General	1,673
3800 Accounting-Payroll	1,170
4000 Accounting-Audit	341
4400 IS-Printing Services	793
4710 IS-JDE	8,729
4730 IS-HB	7,379
4740 IS-Kronos	1,432
4900 IS-Microsystems	11,753
5000 IS-Replacement	5,287
5110 IS-Telecommunications	6,031
5210 IS-Reimbursement	-40,685
200 Total Indirect Costs	40,835
10 Total Costs	607,909

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	375,640	751
LEGAL	1,017,603	2,036
CUSTODIAL SERVICES	1,349,578	2,700
FACILITIES MAINTENANCE	1,892,450	3,786
AECC	4,194,551	8,391
CENTRAL STORES	349,460	699
CIVILIAN PERSONNEL	4,011,370	8,024
PLANNING	540,417	1,081
BUILDING SAFETY	2,707,000	5,415
PARKS & RECREATION ADMINISTRAT	472,017	944
FIRE OPERATIONS	23,391,938	46,793
FIRE SUPPORT	3,489,475	6,980
FIRE MARSHAL	770,144	1,541
Fire	27,651,557	55,314
DIRECTOR OF UTILITIES	1,720,437	3,442
MUNICIPAL GARAGE OPERATIONS	9,290,222	18,584
MUNICIPAL GARAGE REPLACEMENT	13,212,475	26,430
Indirect Entities	68,784,777	137,597
TOURISM & ECONOMIC DEVELOPMENT	3,006,491	6,014
JUDICIAL	476,022	952

City of Amarillo
Cost Allocation Plan September 30, 2014
Purchasing Allocation

CITY SECRETARY	303,149	606
EMERGENCY MANAGEMENT SERVICES	414,133	828
MMRS HSGP GDEM	83,399	167
MFI (PRPC)	41,515	83
ST HOMELAND SEC 05/06	217,155	434
LETP 0708	53,970	108
AIP PANTEX PROJECT FUND	366,974	734
Emergency Management	1,177,146	2,355
RADIO COMMUNICATIONS	425,630	851
CIVIC CENTER PROMOTIONS	274,969	550
CIVIC CENTER OPERATIONS	1,935,215	3,871
ICE HOCKEY	330,708	662
BOX OFFICE OPERATIONS	332,148	664
GLOBE NEWS CENTER	260,195	520
LIBRARY	4,091,284	8,184
MUNICIPAL COURT	1,242,332	2,485
TEEN COURT	47,844	96
VITAL STATISTICS	56,049	112
BENEFITS	331,844	664
ENGINEERING	1,621,789	3,244
STREET DEPARTMENT	7,791,065	15,585
SOLID WASTE COLLECTION	8,654,462	17,312
SOLID WASTE DISPOSAL	3,749,422	7,500
POLICE	38,168,666	76,353
TOBACCO SENATE BILL 55	376	1
COPS IN SCHOOLS	25,051	50
SAFE AND SOBER TXDOT PROG	181,053	362
CLICK IT OR TICKET	9,758	20
FY06 JAG PROGRAM	51,091	102
FY09 JAG PROGRAM	50,725	101
APD SEIZED PROPERTY	27,973	56
NARCOTICS UNIT	69,131	138
FEDERAL APD SEIZURES	42,114	84
LEOSE TRAINING - POLICE	16,954	34
Total Police	38,642,892	77,301
ANIMAL MANAGEMENT AND WELFARE	1,873,478	3,748
TRAFFIC ADMINISTRATION	610,572	1,221
TRAFFIC FIELD OPERATIONS	3,343,250	6,688
TRAFFIC	3,953,822	7,909
ENVIRONMENTAL HEALTH	826,808	1,654
TRANSIT FIXED ROUTE	2,645,851	5,293
TRANSIT DEMAND RESPONSE	1,308,378	2,617
TRANSIT MAINTENANCE	448,659	897
Transit	4,402,888	8,808
ROSS ROGERS	2,119,720	4,240
COMANCHE TRAIL	1,284,695	2,570
TENNIS CENTER	105,160	210
SWIMMING POOLS	446,575	893

City of Amarillo
Cost Allocation Plan September 30, 2014
Purchasing Allocation

PARKS & RECREATION PROGRAM	444,580	889
PARK MAINTENANCE	6,389,198	12,781
ZOO MAINTENANCE	430,995	862
ZOOSCHOOL EDUCATION PROGRAMS	19,297	39
ATHLETIC ADMINISTRATION	160,449	321
SOFTBALL PROGRAM	195,908	392
BASKETBALL PROGRAM	5,932	12
TRACK PROGRAM	6,700	13
VOLLEYBALL PROGRAM	99,606	199
BASEBALL PROGRAM	15	0
FIRE CIVILIAN PERSONNEL	662,596	1,325
PROGRAM MANAGEMENT	299,659	599
BUILDING SAFETY	93,133	186
CODE INSPECTOR	63,203	126
REHAB SUPPORT	117,456	235
HOUSING REHAB	498,130	996
PARK IMPROVEMENTS	407,657	815
PUBLIC SERVICES	230,464	461
NEIGHBORHOOD FACILITIES	104,307	209
HMIS	97,347	195
COMMUNITY DEVELOPMENT	1,911,356	3,823
HOUSING ASSISTANCE	552,536	1,105
MOD REHAB	25,119	50
HOUSING VOUCHERS	7,435,414	14,874
5 YEAR MAINSTREAM VOUCHER PROG	309,054	618
HOUSING	8,322,123	16,648
HOME ADMINISTRATION	47,974	96
HOME PROJECTS	794,106	1,589
HOME	842,080	1,684
SHELTER PLUS CARE	351,967	704
SUPPORTIVE HOUSING	189,426	379
TX Emergency Shelter Grant	18,962	38
Community Development Total	11,635,914	23,276
COURT TECHNOLOGY FUND	149,528	299
Court Security	144,832	290
Summer Lunch Program	365,012	730
URBAN TRANSPORTATION PLANNING	377,187	755
Photo Traffic Enforcement	803,693	1,608
Photo Traffic Enforcement	803,693	1,608
AHD PUBLIC HEALTH	789,405	1,579
REFUGEE HEALTH	407,201	815
TDH IMMUNIZATIONS	291,129	582
HIV PREVENTION	223,025	446
CORE PUBLIC HEALTH	150,582	301
BIOTERRORISM GRANT	223,007	446
DSRIP IMMUNIZATIONS	41,150	82
DSRIP ARAD	150,000	300
LOCAL TUBERCULOSIS - FED	62,724	125

City of Amarillo
Cost Allocation Plan September 30, 2014
Purchasing Allocation

LOCAL TUBERCULOSIS - STA	77,550	155
HEALTH DEPARTMENT	2,415,773	4,833
WIC ADMINISTRATION	167,483	335
WIC NUTRITION EDUCATION	441,773	884
WIC BREAST FEEDING	68,920	138
WIC CLIENT SERVICES	580,111	1,160
WIC SPECIAL INITIATIVE	10,801	22
WIC PEER COUNSELOR	41,571	83
WIC CONTRACTORS	4,278	9
WIC EBT	30,788	62
WIC	1,345,725	2,692
LEOSE TRAINING - FIRE CIVILIAN	537	1
GREENWAYS AT HILLSIDE	277,613	555
BRENHAM IMPROVEMENT DISTRICT	12,566	25
COLONIES #5	261,602	523
Tutbury Imprv Dist	12,148	24
Point West PID	34,563	69
Quail Creek PID	8,079	16
Vineyards PID	3,435	7
Redstone PID	276	1
Public Impr Districts	610,282	1,221
PROVISION FOR COMP ABSENSES	1,363,313	2,727
General Obligation Debt	2,715,000	5,431
2001 Cert of Obligation	56,993	114
2003 Cert of Obligation	43,875	88
2006 Cert of Obligation	45,946	92
2008A Cert of Obligation	45,648	91
2008B Cert of Obligation	109,164	218
20011A COs (Golf)	255,175	510
20011B COs (TIRZ #1)	176,288	353
2014 CO ISSUE	-245	0
UTILITIES OFFICE	2,131,339	4,264
Water & Sewer General	662,108	1,324
SEWER GENERAL	2,575,099	5,151
WATER GENERAL	4,997,070	9,996
WATER PRODUCTION	5,868,692	11,740
WATER TRANSMISSION	4,555,153	9,112
SURFACE WATER TREATMENT	9,318,638	18,641
WATER DISTRIBUTION	6,214,629	12,432
WASTE WATER COLLECTION	4,118,128	8,238
RIVER ROAD WATER RECLAMA	2,810,714	5,623
HOLLYWOOD ROAD WASTE WAT	3,969,637	7,941
LABORATORY ADMINISTRATIO	1,537,805	3,076
Water & Sewer	48,759,012	97,537
LEOSE TRAINING - AIRPORT	-1,301	-3
AIRPORT OPERATIONS	10,944,152	21,893
Airport	10,942,851	21,890
Drainage Utility	2,216,305	4,433

