

Cost Pool Summary Report
Budget Office
For Fiscal Year 2014-15

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	2,723,669		
Contractuals/Commodities	404,146		
Expense Refunds	0		
Capital	0		
Subtotal	3,127,815		
Administration Charges	66,065		
Allocable Expense Refunds	0		
GO Debt	398,098		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	3,591,978		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	4,906	0	4,906
Austin Energy	891,364	44.70%	1,605,767	0	1,605,767
Aviation	58,946	2.96%	106,190	0	106,190
Child Safety	1,646	0.08%	2,966	0	2,966
Code Compliance	10,352	0.52%	18,649	0	18,649
Convention Center	26,978	1.35%	48,600	0	48,600
EGRSO	8,910	0.45%	16,051	0	16,051
Emergency Medical Services	50,733	2.54%	91,395	0	91,395
Fire	132,048	6.62%	237,880	0	237,880
Golf	5,062	0.25%	9,119	0	9,119
Health and Human Services	43,733	2.19%	78,783	0	78,783
Library	27,560	1.38%	49,649	0	49,649
Municipal Court	15,815	0.79%	28,490	0	28,490
NHCD	2,967	0.15%	5,346	0	5,346
Palmer Events Center	5,676	0.28%	10,225	0	10,225
Parking Management	4,015	0.20%	7,232	0	7,232
Parks and Recreation	46,820	2.35%	84,346	0	84,346
Planning & Dev. Review	22,587	1.13%	40,690	0	40,690
Police	269,799	13.53%	486,036	0	486,036
PW-Capital Projects Mgmt.	20,255	1.02%	36,489	0	36,489
PW-Transportation	42,997	2.16%	77,458	0	77,458
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	101,553	0	101,553
Transportation Dept	42,824	2.15%	77,146	0	77,146
Wastewater	74,583	3.74%	134,360	0	134,360
Reclaimed Water	92	0.00%	166	0	166
Water	92,559	4.64%	166,742	0	166,742
Watershed (Drainage)	36,496	1.83%	65,747	0	65,747
	1,993,913	100.00%	3,591,981	0	3,591,981

**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 7500, Units 8250, 8255, 8260, 8281, 8283, 8284, 8288, 8290, 8291, and 9998)
- * *Custodial* - costs associated with providing custodial services for public buildings have been allocated based on costs documented in detailed work orders. (Department 7500, Unit 8240)
- * *Maintenance* - costs associated with providing maintenance services for public buildings have been allocated based on costs documented in detailed work orders. (Department 7500, Units 8209, 8210, 8211, 8212, 8213, 8215, 8220, 8230)

Cost Pool Summary Report
Building Services
For Fiscal Year 2014-15

Financial Data:	Admin	Custodial	Maintenance	Total
Salaries	2,164,133	4,430,252	3,203,747	9,798,132
Contractuals/Commodities	1,945,013	659,528	1,431,527	4,036,068
Expense Refunds	(399,602)	(1,681,489)	(911,413)	(2,992,504)
Capital	25,000	18,000	98,500	141,500
Subtotal	3,734,544	3,426,291	3,822,361	10,983,196
Administration Charges	(3,734,544)	2,182,317	1,578,147	25,920
Allocable Expense Refunds	0	0	0	0
GO Debt	25,920	0	0	25,920
Receiving Departments	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Total	25,920	5,608,608	5,400,508	11,035,036

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
Animal Services	0	0	221,932	221,932
Austin Energy	0	5,011	178,964	183,975
Aviation	0	0	0	0
Child Safety	0	0	0	0
Code Compliance	0	0	33,795	33,795
Convention Center	0	0	3,816	3,816
EGRSO	0	35,263	23,633	58,896
Emergency Medical Services	0	139,762	368,302	508,064
Fire	0	47,363	573,843	621,206
Golf	0	0	32,376	32,376
Health and Human Services	0	1,551,191	704,165	2,255,356
Library	0	0	0	0
Municipal Court	0	433,229	290,313	723,542
Neighborhood Housing	0	0	55,239	55,239
Palmer Events Center	0	0	0	0
Parking	0	0	13,170	13,170
Parks and Recreation	0	0	245,115	245,115
Planning & Dev Review	0	0	5,155	5,155
Police	0	2,098,072	946,922	3,044,994
PW-Capital Projects Mgmt.	0	90,226	3,551	93,777
PW-Transportation	0	151,914	240,728	392,642
Regulatory Affairs	0	0	0	0
Resource Recovery	0	284,054	239,740	523,794
Transportation	0	64,386	114,506	178,892
Wastewater	0	317,576	509,218	826,794
Reclaimed Water	0	0	0	0
Water	0	317,576	509,218	826,794
Watershed (Drainage)	0	72,984	86,806	159,790
	0	5,608,607	5,400,507	11,009,114

Building Services Cost Pool
Subpool Report: Administration
For Fiscal Year 2014-15

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	2,164,133		
Contractuals/Commodities	1,945,013		
Expense Refunds	(399,602)		
Capital	25,000		
Subtotal	3,734,544		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	25,920		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	3,760,464		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Custodial	4,430,252	58.03%	2,182,317		2,182,317
Maintenance	3,203,747	41.97%	1,578,147		1,578,147
	<u>7,633,999</u>	<u>100.00%</u>	<u>3,760,464</u>	<u>0</u>	<u>3,760,464</u>

Building Services Cost Pool
Subpool Report: Custodial
For Fiscal Year 2014-15

Financial Data:	Amounts	Allocation Basis:	Custodial Workorders
Salaries	4,430,252		
Contractuals/Commodities	659,528		
Expense Refunds	(1,681,489)		
Capital	18,000		
Subtotal	3,426,291		
Administration Charges	2,182,317		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	5,608,608		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.00%	0	0	0
Austin Energy	1,599	0.09%	5,011	0	5,011
Aviation	0	0.00%	0	0	0
Child Safety	0	0.00%	0	0	0
Code Compliance	0	0.00%	0	0	0
Convention Center	0	0.00%	0	0	0
EGRSO	11,251	0.63%	35,263	0	35,263
Emergency Medical Services	44,593	2.49%	139,762	0	139,762
Fire	15,112	0.84%	47,363	0	47,363
Golf	0	0.00%	0	0	0
Health and Human Services	494,925	27.66%	1,551,191	0	1,551,191
Library	0	0.00%	0	0	0
Municipal Court	138,226	7.72%	433,229	0	433,229
Neighborhood Housing	0	0.00%	0	0	0
Palmer Events Center	0	0.00%	0	0	0
Parking	0	0.00%	0	0	0
Parks and Recreation	0	0.00%	0	0	0
Planning & Dev Review	0	0.00%	0	0	0
Police	669,413	37.41%	2,098,072	0	2,098,072
PW-Capital Projects Mgmt.	28,787	1.61%	90,226	0	90,226
PW-Transportation	48,470	2.71%	151,914	0	151,914
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	90,631	5.06%	284,054	0	284,054
Transportation	20,543	1.15%	64,386	0	64,386
Wastewater	101,326	5.66%	317,576	0	317,576
Reclaimed Water	0	0.00%	0	0	0
Water	101,326	5.66%	317,576	0	317,576
Watershed (Drainage)	23,286	1.30%	72,984	0	72,984
	1,789,488	100.00%	5,608,607	0	5,608,607

**Building Services Cost Pool
Subpool Report: Maintenance
For Fiscal Year 2014-15**

Financial Data:	Amounts	Allocation Basis:	Maintenance Workorders
Salaries	3,203,747		
Contractuals/Commodities	1,431,527		
Expense Refunds	(911,413)		
Capital	98,500		
Subtotal	3,822,361		
Administration Charges	1,578,147		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	5,400,508		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	39,165	4.11%	221,932	0	221,932
Austin Energy	31,582	3.31%	178,964	0	178,964
Aviation	0	0.00%	0	0	0
Child Safety	0	0.00%	0	0	0
Code Compliance	5,964	0.63%	33,795	0	33,795
Convention Center	673	0.07%	3,816	0	3,816
EGRSO	4,171	0.44%	23,633	0	23,633
Emergency Medical Services	64,994	6.82%	368,302	0	368,302
Fire	101,266	10.63%	573,843	0	573,843
Golf	5,713	0.60%	32,376	0	32,376
Health and Human Services	124,264	13.04%	704,165	0	704,165
Library	0	0.00%	0	0	0
Municipal Court	51,232	5.38%	290,313	0	290,313
Neighborhood Housing	9,748	1.02%	55,239	0	55,239
Palmer Events Center	0	0.00%	0	0	0
Parking	2,324	0.24%	13,170	0	13,170
Parks and Recreation	43,256	4.54%	245,115	0	245,115
Planning & Dev Review	910	0.10%	5,155	0	5,155
Police	167,104	17.53%	946,922	0	946,922
PW-Capital Projects Mgmt.	627	0.07%	3,551	0	3,551
PW-Transportation	42,481	4.46%	240,728	0	240,728
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	42,307	4.44%	239,740	0	239,740
Transportation	20,207	2.12%	114,506	0	114,506
Wastewater	89,862	9.43%	509,218	0	509,218
Reclaimed Water	0	0.00%	0	0	0
Water	89,862	9.43%	509,218	0	509,218
Watershed (Drainage)	15,319	1.61%	86,806	0	86,806
	953,030	100.00%	5,400,507	0	5,400,507

