

**FULL COST
ALLOCATION PLAN**

FY 23-24 Budgeted Expenses

CITY AND BOROUGH OF JUNEAU, AK

DRAFT: NOVEMBER 2023



1650 S. Amphlet Blvd, Suite 213
San Mateo, CA 94402
650.858.0507

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1. Executive Summary

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City and Borough of Juneau, AK. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of Citywide administrative and support costs to all City operating departments and programs.

1 Methodology

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called “Central Service Departments” to those departments, divisions, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations. This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation “bases” that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments such as Human Resources, Information Technology, etc., as well as to Receiving departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. A Full Cost Allocation Plan is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources, or included in a cost of service study to account for indirect overhead. The second form of Cost Allocation Plan is known as an OMB Compliant Plan. An OMB Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB. This plan is a **Full Cost Allocation Plan**.

2 Project Steps

The project team, along with City staff, went through the following steps in order to develop this CAP:

- Meet with the City and Borough of Juneau's administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or "functions" provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source, and collect allocation basis data and statistics
- Populate the analytical model, and calculate results

- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

3 Summary

In summary, key project details for the cost plan are as follows:

- Cost figures are based on fiscal year 2023 / 2024 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

The following report provides a well-documented and defensible basis for the City’s indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving departments and funds.

2. Reading the Plan

The final documentation of a CAP can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the PR function of the Purchasing Division allocated by purchase requests, then the basis for the allocation of that function shown on this schedule would be number and value of purchase requests, and the source would potentially be requests data.
- **Central Service Departments:** Lists all Central Service departments, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all Receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:

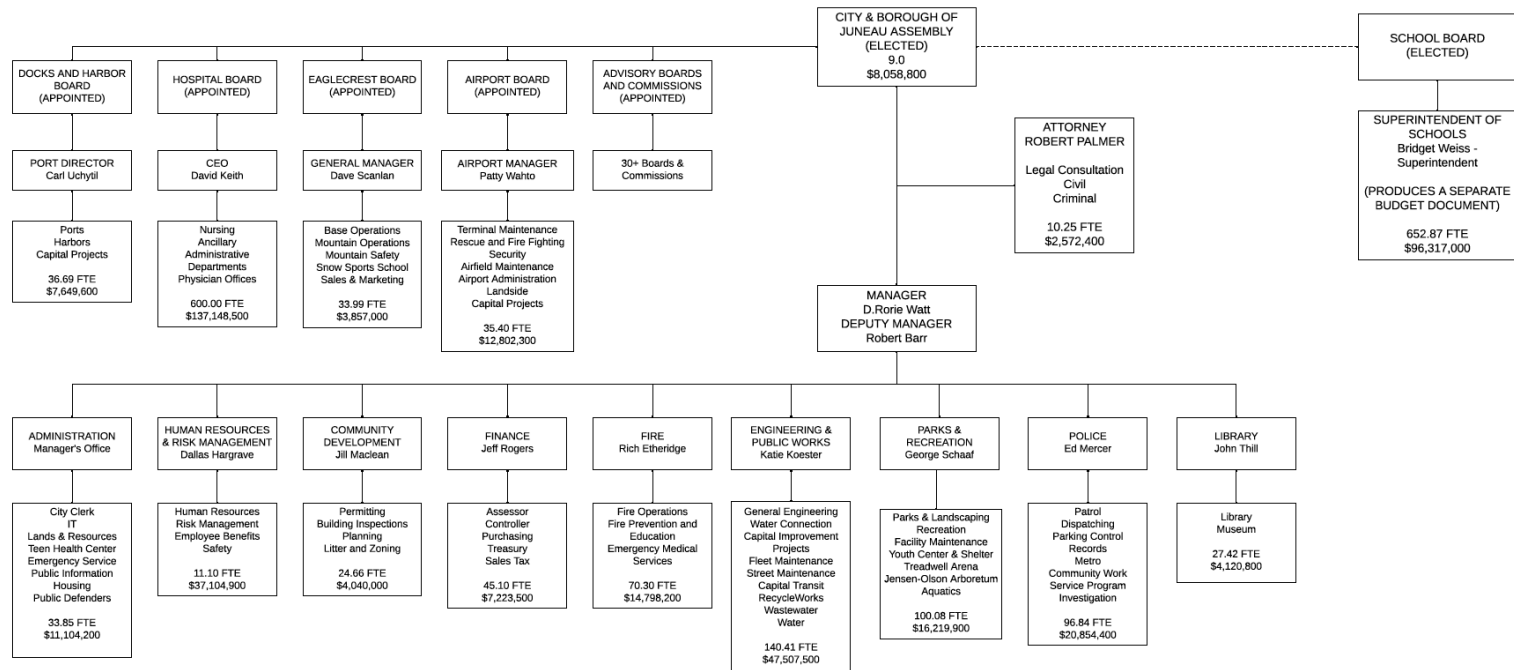
- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving departments, or those departments and programs within the City that benefit from services.
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan’s calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each Central Service department along with the source of the data.

3. Organizational Chart

The organizational chart on the following page shows the overall structure for the City and Borough of Juneau, including illustrating how each of the City's Department's divisions are organized.

OVERVIEW OF MUNICIPAL OPERATIONS



4. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting CAP analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service department, as well as for each Receiving department. The Central Service departments are listed down the left-hand side, and Receiving departments across the top.

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-1-1 General Fund - General Fund - Non-Dept	110-4-1 Election	110-12-2 Manager Office - Teen Health Center	110-12-3 Manager Office - Syst. Racism Rev.	110-12-6 Manager Office - Tourism Management	110-16-1 CDD - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,174
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 1,385	\$ 2,452	\$ 3,293	\$ 407	\$ 5,242	\$ 18,438
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ 15,111	\$ -	\$ 26,031
110	8	1	Human Resources	\$ -	\$ 1,152	\$ 2,135	\$ -	\$ 1,406	\$ 12,192
110	06/15		MIS	\$ -	\$ 3,412	\$ 1,425	\$ -	\$ -	\$ 245,555
110	17	1	Finance Administration	\$ 11,543	\$ 5,772	\$ 2,886	\$ 2,886	\$ 2,886	\$ 3,848
110	17	3	Controller	\$ 54	\$ 1,660	\$ 2,645	\$ 168	\$ 3,048	\$ 34,203
110	17	4	Treasury	\$ 7,950	\$ 510	\$ 17	\$ 3	\$ 33	\$ 8,993
110	17	6	Purchasing	\$ 206	\$ 2,163	\$ 2,987	\$ -	\$ 137	\$ 5,833
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,063
Proposed Costs				\$ 21,138	\$ 17,121	\$ 15,388	\$ 18,575	\$ 12,751	\$ 385,329

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-16-2 CDD - Planning	110-16-3 CDD - Building	110-17-2 Finance - Assessors	110-21-1 Fire - Emergency Services	110-21-70 Fire - Sobering Center	110-21-71 Fire - Mobile Integrated Health	110-23-2 Library - City Museum
110	10		Mayor and Assembly	\$ 47,400	\$ 3,058	\$ 6,116	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ 195,367	\$ -	\$ 22,789	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 39,345	\$ 12,028	\$ 15,263	\$ 49,865	\$ 15,650	\$ 10,383	\$ 6,862
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ 61,117	\$ 30,205	\$ 27,595	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ 14,058	\$ 8,435	\$ 11,247	\$ -	\$ 14,217	\$ 8,488	\$ 5,622
110	06/15		MIS	\$ 16,905	\$ -	\$ 118,799	\$ -	\$ -	\$ -	\$ 80,965
110	17	1	Finance Administration	\$ 3,848	\$ 3,848	\$ 77,197	\$ 3,848	\$ 3,848	\$ 3,848	\$ 5,772
110	17	3	Controller	\$ 14,356	\$ 10,477	\$ 10,567	\$ 28,416	\$ 13,792	\$ 9,170	\$ 30,285
110	17	4	Treasury	\$ 95	\$ 52	\$ 16,376	\$ 348	\$ 71	\$ 50	\$ 23,422
110	17	6	Purchasing	\$ 1,211	\$ -	\$ 778	\$ 98	\$ 9	\$ 86	\$ 352
110	23	1	Library	\$ -	\$ -	\$ 3,030	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 393,703	\$ 68,103	\$ 309,758	\$ 82,575	\$ 47,586	\$ 32,024	\$ 153,280

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-24-1 Engineering - Administration	110-24-2 Engineering - CIP	110-41-1 P&R Parks and Landscape - Administration	110-42-1 Arboretum - Administration	110-47-1 Centennial Hall - Convention Center
110	10		Mayor and Assembly	\$ 35,168	\$ 9,174	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ 59,267	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 19,408	\$ 39,132	\$ 33,176	\$ 3,017	\$ 5,307
110	7	1	Emergency Services	\$ 16,599	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ 23,409	\$ -	\$ -	\$ 1,591	\$ -
110	8	1	Human Resources	\$ 3,684	\$ 26,854	\$ 28,217	\$ 2,580	\$ -
110	06/15		MIS	\$ 187,103	\$ 6,502	\$ 84,130	\$ 1,969	\$ -
110	17	1	Finance Administration	\$ 5,772	\$ 5,772	\$ 11,543	\$ -	\$ 11,543
110	17	3	Controller	\$ 8,245	\$ 28,039	\$ 40,363	\$ 4,439	\$ 2,230
110	17	4	Treasury	\$ 263	\$ 173	\$ 202	\$ 14	\$ 45
110	17	6	Purchasing	\$ -	\$ 943	\$ 5,959	\$ 157	\$ 682
110	23	1	Library	\$ 12,474	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 371,392	\$ 116,590	\$ 203,590	\$ 13,766	\$ 19,807

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-77-1 RecycleWorks - Administration	110-77-2 RecycleWorks - Recycling	110-77-3 RecycleWorks - Household Hazardous Waste	110-77-4 RecycleWorks - Junked Vehicles	111-80-21 LID Assessments - LID 201 - Dunn St. Improv
110	10		Mayor and Assembly	\$ 1,529	\$ -	\$ -	\$ 4,587	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 3,193	\$ 5,383	\$ 7,978	\$ 5,823	\$ -
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ 7,548	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ 1,888	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ 18,162	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ 2,886	\$ 2,886	\$ 2,886	\$ 2,886	\$ -
110	17	3	Controller	\$ 7,044	\$ 2,432	\$ 4,989	\$ 1,701	\$ 16
110	17	4	Treasury	\$ 13	\$ 38	\$ 56	\$ 27	\$ 50
110	17	6	Purchasing	\$ 7,763	\$ 2,716	\$ 1,625	\$ 739	\$ -
110	23	1	Library	\$ 362	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 32,226	\$ 31,617	\$ 17,533	\$ 15,764	\$ 66

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	120-2-1 School District - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ 29,052
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ 117,659
110	12	1	City Manager	\$ -	\$ -	\$ -	\$ 78,831
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ 6,943
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ -	\$ -	\$ -	\$ 5,772
110	17	3	Controller	\$ 7	\$ 8	\$ 86	\$ 24,660
110	17	4	Treasury	\$ -	\$ -	\$ -	\$ 13,852
110	17	6	Purchasing	\$ -	\$ -	\$ -	\$ 80
110	23	1	Library	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 7	\$ 8	\$ 86	\$ 276,849

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	120-2-2 School District - Administration	150-42-1 Arboretum	209-1-1 Rooded Service Area Non- Operational	209-22-1 Police - Administration	209-22-2 Police - General Operations	209-22-5 Police - Communications
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ 7,645	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ 39,994	\$ -	\$ -
110	12	1	City Manager	\$ 8,592	\$ -	\$ -	\$ 21,679	\$ 116,220	\$ 16,122
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ 36,995	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ 16,394	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ 8,691	\$ 157,254	\$ 26,988
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 35,567	\$ -	\$ -
110	17	1	Finance Administration	\$ 5,772	\$ 11,543	\$ -	\$ 11,543	\$ -	\$ -
110	17	3	Controller	\$ 6,693	\$ 2	\$ 5,221	\$ 102,740	\$ 84,326	\$ 12,524
110	17	4	Treasury	\$ -	\$ 2,071	\$ 12	\$ 28,088	\$ 5,566	\$ 705
110	17	6	Purchasing	\$ -	\$ -	\$ -	\$ 15,184	\$ 1,055	\$ 735
110	23	1	Library	\$ -	\$ -	\$ -	\$ 17,344	\$ -	\$ -
Proposed Costs				\$ 21,057	\$ 13,616	\$ 5,233	\$ 341,863	\$ 364,421	\$ 57,072

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-7 Police - Animal Control	209-22-8 Police - Community Services	209-22-9 Police - System Admin/E911	209-22-10 Police - Fleet	209-22-11 Police - Electronics	209-22-12 Police - Travel and Training
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 12,097	\$ 1,777	\$ 10,611	\$ 3,463	\$ 2,642	\$ 1,596
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ 18,145	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ 1,406	\$ 8,246	\$ 1,406	\$ 1,406	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	3	Controller	\$ 5,089	\$ 1,334	\$ 8,560	\$ 4,880	\$ 3,107	\$ 1,500
110	17	4	Treasury	\$ 789	\$ 80	\$ 496	\$ 190	\$ 137	\$ 104
110	17	6	Purchasing	\$ 9,456	\$ -	\$ 690	\$ 1,111	\$ 89	\$ 1,118
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 45,810	\$ 4,597	\$ 28,603	\$ 11,050	\$ 7,381	\$ 4,318

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-14 Police - Grants	209-22-16 Police - Airport Security	209-22-17 Police - Services	209-46-1 Parks and Recreation - Administration	209-46-2 Parks and Recreation - Areawide Recreation
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ 12,232	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ 17,995	\$ -
110	12	1	City Manager	\$ 2,946	\$ 10,169	\$ 20,398	\$ 11,401	\$ 7,640
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ 15,120	\$ -
110	8	1	Human Resources	\$ -	\$ 7,029	\$ 14,867	\$ 3,893	\$ 8,629
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 115,159	\$ 9,007
110	17	1	Finance Administration	\$ -	\$ -	\$ -	\$ 11,543	\$ -
110	17	3	Controller	\$ 3,660	\$ 10,242	\$ 24,347	\$ 10,141	\$ 8,318
110	17	4	Treasury	\$ 192	\$ 484	\$ 954	\$ 52,797	\$ 357
110	17	6	Purchasing	\$ 745	\$ -	\$ 2,352	\$ 212	\$ 4,962
110	23	1	Library	\$ -	\$ -	\$ -	\$ 29,683	\$ -
Proposed Costs				\$ 7,542	\$ 27,924	\$ 62,919	\$ 280,177	\$ 38,914

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	209-46-7-4 Parks and Recreation - Youth Sports	209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	209-46-8 Parks and Recreation - Treadwell Arena
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 22,345	\$ 1,584	\$ 6,346	\$ 11,135
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ 34,809	\$ -	\$ -	\$ 9,665
110	06/15		MIS	\$ 126,861	\$ -	\$ -	\$ 41,006
110	17	1	Finance Administration	\$ -	\$ -	\$ -	\$ -
110	17	3	Controller	\$ 47,072	\$ 902	\$ 4,106	\$ 11,966
110	17	4	Treasury	\$ 2,100	\$ 171	\$ 414	\$ 23,187
110	17	6	Purchasing	\$ 81	\$ -	\$ -	\$ 1,041
110	23	1	Library	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 233,268	\$ 2,657	\$ 10,865	\$ 97,999

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-9 Parks and Recreation - Youth Scholarships	209-46-12 Parks and Recreation - Youth Activities	209-46-14 Parks and Recreation - Diamond Park Field House	209-71-1 Capital Transit - Administration	209-71-2 Capital Transit - Operations
110	10		Mayor and Assembly	\$ -	\$ 1,529	\$ -	\$ 7,645	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ 6,770	\$ -
110	12	1	City Manager	\$ 98	\$ 3,360	\$ 6,214	\$ 19,821	\$ 51,883
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ 8,972	\$ -	\$ 6,943	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ 6,698	\$ 4,594	\$ 81,675
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 182,138	\$ -
110	17	1	Finance Administration	\$ -	\$ -	\$ -	\$ 11,543	\$ -
110	17	3	Controller	\$ 556	\$ 1,366	\$ 7,494	\$ 45,174	\$ 65,064
110	17	4	Treasury	\$ 6	\$ 177	\$ 21,289	\$ 22,105	\$ 2,330
110	17	6	Purchasing	\$ -	\$ -	\$ 381	\$ 4,187	\$ 13,400
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 660	\$ 15,405	\$ 42,075	\$ 310,920	\$ 214,351

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-3 Capital Transit - Maintenance	209-71-4 Capital Transit - Downtown Center	209-71-5 Capital Transit - Valley Center	209-72-1 Streets - Administration	210-21-1 Fire - Administration Operations	215-1-1 Sales Tax
110	10		Mayor and Assembly	\$ -	\$ -	\$ 3,058	\$ 1,529	\$ -	\$ 10,703
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ 6,770	\$ 25,520	\$ -
110	12	1	City Manager	\$ 15,282	\$ 882	\$ 1,936	\$ 70,766	\$ 76,249	\$ 16,097
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ 30,475	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ 6,943	\$ 6,943	\$ -
110	8	1	Human Resources	\$ 9,841	\$ -	\$ -	\$ 69,857	\$ 150,000	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 133,619	\$ 232,384	\$ -
110	17	1	Finance Administration	\$ -	\$ -	\$ -	\$ 11,543	\$ 11,543	\$ 11,543
110	17	3	Controller	\$ 15,888	\$ 579	\$ 261	\$ 73,429	\$ 109,387	\$ 17,891
110	17	4	Treasury	\$ 746	\$ 58	\$ 41	\$ 3,671	\$ 6,317	\$ 1,356,647
110	17	6	Purchasing	\$ 13,297	\$ -	\$ -	\$ 27,218	\$ 15,184	\$ -
110	23	1	Library	\$ -	\$ -	\$ -	\$ 102	\$ 3,615	\$ -
Proposed Costs				\$ 55,055	\$ 1,518	\$ 5,297	\$ 405,448	\$ 667,618	\$ 1,412,881

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	216-1-1 Hotel Tax	219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	219-20-1 CARES Relief Fund - Operations	219-20-16 CARES Act Special Revenue Fund	219-20-32 CARES Relief Fund - Healthy Equitable Grant	221-1-1 Tobacco Tax
110	10		Mayor and Assembly	\$ 1,529	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 1,130	\$ -	\$ -	\$ -	\$ -	\$ 582
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ 11,543	\$ -	\$ -	\$ -	\$ -	\$ 11,543
110	17	3	Controller	\$ 11,669	\$ -	\$ 4,531	\$ 18	\$ 45	\$ 9,933
110	17	4	Treasury	\$ 68,610	\$ 1,229	\$ -	\$ -	\$ -	\$ 57,873
110	17	6	Purchasing	\$ -	\$ -	\$ -	\$ 645	\$ -	\$ -
110	23	1	Library	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 94,481	\$ 1,979	\$ 4,531	\$ 663	\$ 45	\$ 79,931

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	225-1-1 Marine Passenger Fees	232-52-1 Port Development Fee	233-1-1 State MPF	235-1-1 Eaglecrest - Non-Operational	235-28-1 Eaglecrest - Administration	235-28-2 Eaglecrest - Ski Patrol	235-28-3 Eaglecrest - Lift
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ 35,168	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ 30,912	\$ -	\$ -
110	12	1	City Manager	\$ 40,445	\$ 164	\$ -	\$ -	\$ 15,669	\$ 255	\$ 170
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ 6,943	\$ -	\$ -	\$ -	\$ 28,864	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 7,135	\$ 7,809	\$ 6,054
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ 244,881	\$ -	\$ -
110	17	1	Finance Administration	\$ -	\$ 11,543	\$ 11,543	\$ -	\$ 1,049	\$ 1,049	\$ 1,049
110	17	3	Controller	\$ 32,331	\$ 16,671	\$ 27,673	\$ 9,852	\$ 15,123	\$ 5,459	\$ 4,069
110	17	4	Treasury	\$ 2,307	\$ 4,187	\$ -	\$ 49	\$ 45,683	\$ 2	\$ 1
110	17	6	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ 1,674	\$ 1,384	\$ 3
110	23	1	Library	\$ 838,110	\$ -	\$ -	\$ -	\$ 5,572	\$ -	\$ -
Proposed Costs				\$ 920,136	\$ 32,565	\$ 39,216	\$ 9,901	\$ 431,730	\$ 15,959	\$ 11,347

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-4 Eaglecrest - Mountain Maint	235-28-5 Eaglecrest - Lodge General Operations	235-28-6 Eaglecrest - Snow Sports School	235-28-7 Eaglecrest - Food Service	235-28-8 Eaglecrest - Ski Rental Shop	235-28-9 Eaglecrest - Marketing
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 415	\$ 184	\$ 299	\$ 108	\$ 136	\$ 106
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ 9,581	\$ 4,204	\$ 13,065	\$ 1,593	\$ 4,123	\$ 1,985
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815
110	17	1	Finance Administration	\$ 1,049	\$ 1,049	\$ 1,049	\$ 1,049	\$ 1,049	\$ 1,049
110	17	3	Controller	\$ 9,582	\$ 5,257	\$ 6,687	\$ 2,651	\$ 3,579	\$ 3,056
110	17	4	Treasury	\$ 5	\$ 2	\$ 3	\$ 2	\$ 1	\$ 1
110	17	6	Purchasing	\$ 1,669	\$ 772	\$ -	\$ 2,237	\$ 704	\$ -
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 22,302	\$ 11,468	\$ 21,103	\$ 7,640	\$ 9,592	\$ 7,013

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-11 Eaglecrest - Building Maint	235-28-12 Eaglecrest - Vehicle Maint	249-46-3 Parks and Recreation - Aquatics	249-46-13 Parks and Recreation - Diamond Park Aquatic Center	270-48-1 Downtown Parking - Marine Parking Garage
110	10		Mayor and Assembly	\$ -	\$ -	\$ 4,587	\$ -	\$ 3,058
110	11	1	City Attorney	\$ -	\$ -	\$ 128	\$ -	\$ -
110	12	1	City Manager	\$ 48	\$ 49	\$ 15,803	\$ 22,991	\$ 7,690
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ 5,567	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ 15,300	\$ 25,537	\$ 430
110	06/15		MIS	\$ -	\$ -	\$ 30,119	\$ 48,642	\$ -
110	17	1	Finance Administration	\$ 1,049	\$ 1,049	\$ 5,772	\$ 5,772	\$ 11,543
110	17	3	Controller	\$ 457	\$ 2,662	\$ 14,367	\$ 22,594	\$ 6,286
110	17	4	Treasury	\$ 1	\$ 1	\$ 12,161	\$ 16,134	\$ 37,569
110	17	6	Purchasing	\$ 1,409	\$ 1,148	\$ 841	\$ 90	\$ 399
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 2,965	\$ 4,910	\$ 104,645	\$ 141,759	\$ 66,976

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	271-14-1 Lands - Administration	271-14-2 Lands - Quarries	276-2-1 Affordable Housing - Operations	276-2-2 Affordable Housing - Mobile Home Loans	325-1-34 Debt Service - 16-III&IV TranCtrGO (\$2.635M)
110	10		Mayor and Assembly	\$ 33,639	\$ -	\$ 24,465	\$ -	\$ -
110	11	1	City Attorney	\$ 20,071	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 22,165	\$ 2,259	\$ 10,632	\$ 244	\$ -
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ 21,023	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ 4,082	\$ 1,475	\$ -	\$ -	\$ -
110	06/15		MIS	\$ 23,633	\$ -	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ 5,772	\$ 5,772	\$ 5,772	\$ 5,772	\$ -
110	17	3	Controller	\$ 11,360	\$ 3,025	\$ 87	\$ 244	\$ 99
110	17	4	Treasury	\$ 4,048	\$ 1,077	\$ 1,862	\$ 2,161	\$ 25,900
110	17	6	Purchasing	\$ 2,598	\$ 3,598	\$ 2,440	\$ -	\$ -
110	23	1	Library	\$ 2,778	\$ -	\$ 2,618	\$ -	\$ -
Proposed Costs				\$ 151,169	\$ 17,206	\$ 47,875	\$ 8,421	\$ 25,999

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	329-1-1 Debt Service - JIA Bonds Debt Service	330-1-1 Debt Service - General Debt Service	401-90-1 Capital Projects - School CIPs	402-90-1 Capital Projects - Roads CIPs	403-90-1 Capital Projects - Fire CIPs
110	10		Mayor and Assembly	\$ -	\$ -	\$ 7,645	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ -	\$ -	\$ 3,257	\$ -	\$ -
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 6,784	\$ -
110	17	1	Finance Administration	\$ -	\$ 11,543	\$ 11,543	\$ 11,543	\$ 11,543
110	17	3	Controller	\$ 54	\$ 350	\$ 70,425	\$ 59,276	\$ 10,341
110	17	4	Treasury	\$ 10,181	\$ 39,476	\$ 2,666	\$ 14,775	\$ 2,269
110	17	6	Purchasing	\$ -	\$ -	\$ 160,117	\$ 56,110	\$ 6,194
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 10,234	\$ 51,368	\$ 255,652	\$ 148,488	\$ 30,346

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	404-90-1 Capital Projects - Community Development CIPs	406-90-1 Capital Projects - Parks and Rec CIPs	414-90-1 Capital Projects - Water CIPs	419-90-1 Capital Projects - Wastewater CIPs	430-90-1 Capital Projects - Harbors CIPs
110	10		Mayor and Assembly	\$ 1,529	\$ 4,587	\$ 1,529	\$ 4,587	\$ 13,761
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 651	\$ 1,954	\$ 651	\$ 1,954	\$ 5,862
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ 17,290	\$ -	\$ 2,569	\$ 540
110	17	1	Finance Administration	\$ 11,543	\$ 11,543	\$ 11,543	\$ 11,543	\$ 11,543
110	17	3	Controller	\$ 28,054	\$ 99,122	\$ 6,505	\$ 35,273	\$ 690
110	17	4	Treasury	\$ 23,769	\$ 20,509	\$ 7,102	\$ 21,657	\$ 3,537
110	17	6	Purchasing	\$ 28,282	\$ 63,976	\$ 15,229	\$ 32,139	\$ 1,733
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 93,828	\$ 218,981	\$ 42,560	\$ 109,723	\$ 37,666

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	431-90-1 Capital Projects - Docks CIPs	450-90-1 Capital Projects - Hospital CIPs	460-90-1 Capital Projects - Airport CIPs	514-75-1 Water - Administration	519-1-1 Wastewater - Non-Operational	519-76-4 Wastewater - Collections
110	10		Mayor and Assembly	\$ 6,116	\$ 12,232	\$ 16,819	\$ -	\$ -	\$ 3,058
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ 6,770	\$ -	\$ 6,770
110	12	1	City Manager	\$ 2,605	\$ 5,211	\$ 7,165	\$ 35,035	\$ -	\$ 25,180
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ 13,115	\$ -	\$ 7,548
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ 33,258	\$ -	\$ 15,007
110	06/15		MIS	\$ 1,852	\$ 1,423	\$ 7,994	\$ 119,569	\$ -	\$ 190,733
110	17	1	Finance Administration	\$ 11,543	\$ 11,543	\$ 11,543	\$ 11,543	\$ 3,848	\$ 3,848
110	17	3	Controller	\$ 10,344	\$ 36,485	\$ 37,234	\$ 64,136	\$ 2,671	\$ 33,639
110	17	4	Treasury	\$ 3,106	\$ 14,601	\$ 15,791	\$ 493,889	\$ -	\$ 364,551
110	17	6	Purchasing	\$ 7,830	\$ 21,029	\$ 43,795	\$ 11,592	\$ -	\$ 13,396
110	23	1	Library	\$ -	\$ -	\$ -	\$ 251	\$ -	\$ -
Proposed Costs				\$ 43,396	\$ 102,524	\$ 140,342	\$ 789,158	\$ 6,518	\$ 663,731

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	519-76-5 Wastewater - Treatment	520-80-13 Wastewater LIDs - LID 130	520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	520-80-95 Wastewater LIDs - LID 95	520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer
110	10		Mayor and Assembly	\$ 3,058	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 96,959	\$ -	\$ -	\$ -	\$ -
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ 64,582	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ 378	\$ -	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ 3,848	\$ -	\$ -	\$ -	\$ -
110	17	3	Controller	\$ 65,534	\$ 36	\$ -	\$ 18	\$ 36
110	17	4	Treasury	\$ 3,164	\$ 238	\$ 238	\$ 238	\$ 238
110	17	6	Purchasing	\$ 39,940	\$ -	\$ -	\$ -	\$ -
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 277,463	\$ 274	\$ 238	\$ 256	\$ 274

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	520-80-98 Wastewater LIDs - LID 98	530-51-1 Harbors	531-52-1 Docks - Administration	531-52-2 Docks - CIP Engineers-Dock	538-24-3 WW Extension - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ 19,877	\$ 22,936	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ 26,480	\$ 26,480	\$ -	\$ -
110	12	1	City Manager	\$ -	\$ -	\$ 19,727	\$ 11,654	\$ 1,620	\$ 1,098
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ 19,892	\$ 19,892	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ 24,930	\$ 24,100	\$ 4,203	\$ 970
110	06/15		MIS	\$ -	\$ -	\$ 224,551	\$ 928	\$ -	\$ -
110	17	1	Finance Administration	\$ -	\$ -	\$ 11,543	\$ 5,772	\$ 5,772	\$ 11,543
110	17	3	Controller	\$ 18	\$ 36	\$ 80,560	\$ 37,607	\$ 2,454	\$ 1,098
110	17	4	Treasury	\$ 238	\$ 238	\$ 61,612	\$ 1,646	\$ 2	\$ -
110	17	6	Purchasing	\$ -	\$ -	\$ 7,915	\$ 2,750	\$ -	\$ -
110	23	1	Library	\$ -	\$ -	\$ 4,295	\$ -	\$ -	\$ -
Proposed Costs				\$ 256	\$ 274	\$ 501,384	\$ 153,764	\$ 14,051	\$ 14,709

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	539-24-3 Water Extension - Eng Water Extension	550-55-1 Bartlett Regional Hospital	560-50-1 Airport - Administration	560-50-2 Airport - Terminal General Operations	560-50-3 Airport - Airfield Maintenance Shop
110	10		Mayor and Assembly	\$ -	\$ 44,342	\$ 18,348	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ 154,448	\$ 16,456	\$ -	\$ -
110	12	1	City Manager	\$ 1,013	\$ 113,301	\$ 19,995	\$ 12,719	\$ 34,881
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ 59,883	\$ 24,888	\$ -	\$ -
110	8	1	Human Resources	\$ 782	\$ -	\$ 14,434	\$ 10,570	\$ 25,110
110	06/15		MIS	\$ -	\$ 11,965	\$ 145,810	\$ -	\$ -
110	17	1	Finance Administration	\$ 11,543	\$ 11,543	\$ 2,309	\$ 2,309	\$ 2,309
110	17	3	Controller	\$ 1,433	\$ 52,044	\$ 19,808	\$ 26,289	\$ 64,907
110	17	4	Treasury	\$ -	\$ 59,445	\$ 15,184	\$ 1,815	\$ 4,438
110	17	6	Purchasing	\$ 696	\$ -	\$ 2,178	\$ 3,784	\$ 23,616
110	23	1	Library	\$ -	\$ -	\$ 5,200	\$ -	\$ -
Proposed Costs				\$ 15,467	\$ 506,972	\$ 284,612	\$ 57,486	\$ 155,262

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-4 Airport - ARFF	560-50-5 Airport - Airport Security	560-50-8 Airport - Airport Landside	560-50- 13 PFAS Cleanup	602-79-1 Fleet - Administration	602-79-2 Fleet - Replacement Program
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ 6,770	\$ -
110	12	1	City Manager	\$ 11,949	\$ 7,865	\$ 375	\$ 163	\$ 14,512	\$ 1,069
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ 6,943	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 7,699	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ 2,309	\$ 2,309	\$ -	\$ -	\$ 2,309	\$ 2,309
110	17	3	Controller	\$ 6,023	\$ 5,514	\$ 477	\$ 76	\$ 29,059	\$ 14,273
110	17	4	Treasury	\$ 662	\$ 436	\$ 21	\$ 9	\$ 4,568	\$ 421
110	17	6	Purchasing	\$ 417	\$ 2,462	\$ -	\$ 108	\$ 35,427	\$ 24,538
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 21,360	\$ 18,586	\$ 873	\$ 356	\$ 107,287	\$ 42,609

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-3 Fleet - Replacement Program - Grants	602-79-4 Fleet - Fuel Program	602-79-5 Fleet - Washbay	640-44-1 Building Maintenance	680-60-1 Risk - Administration	680-60-2 Risk - Workers Comp
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ 1,529	\$ 3,058	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ 106,797	\$ -
110	12	1	City Manager	\$ -	\$ 10,684	\$ 429	\$ 33,183	\$ 4,229	\$ 715
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ 6,943	\$ -
110	8	1	Human Resources	\$ -	\$ 1,346	\$ 361	\$ 15,855	\$ 6,729	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 126,493	\$ 49,340	\$ -
110	17	1	Finance Administration	\$ 2,309	\$ 2,309	\$ 2,309	\$ 11,543	\$ 770	\$ 770
110	17	3	Controller	\$ 20,655	\$ 11,176	\$ 437	\$ 48,655	\$ 16,440	\$ 1,345
110	17	4	Treasury	\$ -	\$ 4,033	\$ 137	\$ 565	\$ 1,343	\$ 1,893
110	17	6	Purchasing	\$ 308	\$ 14,122	\$ -	\$ 28,288	\$ 175	\$ 1,189
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 23,272	\$ 43,670	\$ 3,673	\$ 266,111	\$ 195,823	\$ 5,911

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-3 Risk - General Liability	680-60-3 Risk - Auto	680-60-4 Risk - Property	680-60-4 Risk - EE Practice	680-60-5 Risk - Special Policy	680-60-6 Risk - Health	680-60-6 Risk - Life	680-60-6 Risk - Wellness
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 538	\$ 25	\$ 1,032	\$ 14	\$ 319	\$ 11,113	\$ 215	\$ 643
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,406
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,915	\$ -	\$ -
110	17	1	Finance Administration	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770
110	17	3	Controller	\$ 9,478	\$ 944	\$ 2,555	\$ 126	\$ 726	\$ 20,773	\$ 4,239	\$ 3,400
110	17	4	Treasury	\$ 457	\$ 22	\$ 878	\$ 12	\$ 272	\$ 6,082	\$ 183	\$ 80
110	17	6	Purchasing	\$ 123	\$ -	\$ 1,516	\$ 1,020	\$ -	\$ 2,062	\$ 155	\$ 151
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 11,366	\$ 1,761	\$ 6,750	\$ 1,942	\$ 2,086	\$ 45,715	\$ 5,562	\$ 6,449

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-6 Risk - EAP	680-60-7 Risk - UI CBJ	680-60-7 Risk - UI BRH	680-60-8 Risk - Cafeteria Plan CBJ	680-60-8 Depndnt Care Astnc Component	-- Other	-- Citywide Support
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	1	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	1	City Manager	\$ 16	\$ 31	\$ 31	\$ 7	\$ 204	\$ -	\$ -
110	7	1	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	8	1	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	1	Finance Administration	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ -	\$ -
110	17	3	Controller	\$ 420	\$ 557	\$ 557	\$ 187	\$ 3,354	\$ -	\$ -
110	17	4	Treasury	\$ 13	\$ 26	\$ 26	\$ 6	\$ 173	\$ -	\$ -
110	17	6	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	1	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,305	\$ 2,336,998
Proposed Costs				\$ 1,219	\$ 1,383	\$ 1,383	\$ 969	\$ 4,501	\$ 11,305	\$ 2,336,998

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	10		Mayor and Assembly	\$ 477,059	\$ -	\$ 707,265	\$ 1,184,324
110	11	1	City Attorney	\$ 894,449	\$ -	\$ 1,267,202	\$ 2,161,651
110	12	1	City Manager	\$ 1,576,608	\$ -	\$ 99,938	\$ 1,676,546
110	7	1	Emergency Services	\$ 84,070	\$ -	\$ 78,531	\$ 162,601
110	3		Clerk	\$ 500,509	\$ -	\$ 141,762	\$ 642,272
110	8	1	Human Resources	\$ 1,102,843	\$ -	\$ -	\$ 1,102,843
110	06/15		MIS	\$ 2,901,893	\$ -	\$ -	\$ 2,901,893
110	17	1	Finance Administration	\$ 639,919	\$ -	\$ -	\$ 639,919
110	17	3	Controller	\$ 2,254,213	\$ -	\$ -	\$ 2,254,213
110	17	4	Treasury	\$ 3,094,741	\$ -	\$ 481,055	\$ 3,575,796
110	17	6	Purchasing	\$ 822,994	\$ -	\$ -	\$ 822,994
110	23	1	Library	\$ 3,295,549	\$ -	\$ -	\$ 3,295,549
Proposed Costs				\$ 17,644,846	\$ -	\$ 2,775,754	\$ 20,420,600

5. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the PR function of the Purchasing Division allocates by purchase requests, then the basis for the allocation of that function shown on this schedule would be number and value of purchase requests, and the source would potentially be requests data.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-10- Mayor and Assembly			
	Citywide Support	# of Agenda Items	Agenda Report
	Legislative	Not Allocated	
110-11-1 City Attorney			
	Legal Support	2 Yr Avg of City Attorney Hours	City Attorney Log
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-1 City Manager			
	General Citywide Support - FTE	# of FTE	Staffing File
	General Citywide Support - Expenses	Budgeted Expenditures	Budgeted Expenditures
	Assembly Support	# of Agenda Items	Agenda Report
	Public Information	Not Allocated	
110-7-1 Emergency Services			
	Internal Support	Equal to all Benefitting Depts	
	Grant Support	# of Emergency Service Grants	Grant Log
	Community Outreach	Not Allocated	
110-3- Clerk			
	Activities of the Assembly	# of Legislative Meetings	Meeting Schedule
	Boards and Commissions	% of Support to Boards and Commissions	Boards and Commissions Report
	General Citywide Support	Equal to All City Depts	
	Administer Appeals	Equal to all Appeal Entities	
	Public Information	Not Allocated	
	Marijuana License	Not Allocated	
	Liquor License	Not Allocated	
110-8-1 Human Resources			
	Human Resources	# of FTE	Staffing File
	HR Employee Support	Employee Count	Staffing File
110-06/15- MIS			
	Device Support	MIS Device Allocation	IT Allocation Report
	Networking Support	MIS Network Allocation	IT Allocation Report
	Application Support	MIS Application Allocation	IT Allocation Report
	Print Shop	Print Shop Charges	Print Shop Report
110-17-1 Finance Administration			
	Division Administration	# of FTE per Finance Division	Staffing File
	Budget	Equal to all Departments	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-3 Controller			
	Accounting Support	Expense and Revenue	Budgeted Expenditures
	Accounts Payable	# of AP Transactions	Transaction Report
	Payroll	# of FTE	Staffing File
	Audit	Equal to all Departments	
	Capital Accounting	Capital Project Actual Expenditures	Actual Expenditures
	Grant Accounting	# of Grants	Grant Log
110-17-4 Treasury			
	Billings / Collections	# of Billing Collection and Receipt Trans	Billing Data
	Transmittals & Reconciliations	# of Transmittals and Reconciliations Trans	Transmittals
	Bank Account Reconciliation	# of Bank Account Transactions	Bank Transaction Report
	Debt Management	# of Total Debt Maturities	Debt Maturities
	Managed Investments	Cash Balance Per Fund	Cash Reconciliations
	Mail Room	# of Mail Pieces	Mail Room Report
	Sales / Hotel / Tobacco Tax	Fund Revenue	Budgeted Expenditures
	Property Tax	Not Allocated	
110-17-6 Purchasing			
	PO (Data Entry)	# and Value of POs	Purchase Order / Request Report
	PR (Buyers)	# and Value of Purchase Requests	Purchase Order / Request Report
110-23-1 Library			
	Website Support - Unique Views	# of Unique Page Views	Library Data Report
	Website Support - Pages	# of Pages	Library Data Report
	General Library Operations - Wifi Support	# of Wifi Users	Library Data Report
	General Library Operations - Branch Support	# of Visitors	Library Visitor Log

6. Central Service Departments (Providers)

The follow page provides a list of all the departments included as Central Services, including their fund, department, and or division number, along with expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Cost		TOTAL \$
				Expenditures	Adjustments	
110	10		Mayor and Assembly	\$ 9,971,800	\$ 64,800	\$ 10,036,600
110	11	1	City Attorney	\$ 2,258,100	\$ 314,300	\$ 2,572,400
110	12	1	City Manager	\$ 1,251,500	\$ 432,000	\$ 1,683,500
110	7	1	Emergency Services	\$ 998,500	\$ (877,900)	\$ 120,600
110	3		Clerk	\$ 516,100	\$ 96,000	\$ 612,100
110	8	1	Human Resources	\$ 823,800	\$ 212,100	\$ 1,035,900
110	06/15		MIS	\$ 3,498,000	\$ 864,800	\$ 4,362,800
110	17	1	Finance Administration	\$ 908,700	\$ (52,700)	\$ 856,000
110	17	3	Controller	\$ 983,700	\$ 748,400	\$ 1,732,100
110	17	4	Treasury	\$ 770,400	\$ 2,206,200	\$ 2,976,600
110	17	6	Purchasing	\$ 362,000	\$ 198,200	\$ 560,200
110	23	1	Library	\$ 3,477,000	\$ (309,500)	\$ 3,167,500
Subtotal				\$ 25,819,600	\$ 3,896,700	\$ 29,716,300
Disallowed Items (All Departments)						\$ (9,295,700)
TOTAL ALLOCATED EXPENDITURES						\$ 20,420,600

7. Grantee Departments (Receivers)

The following page provides a list of all the departments included as Receiving departments, including their fund, department, and or division number.

