

Revenue Recovery
Subpool Report: Administration
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Salaries
Salaries	61,326		
Contractuals/Commodities	21,408		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	82,734		
Allocable Expense Refunds	0		
Administration Charges-SVC	6,514		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	89,248		

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		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		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	274,232	30.649%	27,355	0	27,355
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
	274,232	30.649%	27,355	0	27,355

Revenue Recovery Cost Pool
Subpool Report: Revenue Recovery Office
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Citywide FTEs
Salaries	310,252		
Contractuals/Commodities	37,611		
Indirect Cost	0		
Expense Refunds	(23,172)		
Capital	0		
Subtotal	324,692		
Allocable Expense Refunds	23,172		
Administration Charges	30,947		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	378,810		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	1,691.00	15.720%	59,546	0	59,546
Aviation	345.00	3.207%	12,149	0	12,149
PW-Capital Projects Mgmt	190.00	1.766%	6,691	0	6,691
Child Safety	4.00	0.037%	141	0	141
Code Compliance	69.00	0.641%	2,430	0	2,430
Convention Center	199.75	1.857%	7,034	0	7,034
EGRSO	46.00	0.428%	1,620	0	1,620
Emergency Medical Services	506.50	4.708%	17,836	0	17,836
Fire	1,211.00	11.257%	42,645	0	42,645
Golf	41.00	0.381%	1,444	0	1,444
Health and Human Services	517.25	4.808%	18,215	0	18,215
Library	354.18	3.292%	12,472	0	12,472
Municipal Court	169.00	1.571%	5,951	0	5,951
NHCD	66.00	0.614%	2,324	0	2,324
Planning & Dev. Review	320.50	2.979%	11,286	0	11,286
Parking Management	44.00	0.409%	1,549	0	1,549
Parks and Recreation	536.25	4.985%	18,884	0	18,884
Police	2,328.25	21.643%	81,988	0	81,988
Palmer Events Center	39.25	0.365%	1,382	0	1,382
Public Works-Trans	234.00	2.175%	8,240	0	8,240
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	423	0	423
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	13,804	0	13,804
Transportation Dept	116.00	1.078%	4,085	0	4,085
Wastewater	535.89	4.982%	18,871	11,586	7,285
Water	534.21	4.966%	18,812	11,586	7,226
Watershed (Drainage)	255.25	2.373%	8,988	0	8,988
	<u>10,757.28</u>	<u>100.000%</u>	<u>378,810</u>	<u>23,172</u>	<u>355,639</u>

Revenue Recovery Cost Pool
Subpool Report: Revenue Recovery-Claims
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Number of Referrals
Salaries	310,252		
Contractuals/Commodities	37,611		
Indirect Cost	0		
Expense Refunds	(23,172)		
Capital	0		
Subtotal	324,692		
Allocable Expense Refunds	23,172		
Administration Charges	30,946		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	378,809		

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	25	4.195%	15,890	0	15,890
Aviation	15	2.517%	9,534	0	9,534
PW-Capital Projects Mgmt.	16	2.685%	10,169	0	10,169
Child Safety		0.000%	0	0	0
Code Compliance		0.000%	0	0	0
Convention Center	12	2.013%	7,627	0	7,627
EGRSO		0.000%	0	0	0
Emergency Medical Services	11	1.846%	6,991	0	6,991
Fire	5	0.839%	3,178	0	3,178
Golf		0.000%	0	0	0
Health and Human Services	34	5.705%	21,610	0	21,610
Library	15	2.517%	9,534	0	9,534
Municipal Court		0.000%	0	0	0
NHCD		0.000%	0	0	0
Planning & Dev. Review	64	10.738%	40,677	0	40,677
Parking Management		0.000%	0	0	0
Parks and Recreation	4	0.671%	2,542	0	2,542
Police	107	17.953%	68,008	0	68,008
Palmer Events Center	6	1.007%	3,814	0	3,814
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	0.336%	1,271	0	1,271
Transportation Dept	32	5.369%	20,339	0	20,339
Wastewater	116	19.463%	73,727	11,586	62,141
Water	116	19.463%	73,727	11,586	62,141
Watershed (Drainage)	16	2.685%	10,171	0	10,171
	596	100.000%	378,809	23,172	355,638

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

Costs associated with providing cash, investment and debt management services to all City departments have been identified and allocated based on departmental budgets. (Department 7400, Units 6110, 6120 and 6190)

Cost Pool Summary Report
Treasury
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	737,660	Citywide Expenditure Budget
Contractuals/Commodities	1,041,342	
Indirect Cost	0	
Expense Refunds	(1,779,002)	
Capital	0	
Subtotal	0	
Allocable Expense Refunds	0	
Administration Charges	5,066	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	5,066	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	928,962	47.643%	2,413	0	2,413
Aviation	56,478	2.897%	147	0	147
PW-Capital Projects Mgmt.	18,947	0.972%	49	0	49
Child Safety	1,568	0.080%	4	0	4
Code Compliance	9,130	0.468%	24	0	24
Convention Center	24,796	1.272%	64	0	64
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	123	0	123
Fire	126,202	6.472%	328	0	328
Golf	4,559	0.234%	12	0	12
Health and Human Services	42,975	2.204%	112	0	112
Library	25,906	1.329%	67	0	67
Municipal Court	14,849	0.762%	39	0	39
NHCD	2,397	0.123%	6	0	6
Planning & Dev. Review	21,194	1.087%	55	0	55
Parking Management	3,213	0.165%	8	0	8
Parks and Recreation	43,507	2.231%	113	0	113
Police	253,151	12.983%	658	0	658
Palmer Events Center	5,288	0.271%	14	0	14
Public Works-Trans	38,320	1.965%	100	0	100
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%	136	0	136
Transportation Dept	38,415	1.970%	100	0	100
Wastewater	67,754	3.475%	176	0	176
Water	85,633	4.392%	222	0	222
Watershed (Drainage)	36,913	1.893%	96	0	96
	1,949,825	100.000%	5,066	0	5,066

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

Non-department specific costs have been identified and allocated as follows:

- * *Personnel* – costs for accrued payroll, supplemental retirement and market study-related salary adjustments have been allocated based on departmental budget. (Department 5000, Unit 2300 and Unit 9999, Objects 5116 and 5194)
- * *CTM* – costs for the transfer to the Communications and Technology Department for IT services have been allocated based 50% on departmental budget and 50% on the number of equivalent permanent positions. (Department 5000, Unit 9999, Object 9796)
- * *CIP* – cost for the transfer to the capital budget for software enhancements to the eCAPRIS system have been allocated based on the number of eCAPRIS users. (Department 5000, Unit 9999, Object 9819)

Cost Pool Summary Report
Nondepartmental
For Fiscal Year 2012-13

Financial Data:	Personnel	CTM	CIP 1	CIP 2	Total
Salaries	2,648,135	0	0	0	2,648,135
Contractuals/Commodities	0	2,036,733	850,000	1,036,356	3,923,089
Indirect Cost	0	0	0	0	0
Expense Refunds	0	0	0	0	0
Capital	0	0	0	0	0
Subtotal	2,648,135	2,036,733	850,000	1,036,356	6,571,224
Allocable Expense Refunds	0	0	0	0	0
Administration Charges	0	0	0	0	0
CTM Charges	0	0	0	0	0
Unallocable Amounts	0	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0	0
Receiving Departments	0	0	0	0	0
GO Debt	0	0	0	0	0
Total	2,648,135	2,036,733	850,000	1,036,356	6,571,224

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Net Allocation	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	1,261,656	661,754	201,996	493,754	2,619,160
Aviation	76,705	62,067	25,462	30,019	194,253
PW-Capital Projects Mgmt.	25,733	27,465	119,670	10,071	182,939
Child Safety	2,130	1,298	849	833	5,110
Code Compliance	12,400	11,245	0	4,853	28,498
Convention Center	33,676	31,574	5,941	13,179	84,370
EGRSO	0	4,109	14,428	0	18,537
Emergency Medical Services	64,205	71,366	6,790	25,127	167,488
Fire	171,400	177,982	3,395	67,077	419,854
Golf	6,192	6,272	0	2,423	14,887
Health and Human Services	58,366	70,068	11,033	22,842	162,309
Library	35,184	46,063	7,639	13,769	102,655
Municipal Court	20,167	23,356	4,244	7,892	55,659
NHCD	3,255	7,137	12,731	1,274	24,397
Planning & Dev. Review	28,784	40,441	34,798	11,265	115,288
Parking Management	4,364	5,623	0	1,708	11,695
Parks and Recreation	59,089	72,014	53,470	23,125	207,698
Police	343,814	348,178	11,033	134,552	837,577
Palmer Events Center	7,182	6,488	0	2,811	16,481
Public Works-Trans	52,044	41,954	44,134	20,368	158,500
Recreation Programs	0	0	0	0	0
Regulatory Affairs	0	1,081	0	0	1,081
Softball	0	0	0	0	0
Solid Waste	71,158	64,013	6,790	27,848	169,809
Transportation Dept	52,173	31,574	25,462	20,418	129,627
Wastewater	92,020	85,206	97,604	36,012	310,842
Water	116,301	95,154	98,028	45,514	354,997
Watershed (Drainage)	50,137	43,251	64,503	19,622	177,513
	2,648,135	2,036,733	850,000	1,036,356	6,571,224

**Nondepartmental Cost Pool
Subpool Report: Personnel
For Fiscal Year 2012-13**

Financial Data:	Amounts	Allocation Basis:
Salaries	2,648,135	Citywide Budgeted Expenditures
Contractuals/Commodities	0	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	2,648,135	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	2,648,135	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	928,962	47.643%	1,261,656	0	1,261,656
Aviation	56,478	2.897%	76,705	0	76,705
PW-Capital Projects Mgmt.	18,947	0.972%	25,733	0	25,733
Child Safety	1,568	0.080%	2,130	0	2,130
Code Compliance	9,130	0.468%	12,400	0	12,400
Convention Center	24,796	1.272%	33,676	0	33,676
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	64,205	0	64,205
Fire	126,202	6.472%	171,400	0	171,400
Golf	4,559	0.234%	6,192	0	6,192
Health and Human Services	42,975	2.204%	58,366	0	58,366
Library	25,906	1.329%	35,184	0	35,184
Municipal Court	14,849	0.762%	20,167	0	20,167
NHCD	2,397	0.123%	3,255	0	3,255
Planning & Dev. Review	21,194	1.087%	28,784	0	28,784
Parking Management	3,213	0.165%	4,364	0	4,364
Parks and Recreation	43,507	2.231%	59,089	0	59,089
Police	253,151	12.983%	343,814	0	343,814
Palmer Events Center	5,288	0.271%	7,182	0	7,182
Public Works-Trans	38,320	1.965%	52,044	0	52,044
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%	71,158	0	71,158
Transportation Dept	38,415	1.970%	52,173	0	52,173
Wastewater	67,754	3.475%	92,020	0	92,020
Water	85,633	4.392%	116,301	0	116,301
Watershed (Drainage)	36,913	1.893%	50,134	0	50,137
	1,949,825	98.107%	2,648,132	0	2,648,135