**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
(using Fiscal Year 2014-15 CAP)

Financial Data:	Citywide	Deptl	Total
Salaries	1,870,081	840,181	2,710,262
Contractuals/Commodities	206,242	92,659	298,901
Expense Refunds	0	(300,000)	(300,000)
Capital	0	0	0
Subtotal	2,076,323	632,840	2,709,163
Administration Charges	0	0	0
Allocable Expense Refunds	0	300,000	300,000
GO Debt	182,593	82,035	264,628
Receiving Departments	0	0	0
Unallocable Interdeptl Rev	0	0	0
Total	2,258,916	1,014,875	3,273,791

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:			
Animal Services	3,085	0	3,085
Austin Energy	1,009,831	62,659	1,072,490
Aviation	66,780	0	66,780
Child Safety	1,865	0	1,865
Code Compliance	11,728	757	12,485
Convention Center	30,563	33,417	63,980
EGRSO	10,094	11,457	21,551
Emergency Medical Services	57,476	137,848	195,324
Fire	149,598	31,271	180,869
Golf	5,735	0	5,735
Health and Human Services	49,545	71,046	120,591
Library	31,223	2,764	33,987
Municipal Court	17,917	0	17,917
NHCD	3,362	66,859	70,221
Palmer Events Center	6,430	0	6,430
Parking Management	4,548	0	4,548
Parks and Recreation	53,043	72,724	125,767
Planning & Dev. Review	25,589	15,874	41,463
Police	305,657	76,589	382,246
PW-Capital Projects Mgmt.	22,947	0	22,947
PW-Transportation	48,712	62,056	110,768
Regulatory Affairs	0	0	0
Resource Recovery	63,865	36,255	100,120
Transportation Dept	48,516	17,905	66,421
Wastewater	84,496	5,431	89,927
Reclaimed Water	104	0	104
Water	104,860	5,431	110,291
Watershed (Drainage)	41,347	4,532	45,879
	2,258,916	714,875	2,973,791

City Auditor Cost Pool
Subpool Report: Citywide Services
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	1,870,081		
Contractuals/Commodities	206,242		
Expense Refunds	0		
Capital	0		
Subtotal	2,076,323		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	182,593		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	2,258,916		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	3,085	0	3,085
Austin Energy	891,364	44.70%	1,009,831	0	1,009,831
Aviation	58,946	2.96%	66,780	0	66,780
Child Safety	1,646	0.08%	1,865	0	1,865
Code Compliance	10,352	0.52%	11,728	0	11,728
Convention Center	26,978	1.35%	30,563	0	30,563
EGRSO	8,910	0.45%	10,094	0	10,094
Emergency Medical Services	50,733	2.54%	57,476	0	57,476
Fire	132,048	6.62%	149,598	0	149,598
Golf	5,062	0.25%	5,735	0	5,735
Health and Human Services	43,733	2.19%	49,545	0	49,545
Library	27,560	1.38%	31,223	0	31,223
Municipal Court	15,815	0.79%	17,917	0	17,917
NHCD	2,967	0.15%	3,362	0	3,362
Palmer Events Center	5,676	0.28%	6,430	0	6,430
Parking Management	4,015	0.20%	4,548	0	4,548
Parks and Recreation	46,820	2.35%	53,043	0	53,043
Planning & Dev Review	22,587	1.13%	25,589	0	25,589
Police	269,799	13.53%	305,657	0	305,657
PW-Capital Projects Mgmt	20,255	1.02%	22,947	0	22,947
PW-Transportation	42,997	2.16%	48,712	0	48,712
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	63,865	0	63,865
Transportation Dept	42,824	2.15%	48,516	0	48,516
Wastewater	74,583	3.74%	84,496	0	84,496
Reclaimed Water	92	0.00%	104	0	104
Water	92,559	4.64%	104,860	0	104,860
Watershed (Drainage)	36,496	1.83%	41,347	0	41,347
	1,993,913	100.00%	2,258,916	0	2,258,916

City Auditor Cost Pool
Subpool Report: Departmental Services
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Hours of Service provided
Salaries	840,181		
Contractuals/Commodities	92,659		
Expense Refunds	(300,000)		
Capital	0		
Subtotal	632,840		
Administration Charges	0		
Allocable Expense Refunds	300,000		
GO Debt	82,035		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	1,014,875		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.00%	0	0	0
Austin Energy	2,661	25.88%	262,659	200,000	62,659
Aviation	0	0.00%	0	0	0
Child Safety	0	0.00%	0	0	0
Code Compliance	8	0.07%	757	0	757
Convention Center	339	3.29%	33,417	0	33,417
EGRSO	116	1.13%	11,457	0	11,457
Emergency Medical Services	1,397	13.58%	137,848	0	137,848
Fire	317	3.08%	31,271	0	31,271
Golf	0	0.00%	0	0	0
Health and Human Services	720	7.00%	71,046	0	71,046
Library	28	0.27%	2,764	0	2,764
Municipal Court	0	0.00%	0	0	0
NHCD	677	6.59%	66,859	0	66,859
Palmer Events Center	0	0.00%	0	0	0
Parking Management	0	0.00%	0	0	0
Parks and Recreation	737	7.17%	72,724	0	72,724
Planning & Dev. Review	161	1.56%	15,874	0	15,874
Police	776	7.55%	76,589	0	76,589
PW-Capital Projects Mgmt.	0	0.00%	0	0	0
Public Works-Trans	629	6.11%	62,056	0	62,056
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	367	3.57%	36,255	0	36,255
Transportation Dept	181	1.76%	17,905	0	17,905
Wastewater	562	5.46%	55,431	50,000	5,431
Reclaimed Water	0	0.00%	0	0	0
Water	562	5.46%	55,431	50,000	5,431
Watershed (Drainage)	46	0.45%	4,532	0	4,532
	10,283	100.00%	1,014,875	300,000	714,875

**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
(using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	City Clerk	Records Mgmt	Total
Salaries	642,292	0	1,008,640	1,650,932
Contractuals/Commodities	213,370	415,816	563,386	1,192,572
Expense Refunds	0	0	0	0
Capital	0	0	0	0
Subtotal	855,662	415,816	1,572,026	2,843,504
Administration Charges	(1,013,828)	0	1,013,828	0
Allocable Expense Refunds	0	0	0	0
GO Debt	158,166	0	0	158,166
Receiving Departments	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Total	0	415,816	2,585,854	3,001,670

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>				
Animal Services	0	568	5,353	5,921
Austin Energy	0	185,887	790,931	976,818
Aviation	0	12,293	79,495	91,788
Child Safety	0	343	1,606	1,949
Code Compliance	0	2,159	15,792	17,951
Convention Center	0	5,626	40,952	46,578
EGRSO	0	1,858	11,242	13,100
Emergency Medical Services	0	10,580	94,751	105,331
Fire	0	27,538	229,384	256,922
Golf	0	1,056	7,494	8,550
Health and Human Services	0	9,120	85,116	94,236
Library	0	5,747	58,617	64,364
Municipal Court	0	3,298	30,513	33,811
NHCD	0	619	8,565	9,184
Palmer Events Center	0	1,184	8,565	9,749
Parking Management	0	837	8,030	8,867
Parks and Recreation	0	9,764	94,216	103,980
Planning & Dev. Review	0	4,710	52,729	57,439
Police	0	56,265	452,879	509,144
PW-Capital Projects Mgmt.	0	4,224	35,599	39,823
PW-Transportation	0	8,967	57,814	66,781
Regulatory Affairs	0	0	0	0
Resource Recovery	0	11,756	83,510	95,266
Transportation Dept	0	8,931	42,558	51,489
Wastewater	0	15,554	111,614	127,168
Reclaimed Water	0	19	268	287
Water	0	19,302	124,194	143,496
Watershed (Drainage)	0	7,611	54,067	61,678
	0	415,816	2,585,854	3,001,670

City Clerk
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	642,292		
Contractuals/Commodities	213,370		
Expense Refunds	0		
Capital	0		
Subtotal	855,662		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	158,166		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	1,013,828		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Service Departments:					
City Clerk	0	0.000%	0		0
Records Mgmt	1,008,640	100.000%	1,013,828		1,013,828
	1,008,640	100.000%	1,013,828	0	1,013,828