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
110	1	1	General Fund - General Fund - Non-Dept
110	4	1	Election
110	12	2	Manager Office - Teen Health Center
110	12	3	Manager Office - Syst. Racism Rev.
110	12	6	Manager Office - Tourism Management
110	16	1	CDD - Administration
110	16	2	CDD - Planning
110	16	3	CDD - Building
110	17	2	Finance - Assessors
110	21	1	Fire - Emergency Services
110	21	70	Fire - Sobering Center
110	21	71	Fire - Mobile Integrated Health
110	23	2	Library - City Museum
110	24	1	Engineering - Administration
110	24	2	Engineering - CIP
110	41	1	P&R Parks and Landscape - Administration
110	42	1	Arboretum - Administration
110	47	1	Centennial Hall - Convention Center
110	77	1	RecycleWorks - Administration
110	77	2	RecycleWorks - Recycling
110	77	3	RecycleWorks - Household Hazardous Waste
110	77	4	RecycleWorks - Junked Vehicles
111	80	21	LID Assessments - LID 201 - Dunn St. Improv
111	80	60	LID Assessments - LID 60TannerTerracePvng-Old321
111	80	61	LID Assessments - LID 61 Hughes Way-Old fund 318
111	80	62	LID Assessments - LID 62 - McGinnis Street Imprv.
120	2	1	School District - Administration
120	2	2	School District - Administration
150	42	1	Arboretum
209	1	1	Roaded Service Area Non-Operational
209	22	1	Police - Administration
209	22	2	Police - General Operations
209	22	5	Police - Communications
209	22	7	Police - Animal Control
209	22	8	Police - Community Services
209	22	9	Police - System Admin/E911
209	22	10	Police - Fleet
209	22	11	Police - Electronics
209	22	12	Police - Travel and Training
209	22	14	Police - Grants
209	22	16	Police - Airport Security
209	22	17	Police - Services

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	46	1	Parks and Recreation - Administration
209	46	2	Parks and Recreation - Areawide Recreation
209	46	7-1	Parks and Recreation - Zach Gordon Youth Center
209	46	7-4	Parks and Recreation - Youth Sports
209	46	7-50	Parks and Recreation - Grants (Youth Shelter)
209	46	8	Parks and Recreation - Treadwell Arena
209	46	9	Parks and Recreation - Youth Scholarships
209	46	12	Parks and Recreation - Youth Activities
209	46	14	Parks and Recreation - Diamond Park Field House
209	71	1	Capital Transit - Administration
209	71	2	Capital Transit - Operations
209	71	3	Capital Transit - Maintenance
209	71	4	Capital Transit - Downtown Center
209	71	5	Capital Transit - Valley Center
209	72	1	Streets - Administration
210	1	1	Fire - Administration Non-Program
210	21	1	Fire - Administration Operations
215	1	1	Sales Tax
216	1	1	Hotel Tax
219	1	1	CARES Relief Fund - Pandemic Response Non-Dept
219	20	1	CARES Relief Fund - Operations
219	20	16	CARES Act Special Revenue Fund
219	20	32	CARES Relief Fund - Healthy Equitable Grant
221	1	1	Tobacco Tax
225	1	1	Marine Passenger Fees
232	52	1	Port Development Fee
233	1	1	State MPF
235	1	1	Eaglecrest - Non-Operational
235	28	1	Eaglecrest - Administration
235	28	2	Eaglecrest - Ski Patrol
235	28	3	Eaglecrest - Lift
235	28	4	Eaglecrest - Mountain Maint
235	28	5	Eaglecrest - Lodge General Operations
235	28	6	Eaglecrest - Snow Sports School
235	28	7	Eaglecrest - Food Service
235	28	8	Eaglecrest - Ski Rental Shop
235	28	9	Eaglecrest - Marketing
235	28	11	Eaglecrest - Building Maint
235	28	12	Eaglecrest - Vehicle Maint
249	46	3	Parks and Recreation - Aquatics
249	46	13	Parks and Recreation - Diamond Park Aquatic Center
270	48	1	Downtown Parking - Marine Parking Garage

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
271	14	1	Lands - Administration
271	14	2	Lands - Quarries
276	2	1	Affordable Housing - Operations
276	2	2	Affordable Housing - Mobile Home Loans
325	1	34	Debt Service - 16-III&IV TranCtrGO (\$2.635M)
329	1	1	Debt Service - JIA Bonds Debt Service
330	1	1	Debt Service - General Debt Service
401	90	1	Capital Projects - School CIPs
402	90	1	Capital Projects - Roads CIPs
403	90	1	Capital Projects - Fire CIPs
404	90	1	Capital Projects - Community Development CIPs
406	90	1	Capital Projects - Parks and Rec CIPs
414	90	1	Capital Projects - Water CIPs
419	90	1	Capital Projects - Wastewater CIPs
430	90	1	Capital Projects - Harbors CIPs
431	90	1	Capital Projects - Docks CIPs
450	90	1	Capital Projects - Hospital CIPs
460	90	1	Capital Projects - Airport CIPs
514	75	1	Water - Administration
519	1	1	Wastewater - Non-Operational
519	76	4	Wastewater - Collections
519	76	5	Wastewater - Treatment
520	80	13	Wastewater LIDs - LID 130
520	80	91	Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	95	Wastewater LIDs - LID 95
520	80	96	Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	97	Wastewater LIDs - LID 97 Eagles Edge Street Impr
520	80	98	Wastewater LIDs - LID 98
530	51	1	Harbors
531	52	1	Docks - Administration
531	52	2	Docks - CIP Engineers-Dock
538	24	3	WW Extension - Administration
539	24	3	Water Extension - Eng Water Extension
550	55	1	Bartlett Regional Hospital
560	50	1	Airport - Administration
560	50	2	Airport - Terminal General Operations
560	50	3	Airport - Airfield Maintenance Shop
560	50	4	Airport - ARFF
560	50	5	Airport - Airport Security
560	50	8	Airport - Airport Landside
560	50	13	PFAS Cleanup
602	79	1	Fleet - Administration

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
602	79	2	Fleet - Replacement Program
602	79	3	Fleet - Replacement Program - Grants
602	79	4	Fleet - Fuel Program
602	79	5	Fleet - Washbay
640	44	1	Building Maintenance
680	60	1	Risk - Administration
680	60	2	Risk - Workers Comp
680	60	3	Risk - General Liability
680	60	3	Risk - Auto
680	60	4	Risk - Property
680	60	4	Risk - EE Practice
680	60	5	Risk - Special Policy
680	60	6	Risk - Health
680	60	6	Risk - Life
680	60	6	Risk - Wellness
680	60	6	Risk - EAP
680	60	7	Risk - UI CBJ
680	60	7	Risk - UI BRH
680	60	8	Risk - Cafeteria Plan CBJ
680	60	8	Depndnt Care Astnc Component
			Other
			Citywide Support

8. Cost Allocation Plan

The following points highlight the information included for each Central Service department for the Citywide Cost Allocation Plan:

- **Departmental narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to Receiving departments.
- **Costs to be allocated:** This details the total functional cost associated with a department as well as any cost adjustments, and incoming costs from other Central Service department.
- **Departmental expense detail:** This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.
- **Allocation summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

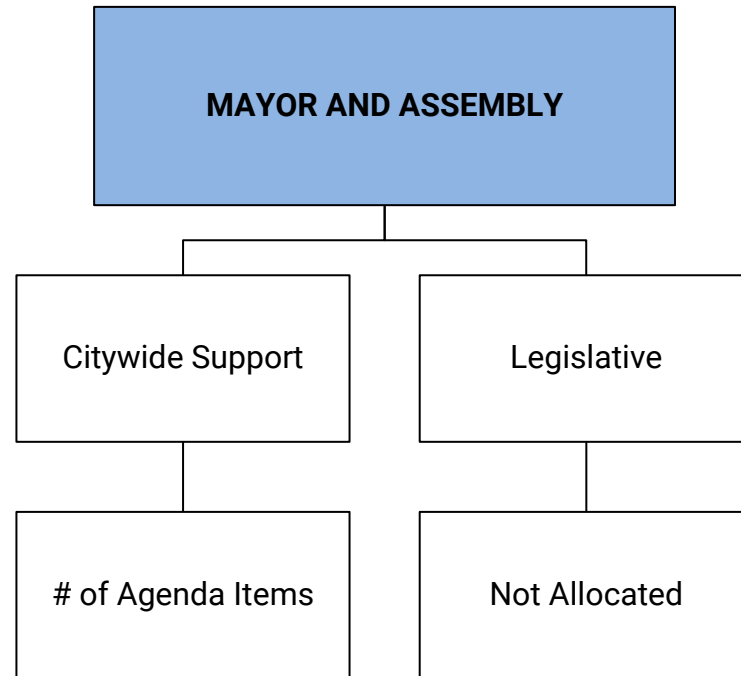
The following pages provide the detailed information outline above for each Central Service department.

1 Mayor and Assembly

The Mayor and Assembly are responsible for exercising the legislative and policy-making powers of the municipality, and ensure that duties and obligations imposed by the Charter are performed. The Mayor is responsible for presiding over Assembly meetings, as well as carrying out the duties of an Assembly member. The Assembly is responsible for enacting legislation that guides City departments and services, and ensures the public peace and health of the residents of Juneau. Mayor and Assembly costs are allocated to Receiving Departments through the following functions:

- **Citywide Support** – reflects the services and support provided to City departments and funds relating to general municipal operations, and guidance regarding the implementation and adherence to policy decisions. This function has been allocated based on the number of agenda items per Fund / Department / Division.
- **Legislative** – represents the services associated with exercising policy-making powers, including review and approval of proposed legislation. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate Mayor and Assembly costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-10- Mayor and Assembly

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 9,971,800		\$ 9,971,800
Mayor & Assembly Disallowed	<u>\$ (8,981,400)</u>		
Total Deductions	\$ (8,981,400)		\$ (8,981,400)
Incoming Costs			
110-10- Mayor and Assembly		\$ 31,431	\$ 31,431
110-11-1 City Attorney		\$ 97,673	\$ 97,673
110-12-1 City Manager		\$ 30,032	\$ 30,032
110-3- Clerk		\$ 122,600	\$ 122,600
110-8-1 Human Resources		\$ 11,155	\$ 11,155
110-06/15- MIS		\$ 36,597	\$ 36,597
110-17-3 Controller		\$ 17,663	\$ 17,663
110-17-4 Treasury		\$ 73	\$ 73
110-17-6 Purchasing		\$ 10,231	\$ 10,231
110-23-1 Library		\$ 1,875	\$ 1,875
Total Incoming Costs	<u>\$ -</u>	<u>\$ 359,330</u>	<u>\$ 359,330</u>
Reimbursable Expenditures	<u>\$ 64,800</u>		
Total Cost Adjustments	\$ 64,800		\$ 64,800
Total Costs to be Allocated	<u>\$ 1,055,200</u>	<u>\$ 359,330</u>	<u>\$ 1,414,530</u>

DEPARTMENTAL EXPENSE DETAIL

110-10- Mayor and Assembly

Expense Type	Expense (\$)	Citywide Support	Legislative
Personnel			
Salary and Wages	\$ 118,500	\$ 59,250	\$ 59,250
Benefits	\$ 256,700	\$ 128,350	\$ 128,350
Subtotal Personnel Cost	\$ 375,200	\$ 187,600	\$ 187,600
Operating Services & Supplies			
General Supplies	\$ 38,000	\$ 19,000	\$ 19,000
Insurance	\$ 3,100	\$ 1,550	\$ 1,550
Other Expenses	\$ 48,300	\$ 24,150	\$ 24,150
Professional	\$ 703,000	\$ 351,500	\$ 351,500
Public Utility Services	\$ 5,200	\$ 2,600	\$ 2,600
Reimbursable Expenses	\$ (64,800)	\$ (32,400)	\$ (32,400)
Repairs and Maintenance	\$ 97,800	\$ 48,900	\$ 48,900
Travel and Training	\$ 47,100	\$ 23,550	\$ 23,550
Subtotal Operating Cost	\$ 9,596,600	\$ 4,798,300	\$ 4,798,300
DEPARTMENTAL EXPENDITURES	\$ 9,971,800	\$ 4,985,900	\$ 4,985,900
Disallowed Costs			
Mayor & Assembly Disallowed	\$ (8,981,400)	\$ (4,490,700)	\$ (4,490,700)
Subtotal Disallowed Costs	\$ (8,981,400)	\$ (4,490,700)	\$ (4,490,700)
Cost Adjustments			
Reimbursable Expenditures	\$ 64,800	\$ 32,400	\$ 32,400
Subtotal Cost Adjustments	\$ 64,800	\$ 32,400	\$ 32,400
FUNCTIONAL COST	\$ 1,055,200	\$ 527,600	\$ 527,600
First Allocation			
Incoming - All Others	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (527,600)	\$ -	\$ (527,600)
Subtotal of First Allocation	\$ 527,600	\$ 527,600	\$ -
Second Allocation			
Incoming - All Others	\$ 359,330	\$ 179,665	\$ 179,665
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (179,665)	\$ -	\$ (179,665)
Subtotal of Second Allocation	\$ 179,665	\$ 179,665	\$ -
TOTAL ALLOCATED	\$ 707,265	\$ 707,265	\$ -

110-10- Mayor and Assembly

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support							
110-10- Mayor and Assembly	28.00	5.957%	\$ 31,431		\$ 31,431		\$ 31,431
110-11-1 City Attorney	3.00	0.638%	\$ 3,368		\$ 3,368	\$ 1,219	\$ 4,587
110-12-1 City Manager	49.00	10.426%	\$ 55,005		\$ 55,005	\$ 19,918	\$ 74,923
110-3- Clerk	25.00	5.319%	\$ 28,064		\$ 28,064	\$ 10,162	\$ 38,226
110-8-1 Human Resources	3.00	0.638%	\$ 3,368		\$ 3,368	\$ 1,219	\$ 4,587
110-17-1 Finance Administration	32.00	6.809%	\$ 35,922		\$ 35,922	\$ 13,007	\$ 48,929
110-17-3 Controller	3.00	0.638%	\$ 3,368		\$ 3,368	\$ 1,219	\$ 4,587
110-17-4 Treasury	14.00	2.979%	\$ 15,716		\$ 15,716	\$ 5,691	\$ 21,406
110-17-6 Purchasing	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
110-16-1 CDD - Administration	6.00	1.277%	\$ 6,735		\$ 6,735	\$ 2,439	\$ 9,174
110-16-2 CDD - Planning	31.00	6.596%	\$ 34,799		\$ 34,799	\$ 12,601	\$ 47,400
110-16-3 CDD - Building	2.00	0.426%	\$ 2,245		\$ 2,245	\$ 813	\$ 3,058
110-17-2 Finance - Assessors	4.00	0.851%	\$ 4,490		\$ 4,490	\$ 1,626	\$ 6,116
110-24-1 Engineering - Administration	23.00	4.894%	\$ 25,819		\$ 25,819	\$ 9,349	\$ 35,168
110-24-2 Engineering - CIP	6.00	1.277%	\$ 6,735		\$ 6,735	\$ 2,439	\$ 9,174
110-77-1 RecycleWorks - Administration	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
110-77-4 RecycleWorks - Junked Vehicles	3.00	0.638%	\$ 3,368		\$ 3,368	\$ 1,219	\$ 4,587
120-2-1 School District - Administration	19.00	4.043%	\$ 21,329		\$ 21,329	\$ 7,723	\$ 29,052
209-22-1 Police - Administration	5.00	1.064%	\$ 5,613		\$ 5,613	\$ 2,032	\$ 7,645
209-46-1 Parks and Recreation - Administration	8.00	1.702%	\$ 8,980		\$ 8,980	\$ 3,252	\$ 12,232
209-46-12 Parks and Recreation - Youth Activities	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
209-71-1 Capital Transit - Administration	5.00	1.064%	\$ 5,613		\$ 5,613	\$ 2,032	\$ 7,645
209-71-5 Capital Transit - Valley Center	2.00	0.426%	\$ 2,245		\$ 2,245	\$ 813	\$ 3,058
209-72-1 Streets - Administration	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
215-1-1 Sales Tax	7.00	1.489%	\$ 7,858		\$ 7,858	\$ 2,845	\$ 10,703
216-1-1 Hotel Tax	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
235-28-1 Eaglecrest - Administration	23.00	4.894%	\$ 25,819		\$ 25,819	\$ 9,349	\$ 35,168
249-46-3 Parks and Recreation - Aquatics	3.00	0.638%	\$ 3,368		\$ 3,368	\$ 1,219	\$ 4,587
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.426%	\$ 2,245		\$ 2,245	\$ 813	\$ 3,058
271-14-1 Lands - Administration	22.00	4.681%	\$ 24,696		\$ 24,696	\$ 8,943	\$ 33,639
276-2-1 Affordable Housing - Operations	16.00	3.404%	\$ 17,961		\$ 17,961	\$ 6,504	\$ 24,465
401-90-1 Capital Projects - School CIPs	5.00	1.064%	\$ 5,613		\$ 5,613	\$ 2,032	\$ 7,645
404-90-1 Capital Projects - Community Development CIPs	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
406-90-1 Capital Projects - Parks and Rec CIPs	3.00	0.638%	\$ 3,368		\$ 3,368	\$ 1,219	\$ 4,587

110-10- Mayor and Assembly

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
414-90-1 Capital Projects - Water CIPs	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
419-90-1 Capital Projects - Wastewater CIPs	3.00	0.638%	\$ 3,368		\$ 3,368	\$ 1,219	\$ 4,587
430-90-1 Capital Projects - Harbors CIPs	9.00	1.915%	\$ 10,103		\$ 10,103	\$ 3,658	\$ 13,761
431-90-1 Capital Projects - Docks CIPs	4.00	0.851%	\$ 4,490		\$ 4,490	\$ 1,626	\$ 6,116
450-90-1 Capital Projects - Hospital CIPs	8.00	1.702%	\$ 8,980		\$ 8,980	\$ 3,252	\$ 12,232
460-90-1 Capital Projects - Airport CIPs	11.00	2.340%	\$ 12,348		\$ 12,348	\$ 4,471	\$ 16,819
519-76-4 Wastewater - Collections	2.00	0.426%	\$ 2,245		\$ 2,245	\$ 813	\$ 3,058
519-76-5 Wastewater - Treatment	2.00	0.426%	\$ 2,245		\$ 2,245	\$ 813	\$ 3,058
530-51-1 Harbors	13.00	2.766%	\$ 14,593		\$ 14,593	\$ 5,284	\$ 19,877
531-52-1 Docks - Administration	15.00	3.191%	\$ 16,838		\$ 16,838	\$ 6,097	\$ 22,936
550-55-1 Bartlett Regional Hospital	29.00	6.170%	\$ 32,554		\$ 32,554	\$ 11,788	\$ 44,342
560-50-1 Airport - Administration	12.00	2.553%	\$ 13,471		\$ 13,471	\$ 4,878	\$ 18,348
640-44-1 Building Maintenance	1.00	0.213%	\$ 1,123		\$ 1,123	\$ 406	\$ 1,529
680-60-1 Risk - Administration	2.00	0.426%	\$ 2,245		\$ 2,245	\$ 813	\$ 3,058
Total	470.00	100.000%	\$ 527,600	\$ -	\$ 527,600	\$ 179,665	\$ 707,265

Allocation Basis:

of Agenda Items

Source of Allocation:

Agenda Report

ALLOCATION SUMMARY**110-10- Mayor and Assembly**

	<u>Citywide Support</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 31,431	\$ 31,431
110-11-1 City Attorney	\$ 4,587	\$ 4,587
110-12-1 City Manager	\$ 74,923	\$ 74,923
110-3- Clerk	\$ 38,226	\$ 38,226
110-8-1 Human Resources	\$ 4,587	\$ 4,587
110-17-1 Finance Administration	\$ 48,929	\$ 48,929
110-17-3 Controller	\$ 4,587	\$ 4,587
110-17-4 Treasury	\$ 21,406	\$ 21,406
110-17-6 Purchasing	\$ 1,529	\$ 1,529
110-16-1 CDD - Administration	\$ 9,174	\$ 9,174
110-16-2 CDD - Planning	\$ 47,400	\$ 47,400
110-16-3 CDD - Building	\$ 3,058	\$ 3,058
110-17-2 Finance - Assessors	\$ 6,116	\$ 6,116
110-24-1 Engineering - Administration	\$ 35,168	\$ 35,168
110-24-2 Engineering - CIP	\$ 9,174	\$ 9,174
110-77-1 RecycleWorks - Administration	\$ 1,529	\$ 1,529
110-77-4 RecycleWorks - Junked Vehicles	\$ 4,587	\$ 4,587
120-2-1 School District - Administration	\$ 29,052	\$ 29,052
209-22-1 Police - Administration	\$ 7,645	\$ 7,645
209-46-1 Parks and Recreation - Administration	\$ 12,232	\$ 12,232
209-46-12 Parks and Recreation - Youth Activities	\$ 1,529	\$ 1,529
209-71-1 Capital Transit - Administration	\$ 7,645	\$ 7,645
209-71-5 Capital Transit - Valley Center	\$ 3,058	\$ 3,058
209-72-1 Streets - Administration	\$ 1,529	\$ 1,529
215-1-1 Sales Tax	\$ 10,703	\$ 10,703
216-1-1 Hotel Tax	\$ 1,529	\$ 1,529
235-28-1 Eaglecrest - Administration	\$ 35,168	\$ 35,168
249-46-3 Parks and Recreation - Aquatics	\$ 4,587	\$ 4,587
270-48-1 Downtown Parking - Marine Parking Garage	\$ 3,058	\$ 3,058
271-14-1 Lands - Administration	\$ 33,639	\$ 33,639
276-2-1 Affordable Housing - Operations	\$ 24,465	\$ 24,465

ALLOCATION SUMMARY**110-10- Mayor and Assembly**

	Citywide Support	Total
401-90-1 Capital Projects - School CIPs	\$ 7,645	\$ 7,645
404-90-1 Capital Projects - Community Development CIPs	\$ 1,529	\$ 1,529
406-90-1 Capital Projects - Parks and Rec CIPs	\$ 4,587	\$ 4,587
414-90-1 Capital Projects - Water CIPs	\$ 1,529	\$ 1,529
419-90-1 Capital Projects - Wastewater CIPs	\$ 4,587	\$ 4,587
430-90-1 Capital Projects - Harbors CIPs	\$ 13,761	\$ 13,761
431-90-1 Capital Projects - Docks CIPs	\$ 6,116	\$ 6,116
450-90-1 Capital Projects - Hospital CIPs	\$ 12,232	\$ 12,232
460-90-1 Capital Projects - Airport CIPs	\$ 16,819	\$ 16,819
519-76-4 Wastewater - Collections	\$ 3,058	\$ 3,058
519-76-5 Wastewater - Treatment	\$ 3,058	\$ 3,058
530-51-1 Harbors	\$ 19,877	\$ 19,877
531-52-1 Docks - Administration	\$ 22,936	\$ 22,936
550-55-1 Bartlett Regional Hospital	\$ 44,342	\$ 44,342
560-50-1 Airport - Administration	\$ 18,348	\$ 18,348
640-44-1 Building Maintenance	\$ 1,529	\$ 1,529
680-60-1 Risk - Administration	\$ 3,058	\$ 3,058
Total	\$ 707,265	\$ 707,265

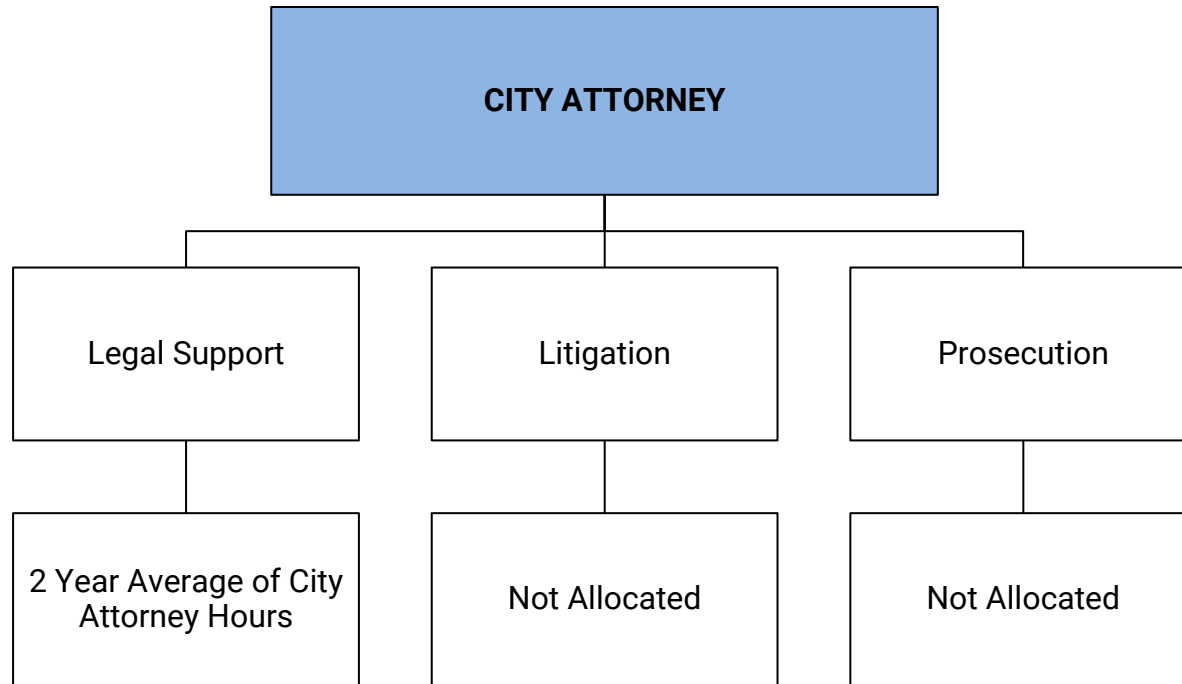
2 City Attorney

The City Attorney Department is responsible for providing the City with legal and policy making advice and support to ensure compliance with laws. Staff within this department are responsible for drafting, explaining, and enforcing laws adopted by the City and State. Costs associated with the City Attorney are allocated to Receiving Departments through the following functions:

- **Legal Support** – represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours spent by City Attorney staff per Fund / Department / Division¹.
- **Litigation** – services associated with defending the City against lawsuits and other litigation matters have not been allocated through this study as these services are for the benefit of the City and Borough, rather than specific departments or funds.
- **Prosecution** – services associated with enforcing the laws of the City, including prosecuting criminal and civil offenses have not been allocated through this plan as they benefit the City and Borough as a whole, rather than specific departments or funds.

The chart on the following page illustrates the functions and measures used to allocate City Attorney costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

¹ Hours associated with Assembly support were discounted by 50%, as this support related to legislative activities, including lobbyists and bill support.



COSTS TO BE ALLOCATED

110-11-1 City Attorney

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,258,100		\$ 2,258,100
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
110-10- Mayor and Assembly	\$ 3,368	\$ 1,219	\$ 4,587
110-12-1 City Manager		\$ 24,805	\$ 24,805
110-3- Clerk		\$ 6,864	\$ 6,864
110-8-1 Human Resources		\$ 12,739	\$ 12,739
110-06/15- MIS		\$ 162,918	\$ 162,918
110-17-3 Controller		\$ 22,368	\$ 22,368
110-17-4 Treasury		\$ 243	\$ 243
110-17-6 Purchasing		\$ 8,072	\$ 8,072
110-23-1 Library		\$ 1,007	\$ 1,007
Total Incoming Costs	<u>\$ 3,368</u>	<u>\$ 240,237</u>	<u>\$ 243,604</u>
Reimbursable Expenditures	<u>\$ 314,300</u>		
Total Cost Adjustments	<u>\$ 314,300</u>		<u>\$ 314,300</u>
Total Costs to be Allocated	<u>\$ 2,575,768</u>	<u>\$ 240,237</u>	<u>\$ 2,816,004</u>

DEPARTMENTAL EXPENSE DETAIL

110-11-1 City Attorney

Expense Type	Expense (\$)	Legal Support	Litigation	Prosecution
Personnel				
Salary and Wages	\$ 1,240,400	\$ 682,220	\$ 124,040	\$ 434,140
Benefits	\$ 600,200	\$ 330,110	\$ 60,020	\$ 210,070
Subtotal Personnel Cost	\$ 1,840,600	\$ 1,012,330	\$ 184,060	\$ 644,210
Operating Services & Supplies				
General Supplies	\$ 6,900	\$ 3,795	\$ 690	\$ 2,415
Insurance	\$ 13,300	\$ 7,315	\$ 1,330	\$ 4,655
Miscellaneous Expenses	\$ 2,500	\$ 1,375	\$ 250	\$ 875
Other Expenses	\$ 37,500	\$ 20,625	\$ 3,750	\$ 13,125
Postage	\$ 500	\$ 275	\$ 50	\$ 175
Printing	\$ 2,000	\$ 1,100	\$ 200	\$ 700
Professional	\$ 545,400	\$ 299,970	\$ 54,540	\$ 190,890
Public Utility Services	\$ 3,300	\$ 1,815	\$ 330	\$ 1,155
Reimbursable Expenses	\$ (314,300)	\$ (172,865)	\$ (31,430)	\$ (110,005)
Rentals and Leases	\$ 91,400	\$ 50,270	\$ 9,140	\$ 31,990
Repairs and Maintenance	\$ 800	\$ 440	\$ 80	\$ 280
Travel and Training	\$ 28,200	\$ 15,510	\$ 2,820	\$ 9,870
Subtotal Operating Cost	\$ 417,500	\$ 229,625	\$ 41,750	\$ 146,125
DEPARTMENTAL EXPENDITURES	\$ 2,258,100	\$ 1,241,955	\$ 225,810	\$ 790,335
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Reimbursable Expenditures	\$ 314,300	\$ 172,865	\$ 31,430	\$ 110,005
Subtotal Cost Adjustments	\$ 314,300	\$ 172,865	\$ 31,430	\$ 110,005
FUNCTIONAL COST	\$ 2,572,400	\$ 1,414,820	\$ 257,240	\$ 900,340
First Allocation				
Incoming - All Others	\$ 3,368	\$ 1,852	\$ 337	\$ 1,179
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (1,159,095)	\$ -	\$ (257,577)	\$ (901,519)
Subtotal of First Allocation	\$ 1,416,672	\$ 1,416,672	\$ -	\$ -
Second Allocation				
Incoming - All Others	\$ 240,237	\$ 132,130	\$ 24,024	\$ 84,083
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (108,106)	\$ -	\$ (24,024)	\$ (84,083)
Subtotal of Second Allocation	\$ 132,130	\$ 132,130	\$ -	\$ -
TOTAL ALLOCATED	\$ 1,548,802	\$ 1,548,802	\$ -	\$ -

110-11-1 City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legal Support							
110-10- Mayor and Assembly	504.40	6.895%	\$ 97,673		\$ 97,673		\$ 97,673
110-12-1 City Manager	382.89	5.234%	\$ 74,145		\$ 74,145	\$ 7,427	\$ 81,572
110-3- Clerk	641.49	8.768%	\$ 124,220		\$ 124,220	\$ 12,444	\$ 136,664
110-8-1 Human Resources	155.35	2.123%	\$ 30,082		\$ 30,082	\$ 3,013	\$ 33,096
110-06/15- MIS	25.38	0.347%	\$ 4,914		\$ 4,914	\$ 492	\$ 5,406
110-17-3 Controller	1,177.61	16.097%	\$ 228,037		\$ 228,037	\$ 22,844	\$ 250,881
110-17-4 Treasury	226.00	3.089%	\$ 43,764		\$ 43,764	\$ 4,384	\$ 48,148
110-23-1 Library	4.29	0.059%	\$ 830		\$ 830	\$ 83	\$ 913
110-16-2 CDD - Planning	917.03	12.535%	\$ 177,578		\$ 177,578	\$ 17,789	\$ 195,367
110-17-2 Finance - Assessors	106.97	1.462%	\$ 20,714		\$ 20,714	\$ 2,075	\$ 22,789
110-24-1 Engineering - Administration	278.19	3.803%	\$ 53,870		\$ 53,870	\$ 5,396	\$ 59,267
120-2-1 School District - Administration	552.28	7.549%	\$ 106,946		\$ 106,946	\$ 10,713	\$ 117,659
209-22-1 Police - Administration	187.73	2.566%	\$ 36,352		\$ 36,352	\$ 3,642	\$ 39,994
209-22-7 Police - Animal Control	1.10	0.015%	\$ 213		\$ 213	\$ 21	\$ 234
209-46-1 Parks and Recreation - Administration	84.47	1.155%	\$ 16,356		\$ 16,356	\$ 1,638	\$ 17,995
209-71-1 Capital Transit - Administration	31.78	0.434%	\$ 6,154		\$ 6,154	\$ 616	\$ 6,770
209-72-1 Streets - Administration	31.78	0.434%	\$ 6,154		\$ 6,154	\$ 616	\$ 6,770
210-21-1 Fire - Administration Operations	119.79	1.637%	\$ 23,197		\$ 23,197	\$ 2,324	\$ 25,520
235-28-1 Eaglecrest - Administration	145.10	1.983%	\$ 28,097		\$ 28,097	\$ 2,815	\$ 30,912
249-46-3 Parks and Recreation - Aquatics	0.60	0.008%	\$ 116		\$ 116	\$ 12	\$ 128
271-14-1 Lands - Administration	94.21	1.288%	\$ 18,244		\$ 18,244	\$ 1,828	\$ 20,071
514-75-1 Water - Administration	31.78	0.434%	\$ 6,154		\$ 6,154	\$ 616	\$ 6,770
519-76-4 Wastewater - Collections	31.78	0.434%	\$ 6,154		\$ 6,154	\$ 616	\$ 6,770
530-51-1 Harbors	124.30	1.699%	\$ 24,069		\$ 24,069	\$ 2,411	\$ 26,480
531-52-1 Docks - Administration	124.30	1.699%	\$ 24,069		\$ 24,069	\$ 2,411	\$ 26,480
550-55-1 Bartlett Regional Hospital	724.96	9.909%	\$ 140,385		\$ 140,385	\$ 14,063	\$ 154,448
560-50-1 Airport - Administration	77.24	1.056%	\$ 14,958		\$ 14,958	\$ 1,498	\$ 16,456
602-79-1 Fleet - Administration	31.78	0.434%	\$ 6,154		\$ 6,154	\$ 616	\$ 6,770
680-60-1 Risk - Administration	501.29	6.852%	\$ 97,072		\$ 97,072	\$ 9,724	\$ 106,797
Total	7,315.85	100.000%	\$ 1,416,672	\$ -	\$ 1,416,672	\$ 132,130	\$ 1,548,802

Allocation Basis:

2 Yr Avg of City Attorney Hours

Source of Allocation:

City Attorney Log

ALLOCATION SUMMARY**110-11-1 City Attorney**

	Legal Support	Total
110-10- Mayor and Assembly	\$ 97,673	\$ 97,673
110-12-1 City Manager	\$ 81,572	\$ 81,572
110-3- Clerk	\$ 136,664	\$ 136,664
110-8-1 Human Resources	\$ 33,096	\$ 33,096
110-06/15- MIS	\$ 5,406	\$ 5,406
110-17-3 Controller	\$ 250,881	\$ 250,881
110-17-4 Treasury	\$ 48,148	\$ 48,148
110-23-1 Library	\$ 913	\$ 913
110-16-2 CDD - Planning	\$ 195,367	\$ 195,367
110-17-2 Finance - Assessors	\$ 22,789	\$ 22,789
110-24-1 Engineering - Administration	\$ 59,267	\$ 59,267
120-2-1 School District - Administration	\$ 117,659	\$ 117,659
209-22-1 Police - Administration	\$ 39,994	\$ 39,994
209-22-7 Police - Animal Control	\$ 234	\$ 234
209-46-1 Parks and Recreation - Administration	\$ 17,995	\$ 17,995
209-71-1 Capital Transit - Administration	\$ 6,770	\$ 6,770
209-72-1 Streets - Administration	\$ 6,770	\$ 6,770
210-21-1 Fire - Administration Operations	\$ 25,520	\$ 25,520
235-28-1 Eaglecrest - Administration	\$ 30,912	\$ 30,912
249-46-3 Parks and Recreation - Aquatics	\$ 128	\$ 128
271-14-1 Lands - Administration	\$ 20,071	\$ 20,071
514-75-1 Water - Administration	\$ 6,770	\$ 6,770
519-76-4 Wastewater - Collections	\$ 6,770	\$ 6,770
530-51-1 Harbors	\$ 26,480	\$ 26,480
531-52-1 Docks - Administration	\$ 26,480	\$ 26,480
550-55-1 Bartlett Regional Hospital	\$ 154,448	\$ 154,448
560-50-1 Airport - Administration	\$ 16,456	\$ 16,456
602-79-1 Fleet - Administration	\$ 6,770	\$ 6,770
680-60-1 Risk - Administration	\$ 106,797	\$ 106,797
Total	\$ 1,548,802	\$ 1,548,802

3 City Manager

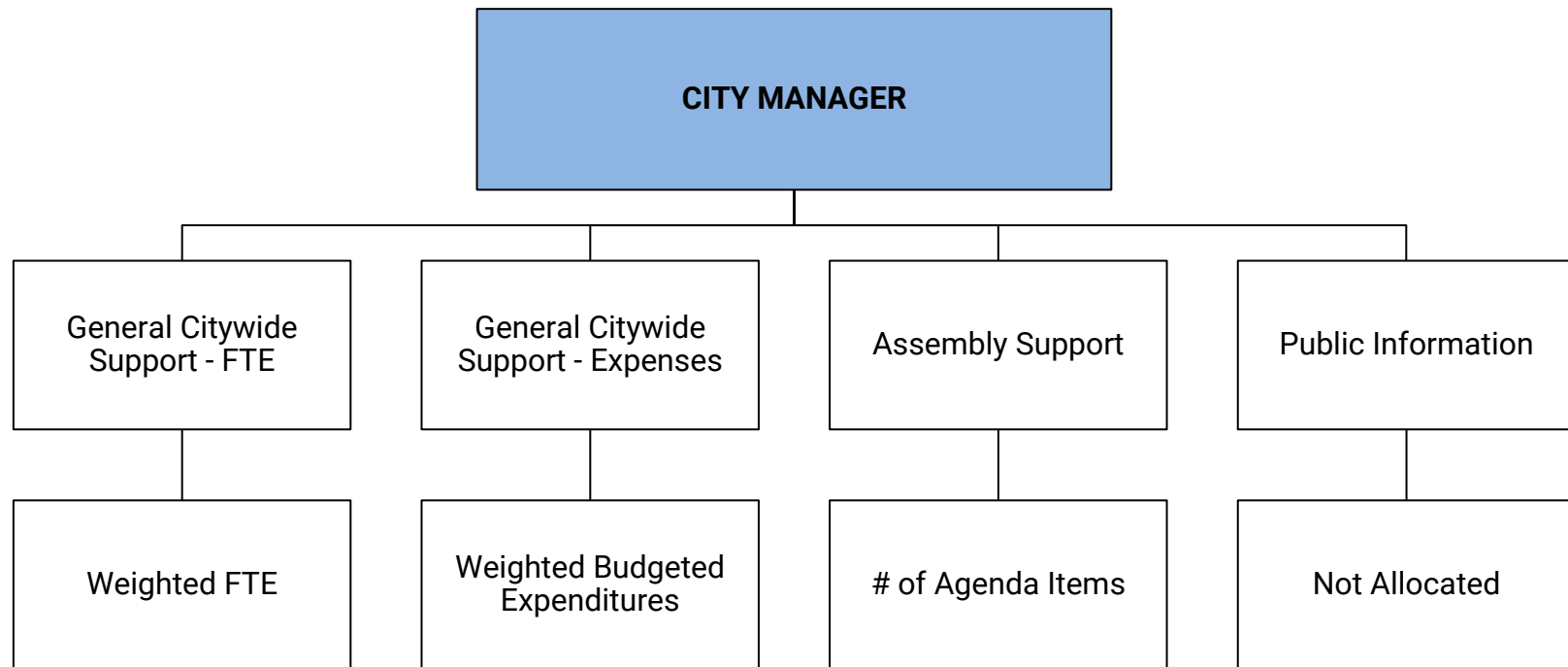
The City Manager's Department is responsible for carrying out Assembly policies and directives, by providing oversight of City and Borough assets, and working to assure fairness and consistency in all activities and responsibilities. Management and oversight is provided to all City and Borough funds and departments, helping to ensure that staff are supported in meeting the needs of the community and residents. Costs associated with the City Manager are allocated to Receiving Departments through the following functions:

- **General Citywide Support - FTE** – reflects the services and support provided to City departments through the management and oversight of City and Borough staff. This function is allocated based upon the number of full-time employees per Fund, Department, and Division².
- **General Citywide Support - Expenses** – represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon budgeted expenditures per Fund, Department, and Division³.
- **Assembly Support** – reflects the services and support associated with preparing and attending Assembly meetings, and implementation of Assembly policies and directives. This function is allocated based upon the number of agenda items per Fund, Department, and Division.
- **Public Information** – represents services and support provided to the community through the release of public information and various communication efforts. As these services benefit the community, rather than specific departments or funds, these costs have not been allocated.

² In order to provide an accurate reflection of City Manager support, FTE associated with the following receivers was weighted: School (10%), Eaglecrest (5%), Docks (10%), Hospital (10%), and Airport (10%).

³ In order to provide an accurate reflection of City Manager support, expenditures were weighted for the following receivers at 5%: School, Eaglecrest, Harbors, Docks, Hospital, and all Risk Divisions. The Marine Passenger Fee division was weighted 200%. Additionally, CIP expenditures and large one-time expenditures were excluded (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures.)

