

GO Debt Cost Pool
Subpool Report: Improvements
For Fiscal Year 2012-13

	<u>Amounts</u>	Allocation Basis: Citywide FTEs
GO Debt	167,201	
Less:		
Service Dept Amts	<u>0</u>	
Total	<u><u>167,201</u></u>	

Allocation:

<u>Dept Name</u>	<u>Statistics</u>	<u>%</u>	<u>Allocation</u>	<u>Direct Credits</u>	<u>Net Allocation</u>
<u>Receiving Departments:</u>					
Austin Energy	1,691.00	15.720%	26,283	0	26,283
Aviation	345.00	3.207%	5,362	0	5,362
PW-Capital Projects Mgmt.	190.00	1.766%	2,953	0	2,953
Child Safety	4.00	0.037%	62	0	62
Code Compliance	69.00	0.641%	1,072	0	1,072
Convention Center	199.75	1.857%	3,105	0	3,105
EGRSO	46.00	0.428%	715	0	715
Emergency Medical Services	506.50	4.708%	7,873	0	7,873
Fire	1,211.00	11.257%	18,823	0	18,823
Golf	41.00	0.381%	637	0	637
Health and Human Services	517.25	4.808%	8,040	0	8,040
Library	354.18	3.292%	5,505	0	5,505
Municipal Court	169.00	1.571%	2,627	0	2,627
NHCD	66.00	0.614%	1,026	0	1,026
Planning & Dev. Review	320.50	2.979%	4,982	0	4,982
Parking Management	44.00	0.409%	684	0	684
Parks and Recreation	536.25	4.985%	8,335	0	8,335
Police	2,328.25	21.643%	36,188	0	36,188
Palmer Events Center	39.25	0.365%	610	0	610
Public Works-Trans	234.00	2.175%	3,637	0	3,637
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	187	0	187
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	6,093	0	6,093
Transportation Dept	116.00	1.078%	1,803	0	1,803
Wastewater	535.89	4.982%	8,329	0	8,329
Water	534.21	4.966%	8,303	0	8,303
Watershed (Drainage)	255.25	2.373%	3,967	0	3,967
	<u><u>10,757.28</u></u>	<u><u>100.000%</u></u>	<u><u>167,201</u></u>	<u><u>0</u></u>	<u><u>167,201</u></u>

**CITY OF AUSTIN, TEXAS
BUILDING SERVICES
NATURE AND EXTENT OF SERVICES**

Costs associated with activities of Building Services have been identified allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 7400, Units 8250, 8260, 8280, 8281, 8283, 8284, 8288, 8290, and 8291)
- * *Custodial* - costs associated with providing custodial services for public buildings have been allocated based on costs documented in detailed work orders. (Department 7400, Unit 8240)
- * *Maintenance* - costs associated with providing maintenance services for public buildings have been allocated based on costs documented in detailed work orders. (Department 7400, Units 8211, 8212, 8213, 8215, 8220, 8230)

Cost Pool Summary Report
Building Services
For Fiscal Year 2012-13

Financial Data:	Admin	Custodial	Maintenance	Total
Salaries	1,414,772	3,753,036	2,665,955	7,833,763
Contractuals/Commodities	2,031,607	632,097	1,357,962	4,021,666
Indirect Cost	0	0	0	0
Expense Refunds	(124,683)	(1,429,000)	(1,011,300)	(2,564,983)
Capital	4,589	0	0	4,589
Subtotal	3,326,285	2,956,133	3,012,617	9,295,035
Allocable Expense Refunds	0	0	82,772	82,772
Administration Charges	(3,326,285)	2,067,387	1,468,561	209,663
CTM Charges	0	0	0	0
Unallocable Amounts	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Receiving Departments	0	0	0	0
GO Debt	0	0	0	0
Total	0	5,023,520	4,563,950	9,587,470

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>				
Austin Energy	0	3,631	157,374	161,005
Aviation	0	0	0	0
Capital Projects Mgmt.	0	77,866	0	77,866
Child Safety	0	0	0	0
Code Compliance	0	0	7,840	7,840
Convention Center	0	0	9,203	9,203
EGRSO	0	48,071	39,081	87,152
Emergency Medical Services	0	136,420	399,472	535,892
Fire	0	64,566	436,738	501,304
Golf	0	0	78,092	78,092
Health and Human Services	0	1,468,929	742,672	2,211,601
Library	0	0	0	0
Municipal Court	0	293,327	10,512	303,839
Neighborhood Housing	0	0	69,960	69,960
Planning & Dev Review	0	0	1,244	1,244
Parking	0	0	0	0
Parks and Recreation	0	0	199,938	199,938
Police	0	1,832,978	355,382	2,188,360
Palmer Events Center	0	0	0	0
Public Works	0	134,459	359,262	493,721
Recreation Programs	0	0	0	0
Regulatory Affairs	0	0	0	0
Softball	0	0	0	0
Solid Waste	0	265,622	178,982	444,604
Transportation	0	44,140	91,511	135,651
Wastewater	0	289,510	619,432	908,942
Water	0	289,510	619,432	908,942
Watershed (Drainage)	0	74,491	105,051	179,542
	0	5,023,520	4,481,178	9,504,698

Building Services Cost Pool
Subpool Report: Administration
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	1,414,772		
Contractuals/Commodities	2,031,607		
Indirect Cost	0		
Expense Refunds	(124,683)		
Capital	4,589		
Subtotal	3,326,285		
Allocable Expense Refunds	0		
Administration Charges	209,663		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	3,535,948		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Service Departments:					
Custodial	3,753,036	58.468%	2,067,387		2,067,387
Maintenance	2,665,955	41.532%	1,468,561		1,468,561
	6,418,991	100.000%	3,535,948	0	3,535,948

Building Services Cost Pool
Subpool Report: Custodial
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Custodial Workorders
Salaries	3,753,036		
Contractuals/Commodities	632,097		
Indirect Cost	0		
Expense Refunds	(1,429,000)		
Capital	0		
Subtotal	2,956,133		
Allocable Expense Refunds	0		
Administration Charges	2,067,387		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	5,023,520		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	1,275	0.072%	3,631	0	3,631
Aviation		0.000%	0	0	0
Capital Projects Mgmt.	27,337	1.550%	77,866	0	77,866
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center		0.000%	0	0	0
EGRSO	16,877	0.957%	48,071	0	48,071
Emergency Medical Services	47,894	2.716%	136,420	0	136,420
Fire	22,668	1.285%	64,566	0	64,566
Golf		0.000%	0	0	0
Health and Human Services	515,708	29.241%	1,468,929	0	1,468,929
Library		0.000%	0	0	0
Municipal Court	102,980	5.839%	293,327	0	293,327
Neighborhood Housing		0.000%	0	0	0
Planning & Dev Review		0.000%	0	0	0
Parking		0.000%	0	0	0
Parks and Recreation		0.000%	0	0	0
Police	643,517	36.488%	1,832,978	0	1,832,978
Palmer Events Center		0.000%	0	0	0
Public Works	47,205	2.677%	134,459	0	134,459
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	93,254	5.288%	265,622	0	265,622
Transportation	15,496	0.879%	44,140	0	44,140
Wastewater	101,640	5.763%	289,510	0	289,510
Water	101,640	5.763%	289,510	0	289,510
Watershed (Drainage)	26,152	1.483%	74,491	0	74,491
	1,763,643	100.000%	5,023,520	0	5,023,520

Building Services Cost Pool
Subpool Report: Maintenance
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Maintenance Workorders
Salaries	2,665,955		
Contractuals/Commodities	1,357,962		
Indirect Cost	0		
Expense Refunds	(1,011,300)		
Capital	0		
Subtotal	3,012,617		
Allocable Expense Refunds	82,772		
Administration Charges	1,468,561		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	4,563,950		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	17,271	3.448%	157,374	0	157,374
Aviation		0.000%	0	0	0
Capital Projects Mgmt.		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance	860	0.172%	7,840	0	7,840
Convention Center	1,010	0.202%	9,203	0	9,203
EGRSO	4,289	0.856%	39,081	0	39,081
Emergency Medical Services	43,839	8.753%	399,472	0	399,472
Fire	47,929	9.569%	436,738	0	436,738
Golf	8,570	1.711%	78,092	0	78,092
Health and Human Services	81,503	16.273%	742,672	0	742,672
Library		0.000%	0	0	0
Municipal Court	1,154	0.230%	10,512	0	10,512
Neighborhood Housing	7,678	1.533%	69,960	0	69,960
Planning & Dev Review	137	0.027%	1,244	0	1,244
Parking		0.000%	0	0	0
Parks and Recreation	21,942	4.381%	199,938	0	199,938
Police	39,001	7.787%	355,382	0	355,382
Palmer Events Center		0.000%	0	0	0
Public Works	39,427	7.872%	359,262	0	359,262
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	28,726	5.735%	261,754	82,772	178,982
Transportation	10,043	2.005%	91,511	0	91,511
Wastewater	67,978	13.572%	619,432	0	619,432
Water	67,978	13.572%	619,432	0	619,432
Watershed (Drainage)	11,528	2.302%	105,051	0	105,051
	500,862	100.000%	4,563,950	82,772	4,481,178

