



**MEMORANDUM**

**TO:** Members of the Electric Utility Commission

**FROM:** Larry Weis, General Manager

**DATE:** January 5, 2011

**SUBJECT:** Request for Information  
General Fund Transfer and other Payments

At the December 13, 2010 Electric Utility Commission (EUC) meeting, Commissioner Fath requested an updated report on the General Fund Transfer and other payments to the City. Attached is the updated report. This is a report that has been periodically provided to the Commission in the past.

Let me know if you have any questions about the report or need additional information.

A handwritten signature in cursive script that reads "Larry Weis".

Larry Weis  
General Manager  
Austin Energy

**Cc:** Elaine Hart, Senior Vice President, AE Finance and Corporate Services  
Toye Goodson-Collins, Research Analyst and EUC Support Staff

## REQUESTED BACKUP

## EUC AGENDA ITEM 20

## Austin Energy

## Transfers, EGRSO, City Support, Purchases &amp; Payments for Services, Community Programs

	Actual 2000	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Amended 2011
<b>Transfers and Program Funding (000's)</b>												
Transfer to Wireless Communication Services Fund (Radio Communication) and Trunked Radio	82	98	94	49	138	0	82	0	0	0	304	51
Transfer to GO Debt Service	411	469	478	489	568	602	457	337	295	293	320	251
Transfer to Genl Govt CIP Fund - AE's share of new City-wide Accounting System	0	0	0	0	0	4,625	0	0	0	0	0	0
Transfer to DSMBR for Service Provider Contracts for Black Contractors, Hispanic Contractors, Asian Contractors and Community Protege Initiative	0	0	0	0	0	0	0	167	167	167	167	0
Transfer to Austin Water CIP for SHEC/SAR Levee Cost Reimbursement	0	0	0	0	0	1,046	0	0	0	0	0	0
Transfer to Economic Incentive Reserve Fund (7916)	0	0	0	0	0	0	0	0	0	0	0	758
Minority Chambers of Commerce	133	133	490	133	0	0	0	0	0	0	0	0
General Fund Transfer	\$ 61,200	67,283	68,933	72,864	76,674	74,520	77,420	84,500	91,000	95,000	101,000	103,000
Austin City Hall Conservation Services	0	0	0	500	1,300	0	0	0	0	0	0	0
311 Call Center - O&M	0	0	0	132	990	1,005	906	2,532	3,673	4,287	4,637	2,079
<b>Total Transfers</b>	<b>61,826</b>	<b>67,983</b>	<b>69,995</b>	<b>73,938</b>	<b>79,670</b>	<b>81,798</b>	<b>78,865</b>	<b>87,536</b>	<b>95,135</b>	<b>99,747</b>	<b>106,428</b>	<b>106,139</b>
<b>Economic Development (EGRSO) (000's)</b>												
EGRSO - Transfer to Economic Development Fund	\$ 0	4,239	3,512	3,704	0	0	0	0	0	0	0	0
EGRSO - 6th St. Public Improvement Dist.	\$ 0	0	0	0	0	44	44	44	44	44	44	44
EGRSO - Chamber of Commerce "Opportunity Austin" Program	0	0	0	0	0	288	234	139	207	305	350	350
EGRSO - RMMA Contingency Catellus	0	0	0	0	0	320	0	0	0	0	0	0
EGRSO - Legal Contracts City-wide	0	0	0	0	0	330	110	287	169	500	304	300
EGRSO - Economic Development	0	0	0	0	3,482	4,824	3,313	3,238	4,080	6,085	6,197	7,436
EGRSO - Eco Devel Cultural Arts	0	0	0	352	668	1,010	761	891	1,113	1,152	1,402	1,394
<b>Total Economic Development</b>	<b>\$ 0</b>	<b>4,239</b>	<b>3,512</b>	<b>4,056</b>	<b>4,150</b>	<b>6,816</b>	<b>4,462</b>	<b>4,599</b>	<b>5,613</b>	<b>8,085</b>	<b>8,297</b>	<b>9,524</b>
<b>City Support, Purchases &amp; Payments for Services (000s)</b>												
Administrative Support	\$ 6,302	6,856	7,972	10,081	10,200	10,507	10,860	12,130	12,755	13,876	14,523	15,190
APD - Homeland Security Services at power plants	0	0	904	828	828	904	904	678	906	911	904	886
CMO Chief Environmental Sustainability Officer					0	0	0	0	0	0	17	72
CMO Video Production Specialist Sr					0	0	0	0	0	0	7	21
Consolidated operations Additional GIS services for AE - CTM	0	0	0	337	337	103	115	0	0	0	0	0
Consolidated operations of Organizational Development and Learning Resource Center - HRD	0	0	0	1,211	1,131	1,064	1,159	1,118	1,295	1,310	0	0
Consolidated operations TARA - AE related claims processing support	0	0	0	1,752	10	8	9	10	0	0	0	0
CTECC Services Allocation					0	0	0	0	0	0	0	8
Custodial services					0	0	0	0	0	0	70	16
Ecapris and eCOMBS Support	0	0	0	0	0	0	0	0	0	312	319	323
Information System Department	6,574	3,633	3,096	3,547	3,547	3,547	5,738	5,946	6,197	6,053	5,213	6,443
Liability Reserve	600	600	300	566	677	650	615	597	594	594	594	550
Library - Cards for Outside City Electric Customers	19	19	14	13	18	6	6	7	13	0	18	18