City of Amarillo
Cost Allocation Plan September 30, 2014
Purchasing Allocation

Drainage Utility	2,216,305	4,433
SELF INSURANCE GENERAL	645,342	1,291
UNEMPLOYMENT CLAIMS	145,494	291
FIRE & EXTENDED COVERAGE	260,782	522
WORKERS COMPENSATION	2,397,440	4,796
GENERAL LIABILITY	3,300	7
POLICE PROFESSIONAL	188,229	377
AUTOMOBILE LIABILITY	-177,359	-355
AUTO PHYSICAL DAMAGE	348,784	698
CITY PROPERTY	175	0
Self Insurance	3,812,187	7,626
HEALTH PLAN	22,176,554	44,362
DENTAL PLAN	1,018,643	2,038
Family Wellness Center	707,235	1,415
Employee Insurance	23,902,432	47,814
EMPLOYEE FLEX PLAN	630,441	1,261
AEDC OPERATIONS	1,319,413	2,639
Business Development	495,516	991
TPRDC CONTRACTUAL	219,360	439
AEDC PROJECTS	6,434,323	12,871
Pantex Effort Proj Coordinatio	151,913	304
AEDC	8,620,525	17,244
AHD OPERATING	8,084,019	16,171
Amarillo Hosp. Dist Tobacco	266,250	533
AHD	8,350,269	16,704
AMARILLO EVENTS DISTRICT	733,681	1,468
Amarillo Events Taxing Ent	1,081,301	2,163
Events District Debt Service	1,004,775	2,010
VENUE DISTRICT	2,819,757	5,641
TIRZ #1	138,301	277
Amarillo Local Government Corp	34,254	69
AMARILLO LOCAL GOVERNMENT CORP	34,254	69
Presidents Office	70,599	141
Chamber General	10,359	21
Finance	21,137	42
Board of Directors	17,859	36
Membership Support	432,120	864
Membership Events	25,930	52
Membership Marketing	1,564	3
Roundup	1,237	2
Membership Relations	1,500	3
Chamber Communications	13,463	27
Business Council Support	83,212	166
Business Council Events	43,753	88
Business Development	439	1
Governmental Affairs Support	53,852	108
Governmental Affairs Committee	15,544	31
Quality of Life Support	80,188	160

**City of Amarillo
Cost Allocation Plan September 30, 2014
Purchasing Allocation**

Quality of Life Civic Beat	2,700	5
Quality of Life Sports	38,608	77
Quality of Life Education	1,000	2
Ag Council Support	7	0
CVC Support	971,299	1,943
CVC Communications	41,366	83
CVC Convention Development	220,044	440
CVC Convention Services	69,209	138
CVC Tourism	63,991	128
CVC Film	3,160	6
CVC Arts	159,897	320
CVC Advertising	828,670	1,658
CVC Special Projects	136,726	274
CVC Visitor Center	111,664	223
Chamber of Commerce Foundation	1,895	4
CHAMBER OF COMMERCE	3,522,992	7,047
HARRINGTON LIBRARY CONSTORTIUM	499,564	999
HARRINGTON CATALOGING CE	10,397	21
HARRINGTON LIBRARY PLANT FUND	10,932	22
HARRINGTON LIBRARY CONSORTIUM	520,893	1,042
Direct Entities	235,108,937	470,312
Indirect Cost Plan	303,893,714	607,909

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, 2014
Central Stores Allocation

Entity: 1345 - CENTRAL STORES

Accumulation of Costs

100 Financial Costs	330,650
110 Depreciation Adjustment	6,210
111 IT Charges	18,810
10A Total Financial Costs	355,670
2300 City Manager-City Admin	1,930
2420 City Manager-Financial & Leisure	1,878
2700 Human Resources-City	1,555
3200 Finance-Division	25,428
3400 Finance-Internal Auditor	1,362
3700 Accounting-General	1,031
3800 Accounting-Payroll	1,040
4000 Accounting-Audit	210
4100 Purchasing	699
4400 IS-Printing Services	481
4710 IS-JDE	6,547
4730 IS-HB	1,476
4740 IS-Kronos	1,432
4900 IS-Microsystems	4,701
5000 IS-Replacement	2,115
5110 IS-Telecommunications	4,020
5210 IS-Reimbursement	-19,047
200 Total Indirect Costs	36,858
10 Total Costs	392,528

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Central Stores-Inventory	298,402	354,245
Central Stores-Mail Room	32,248	38,283
Indirect Entities	330,650	392,528
Indirect Cost Plan	330,650	392,528

Entity: 1345IVN - CENTRAL STORES INVENTORY

Accumulation of Costs

4450 Central Stores	354,245
200 Total Indirect Costs	354,245
10 Total Costs	354,245

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	186	19
CUSTODIAL SERVICES	59,146	6,087
FACILITIES MAINTENANCE	13,623	1,402
AECC	1,359	140

City of Amarillo
Cost Allocation Plan September 30, 2014
Central Stores Allocation

BUILDING SAFETY	10,357	1,066
PARKS & RECREATION ADMINISTRAT	37,650	3,875
FIRE SUPPORT	315,378	32,457
FIRE MARSHAL	87	9
Fire	315,465	32,466
DIRECTOR OF UTILITIES	1,226	126
MUNICIPAL GARAGE OPERATIONS	646,502	66,534
MUNICIPAL GARAGE REPLACEMENT	605	62
Indirect Entities	1,086,119	111,777
EMERGENCY MANAGEMENT SERVICES	324	33
Emergency Management	324	33
RADIO COMMUNICATIONS	4,382	451
CIVIC CENTER PROMOTIONS	374	38
CIVIC CENTER OPERATIONS	34,472	3,548
ICE HOCKEY	5,133	528
GLOBE NEWS CENTER	4,361	449
LIBRARY	1,217	125
ENGINEERING	1,772	182
STREET DEPARTMENT	170,376	17,534
SOLID WASTE COLLECTION	61,477	6,327
SOLID WASTE DISPOSAL	15,763	1,622
POLICE	239,082	24,605
NARCOTICS UNIT	1,738	179
TOTAL POLICE	240,820	24,784
ANIMAL MANAGEMENT AND WELFARE	12,860	1,323
TRAFFIC ADMINISTRATION	453	47
TRAFFIC FIELD OPERATIONS	237,797	24,473
TRAFFIC	238,250	24,519
ENVIRONMENTAL HEALTH	388	40
TRANSIT FIXED ROUTE	84,379	8,684
TRANSIT DEMAND RESPONSE	59,702	6,144
Transit	144,081	14,828
ROSS ROGERS	11,535	1,187
COMANCHE TRAIL	31,910	3,284
TENNIS CENTER	1,035	107
SWIMMING POOLS	38,373	3,949
PARKS & RECREATION PROGRAM	1,826	188
PARK MAINTENANCE	150,278	15,466
ZOO MAINTENANCE	3,983	410
SOFTBALL PROGRAM	240	25
PROGRAM MANAGEMENT	12	1
REHAB SUPPORT	1,628	168
COMMUNITY DEVELOPMENT	1,640	169
Community Development Total	1,640	169
COURT TECHNOLOGY FUND	36	4
COURT SECURITY	273	28
SUMMER LUNCH PROGRAM	178	18
Greenways PID	1,029	106

City of Amarillo
Cost Allocation Plan September 30, 2014
Central Stores Allocation

Brenham PID	3	0
COLONIES #5	507	52
Public Impr Districts	1,539	158
UTILITIES OFFICE	485	50
WATER PRODUCTION	15,756	1,622
WATER TRANSMISSION	6,683	688
SURFACE WATER TREATMENT	14,910	1,534
WATER DISTRIBUTION	887,615	91,348
WASTE WATER COLLECTION	90,609	9,325
RIVER ROAD WATER RECLAMATION	17,265	1,777
HOLLYWOOD ROAD WASTE WATER TRE	15,539	1,599
LABORATORY ADMINISTRATION	4,578	471
Water & Sewer	1,053,440	108,414
AIRPORT OPERATIONS	80,827	8,318
Airport	80,827	8,318
DRAINAGE UTILITY	31,781	3,271
Drainage Utility	31,781	3,271
AUTO PHYSICAL DAMAGE	10,793	1,111
Self Insurance	10,793	1,111
Membership Events	255	26
Quality of Life Sports	34	4
CHAMBER OF COMMERCE	289	30
Direct Entities	2,356,027	242,468
Indirect Cost Plan	3,442,146	354,245

Entity: 1345MR - CENTRAL STORES MAIL ROOM

Accumulation of Costs

4450 Central Stores	38,283
200 Total Indirect Costs	38,283
10 Total Costs	38,283

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	1,735	101
LEGAL	888	52
FACILITIES MAINTENANCE	21	1
AECC	275	16
PLANNING	2,128	124
BUILDING SAFETY	47,942	2,790
PARKS & RECREATION ADMINISTRAT	5,063	295
FIRE OPERATIONS	182	11
FIRE SUPPORT	4,777	278
FIRE MARSHAL	117	7
Fire	5,076	295
DIRECTOR OF UTILITIES	1,461	85
MUNICIPAL GARAGE OPERATIONS	29	2

City of Amarillo
Cost Allocation Plan September 30, 2014
Central Stores Allocation

Indirect Entities	64,618	3,760
MAYOR AND COUNCIL	125	7
CITY SECRETARY	375	22
EMERGENCY MANAGEMENT SERVICES	565	33
MMRS HSGP GDEM	19	1
AIP PANTEX PROJECT FUND	1,656	96
Emergency Management	2,240	130
RADIO COMMUNICATIONS	96	6
CIVIC CENTER PROMOTIONS	530	31
BOX OFFICE OPERATIONS	3,357	195
LIBRARY	12,292	715
MUNICIPAL COURT	44,223	2,573
TEEN COURT	182	11
VITAL STATISTICS	1,964	114
ENGINEERING	2,065	120
STREET DEPARTMENT	371	22
SOLID WASTE COLLECTION	3,956	230
POLICE	25,640	1,492
TOTAL POLICE	25,640	1,492
ANIMAL MANAGEMENT AND WELFARE	102	6
TRAFFIC ADMINISTRATION	1,169	68
TRAFFIC FIELD OPERATIONS	788	46
TRAFFIC	1,957	114
ENVIRONMENTAL HEALTH	3,167	184
TRANSIT FIXED ROUTE	935	54
TRANSIT DEMAND RESPONSE	1,909	111
Transit	2,844	166
PARK MAINTENANCE	504	29
FIRE CIVILIAN PERSONNEL	135	8
PROGRAM MANAGEMENT	2,684	156
COMMUNITY DEVELOPMENT	2,684	156
HOUSING ASSISTANCE	15,828	921
HOUSING	15,828	921
Community Development Total	18,512	1,077
URBAN TRANSPORTATION PLANNING	820	48
AHD PUBLIC HEALTH	1,793	104
TDH IMMUNIZATIONS	92	5
HEALTH DEPARTMENT	1,885	110
WIC ADMINISTRATION	314	18
WIC NUTRITION EDUCATION	83	5
WIC	397	23
Greenways PID	392	23
Brenham PID	48	3
Colonies PID	410	24
Tutbury PID	13	1
Point West PID	11	1
Quail Creek PID	13	1
Vineyards PID	8	0