**CITY OF AUSTIN, TEXAS
HUMAN RESOURCES DEPARTMENT
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with personnel administration have been identified and allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 5800, Units 8780, 8781, 8783, 8784, 8788, 8790, and 9998)
- * *Commercial Driver Testing* - costs associated with drug and alcohol testing for commercial drivers have been allocated to departments served based on the number of tests performed. (Department 5800, Unit 6050)
- * *City-wide HR* - costs associated with recruitment, examination, certification, classification, training, establishment of pay standards, and safety programs for employees have been allocated based on the number of equivalent permanent positions in the departments served. (Department 5800, Units 1010, 1020, 2040, 2050, 2060, 3010, 4070, 4080, 7020, 7030, 8010, 8020 and 8999)
- * *Civil Service* – costs associated with civil service activities have been allocated to functions based on the number of equivalent permanent Civil Service positions. (Department 5800, Unit 5010)
- * *Employee Benefits* – costs associated with benefits management services have been allocated based on the number of equivalent permanent positions in the departments served. (Department 5800, Unit 3020)
- * *Insurance* – costs associated with General Fund liability insurance have been allocated based on premiums paid by General Fund policy recipients. (Department 5800, Units 6010 and 6020)
- * *Workers Compensation* – costs associated with workers compensation services have been allocated based on the number of equivalent permanent positions in the departments served. (Department 5800, Units 6030 and 6040)

Cost Pool Summary Report
Human Resources
For Fiscal Year 2012-13

Financial Data:	Admin	Commercial Driver Tstg	Citywide HR	Civil Service	Employee Benefits	Insurance	Workers Comp	Total
Salaries	813,698	38,015	4,096,435	204,334	1,245,500	219,308	684,460	7,301,750
Contractuals/Commodities	409,151	18,534	1,076,435	16,551	108,384	1,202,066	30,357	2,861,478
Indirect Cost	0	0	0	0	0	0	0	0
Expense Refunds	(140,765)	0	(35,082)	0	(274,678)	(110,082)	(189,288)	(749,895)
Capital	0	0	0	0	0	0	0	0
Subtotal	1,082,084	56,549	5,137,788	220,885	1,079,206	1,311,292	525,529	9,413,333
Allocable Expense Refunds	0	0	0	0	0	0	0	0
Administration Charges	(1,082,084)	6,340	683,208	34,079	207,726	36,576	114,155	0
CTM Charges	0	0	0	0	0	0	0	0
Unallocable Amounts	0	0	0	0	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0	(1,616,045)	0	(1,149,602)	(2,765,647)
Receiving Departments	0	0	0	0	0	0	0	0
GO Debt	0	0	0	0	0	0	0	0
Total	0	62,889	5,820,996	254,964	(329,113)	1,347,868	(509,918)	6,647,686

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Net Allocation	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:								
Austin Energy	0	10,554	915,037	0	(51,736)	0	(80,157)	793,698
Aviation	0	2,883	186,687	0	(10,555)	0	(16,354)	162,661
PW-Capital Projects Mgmt	0	0	102,813	0	(5,813)	0	(9,006)	87,994
Child Safety	0	0	2,164	0	(122)	0	(190)	1,852
Code Compliance	0	0	37,337	0	(2,111)	0	(3,271)	31,955
Convention Center	0	0	108,089	0	(6,111)	0	(9,469)	92,509
EGRSO	0	0	24,892	0	(1,407)	0	(2,180)	21,305
Emergency Medical Services	0	0	274,078	0	(15,496)	71,448	(24,009)	306,021
Fire	0	0	655,298	100,393	(37,050)	202,201	(57,404)	863,438
Golf	0	0	22,186	0	(1,254)	0	(1,943)	18,989
Health and Human Services	0	0	279,895	0	(15,825)	96,442	(24,519)	335,993
Library	0	0	191,654	0	(10,836)	159,802	(16,789)	323,831
Municipal Court	0	0	91,450	0	(5,170)	40,911	(8,011)	119,180
NHCD	0	0	35,714	0	(2,019)	0	(3,129)	30,566
Planning & Dev Review	0	0	173,429	0	(9,806)	5,710	(15,192)	154,141
Parking Management	0	0	23,809	0	(1,346)	0	(2,086)	20,377
Parks and Recreation	0	1,904	290,176	0	(16,406)	491,493	(25,419)	741,748
Police	0	0	1,259,868	154,571	(71,232)	235,691	(110,363)	1,468,535
Palmer Events Center	0	0	21,239	0	(1,201)	0	(1,861)	18,177
Public Works-Trans	0	7,888	126,622	0	(7,159)	0	(11,092)	116,259
Recreation Programs	0	0	0	0	0	0	0	0
Regulatory Affairs	0	0	6,493	0	(367)	0	(569)	5,557
Softball	0	0	0	0	0	0	0	0
Solid Waste	0	18,769	212,120	0	(11,993)	0	(18,582)	200,314
Transportation Dept	0	1,306	62,770	0	(3,549)	44,170	(5,499)	99,198
Wastewater	0	6,800	289,982	0	(16,395)	0	(25,402)	254,985
Water	0	7,616	289,073	0	(16,344)	0	(25,323)	255,022
Watershed (Drainage)	0	5,169	138,121	0	(7,810)	0	(12,099)	123,381
	0	62,889	5,820,996	254,964	(329,113)	1,347,868	(509,918)	6,647,686

Human Resources Cost Pool
Subpool Report: Administration
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis: Department Salaries
Salaries	813,698	
Contractuals/Commodities	409,151	
Indirect Cost	0	
Expense Refunds	(140,765)	
Capital	0	
Subtotal	1,082,084	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	1,082,084	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Service Departments:					
Commercial Driver Testing	38,015	0.586%	6,340		6,340
Citywide HR	4,096,435	63.138%	683,208		683,208
Civil Service	204,334	3.149%	34,079		34,079
Employee Benefits	1,245,500	19.197%	207,726		207,726
Insurance	219,308	3.380%	36,576		36,576
Workers Compensation	684,460	10.550%	114,155		114,155
	6,488,052	100.000%	1,082,084	0	1,082,084

Human Resources Cost Pool
Subpool Report: Commercial Driver Testing
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	38,015	Tests performed
Contractuals/Commodities	18,534	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	56,549	
Allocable Expense Refunds	0	
Administration Charges	6,340	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	62,889	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	194.00	16.782%	10,554	0	10,554
Aviation	53.00	4.585%	2,883	0	2,883
PW-Capital Projects Mgmt.		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center		0.000%	0	0	0
EGRSO		0.000%	0	0	0
Emergency Medical Services		0.000%	0	0	0
Fire		0.000%	0	0	0
Golf		0.000%	0	0	0
Health and Human Services		0.000%	0	0	0
Library		0.000%	0	0	0
Municipal Court		0.000%	0	0	0
NHCD		0.000%	0	0	0
Planning & Dev. Review		0.000%	0	0	0
Parking Management		0.000%	0	0	0
Parks and Recreation	35.00	3.028%	1,904	0	1,904
Police		0.000%	0	0	0
Palmer Events Center		0.000%	0	0	0
Public Works-Trans	145.00	12.543%	7,888	0	7,888
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	345.00	29.844%	18,769	0	18,769
Transportation Dept	24.00	2.076%	1,306	0	1,306
Wastewater	125.00	10.813%	6,800	0	6,800
Water	140.00	12.111%	7,616	0	7,616
Watershed (Drainage)	95.00	8.218%	5,169	0	5,169
	1,156.00	100.000%	62,889	0	62,889

Human Resources Cost Pool
Subpool Report: Citywide HR
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	4,096,435	Citywide FTEs
Contractuals/Commodities	1,076,435	
Indirect Cost	0	
Expense Refunds	(35,082)	
Capital	0	
Subtotal	5,137,788	
Allocable Expense Refunds	0	
Administration Charges	683,208	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	5,820,996	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	1,691.00	15.720%	915,037	0	915,037
Aviation	345.00	3.207%	186,687	0	186,687
PW-Capital Projects Mgmt.	190.00	1.766%	102,813	0	102,813
Child Safety	4.00	0.037%	2,164	0	2,164
Code Compliance	69.00	0.641%	37,337	0	37,337
Convention Center	199.75	1.857%	108,089	0	108,089
EGRSO	46.00	0.428%	24,892	0	24,892
Emergency Medical Services	506.50	4.708%	274,078	0	274,078
Fire	1,211.00	11.257%	655,298	0	655,298
Golf	41.00	0.381%	22,186	0	22,186
Health and Human Services	517.25	4.808%	279,895	0	279,895
Library	354.18	3.292%	191,654	0	191,654
Municipal Court	169.00	1.571%	91,450	0	91,450
NHCD	66.00	0.614%	35,714	0	35,714
Planning & Dev. Review	320.50	2.979%	173,429	0	173,429
Parking Management	44.00	0.409%	23,809	0	23,809
Parks and Recreation	536.25	4.985%	290,176	0	290,176
Police	2,328.25	21.643%	1,259,868	0	1,259,868
Palmer Events Center	39.25	0.365%	21,239	0	21,239
Public Works-Trans	234.00	2.175%	126,622	0	126,622
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	6,493	0	6,493
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	212,120	0	212,120
Transportation Dept	116.00	1.078%	62,770	0	62,770
Wastewater	535.89	4.982%	289,982	0	289,982
Water	534.21	4.966%	289,073	0	289,073
Watershed (Drainage)	255.25	2.373%	138,121	0	138,121
	10,757.28	100.000%	5,820,996	0	5,820,996