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-12-1 City Manager

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,251,500		\$ 1,251,500
Capital Outlay	<u>\$ (19,300)</u>		
Total Deductions	\$ (19,300)		\$ (19,300)
Incoming Costs			
110-10- Mayor and Assembly	\$ 55,005	\$ 19,918	\$ 74,923
110-11-1 City Attorney	\$ 74,145	\$ 7,427	\$ 81,572
110-12-1 City Manager		\$ 43,693	\$ 43,693
110-3- Clerk		\$ 8,131	\$ 8,131
110-8-1 Human Resources		\$ 9,021	\$ 9,021
110-06/15- MIS		\$ 68,148	\$ 68,148
110-17-1 Finance Administration		\$ 2,516	\$ 2,516
110-17-3 Controller		\$ 17,493	\$ 17,493
110-17-4 Treasury		\$ 13,181	\$ 13,181
110-17-6 Purchasing		\$ 7,247	\$ 7,247
110-23-1 Library		\$ 8,637	\$ 8,637
Total Incoming Costs	<u>\$ 129,150</u>	<u>\$ 205,410</u>	<u>\$ 334,560</u>
Reimbursable Expenditures	<u>\$ 432,000</u>		
Total Cost Adjustments	\$ 432,000		\$ 432,000
Total Costs to be Allocated	<u>\$ 1,793,350</u>	<u>\$ 205,410</u>	<u>\$ 1,998,760</u>

DEPARTMENTAL EXPENSE DETAIL

110-12-1 City Manager

Expense Type	Expense (\$)	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Personnel					
Salary and Wages	\$ 895,000	\$ 179,000	\$ 537,000	\$ 134,250	\$ 44,750
Benefits	\$ 426,500	\$ 85,300	\$ 255,900	\$ 63,975	\$ 21,325
Subtotal Personnel Cost	\$ 1,321,500	\$ 264,300	\$ 792,900	\$ 198,225	\$ 66,075
Operating Services & Supplies					
General Supplies	\$ 4,000	\$ 800	\$ 2,400	\$ 600	\$ 200
Insurance	\$ 14,100	\$ 2,820	\$ 8,460	\$ 2,115	\$ 705
Miscellaneous Expenses	\$ 20,000	\$ 4,000	\$ 12,000	\$ 3,000	\$ 1,000
Other Expenses	\$ 4,100	\$ 820	\$ 2,460	\$ 615	\$ 205
Postage	\$ 4,500	\$ 900	\$ 2,700	\$ 675	\$ 225
Printing	\$ 11,500	\$ 2,300	\$ 6,900	\$ 1,725	\$ 575
Professional	\$ 219,000	\$ 43,800	\$ 131,400	\$ 32,850	\$ 10,950
Public Utility Services	\$ 2,500	\$ 500	\$ 1,500	\$ 375	\$ 125
Reimbursable Expenses	\$ (432,000)	\$ (86,400)	\$ (259,200)	\$ (64,800)	\$ (21,600)
Rentals and Leases	\$ 3,100	\$ 620	\$ 1,860	\$ 465	\$ 155
Repairs and Maintenance	\$ 33,400	\$ 6,680	\$ 20,040	\$ 5,010	\$ 1,670
Travel and Training	\$ 26,500	\$ 5,300	\$ 15,900	\$ 3,975	\$ 1,325
Capital Outlay	\$ 19,300	\$ 3,860	\$ 11,580	\$ 2,895	\$ 965
Subtotal Operating Cost	\$ (70,000)	\$ (14,000)	\$ (42,000)	\$ (10,500)	\$ (3,500)
DEPARTMENTAL EXPENDITURES	\$ 1,251,500	\$ 250,300	\$ 750,900	\$ 187,725	\$ 62,575
Disallowed Costs					
Capital Outlay	\$ (19,300)	\$ (3,860)	\$ (11,580)	\$ (2,895)	\$ (965)
Subtotal Disallowed Costs	\$ (19,300)	\$ (3,860)	\$ (11,580)	\$ (2,895)	\$ (965)
Cost Adjustments					
Reimbursable Expenditures	\$ 432,000	\$ 86,400	\$ 259,200	\$ 64,800	\$ 21,600
Subtotal Cost Adjustments	\$ 432,000	\$ 86,400	\$ 259,200	\$ 64,800	\$ 21,600
FUNCTIONAL COST	\$ 1,664,200	\$ 332,840	\$ 998,520	\$ 249,630	\$ 83,210
First Allocation					
Incoming - All Others	\$ 129,150	\$ 25,830	\$ 77,490	\$ 19,372	\$ 6,457
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (89,667)	\$ -	\$ -	\$ -	\$ (89,667)
Subtotal of First Allocation	\$ 1,703,682	\$ 358,670	\$ 1,076,010	\$ 269,002	\$ -
Second Allocation					
Incoming - All Others	\$ 205,410	\$ 41,082	\$ 123,246	\$ 30,812	\$ 10,271
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (10,271)	\$ -	\$ -	\$ -	\$ (10,271)
Subtotal of Second Allocation	\$ 195,140	\$ 41,082	\$ 123,246	\$ 30,812	\$ -
TOTAL ALLOCATED	\$ 1,898,822	\$ 399,752	\$ 1,199,256	\$ 299,814	\$ -

110-12-1 City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Citywide Support - FTE							
110-10- Mayor and Assembly	9.00	1.230%	\$ 4,413		\$ 4,413		\$ 4,413
110-11-1 City Attorney	10.25	1.401%	\$ 5,026		\$ 5,026		\$ 5,026
110-12-1 City Manager	7.25	0.991%	\$ 3,555		\$ 3,555		\$ 3,555
110-7-1 Emergency Services	2.00	0.273%	\$ 981		\$ 981	\$ 117	\$ 1,097
110-3- Clerk	4.00	0.547%	\$ 1,961		\$ 1,961	\$ 233	\$ 2,194
110-8-1 Human Resources	5.80	0.793%	\$ 2,844		\$ 2,844	\$ 338	\$ 3,182
110-06/15- MIS	16.00	2.187%	\$ 7,846		\$ 7,846	\$ 932	\$ 8,778
110-17-1 Finance Administration	4.00	0.547%	\$ 1,961		\$ 1,961	\$ 233	\$ 2,194
110-17-3 Controller	12.10	1.654%	\$ 5,933		\$ 5,933	\$ 705	\$ 6,638
110-17-4 Treasury	17.00	2.324%	\$ 8,336		\$ 8,336	\$ 991	\$ 9,327
110-17-6 Purchasing	4.00	0.547%	\$ 1,961		\$ 1,961	\$ 233	\$ 2,194
110-23-1 Library	23.46	3.207%	\$ 11,504		\$ 11,504	\$ 1,367	\$ 12,871
110-4-1 Election	0.50	0.068%	\$ 245		\$ 245	\$ 29	\$ 274
110-12-2 Manager Office - Teen Health Center	1.50	0.205%	\$ 736		\$ 736	\$ 87	\$ 823
110-12-6 Manager Office - Tourism Management	1.00	0.137%	\$ 490		\$ 490	\$ 58	\$ 549
110-16-1 CDD - Administration	8.66	1.184%	\$ 4,246		\$ 4,246	\$ 505	\$ 4,751
110-16-2 CDD - Planning	10.00	1.367%	\$ 4,903		\$ 4,903	\$ 583	\$ 5,486
110-16-3 CDD - Building	6.00	0.820%	\$ 2,942		\$ 2,942	\$ 350	\$ 3,292
110-17-2 Finance - Assessors	8.00	1.094%	\$ 3,923		\$ 3,923	\$ 466	\$ 4,389
110-21-70 Fire - Sobering Center	10.00	1.367%	\$ 4,903		\$ 4,903	\$ 583	\$ 5,486
110-21-71 Fire - Mobile Integrated Health	6.00	0.820%	\$ 2,942		\$ 2,942	\$ 350	\$ 3,292
110-23-2 Library - City Museum	3.96	0.541%	\$ 1,942		\$ 1,942	\$ 231	\$ 2,173
110-24-1 Engineering - Administration	2.45	0.335%	\$ 1,201		\$ 1,201	\$ 143	\$ 1,344
110-24-2 Engineering - CIP	18.95	2.591%	\$ 9,292		\$ 9,292	\$ 1,104	\$ 10,396
110-41-1 P&R Parks and Landscape - Administration	19.45	2.659%	\$ 9,537		\$ 9,537	\$ 1,133	\$ 10,671
110-42-1 Arboretum - Administration	1.79	0.245%	\$ 878		\$ 878	\$ 104	\$ 982
110-77-1 RecycleWorks - Administration	1.20	0.164%	\$ 588		\$ 588	\$ 70	\$ 658
120-2-1 School District - Administration	65.29	8.926%	\$ 32,013		\$ 32,013	\$ 3,805	\$ 35,818
209-22-1 Police - Administration	6.15	0.841%	\$ 3,016		\$ 3,016	\$ 358	\$ 3,374
209-22-2 Police - General Operations	57.00	7.793%	\$ 27,950		\$ 27,950	\$ 3,322	\$ 31,272
209-22-5 Police - Communications	9.70	1.326%	\$ 4,756		\$ 4,756	\$ 565	\$ 5,322
209-22-8 Police - Community Services	1.00	0.137%	\$ 490		\$ 490	\$ 58	\$ 549
209-22-9 Police - System Admin/E911	5.47	0.748%	\$ 2,682		\$ 2,682	\$ 319	\$ 3,001
209-22-10 Police - Fleet	1.00	0.137%	\$ 490		\$ 490	\$ 58	\$ 549
209-22-11 Police - Electronics	1.00	0.137%	\$ 490		\$ 490	\$ 58	\$ 549
209-22-16 Police - Airport Security	5.00	0.684%	\$ 2,452		\$ 2,452	\$ 291	\$ 2,743
209-22-17 Police - Services	10.52	1.438%	\$ 5,158		\$ 5,158	\$ 613	\$ 5,772
209-46-1 Parks and Recreation - Administration	2.76	0.377%	\$ 1,353		\$ 1,353	\$ 161	\$ 1,514
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.696%	\$ 2,496		\$ 2,496	\$ 297	\$ 2,792
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	23.19	3.170%	\$ 11,371		\$ 11,371	\$ 1,351	\$ 12,723
209-46-8 Parks and Recreation - Treadwell Arena	6.48	0.886%	\$ 3,177		\$ 3,177	\$ 378	\$ 3,555

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-14 Parks and Recreation - Diamond Park Field House	4.56	0.623%	\$ 2,236		\$ 2,236	\$ 266	\$ 2,502
209-71-1 Capital Transit - Administration	3.20	0.437%	\$ 1,569		\$ 1,569	\$ 186	\$ 1,756
209-71-2 Capital Transit - Operations	29.48	4.030%	\$ 14,455		\$ 14,455	\$ 1,718	\$ 16,173
209-71-3 Capital Transit - Maintenance	7.00	0.957%	\$ 3,432		\$ 3,432	\$ 408	\$ 3,840
209-72-1 Streets - Administration	25.23	3.449%	\$ 12,371		\$ 12,371	\$ 1,470	\$ 13,842
210-21-1 Fire - Administration Operations	54.30	7.424%	\$ 26,626		\$ 26,626	\$ 3,164	\$ 29,790
235-28-1 Eaglecrest - Administration	0.25	0.034%	\$ 123		\$ 123	\$ 15	\$ 137
235-28-2 Eaglecrest - Ski Patrol	0.25	0.034%	\$ 123		\$ 123	\$ 15	\$ 138
235-28-3 Eaglecrest - Lift	0.19	0.026%	\$ 94		\$ 94	\$ 11	\$ 106
235-28-4 Eaglecrest - Mountain Maint	0.32	0.043%	\$ 155		\$ 155	\$ 18	\$ 174
235-28-5 Eaglecrest - Lodge General Operations	0.13	0.018%	\$ 64		\$ 64	\$ 8	\$ 71
235-28-6 Eaglecrest - Snow Sports School	0.31	0.043%	\$ 153		\$ 153	\$ 18	\$ 171
235-28-7 Eaglecrest - Food Service	0.05	0.007%	\$ 26		\$ 26	\$ 3	\$ 29
235-28-8 Eaglecrest - Ski Rental Shop	0.13	0.017%	\$ 62		\$ 62	\$ 7	\$ 70
235-28-9 Eaglecrest - Marketing	0.07	0.009%	\$ 33		\$ 33	\$ 4	\$ 37
249-46-3 Parks and Recreation - Aquatics	9.44	1.290%	\$ 4,626		\$ 4,626	\$ 550	\$ 5,176
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.83	2.164%	\$ 7,762		\$ 7,762	\$ 923	\$ 8,685
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.033%	\$ 118		\$ 118	\$ 14	\$ 132
271-14-1 Lands - Administration	2.90	0.396%	\$ 1,422		\$ 1,422	\$ 169	\$ 1,591
271-14-2 Lands - Quarries	0.70	0.096%	\$ 343		\$ 343	\$ 41	\$ 384
514-75-1 Water - Administration	11.90	1.627%	\$ 5,835		\$ 5,835	\$ 693	\$ 6,529
519-76-4 Wastewater - Collections	10.35	1.415%	\$ 5,075		\$ 5,075	\$ 603	\$ 5,678
519-76-5 Wastewater - Treatment	23.30	3.185%	\$ 11,425		\$ 11,425	\$ 1,358	\$ 12,783
530-51-1 Harbors	17.45	2.386%	\$ 8,557		\$ 8,557	\$ 1,017	\$ 9,573
531-52-1 Docks - Administration	1.63	0.223%	\$ 799		\$ 799	\$ 95	\$ 894
531-52-2 Docks - CIP Engineers-Dock	2.95	0.403%	\$ 1,447		\$ 1,447	\$ 172	\$ 1,618
538-24-3 WW Extension - Administration	0.60	0.082%	\$ 294		\$ 294	\$ 35	\$ 329
539-24-3 Water Extension - Eng Water Extension	0.50	0.068%	\$ 245		\$ 245	\$ 29	\$ 274
550-55-1 Bartlett Regional Hospital	67.50	9.228%	\$ 33,098		\$ 33,098	\$ 3,934	\$ 37,032
560-50-1 Airport - Administration	1.02	0.139%	\$ 500		\$ 500	\$ 59	\$ 560
560-50-2 Airport - Terminal General Operations	0.75	0.103%	\$ 368		\$ 368	\$ 44	\$ 411
560-50-3 Airport - Airfield Maintenance Shop	1.77	0.242%	\$ 868		\$ 868	\$ 103	\$ 971
602-79-1 Fleet - Administration	5.30	0.725%	\$ 2,599		\$ 2,599	\$ 309	\$ 2,908
602-79-4 Fleet - Fuel Program	0.80	0.109%	\$ 392		\$ 392	\$ 47	\$ 439
602-79-5 Fleet - Washbay	0.15	0.021%	\$ 74		\$ 74	\$ 9	\$ 82
640-44-1 Building Maintenance	11.25	1.538%	\$ 5,516		\$ 5,516	\$ 656	\$ 6,172
680-60-1 Risk - Administration	4.70	0.643%	\$ 2,305		\$ 2,305	\$ 274	\$ 2,579
680-60-6 Risk - Wellness	1.00	0.137%	\$ 490		\$ 490	\$ 58	\$ 549
Total	731.46	100.000%	\$ 358,670	\$ -	\$ 358,670	\$ 41,082	\$ 399,752

Allocation Basis:

of FTE

Source of Allocation:

Staffing File

110-12-1 City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Citywide Support - Expenses							
110-10- Mayor and Assembly	1,317,700.00	0.892%	\$ 9,593		\$ 9,593		\$ 9,593
110-11-1 City Attorney	2,481,000.00	1.679%	\$ 18,062		\$ 18,062		\$ 18,062
110-12-1 City Manager	1,661,100.00	1.124%	\$ 12,093		\$ 12,093		\$ 12,093
110-7-1 Emergency Services	576,900.00	0.390%	\$ 4,200		\$ 4,200	\$ 500	\$ 4,699
110-3- Clerk	611,600.00	0.414%	\$ 4,453		\$ 4,453	\$ 530	\$ 4,982
110-8-1 Human Resources	974,700.00	0.659%	\$ 7,096		\$ 7,096	\$ 844	\$ 7,940
110-06/15- MIS	3,727,000.00	2.522%	\$ 27,133		\$ 27,133	\$ 3,227	\$ 30,360
110-17-1 Finance Administration	728,700.00	0.493%	\$ 5,305		\$ 5,305	\$ 631	\$ 5,936
110-17-3 Controller	1,722,700.00	1.166%	\$ 12,541		\$ 12,541	\$ 1,492	\$ 14,033
110-17-4 Treasury	2,962,500.00	2.004%	\$ 21,567		\$ 21,567	\$ 2,565	\$ 24,132
110-17-6 Purchasing	556,100.00	0.376%	\$ 4,048		\$ 4,048	\$ 481	\$ 4,530
110-23-1 Library	3,411,500.00	2.308%	\$ 24,836		\$ 24,836	\$ 2,954	\$ 27,790
110-1-1 General Fund - General Fund - Non-Dept	170,000.00	0.115%	\$ 1,238		\$ 1,238	\$ 147	\$ 1,385
110-4-1 Election	267,300.00	0.181%	\$ 1,946		\$ 1,946	\$ 231	\$ 2,177
110-12-2 Manager Office - Teen Health Center	303,200.00	0.205%	\$ 2,207		\$ 2,207	\$ 263	\$ 2,470
110-12-3 Manager Office - Syst. Racism Rev.	50,000.00	0.034%	\$ 364		\$ 364	\$ 43	\$ 407
110-12-6 Manager Office - Tourism Management	576,200.00	0.390%	\$ 4,195		\$ 4,195	\$ 499	\$ 4,694
110-16-1 CDD - Administration	1,200,400.00	0.812%	\$ 8,739		\$ 8,739	\$ 1,039	\$ 9,778
110-16-2 CDD - Planning	1,677,800.00	1.135%	\$ 12,215		\$ 12,215	\$ 1,453	\$ 13,667
110-16-3 CDD - Building	912,600.00	0.617%	\$ 6,644		\$ 6,644	\$ 790	\$ 7,434
110-17-2 Finance - Assessors	1,015,100.00	0.687%	\$ 7,390		\$ 7,390	\$ 879	\$ 8,269
110-21-1 Fire - Emergency Services	6,121,400.00	4.142%	\$ 44,565		\$ 44,565	\$ 5,300	\$ 49,865
110-21-70 Fire - Sobering Center	1,247,700.00	0.844%	\$ 9,083		\$ 9,083	\$ 1,080	\$ 10,164
110-21-71 Fire - Mobile Integrated Health	870,500.00	0.589%	\$ 6,337		\$ 6,337	\$ 754	\$ 7,091
110-23-2 Library - City Museum	575,700.00	0.390%	\$ 4,191		\$ 4,191	\$ 498	\$ 4,690
110-24-1 Engineering - Administration	378,500.00	0.256%	\$ 2,756		\$ 2,756	\$ 328	\$ 3,083
110-24-2 Engineering - CIP	3,047,800.00	2.062%	\$ 22,188		\$ 22,188	\$ 2,639	\$ 24,827
110-41-1 P&R Parks and Landscape - Administration	2,762,800.00	1.869%	\$ 20,114		\$ 20,114	\$ 2,392	\$ 22,506
110-42-1 Arboretum - Administration	249,800.00	0.169%	\$ 1,819		\$ 1,819	\$ 216	\$ 2,035
110-47-1 Centennial Hall - Convention Center	651,500.00	0.441%	\$ 4,743		\$ 4,743	\$ 564	\$ 5,307
110-77-1 RecycleWorks - Administration	231,200.00	0.156%	\$ 1,683		\$ 1,683	\$ 200	\$ 1,883
110-77-2 RecycleWorks - Recycling	660,800.00	0.447%	\$ 4,811		\$ 4,811	\$ 572	\$ 5,383
110-77-3 RecycleWorks - Household Hazardous Waste	979,400.00	0.663%	\$ 7,130		\$ 7,130	\$ 848	\$ 7,978
110-77-4 RecycleWorks - Junked Vehicles	475,000.00	0.321%	\$ 3,458		\$ 3,458	\$ 411	\$ 3,869
120-2-1 School District - Administration	3,761,085.00	2.545%	\$ 27,381		\$ 27,381	\$ 3,257	\$ 30,638
120-2-2 School District - Administration	1,054,765.00	0.714%	\$ 7,679		\$ 7,679	\$ 913	\$ 8,592
209-22-1 Police - Administration	1,847,300.00	1.250%	\$ 13,449		\$ 13,449	\$ 1,599	\$ 15,048
209-22-2 Police - General Operations	10,428,300.00	7.056%	\$ 75,919		\$ 75,919	\$ 9,029	\$ 84,949
209-22-5 Police - Communications	1,325,800.00	0.897%	\$ 9,652		\$ 9,652	\$ 1,148	\$ 10,800
209-22-7 Police - Animal Control	1,485,000.00	1.005%	\$ 10,811		\$ 10,811	\$ 1,286	\$ 12,097
209-22-8 Police - Community Services	150,800.00	0.102%	\$ 1,098		\$ 1,098	\$ 131	\$ 1,228

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-9 Police - System Admin/E911	934,200.00	0.632%	\$ 6,801		\$ 6,801	\$ 809	\$ 7,610
209-22-10 Police - Fleet	357,800.00	0.242%	\$ 2,605		\$ 2,605	\$ 310	\$ 2,915
209-22-11 Police - Electronics	257,000.00	0.174%	\$ 1,871		\$ 1,871	\$ 223	\$ 2,094
209-22-12 Police - Travel and Training	195,900.00	0.133%	\$ 1,426		\$ 1,426	\$ 170	\$ 1,596
209-22-14 Police - Grants	361,600.00	0.245%	\$ 2,632		\$ 2,632	\$ 313	\$ 2,946
209-22-16 Police - Airport Security	911,600.00	0.617%	\$ 6,637		\$ 6,637	\$ 789	\$ 7,426
209-22-17 Police - Services	1,795,600.00	1.215%	\$ 13,072		\$ 13,072	\$ 1,555	\$ 14,627
209-46-1 Parks and Recreation - Administration	574,000.00	0.388%	\$ 4,179		\$ 4,179	\$ 497	\$ 4,676
209-46-2 Parks and Recreation - Areawide Recreation	595,100.00	0.403%	\$ 4,332		\$ 4,332	\$ 515	\$ 4,848
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	1,181,300.00	0.799%	\$ 8,600		\$ 8,600	\$ 1,023	\$ 9,623
209-46-7-4 Parks and Recreation - Youth Sports	194,400.00	0.132%	\$ 1,415		\$ 1,415	\$ 168	\$ 1,584
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	779,000.00	0.527%	\$ 5,671		\$ 5,671	\$ 674	\$ 6,346
209-46-8 Parks and Recreation - Treadwell Arena	930,500.00	0.630%	\$ 6,774		\$ 6,774	\$ 806	\$ 7,580
209-46-9 Parks and Recreation - Youth Scholarships	12,000.00	0.008%	\$ 87		\$ 87	\$ 10	\$ 98
209-46-12 Parks and Recreation - Youth Activities	332,500.00	0.225%	\$ 2,421		\$ 2,421	\$ 288	\$ 2,709
209-46-14 Parks and Recreation - Diamond Park Field House	455,700.00	0.308%	\$ 3,318		\$ 3,318	\$ 395	\$ 3,712
209-71-1 Capital Transit - Administration	1,817,900.00	1.230%	\$ 13,235		\$ 13,235	\$ 1,574	\$ 14,809
209-71-2 Capital Transit - Operations	4,383,700.00	2.966%	\$ 31,914		\$ 31,914	\$ 3,796	\$ 35,709
209-71-3 Capital Transit - Maintenance	1,404,600.00	0.950%	\$ 10,226		\$ 10,226	\$ 1,216	\$ 11,442
209-71-4 Capital Transit - Downtown Center	108,300.00	0.073%	\$ 788		\$ 788	\$ 94	\$ 882
209-71-5 Capital Transit - Valley Center	77,800.00	0.053%	\$ 566		\$ 566	\$ 67	\$ 634
209-72-1 Streets - Administration	6,908,100.00	4.674%	\$ 50,292		\$ 50,292	\$ 5,981	\$ 56,273
210-21-1 Fire - Administration Operations	5,703,300.00	3.859%	\$ 41,521		\$ 41,521	\$ 4,938	\$ 46,459
215-1-1 Sales Tax	1,416,400.00	0.958%	\$ 10,312		\$ 10,312	\$ 1,226	\$ 11,538
216-1-1 Hotel Tax	58,800.00	0.040%	\$ 428		\$ 428	\$ 51	\$ 479
221-1-1 Tobacco Tax	71,400.00	0.048%	\$ 520		\$ 520	\$ 62	\$ 582
225-1-1 Marine Passenger Fees	4,965,000.00	3.359%	\$ 36,146		\$ 36,146	\$ 4,299	\$ 40,445
232-52-1 Port Development Fee	20,100.00	0.014%	\$ 146		\$ 146	\$ 17	\$ 164
235-28-1 Eaglecrest - Administration	67,620.00	0.046%	\$ 492		\$ 492	\$ 59	\$ 551
235-28-2 Eaglecrest - Ski Patrol	14,350.00	0.010%	\$ 104		\$ 104	\$ 12	\$ 117
235-28-3 Eaglecrest - Lift	7,925.00	0.005%	\$ 58		\$ 58	\$ 7	\$ 65
235-28-4 Eaglecrest - Mountain Maint	29,560.00	0.020%	\$ 215		\$ 215	\$ 26	\$ 241
235-28-5 Eaglecrest - Lodge General Operations	13,785.00	0.009%	\$ 100		\$ 100	\$ 12	\$ 112
235-28-6 Eaglecrest - Snow Sports School	15,800.00	0.011%	\$ 115		\$ 115	\$ 14	\$ 129
235-28-7 Eaglecrest - Food Service	9,725.00	0.007%	\$ 71		\$ 71	\$ 8	\$ 79
235-28-8 Eaglecrest - Ski Rental Shop	8,090.00	0.005%	\$ 59		\$ 59	\$ 7	\$ 66
235-28-9 Eaglecrest - Marketing	8,435.00	0.006%	\$ 61		\$ 61	\$ 7	\$ 69
235-28-11 Eaglecrest - Building Maint	5,875.00	0.004%	\$ 43		\$ 43	\$ 5	\$ 48
235-28-12 Eaglecrest - Vehicle Maint	6,000.00	0.004%	\$ 44		\$ 44	\$ 5	\$ 49
249-46-3 Parks and Recreation - Aquatics	1,064,600.00	0.720%	\$ 7,750		\$ 7,750	\$ 922	\$ 8,672
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,756,300.00	1.188%	\$ 12,786		\$ 12,786	\$ 1,521	\$ 14,307
270-48-1 Downtown Parking - Marine Parking Garage	767,900.00	0.520%	\$ 5,590		\$ 5,590	\$ 665	\$ 6,255
271-14-1 Lands - Administration	766,500.00	0.519%	\$ 5,580		\$ 5,580	\$ 664	\$ 6,244
271-14-2 Lands - Quarries	230,200.00	0.156%	\$ 1,676		\$ 1,676	\$ 199	\$ 1,875

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
276-2-1 Affordable Housing - Operations	25,800.00	0.017%	\$ 188		\$ 188	\$ 22	\$ 210
276-2-2 Affordable Housing - Mobile Home Loans	30,000.00	0.020%	\$ 218		\$ 218	\$ 26	\$ 244
514-75-1 Water - Administration	3,499,400.00	2.368%	\$ 25,476		\$ 25,476	\$ 3,030	\$ 28,506
519-76-4 Wastewater - Collections	2,234,100.00	1.512%	\$ 16,265		\$ 16,265	\$ 1,934	\$ 18,199
519-76-5 Wastewater - Treatment	10,173,600.00	6.883%	\$ 74,065		\$ 74,065	\$ 8,809	\$ 82,874
530-51-1 Harbors	206,980.00	0.140%	\$ 1,507		\$ 1,507	\$ 179	\$ 1,686
531-52-1 Docks - Administration	121,560.00	0.082%	\$ 885		\$ 885	\$ 105	\$ 990
531-52-2 Docks - CIP Engineers-Dock	175.00	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
538-24-3 WW Extension - Administration	94,400.00	0.064%	\$ 687		\$ 687	\$ 82	\$ 769
539-24-3 Water Extension - Eng Water Extension	90,700.00	0.061%	\$ 660		\$ 660	\$ 79	\$ 739
550-55-1 Bartlett Regional Hospital	7,043,965.00	4.766%	\$ 51,281		\$ 51,281	\$ 6,099	\$ 57,380
560-50-1 Airport - Administration	1,426,400.00	0.965%	\$ 10,384		\$ 10,384	\$ 1,235	\$ 11,619
560-50-2 Airport - Terminal General Operations	1,510,900.00	1.022%	\$ 11,000		\$ 11,000	\$ 1,308	\$ 12,308
560-50-3 Airport - Airfield Maintenance Shop	4,162,800.00	2.816%	\$ 30,306		\$ 30,306	\$ 3,604	\$ 33,910
560-50-4 Airport - ARFF	1,466,800.00	0.992%	\$ 10,678		\$ 10,678	\$ 1,270	\$ 11,949
560-50-5 Airport - Airport Security	965,500.00	0.653%	\$ 7,029		\$ 7,029	\$ 836	\$ 7,865
560-50-8 Airport - Airport Landside	46,000.00	0.031%	\$ 335		\$ 335	\$ 40	\$ 375
560-50-13 PFAS Cleanup	20,000.00	0.014%	\$ 146		\$ 146	\$ 17	\$ 163
602-79-1 Fleet - Administration	1,424,500.00	0.964%	\$ 10,371		\$ 10,371	\$ 1,233	\$ 11,604
602-79-2 Fleet - Replacement Program	131,200.00	0.089%	\$ 955		\$ 955	\$ 114	\$ 1,069
602-79-4 Fleet - Fuel Program	1,257,700.00	0.851%	\$ 9,156		\$ 9,156	\$ 1,089	\$ 10,245
602-79-5 Fleet - Washbay	42,600.00	0.029%	\$ 310		\$ 310	\$ 37	\$ 347
640-44-1 Building Maintenance	3,235,900.00	2.189%	\$ 23,558		\$ 23,558	\$ 2,802	\$ 26,360
680-60-1 Risk - Administration	42,720.00	0.029%	\$ 311		\$ 311	\$ 37	\$ 348
680-60-2 Risk - Workers Comp	87,745.00	0.059%	\$ 639		\$ 639	\$ 76	\$ 715
680-60-3 Risk - General Liability	66,000.00	0.045%	\$ 480		\$ 480	\$ 57	\$ 538
680-60-3 Risk - Auto	3,130.00	0.002%	\$ 23		\$ 23	\$ 3	\$ 25
680-60-4 Risk - Property	126,700.00	0.086%	\$ 922		\$ 922	\$ 110	\$ 1,032
680-60-4 Risk - EE Practice	1,750.00	0.001%	\$ 13		\$ 13	\$ 2	\$ 14
680-60-5 Risk - Special Policy	39,180.00	0.027%	\$ 285		\$ 285	\$ 34	\$ 319
680-60-6 Risk - Health	1,364,235.00	0.923%	\$ 9,932		\$ 9,932	\$ 1,181	\$ 11,113
680-60-6 Risk - Life	26,450.00	0.018%	\$ 193		\$ 193	\$ 23	\$ 215
680-60-6 Risk - Wellness	11,550.00	0.008%	\$ 84		\$ 84	\$ 10	\$ 94
680-60-6 Risk - EAP	1,940.00	0.001%	\$ 14		\$ 14	\$ 2	\$ 16
680-60-7 Risk - UI CBJ	3,750.00	0.003%	\$ 27		\$ 27	\$ 3	\$ 31
680-60-7 Risk - UI BRH	3,750.00	0.003%	\$ 27		\$ 27	\$ 3	\$ 31
680-60-8 Risk - Cafeteria Plan CBJ	800.00	0.001%	\$ 6		\$ 6	\$ 1	\$ 7
680-60-8 Depndnt Care Astnc Component	25,000.00	0.017%	\$ 182		\$ 182	\$ 22	\$ 204
Total	147,801,195.00	100.000%	\$ 1,076,010	\$ -	\$ 1,076,010	\$ 123,246	\$ 1,199,256

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

Budgeted Expenditures

110-12-1 City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Assembly Support							
110-10- Mayor and Assembly	28.00	5.957%	\$ 16,026		\$ 16,026		\$ 16,026
110-11-1 City Attorney	3.00	0.638%	\$ 1,717		\$ 1,717		\$ 1,717
110-12-1 City Manager	49.00	10.426%	\$ 28,045		\$ 28,045		\$ 28,045
110-3- Clerk	25.00	5.319%	\$ 14,309		\$ 14,309	\$ 1,975	\$ 16,284
110-8-1 Human Resources	3.00	0.638%	\$ 1,717		\$ 1,717	\$ 237	\$ 1,954
110-17-1 Finance Administration	32.00	6.809%	\$ 18,315		\$ 18,315	\$ 2,528	\$ 20,843
110-17-3 Controller	3.00	0.638%	\$ 1,717		\$ 1,717	\$ 237	\$ 1,954
110-17-4 Treasury	14.00	2.979%	\$ 8,013		\$ 8,013	\$ 1,106	\$ 9,119
110-17-6 Purchasing	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
110-16-1 CDD - Administration	6.00	1.277%	\$ 3,434		\$ 3,434	\$ 474	\$ 3,908
110-16-2 CDD - Planning	31.00	6.596%	\$ 17,743		\$ 17,743	\$ 2,449	\$ 20,192
110-16-3 CDD - Building	2.00	0.426%	\$ 1,145		\$ 1,145	\$ 158	\$ 1,303
110-17-2 Finance - Assessors	4.00	0.851%	\$ 2,289		\$ 2,289	\$ 316	\$ 2,605
110-24-1 Engineering - Administration	23.00	4.894%	\$ 13,164		\$ 13,164	\$ 1,817	\$ 14,981
110-24-2 Engineering - CIP	6.00	1.277%	\$ 3,434		\$ 3,434	\$ 474	\$ 3,908
110-77-1 RecycleWorks - Administration	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
110-77-4 RecycleWorks - Junked Vehicles	3.00	0.638%	\$ 1,717		\$ 1,717	\$ 237	\$ 1,954
120-2-1 School District - Administration	19.00	4.043%	\$ 10,875		\$ 10,875	\$ 1,501	\$ 12,376
209-22-1 Police - Administration	5.00	1.064%	\$ 2,862		\$ 2,862	\$ 395	\$ 3,257
209-46-1 Parks and Recreation - Administration	8.00	1.702%	\$ 4,579		\$ 4,579	\$ 632	\$ 5,211
209-46-12 Parks and Recreation - Youth Activities	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
209-71-1 Capital Transit - Administration	5.00	1.064%	\$ 2,862		\$ 2,862	\$ 395	\$ 3,257
209-71-5 Capital Transit - Valley Center	2.00	0.426%	\$ 1,145		\$ 1,145	\$ 158	\$ 1,303
209-72-1 Streets - Administration	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
215-1-1 Sales Tax	7.00	1.489%	\$ 4,006		\$ 4,006	\$ 553	\$ 4,559
216-1-1 Hotel Tax	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
235-28-1 Eaglecrest - Administration	23.00	4.894%	\$ 13,164		\$ 13,164	\$ 1,817	\$ 14,981
249-46-3 Parks and Recreation - Aquatics	3.00	0.638%	\$ 1,717		\$ 1,717	\$ 237	\$ 1,954
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.426%	\$ 1,145		\$ 1,145	\$ 158	\$ 1,303
271-14-1 Lands - Administration	22.00	4.681%	\$ 12,592		\$ 12,592	\$ 1,738	\$ 14,330
276-2-1 Affordable Housing - Operations	16.00	3.404%	\$ 9,158		\$ 9,158	\$ 1,264	\$ 10,422
401-90-1 Capital Projects - School CIPs	5.00	1.064%	\$ 2,862		\$ 2,862	\$ 395	\$ 3,257
404-90-1 Capital Projects - Community Development CIPs	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
406-90-1 Capital Projects - Parks and Rec CIPs	3.00	0.638%	\$ 1,717		\$ 1,717	\$ 237	\$ 1,954
414-90-1 Capital Projects - Water CIPs	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
419-90-1 Capital Projects - Wastewater CIPs	3.00	0.638%	\$ 1,717		\$ 1,717	\$ 237	\$ 1,954
430-90-1 Capital Projects - Harbors CIPs	9.00	1.915%	\$ 5,151		\$ 5,151	\$ 711	\$ 5,862
431-90-1 Capital Projects - Docks CIPs	4.00	0.851%	\$ 2,289		\$ 2,289	\$ 316	\$ 2,605
450-90-1 Capital Projects - Hospital CIPs	8.00	1.702%	\$ 4,579		\$ 4,579	\$ 632	\$ 5,211
460-90-1 Capital Projects - Airport CIPs	11.00	2.340%	\$ 6,296		\$ 6,296	\$ 869	\$ 7,165
519-76-4 Wastewater - Collections	2.00	0.426%	\$ 1,145		\$ 1,145	\$ 158	\$ 1,303

110-12-1 City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
519-76-5 Wastewater - Treatment	2.00	0.426%	\$ 1,145		\$ 1,145	\$ 158	\$ 1,303
530-51-1 Harbors	13.00	2.766%	\$ 7,440		\$ 7,440	\$ 1,027	\$ 8,468
531-52-1 Docks - Administration	15.00	3.191%	\$ 8,585		\$ 8,585	\$ 1,185	\$ 9,770
550-55-1 Bartlett Regional Hospital	29.00	6.170%	\$ 16,598		\$ 16,598	\$ 2,291	\$ 18,889
560-50-1 Airport - Administration	12.00	2.553%	\$ 6,868		\$ 6,868	\$ 948	\$ 7,816
640-44-1 Building Maintenance	1.00	0.213%	\$ 572		\$ 572	\$ 79	\$ 651
680-60-1 Risk - Administration	2.00	0.426%	\$ 1,145		\$ 1,145	\$ 158	\$ 1,303
Total	470.00	100.000%	\$ 269,002	\$ -	\$ 269,002	\$ 30,812	\$ 299,814

Allocation Basis:

of Agenda Items

Source of Allocation:

Agenda Report

ALLOCATION SUMMARY**110-12-1 City Manager**

	<u>General Citywide Support</u>	<u>General Citywide Support - Expenses</u>	<u>Assembly Support</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 4,413	\$ 9,593	\$ 16,026	\$ 30,032
110-11-1 City Attorney	\$ 5,026	\$ 18,062	\$ 1,717	\$ 24,805
110-12-1 City Manager	\$ 3,555	\$ 12,093	\$ 28,045	\$ 43,693
110-7-1 Emergency Services	\$ 1,097	\$ 4,699	\$ -	\$ 5,797
110-3- Clerk	\$ 2,194	\$ 4,982	\$ 16,284	\$ 23,460
110-8-1 Human Resources	\$ 3,182	\$ 7,940	\$ 1,954	\$ 13,076
110-06/15- MIS	\$ 8,778	\$ 30,360	\$ -	\$ 39,138
110-17-1 Finance Administration	\$ 2,194	\$ 5,936	\$ 20,843	\$ 28,974
110-17-3 Controller	\$ 6,638	\$ 14,033	\$ 1,954	\$ 22,625
110-17-4 Treasury	\$ 9,327	\$ 24,132	\$ 9,119	\$ 42,578
110-17-6 Purchasing	\$ 2,194	\$ 4,530	\$ 651	\$ 7,376
110-23-1 Library	\$ 12,871	\$ 27,790	\$ -	\$ 40,661
110-1-1 General Fund - General Fund - Non-Dept	\$ -	\$ 1,385	\$ -	\$ 1,385
110-4-1 Election	\$ 274	\$ 2,177	\$ -	\$ 2,452
110-12-2 Manager Office - Teen Health Center	\$ 823	\$ 2,470	\$ -	\$ 3,293
110-12-3 Manager Office - Syst. Racism Rev.	\$ -	\$ 407	\$ -	\$ 407
110-12-6 Manager Office - Tourism Management	\$ 549	\$ 4,694	\$ -	\$ 5,242
110-16-1 CDD - Administration	\$ 4,751	\$ 9,778	\$ 3,908	\$ 18,438
110-16-2 CDD - Planning	\$ 5,486	\$ 13,667	\$ 20,192	\$ 39,345
110-16-3 CDD - Building	\$ 3,292	\$ 7,434	\$ 1,303	\$ 12,028
110-17-2 Finance - Assessors	\$ 4,389	\$ 8,269	\$ 2,605	\$ 15,263
110-21-1 Fire - Emergency Services	\$ -	\$ 49,865	\$ -	\$ 49,865
110-21-70 Fire - Sobering Center	\$ 5,486	\$ 10,164	\$ -	\$ 15,650
110-21-71 Fire - Mobile Integrated Health	\$ 3,292	\$ 7,091	\$ -	\$ 10,383
110-23-2 Library - City Museum	\$ 2,173	\$ 4,690	\$ -	\$ 6,862
110-24-1 Engineering - Administration	\$ 1,344	\$ 3,083	\$ 14,981	\$ 19,408
110-24-2 Engineering - CIP	\$ 10,396	\$ 24,827	\$ 3,908	\$ 39,132
110-41-1 P&R Parks and Landscape - Administration	\$ 10,671	\$ 22,506	\$ -	\$ 33,176
110-42-1 Arboretum - Administration	\$ 982	\$ 2,035	\$ -	\$ 3,017
110-47-1 Centennial Hall - Convention Center	\$ -	\$ 5,307	\$ -	\$ 5,307
110-77-1 RecycleWorks - Administration	\$ 658	\$ 1,883	\$ 651	\$ 3,193

ALLOCATION SUMMARY

110-12-1 City Manager

	<u>General Citywide Support</u>	<u>General Citywide Support - Expenses</u>	<u>Assembly Support</u>	<u>Total</u>
110-77-2 RecycleWorks - Recycling	\$ -	\$ 5,383	\$ -	\$ 5,383
110-77-3 RecycleWorks - Household Hazardous Waste	\$ -	\$ 7,978	\$ -	\$ 7,978
110-77-4 RecycleWorks - Junked Vehicles	\$ -	\$ 3,869	\$ 1,954	\$ 5,823
120-2-1 School District - Administration	\$ 35,818	\$ 30,638	\$ 12,376	\$ 78,831
120-2-2 School District - Administration	\$ -	\$ 8,592	\$ -	\$ 8,592
209-22-1 Police - Administration	\$ 3,374	\$ 15,048	\$ 3,257	\$ 21,679
209-22-2 Police - General Operations	\$ 31,272	\$ 84,949	\$ -	\$ 116,220
209-22-5 Police - Communications	\$ 5,322	\$ 10,800	\$ -	\$ 16,122
209-22-7 Police - Animal Control	\$ -	\$ 12,097	\$ -	\$ 12,097
209-22-8 Police - Community Services	\$ 549	\$ 1,228	\$ -	\$ 1,777
209-22-9 Police - System Admin/E911	\$ 3,001	\$ 7,610	\$ -	\$ 10,611
209-22-10 Police - Fleet	\$ 549	\$ 2,915	\$ -	\$ 3,463
209-22-11 Police - Electronics	\$ 549	\$ 2,094	\$ -	\$ 2,642
209-22-12 Police - Travel and Training	\$ -	\$ 1,596	\$ -	\$ 1,596
209-22-14 Police - Grants	\$ -	\$ 2,946	\$ -	\$ 2,946
209-22-16 Police - Airport Security	\$ 2,743	\$ 7,426	\$ -	\$ 10,169
209-22-17 Police - Services	\$ 5,772	\$ 14,627	\$ -	\$ 20,398
209-46-1 Parks and Recreation - Administration	\$ 1,514	\$ 4,676	\$ 5,211	\$ 11,401
209-46-2 Parks and Recreation - Areawide Recreation	\$ 2,792	\$ 4,848	\$ -	\$ 7,640
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	\$ 12,723	\$ 9,623	\$ -	\$ 22,345
209-46-7-4 Parks and Recreation - Youth Sports	\$ -	\$ 1,584	\$ -	\$ 1,584
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	\$ -	\$ 6,346	\$ -	\$ 6,346
209-46-8 Parks and Recreation - Treadwell Arena	\$ 3,555	\$ 7,580	\$ -	\$ 11,135
209-46-9 Parks and Recreation - Youth Scholarships	\$ -	\$ 98	\$ -	\$ 98
209-46-12 Parks and Recreation - Youth Activities	\$ -	\$ 2,709	\$ 651	\$ 3,360
209-46-14 Parks and Recreation - Diamond Park Field House	\$ 2,502	\$ 3,712	\$ -	\$ 6,214
209-71-1 Capital Transit - Administration	\$ 1,756	\$ 14,809	\$ 3,257	\$ 19,821
209-71-2 Capital Transit - Operations	\$ 16,173	\$ 35,709	\$ -	\$ 51,883
209-71-3 Capital Transit - Maintenance	\$ 3,840	\$ 11,442	\$ -	\$ 15,282
209-71-4 Capital Transit - Downtown Center	\$ -	\$ 882	\$ -	\$ 882
209-71-5 Capital Transit - Valley Center	\$ -	\$ 634	\$ 1,303	\$ 1,936
209-72-1 Streets - Administration	\$ 13,842	\$ 56,273	\$ 651	\$ 70,766