City of Amarillo
Cost Allocation Plan September 30, 2014
Central Stores Allocation

Public Impr Districts	895	52
UTILITIES OFFICE	419,162	24,392
WATER TRANSMISSION	17	1
SURFACE WATER TREATMENT	592	34
WATER DISTRIBUTION	235	14
WASTE WATER COLLECTION	25	1
RIVER ROAD WATER RECLAMATION	589	34
HOLLYWOOD ROAD WASTE WATER TRE	128	7
LABORATORY ADMINISTRATION	3,969	231
Water & Sewer	424,717	24,715
AIRPORT OPERATIONS	1,448	84
Airport	1,448	84
DRAINAGE UTILITY	61	4
Drainage Utility	61	4
HEALTH PLAN	38,362	2,232
Family Wellness Center	24	1
Employee Insurance	38,386	2,234
Direct Entities	593,246	34,523
Indirect Cost Plan	657,864	38,283

CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2013/2014

	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
SALARIES FROM 01/01/14 TO 12/31/14 DISTRIBUTED BASED ON EFFORT EXPENDED				
	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
MANAGER	39,305			39,305
MESSENGER		17,194		17,194
DEPARTMENT			164,587	164,587
	39,305	17,194	164,587	221,086
FULL TIME EQUIVALENETS	1	1	6	8

CITY OF AMARILLO
CENTRAL STORES
FISCAL YEAR 2013/2014

DEPARTMENT COST DISTRIBUTION				
	DEPT ADMIN	MAIL ROOM	INVENTORY	TOTAL
PERSONAL SERVICES	56,910	24,895	238,307	320,112
SUPPLIES	5,022			5,022
CONTRACTUAL SERVICES			15,978	15,978
OTHER CHARGES	-10,462			-10,462
TOTAL	51,470	24,895	254,285	330,650
DEPARTMENT OVERHEAD ALLOCATION				
		7,353	44,117	
TOTAL BY FUNCTION		32,248	298,402	330,650

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

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

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

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2014
Public Works Administration Allocation

Entity: PWAM - PUBLIC WORKS ADMIN

Accumulation of Costs

100 Financial Costs	449,181
10A Total Financial Costs	449,181
2300 City Manager-City Admin	724
2410 City Manager-Development Svcs	510
2700 Human Resources-City	583
3800 Accounting-Payroll	390
200 Total Indirect Costs	2,207
10 Total Costs	451,388

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
MUNICIPAL GARAGE OPERATIONS	46	57,838
Indirect Entities	46	57,838
ENGINEERING	16	20,118
STREET DEPARTMENT	85	106,874
SOLID WASTE COLLECTION	105	132,021
SOLID WASTE DISPOSAL	34	42,750
TRAFFIC ADMINISTRATION	38	47,779
TRAFFIC FIELD OPERATIONS	18	22,632
TRAFFIC	56	70,411
Photo Traffic Enforcement	1	1,257
Photo Traffic Enforcement	1	1,257
DRAINAGE UTILITY	16	20,118
Drainage Utility	16	20,118
Direct Entities	313	393,550
Indirect Cost Plan	359	451,388

CITY OF AMARILLO
 PUBLIC WORKS Cost Distribution
 Fiscal Year 2013/2014

	<u>Engineering Total</u>	<u>Public Works</u>	<u>Engineering Direct</u>
Salaries from 01/01/14 TO 12/31/14 Distribution based on effort expended			
Director of Public Works	150,972	150,972	
Asst Director of Public Works	131,124	131,124	
Other	738,370		738,370
Secretary	32,339	32,339	
TOTAL	1,052,805	314,435	738,370
Full Time Equivalent Employees	19.0	3.0	16.0

	<u>Engineering Total</u>	<u>Public Works</u>	<u>Engineering Direct</u>	<u>Method of</u>
Department Cost Distribution:				
Personal Services	1,376,717	411,176	965,541	1
Supplies	23,383	3,692	19,691	2
Car and Communication Allowance	16,653	16,653	0	
Contractual	94,274	14,885	79,389	2
Other	17,575	2,775	14,800	2
Less Reimbursements	0	0	0	2
TOTAL	1,528,602	449,181	1,079,421	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/14 TO 12/31/14.
- 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 2013/2014, 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, 2014
Municipal Garage Allocation

Entity: 61110 - MUNICIPAL GARAGE OPERATIONS

Accumulation of Costs

100 Financial Costs	1,961,085
10A Total Financial Costs	1,961,085
2300 City Manager-City Admin	11,098
2410 City Manager-Development Svcs	7,816
2700 Human Resources-City	8,941
3000 Finance-Cash Mgmt	1,215
3400 Finance-Internal Auditor	753
3700 Accounting-General	27,416
3800 Accounting-Payroll	5,979
4000 Accounting-Audit	5,579
4100 Purchasing	18,584
4300 Central Stores	2
4400 IS-Printing Services	213
4500 Central Stores	66,534
4710 IS-JDE	14,184
4730 IS-HB	5,903
4740 IS-Kronos	6,802
4900 IS-Microsystems	17,629
5000 IS-Replacement	7,930
5110 IS-Telecommunications	10,051
5210 IS-Reimbursement	-66,273
8900 Public Works Director	57,838
200 Total Indirect Costs	208,194
10 Total Costs	2,169,279

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
MG FUEL	-147,215	-162,844
MG OPERATING	2,108,300	2,332,122
Indirect Entities	1,961,085	2,169,279
Indirect Cost Plan	1,961,085	2,169,279

Entity: 61120 - MUNICIPAL GARAGE REPLACEMENT

Accumulation of Costs

100 Financial Costs	-2,119,469
10A Total Financial Costs	-2,119,469
3700 Accounting-General	38,990
4000 Accounting-Audit	7,934
4100 Purchasing	26,430
4500 Central Stores	62
200 Total Indirect Costs	73,417
10 Total Costs	-2,046,052

City of Amarillo
Cost Allocation Plan September 30, 2014
Municipal Garage Allocation

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL SERVICES	5,137	-756
FACILITIES MAINTENANCE	82,692	-12,176
BUILDING SAFETY	85,394	-12,574
PARKS & RECREATION ADMINISTRAT	5,137	-756
FIRE SUPPORT	755,669	-111,267
FIRE MARSHAL	14,172	-2,087
Fire	769,841	-113,354
DIRECTOR OF UTILITIES	49,959	-7,356
Indirect Entities	998,160	-146,973
EMERGENCY MANAGEMENT SERVICES	22,353	-3,291
Emergency Management	22,353	-3,291
RADIO COMMUNICATIONS	12,089	-1,780
CIVIC CENTER OPERATIONS	19,773	-2,911
LIBRARY	4,980	-733
ENGINEERING	41,635	-6,130
STREET DEPARTMENT	1,567,729	-230,838
SOLID WASTE COLLECTION	3,490,639	-513,974
SOLID WASTE DISPOSAL	1,792,604	-263,949
POLICE	2,054,810	-302,558
TOTAL POLICE	2,054,810	-302,558
ANIMAL MANAGEMENT AND WELFARE	163,138	-24,021
TRAFFIC ADMINISTRATION	11,532	-1,698
TRAFFIC FIELD OPERATIONS	158,000	-23,264
TRAFFIC	169,532	-24,962
ENVIRONMENTAL HEALTH	60,104	-8,850
ROSS ROGERS	315,621	-46,473
COMANCHE TRAIL	164,122	-24,166
PARKS & RECREATION PROGRAM	4,980	-733
PARK MAINTENANCE	991,506	-145,993
ZOO MAINTENANCE	10,694	-1,575
CODE INSPECTOR	5,200	-766
REHAB SUPPORT	10,401	-1,531
COMMUNITY DEVELOPMENT	15,601	-2,297
HOUSING ASSISTANCE	5,200	-766
HOUSING	5,200	-766
Community Development Total	20,801	-3,063
AHD PUBLIC HEALTH	8,026	-1,182
HEALTH DEPARTMENT	8,026	-1,182
GREENWAYS AT HILLSIDE	2,173	-320
BRENHAM IMPROVEMENT DISTRICT	68	-10
COLONIES #5	2,377	-350
Public Impr Districts	4,618	-680
UTILITIES OFFICE	35,280	-5,195
WATER PRODUCTION	116,052	-17,088
WATER TRANSMISSION	54,233	-7,985
SURFACE WATER TREATMENT	88,972	-13,101
WATER DISTRIBUTION	476,643	-70,183

City of Amarillo
Cost Allocation Plan September 30, 2014
Municipal Garage Allocation

WASTE WATER COLLECTION	450,780	-66,374
RIVER ROAD WATER RECLAMATION	79,098	-11,647
HOLLYWOOD ROAD WASTE WATER TRE	81,180	-11,953
LABORATORY ADMINISTRATION	42,120	-6,202
Water & Sewer	1,424,358	-209,728
DRAINAGE UTILITY	553,427	-81,489
Drainage Utility	553,427	-81,489
Direct Entities	12,897,539	-1,899,080
Indirect Cost Plan	13,895,699	-2,046,052

Entity: 61110FL - MG FUEL

Accumulation of Costs

5300 MG-Operations	-162,844
200 Total Indirect Costs	-162,844
10 Total Costs	-162,844

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES MAINTENANCE	3,639	-137
BUILDING SAFETY	3,930	-148
FIRE OPERATIONS	150	-6
FIRE SUPPORT	49,601	-1,863
FIRE MARSHAL	15,534	-583
Fire	65,285	-2,452
MG OPERATING	3,616,910	-135,854
Indirect Entities	3,689,764	-138,590
RADIO COMMUNICATIONS	362	-14
STREET DEPARTMENT	3,948	-148
SOLID WASTE DISPOSAL	2,154	-81
POLICE	90,856	-3,413
NARCOTICS UNIT	9,525	-358
TOTAL POLICE	100,381	-3,770
ANIMAL MANAGEMENT AND WELFARE	62	-2
TRAFFIC FIELD OPERATIONS	98	-4
Traffic	98	-4
TRANSIT FIXED ROUTE	347,864	-13,066
TRANSIT DEMAND RESPONSE	177,168	-6,655
Transit	525,032	-19,721
ROSS ROGERS	1,115	-42
COMANCHE TRAIL	679	-26
PARK MAINTENANCE	1,605	-60
WATER PRODUCTION	2,657	-100
WATER TRANSMISSION	1,262	-47
SURFACE WATER TREATMENT	4,072	-153
WATER DISTRIBUTION	1,253	-47
WASTE WATER COLLECTION	1,019	-38
RIVER ROAD WATER RECLAMATION	16	-1