Human Resources Cost Pool
Subpool Report: Civil Service
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Civil Service FTEs
Salaries	204,334		
Contractuals/Commodities	16,551		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	220,885		
Allocable Expense Refunds	0		
Administration Charges	34,079		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	254,964		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy		0.000%	0	0	0
Aviation		0.000%	0	0	0
PW-Capital Projects Mgmt.		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center		0.000%	0	0	0
EGRSO		0.000%	0	0	0
Emergency Medical Services		0.000%	0	0	0
Fire	1,084.00	39.375%	100,393	0	100,393
Golf		0.000%	0	0	0
Health and Human Services		0.000%	0	0	0
Library		0.000%	0	0	0
Municipal Court		0.000%	0	0	0
NHCD		0.000%	0	0	0
Planning & Dev. Review		0.000%	0	0	0
Parking Management		0.000%	0	0	0
Parks and Recreation		0.000%	0	0	0
Police	1,669.00	60.625%	154,571	0	154,571
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste		0.000%	0	0	0
Transportation Dept		0.000%	0	0	0
Wastewater		0.000%	0	0	0
Water		0.000%	0	0	0
Watershed (Drainage)		0.000%	0	0	0
	2,753.00	100.000%	254,964	0	254,964

Human Resources Cost Pool
Subpool Report: Employee Benefits
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Citywide FTEs
Salaries	1,245,500		
Contractuals/Commodities	108,384		
Indirect Cost	0		
Expense Refunds	(274,678)		
Capital	0		
Subtotal	1,079,206		
Allocable Expense Refunds	0		
Administration Charges	207,726		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	(1,616,045)		
Receiving Departments	0		
GO Debt	0		
Total	(329,113)		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	1,691.00	15.720%	(51,736)	0	(51,736)
Aviation	345.00	3.207%	(10,555)	0	(10,555)
PW-Capital Projects Mgmt.	190.00	1.766%	(5,813)	0	(5,813)
Child Safety	4.00	0.037%	(122)	0	(122)
Code Compliance	69.00	0.641%	(2,111)	0	(2,111)
Convention Center	199.75	1.857%	(6,111)	0	(6,111)
EGRSO	46.00	0.428%	(1,407)	0	(1,407)
Emergency Medical Services	506.50	4.708%	(15,496)	0	(15,496)
Fire	1,211.00	11.257%	(37,050)	0	(37,050)
Golf	41.00	0.381%	(1,254)	0	(1,254)
Health and Human Services	517.25	4.808%	(15,825)	0	(15,825)
Library	354.18	3.292%	(10,836)	0	(10,836)
Municipal Court	169.00	1.571%	(5,170)	0	(5,170)
NHCD	66.00	0.614%	(2,019)	0	(2,019)
Planning & Dev. Review	320.50	2.979%	(9,806)	0	(9,806)
Parking Management	44.00	0.409%	(1,346)	0	(1,346)
Parks and Recreation	536.25	4.985%	(16,406)	0	(16,406)
Police	2,328.25	21.643%	(71,232)	0	(71,232)
Palmer Events Center	39.25	0.365%	(1,201)	0	(1,201)
Public Works-Trans	234.00	2.175%	(7,159)	0	(7,159)
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	(367)	0	(367)
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	(11,993)	0	(11,993)
Transportation Dept	116.00	1.078%	(3,549)	0	(3,549)
Wastewater	535.89	4.982%	(16,395)	0	(16,395)
Water	534.21	4.966%	(16,344)	0	(16,344)
Watershed (Drainage)	255.25	2.373%	(7,810)	0	(7,810)
	10,757.28	100.000%	(329,113)	0	(329,113)

Human Resources Cost Pool
Subpool Report: Insurance
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	219,308	General Fund policy recipients
Contractuals/Commodities	1,202,066	
Indirect Cost	0	
Expense Refunds	(110,082)	
Capital	0	
Subtotal	1,311,292	
Allocable Expense Refunds	0	
Administration Charges	36,576	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	1,347,868	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy		0.000%	0	0	0
Aviation		0.000%	0	0	0
PW-Capital Projects Mgmt.		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center		0.000%	0	0	0
EGRSO		0.000%	0	0	0
Emergency Medical Services	29,707	5.301%	71,448	0	71,448
Fire	84,072	15.002%	202,201	0	202,201
Golf		0.000%	0	0	0
Health and Human Services	40,099	7.155%	96,442	0	96,442
Library	66,443	11.856%	159,802	0	159,802
Municipal Court	17,010	3.035%	40,911	0	40,911
NHCD		0.000%	0	0	0
Planning & Dev. Review	2,374	0.424%	5,710	0	5,710
Parking Management		0.000%	0	0	0
Parks and Recreation	204,354	36.464%	491,493	0	491,493
Police	97,996	17.486%	235,691	0	235,691
Palmer Events Center		0.000%	0	0	0
Public Works-Trans.		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste		0.000%	0	0	0
Transportation Dept.	18,366	3.277%	44,170	0	44,170
Wastewater		0.000%	0	0	0
Water		0.000%	0	0	0
Watershed (Drainage)		0.000%	0	0	0
	560,422	100.000%	1,347,868	0	1,347,868

Human Resources Cost Pool
Subpool Report: Workers Compensation
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Citywide FTEs
Salaries	684,460		
Contractuals/Commodities	30,357		
Indirect Cost	0		
Expense Refunds	(189,288)		
Capital	0		
Subtotal	525,529		
Allocable Expense Refunds	0		
Administration Charges	114,155		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	(1,149,602)		
Receiving Departments	0		
GO Debt	0		
Total	(509,918)		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	1,691.00	15.720%	(80,157)	0	(80,157)
Aviation	345.00	3.207%	(16,354)	0	(16,354)
PW-Capital Projects Mgmt	190.00	1.766%	(9,006)	0	(9,006)
Child Safety	4.00	0.037%	(190)	0	(190)
Code Compliance	69.00	0.641%	(3,271)	0	(3,271)
Convention Center	199.75	1.857%	(9,469)	0	(9,469)
EGRSO	46.00	0.428%	(2,180)	0	(2,180)
Emergency Medical Services	506.50	4.708%	(24,009)	0	(24,009)
Fire	1,211.00	11.257%	(57,404)	0	(57,404)
Golf	41.00	0.381%	(1,943)	0	(1,943)
Health and Human Services	517.25	4.808%	(24,519)	0	(24,519)
Library	354.18	3.292%	(16,789)	0	(16,789)
Municipal Court	169.00	1.571%	(8,011)	0	(8,011)
NHCD	66.00	0.614%	(3,129)	0	(3,129)
Planning & Dev. Review	320.50	2.979%	(15,192)	0	(15,192)
Parking Management	44.00	0.409%	(2,086)	0	(2,086)
Parks and Recreation	536.25	4.985%	(25,419)	0	(25,419)
Police	2,328.25	21.643%	(110,363)	0	(110,363)
Palmer Events Center	39.25	0.365%	(1,861)	0	(1,861)
Public Works-Trans.	234.00	2.175%	(11,092)	0	(11,092)
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	(569)	0	(569)
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	(18,582)	0	(18,582)
Transportation Dept.	116.00	1.078%	(5,499)	0	(5,499)
Wastewater	535.89	4.982%	(25,402)	0	(25,402)
Water	534.21	4.966%	(25,323)	0	(25,323)
Watershed (Drainage)	255.25	2.373%	(12,099)	0	(12,099)
	10,757.28	100.000%	(509,918)	0	(509,918)

**CITY OF AUSTIN, TEXAS
SMALL & MINORITY BUSINESS RESOURCE OFFICE
NATURE AND EXTENT OF SERVICES**

The Small & Minority Business Resource Office is responsible for the promotion and development of business opportunities for minority and women-owned firms in accordance with City policies. Costs have been identified and allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 7600, Units 8783, 8784, 8790 and 9998)
- * *SMBR Direct* – costs associated with specific enterprise funds have been directly allocated. (Department 7600, Units 7630 and 7650)
- * *SMBR Services* – costs associated with City-wide SMBR services have been allocated based on the number of purchasing transactions processed for departments. (Department 7600, Unit 7610)

Cost Pool Summary Report
Small & Minority Business Resources
For Fiscal Year 2012-13

Financial Data:	Admin	Direct	SMBR Services	Total
Salaries	363,785	1,417,281	412,496	2,193,562
Contractuals/Commodities	87,469	259,220	3,350	350,039
Indirect Cost	0	0	0	0
Expense Refunds	0	(38,054)	0	(38,054)
Capital	0	0	0	0
Subtotal	451,254	1,638,447	415,846	2,505,547
Allocable Expense Refunds	0	38,054	0	38,054
Administration Charges	(497,473)	385,325	112,148	0
CTM Charges	0	0	0	0
Unallocable Amounts	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Receiving Departments	0	0	0	0
GO Debt	46,219	0	0	46,219
Total	0	2,061,826	527,994	2,589,820

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>				
Austin Energy	0	309,274	206,962	516,236
Aviation	0	271,220	16,803	288,023
PW-Capital Projects Mgmt.	0	618,547	4,022	622,569
Child Safety	0	0	0	0
Code Compliance	0	0	3,950	3,950
Convention Center	0	0	13,798	13,798
EGRSO	0	0	28,647	28,647
Emergency Medical Services	0	0	17,474	17,474
Fire	0	0	7,465	7,465
Golf	0	0	2,572	2,572
Health and Human Services	0	0	22,779	22,779
Library	0	0	7,637	7,637
Municipal Court	0	0	3,907	3,907
NHCD	0	0	9,324	9,324
Planning & Dev Review	0	0	5,988	5,988
Parking Management	0	0	0	0
Parks and Recreation	0	0	26,288	26,288
Police	0	0	16,683	16,683
Palmer Events Center	0	0	0	0
Public Works-Trans	0	0	0	0
Recreation Programs	0	0	0	0
Regulatory Affairs	0	0	502	502
Softball	0	0	0	0
Solid Waste	0	0	11,560	11,560
Transportation Dept	0	0	32,054	32,054
Wastewater	0	309,274	31,063	340,337
Water	0	309,274	37,760	347,034
Watershed (Drainage)	0	206,183	20,756	226,939
	0	2,023,772	527,994	2,551,766