Nondepartmental Cost Pool
Subpool Report: CTM
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Combined Citywide FTEs
Contractuals/Commodities	2,036,733	& Budget
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	2,036,733	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	2,036,733	

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	30.60%	32.491%	661,754	0	661,754
Aviation	2.87%	3.047%	62,067	0	62,067
PW-Capital Projects Mgmt.	1.27%	1.348%	27,465	0	27,465
Child Safety	0.06%	0.064%	1,298	0	1,298
Code Compliance	0.52%	0.552%	11,245	0	11,245
Convention Center	1.46%	1.550%	31,574	0	31,574
EGRSO	0.19%	0.202%	4,109	0	4,109
Emergency Medical Services	3.30%	3.504%	71,366	0	71,366
Fire	8.23%	8.739%	177,982	0	177,982
Golf	0.29%	0.308%	6,272	0	6,272
Health and Human Services	3.24%	3.440%	70,068	0	70,068
Library	2.13%	2.262%	46,063	0	46,063
Municipal Court	1.08%	1.147%	23,356	0	23,356
NHCD	0.33%	0.350%	7,137	0	7,137
Planning & Dev. Review	1.87%	1.986%	40,441	0	40,441
Parking Management	0.26%	0.276%	5,623	0	5,623
Parks and Recreation	3.33%	3.536%	72,014	0	72,014
Police	16.10%	17.095%	348,178	0	348,178
Palmer Events Center	0.30%	0.319%	6,488	0	6,488
Public Works-Trans	1.94%	2.060%	41,954	0	41,954
Recreation Programs	0.00%	0.000%	0	0	0
Regulatory Affairs	0.05%	0.053%	1,081	0	1,081
Softball	0.00%	0.000%	0	0	0
Solid Waste	2.96%	3.143%	64,013	0	64,013
Austin Transportation Dept	1.46%	1.550%	31,574	0	31,574
Wastewater	3.94%	4.183%	85,206	0	85,206
Water	4.40%	4.672%	95,154	0	95,154
Watershed (Drainage)	2.00%	2.124%	43,252	0	43,251
	94.18%	100.000%	2,036,734	0	2,036,733

Nondepartmental Cost Pool
Subpool Report: CIP-eCAPRIS Software Upgrades
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Number of eCapris users
Contractuals/Commodities	850,000	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	850,000	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	850,000	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	238	23.764%	201,996	0	201,996
Aviation	30	2.996%	25,462	0	25,462
PW-Capital Projects Mgmt	141	14.079%	119,670	0	119,670
Child Safety	1	0.100%	849	0	849
Code Compliance		0.000%	0	0	0
Convention Center	7	0.699%	5,941	0	5,941
EGRSO	17	1.697%	14,428	0	14,428
Emergency Medical Services	8	0.799%	6,790	0	6,790
Fire	4	0.399%	3,395	0	3,395
Golf		0.000%	0	0	0
Health and Human Services	13	1.298%	11,033	0	11,033
Library	9	0.899%	7,639	0	7,639
Municipal Court	5	0.499%	4,244	0	4,244
NHCD	15	1.498%	12,731	0	12,731
Planning & Dev. Review	41	4.094%	34,798	0	34,798
Parking Management		0.000%	0	0	0
Parks and Recreation	63	6.291%	53,470	0	53,470
Police	13	1.298%	11,033	0	11,033
Palmer Events Center		0.000%	0	0	0
Public Works-Trans	52	5.192%	44,134	0	44,134
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	8	0.799%	6,790	0	6,790
Transportation Dept	30	2.996%	25,462	0	25,462
Wastewater	115	11.483%	97,604	0	97,604
Water	116	11.533%	98,028	0	98,028
Watershed (Drainage)	76	7.589%	64,503	0	64,503
	1,002	100.000%	850,000	0	850,000

Nondepartmental Cost Pool
Subpool Report: CIP-AFS3 Upgrades
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Citywide Budgeted Expenditures
Contractuals/Commodities	1,036,356	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	1,036,356	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	1,036,356	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	928,962	47.643%	493,754	0	493,754
Aviation	56,478	2.897%	30,019	0	30,019
PW-Capital Projects Mgmt.	18,947	0.972%	10,071	0	10,071
Child Safety	1,568	0.080%	833	0	833
Code Compliance	9,130	0.468%	4,853	0	4,853
Convention Center	24,796	1.272%	13,179	0	13,179
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	25,127	0	25,127
Fire	126,202	6.472%	67,077	0	67,077
Golf	4,559	0.234%	2,423	0	2,423
Health and Human Services	42,975	2.204%	22,842	0	22,842
Library	25,906	1.329%	13,769	0	13,769
Municipal Court	14,849	0.762%	7,892	0	7,892
NHCD	2,397	0.123%	1,274	0	1,274
Planning & Dev. Review	21,194	1.087%	11,265	0	11,265
Parking Management	3,213	0.165%	1,708	0	1,708
Parks and Recreation	43,507	2.231%	23,125	0	23,125
Police	253,151	12.983%	134,552	0	134,552
Palmer Events Center	5,288	0.271%	2,811	0	2,811
Public Works-Trans	38,320	1.965%	20,368	0	20,368
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%	27,848	0	27,848
Transportation Dept	38,415	1.970%	20,418	0	20,418
Wastewater	67,754	3.475%	36,012	0	36,012
Water	85,633	4.392%	45,514	0	45,514
Watershed (Drainage)	36,913	1.893%	19,620	0	19,622
	1,949,825	100.000%	1,036,354	0	1,036,356

**CITY OF AUSTIN, TEXAS
GOVERNMENTAL RELATIONS
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures associated with the Office of Government Relations have been allocated based on actual departmental budgets. (Department 4200)

Cost Pool Summary Report
Governmental Relations
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	546,633	Citywide Expenditure Budget
Contractuals/Commodities	692,811	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	1,239,444	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	1,239,444	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Austin Energy	928,962	47.643%	590,514	0	590,514
Aviation	56,478	2.897%	35,901	0	35,901
PW-Capital Projects Mgmt.	18,947	0.972%	12,044	0	12,044
Child Safety	1,568	0.080%	997	0	997
Code Compliance	9,130	0.468%	5,804	0	5,804
Convention Center	24,796	1.272%	15,762	0	15,762
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	30,051	0	30,051
Fire	126,202	6.472%	80,223	0	80,223
Golf	4,559	0.234%	2,898	0	2,898
Health and Human Services	42,975	2.204%	27,318	0	27,318
Library	25,906	1.329%	16,468	0	16,468
Municipal Court	14,849	0.762%	9,439	0	9,439
NHCD	2,397	0.123%	1,524	0	1,524
Planning & Dev. Review	21,194	1.087%	13,472	0	13,472
Parking Management	3,213	0.165%	2,042	0	2,042
Parks and Recreation	43,507	2.231%	27,656	0	27,656
Police	253,151	12.983%	160,920	0	160,920
Palmer Events Center	5,288	0.271%	3,361	0	3,361
Public Works-Trans	38,320	1.965%	24,359	0	24,359
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%	33,305	0	33,305
Transportation Dept	38,415	1.970%	24,419	0	24,419
Wastewater	67,754	3.475%	43,069	0	43,069
Water	85,633	4.392%	54,434	0	54,434
Watershed (Drainage)	36,913	1.893%	23,464	0	23,464
	1,949,825	100.000%	1,239,444	0	1,239,444

**CITY OF AUSTIN, TEXAS
OFFICE OF THE CITY CLERK
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 City Clerk 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 4500, Units 8790 and 9998)
- * *City Clerk* - costs associated with the City Clerk have been allocated based on departmental budget. (Department 4500, Units 4501, 4503 and 4521)
- * *Records Management* - costs associated with the management of the City's records have been allocated based 50% on departmental budget and 50% on the number of equivalent permanent positions. (Department 4500, Units 4531, 4551 and 4552)

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

Financial Data:	Admin	City Clerk	Records Mgmt	Total
Salaries	345,552	122,320	871,988	1,339,860
Contractuals/Commodities	76,257	1,918,100	505,205	2,499,562
Indirect Cost	0	0	0	0
Expense Refunds	0	0	(86,092)	(86,092)
Capital	0	0	0	0
Subtotal	421,809	2,040,420	1,291,101	3,753,330
Allocable Expense Refunds	0	0	86,092	86,092
Administration Charges	(562,433)	69,191	493,242	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
Building Use	140,624	0	0	140,624
Total	0	2,109,611	1,870,435	3,980,046

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
Austin Energy	0	1,005,091	562,096	1,567,187
Aviation	0	61,106	56,999	118,105
PW-Capital Projects Mgmt	0	20,500	25,222	45,722
Child Safety	0	1,696	1,192	2,888
Code Compliance	0	9,878	10,327	20,205
Convention Center	0	26,828	25,698	52,526
EGRSO	0	0	2,528	2,528
Emergency Medical Services	0	51,148	65,539	116,687
Fire	0	136,544	163,450	299,994
Golf	0	4,933	5,759	10,692
Health and Human Services	0	46,497	64,347	110,844
Library	0	28,029	42,302	70,331
Municipal Court	0	16,066	21,449	37,515
NHCD	0	2,593	6,554	9,147
Planning & Dev. Review	0	22,931	37,139	60,070
Parking Management	0	3,476	5,164	8,640
Parks and Recreation	0	47,072	66,135	113,207
Police	0	273,896	319,750	593,646
Palmer Events Center	0	5,721	5,958	11,679
Public Works-Trans	0	41,460	38,529	79,989
Recreation Programs	0	0	0	0
Regulatory Affairs	0	0	993	993
Softball	0	0	0	0
Solid Waste	0	56,688	58,786	115,474
Transportation Dept	0	41,563	28,996	70,559
Wastewater	0	73,307	63,683	136,990
Water	0	92,650	72,819	165,469
Watershed (Drainage)	0	39,938	32,928	72,866
	0	2,109,611	1,784,343	3,893,954

City Clerk
Subpool Report: Administration
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	345,552		
Contractuals/Commodities	76,257		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	421,809		
Allocable Expense Refunds	0		
Administration Charges	0		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	140,624		
Total	562,433		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Service Departments:					
City Clerk	122,320	12.302%	69,191		69,191
Records Mgmt	871,988	87.698%	493,242		493,242
	994,308	100.000%	562,433	0	562,433