City of Amarillo
Cost Allocation Plan September 30, 2014
Municipal Garage Allocation

Water & Sewer	10,279	-386
Direct Entities	645,715	-24,254
Indirect Cost Plan	4,335,479	-162,844

Entity: 61110OP - MG OPERATING

Accumulation of Costs

5300 MG-Operations	2,332,122
5320 MG Fuel	-135,854
200 Total Indirect Costs	2,196,269
10 Total Costs	2,196,269

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL SERVICES	5,137	812
FACILITIES MAINTENANCE	82,692	13,070
BUILDING SAFETY	85,394	13,497
PARKS & RECREATION ADMINISTRAT	5,137	812
FIRE SUPPORT	755,669	119,436
FIRE MARSHAL	14,172	2,240
Fire	769,841	121,676
DIRECTOR OF UTILITIES	49,959	7,896
Indirect Entities	998,160	157,763
EMERGENCY MANAGEMENT SERVICES	22,353	3,533
Emergency Management	22,353	3,533
RADIO COMMUNICATIONS	12,089	1,911
CIVIC CENTER OPERATIONS	19,773	3,125
LIBRARY	4,980	787
ENGINEERING	41,635	6,581
STREET DEPARTMENT	1,567,729	247,786
SOLID WASTE COLLECTION	3,490,639	551,709
SOLID WASTE DISPOSAL	1,792,604	283,328
POLICE	2,054,810	324,771
TOTAL POLICE	2,054,810	324,771
ANIMAL MANAGEMENT AND WELFARE	163,138	25,785
TRAFFIC ADMINISTRATION	11,532	1,823
TRAFFIC FIELD OPERATIONS	158,000	24,973
TRAFFIC	169,532	26,795
ENVIRONMENTAL HEALTH	60,104	9,500
ROSS ROGERS	315,621	49,885
COMANCHE TRAIL	164,122	25,940
PARKS & RECREATION PROGRAM	4,980	787
PARK MAINTENANCE	991,506	156,711
ZOO MAINTENANCE	10,694	1,690
CODE INSPECTOR	5,200	822
REHAB SUPPORT	10,401	1,644
COMMUNITY DEVELOPMENT	15,601	2,466
HOUSING ASSISTANCE	5,200	822

**City of Amarillo
Cost Allocation Plan September 30, 2014
Municipal Garage Allocation**

HOUSING	5,200	822
Community Development Total	20,801	3,288
AHD PUBLIC HEALTH	8,026	1,269
HEALTH DEPARTMENT	8,026	1,269
GREENWAYS AT HILLSIDE	2,173	343
BRENHAM IMPROVEMENT DISTRICT	68	11
COLONIES #5	2,377	376
Public Impr Districts	4,618	730
UTILITIES OFFICE	35,280	5,576
WATER PRODUCTION	116,052	18,342
WATER TRANSMISSION	54,233	8,572
SURFACE WATER TREATMENT	88,972	14,062
WATER DISTRIBUTION	476,643	75,335
WASTE WATER COLLECTION	450,780	71,248
RIVER ROAD WATER RECLAMATION	79,098	12,502
HOLLYWOOD ROAD WASTE WATER TRE	81,180	12,831
LABORATORY ADMINISTRATION	42,120	6,657
Water & Sewer	1,424,358	225,125
DRAINAGE UTILITY	553,427	87,471
Drainage Utility	553,427	87,471
Direct Entities	12,897,539	2,038,506
Indirect Cost Plan	13,895,699	2,196,269

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 2013/2014 costs of the Legal Department have been functionalized and allocated as follows:

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

Reference: OMB A-87, Attachment C

**City of Amarillo
Cost Allocation Plan September 30, 2014
Legal Allocation**

Entity: 1210 - LEGAL

Accumulation of Costs

100 Financial Costs	985,262
110 Depreciation Adjustment	885
111 IT Charges	32,341
10A Total Financial Costs	1,018,488
2300 City Manager-City Admin	1,930
2700 Human Resources-City	1,555
3400 Finance-Internal Auditor	645
3700 Accounting-General	3,003
3800 Accounting-Payroll	1,040
4000 Accounting-Audit	611
4100 Purchasing	2,036
4300 Central Stores	52
4400 IS-Printing Services	157
4710 IS-JDE	2,182
4730 IS-HB	6,641
4740 IS-Kronos	1,611
4900 IS-Microsystems	12,928
5000 IS-Replacement	5,815
5110 IS-Telecommunications	5,528
5210 IS-Reimbursement	-32,748
200 Total Indirect Costs	12,986
10 Total Costs	1,031,474

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CITY ATTORNEY-ACA	285,842	299,249
CITY ATTORNEY-CA	204,892	214,502
Indirect Entities	490,734	513,751
MAYOR AND COUNCIL	191,118	200,082
POLICE	303,410	317,641
TOTAL POLICE	303,410	317,641
Direct Entities	494,528	517,723
Indirect Cost Plan	985,262	1,031,474

City of Amarillo
Cost Allocation Plan September 30, 2014
Legal Allocation

Entity: 1210CA - CITY ATTORNEY-CA

Accumulation of Costs

5500 Legal	214,502
200 Total Indirect Costs	214,502
10 Total Costs	214,502

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	4.25	3,473
FACILITIES MAINTENANCE	2.25	1,839
CIVILIAN PERSONNEL	25.75	21,042
PLANNING	27.5	22,472
BUILDING SAFETY	15	12,257
FIRE OPERATIONS	6.25	5,107
Fire	6.25	5,107
DIRECTOR OF UTILITIES	14.25	11,644
Indirect Entities	95.25	77,834
MAYOR AND COUNCIL	17	13,892
CITY SECRETARY	13.75	11,236
EMERGENCY MANAGEMENT SERVICES	5	4,086
Emergency Management	5	4,086
CIVIC CENTER OPERATIONS	3	2,451
LIBRARY	3	2,451
MUNICIPAL COURT	3.25	2,656
ENGINEERING	2	1,634
STREET DEPARTMENT	0.25	204
POLICE	27.25	22,267
TOTAL POLICE	27.25	22,267
ANIMAL MANAGEMENT AND WELFARE	36.75	30,030
TRAFFIC ADMINISTRATION	6	4,903
TRAFFIC	6	4,903
TRANSIT FIXED ROUTE	1	817
Transit	1	817
PROGRAM MANAGEMENT	5	4,086
COMMUNITY DEVELOPMENT	5	4,086
Community Development Total	5	4,086
AHD PUBLIC HEALTH	12	9,806
HEALTH DEPARTMENT	12	9,806
UTILITIES OFFICE	7.75	6,333
Water & Sewer	7.75	6,333
AIRPORT OPERATIONS	1.25	1,021
Airport	1.25	1,021
HEALTH PLAN	3.5	2,860
Employee Insurance	3.5	2,860
AEDC OPERATIONS	2.25	1,839
AEDC	2.25	1,839

**City of Amarillo
Cost Allocation Plan September 30, 2014
Legal Allocation**

AHD OPERATING	9.5	7,763
AHD	9.5	7,763
TIRZ #1	2	1,634
AMARILLO LOCAL GOVERNMENT	5.75	4,699
AMARILLO LOCAL GOVERNMENT	5.75	4,699
Direct Entities	167.25	136,668
Indirect Cost Plan	262.5	214,502

Entity: 1210ACA - CITY ATTORNEY-ACA

Accumulation of Costs

5500 Legal	299,249
200 Total Indirect Costs	299,249
10 Total Costs	299,249

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES MAINTENANCE	6	3,410
AECC	8	4,547
CIVILIAN PERSONNEL	8	4,547
PLANNING	8.5	4,831
BUILDING SAFETY	13.5	7,673
PARKS & RECREATION ADMINISTRAT	27	15,346
FIRE OPERATIONS	25	14,209
Fire	25	14,209
DIRECTOR OF UTILITIES	71	40,355
Indirect Entities	167	94,918
MAYOR AND COUNCIL	3.5	1,989
EMERGENCY MANAGEMENT SERVICES	4	2,273
Emergency Management	4	2,273
RADIO COMMUNICATIONS	3	1,705
CIVIC CENTER OPERATIONS	4	2,273
MUNICIPAL COURT	5	2,842
BENEFITS	7	3,979
ENGINEERING	45	25,577
STREET DEPARTMENT	2	1,137
POLICE	174.5	99,181
TOTAL POLICE	174.5	99,181
ANIMAL MANAGEMENT AND WELFARE	27	15,346
TRAFFIC ADMINISTRATION	7	3,979
Traffic	7	3,979
ENVIRONMENTAL HEALTH	2	1,137
TRANSIT FIXED ROUTE	1	568
Transit	1	568
PROGRAM MANAGEMENT	14.5	8,241
COMMUNITY DEVELOPMENT	14.5	8,241
Community Development Total	14.5	8,241

**City of Amarillo
 Cost Allocation Plan September 30, 2014
 Legal Allocation**

AHD PUBLIC HEALTH	21.5	12,220
HEALTH DEPARTMENT	21.5	12,220
WIC ADMINISTRATION	1.5	853
WIC	1.5	853
UTILITIES OFFICE	8	4,547
Water & Sewer	8	4,547
AIRPORT OPERATIONS	29	16,483
Airport	29	16,483
Direct Entities	359.5	204,330
Indirect Cost Plan	526.5	299,249