Small & Minority Business Resources
Subpool Report: Administration
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	363,785		
Contractuals/Commodities	87,469		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	451,254		
Allocable Expense Refunds	0		
Administration Charges	0		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	46,219		
Total	497,473		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Direct	1,417,281	77.456%	385,325		385,325
SMBR Services	412,496	22.544%	112,148		112,148
	<u>1,829,777</u>	<u>100.000%</u>	<u>497,473</u>	<u>0</u>	<u>497,473</u>

Small & Minority Business Resources Cost Pool
Subpool Report: SMBR Direct
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Direct allocation
Salaries	1,417,281		
Contractuals/Commodities	259,220		
Indirect Cost	0		
Expense Refunds	(38,054)		
Capital	0		
Subtotal	1,638,447		
Allocable Expense Refunds	38,054		
Administration Charges	385,325		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	2,061,826		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	1.50	15.000%	309,274	0	309,274
Aviation	1.50	15.000%	309,274	38,054	271,220
PW-Capital Projects Mgmt.	3.00	30.000%	618,547	0	618,547
Child Safety	0.00	0.000%	0	0	0
Code Compliance	0.00	0.000%	0	0	0
Convention Center	0.00	0.000%	0	0	0
EGRSO	0.00	0.000%	0	0	0
Emergency Medical Services	0.00	0.000%	0	0	0
Fire	0.00	0.000%	0	0	0
Golf	0.00	0.000%	0	0	0
Health and Human Services	0.00	0.000%	0	0	0
Library	0.00	0.000%	0	0	0
Municipal Court	0.00	0.000%	0	0	0
NHCD	0.00	0.000%	0	0	0
Planning & Dev. Review	0.00	0.000%	0	0	0
Parking Management	0.00	0.000%	0	0	0
Parks and Recreation	0.00	0.000%	0	0	0
Police	0.00	0.000%	0	0	0
Palmer Events Center	0.00	0.000%	0	0	0
Public Works-Trans	0.00	0.000%	0	0	0
Recreation Programs	0.00	0.000%	0	0	0
Regulatory Affairs	0.00	0.000%	0	0	0
Softball	0.00	0.000%	0	0	0
Solid Waste	0.00	0.000%	0	0	0
Transportation Dept	0.00	0.000%	0	0	0
Wastewater	1.50	15.000%	309,274	0	309,274
Water	1.50	15.000%	309,274	0	309,274
Watershed (Drainage)	1.00	10.000%	206,183	0	206,183
	10.00	100.000%	2,061,826	38,054	2,023,772

Small & Minority Business Resources Cost Pool
Subpool Report: SMBR Services
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Purchasing transactions
Salaries	412,496		
Contractuals/Commodities	3,350		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	415,846		
Allocable Expense Refunds	0		
Administration Charges	112,148		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	527,994		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	1,438.9	39.198%	206,962	0	206,962
Aviation	116.8	3.182%	16,803	0	16,803
PW-Capital Projects Mgmt.	28.0	0.762%	4,022	0	4,022
Child Safety		0.000%	0	0	0
Code Compliance	27.5	0.748%	3,950	0	3,950
Convention Center	95.9	2.613%	13,798	0	13,798
EGRSO	199.2	5.426%	28,647	0	28,647
Emergency Medical Services	121.5	3.310%	17,474	0	17,474
Fire	51.9	1.414%	7,465	0	7,465
Golf	17.9	0.487%	2,572	0	2,572
Health and Human Services	158.4	4.314%	22,779	0	22,779
Library	53.1	1.446%	7,637	0	7,637
Municipal Court	27.2	0.740%	3,907	0	3,907
NHCD	64.8	1.766%	9,324	0	9,324
Planning & Dev Review	41.6	1.134%	5,988	0	5,988
Parking Management		0.000%	0	0	0
Parks and Recreation	182.8	4.979%	26,288	0	26,288
Police	116.0	3.160%	16,683	0	16,683
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	3.5	0.095%	502	0	502
Softball		0.000%	0	0	0
Solid Waste	80.4	2.189%	11,560	0	11,560
Transportation Dept	222.9	6.071%	32,054	0	32,054
Wastewater	216.0	5.883%	31,063	0	31,063
Water	262.5	7.152%	37,760	0	37,760
Watershed (Drainage)	144.3	3.931%	20,756	0	20,756
	3,671	100.000%	527,994	0	527,994

**CITY OF AUSTIN, TEXAS
COMMUNICATIONS & PUBLIC INFORMATION
NATURE AND EXTENT OF SERVICES**

Costs associated with activities of the Communications and Public Information Office have been identified in this section. They include the general supervision and support of the department, communications services, public information request response and coordination, and customer service and have been allocated based on departmental budgets. (Department 5900)

Cost Pool Summary Report
Communications & Public Information
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	1,664,898	Citywide Expenditure
Contractuals/Commodities	289,966	Budget
Indirect Cost	0	
Expense Refunds	(146,215)	
Capital	1,994	
Subtotal	1,810,643	
Allocable Expense Refunds	146,215	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	227,068	
Total	2,183,926	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	928,962	47.643%	1,040,496	20,993	1,019,503
Aviation	56,478	2.897%	63,259	0	63,259
PW-Capital Projects Mgmt.	18,947	0.972%	21,222	0	21,222
Child Safety	1,568	0.080%	1,756	0	1,756
Code Compliance	9,130	0.468%	10,226	0	10,226
Convention Center	24,796	1.272%	27,773	0	27,773
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	52,950	0	52,950
Fire	126,202	6.472%	141,354	0	141,354
Golf	4,559	0.234%	5,106	0	5,106
Health and Human Services	42,975	2.204%	48,135	0	48,135
Library	25,906	1.329%	29,016	0	29,016
Municipal Court	14,849	0.762%	16,632	0	16,632
NHCD	2,397	0.123%	2,685	83,235	(80,550)
Planning & Dev. Review	21,194	1.087%	23,739	0	23,739
Parking Management	3,213	0.165%	3,599	0	3,599
Parks and Recreation	43,507	2.231%	48,731	0	48,731
Police	253,151	12.983%	283,545	0	283,545
Palmer Events Center	5,288	0.271%	5,923	0	5,923
Public Works-Trans	38,320	1.965%	42,921	0	42,921
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	52,394	2.687%	58,685	20,993	37,692
Transportation Dept	38,415	1.970%	43,027	0	43,027
Wastewater	67,754	3.475%	75,889	10,497	65,392
Water	85,633	4.392%	95,914	10,497	85,417
Watershed (Drainage)	36,913	1.893%	41,343	0	41,343
	1,949,825	100.000%	2,183,926	146,215	2,037,711

**CITY OF AUSTIN, TEXAS
CITY AUDITOR
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with conducting internal audits during the year and assisting the external auditor in developing the annual financial statements have been identified and allocated as follows: (Department 7100)

- * *City-wide Services* - costs associated with special projects and other activities not specifically identifiable to a City department have been allocated based on departmental budgets.
- * *Departmental Services* - costs associated with services specifically provided to City departments have been allocated based on actual staff hours expended.

Cost Pool Summary Report
City Auditor
For Fiscal Year 2012-13

Financial Data:	Citywide	Deptl	Total
Salaries	983,296	1,251,468	2,234,764
Contractuals/Commodities	77,242	98,309	175,551
Indirect Cost	0	0	0
Expense Refunds	0	(300,000)	(300,000)
Capital	880	1,120	2,000
Subtotal	1,061,418	1,050,897	2,112,315
Allocable Expense Refunds	0	300,000	300,000
Administration Charges	0	0	0
CTM Charges	0	0	0
Unallocable Amounts	0	0	0
Unallocable Interdeptl Rev	0	0	0
Receiving Departments	0	0	0
Building Use	105,214	133,908	239,122
Total	1,166,632	1,484,805	2,651,437

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:			
Austin Energy	555,824	34,052	589,876
Aviation	33,792	0	33,792
PW-Capital Projects Mgmt.	11,336	0	11,336
Child Safety	938	0	938
Code Compliance	5,463	0	5,463
Convention Center	14,836	107,968	122,804
EGRSO	0	34,075	34,075
Emergency Medical Services	28,285	578	28,863
Fire	75,510	26,134	101,644
Golf	2,728	0	2,728
Health and Human Services	25,713	114,251	139,964
Library	15,500	0	15,500
Municipal Court	8,885	0	8,885
NHCD	1,434	157,192	158,626
Planning & Dev. Review	12,681	31,531	44,212
Parking Management	1,922	0	1,922
Parks and Recreation	26,031	347	26,378
Police	151,467	136,762	288,229
Palmer Events Center	3,164	0	3,164
Public Works-Trans	22,928	275,259	298,187
Recreation Programs	0	0	0
Regulatory Affairs	0	0	0
Softball	0	0	0
Solid Waste	31,349	70,000	101,349
Transportation Dept	22,985	83,915	106,900
Wastewater	40,539	46,212	86,751
Water	51,236	46,212	97,448
Watershed (Drainage)	22,086	20,317	42,403
	1,166,632	1,184,805	2,351,437