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

Financial Data:	Amounts	Allocation Basis:
Salaries	122,320	Citywide Expenditure
Contractuals/Commodities	1,918,100	Budget
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	2,040,420	
Allocable Expense Refunds	0	
Administration Charges	69,191	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
Building Use	0	
Total	2,109,611	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	928,962	47.643%	1,005,091	0	1,005,091
Aviation	56,478	2.897%	61,106	0	61,106
PW-Capital Projects Mgmt	18,947	0.972%	20,500	0	20,500
Child Safety	1,568	0.080%	1,696	0	1,696
Code Compliance	9,130	0.468%	9,878	0	9,878
Convention Center	24,796	1.272%	26,828	0	26,828
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	51,148	0	51,148
Fire	126,202	6.472%	136,544	0	136,544
Golf	4,559	0.234%	4,933	0	4,933
Health and Human Services	42,975	2.204%	46,497	0	46,497
Library	25,906	1.329%	28,029	0	28,029
Municipal Court	14,849	0.762%	16,066	0	16,066
NHCD	2,397	0.123%	2,593	0	2,593
Planning & Dev. Review	21,194	1.087%	22,931	0	22,931
Parking Management	3,213	0.165%	3,476	0	3,476
Parks and Recreation	43,507	2.231%	47,072	0	47,072
Police	253,151	12.983%	273,896	0	273,896
Palmer Events Center	5,288	0.271%	5,721	0	5,721
Public Works-Trans	38,320	1.965%	41,460	0	41,460
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%	56,688	0	56,688
Transportation Dept	38,415	1.970%	41,563	0	41,563
Wastewater	67,754	3.475%	73,307	0	73,307
Water	85,633	4.392%	92,650	0	92,650
Watershed (Drainage)	36,913	1.893%	39,938	0	39,938
	1,949,825	100.000%	2,109,611	0	2,109,611

City Clerk Cost Pool
Subpool Report: Records Mgmt
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	871,988	Combined Citywide FTEs & Budget
Contractuals/Commodities	505,205	
Indirect Cost	0	
Expense Refunds	(86,092)	
Capital	0	
Subtotal	1,291,101	
Allocable Expense Refunds	86,092	
Administration Charges	493,242	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	0	
Total	1,870,435	

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	30.60%	32.491%	607,722	45,626	562,096
Aviation	2.87%	3.047%	56,999	0	56,999
PW-Capital Projects Mgmt.	1.27%	1.348%	25,222	0	25,222
Child Safety	0.06%	0.064%	1,192	0	1,192
Code Compliance	0.52%	0.552%	10,327	0	10,327
Convention Center	1.46%	1.550%	28,996	3,298	25,698
EGRSO	0.19%	0.202%	3,773	1,245	2,528
Emergency Medical Services	3.30%	3.504%	65,539	0	65,539
Fire	8.23%	8.739%	163,450	0	163,450
Golf	0.29%	0.308%	5,759	0	5,759
Health and Human Services	3.24%	3.440%	64,347	0	64,347
Library	2.13%	2.262%	42,302	0	42,302
Municipal Court	1.08%	1.147%	21,449	0	21,449
NHCD	0.33%	0.350%	6,554	0	6,554
Planning & Dev. Review	1.87%	1.986%	37,139	0	37,139
Parking Management	0.26%	0.276%	5,164	0	5,164
Parks and Recreation	3.33%	3.536%	66,135	0	66,135
Police	16.10%	17.095%	319,750	0	319,750
Palmer Events Center	0.30%	0.319%	5,958	0	5,958
Public Works-Trans	1.94%	2.060%	38,529	0	38,529
Recreation Programs	0.00%	0.000%	0	0	0
Regulatory Affairs	0.05%	0.053%	993	0	993
Softball	0.00%	0.000%	0	0	0
Solid Waste	2.96%	3.143%	58,786	0	58,786
Austin Transportation Dept	1.46%	1.550%	28,996	0	28,996
Wastewater	3.94%	4.183%	78,249	14,566	63,683
Water	4.40%	4.672%	87,385	14,566	72,819
Watershed (Drainage)	2.00%	2.124%	39,720	6,792	32,928
	94.18%	100.000%	1,870,435	86,092	1,784,343

**CITY OF AUSTIN, TEXAS
MANAGEMENT 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 Management Services have been identified and allocated as follows: (Department 4400)

- * *Expense* - seventy percent of costs associated with Management Services have been allocated based on departmental budgets.
- * *Personnel* - thirty percent of costs associated with Management Services have been allocated based on the number of equivalent permanent positions.

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

Financial Data:	Expense	Personnel	Total
Salaries	3,689,083	1,581,036	5,270,119
Contractuals/Commodities	371,052	159,022	530,074
Indirect Cost	0	0	0
Expense Refunds	(703,111)	(50,965)	(754,076)
Capital	0	0	0
Subtotal	3,357,024	1,689,093	5,046,117
Allocable Expense Refunds	571,055	0	571,055
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
GO Debt	182,385	78,165	260,550
Total	4,110,464	1,767,258	5,877,722

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>			
Austin Energy	1,880,985	277,806	2,158,791
Aviation	94,902	56,678	151,580
PW-Capital Projects Mgmt.	(32,537)	31,214	(1,323)
Child Safety	3,306	657	3,963
Code Compliance	19,247	11,336	30,583
Convention Center	20,679	32,816	53,495
EGRSO	(13,009)	7,557	(5,452)
Emergency Medical Services	99,659	83,210	182,869
Fire	266,049	198,949	464,998
Golf	9,611	6,736	16,347
Health and Human Services	90,596	84,976	175,572
Library	54,613	58,186	112,799
Municipal Court	31,303	27,764	59,067
NHCD	5,053	10,843	15,896
Planning & Dev. Review	44,679	52,653	97,332
Parking Management	6,773	7,229	14,002
Parks and Recreation	91,718	88,098	179,816
Police	533,673	382,496	916,169
Palmer Events Center	11,148	6,448	17,596
Public Works-Trans	80,783	38,443	119,226
Recreation Programs	0	0	0
Regulatory Affairs	0	1,971	1,971
Softball	0	0	0
Solid Waste	110,453	64,400	174,853
Transportation Dept	30,804	19,057	49,861
Wastewater	34,452	88,039	122,491
Water	72,142	87,763	159,905
Watershed (Drainage)	(7,672)	41,933	34,261
	3,539,409	1,767,258	5,306,667

Management Services Cost Pool
Subpool Report: Expense (70%)
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	3,689,083	Citywide Expenditure
Contractuals/Commodities	371,052	Budget
Indirect Cost	0	
Expense Refunds	(703,111)	
Capital	0	
Subtotal	3,357,024	
Allocable Expense Refunds	571,055	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	182,385	
Total	4,110,464	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	928,962	47.643%	1,958,363	77,379	1,880,985
Aviation	56,478	2.897%	119,062	24,160	94,902
PW-Capital Projects Mgmt.	18,947	0.972%	39,943	72,480	(32,537)
Child Safety	1,568	0.080%	3,306	0	3,306
Code Compliance	9,130	0.468%	19,247	0	19,247
Convention Center	24,796	1.272%	52,273	31,594	20,679
EGRSO		0.000%	0	13,009	(13,009)
Emergency Medical Services	47,274	2.425%	99,659	0	99,659
Fire	126,202	6.472%	266,049	0	266,049
Golf	4,559	0.234%	9,611	0	9,611
Health and Human Services	42,975	2.204%	90,596	0	90,596
Library	25,906	1.329%	54,613	0	54,613
Municipal Court	14,849	0.762%	31,303	0	31,303
NHCD	2,397	0.123%	5,053	0	5,053
Planning & Dev. Review	21,194	1.087%	44,679	0	44,679
Parking Management	3,213	0.165%	6,773	0	6,773
Parks and Recreation	43,507	2.231%	91,718	0	91,718
Police	253,151	12.983%	533,673	0	533,673
Palmer Events Center	5,288	0.271%	11,148	0	11,148
Public Works-Trans	38,320	1.965%	80,783	0	80,783
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%	110,453	0	110,453
Transportation Dept	38,415	1.970%	80,983	50,179	30,804
Wastewater	67,754	3.475%	142,834	108,382	34,452
Water	85,633	4.392%	180,524	108,382	72,142
Watershed (Drainage)	36,913	1.893%	77,817	85,490	(7,672)
	1,949,825	100.000%	4,110,463	571,055	3,539,409

Management Services Cost Pool
Subpool Report: Personnel (30%)
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Citywide FTEs
Salaries	1,581,036		
Contractuals/Commodities	159,022		
Indirect Cost	0		
Expense Refunds	(50,965)		
Capital	0		
Subtotal	1,689,093		
Allocable Expense Refunds	0		
Administration Charges	0		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	78,165		
Total	1,767,258		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	1,691.00	15.720%	277,806	0	277,806
Aviation	345.00	3.207%	56,678	0	56,678
PW-Capital Projects Mgmt.	190.00	1.766%	31,214	0	31,214
Child Safety	4.00	0.037%	657	0	657
Code Compliance	69.00	0.641%	11,336	0	11,336
Convention Center	199.75	1.857%	32,816	0	32,816
EGRSO	46.00	0.428%	7,557	0	7,557
Emergency Medical Services	506.50	4.708%	83,210	0	83,210
Fire	1,211.00	11.257%	198,949	0	198,949
Golf	41.00	0.381%	6,736	0	6,736
Health and Human Services	517.25	4.808%	84,976	0	84,976
Library	354.18	3.292%	58,186	0	58,186
Municipal Court	169.00	1.571%	27,764	0	27,764
NHCD	66.00	0.614%	10,843	0	10,843
Planning & Dev. Review	320.50	2.979%	52,653	0	52,653
Parking Management	44.00	0.409%	7,229	0	7,229
Parks and Recreation	536.25	4.985%	88,098	0	88,098
Police	2,328.25	21.643%	382,496	0	382,496
Palmer Events Center	39.25	0.365%	6,448	0	6,448
Public Works-Trans	234.00	2.175%	38,443	0	38,443
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	1,971	0	1,971
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	64,400	0	64,400
Transportation Dept	116.00	1.078%	19,057	0	19,057
Wastewater	535.89	4.982%	88,039	0	88,039
Water	534.21	4.966%	87,763	0	87,763
Watershed (Drainage)	255.25	2.373%	41,933	0	41,933
	10,757.28	100.000%	1,767,258	0	1,767,258

**CITY OF AUSTIN, TEXAS
MAYOR AND COUNCIL
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 Mayor and Council have been identified and allocated as follows: (Department 4100)

- * *Expense* - seventy percent of costs associated with the Mayor and Council have been allocated based on departmental budgets.
- * *Personnel* - thirty percent of costs associated with the Mayor and Council have been allocated based on the number of equivalent permanent positions.