CITY OF AMARILLO
 LEGAL DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2013/14

	CITY ATTORNEY	ASST CITY ATTORNEY	COURT PROSECUTORS	GENERAL GOVT	TOTAL
SALARIES FROM 01/01/14 TO 12/31/14 DISTRIBUTED BASED ON EFFORT EXPENDED					
CITY ATTORNEY	188,700		3,851		192,551
DEPUTY CITY ATTORNEY		113,669	20,059		133,728
ATTORNEY III		77,581	4,083		81,664
ATTORNEY II (PSLA)		26,065	2,896		28,961
SECRETARY	14,230	14,230	3,161		31,622
COURT SECRETARY			26,152		26,152
GENERAL GOVT ADJ 2%,15%,30%,35%	-72,373	-49,407		121,780	
PROSECUTORS			133,130		133,130
TOTAL	130,557	182,138	193,332	121,780	627,808

	<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	811,685	168,796	235,484	249,957	157,448
SUPPLIES	50,407	10,482	14,624	15,523	9,778
CONTRACTUAL SERVICES	105,813	22,005	30,698	32,585	20,525
OTHER CHARGES	17,357	3,610	5,036	5,345	3,367
TOTAL	<u>985,262</u>	<u>204,893</u>	<u>285,842</u>	<u>303,410</u>	<u>191,118</u>

RECOVERIES

BALANCE PER AUDIT 985,262

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 2013/2014 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, 2014
Custodial Services Allocation

Entity: 1251 - CUSTODIAL SERVICES

Accumulation of Costs

100 Financial Costs	931,397
110 Depreciation Adjustment	600
10A Total Financial Costs	931,997
2300 City Manager-City Admin	6,031
2420 City Manager-Financial & Leisure	5,868
2700 Human Resources-City	4,859
3400 Finance-Internal Auditor	72
3700 Accounting-General	3,983
3800 Accounting-Payroll	3,250
4000 Accounting-Audit	810
4100 Purchasing	2,700
4500 Central Stores	6,087
5310 MG Operating	812
5400 MG-Replacement	-756
200 Total Indirect Costs	33,715
10 Total Costs	965,712

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
CUSTODIAL-CITY HALL	171,001	177,301
CUSTODIAL SERV-CEN SERV	85,842	89,004
CUSTODIAL SERVICES-FACILITIES	25,604	26,547
CUSTODIAL SERVICES-LIBRARIES	246,121	255,188
CUSTODIAL SERVICES-POLICE	184,028	190,808
AECC	24,165	25,055
Indirect Entities	736,761	763,904
EMERGENCY MANAGEMENT SERVICES	26,307	27,276
Emergency Management	26,307	27,276
MUNICIPAL COURT	50,790	52,661
ANIMAL MANAGEMENT AND WELFARE	15,784	16,365
AHD PUBLIC HEALTH	25,395	26,331
HEALTH DEPARTMENT	25,395	26,331
WIC ADMINISTRATION	35,226	36,524
WIC	35,226	36,524
Family Wellness Center	10,072	10,443
Employee Insurance	10,072	10,443
Presidents Office	31,063	32,207
CHAMBER OF COMMERCE	31,063	32,207
Direct Entities	194,637	201,808
Indirect Cost Plan	931,398	965,712

City of Amarillo
Cost Allocation Plan September 30, 2014
Custodial Services Allocation

Entity: 1251CHALL - CUSTODIAL-CITY HALL

Accumulation of Costs

6100 Custodial Services	177,301
200 Total Indirect Costs	177,301
10 Total Costs	177,301

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	1,106	5,869
PLANNING	2,226	11,812
BUILDING SAFETY	3,920	20,801
PARKS & RECREATION ADMINISTRAT	2,493	13,229
DIRECTOR OF UTILITIES	2,895	15,362
Indirect Entities	12,640	67,074
MAYOR AND COUNCIL	3,299	17,506
CITY SECRETARY	348	1,847
RADIO COMMUNICATIONS	1,089	5,779
ENGINEERING	3,189	16,922
TRAFFIC ADMINISTRATION	2,150	11,409
TRAFFIC	2,150	11,409
PROGRAM MANAGEMENT	1,351	7,169
COMMUNITY DEVELOPMENT	1,351	7,169
HOUSING ASSISTANCE	1,351	7,169
HOUSING	1,351	7,169
Community Development Total	2,702	14,338
URBAN TRANSPORTATION PLANNING	620	3,290
UTILITIES OFFICE	5,435	28,841
Water & Sewer	5,435	28,841
HEALTH PLAN	1,940	10,295
Employee Insurance	1,940	10,295
Direct Entities	20,772	110,227
Indirect Cost Plan	33,412	177,301

Entity: 1251CSER - CUSTODIAL SERV-CEN SERV

Accumulation of Costs

6100 Custodial Services	89,004
200 Total Indirect Costs	89,004
10 Total Costs	89,004

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE OPERATIONS	310	886
Fire	310	886

City of Amarillo
Cost Allocation Plan September 30, 2014
Custodial Services Allocation

Indirect Entities	310	886
RADIO COMMUNICATIONS	420	1,200
STREET DEPARTMENT	4,660	13,314
SOLID WASTE COLLECTION	5,588	15,965
TRAFFIC ADMINISTRATION	2,527	7,220
TRAFFIC	2,527	7,220
TRANSIT FIXED ROUTE	3,104	8,868
Transit	3,104	8,868
PARK MAINTENANCE	6,865	19,613
WATER DISTRIBUTION	3,839	10,968
WASTE WATER COLLECTION	3,840	10,971
Water & Sewer	7,679	21,939
Direct Entities	30,843	88,119
Indirect Cost Plan	31,153	89,004

Entity: 1251FAC - CUSTODIAL SERVICES-FACILITIES

Accumulation of Costs

6100 Custodial Services	26,547
200 Total Indirect Costs	26,547
10 Total Costs	26,547

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ENVIRONMENTAL HEALTH	2,114	24,810
VECTOR CONTROL	148	1,737
Direct Entities	2,262	26,547
Indirect Cost Plan	2,262	26,547

Entity: 1251LIB - CUSTODIAL SERVICES-LIBRARIES

Accumulation of Costs

6100 Custodial Services	255,188
200 Total Indirect Costs	255,188
10 Total Costs	255,188

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY ADMIN	538	1,225
Indirect Entities	538	1,225
LIBRARY	108,355	246,806
HARRINGTON LIBRARY CONSTORTIUM	3,142	7,157
HARRINGTON LIBRARY CONSORTIUM	3,142	7,157
Direct Entities	111,497	253,963
Indirect Cost Plan	112,035	255,188

City of Amarillo
Cost Allocation Plan September 30, 2014
Custodial Services Allocation

Entity: 1251POL - CUSTODIAL SERVICES-POLICE

Accumulation of Costs

6100 Custodial Services	190,808
200 Total Indirect Costs	190,808
10 Total Costs	190,808

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	3	1,599
Indirect Entities	3	1,599
POLICE	355	189,209
TOTAL POLICE	355	189,209
Direct Entities	355	189,209
Indirect Cost Plan	358	190,808

CITY OF AMARILLO
 FACILITIES MAINTENANCE-BUILDING CLEANING
 FISCAL YEAR 2013/2014

	BUILDING CLEANING	UTILITIES	TOTAL
DEPARTMENT COST DISTRIBUTION:			
PERSONAL SERVICES	827,850		827,850
SUPPLIES	78,114		78,114
UTILITIES		418,181	418,181
OTHER COSTS	25,433		25,433
TOTAL	931,397	418,181	1,349,578
COST ADJUSTMENTS:			
UTILITIES USED FOR SEWER STORAGE BLDG. TRANSFERRED TO MAINTENANCE		-418,181	0
TOTAL	931,397	0	931,397

COST DISTRIBUTION:

	SQ FT			
CLINIC	4,585	10,072	0	10,072
EMERGENCY MANAGEMENT	11,975	26,307		26,307
DISPATCH	11,000	24,165		24,165
CITY HALL	77,840	171,001		171,001
POLICE	83,770	184,028		184,028
COURT	23,120	50,790		50,790
LIBRARIES	112,035	246,121		246,121
CENTRAL SERVICES	39,075	85,842		85,842
BIVINS BUILDING	14,140	31,063		31,063
ANIMAL SHELTER	7,185	15,784		15,784
WIC	16,035	35,226		35,226
PUBLIC HEATHLH FACILITIES BLDG.	11,560	25,395		25,395
	11,655	25,604		25,604
TOTAL	423,975	931,398	0	931,398

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, 2014
Facilities Allocation

Entity: 1252 - FACILITIES MAINTENANCE

Accumulation of Costs

100 Financial Costs	2,707,420
110 Depreciation Adjustment	686,850
111 IT Charges	65,749
10A Total Financial Costs	3,460,019
2300 City Manager-City Admin	6,031
2420 City Manager-Financial & Leisure	5,868
2700 Human Resources-City	4,859
3400 Finance-Internal Auditor	108
3700 Accounting-General	5,585
3800 Accounting-Payroll	3,250
4000 Accounting-Audit	1,136
4100 Purchasing	3,786
4300 Central Stores	1
4400 IS-Printing Services	66
4500 Central Stores	1,402
4710 IS-JDE	2,182
4730 IS-HB	2,214
4740 IS-Kronos	9,488
4900 IS-Microsystems	15,279
5000 IS-Replacement	6,873
5110 IS-Telecommunications	29,149
5200 IS-CAD	2,211
5210 IS-Reimbursement	-66,576
5310 MG Operating	13,070
5320 MG Fuel	-137
5400 MG-Replacement	-12,176
5600 Legal-City Atty	1,839
5700 Legal-Asst City Attys	3,410
200 Total Indirect Costs	38,916
10 Total Costs	3,498,935

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FACILITIES-CITY HALL	297,959	385,996
FACILITIES-CENTRAL SERVICES	397,582	515,054
FACILITIES-FAC BUILDING	88,888	115,151
FACILITIES-LIBRARIES	337,223	436,861
FACILITIES-POLICE	535,733	694,024
AECC	45,245	58,613
FIRE OPERATIONS	178,547	231,302
Fire	178,547	231,302
Indirect Entities	1,881,177	2,437,003
EMERGENCY MANAGEMENT SERVICES	57,997	75,133
Emergency Management	57,997	75,133