City Auditor Cost Pool
Subpool Report: Citywide Services
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	983,296	Citywide Expenditure
Contractuals/Commodities	77,242	Budget
Indirect Cost	0	
Expense Refunds	0	
Capital	880	
Subtotal	1,061,418	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	105,214	
Total	1,166,632	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	928,962	47.643%	555,824	0	555,824
Aviation	56,478	2.897%	33,792	0	33,792
PW-Capital Projects Mgmt.	18,947	0.972%	11,336	0	11,336
Child Safety	1,568	0.080%	938	0	938
Code Compliance	9,130	0.468%	5,463	0	5,463
Convention Center	24,796	1.272%	14,836	0	14,836
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	28,285	0	28,285
Fire	126,202	6.472%	75,510	0	75,510
Golf	4,559	0.234%	2,728	0	2,728
Health and Human Services	42,975	2.204%	25,713	0	25,713
Library	25,906	1.329%	15,500	0	15,500
Municipal Court	14,849	0.762%	8,885	0	8,885
NHCD	2,397	0.123%	1,434	0	1,434
Planning & Dev. Review	21,194	1.087%	12,681	0	12,681
Parking Management	3,213	0.165%	1,922	0	1,922
Parks and Recreation	43,507	2.231%	26,031	0	26,031
Police	253,151	12.983%	151,467	0	151,467
Palmer Events Center	5,288	0.271%	3,164	0	3,164
Public Works-Trans	38,320	1.965%	22,928	0	22,928
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	52,394	2.687%	31,349	0	31,349
Transportation Dept	38,415	1.970%	22,985	0	22,985
Wastewater	67,754	3.475%	40,539	0	40,539
Water	85,633	4.392%	51,236	0	51,236
Watershed (Drainage)	36,913	1.893%	22,086	0	22,086
	1,949,825	100.000%	1,166,632	0	1,166,632

City Auditor Cost Pool
Subpool Report: Departmental
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Hours of Service provided
Salaries	1,251,468		
Contractuals/Commodities	98,309		
Indirect Cost	0		
Expense Refunds	(300,000)		
Capital	1,120		
Subtotal	1,050,897		
Allocable Expense Refunds	300,000		
Administration Charges	0		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	133,908		
Total	1,484,805		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	1,518	15.763%	234,052	200,000	34,052
Aviation		0.000%	0	0	0
PW-Capital Projects Mgmt.		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center	700	7.272%	107,968	0	107,968
EGRSO	221	2.295%	34,075	0	34,075
Emergency Medical Services	4	0.039%	578	0	578
Fire	170	1.760%	26,134	0	26,134
Golf		0.000%	0	0	0
Health and Human Services	741	7.695%	114,251	0	114,251
Library		0.000%	0	0	0
Municipal Court		0.000%	0	0	0
NHCD	1,020	10.587%	157,192	0	157,192
Planning & Dev Review	205	2.124%	31,531	0	31,531
Parking Management		0.000%	0	0	0
Parks and Recreation	2	0.023%	347	0	347
Police	887	9.211%	136,762	0	136,762
Palmer Events Center		0.000%	0	0	0
Public Works-Trans	1,785	18.538%	275,259	0	275,259
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	454	4.714%	70,000	0	70,000
Transportation Dept	544	5.652%	83,915	0	83,915
Wastewater	624	6.480%	96,212	50,000	46,212
Water	624	6.480%	96,212	50,000	46,212
Watershed (Drainage)	132	1.368%	20,317	0	20,317
	9,630	100.000%	1,484,805	300,000	1,184,805

**CITY OF AUSTIN, TEXAS
LAW
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with providing legal services to all City departments have been identified and allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 5700, Units 7798, 8780, 8781, 8783, 8784, 8788, 8790 and 9998)
- * *Legal Services* - includes the costs of attorneys involved in defending the City in all lawsuits and prosecuting of all cases brought by the City, except those related to the collection of delinquent accounts and damage claims; drafting contracts; drafting all ordinances, resolutions, and contracts; and providing legal advice to all departments. Costs have been allocated based on the number of Legal staff hours provided. (Department 5700, Units 5701, 5703, 5710, 5711 and 5712)
- * *Criminal Prosecution* - costs associated with criminal prosecutions have been allocated directly to Municipal Court. (Department 5700, Unit 5702)

Cost Pool Summary Report
Law
For Fiscal Year 2012-13

Financial Data:	Admin	Legal Services	Criminal Prosecution	Total
Salaries	585,203	6,168,932	1,001,379	7,755,514
Contractuals/Commodities	158,309	331,551	33,977	523,837
Indirect Cost	0	0	0	0
Expense Refunds	0	(560,583)	0	(560,583)
Capital	0	0	0	0
Subtotal	743,512	5,939,900	1,035,356	7,718,768
Allocable Expense Refunds	0	550,583	0	550,583
Administration Charges	(1,563,839)	1,345,439	218,400	0
CTM Charges	0	0	0	0
Unallocable Amounts	0	0	0	0
Unallocable Interdeptl Rev	(150,000)	0	0	(150,000)
Receiving Departments	0	0	0	0
GO Debt	970,327	0	0	970,327
Total	0	7,835,922	1,253,756	9,089,678

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>				
Austin Energy	0	474,146	0	474,146
Aviation	0	42,606	0	42,606
PW-Capital Projects Mgmt.	0	1,016,431	0	1,016,431
Child Safety	0	0	0	0
Code Compliance	0	197,478	0	197,478
Convention Center	0	17,920	0	17,920
EGRSO	0	201,547	0	201,547
Emergency Medical Services	0	114,021	0	114,021
Fire	0	378,551	0	378,551
Golf	0	0	0	0
Health and Human Services	0	245,108	0	245,108
Library	0	34,543	0	34,543
Municipal Court	0	33,036	1,253,756	1,286,792
NHCD	0	21,215	0	21,215
Planning & Dev. Review	0	1,131,127	0	1,131,127
Parking Management	0	0	0	0
Parks and Recreation	0	408,268	0	408,268
Police	0	1,692,417	0	1,692,417
Palmer Events Center	0	0	0	0
Public Works-Trans	0	0	0	0
Recreation Programs	0	0	0	0
Regulatory Affairs	0	37,445	0	37,445
Softball	0	0	0	0
Solid Waste	0	126,351	0	126,351
Transportation Dept	0	189,115	0	189,115
Wastewater	0	447,478	0	447,478
Water	0	454,680	0	454,680
Watershed (Drainage)	0	21,856	0	21,856
	0	7,285,339	1,253,756	8,539,095

Law**Subpool Report: Administration
For Fiscal Year 2012-13**

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	585,203		
Contractuals/Commodities	158,309		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	743,512		
Allocable Expense Refunds	0		
Administration Charges	0		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	(150,000)		
Receiving Departments	0		
GO Debt	970,327		
Total	1,563,839		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Legal Services	6,168,932	86.034%	1,345,439		1,345,439
Criminal Prosecution	1,001,379	13.966%	218,400		218,400
	7,170,311	100.000%	1,563,839	0	1,563,839

Law Cost Pool
Subpool Report: Legal Services
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Hours of service provided
Salaries	6,168,932		
Contractuals/Commodities	331,551		
Indirect Cost	0		
Expense Refunds	(560,583)		
Capital	0		
Subtotal	5,939,900		
Allocable Expense Refunds	550,583		
Administration Charges	1,345,439		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	7,835,922		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	3,473	6.051%	474,146	0	474,146
Aviation	312	0.544%	42,606	0	42,606
PW-Capital Projects Mgmt.	7,444	12.971%	1,016,431	0	1,016,431
Child Safety		0.000%	0	0	0
Code Compliance	1,446	2.520%	197,478	0	197,478
Convention Center	131	0.229%	17,920	0	17,920
EGRSO	1,476	2.572%	201,547	0	201,547
Emergency Medical Services	835	1.455%	114,021	0	114,021
Fire	2,773	4.831%	378,551	0	378,551
Golf		0.000%	0	0	0
Health and Human Services	1,795	3.128%	245,108	0	245,108
Library	253	0.441%	34,543	0	34,543
Municipal Court	242	0.422%	33,036	0	33,036
NHCD	1,135	1.978%	154,988	133,773	21,215
Planning & Dev. Review	8,285	14.435%	1,131,127	0	1,131,127
Parking Management		0.000%	0	0	0
Parks and Recreation	2,990	5.210%	408,268	0	408,268
Police	12,395	21.598%	1,692,417	0	1,692,417
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	274	0.478%	37,445	0	37,445
Softball		0.000%	0	0	0
Solid Waste	1,804	3.144%	246,351	120,000	126,351
Transportation Dept	1,385	2.413%	189,115	0	189,115
Wastewater	3,277	5.711%	447,478	0	447,478
Water	3,330	5.803%	454,680	0	454,680
Watershed (Drainage)	2,334	4.067%	318,666	296,810	21,856
	57,391	100.000%	7,835,922	550,583	7,285,339

Law Cost Pool
Subpool Report: Criminal Prosecution
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Direct allocation - Muni Court
Salaries	1,001,379		
Contractuals/Commodities	33,977		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	1,035,356		
Allocable Expense Refunds	0		
Administration Charges	218,400		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	1,253,756		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy		0.000%	0	0	0
Aviation		0.000%	0	0	0
PW-Capital Projects Mgmt		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center		0.000%	0	0	0
EGRSO		0.000%	0	0	0
Emergency Medical Services		0.000%	0	0	0
Fire		0.000%	0	0	0
Golf		0.000%	0	0	0
Health and Human Services		0.000%	0	0	0
Library		0.000%	0	0	0
Municipal Court	100	100.000%	1,253,756	0	1,253,756
NHCD		0.000%	0	0	0
Planning & Dev. Review		0.000%	0	0	0
Parking Management		0.000%	0	0	0
Parks and Recreation		0.000%	0	0	0
Police		0.000%	0	0	0
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste		0.000%	0	0	0
Transportation Dept		0.000%	0	0	0
Wastewater		0.000%	0	0	0
Water		0.000%	0	0	0
Watershed (Drainage)		0.000%	0	0	0
	100	100.000%	1,253,756	0	1,253,756

**CITY OF AUSTIN, TEXAS
FINANCIAL SERVICES
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with the Financial Services Department have been identified and allocated as follows:

- * *Department Administration* - costs associated with the administration and support of the Financial Services Department have been allocated based on the number of equivalent positions supervised. (Department 7400, Units 8781, 8790 and 8999)
- * *Special Services* - costs associated with special services have been allocated based on the actual departmental budget. (Department 7400, Unit 9998, Object Code 6561)
- * *Taxation Services* - costs of the service for collecting taxes have been allocated based on General Fund departmental budget. (Department 7400, Unit 9998, Object Codes 5515 and 5564)
- * *All Other* - all other functions are allocated in different sections of the Plan.