## REQUESTED BACKUP

## EUC AGENDA ITEM 20

## Austin Energy

## Transfers, EGRSO, City Support, Purchases &amp; Payments for Services, Community Programs

	Actual 2000	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Amended 2011
Mail Distribution	20	23	31	23	32	0	10	0	1	0	0	0
Office of City Auditor (OCA) - staff working directly on AE related projects	100	100	200	200	200	200	240	200	200	200	200	200
Other - Drug/Alcohol Testing	0	0	0	7	11	5	5	5	5	5	4	6
Other - FLEXTRA Administration	26	26	26	23	23	26	27	0	0	30	0	0
Other - Unspecified	0	0	0	0	0	169	190	21	0	0	0	0
Other City Support - Clean Air Program - City Employee Bus Pass Program	0	0	0	0	0	110	110	110	110	110	0	0
Other City Support - DSMBR FTE on Loan	0	0	0	161	101	14	0	0	0	0	0	0
Other City Support - Oak Wilt FTE Back charge to Watershed	0	0	0	0	0	15	25	0	0	0	0	0
Other City Support - One Stop Support	0	0	0	0	187	183	161	193	157	214	182	163
Other City Support - Tuition Reimbursement	0	0	85	85	85	85	85	85	85	0	0	0
Other Purchases - APD Current Diversion Investigations	0	0	0	0	81	82	83	82	82	82	133	133
Other Purchases - Building Services (Janitorial Svcs)	0	0	0	31	26	22	35	23	30	22	0	15
Other Purchases - CTM Rebate Check processing	0	0	0	32	32	32	32	0	0	0	0	0
Other Purchases - Fixed Assets FTE/eCOMBS Support Back charge	0	0	0	35	54	56	47	48	295	442	0	82
Other Purchases - Green Building Program Energy Inspections	0	0	0	125	125	125	184	184	184	171	140	180
Other Purchases - HRD Succession Planning Assistant Director (partial)	0	0	0	0	0	0	0	0	0	0	0	0
Other Purchases - ISD GIS Geographic Info System	87	0	0	0	0	0	0	0	0	0	0	115
Other Purchases - Legal Dept Continuing Education for Law Dept Attorneys	0	0	0	0	0	12	12	12	12	0	12	50
Other Purchases - Lobbyist Paid to Outside Organization	0	0	0	189	249	248	150	121	90	90	97	90
Other Purchases - Maximo Back charge - CTM 3 FTEs -108177,107182,111997	0	0	0	0	0	0	160	0	0	0	0	0
Other Purchases - Voice of the Citizen Survey	0	0	0	0	0	21	25	14	20	42	0	0
Property Rent Kramer Lane Service Center (\$500)	0	0	0	0	500	0	500	500	0	0	1,500	500
Property Rent Two Commodore (\$114)	0	0	0	0	0	114	0	0	0	0	0	0
Purchasing Back charge for staff dedicated strictly to AE needs	752	780	1,008	1,048	1,022	919	1,015	1,016	1,084	1,833	1,252	1,319
Records Retention	20	19	16	29	30	28	22	25	22	32	23	46
Reorganization - Clean Air Program - Transfer Air Quality from TPSD 4 FTEs to AE	0	0	0	0	0	275	261	306	333	340	244	236
Street Lighting - Public Works	5,271	5,644	5,650	5,578	5,669	5,740	5,958	6,001	6,165	7,423	5,204	6,125
Vehicle fuel and maintenance	2,837	2,849	2,592	2,687	2,906	3,044	3,317	3,693	3,599	3,947	4,054	3,853
Workers' Compensation	522	792	653	673	789	787	534	534	534	534	1,563	1,666
<b>Total City Support, Purchases &amp; Payments for Services</b>	<b>\$ 23,130</b>	<b>21,341</b>	<b>22,547</b>	<b>29,261</b>	<b>28,870</b>	<b>29,101</b>	<b>32,594</b>	<b>33,659</b>	<b>34,768</b>	<b>38,571</b>	<b>36,273</b>	<b>38,305</b>