**Cost Pool Summary Report
Mayor & Council
For Fiscal Year 2012-13**

Financial Data:	Expense	Personnel	Total
Salaries	1,418,217	607,807	2,026,024
Contractuals/Commodities	158,021	67,723	225,744
Indirect Cost	0	0	0
Expense Refunds	0	0	0
Capital	0	0	0
Subtotal	1,576,238	675,530	2,251,768
Allocable Expense Refunds	0	0	0
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
GO Debt	205,453	88,052	293,505
Total	1,781,691	763,582	2,545,273

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>			
Austin Energy	848,857	120,032	968,889
Aviation	51,608	24,489	76,097
PW-Capital Projects Mgmt.	17,313	13,487	30,800
Child Safety	1,433	284	1,717
Code Compliance	8,343	4,898	13,241
Convention Center	22,658	14,179	36,837
EGRSO	0	3,265	3,265
Emergency Medical Services	43,198	35,953	79,151
Fire	115,320	85,960	201,280
Golf	4,166	2,910	7,076
Health and Human Services	39,269	36,716	75,985
Library	23,672	25,141	48,813
Municipal Court	13,569	11,996	25,565
NHCD	2,190	4,685	6,875
Planning & Dev. Review	19,366	22,750	42,116
Parking Management	2,936	3,123	6,059
Parks and Recreation	39,755	38,065	77,820
Police	231,322	165,266	396,588
Palmer Events Center	4,832	2,786	7,618
Public Works-Trans	35,016	16,610	51,626
Recreation Programs	0	0	0
Regulatory Affairs	0	852	852
Softball	0	0	0
Solid Waste	47,876	27,825	75,701
Transportation Dept	35,102	8,234	43,336
Wastewater	61,912	38,039	99,951
Water	78,248	37,920	116,168
Watershed (Drainage)	33,730	18,117	51,847
	1,781,691	763,582	2,545,273

Mayor & Council Cost Pool
Subpool Report: Expense (70%)
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:
Salaries	1,418,217	Citywide Expenditure Budget
Contractuals/Commodities	158,021	
Indirect Cost	0	
Expense Refunds	0	
Capital	0	
Subtotal	1,576,238	
Allocable Expense Refunds	0	
Administration Charges	0	
CTM Charges	0	
Unallocable Amounts	0	
Unallocable Interdeptl Rev	0	
Receiving Departments	0	
GO Debt	205,453	
Total	1,781,691	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	928,962	47.643%	848,857	0	848,857
Aviation	56,478	2.897%	51,608	0	51,608
PW-Capital Projects Mgmt	18,947	0.972%	17,313	0	17,313
Child Safety	1,568	0.080%	1,433	0	1,433
Code Compliance	9,130	0.468%	8,343	0	8,343
Convention Center	24,796	1.272%	22,658	0	22,658
EGRSO		0.000%	0	0	0
Emergency Medical Services	47,274	2.425%	43,198	0	43,198
Fire	126,202	6.472%	115,320	0	115,320
Golf	4,559	0.234%	4,166	0	4,166
Health and Human Services	42,975	2.204%	39,269	0	39,269
Library	25,906	1.329%	23,672	0	23,672
Municipal Court	14,849	0.762%	13,569	0	13,569
NHCD	2,397	0.123%	2,190	0	2,190
Planning & Dev. Review	21,194	1.087%	19,366	0	19,366
Parking Management	3,213	0.165%	2,936	0	2,936
Parks and Recreation	43,507	2.231%	39,755	0	39,755
Police	253,151	12.983%	231,322	0	231,322
Palmer Events Center	5,288	0.271%	4,832	0	4,832
Public Works-Trans	38,320	1.965%	35,016	0	35,016
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%	47,876	0	47,876
Transportation Dept	38,415	1.970%	35,102	0	35,102
Wastewater	67,754	3.475%	61,912	0	61,912
Water	85,633	4.392%	78,248	0	78,248
Watershed (Drainage)	36,913	1.893%	33,730	0	33,730
	1,949,825	100.000%	1,781,691	0	1,781,691

Mayor & Council Cost Pool
Subpool Report: Personnel (30%)
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis:	Citywide FTEs
Salaries	607,807		
Contractuals/Commodities	67,723		
Indirect Cost	0		
Expense Refunds	0		
Capital	0		
Subtotal	675,530		
Allocable Expense Refunds	0		
Administration Charges	0		
CTM Charges	0		
Unallocable Amounts	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	88,052		
Total	763,582		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	1,691.00	15.720%	120,032	0	120,032
Aviation	345.00	3.207%	24,489	0	24,489
PW-Capital Projects Mgmt.	190.00	1.766%	13,487	0	13,487
Child Safety	4.00	0.037%	284	0	284
Code Compliance	69.00	0.641%	4,898	0	4,898
Convention Center	199.75	1.857%	14,179	0	14,179
EGRSO	46.00	0.428%	3,265	0	3,265
Emergency Medical Services	506.50	4.708%	35,953	0	35,953
Fire	1,211.00	11.257%	85,960	0	85,960
Golf	41.00	0.381%	2,910	0	2,910
Health and Human Services	517.25	4.808%	36,716	0	36,716
Library	354.18	3.292%	25,141	0	25,141
Municipal Court	169.00	1.571%	11,996	0	11,996
NHCD	66.00	0.614%	4,685	0	4,685
Planning & Dev. Review	320.50	2.979%	22,750	0	22,750
Parking Management	44.00	0.409%	3,123	0	3,123
Parks and Recreation	536.25	4.985%	38,065	0	38,065
Police	2,328.25	21.643%	165,266	0	165,266
Palmer Events Center	39.25	0.365%	2,786	0	2,786
Public Works-Trans	234.00	2.175%	16,610	0	16,610
Recreation Programs		0.000%	0	0	0
Regulatory Affairs	12.00	0.112%	852	0	852
Softball		0.000%	0	0	0
Solid Waste	392.00	3.644%	27,825	0	27,825
Transportation Dept	116.00	1.078%	8,234	0	8,234
Wastewater	535.89	4.982%	38,039	0	38,039
Water	534.21	4.966%	37,920	0	37,920
Watershed (Drainage)	255.25	2.373%	18,117	0	18,117
	10,757.28	100.000%	763,582	0	763,582

**CITY OF AUSTIN, TEXAS
OFFICE OF REAL ESTATE 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 providing real estate services for City of Austin departments have been allocated based on staff hours devoted.

Cost Pool Summary Report
ORES Allocation
For Fiscal Year 2011-12

Financial Data: Amounts **Allocation Basis:** Time Spent

FY12 Approved Budget	<u>3,013,742</u>
Total	<u><u>3,013,742</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	1,169	4.388%	132,233	0	132,233
Aviation	1,673	6.282%	189,324	0	189,324
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	38	0.143%	4,300	0	4,300
Emergency Medical Services		0.000%	0	0	0
Fire	16	0.061%	1,839	0	1,839
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	595	2.232%	67,276	0	67,276
Planning & Dev. Review		0.000%	0	0	0
Parking Management		0.000%	0	0	0
Parks and Recreation	3,224	12.107%	364,871	0	364,871
Police		0.000%	0	0	0
Palmer Events Center		0.000%	0	0	0
Public Works-Trans	124	0.464%	13,976	0	13,976
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	613	2.301%	69,342	0	69,342
Transportation Dept	1,721	6.461%	194,728	0	194,728
Wastewater		0.000%	0	0	0
Water	9,404	35.311%	1,064,171	0	1,064,171
Watershed (Drainage)	8,056	30.251%	911,682	0	911,682
	<u>26,632</u>	<u>100.000%</u>	<u>3,013,742</u>	<u>0</u>	<u>3,013,742</u>

**CITY OF AUSTIN, TEXAS
CONTRACT MANAGEMENT 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 providing contract management services for City of Austin departments have been identified and allocated as follows:

- * *Contract Management* - costs associated with contract management services on behalf of City departments have been allocated based on two criteria: sixty percent (60%) of total contract management costs will be allocated based on the number of contracts managed for each respective department; the remaining forty percent (40%) of total contract management costs will be allocated based on the total dollar value of contracts managed for each respective department.

Cost Pool Summary Report
CMD Allocation
For Fiscal Year 2011-12

Financial Data:	60%	40%	Total
FY12 Approved Budget	2,493,424	1,662,283	4,155,707
Total	2,493,424	1,662,283	4,155,707

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>			
Austin Energy	130,683	167,520	298,203
Aviation	130,683	57,222	187,905
PW-Capital Projects Mgmt.	0	0	0
Child Safety	0	0	0
Code Compliance	0	0	0
Convention Center	67,955	41,705	109,660
EGRSO	0	0	0
Emergency Medical Services	5,227	2,572	7,799
Fire	20,909	5,875	26,784
Golf	0	0	0
Health and Human Services	15,682	20,491	36,173
Library	36,591	17,640	54,231
Municipal Court	10,455	719	11,174
NHCD	20,909	4,801	25,710
Planning & Dev. Review	78,410	14,662	93,072
Parking Management	0	0	0
Parks and Recreation	172,501	41,054	213,555
Police	5,227	31	5,258
Palmer Events Center	0	0	0
Public Works-Trans	381,593	168,173	549,766
Recreation Programs	0	0	0
Regulatory Affairs	0	0	0
Softball	0	0	0
Solid Waste	41,818	14,022	55,840
Transportation Dept	0	0	0
Wastewater	423,568	353,499	777,067
Water	721,211	601,903	1,323,114
Watershed (Drainage)	230,001	150,394	380,395
	2,493,423	1,662,283	4,155,706

Contract Management Department
Subpool Report: 60%
For Fiscal Year 2011-12

Financial Data: Amounts Allocation Basis: Number of Contracts

FY12 Approved Budget	2,493,424
Total	2,493,424

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	25	5.241%	130,683	0	130,683
Aviation	25	5.241%	130,683	0	130,683
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	13	2.725%	67,955	0	67,955
EGRSO		0.000%	0	0	0
Emergency Medical Services	1	0.210%	5,227	0	5,227
Fire	4	0.839%	20,909	0	20,909
Golf		0.000%	0	0	0
Health and Human Services	3	0.629%	15,682	0	15,682
Library	7	1.468%	36,591	0	36,591
Municipal Court	2	0.419%	10,455	0	10,455
NHCD	4	0.839%	20,909	0	20,909
Planning & Dev. Review	15	3.145%	78,410	0	78,410
Parking Management		0.000%	0	0	0
Parks and Recreation	33	6.918%	172,501	0	172,501
Police	1	0.210%	5,227	0	5,227
Palmer Events Center		0.000%	0	0	0
Public Works-Trans	73	15.304%	381,593	0	381,593
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	8	1.677%	41,818	0	41,818
Transportation Dept		0.000%	0	0	0
Wastewater	81	16.987%	423,568	0	423,568
Water	138	28.925%	721,211	0	721,211
Watershed (Drainage)	44	9.224%	230,001	0	230,001
	477	100.000%	2,493,423	0	2,493,423