City of Amarillo
Cost Allocation Plan September 30, 2014
Facilities Allocation

CIVIC CENTER OPERATIONS	575,202	745,155
MUNICIPAL COURT	30,121	39,021
SOLID WASTE DISPOSAL	8,188	10,607
ANIMAL MANAGEMENT AND WELFARE	22,887	29,649
ROSS ROGERS	8,005	10,370
COMANCHE TRAIL	7,371	9,549
PARK MAINTENANCE	5,048	6,540
AHD PUBLIC HEALTH	15,061	19,511
HEALTH DEPARTMENT	15,061	19,511
WIC ADMINISTRATION	26,838	34,768
WIC	26,838	34,768
Family Wellness Center	16,899	21,892
Employee Insurance	16,899	21,892
Presidents Office	46,112	59,737
CHAMBER OF COMMERCE	46,112	59,737
Direct Entities	819,729	1,061,932
Indirect Cost Plan	2,700,906	3,498,935

Entity: 1252CHALL - FACILITIES-CITY HALL

Accumulation of Costs

7100 Facilities	385,996
200 Total Indirect Costs	385,996
10 Total Costs	385,996

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
RISK MANAGEMENT	1,106	12,777
PLANNING	1,801	20,806
BUILDING SAFETY	3,920	45,286
PARKS & RECREATION ADMINISTRAT	2,493	28,801
DIRECTOR OF UTILITIES	2,895	33,445
Indirect Entities	12,215	141,115
MAYOR AND COUNCIL	3,299	38,112
CITY SECRETARY	348	4,020
RADIO COMMUNICATIONS	1,089	12,581
ENGINEERING	3,189	36,841
TRAFFIC ADMINISTRATION	2,150	24,838
TRAFFIC	2,150	24,838
PROGRAM MANAGEMENT	1,351	15,608
COMMUNITY DEVELOPMENT	1,351	15,608
HOUSING ASSISTANCE	1,351	15,608
HOUSING	1,351	15,608
Community Development Total	2,702	31,215
URBAN TRANSPORTATION PLANNING	620	7,163
UTILITIES OFFICE	5,435	62,788
Water & Sewer	5,435	62,788

**City of Amarillo
Cost Allocation Plan September 30, 2014
Facilities Allocation**

HEALTH PLAN	1,940	22,412
Employee Insurance	1,940	22,412
COMMUNITY SERVICE ADMIN	425	4,910
Direct Entities	21,197	244,881
Indirect Cost Plan	33,412	385,996

Entity: 1252CSER - FACILITIES-CENTRAL SERVICES

Accumulation of Costs

7100 Facilities	515,054
200 Total Indirect Costs	515,054
10 Total Costs	515,054

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE OPERATIONS	9,824	30,545
Fire	9,824	30,545
Indirect Entities	9,824	30,545
RADIO COMMUNICATIONS	3,007	9,349
STREET DEPARTMENT	25,607	79,617
SOLID WASTE COLLECTION	44,592	138,645
TRAFFIC ADMINISTRATION	12,943	40,242
TRAFFIC	12,943	40,242
ENVIRONMENTAL HEALTH	458	1,424
TRANSIT FIXED ROUTE	25,208	78,376
Transit	25,208	78,376
PARK MAINTENANCE	13,742	42,726
WATER DISTRIBUTION	15,137	47,064
WASTE WATER COLLECTION	15,138	47,067
Water & Sewer	30,275	94,130
Direct Entities	155,832	484,510
Indirect Cost Plan	165,656	515,054

Entity: 1252FAC - FACILITIES-FAC BUILDING

Accumulation of Costs

7100 Facilities	115,151
200 Total Indirect Costs	115,151
10 Total Costs	115,151

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ENVIRONMENTAL HEALTH	2,114	107,617
VECTOR CONTROL	148	7,534
Direct Entities	2,262	115,151
Indirect Cost Plan	2,262	115,151

City of Amarillo
Cost Allocation Plan September 30, 2014
Facilities Allocation

Entity: 1252LIB - FACILITIES-LIBRARIES

Accumulation of Costs

7100 Facilities	436,861
200 Total Indirect Costs	436,861
10 Total Costs	436,861

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY ADMIN	538	1,879
Indirect Entities	538	1,879
LIBRARY	121,426	424,011
HARRINGTON LIBRARY CONSTORTIUM	3,142	10,972
HARRINGTON LIBRARY CONSORTIUM	3,142	10,972
Direct Entities	124,568	434,983
Indirect Cost Plan	125,106	436,861

Entity: 1252POL - FACILITIES-POLICE

Accumulation of Costs

7100 Facilities	694,024
200 Total Indirect Costs	694,024
10 Total Costs	694,024

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	3	5,816
Indirect Entities	3	5,816
POLICE	355	688,209
TOTAL POLICE	355	688,209
Direct Entities	355	688,209
Indirect Cost Plan	358	694,024

CITY OF AMARILLO, TEXAS
 BUILDING MAINTENANCE Cost Distribution
 FISCAL YEAR 2013/2014

	Bldg Use Fee	General Maint	Utilities	Total
Department Cost Distribution:				
Personal Services		1,306,208		1,306,208
Supplies		35,787		35,787
Contractual Services		436,679		436,679
Other		48,027		48,027
Total	0	1,826,701		1,826,701
Cost Adjustments:				
Police			288,307	288,307
Library Utilities			174,231	174,231
Trans from Bldg Cleaning			418,181	418,181
Total	0	1,826,701	880,719	2,707,420

Cost Distribution:

	Sq Ft			
Civic Center	438,095	570,762	4,440	575,202
City Hall	82,840	107,926	190,033	297,959
Clinic	5,232	6,816	10,083	16,899
Emergency Management	17,956	23,394	34,603	57,997
Dispatch	14,008	18,250	26,995	45,245
Police	189,584	246,995	288,738	535,733
Court	23,120	30,121	0	30,121
Ross Rogers Club House	6,144	8,005	0	8,005
Comanche Club House	5,658	7,371	0	7,371
WIC	20,600	26,838	0	26,838
Public Health	11,560	15,061	0	15,061
Libraries	125,106	162,992	174,231	337,223
Central Services	233,662	304,421	93,161	397,582
Bivins Building	18,042	23,506	22,606	46,112
Animal Shelter	17,567	22,887	0	22,887
Facilities Bldg.	40,725	53,059	35,829	88,888
Fire Stations	137,046	178,547	0	178,547
Landfill	6,285	8,188	0	8,188
Parks	3,875	5,048	0	5,048
Garfield Building	5,000	6,514	0	6,514
Total	1,402,105	0	1,826,701	880,719
				2,707,420

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, 2014
Civilian Personnel Allocation**

Entity: 1640 - CIVILIAN PERSONNEL

Accumulation of Costs

100 Financial Costs	4,011,370
10A Total Financial Costs	4,011,370
2300 City Manager-City Admin	15,199
2700 Human Resources-City	12,245
3400 Finance-Internal Auditor	287
3700 Accounting-General	11,838
3800 Accounting-Payroll	8,189
4000 Accounting-Audit	2,409
4100 Purchasing	8,024
5600 Legal-City Atty	21,042
5700 Legal-Asst City Attys	4,547
200 Total Indirect Costs	83,779
10 Total Costs	4,095,149

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE ADMIN	533,654	59,595
Indirect Entities	533,654	59,595
POLICE	36,137,167	4,035,554
TOTAL POLICE	36,137,167	4,035,554
Direct Entities	36,137,167	4,035,554
Indirect Cost Plan	36,670,821	4,095,149

CITY OF AMARILLO
 CIVILIAN PERSONNEL
 Fiscal Year 2013/2014

	Total	PD Admin	PD Direct
Chief's Office			
Secretary III	55,127	55,127	
Clerk-Typist	24,571	24,571	
Training & Personnel			
Director			
Clerk Typist IV	34,158		34,158
Clerk Typist I	21,408		21,408
Payroll Clerk	24,945		24,945
Other Civilian Personnel	1,322,766		1,322,766
Total	1,482,975	79,698	1,403,277
Number of Employees	63	2	61

	Total	PD Admin	PD Direct	Method of Dist
Personal Services	2,244,224	120,609	2,123,615	1
Supplies	0	0	0	
Contractual Services	1,757,240	94,438	1,662,802	2
Other Charges	9,906	532	9,374	2
	4,011,370	215,579	3,795,791	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/13 to 12/31/14
- 2 Distributed based on number of employees.

Amount per 13/14 Audit 4,011,370

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 2013/2014, which jointly benefited grant and community programs. Administrative costs identified have been allocated to the Police Department cost functions, which include applicable grant programs. The Police direct function has been included solely for informational purposes and has no bearing on grant programs.

**City of Amarillo
 Cost Allocation Plan September 30, 2014
 Police Administration Allocation**

Entity: PDAM - POLICE ADMIN

Accumulation of Costs

100 Financial Costs	533,654
10A Total Financial Costs	533,654
2300 City Manager-City Admin	724
2700 Human Resources-City	583
3800 Accounting-Payroll	390
6300 Custodial Services-Police	1,599
7400 Facilities-Police	5,816
8400 Civilian Personnel	59,595
200 Total Indirect Costs	68,706
10 Total Costs	602,360

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
POLICE	1	602,360
TOTAL POLICE	1	602,360
Direct Entities	1	602,360
Indirect Cost Plan	1	602,360

CITY OF AMARILLO
POLICE Cost Distribution
Fiscal Year 2013/2014

	<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 01/01/2014 thru 12/31/2014 Distribution based on effort expended				
POLICE CHIEF		158,600		
ASST. POLICE CHIEF		129,289		
ASST. POLICE CHIEF		126,617		
Other Police			25,136,008	
Total	25,550,514	414,506	25,136,008	
Number of Employees	358	3	355	

	<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	32,625,383	529,282	32,096,101	1
Supplies	155,243	1,301	153,942	2
Utilities	288,307		288,307	
Police Direct Supplies	833,938		833,938	
Contractual Services	39,257	329	38,928	2
Police Direct Contractual Services	2,641,082		2,641,082	
Other Charges	365,175	3,060	362,115	2
Other Agencies	30,337		30,337	
Reimbursements	-19,594	-318	-19,276	2
Total	36,959,128	533,654	36,425,474	
Cost Adjustments:				
Utilities to Maint	-288,307		-288,307	3
Total	36,670,821	533,654	36,137,167	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/14 thru 12/31/14.
- 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 2013/2014. 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 2013/2014 fiscal year.