City Clerk Cost Pool
Subpool Report: City Clerk
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Citywide Expenditure
Contractuals/Commodities	415,816	Budget
Expense Refunds	0	
Capital	0	
Subtotal	415,816	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	415,816	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Animal Services	2,723	0.14%	568	0	568
Austin Energy	891,364	44.70%	185,887	0	185,887
Aviation	58,946	2.96%	12,293	0	12,293
Child Safety	1,646	0.08%	343	0	343
Code Compliance	10,352	0.52%	2,159	0	2,159
Convention Center	26,978	1.35%	5,626	0	5,626
EGRSO	8,910	0.45%	1,858	0	1,858
Emergency Medical Services	50,733	2.54%	10,580	0	10,580
Fire	132,048	6.62%	27,538	0	27,538
Golf	5,062	0.25%	1,056	0	1,056
Health and Human Services	43,733	2.19%	9,120	0	9,120
Library	27,560	1.38%	5,747	0	5,747
Municipal Court	15,815	0.79%	3,298	0	3,298
NHCD	2,967	0.15%	619	0	619
Palmer Events Center	5,676	0.28%	1,184	0	1,184
Parking Management	4,015	0.20%	837	0	837
Parks and Recreation	46,820	2.35%	9,764	0	9,764
Planning & Dev. Review	22,587	1.13%	4,710	0	4,710
Police	269,799	13.53%	56,265	0	56,265
PW-Capital Projects Mgmt.	20,255	1.02%	4,224	0	4,224
PW-Transportation	42,997	2.16%	8,967	0	8,967
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	11,756	0	11,756
Transportation Dept	42,824	2.15%	8,931	0	8,931
Wastewater	74,583	3.74%	15,554	0	15,554
Reclaimed Water	92	0.00%	19	0	19
Water	92,559	4.64%	19,302	0	19,302
Watershed (Drainage)	36,496	1.83%	7,611	0	7,611
	1,993,913	100.00%	415,816	0	415,816

City Clerk Cost Pool
Subpool Report: Records Mgmt
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	1,008,640	Combined Citywide FTEs & Budget
Contractuals/Commodities	563,386	
Expense Refunds	0	
Capital	0	
Subtotal	1,572,026	
Administration Charges	1,013,828	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	2,585,854	

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0.20%	0.21%	5,353	0	5,353
Austin Energy	29.55%	30.59%	790,931	0	790,931
Aviation	2.97%	3.07%	79,495	0	79,495
Child Safety	0.06%	0.06%	1,606	0	1,606
Code Compliance	0.59%	0.61%	15,792	0	15,792
Convention Center	1.53%	1.58%	40,952	0	40,952
EGRSO	0.42%	0.43%	11,242	0	11,242
Emergency Medical Services	3.54%	3.66%	94,751	0	94,751
Fire	8.57%	8.87%	229,384	0	229,384
Golf	0.28%	0.29%	7,494	0	7,494
Health and Human Services	3.18%	3.29%	85,116	0	85,116
Library	2.19%	2.27%	58,617	0	58,617
Municipal Court	1.14%	1.18%	30,513	0	30,513
NHCD	0.32%	0.33%	8,565	0	8,565
Palmer Events Center	0.32%	0.33%	8,565	0	8,565
Parking Management	0.30%	0.31%	8,030	0	8,030
Parks and Recreation	3.52%	3.64%	94,216	0	94,216
Planning & Dev. Review	1.97%	2.04%	52,729	0	52,729
Police	16.92%	17.51%	452,879	0	452,879
PW-Capital Projects Mgmt.	1.33%	1.38%	35,599	0	35,599
PW-Transportation	2.16%	2.24%	57,814	0	57,814
Regulatory Affairs	0.00%	0.00%	0	0	0
Resource Recovery	3.12%	3.23%	83,510	0	83,510
Transportation	1.59%	1.65%	42,558	0	42,558
Wastewater	4.17%	4.32%	111,614	0	111,614
Reclaimed Water	0.01%	0.01%	268	0	268
Water	4.64%	4.80%	124,194	0	124,194
Watershed (Drainage)	2.02%	2.09%	54,067	0	54,067
	96.61%	100.00%	2,585,854	0	2,585,854

**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
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	2,094,401		
Contractuals/Commodities	445,750		
Expense Refunds	(77,085)		
Capital	0		
Subtotal	2,463,066		
Administration Charges	0		
Allocable Expense Refunds	77,085		
GO Debt	212,122		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	2,752,273		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	3,759	0	3,759
Austin Energy	891,364	44.70%	1,230,384	25,695	1,204,689
Aviation	58,946	2.96%	81,365	0	81,365
Child Safety	1,646	0.08%	2,272	0	2,272
Code Compliance	10,352	0.52%	14,290	0	14,290
Convention Center	26,978	1.35%	37,238	0	37,238
EGRSO	8,910	0.45%	12,298	0	12,298
Emergency Medical Services	50,733	2.54%	70,029	0	70,029
Fire	132,048	6.62%	182,270	0	182,270
Golf	5,062	0.25%	6,987	0	6,987
Health and Human Services	43,733	2.19%	60,366	0	60,366
Library	27,560	1.38%	38,042	0	38,042
Municipal Court	15,815	0.79%	21,830	0	21,830
NHCD	2,967	0.15%	4,096	0	4,096
Palmer Events Center	5,676	0.28%	7,834	0	7,834
Parking Management	4,015	0.20%	5,542	0	5,542
Parks and Recreation	46,820	2.35%	64,628	0	64,628
Planning & Dev. Review	22,587	1.13%	31,178	0	31,178
Police	269,799	13.53%	372,414	0	372,414
PW-Capital Projects Mgmt.	20,255	1.02%	27,959	0	27,959
PW-Transportation	42,997	2.16%	59,351	0	59,351
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	77,813	25,695	52,118
Transportation Dept	42,824	2.15%	59,112	0	59,112
Wastewater	74,583	3.74%	102,950	12,848	90,103
Reclaimed Water	92	0.00%	127	0	127
Water	92,559	4.64%	127,762	12,848	114,915
Watershed (Drainage)	36,496	1.83%	50,377	0	50,377
	1,993,913	100.00%	2,752,273	77,085	2,675,188

**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.

**Contract Management Department
CMD Allocation
(using Fiscal Year 2014-15 CAP)**

Financial Data:	Number of Contracts	Value of Contracts	Total
Salaries	2,587,150	1,724,766	4,311,916
Contractuals/Commodities	217,239	144,826	362,065
Expense Refunds	0	0	0
Capital	0	0	0
Subtotal	2,804,389	1,869,592	4,673,981
Allocable Expense Refunds	0	0	0
Administration Charges-SVC	0	0	0
Unallocable Interdeptl Rev	0	0	0
Receiving Departments	0	0	0
GO Debt	0	0	0
Total	2,804,389	1,869,592	4,673,981

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>			
Animal Services	0	0	0
Austin Energy	318,476	102,291	420,767
Aviation	148,569	155,361	303,930
Child Safety	0	0	0
Code Compliance	8,370	422	8,792
Convention Center	27,621	11,326	38,947
EGRSO	9,626	7,228	16,854
Emergency Medical Services	13,811	1,500	15,311
Fire	2,930	(38)	2,892
Golf	0	0	0
Health and Human Services	13,811	2,039	15,850
Library	20,507	24,511	45,018
Municipal Court	2,930	(244)	2,686
NHCD	17,996	173	18,169
Palmer Events Center	0	0	0
Parking Management	0	0	0
Parks and Recreation	187,071	176,908	363,979
Planning & Dev. Review	104,207	6,344	110,551
Police	3,767	190	3,957
PW-Capital Projects Mgmt.	0	0	0
PW-Transportation	504,296	384,913	889,209
Regulatory Affairs	0	0	0
Resource Recovery	31,806	30,208	62,014
Transportation Dept	69,472	33,440	102,912
Wastewater	423,107	171,145	594,252
Reclaimed Water	2,930	4,155	7,085
Water	613,944	465,267	1,079,211
Watershed (Drainage)	279,142	292,453	571,595
	2,804,389	1,869,592	4,673,981

**Contract Management Department
Subpool Report: Number of Contracts
(using Fiscal Year 2014-15 CAP)**

Financial Data:	Amounts	Allocation Basis:	Number of CIP Contracts Awards
Salaries	2,587,150		
Contractuals/Commodities	217,239		
Expense Refunds	0		
Capital	0		
Subtotal	2,804,389		
Administration Charges-SVC	0		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	2,804,389		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	381	11.357%	318,476	0	318,476
Aviation	178	5.298%	148,569	0	148,569
Child Safety	0	0.000%	0	0	0
Code Compliance	10	0.298%	8,370	0	8,370
Convention Center	33	0.985%	27,621	0	27,621
EGRSO	12	0.343%	9,626	0	9,626
Emergency Medical Services	17	0.492%	13,811	0	13,811
Fire	4	0.104%	2,930	0	2,930
Golf	0	0.000%	0	0	0
Health and Human Services	17	0.492%	13,811	0	13,811
Library	25	0.731%	20,507	0	20,507
Municipal Court	4	0.104%	2,930	0	2,930
NHCD	22	0.642%	17,996	0	17,996
Palmer Events Center	0	0.000%	0	0	0
Parking Management	0	0.000%	0	0	0
Parks and Recreation	224	6.671%	187,071	0	187,071
Planning & Dev. Review	125	3.716%	104,207	0	104,207
Police	5	0.134%	3,767	0	3,767
PW-Capital Projects Mgmt.	0	0.000%	0	0	0
PW-Transportation	603	17.982%	504,296	0	504,296
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	38	1.134%	31,806	0	31,806
Transportation Dept	83	2.477%	69,472	0	69,472
Wastewater	506	15.087%	423,107	0	423,107
Reclaimed Water	4	0.104%	2,930	0	2,930
Water	734	21.892%	613,944	0	613,944
Watershed (Drainage)	334	9.954%	279,142	0	279,142
	3,351	100.000%	2,804,389	0	2,804,389