## Community Programs (000's)

AMX Musicians - sponsorship for City Employee												
Organization - African American Heritage Network	0	0	0	0	0	0	3	0	0	0	0	0

## REQUESTED BACKUP

## EUC AGENDA ITEM 20

## Austin Energy


## Transfers, EGRSO, City Support, Purchases &amp; Payments for Services, Community Programs

	Actual 2000	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Amended 2011
Banquets (booths/tables) for conservation and renewables program Paid to Outside Organization (Renewable ASE)	0	0	0	15	8	0	0	0	0	15	120	0
Blue Santa - APD	0	0	0	0	6	0	0	0	0	0	0	0
Children's Museum - Paid to Outside Organization	0	0	0	0	0	0	25	25	0	0	0	0
Christmas Lighting, Service drops for sponsored events and banner installation	0	0	0	44	50	137	97	112	80	199	46	67
Clean Air Force (AE)	0	0	0	90	90	90	90	90	90	0	90	90
Community Programs Unspecified	0	0	90	10	32	160	279	194	210	217	127	40
Fine Arts Fest - Paid to Outside Organization	0	0	0	5	5	8	0	0	0	0	0	0
Grants for Technology Opportunities	0	0	100	100	90	90	90	90	90	150	150	150
Jump On It	0	0	72	0	0	0	0	0	0	0	0	0
Juneteenth - Paid to Outside Organization	0	0	0	0	0	5	1	8	7	13	20	14
LEAPS - City-wide HRD program for Leadership Education and Public Service	0	0	33	30	30	30	30	30	30	32	32	32
MLK Parade - Paid to Outside Organization	0	0	0	5	7	5	3	0	0	0	0	0
Motorola Marathon - Paid to Outside Organization	0	0	0	44	44	44	45	0	0	0	0	0
Physical Education - City Race Sponsorship	0	0	0	0	0	0	10	0	0	0	0	0
Sickle Cell	0	0	34	50	50	63	50	36	50	53	54	54
<b>Total Community Programs</b>	<b>\$ 0</b>	<b>0</b>	<b>329</b>	<b>393</b>	<b>412</b>	<b>632</b>	<b>723</b>	<b>585</b>	<b>557</b>	<b>679</b>	<b>639</b>	<b>447</b>
<b>CIP Projects (Non-transfers)</b>												
311 Call Center - CIP	0	0	0	0	0	0	1,401	1,380	0	0	0	0
CIP Reimbursement(SH45/Loop1)	0	0	0	0	0	2,196	0	0	0	0	0	0
<b>Total CIP Projects (Non-transfers)</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,401</b>	<b>1,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total - Payments including GFT (000s)</b>	<b>\$ 84,956</b>	<b>93,563</b>	<b>96,384</b>	<b>107,648</b>	<b>113,102</b>	<b>118,347</b>	<b>118,045</b>	<b>127,759</b>	<b>136,073</b>	<b>147,082</b>	<b>151,637</b>	<b>154,414</b>

Payments for Services are not unique to Austin Energy. For many of them, all departments are charged according to usage or a predetermined allocation formula. For example (Liability Reserve, Workers' Compensation, Administrative Support, Information Systems, Vehicle fuel and maintenance, Mail distribution, etc.)

**MEMORANDUM**

**TO:** Members of the Electric Utility Commission

**FROM:** Larry Weis, General Manager 

**DATE:** January 13, 2011

**SUBJECT:** Request for Information - City of Austin Cost Allocation

At the December 13 Electric Utility Commission (EUC) meeting, Commissioner Fath requested a report on the City of Austin Administrative Support or "shared expense" allocation method. Attached are a brief description of the City's Cost Allocation Plan, the FY 2011 Administrative Support detail and allocation method. Support Services departments allocated in the City's Cost Allocation Plan include:

- Communications & Public Information
- Finance and Administrative Services
- Government Relations
- Human Resources
- Law
- Management Services
- Mayor and Council
- Office of the City Auditor
- Office of the City Clerk
- Small and Minority Business Resources

Let me know if you have any questions or need additional information.