ALLOCATION SUMMARY**110-12-1 City Manager**

	<u>General Citywide Support</u>	<u>General Citywide Support - Expenses</u>	<u>Assembly Support</u>	<u>Total</u>
210-21-1 Fire - Administration Operations	\$ 29,790	\$ 46,459	\$ -	\$ 76,249
215-1-1 Sales Tax	\$ -	\$ 11,538	\$ 4,559	\$ 16,097
216-1-1 Hotel Tax	\$ -	\$ 479	\$ 651	\$ 1,130
221-1-1 Tobacco Tax	\$ -	\$ 582	\$ -	\$ 582
225-1-1 Marine Passenger Fees	\$ -	\$ 40,445	\$ -	\$ 40,445
232-52-1 Port Development Fee	\$ -	\$ 164	\$ -	\$ 164
235-28-1 Eaglecrest - Administration	\$ 137	\$ 551	\$ 14,981	\$ 15,669
235-28-2 Eaglecrest - Ski Patrol	\$ 138	\$ 117	\$ -	\$ 255
235-28-3 Eaglecrest - Lift	\$ 106	\$ 65	\$ -	\$ 170
235-28-4 Eaglecrest - Mountain Maint	\$ 174	\$ 241	\$ -	\$ 415
235-28-5 Eaglecrest - Lodge General Operations	\$ 71	\$ 112	\$ -	\$ 184
235-28-6 Eaglecrest - Snow Sports School	\$ 171	\$ 129	\$ -	\$ 299
235-28-7 Eaglecrest - Food Service	\$ 29	\$ 79	\$ -	\$ 108
235-28-8 Eaglecrest - Ski Rental Shop	\$ 70	\$ 66	\$ -	\$ 136
235-28-9 Eaglecrest - Marketing	\$ 37	\$ 69	\$ -	\$ 106
235-28-11 Eaglecrest - Building Maint	\$ -	\$ 48	\$ -	\$ 48
235-28-12 Eaglecrest - Vehicle Maint	\$ -	\$ 49	\$ -	\$ 49
249-46-3 Parks and Recreation - Aquatics	\$ 5,176	\$ 8,672	\$ 1,954	\$ 15,803
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ 8,685	\$ 14,307	\$ -	\$ 22,991
270-48-1 Downtown Parking - Marine Parking Garage	\$ 132	\$ 6,255	\$ 1,303	\$ 7,690
271-14-1 Lands - Administration	\$ 1,591	\$ 6,244	\$ 14,330	\$ 22,165
271-14-2 Lands - Quarries	\$ 384	\$ 1,875	\$ -	\$ 2,259
276-2-1 Affordable Housing - Operations	\$ -	\$ 210	\$ 10,422	\$ 10,632
276-2-2 Affordable Housing - Mobile Home Loans	\$ -	\$ 244	\$ -	\$ 244
401-90-1 Capital Projects - School CIPs	\$ -	\$ -	\$ 3,257	\$ 3,257
404-90-1 Capital Projects - Community Development CIPs	\$ -	\$ -	\$ 651	\$ 651
406-90-1 Capital Projects - Parks and Rec CIPs	\$ -	\$ -	\$ 1,954	\$ 1,954
414-90-1 Capital Projects - Water CIPs	\$ -	\$ -	\$ 651	\$ 651
419-90-1 Capital Projects - Wastewater CIPs	\$ -	\$ -	\$ 1,954	\$ 1,954
430-90-1 Capital Projects - Harbors CIPs	\$ -	\$ -	\$ 5,862	\$ 5,862
431-90-1 Capital Projects - Docks CIPs	\$ -	\$ -	\$ 2,605	\$ 2,605
450-90-1 Capital Projects - Hospital CIPs	\$ -	\$ -	\$ 5,211	\$ 5,211

ALLOCATION SUMMARY**110-12-1 City Manager**

	<u>General Citywide Support</u>	<u>General Citywide Support - Expenses</u>	<u>Assembly Support</u>	<u>Total</u>
460-90-1 Capital Projects - Airport CIPs	\$ -	\$ -	\$ 7,165	\$ 7,165
514-75-1 Water - Administration	\$ 6,529	\$ 28,506	\$ -	\$ 35,035
519-76-4 Wastewater - Collections	\$ 5,678	\$ 18,199	\$ 1,303	\$ 25,180
519-76-5 Wastewater - Treatment	\$ 12,783	\$ 82,874	\$ 1,303	\$ 96,959
530-51-1 Harbors	\$ 9,573	\$ 1,686	\$ 8,468	\$ 19,727
531-52-1 Docks - Administration	\$ 894	\$ 990	\$ 9,770	\$ 11,654
531-52-2 Docks - CIP Engineers-Dock	\$ 1,618	\$ 1	\$ -	\$ 1,620
538-24-3 WW Extension - Administration	\$ 329	\$ 769	\$ -	\$ 1,098
539-24-3 Water Extension - Eng Water Extension	\$ 274	\$ 739	\$ -	\$ 1,013
550-55-1 Bartlett Regional Hospital	\$ 37,032	\$ 57,380	\$ 18,889	\$ 113,301
560-50-1 Airport - Administration	\$ 560	\$ 11,619	\$ 7,816	\$ 19,995
560-50-2 Airport - Terminal General Operations	\$ 411	\$ 12,308	\$ -	\$ 12,719
560-50-3 Airport - Airfield Maintenance Shop	\$ 971	\$ 33,910	\$ -	\$ 34,881
560-50-4 Airport - ARFF	\$ -	\$ 11,949	\$ -	\$ 11,949
560-50-5 Airport - Airport Security	\$ -	\$ 7,865	\$ -	\$ 7,865
560-50-8 Airport - Airport Landside	\$ -	\$ 375	\$ -	\$ 375
560-50-13 PFAS Cleanup	\$ -	\$ 163	\$ -	\$ 163
602-79-1 Fleet - Administration	\$ 2,908	\$ 11,604	\$ -	\$ 14,512
602-79-2 Fleet - Replacement Program	\$ -	\$ 1,069	\$ -	\$ 1,069
602-79-4 Fleet - Fuel Program	\$ 439	\$ 10,245	\$ -	\$ 10,684
602-79-5 Fleet - Washbay	\$ 82	\$ 347	\$ -	\$ 429
640-44-1 Building Maintenance	\$ 6,172	\$ 26,360	\$ 651	\$ 33,183
680-60-1 Risk - Administration	\$ 2,579	\$ 348	\$ 1,303	\$ 4,229
680-60-2 Risk - Workers Comp	\$ -	\$ 715	\$ -	\$ 715
680-60-3 Risk - General Liability	\$ -	\$ 538	\$ -	\$ 538
680-60-3 Risk - Auto	\$ -	\$ 25	\$ -	\$ 25
680-60-4 Risk - Property	\$ -	\$ 1,032	\$ -	\$ 1,032
680-60-4 Risk - EE Practice	\$ -	\$ 14	\$ -	\$ 14
680-60-5 Risk - Special Policy	\$ -	\$ 319	\$ -	\$ 319
680-60-6 Risk - Health	\$ -	\$ 11,113	\$ -	\$ 11,113
680-60-6 Risk - Life	\$ -	\$ 215	\$ -	\$ 215
680-60-6 Risk - Wellness	\$ 549	\$ 94	\$ -	\$ 643

ALLOCATION SUMMARY

110-12-1 City Manager

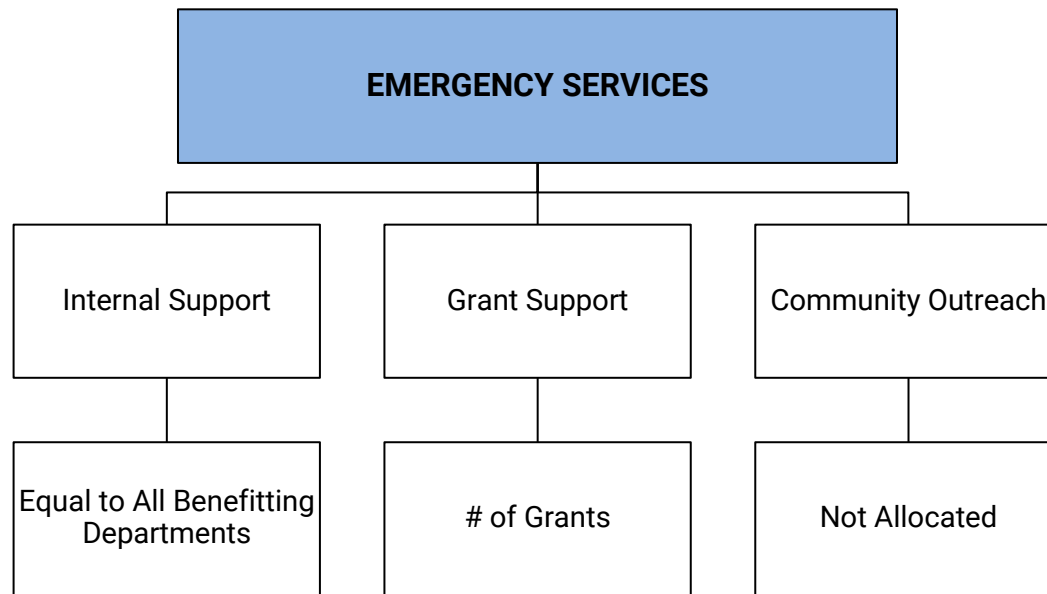
	<u>General Citywide Support</u>	<u>General Citywide Support - Expenses</u>	<u>Assembly Support</u>	<u>Total</u>
680-60-6 Risk - EAP	\$ -	\$ 16	\$ -	\$ 16
680-60-7 Risk - UI CBJ	\$ -	\$ 31	\$ -	\$ 31
680-60-7 Risk - UI BRH	\$ -	\$ 31	\$ -	\$ 31
680-60-8 Risk - Cafeteria Plan CBJ	\$ -	\$ 7	\$ -	\$ 7
680-60-8 Depndnt Care Astnc Component	\$ -	\$ 204	\$ -	\$ 204
Total	\$ 399,752	\$ 1,199,256	\$ 299,814	\$ 1,898,822

4 Emergency Services

The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large Citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

- **Internal Support** – represents services associated with planning for emergencies by developing procedures, providing trainings and exercises, and planning for mitigation, response, and recovery efforts. This function is allocated equally to all benefitting Departments.
- **Community Outreach** – relates to communicating with the community on emergency preparedness efforts as well as providing trainings and information. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.
- **Grant Support** – represents support associated with overseeing and managing emergency related grants. This function is allocated based on the number of grants per Fund / Department / Division.

The chart on the following page illustrates the functions and measures used to allocate Emergency Services costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-7-1 Emergency Services

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 998,500		\$ 998,500
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
110-12-1 City Manager	\$ 5,181	\$ 616	\$ 5,797
110-7-1 Emergency Services		\$ 16,292	\$ 16,292
110-3- Clerk		\$ 9,001	\$ 9,001
110-8-1 Human Resources		\$ 2,479	\$ 2,479
110-17-3 Controller		\$ 34,569	\$ 34,569
110-17-4 Treasury		\$ 2,375	\$ 2,375
110-17-6 Purchasing		\$ 3,806	\$ 3,806
110-23-1 Library		\$ 1,409	\$ 1,409
Total Incoming Costs	<u>\$ 5,181</u>	<u>\$ 70,547</u>	<u>\$ 75,728</u>
Revenues	<u>\$ (877,900)</u>		
Total Cost Adjustments	<u>\$ (877,900)</u>		<u>\$ (877,900)</u>
Total Costs to be Allocated	<u>\$ 125,781</u>	<u>\$ 70,547</u>	<u>\$ 196,328</u>

DEPARTMENTAL EXPENSE DETAIL

110-7-1 Emergency Services

Expense Type	Expense (\$)	Internal Support	Grant Support	Community Outreach
Personnel				
Salary and Wages	\$ 227,100	\$ 68,130	\$ 68,130	\$ 90,840
Benefits	\$ 120,400	\$ 36,120	\$ 36,120	\$ 48,160
Subtotal Personnel Cost	\$ 347,500	\$ 104,250	\$ 104,250	\$ 139,000
Operating Services & Supplies				
General Supplies	\$ 5,400	\$ 1,620	\$ 1,620	\$ 2,160
Insurance	\$ 15,700	\$ 4,710	\$ 4,710	\$ 6,280
Miscellaneous Expenses	\$ 2,300	\$ 690	\$ 690	\$ 920
Other Expenses	\$ 200	\$ 60	\$ 60	\$ 80
Postage	\$ 500	\$ 150	\$ 150	\$ 200
Printing	\$ 19,000	\$ 5,700	\$ 5,700	\$ 7,600
Rentals and Leases	\$ 7,600	\$ 2,280	\$ 2,280	\$ 3,040
Travel and Training	\$ 186,300	\$ 55,890	\$ 55,890	\$ 74,520
Capital Outlay	\$ 414,000	\$ 124,200	\$ 124,200	\$ 165,600
Subtotal Operating Cost	\$ 651,000	\$ 195,300	\$ 195,300	\$ 260,400
DEPARTMENTAL EXPENDITURES	\$ 998,500	\$ 299,550	\$ 299,550	\$ 399,400
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Revenues	\$ (877,900)	\$ (263,370)	\$ (263,370)	\$ (351,160)
Subtotal Cost Adjustments	\$ (877,900)	\$ (263,370)	\$ (263,370)	\$ (351,160)
FUNCTIONAL COST	\$ 120,600	\$ 36,180	\$ 36,180	\$ 48,240
First Allocation				
Incoming - All Others	\$ 5,181	\$ 1,554	\$ 1,554	\$ 2,072
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (50,312)	\$ -	\$ -	\$ (50,312)
Subtotal of First Allocation	\$ 75,468	\$ 37,734	\$ 37,734	\$ -
Second Allocation				
Incoming - All Others	\$ 70,547	\$ 21,164	\$ 21,164	\$ 28,219
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (28,219)	\$ -	\$ -	\$ (28,219)
Subtotal of Second Allocation	\$ 42,328	\$ 21,164	\$ 21,164	\$ -
TOTAL ALLOCATED	\$ 117,797	\$ 58,898	\$ 58,898	\$ -

110-7-1 Emergency Services

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Internal Support							
110-7-1 Emergency Services	1.00	20.000%	\$ 7,547		\$ 7,547		\$ 7,547
110-06/15- MIS	1.00	20.000%	\$ 7,547		\$ 7,547	\$ 5,291	\$ 12,838
110-24-1 Engineering - Administration	1.00	20.000%	\$ 7,547		\$ 7,547	\$ 5,291	\$ 12,838
209-22-1 Police - Administration	1.00	20.000%	\$ 7,547		\$ 7,547	\$ 5,291	\$ 12,838
210-21-1 Fire - Administration Operations	1.00	20.000%	\$ 7,547		\$ 7,547	\$ 5,291	\$ 12,838
Total	5.00	100.000%	\$ 37,734	\$ -	\$ 37,734	\$ 21,164	\$ 58,898

Allocation Basis:

Equal to all Benefitting Depts

110-7-1 Emergency Services

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Grant Support							
110-7-1 Emergency Services	1.81	23.175%	\$ 8,745		\$ 8,745		\$ 8,745
110-06/15- MIS	0.55	7.042%	\$ 2,657		\$ 2,657	\$ 1,940	\$ 4,597
110-24-1 Engineering - Administration	0.45	5.762%	\$ 2,174		\$ 2,174	\$ 1,587	\$ 3,761
209-22-1 Police - Administration	2.89	37.004%	\$ 13,963		\$ 13,963	\$ 10,194	\$ 24,157
210-21-1 Fire - Administration Operations	2.11	27.017%	\$ 10,195		\$ 10,195	\$ 7,443	\$ 17,637
Total	7.81	100.000%	\$ 37,734	\$ -	\$ 37,734	\$ 21,164	\$ 58,898

Allocation Basis:

of Emergency Service Grants

Source of Allocation:

Grant Log

ALLOCATION SUMMARY

110-7-1 Emergency Services

	<u>Internal Support</u>	<u>Grant Support</u>	<u>Total</u>
110-7-1 Emergency Services	\$ 7,547	\$ 8,745	\$ 16,292
110-06/15- MIS	\$ 12,838	\$ 4,597	\$ 17,435
110-24-1 Engineering - Administration	\$ 12,838	\$ 3,761	\$ 16,599
209-22-1 Police - Administration	\$ 12,838	\$ 24,157	\$ 36,995
210-21-1 Fire - Administration Operations	\$ 12,838	\$ 17,637	\$ 30,475
Total	<u>\$ 58,898</u>	<u>\$ 58,898</u>	<u>\$ 117,797</u>

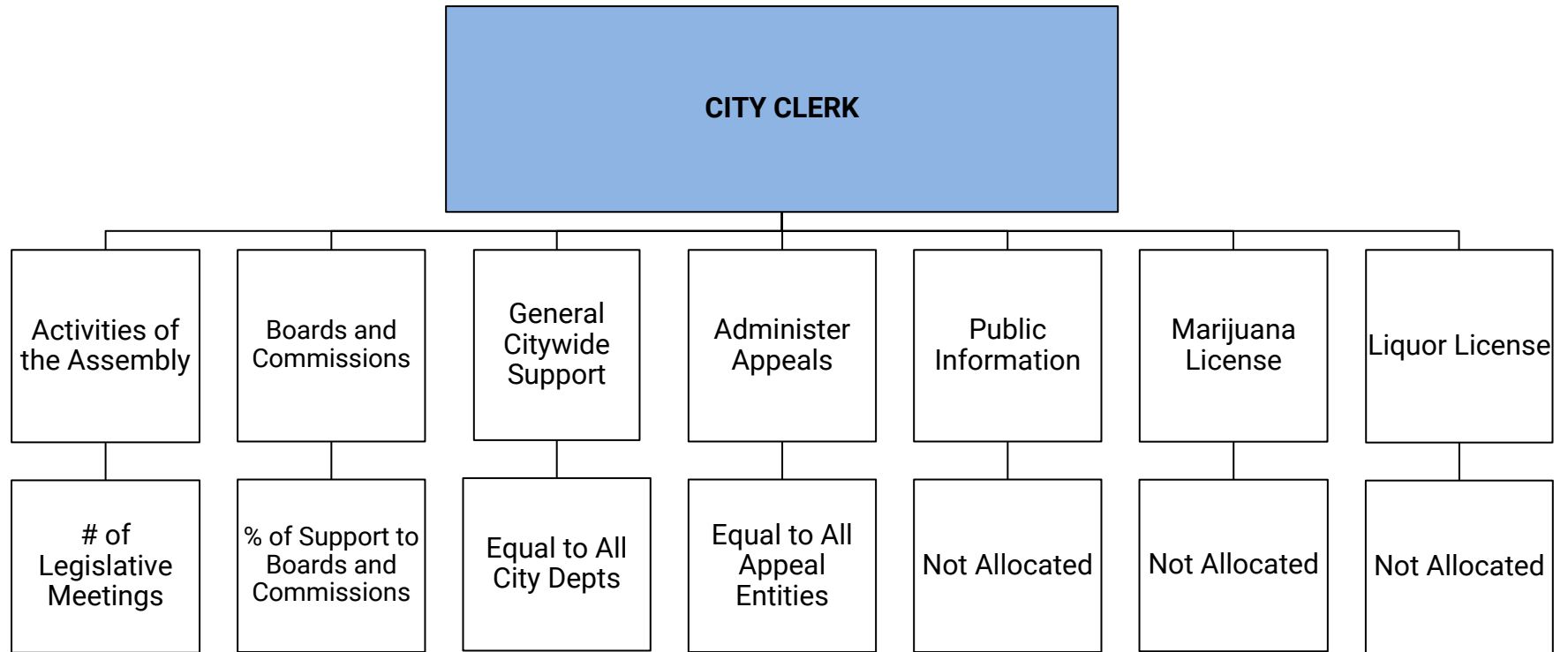
5 City Clerk

The City Clerk's Office provides administrative support to the Assembly, staff, the community, and Boards and Commissions. The Department is responsible for administering local elections, administering activities of the Assembly, responding to public records requests, and administering liquor and gaming license review. Costs associated with the City Clerk are allocated to Receiving Departments through the following functions:

- **Activities of the Assembly** – represents preparation of activity packets for the Assembly, preparing the Assembly budget, and keeping a record of minutes, legislation, and notices of decisions. This function is allocated based upon the number of legislative (commission, committee, and mayor and assembly) meetings per Fund / Department / Division.
- **Boards and Commissions** – represents preparation and management of Boards and Commissions activity packets, minutes, and elections. This function is allocated based on the percent of support to boards and commissions per Fund / Department / Division.
- **General Citywide Support** – represents management and oversight of maintaining Citywide records and managing an office tracking system. This function is allocated equally to all City departments.
- **Administer Appeals** – represents managing the appeal status of appeals made to the Assembly relating to decisions made by the Planning Commission and other Boards. This function is allocated equally to all appeal entities.
- **Public Information** – represents support and services associated with responding to public records requests. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.
- **Marijuana License** – represents support and services associated with administering and managing requests for marijuana licenses within the City. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.
- **Liquor License** – represents support and services associated with administering and managing requests for liquor licenses with the City. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate City Clerk costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following

the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-3- Clerk

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 516,100		\$ 516,100
Capital Outlay	<u>\$ (1,500)</u>		
Total Deductions	<u>\$ (1,500)</u>		\$ (1,500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 28,064	\$ 10,162	\$ 38,226
110-11-1 City Attorney	\$ 124,220	\$ 12,444	\$ 136,664
110-12-1 City Manager	\$ 20,723	\$ 2,738	\$ 23,460
110-3- Clerk		\$ 5,597	\$ 5,597
110-8-1 Human Resources		\$ 5,004	\$ 5,004
110-06/15- MIS		\$ 104,174	\$ 104,174
110-17-1 Finance Administration		\$ 5,033	\$ 5,033
110-17-3 Controller		\$ 10,114	\$ 10,114
110-17-4 Treasury		\$ 56	\$ 56
110-17-6 Purchasing		\$ 1,723	\$ 1,723
110-23-1 Library		\$ 4,429	\$ 4,429
Total Incoming Costs	<u>\$ 173,007</u>	<u>\$ 161,474</u>	<u>\$ 334,481</u>
Revenues	\$ (1,000)		
Reimbursable Expenditures	<u>\$ 97,000</u>		
Total Cost Adjustments	<u>\$ 96,000</u>		\$ 96,000
Total Costs to be Allocated	<u>\$ 783,607</u>	<u>\$ 161,474</u>	<u>\$ 945,081</u>

DEPARTMENTAL EXPENSE DETAIL

110-3- Clerk

Personnel	Expense Type	Expense (\$)	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License
Salary and Wages		\$ 321,500	\$ 112,525	\$ 80,375	\$ 64,300	\$ 16,075	\$ 32,150	\$ 8,038	\$ 8,038
Benefits		\$ 188,200	\$ 65,870	\$ 47,050	\$ 37,640	\$ 9,410	\$ 18,820	\$ 4,705	\$ 4,705
Subtotal Personnel Cost		\$ 509,700	\$ 178,395	\$ 127,425	\$ 101,940	\$ 25,485	\$ 50,970	\$ 12,743	\$ 12,743
Operating Services & Supplies									
Advertising		\$ 40,300	\$ 14,105	\$ 10,075	\$ 8,060	\$ 2,015	\$ 4,030	\$ 1,008	\$ 1,008
General Supplies		\$ 1,300	\$ 455	\$ 325	\$ 260	\$ 65	\$ 130	\$ 33	\$ 33
Insurance		\$ 6,800	\$ 2,380	\$ 1,700	\$ 1,360	\$ 340	\$ 680	\$ 170	\$ 170
Other Expenses		\$ 1,500	\$ 525	\$ 375	\$ 300	\$ 75	\$ 150	\$ 38	\$ 38
Postage		\$ 400	\$ 140	\$ 100	\$ 80	\$ 20	\$ 40	\$ 10	\$ 10
Printing		\$ 2,500	\$ 875	\$ 625	\$ 500	\$ 125	\$ 250	\$ 63	\$ 63
Professional		\$ 8,500	\$ 2,975	\$ 2,125	\$ 1,700	\$ 425	\$ 850	\$ 213	\$ 213
Public Utility Services		\$ 200	\$ 70	\$ 50	\$ 40	\$ 10	\$ 20	\$ 5	\$ 5
Reimbursable Expenses		\$ (97,000)	\$ (33,950)	\$ (24,250)	\$ (19,400)	\$ (4,850)	\$ (9,700)	\$ (2,425)	\$ (2,425)
Rentals and Leases		\$ 4,500	\$ 1,575	\$ 1,125	\$ 900	\$ 225	\$ 450	\$ 113	\$ 113
Repairs and Maintenance		\$ 8,400	\$ 2,940	\$ 2,100	\$ 1,680	\$ 420	\$ 840	\$ 210	\$ 210
Travel and Training		\$ 27,500	\$ 9,625	\$ 6,875	\$ 5,500	\$ 1,375	\$ 2,750	\$ 688	\$ 688
Capital Outlay		\$ 1,500	\$ 525	\$ 375	\$ 300	\$ 75	\$ 150	\$ 38	\$ 38
Subtotal Operating Cost		\$ 6,400	\$ 2,240	\$ 1,600	\$ 1,280	\$ 320	\$ 640	\$ 160	\$ 160
DEPARTMENTAL EXPENDITURES		\$ 516,100	\$ 180,635	\$ 129,025	\$ 103,220	\$ 25,805	\$ 51,610	\$ 12,903	\$ 12,903
Disallowed Costs									
Capital Outlay		\$ (1,500)	\$ (525)	\$ (375)	\$ (300)	\$ (75)	\$ (150)	\$ (38)	\$ (38)
Subtotal Disallowed Costs		\$ (1,500)	\$ (525)	\$ (375)	\$ (300)	\$ (75)	\$ (150)	\$ (38)	\$ (38)
Cost Adjustments									
Revenues		\$ (1,000)	\$ (350)	\$ (250)	\$ (200)	\$ (50)	\$ (100)	\$ (25)	\$ (25)
Reimbursable Expenditures		\$ 97,000	\$ 33,950	\$ 24,250	\$ 19,400	\$ 4,850	\$ 9,700	\$ 2,425	\$ 2,425
Subtotal Cost Adjustments		\$ 96,000	\$ 33,600	\$ 24,000	\$ 19,200	\$ 4,800	\$ 9,600	\$ 2,400	\$ 2,400
FUNCTIONAL COST		\$ 610,600	\$ 213,710	\$ 152,650	\$ 122,120	\$ 30,530	\$ 61,060	\$ 15,265	\$ 15,265
First Allocation									
Incoming - All Others		\$ 173,007	\$ 60,552	\$ 43,252	\$ 34,601	\$ 8,650	\$ 17,301	\$ 4,325	\$ 4,325
Reallocate Admin Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs		\$ (117,541)	\$ -	\$ -	\$ -	\$ -	\$ (78,361)	\$ (19,590)	\$ (19,590)
Subtotal of First Allocation		\$ 666,066	\$ 274,262	\$ 195,902	\$ 156,721	\$ 39,180	\$ -	\$ -	\$ -
Second Allocation									
Incoming - All Others		\$ 161,474	\$ 56,516	\$ 40,369	\$ 32,295	\$ 8,074	\$ 16,147	\$ 4,037	\$ 4,037
Reallocate Admin Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs		\$ (24,221)	\$ -	\$ -	\$ -	\$ -	\$ (16,147)	\$ (4,037)	\$ (4,037)
Subtotal of Second Allocation		\$ 137,253	\$ 56,516	\$ 40,369	\$ 32,295	\$ 8,074	\$ -	\$ -	\$ -
TOTAL ALLOCATED		\$ 803,319	\$ 330,778	\$ 236,270	\$ 189,016	\$ 47,254	\$ -	\$ -	\$ -

110-3- Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Activities of the Assembly							
110-10- Mayor and Assembly	67.00	15.473%	\$ 42,438		\$ 42,438		\$ 42,438
110-11-1 City Attorney	2.00	0.462%	\$ 1,267		\$ 1,267		\$ 1,267
110-12-1 City Manager	4.00	0.924%	\$ 2,534		\$ 2,534		\$ 2,534
110-7-1 Emergency Services	11.00	2.540%	\$ 6,967		\$ 6,967		\$ 6,967
110-8-1 Human Resources	16.00	3.695%	\$ 10,134		\$ 10,134	\$ 2,591	\$ 12,725
110-17-1 Finance Administration	28.00	6.467%	\$ 17,735		\$ 17,735	\$ 4,534	\$ 22,269
110-12-3 Manager Office - Syst. Racism Rev.	19.00	4.388%	\$ 12,035		\$ 12,035	\$ 3,077	\$ 15,111
110-16-1 CDD - Administration	24.00	5.543%	\$ 15,202		\$ 15,202	\$ 3,886	\$ 19,088
110-16-2 CDD - Planning	70.00	16.166%	\$ 44,338		\$ 44,338	\$ 11,336	\$ 55,674
110-16-3 CDD - Building	1.00	0.231%	\$ 633		\$ 633	\$ 162	\$ 795
110-24-1 Engineering - Administration	15.00	3.464%	\$ 9,501		\$ 9,501	\$ 2,429	\$ 11,930
110-42-1 Arboretum - Administration	2.00	0.462%	\$ 1,267		\$ 1,267	\$ 324	\$ 1,591
209-46-1 Parks and Recreation - Administration	8.00	1.848%	\$ 5,067		\$ 5,067	\$ 1,295	\$ 6,363
209-46-12 Parks and Recreation - Youth Activities	9.00	2.079%	\$ 5,701		\$ 5,701	\$ 1,457	\$ 7,158
235-28-1 Eaglecrest - Administration	23.00	5.312%	\$ 14,568		\$ 14,568	\$ 3,725	\$ 18,293
249-46-3 Parks and Recreation - Aquatics	7.00	1.617%	\$ 4,434		\$ 4,434	\$ 1,134	\$ 5,567
271-14-1 Lands - Administration	12.00	2.771%	\$ 7,601		\$ 7,601	\$ 1,943	\$ 9,544
514-75-1 Water - Administration	7.00	1.617%	\$ 4,434		\$ 4,434	\$ 1,134	\$ 5,567
530-51-1 Harbors	14.00	3.233%	\$ 8,868		\$ 8,868	\$ 2,267	\$ 11,135
531-52-1 Docks - Administration	14.00	3.233%	\$ 8,868		\$ 8,868	\$ 2,267	\$ 11,135
550-55-1 Bartlett Regional Hospital	62.00	14.319%	\$ 39,271		\$ 39,271	\$ 10,040	\$ 49,311
560-50-1 Airport - Administration	18.00	4.157%	\$ 11,401		\$ 11,401	\$ 2,915	\$ 14,316
Total	433.00	100.000%	\$ 274,262	\$ -	\$ 274,262	\$ 56,516	\$ 330,778

Allocation Basis:

of Legislative Meetings

Source of Allocation:

Meeting Schedule

110-3- Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Boards and Commissions							
110-10- Mayor and Assembly	5.50	38.062%	\$ 74,565		\$ 74,565		\$ 74,565
110-7-1 Emergency Services	0.15	1.038%	\$ 2,034		\$ 2,034		\$ 2,034
110-8-1 Human Resources	1.50	10.381%	\$ 20,336		\$ 20,336	\$ 6,881	\$ 27,217
110-17-1 Finance Administration	0.25	1.730%	\$ 3,389		\$ 3,389	\$ 1,147	\$ 4,536
110-17-4 Treasury	1.00	6.920%	\$ 13,557		\$ 13,557	\$ 4,587	\$ 18,145
110-17-6 Purchasing	1.00	6.920%	\$ 13,557		\$ 13,557	\$ 4,587	\$ 18,145
110-23-1 Library	0.05	0.346%	\$ 678		\$ 678	\$ 229	\$ 907
110-16-2 CDD - Planning	0.30	2.076%	\$ 4,067		\$ 4,067	\$ 1,376	\$ 5,443
110-16-3 CDD - Building	1.10	7.612%	\$ 14,913		\$ 14,913	\$ 5,046	\$ 19,959
110-17-2 Finance - Assessors	1.00	6.920%	\$ 13,557		\$ 13,557	\$ 4,587	\$ 18,145
110-24-1 Engineering - Administration	0.25	1.730%	\$ 3,389		\$ 3,389	\$ 1,147	\$ 4,536
110-77-1 RecycleWorks - Administration	0.03	0.231%	\$ 452		\$ 452	\$ 153	\$ 605
209-22-7 Police - Animal Control	1.00	6.920%	\$ 13,557		\$ 13,557	\$ 4,587	\$ 18,145
209-46-1 Parks and Recreation - Administration	0.10	0.692%	\$ 1,356		\$ 1,356	\$ 459	\$ 1,814
209-46-12 Parks and Recreation - Youth Activities	0.10	0.692%	\$ 1,356		\$ 1,356	\$ 459	\$ 1,814
235-28-1 Eaglecrest - Administration	0.20	1.384%	\$ 2,711		\$ 2,711	\$ 917	\$ 3,629
271-14-1 Lands - Administration	0.25	1.730%	\$ 3,389		\$ 3,389	\$ 1,147	\$ 4,536
514-75-1 Water - Administration	0.03	0.231%	\$ 452		\$ 452	\$ 153	\$ 605
519-76-4 Wastewater - Collections	0.03	0.231%	\$ 452		\$ 452	\$ 153	\$ 605
530-51-1 Harbors	0.10	0.692%	\$ 1,356		\$ 1,356	\$ 459	\$ 1,814
531-52-1 Docks - Administration	0.10	0.692%	\$ 1,356		\$ 1,356	\$ 459	\$ 1,814
550-55-1 Bartlett Regional Hospital	0.20	1.384%	\$ 2,711		\$ 2,711	\$ 917	\$ 3,629
560-50-1 Airport - Administration	0.20	1.384%	\$ 2,711		\$ 2,711	\$ 917	\$ 3,629
Total	14.45	100.000%	\$ 195,902	\$ -	\$ 195,902	\$ 40,369	\$ 236,270

Allocation Basis:

% of Support to Boards and Commissions

Source of Allocation:

Boards and Commissions Report

110-3- Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Citywide Support							
110-10- Mayor and Assembly	1.00	3.571%	\$ 5,597		\$ 5,597		\$ 5,597
110-11-1 City Attorney	1.00	3.571%	\$ 5,597		\$ 5,597		\$ 5,597
110-12-1 City Manager	1.00	3.571%	\$ 5,597		\$ 5,597		\$ 5,597
110-3- Clerk	1.00	3.571%	\$ 5,597		\$ 5,597		\$ 5,597
110-8-1 Human Resources	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
110-06/15- MIS	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
110-17-1 Finance Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
110-23-1 Library	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
110-16-1 CDD - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
110-24-1 Engineering - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
110-77-1 RecycleWorks - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
120-2-1 School District - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
209-22-1 Police - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
209-46-1 Parks and Recreation - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
209-71-1 Capital Transit - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
209-72-1 Streets - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
210-21-1 Fire - Administration Operations	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
225-1-1 Marine Passenger Fees	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
235-28-1 Eaglecrest - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
271-14-1 Lands - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
514-75-1 Water - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
519-76-4 Wastewater - Collections	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
530-51-1 Harbors	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
531-52-1 Docks - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
550-55-1 Bartlett Regional Hospital	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
560-50-1 Airport - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
602-79-1 Fleet - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
680-60-1 Risk - Administration	1.00	3.571%	\$ 5,597		\$ 5,597	\$ 1,346	\$ 6,943
Total	28.00	100.000%	\$ 156,721	\$ -	\$ 156,721	\$ 32,295	\$ 189,016

Allocation Basis:

Equal to All City Depts

110-3- Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Administer Appeals							
110-17-4 Treasury	1.00	20.000%	\$ 7,836		\$ 7,836	\$ 1,615	\$ 9,451
110-17-6 Purchasing	1.00	20.000%	\$ 7,836		\$ 7,836	\$ 1,615	\$ 9,451
110-16-3 CDD - Building	1.00	20.000%	\$ 7,836		\$ 7,836	\$ 1,615	\$ 9,451
110-17-2 Finance - Assessors	1.00	20.000%	\$ 7,836		\$ 7,836	\$ 1,615	\$ 9,451
209-22-1 Police - Administration	1.00	20.000%	\$ 7,836		\$ 7,836	\$ 1,615	\$ 9,451
Total	5.00	100.000%	\$ 39,180	\$ -	\$ 39,180	\$ 8,074	\$ 47,254

Allocation Basis:

Equal to all Appeal Entities

ALLOCATION SUMMARY

110-3- Clerk

	<u>Activities of the Assembly</u>	<u>Boards and Commissions</u>	<u>General Citywide Support</u>	<u>Administer Appeals</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 42,438	\$ 74,565	\$ 5,597	\$ -	\$ 122,600
110-11-1 City Attorney	\$ 1,267	\$ -	\$ 5,597	\$ -	\$ 6,864
110-12-1 City Manager	\$ 2,534	\$ -	\$ 5,597	\$ -	\$ 8,131
110-7-1 Emergency Services	\$ 6,967	\$ 2,034	\$ -	\$ -	\$ 9,001
110-3- Clerk	\$ -	\$ -	\$ 5,597	\$ -	\$ 5,597
110-8-1 Human Resources	\$ 12,725	\$ 27,217	\$ 6,943	\$ -	\$ 46,885
110-06/15- MIS	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
110-17-1 Finance Administration	\$ 22,269	\$ 4,536	\$ 6,943	\$ -	\$ 33,748
110-17-4 Treasury	\$ -	\$ 18,145	\$ -	\$ 9,451	\$ 27,595
110-17-6 Purchasing	\$ -	\$ 18,145	\$ -	\$ 9,451	\$ 27,595
110-23-1 Library	\$ -	\$ 907	\$ 6,943	\$ -	\$ 7,850
110-12-3 Manager Office - Syst. Racism Rev.	\$ 15,111	\$ -	\$ -	\$ -	\$ 15,111
110-16-1 CDD - Administration	\$ 19,088	\$ -	\$ 6,943	\$ -	\$ 26,031
110-16-2 CDD - Planning	\$ 55,674	\$ 5,443	\$ -	\$ -	\$ 61,117
110-16-3 CDD - Building	\$ 795	\$ 19,959	\$ -	\$ 9,451	\$ 30,205
110-17-2 Finance - Assessors	\$ -	\$ 18,145	\$ -	\$ 9,451	\$ 27,595
110-24-1 Engineering - Administration	\$ 11,930	\$ 4,536	\$ 6,943	\$ -	\$ 23,409
110-42-1 Arboretum - Administration	\$ 1,591	\$ -	\$ -	\$ -	\$ 1,591
110-77-1 RecycleWorks - Administration	\$ -	\$ 605	\$ 6,943	\$ -	\$ 7,548
120-2-1 School District - Administration	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
209-22-1 Police - Administration	\$ -	\$ -	\$ 6,943	\$ 9,451	\$ 16,394
209-22-7 Police - Animal Control	\$ -	\$ 18,145	\$ -	\$ -	\$ 18,145
209-46-1 Parks and Recreation - Administration	\$ 6,363	\$ 1,814	\$ 6,943	\$ -	\$ 15,120
209-46-12 Parks and Recreation - Youth Activities	\$ 7,158	\$ 1,814	\$ -	\$ -	\$ 8,972
209-71-1 Capital Transit - Administration	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
209-72-1 Streets - Administration	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
210-21-1 Fire - Administration Operations	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
225-1-1 Marine Passenger Fees	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
235-28-1 Eaglecrest - Administration	\$ 18,293	\$ 3,629	\$ 6,943	\$ -	\$ 28,864
249-46-3 Parks and Recreation - Aquatics	\$ 5,567	\$ -	\$ -	\$ -	\$ 5,567

ALLOCATION SUMMARY

110-3- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
271-14-1 Lands - Administration	\$ 9,544	\$ 4,536	\$ 6,943	\$ -	\$ 21,023
514-75-1 Water - Administration	\$ 5,567	\$ 605	\$ 6,943	\$ -	\$ 13,115
519-76-4 Wastewater - Collections	\$ -	\$ 605	\$ 6,943	\$ -	\$ 7,548
530-51-1 Harbors	\$ 11,135	\$ 1,814	\$ 6,943	\$ -	\$ 19,892
531-52-1 Docks - Administration	\$ 11,135	\$ 1,814	\$ 6,943	\$ -	\$ 19,892
550-55-1 Bartlett Regional Hospital	\$ 49,311	\$ 3,629	\$ 6,943	\$ -	\$ 59,883
560-50-1 Airport - Administration	\$ 14,316	\$ 3,629	\$ 6,943	\$ -	\$ 24,888
602-79-1 Fleet - Administration	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
680-60-1 Risk - Administration	\$ -	\$ -	\$ 6,943	\$ -	\$ 6,943
Total	\$ 330,778	\$ 236,270	\$ 189,016	\$ 47,254	\$ 803,319

6 Human Resources

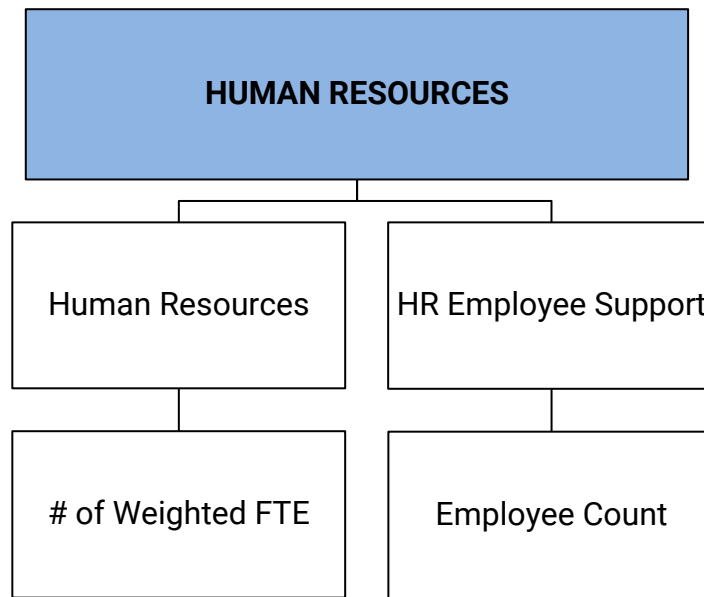
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following functions:

- **Human Resources** – represents services and support associated with general human resources functions including trainings, health and wellness programs, and employee and labor relations. This function is allocated based on the number of full-time equivalent employees per Fund, Department, and Division⁴.
- **HR Employee Support** – represents support associated with payroll and benefits that are directly driven by the number of total employees (full-time, part-time, or temporary) within each Fund, Department, and Division. This function is allocated based on employee count per Fund / Department / Division⁵.

The chart on the following page illustrates the functions and measures used to allocate Human Resources costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

⁴ In order to provide an accurate reflection of Human Resources support, full time employee counts were weighted by two (2) for the following receivers: Police Operations, Police Communications, Capital Transit Operations, Streets Admin, Fire Admin, Water Admin, and Wastewater Treatment. Full time employee counts for School and Hospital were not included, as these departments do not receive support from Human Resources.

⁵ Employee counts for School and Hospital were not included, as Human Resources does not provide support to these departments.