Reference: OMB A-87, Section E

City of Amarillo
Cost Allocation Plan September 30, 2014
Planning Allocation

Entity: 1720 - PLANNING

Accumulation of Costs

100 Financial Costs	494,718
110 Depreciation Adjustment	37,641
111 IT Charges	45,699
10A Total Financial Costs	578,058
2300 City Manager-City Admin	1,689
2410 City Manager-Development	1,189
2700 Human Resources-City	1,361
3400 Finance-Internal Auditor	1,470
3700 Accounting-General	1,595
3800 Accounting-Payroll	910
4000 Accounting-Audit	325
4100 Purchasing	1,081
4300 Central Stores	124
4400 IS-Printing Services	837
4710 IS-JDE	3,273
4730 IS-HB	5,903
4740 IS-Kronos	1,253
4900 IS-Microsystems	10,578
5000 IS-Replacement	4,758
5110 IS-Telecom	7,036
5200 IS-CAD	7,739
5210 IS-Reimbursement	-46,274
5600 Legal-City Atty	22,472
5700 Legal-Asst City Attys	4,831
6200 Custodial Services-City H	11,812
7300 Facilities-City Hall	20,806
200 Total Indirect Costs	64,767
10 Total Costs	642,825

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Planning Admin	142,175	184,739
Planning PIDS	26,348	34,236
Indirect Entities	168,523	218,975
City Planning	326,195	423,850
Direct Entities	326,195	423,850
Indirect Cost Plan	494,718	642,825

**City of Amarillo
Cost Allocation Plan September 30, 2014
Planning Allocation**

Entity: 1720PIDS - PLANNING PIDS

Accumulation of Costs

9700 Planning	34,236
200 Total Indirect Costs	34,236
10 Total Costs	34,236

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Greenways PID	277,613	15,574
Brenham PID	12,566	705
Colonies PID	261,602	14,676
Tutbury PID	12,148	681
Point West PID	34,563	1,939
Quail Creek PID	8,079	453
Vineyards PID	3,435	193
Redstone PID	276	15
Public Impr Districts	610,282	34,236
Direct Entities	610,282	34,236
Indirect Cost Plan	610,282	34,236

Entity: 1720ADM - PLANNING ADMINISTRATION

Accumulation of Costs

9700 Planning	184,739
200 Total Indirect Costs	184,739
10 Total Costs	184,739

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
City Planning	7	117,561
URBAN TRANSPORTATION PLANNING	4	67,178
Direct Entities	11	184,739
Indirect Cost Plan	11	184,739

CITY OF AMARILLO
 PLANNING DEPARTMENT Cost Distribution
 Fiscal Year 2013/2014

	Planning Total	City Planning	Planning Admin	PIDs
Chief Planner	100%		96%	4%
Planner	100%	70%		30%
Secretary	100%	96%		4%

Salaries from 01/01/14 TO 12/31/14
 Distribution based on effort expended

Chief Planner	106,999		102,413	4,586
Planner	39,071	27,350		11,721
Secretary	45,586	43,632		1,954
Other Employees	152,050	152,050		
TOTAL	343,706	223,032	102,413	18,261
Full Time Equivalent Employees	7.0	5.7	1.0	0.4

	Planning Total	City Planning	Planning Admin	PIDS	Method of Dist
Department Cost Distribution:					
Personal Services	462,248	299,954	137,735	24,559	1
Supplies	7,846	6,341	1,073	432	2
Contractual	14,795	11,957	2,023	815	2
Other	9,829	7,943	1,344	542	2
TOTAL	494,718	326,195	142,175	26,348	

Methods of Distribution:

- 1 Distribution Based on Salaries from 01/01/14 TO 12/31/14.
- 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, 2014
Fire Department Allocation

Entity: 1900 - FIRE

Accumulation of Costs

100 Financial Costs	27,282,176
110 Depreciation Adjustment	1,140,372
111 IT Charges	369,381
10A Total Financial Costs	28,791,929
2300 City Manager-City Admin	62,002
2700 Human Resources-City	49,950
3400 Finance-Internal Auditor	1,936
3700 Accounting-General	81,600
3800 Accounting-Payroll	33,407
4000 Accounting-Audit	16,605
4100 Purchasing	55,314
4300 Central Stores	295
4400 IS-Printing Services	5,611
4500 Central Stores	32,466
4710 IS-JDE	16,366
4730 IS-HB	34,680
4740 IS-Kronos	1,611
4900 IS-Microsystems	139,858
5000 IS-Replacement	62,911
5100 IS-Public Safety	97,827
5110 IS-Telecom	41,713
5200 IS-CAD	3,317
5210 IS-Reimbursement	(374,028)
5310 MG Operating	121,676
5320 MG Fuel	(2,452)
5400 MG-Replacement	(113,354)
5600 Legal-City Atty	5,107
5700 Legal-Assst City Attys	14,209
6600 Custodial Services-Centra	886
7100 Facilities	231,302
7800 Facilities-Central Servic	30,545
9800 AECC	408,355
200 Total Indirect Costs	1,059,714
10 Total Costs	29,851,643

	Allocation Base	Dollar Allocation
Allocation to Benefiting Activities		
FIRE AIRPORT	1,702,201	1,813,357
FIRE CITY	26,319,583	28,038,286
Direct Entities	28,021,784	29,851,643
Indirect Cost Plan	28,021,784	29,851,643

CITY OF AMARILLO
 FIRE DEPARTMENT COST DISTRIBUTION
 FISCAL YEAR 2013/2014

	<u>TOTAL COST</u>	<u>CITY</u>	<u>AIRPORT</u>
SEPTEMBER 30, 2014	26,512,032.00		
Adjustment of Equipment Rental	-755,669.00	755,669.00	
DISTRIBUTION BASED ON LINE FIREFIGHTERS	25,756,363.00	231/253 23,516,679.26	22/253 2,239,683.74
CITY ADJUSTMENT TO AIRPORT		6/24 559,920.93	18/24 -559,920.93
City Depreciation Adjustment	1,140,371.00	1,140,371.00	
ALLOCATED SHARE	27,652,403.00 =====	25,972,640.20 =====	1,679,762.80 =====
IT Charges	369,381.00	346,942.72	22,438.28
Actual Fire Department Allocation	<u>28,021,784</u>	<u>26,319,583</u>	<u>1,702,201</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, 2014
Building Safety Allocation**

Entity: 1740 - BUILDING SAFETY

Accumulation of Costs

100 Financial Costs	2,492,835
110 Depreciation Adjustment	1,167
111 IT Charges	214,165
10A Total Financial Costs	2,708,167
2300 City Manager-City Admin	8,926
2400 City Manager-Mgmt & Admin	14,562
2410 City Manager-Development	6,287
2700 Human Resources-City	7,191
3400 Finance-Internal Auditor	574
3700 Accounting-General	7,988
3800 Accounting-Payroll	4,810
4000 Accounting-Audit	1,626
4100 Purchasing	5,415
4300 Central Stores	2,790
4400 IS-Printing Services	2,777
4500 Central Stores	1,066
4710 IS-JDE	9,820
4720 IS-Hansen	10,336
4730 IS-HB	34,680
4740 IS-Kronos	6,623
4900 IS-Microsystems	36,434
5000 IS-Replacement	16,388
5110 IS-Telecom	24,123
5210 IS-Reimbursement	-216,859
5310 MG Operating	13,497
5320 MG Fuel	-148
5400 MG-Replacement	-12,574
5600 Legal-City Atty	12,257
5700 Legal-Assst City Attys	7,673
6200 Custodial Services-City H	20,801
7300 Facilities-City Hall	45,286
200 Total Indirect Costs	72,351
10 Total Costs	2,780,518

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
WATER GENERAL	130,143	145,162
Water & Sewer	130,143	145,162
CITY CODE	2,362,692	2,635,356
Direct Entities	2,492,835	2,780,518
Indirect Cost Plan	2,492,835	2,780,518

CITY OF AMARILLO
 Building Safety Department Cost Distribution
 Fiscal Year 2013/2014

	BU 1740 City Code	Water Inspector	TOTAL
Salaries from 01/01/14 to 12/31/14 Distribution Based on Effort Expended			
Administrator	125,013	3,473	128,486
Secretary II	41,216	1,145	42,361
Plumbing Inspectors	44,098	47,173	91,271
Others	1,168,020	32,445	1,200,465
TOTAL	1,378,348	84,235	1,462,583
Adjusted Number of Employees	36	1	37
Department Cost Distribution:			
Personal Services: (1)	1,935,245	118,269	2,053,514
Supplies: (1)	78,938	2,193	81,131
Contractual Services (1)	312,986	8,694	321,680
Other (1)	35,523	987	36,510
Reimbursements			
TOTAL	2,362,692	130,143	2,492,835

Methods of Distribution:

1 Distribution Based on Salaries from 01/01/14 TO 12/31/14.

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, 2014
Director of Utilities Allocation