**Cc:** Elaine Hart, Senior Vice President, AE Finance and Corporate Services  
Toye Goodson-Collins, Research Analyst and EUC Support Staff

**Support Services Fund**  
**SOURCE: Excerpt from FY2011 Approved Budget**

Support Services departments provide needed assistance to the City of Austin and its citizens. These services include providing objective analysis of the adequacy of the City's management systems, maintaining the financial integrity of the entire city government, providing a liaison between the City and other governmental entities and legislative bodies, and managing the implementation of all programs and services.

The Support Services Fund receives revenue from General Fund and Enterprise Funds based on a cost allocation model. The approved budgets of the Support Services Fund Departments include a total of 698.58 FTEs.

Support Services Fund Departments include:

- **Communications & Public Information** – (20.00 FTEs) Provides customers with a central location to ensure concerns are addressed and questions answered along with disseminating information to City employees and citizens.
- **Finance and Administrative Services** – (347.85 FTEs) Provides the City with comprehensive and integrated financial management services, and is responsible for maintaining the financial integrity of the City. Included in the department is the division of Building Services, which includes 144.85 of the total department FTEs and provides custodial and maintenance services to various City owned facilities.
- **Government Relations** – (4.00 FTEs) Supports, promotes, initiates and monitors legislation that strengthens and protects the City's interests.
- **Human Resources** – (95.00 FTEs) Secures, develops, and maintains the human resources necessary for achievement of the City's goals and objectives including personnel services, civil service, Equal Employment Opportunity Compliance, and risk management services.
- **Law** – (83.00 FTEs) Provides a variety of general and specialized legal services, collects delinquent accounts, and files cases involving bankruptcy, workers' compensation and other claims.
- **Management Services** – (48.23 FTEs) Implements and executes Council policy and performs the duties and responsibilities specified in the City Charter; coordinates, directs and reviews the activities of all municipal operations.
- **Mayor and Council** – (30.00 FTEs) Provides leadership and policy direction for the City.
- **Office of the City Auditor** – (25.00 FTEs) Assists the City in strengthening accountability and improving City systems and service delivery.
- **Office of the City Clerk** – (18.50 FTEs) Ensures that all City records are accurately kept in compliance with City ordinances, state and federal law, and conducts City elections.
- **Small and Minority Business Resources** – (27.00 FTEs) Promotes and develops business opportunities for small, minority and women owned firms.

A fund summary for the Support Services Fund for the FY2011 Approved Budget follows. Primary sources of funding for the Support Services Fund for FY2011 include:

- \$36,422,877 Charges to Enterprise Departments of the City
- \$28,768,228 Transfers In from the General Fund

