



MEMORANDUM

TO: Mayor and City Council Members

CC: Marc A. Ott, City Manager

FROM: Larry Weis, General Manager *LW*

DATE: March 13, 2015

SUBJECT: Austin Energy Transfers

This memorandum is in response to Council request and to questions raised at the March 2nd City Council Policy Forum on Austin Energy with regard to transfers to the City from Austin Energy. Austin Energy makes a variety of fund transfers to the City. Those fund transfers include the General Fund Transfer, transfers as compensation for support and services provided by other City departments to Austin Energy, direct purchases of services on behalf of the City, funding for community programs, and costs allocated for administrative support provided by City departments.

Attachment 1 presents an itemized list of transfers and payments for the fiscal years 2006 through the current fiscal year, and includes the forecasted amount for fiscal year 2016. Each of the line items for these categories is listed on Attachment 1.

One item to note in particular is the \$20,132,000 item in fiscal year 2015 for costs allocated for administrative support. Those allocations are described in Attachment 2, The City of Austin FY 2014 Cost Allocation Plan. That document explains for each City administrative service department the costs allocated to each funding department, as well as the cost allocation methodology used for each.

We look forward to discussing Austin Energy's financial picture in much greater detail at the upcoming meeting of the Council Committee on Austin Energy on March 26.

Attachments:

1. Austin Energy: Transfers, Economic Development, City Support, Purchases & Payments for Services, Community Programs
2. The City of Austin FY 2014 Cost Allocation Plan

Attachment 1

Austin Energy

Transfers, Economic Development, City Support, Purchases & Payments for Services, Community Programs

*Amount are in the thousands

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Close II 2014	Amended 2015	Forecast 2016
Transfers and Program Funding (000's)											
General Fund Transfer	\$ 77,420	84,500	91,000	95,000	101,000	103,000	105,000	105,000	105,000	105,000	105,000
Total Transfers	77,420	84,500	91,000	95,000	106,427	103,000	105,000	105,000	105,000	105,000	105,000
Economic Development (000's)											
Transfer to Economic Development Fund	\$ 0	0	0	0	0	0	0	0	0	8,770	8,151
Funding for 6th St. Public Improvement District	\$ 44	44	44	44	44	444	44	44	41	0	0
Transfer to DSMBR for Service Provider Contracts for Black Contractors, Hispanic Contractors, Asian Contractors and Community Protege Initiative	0	167	167	167	167	0	0	0	0	0	0
Chamber of Commerce "Opportunity Austin" Program	234	139	207	305	349	0	0	0	0	0	0
Legal Contracts City-wide through Economic Development	110	287	169	500	304	60	289	0	285	0	0
Economic Development - operating transfer funding	3,313	3,238	4,080	6,085	6,204	7,646	7,628	7,890	9,268	0	0
Economic Development Cultural Arts programs	761	891	1,113	1,152	1,410	1,537	1,562	1,856	1,843	0	0
Transfer to Economic Incentive Reserve Fund (7916)	0	0	0	0	0	758	333	333	333	0	0
Total Economic Development	\$ 4,462	4,766	5,780	8,253	8,478	10,445	9,855	10,123	11,771	8,770	8,151
City Support, Purchases & Payments for Services (000s)											
Administrative Support	\$ 10,860	12,130	12,755	13,876	14,523	15,190	16,990	18,365	21,003	20,132	22,145
311 Call Center - O&M (Net of Reimbursement)	2,307	3,912	3,673	4,479	4,804	707	1,241	1,643	1,935	2,326	3,303
APD - Homeland Security Services at power plants	904	678	906	911	904	639	904	904	404	0	0
Transfer to GO Debt Service	457	337	295	293	320	251	171	155	150	150	150
CMO Environmental Sustainability Office	0	0	0	0	17	125	1,094	1,139	960	934	934
CMO Video Production Specialist Sr	0	0	0	0	7	23	21	23	16	30	31
Consolidated operations Additional GIS services for AE - CTM	115	0	0	0	0	0	0	0	0	0	0
Consolidated operations of Organizational Development and Learning Resource Center - HRD	1,159	1,118	1,295	1,310	0	0	0	0	0	0	0
Consolidated operations TARA - AE related claims processing support	9	10	0	0	0	0	0	0	0	0	0
CTECC Services Allocation	0	0	0	0	0	8	5	7	9	10	11
Ecapris and eCOMBS Support	0	0	0	312	319	325	57	0	0	0	0
Economic Incentive Agreements	0	0	0	0	0	112	0	0	0	0	0
Information System Department	5,738	5,946	6,197	6,053	5,644	6,443	5,182	5,839	7,038	5,986	6,584
Liability Reserve	615	597	594	594	594	550	500	500	400	400	400
Library - Cards for Outside City Electric Customers	6	7	13	0	0	0	0	0	0	0	0
Library - Summer Reading Program	0	0	0	0	18	18	18	18	18	18	18
Mail Distribution	10	0	1	0	0	0	0	0	0	0	0
Office of City Auditor (OCA) - staff working directly on AE related projects	240	200	200	200	200	200	200	200	200	200	200
Other - Drug/Alcohol Testing	5	5	5	5	4	5	5	5	98	13	24
Other - FLEXTRA Administration	27	0	0	30	0	0	0	0	0	0	0
Other - Unspecified	190	21	0	0	0	0	33	0	0	0	0
Other City Support - Clean Air Program - City Employee											
Bus Pass Program	110	110	110	110	0	0	0	0	0	0	0
Other City Support - DSMBR FTE on Loan	0	0	0	0	0	0	0	0	0	0	0
Other City Support - Oak Wilt FTE Back charge to Watershed	25	0	0	0	0	0	0	0	0	0	0
Other City Support - One Stop Support	161	193	157	214	182	155	160	0	0	0	0
Other City Support - Tuition Reimbursement	85	85	85	0	0	0	0	0	0	0	0
Other Purchases - APD Current Diversion Investigations	83	82	82	82	133	135	0	0	0	0	0
Other Purchases - Building Services (Janitorial Svcs)	35	23	30	22	70	1	566	692	704	931	928
Other Purchases - CTM Rebate Check processing	32	0	0	0	0	0	0	0	0	0	0
Other Purchases - Fixed Assets FTE/eCOMBS Support											
Back charge	47	48	295	442	0	77	0	0	0	0	0
Other Purchases - Green Building Program Energy Inspections	184	184	184	171	140	142	186	184	184	184	184
Other Purchases - Legal Dept Continuing Education for Law Dept Attorneys	12	12	12	0	12	0	0	43	47	45	45
Other Purchases - Lobbyist Paid to Outside Organization	150	121	90	90	107	90	82	90	83	90	90
Other Purchases - Maximo Back charge - CTM 3 FTEs - 108177,107182,111997	160	0	0	0	0	0	0	0	0	0	0
Other Purchases - Voice of the Citizen Survey	25	14	20	42	0	0	0	0	0	0	0
Property Rent Kramer Lane Service Center (\$500)	500	500	0	0	1,500	500	500	500	0	0	0
Property Rent Two Commodore (\$114)	0	0	0	0	0	0	0	0	0	0	0
Purchasing Back charge for staff dedicated strictly to AE needs	1,015	1,016	1,084	1,298	1,252	1,338	1,352	1,264	990	1,533	1,578
Records Retention	22	25	22	32	25	46	0	0	0	0	0
Reorganization - Clean Air Program - Transfer Air Quality from TPSD 4 FTEs to AE	261	306	333	340	244	207	0	0	0	0	0
Street Lighting - Public Works	5,958	6,001	6,165	7,423	5,204	6,250	5,865	19	0	0	0
Transportation Dept Air Quality Office	0	0	0	0	0	0	151	0	0	0	0
Vehicle fuel and maintenance	3,317	3,693	3,599	3,947	4,062	4,651	4,035	4,433	4,293	4,279	5,005
Workers' Compensation	534	534	534	534	1,563	1,666	1,600	1,856	2,188	2,339	2,573
Transfer to Wireless Communication Services Fund (Radio Communication) and Trunked Radio	82	0	0	0	304	331	300	312	328	283	312
Large Tree Contract-Transfer from Sustainability office to PARD					0	0	0	0	0	145	145
Neighborhoods Contract-Transfer from Sustainability office to PARD					0	0	0	0	0	166	166
Total City Support, Purchases & Payments for Services	\$ 35,440	37,908	38,736	42,808	42,152	40,182	41,186	38,190	41,046	40,193	44,826
Community Programs (000's)											
AMX Musicians - sponsorship for City Employee											
Organization - African American Heritage Network	3	0	0	0	0	0	0	0	0	0	0
Harvest Foundation African American Boys Conf.	0	0	0	75	75	75	75	75	75	75	75
African Men & Boys Conference AISD	0	0	0	25	25	25	0	0	0	0	0
Hispanic Futures Conference	0	0	0	100	50	0	15	23	0	50	50
Banquets (booths/tables) for conservation and renewables program Paid to Outside Organization (Renewable ASE)	5	3	0	15	121	0	0	0	0	0	0
Blue Santa - APD	0	0	0	0	0	0	0	0	0	0	0
Children's Museum	25	25	0	0	0	0	0	0	0	0	0
Christmas Lighting, Service drops for sponsored events and banner installation	97	112	80	199	46	29	18	28	23	67	67
Clean Air Force (AE)	90	90	90	0	90	90	90	50	90	90	90
Community Mentor Initiative	0	0	0	0	9	14	15	11	35	17	17
Community Programs Unspecified	279	194	210	217	375	249	52	238	309	255	255