COSTS TO BE ALLOCATED**110-8-1 Human Resources**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 823,800		\$ 823,800
Capital Outlay	<u>\$ (1,600)</u>		
Total Deductions	\$ (1,600)		\$ (1,600)
Incoming Costs			
110-10- Mayor and Assembly	\$ 3,368	\$ 1,219	\$ 4,587
110-11-1 City Attorney	\$ 30,082	\$ 3,013	\$ 33,096
110-12-1 City Manager	\$ 11,657	\$ 1,419	\$ 13,076
110-3- Clerk	\$ 36,067	\$ 10,818	\$ 46,885
110-8-1 Human Resources		\$ 7,245	\$ 7,245
110-06/15- MIS		\$ 100,135	\$ 100,135
110-17-3 Controller		\$ 12,976	\$ 12,976
110-17-4 Treasury		\$ 82	\$ 82
110-17-6 Purchasing		\$ 862	\$ 862
110-23-1 Library		\$ 5,581	\$ 5,581
Total Incoming Costs	<u>\$ 81,174</u>	<u>\$ 143,350</u>	<u>\$ 224,524</u>
Reimbursable Expenditures	<u>\$ 212,100</u>		
Total Cost Adjustments	\$ 212,100		\$ 212,100
Total Costs to be Allocated	<u>\$ 1,115,474</u>	<u>\$ 143,350</u>	<u>\$ 1,258,824</u>

DEPARTMENTAL EXPENSE DETAIL

110-8-1 Human Resources

Expense Type	Expense (\$)	Human Resources	HR Employee Support
Personnel			
Salary and Wages	\$ 565,700	\$ 537,415	\$ 28,285
Benefits	\$ 300,600	\$ 285,570	\$ 15,030
Subtotal Personnel Cost	\$ 866,300	\$ 822,985	\$ 43,315
Operating Services & Supplies			
General Supplies	\$ 3,600	\$ 3,420	\$ 180
Insurance	\$ 5,200	\$ 4,940	\$ 260
Miscellaneous Expenses	\$ 23,500	\$ 22,325	\$ 1,175
Other Expenses	\$ 3,300	\$ 3,135	\$ 165
Postage	\$ 700	\$ 665	\$ 35
Printing	\$ 1,000	\$ 950	\$ 50
Professional	\$ 40,200	\$ 38,190	\$ 2,010
Public Utility Services	\$ 2,000	\$ 1,900	\$ 100
Reimbursable Expenses	\$ (212,100)	\$ (201,495)	\$ (10,605)
Rentals and Leases	\$ 59,600	\$ 56,620	\$ 2,980
Travel and Training	\$ 28,900	\$ 27,455	\$ 1,445
Capital Outlay	\$ 1,600	\$ 1,520	\$ 80
Subtotal Operating Cost	\$ (42,500)	\$ (40,375)	\$ (2,125)
DEPARTMENTAL EXPENDITURES	\$ 823,800	\$ 782,610	\$ 41,190
Disallowed Costs			
Capital Outlay	\$ (1,600)	\$ (1,520)	\$ (80)
Subtotal Disallowed Costs	\$ (1,600)	\$ (1,520)	\$ (80)
Cost Adjustments			
Reimbursable Expenditures	\$ 212,100	\$ 201,495	\$ 10,605
Subtotal Cost Adjustments	\$ 212,100	\$ 201,495	\$ 10,605
FUNCTIONAL COST	\$ 1,034,300	\$ 982,585	\$ 51,715
First Allocation			
Incoming - All Others	\$ 81,174	\$ 77,116	\$ 4,059
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,115,474	\$ 1,059,701	\$ 55,774
Second Allocation			
Incoming - All Others	\$ 143,350	\$ 136,182	\$ 7,167
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 143,350	\$ 136,182	\$ 7,167
TOTAL ALLOCATED	\$ 1,258,824	\$ 1,195,883	\$ 62,941

110-8-1 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Human Resources							
110-10- Mayor and Assembly	9.00	1.013%	\$ 10,735		\$ 10,735		\$ 10,735
110-11-1 City Attorney	10.25	1.154%	\$ 12,226		\$ 12,226		\$ 12,226
110-12-1 City Manager	7.25	0.816%	\$ 8,648		\$ 8,648		\$ 8,648
110-7-1 Emergency Services	2.00	0.225%	\$ 2,386		\$ 2,386		\$ 2,386
110-3- Clerk	4.00	0.450%	\$ 4,771		\$ 4,771		\$ 4,771
110-8-1 Human Resources	5.80	0.653%	\$ 6,918		\$ 6,918		\$ 6,918
110-06/15- MIS	16.00	1.801%	\$ 19,085		\$ 19,085	\$ 2,563	\$ 21,648
110-17-1 Finance Administration	4.00	0.450%	\$ 4,771		\$ 4,771	\$ 641	\$ 5,412
110-17-3 Controller	12.10	1.362%	\$ 14,433		\$ 14,433	\$ 1,938	\$ 16,372
110-17-4 Treasury	17.00	1.914%	\$ 20,278		\$ 20,278	\$ 2,723	\$ 23,001
110-17-6 Purchasing	4.00	0.450%	\$ 4,771		\$ 4,771	\$ 641	\$ 5,412
110-23-1 Library	23.46	2.641%	\$ 27,984		\$ 27,984	\$ 3,758	\$ 31,742
110-4-1 Election	0.50	0.056%	\$ 596		\$ 596	\$ 80	\$ 677
110-12-2 Manager Office - Teen Health Center	1.50	0.169%	\$ 1,789		\$ 1,789	\$ 240	\$ 2,030
110-12-6 Manager Office - Tourism Management	1.00	0.113%	\$ 1,193		\$ 1,193	\$ 160	\$ 1,353
110-16-1 CDD - Administration	8.66	0.975%	\$ 10,330		\$ 10,330	\$ 1,387	\$ 11,717
110-16-2 CDD - Planning	10.00	1.126%	\$ 11,928		\$ 11,928	\$ 1,602	\$ 13,530
110-16-3 CDD - Building	6.00	0.675%	\$ 7,157		\$ 7,157	\$ 961	\$ 8,118
110-17-2 Finance - Assessors	8.00	0.900%	\$ 9,543		\$ 9,543	\$ 1,282	\$ 10,824
110-21-70 Fire - Sobering Center	10.00	1.126%	\$ 11,928		\$ 11,928	\$ 1,602	\$ 13,530
110-21-71 Fire - Mobile Integrated Health	6.00	0.675%	\$ 7,157		\$ 7,157	\$ 961	\$ 8,118
110-23-2 Library - City Museum	3.96	0.446%	\$ 4,724		\$ 4,724	\$ 634	\$ 5,358
110-24-1 Engineering - Administration	2.45	0.276%	\$ 2,922		\$ 2,922	\$ 392	\$ 3,315
110-24-2 Engineering - CIP	18.95	2.133%	\$ 22,604		\$ 22,604	\$ 3,036	\$ 25,640
110-41-1 P&R Parks and Landscape - Administration	19.45	2.189%	\$ 23,200		\$ 23,200	\$ 3,116	\$ 26,316
110-42-1 Arboretum - Administration	1.79	0.201%	\$ 2,135		\$ 2,135	\$ 287	\$ 2,422
110-77-1 RecycleWorks - Administration	1.20	0.135%	\$ 1,431		\$ 1,431	\$ 192	\$ 1,624
209-22-1 Police - Administration	6.15	0.692%	\$ 7,336		\$ 7,336	\$ 985	\$ 8,321
209-22-2 Police - General Operations	114.00	12.832%	\$ 135,982		\$ 135,982	\$ 18,262	\$ 154,244
209-22-5 Police - Communications	19.40	2.184%	\$ 23,141		\$ 23,141	\$ 3,108	\$ 26,249
209-22-8 Police - Community Services	1.00	0.113%	\$ 1,193		\$ 1,193	\$ 160	\$ 1,353
209-22-9 Police - System Admin/E911	5.47	0.616%	\$ 6,525		\$ 6,525	\$ 876	\$ 7,401
209-22-10 Police - Fleet	1.00	0.113%	\$ 1,193		\$ 1,193	\$ 160	\$ 1,353
209-22-11 Police - Electronics	1.00	0.113%	\$ 1,193		\$ 1,193	\$ 160	\$ 1,353
209-22-16 Police - Airport Security	5.00	0.563%	\$ 5,964		\$ 5,964	\$ 801	\$ 6,765
209-22-17 Police - Services	10.52	1.184%	\$ 12,549		\$ 12,549	\$ 1,685	\$ 14,234
209-46-1 Parks and Recreation - Administration	2.76	0.311%	\$ 3,292		\$ 3,292	\$ 442	\$ 3,734
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.573%	\$ 6,071		\$ 6,071	\$ 815	\$ 6,887
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	23.19	2.610%	\$ 27,662		\$ 27,662	\$ 3,715	\$ 31,377
209-46-8 Parks and Recreation - Treadwell Arena	6.48	0.729%	\$ 7,729		\$ 7,729	\$ 1,038	\$ 8,768

110-8-1 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
209-46-14 Parks and Recreation - Diamond Park Field House	4.56	0.513%	\$ 5,439		\$ 5,439	\$ 730	\$ 6,170
209-71-1 Capital Transit - Administration	3.20	0.360%	\$ 3,817		\$ 3,817	\$ 513	\$ 4,330
209-71-2 Capital Transit - Operations	58.96	6.637%	\$ 70,329		\$ 70,329	\$ 9,445	\$ 79,774
209-71-3 Capital Transit - Maintenance	7.00	0.788%	\$ 8,350		\$ 8,350	\$ 1,121	\$ 9,471
209-72-1 Streets - Administration	50.46	5.680%	\$ 60,190		\$ 60,190	\$ 8,084	\$ 68,273
210-21-1 Fire - Administration Operations	108.60	12.224%	\$ 129,541		\$ 129,541	\$ 17,397	\$ 146,938
235-28-1 Eaglecrest - Administration	5.00	0.563%	\$ 5,964		\$ 5,964	\$ 801	\$ 6,765
235-28-2 Eaglecrest - Ski Patrol	5.03	0.566%	\$ 6,000		\$ 6,000	\$ 806	\$ 6,806
235-28-3 Eaglecrest - Lift	3.85	0.433%	\$ 4,592		\$ 4,592	\$ 617	\$ 5,209
235-28-4 Eaglecrest - Mountain Maint	6.34	0.714%	\$ 7,563		\$ 7,563	\$ 1,016	\$ 8,578
235-28-5 Eaglecrest - Lodge General Operations	2.60	0.293%	\$ 3,101		\$ 3,101	\$ 417	\$ 3,518
235-28-6 Eaglecrest - Snow Sports School	6.22	0.700%	\$ 7,422		\$ 7,422	\$ 997	\$ 8,418
235-28-7 Eaglecrest - Food Service	1.06	0.119%	\$ 1,264		\$ 1,264	\$ 170	\$ 1,434
235-28-8 Eaglecrest - Ski Rental Shop	2.54	0.286%	\$ 3,030		\$ 3,030	\$ 407	\$ 3,437
235-28-9 Eaglecrest - Marketing	1.35	0.152%	\$ 1,610		\$ 1,610	\$ 216	\$ 1,827
249-46-3 Parks and Recreation - Aquatics	9.44	1.062%	\$ 11,254		\$ 11,254	\$ 1,511	\$ 12,766
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.83	1.782%	\$ 18,882		\$ 18,882	\$ 2,536	\$ 21,418
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.027%	\$ 286		\$ 286	\$ 38	\$ 325
271-14-1 Lands - Administration	2.90	0.326%	\$ 3,459		\$ 3,459	\$ 465	\$ 3,924
271-14-2 Lands - Quarries	0.70	0.079%	\$ 835		\$ 835	\$ 112	\$ 947
514-75-1 Water - Administration	23.80	2.679%	\$ 28,389		\$ 28,389	\$ 3,813	\$ 32,202
519-76-4 Wastewater - Collections	10.35	1.165%	\$ 12,346		\$ 12,346	\$ 1,658	\$ 14,004
519-76-5 Wastewater - Treatment	46.60	5.245%	\$ 55,586		\$ 55,586	\$ 7,465	\$ 63,051
530-51-1 Harbors	17.45	1.964%	\$ 20,815		\$ 20,815	\$ 2,795	\$ 23,610
531-52-1 Docks - Administration	16.29	1.834%	\$ 19,431		\$ 19,431	\$ 2,610	\$ 22,041
531-52-2 Docks - CIP Engineers-Dock	2.95	0.332%	\$ 3,519		\$ 3,519	\$ 473	\$ 3,991
538-24-3 WW Extension - Administration	0.60	0.068%	\$ 716		\$ 716	\$ 96	\$ 812
539-24-3 Water Extension - Eng Water Extension	0.50	0.056%	\$ 596		\$ 596	\$ 80	\$ 677
560-50-1 Airport - Administration	10.20	1.148%	\$ 12,167		\$ 12,167	\$ 1,634	\$ 13,801
560-50-2 Airport - Terminal General Operations	7.50	0.844%	\$ 8,946		\$ 8,946	\$ 1,201	\$ 10,148
560-50-3 Airport - Airfield Maintenance Shop	17.70	1.992%	\$ 21,113		\$ 21,113	\$ 2,835	\$ 23,948
602-79-1 Fleet - Administration	5.30	0.597%	\$ 6,322		\$ 6,322	\$ 849	\$ 7,171
602-79-4 Fleet - Fuel Program	0.80	0.090%	\$ 954		\$ 954	\$ 128	\$ 1,082
602-79-5 Fleet - Washbay	0.15	0.017%	\$ 179		\$ 179	\$ 24	\$ 203
640-44-1 Building Maintenance	11.25	1.266%	\$ 13,419		\$ 13,419	\$ 1,802	\$ 15,221
680-60-1 Risk - Administration	4.70	0.529%	\$ 5,606		\$ 5,606	\$ 753	\$ 6,359
680-60-6 Risk - Wellness	1.00	0.113%	\$ 1,193		\$ 1,193	\$ 160	\$ 1,353
Total	888.40	100.000%	\$ 1,059,701	\$ -	\$ 1,059,701	\$ 136,182	\$ 1,195,883

Allocation Basis:

of FTE

Source of Allocation:

Staffing File

110-8-1 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
HR Employee Support							
110-10- Mayor and Assembly	9.00	0.752%	\$ 419		\$ 419		\$ 419
110-11-1 City Attorney	11.00	0.919%	\$ 513		\$ 513		\$ 513
110-12-1 City Manager	8.00	0.668%	\$ 373		\$ 373		\$ 373
110-7-1 Emergency Services	2.00	0.167%	\$ 93		\$ 93		\$ 93
110-3- Clerk	5.00	0.418%	\$ 233		\$ 233		\$ 233
110-8-1 Human Resources	7.00	0.585%	\$ 326		\$ 326		\$ 326
110-06/15- MIS	16.00	1.337%	\$ 746		\$ 746	\$ 99	\$ 845
110-17-1 Finance Administration	4.00	0.334%	\$ 186		\$ 186	\$ 25	\$ 211
110-17-3 Controller	14.00	1.170%	\$ 652		\$ 652	\$ 87	\$ 739
110-17-4 Treasury	17.00	1.420%	\$ 792		\$ 792	\$ 105	\$ 898
110-17-6 Purchasing	4.00	0.334%	\$ 186		\$ 186	\$ 25	\$ 211
110-23-1 Library	35.00	2.924%	\$ 1,631		\$ 1,631	\$ 217	\$ 1,848
110-4-1 Election	9.00	0.752%	\$ 419		\$ 419	\$ 56	\$ 475
110-12-2 Manager Office - Teen Health Center	2.00	0.167%	\$ 93		\$ 93	\$ 12	\$ 106
110-12-6 Manager Office - Tourism Management	1.00	0.084%	\$ 47		\$ 47	\$ 6	\$ 53
110-16-1 CDD - Administration	9.00	0.752%	\$ 419		\$ 419	\$ 56	\$ 475
110-16-2 CDD - Planning	10.00	0.835%	\$ 466		\$ 466	\$ 62	\$ 528
110-16-3 CDD - Building	6.00	0.501%	\$ 280		\$ 280	\$ 37	\$ 317
110-17-2 Finance - Assessors	8.00	0.668%	\$ 373		\$ 373	\$ 50	\$ 422
110-21-70 Fire - Sobering Center	13.00	1.086%	\$ 606		\$ 606	\$ 81	\$ 686
110-21-71 Fire - Mobile Integrated Health	7.00	0.585%	\$ 326		\$ 326	\$ 43	\$ 370
110-23-2 Library - City Museum	5.00	0.418%	\$ 233		\$ 233	\$ 31	\$ 264
110-24-1 Engineering - Administration	7.00	0.585%	\$ 326		\$ 326	\$ 43	\$ 370
110-24-2 Engineering - CIP	23.00	1.921%	\$ 1,072		\$ 1,072	\$ 143	\$ 1,214
110-41-1 P&R Parks and Landscape - Administration	36.00	3.008%	\$ 1,677		\$ 1,677	\$ 223	\$ 1,901
110-42-1 Arboretum - Administration	3.00	0.251%	\$ 140		\$ 140	\$ 19	\$ 158
110-77-1 RecycleWorks - Administration	5.00	0.418%	\$ 233		\$ 233	\$ 31	\$ 264
209-22-1 Police - Administration	7.00	0.585%	\$ 326		\$ 326	\$ 43	\$ 370
209-22-2 Police - General Operations	57.00	4.762%	\$ 2,656		\$ 2,656	\$ 354	\$ 3,010
209-22-5 Police - Communications	14.00	1.170%	\$ 652		\$ 652	\$ 87	\$ 739
209-22-8 Police - Community Services	1.00	0.084%	\$ 47		\$ 47	\$ 6	\$ 53
209-22-9 Police - System Admin/E911	16.00	1.337%	\$ 746		\$ 746	\$ 99	\$ 845
209-22-10 Police - Fleet	1.00	0.084%	\$ 47		\$ 47	\$ 6	\$ 53
209-22-11 Police - Electronics	1.00	0.084%	\$ 47		\$ 47	\$ 6	\$ 53
209-22-16 Police - Airport Security	5.00	0.418%	\$ 233		\$ 233	\$ 31	\$ 264
209-22-17 Police - Services	12.00	1.003%	\$ 559		\$ 559	\$ 74	\$ 634
209-46-1 Parks and Recreation - Administration	3.00	0.251%	\$ 140		\$ 140	\$ 19	\$ 158
209-46-2 Parks and Recreation - Areawide Recreation	33.00	2.757%	\$ 1,538		\$ 1,538	\$ 205	\$ 1,742
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	65.00	5.430%	\$ 3,029		\$ 3,029	\$ 403	\$ 3,432
209-46-8 Parks and Recreation - Treadwell Arena	17.00	1.420%	\$ 792		\$ 792	\$ 105	\$ 898

110-8-1 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
209-46-14 Parks and Recreation - Diamond Park Field House	10.00	0.835%	\$ 466		\$ 466	\$ 62	\$ 528
209-71-1 Capital Transit - Administration	5.00	0.418%	\$ 233		\$ 233	\$ 31	\$ 264
209-71-2 Capital Transit - Operations	36.00	3.008%	\$ 1,677		\$ 1,677	\$ 223	\$ 1,901
209-71-3 Capital Transit - Maintenance	7.00	0.585%	\$ 326		\$ 326	\$ 43	\$ 370
209-72-1 Streets - Administration	30.00	2.506%	\$ 1,398		\$ 1,398	\$ 186	\$ 1,584
210-21-1 Fire - Administration Operations	58.00	4.845%	\$ 2,702		\$ 2,702	\$ 360	\$ 3,062
235-28-1 Eaglecrest - Administration	7.00	0.585%	\$ 326		\$ 326	\$ 43	\$ 370
235-28-2 Eaglecrest - Ski Patrol	19.00	1.587%	\$ 885		\$ 885	\$ 118	\$ 1,003
235-28-3 Eaglecrest - Lift	16.00	1.337%	\$ 746		\$ 746	\$ 99	\$ 845
235-28-4 Eaglecrest - Mountain Maint	19.00	1.587%	\$ 885		\$ 885	\$ 118	\$ 1,003
235-28-5 Eaglecrest - Lodge General Operations	13.00	1.086%	\$ 606		\$ 606	\$ 81	\$ 686
235-28-6 Eaglecrest - Snow Sports School	88.00	7.352%	\$ 4,100		\$ 4,100	\$ 546	\$ 4,646
235-28-7 Eaglecrest - Food Service	3.00	0.251%	\$ 140		\$ 140	\$ 19	\$ 158
235-28-8 Eaglecrest - Ski Rental Shop	13.00	1.086%	\$ 606		\$ 606	\$ 81	\$ 686
235-28-9 Eaglecrest - Marketing	3.00	0.251%	\$ 140		\$ 140	\$ 19	\$ 158
249-46-3 Parks and Recreation - Aquatics	48.00	4.010%	\$ 2,237		\$ 2,237	\$ 298	\$ 2,534
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	78.00	6.516%	\$ 3,634		\$ 3,634	\$ 484	\$ 4,118
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.167%	\$ 93		\$ 93	\$ 12	\$ 106
271-14-1 Lands - Administration	3.00	0.251%	\$ 140		\$ 140	\$ 19	\$ 158
271-14-2 Lands - Quarries	10.00	0.835%	\$ 466		\$ 466	\$ 62	\$ 528
514-75-1 Water - Administration	20.00	1.671%	\$ 932		\$ 932	\$ 124	\$ 1,056
519-76-4 Wastewater - Collections	19.00	1.587%	\$ 885		\$ 885	\$ 118	\$ 1,003
519-76-5 Wastewater - Treatment	29.00	2.423%	\$ 1,351		\$ 1,351	\$ 180	\$ 1,531
530-51-1 Harbors	25.00	2.089%	\$ 1,165		\$ 1,165	\$ 155	\$ 1,320
531-52-1 Docks - Administration	39.00	3.258%	\$ 1,817		\$ 1,817	\$ 242	\$ 2,059
531-52-2 Docks - CIP Engineers-Dock	4.00	0.334%	\$ 186		\$ 186	\$ 25	\$ 211
538-24-3 WW Extension - Administration	3.00	0.251%	\$ 140		\$ 140	\$ 19	\$ 158
539-24-3 Water Extension - Eng Water Extension	2.00	0.167%	\$ 93		\$ 93	\$ 12	\$ 106
560-50-1 Airport - Administration	12.00	1.003%	\$ 559		\$ 559	\$ 74	\$ 634
560-50-2 Airport - Terminal General Operations	8.00	0.668%	\$ 373		\$ 373	\$ 50	\$ 422
560-50-3 Airport - Airfield Maintenance Shop	22.00	1.838%	\$ 1,025		\$ 1,025	\$ 137	\$ 1,162
602-79-1 Fleet - Administration	10.00	0.835%	\$ 466		\$ 466	\$ 62	\$ 528
602-79-4 Fleet - Fuel Program	5.00	0.418%	\$ 233		\$ 233	\$ 31	\$ 264
602-79-5 Fleet - Washbay	3.00	0.251%	\$ 140		\$ 140	\$ 19	\$ 158
640-44-1 Building Maintenance	12.00	1.003%	\$ 559		\$ 559	\$ 74	\$ 634
680-60-1 Risk - Administration	7.00	0.585%	\$ 326		\$ 326	\$ 43	\$ 370
680-60-6 Risk - Wellness	1.00	0.084%	\$ 47		\$ 47	\$ 6	\$ 53
Total	1,197.00	100.000%	\$ 55,774	\$ -	\$ 55,774	\$ 7,167	\$ 62,941

Allocation Basis:

Employee Count

Source of Allocation:

Staffing File

ALLOCATION SUMMARY**110-8-1 Human Resources**

	Human Resources	HR Employee Support	Total
110-10- Mayor and Assembly	\$ 10,735	\$ 419	\$ 11,155
110-11-1 City Attorney	\$ 12,226	\$ 513	\$ 12,739
110-12-1 City Manager	\$ 8,648	\$ 373	\$ 9,021
110-7-1 Emergency Services	\$ 2,386	\$ 93	\$ 2,479
110-3- Clerk	\$ 4,771	\$ 233	\$ 5,004
110-8-1 Human Resources	\$ 6,918	\$ 326	\$ 7,245
110-06/15- MIS	\$ 21,648	\$ 845	\$ 22,493
110-17-1 Finance Administration	\$ 5,412	\$ 211	\$ 5,623
110-17-3 Controller	\$ 16,372	\$ 739	\$ 17,111
110-17-4 Treasury	\$ 23,001	\$ 898	\$ 23,899
110-17-6 Purchasing	\$ 5,412	\$ 211	\$ 5,623
110-23-1 Library	\$ 31,742	\$ 1,848	\$ 33,590
110-4-1 Election	\$ 677	\$ 475	\$ 1,152
110-12-2 Manager Office - Teen Health Center	\$ 2,030	\$ 106	\$ 2,135
110-12-6 Manager Office - Tourism Management	\$ 1,353	\$ 53	\$ 1,406
110-16-1 CDD - Administration	\$ 11,717	\$ 475	\$ 12,192
110-16-2 CDD - Planning	\$ 13,530	\$ 528	\$ 14,058
110-16-3 CDD - Building	\$ 8,118	\$ 317	\$ 8,435
110-17-2 Finance - Assessors	\$ 10,824	\$ 422	\$ 11,247
110-21-70 Fire - Sobering Center	\$ 13,530	\$ 686	\$ 14,217
110-21-71 Fire - Mobile Integrated Health	\$ 8,118	\$ 370	\$ 8,488
110-23-2 Library - City Museum	\$ 5,358	\$ 264	\$ 5,622
110-24-1 Engineering - Administration	\$ 3,315	\$ 370	\$ 3,684
110-24-2 Engineering - CIP	\$ 25,640	\$ 1,214	\$ 26,854
110-41-1 P&R Parks and Landscape - Administration	\$ 26,316	\$ 1,901	\$ 28,217
110-42-1 Arboretum - Administration	\$ 2,422	\$ 158	\$ 2,580
110-77-1 RecycleWorks - Administration	\$ 1,624	\$ 264	\$ 1,888
209-22-1 Police - Administration	\$ 8,321	\$ 370	\$ 8,691
209-22-2 Police - General Operations	\$ 154,244	\$ 3,010	\$ 157,254

ALLOCATION SUMMARY**110-8-1 Human Resources**

	Human Resources	HR Employee Support	Total
209-22-5 Police - Communications	\$ 26,249	\$ 739	\$ 26,988
209-22-8 Police - Community Services	\$ 1,353	\$ 53	\$ 1,406
209-22-9 Police - System Admin/E911	\$ 7,401	\$ 845	\$ 8,246
209-22-10 Police - Fleet	\$ 1,353	\$ 53	\$ 1,406
209-22-11 Police - Electronics	\$ 1,353	\$ 53	\$ 1,406
209-22-16 Police - Airport Security	\$ 6,765	\$ 264	\$ 7,029
209-22-17 Police - Services	\$ 14,234	\$ 634	\$ 14,867
209-46-1 Parks and Recreation - Administration	\$ 3,734	\$ 158	\$ 3,893
209-46-2 Parks and Recreation - Areawide Recreation	\$ 6,887	\$ 1,742	\$ 8,629
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	\$ 31,377	\$ 3,432	\$ 34,809
209-46-8 Parks and Recreation - Treadwell Arena	\$ 8,768	\$ 898	\$ 9,665
209-46-14 Parks and Recreation - Diamond Park Field House	\$ 6,170	\$ 528	\$ 6,698
209-71-1 Capital Transit - Administration	\$ 4,330	\$ 264	\$ 4,594
209-71-2 Capital Transit - Operations	\$ 79,774	\$ 1,901	\$ 81,675
209-71-3 Capital Transit - Maintenance	\$ 9,471	\$ 370	\$ 9,841
209-72-1 Streets - Administration	\$ 68,273	\$ 1,584	\$ 69,857
210-21-1 Fire - Administration Operations	\$ 146,938	\$ 3,062	\$ 150,000
235-28-1 Eaglecrest - Administration	\$ 6,765	\$ 370	\$ 7,135
235-28-2 Eaglecrest - Ski Patrol	\$ 6,806	\$ 1,003	\$ 7,809
235-28-3 Eaglecrest - Lift	\$ 5,209	\$ 845	\$ 6,054
235-28-4 Eaglecrest - Mountain Maint	\$ 8,578	\$ 1,003	\$ 9,581
235-28-5 Eaglecrest - Lodge General Operations	\$ 3,518	\$ 686	\$ 4,204
235-28-6 Eaglecrest - Snow Sports School	\$ 8,418	\$ 4,646	\$ 13,065
235-28-7 Eaglecrest - Food Service	\$ 1,434	\$ 158	\$ 1,593
235-28-8 Eaglecrest - Ski Rental Shop	\$ 3,437	\$ 686	\$ 4,123
235-28-9 Eaglecrest - Marketing	\$ 1,827	\$ 158	\$ 1,985
249-46-3 Parks and Recreation - Aquatics	\$ 12,766	\$ 2,534	\$ 15,300
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ 21,418	\$ 4,118	\$ 25,537
270-48-1 Downtown Parking - Marine Parking Garage	\$ 325	\$ 106	\$ 430
271-14-1 Lands - Administration	\$ 3,924	\$ 158	\$ 4,082

ALLOCATION SUMMARY

110-8-1 Human Resources

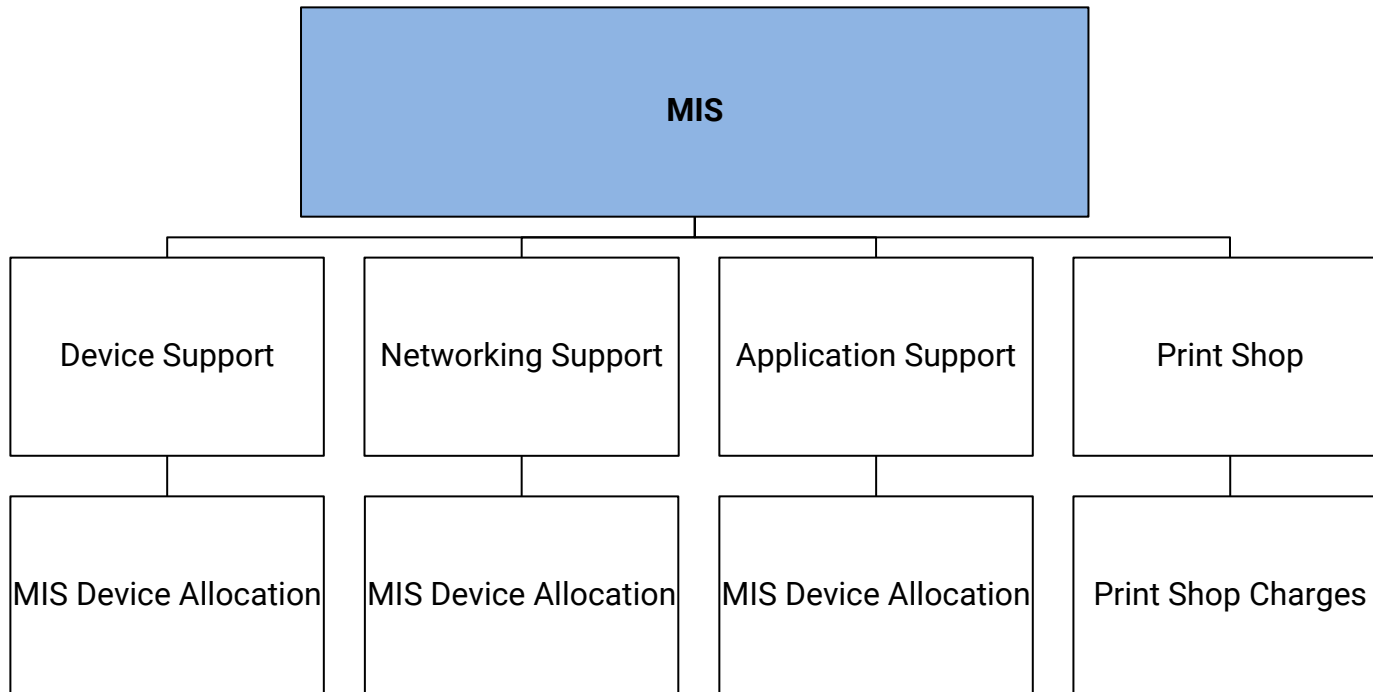
	Human Resources	HR Employee Support	Total
271-14-2 Lands - Quarries	\$ 947	\$ 528	\$ 1,475
514-75-1 Water - Administration	\$ 32,202	\$ 1,056	\$ 33,258
519-76-4 Wastewater - Collections	\$ 14,004	\$ 1,003	\$ 15,007
519-76-5 Wastewater - Treatment	\$ 63,051	\$ 1,531	\$ 64,582
530-51-1 Harbors	\$ 23,610	\$ 1,320	\$ 24,930
531-52-1 Docks - Administration	\$ 22,041	\$ 2,059	\$ 24,100
531-52-2 Docks - CIP Engineers-Dock	\$ 3,991	\$ 211	\$ 4,203
538-24-3 WW Extension - Administration	\$ 812	\$ 158	\$ 970
539-24-3 Water Extension - Eng Water Extension	\$ 677	\$ 106	\$ 782
560-50-1 Airport - Administration	\$ 13,801	\$ 634	\$ 14,434
560-50-2 Airport - Terminal General Operations	\$ 10,148	\$ 422	\$ 10,570
560-50-3 Airport - Airfield Maintenance Shop	\$ 23,948	\$ 1,162	\$ 25,110
602-79-1 Fleet - Administration	\$ 7,171	\$ 528	\$ 7,699
602-79-4 Fleet - Fuel Program	\$ 1,082	\$ 264	\$ 1,346
602-79-5 Fleet - Washbay	\$ 203	\$ 158	\$ 361
640-44-1 Building Maintenance	\$ 15,221	\$ 634	\$ 15,855
680-60-1 Risk - Administration	\$ 6,359	\$ 370	\$ 6,729
680-60-6 Risk - Wellness	\$ 1,353	\$ 53	\$ 1,406
Total	\$ 1,195,883	\$ 62,941	\$ 1,258,824

7 Management Information Systems (MIS)

The Management Information Systems (MIS) Department is responsible for providing optimal technology services for the City, including management and oversight of the City's computer hardware and network operations. The MIS Department manages devices, networks, applications, and provides technology support to all City employees. The department is also responsible for running the City's in-house print shop. Costs associated with MIS are allocated to Receiving Departments through the following functions:

- **Device Support** – represents services and support associated with set up and maintenance of all City owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity by Fund, Department, and Division.
- **Networking Support** – represents services and support associated with the management of networks, circuits, and servers used by departments. This function is allocated based on MIS's network allocation which is based on the number of network services provided and the number of circuits and servers per Fund, Department, and Division.
- **Application Support** – represents services and support associated with the management of workgroup systems used by departments. This function is allocated based on MIS's application allocation which is based on the workgroup systems demand per Fund, Department, and Division.
- **Print Shop** – relates to services and support associated with graphic design and printing of City materials. This function is allocated based on the amount of print shop charges per Fund, Department, and Division.

The chart on the following page illustrates the functions and measures used to allocate MIS costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-06/15- MIS

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 3,498,000		\$ 3,498,000
Capital Outlay	<u>\$ (211,500)</u>		
Total Deductions	\$ (211,500)		\$ (211,500)
Incoming Costs			
110-11-1 City Attorney	\$ 4,914	\$ 492	\$ 5,406
110-12-1 City Manager	\$ 34,979	\$ 4,159	\$ 39,138
110-7-1 Emergency Services	\$ 10,204	\$ 7,231	\$ 17,435
110-3- Clerk	\$ 5,597	\$ 1,346	\$ 6,943
110-8-1 Human Resources	\$ 19,831	\$ 2,662	\$ 22,493
110-06/15- MIS		\$ 131,897	\$ 131,897
110-17-3 Controller		\$ 33,788	\$ 33,788
110-17-4 Treasury		\$ 230	\$ 230
110-17-6 Purchasing		\$ 27,097	\$ 27,097
Total Incoming Costs	<u>\$ 75,525</u>	<u>\$ 208,902</u>	<u>\$ 284,427</u>
Reimbursable Expenditures	<u>\$ 864,800</u>		
Total Cost Adjustments	\$ 864,800		\$ 864,800
Total Costs to be Allocated	<u>\$ 4,226,825</u>	<u>\$ 208,902</u>	<u>\$ 4,435,727</u>

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense (\$)	Device Support	Networking Support	Application Support	Print Shop
Personnel					
Salary and Wages	\$ 1,364,900	\$ 477,715	\$ 436,768	\$ 341,225	\$ 109,192
Benefits	\$ 791,700	\$ 277,095	\$ 253,344	\$ 197,925	\$ 63,336
Subtotal Personnel Cost	\$ 2,156,600	\$ 754,810	\$ 690,112	\$ 539,150	\$ 172,528
Operating Services & Supplies					
General Supplies	\$ 34,000	\$ 11,900	\$ 10,880	\$ 8,500	\$ 2,720
Insurance	\$ 19,700	\$ 6,895	\$ 6,304	\$ 4,925	\$ 1,576
Postage	\$ 100	\$ 35	\$ 32	\$ 25	\$ 8
Printing	\$ 1,600	\$ 560	\$ 512	\$ 400	\$ 128
Professional	\$ 1,392,200	\$ 487,270	\$ 445,504	\$ 348,050	\$ 111,376
Public Utility Services	\$ 27,400	\$ 9,590	\$ 8,768	\$ 6,850	\$ 2,192
Reimbursable Expenses	\$ (864,800)	\$ (302,680)	\$ (276,736)	\$ (216,200)	\$ (69,184)
Rentals and Leases	\$ 424,300	\$ 148,505	\$ 135,776	\$ 106,075	\$ 33,944
Repairs and Maintenance	\$ 69,900	\$ 24,465	\$ 22,368	\$ 17,475	\$ 5,592
Travel and Training	\$ 25,500	\$ 8,925	\$ 8,160	\$ 6,375	\$ 2,040
Capital Outlay	\$ 211,500	\$ 74,025	\$ 67,680	\$ 52,875	\$ 16,920
Subtotal Operating Cost	\$ 1,341,400	\$ 469,490	\$ 429,248	\$ 335,350	\$ 107,312
DEPARTMENTAL EXPENDITURES	\$ 3,498,000	\$ 1,224,300	\$ 1,119,360	\$ 874,500	\$ 279,840
Disallowed Costs					
Capital Outlay	\$ (211,500)	\$ (74,025)	\$ (67,680)	\$ (52,875)	\$ (16,920)
Subtotal Disallowed Costs	\$ (211,500)	\$ (74,025)	\$ (67,680)	\$ (52,875)	\$ (16,920)
Cost Adjustments					
Reimbursable Expenditures	\$ 864,800	\$ 302,680	\$ 276,736	\$ 216,200	\$ 69,184
Subtotal Cost Adjustments	\$ 864,800	\$ 302,680	\$ 276,736	\$ 216,200	\$ 69,184
FUNCTIONAL COST	\$ 4,151,300	\$ 1,452,955	\$ 1,328,416	\$ 1,037,825	\$ 332,104
First Allocation					
Incoming - All Others	\$ 75,525	\$ 26,434	\$ 24,168	\$ 18,881	\$ 6,042
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 4,226,825	\$ 1,479,389	\$ 1,352,584	\$ 1,056,706	\$ 338,146
Second Allocation					
Incoming - All Others	\$ 208,902	\$ 73,116	\$ 66,849	\$ 52,226	\$ 16,712
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 208,902	\$ 73,116	\$ 66,849	\$ 52,226	\$ 16,712
TOTAL ALLOCATED	\$ 4,435,727	\$ 1,552,504	\$ 1,419,433	\$ 1,108,932	\$ 354,858

110-06/15- MIS

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Device Support							
110-11-1 City Attorney	0.01	4.788%	\$ 70,838		\$ 70,838		\$ 70,838
110-06/15- MIS	0.01	3.200%	\$ 47,344		\$ 47,344		\$ 47,344
110-17-3 Controller	0.01	3.792%	\$ 56,104		\$ 56,104	\$ 3,269	\$ 59,373
110-17-4 Treasury	0.01	3.476%	\$ 51,429		\$ 51,429	\$ 2,997	\$ 54,426
110-16-1 CDD - Administration	0.01	7.198%	\$ 106,494		\$ 106,494	\$ 6,206	\$ 112,699
110-24-1 Engineering - Administration	0.01	6.337%	\$ 93,743		\$ 93,743	\$ 5,463	\$ 99,205
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	3.208%	\$ 47,462		\$ 47,462	\$ 2,766	\$ 50,227
209-71-1 Capital Transit - Administration	0.01	3.400%	\$ 50,295		\$ 50,295	\$ 2,931	\$ 53,226
209-72-1 Streets - Administration	0.01	4.054%	\$ 59,976		\$ 59,976	\$ 3,495	\$ 63,471
210-21-1 Fire - Administration Operations	0.01	7.119%	\$ 105,313		\$ 105,313	\$ 6,137	\$ 111,450
235-28-1 Eaglecrest - Administration	0.01	7.566%	\$ 111,925		\$ 111,925	\$ 6,522	\$ 118,447
519-76-4 Wastewater - Collections	0.01	5.794%	\$ 85,714		\$ 85,714	\$ 4,995	\$ 90,709
530-51-1 Harbors	0.01	6.289%	\$ 93,034		\$ 93,034	\$ 5,421	\$ 98,456
560-50-1 Airport - Administration	0.01	4.586%	\$ 67,840		\$ 67,840	\$ 3,953	\$ 71,793
Total	0.17	100.000%	\$ 1,479,389	\$ -	\$ 1,479,389	\$ 73,116	\$ 1,552,504

Allocation Basis:

MIS Device Allocation

Source of Allocation:

IT Allocation Report

110-06/15- MIS

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Networking Support							
110-11-1 City Attorney	0.01	3.268%	\$ 44,202		\$ 44,202		\$ 44,202
110-3- Clerk	0.01	2.760%	\$ 37,326		\$ 37,326		\$ 37,326
110-06/15- MIS	0.01	5.519%	\$ 74,652		\$ 74,652		\$ 74,652
110-17-3 Controller	0.01	3.922%	\$ 53,043		\$ 53,043	\$ 3,131	\$ 56,173
110-17-4 Treasury	0.01	3.849%	\$ 52,060		\$ 52,060	\$ 3,073	\$ 55,133
110-16-1 CDD - Administration	0.01	6.391%	\$ 86,440		\$ 86,440	\$ 5,102	\$ 91,542
110-24-1 Engineering - Administration	0.01	5.374%	\$ 72,688		\$ 72,688	\$ 4,290	\$ 76,978
110-41-1 P&R Parks and Landscape - Administration	0.01	2.542%	\$ 34,379		\$ 34,379	\$ 2,029	\$ 36,409
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	3.486%	\$ 47,149		\$ 47,149	\$ 2,783	\$ 49,932
209-71-1 Capital Transit - Administration	0.01	3.413%	\$ 46,167		\$ 46,167	\$ 2,725	\$ 48,892
209-72-1 Streets - Administration	0.01	3.922%	\$ 53,043		\$ 53,043	\$ 3,131	\$ 56,173
210-21-1 Fire - Administration Operations	0.01	6.972%	\$ 94,298		\$ 94,298	\$ 5,566	\$ 99,864
235-28-1 Eaglecrest - Administration	0.01	5.955%	\$ 80,546		\$ 80,546	\$ 4,754	\$ 85,300
514-75-1 Water - Administration	0.01	2.832%	\$ 38,308		\$ 38,308	\$ 2,261	\$ 40,570
519-76-4 Wastewater - Collections	0.01	5.592%	\$ 75,635		\$ 75,635	\$ 4,464	\$ 80,099
530-51-1 Harbors	0.01	6.391%	\$ 86,440		\$ 86,440	\$ 5,102	\$ 91,542
560-50-1 Airport - Administration	0.01	3.776%	\$ 51,078		\$ 51,078	\$ 3,015	\$ 54,093
640-44-1 Building Maintenance	0.01	2.614%	\$ 35,362		\$ 35,362	\$ 2,087	\$ 37,449
Total	0.20	100.000%	\$ 1,352,584	\$ -	\$ 1,352,584	\$ 66,849	\$ 1,419,433

Allocation Basis:

MIS Network Allocation

Source of Allocation:

IT Allocation Report

110-06/15- MIS

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Application Support							
110-11-1 City Attorney	0.02	4.464%	\$ 47,174		\$ 47,174		\$ 47,174
110-8-1 Human Resources	0.02	3.571%	\$ 37,740		\$ 37,740		\$ 37,740
110-17-1 Finance Administration	0.01	1.786%	\$ 18,870		\$ 18,870	\$ 1,055	\$ 19,925
110-17-3 Controller	0.10	18.750%	\$ 198,132		\$ 198,132	\$ 11,078	\$ 209,211
110-17-4 Treasury	0.12	23.214%	\$ 245,307		\$ 245,307	\$ 13,716	\$ 259,023
110-17-6 Purchasing	0.02	4.464%	\$ 47,174		\$ 47,174	\$ 2,638	\$ 49,812
110-16-1 CDD - Administration	0.02	3.571%	\$ 37,740		\$ 37,740	\$ 2,110	\$ 39,850
110-17-2 Finance - Assessors	0.02	3.571%	\$ 37,740		\$ 37,740	\$ 2,110	\$ 39,850
209-22-1 Police - Administration	0.01	1.786%	\$ 18,870		\$ 18,870	\$ 1,055	\$ 19,925
209-46-1 Parks and Recreation - Administration	0.02	3.571%	\$ 37,740		\$ 37,740	\$ 2,110	\$ 39,850
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	1.786%	\$ 18,870		\$ 18,870	\$ 1,055	\$ 19,925
210-21-1 Fire - Administration Operations	0.01	1.786%	\$ 18,870		\$ 18,870	\$ 1,055	\$ 19,925
235-28-1 Eaglecrest - Administration	0.02	3.571%	\$ 37,740		\$ 37,740	\$ 2,110	\$ 39,850
514-75-1 Water - Administration	0.01	1.429%	\$ 15,096		\$ 15,096	\$ 844	\$ 15,940
519-76-4 Wastewater - Collections	0.01	1.786%	\$ 18,870		\$ 18,870	\$ 1,055	\$ 19,925
530-51-1 Harbors	0.01	2.679%	\$ 28,305		\$ 28,305	\$ 1,583	\$ 29,887
560-50-1 Airport - Administration	0.01	1.786%	\$ 18,870		\$ 18,870	\$ 1,055	\$ 19,925
640-44-1 Building Maintenance	0.02	4.464%	\$ 47,174		\$ 47,174	\$ 2,638	\$ 49,812
680-60-1 Risk - Administration	0.01	1.786%	\$ 18,870		\$ 18,870	\$ 1,055	\$ 19,925
Total	0.51	100.000%	\$ 1,056,706	\$ -	\$ 1,056,706	\$ 52,226	\$ 1,108,932