Contract Management Department
Subpool Report: 40%
For Fiscal Year 2011-12

Financial Data: Amounts Allocation Basis: Contract Values

FY12 Approved Budget	<u>1,662,283</u>
Total	<u><u>1,662,283</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	111,580,186	10.078%	167,520	0	167,520
Aviation	38,113,692	3.442%	57,222	0	57,222
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	27,778,458	2.509%	41,705	0	41,705
EGRSO		0.000%	0	0	0
Emergency Medical Services	1,712,961	0.155%	2,572	0	2,572
Fire	3,912,934	0.353%	5,875	0	5,875
Golf		0.000%	0	0	0
Health and Human Services	13,648,315	1.233%	20,491	0	20,491
Library	11,749,335	1.061%	17,640	0	17,640
Municipal Court	478,691	0.043%	719	0	719
NHCD	3,198,127	0.289%	4,801	0	4,801
Planning & Dev. Review	9,766,159	0.882%	14,662	0	14,662
Parking Management		0.000%	0	0	0
Parks and Recreation	27,344,687	2.470%	41,054	0	41,054
Police	20,832	0.002%	31	0	31
Palmer Events Center		0.000%	0	0	0
Public Works-Trans	112,015,316	10.117%	168,173	0	168,173
Recreation Programs		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Softball		0.000%	0	0	0
Solid Waste	9,339,883	0.844%	14,022	0	14,022
Transportation Dept		0.000%	0	0	0
Wastewater	235,455,533	21.266%	353,499	0	353,499
Water	400,910,772	36.209%	601,903	0	601,903
Watershed (Drainage)	100,173,703	9.047%	150,395	0	150,394
	<u>1,107,199,585</u>	<u>100.000%</u>	<u>1,662,284</u>	<u>0</u>	<u>1,662,283</u>

**CITY OF AUSTIN, TEXAS
CAPITAL PROJECTS MANAGEMENT REALLOCATION
ADDITIONAL ALLOCATIONS**

The following represents additional costs initially allocated to the Capital Projects Management function by the Law Department for the Legal Services cost pool. These costs have been reallocated to applicable receiving departments based on contract awards for the departmental projects managed by the Capital Projects Management function.

Cost Pool Summary Report
CPM Reallocation
For Fiscal Year 2012-13

Financial Data:	Amounts	Allocation Basis: CIP Contract Awards
Amount after primary allocation	1,016,431	
Total	1,016,431	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Austin Energy	0	0.000%	0	0	0
Aviation	19,004,495	2.982%	30,312	0	30,312
PW-Capital Projects Mgmt.	0	0.000%	0	0	0
Child Safety	0	0.000%	0	0	0
Code Compliance	0	0.000%	0	0	0
Convention Center	1,126,595	0.177%	1,797	0	1,797
EGRSO	0	0.000%	0	0	0
Emergency Medical Services	1,741,930	0.273%	2,778	0	2,778
Fire	311,521	0.049%	497	0	497
Golf	120,086	0.019%	192	0	192
Health and Human Services	1,210,235	0.190%	1,930	0	1,930
Library	1,448,479	0.227%	2,310	0	2,310
Municipal Court	51,170	0.008%	82	0	82
NHCD	4,385,535	0.688%	6,995	0	6,995
Planning & Dev. Review	1,386,137	0.218%	2,211	0	2,211
Parking Management	0	0.000%	0	0	0
Parks and Recreation	9,789,899	1.536%	15,615	0	15,615
Police	8,318,406	1.305%	13,268	0	13,268
Palmer Events Center	0	0.000%	0	0	0
Public Works-Trans	0	0.000%	0	0	0
Recreation Programs	0	0.000%	0	0	0
Regulatory Affairs	0	0.000%	0	0	0
Softball	0	0.000%	0	0	0
Solid Waste	6,228,587	0.977%	9,935	0	9,935
Transportation Dept	35,827,876	5.622%	57,146	0	57,146
Wastewater	60,384,617	9.476%	96,314	0	96,314
Water	394,566,716	61.917%	629,341	0	629,341
Watershed (Drainage)	91,351,738	14.335%	145,708	0	145,708
	637,254,023	100.000%	1,016,431	0	1,016,431

City of Austin-CTM
Cost Allocation Plan - FY14
Cost Pools Combined

City Department	Applications	GIS	Help Desktop	HW/Voice	PMO	Training	MSEA	PC Refresh	Critical IT Rpt/mt	Base Cost Drivers	Fund Balance Adjustment	Total Base Cost Allocation	%	Direct IT Initiatives	IT Initiatives Allocated by PC Users	Total Allocation	Adjust- ments	Total Adjusted Allocation	
Participating Departments:																			
Enterprise:																			
Austin Energy	1,175,732	497,440	938,672	2,275,160	-	109,630	468,363	382,660	387,450	6,536,107	(35,040)	6,501,067	16%	-	426,888	109,500	7,037,555	7,037,555	
Austin Resource Recovery	235,146	99,487	98,913	271,070	25,944	41,760	48,301	40,280	43,050	904,951	(4,380)	900,571	2%	-	44,946	-	945,517	945,517	
AWU-Reclamation	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
AWU-Wastewater	352,719	149,231	197,827	542,140	38,921	36,540	98,603	80,560	86,100	1,582,840	(8,760)	1,573,860	4%	-	88,862	108,500	1,773,272	1,773,272	
AWU-Water	352,719	149,231	197,827	542,140	38,921	36,540	98,603	80,560	86,100	1,582,840	(8,760)	1,573,860	4%	-	88,862	108,500	1,773,272	1,773,272	
Aviation	235,146	99,487	197,827	542,139	-	41,760	98,603	80,560	86,100	1,381,822	(6,570)	1,375,052	3%	-	88,892	-	1,464,944	1,464,944	
Austin Trans-Transportation	78,382	33,162	49,457	135,535	51,894	5,220	24,651	20,140	21,525	419,966	(2,190)	417,776	1%	-	22,473	-	440,249	440,249	
Austin Trans-Parking Management	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Code Compliance	78,382	33,162	49,457	135,535	-	10,440	24,651	20,140	21,525	373,292	(2,190)	371,102	1%	-	22,473	184,250	557,825	557,825	
Convention Center	156,764	66,325	148,370	406,605	77,841	20,880	73,952	60,420	64,575	1,075,732	(6,570)	1,069,162	3%	-	67,419	-	1,136,581	1,136,581	
ERSD	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Fleet	156,764	66,325	148,370	406,605	77,841	20,880	73,952	60,420	64,575	1,075,732	(6,570)	1,069,162	3%	-	67,419	-	1,136,581	1,136,581	
Golf	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Public Works-Capital Projects Mgmt.	156,764	66,325	148,370	406,605	77,841	20,880	73,952	60,420	64,575	1,075,732	(6,570)	1,069,162	3%	-	67,419	-	1,136,581	1,136,581	
Public Works-Transportation	156,764	66,325	148,370	406,605	77,841	20,880	73,952	60,420	64,575	1,075,732	(6,570)	1,069,162	3%	-	67,419	-	1,136,581	1,136,581	
Watershed (Drainage)	156,764	66,325	148,370	406,605	77,841	20,880	73,952	60,420	64,575	1,075,732	(6,570)	1,069,162	3%	-	67,419	-	1,136,581	1,136,581	
Subtotal	3,292,046	1,392,825	2,324,459	6,370,138	622,724	412,391	1,155,583	948,580	980,150	17,508,866	(96,360)	17,413,536	44%	100,000	1,056,232	638,750	19,208,518	-	19,208,518
General Fund:																			
Emergency Medical Services	313,528	132,850	148,370	406,605	77,841	31,320	73,952	60,420	64,575	1,309,261	(6,570)	1,302,691	3%	-	67,419	-	1,370,110	1,370,110	
Fire	862,203	364,786	197,827	542,139	181,029	62,641	98,603	80,560	86,100	2,476,488	(13,140)	2,463,348	6%	-	88,892	54,750	2,607,990	2,607,990	
Health and Human Services/Animal Serv.	313,528	132,850	296,740	813,209	25,947	57,421	147,904	120,840	126,150	2,037,389	(10,950)	2,026,439	5%	-	134,838	127,750	2,289,027	2,289,027	
Library	235,146	99,487	197,827	542,139	155,862	26,100	98,603	80,560	86,100	1,521,644	(8,760)	1,512,884	4%	-	88,892	-	1,602,776	1,602,776	
Municipal Court	78,382	33,162	49,457	135,535	77,841	26,100	49,301	40,280	43,050	640,258	(4,380)	635,878	2%	-	44,946	-	680,824	680,824	
Neighborhood Housing & Community De	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Parks and Recreation	381,910	165,812	247,283	677,674	155,862	67,861	123,254	100,700	107,625	1,334,989	(10,950)	1,323,979	5%	-	112,385	73,000	1,512,152	1,512,152	
Planning & Development Review	235,146	99,487	148,370	406,605	25,947	31,320	73,952	60,420	64,575	1,145,822	(6,570)	1,139,252	3%	-	67,419	930,750	2,137,421	2,137,421	
Police	1,846,027	898,411	840,783	2,304,093	674,620	203,582	419,062	342,380	387,450	7,514,388	(37,230)	7,477,158	17%	-	382,041	-	7,859,199	7,859,199	
Subtotal General Fund	4,075,970	1,724,445	2,225,560	6,096,069	1,375,188	511,565	1,109,282	906,300	890,150	19,017,420	(100,740)	18,916,680	46%	114,500	1,011,285	1,186,250	21,228,715	(377,500)	20,851,215
Support Services:																			
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
City Auditor	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
City Clerk	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Communication & Public Info	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
CTM	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Contract & Land Management	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Financial Services	156,764	66,325	98,913	271,070	51,894	26,100	49,301	40,280	43,050	803,697	(2,190)	799,517	2%	-	44,946	-	844,463	844,463	
Governmental Relations	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Human Resources	78,382	33,162	49,457	135,535	233,522	10,440	24,651	20,140	21,525	608,814	(4,380)	602,434	2%	-	22,473	-	624,907	624,907	
Law	78,382	33,162	49,457	135,535	-	10,440	24,651	20,140	21,525	373,292	(2,190)	371,102	1%	-	22,473	-	393,575	393,575	
Management Services	78,382	33,162	49,457	135,535	25,947	-	-	-	-	277,255	(2,190)	275,065	1%	-	22,472	-	297,537	297,537	
Mayor/Council	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Small and Minority Business Resources	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Wireless	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-	
Subtotal	470,292	198,973	395,654	1,084,280	598,780	120,061	197,206	181,120	172,200	3,396,566	(21,900)	3,374,666	10%	52,500	179,783	-	3,554,449	(52,500)	3,501,949
Total	7,838,208	3,315,243	4,945,683	13,553,487	2,594,893	1,044,017	2,465,071	2,014,000	2,162,500	39,923,882	(219,000)	39,704,882	100%	287,000	2,247,300	1,825,000	44,044,182	(430,000)	43,614,182