Attachment 1

Austin Energy

Transfers, Economic Development, City Support, Purchases & Payments for Services, Community Programs

*Amount are in the thousands

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Close II 2014	Amended 2015	Forecast 2016
Fine Arts Fest	0	0	0	0	0	0	0	0	0	0	0
Grants for Technology Opportunities	90	90	90	150	150	125	175	175	175	175	175
Jump On It	0	0	0	0	0	0	0	0	0	0	0
Juneteenth	1	8	7	13	20	24	29	37	14	14	14
LEAPS - City-wide HRD program for Leadership											
Education and Public Service	30	30	30	32	32	0	0	0	32	32	32
MLK Parade	3	0	0	0	0	0	0	0	0	0	0
Motorola Marathon	45	0	0	0	0	0	0	0	0	0	0
Physical Education	10	0	0	0	0	0	0	0	0	0	0
Sickle Cell	50	36	50	53	54	54	54	54	54	54	54
Holly Good Neighbor Program	854	752	1,014	398	1,456	918	929	0	0	0	0
Total Community Programs	\$ 1,582	1,340	1,571	1,277	2,503	1,602	1,452	691	806	829	829

Grand Total - Payments including GFT (000s)	\$ 118,904	128,514	137,087	147,338	159,559	155,229	157,494	154,004	158,623	154,792	158,806
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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.)

CITY OF AUSTIN, TX

FY 2015
COST
ALLOCATION
PLAN

Based on Amended Budget for Fiscal Year 2012-13

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

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INTRODUCTION

Overview of the Cost Allocation Plan

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

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

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

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

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

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

Single Step Method

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

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

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

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

Organization of the Plan

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

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

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

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

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

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

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

Questions about the Plan

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

Attachment 2

Summary Allocation Report For Fiscal Year 2014-15

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

Attachment 2

Summary Allocation Report For Fiscal Year 2014-15

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

Attachment 2

Summary Allocation Report For Fiscal Year 2014-15

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

Attachment 2

Summary Allocation Report For Fiscal Year 2014-15

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

Attachment 2

Combined Adjusted Cost Report For Fiscal Year 2014-15

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

Attachment 2

Combined Adjusted Cost Report For Fiscal Year 2014-15

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

Attachment 2

Combined Adjusted Cost Report For Fiscal Year 2014-15

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

Attachment 2

Combined Adjusted Cost Report For Fiscal Year 2014-15

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

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

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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:
Salaries	2,723,669	Citywide Expenditure
Contractuals/Commodities	404,146	Budget
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)

Attachment 2

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

Attachment 2

**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
Service Departments:					
Custodial	4,430,252	58.03%	2,182,317		2,182,317
Maintenance	3,203,747	41.97%	1,578,147		1,578,147
	7,633,999	100.00%	3,760,464	0	3,760,464

Attachment 2

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

Attachment 2

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.