Allocation Basis:

MIS Application Allocation

Source of Allocation:

IT Allocation Report

110-06/15- MIS

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Print Shop							
110-10- Mayor and Assembly	797.58	1.125%	\$ 3,805		\$ 3,805		\$ 3,805
110-11-1 City Attorney	147.50	0.208%	\$ 704		\$ 704		\$ 704
110-12-1 City Manager	412.43	0.582%	\$ 1,967		\$ 1,967		\$ 1,967
110-3- Clerk	4,461.97	6.295%	\$ 21,285		\$ 21,285		\$ 21,285
110-8-1 Human Resources	1,736.73	2.450%	\$ 8,285		\$ 8,285		\$ 8,285
110-06/15- MIS	97.65	0.138%	\$ 466		\$ 466		\$ 466
110-17-1 Finance Administration	5,916.77	8.347%	\$ 28,225		\$ 28,225	\$ 1,564	\$ 29,789
110-17-3 Controller	495.61	0.699%	\$ 2,364		\$ 2,364	\$ 131	\$ 2,495
110-17-4 Treasury	8,822.41	12.446%	\$ 42,087		\$ 42,087	\$ 2,332	\$ 44,418
110-23-1 Library	812.09	1.146%	\$ 3,874		\$ 3,874	\$ 215	\$ 4,089
110-4-1 Election	677.68	0.956%	\$ 3,233		\$ 3,233	\$ 179	\$ 3,412
110-12-2 Manager Office - Teen Health Center	283.00	0.399%	\$ 1,350		\$ 1,350	\$ 75	\$ 1,425
110-16-1 CDD - Administration	290.80	0.410%	\$ 1,387		\$ 1,387	\$ 77	\$ 1,464
110-16-2 CDD - Planning	3,357.76	4.737%	\$ 16,018		\$ 16,018	\$ 887	\$ 16,905
110-17-2 Finance - Assessors	1,277.01	1.802%	\$ 6,092		\$ 6,092	\$ 338	\$ 6,429
110-23-2 Library - City Museum	740.94	1.045%	\$ 3,535		\$ 3,535	\$ 196	\$ 3,730
110-24-1 Engineering - Administration	190.10	0.268%	\$ 907		\$ 907	\$ 50	\$ 957
110-24-2 Engineering - CIP	1,291.48	1.822%	\$ 6,161		\$ 6,161	\$ 341	\$ 6,502
110-41-1 P&R Parks and Landscape - Administration	5.10	0.007%	\$ 24		\$ 24	\$ 1	\$ 26
110-42-1 Arboretum - Administration	391.00	0.552%	\$ 1,865		\$ 1,865	\$ 103	\$ 1,969
209-22-1 Police - Administration	1,040.74	1.468%	\$ 4,965		\$ 4,965	\$ 275	\$ 5,240
209-46-2 Parks and Recreation - Areawide Recreation	1,789.03	2.524%	\$ 8,534		\$ 8,534	\$ 473	\$ 9,007
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	1,345.95	1.899%	\$ 6,421		\$ 6,421	\$ 356	\$ 6,776
209-46-8 Parks and Recreation - Treadwell Arena	43.00	0.061%	\$ 205		\$ 205	\$ 11	\$ 216
209-71-1 Capital Transit - Administration	13,915.00	19.631%	\$ 66,380		\$ 66,380	\$ 3,678	\$ 70,058
209-72-1 Streets - Administration	1,983.97	2.799%	\$ 9,464		\$ 9,464	\$ 524	\$ 9,989
210-21-1 Fire - Administration Operations	227.60	0.321%	\$ 1,086		\$ 1,086	\$ 60	\$ 1,146
235-28-1 Eaglecrest - Administration	255.04	0.360%	\$ 1,217		\$ 1,217	\$ 67	\$ 1,284
235-28-9 Eaglecrest - Marketing	161.97	0.229%	\$ 773		\$ 773	\$ 43	\$ 815
249-46-3 Parks and Recreation - Aquatics	126.00	0.178%	\$ 601		\$ 601	\$ 33	\$ 634
402-90-1 Capital Projects - Roads CIPs	1,347.41	1.901%	\$ 6,428		\$ 6,428	\$ 356	\$ 6,784
406-90-1 Capital Projects - Parks and Rec CIPs	3,434.17	4.845%	\$ 16,382		\$ 16,382	\$ 908	\$ 17,290
419-90-1 Capital Projects - Wastewater CIPs	510.24	0.720%	\$ 2,434		\$ 2,434	\$ 135	\$ 2,569
430-90-1 Capital Projects - Harbors CIPs	107.16	0.151%	\$ 511		\$ 511	\$ 28	\$ 540
431-90-1 Capital Projects - Docks CIPs	367.80	0.519%	\$ 1,755		\$ 1,755	\$ 97	\$ 1,852
450-90-1 Capital Projects - Hospital CIPs	282.56	0.399%	\$ 1,348		\$ 1,348	\$ 75	\$ 1,423
460-90-1 Capital Projects - Airport CIPs	1,587.76	2.240%	\$ 7,574		\$ 7,574	\$ 420	\$ 7,994

110-06/15- MIS

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
514-75-1 Water - Administration	4,881.46	6.887%	\$ 23,287		\$ 23,287	\$ 1,290	\$ 24,577
519-76-5 Wastewater - Treatment	75.00	0.106%	\$ 358		\$ 358	\$ 20	\$ 378
530-51-1 Harbors	926.90	1.308%	\$ 4,422		\$ 4,422	\$ 245	\$ 4,667
531-52-1 Docks - Administration	184.24	0.260%	\$ 879		\$ 879	\$ 49	\$ 928
550-55-1 Bartlett Regional Hospital	2,376.56	3.353%	\$ 11,337		\$ 11,337	\$ 628	\$ 11,965
680-60-1 Risk - Administration	732.57	1.033%	\$ 3,495		\$ 3,495	\$ 194	\$ 3,688
680-60-6 Risk - Health	976.27	1.377%	\$ 4,657		\$ 4,657	\$ 258	\$ 4,915
Total	70,884.01	100.000%	\$ 338,146	\$ -	\$ 338,146	\$ 16,712	\$ 354,858

Allocation Basis:

Print Shop Charges

Source of Allocation:

Print Shop Report

ALLOCATION SUMMARY**110-06/15- MIS**

	<u>Device Support</u>	<u>Networking Support</u>	<u>Application Support</u>	<u>Print Shop</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 11,570	\$ 11,787	\$ 9,435	\$ 3,805	\$ 36,597
110-11-1 City Attorney	\$ 70,838	\$ 44,202	\$ 47,174	\$ 704	\$ 162,918
110-12-1 City Manager	\$ 30,224	\$ 26,521	\$ 9,435	\$ 1,967	\$ 68,148
110-3- Clerk	\$ 36,128	\$ 37,326	\$ 9,435	\$ 21,285	\$ 104,174
110-8-1 Human Resources	\$ 28,571	\$ 25,539	\$ 37,740	\$ 8,285	\$ 100,135
110-06/15- MIS	\$ 47,344	\$ 74,652	\$ 9,435	\$ 466	\$ 131,897
110-17-1 Finance Administration	\$ 19,241	\$ 16,644	\$ 19,925	\$ 29,789	\$ 85,599
110-17-3 Controller	\$ 59,373	\$ 56,173	\$ 209,211	\$ 2,495	\$ 327,252
110-17-4 Treasury	\$ 54,426	\$ 55,133	\$ 259,023	\$ 44,418	\$ 413,000
110-17-6 Purchasing	\$ 14,244	\$ 14,563	\$ 49,812	\$ -	\$ 78,619
110-23-1 Library	\$ -	\$ 11,443	\$ 9,962	\$ 4,089	\$ 25,494
110-4-1 Election	\$ -	\$ -	\$ -	\$ 3,412	\$ 3,412
110-12-2 Manager Office - Teen Health Center	\$ -	\$ -	\$ -	\$ 1,425	\$ 1,425
110-16-1 CDD - Administration	\$ 112,699	\$ 91,542	\$ 39,850	\$ 1,464	\$ 245,555
110-16-2 CDD - Planning	\$ -	\$ -	\$ -	\$ 16,905	\$ 16,905
110-17-2 Finance - Assessors	\$ 39,232	\$ 33,288	\$ 39,850	\$ 6,429	\$ 118,799
110-23-2 Library - City Museum	\$ 33,985	\$ 33,288	\$ 9,962	\$ 3,730	\$ 80,965
110-24-1 Engineering - Administration	\$ 99,205	\$ 76,978	\$ 9,962	\$ 957	\$ 187,103
110-24-2 Engineering - CIP	\$ -	\$ -	\$ -	\$ 6,502	\$ 6,502
110-41-1 P&R Parks and Landscape - Administration	\$ 37,733	\$ 36,409	\$ 9,962	\$ 26	\$ 84,130
110-42-1 Arboretum - Administration	\$ -	\$ -	\$ -	\$ 1,969	\$ 1,969
110-77-2 RecycleWorks - Recycling	\$ 2,999	\$ 5,201	\$ 9,962	\$ -	\$ 18,162
209-22-1 Police - Administration	\$ -	\$ 10,402	\$ 19,925	\$ 5,240	\$ 35,567
209-46-1 Parks and Recreation - Administration	\$ 40,982	\$ 34,328	\$ 39,850	\$ -	\$ 115,159
209-46-2 Parks and Recreation - Areawide Recreation	\$ -	\$ -	\$ -	\$ 9,007	\$ 9,007
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	\$ 50,227	\$ 49,932	\$ 19,925	\$ 6,776	\$ 126,861
209-46-8 Parks and Recreation - Treadwell Arena	\$ 17,992	\$ 20,805	\$ 1,992	\$ 216	\$ 41,006
209-71-1 Capital Transit - Administration	\$ 53,226	\$ 48,892	\$ 9,962	\$ 70,058	\$ 182,138
209-72-1 Streets - Administration	\$ 63,471	\$ 56,173	\$ 3,985	\$ 9,989	\$ 133,619
210-21-1 Fire - Administration Operations	\$ 111,450	\$ 99,864	\$ 19,925	\$ 1,146	\$ 232,384

ALLOCATION SUMMARY

110-06/15- MIS

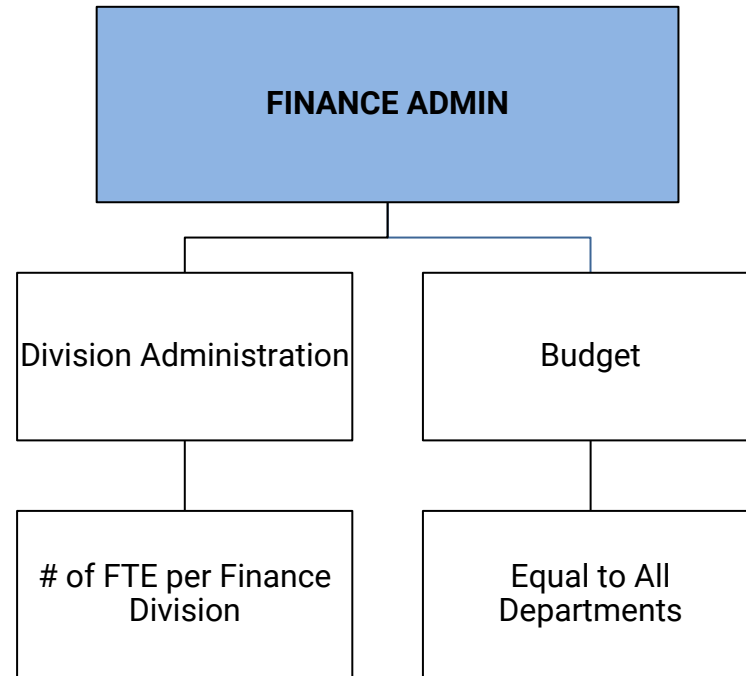
	<u>Device Support</u>	<u>Networking Support</u>	<u>Application Support</u>	<u>Print Shop</u>	<u>Total</u>
235-28-1 Eaglecrest - Administration	\$ 118,447	\$ 85,300	\$ 39,850	\$ 1,284	\$ 244,881
235-28-9 Eaglecrest - Marketing	\$ -	\$ -	\$ -	\$ 815	\$ 815
249-46-3 Parks and Recreation - Aquatics	\$ 14,240	\$ 13,741	\$ 1,504	\$ 634	\$ 30,119
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ 23,493	\$ 22,668	\$ 2,481	\$ -	\$ 48,642
271-14-1 Lands - Administration	\$ 9,246	\$ 10,402	\$ 3,985	\$ -	\$ 23,633
402-90-1 Capital Projects - Roads CIPs	\$ -	\$ -	\$ -	\$ 6,784	\$ 6,784
406-90-1 Capital Projects - Parks and Rec CIPs	\$ -	\$ -	\$ -	\$ 17,290	\$ 17,290
419-90-1 Capital Projects - Wastewater CIPs	\$ -	\$ -	\$ -	\$ 2,569	\$ 2,569
430-90-1 Capital Projects - Harbors CIPs	\$ -	\$ -	\$ -	\$ 540	\$ 540
431-90-1 Capital Projects - Docks CIPs	\$ -	\$ -	\$ -	\$ 1,852	\$ 1,852
450-90-1 Capital Projects - Hospital CIPs	\$ -	\$ -	\$ -	\$ 1,423	\$ 1,423
460-90-1 Capital Projects - Airport CIPs	\$ -	\$ -	\$ -	\$ 7,994	\$ 7,994
514-75-1 Water - Administration	\$ 38,483	\$ 40,570	\$ 15,940	\$ 24,577	\$ 119,569
519-76-4 Wastewater - Collections	\$ 90,709	\$ 80,099	\$ 19,925	\$ -	\$ 190,733
519-76-5 Wastewater - Treatment	\$ -	\$ -	\$ -	\$ 378	\$ 378
530-51-1 Harbors	\$ 98,456	\$ 91,542	\$ 29,887	\$ 4,667	\$ 224,551
531-52-1 Docks - Administration	\$ -	\$ -	\$ -	\$ 928	\$ 928
550-55-1 Bartlett Regional Hospital	\$ -	\$ -	\$ -	\$ 11,965	\$ 11,965
560-50-1 Airport - Administration	\$ 71,793	\$ 54,093	\$ 19,925	\$ -	\$ 145,810
640-44-1 Building Maintenance	\$ 39,232	\$ 37,449	\$ 49,812	\$ -	\$ 126,493
680-60-1 Risk - Administration	\$ 13,244	\$ 12,483	\$ 19,925	\$ 3,688	\$ 49,340
680-60-6 Risk - Health	\$ -	\$ -	\$ -	\$ 4,915	\$ 4,915
Total	\$ 1,552,504	\$ 1,419,433	\$ 1,108,932	\$ 354,858	\$ 4,435,727

8 Finance Administration

The Finance Administration Division within the Finance Department supports the other Finance divisions by providing general administrative support and oversight. Costs associated with the Finance Department are allocated to Receiving Departments through the following functions:

- **Division Administration** – represents costs associated with general support provided to finance divisions including administrative duties and general oversight. This function is allocated based on the number of full-time employees per Finance Division.
- **Budget** – represents services and support associated with developing the annual budget as well as managing departments budgets during the budget process. This function is allocated equally to all departments within the City.

The chart on the following page illustrates the functions and measures used to allocate Finance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-17-1 Finance Administration

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 908,700		\$ 908,700
Capital Outlay	\$ (3,500)		
Total Deductions	<u>\$ (3,500)</u>		\$ (3,500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 35,922	\$ 13,007	\$ 48,929
110-12-1 City Manager	\$ 25,581	\$ 3,392	\$ 28,974
110-3- Clerk	\$ 26,722	\$ 7,027	\$ 33,748
110-8-1 Human Resources	\$ 4,958	\$ 666	\$ 5,623
110-06/15- MIS	\$ 80,993	\$ 4,606	\$ 85,599
110-17-1 Finance Administration		\$ 98,224	\$ 98,224
110-17-3 Controller		\$ 11,001	\$ 11,001
110-17-4 Treasury		\$ 64	\$ 64
110-17-6 Purchasing		\$ 1,624	\$ 1,624
110-23-1 Library		\$ 8,292	\$ 8,292
Total Incoming Costs	<u>\$ 174,176</u>	<u>\$ 147,904</u>	<u>\$ 322,080</u>
Revenues	\$ (55,000)		
Reimbursable Expenditures	\$ 2,300		
Total Cost Adjustments	<u>\$ (52,700)</u>		\$ (52,700)
Total Costs to be Allocated	<u>\$ 1,026,676</u>	<u>\$ 147,904</u>	<u>\$ 1,174,580</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-1 Finance Administration

Expense Type	Expense (\$)	Division Administration	Budget
Personnel			
Salary and Wages	\$ 395,400	\$ 197,700	\$ 197,700
Benefits	\$ 211,200	\$ 105,600	\$ 105,600
Subtotal Personnel Cost	\$ 606,600	\$ 303,300	\$ 303,300
Operating Services & Supplies			
Advertising	\$ 500	\$ 250	\$ 250
General Supplies	\$ 1,700	\$ 850	\$ 850
Insurance	\$ 3,900	\$ 1,950	\$ 1,950
Miscellaneous Expenses	\$ 2,000	\$ 1,000	\$ 1,000
Other Expenses	\$ 1,000	\$ 500	\$ 500
Postage	\$ 100	\$ 50	\$ 50
Printing	\$ 7,500	\$ 3,750	\$ 3,750
Professional	\$ 87,000	\$ 43,500	\$ 43,500
Public Utility Services	\$ 3,500	\$ 1,750	\$ 1,750
Reimbursable Expenses	\$ (2,300)	\$ (1,150)	\$ (1,150)
Rentals and Leases	\$ 178,800	\$ 89,400	\$ 89,400
Travel and Training	\$ 14,900	\$ 7,450	\$ 7,450
Capital Outlay	\$ 3,500	\$ 1,750	\$ 1,750
Subtotal Operating Cost	\$ 302,100	\$ 151,050	\$ 151,050
DEPARTMENTAL EXPENDITURES	\$ 908,700	\$ 454,350	\$ 454,350
Disallowed Costs			
Capital Outlay	\$ (3,500)	\$ (1,750)	\$ (1,750)
Subtotal Disallowed Costs	\$ (3,500)	\$ (1,750)	\$ (1,750)
Cost Adjustments			
Revenues	\$ (55,000)	\$ (27,500)	\$ (27,500)
Reimbursable Expenditures	\$ 2,300	\$ 1,150	\$ 1,150
Subtotal Cost Adjustments	\$ (52,700)	\$ (26,350)	\$ (26,350)
FUNCTIONAL COST	\$ 852,500	\$ 426,250	\$ 426,250
First Allocation			
Incoming - All Others	\$ 174,176	\$ 87,088	\$ 87,088
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,026,676	\$ 513,338	\$ 513,338
Second Allocation			
Incoming - All Others	\$ 147,904	\$ 73,952	\$ 73,952
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 147,904	\$ 73,952	\$ 73,952
TOTAL ALLOCATED	\$ 1,174,580	\$ 587,290	\$ 587,290

110-17-1 Finance Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Division Administration							
110-17-1 Finance Administration	12.10	18.742%	\$ 96,211		\$ 96,211		\$ 96,211
110-17-3 Controller	17.00	26.332%	\$ 135,173		\$ 135,173	\$ 23,965	\$ 159,137
110-17-4 Treasury	4.00	6.196%	\$ 31,805		\$ 31,805	\$ 5,639	\$ 37,444
110-17-6 Purchasing	23.46	36.338%	\$ 186,538		\$ 186,538	\$ 33,071	\$ 219,609
110-17-2 Finance - Assessors	8.00	12.392%	\$ 63,611		\$ 63,611	\$ 11,277	\$ 74,888
Total	64.56	100.000%	\$ 513,338	\$ -	\$ 513,338	\$ 73,952	\$ 587,290

Allocation Basis:

of FTE per Finance Division

Source of Allocation:

Staffing File

110-17-1 Finance Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Budget							
110-12-1 City Manager	0.25	0.490%	\$ 2,516		\$ 2,516		\$ 2,516
110-3- Clerk	0.50	0.980%	\$ 5,033		\$ 5,033		\$ 5,033
110-17-1 Finance Administration	0.20	0.392%	\$ 2,013		\$ 2,013		\$ 2,013
110-17-3 Controller	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
110-17-4 Treasury	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
110-17-6 Purchasing	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
110-23-1 Library	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
110-1-1 General Fund - General Fund - Non-Dept	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
110-4-1 Election	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
110-12-2 Manager Office - Teen Health Center	0.25	0.490%	\$ 2,516		\$ 2,516	\$ 369	\$ 2,886
110-12-3 Manager Office - Syst. Racism Rev.	0.25	0.490%	\$ 2,516		\$ 2,516	\$ 369	\$ 2,886
110-12-6 Manager Office - Tourism Management	0.25	0.490%	\$ 2,516		\$ 2,516	\$ 369	\$ 2,886
110-16-1 CDD - Administration	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
110-16-2 CDD - Planning	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
110-16-3 CDD - Building	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
110-17-2 Finance - Assessors	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
110-21-1 Fire - Emergency Services	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
110-21-70 Fire - Sobering Center	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
110-21-71 Fire - Mobile Integrated Health	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
110-23-2 Library - City Museum	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
110-24-1 Engineering - Administration	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
110-24-2 Engineering - CIP	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
110-41-1 P&R Parks and Landscape - Administration	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
110-47-1 Centennial Hall - Convention Center	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
110-77-1 RecycleWorks - Administration	0.25	0.490%	\$ 2,516		\$ 2,516	\$ 369	\$ 2,886
110-77-2 RecycleWorks - Recycling	0.25	0.490%	\$ 2,516		\$ 2,516	\$ 369	\$ 2,886
110-77-3 RecycleWorks - Household Hazardous Waste	0.25	0.490%	\$ 2,516		\$ 2,516	\$ 369	\$ 2,886
110-77-4 RecycleWorks - Junked Vehicles	0.25	0.490%	\$ 2,516		\$ 2,516	\$ 369	\$ 2,886
120-2-1 School District - Administration	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
120-2-2 School District - Administration	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
150-42-1 Arboretum	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
209-22-1 Police - Administration	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
209-46-1 Parks and Recreation - Administration	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
209-71-1 Capital Transit - Administration	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
209-72-1 Streets - Administration	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
210-21-1 Fire - Administration Operations	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
215-1-1 Sales Tax	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543

110-17-1 Finance Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
216-1-1 Hotel Tax	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
221-1-1 Tobacco Tax	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
232-52-1 Port Development Fee	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
233-1-1 State MPF	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
235-28-1 Eaglecrest - Administration	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-2 Eaglecrest - Ski Patrol	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-3 Eaglecrest - Lift	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-4 Eaglecrest - Mountain Maint	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-5 Eaglecrest - Lodge General Operations	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-6 Eaglecrest - Snow Sports School	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-7 Eaglecrest - Food Service	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-8 Eaglecrest - Ski Rental Shop	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-9 Eaglecrest - Marketing	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-11 Eaglecrest - Building Maint	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
235-28-12 Eaglecrest - Vehicle Maint	0.09	0.178%	\$ 915		\$ 915	\$ 134	\$ 1,049
249-46-3 Parks and Recreation - Aquatics	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
270-48-1 Downtown Parking - Marine Parking Garage	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
271-14-1 Lands - Administration	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
271-14-2 Lands - Quarries	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
276-2-1 Affordable Housing - Operations	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
276-2-2 Affordable Housing - Mobile Home Loans	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
300-1-1 Debt Service - General Debt Service	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
401-90-1 Capital Projects - School CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
402-90-1 Capital Projects - Roads CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
403-90-1 Capital Projects - Fire CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
404-90-1 Capital Projects - Community Development CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
406-90-1 Capital Projects - Parks and Rec CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
414-90-1 Capital Projects - Water CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
419-90-1 Capital Projects - Wastewater CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
430-90-1 Capital Projects - Harbors CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
431-90-1 Capital Projects - Docks CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
450-90-1 Capital Projects - Hospital CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
460-90-1 Capital Projects - Airport CIPs	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
514-75-1 Water - Administration	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
519-1-1 Wastewater - Non-Operational	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
519-76-4 Wastewater - Collections	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
519-76-5 Wastewater - Treatment	0.33	0.654%	\$ 3,355		\$ 3,355	\$ 493	\$ 3,848
530-51-1 Harbors	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
531-52-1 Docks - Administration	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772

110-17-1 Finance Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
531-52-2 Docks - CIP Engineers-Dock	0.50	0.980%	\$ 5,033		\$ 5,033	\$ 739	\$ 5,772
538-24-3 WW Extension - Administration	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
539-24-3 Water Extension - Eng Water Extension	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
550-55-1 Bartlett Regional Hospital	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
560-50-1 Airport - Administration	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
560-50-2 Airport - Terminal General Operations	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
560-50-3 Airport - Airfield Maintenance Shop	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
560-50-4 Airport - ARFF	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
560-50-5 Airport - Airport Security	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
602-79-1 Fleet - Administration	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
602-79-2 Fleet - Replacement Program	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
602-79-3 Fleet - Replacement Program - Grants	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
602-79-4 Fleet - Fuel Program	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
602-79-5 Fleet - Washbay	0.20	0.392%	\$ 2,013		\$ 2,013	\$ 296	\$ 2,309
640-44-1 Building Maintenance	1.00	1.961%	\$ 10,065		\$ 10,065	\$ 1,478	\$ 11,543
680-60-1 Risk - Administration	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-2 Risk - Workers Comp	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-3 Risk - General Liability	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-3 Risk - Auto	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-4 Risk - Property	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-4 Risk - EE Practice	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-5 Risk - Special Policy	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-6 Risk - Health	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-6 Risk - Life	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-6 Risk - Wellness	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-6 Risk - EAP	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-7 Risk - UI CBJ	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-7 Risk - UI BRH	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-8 Risk - Cafeteria Plan CBJ	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
680-60-8 Depndnt Care Astnc Component	0.07	0.131%	\$ 671		\$ 671	\$ 99	\$ 770
Total	51.00	100.000%	\$ 513,338	\$ -	\$ 513,338	\$ 73,952	\$ 587,290

Allocation Basis:

Equal to all Departments

ALLOCATION SUMMARY

110-17-1 Finance Administration

	<u>Division Administration</u>	<u>Budget</u>	<u>Total</u>
110-12-1 City Manager	\$ -	\$ 2,516	\$ 2,516
110-3- Clerk	\$ -	\$ 5,033	\$ 5,033
110-17-1 Finance Administration	\$ 96,211	\$ 2,013	\$ 98,224
110-17-3 Controller	\$ 159,137	\$ 2,309	\$ 161,446
110-17-4 Treasury	\$ 37,444	\$ 2,309	\$ 39,753
110-17-6 Purchasing	\$ 219,609	\$ 2,309	\$ 221,918
110-23-1 Library	\$ -	\$ 5,772	\$ 5,772
110-1-1 General Fund - General Fund - Non-Dept	\$ -	\$ 11,543	\$ 11,543
110-4-1 Election	\$ -	\$ 5,772	\$ 5,772
110-12-2 Manager Office - Teen Health Center	\$ -	\$ 2,886	\$ 2,886
110-12-3 Manager Office - Syst. Racism Rev.	\$ -	\$ 2,886	\$ 2,886
110-12-6 Manager Office - Tourism Management	\$ -	\$ 2,886	\$ 2,886
110-16-1 CDD - Administration	\$ -	\$ 3,848	\$ 3,848
110-16-2 CDD - Planning	\$ -	\$ 3,848	\$ 3,848
110-16-3 CDD - Building	\$ -	\$ 3,848	\$ 3,848
110-17-2 Finance - Assessors	\$ 74,888	\$ 2,309	\$ 77,197
110-21-1 Fire - Emergency Services	\$ -	\$ 3,848	\$ 3,848
110-21-70 Fire - Sobering Center	\$ -	\$ 3,848	\$ 3,848
110-21-71 Fire - Mobile Integrated Health	\$ -	\$ 3,848	\$ 3,848
110-23-2 Library - City Museum	\$ -	\$ 5,772	\$ 5,772
110-24-1 Engineering - Administration	\$ -	\$ 5,772	\$ 5,772
110-24-2 Engineering - CIP	\$ -	\$ 5,772	\$ 5,772
110-41-1 P&R Parks and Landscape - Administration	\$ -	\$ 11,543	\$ 11,543
110-47-1 Centennial Hall - Convention Center	\$ -	\$ 11,543	\$ 11,543
110-77-1 RecycleWorks - Administration	\$ -	\$ 2,886	\$ 2,886
110-77-2 RecycleWorks - Recycling	\$ -	\$ 2,886	\$ 2,886
110-77-3 RecycleWorks - Household Hazardous Waste	\$ -	\$ 2,886	\$ 2,886
110-77-4 RecycleWorks - Junked Vehicles	\$ -	\$ 2,886	\$ 2,886
120-2-1 School District - Administration	\$ -	\$ 5,772	\$ 5,772
120-2-2 School District - Administration	\$ -	\$ 5,772	\$ 5,772
150-42-1 Arboretum	\$ -	\$ 11,543	\$ 11,543

ALLOCATION SUMMARY**110-17-1 Finance Administration**

	Division		
	Administration	Budget	Total
209-22-1 Police - Administration	\$ -	\$ 11,543	\$ 11,543
209-46-1 Parks and Recreation - Administration	\$ -	\$ 11,543	\$ 11,543
209-71-1 Capital Transit - Administration	\$ -	\$ 11,543	\$ 11,543
209-72-1 Streets - Administration	\$ -	\$ 11,543	\$ 11,543
210-21-1 Fire - Administration Operations	\$ -	\$ 11,543	\$ 11,543
215-1-1 Sales Tax	\$ -	\$ 11,543	\$ 11,543
216-1-1 Hotel Tax	\$ -	\$ 11,543	\$ 11,543
221-1-1 Tobacco Tax	\$ -	\$ 11,543	\$ 11,543
232-52-1 Port Development Fee	\$ -	\$ 11,543	\$ 11,543
233-1-1 State MPF	\$ -	\$ 11,543	\$ 11,543
235-28-1 Eaglecrest - Administration	\$ -	\$ 1,049	\$ 1,049
235-28-2 Eaglecrest - Ski Patrol	\$ -	\$ 1,049	\$ 1,049
235-28-3 Eaglecrest - Lift	\$ -	\$ 1,049	\$ 1,049
235-28-4 Eaglecrest - Mountain Maint	\$ -	\$ 1,049	\$ 1,049
235-28-5 Eaglecrest - Lodge General Operations	\$ -	\$ 1,049	\$ 1,049
235-28-6 Eaglecrest - Snow Sports School	\$ -	\$ 1,049	\$ 1,049
235-28-7 Eaglecrest - Food Service	\$ -	\$ 1,049	\$ 1,049
235-28-8 Eaglecrest - Ski Rental Shop	\$ -	\$ 1,049	\$ 1,049
235-28-9 Eaglecrest - Marketing	\$ -	\$ 1,049	\$ 1,049
235-28-11 Eaglecrest - Building Maint	\$ -	\$ 1,049	\$ 1,049
235-28-12 Eaglecrest - Vehicle Maint	\$ -	\$ 1,049	\$ 1,049
249-46-3 Parks and Recreation - Aquatics	\$ -	\$ 5,772	\$ 5,772
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ -	\$ 5,772	\$ 5,772
270-48-1 Downtown Parking - Marine Parking Garage	\$ -	\$ 11,543	\$ 11,543
271-14-1 Lands - Administration	\$ -	\$ 5,772	\$ 5,772
271-14-2 Lands - Quarries	\$ -	\$ 5,772	\$ 5,772
276-2-1 Affordable Housing - Operations	\$ -	\$ 5,772	\$ 5,772
276-2-2 Affordable Housing - Mobile Home Loans	\$ -	\$ 5,772	\$ 5,772
330-1-1 Debt Service - General Debt Service	\$ -	\$ 11,543	\$ 11,543
401-90-1 Capital Projects - School CIPs	\$ -	\$ 11,543	\$ 11,543
402-90-1 Capital Projects - Roads CIPs	\$ -	\$ 11,543	\$ 11,543
403-90-1 Capital Projects - Fire CIPs	\$ -	\$ 11,543	\$ 11,543

ALLOCATION SUMMARY**110-17-1 Finance Administration**

	Division		
	Administration	Budget	Total
404-90-1 Capital Projects - Community Development CIPs	\$ -	\$ 11,543	\$ 11,543
406-90-1 Capital Projects - Parks and Rec CIPs	\$ -	\$ 11,543	\$ 11,543
414-90-1 Capital Projects - Water CIPs	\$ -	\$ 11,543	\$ 11,543
419-90-1 Capital Projects - Wastewater CIPs	\$ -	\$ 11,543	\$ 11,543
430-90-1 Capital Projects - Harbors CIPs	\$ -	\$ 11,543	\$ 11,543
431-90-1 Capital Projects - Docks CIPs	\$ -	\$ 11,543	\$ 11,543
450-90-1 Capital Projects - Hospital CIPs	\$ -	\$ 11,543	\$ 11,543
460-90-1 Capital Projects - Airport CIPs	\$ -	\$ 11,543	\$ 11,543
514-75-1 Water - Administration	\$ -	\$ 11,543	\$ 11,543
519-1-1 Wastewater - Non-Operational	\$ -	\$ 3,848	\$ 3,848
519-76-4 Wastewater - Collections	\$ -	\$ 3,848	\$ 3,848
519-76-5 Wastewater - Treatment	\$ -	\$ 3,848	\$ 3,848
530-51-1 Harbors	\$ -	\$ 11,543	\$ 11,543
531-52-1 Docks - Administration	\$ -	\$ 5,772	\$ 5,772
531-52-2 Docks - CIP Engineers-Dock	\$ -	\$ 5,772	\$ 5,772
538-24-3 WW Extension - Administration	\$ -	\$ 11,543	\$ 11,543
539-24-3 Water Extension - Eng Water Extension	\$ -	\$ 11,543	\$ 11,543
550-55-1 Bartlett Regional Hospital	\$ -	\$ 11,543	\$ 11,543
560-50-1 Airport - Administration	\$ -	\$ 2,309	\$ 2,309
560-50-2 Airport - Terminal General Operations	\$ -	\$ 2,309	\$ 2,309
560-50-3 Airport - Airfield Maintenance Shop	\$ -	\$ 2,309	\$ 2,309
560-50-4 Airport - ARFF	\$ -	\$ 2,309	\$ 2,309
560-50-5 Airport - Airport Security	\$ -	\$ 2,309	\$ 2,309
602-79-1 Fleet - Administration	\$ -	\$ 2,309	\$ 2,309
602-79-2 Fleet - Replacement Program	\$ -	\$ 2,309	\$ 2,309
602-79-3 Fleet - Replacement Program - Grants	\$ -	\$ 2,309	\$ 2,309
602-79-4 Fleet - Fuel Program	\$ -	\$ 2,309	\$ 2,309
602-79-5 Fleet - Washbay	\$ -	\$ 2,309	\$ 2,309
640-44-1 Building Maintenance	\$ -	\$ 11,543	\$ 11,543
680-60-1 Risk - Administration	\$ -	\$ 770	\$ 770
680-60-2 Risk - Workers Comp	\$ -	\$ 770	\$ 770
680-60-3 Risk - General Liability	\$ -	\$ 770	\$ 770

ALLOCATION SUMMARY

110-17-1 Finance Administration

	Division		
	Administration	Budget	Total
680-60-3 Risk - Auto	\$ -	\$ 770	\$ 770
680-60-4 Risk - Property	\$ -	\$ 770	\$ 770
680-60-4 Risk - EE Practice	\$ -	\$ 770	\$ 770
680-60-5 Risk - Special Policy	\$ -	\$ 770	\$ 770
680-60-6 Risk - Health	\$ -	\$ 770	\$ 770
680-60-6 Risk - Life	\$ -	\$ 770	\$ 770
680-60-6 Risk - Wellness	\$ -	\$ 770	\$ 770
680-60-6 Risk - EAP	\$ -	\$ 770	\$ 770
680-60-7 Risk - UI CBJ	\$ -	\$ 770	\$ 770
680-60-7 Risk - UI BRH	\$ -	\$ 770	\$ 770
680-60-8 Risk - Cafeteria Plan CBJ	\$ -	\$ 770	\$ 770
680-60-8 Depndnt Care Astnc Component	\$ -	\$ 770	\$ 770
Total	\$ 587,290	\$ 587,290	\$ 1,174,580

9 Controller

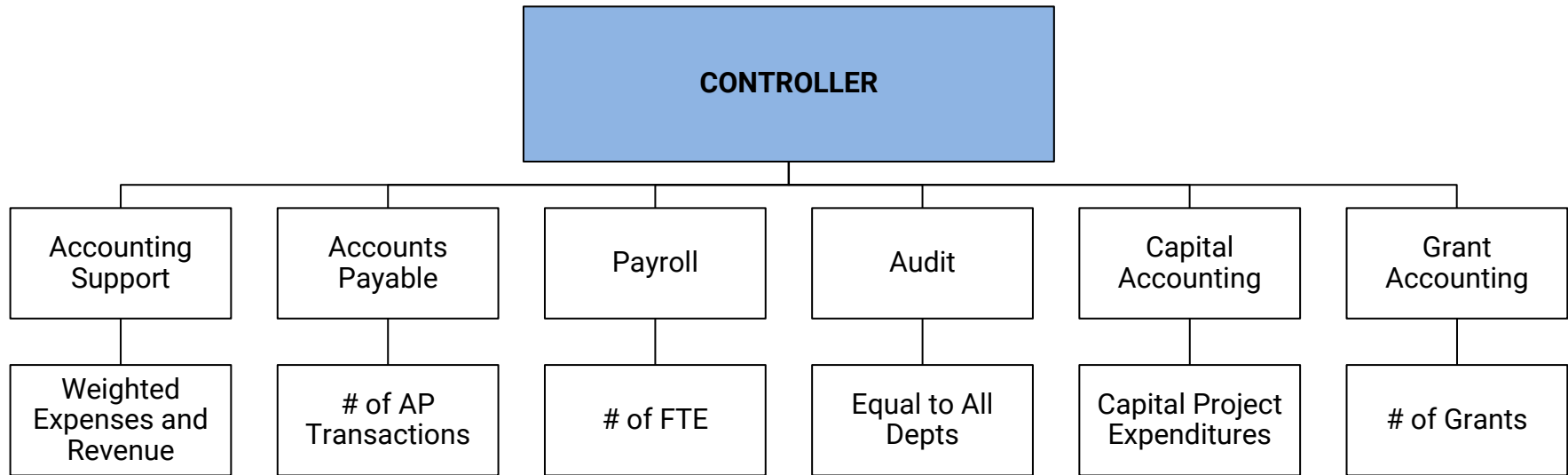
The Controller Division within the Finance Department is responsible for managing accounts payable, general accounting, grants and contracts, payroll, and the City's budget. It is the primary financial reporting component of the City. Costs associated with the Controller's division are allocated to Receiving Departments through the following functions:

- **Accounting Support** – relates to support associated with managing and processing fund and departmental expenses and revenue. This function is allocated based on expenses and revenue per Fund, Department, and Division⁶.
- **Accounts Payable** – represents services associated with processing invoices on behalf of the City. This function is allocated based on the number of AP transactions per Fund, Department, and Division.
- **Payroll** – relates to services associated with processing payroll changes, payment of employee wages, and support provided to employees regarding payroll questions. This function is allocated based on the number of full-time employees per Fund, Department, and Division⁷.
- **Audit** – relates to oversight and support of conducting the annual financial audits as well as single audits, including internal and external audits of departments and functions. This function is allocated equally to all departments.
- **Capital Accounting** – relates to services associated with processing capital project expenditures, including data entry, recording, and reporting requirements. This function is allocated based on capital project expenses per Fund, Department, and Division.
- **Grant Accounting** – relates to services and support associated with processing grant expenditures, and ensuring accurate coding based on individual grant requirements. This function is allocated based on the number of grants per Fund, Department, and Division.

The chart on the following page illustrates the functions and measures used to allocate Controller costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

⁶ In order to provide an accurate reflection of Controller support, revenues and expenditures were weighted for the following receivers: School (5%), Roaded Services Area Non-Operational (10%), Sales Tax (5%), Wastewater Non-Operational (5%), Hospital (5%), Workers Comp (10%), Property (10%), Special Policy (10%), and Health (10%). Additionally, revenue from General Fund Non-Departmental and revenue associated with property tax related were excluded; along with large one-time expenditures (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures.)

⁷ FTE associated with the School Department and Hospital were not included, as the Controller does not process their payroll.