City of Austin-CTM
Cost Allocation Plan - FY15
Cost Pools Combined

City Department	Enterprise & App Development	GIS	Help Desk	Nw/Ida Ctr	Project Mgt/Bus Systems	Training	MS/EA	PC Refresh	Web Services	Database Admin	Critical IT Rpt/mt	Pool for Base Cost Drivers	Fund Balance Adjustment	Total Base Cost Allocation %	Direct IT Initiatives	IT Initiatives Allocated by PC	Allocated by Amanda Users	Total Allocation	Adjust-ments	Total Allocation
Enterprise:																				
Austin Energy	607,646	440,335	866,249	2,480,568	-	116,603	-	-	264,883	439,272	568,850	5,788,504	(392,894)	5,385,610	13%	-	460,666	139,380	5,845,656	5,845,656
Austin Resource Recovery	130,210	94,357	101,912	290,184	253,458	33,315	73,128	-	56,760	51,679	66,100	1,216,123	(88,360)	1,127,763	3%	-	54,106	-	1,181,869	1,181,869
AWU-Reclamation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
AWU-Wastewater	217,016	157,262	203,824	580,369	70,405	37,479	-	-	64,601	103,358	133,400	1,597,713	(117,814)	1,479,899	4%	-	108,392	139,380	1,727,671	1,727,671
AWU-Water	130,210	94,357	203,824	580,369	28,162	33,315	-	-	56,760	103,358	133,400	1,597,713	(88,360)	1,275,354	3%	-	108,392	139,380	1,393,786	1,393,786
Aviation	43,403	31,452	50,956	145,092	-	-	48,752	44,280	18,920	25,840	33,350	442,045	(29,453)	412,592	1%	-	27,098	-	439,690	439,690
Austin Trans-Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Austin Trans-Parking Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Code Compliance	43,403	31,452	50,956	145,092	-	8,328	48,752	44,280	18,920	25,840	33,350	450,374	(29,453)	420,921	1%	-	27,098	208,070	657,089	657,089
Convention Center	86,807	62,905	152,868	435,276	56,324	24,986	-	-	37,840	77,519	100,050	1,034,575	(58,907)	975,668	2%	-	81,294	-	1,056,962	1,056,962
CTECC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Economic Development	86,807	62,905	50,956	145,092	-	-	24,376	22,140	-	25,840	33,350	301,754	(29,453)	272,301	1%	-	27,098	208,399	298,399	298,399
Fleet	-	-	-	-	-	8,329	48,752	44,280	37,840	25,840	33,350	544,151	(29,453)	514,698	1%	-	27,098	-	541,796	541,796
Golf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Public Works-Capital Projects Mgmt.	86,807	62,905	101,912	290,184	-	16,657	97,504	88,560	37,840	51,679	66,700	900,748	(58,907)	841,841	2%	-	54,196	-	896,037	896,037
Public Works-Transportation	130,210	94,357	50,956	145,092	394,266	-	24,376	22,140	56,760	25,840	33,350	977,349	(58,907)	918,442	2%	-	27,098	116,150	1,061,690	1,061,690
Waterland (Drainage)	86,807	62,905	152,868	435,276	28,162	24,986	97,504	88,560	37,840	77,519	100,050	1,192,477	(88,360)	1,104,117	3%	-	81,294	89,690	1,255,101	1,255,101
Subtotal	1,868,342	1,352,454	2,242,050	6,384,051	801,184	341,478	463,144	420,660	813,565	1,136,940	1,467,400	17,389,278	(1,178,135)	16,211,143	40%	-	1,192,312	813,050	18,216,505	18,216,505
General Fund																				
Emergency Medical Services	173,613	125,811	152,868	435,276	28,162	16,657	97,504	88,560	75,581	77,519	100,050	1,371,701	(88,360)	1,283,341	3%	-	81,294	-	1,364,635	1,364,635
Fire	477,036	345,978	254,780	725,461	450,591	16,657	170,632	154,960	208,122	129,198	166,730	3,100,565	(206,174)	2,894,411	7%	-	135,460	69,690	3,099,591	3,099,591
Health and Human Services/Animal Serv.	173,613	125,811	305,734	870,553	-	74,958	185,008	177,120	75,581	155,037	200,100	2,353,615	(147,267)	2,206,348	5%	-	162,566	162,610	2,368,954	2,368,954
Library	130,210	94,357	203,824	580,369	56,324	24,986	170,632	132,840	56,760	103,358	133,400	1,687,058	(117,814)	1,569,244	4%	-	108,392	-	2,082,654	2,082,654
Municipal Court	43,403	31,452	101,912	290,184	-	33,315	73,128	66,420	18,920	51,679	66,700	777,113	(58,907)	718,206	2%	-	54,196	-	772,402	772,402
Neighborhood Housing & Community De	-	-	-	-	-	-	24,376	22,140	-	25,840	33,350	583,374	(29,453)	553,921	1%	-	27,098	92,920	673,939	673,939
Parks and Recreation	217,016	157,262	254,780	725,461	28,162	33,315	195,008	177,120	94,601	129,198	166,750	2,178,673	(147,267)	2,031,406	5%	-	135,460	-	2,166,866	2,166,866
Planning & Development Review	130,210	94,357	152,868	435,276	647,725	49,972	97,504	88,560	56,760	77,519	100,050	1,930,801	(117,814)	1,812,987	4%	-	81,294	1,184,730	3,079,011	3,079,011
Police	868,964	629,050	917,205	2,811,661	225,286	156,245	633,176	597,780	378,403	465,112	600,300	8,084,891	(589,071)	7,495,820	20%	-	487,764	-	7,983,580	7,983,580
Subtotal General Fund	2,213,565	1,604,078	2,394,926	6,819,332	1,717,880	408,105	1,657,988	1,395,520	984,928	1,214,459	1,567,450	22,067,810	(1,502,127)	20,565,683	51%	-	1,273,606	1,509,950	24,164,253	24,164,253
Support Services:																				
Building Services	43,403	31,452	50,956	145,092	-	-	24,376	22,140	18,920	25,840	33,350	395,529	(29,453)	366,076	1%	-	27,098	-	393,174	393,174
City Auditor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Communication & Public Info	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
CTM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Contract & Land Management	-	-	50,956	145,092	28,162	-	24,376	22,140	-	25,840	33,350	329,816	(29,453)	300,363	1%	-	27,098	-	327,561	327,561
Financial Services	86,807	62,905	101,912	290,184	64,486	33,315	73,128	66,420	37,840	51,679	66,700	955,376	(58,907)	896,469	2%	-	54,196	-	1,110,665	1,110,665
Governmental Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Human Resources	43,403	31,452	50,956	145,092	84,486	8,329	48,752	44,280	18,920	25,840	33,350	534,860	(29,453)	505,407	1%	-	27,098	-	532,505	532,505
Law	43,403	31,452	50,956	145,092	-	16,657	97,504	88,560	56,760	77,519	100,050	1,192,477	(88,360)	1,104,117	3%	-	81,294	-	1,185,411	1,185,411
Management Services	43,403	31,452	101,912	290,184	-	-	24,376	22,140	-	25,840	33,350	301,754	(29,453)	272,301	1%	-	27,098	-	299,399	299,399
Mayor/Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Small and Minority Business Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Wireless	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-	-
Subtotal	280,419	188,713	459,804	1,305,928	197,134	85,287	316,888	287,820	113,520	232,558	300,150	3,144,919	(265,073)	3,470,840	9%	-	243,852	-	3,883,722	3,883,722
Total	4,340,328	3,145,245	5,095,590	14,506,211	2,816,196	832,870	2,437,600	2,214,000	1,892,013	2,853,956	3,335,000	43,202,007	(2,845,341)	40,356,666	100%	-	2,708,800	2,333,000	46,264,460	46,264,460

CITY OF AUSTIN, TX

FY 2015
COST
ALLOCATION
PLAN

Based on Amended Budget for Fiscal Year 2012-13

**CITY OF AUSTIN, TEXAS
FY 2014-15 COST ALLOCATION PLAN**

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INTRODUCTION

Overview of the Cost Allocation Plan

The City of Austin, Texas FY 2015 Cost Allocation Plan for indirect services provided by central service departments is based on the amended budget for the fiscal year 2012-13 as reported in the FY 2012-13 Annual Budget with adjustments to reflect mid-year amendments. The plan was prepared by the Budget Office, Financial Services Department.

The purpose of the plan is to identify as closely as possible the cost of services that the support or service departments provide to the direct or receiving departments within the City of Austin (the City). An example of a support or service department in the City would be a personnel department, whose function is mostly or entirely to provide service on personnel-related matters to other City departments. An example of a direct or receiving department would be a parks and recreation department, whose function is mostly or entirely to provide a service directly to the public. The distinction between service departments and direct departments cannot always be clearly made, but in general, such a distinction will hold.

Given this distinction, the plan identifies the cost or value of the services provided by the service departments to the direct departments. This information can be used in a variety of ways: to help the direct departments determine the "true" cost of the service they provide to the public; to help management identify the cost of "overhead", i.e., indirect services; and, to charge those departments who operate on an enterprise basis for the cost of services provided to them by the service departments.

In order to determine the value or cost of services provided by the service departments, some method of cost allocation must be done. The costs of the service departments must be allocated to the direct departments based on some rational methodology. The first step in doing this is to determine an allocation basis. This basis should reflect the type of activity appropriate for the service department. Taking the example of a personnel department as a service department, and given that the department's function is that of personnel matters, a rational basis for allocation could be the number of employees by department. Using the number of employees as the allocation basis, the next step would be to determine the percentage that each department has of the total workforce. The result would be that if Department Y has, for example, ten percent of the City's workforce, it would be allocated ten percent of the costs of the personnel department. Other examples of service departments with appropriate allocation bases are: accounting department/number of accounting transactions by department; data systems/number of PCs by department; and budget department/ expenditures by department. The best basis in a fairly labor-intensive department would be, of course, some sort of time-tracking system whereby employees in the service department actually keep track of the time they spend working for each direct department, but in practice this is difficult to do in most departments.

Generally, the methodology used in this Cost Allocation Plan to determine the costs of services provided by the service departments to the direct departments is as follows. First, an allocation basis is selected for each service department. The basis should correlate with the activity of the service department to the extent possible, and it should be relatively easy to identify and quantify. Second, the department's costs are captured from the accounting records, and they are then allocated to the other departments based on each department's percentage of the total statistic (e.g. total employees). However, the example given is overly simplified because many service departments may have more than one function: for example, a personnel department may have several distinct functions: employment, workers' compensation, unemployment compensation, training, etc. For this reason, it may be necessary to break a service department down into two or more functions, i.e. to "functionalize" the service department and use a separate allocation basis for each function.