Attachment 2

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

Attachment 2

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

Attachment 2

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)

Attachment 2

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
Receiving Departments:				
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

Attachment 2

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

Attachment 2

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
Receiving Departments:					
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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:	Combined Citywide FTEs & Budget
Salaries	1,008,640		
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)

Attachment 2

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.

Attachment 2

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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:
Salaries	2,587,150	Number of CIP Contracts
Contractuals/Commodities	217,239	Awards
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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:
Salaries	1,724,766	Value of CIP Contracts
Contractuals/Commodities	144,826	Awards
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)

Attachment 2

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
Receiving Departments:					
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

Attachment 2

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
Service Departments:					
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
	6,488,629	100.000%	751,961	0	751,961

Attachment 2

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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:
Salaries	4,617,930	Citywide Expenditure
Contractuals/Commodities	1,961,355	Budget
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
Receiving Departments:					
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

Attachment 2

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.

Attachment 2

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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:	Department FTEs
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:

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

Attachment 2

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.

Attachment 2

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

	Techni- center	City Hall	Improve- ments	Total
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	292,337	248,833	40,632	581,802

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
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	292,337	248,833	40,632	581,802

	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Service Departments:				
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
	67,321	2,633,582	0	2,700,903

Attachment 2

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:

				Charges excluding Svc Depts:	292,337
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	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

Service Departments:

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	101,205.00	100.00%	359,658	0	359,658

Attachment 2

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	<u><u>248,833</u></u>	

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	<u><u>63,571.33</u></u>	<u><u>100.00%</u></u>	<u><u>2,882,415</u></u>	<u><u>0</u></u>	<u><u>2,882,415</u></u>

Attachment 2

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	0		
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)

Attachment 2

Cost Pool Summary Report Governmental Relations (using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	627,552	Citywide Expenditure
Contractuals/Commodities	787,556	Budget
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)

Attachment 2

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

Financial Data:	Admin	Citywide HR	Insurance	Total
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
<u>Receiving Departments:</u>				
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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	1,113,099		
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

Attachment 2

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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:
Salaries	354,771	General Fund policy recipients
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
Receiving Departments:					
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)

Attachment 2

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 Interdeptl 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
Receiving Departments:				
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

Attachment 2

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
Service Departments:					
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

Attachment 2

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 Interdeptl 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

Attachment 2

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)

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:
Salaries	7,874,524	Citywide Expenditure
Contractuals/Commodities	1,966,080	Budget
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
Austin 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

**CITY OF AUSTIN, TEXAS
MAYOR AND COUNCIL
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with the Mayor and Council have been allocated based on departmental budgets. (Department 4100)

Attachment 2

Cost Pool Summary Report Mayor & Council (using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	2,312,077	Citywide Expenditure
Contractuals/Commodities	195,521	Budget
Expense Refunds	0	
Capital	0	
Subtotal	2,507,598	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	337,310	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	2,844,908	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.137%	3,886	0	3,886
Austin Energy	891,364	44.704%	1,271,795	0	1,271,795
Aviation	58,946	2.956%	84,104	0	84,104
Child Safety	1,646	0.083%	2,349	0	2,349
Code Compliance	10,352	0.519%	14,771	0	14,771
Convention Center	26,978	1.353%	38,492	0	38,492
EGRSO	8,910	0.447%	12,712	0	12,712
Emergency Medical Services	50,733	2.544%	72,386	0	72,386
Fire	132,048	6.623%	188,405	0	188,405
Golf	5,062	0.254%	7,222	0	7,222
Health and Human Services	43,733	2.193%	62,398	0	62,398
Library	27,560	1.382%	39,323	0	39,323
Municipal Court	15,815	0.793%	22,565	0	22,565
NHCD	2,967	0.149%	4,234	0	4,234
Palmer Events Center	5,676	0.285%	8,098	0	8,098
Parking Management	4,015	0.201%	5,728	0	5,728
Parks and Recreation	46,820	2.348%	66,803	0	66,803
Planning & Dev. Review	22,587	1.133%	32,227	0	32,227
Police	269,799	13.531%	384,949	0	384,949
PW-Capital Projects Mgmt.	20,255	1.016%	28,900	0	28,900
PW-Transportation	42,997	2.156%	61,348	0	61,348
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	56,372	2.827%	80,432	0	80,432
Transportation Dept	42,824	2.148%	61,101	0	61,101
Wastewater	74,583	3.741%	106,415	0	106,415
Reclaimed Water	92	0.005%	131	0	131
Water	92,559	4.642%	132,062	0	132,062
Watershed (Drainage)	36,496	1.830%	52,072	0	52,072
	1,993,913	100.000%	2,844,908	0	2,844,908

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

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

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

Attachment 2

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

Financial Data:	Personnel	CTM	CIP	Total
Salaries	279,198	0	0	279,198
Contractuals/Commodities	75,000	2,751,523	625,000	3,451,523
Expense Refunds	0	0	0	0
Capital	0	0	0	0
Subtotal	354,198	2,751,523	625,000	3,730,721
Administration Charges	0	0	0	0
Allocable Expense Refunds	0	0	0	0
GO Debt	0	0	0	0
Receiving Departments	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Total	354,198	2,751,523	625,000	3,730,721