**Contract Management Department
Subpool Report: Value of Contracts
(using Fiscal Year 2014-15 CAP)**

Financial Data:	Amounts	Allocation Basis:	Value of CIP Contracts Awards
Salaries	1,724,766		
Contractuals/Commodities	144,826		
Expense Refunds	0		
Capital	0		
Subtotal	1,869,592		
Allocable Expense Refunds	0		
Administration Charges-SVC	0		
Unallocable Interdeptl Rev	0		
Receiving Departments	0		
GO Debt	0		
Total	1,869,592		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	13,888,503	5.471%	102,291	0	102,291
Aviation	21,094,023	8.310%	155,361	0	155,361
Child Safety	0	0.000%	0	0	0
Code Compliance	57,308	0.023%	422	0	422
Convention Center	1,537,722	0.606%	11,326	0	11,326
EGRSO	981,354	0.387%	7,228	0	7,228
Emergency Medical Services	203,612	0.080%	1,500	0	1,500
Fire	(5,095)	-0.002%	(38)	0	(38)
Golf	0	0.000%	0	0	0
Health and Human Services	276,833	0.109%	2,039	0	2,039
Library	3,328,025	1.311%	24,511	0	24,511
Municipal Court	(33,155)	-0.013%	(244)	0	(244)
NHCD	23,456	0.009%	173	0	173
Palmer Events Center	0	0.000%	0	0	0
Parking Management	0	0.000%	0	0	0
Parks and Recreation	24,019,501	9.462%	176,908	0	176,908
Planning & Dev. Review	861,338	0.339%	6,344	0	6,344
Police	25,800	0.010%	190	0	190
PW-Capital Projects Mgmt.	0	0.000%	0	0	0
PW-Transportation	52,261,261	20.588%	384,913	0	384,913
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	4,101,520	1.616%	30,208	0	30,208
Transportation Dept	4,540,311	1.789%	33,440	0	33,440
Wastewater	23,237,143	9.154%	171,145	0	171,145
Reclaimed Water	564,119	0.222%	4,155	0	4,155
Water	63,171,374	24.886%	465,267	0	465,267
Watershed (Drainage)	39,707,628	15.643%	292,453	0	292,453
	253,842,581	100.000%	1,869,592	0	1,869,592

**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
(using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	Accts Pay	Acctg/Rptg	Payroll	Total
Salaries	492,908	955,637	4,617,930	915,062	6,981,537
Contractuals/Commodities	47,847	65,254	1,961,355	187,279	2,261,735
Expense Refunds	0	0	(311,652)	0	(311,652)
Capital	9,047	0	0	0	9,047
Subtotal	549,802	1,020,891	6,267,633	1,102,341	8,940,667
Administration Charges	(549,802)	110,748	535,167	106,046	202,159
Allocable Expense Refunds	0	0	74,916	0	74,916
GO Debt	0	0	0	0	0
Receiving Departments	0	0	0	0	0
Unallocable Interdeptl Rev	0	0	(165,000)	0	(165,000)
Total	0	1,131,639	6,712,716	1,208,387	9,052,742

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>					
Animal Services	0	0	9,168	3,501	12,669
Austin Energy	0	235,694	3,000,869	186,665	3,423,228
Aviation	0	35,942	198,448	38,645	273,035
Child Safety	0	0	5,543	556	6,099
Code Compliance	0	7,088	34,852	8,485	50,425
Convention Center	0	23,763	90,823	22,064	136,650
EGRSO	0	26,262	(30,005)	5,187	1,444
Emergency Medical Services	0	43,392	170,799	58,894	273,085
Fire	0	44,712	444,552	136,498	625,762
Golf	0	6,967	17,042	3,965	27,974
Health and Human Services	0	89,480	147,231	53,938	290,649
Library	0	33,838	92,784	38,878	165,500
Municipal Court	0	26,522	53,243	19,248	99,013
NHCD	0	20,753	9,990	6,336	37,079
Palmer Events Center	0	0	19,108	4,502	23,610
Parking Management	0	0	13,516	5,132	18,648
Parks and Recreation	0	81,799	157,626	60,959	300,384
Planning & Dev. Review	0	18,129	64,041	36,292	118,462
Police	0	55,960	908,308	263,391	1,227,659
PW-Capital Projects Mgmt.	0	132,124	68,192	21,231	221,547
PW-Transportation	0	0	144,755	27,974	172,729
Regulatory Affairs	0	0	0	0	0
Resource Recovery	0	34,016	188,325	44,388	266,729
Transportation Dept	0	49,379	144,171	13,264	206,814
Wastewater	0	68,831	250,363	59,631	378,825
Reclaimed Water	0	0	310	74	384
Water	0	68,831	310,880	60,094	439,805
Watershed (Drainage)	0	28,157	122,866	28,595	179,618
	0	1,131,639	6,637,800	1,208,387	8,977,826

Controller's Office Cost Pool
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis: Controller's Office salaries
Salaries	492,908	
Contractuals/Commodities	47,847	
Expense Refunds	0	
Capital	9,047	
Subtotal	549,802	
Administration Charges-SVC	202,158	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	751,960	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Accounts Payable	955,637	14.728%	110,748		110,748
Accounting & Reporting	4,617,930	71.170%	535,167		535,167
Payroll	915,062	14.103%	106,046		106,046
	<u>6,488,629</u>	<u>100.000%</u>	<u>751,961</u>	<u>0</u>	<u>751,961</u>

Controller's Office Cost Pool
Subpool Report: Accounts Payable
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	955,637	Invoices processed
Contractuals/Commodities	65,254	
Expense Refunds	0	
Capital	0	
Subtotal	1,020,891	
Administration Charges	110,748	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	1,131,639	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	19,341	20.828%	235,694	0	235,694
Aviation	2,949	3.176%	35,942	0	35,942
Child Safety	0	0.000%	0	0	0
Code Compliance	582	0.626%	7,088	0	7,088
Convention Center	1,950	2.100%	23,763	0	23,763
EGRSO	2,155	2.321%	26,262	0	26,262
Emergency Medical Services	3,561	3.834%	43,392	0	43,392
Fire	3,669	3.951%	44,712	0	44,712
Golf	572	0.616%	6,967	0	6,967
Health and Human Services	7,343	7.907%	89,480	0	89,480
Library	2,777	2.990%	33,838	0	33,838
Municipal Court	2,176	2.344%	26,522	0	26,522
NHCD	1,703	1.834%	20,753	0	20,753
Palmer Events Center	0	0.000%	0	0	0
Parking Management	0	0.000%	0	0	0
Parks and Recreation	6,712	7.228%	81,799	0	81,799
Planning & Dev. Review	1,488	1.602%	18,129	0	18,129
Police	4,592	4.945%	55,960	0	55,960
PW-Capital Projects Mgmt	10,842	11.676%	132,124	0	132,124
PW-Transportation	0	0.000%	0	0	0
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	2,791	3.006%	34,016	0	34,016
Transportation Dept	4,052	4.364%	49,379	0	49,379
Wastewater	5,648	6.082%	68,831	0	68,831
Reclaimed Water	0	0.000%	0	0	0
Water	5,648	6.082%	68,831	0	68,831
Watershed (Drainage)	2,310	2.488%	28,157	0	28,157
	92,861	100.000%	1,131,639	0	1,131,639

Controller's Office Cost Pool
Subpool Report: Accounting and Reporting
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	4,617,930		
Contractuals/Commodities	1,961,355		
Expense Refunds	(311,652)		
Capital	0		
Subtotal	6,267,633		
Administration Charges	535,167		
Allocable Expense Refunds	74,916		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	(165,000)		
Total	6,712,716		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Animal Services	2,723	0.14%	9,168	0	9,168
Austin Energy	891,364	44.70%	3,000,869	0	3,000,869
Aviation	58,946	2.96%	198,448	0	198,448
Child Safety	1,646	0.08%	5,543	0	5,543
Code Compliance	10,352	0.52%	34,852	0	34,852
Convention Center	26,978	1.35%	90,823	0	90,823
EGRSO	8,910	0.45%	29,995	60,000	(30,005)
Emergency Medical Services	50,733	2.54%	170,799	0	170,799
Fire	132,048	6.62%	444,552	0	444,552
Golf	5,062	0.25%	17,042	0	17,042
Health and Human Services	43,733	2.19%	147,231	0	147,231
Library	27,560	1.38%	92,784	0	92,784
Municipal Court	15,815	0.79%	53,243	0	53,243
NHCD	2,967	0.15%	9,990	0	9,990
Palmer Events Center	5,676	0.28%	19,108	0	19,108
Parking Management	4,015	0.20%	13,516	0	13,516
Parks and Recreation	46,820	2.35%	157,626	0	157,626
Planning & Dev. Review	22,587	1.13%	76,041	12,000	64,041
Police	269,799	13.53%	908,308	0	908,308
PW-Capital Projects Mgmt.	20,255	1.02%	68,192	0	68,192
PW-Transportation	42,997	2.16%	144,755	0	144,755
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	189,783	1,458	188,325
Transportation Dept	42,824	2.15%	144,171	0	144,171
Wastewater	74,583	3.74%	251,092	729	250,363
Reclaimed Water	92	0.00%	310	0	310
Water	92,559	4.64%	311,609	729	310,880
Watershed (Drainage)	36,496	1.83%	122,866	0	122,866
	1,993,913	100.00%	6,712,716	74,916	6,637,800