A consistent approach has been followed in the treatment of costs as indirect or direct; that is, in no case have costs charged as direct costs to programs been included as indirect costs. After first determining a direct department's share of the service department's costs, the amount that the direct department has already paid (i.e. the direct charges) is credited to that department in the plan. This eliminates any "double billings." Any direct charges not applicable to a direct department are credited as a "nonallocable cost" from the service departments' allocable expenses.

Single Step Method

Allocation of costs from service departments was done using a "single step" method. This methodology allocates costs provided from each service department to each applicable direct department. In most instances, service department costs are only allocated to the direct departments. In a few instances, due to the organizational structure of the City, service department costs are allocated to other service departments. These costs are subsequently allocated to pertinent direct departments. Primarily administrative costs fit in this category.

Each service department is analyzed to determine the primary service(s) it provides. Statistics are developed to form the basis of allocation for each identified function. It is essential the statistics form a reasonable correlation to the service provided from each function. This insures the allocated costs are representative of the level of service provided to each direct department. An example, as mentioned above, would be using FTE statistics to allocate a personnel service department. The statistics used in this year's plan are a rolling average of the full fiscal year data for FY 2010-11 through FY 2012-13.

Budgeted requirements from the City's Annual Budget are used to determine each function's applicable costs. Once the budgets for each function are determined, a calculation is performed to determine each direct department's equitable share of service department's costs. In order to illustrate, using the personnel department as an example, based on the FTE statistics below, Public Works would receive 50% of the personnel department's costs, on a pro-rata basis.

<u>Department</u>	<u>FTE Count</u>
Parks and Recreation	150
Public Works	250
Resource Recovery	100
Total	500

Organization of the Plan

A Table of Contents precedes this introductory section. This shows the reader the location of the summary data in the plan, as well as the detail information for each service department. The service department detail is shown in the same order as the allocation process.

The Cost Allocation Plan section includes two reports: the Summary Allocation Report shows the results of the entire process. This report shows the costs allocated from each service department (shown on the left side of the page in rows) to each direct department (shown across the top of the page in columns). The "Total" seen on the last row of each page of the Summary Allocation Report is the total value of the services provided to each direct department.

The Combined Adjusted Cost Report shows the budgeted numbers and the adjustments made to those numbers to arrive at the amounts to be allocated by each service department. This report begins with the budgeted costs for the Support Services Fund, listed by object group. The cost adjustments seen on the aforementioned report include: reclassifications of cost for Financial Services and GO Debt; reductions for direct department costs recorded in the Support Services Fund and unallocable interdepartmental revenue; and an allowance for allocable expense refunds. Allocable expense refunds represent direct charges from service departments to direct departments. As previously mentioned, all direct charges already paid for are credited in the plan; however, before crediting a department for the value of the services it has already paid for, we must first add back in the value of any such services. This is what is being done with the cost adjustment labeled "Allocable Expense Refunds", i.e. adding back in any direct payments to arrive at the gross cost of a service department's services prior to crediting or netting out any prepaid services. The line, "Total Restated Costs", on the Combined Adjusted Cost Report will then be the total costs to be allocated for each service department before credit is given for direct payments. The final two lines, "Less Direct Credits" and "Total Allocation (before adjustment)," remove the

adjustment for direct credits made in the "Cost Adjustments" sections and calculates the net costs to be allocated for each service department.

Detailed reports for the first service department immediately follow the summary data. For each service department there will be at least two reports, the "Nature and Extent of Services" report and the "Cost Pool Summary Report." If there is functionalization within a department, there will be a third report, the "Subpool Report." The Nature and Extent of Services report describes the service department, its costs to be allocated, and any functionalization that was done to allocate the service department's costs appropriately.

The Cost Pool Summary Report reveals the restated costs for the service department and the total costs allocated to each direct department (rows), broken down by function (columns). For a department with several functions (and several allocation bases) it enables the reader to identify quickly the costs allocated to a particular department by each function. If, for example, the reader looked at the Summary Allocation Report and saw that Service Department X allocated some of its costs to Direct Department Y, they might question the nature of these costs. By turning to the Cost Pool Summary Report for Service Department X, they could see what function(s) in Department X allocated costs to Department Y. After finding out what function or functions were responsible for the allocation, they could then turn to the Subpool Report for each function, or subpool, and find out the allocation basis and the number of units that Department Y had of the allocation basis. Some of the service departments/functions distribute costs in only one pool. If a service department does not have any subpools, no other reports are developed and the Cost Pool Summary Report more closely resembles the Subpool report (see below).

If subpools exist, the Subpool Report is present, showing the allocation of the service department to all other departments, based on the allocation basis selected for this department (shown at the top of the Subpool Report). Each direct department's share of this service department's allocated costs can be found on the lower left-hand side of this report, represented both in numbers (allocations "units", e.g. full-time employees) and as a percentage of the total units (allocated percent). Also shown on this report are the total (gross) costs allocated, any credits for direct charges and the net costs allocated. If a service department has several functions that necessitate the use of several allocation bases, then there will be a separate subpool report for each function having separate allocation basis. The total costs to be allocated shown on the Subpool Report agree to the total shown on the Cost Pool Summary Report.

Questions about the Plan

This plan has been prepared by the Budget Office (Financial Services Department) of the City of Austin and any questions about the plan should be addressed to the Budget Officer in the City of Austin.

**Summary Allocation Report
For Fiscal Year 2014-15**

	Animal Services	Austin Energy	Aviation	Child Safety	Code Compliance	Convention Center
Budget Office	4,906	1,605,767	106,190	2,966	18,649	48,600
Building Services	221,932	183,975	0	0	33,795	3,816
City Auditor	3,085	1,072,490	66,780	1,865	12,485	63,980
City Clerk	5,921	976,818	91,788	1,949	17,951	46,578
Communications & Public Information	3,759	1,204,689	81,365	2,272	14,290	37,238
Contract Management	0	420,767	303,930	0	8,792	38,947
Controller's Office	12,669	3,423,228	273,035	6,099	50,425	136,650
Financial Services	17,865	0	0	0	0	0
GO Debt	118	6,277	1,299	19	285	742
Governmental Relations	1,958	640,792	42,375	1,184	7,442	19,394
Human Resources	28,827	1,020,985	211,371	3,040	46,408	120,682
Law	0	484,792	63,007	0	256,832	49,789
Management Services	13,267	3,181,850	261,902	8,020	50,434	68,262
Mayor & Council	3,886	1,271,795	84,104	2,349	14,771	38,492
Non-Departmental	7,034	1,279,355	113,536	2,517	21,888	56,824
Office of Real Estate Services	0	65,149	216,999	0	0	9,214
Purchasing Office	9,075	822,666	199,790	0	80,416	151,840
Revenue Recovery Office	2,706	726	65,131	429	13,611	27,902
Small & Minority Business Resources	1,415	832,661	465,760	0	12,541	23,680
Treasury	25	8,267	547	15	96	250
Subtotal	338,448	18,503,049	2,648,909	32,724	661,111	942,880
Base Year Additional Allocations:						
CPM Reallocation	0	103,517	157,224	0	427	11,461
Subtotal	0	103,517	157,224	0	427	11,461
Total Base Year Allocation:	338,448	18,606,566	2,806,133	32,724	661,538	954,341
Allocation Percentage:	0.4%	21.0%	3.2%	0.0%	0.7%	1.1%
Total Allocation for FY 2014-15:	383,472	20,132,282	3,067,776	0	671,076	1,054,548

**Summary Allocation Report
For Fiscal Year 2014-15**

	Economic Growth	Emergency Med. Srv.	Fire	Golf	Health	Library	Municipal Court	NHCD
Budget Office	16,051	91,395	237,880	9,119	78,783	49,649	28,490	5,346
Building Services	58,896	508,064	621,206	32,376	2,255,356	0	723,542	55,239
City Auditor	21,551	195,324	180,869	5,735	120,591	33,987	17,917	70,221
City Clerk	13,100	105,331	256,922	8,550	94,236	64,364	33,811	9,184
Communications & Public Information	12,298	70,029	182,270	6,987	60,366	38,042	21,830	4,096
Contract Management	16,854	15,311	2,892	0	15,850	45,018	2,686	18,169
Controller's Office	1,444	273,085	625,762	27,974	290,649	165,500	99,013	37,079
Financial Services	0	210,670	562,750	0	181,394	114,649	55,033	0
GO Debt	249,007	109,877	96,810	133	1,814	1,307	647	213
Governmental Relations	6,405	36,471	94,927	3,639	31,439	19,812	11,369	2,133
Human Resources	28,372	390,035	976,082	21,684	380,208	379,610	145,791	37,449
Law	296,383	321,284	351,224	0	260,463	34,674	1,513,619	96,742
Management Services	25,719	247,159	643,301	24,661	213,054	134,265	77,046	14,456
Mayor & Council	12,712	72,386	188,405	7,222	62,398	39,323	22,565	4,234
Non-Departmental	16,338	125,737	308,928	10,461	112,046	75,908	40,234	10,571
Office of Real Estate Services	18,019	0	8,769	0	3,219	9,321	439	128,389
Purchasing Office	301,329	208,945	103,514	35,573	225,437	127,295	56,274	75,274
Revenue Recovery Office	4,008	59,617	111,447	3,064	98,110	56,087	14,874	5,439
Small & Minority Business Resources	46,994	33,054	16,144	5,548	35,158	19,852	8,776	11,739
Treasury	83	471	1,225	47	406	256	147	28
Subtotal	1,145,563	3,074,245	5,571,327	202,773	4,520,977	1,408,919	2,874,103	586,001
Base Year Additional Allocations:								
CPM Reallocation	7,315	1,518	(38)	0	2,063	24,805	(247)	175
Subtotal	7,315	1,518	(38)	0	2,063	24,805	(247)	175
Total Base Year Allocation:	1,152,878	3,075,763	5,571,289	202,773	4,523,040	1,433,724	2,873,856	586,176
Allocation Percentage:	1.3%	3.5%	6.3%	0.2%	5.1%	1.6%	3.2%	0.7%
Total Allocation for FY 2014-15:	1,246,284	3,355,380	6,039,685	191,736	4,889,269	1,533,888	3,067,776	671,076