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Net Allocation
<u>Receiving Departments:</u>				
Animal Services	484	5,696	854	7,034
Austin Energy	158,346	841,604	279,405	1,279,355
Aviation	10,471	84,588	18,477	113,536
Child Safety	292	1,709	516	2,517
Code Compliance	1,839	16,804	3,245	21,888
Convention Center	4,792	43,576	8,456	56,824
EGRSO	1,583	11,962	2,793	16,338
Emergency Medical Services	9,012	100,822	15,903	125,737
Fire	23,457	244,080	41,391	308,928
Golf	899	7,975	1,587	10,461
Health and Human Services	7,769	90,569	13,708	112,046
Library	4,896	62,373	8,639	75,908
Municipal Court	2,809	32,468	4,957	40,234
NHCD	527	9,114	930	10,571
Palmer Events Center	1,008	9,114	1,779	11,901
Parking Management	713	8,544	1,258	10,515
Parks and Recreation	8,317	100,252	14,676	123,245
Planning & Dev. Review	4,012	56,107	7,080	67,199
Police	47,927	481,894	84,570	614,391
PW-Capital Projects Mgmt.	3,598	37,879	6,349	47,826
PW-Transportation	7,638	61,518	13,478	82,634
Regulatory Affairs	0	0	0	0
Resource Recovery	10,014	88,860	17,670	116,544
Transportation Dept	7,607	45,284	13,423	66,314
Wastewater	13,249	118,765	23,378	155,392
Reclaimed Water	16	285	29	330
Water	16,442	132,151	29,013	177,606
Watershed (Drainage)	6,481	57,530	11,440	75,451
	354,198	2,751,523	625,000	3,730,721

Attachment 2

Nondepartmental Cost Pool
Subpool Report: Personnel
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	279,198	Citywide Expenditure
Contractuals/Commodities	75,000	Budget
Expense Refunds	0	
Capital	0	
Subtotal	354,198	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	354,198	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	484	0	484
Austin Energy	891,364	44.70%	158,346	0	158,346
Aviation	58,946	2.96%	10,471	0	10,471
Child Safety	1,646	0.08%	292	0	292
Code Compliance	10,352	0.52%	1,839	0	1,839
Convention Center	26,978	1.35%	4,792	0	4,792
EGRSO	8,910	0.45%	1,583	0	1,583
Emergency Medical Services	50,733	2.54%	9,012	0	9,012
Fire	132,048	6.62%	23,457	0	23,457
Golf	5,062	0.25%	899	0	899
Health and Human Services	43,733	2.19%	7,769	0	7,769
Library	27,560	1.38%	4,896	0	4,896
Municipal Court	15,815	0.79%	2,809	0	2,809
NHCD	2,967	0.15%	527	0	527
Palmer Events Center	5,676	0.28%	1,008	0	1,008
Parking Management	4,015	0.20%	713	0	713
Parks and Recreation	46,820	2.35%	8,317	0	8,317
Planning & Dev. Review	22,587	1.13%	4,012	0	4,012
Police	269,799	13.53%	47,927	0	47,927
PW-Capital Projects Mgmt.	20,255	1.02%	3,598	0	3,598
PW-Transportation	42,997	2.16%	7,638	0	7,638
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	10,014	0	10,014
Transportation Dept	42,824	2.15%	7,607	0	7,607
Wastewater	74,583	3.74%	13,249	0	13,249
Reclaimed Water	92	0.00%	16	0	16
Water	92,559	4.64%	16,442	0	16,442
Watershed (Drainage)	36,496	1.83%	6,481	0	6,481
	1,993,913	100.00%	354,198	0	354,198

Attachment 2

Nondepartmental Cost Pool
Subpool Report: CTM
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Combined Citywide FTEs & Budget
Contractuals/Commodities	2,751,523	
Expense Refunds	0	
Capital	0	
Subtotal	2,751,523	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	2,751,523	

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0.20%	0.21%	5,696	0	5,696
Austin Energy	29.55%	30.59%	841,604	0	841,604
Austin Transportation Dept	2.97%	3.07%	84,588	0	84,588
Aviation	0.06%	0.06%	1,709	0	1,709
Child Safety	0.59%	0.61%	16,804	0	16,804
Code Compliance	1.53%	1.58%	43,576	0	43,576
Convention Center	0.42%	0.43%	11,962	0	11,962
EGRSO	3.54%	3.66%	100,822	0	100,822
Emergency Medical Services	8.57%	8.87%	244,080	0	244,080
Fire	0.28%	0.29%	7,975	0	7,975
Golf	3.18%	3.29%	90,569	0	90,569
Health and Human Services	2.19%	2.27%	62,373	0	62,373
Library	1.14%	1.18%	32,468	0	32,468
Municipal Court	0.32%	0.33%	9,114	0	9,114
NHCD	0.32%	0.33%	9,114	0	9,114
Palmer Events Center	0.30%	0.31%	8,544	0	8,544
Parking Management	3.52%	3.64%	100,252	0	100,252
Parks and Recreation	1.97%	2.04%	56,107	0	56,107
Planning & Dev. Review	16.92%	17.51%	481,894	0	481,894
Police	1.33%	1.38%	37,879	0	37,879
PW-Capital Projects Mgmt.	2.16%	2.24%	61,518	0	61,518
PW-Transportation	0.00%	0.00%	0	0	0
Regulatory Affairs	3.12%	3.23%	88,860	0	88,860
Resource Recovery	1.59%	1.65%	45,284	0	45,284
Wastewater	4.17%	4.32%	118,765	0	118,765
Reclaimed Water	0.01%	0.01%	285	0	285
Water	4.64%	4.80%	132,151	0	132,151
Watershed (Drainage)	2.02%	2.09%	57,531	0	57,530
	96.61%	100.00%	2,751,524	0	2,751,523