**Controller's Office Cost Pool
Subpool Report: Payroll
(using Fiscal Year 2014-15 CAP)**

Financial Data:	Amounts	Allocation Basis:
Salaries	915,062	Citywide FTEs
Contractuals/Commodities	187,279	
Expense Refunds	0	
Capital	0	
Subtotal	1,102,341	
Administration Charges	106,046	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	1,208,387	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	31.50	0.29%	3,501	0	3,501
Austin Energy	1,679.33	15.45%	186,665	0	186,665
Aviation	347.67	3.20%	38,645	0	38,645
Child Safety	5.00	0.05%	556	0	556
Code Compliance	76.33	0.70%	8,485	0	8,485
Convention Center	198.50	1.83%	22,064	0	22,064
EGRSO	46.67	0.43%	5,187	0	5,187
Emergency Medical Services	529.83	4.87%	58,894	0	58,894
Fire	1,228.00	11.30%	136,498	0	136,498
Golf	35.67	0.33%	3,965	0	3,965
Health and Human Services	485.25	4.46%	53,938	0	53,938
Library	349.76	3.22%	38,878	0	38,878
Municipal Court	173.17	1.59%	19,248	0	19,248
NHCD	57.00	0.52%	6,336	0	6,336
Palmer Events Center	40.50	0.37%	4,502	0	4,502
Parking Management	46.17	0.42%	5,132	0	5,132
Parks and Recreation	548.42	5.04%	60,959	0	60,959
Planning & Dev. Review	326.50	3.00%	36,292	0	36,292
Police	2,369.58	21.80%	263,391	0	263,391
PW-Capital Projects Mgmt.	191.00	1.76%	21,231	0	21,231
PW-Transportation	251.67	2.31%	27,974	0	27,974
Regulatory Affairs	0.00	0.00%	0	0	0
Resource Recovery	399.33	3.67%	44,388	0	44,388
Transportation Dept	119.33	1.10%	13,264	0	13,264
Wastewater	536.47	4.93%	59,631	0	59,631
Reclaimed Water	0.67	0.01%	74	0	74
Water	540.63	4.97%	60,094	0	60,094
Watershed (Drainage)	257.25	2.37%	28,595	0	28,595
	10,871.19	100.00%	1,208,387	0	1,208,387

**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, 8999 and 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
(using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	Taxation	Total
Salaries	741,267	0	741,267
Contractuals/Commodities	380,707	2,561,192	2,941,899
Expense Refunds	(660,912)	0	(660,912)
Capital	0	0	0
Subtotal	461,062	2,561,192	3,022,254
Administration Charges	(482,273)	0	(482,273)
Allocable Expense Refunds	0	0	0
GO Debt	21,211	0	21,211
Receiving Departments	0	0	0
Unallocable Interdeptl Rev	0	0	0
Total	0	2,561,192	2,561,192

Allocation:

Dept Name	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:			
Animal Services	0	17,865	17,865
Austin Energy	0	0	0
Aviation	0	0	0
Child Safety	0	0	0
Code Compliance	0	0	0
Convention Center	0	0	0
EGRSO	0	0	0
Emergency Medical Services	0	210,670	210,670
Fire	0	562,750	562,750
Golf	0	0	0
Health and Human Services	0	181,394	181,394
Library	0	114,649	114,649
Municipal Court	0	55,033	55,033
NHCD	0	0	0
Palmer Events Center	0	0	0
Parking Management	0	0	0
Parks and Recreation	0	193,451	193,451
Planning & Dev. Review	0	93,064	93,064
Police	0	1,132,316	1,132,316
PW-Capital Projects Mgmt.	0	0	0
PW-Transportation	0	0	0
Regulatory Affairs	0	0	0
Resource Recovery	0	0	0
Transportation Dept	0	0	0
Wastewater	0	0	0
Reclaimed Water	0	0	0
Water	0	0	0
Watershed (Drainage)	0	0	0
	0	2,561,192	2,561,192

Financial Services Cost Pool
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts
Salaries	741,267
Contractuals/Commodities	380,707
Expense Refunds	(660,912)
Capital	0
Subtotal	461,062
Administration Charges	(482,273)
Allocable Expense Refunds	0
GO Debt	21,211
Receiving Departments	0
Unallocable Interdeptl Rev	0
Total	0

Allocation Basis: Department FTEs

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Charges excluding Svc Depts:					482,273
Service Departments:	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Budget	25.00	13.699%	66,065	0	66,065
Building Services		0.000%	0	0	0
City Auditor		0.000%	0	0	0
City Clerk		0.000%	0	0	0
Communication & Public Info		0.000%	0	0	0
Contract Management		0.000%	0	0	0
Controller	76.50	41.918%	202,158	0	202,158
Financial Services		0.000%	0	0	0
Governmental Relations		0.000%	0	0	0
Human Resources		0.000%	0	0	0
Law		0.000%	0	0	0
Management Services		0.000%	0	0	0
Mayor/Council		0.000%	0	0	0
Purchasing	74.00	40.548%	195,552	0	195,552
Real Estate		0.000%	0	0	0
Revenue Recovery Office		0.000%	0	0	0
SMBR		0.000%	0	0	0
Treasury	7.00	3.836%	18,498	0	18,498
Total Service Departments	182.50	100.000%	482,273	0	482,273
TOTAL	182.50	100.00%	482,273	0	482,273

Financial Services Cost Pool
Subpool Report: Taxation
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	0	General Fund Expenditure
Contractuals/Commodities	2,561,192	Budget
Expense Refunds	0	
Capital	0	
Subtotal	2,561,192	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	2,561,192	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.697%	17,865	0	17,865
Austin Energy		0.000%	0	0	0
Aviation		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	32,116	8.225%	210,670	0	210,670
Fire	85,790	21.972%	562,750	0	562,750
Golf		0.000%	0	0	0
Health and Human Services	27,653	7.082%	181,394	0	181,394
Library	17,478	4.476%	114,649	0	114,649
Municipal Court	8,390	2.149%	55,033	0	55,033
NHCD		0.000%	0	0	0
Palmer Events Center		0.000%	0	0	0
Parking Management		0.000%	0	0	0
Parks and Recreation	29,491	7.553%	193,451	0	193,451
Planning & Dev. Review	14,187	3.634%	93,064	0	93,064
Police	172,619	44.211%	1,132,316	0	1,132,316
PW-Capital Projects Mgmt.		0.000%	0	0	0
PW-Transportation		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Resource Recovery		0.000%	0	0	0
Transportation Dept		0.000%	0	0	0
Wastewater		0.000%	0	0	0
Reclaimed Water		0.000%	0	0	0
Water		0.000%	0	0	0
Watershed (Drainage)		0.000%	0	0	0
	390,447	100.000%	2,561,192	0	2,561,192

**CITY OF AUSTIN, TEXAS
GO DEBT
NATURE AND EXTENT OF SERVICES**

The City sells general obligation bonds to finance a major portion of its capital improvement plan including street and facility improvements, facility—such as police and fire stations, health clinics, and libraries—construction, and park land acquisition. Direct costs have been identified and allocated as follows:

- * *Technicenter Building* – cost associated with the debt service requirement for bonds issued to fund the purchase and renovation of the Technicenter Building have been allocated to departments located in the building based on square feet of space assigned. (Department 5000, Unit 9999, Object Code 9720)
- * *City Hall* – cost associated with the debt service requirement for bonds issued to fund the construction of City Hall have been allocated to departments located in the building based on square feet of space assigned. (Department 5000, Unit 9999, Object Code 9720)
- * *Improvements* – cost associated with the debt service requirement for bonds issued to fund minor improvements in other service department facilities have been allocated to departments based on the number of equivalent permanent positions in the departments served. (Department 5000, Unit 9999, Object Code 9720)

Indirect costs have been identified and allocated as follows:

- * *GO Debt Reallocation* – GO Debt costs allocable to service departments have been reallocated into those service department cost pools and subsequently allocated to direct departments through the individual service department cost allocation method.