COSTS TO BE ALLOCATED

110-17-3 Controller

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 983,700		\$ 983,700
Capital Outlay	<u>\$ (2,000)</u>		
Total Deductions	\$ (2,000)		\$ (2,000)
Incoming Costs			
110-10- Mayor and Assembly	\$ 3,368	\$ 1,219	\$ 4,587
110-11-1 City Attorney	\$ 228,037	\$ 22,844	\$ 250,881
110-12-1 City Manager	\$ 20,192	\$ 2,434	\$ 22,625
110-8-1 Human Resources	\$ 15,085	\$ 2,025	\$ 17,111
110-06/15- MIS	\$ 309,643	\$ 17,609	\$ 327,252
110-17-1 Finance Administration	\$ 137,186	\$ 24,260	\$ 161,446
110-17-3 Controller		\$ 16,133	\$ 16,133
110-17-4 Treasury		\$ 7,409	\$ 7,409
110-17-6 Purchasing		\$ 1,231	\$ 1,231
Total Incoming Costs	<u>\$ 713,511</u>	<u>\$ 95,165</u>	<u>\$ 808,676</u>
Reimbursable Expenditures	<u>\$ 748,400</u>		
Total Cost Adjustments	\$ 748,400		\$ 748,400
Total Costs to be Allocated	<u>\$ 2,443,611</u>	<u>\$ 95,165</u>	<u>\$ 2,538,776</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-3 Controller

Expense Type	Expense (\$)	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting
Personnel							
Salary and Wages	\$ 1,040,600	\$ 364,210	\$ 135,278	\$ 228,932	\$ 52,030	\$ 156,090	\$ 104,060
Benefits	\$ 583,100	\$ 204,085	\$ 75,803	\$ 128,282	\$ 29,155	\$ 87,465	\$ 58,310
Subtotal Personnel Cost	\$ 1,623,700	\$ 568,295	\$ 211,081	\$ 357,214	\$ 81,185	\$ 243,555	\$ 162,370
Operating Services & Supplies							
General Supplies	\$ 1,400	\$ 490	\$ 182	\$ 308	\$ 70	\$ 210	\$ 140
Insurance	\$ 27,200	\$ 9,520	\$ 3,536	\$ 5,984	\$ 1,360	\$ 4,080	\$ 2,720
Other Expenses	\$ 1,500	\$ 525	\$ 195	\$ 330	\$ 75	\$ 225	\$ 150
Postage	\$ 3,500	\$ 1,225	\$ 455	\$ 770	\$ 175	\$ 525	\$ 350
Printing	\$ 1,000	\$ 350	\$ 130	\$ 220	\$ 50	\$ 150	\$ 100
Professional	\$ 50,000	\$ 17,500	\$ 6,500	\$ 11,000	\$ 2,500	\$ 7,500	\$ 5,000
Public Utility Services	\$ 800	\$ 280	\$ 104	\$ 176	\$ 40	\$ 120	\$ 80
Reimbursable Expenses	\$ (748,400)	\$ (261,940)	\$ (97,292)	\$ (164,648)	\$ (37,420)	\$ (112,260)	\$ (74,840)
Rentals and Leases	\$ 7,400	\$ 2,590	\$ 962	\$ 1,628	\$ 370	\$ 1,110	\$ 740
Travel and Training	\$ 13,600	\$ 4,760	\$ 1,768	\$ 2,992	\$ 680	\$ 2,040	\$ 1,360
Capital Outlay	\$ 2,000	\$ 700	\$ 260	\$ 440	\$ 100	\$ 300	\$ 200
Subtotal Operating Cost	\$ (640,000)	\$ (224,000)	\$ (83,200)	\$ (140,800)	\$ (32,000)	\$ (96,000)	\$ (64,000)
DEPARTMENTAL EXPENDITURES	\$ 983,700	\$ 344,295	\$ 127,881	\$ 216,414	\$ 49,185	\$ 147,555	\$ 98,370
Disallowed Costs							
Capital Outlay	\$ (2,000)	\$ (700)	\$ (260)	\$ (440)	\$ (100)	\$ (300)	\$ (200)
Subtotal Disallowed Costs	\$ (2,000)	\$ (700)	\$ (260)	\$ (440)	\$ (100)	\$ (300)	\$ (200)
Cost Adjustments							
Reimbursable Expenditures	\$ 748,400	\$ 261,940	\$ 97,292	\$ 164,648	\$ 37,420	\$ 112,260	\$ 74,840
Subtotal Cost Adjustments	\$ 748,400	\$ 261,940	\$ 97,292	\$ 164,648	\$ 37,420	\$ 112,260	\$ 74,840
FUNCTIONAL COST	\$ 1,730,100	\$ 605,535	\$ 224,913	\$ 380,622	\$ 86,505	\$ 259,515	\$ 173,010
First Allocation							
Incoming - All Others	\$ 713,511	\$ 249,729	\$ 92,756	\$ 156,972	\$ 35,676	\$ 107,027	\$ 71,351
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,443,611	\$ 855,264	\$ 317,669	\$ 537,594	\$ 122,181	\$ 366,542	\$ 244,361
Second Allocation							
Incoming - All Others	\$ 95,165	\$ 33,308	\$ 12,371	\$ 20,936	\$ 4,758	\$ 14,275	\$ 9,516
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 95,165	\$ 33,308	\$ 12,371	\$ 20,936	\$ 4,758	\$ 14,275	\$ 9,516
TOTAL ALLOCATED	\$ 2,538,776	\$ 888,572	\$ 330,041	\$ 558,531	\$ 126,939	\$ 380,816	\$ 253,878

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Accounting Support							
110-10- Mayor and Assembly	1,317,700.00	0.496%	\$ 4,245		\$ 4,245		\$ 4,245
110-11-1 City Attorney	2,481,000.00	0.935%	\$ 7,993		\$ 7,993		\$ 7,993
110-12-1 City Manager	1,661,100.00	0.626%	\$ 5,351		\$ 5,351		\$ 5,351
110-7-1 Emergency Services	1,454,800.00	0.548%	\$ 4,687		\$ 4,687		\$ 4,687
110-3- Clerk	612,600.00	0.231%	\$ 1,973		\$ 1,973		\$ 1,973
110-8-1 Human Resources	974,700.00	0.367%	\$ 3,140		\$ 3,140		\$ 3,140
110-06/15- MIS	3,727,000.00	1.404%	\$ 12,007		\$ 12,007		\$ 12,007
110-17-1 Finance Administration	783,700.00	0.295%	\$ 2,525		\$ 2,525		\$ 2,525
110-17-3 Controller	1,722,700.00	0.649%	\$ 5,550		\$ 5,550		\$ 5,550
110-17-4 Treasury	2,969,500.00	1.119%	\$ 9,566		\$ 9,566	\$ 394	\$ 9,961
110-17-6 Purchasing	556,100.00	0.209%	\$ 1,791		\$ 1,791	\$ 74	\$ 1,865
110-23-1 Library	3,737,500.00	1.408%	\$ 12,040		\$ 12,040	\$ 496	\$ 12,537
110-4-1 Election	267,300.00	0.101%	\$ 861		\$ 861	\$ 36	\$ 897
110-12-2 Manager Office - Teen Health Center	303,200.00	0.114%	\$ 977		\$ 977	\$ 40	\$ 1,017
110-12-3 Manager Office - Syst. Racism Rev.	50,000.00	0.019%	\$ 161		\$ 161	\$ 7	\$ 168
110-12-6 Manager Office - Tourism Management	576,200.00	0.217%	\$ 1,856		\$ 1,856	\$ 77	\$ 1,933
110-16-1 CDD - Administration	1,265,700.00	0.477%	\$ 4,077		\$ 4,077	\$ 168	\$ 4,246
110-16-2 CDD - Planning	1,677,800.00	0.632%	\$ 5,405		\$ 5,405	\$ 223	\$ 5,628
110-16-3 CDD - Building	1,476,600.00	0.556%	\$ 4,757		\$ 4,757	\$ 196	\$ 4,953
110-17-2 Finance - Assessors	1,015,100.00	0.382%	\$ 3,270		\$ 3,270	\$ 135	\$ 3,405
110-21-1 Fire - Emergency Services	8,466,200.00	3.189%	\$ 27,274		\$ 27,274	\$ 1,125	\$ 28,398
110-21-70 Fire - Sobering Center	1,247,700.00	0.470%	\$ 4,019		\$ 4,019	\$ 166	\$ 4,185
110-21-71 Fire - Mobile Integrated Health	870,500.00	0.328%	\$ 2,804		\$ 2,804	\$ 116	\$ 2,920
110-23-2 Library - City Museum	691,700.00	0.261%	\$ 2,228		\$ 2,228	\$ 92	\$ 2,320
110-24-1 Engineering - Administration	396,500.00	0.149%	\$ 1,277		\$ 1,277	\$ 53	\$ 1,330
110-24-2 Engineering - CIP	3,047,800.00	1.148%	\$ 9,818		\$ 9,818	\$ 405	\$ 10,223
110-41-1 P&R Parks and Landscape - Administration	2,989,200.00	1.126%	\$ 9,630		\$ 9,630	\$ 397	\$ 10,027
110-42-1 Arboretum - Administration	261,300.00	0.098%	\$ 842		\$ 842	\$ 35	\$ 876
110-47-1 Centennial Hall - Convention Center	651,500.00	0.245%	\$ 2,099		\$ 2,099	\$ 87	\$ 2,185
110-77-1 RecycleWorks - Administration	256,200.00	0.097%	\$ 825		\$ 825	\$ 34	\$ 859
110-77-2 RecycleWorks - Recycling	660,800.00	0.249%	\$ 2,129		\$ 2,129	\$ 88	\$ 2,217
110-77-3 RecycleWorks - Household Hazardous Waste	979,400.00	0.369%	\$ 3,155		\$ 3,155	\$ 130	\$ 3,285
110-77-4 RecycleWorks - Junked Vehicles	475,000.00	0.179%	\$ 1,530		\$ 1,530	\$ 63	\$ 1,593
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.002%	\$ 15		\$ 15	\$ 1	\$ 16
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	2,200.00	0.001%	\$ 7		\$ 7	\$ 0	\$ 7
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	2,400.00	0.001%	\$ 8		\$ 8	\$ 0	\$ 8
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	25,700.00	0.010%	\$ 83		\$ 83	\$ 3	\$ 86
120-2-1 School District - Administration	5,983,380.00	2.254%	\$ 19,275		\$ 19,275	\$ 795	\$ 20,070
120-2-2 School District - Administration	1,976,730.00	0.745%	\$ 6,368		\$ 6,368	\$ 263	\$ 6,631

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
150-42-1 Arboretum	600.00	0.000%	\$ 2		\$ 2	\$ 0	\$ 2
209-1-1 Roaded Service Area Non-Operational	1,556,370.00	0.586%	\$ 5,014		\$ 5,014	\$ 207	\$ 5,221
209-22-1 Police - Administration	3,124,300.00	1.177%	\$ 10,065		\$ 10,065	\$ 415	\$ 10,480
209-22-2 Police - General Operations	10,462,300.00	3.941%	\$ 33,704		\$ 33,704	\$ 1,390	\$ 35,094
209-22-5 Police - Communications	1,325,800.00	0.499%	\$ 4,271		\$ 4,271	\$ 176	\$ 4,447
209-22-7 Police - Animal Control	1,485,000.00	0.559%	\$ 4,784		\$ 4,784	\$ 197	\$ 4,981
209-22-8 Police - Community Services	150,800.00	0.057%	\$ 486		\$ 486	\$ 20	\$ 506
209-22-9 Police - System Admin/E911	934,200.00	0.352%	\$ 3,010		\$ 3,010	\$ 124	\$ 3,134
209-22-10 Police - Fleet	357,800.00	0.135%	\$ 1,153		\$ 1,153	\$ 48	\$ 1,200
209-22-11 Police - Electronics	257,000.00	0.097%	\$ 828		\$ 828	\$ 34	\$ 862
209-22-12 Police - Travel and Training	195,900.00	0.074%	\$ 631		\$ 631	\$ 26	\$ 657
209-22-14 Police - Grants	783,700.00	0.295%	\$ 2,525		\$ 2,525	\$ 104	\$ 2,629
209-22-16 Police - Airport Security	1,819,100.00	0.685%	\$ 5,860		\$ 5,860	\$ 242	\$ 6,102
209-22-17 Police - Services	1,795,600.00	0.676%	\$ 5,785		\$ 5,785	\$ 239	\$ 6,023
209-46-1 Parks and Recreation - Administration	586,000.00	0.221%	\$ 1,888		\$ 1,888	\$ 78	\$ 1,966
209-46-2 Parks and Recreation - Areawide Recreation	683,200.00	0.257%	\$ 2,201		\$ 2,201	\$ 91	\$ 2,292
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	1,237,000.00	0.466%	\$ 3,985		\$ 3,985	\$ 164	\$ 4,149
209-46-7-4 Parks and Recreation - Youth Sports	268,900.00	0.101%	\$ 866		\$ 866	\$ 36	\$ 902
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	1,224,000.00	0.461%	\$ 3,943		\$ 3,943	\$ 163	\$ 4,106
209-46-8 Parks and Recreation - Treadwell Arena	1,315,400.00	0.495%	\$ 4,238		\$ 4,238	\$ 175	\$ 4,412
209-46-9 Parks and Recreation - Youth Scholarships	32,000.00	0.012%	\$ 103		\$ 103	\$ 4	\$ 107
209-46-12 Parks and Recreation - Youth Activities	332,500.00	0.125%	\$ 1,071		\$ 1,071	\$ 44	\$ 1,115
209-46-14 Parks and Recreation - Diamond Park Field House	635,200.00	0.239%	\$ 2,046		\$ 2,046	\$ 84	\$ 2,131
209-71-1 Capital Transit - Administration	3,430,900.00	1.292%	\$ 11,053		\$ 11,053	\$ 456	\$ 11,508
209-71-2 Capital Transit - Operations	4,383,700.00	1.651%	\$ 14,122		\$ 14,122	\$ 582	\$ 14,704
209-71-3 Capital Transit - Maintenance	1,404,600.00	0.529%	\$ 4,525		\$ 4,525	\$ 187	\$ 4,711
209-71-4 Capital Transit - Downtown Center	108,300.00	0.041%	\$ 349		\$ 349	\$ 14	\$ 363
209-71-5 Capital Transit - Valley Center	77,800.00	0.029%	\$ 251		\$ 251	\$ 10	\$ 261
209-72-1 Streets - Administration	7,670,100.00	2.889%	\$ 24,709		\$ 24,709	\$ 1,019	\$ 25,728
210-21-1 Fire - Administration Operations	8,878,100.00	3.344%	\$ 28,601		\$ 28,601	\$ 1,179	\$ 29,780
215-1-1 Sales Tax	3,448,795.00	1.299%	\$ 11,110		\$ 11,110	\$ 458	\$ 11,568
216-1-1 Hotel Tax	3,478,800.00	1.310%	\$ 11,207		\$ 11,207	\$ 462	\$ 11,669
219-20-1 CARES Relief Fund - Operations	1,321,500.00	0.498%	\$ 4,257		\$ 4,257	\$ 176	\$ 4,433
221-1-1 Tobacco Tax	2,961,400.00	1.115%	\$ 9,540		\$ 9,540	\$ 393	\$ 9,933
225-1-1 Marine Passenger Fees	8,270,100.00	3.115%	\$ 26,642		\$ 26,642	\$ 1,099	\$ 27,741
232-52-1 Port Development Fee	4,970,100.00	1.872%	\$ 16,011		\$ 16,011	\$ 660	\$ 16,671
233-1-1 State MPF	8,250,000.00	3.107%	\$ 26,577		\$ 26,577	\$ 1,096	\$ 27,673
235-1-1 Eaglecrest - Non-Operational	2,752,600.00	1.037%	\$ 8,867		\$ 8,867	\$ 366	\$ 9,233
235-28-1 Eaglecrest - Administration	1,352,400.00	0.509%	\$ 4,357		\$ 4,357	\$ 180	\$ 4,536
235-28-2 Eaglecrest - Ski Patrol	287,000.00	0.108%	\$ 925		\$ 925	\$ 38	\$ 963
235-28-3 Eaglecrest - Lift	158,500.00	0.060%	\$ 511		\$ 511	\$ 21	\$ 532
235-28-4 Eaglecrest - Mountain Maint	591,200.00	0.223%	\$ 1,905		\$ 1,905	\$ 79	\$ 1,983

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
235-28-5 Eaglecrest - Lodge General Operations	275,700.00	0.104%	\$ 888		\$ 888	\$ 37	\$ 925
235-28-6 Eaglecrest - Snow Sports School	316,000.00	0.119%	\$ 1,018		\$ 1,018	\$ 42	\$ 1,060
235-28-7 Eaglecrest - Food Service	194,500.00	0.073%	\$ 627		\$ 627	\$ 26	\$ 652
235-28-8 Eaglecrest - Ski Rental Shop	161,800.00	0.061%	\$ 521		\$ 521	\$ 21	\$ 543
235-28-9 Eaglecrest - Marketing	168,700.00	0.064%	\$ 543		\$ 543	\$ 22	\$ 566
235-28-11 Eaglecrest - Building Maint	117,500.00	0.044%	\$ 379		\$ 379	\$ 16	\$ 394
235-28-12 Eaglecrest - Vehicle Maint	120,000.00	0.045%	\$ 387		\$ 387	\$ 16	\$ 403
249-46-3 Parks and Recreation - Aquatics	1,162,800.00	0.438%	\$ 3,746		\$ 3,746	\$ 154	\$ 3,900
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	2,162,400.00	0.815%	\$ 6,966		\$ 6,966	\$ 287	\$ 7,253
270-48-1 Downtown Parking - Marine Parking Garage	1,387,100.00	0.522%	\$ 4,469		\$ 4,469	\$ 184	\$ 4,653
271-14-1 Lands - Administration	1,200,900.00	0.452%	\$ 3,869		\$ 3,869	\$ 160	\$ 4,028
271-14-2 Lands - Quarries	477,800.00	0.180%	\$ 1,539		\$ 1,539	\$ 63	\$ 1,603
276-2-1 Affordable Housing - Operations	25,800.00	0.010%	\$ 83		\$ 83	\$ 3	\$ 87
276-2-2 Affordable Housing - Mobile Home Loans	30,000.00	0.011%	\$ 97		\$ 97	\$ 4	\$ 101
514-75-1 Water - Administration	10,004,900.00	3.769%	\$ 32,231		\$ 32,231	\$ 1,329	\$ 33,560
519-1-1 Wastewater - Non-Operational	753,445.00	0.284%	\$ 2,427		\$ 2,427	\$ 100	\$ 2,527
519-76-4 Wastewater - Collections	2,234,100.00	0.842%	\$ 7,197		\$ 7,197	\$ 297	\$ 7,494
519-76-5 Wastewater - Treatment	10,173,600.00	3.832%	\$ 32,774		\$ 32,774	\$ 1,351	\$ 34,126
530-51-1 Harbors	9,464,600.00	3.565%	\$ 30,490		\$ 30,490	\$ 1,257	\$ 31,747
531-52-1 Docks - Administration	4,231,200.00	1.594%	\$ 13,631		\$ 13,631	\$ 562	\$ 14,193
531-52-2 Docks - CIP Engineers-Dock	3,500.00	0.001%	\$ 11		\$ 11	\$ 0	\$ 12
538-24-3 WW Extension - Administration	144,400.00	0.054%	\$ 465		\$ 465	\$ 19	\$ 484
539-24-3 Water Extension - Eng Water Extension	178,200.00	0.067%	\$ 574		\$ 574	\$ 24	\$ 598
550-55-1 Bartlett Regional Hospital	14,099,080.00	5.311%	\$ 45,420		\$ 45,420	\$ 1,873	\$ 47,293
560-50-1 Airport - Administration	1,719,600.00	0.648%	\$ 5,540		\$ 5,540	\$ 228	\$ 5,768
560-50-2 Airport - Terminal General Operations	4,272,300.00	1.609%	\$ 13,763		\$ 13,763	\$ 567	\$ 14,331
560-50-3 Airport - Airfield Maintenance Shop	10,433,500.00	3.930%	\$ 33,611		\$ 33,611	\$ 1,386	\$ 34,997
560-50-4 Airport - ARFF	1,466,800.00	0.552%	\$ 4,725		\$ 4,725	\$ 195	\$ 4,920
560-50-5 Airport - Airport Security	1,093,200.00	0.412%	\$ 3,522		\$ 3,522	\$ 145	\$ 3,667
560-50-8 Airport - Airport Landside	46,000.00	0.017%	\$ 148		\$ 148	\$ 6	\$ 154
560-50-13 PFAS Cleanup	20,000.00	0.008%	\$ 64		\$ 64	\$ 3	\$ 67
602-79-1 Fleet - Administration	2,936,000.00	1.106%	\$ 9,458		\$ 9,458	\$ 390	\$ 9,848
602-79-2 Fleet - Replacement Program	4,025,300.00	1.516%	\$ 12,967		\$ 12,967	\$ 535	\$ 13,502
602-79-3 Fleet - Replacement Program - Grants	6,157,800.00	2.319%	\$ 19,837		\$ 19,837	\$ 818	\$ 20,655
602-79-4 Fleet - Fuel Program	2,460,500.00	0.927%	\$ 7,926		\$ 7,926	\$ 327	\$ 8,253
602-79-5 Fleet - Washbay	42,600.00	0.016%	\$ 137		\$ 137	\$ 6	\$ 143
640-44-1 Building Maintenance	6,439,900.00	2.426%	\$ 20,746		\$ 20,746	\$ 855	\$ 21,602
680-60-1 Risk - Administration	854,400.00	0.322%	\$ 2,752		\$ 2,752	\$ 113	\$ 2,866
680-60-2 Risk - Workers Comp	331,460.00	0.125%	\$ 1,068		\$ 1,068	\$ 44	\$ 1,112
680-60-3 Risk - General Liability	2,700,000.00	1.017%	\$ 8,698		\$ 8,698	\$ 359	\$ 9,057
680-60-3 Risk - Auto	182,600.00	0.069%	\$ 588		\$ 588	\$ 24	\$ 612
680-60-4 Risk - Property	649,300.00	0.245%	\$ 2,092		\$ 2,092	\$ 86	\$ 2,178

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
680-60-4 Risk - EE Practice	35,000.00	0.013%	\$ 113		\$ 113	\$ 5	\$ 117
680-60-5 Risk - Special Policy	162,900.00	0.061%	\$ 525		\$ 525	\$ 22	\$ 546
680-60-6 Risk - Health	5,430,970.00	2.046%	\$ 17,496		\$ 17,496	\$ 721	\$ 18,217
680-60-6 Risk - Life	1,058,000.00	0.399%	\$ 3,408		\$ 3,408	\$ 141	\$ 3,549
680-60-6 Risk - Wellness	486,000.00	0.183%	\$ 1,566		\$ 1,566	\$ 65	\$ 1,630
680-60-6 Risk - EAP	95,800.00	0.036%	\$ 309		\$ 309	\$ 13	\$ 321
680-60-7 Risk - UI CBJ	150,000.00	0.056%	\$ 483		\$ 483	\$ 20	\$ 503
680-60-7 Risk - UI BRH	150,000.00	0.056%	\$ 483		\$ 483	\$ 20	\$ 503
680-60-8 Risk - Cafeteria Plan CBJ	21,000.00	0.008%	\$ 68		\$ 68	\$ 3	\$ 70
680-60-8 Depndnt Care Astnc Component	1,000,000.00	0.377%	\$ 3,221		\$ 3,221	\$ 133	\$ 3,354
Total	265,486,830.00	100.000%	\$ 855,264	\$ -	\$ 855,264	\$ 33,308	\$ 888,572

Allocation Basis:

Expense and Revenue

Source of Allocation:

Budgeted Expenditures

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Accounts Payable							
110-10- Mayor and Assembly	222.00	0.602%	\$ 1,913		\$ 1,913		\$ 1,913
110-11-1 City Attorney	218.00	0.591%	\$ 1,878		\$ 1,878		\$ 1,878
110-12-1 City Manager	235.00	0.637%	\$ 2,025		\$ 2,025		\$ 2,025
110-7-1 Emergency Services	82.00	0.222%	\$ 707		\$ 707		\$ 707
110-3- Clerk	70.00	0.190%	\$ 603		\$ 603		\$ 603
110-8-1 Human Resources	101.00	0.274%	\$ 870		\$ 870		\$ 870
110-06/15- MIS	548.00	1.486%	\$ 4,722		\$ 4,722		\$ 4,722
110-17-1 Finance Administration	109.00	0.296%	\$ 939		\$ 939		\$ 939
110-17-3 Controller	114.00	0.309%	\$ 982		\$ 982		\$ 982
110-17-4 Treasury	223.00	0.605%	\$ 1,921		\$ 1,921	\$ 78	\$ 2,000
110-17-6 Purchasing	84.00	0.228%	\$ 724		\$ 724	\$ 30	\$ 753
110-23-1 Library	1,242.00	3.369%	\$ 10,701		\$ 10,701	\$ 437	\$ 11,138
110-1-1 General Fund - General Fund - Non-Dept	6.00	0.016%	\$ 52		\$ 52	\$ 2	\$ 54
110-4-1 Election	39.00	0.106%	\$ 336		\$ 336	\$ 14	\$ 350
110-12-2 Manager Office - Teen Health Center	43.00	0.117%	\$ 370		\$ 370	\$ 15	\$ 386
110-12-6 Manager Office - Tourism Management	32.00	0.087%	\$ 276		\$ 276	\$ 11	\$ 287
110-16-1 CDD - Administration	194.00	0.526%	\$ 1,672		\$ 1,672	\$ 68	\$ 1,740
110-16-2 CDD - Planning	50.00	0.136%	\$ 431		\$ 431	\$ 18	\$ 448
110-16-3 CDD - Building	62.00	0.168%	\$ 534		\$ 534	\$ 22	\$ 556
110-17-2 Finance - Assessors	60.00	0.163%	\$ 517		\$ 517	\$ 21	\$ 538
110-21-1 Fire - Emergency Services	2.00	0.005%	\$ 17		\$ 17	\$ 1	\$ 18
110-21-70 Fire - Sobering Center	148.00	0.401%	\$ 1,275		\$ 1,275	\$ 52	\$ 1,327
110-21-71 Fire - Mobile Integrated Health	143.00	0.388%	\$ 1,232		\$ 1,232	\$ 50	\$ 1,282
110-24-1 Engineering - Administration	33.00	0.090%	\$ 284		\$ 284	\$ 12	\$ 296
110-24-2 Engineering - CIP	237.00	0.643%	\$ 2,042		\$ 2,042	\$ 83	\$ 2,125
110-41-1 P&R Parks and Landscape - Administration	1,587.00	4.304%	\$ 13,674		\$ 13,674	\$ 558	\$ 14,232
110-42-1 Arboretum - Administration	232.00	0.629%	\$ 1,999		\$ 1,999	\$ 82	\$ 2,081
110-47-1 Centennial Hall - Convention Center	5.00	0.014%	\$ 43		\$ 43	\$ 2	\$ 45
110-77-1 RecycleWorks - Administration	67.00	0.182%	\$ 577		\$ 577	\$ 24	\$ 601
110-77-2 RecycleWorks - Recycling	24.00	0.065%	\$ 207		\$ 207	\$ 8	\$ 215
110-77-3 RecycleWorks - Household Hazardous Waste	190.00	0.515%	\$ 1,637		\$ 1,637	\$ 67	\$ 1,704
110-77-4 RecycleWorks - Junked Vehicles	12.00	0.033%	\$ 103		\$ 103	\$ 4	\$ 108
120-2-2 School District - Administration	7.00	0.019%	\$ 60		\$ 60	\$ 2	\$ 63
209-22-1 Police - Administration	950.00	2.577%	\$ 8,185		\$ 8,185	\$ 334	\$ 8,520
209-22-2 Police - General Operations	227.00	0.616%	\$ 1,956		\$ 1,956	\$ 80	\$ 2,036
209-22-5 Police - Communications	5.00	0.014%	\$ 43		\$ 43	\$ 2	\$ 45
209-22-7 Police - Animal Control	12.00	0.033%	\$ 103		\$ 103	\$ 4	\$ 108
209-22-9 Police - System Admin/E911	100.00	0.271%	\$ 862		\$ 862	\$ 35	\$ 897
209-22-10 Police - Fleet	318.00	0.863%	\$ 2,740		\$ 2,740	\$ 112	\$ 2,852
209-22-11 Police - Electronics	158.00	0.429%	\$ 1,361		\$ 1,361	\$ 56	\$ 1,417

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
209-22-12 Police - Travel and Training	94.00	0.255%	\$ 810		\$ 810	\$ 33	\$ 843
209-22-14 Police - Grants	115.00	0.312%	\$ 991		\$ 991	\$ 40	\$ 1,031
209-22-17 Police - Services	1,072.00	2.908%	\$ 9,237		\$ 9,237	\$ 377	\$ 9,614
209-46-1 Parks and Recreation - Administration	145.00	0.393%	\$ 1,249		\$ 1,249	\$ 51	\$ 1,300
209-46-2 Parks and Recreation - Areawide Recreation	202.00	0.548%	\$ 1,740		\$ 1,740	\$ 71	\$ 1,812
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	810.00	2.197%	\$ 6,979		\$ 6,979	\$ 285	\$ 7,264
209-46-8 Parks and Recreation - Treadwell Arena	244.00	0.662%	\$ 2,102		\$ 2,102	\$ 86	\$ 2,188
209-46-9 Parks and Recreation - Youth Scholarships	50.00	0.136%	\$ 431		\$ 431	\$ 18	\$ 448
209-46-12 Parks and Recreation - Youth Activities	28.00	0.076%	\$ 241		\$ 241	\$ 10	\$ 251
209-46-14 Parks and Recreation - Diamond Park Field House	177.00	0.480%	\$ 1,525		\$ 1,525	\$ 62	\$ 1,587
209-71-1 Capital Transit - Administration	194.00	0.526%	\$ 1,672		\$ 1,672	\$ 68	\$ 1,740
209-71-2 Capital Transit - Operations	141.00	0.382%	\$ 1,215		\$ 1,215	\$ 50	\$ 1,264
209-71-3 Capital Transit - Maintenance	600.00	1.627%	\$ 5,170		\$ 5,170	\$ 211	\$ 5,381
209-71-4 Capital Transit - Downtown Center	24.00	0.065%	\$ 207		\$ 207	\$ 8	\$ 215
209-72-1 Streets - Administration	2,019.00	5.476%	\$ 17,396		\$ 17,396	\$ 710	\$ 18,106
210-21-1 Fire - Administration Operations	2,434.00	6.602%	\$ 20,972		\$ 20,972	\$ 856	\$ 21,828
215-1-1 Sales Tax	705.00	1.912%	\$ 6,074		\$ 6,074	\$ 248	\$ 6,322
219-20-1 CARES Relief Fund - Operations	11.00	0.030%	\$ 95		\$ 95	\$ 4	\$ 99
219-20-16 CARES Act Special Revenue Fund	2.00	0.005%	\$ 17		\$ 17	\$ 1	\$ 18
219-20-32 CARES Relief Fund - Healthy Equitable Grant	5.00	0.014%	\$ 43		\$ 43	\$ 2	\$ 45
235-1-1 Eaglecrest - Non-Operational	69.00	0.187%	\$ 595		\$ 595	\$ 24	\$ 619
235-28-1 Eaglecrest - Administration	207.00	0.561%	\$ 1,784		\$ 1,784	\$ 73	\$ 1,856
235-28-2 Eaglecrest - Ski Patrol	37.00	0.100%	\$ 319		\$ 319	\$ 13	\$ 332
235-28-3 Eaglecrest - Lift	39.00	0.106%	\$ 336		\$ 336	\$ 14	\$ 350
235-28-4 Eaglecrest - Mountain Maint	262.00	0.711%	\$ 2,257		\$ 2,257	\$ 92	\$ 2,350
235-28-5 Eaglecrest - Lodge General Operations	243.00	0.659%	\$ 2,094		\$ 2,094	\$ 85	\$ 2,179
235-28-6 Eaglecrest - Snow Sports School	53.00	0.144%	\$ 457		\$ 457	\$ 19	\$ 475
235-28-7 Eaglecrest - Food Service	125.00	0.339%	\$ 1,077		\$ 1,077	\$ 44	\$ 1,121
235-28-8 Eaglecrest - Ski Rental Shop	104.00	0.282%	\$ 896		\$ 896	\$ 37	\$ 933
235-28-9 Eaglecrest - Marketing	153.00	0.415%	\$ 1,318		\$ 1,318	\$ 54	\$ 1,372
235-28-11 Eaglecrest - Building Maint	7.00	0.019%	\$ 60		\$ 60	\$ 2	\$ 63
235-28-12 Eaglecrest - Vehicle Maint	252.00	0.684%	\$ 2,171		\$ 2,171	\$ 89	\$ 2,260
249-46-3 Parks and Recreation - Aquatics	296.00	0.803%	\$ 2,550		\$ 2,550	\$ 104	\$ 2,655
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	249.00	0.675%	\$ 2,145		\$ 2,145	\$ 88	\$ 2,233
270-48-1 Downtown Parking - Marine Parking Garage	160.00	0.434%	\$ 1,379		\$ 1,379	\$ 56	\$ 1,435
271-14-1 Lands - Administration	38.00	0.103%	\$ 327		\$ 327	\$ 13	\$ 341
271-14-2 Lands - Quarries	94.00	0.255%	\$ 810		\$ 810	\$ 33	\$ 843
276-2-2 Affordable Housing - Mobile Home Loans	16.00	0.043%	\$ 138		\$ 138	\$ 6	\$ 143
325-1-34 Debt Service - 16-III&IV TranCtrGO (\$2.635M)	11.00	0.030%	\$ 95		\$ 95	\$ 4	\$ 99
329-1-1 Debt Service - JIA Bonds Debt Service	6.00	0.016%	\$ 52		\$ 52	\$ 2	\$ 54
330-1-1 Debt Service - General Debt Service	39.00	0.106%	\$ 336		\$ 336	\$ 14	\$ 350
401-90-1 Capital Projects - School CIPs	35.00	0.095%	\$ 302		\$ 302	\$ 12	\$ 314

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
402-90-1 Capital Projects - Roads CIPs	293.00	0.795%	\$ 2,525		\$ 2,525	\$ 103	\$ 2,628
403-90-1 Capital Projects - Fire CIPs	35.00	0.095%	\$ 302		\$ 302	\$ 12	\$ 314
404-90-1 Capital Projects - Community Development CIPs	226.00	0.613%	\$ 1,947		\$ 1,947	\$ 79	\$ 2,027
406-90-1 Capital Projects - Parks and Rec CIPs	306.00	0.830%	\$ 2,637		\$ 2,637	\$ 108	\$ 2,744
414-90-1 Capital Projects - Water CIPs	44.00	0.119%	\$ 379		\$ 379	\$ 15	\$ 395
419-90-1 Capital Projects - Wastewater CIPs	98.00	0.266%	\$ 844		\$ 844	\$ 34	\$ 879
430-90-1 Capital Projects - Harbors CIPs	17.00	0.046%	\$ 146		\$ 146	\$ 6	\$ 152
431-90-1 Capital Projects - Docks CIPs	69.00	0.187%	\$ 595		\$ 595	\$ 24	\$ 619
450-90-1 Capital Projects - Hospital CIPs	172.00	0.467%	\$ 1,482		\$ 1,482	\$ 61	\$ 1,542
460-90-1 Capital Projects - Airport CIPs	147.00	0.399%	\$ 1,267		\$ 1,267	\$ 52	\$ 1,318
514-75-1 Water - Administration	1,799.00	4.879%	\$ 15,500		\$ 15,500	\$ 633	\$ 16,133
519-1-1 Wastewater - Non-Operational	16.00	0.043%	\$ 138		\$ 138	\$ 6	\$ 143
519-76-4 Wastewater - Collections	1,448.00	3.927%	\$ 12,476		\$ 12,476	\$ 509	\$ 12,986
519-76-5 Wastewater - Treatment	1,351.00	3.664%	\$ 11,640		\$ 11,640	\$ 475	\$ 12,116
520-80-13 Wastewater LIDs - LID 130	4.00	0.011%	\$ 34		\$ 34	\$ 1	\$ 36
520-80-95 Wastewater LIDs - LID 95	2.00	0.005%	\$ 17		\$ 17	\$ 1	\$ 18
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	4.00	0.011%	\$ 34		\$ 34	\$ 1	\$ 36
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	\$ 17		\$ 17	\$ 1	\$ 18
520-80-98 Wastewater LIDs - LID 98	4.00	0.011%	\$ 34		\$ 34	\$ 1	\$ 36
530-51-1 Harbors	3,320.00	9.005%	\$ 28,606		\$ 28,606	\$ 1,168	\$ 29,774
531-52-1 Docks - Administration	595.00	1.614%	\$ 5,127		\$ 5,127	\$ 209	\$ 5,336
538-24-3 WW Extension - Administration	13.00	0.035%	\$ 112		\$ 112	\$ 5	\$ 117
539-24-3 Water Extension - Eng Water Extension	47.00	0.127%	\$ 405		\$ 405	\$ 17	\$ 421
550-55-1 Bartlett Regional Hospital	18.00	0.049%	\$ 155		\$ 155	\$ 6	\$ 161
560-50-1 Airport - Administration	112.00	0.304%	\$ 965		\$ 965	\$ 39	\$ 1,004
560-50-2 Airport - Terminal General Operations	641.00	1.739%	\$ 5,523		\$ 5,523	\$ 225	\$ 5,748
560-50-3 Airport - Airfield Maintenance Shop	1,701.00	4.614%	\$ 14,656		\$ 14,656	\$ 598	\$ 15,254
560-50-4 Airport - ARFF	123.00	0.334%	\$ 1,060		\$ 1,060	\$ 43	\$ 1,103
560-50-5 Airport - Airport Security	206.00	0.559%	\$ 1,775		\$ 1,775	\$ 72	\$ 1,847
560-50-8 Airport - Airport Landside	36.00	0.098%	\$ 310		\$ 310	\$ 13	\$ 323
560-50-13 PFAS Cleanup	1.00	0.003%	\$ 9		\$ 9	\$ 0	\$ 9
602-79-1 Fleet - Administration	1,141.00	3.095%	\$ 9,831		\$ 9,831	\$ 401	\$ 10,232
602-79-2 Fleet - Replacement Program	86.00	0.233%	\$ 741		\$ 741	\$ 30	\$ 771
602-79-4 Fleet - Fuel Program	252.00	0.684%	\$ 2,171		\$ 2,171	\$ 89	\$ 2,260
602-79-5 Fleet - Washbay	19.00	0.052%	\$ 164		\$ 164	\$ 7	\$ 170
640-44-1 Building Maintenance	1,978.00	5.365%	\$ 17,043		\$ 17,043	\$ 696	\$ 17,739
680-60-1 Risk - Administration	109.00	0.296%	\$ 939		\$ 939	\$ 38	\$ 978
680-60-2 Risk - Workers Comp	26.00	0.071%	\$ 224		\$ 224	\$ 9	\$ 233
680-60-3 Risk - General Liability	47.00	0.127%	\$ 405		\$ 405	\$ 17	\$ 421
680-60-3 Risk - Auto	37.00	0.100%	\$ 319		\$ 319	\$ 13	\$ 332
680-60-4 Risk - Property	42.00	0.114%	\$ 362		\$ 362	\$ 15	\$ 377
680-60-4 Risk - EE Practice	1.00	0.003%	\$ 9		\$ 9	\$ 0	\$ 9

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
680-60-5 Risk - Special Policy	20.00	0.054%	\$ 172		\$ 172	\$ 7	\$ 179
680-60-6 Risk - Health	285.00	0.773%	\$ 2,456		\$ 2,456	\$ 100	\$ 2,556
680-60-6 Risk - Life	77.00	0.209%	\$ 663		\$ 663	\$ 27	\$ 691
680-60-6 Risk - Wellness	105.00	0.285%	\$ 905		\$ 905	\$ 37	\$ 942
680-60-6 Risk - EAP	11.00	0.030%	\$ 95		\$ 95	\$ 4	\$ 99
680-60-7 Risk - UI CBJ	6.00	0.016%	\$ 52		\$ 52	\$ 2	\$ 54
680-60-7 Risk - UI BRH	6.00	0.016%	\$ 52		\$ 52	\$ 2	\$ 54
680-60-8 Risk - Cafeteria Plan CBJ	13.00	0.035%	\$ 112		\$ 112	\$ 5	\$ 117
Total	36,869.00	100.000%	\$ 317,669	\$ -	\$ 317,669	\$ 12,371	\$ 330,041

Allocation Basis:

of AP Transactions

Source of Allocation:

Transaction Report

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Payroll							
110-10- Mayor and Assembly	9.00	1.328%	\$ 7,142		\$ 7,142		\$ 7,142
110-11-1 City Attorney	10.25	1.513%	\$ 8,134		\$ 8,134		\$ 8,134
110-12-1 City Manager	7.25	1.070%	\$ 5,753		\$ 5,753		\$ 5,753
110-7-1 Emergency Services	2.00	0.295%	\$ 1,587		\$ 1,587		\$ 1,587
110-3- Clerk	4.00	0.590%	\$ 3,174		\$ 3,174		\$ 3,174
110-8-1 Human Resources	5.80	0.856%	\$ 4,602		\$ 4,602		\$ 4,602
110-06/15- MIS	16.00	2.362%	\$ 12,696		\$ 12,696		\$ 12,696
110-17-1 Finance Administration	4.00	0.590%	\$ 3,174		\$ 3,174		\$ 3,174
110-17-3 Controller	12.10	1.786%	\$ 9,602		\$ 9,602		\$ 9,602
110-17-4 Treasury	17.00	2.509%	\$ 13,490		\$ 13,490	\$ 586	\$ 14,076
110-17-6 Purchasing	4.00	0.590%	\$ 3,174		\$ 3,174	\$ 138	\$ 3,312
110-23-1 Library	23.46	3.463%	\$ 18,616		\$ 18,616	\$ 809	\$ 19,425
110-4-1 Election	0.50	0.074%	\$ 397		\$ 397	\$ 17	\$ 414
110-12-2 Manager Office - Teen Health Center	1.50	0.221%	\$ 1,190		\$ 1,190	\$ 52	\$ 1,242
110-12-6 Manager Office - Tourism Management	1.00	0.148%	\$ 794		\$ 794	\$ 34	\$ 828
110-16-1 CDD - Administration	8.66	1.278%	\$ 6,872		\$ 6,872	\$ 299	\$ 7,170
110-16-2 CDD - Planning	10.00	1.476%	\$ 7,935		\$ 7,935	\$ 345	\$ 8,280
110-16-3 CDD - Building	6.00	0.886%	\$ 4,761		\$ 4,761	\$ 207	\$ 4,968
110-17-2 Finance - Assessors	8.00	1.181%	\$ 6,348		\$ 6,348	\$ 276	\$ 6,624
110-21-70 Fire - Sobering Center	10.00	1.476%	\$ 7,935		\$ 7,935	\$ 345	\$ 8,280
110-21-71 Fire - Mobile Integrated Health	6.00	0.886%	\$ 4,761		\$ 4,761	\$ 207	\$ 4,968
110-23-2 Library - City Museum	3.96	0.585%	\$ 3,142		\$ 3,142	\$ 137	\$ 3,279
110-24-1 Engineering - Administration	2.45	0.362%	\$ 1,944		\$ 1,944	\$ 84	\$ 2,029
110-24-2 Engineering - CIP	18.95	2.797%	\$ 15,037		\$ 15,037	\$ 654	\$ 15,691
110-41-1 P&R Parks and Landscape - Administration	19.45	2.871%	\$ 15,434		\$ 15,434	\$ 671	\$ 16,105
110-42-1 Arboretum - Administration	1.79	0.264%	\$ 1,420		\$ 1,420	\$ 62	\$ 1,482
110-77-1 RecycleWorks - Administration	1.20	0.177%	\$ 952		\$ 952	\$ 41	\$ 994
209-22-1 Police - Administration	6.15	0.908%	\$ 4,880		\$ 4,880	\$ 212	\$ 5,092
209-22-2 Police - General Operations	57.00	8.413%	\$ 45,230		\$ 45,230	\$ 1,966	\$ 47,196
209-22-5 Police - Communications	9.70	1.432%	\$ 7,697		\$ 7,697	\$ 335	\$ 8,032
209-22-8 Police - Community Services	1.00	0.148%	\$ 794		\$ 794	\$ 34	\$ 828
209-22-9 Police - System Admin/E911	5.47	0.807%	\$ 4,341		\$ 4,341	\$ 189	\$ 4,529
209-22-10 Police - Fleet	1.00	0.148%	\$ 794		\$ 794	\$ 34	\$ 828
209-22-11 Police - Electronics	1.00	0.148%	\$ 794		\$ 794	\$ 34	\$ 828
209-22-16 Police - Airport Security	5.00	0.738%	\$ 3,968		\$ 3,968	\$ 172	\$ 4,140
209-22-17 Police - Services	10.52	1.553%	\$ 8,348		\$ 8,348	\$ 363	\$ 8,711
209-46-1 Parks and Recreation - Administration	2.76	0.407%	\$ 2,190		\$ 2,190	\$ 95	\$ 2,285
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.751%	\$ 4,039		\$ 4,039	\$ 176	\$ 4,215
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	23.19	3.423%	\$ 18,402		\$ 18,402	\$ 800	\$ 19,201
209-46-8 Parks and Recreation - Treadwell Arena	6.48	0.956%	\$ 5,142		\$ 5,142	\$ 223	\$ 5,365