Attachment 2

Nondepartmental Cost Pool
Subpool Report: CIP-AFS3 Upgrades
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Citywide Budgeted
Contractuals/Commodities	625,000	Expenditures
Expense Refunds	0	
Capital	0	
Subtotal	625,000	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	625,000	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	854	0	854
Austin Energy	891,364	44.70%	279,405	0	279,405
Aviation	58,946	2.96%	18,477	0	18,477
Child Safety	1,646	0.08%	516	0	516
Code Compliance	10,352	0.52%	3,245	0	3,245
Convention Center	26,978	1.35%	8,456	0	8,456
EGRSO	8,910	0.45%	2,793	0	2,793
Emergency Medical Services	50,733	2.54%	15,903	0	15,903
Fire	132,048	6.62%	41,391	0	41,391
Golf	5,062	0.25%	1,587	0	1,587
Health and Human Services	43,733	2.19%	13,708	0	13,708
Library	27,560	1.38%	8,639	0	8,639
Municipal Court	15,815	0.79%	4,957	0	4,957
NHCD	2,967	0.15%	930	0	930
Palmer Events Center	5,676	0.28%	1,779	0	1,779
Parking Management	4,015	0.20%	1,258	0	1,258
Parks and Recreation	46,820	2.35%	14,676	0	14,676
Planning & Dev. Review	22,587	1.13%	7,080	0	7,080
Police	269,799	13.53%	84,570	0	84,570
PW-Capital Projects Mgmt.	20,255	1.02%	6,349	0	6,349
PW-Transportation	42,997	2.16%	13,478	0	13,478
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	17,670	0	17,670
Transportation Dept	42,824	2.15%	13,423	0	13,423
Wastewater	74,583	3.74%	23,378	0	23,378
Reclaimed Water	92	0.00%	29	0	29
Water	92,559	4.64%	29,013	0	29,013
Watershed (Drainage)	36,496	1.83%	11,440	0	11,440
	1,993,913	100.00%	625,004	0	625,004

**CITY OF AUSTIN, TEXAS
OFFICE OF REAL ESTATE SERVICES
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with providing real estate services for City of Austin departments have been allocated based on staff hours devoted.

Attachment 2

Cost Pool Summary Report ORES Allocation (using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Time Spent
Salaries	3,076,447		
Contractuals/Commodities	360,795		
Expense Refunds	0		
Capital	0		
Subtotal	3,437,242		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	(131,861)		
Total	3,305,381		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	451	1.971%	65,149	0	65,149
Aviation	1,502	6.565%	216,999	0	216,999
Child Safety	0	0.000%	0	0	0
Code Compliance	0	0.000%	0	0	0
Convention Center	64	0.279%	9,214	0	9,214
EGRSO	125	0.545%	18,019	0	18,019
Emergency Medical Services	0	0.000%	0	0	0
Fire	61	0.265%	8,769	0	8,769
Golf	0	0.000%	0	0	0
Health and Human Services	22	0.097%	3,219	0	3,219
Library	64	0.282%	9,321	0	9,321
Municipal Court	3	0.013%	439	0	439
NHCD	888	3.884%	128,389	0	128,389
Palmer Events Center	0	0.000%	0	0	0
Parking Management	0	0.000%	0	0	0
Parks and Recreation	2,556	11.178%	369,460	0	369,460
Planning & Dev. Review	5	0.023%	744	0	744
Police	186	0.815%	26,934	0	26,934
PW-Capital Projects Mgmt.	0	0.000%	0	0	0
PW-Transportation	655	2.865%	94,715	0	94,715
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	704	3.079%	101,764	0	101,764
Transportation Dept	1,583	6.921%	228,773	0	228,773
Wastewater	0	0.000%	0	0	0
Reclaimed Water	0	0.000%	0	0	0
Water	8,395	36.704%	1,213,198	0	1,213,198
Watershed (Drainage)	5,607	24.514%	810,275	0	810,275
	22,872	100.000%	3,305,381	0	3,305,381

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

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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:	Purchasing transactions
Salaries	6,400,872		
Contractuals/Commodities	455,178		
Expense Refunds	(2,166,132)		
Capital	0		
Subtotal	4,689,918		
Administration Charges	195,552		
Allocable Expense Refunds	1,686,132		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	6,571,602		

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	4.4	0.138%	9,075	0	9,075
Austin Energy	1,167.1	36.245%	2,381,882	1,559,216	822,666
Aviation	133.9	4.159%	273,290	73,500	199,790
Child Safety	0.0	0.000%	0	0	0
Code Compliance	39.4	1.224%	80,416	0	80,416
Convention Center	74.4	2.311%	151,840	0	151,840
EGRSO	147.7	4.585%	301,329	0	301,329
Emergency Medical Services	103.9	3.225%	211,945	3,000	208,945
Fire	50.7	1.575%	103,514	0	103,514
Golf	17.4	0.541%	35,573	0	35,573
Health and Human Services	110.5	3.430%	225,437	0	225,437
Library	62.4	1.937%	127,295	0	127,295
Municipal Court	27.6	0.856%	56,274	0	56,274
NHCD	36.9	1.145%	75,274	0	75,274
Palmer Events Center	0.0	0.000%	0	0	0
Parking Management	0.0	0.000%	0	0	0
Parks and Recreation	169.2	5.253%	345,235	0	345,235
Planning & Dev. Review	39.1	1.213%	79,710	0	79,710
Police	95.2	2.957%	194,298	0	194,298
PW-Capital Projects Mgmt.	24.0	0.746%	49,049	24,000	25,049
PW-Transportation	78.2	2.428%	159,568	0	159,568
Regulatory Affairs	0.0	0.000%	0	0	0
Resource Recovery	75.4	2.342%	153,913	0	153,913
Transportation Dept	162.3	5.039%	331,139	4,000	327,139
Wastewater	219.4	6.813%	447,730	0	447,730
Reclaimed Water	0.0	0.000%	0	0	0
Water	249.3	7.742%	508,751	22,416	486,335
Watershed (Drainage)	131.8	4.094%	269,065	0	269,065
	3,220.2	100.000%	6,571,602	1,686,132	4,885,470