Cost Pool Summary Report
GO Debt
(using Fiscal Year 2014-15 CAP)

	<u>Techni- center</u>	<u>City Hall</u>	<u>Improve- ments</u>	<u>Total</u>
GO Debt	359,658	2,882,415	40,632	3,282,705
Less				
Service Dept Amts	(67,321)	(2,633,582)	0	(2,700,903)
Total	<u>292,337</u>	<u>248,833</u>	<u>40,632</u>	<u>581,802</u>

Allocation:

<u>Dept Name</u>	<u>Net Allocation</u>	<u>Net Allocation</u>	<u>Net Allocation</u>	<u>Total Allocation</u>
<u>Receiving Departments:</u>				
Animal Services	0	0	118	118
Austin Energy	0	0	6,277	6,277
Aviation	0	0	1,299	1,299
Child Safety	0	0	19	19
Code Compliance	0	0	285	285
Convention Center	0	0	742	742
EGRSO	0	248,833	174	249,007
Emergency Medical Services	107,897	0	1,980	109,877
Fire	92,220	0	4,590	96,810
Golf	0	0	133	133
Health and Human Services	0	0	1,814	1,814
Library	0	0	1,307	1,307
Municipal Court	0	0	647	647
NHCD	0	0	213	213
Palmer Events Center	0	0	151	151
Parking Management	0	0	173	173
Parks and Recreation	0	0	2,050	2,050
Planning & Dev Review	0	0	1,220	1,220
Police	92,220	0	8,857	101,077
PW-Capital Projects Mgmt	0	0	714	714
PW-Transportation	0	0	941	941
Regulatory Affairs	0	0	0	0
Resource Recovery	0	0	1,493	1,493
Transportation Dept	0	0	446	446
Wastewater	0	0	2,005	2,005
Reclaimed Water	0	0	2	2
Water	0	0	2,021	2,021
Watershed (Drainage)	0	0	961	961
Total	<u>292,337</u>	<u>248,833</u>	<u>40,632</u>	<u>581,802</u>

<u>Service Departments:</u>	<u>Net Allocation</u>	<u>Net Allocation</u>	<u>Net Allocation</u>	<u>Total Allocation</u>
Budget	0	398,098	0	398,098
Building Services	0	25,920	0	25,920
City Auditor	0	264,628	0	264,628
City Clerk	0	158,166	0	158,166
Communications & Public Info	0	212,122	0	212,122
Contract Management	0	0	0	0
Controller	0	0	0	0
Financial Services	21,211	0	0	21,211
Government Relations	0	18,288	0	18,288
Human Resources	0	0	0	0
Law	0	936,648	0	936,648
Management Services	0	282,402	0	282,402
Mayor/Council	0	337,310	0	337,310
Purchasing	0	0	0	0
Real Estate Services	0	0	0	0
Revenue Recovery	0	0	0	0
SMBR	46,110	0	0	46,110
Treasury	0	0	0	0
	<u>67,321</u>	<u>2,633,582</u>	<u>0</u>	<u>2,700,903</u>

GO Debt Cost Pool
Subpool Report: Technicenter
(using Fiscal Year 2014-15 CAP)

	<u>Amounts</u>	Allocation Basis: Occupied Square Footage
GO Debt	359,658	
Less		
Service Dept Amts	(67,321)	
Total	<u><u>292,337</u></u>	

Allocation:

			<u>Charges excluding Svc Depts</u>		<u>292,337</u>
<u>Dept Name</u>	<u>Adjusted Statistics</u>	<u>%</u>	<u>Allocation</u>	<u>Direct Credits</u>	<u>Net Allocation</u>
<u>Receiving Departments:</u>					
Animal Services	0.00	0.00%	0	0	0
Austin Energy	0.00	0.00%	0	0	0
Aviation	0.00	0.00%	0	0	0
Child Safety	0.00	0.00%	0	0	0
Code Compliance	0.00	0.00%	0	0	0
Convention Center	0.00	0.00%	0	0	0
EGRSO	0.00	0.00%	0	0	0
Emergency Medical Services	30,361.50	30.00%	107,897	0	107,897
Fire	25,950.00	25.64%	92,220	0	92,220
Golf	0.00	0.00%	0	0	0
Health and Human Services	0.00	0.00%	0	0	0
Library	0.00	0.00%	0	0	0
Municipal Court	0.00	0.00%	0	0	0
NHCD	0.00	0.00%	0	0	0
Palmer Events Center	0.00	0.00%	0	0	0
Parking Management	0.00	0.00%	0	0	0
Parks and Recreation	0.00	0.00%	0	0	0
Planning & Dev Review	0.00	0.00%	0	0	0
Police	25,950.00	25.64%	92,220	0	92,220
PW-Capital Projects Mgmt.	0.00	0.00%	0	0	0
PW-Transportation	0.00	0.00%	0	0	0
Regulatory Affairs	0.00	0.00%	0	0	0
Resource Recovery	0.00	0.00%	0	0	0
Transportation Dept	0.00	0.00%	0	0	0
Wastewater	0.00	0.00%	0	0	0
Reclaimed Water	0.00	0.00%	0	0	0
Water	0.00	0.00%	0	0	0
Watershed (Drainage)	0.00	0.00%	0	0	0
<u>Service Departments:</u>					
Budget	0.00	0.00%	0	0	0
Building Services	0.00	0.00%	0	0	0
City Auditor	0.00	0.00%	0	0	0
City Clerk	0.00	0.00%	0	0	0
Communication & Public Info	0.00	0.00%	0	0	0
Contract Management	0.00	0.00%	0	0	0
Controller	0.00	0.00%	0	0	0
Financial Services	5,968.50	5.90%	21,211	0	21,211
Governmental Relations	0.00	0.00%	0	0	0
Human Resources	0.00	0.00%	0	0	0
Law	0.00	0.00%	0	0	0
Management Services	0.00	0.00%	0	0	0
Mayor/Council	0.00	0.00%	0	0	0
Purchasing	0.00	0.00%	0	0	0
Real Estate	0.00	0.00%	0	0	0
Revenue Recovery Office	0.00	0.00%	0	0	0
SMBR	12,975.00	12.82%	46,110	0	46,110
Treasury	0.00	0.00%	0	0	0
TOTAL	<u><u>101,205.00</u></u>	<u><u>100.00%</u></u>	<u><u>359,658</u></u>	<u><u>0</u></u>	<u><u>359,658</u></u>

GO Debt Cost Pool
Subpool Report: City Hall
(using Fiscal Year 2014-15 CAP)

	<u>Amounts</u>	Allocation Basis: Occupied Square Footage
GO Debt	2,882,415	
Less:		
Service Dept Amts	(2,633,582)	
Total	248,833	

Allocation:

			Charges excluding Svc Depts		248,833
Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0.00	0.00%	0	0	0
Austin Energy	0.00	0.00%	0	0	0
Aviation	0.00	0.00%	0	0	0
Child Safety	0.00	0.00%	0	0	0
Code Compliance	0.00	0.00%	0	0	0
Convention Center	0.00	0.00%	0	0	0
EGRSO	5,488.00	8.63%	248,833	0	248,833
Emergency Medical Services	0.00	0.00%	0	0	0
Fire	0.00	0.00%	0	0	0
Golf	0.00	0.00%	0	0	0
Health and Human Services	0.00	0.00%	0	0	0
Library	0.00	0.00%	0	0	0
Municipal Court	0.00	0.00%	0	0	0
NHCD	0.00	0.00%	0	0	0
Palmer Events Center	0.00	0.00%	0	0	0
Parking Management	0.00	0.00%	0	0	0
Parks and Recreation	0.00	0.00%	0	0	0
Planning & Dev Review	0.00	0.00%	0	0	0
Police	0.00	0.00%	0	0	0
PW-Capital Projects Mgmt	0.00	0.00%	0	0	0
PW-Transportation	0.00	0.00%	0	0	0
Regulatory Affairs	0.00	0.00%	0	0	0
Resource Recovery	0.00	0.00%	0	0	0
Transportation Dept	0.00	0.00%	0	0	0
Wastewater	0.00	0.00%	0	0	0
Reclaimed Water	0.00	0.00%	0	0	0
Water	0.00	0.00%	0	0	0
Watershed (Drainage)	0.00	0.00%	0	0	0
Service Departments:					
Budget	8,780.00	13.81%	398,098	0	398,098
Building Services	571.67	0.90%	25,920	0	25,920
City Auditor	5,836.33	9.18%	264,628	0	264,628
City Clerk	3,488.33	5.49%	158,166	0	158,166
Communication & Public Info	4,678.33	7.36%	212,122	0	212,122
Contract Management	0.00	0.00%	0	0	0
Controller	0.00	0.00%	0	0	0
Financial Services	0.00	0.00%	0	0	0
Governmental Relations	403.33	0.63%	18,288	0	18,288
Human Resources	0.00	0.00%	0	0	0
Law	20,657.67	32.50%	936,648	0	936,648
Management Services	6,228.33	9.80%	282,402	0	282,402
Mayor/Council	7,439.33	11.70%	337,310	0	337,310
Purchasing	0.00	0.00%	0	0	0
Real Estate	0.00	0.00%	0	0	0
Revenue Recovery Office	0.00	0.00%	0	0	0
SMBR	0.00	0.00%	0	0	0
Treasury	0.00	0.00%	0	0	0
TOTAL	63,571.33	100.00%	2,882,415	0	2,882,415

GO Debt Cost Pool
Subpool Report: Improvements
(using Fiscal Year 2014-15 CAP)