Entity: 52110 - DIRECTOR OF UTILITIES

Accumulation of Costs

100 Financial Costs	1,720,437
111 IT Charges	96,910
10A Total Financial Costs	1,817,347
2300 City Manager-City Admin	5,066
2410 City Manager-Development	3,568
2700 Human Resources-City	4,082
3400 Finance-Internal Auditor	72
3700 Accounting-General	5,077
3800 Accounting-Payroll	2,730
4100 Purchasing	3,442
4300 Central Stores	85
4400 IS-Printing Services	388
4500 Central Stores	126
4710 IS-JDE	12,002
4730 IS-HB	16,971
4740 IS-Kronos	3,401
4900 IS-Microsystems	27,031
5000 IS-Replacement	12,159
5110 IS-Telecom	9,549
5200 IS-CAD	12,161
5210 IS-Reimbursement	-98,129
5310 MG Operating	7,896
5400 MG-Replacement	-7,356
5600 Legal-City Atty	11,644
5700 Legal-Asst City Attys	40,355
6200 Custodial Services-City H	15,362
7300 Facilities-City Hall	33,445
200 Total Indirect Costs	121,128
10 Total Costs	1,938,475

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
WATER PRODUCTION	6	60,577
WATER TRANSMISSION	7	70,674
SURFACE WATER TREATMENT	26	262,502
WATER DISTRIBUTION	52	525,004
WASTE WATER COLLECTION	33	333,175
RIVER ROAD WATER RECLAMATION	24	242,309
HOLLYWOOD ROAD WASTE WATER TRE	24	242,309
LABORATORY ADMINISTRATION	20	201,924
Water & Sewer	192	1,938,475
Direct Entities	192	1,938,475
Indirect Cost Plan	192	1,938,475

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, 2014
Parks and Recreation Administration Allocation

Entity: 1820 - PARKS & RECREATION ADMINISTRATION

Accumulation of Costs

100 Financial Costs	414,442
110 Depreciation Adjustment	633,132
111 IT Charges	57,575
10A Total Financial Costs	1,105,149
2300 City Manager-City Admin	1,448
2420 City Manager-Finance & Le	1,408
2700 Human Resources-City	1,166
3700 Accounting-General	1,393
3800 Accounting-Payroll	780
4000 Accounting-Audit	283
4100 Purchasing	944
4300 Central Stores	295
4400 IS-Printing Services	1,895
4500 Central Stores	3,875
4710 IS-JDE	13,093
4730 IS-HB	16,971
4740 IS-Kronos	2,148
4900 IS-Microsystems	16,454
5000 IS-Replacement	7,401
5110 IS-Telecom	12,564
5200 IS-CAD	3,317
5210 IS-Reimbursement	-58,299
5310 MG Operating	812
5400 MG-Replacement	-756
5700 Legal-Asst City Attys	15,346
6200 Custodial Services-City H	13,229
7300 Facilities-City Hall	28,801
200 Total Indirect Costs	84,567
10 Total Costs	1,189,716

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
ROSS ROGERS	34	190,804
COMANCHE TRAIL	21	117,849
TENNIS CENTER	1	5,612
SWIMMING POOLS	18	101,014
PARKS & RECREATION PROGRAM	19	106,625
PARK MAINTENANCE	101	566,799
ZOO MAINTENANCE	13	72,954
ATHLETIC ADMINISTRATION	5	28,059
Direct Entities	212	1,189,716
Indirect Cost Plan	212	1,189,716

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 2013/2014. 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, 2014
Library Administration Allocation

Entity: LBAM - LIBRARY ADMIN

Accumulation of Costs

100 Financial Costs	328,929
10A Total Financial Costs	328,929
2300 City Manager-City Admin	724
2420 City Manager-Financial & Leisure	704
2700 Human Resources-City	583
3800 Accounting-Payroll	390
6500 Custodial Services-Librar	1,225
7700 Facilities-Libraries	1,879
200 Total Indirect Costs	5,505
10 Total Costs	334,434

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
LIBRARY	71	334,434
Direct Entities	71	334,434
Indirect Cost Plan	71	334,434

CITY OF AMARILLO
 LIBRARY Cost Distribution
 Fiscal Year 2013/2014

	<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 01/01/14 TO 12/31/14 Distribution based on effort expended				
Head Librarian		103,247		
Assistant Head Librarian		76,289		
Secretary		24,231		
Other Library			1,541,155	
Total	1,744,922	203,767	1,541,155	
Number of Employees	74	3	71	
Department Cost Distribution:				
Personal Services	2,712,639	316,774	2,395,866	1
Supplies	66,246	2,686	63,560	2
Contractual Services	114,473	4,641	109,832	2
Other Charges	119,082	4,828	114,254	2
Utilities	174,231		174,231	
Shop Rental	6,130		6,130	
Car & Mileage Allowance	3,359		3,359	
Other Equipt Maint	95		95	
Books, Films & Periodicals	566,660		566,660	
Total	3,762,915	328,929	3,433,988	
Cost Adjustments:				
Utilities to Maint	-174,231		-174,231	3
Total	3,588,684	328,929	3,259,757	

Methods of Distributions:

- 1 Distributed based on salaries from 01/01/14 thru 12/31/14
- 2 Distributed based on number of employees.
- 3 Utilities are distributed based on square footage with the building maintenance costs.

**City of Amarillo
Cost Allocation Plan September 30, 2014
Civic Center Allocation**

Entity: 1241 CIVIC CENTER PROMOTIONS

Accumulation of Costs

100 Financial Costs	274,969
110 Depreciation Adjustment	113,650
10A Total Financial Costs	388,619
2300 City Manager-City Admin	965
2420 City Manager-Financial & Leisure	939
2700 Human Resources-City	777
3400 Finance-Internal Auditor	1,972
3700 Accounting-General	811
3800 Accounting-Payroll	520
4000 Accounting-Audit	165
4100 Purchasing	550
4300 Central Stores	31
4400 IS-Printing Services	345
4500 Central Stores	38
4740 IS-Kronos	716
4900 IS-Microsystems	3,526
5000 IS-Replacement	1,586
5110 IS-Telecommunications	14,574
5210 IS-Reimbursement	-16,225
200 Total Indirect Costs	11,291
10 Total Costs	399,910

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
Civic Center City	274,810	323,233
Civic Center Venue	65,190	76,677
Direct Entities	340,000	399,910
Indirect Cost Plan	340,000	399,910

City of Amarillo
Cost Allocation Plan September 30, 2014
Civic Center Allocation

Entity: 1243 CIVIC CENTER OPERATIONS

Accumulation of Costs

100 Financial Costs	1,935,215
110 Depreciation Adjustment	1,984,143
10A Total Financial Costs	3,919,358
2300 City Manager-City Admin	6,031
2420 City Manager-Finance & Le	5,868
2700 Human Resources-City	4,859
3400 Finance-Internal Auditor	430
3700 Accounting-General	5,711
3800 Accounting-Payroll	3,250
4000 Accounting-Audit	1,162
4100 Purchasing	3,871
4500 Central Stores	3,548
4710 IS-JDE	8,729
4730 IS-HB	4,427
4740 IS-Kronos	4,654
4900 IS-Microsystems	19,980
5000 IS-Replacement	5,287
5110 IS-Telecom	48,246
5210 IS-Reimbursement	-70,873
5310 MG Operating	3,125
5400 MG-Replacement	-2,911
5600 Legal-City Atty	2,451
5700 Legal-Asst City Attys	2,273
7100 Facilities	745,155
200 Total Indirect Costs	805,274
10 Total Costs	4,724,632

Allocation to Benefiting Activities	Base	Allocation
Civic Center City	274,810	3,818,753
Civic Center Venue	65,190	905,879
Direct Entities	340,000	4,724,632
Indirect Cost Plan	340,000	4,724,632

**City of Amarillo
Cost Allocation Plan September 30, 2014
Civic Center Allocation**

Entity: 1248 BOX OFFICE

Accumulation of Costs

100 Financial Costs	332,148
110 Depreciation Adjustment	761
10A Total Financial Costs	332,909
2300 City Manager-City Admin	3,619
2420 City Manager-Finance & Le	3,521
2700 Human Resources-City	2,915
3400 Finance-Internal Auditor	215
3700 Accounting-General	980
3800 Accounting-Payroll	1,950
4000 Accounting-Audit	199
4100 Purchasing	664
4300 Central Stores	195
4400 IS-Printing Services	353
4740 IS-Kronos	2,864
4900 IS-Microsystems	15,279
5000 IS-Replacement	6,873
5110 IS-Telecom	3,015
5210 IS-Reimbursement	-26,235
200 Total Indirect Costs	16,408
10 Total Costs	349,317

Allocation to Benefiting Activities	Base	Allocation
Civic Center City	274,810	282,340
Civic Center Venue	65,190	66,976
Direct Entities	340,000	349,317
Indirect Cost Plan	340,000	349,317

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

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

City of Amarillo
Cost Allocation Plan September 30, 2014
Amarillo Emergency Communications Center Allocation

Entity: 1270 - AECC

Accumulation of Costs

100 Financial Costs	4,194,551
110 Depreciation Adjustment	136,921
10A Total Financial Costs	4,331,472
2300 City Manager-City Admin	16,164
2400 City Manager-Mgmt & Admin	26,370
2700 Human Resources-City	13,022
3400 Finance-Internal Auditor	574
3700 Accounting-General	12,378
3800 Accounting-Payroll	8,709
4000 Accounting-Audit	2,519
4100 Purchasing	8,391
4300 Central Stores	16
4400 IS-Printing Services	686
4500 Central Stores	140
4710 IS-JDE	3,273
4730 IS-HB	7,379
4740 IS-Kronos	10,025
4900 IS-Microsystems	51,712
5000 IS-Replacement	23,261
5100 IS-Public Safety	49,568
5110 IS-Telecom	25,631
5210 IS-Reimbursement	(204,174)
5700 Legal-Asst City Attys	4,547
6100 Custodial Services	25,055
7100 Facilities	58,613
200 Total Indirect Costs	143,859
10 Total Costs	4,475,331

Allocation to Benefiting Activities	Allocation Base	Dollar Allocation
FIRE SUPPORT	22,477	408,355
Fire	22,477	408,355
Indirect Entities	22,477	408,355
POLICE	196,284	3,566,021
TOTAL POLICE	196,284	3,566,021
ANIMAL CONTROL	27,574	500,955
Direct Entities	223,858	4,066,976
Indirect Cost Plan	246,335	4,475,331