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

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

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 4400, Units 7590 and 7551)
- * *Revenue Recovery Office* – costs associated with activities have been allocated based on number of equivalent permanent positions. (Department 4400 Units 7510, 7525 and 7530 at 50%)
- * *Claims* - costs associated with activities have been allocated based on the number of referrals. (Department 4400 Units 7510, 7525 and 7530 at 50%)

Attachment 2

Cost Pool Summary Report Revenue Recovery (using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	Revenue Recovery	Claims	Total
Salaries	381,427	394,973	394,973	1,171,372
Contractuals/Commodities	419,405	53,071	53,071	525,546
Expense Refunds	0	(24,493)	(24,493)	(48,985)
Capital	0	0	0	0
Subtotal	800,832	423,551	423,551	1,647,933
Administration Charges	(800,832)	400,416	400,416	0
Allocable Expense Refunds	0	109,818	109,818	219,635
GO Debt	0	0	0	0
Receiving Departments	0	0	0	0
Unallocable Amounts	0	0	0	0
Total	0	933,784	933,784	1,867,568

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
Animal Services	0	2,706	0	2,706
Austin Energy	0	58,922	(58,196)	726
Aviation	0	29,863	35,268	65,131
Child Safety	0	429	0	429
Code Compliance	0	6,557	7,054	13,611
Convention Center	0	17,050	10,852	27,902
EGRSO	0	4,008	0	4,008
Emergency Medical Services	0	45,510	14,107	59,617
Fire	0	105,479	5,968	111,447
Golf	0	3,064	0	3,064
Health and Human Services	0	41,681	56,429	98,110
Library	0	30,043	26,044	56,087
Municipal Court	0	14,874	0	14,874
NHCD	0	4,896	543	5,439
Palmer Events Center	0	3,479	3,255	6,734
Parking Management	0	3,965	0	3,965
Parks and Recreation	0	47,106	4,883	51,989
Planning & Dev. Review	0	28,045	94,952	122,997
Police	0	203,536	246,875	450,411
PW-Capital Projects Mgmt.	0	16,406	12,479	28,885
PW-Transportation	0	21,617	10,309	31,926
Regulatory Affairs	0	0	0	0
Resource Recovery	0	34,301	6,511	40,812
Transportation Dept	0	10,250	67,280	77,530
Wastewater	0	33,834	93,015	126,849
Reclaimed Water	0	57	0	57
Water	0	34,192	176,573	210,765
Watershed (Drainage)	0	22,097	9,766	31,863
	0	823,967	823,967	1,647,933

Attachment 2

Revenue Recovery Cost Pool
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Salaries
Salaries	381,427		
Contractuals/Commodities	419,405		
Expense Refunds	0		
Capital	0		
Subtotal	800,832		
Administration Charges-SVC	0		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Amounts	0		
Total	800,832		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Revenue Recovery	394,973	50.000%	400,416		400,416
Claims	394,973	50.000%	400,416		400,416
TOTAL	789,945	100.000%	800,832	0	800,832

Attachment 2

Revenue Recovery Cost Pool
Subpool Report: Revenue Recovery Office
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	394,973	Citywide FTEs
Contractuals/Commodities	53,071	
Expense Refunds	(24,493)	
Capital	0	
Subtotal	423,551	
Administration Charges	400,416	
Allocable Expense Refunds	109,818	
GO Debt	0	
Receiving Departments	0	
Unallocable Amounts	0	
Total	933,784	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	31.50	0.290%	2,706	0	2,706
Austin Energy	1,679.33	15.448%	144,247	85,325	58,922
Aviation	347.67	3.198%	29,863	0	29,863
Child Safety	5.00	0.046%	429	0	429
Code Compliance	76.33	0.702%	6,557	0	6,557
Convention Center	198.50	1.826%	17,050	0	17,050
EGRSO	46.67	0.429%	4,008	0	4,008
Emergency Medical Services	529.83	4.874%	45,510	0	45,510
Fire	1,228.00	11.296%	105,479	0	105,479
Golf	35.67	0.328%	3,064	0	3,064
Health and Human Services	485.25	4.464%	41,681	0	41,681
Library	349.76	3.217%	30,043	0	30,043
Municipal Court	173.17	1.593%	14,874	0	14,874
NHCD	57.00	0.524%	4,896	0	4,896
Palmer Events Center	40.50	0.373%	3,479	0	3,479
Parking Management	46.17	0.425%	3,965	0	3,965
Parks and Recreation	548.42	5.045%	47,106	0	47,106
Planning & Dev. Review	326.50	3.003%	28,045	0	28,045
Police	2,369.58	21.797%	203,536	0	203,536
PW-Capital Projects Mgmt.	191.00	1.757%	16,406	0	16,406
PW-Transportation	251.67	2.315%	21,617	0	21,617
Regulatory Affairs	0.00	0.000%	0	0	0
Resource Recovery	399.33	3.673%	34,301	0	34,301
Transportation Dept	119.33	1.098%	10,250	0	10,250
Wastewater	536.47	4.935%	46,080	12,246	33,834
Reclaimed Water	0.67	0.006%	57	0	57
Water	540.63	4.973%	46,438	12,246	34,192
Watershed (Drainage)	257.25	2.366%	22,097	0	22,097
	10,871.19	100.000%	933,784	109,818	823,967

Attachment 2

Revenue Recovery Cost Pool
Subpool Report: Revenue Recovery-Claims
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Number of Referrals
Salaries	394,973		
Contractuals/Commodities	53,071		
Expense Refunds	(24,493)		
Capital	0		
Subtotal	423,551		
Administration Charges	400,416		
Allocable Expense Refunds	109,818		
GO Debt	0		
Receiving Departments	0		
Unallocable Amounts	0		
Total	933,784		