	<u>Amounts</u>	Allocation Basis: Citywide FTEs
GO Debt	40,632	
Less:		
Service Dept Amts	<u>0</u>	
Total	<u><u>40,632</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>					
Animal Services	31.50	0.29%	118	0	118
Austin Energy	1,679.33	15.45%	6,277	0	6,277
Aviation	347.67	3.20%	1,299	0	1,299
Child Safety	5.00	0.05%	19	0	19
Code Compliance	76.33	0.70%	285	0	285
Convention Center	198.50	1.83%	742	0	742
EGRSO	46.67	0.43%	174	0	174
Emergency Medical Services	529.83	4.87%	1,980	0	1,980
Fire	1,228.00	11.30%	4,590	0	4,590
Golf	35.67	0.33%	133	0	133
Health and Human Services	485.25	4.46%	1,814	0	1,814
Library	349.76	3.22%	1,307	0	1,307
Municipal Court	173.17	1.59%	647	0	647
NHCD	57.00	0.52%	213	0	213
Palmer Events Center	40.50	0.37%	151	0	151
Parking Management	46.17	0.42%	173	0	173
Parks and Recreation	548.42	5.04%	2,050	0	2,050
Planning & Dev. Review	326.50	3.00%	1,220	0	1,220
Police	2,369.58	21.80%	8,857	0	8,857
PW-Capital Projects Mgmt	191.00	1.76%	714	0	714
PW-Transportation	251.67	2.31%	941	0	941
Regulatory Affairs	0.00	0.00%	0	0	0
Resource Recovery	399.33	3.67%	1,493	0	1,493
Transportation Dept	119.33	1.10%	446	0	446
Wastewater	536.47	4.93%	2,005	0	2,005
Reclaimed Water	0.67	0.01%	2	0	2
Water	540.63	4.97%	2,021	0	2,021
Watershed (Drainage)	257.25	2.37%	961	0	961
	<u><u>10,871.19</u></u>	<u><u>100.00%</u></u>	<u><u>40,632</u></u>	<u><u>0</u></u>	<u><u>40,632</u></u>

**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
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	627,552		
Contractuals/Commodities	787,556		
Expense Refunds	0		
Capital	0		
Subtotal	1,415,108		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	18,288		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	1,433,396		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.137%	1,958	0	1,958
Austin Energy	891,364	44.704%	640,792	0	640,792
Aviation	58,946	2.956%	42,375	0	42,375
Child Safety	1,646	0.083%	1,184	0	1,184
Code Compliance	10,352	0.519%	7,442	0	7,442
Convention Center	26,978	1.353%	19,394	0	19,394
EGRSO	8,910	0.447%	6,405	0	6,405
Emergency Medical Services	50,733	2.544%	36,471	0	36,471
Fire	132,048	6.623%	94,927	0	94,927
Golf	5,062	0.254%	3,639	0	3,639
Health and Human Services	43,733	2.193%	31,439	0	31,439
Library	27,560	1.382%	19,812	0	19,812
Municipal Court	15,815	0.793%	11,369	0	11,369
NHCD	2,967	0.149%	2,133	0	2,133
Palmer Events Center	5,676	0.285%	4,080	0	4,080
Parking Management	4,015	0.201%	2,886	0	2,886
Parks and Recreation	46,820	2.348%	33,658	0	33,658
Planning & Dev. Review	22,587	1.133%	16,237	0	16,237
Police	269,799	13.531%	193,955	0	193,955
PW-Capital Projects Mgmt.	20,255	1.016%	14,561	0	14,561
PW-Transportation	42,997	2.156%	30,910	0	30,910
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	56,372	2.827%	40,525	0	40,525
Transportation Dept	42,824	2.148%	30,786	0	30,786
Wastewater	74,583	3.741%	53,617	0	53,617
Reclaimed Water	92	0.005%	66	0	66
Water	92,559	4.642%	66,539	0	66,539
Watershed (Drainage)	36,496	1.830%	26,236	0	26,236
	1,993,913	100.000%	1,433,396	0	1,433,396

**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)
- * *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, 3020, 4070, 4080, 5010, 6030, 6050, 7020, 7030, 8010, 8020 and 8999)
- * *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)

**Cost Pool Summary Report
Human Resources
(using Fiscal Year 2014-15 CAP)**

Financial Data:	Citywide		Insurance	Total
	Admin	HR		
Salaries	1,113,099	7,963,739	354,771	9,431,609
Contractuals/Commodities	605,122	1,118,369	1,015,996	2,739,487
Expense Refunds	(286,360)	(801,339)	(200,000)	(1,287,699)
Capital	0	0	0	0
Subtotal	1,431,861	8,280,769	1,170,767	10,883,397
Administration Charges	(1,431,861)	1,370,794	61,067	0
Allocable Expense Refunds	0	0	0	0
GO Debt	0	0	0	0
Receiving Departments	0	0	0	0
Unallocable Interdeptl Rev	0	(3,042,212)	0	(3,042,212)
Total	0	6,609,351	1,231,834	7,841,185

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
Animal Services	0	19,151	9,676	28,827
Austin Energy	0	1,020,985	0	1,020,985
Aviation	0	211,371	0	211,371
Child Safety	0	3,040	0	3,040
Code Compliance	0	46,408	0	46,408
Convention Center	0	120,682	0	120,682
EGRSO	0	28,372	0	28,372
Emergency Medical Services	0	322,122	67,913	390,035
Fire	0	746,586	229,496	976,082
Golf	0	21,684	0	21,684
Health and Human Services	0	295,017	85,191	380,208
Library	0	212,643	166,967	379,610
Municipal Court	0	105,280	40,511	145,791
NHCD	0	34,654	2,795	37,449
Palmer Events Center	0	24,623	0	24,623
Parking Management	0	28,068	0	28,068
Parks and Recreation	0	333,420	388,059	721,479
Planning & Dev Review	0	198,502	11,006	209,508
Police	0	1,440,634	202,695	1,643,329
PW-Capital Projects Mgmt.	0	116,122	0	116,122
PW-Transportation	0	153,006	0	153,006
Regulatory Affairs	0	0	0	0
Resource Recovery	0	242,782	0	242,782
Transportation Dept	0	72,551	27,525	100,076
Wastewater	0	326,157	0	326,157
Reclaimed Water	0	405	0	405
Water	0	328,686	0	328,686
Watershed (Drainage)	0	156,400	0	156,400
	0	6,609,351	1,231,834	7,841,185

Human Resources Cost Pool
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	1,113,099	Department Salaries
Contractuals/Commodities	605,122	
Expense Refunds	(286,360)	
Capital	0	
Subtotal	1,431,861	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	1,431,861	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Citywide HR	7,963,739	95.735%	1,370,794		1,370,794
Insurance	354,771	4.265%	61,067		61,067
	8,318,510	100.000%	1,431,861	0	1,431,861

Human Resources Cost Pool
Subpool Report: Citywide HR
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide FTEs
Salaries	7,963,739		
Contractuals/Commodities	1,118,369		
Expense Refunds	(801,339)		
Capital	0		
Subtotal	8,280,769		
Administration Charges	1,370,794		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	(3,042,212)		
Total	6,609,351		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	31.50	0.290%	19,151	0	19,151
Austin Energy	1,679.33	15.448%	1,020,985	0	1,020,985
Aviation	347.67	3.198%	211,371	0	211,371
Child Safety	5.00	0.046%	3,040	0	3,040
Code Compliance	76.33	0.702%	46,408	0	46,408
Convention Center	198.50	1.826%	120,682	0	120,682
EGRSO	46.67	0.429%	28,372	0	28,372
Emergency Medical Services	529.83	4.874%	322,122	0	322,122
Fire	1,228.00	11.296%	746,586	0	746,586
Golf	35.67	0.328%	21,684	0	21,684
Health and Human Services	485.25	4.464%	295,017	0	295,017
Library	349.76	3.217%	212,643	0	212,643
Municipal Court	173.17	1.593%	105,280	0	105,280
NHCD	57.00	0.524%	34,654	0	34,654
Palmer Events Center	40.50	0.373%	24,623	0	24,623
Parking Management	46.17	0.425%	28,068	0	28,068
Parks and Recreation	548.42	5.045%	333,420	0	333,420
Planning & Dev Review	326.50	3.003%	198,502	0	198,502
Police	2,369.58	21.797%	1,440,634	0	1,440,634
PW-Capital Projects Mgmt.	191.00	1.757%	116,122	0	116,122
PW-Transportation	251.67	2.315%	153,006	0	153,006
Regulatory Affairs	0.00	0.000%	0	0	0
Resource Recovery	399.33	3.673%	242,782	0	242,782
Transportation Dept	119.33	1.098%	72,551	0	72,551
Wastewater	536.47	4.935%	326,157	0	326,157
Reclaimed Water	0.67	0.006%	405	0	405
Water	540.63	4.973%	328,686	0	328,686
Watershed (Drainage)	257.25	2.366%	156,400	0	156,400
	10,871.19	100.000%	6,609,351	0	6,609,351