2010-11 Approved Budget, Austin, TX

## SUPPORT SERVICES FUND

	2008-09 ACTUAL	2009-10 AMENDED	2009-10 ESTIMATED	2010-11 PROPOSED	2010-11 APPROVED
BEGINNING BALANCE	7,484,455	870,676	3,675,523	6,478,504	6,478,504
REVENUE					
Indirect Cost Recovery	916,325	700,000	700,000	700,000	700,000
Charges to Enterprise Departments	35,445,540	35,936,872	35,936,872	36,422,877	36,422,877
Interest Income	96,255	50,000	50,000	50,000	50,000
Building Maintenance Charges	319,438	0	0	0	0
Rent	408,452	404,767	445,563	445,563	445,563
TOTAL REVENUE	37,186,010	37,091,639	37,132,435	37,618,440	37,618,440
TRANSFERS IN					
General Fund	18,921,584	27,018,738	27,018,738	28,731,228	28,768,228
TOTAL TRANSFERS IN	18,921,584	27,018,738	27,018,738	28,731,228	28,768,228
TOTAL AVAILABLE FUNDS	56,107,594	64,110,377	64,151,173	66,349,668	66,386,668
REQUIREMENTS					
Department Appropriations					
City Clerk	2,688,818	1,771,584	1,730,388	3,753,330	3,753,330
Mayor and Council	2,125,247	2,184,296	2,184,296	2,251,768	2,251,768
Management Services	4,923,611	4,874,317	4,854,741	5,046,117	5,046,117
Communications & Public Information	1,529,265	1,691,807	1,491,525	1,810,643	1,810,643
Law	7,101,216	7,467,861	6,718,923	7,718,768	7,718,768
Human Resources	7,024,647	9,060,191	8,941,669	9,413,333	9,413,333
City Auditor	1,722,908	1,901,904	1,756,636	2,075,315	2,112,315
Financial Services	24,437,456	25,786,214	23,629,420	27,137,590	27,137,590
Small & Minority Business Resources	2,270,897	2,145,466	2,010,746	2,505,547	2,505,547
Government Relations	1,085,187	1,156,176	1,127,340	1,239,444	1,239,444
TOTAL DEPARTMENT REQUIREMENTS	54,909,252	58,039,816	54,445,684	62,951,855	62,988,855
TRANSFERS OUT					
Liability Reserve	0	0	0	50,000	50,000
General Obligation Debt Service	3,285,077	3,259,630	3,259,630	3,305,093	3,305,093
Transfer to CTM	1,188,021	1,188,021	1,188,021	2,036,733	2,036,733
Transfer to CIP	400,000	650,000	650,000	1,886,356	1,886,356
TOTAL TRANSFERS OUT	4,873,098	5,097,651	5,097,651	7,278,182	7,278,182
OTHER REQUIREMENTS					
Additional Retirement Contribution	769,249	1,637,586	1,637,586	2,356,135	2,356,135
Hurricane Ike Reimbursement	(122,422)	0	0	0	0
Accrued Payroll	165,911	206,000	167,271	242,000	242,000
27th Payroll Funding	0	0	0	(1,897,960)	(1,897,960)
27th Payroll Expense	0	0	0	1,897,960	1,897,960
TOTAL OTHER REQUIREMENTS	812,738	1,843,586	1,804,857	2,598,135	2,598,135
TOTAL REQUIREMENTS	60,595,088	64,981,053	61,348,192	72,828,172	72,865,172
EXCESS (DEFICIENCY) OF TOTAL AVAILABLE FUNDS OVER TOTAL REQUIREMENTS	(4,487,494)	(870,676)	2,802,981	(6,478,504)	(6,478,504)
ADJUSTMENT TO GAAP	678,562	0	0	0	0
ENDING BALANCE	3,675,523	0	6,478,504	0	0

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**Overview of the City of Austin FY2011 Cost Allocation Plan**

The City of Austin, Texas FY 2011 Full-Cost Cost Allocation Plan for indirect services provided by central service departments is based on actual expenditures for the year ended September 30, 2009 as reported in the Comprehensive Annual Financial Report (CAFR). The plan was prepared by the Controller's 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/CPU time usage and/or programmer's hours 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, this is the methodology used in this Cost Allocation Plan to determine the costs of services provided by the service departments to the direct departments. 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 simple 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.

This plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatments 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 represent the full current fiscal year's data or a representative sample period.

Actual expenditures from the City's CAFR are used to determine each function's applicable costs. Once the expenditures 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.

**Cost Allocation Plan FY 2011 - Summary of Allocation Basis**

<b>Cost Pool</b>	<b>Allocation Basis</b>
<b>Building Use</b> City Hall Municipal Building Improvement	Square Feet Utilized Square Feet Utilized Actual Cost of Improvements
<b>Building Services</b> Administration Custodial Custodial-Direct Maintenance	Building Services cost pools based on salaries Custodial Work Orders Custodial Work Orders Maximo Work Orders (Accounting Summary)
<b>Human Resources</b> Administration Commercial Driver Tests Citywide Human Resources Civil Service Employee Benefits Interdepartmental Revenues Insurance Workers' Compensation Interdepartmental Revenues	Human Resources cost pools based on salaries Tests Performed Citywide Full Time Equivalents (FTEs) Civil Service FTEs Citywide FTEs Health Insurance Fund Policy Recipients (Insurance Statistics) Citywide FTEs Workers' Compensation Fund
<b>Small &amp; Minority Business Resources (SMBR)</b> Administration Professional Services Contract Compliance SMBR Direct Services SMBR Services	Operating cost pools based on salaries All Purchasing Transactions Direct allocation – FTEs All Purchasing Transactions
<b>City Auditor</b> Citywide Allocation Department Allocation	Citywide Expenses Service Hours