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	17	2.905%	27,129	85,325	(58,196)
Aviation	22	3.777%	35,268	0	35,268
Child Safety	0	0.000%	0	0	0
Code Compliance	4	0.755%	7,054	0	7,054
Convention Center	7	1.162%	10,852	0	10,852
EGRSO	0	0.000%	0	0	0
Emergency Medical Services	9	1.511%	14,107	0	14,107
Fire	4	0.639%	5,968	0	5,968
Golf	0	0.000%	0	0	0
Health and Human Services	35	6.043%	56,429	0	56,429
Library	16	2.789%	26,044	0	26,044
Municipal Court	0	0.000%	0	0	0
NHCD	0	0.058%	543	0	543
Palmer Events Center	2	0.349%	3,255	0	3,255
Parking Management	0	0.000%	0	0	0
Parks and Recreation	3	0.523%	4,883	0	4,883
Planning & Dev. Review	58	10.169%	94,952	0	94,952
Police	152	26.438%	246,875	0	246,875
PW-Capital Projects Mgmt.	8	1.336%	12,479	0	12,479
PW-Transportation	6	1.104%	10,309	0	10,309
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	4	0.697%	6,511	0	6,511
Transportation Dept	41	7.205%	67,280	0	67,280
Wastewater	65	11.273%	105,261	12,246	93,015
Reclaimed Water	0	0.000%	0	0	0
Water	116	20.221%	188,819	12,246	176,573
Watershed (Drainage)	6	1.046%	9,766	0	9,766
	574	100.000%	933,784	109,818	823,967

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

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

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 7600, Units 8783, 8784, 8790 and 9998)
- * *Direct* – costs associated with department-specific service provision have been allocated based on staff time. (percent of department 7600, Units 7610, 7630, 7650 and 7655)
- * *Citywide* – costs associated with citywide services have been allocated based on the number of purchasing transactions processed for departments. (percent of department 7600, Units 7610, 7630, 7650 and 7655)

Attachment 2

Cost Pool Summary Report Small & Minority Business Resources (using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	Direct	Citywide	Total
Salaries	409,959	1,565,019	521,673	2,496,651
Contractuals/Commodities	94,166	1,096,928	365,643	1,556,736
Expense Refunds	0	(38,054)	0	(38,054)
Capital	0	0	0	0
Subtotal	504,125	2,623,893	887,316	4,015,333
Administration Charges	(550,235)	412,676	137,559	0
Allocable Expense Refunds	0	38,054	0	38,054
GO Debt	46,110	0	0	46,110
Receiving Departments	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Total	0	3,074,623	1,024,875	4,099,497

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
Animal Services	0	0	1,415	1,415
Austin Energy	0	461,193	371,468	832,661
Aviation	0	423,139	42,621	465,760
Child Safety	0	0	0	0
Code Compliance	0	0	12,541	12,541
Convention Center	0	0	23,680	23,680
EGRSO	0	0	46,994	46,994
Emergency Medical Services	0	0	33,054	33,054
Fire	0	0	16,144	16,144
Golf	0	0	5,548	5,548
Health and Human Services	0	0	35,158	35,158
Library	0	0	19,852	19,852
Municipal Court	0	0	8,776	8,776
NHCD	0	0	11,739	11,739
Palmer Events Center	0	0	0	0
Parking Management	0	0	0	0
Parks and Recreation	0	0	53,841	53,841
Planning & Dev. Review	0	0	12,431	12,431
Police	0	0	30,302	30,302
PW-Capital Projects Mgmt.	0	922,389	7,649	930,038
PW-Transportation	0	0	24,885	24,885
Regulatory Affairs	0	0	0	0
Resource Recovery	0	0	24,004	24,004
Transportation Dept	0	0	51,643	51,643
Wastewater	0	461,193	69,826	531,019
Reclaimed Water	0	0	0	0
Water	0	461,193	79,342	540,535
Watershed (Drainage)	0	307,462	41,962	349,424
	0	3,036,569	1,024,875	4,061,444

Attachment 2

Small & Minority Business Resources
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	409,959		
Contractuals/Commodities	94,166		
Expense Refunds	0		
Capital	0		
Subtotal	504,125		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	46,110		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	550,235		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Direct	1,565,019	75.000%	412,676		412,676
Citywide	521,673	25.000%	137,559		137,559
	<u>2,086,692</u>	<u>100.000%</u>	<u>550,235</u>	<u>0</u>	<u>550,235</u>

Attachment 2

Small & Minority Business Resources Cost Pool

Subpool Report: Direct

(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Time Spent
Salaries	1,565,019		
Contractuals/Commodities	1,096,928		
Expense Refunds	(38,054)		
Capital	0		
Subtotal	2,623,893		
Administration Charges	412,676		
Allocable Expense Refunds	38,054		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	3,074,623		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0%	0.000%	0	0	0
Austin Energy	15%	15.000%	461,193	0	461,193
Aviation	15%	15.000%	461,193	38,054	423,139
Child Safety	0%	0.000%	0	0	0
Code Compliance	0%	0.000%	0	0	0
Convention Center	0%	0.000%	0	0	0
EGRSO	0%	0.000%	0	0	0
Emergency Medical Services	0%	0.000%	0	0	0
Fire	0%	0.000%	0	0	0
Golf	0%	0.000%	0	0	0
Health and Human Services	0%	0.000%	0	0	0
Library	0%	0.000%	0	0	0
Municipal Court	0%	0.000%	0	0	0
NHCD	0%	0.000%	0	0	0
Palmer Events Center	0%	0.000%	0	0	0
Parking Management	0%	0.000%	0	0	0
Parks and Recreation	0%	0.000%	0	0	0
Planning & Dev. Review	0%	0.000%	0	0	0
Police	0%	0.000%	0	0	0
PW-Capital Projects Mgmt.	30%	30.000%	922,389	0	922,389
PW-Transportation	0%	0.000%	0	0	0
Regulatory Affairs	0%	0.000%	0	0	0
Resource Recovery	0%	0.000%	0	0	0
Transportation Dept	0%	0.000%	0	0	0
Wastewater	15%	15.000%	461,193	0	461,193
Reclaimed Water	0%	0.000%	0	0	0
Water	15%	15.000%	461,193	0	461,193
Watershed (Drainage)	10%	10.000%	307,462	0	307,462
	100%	100.000%	3,074,623	38,054	3,036,569