Human Resources Cost Pool
Subpool Report: Insurance
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis: General Fund policy recipients
Salaries	354,771	
Contractuals/Commodities	1,015,996	
Expense Refunds	(200,000)	
Capital	0	
Subtotal	1,170,767	
Administration Charges	61,067	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	1,231,834	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Animal Services	4,776	0.8%	9,676	0	9,676
Austin Energy	0	0.0%	0	0	0
Aviation	0	0.0%	0	0	0
Child Safety	0	0.0%	0	0	0
Code Compliance	0	0.0%	0	0	0
Convention Center	0	0.0%	0	0	0
EGRSO	0	0.0%	0	0	0
Emergency Medical Services	33,520	5.5%	67,913	0	67,913
Fire	113,271	18.6%	229,496	0	229,496
Golf	0	0.0%	0	0	0
Health and Human Services	42,047	6.9%	85,191	0	85,191
Library	82,409	13.6%	166,967	0	166,967
Municipal Court	19,995	3.3%	40,511	0	40,511
NHCD	1,379	0.2%	2,795	0	2,795
Palmer Events Center	0	0.0%	0	0	0
Parking Management	0	0.0%	0	0	0
Parks and Recreation	191,533	31.5%	388,059	0	388,059
Planning & Dev. Review	5,432	0.9%	11,006	0	11,006
Police	100,043	16.5%	202,695	0	202,695
PW-Capital Projects Mgmt.	0	0.0%	0	0	0
PW-Transportation	0	0.0%	0	0	0
Regulatory Affairs	0	0.0%	0	0	0
Resource Recovery	0	0.0%	0	0	0
Transportation Dept	13,585	2.2%	27,525	0	27,525
Wastewater	0	0.0%	0	0	0
Reclaimed Water	0	0.0%	0	0	0
Water	0	0.0%	0	0	0
Watershed (Drainage)	0	0.0%	0	0	0
	607,992	100.0%	1,231,834	0	1,231,834

**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
(using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	Legal Services	Criminal Prosecution	Total
Salaries	626,516	7,686,901	1,115,015	9,428,432
Contractuals/Commodities	214,458	624,530	141,483	980,471
Expense Refunds	0	(407,220)	0	(407,220)
Capital	0	0	0	0
Subtotal	840,974	7,904,211	1,256,498	10,001,683
Administration Charges	(1,612,622)	1,408,337	204,285	0
Allocable Expense Refunds	0	407,220	0	407,220
GO Debt	936,648	0	0	936,648
Receiving Departments	0	0	0	0
Unallocable Interdept Rev	(165,000)	0	0	(165,000)
Total	0	9,719,768	1,460,783	11,180,551

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
<u>Receiving Departments:</u>				
Animal Services	0	0	0	0
Austin Energy	0	484,792	0	484,792
Aviation	0	63,007	0	63,007
Child Safety	0	0	0	0
Code Compliance	0	256,832	0	256,832
Convention Center	0	49,789	0	49,789
EGRSO	0	296,383	0	296,383
Emergency Medical Services	0	321,284	0	321,284
Fire	0	351,224	0	351,224
Golf	0	0	0	0
Health and Human Services	0	260,463	0	260,463
Library	0	34,674	0	34,674
Municipal Court	0	52,836	1,460,783	1,513,619
NHCD	0	96,742	0	96,742
Palmer Events Center	0	0	0	0
Parking Management	0	0	0	0
Parks and Recreation	0	558,161	0	558,161
Planning & Dev. Review	0	1,515,569	0	1,515,569
Police	0	2,307,847	0	2,307,847
PW-Capital Projects Mgmt	0	961,980	0	961,980
PW-Transportation	0	0	0	0
Regulatory Affairs	0	0	0	0
Resource Recovery	0	139,218	0	139,218
Transportation Dept	0	347,450	0	347,450
Wastewater	0	279,972	0	279,972
Reclaimed Water	0	0	0	0
Water	0	610,254	0	610,254
Watershed (Drainage)	0	324,071	0	324,071
	0	9,312,548	1,460,783	10,773,331

Law
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	626,516		
Contractuals/Commodities	214,458		
Expense Refunds	0		
Capital	0		
Subtotal	840,974		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	936,648		
Receiving Departments	0		
Unallocable Interdeptl Rev	(165,000)		
Total	1,612,622		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Legal Services	7,686,901	87.332%	1,408,337		1,408,337
Criminal Prosecution	1,115,015	12.668%	204,285		204,285
	8,801,916	100.000%	1,612,622	0	1,612,622

Law Cost Pool
Subpool Report: Legal Services
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Hours of service provided
Salaries	7,686,901		
Contractuals/Commodities	624,530		
Expense Refunds	(407,220)		
Capital	0		
Subtotal	7,904,211		
Administration Charges	1,408,337		
Allocable Expense Refunds	407,220		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdepl Rev	0		
Total	9,719,768		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.00%	0	0	0
Austin Energy	3,021	4.99%	484,792	0	484,792
Aviation	393	0.65%	63,007	0	63,007
Child Safety	0	0.00%	0	0	0
Code Compliance	1,600	2.64%	256,832	0	256,832
Convention Center	310	0.51%	49,789	0	49,789
EGRSO	1,847	3.05%	296,383	0	296,383
Emergency Medical Services	2,002	3.31%	321,284	0	321,284
Fire	2,189	3.61%	351,224	0	351,224
Golf	0	0.00%	0	0	0
Health and Human Services	1,623	2.68%	260,463	0	260,463
Library	216	0.36%	34,674	0	34,674
Municipal Court	329	0.54%	52,836	0	52,836
NHCD	1,072	1.77%	172,104	75,362	96,742
Palmer Events Center	0	0.00%	0	0	0
Parking Management	0	0.00%	0	0	0
Parks and Recreation	3,478	5.74%	558,161	0	558,161
Planning & Dev. Review	9,444	15.59%	1,515,569	0	1,515,569
Police	14,381	23.74%	2,307,847	0	2,307,847
PW-Capital Projects Mgmt.	5,994	9.90%	961,980	0	961,980
PW-Transportation	0	0.00%	0	0	0
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	1,615	2.67%	259,218	120,000	139,218
Transportation Dept	2,165	3.57%	347,450	0	347,450
Wastewater	2,199	3.63%	352,901	72,929	279,972
Reclaimed Water	0	0.00%	0	0	0
Water	4,257	7.03%	683,183	72,929	610,254
Watershed (Drainage)	2,431	4.01%	390,071	66,000	324,071
	60,567	100.00%	9,719,768	407,220	9,312,548

Law Cost Pool
Subpool Report: Criminal Prosecution
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis: Direct allocation - Muni Court
Salaries	1,115,015	
Contractuals/Commodities	141,483	
Expense Refunds	0	
Capital	0	
Subtotal	1,256,498	
Administration Charges	204,285	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	1,460,783	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services		0.000%	0	0	0
Austin Energy		0.000%	0	0	0
Aviation		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%	1,460,783	0	1,460,783
NHCD		0.000%	0	0	0
Palmer Events Center		0.000%	0	0	0
Parking Management		0.000%	0	0	0
Parks and Recreation		0.000%	0	0	0
Planning & Dev. Review		0.000%	0	0	0
Police		0.000%	0	0	0
PW-Capital Projects Mgmt.		0.000%	0	0	0
PW-Transportation		0.000%	0	0	0
Regulatory Affairs		0.000%	0	0	0
Resource Recovery		0.000%	0	0	0
Transportation Dept		0.000%	0	0	0
Wastewater		0.000%	0	0	0
Reclaimed Water		0.000%	0	0	0
Water		0.000%	0	0	0
Watershed (Drainage)		0.000%	0	0	0
	100	100.000%	1,460,783	0	1,460,783

**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 allocated based on departmental budgets. (Department 4400)

Cost Pool Summary Report
Management Services
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	7,874,524		
Contractuals/Commodities	1,966,080		
Expense Refunds	(2,058,828)		
Capital	0		
Subtotal	7,781,776		
Administration Charges	0		
Allocable Expense Refunds	1,649,634		
GO Debt	282,402		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	9,713,812		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.137%	13,267	0	13,267
Austrn Energy	891,364	44.704%	4,342,486	1,160,636	3,181,850
Aviation	58,946	2.956%	287,169	25,267	261,902
Child Safety	1,646	0.083%	8,020	0	8,020
Code Compliance	10,352	0.519%	50,434	0	50,434
Convention Center	26,978	1.353%	131,428	63,166	68,262
EGRSO	8,910	0.447%	43,406	17,687	25,719
Emergency Medical Services	50,733	2.544%	247,159	0	247,159
Fire	132,048	6.623%	643,301	0	643,301
Golf	5,062	0.254%	24,661	0	24,661
Health and Human Services	43,733	2.193%	213,054	0	213,054
Library	27,560	1.382%	134,265	0	134,265
Municipal Court	15,815	0.793%	77,046	0	77,046
NHCD	2,967	0.149%	14,456	0	14,456
Palmer Events Center	5,676	0.285%	27,650	0	27,650
Parking Management	4,015	0.201%	19,558	0	19,558
Parks and Recreation	46,820	2.348%	228,096	0	228,096
Planning & Dev Review	22,587	1.133%	110,038	0	110,038
Police	269,799	13.531%	1,314,390	0	1,314,390
PW-Capital Projects Mgmt.	20,255	1.016%	98,679	0	98,679
PW-Transportation	42,997	2.156%	209,472	63,166	146,306
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	56,372	2.827%	274,631	63,166	211,465
Transportation Dept	42,824	2.148%	208,627	63,166	145,461
Wastewater	74,583	3.741%	363,350	63,166	300,184
Reclaimed Water	92	0.005%	448	0	448
Water	92,559	4.642%	450,922	67,048	383,874
Watershed (Drainage)	36,496	1.830%	177,799	63,166	114,633
	1,993,913	100.000%	9,713,812	1,649,634	8,064,178