Cost Pool Summary Report
Financial Services
For Fiscal Year 2012-13

Financial Data:	Admin	Spec Svcs	Taxation	Total
Salaries	1,073,971	0	0	1,073,971
Contractuals/Commodities	66,723	228,690	2,136,648	2,432,061
Indirect Cost	0	0	0	0.0
Expense Refunds	(672,210)	0	0	(672,210)
Capital	0	0	0	0
Subtotal	468,484	228,690	2,136,648	2,833,822
Allocable Expense Refunds	0	0	0	0
Administration Charges	(472,376)	0	0	(472,376)
CTM Charges	0	0	0	0
Unallocable Amounts	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Receiving Departments	0	0	0	0
GO Debt	21,261	0	0	21,261
Total	17,369	228,690	2,136,648	2,382,707

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>				
Austin Energy	0	108,956	0	108,956
Aviation	0	6,624	0	6,624
PW-Capital Projects Mgmt.	0	2,222	0	2,222
Child Safety	0	184	0	184
Code Compliance	0	1,071	0	1,071
Convention Center	0	2,908	0	2,908
EGRSO	0	0	0	0
Emergency Medical Services	0	5,545	177,999	183,544
Fire	0	14,802	475,185	489,987
Golf	0	535	0	535
Health and Human Services	0	5,040	152,023	157,063
Library	0	3,038	97,543	100,581
Municipal Court	0	1,742	46,674	48,416
NHCD	0	281	0	281
Planning & Dev Review	0	2,486	79,801	82,287
Parking Management	0	377	0	377
Parks and Recreation	0	5,103	163,816	168,919
Police	0	29,691	943,607	973,298
Palmer Events Center	0	620	0	620
Public Works-Trans	0	4,494	0	4,494
Recreation Programs	0	0	0	0
Regulatory Affairs	17,369	0	0	17,369
Softball	0	0	0	0
Solid Waste	0	6,145	0	6,145
Transportation Dept	0	4,506	0	4,506
Wastewater	0	7,947	0	7,947
Water	0	10,044	0	10,044
Watershed (Drainage)	0	4,329	0	4,329
	17,369	228,690	2,136,648	2,382,707

Financial Services Cost Pool
Subpool Report: Administration
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Department FTEs
Salaries	1,073,971		
Contractuals/Commodities	66,723		
Indirect Cost	0		
Expense Refunds	(672,210)		
Capital	0		
Subtotal	468,484		
Allocable Expense Refunds	0		
Administration Charges-SVC	(472,376)		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	21,261		
Total	17,369		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy		0.000%	0	0	0
Aviation		0.000%	0	0	0
Capital Area MPO (ATS)		0.000%	0	0	0
Capital Projects Mgmt.		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center		0.000%	0	0	0
EGRSO		0.000%	0	0	0
Emergency Medical Services		0.000%	0	0	0
Fire		0.000%	0	0	0
Golf		0.000%	0	0	0
Health and Human Services		0.000%	0	0	0
Library		0.000%	0	0	0
Municipal Court		0.000%	0	0	0
NHCD		0.000%	0	0	0
Planning & Review		0.000%	0	0	0
Parking		0.000%	0	0	0
Parks and Recreation		0.000%	0	0	0
Police		0.000%	0	0	0
Palmer Events Center		0.000%	0	0	0
Public Works		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	3.547%	17,369	0	17,369
Softball		0.000%	0	0	0
Solid Waste		0.000%	0	0	0
Transportation		0.000%	0	0	0
Wastewater		0.000%	0	0	0
Water		0.000%	0	0	0
Watershed (Drainage)		0.000%	0	0	0
	12.00	3.547%	17,369	0	17,369

Financial Services Cost Pool
Subpool Report: Special Services
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Citywide Expenditure
Contractuals/Commodities	228,690	Budget
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	228,690	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	228,690	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	928,962	47.643%	108,956	0	108,956
Aviation	56,478	2.897%	6,624	0	6,624
PW-Capital Projects Mgmt.	18,947	0.972%	2,222	0	2,222
Child Safety	1,568	0.080%	184	0	184
Code Compliance	9,130	0.468%	1,071	0	1,071
Convention Center	24,796	1.272%	2,908	0	2,908
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	5,545	0	5,545
Fire	126,202	6.472%	14,802	0	14,802
Golf	4,559	0.234%	535	0	535
Health and Human Services	42,975	2.204%	5,040	0	5,040
Library	25,906	1.329%	3,038	0	3,038
Municipal Court	14,849	0.762%	1,742	0	1,742
NHCD	2,397	0.123%	281	0	281
Planning & Dev. Review	21,194	1.087%	2,486	0	2,486
Parking Management	3,213	0.165%	377	0	377
Parks and Recreation	43,507	2.231%	5,103	0	5,103
Police	253,151	12.983%	29,691	0	29,691
Palmer Events Center	5,288	0.271%	620	0	620
Public Works-Trans	38,320	1.965%	4,494	0	4,494
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	52,394	2.687%	6,145	0	6,145
Transportation Dept	38,415	1.970%	4,506	0	4,506
Wastewater	67,754	3.475%	7,947	0	7,947
Water	85,633	4.392%	10,044	0	10,044
Watershed (Drainage)	36,913	1.893%	4,329	0	4,329
	1,949,825	100.000%	228,690	0	228,690

Financial Services Cost Pool
Subpool Report: Taxation
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	General Fund Expenditure Budget
Salaries	0		
Contractuals/Commodities	2,136,648		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	2,136,648		
Allocable Expense Refunds	0		
Administration Charges	0		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	2,136,648		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy		0.000%	0	0	0
Aviation		0.000%	0	0	0
PW-Capital Projects Mgmt.		0.000%	0	0	0
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center		0.000%	0	0	0
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	8.331%	177,999	0	177,999
Fire	126,202	22.240%	475,185	0	475,185
Golf		0.000%	0	0	0
Health and Human Services	40,375	7.115%	152,023	0	152,023
Library	25,906	4.565%	97,543	0	97,543
Municipal Court	12,396	2.184%	46,674	0	46,674
NHCD		0.000%	0	0	0
Planning & Dev. Review	21,194	3.735%	79,801	0	79,801
Parking Management		0.000%	0	0	0
Parks and Recreation	43,507	7.667%	163,816	0	163,816
Police	250,608	44.163%	943,607	0	943,607
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste		0.000%	0	0	0
Transportation Dept		0.000%	0	0	0
Wastewater		0.000%	0	0	0
Water		0.000%	0	0	0
Watershed (Drainage)		0.000%	0	0	0
	567,462	100.000%	2,136,648	0	2,136,648

**CITY OF AUSTIN, TEXAS
BUDGET OFFICE
NATURE AND EXTENT OF SERVICES**

The Budget Office is responsible for preparing and monitoring departmental and City budgets and for providing research and analysis for the Mayor and Council. Costs have been identified and allocated as follows: (Department 7400, Units 3110, 3120, 3130, 3140, and 3190)

- * *City-wide Services* - costs associated with such activities as revenue projections, debt service projections, and special management projects have been allocated based on departmental budgets.
- * *Departmental* - costs associated with the preparation and monitoring of the City's annual budget and departmental budgets have been allocated based on staff hours devoted.

Cost Pool Summary Report
Budget
For Fiscal Year 2012-13

Financial Data:	Citywide	Deptl	Total
Salaries	1,390,667	942,517	2,333,184
Contractuals/Commodities	139,293	94,405	233,698
Indirect Cost	0	0	0
Expense Refunds	0	(323,338)	(323,338)
Capital	0	0	0
Subtotal	1,529,960	713,584	2,243,544
Allocable Expense Refunds	0	323,338	323,338
Administration Charges	21,568	14,618	36,186
CTM Charges	0	0	0
Unallocable Amounts	0	0	0
Unallocable Interdeptl Rev	0	0	0
Receiving Departments	0	0	0
GO Debt	252,299	170,994	423,293
Total	1,803,827	1,222,534	3,026,361

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:			
Austin Energy	859,404	(253,496)	605,908
Aviation	52,249	48,183	100,432
PW-Capital Projects Mgmt.	17,528	43,319	60,847
Child Safety	1,451	4,865	6,316
Code Compliance	8,446	36,137	44,583
Convention Center	22,939	72,275	95,214
EGRSO	0	48,183	48,183
Emergency Medical Services	43,734	84,321	128,055
Fire	116,752	54,206	170,958
Golf	4,218	24,092	28,310
Health and Human Services	39,757	96,365	136,122
Library	23,966	18,069	42,035
Municipal Court	13,737	72,275	86,012
NHCD	2,218	84,321	86,539
Planning & Dev. Review	19,607	42,160	61,767
Parking Management	2,972	0	2,972
Parks and Recreation	40,249	72,275	112,524
Police	234,196	48,183	282,379
Palmer Events Center	4,892	0	4,892
Public Works-Trans	35,451	0	35,451
Recreation Programs	0	0	0
Regulatory Affairs	0	0	0
Softball	0	0	0
Solid Waste	48,471	48,183	96,654
Transportation Dept	35,539	108,411	143,950
Wastewater	62,681	43,319	106,000
Water	79,221	43,319	122,540
Watershed (Drainage)	34,149	60,231	94,380
	1,803,827	899,196	2,703,023