**Summary Allocation Report
For Fiscal Year 2014-15**

	Palmer Events Ctr.	Parking Mgmt	Parks & Recreation	Planning & Dev. Review	Police	PW-Capital Proj. Mgmt	PW- Transport.
Budget Office	10,225	7,232	84,346	40,690	486,036	36,489	77,458
Building Services	0	13,170	245,115	5,155	3,044,994	93,777	392,642
City Auditor	6,430	4,548	125,767	41,463	382,246	22,947	110,768
City Clerk	9,749	8,867	103,980	57,439	509,144	39,823	66,781
Communications & Public Information	7,834	5,542	64,628	31,178	372,414	27,959	59,351
Contract Management	0	0	363,979	110,551	3,957	0	889,209
Controller's Office	23,610	18,648	300,384	118,462	1,227,659	221,547	172,729
Financial Services	0	0	193,451	93,064	1,132,316	0	0
GO Debt	151	173	2,050	1,220	101,077	714	941
Governmental Relations	4,080	2,886	33,658	16,237	193,955	14,561	30,910
Human Resources	24,623	28,068	721,479	209,508	1,643,329	116,122	153,006
Law	0	0	558,161	1,515,569	2,307,847	961,980	0
Management Services	27,650	19,558	228,096	110,038	1,314,390	98,679	146,306
Mayor & Council	8,098	5,728	66,803	32,227	384,949	28,900	61,348
Non-Departmental	11,901	10,515	123,245	67,199	614,391	47,826	82,634
Office of Real Estate Services	0	0	369,460	744	26,934	0	94,715
Purchasing Office	0	0	345,235	79,710	194,298	25,049	159,568
Revenue Recovery Office	6,734	3,965	51,989	122,997	450,411	28,885	31,926
Small & Minority Business Resources	0	0	53,841	12,431	30,302	930,038	24,885
Treasury	53	37	434	210	2,503	188	399
Subtotal	141,138	128,937	4,036,101	2,666,092	14,423,152	2,695,484	2,555,576
Base Year Additional Allocations:							
CPM Reallocation	0	0	179,029	6,420	192	(1,892,018)	389,529
Subtotal	0	0	179,029	6,420	192	(1,892,018)	389,529
Total Base Year Allocation:	141,138	128,937	4,215,130	2,672,512	14,423,344	803,466	2,945,105
Allocation Percentage:	0.2%	0.1%	4.7%	3.0%	16.3%	0.9%	3.3%
Total Allocation for FY 2014-15:	191,736	95,868	4,505,796	2,876,040	15,626,486	862,812	3,163,644

**Summary Allocation Report
For Fiscal Year 2014-15**

	Resource Recovery	Transport. Dept	Wastewater	Reclaimed Water	Water	Watershed Protection	Total
Budget Office	101,553	77,146	134,360	166	166,742	65,747	3,591,981
Building Services	523,794	178,892	826,794	0	826,794	159,790	11,009,114
City Auditor	100,120	66,421	89,927	104	110,291	45,879	2,973,791
City Clerk	95,266	51,489	127,168	287	143,496	61,678	3,001,670
Communications & Public Information	52,118	59,112	90,103	127	114,915	50,377	2,675,189
Contract Management	62,014	102,912	594,252	7,085	1,079,211	571,595	4,673,981
Controller's Office	266,729	206,814	378,825	384	439,805	179,618	8,977,826
Financial Services	0	0	0	0	0	0	2,561,192
GO Debt	1,493	446	2,005	2	2,021	961	581,802
Governmental Relations	40,525	30,786	53,617	66	66,539	26,236	1,433,396
Human Resources	242,782	100,076	326,157	405	328,686	156,400	7,841,185
Law	139,218	347,450	279,972	0	610,254	324,071	10,773,331
Management Services	211,465	145,461	300,184	448	383,874	114,633	8,064,178
Mayor & Council	80,432	61,101	106,415	131	132,062	52,072	2,844,908
Non-Departmental	116,544	66,314	155,392	330	177,606	75,451	3,730,725
Office of Real Estate Services	101,764	228,773	0	0	1,213,198	810,275	3,305,381
Purchasing Office	153,913	327,139	447,730	0	486,335	269,065	4,885,470
Revenue Recovery Office	40,812	77,530	126,849	57	210,765	31,863	1,647,934
Small & Minority Business Resources	24,004	51,643	531,019	0	540,535	349,424	4,061,444
Treasury	523	397	692	1	859	339	18,498
Subtotal	2,355,069	2,179,902	4,571,461	9,593	7,033,988	3,345,474	88,652,996
Base Year Additional Allocations:							
CPM Reallocation	30,571	33,841	173,198	4,205	470,848	295,963	(2)
Subtotal	30,571	33,841	173,198	4,205	470,848	295,963	(2)
Total Base Year Allocation:	2,385,640	2,213,743	4,744,659	13,798	7,504,836	3,641,437	88,652,994
Allocation Percentage:	2.7%	2.5%	5.4%	0.0%	8.5%	4.1%	100.000%
Total Allocation for FY 2014-15:	2,588,436	2,396,700	5,176,873	0	8,148,781	3,930,587	95,868,007

**Combined Adjusted Cost Report
For Fiscal Year 2014-15**

Description	Treasury	Mayor & City Council	Management Services	City Clerk	Nondept'l	Revenue Recovery
Salaries	744,548	2,312,077	7,874,524	1,650,932	279,198	1,171,372
Contractuals/Commodities	1,054,650	195,521	1,966,080	1,192,572	3,451,523	525,546
Expense Refunds	(1,799,198)	0	(2,058,828)			(48,985)
Capital	0	0	0			0
Total Reclassification	<u>0</u>	<u>2,507,598</u>	<u>7,781,776</u>	<u>2,843,504</u>	<u>3,730,721</u>	<u>1,647,933</u>
Cost Adjustments:						
Reclass Financial Services	18,498	0	0			0
Add: Allocable Expense Refund:		0	1,649,634			219,635
Reclass GO Debt		337,310	282,402	158,166		
Less: Receiving Depts		0	0			
Less: Unallocable Amounts		0	0			
Total Adjustments	<u>18,498</u>	<u>337,310</u>	<u>1,932,036</u>	<u>158,166</u>	<u>0</u>	<u>219,635</u>
Total Restated Costs	<u>18,498</u>	<u>2,844,908</u>	<u>9,713,812</u>	<u>3,001,670</u>	<u>3,730,721</u>	<u>1,867,568</u>
Less Direct Credits	0	0	(1,649,634)	0	0	(219,635)
Total Allocation (before adjustment)	<u>18,498</u>	<u>2,844,908</u>	<u>8,064,178</u>	<u>3,001,670</u>	<u>3,730,721</u>	<u>1,647,933</u>

**Combined Adjusted Cost Report
For Fiscal Year 2014-15**

<u>Description</u>	<u>Controller's Office</u>	<u>Purchasing Office</u>	<u>Budget Office</u>	<u>Financial Services</u>	<u>Law</u>
Salaries	6,981,537	6,400,872	2,723,669	741,267	9,428,432
Contractuals/Commodities	2,261,735	455,178	404,146	2,941,899	980,471
Expense Refunds	(311,652)	(2,166,132)	0	(660,912)	(407,220)
Capital	9,047	0	0	0	
Total Reclassification	8,940,667	4,689,918	3,127,815	3,022,254	10,001,683
Cost Adjustments:					
Reclass Financial Services	202,159	195,552	66,065	(482,274)	
Add: Allocable Expense Refund:	74,916	1,686,132	0	0	407,220
Reclass GO Debt			398,098	21,211	936,648
Less: Receiving Depts			0	0	
Less: Unallocable Amounts	(165,000)		0	0	(165,000)
Total Adjustments	112,075	1,881,684	464,163	(461,063)	1,178,868
Total Restated Costs	9,052,742	6,571,602	3,591,978	2,561,191	11,180,551
Less Direct Credits	(74,916)	(1,686,132)	0	0	(407,220)
Total Allocation (before adjustment)	8,977,826	4,885,470	3,591,978	2,561,191	10,773,331

**Combined Adjusted Cost Report
For Fiscal Year 2014-15**

Description	Communications &			Human Resources	Building Services	GO Debt
	City Auditor	Public Info	SMBR			
Salaries	2,710,262	2,094,401	2,496,651	9,431,609	9,798,132	
Contractuals/Commodities	298,901	445,750	1,556,736	2,739,487	4,036,068	3,282,705
Expense Refunds	(300,000)	(77,085)	(38,054)	(1,287,699)	(2,992,504)	
Capital					141,500	
Total Reclassification	<u>2,709,163</u>	<u>2,463,066</u>	<u>4,015,333</u>	<u>10,883,397</u>	<u>10,983,196</u>	<u>3,282,705</u>
Cost Adjustments:						
Reclass Financial Services						
Add: Allocable Expense Refund:	300,000	77,085	38,054			
Reclass GO Debt	264,628	212,122	46,110		25,920	(2,700,903)
Less: Receiving Depts						
Less: Unallocable Amounts				(3,042,212)		
Total Adjustments	<u>564,628</u>	<u>289,207</u>	<u>84,164</u>	<u>(3,042,212)</u>	<u>25,920</u>	<u>(2,700,903)</u>
Total Restated Costs	<u><u>3,273,791</u></u>	<u><u>2,752,273</u></u>	<u><u>4,099,497</u></u>	<u><u>7,841,185</u></u>	<u><u>11,009,116</u></u>	<u><u>581,802</u></u>
Less Direct Credits	(300,000)	(77,085)	(38,054)	0	0	0
Total Allocation (before adjustment)	<u><u>2,973,791</u></u>	<u><u>2,675,188</u></u>	<u><u>4,061,443</u></u>	<u><u>7,841,185</u></u>	<u><u>11,009,116</u></u>	<u><u>581,802</u></u>

**Combined Adjusted Cost Report
For Fiscal Year 2014-15**

Description	Governmental Relations	Real Estate Services	Contract Management	Total
Salaries	627,552	3,076,447	4,311,916	74,855,398
Contractuals/Commodities	787,556	360,795	362,065	29,299,384
Expense Refunds				(12,148,269)
Capital				150,547
Total Reclassification	<u>1,415,108</u>	<u>3,437,242</u>	<u>4,673,981</u>	<u>92,157,060</u>
Cost Adjustments:				0
Reclass Financial Services				4,452,676
Add. Allocable Expense Refund:				0
Reclass GO Debt	18,288			0
Less. Receiving Depts				0
Less: Unallocable Amounts				(3,372,212)
Total Adjustments	<u>18,288</u>	<u>0</u>	<u>0</u>	<u>1,080,464</u>
Total Restated Costs	<u>1,433,396</u>	<u>3,437,242</u>	<u>4,673,981</u>	<u>93,237,524</u>
Less Direct Credits	0	0	0	(4,452,676)
Total Allocation (before adjustment)	<u>1,433,396</u>	<u>3,437,242</u>	<u>4,673,981</u>	<u>88,784,848</u>

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

Costs associated with activities of the Budget Office have been identified in this section. They include preparing and monitoring departmental and City budgets and providing research and analysis for the Mayor and Council and have been allocated based on departmental budgets. (Department 7400, Units 3110, 3120, 3130, 3140, and 3190)