Attachment 2

Small & Minority Business Resources Cost Pool
Subpool Report: Citywide
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	521,673	Purchasing transactions
Contractuals/Commodities	365,643	
Expense Refunds	0	
Capital	0	
Subtotal	887,316	
Administration Charges	137,559	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	1,024,875	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	4.4	0.138%	1,415	0	1,415
Austin Energy	1,167.1	36.245%	371,468	0	371,468
Aviation	133.9	4.159%	42,621	0	42,621
Child Safety	0.0	0.000%	0	0	0
Code Compliance	39.4	1.224%	12,541	0	12,541
Convention Center	74.4	2.311%	23,680	0	23,680
EGRSO	147.7	4.585%	46,994	0	46,994
Emergency Medical Services	103.9	3.225%	33,054	0	33,054
Fire	50.7	1.575%	16,144	0	16,144
Golf	17.4	0.541%	5,548	0	5,548
Health and Human Services	110.5	3.430%	35,158	0	35,158
Library	62.4	1.937%	19,852	0	19,852
Municipal Court	27.6	0.856%	8,776	0	8,776
NHCD	36.9	1.145%	11,739	0	11,739
Palmer Events Center	0.0	0.000%	0	0	0
Parking Management	0.0	0.000%	0	0	0
Parks and Recreation	169.2	5.253%	53,841	0	53,841
Planning & Dev. Review	39.1	1.213%	12,431	0	12,431
Police	95.2	2.957%	30,302	0	30,302
PW-Capital Projects Mgmt.	24.0	0.746%	7,649	0	7,649
PW-Transportation	78.2	2.428%	24,885	0	24,885
Regulatory Affairs	0.0	0.000%	0	0	0
Resource Recovery	75.4	2.342%	24,004	0	24,004
Transportation Dept	162.3	5.039%	51,643	0	51,643
Wastewater	219.4	6.813%	69,826	0	69,826
Reclaimed Water	0.0	0.000%	0	0	0
Water	249.3	7.742%	79,342	0	79,342
Watershed (Drainage)	131.8	4.094%	41,962	0	41,962
	3,220.2	100.000%	1,024,875	0	1,024,875

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

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

Attachment 2

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

Financial Data:	Amounts	Allocation Basis:
Salaries	744,548	Citywide Expenditure
Contractuals/Commodities	1,054,650	Budget
Expense Refunds	(1,799,198)	
Capital	0	
Subtotal	0	
Administration Charges	18,498	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	18,498	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	25	0	25
Austin Energy	891,364	44.70%	8,267	0	8,267
Aviation	58,946	2.96%	547	0	547
Child Safety	1,646	0.08%	15	0	15
Code Compliance	10,352	0.52%	96	0	96
Convention Center	26,978	1.35%	250	0	250
EGRSO	8,910	0.45%	83	0	83
Emergency Medical Services	50,733	2.54%	471	0	471
Fire	132,048	6.62%	1,225	0	1,225
Golf	5,062	0.25%	47	0	47
Health and Human Services	43,733	2.19%	406	0	406
Library	27,560	1.38%	256	0	256
Municipal Court	15,815	0.79%	147	0	147
NHCD	2,967	0.15%	28	0	28
Palmer Events Center	5,676	0.28%	53	0	53
Parking Management	4,015	0.20%	37	0	37
Parks and Recreation	46,820	2.35%	434	0	434
Planning & Dev. Review	22,587	1.13%	210	0	210
Police	269,799	13.53%	2,503	0	2,503
PW-Capital Projects Mgmt.	20,255	1.02%	188	0	188
PW-Transportation	42,997	2.16%	399	0	399
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	523	0	523
Transportation Dept	42,824	2.15%	397	0	397
Wastewater	74,583	3.74%	692	0	692
Reclaimed Water	92	0.00%	1	0	1
Water	92,559	4.64%	859	0	859
Watershed (Drainage)	36,496	1.83%	339	0	339
	1,993,913	100.00%	18,498	0	18,498

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

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

Attachment 2

Cost Pool Summary Report CPM Reallocation (using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Value of CIP Contracts Awards
Amount after primary allocation	1,892,016		
Total	1,892,016		

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%	103,517	0	103,517
Aviation	21,094,023	8.310%	157,224	0	157,224
Child Safety	0	0.000%	0	0	0
Code Compliance	57,308	0.023%	427	0	427
Convention Center	1,537,722	0.606%	11,461	0	11,461
EGRSO	981,354	0.387%	7,315	0	7,315
Emergency Medical Services	203,612	0.080%	1,518	0	1,518
Fire	(5,095)	-0.002%	(38)	0	(38)
Golf	0	0.000%	0	0	0
Health and Human Services	276,833	0.109%	2,063	0	2,063
Library	3,328,025	1.311%	24,805	0	24,805
Municipal Court	(33,155)	-0.013%	(247)	0	(247)
NHCD	23,456	0.009%	175	0	175
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%	179,029	0	179,029
Planning & Dev. Review	861,338	0.339%	6,420	0	6,420
Police	25,800	0.010%	192	0	192
PW-Capital Projects Mgmt.	0	0.000%	0	0	0
PW-Transportation	52,261,261	20.588%	389,529	0	389,529
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	4,101,520	1.616%	30,571	0	30,571
Transportation Dept	4,540,311	1.789%	33,841	0	33,841
Wastewater	23,237,143	9.154%	173,198	0	173,198
Reclaimed Water	564,119	0.222%	4,205	0	4,205
Water	63,171,374	24.886%	470,848	0	470,848
Watershed (Drainage)	39,707,628	15.643%	295,963	0	295,963
	253,842,581	100.000%	1,892,016	0	1,892,016