Budget Cost Pool
Subpool Report: Citywide Allocation
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	1,390,667	Citywide Expenditure
Contractuals/Commodities	139,293	Budget
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	1,529,960	
Allocable Expense Refunds	0	
Administration Charges	21,568	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	252,299	
Total	1,803,827	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	928,962	47.643%	859,404	0	859,404
Aviation	56,478	2.897%	52,249	0	52,249
PW-Capital Projects Mgmt.	18,947	0.972%	17,528	0	17,528
Child Safety	1,568	0.080%	1,451	0	1,451
Code Compliance	9,130	0.468%	8,446	0	8,446
Convention Center	24,796	1.272%	22,939	0	22,939
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	43,734	0	43,734
Fire	126,202	6.472%	116,752	0	116,752
Golf	4,559	0.234%	4,218	0	4,218
Health and Human Services	42,975	2.204%	39,757	0	39,757
Library	25,906	1.329%	23,966	0	23,966
Municipal Court	14,849	0.762%	13,737	0	13,737
NHCD	2,397	0.123%	2,218	0	2,218
Planning & Dev. Review	21,194	1.087%	19,607	0	19,607
Parking Management	3,213	0.165%	2,972	0	2,972
Parks and Recreation	43,507	2.231%	40,249	0	40,249
Police	253,151	12.983%	234,196	0	234,196
Palmer Events Center	5,288	0.271%	4,892	0	4,892
Public Works-Trans	38,320	1.965%	35,451	0	35,451
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	52,394	2.687%	48,471	0	48,471
Transportation Dept	38,415	1.970%	35,539	0	35,539
Wastewater	67,754	3.475%	62,681	0	62,681
Water	85,633	4.392%	79,221	0	79,221
Watershed (Drainage)	36,913	1.893%	34,149	0	34,149
	1,949,825	100.000%	1,803,827	0	1,803,827

Budget Cost Pool
Subpool Report: Departmental
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Hours of Service provided
Salaries	942,517		
Contractuals/Commodities	94,405		
Indirect Cost	0		
Expense Refunds	(323,338)		
Capital	0		
Subtotal	713,584		
Allocable Expense Refunds	323,338		
Administration Charges	14,618		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	170,994		
Total	1,222,534		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	603	5.713%	69,842	323,338	(253,496)
Aviation	416	3.941%	48,183	0	48,183
PW-Capital Projects Mgmt	374	3.543%	43,319	0	43,319
Child Safety	42	0.398%	4,865	0	4,865
Code Compliance	312	2.956%	36,137	0	36,137
Convention Center	624	5.912%	72,275	0	72,275
EGRSO	416	3.941%	48,183	0	48,183
Emergency Medical Services	728	6.897%	84,321	0	84,321
Fire	468	4.434%	54,206	0	54,206
Golf	208	1.971%	24,092	0	24,092
Health and Human Services	832	7.883%	96,365	0	96,365
Library	156	1.478%	18,069	0	18,069
Municipal Court	624	5.912%	72,275	0	72,275
NHCD	728	6.897%	84,321	0	84,321
Planning & Dev. Review	364	3.449%	42,160	0	42,160
Parking Management		0.000%	0	0	0
Parks and Recreation	624	5.912%	72,275	0	72,275
Police	416	3.941%	48,183	0	48,183
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	416	3.941%	48,183	0	48,183
Transportation Dept	936	8.868%	108,411	0	108,411
Wastewater	374	3.543%	43,319	0	43,319
Water	374	3.543%	43,319	0	43,319
Watershed (Drainage)	520	4.927%	60,231	0	60,231
	10,555	100.000%	1,222,534	323,338	899,196

**CITY OF AUSTIN, TEXAS
PURCHASING
NATURE AND EXTENT OF SERVICES**

The Purchasing Office is responsible for the purchasing of materials and services, mail services, and materials management for departments in accordance with City policies. Costs associated with these services have been allocated based on the number of purchasing transactions processed for departments. (Department 7400, Units 5000, 5005, 5010, 5015, 5020, 5026, 5028, 5030, 5035, 5040 and 5090)

Cost Pool Summary Report
Purchasing
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	5,647,827	Purchasing transactions
Contractuals/Commodities	629,473	
Indirect Cost	0	
Expense Refunds	(2,535,296)	
Capital	0	
Subtotal	3,742,004	
Allocable Expense Refunds	1,654,157	
Administration Charges	111,454	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	5,507,615	

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	1,438.9	39.198%	2,158,876	1,426,611	732,265
Aviation	116.8	3.182%	175,275	89,994	85,281
PW-Capital Projects Mgmt.	28.0	0.762%	41,951	26,000	15,951
Child Safety		0.000%	0	0	0
Code Compliance	27.5	0.748%	41,202	0	41,202
Convention Center	95.9	2.613%	143,932	0	143,932
EGRSO	199.2	5.426%	298,820	0	298,820
Emergency Medical Services	121.5	3.310%	182,276	10,200	172,076
Fire	51.9	1.414%	77,867	0	77,867
Golf	17.9	0.487%	26,827	0	26,827
Health and Human Services	158.4	4.314%	237,616	0	237,616
Library	53.1	1.446%	79,664	0	79,664
Municipal Court	27.2	0.740%	40,752	0	40,752
NHCD	64.8	1.766%	97,255	0	97,255
Planning & Dev. Review	41.6	1.134%	62,461	0	62,461
Parking Management		0.000%	0	0	0
Parks and Recreation	182.8	4.979%	274,219	0	274,219
Police	116.0	3.160%	174,026	74,800	99,226
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	3.5	0.095%	5,233	0	5,233
Softball		0.000%	0	0	0
Solid Waste	80.4	2.189%	120,585	0	120,585
Transportation Dept	222.9	6.071%	334,375	2,000	332,375
Wastewater	216.0	5.883%	324,034	12,276	311,758
Water	262.5	7.152%	393,890	12,276	381,614
Watershed (Drainage)	144.3	3.931%	216,479	0	216,479
	3,670.8	100.000%	5,507,615	1,654,157	3,853,458

**CITY OF AUSTIN, TEXAS
CONTROLLER'S OFFICE
NATURE AND EXTENT OF SERVICES**

Costs associated with activities of the Controller's Office have been identified and allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 7400, Units 4084 and 4090)
- * *Accounts Payable Data Control* - costs associated with processing accounts payable have been allocated based on the number of invoices processed. (Department 7400, Unit 4020)
- * *Accounting and Reporting* - costs associated with the accounting and reporting sections have been allocated based on departmental budgets. (Department 7400, Units 4010)
- * *Payroll* - costs associated with the payroll section have been allocated based on the number of equivalent permanent positions in the departments served. (Department 7400, Unit 4030)

Cost Pool Summary Report
Controller's Office
For Fiscal Year 2012-13

Financial Data:	Admin	Accts Pay	Acctg/Rptg	Payroll	Total
Salaries	498,305	917,192	3,783,099	768,923	5,967,519
Contractuals/Commodities	57,595	63,999	2,073,646	182,256	2,377,496
Indirect Cost	0	0	0	0	0
Expense Refunds	0	0	(390,573)	0	(390,573)
Capital	0	0	7,500	0	7,500
Subtotal	555,900	981,191	5,473,672	951,179	7,961,942
Allocable Expense Refunds	0	0	163,975	0	163,975
Administration Charges	(555,900)	110,581	456,107	92,705	103,493
CTM Charges	0	0	0	0	0
Unallocable Amounts	0	0	0	0	0
Unallocable Interdeptl Rev	0	0	(150,000)	0	(150,000)
Receiving Departments	0	0	0	0	0
GO Debt	0	0	0	0	0
Total	0	1,091,772	5,943,754	1,043,884	8,079,410

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>					
Austin Energy	0	218,703	2,750,170	164,093	3,132,966
Aviation	0	33,620	172,165	33,479	239,264
PW-Capital Projects Mgmt.	0	141,032	57,757	18,438	217,227
Child Safety	0	0	4,780	388	5,168
Code Compliance	0	5,138	27,831	6,696	39,665
Convention Center	0	20,981	75,587	19,384	115,952
EGRSO	0	22,682	(60,000)	4,464	(32,854)
Emergency Medical Services	0	42,757	144,108	49,151	236,016
Fire	0	46,006	384,708	117,514	548,228
Golf	0	6,055	13,897	3,979	23,931
Health and Human Services	0	90,619	131,003	50,194	271,816
Library	0	31,201	78,971	34,370	144,542
Municipal Court	0	26,339	45,265	16,400	88,004
NHCD	0	20,395	7,307	6,405	34,107
Planning & Dev. Review	0	16,981	52,607	31,101	100,689
Parking Management	0	0	9,794	4,270	14,064
Parks and Recreation	0	77,637	132,625	52,038	262,300
Police	0	62,468	771,694	225,931	1,060,093
Palmer Events Center	0	0	16,120	3,809	19,929
Public Works-Trans	0	0	116,813	22,707	139,520
Recreation Programs	0	0	0	0	0
Regulatory Affairs	0	0	0	1,164	1,164
Softball	0	0	0	0	0
Solid Waste	0	24,958	154,545	38,040	217,543
Transportation Dept	0	42,117	117,102	11,257	170,476
Wastewater	0	66,948	203,954	52,003	322,905
Water	0	66,948	258,454	51,840	377,242
Watershed (Drainage)	0	28,187	112,522	24,769	165,478
	0	1,091,772	5,779,779	1,043,884	7,915,435