<b>Cost Pool</b>	<b>Allocation Basis</b>
<b>City Attorney</b> Administration Civil Litigation Contractual Services Criminal Prosecution General Counsel	Law Department cost pools based on salaries Open Cases Time Spent Direct to Municipal Court Time Spent
<b>Financial Services</b> Administration Corporate Internal Audit Special Services Taxation	Financial Services FTEs Citywide Expenses Citywide Expenses General Fund Expenses
<b>Budget Office</b> Budget - Citywide Allocation Budget - Department Allocation	Citywide Expenses Service Hours
<b>Purchasing Office</b> Administration Purchasing Electric – Direct Vehicle Acquisition	Purchasing Office cost pools based on salaries Purchasing Transactions Direct to Austin Energy Vehicle Purchases
<b>Controller's Office</b> Administration Accounts Payable Accounting/reporting Maximo Payroll	Controller's Office cost pools based on salaries Payment Turnaround – Invoice Counts Citywide Expenses Citywide Expenses Citywide FTEs
<b>Telecommunications &amp; Regulatory Affairs (TARA) Revenue Recovery</b> Administration Revenue Recovery Office Revenue Recovery - Claims	TARA cost pools based on salaries Citywide FTEs Number of Referrals
<b>City Clerk</b> Administration City Clerk Records Management	City Clerk cost pools based on salaries Citywide Expenses General Fund Expenses
<b>Management Services</b> City Management Services Intergovernmental Affairs	Citywide FTEs Citywide Expenses
<b>Mayor and Council</b> Expense (70%) Personnel (30%)	Citywide Expenses Citywide FTEs

**CITY OF AUSTIN****FY2011 COST ALLOCATION PLAN - FULL COST**

Based on actual expenditures for year ended 9/30/2009

<b>Primary Allocation:</b>	<b>Austin Energy</b>	<b>EGRSO</b>	<b>AE Operating Fund Total</b>	<b>FY2011 Cost Allocation Plan</b>
Building Use	-	65,690	<b>65,690</b>	<b>98,499</b>
Building Services	333,145	85,174	<b>418,319</b>	<b>9,132,464</b>
Human Resources	558,229	-	<b>558,229</b>	<b>4,436,819</b>
Small Bus Resources	291,278	-	<b>291,278</b>	<b>2,328,504</b>
Public Information	729,218	-	<b>729,218</b>	<b>1,536,000</b>
City Auditor	675,134	-	<b>675,134</b>	<b>1,803,337</b>
City Attorney	321,848	146,026	<b>467,874</b>	<b>7,361,678</b>
Financial Services	244,968	-	<b>244,968</b>	<b>1,970,922</b>
Budget Office	327,948	59,277	<b>387,225</b>	<b>1,929,928</b>
Purchasing Office	1,545,447	(3,131)	<b>1,542,316</b>	<b>4,093,159</b>
Controller's Office	2,824,842	(22,275)	<b>2,802,567</b>	<b>7,427,864</b>
Revenue Recovery Office	17,124	295	<b>17,419</b>	<b>259,391</b>
Nondepartmental	370,692	-	<b>370,692</b>	<b>780,815</b>
Governmental Relations	517,061	-	<b>517,061</b>	<b>1,089,122</b>
City Clerk	488,091	-	<b>488,091</b>	<b>2,672,254</b>
Management Services	2,127,413	-	<b>2,127,413</b>	<b>5,388,078</b>
Mayor & Council	909,198	-	<b>909,198</b>	<b>2,385,850</b>
<b>Subtotal</b>	<b>12,281,636</b>	<b>331,056</b>	<b>12,612,692</b>	<b>54,694,684</b>
<b>Additional Allocations:</b>				
CPM Reallocation	-	-	-	-
E-Capris	81,459	-	<b>81,459</b>	<b>400,000</b>
<b>Subtotal</b>	<b>81,459</b>	<b>-</b>	<b>81,459</b>	<b>400,000</b>
<b>Total Allocation:</b>	<b>12,363,095</b>	<b>331,056</b>	<b>12,694,151</b>	<b>55,094,684</b>
New Programs 09/11 Conversion	2,430,329	65,079	<b>2,495,408</b>	<b>10,830,481</b>
<b>Total Allocation:</b>	<b>14,793,424</b>	<b>396,135</b>	<b>15,189,559</b>	<b>65,925,165</b>