Controller's Office Cost Pool
Subpool Report: Administration
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Controller's Office salaries
Salaries	498,305		
Contractuals/Commodities	57,595		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	555,900		
Allocable Expense Refunds	0		
Administration Charges-SVC	103,493		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	659,393		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Accounts Payable	917,192	16.770%	110,581		110,581
Accounting & Reporting	3,783,099	69.171%	456,107		456,107
Payroll	768,923	14.059%	92,705		92,705
	5,469,214	100.000%	659,393	0	659,393

Controller's Office Cost Pool
Subpool Report: Accounts Payable
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	917,192	Invoices processed
Contractuals/Commodities	63,999	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	981,191	
Allocable Expense Refunds	0	
Administration Charges	110,581	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	1,091,772	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	19,795	20.032%	218,703	0	218,703
Aviation	3,043	3.079%	33,620	0	33,620
PW-Capital Projects Mgmt.	12,765	12.918%	141,032	0	141,032
Child Safety		0.000%	0	0	0
Code Compliance	465	0.471%	5,138	0	5,138
Convention Center	1,899	1.922%	20,981	0	20,981
EGRSO	2,053	2.078%	22,682	0	22,682
Emergency Medical Services	3,870	3.916%	42,757	0	42,757
Fire	4,164	4.214%	46,006	0	46,006
Golf	548	0.555%	6,055	0	6,055
Health and Human Services	8,202	8.300%	90,619	0	90,619
Library	2,824	2.858%	31,201	0	31,201
Municipal Court	2,384	2.413%	26,339	0	26,339
NHCD	1,846	1.868%	20,395	0	20,395
Planning & Dev. Review	1,537	1.555%	16,981	0	16,981
Parking Management		0.000%	0	0	0
Parks and Recreation	7,027	7.111%	77,637	0	77,637
Police	5,654	5.722%	62,468	0	62,468
Palmer Events Center		0.000%	0	0	0
Public Works-Trans		0.000%	0	0	0
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	2,259	2.286%	24,958	0	24,958
Transportation Dept	3,812	3.858%	42,117	0	42,117
Wastewater	6,060	6.132%	66,948	0	66,948
Water	6,060	6.132%	66,948	0	66,948
Watershed (Drainage)	2,551	2.582%	28,187	0	28,187
	98,817	100.000%	1,091,772	0	1,091,772

Controller's Office Cost Pool
Subpool Report: Accounting and Reporting
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	3,783,099	Citywide Expenditure Budget
Contractuals/Commodities	2,073,646	
Indirect Cost	0	
Expense Refunds	(390,573)	
Capital	7,500	
Subtotal	5,473,672	
Allocable Expense Refunds	163,975	
Administration Charges	456,107	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	(150,000)	
Receiving Departments	0	
GO Debt	0	
Total	5,943,754	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	928,962	47.643%	2,831,805	81,635	2,750,170
Aviation	56,478	2.897%	172,165	0	172,165
PW-Capital Projects Mgmt	18,947	0.972%	57,757	0	57,757
Child Safety	1,568	0.080%	4,780	0	4,780
Code Compliance	9,130	0.468%	27,831	0	27,831
Convention Center	24,796	1.272%	75,587	0	75,587
EGRSO		0.000%	0	60,000	(60,000)
Emergency Medical Services	47,274	2.425%	144,108	0	144,108
Fire	126,202	6.472%	384,708	0	384,708
Golf	4,559	0.234%	13,897	0	13,897
Health and Human Services	42,975	2.204%	131,003	0	131,003
Library	25,906	1.329%	78,971	0	78,971
Municipal Court	14,849	0.762%	45,265	0	45,265
NHCD	2,397	0.123%	7,307	0	7,307
Planning & Dev. Review	21,194	1.087%	64,607	12,000	52,607
Parking Management	3,213	0.165%	9,794	0	9,794
Parks and Recreation	43,507	2.231%	132,625	0	132,625
Police	253,151	12.983%	771,694	0	771,694
Palmer Events Center	5,288	0.271%	16,120	0	16,120
Public Works-Trans	38,320	1.965%	116,813	0	116,813
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	52,394	2.687%	159,715	5,170	154,545
Transportation Dept	38,415	1.970%	117,102	0	117,102
Wastewater	67,754	3.475%	206,539	2,585	203,954
Water	85,633	4.392%	261,039	2,585	258,454
Watershed (Drainage)	36,913	1.893%	112,522	0	112,522
	1,949,825	100.000%	5,943,754	163,975	5,779,779

Controller's Office Cost Pool
Subpool Report: Payroll
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	768,923	Citywide FTEs
Contractuals/Commodities	182,256	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	951,179	
Allocable Expense Refunds	0	
Administration Charges	92,705	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdepl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	1,043,884	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	1,691.00	15.720%	164,093	0	164,093
Aviation	345.00	3.207%	33,479	0	33,479
PW-Capital Projects Mgmt.	190.00	1.766%	18,438	0	18,438
Child Safety	4.00	0.037%	388	0	388
Code Compliance	69.00	0.641%	6,696	0	6,696
Convention Center	199.75	1.857%	19,384	0	19,384
EGRSO	46.00	0.428%	4,464	0	4,464
Emergency Medical Services	506.50	4.708%	49,151	0	49,151
Fire	1,211.00	11.257%	117,514	0	117,514
Golf	41.00	0.381%	3,979	0	3,979
Health and Human Services	517.25	4.808%	50,194	0	50,194
Library	354.18	3.292%	34,370	0	34,370
Municipal Court	169.00	1.571%	16,400	0	16,400
NHCD	66.00	0.614%	6,405	0	6,405
Planning & Dev. Review	320.50	2.979%	31,101	0	31,101
Parking Management	44.00	0.409%	4,270	0	4,270
Parks and Recreation	536.25	4.985%	52,038	0	52,038
Police	2,328.25	21.643%	225,931	0	225,931
Palmer Events Center	39.25	0.365%	3,809	0	3,809
Public Works-Trans	234.00	2.175%	22,707	0	22,707
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	1,164	0	1,164
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	38,040	0	38,040
Transportation Dept	116.00	1.078%	11,257	0	11,257
Wastewater	535.89	4.982%	52,003	0	52,003
Water	534.21	4.966%	51,840	0	51,840
Watershed (Drainage)	255.25	2.373%	24,769	0	24,769
	10,757.28	100.000%	1,043,884	0	1,043,884

**CITY OF AUSTIN, TEXAS
REVENUE RECOVERY OFFICE
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with providing financial and right-of-way management services to all City departments in order to maximize collected and available funds have been identified and allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 7400, Units 7582 and 7590)
- * *Revenue Recovery Office* – costs associated with activities have been allocated based on number of equivalent permanent positions. (Department 7400 Units 7510, 7515, 7525 and 7530 at 50%)
- * *Claims* - costs associated with activities have been allocated based on the number of referrals. (Department 7400 Units 7510, 7515, 7525 and 7530 at 50%)

Cost Pool Summary Report
Revenue Recovery
For Fiscal Year 2012-13

Financial Data:	Revenue			Total
	Admin	Recovery	Claims	
Salaries	61,326	310,252	310,252	681,830
Contractuals/Commodities	21,408	37,611	37,611	96,630
Indirect Cost	0	0	0	0
Expense Refunds	0	(23,172)	(23,172)	(46,343)
Capital	0	0	0	0
Subtotal	82,734	324,692	324,692	732,117
Allocable Expense Refunds	0	23,172	23,172	46,343
Administration Charges	(55,379)	30,947	30,946	6,514
CTM Charges	0	0	0	0
Unallocable Amounts	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Receiving Departments	0	0	0	0
GO Debt	0	0	0	0
Total	27,355	378,810	378,809	784,974

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>				
Austin Energy	0	59,546	15,890	75,436
Aviation	0	12,149	9,534	21,683
PW-Capital Projects Mgmt.	0	6,691	10,169	16,860
Child Safety	0	141	0	141
Code Compliance	0	2,430	0	2,430
Convention Center	0	7,034	7,627	14,661
EGRSO	0	1,620	0	1,620
Emergency Medical Services	0	17,836	6,991	24,827
Fire	0	42,645	3,178	45,823
Golf	0	1,444	0	1,444
Health and Human Services	0	18,215	21,610	39,825
Library	0	12,472	9,534	22,006
Municipal Court	0	5,951	0	5,951
NHCD	0	2,324	0	2,324
Planning & Dev. Review	0	11,286	40,677	51,963
Parking Management	0	1,549	0	1,549
Parks and Recreation	0	18,884	2,542	21,426
Police	0	81,988	68,008	149,996
Palmer Events Center	0	1,382	3,814	5,196
Public Works-Trans	0	8,240	0	8,240
Recreation Programs	0	0	0	0
Regulatory Affairs	27,355	423	0	27,778
Softball	0	0	0	0
Solid Waste	0	13,804	1,271	15,075
Transportation Dept	0	4,085	20,339	24,424
Wastewater	0	7,285	62,141	69,427
Water	0	7,226	62,141	69,368
Watershed (Drainage)	0	8,988	10,171	19,159
	27,355	355,639	355,638	738,631