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
209-46-14 Parks and Recreation - Diamond Park Field House	4.56	0.673%	\$ 3,618		\$ 3,618	\$ 157	\$ 3,776
209-71-1 Capital Transit - Administration	3.20	0.472%	\$ 2,539		\$ 2,539	\$ 110	\$ 2,650
209-71-2 Capital Transit - Operations	29.48	4.351%	\$ 23,393		\$ 23,393	\$ 1,017	\$ 24,409
209-71-3 Capital Transit - Maintenance	7.00	1.033%	\$ 5,555		\$ 5,555	\$ 241	\$ 5,796
209-72-1 Streets - Administration	25.23	3.724%	\$ 20,020		\$ 20,020	\$ 870	\$ 20,890
210-21-1 Fire - Administration Operations	54.30	8.015%	\$ 43,088		\$ 43,088	\$ 1,873	\$ 44,960
235-28-1 Eaglecrest - Administration	5.00	0.738%	\$ 3,968		\$ 3,968	\$ 172	\$ 4,140
235-28-2 Eaglecrest - Ski Patrol	5.03	0.742%	\$ 3,991		\$ 3,991	\$ 173	\$ 4,165
235-28-3 Eaglecrest - Lift	3.85	0.568%	\$ 3,055		\$ 3,055	\$ 133	\$ 3,188
235-28-4 Eaglecrest - Mountain Maint	6.34	0.936%	\$ 5,031		\$ 5,031	\$ 219	\$ 5,250
235-28-5 Eaglecrest - Lodge General Operations	2.60	0.384%	\$ 2,063		\$ 2,063	\$ 90	\$ 2,153
235-28-6 Eaglecrest - Snow Sports School	6.22	0.918%	\$ 4,937		\$ 4,937	\$ 215	\$ 5,152
235-28-7 Eaglecrest - Food Service	1.06	0.156%	\$ 841		\$ 841	\$ 37	\$ 878
235-28-8 Eaglecrest - Ski Rental Shop	2.54	0.375%	\$ 2,016		\$ 2,016	\$ 88	\$ 2,103
235-28-9 Eaglecrest - Marketing	1.35	0.199%	\$ 1,071		\$ 1,071	\$ 47	\$ 1,118
249-46-3 Parks and Recreation - Aquatics	9.44	1.393%	\$ 7,487		\$ 7,487	\$ 325	\$ 7,812
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.83	2.337%	\$ 12,561		\$ 12,561	\$ 546	\$ 13,107
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.035%	\$ 190		\$ 190	\$ 8	\$ 199
271-14-1 Lands - Administration	2.90	0.428%	\$ 2,301		\$ 2,301	\$ 100	\$ 2,401
271-14-2 Lands - Quarries	0.70	0.103%	\$ 555		\$ 555	\$ 24	\$ 580
514-75-1 Water - Administration	11.90	1.756%	\$ 9,443		\$ 9,443	\$ 410	\$ 9,853
519-76-4 Wastewater - Collections	10.35	1.528%	\$ 8,213		\$ 8,213	\$ 357	\$ 8,570
519-76-5 Wastewater - Treatment	23.30	3.439%	\$ 18,489		\$ 18,489	\$ 804	\$ 19,292
530-51-1 Harbors	17.45	2.576%	\$ 13,847		\$ 13,847	\$ 602	\$ 14,449
531-52-1 Docks - Administration	16.29	2.404%	\$ 12,926		\$ 12,926	\$ 562	\$ 13,488
531-52-2 Docks - CIP Engineers-Dock	2.95	0.435%	\$ 2,341		\$ 2,341	\$ 102	\$ 2,443
538-24-3 WW Extension - Administration	0.60	0.089%	\$ 476		\$ 476	\$ 21	\$ 497
539-24-3 Water Extension - Eng Water Extension	0.50	0.074%	\$ 397		\$ 397	\$ 17	\$ 414
560-50-1 Airport - Administration	10.20	1.506%	\$ 8,094		\$ 8,094	\$ 352	\$ 8,446
560-50-2 Airport - Terminal General Operations	7.50	1.107%	\$ 5,951		\$ 5,951	\$ 259	\$ 6,210
560-50-3 Airport - Airfield Maintenance Shop	17.70	2.613%	\$ 14,045		\$ 14,045	\$ 610	\$ 14,656
602-79-1 Fleet - Administration	5.30	0.782%	\$ 4,206		\$ 4,206	\$ 183	\$ 4,388
602-79-4 Fleet - Fuel Program	0.80	0.118%	\$ 635		\$ 635	\$ 28	\$ 662
602-79-5 Fleet - Washbay	0.15	0.022%	\$ 119		\$ 119	\$ 5	\$ 124
640-44-1 Building Maintenance	11.25	1.661%	\$ 8,927		\$ 8,927	\$ 388	\$ 9,315
680-60-1 Risk - Administration	4.70	0.694%	\$ 3,730		\$ 3,730	\$ 162	\$ 3,892
680-60-6 Risk - Wellness	1.00	0.148%	\$ 794		\$ 794	\$ 34	\$ 828
Total	677.49	100.000%	\$ 537,594	\$ -	\$ 537,594	\$ 20,936	\$ 558,531

Allocation Basis:

of FTE

Source of Allocation:

Staffing File

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Audit							
110-10- Mayor and Assembly	1.00	3.571%	\$ 4,364		\$ 4,364		\$ 4,364
110-11-1 City Attorney	1.00	3.571%	\$ 4,364		\$ 4,364		\$ 4,364
110-12-1 City Manager	1.00	3.571%	\$ 4,364		\$ 4,364		\$ 4,364
110-3- Clerk	1.00	3.571%	\$ 4,364		\$ 4,364		\$ 4,364
110-8-1 Human Resources	1.00	3.571%	\$ 4,364		\$ 4,364		\$ 4,364
110-06/15- MIS	1.00	3.571%	\$ 4,364		\$ 4,364		\$ 4,364
110-17-1 Finance Administration	1.00	3.571%	\$ 4,364		\$ 4,364		\$ 4,364
110-23-1 Library	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
110-16-1 CDD - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
110-24-1 Engineering - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
110-77-1 RecycleWorks - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
120-2-1 School District - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
209-22-1 Police - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
209-46-1 Parks and Recreation - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
209-71-1 Capital Transit - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
209-72-1 Streets - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
210-21-1 Fire - Administration Operations	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
225-1-1 Marine Passenger Fees	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
235-28-1 Eaglecrest - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
271-14-1 Lands - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
514-75-1 Water - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
519-76-4 Wastewater - Collections	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
530-51-1 Harbors	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
531-52-1 Docks - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
550-55-1 Bartlett Regional Hospital	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
560-50-1 Airport - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
602-79-1 Fleet - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
680-60-1 Risk - Administration	1.00	3.571%	\$ 4,364		\$ 4,364	\$ 227	\$ 4,590
Total	28.00	100.000%	\$ 122,181	\$ -	\$ 122,181	\$ 4,758	\$ 126,939

Allocation Basis:

Equal to all Departments

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Capital Accounting							
401-90-1 Capital Projects - School CIPs	3,402,385.22	18.411%	\$ 67,483		\$ 67,483	\$ 2,628	\$ 70,111
402-90-1 Capital Projects - Roads CIPs	2,749,059.95	14.876%	\$ 54,525		\$ 54,525	\$ 2,123	\$ 56,648
403-90-1 Capital Projects - Fire CIPs	486,603.32	2.633%	\$ 9,651		\$ 9,651	\$ 376	\$ 10,027
404-90-1 Capital Projects - Community Development CIPs	1,263,038.95	6.834%	\$ 25,051		\$ 25,051	\$ 976	\$ 26,027
406-90-1 Capital Projects - Parks and Rec CIPs	4,677,050.31	25.308%	\$ 92,765		\$ 92,765	\$ 3,613	\$ 96,377
414-90-1 Capital Projects - Water CIPs	296,523.54	1.605%	\$ 5,881		\$ 5,881	\$ 229	\$ 6,110
419-90-1 Capital Projects - Wastewater CIPs	1,669,078.68	9.032%	\$ 33,105		\$ 33,105	\$ 1,289	\$ 34,394
430-90-1 Capital Projects - Harbors CIPs	26,076.88	0.141%	\$ 517		\$ 517	\$ 20	\$ 537
431-90-1 Capital Projects - Docks CIPs	471,966.27	2.554%	\$ 9,361		\$ 9,361	\$ 365	\$ 9,726
450-90-1 Capital Projects - Hospital CIPs	1,695,702.41	9.176%	\$ 33,633		\$ 33,633	\$ 1,310	\$ 34,942
460-90-1 Capital Projects - Airport CIPs	1,742,954.69	9.431%	\$ 34,570		\$ 34,570	\$ 1,346	\$ 35,916
Total	18,480,440.22	100.000%	\$ 366,542	\$ -	\$ 366,542	\$ 14,275	\$ 380,816

Allocation Basis:

Capital Project Actual Expenditures

Source of Allocation:

Actual Expenditures

110-17-3 Controller

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Grant Accounting							
110-7-1 Emergency Services	7.00	11.290%	\$ 27,589		\$ 27,589		\$ 27,589
110-23-1 Library	7.00	11.290%	\$ 27,589		\$ 27,589	\$ 1,211	\$ 28,800
110-16-1 CDD - Administration	4.00	6.452%	\$ 15,765		\$ 15,765	\$ 692	\$ 16,457
110-23-2 Library - City Museum	6.00	9.677%	\$ 23,648		\$ 23,648	\$ 1,038	\$ 24,686
209-22-1 Police - Administration	18.00	29.032%	\$ 70,944		\$ 70,944	\$ 3,114	\$ 74,058
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	4.00	6.452%	\$ 15,765		\$ 15,765	\$ 692	\$ 16,457
209-71-1 Capital Transit - Administration	6.00	9.677%	\$ 23,648		\$ 23,648	\$ 1,038	\$ 24,686
209-71-2 Capital Transit - Operations	6.00	9.677%	\$ 23,648		\$ 23,648	\$ 1,038	\$ 24,686
209-72-1 Streets - Administration	1.00	1.613%	\$ 3,941		\$ 3,941	\$ 173	\$ 4,114
210-21-1 Fire - Administration Operations	2.00	3.226%	\$ 7,883		\$ 7,883	\$ 346	\$ 8,229
680-60-1 Risk - Administration	1.00	1.613%	\$ 3,941		\$ 3,941	\$ 173	\$ 4,114
Total	62.00	100.000%	\$ 244,361	\$ -	\$ 244,361	\$ 9,516	\$ 253,878

Allocation Basis:

of Grants

Source of Allocation:

Grant Log

ALLOCATION SUMMARY

110-17-3 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 4,245	\$ 1,913	\$ 7,142	\$ 4,364	\$ -	\$ -	\$ 17,663
110-11-1 City Attorney	\$ 7,993	\$ 1,878	\$ 8,134	\$ 4,364	\$ -	\$ -	\$ 22,368
110-12-1 City Manager	\$ 5,351	\$ 2,025	\$ 5,753	\$ 4,364	\$ -	\$ -	\$ 17,493
110-7-1 Emergency Services	\$ 4,687	\$ 707	\$ 1,587	\$ -	\$ -	\$ 27,589	\$ 34,569
110-3- Clerk	\$ 1,973	\$ 603	\$ 3,174	\$ 4,364	\$ -	\$ -	\$ 10,114
110-8-1 Human Resources	\$ 3,140	\$ 870	\$ 4,602	\$ 4,364	\$ -	\$ -	\$ 12,976
110-06/15- MIS	\$ 12,007	\$ 4,722	\$ 12,696	\$ 4,364	\$ -	\$ -	\$ 33,788
110-17-1 Finance Administration	\$ 2,525	\$ 939	\$ 3,174	\$ 4,364	\$ -	\$ -	\$ 11,001
110-17-3 Controller	\$ 5,550	\$ 982	\$ 9,602	\$ -	\$ -	\$ -	\$ 16,133
110-17-4 Treasury	\$ 9,961	\$ 2,000	\$ 14,076	\$ -	\$ -	\$ -	\$ 26,036
110-17-6 Purchasing	\$ 1,865	\$ 753	\$ 3,312	\$ -	\$ -	\$ -	\$ 5,931
110-23-1 Library	\$ 12,537	\$ 11,138	\$ 19,425	\$ 4,590	\$ -	\$ 28,800	\$ 76,490
110-1-1 General Fund - General Fund - Non-Dept	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ 54
110-4-1 Election	\$ 897	\$ 350	\$ 414	\$ -	\$ -	\$ -	\$ 1,660
110-12-2 Manager Office - Teen Health Center	\$ 1,017	\$ 386	\$ 1,242	\$ -	\$ -	\$ -	\$ 2,645
110-12-3 Manager Office - Syst. Racism Rev.	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
110-12-6 Manager Office - Tourism Management	\$ 1,933	\$ 287	\$ 828	\$ -	\$ -	\$ -	\$ 3,048
110-16-1 CDD - Administration	\$ 4,246	\$ 1,740	\$ 7,170	\$ 4,590	\$ -	\$ 16,457	\$ 34,203
110-16-2 CDD - Planning	\$ 5,628	\$ 448	\$ 8,280	\$ -	\$ -	\$ -	\$ 14,356
110-16-3 CDD - Building	\$ 4,953	\$ 556	\$ 4,968	\$ -	\$ -	\$ -	\$ 10,477
110-17-2 Finance - Assessors	\$ 3,405	\$ 538	\$ 6,624	\$ -	\$ -	\$ -	\$ 10,567
110-21-1 Fire - Emergency Services	\$ 28,398	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 28,416
110-21-70 Fire - Sobering Center	\$ 4,185	\$ 1,327	\$ 8,280	\$ -	\$ -	\$ -	\$ 13,792
110-21-71 Fire - Mobile Integrated Health	\$ 2,920	\$ 1,282	\$ 4,968	\$ -	\$ -	\$ -	\$ 9,170
110-23-2 Library - City Museum	\$ 2,320	\$ -	\$ 3,279	\$ -	\$ -	\$ 24,686	\$ 30,285
110-24-1 Engineering - Administration	\$ 1,330	\$ 296	\$ 2,029	\$ 4,590	\$ -	\$ -	\$ 8,245
110-24-2 Engineering - CIP	\$ 10,223	\$ 2,125	\$ 15,691	\$ -	\$ -	\$ -	\$ 28,039
110-41-1 P&R Parks and Landscape - Administration	\$ 10,027	\$ 14,232	\$ 16,105	\$ -	\$ -	\$ -	\$ 40,363
110-42-1 Arboretum - Administration	\$ 876	\$ 2,081	\$ 1,482	\$ -	\$ -	\$ -	\$ 4,439
110-47-1 Centennial Hall - Convention Center	\$ 2,185	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ 2,230
110-77-1 RecycleWorks - Administration	\$ 859	\$ 601	\$ 994	\$ 4,590	\$ -	\$ -	\$ 7,044
110-77-2 RecycleWorks - Recycling	\$ 2,217	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ 2,432
110-77-3 RecycleWorks - Household Hazardous Waste	\$ 3,285	\$ 1,704	\$ -	\$ -	\$ -	\$ -	\$ 4,989
110-77-4 RecycleWorks - Junked Vehicles	\$ 1,593	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ 1,701
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8

ALLOCATION SUMMARY

110-17-3 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Total</u>
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86
120-2-1 School District - Administration	\$ 20,070	\$ -	\$ -	\$ 4,590	\$ -	\$ -	\$ 24,660
120-2-2 School District - Administration	\$ 6,631	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ 6,693
150-42-1 Arboretum	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
209-1-1 Roaded Service Area Non-Operational	\$ 5,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,221
209-22-1 Police - Administration	\$ 10,480	\$ 8,520	\$ 5,092	\$ 4,590	\$ -	\$ 74,058	\$ 102,740
209-22-2 Police - General Operations	\$ 35,094	\$ 2,036	\$ 47,196	\$ -	\$ -	\$ -	\$ 84,326
209-22-5 Police - Communications	\$ 4,447	\$ 45	\$ 8,032	\$ -	\$ -	\$ -	\$ 12,524
209-22-7 Police - Animal Control	\$ 4,981	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ 5,089
209-22-8 Police - Community Services	\$ 506	\$ -	\$ 828	\$ -	\$ -	\$ -	\$ 1,334
209-22-9 Police - System Admin/E911	\$ 3,134	\$ 897	\$ 4,529	\$ -	\$ -	\$ -	\$ 8,560
209-22-10 Police - Fleet	\$ 1,200	\$ 2,852	\$ 828	\$ -	\$ -	\$ -	\$ 4,880
209-22-11 Police - Electronics	\$ 862	\$ 1,417	\$ 828	\$ -	\$ -	\$ -	\$ 3,107
209-22-12 Police - Travel and Training	\$ 657	\$ 843	\$ -	\$ -	\$ -	\$ -	\$ 1,500
209-22-14 Police - Grants	\$ 2,629	\$ 1,031	\$ -	\$ -	\$ -	\$ -	\$ 3,660
209-22-16 Police - Airport Security	\$ 6,102	\$ -	\$ 4,140	\$ -	\$ -	\$ -	\$ 10,242
209-22-17 Police - Services	\$ 6,023	\$ 9,614	\$ 8,711	\$ -	\$ -	\$ -	\$ 24,347
209-46-1 Parks and Recreation - Administration	\$ 1,966	\$ 1,300	\$ 2,285	\$ 4,590	\$ -	\$ -	\$ 10,141
209-46-2 Parks and Recreation - Areawide Recreation	\$ 2,292	\$ 1,812	\$ 4,215	\$ -	\$ -	\$ -	\$ 8,318
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	\$ 4,149	\$ 7,264	\$ 19,201	\$ -	\$ -	\$ 16,457	\$ 47,072
209-46-7-4 Parks and Recreation - Youth Sports	\$ 902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	\$ 4,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,106
209-46-8 Parks and Recreation - Treadwell Arena	\$ 4,412	\$ 2,188	\$ 5,365	\$ -	\$ -	\$ -	\$ 11,966
209-46-9 Parks and Recreation - Youth Scholarships	\$ 107	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ 556
209-46-12 Parks and Recreation - Youth Activities	\$ 1,115	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ 1,366
209-46-14 Parks and Recreation - Diamond Park Field House	\$ 2,131	\$ 1,587	\$ 3,776	\$ -	\$ -	\$ -	\$ 7,494
209-71-1 Capital Transit - Administration	\$ 11,508	\$ 1,740	\$ 2,650	\$ 4,590	\$ -	\$ 24,686	\$ 45,174
209-71-2 Capital Transit - Operations	\$ 14,704	\$ 1,264	\$ 24,409	\$ -	\$ -	\$ 24,686	\$ 65,064
209-71-3 Capital Transit - Maintenance	\$ 4,711	\$ 5,381	\$ 5,796	\$ -	\$ -	\$ -	\$ 15,888
209-71-4 Capital Transit - Downtown Center	\$ 363	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ 579
209-71-5 Capital Transit - Valley Center	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261
209-72-1 Streets - Administration	\$ 25,728	\$ 18,106	\$ 20,890	\$ 4,590	\$ -	\$ 4,114	\$ 73,429
210-21-1 Fire - Administration Operations	\$ 29,780	\$ 21,828	\$ 44,960	\$ 4,590	\$ -	\$ 8,229	\$ 109,387
215-1-1 Sales Tax	\$ 11,568	\$ 6,322	\$ -	\$ -	\$ -	\$ -	\$ 17,891
216-1-1 Hotel Tax	\$ 11,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,669
219-20-1 CARES Relief Fund - Operations	\$ 4,433	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ 4,531
219-20-16 CARES Act Special Revenue Fund	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 18
219-20-32 CARES Relief Fund - Healthy Equitable Grant	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ 45

ALLOCATION SUMMARY

110-17-3 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Total</u>
221-1-1 Tobacco Tax	\$ 9,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,933
225-1-1 Marine Passenger Fees	\$ 27,741	\$ -	\$ -	\$ 4,590	\$ -	\$ -	\$ 32,331
232-52-1 Port Development Fee	\$ 16,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,671
233-1-1 State MPF	\$ 27,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,673
235-1-1 Eaglecrest - Non-Operational	\$ 9,233	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ 9,852
235-28-1 Eaglecrest - Administration	\$ 4,536	\$ 1,856	\$ 4,140	\$ 4,590	\$ -	\$ -	\$ 15,123
235-28-2 Eaglecrest - Ski Patrol	\$ 963	\$ 332	\$ 4,165	\$ -	\$ -	\$ -	\$ 5,459
235-28-3 Eaglecrest - Lift	\$ 532	\$ 350	\$ 3,188	\$ -	\$ -	\$ -	\$ 4,069
235-28-4 Eaglecrest - Mountain Maint	\$ 1,983	\$ 2,350	\$ 5,250	\$ -	\$ -	\$ -	\$ 9,582
235-28-5 Eaglecrest - Lodge General Operations	\$ 925	\$ 2,179	\$ 2,153	\$ -	\$ -	\$ -	\$ 5,257
235-28-6 Eaglecrest - Snow Sports School	\$ 1,060	\$ 475	\$ 5,152	\$ -	\$ -	\$ -	\$ 6,687
235-28-7 Eaglecrest - Food Service	\$ 652	\$ 1,121	\$ 878	\$ -	\$ -	\$ -	\$ 2,651
235-28-8 Eaglecrest - Ski Rental Shop	\$ 543	\$ 933	\$ 2,103	\$ -	\$ -	\$ -	\$ 3,579
235-28-9 Eaglecrest - Marketing	\$ 566	\$ 1,372	\$ 1,118	\$ -	\$ -	\$ -	\$ 3,056
235-28-11 Eaglecrest - Building Maint	\$ 394	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ 457
235-28-12 Eaglecrest - Vehicle Maint	\$ 403	\$ 2,260	\$ -	\$ -	\$ -	\$ -	\$ 2,662
249-46-3 Parks and Recreation - Aquatics	\$ 3,900	\$ 2,655	\$ 7,812	\$ -	\$ -	\$ -	\$ 14,367
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ 7,253	\$ 2,233	\$ 13,107	\$ -	\$ -	\$ -	\$ 22,594
270-48-1 Downtown Parking - Marine Parking Garage	\$ 4,653	\$ 1,435	\$ 199	\$ -	\$ -	\$ -	\$ 6,286
271-14-1 Lands - Administration	\$ 4,028	\$ 341	\$ 2,401	\$ 4,590	\$ -	\$ -	\$ 11,360
271-14-2 Lands - Quarries	\$ 1,603	\$ 843	\$ 580	\$ -	\$ -	\$ -	\$ 3,025
276-2-1 Affordable Housing - Operations	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87
276-2-2 Affordable Housing - Mobile Home Loans	\$ 101	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ 244
325-1-34 Debt Service - 16-III&IV TranCtrGO (\$2.635M)	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ 99
329-1-1 Debt Service - JIA Bonds Debt Service	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ 54
330-1-1 Debt Service - General Debt Service	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 350
401-90-1 Capital Projects - School CIPs	\$ -	\$ 314	\$ -	\$ -	\$ 70,111	\$ -	\$ 70,425
402-90-1 Capital Projects - Roads CIPs	\$ -	\$ 2,628	\$ -	\$ -	\$ 56,648	\$ -	\$ 59,276
403-90-1 Capital Projects - Fire CIPs	\$ -	\$ 314	\$ -	\$ -	\$ 10,027	\$ -	\$ 10,341
404-90-1 Capital Projects - Community Development CIPs	\$ -	\$ 2,027	\$ -	\$ -	\$ 26,027	\$ -	\$ 28,054
406-90-1 Capital Projects - Parks and Rec CIPs	\$ -	\$ 2,744	\$ -	\$ -	\$ 96,377	\$ -	\$ 99,122
414-90-1 Capital Projects - Water CIPs	\$ -	\$ 395	\$ -	\$ -	\$ 6,110	\$ -	\$ 6,505
419-90-1 Capital Projects - Wastewater CIPs	\$ -	\$ 879	\$ -	\$ -	\$ 34,394	\$ -	\$ 35,273
430-90-1 Capital Projects - Harbors CIPs	\$ -	\$ 152	\$ -	\$ -	\$ 537	\$ -	\$ 690
431-90-1 Capital Projects - Docks CIPs	\$ -	\$ 619	\$ -	\$ -	\$ 9,726	\$ -	\$ 10,344
450-90-1 Capital Projects - Hospital CIPs	\$ -	\$ 1,542	\$ -	\$ -	\$ 34,942	\$ -	\$ 36,485
460-90-1 Capital Projects - Airport CIPs	\$ -	\$ 1,318	\$ -	\$ -	\$ 35,916	\$ -	\$ 37,234
514-75-1 Water - Administration	\$ 33,560	\$ 16,133	\$ 9,853	\$ 4,590	\$ -	\$ -	\$ 64,136

ALLOCATION SUMMARY

110-17-3 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Total</u>
519-1-1 Wastewater - Non-Operational	\$ 2,527	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ 2,671
519-76-4 Wastewater - Collections	\$ 7,494	\$ 12,986	\$ 8,570	\$ 4,590	\$ -	\$ -	\$ 33,639
519-76-5 Wastewater - Treatment	\$ 34,126	\$ 12,116	\$ 19,292	\$ -	\$ -	\$ -	\$ 65,534
520-80-13 Wastewater LIDs - LID 130	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 36
520-80-95 Wastewater LIDs - LID 95	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 18
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 36
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 18
520-80-98 Wastewater LIDs - LID 98	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 36
530-51-1 Harbors	\$ 31,747	\$ 29,774	\$ 14,449	\$ 4,590	\$ -	\$ -	\$ 80,560
531-52-1 Docks - Administration	\$ 14,193	\$ 5,336	\$ 13,488	\$ 4,590	\$ -	\$ -	\$ 37,607
531-52-2 Docks - CIP Engineers-Dock	\$ 12	\$ -	\$ 2,443	\$ -	\$ -	\$ -	\$ 2,454
538-24-3 WW Extension - Administration	\$ 484	\$ 117	\$ 497	\$ -	\$ -	\$ -	\$ 1,098
539-24-3 Water Extension - Eng Water Extension	\$ 598	\$ 421	\$ 414	\$ -	\$ -	\$ -	\$ 1,433
550-55-1 Bartlett Regional Hospital	\$ 47,293	\$ 161	\$ -	\$ 4,590	\$ -	\$ -	\$ 52,044
560-50-1 Airport - Administration	\$ 5,768	\$ 1,004	\$ 8,446	\$ 4,590	\$ -	\$ -	\$ 19,808
560-50-2 Airport - Terminal General Operations	\$ 14,331	\$ 5,748	\$ 6,210	\$ -	\$ -	\$ -	\$ 26,289
560-50-3 Airport - Airfield Maintenance Shop	\$ 34,997	\$ 15,254	\$ 14,656	\$ -	\$ -	\$ -	\$ 64,907
560-50-4 Airport - ARFF	\$ 4,920	\$ 1,103	\$ -	\$ -	\$ -	\$ -	\$ 6,023
560-50-5 Airport - Airport Security	\$ 3,667	\$ 1,847	\$ -	\$ -	\$ -	\$ -	\$ 5,514
560-50-8 Airport - Airport Landside	\$ 154	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ 477
560-50-13 PFAS Cleanup	\$ 67	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 76
602-79-1 Fleet - Administration	\$ 9,848	\$ 10,232	\$ 4,388	\$ 4,590	\$ -	\$ -	\$ 29,059
602-79-2 Fleet - Replacement Program	\$ 13,502	\$ 771	\$ -	\$ -	\$ -	\$ -	\$ 14,273
602-79-3 Fleet - Replacement Program - Grants	\$ 20,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,655
602-79-4 Fleet - Fuel Program	\$ 8,253	\$ 2,260	\$ 662	\$ -	\$ -	\$ -	\$ 11,176
602-79-5 Fleet - Washbay	\$ 143	\$ 170	\$ 124	\$ -	\$ -	\$ -	\$ 437
640-44-1 Building Maintenance	\$ 21,602	\$ 17,739	\$ 9,315	\$ -	\$ -	\$ -	\$ 48,655
680-60-1 Risk - Administration	\$ 2,866	\$ 978	\$ 3,892	\$ 4,590	\$ -	\$ 4,114	\$ 16,440
680-60-2 Risk - Workers Comp	\$ 1,112	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ 1,345
680-60-3 Risk - General Liability	\$ 9,057	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ 9,478
680-60-3 Risk - Auto	\$ 612	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ 944
680-60-4 Risk - Property	\$ 2,178	\$ 377	\$ -	\$ -	\$ -	\$ -	\$ 2,555
680-60-4 Risk - EE Practice	\$ 117	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 126
680-60-5 Risk - Special Policy	\$ 546	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ 726
680-60-6 Risk - Health	\$ 18,217	\$ 2,556	\$ -	\$ -	\$ -	\$ -	\$ 20,773
680-60-6 Risk - Life	\$ 3,549	\$ 691	\$ -	\$ -	\$ -	\$ -	\$ 4,239
680-60-6 Risk - Wellness	\$ 1,630	\$ 942	\$ 828	\$ -	\$ -	\$ -	\$ 3,400
680-60-6 Risk - EAP	\$ 321	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ 420

ALLOCATION SUMMARY

110-17-3 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Total</u>
680-60-7 Risk - UI CBJ	\$ 503	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ 557
680-60-7 Risk - UI BRH	\$ 503	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ 557
680-60-8 Risk - Cafeteria Plan CBJ	\$ 70	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ 187
680-60-8 Depndnt Care Astnc Component	\$ 3,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,354
Total	\$ 888,572	\$ 330,041	\$ 558,531	\$ 126,939	\$ 380,816	\$ 253,878	\$ 2,538,776

10 Treasury

The Treasury Division within the Finance Department serves the revenue and cashing function for the City. It is responsible for managing accounts receivable, cash control, collections, investments, and the mailroom. Costs associated with Treasury are allocated to Receiving Departments through the following functions:

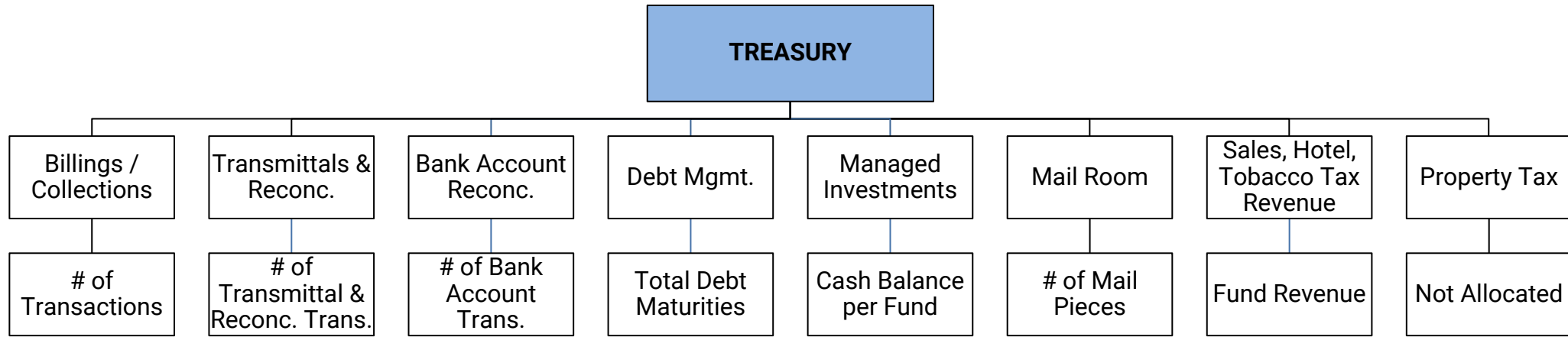
- **Billings / Collections**– relates to support associated with issuing invoices on behalf of the City and managing resulting collections. This function is allocated based on number of transactions per Fund, Department, and Division.⁸
- **Transmittals & Reconciliations** – relates to support associated with reconciling information related to transmittals received from other departments. This function is allocated based on weighted transactions.⁹
- **Bank Account Reconciliation** – relates to support associated with reconciling bank account transactions and monies received by other departments. This function is allocated based on number of bank account transactions.
- **Debt Management** – relates to support associated with managing debt held by the City. This function is allocated based on total debt maturities.
- **Managed Investments** – relates to support associated with managing the City's investments. This function is allocated based on the cash balance per Fund, Department, and Division¹⁰.
- **Mail Room** – relates to support associated with collecting and processing mail for all departments. This function is allocated based on the number of mail pieces per Fund, Department, and Division.
- **Sales Tax** – relates to support associated with business services including registration and remittance of sales, hotel, and tobacco tax. This function is allocated based on budgeted revenue for Sales Tax, Hotel Tax, and Tobacco Tax.
- **Property Tax** – relates to support associated with management and oversight of property tax collections. These services benefit the City and Borough rather than specific departments or funds, as such these costs have not been allocated.

⁸ In order to provide an accurate reflection of Treasury support, Property and Sales Tax were not excluded.

⁹ Transactions were weighted with a one, two, or three effort multiplier to reflect Treasury staff time and effort associated with transmittals and reconciliations.

¹⁰ In order to provide an accurate reflection of Treasury support, cash balances for Hospital and Health Insurance have been weighted at 5%.

The chart on the following page illustrates the functions and measures used to allocate Treasury costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-17-4 Treasury

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 770,400		\$ 770,400
Capital Outlay	\$ (9,500)		
Total Deductions	<u>\$ (9,500)</u>		\$ (9,500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 15,716	\$ 5,691	\$ 21,406
110-11-1 City Attorney	\$ 43,764	\$ 4,384	\$ 48,148
110-12-1 City Manager	\$ 37,916	\$ 4,662	\$ 42,578
110-3- Clerk	\$ 21,393	\$ 6,202	\$ 27,595
110-8-1 Human Resources	\$ 21,070	\$ 2,829	\$ 23,899
110-06/15- MIS	\$ 390,882	\$ 22,117	\$ 413,000
110-17-1 Finance Administration	\$ 33,818	\$ 5,934	\$ 39,753
110-17-3 Controller	\$ 24,977	\$ 1,059	\$ 26,036
110-17-4 Treasury		\$ 46,358	\$ 46,358
110-17-6 Purchasing		\$ 8,457	\$ 8,457
Total Incoming Costs	<u>\$ 589,537</u>	<u>\$ 107,693</u>	<u>\$ 697,230</u>
Revenues	\$ (17,000)		
Reimbursable Expenditures	<u>\$ 2,223,200</u>		
Total Cost Adjustments	<u>\$ 2,206,200</u>		<u>\$ 2,206,200</u>
Total Costs to be Allocated	<u>\$ 3,556,637</u>	<u>\$ 107,693</u>	<u>\$ 3,664,330</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-4 Treasury

Expense Type	Expense (\$)	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Property Tax
Personnel									
Salary and Wages	\$ 1,199,800	\$ 324,518	\$ 153,510	\$ 20,712	\$ 47,993	\$ 43,477	\$ 45,589	\$ 351,199	\$ 212,800
Benefits	\$ 746,500	\$ 201,911	\$ 95,512	\$ 12,887	\$ 29,861	\$ 27,051	\$ 28,365	\$ 218,512	\$ 132,402
Subtotal Personnel Cost	\$ 1,946,300	\$ 526,430	\$ 249,023	\$ 33,598	\$ 77,854	\$ 70,528	\$ 73,955	\$ 569,711	\$ 345,202
Operating Services & Supplies									
General Supplies	\$ 6,500	\$ 1,758	\$ 832	\$ 112	\$ 260	\$ 236	\$ 247	\$ 1,903	\$ 1,153
Insurance	\$ 18,800	\$ 5,085	\$ 2,405	\$ 325	\$ 752	\$ 681	\$ 714	\$ 5,503	\$ 3,334
Other Expenses	\$ 68,600	\$ 18,555	\$ 8,777	\$ 1,184	\$ 2,744	\$ 2,486	\$ 2,607	\$ 20,080	\$ 12,167
Postage	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ -	\$ -
Printing	\$ 30,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 18,000
Professional	\$ 786,100	\$ 78,610	\$ -	\$ -	\$ 15,722	\$ 117,915	\$ -	\$ 573,853	\$ -
Reimbursable Expenses	\$ (2,223,200)	\$ (601,325)	\$ (284,451)	\$ (38,378)	\$ (88,930)	\$ (80,562)	\$ (84,476)	\$ (650,764)	\$ (394,314)
Rentals and Leases	\$ 21,600	\$ 3,678	\$ 1,740	\$ 235	\$ 544	\$ 493	\$ 8,517	\$ 3,981	\$ 2,412
Repairs and Maintenance	\$ 41,500	\$ 11,225	\$ 5,310	\$ 716	\$ 1,660	\$ 1,504	\$ 1,577	\$ 12,148	\$ 7,361
Travel and Training	\$ 16,500	\$ 4,536	\$ 2,098	\$ 283	\$ 656	\$ 594	\$ 623	\$ 4,801	\$ 2,909
Capital Outlay	\$ 9,500	\$ 2,570	\$ 1,215	\$ 164	\$ 380	\$ 344	\$ 361	\$ 2,781	\$ 1,685
Maintenance contracts	\$ 11,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,200	\$ -	\$ -
Subtotal Operating Cost	\$ (1,175,900)	\$ (469,308)	\$ (262,073)	\$ (35,359)	\$ (66,212)	\$ 43,691	\$ (21,630)	\$ (19,715)	\$ (345,293)
DEPARTMENTAL EXPENDITURES	\$ 770,400	\$ 57,121	\$ (13,051)	\$ (1,761)	\$ 11,642	\$ 114,219	\$ 52,324	\$ 549,996	\$ (91)
Disallowed Costs									
Capital Outlay	\$ (9,500)	\$ (2,570)	\$ (1,215)	\$ (164)	\$ (380)	\$ (344)	\$ (361)	\$ (2,781)	\$ (1,685)
Subtotal Disallowed Costs	\$ (9,500)	\$ (2,570)	\$ (1,215)	\$ (164)	\$ (380)	\$ (344)	\$ (361)	\$ (2,781)	\$ (1,685)
Cost Adjustments									
Revenues	\$ (17,000)	\$ (4,598)	\$ (2,175)	\$ (293)	\$ (680)	\$ (616)	\$ (646)	\$ (4,976)	\$ (3,015)
Reimbursable Expenditures	\$ 2,223,200	\$ 601,325	\$ 284,451	\$ 38,378	\$ 88,930	\$ 80,562	\$ 84,476	\$ 650,764	\$ 394,314
Subtotal Cost Adjustments	\$ 2,206,200	\$ 596,727	\$ 282,276	\$ 38,085	\$ 88,250	\$ 79,946	\$ 83,830	\$ 645,788	\$ 391,298
FUNCTIONAL COST	\$ 2,967,100	\$ 651,278	\$ 268,010	\$ 36,160	\$ 99,512	\$ 193,820	\$ 135,793	\$ 1,193,003	\$ 389,522
First Allocation									
Incoming - All Others	\$ 589,537	\$ 129,403	\$ 53,251	\$ 7,185	\$ 19,772	\$ 38,510	\$ 26,981	\$ 237,039	\$ 77,395
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (466,917)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (466,917)
Subtotal of First Allocation	\$ 3,089,720	\$ 780,682	\$ 321,261	\$ 43,345	\$ 119,285	\$ 232,331	\$ 162,774	\$ 1,430,042	\$ -
Second Allocation									
Incoming - All Others	\$ 107,693	\$ 23,639	\$ 9,728	\$ 1,312	\$ 3,612	\$ 7,035	\$ 4,929	\$ 43,301	\$ 14,138
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (14,138)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,138)
Subtotal of Second Allocation	\$ 93,555	\$ 23,639	\$ 9,728	\$ 1,312	\$ 3,612	\$ 7,035	\$ 4,929	\$ 43,301	\$ -
TOTAL ALLOCATED	\$ 3,183,275	\$ 804,321	\$ 330,989	\$ 44,657	\$ 122,896	\$ 239,366	\$ 167,703	\$ 1,473,343	\$ -

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Billings / Collections							
110-17-4 Treasury	16.00	0.008%	\$ 63		\$ 63		\$ 63
110-1-1 General Fund - General Fund - Non-Dept	1,955.00	0.987%	\$ 7,707		\$ 7,707	\$ 233	\$ 7,941
110-23-2 Library - City Museum	1.00	0.001%	\$ 4		\$ 4	\$ 0	\$ 4
110-41-1 P&R Parks and Landscape - Administration	11.00	0.006%	\$ 43		\$ 43	\$ 1	\$ 45
110-47-1 Centennial Hall - Convention Center	2.00	0.001%	\$ 8		\$ 8	\$ 0	\$ 8
120-2-1 School District - Administration	9.00	0.005%	\$ 35		\$ 35	\$ 1	\$ 37
209-1-1 Roaded Service Area Non-Operational	3.00	0.002%	\$ 12		\$ 12	\$ 0	\$ 12
209-22-1 Police - Administration	2,352.00	1.188%	\$ 9,273		\$ 9,273	\$ 281	\$ 9,553
209-22-2 Police - General Operations	6.00	0.003%	\$ 24		\$ 24	\$ 1	\$ 24
209-71-1 Capital Transit - Administration	239.00	0.121%	\$ 942		\$ 942	\$ 29	\$ 971
210-21-1 Fire - Administration Operations	5.00	0.003%	\$ 20		\$ 20	\$ 1	\$ 20
235-1-1 Eaglecrest - Non-Operational	12.00	0.006%	\$ 47		\$ 47	\$ 1	\$ 49
249-46-3 Parks and Recreation - Aquatics	8.00	0.004%	\$ 32		\$ 32	\$ 1	\$ 32
270-48-1 Downtown Parking - Marine Parking Garage	204.00	0.103%	\$ 804		\$ 804	\$ 24	\$ 829
271-14-1 Lands - Administration	265.00	0.134%	\$ 1,045		\$ 1,045	\$ 32	\$ 1,076
271-14-2 Lands - Quarries	46.00	0.023%	\$ 181		\$ 181	\$ 5	\$ 187
276-2-1 Affordable Housing - Operations	1.00	0.001%	\$ 4		\$ 4	\$ 0	\$ 4
514-75-1 Water - Administration	101,964.00	51.491%	\$ 401,983		\$ 401,983	\$ 12,173	\$ 414,156
519-76-4 Wastewater - Collections	88,525.00	44.705%	\$ 349,001		\$ 349,001	\$ 10,568	\$ 359,569
530-51-1 Harbors	258.00	0.130%	\$ 1,017		\$ 1,017	\$ 31	\$ 1,048
560-50-1 Airport - Administration	1,231.00	0.622%	\$ 4,853		\$ 4,853	\$ 147	\$ 5,000
560-50-2 Airport - Terminal General Operations	279.00	0.141%	\$ 1,100		\$ 1,100	\$ 33	\$ 1,133
560-50-3 Airport - Airfield Maintenance Shop	630.00	0.318%	\$ 2,484		\$ 2,484	\$ 75	\$ 2,559
Total	198,022.00	100.000%	\$ 780,682	\$ -	\$ 780,682	\$ 23,639	\$ 804,321

Allocation Basis:

of Billing Collection and Receipt Trans

Source of Allocation:

Billing Data

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Transmittals & Reconciliations							
110-23-1 Library	398.00	5.207%	\$ 16,729		\$ 16,729	\$ 507	\$ 17,236
110-23-2 Library - City Museum	540.00	7.065%	\$ 22,698		\$ 22,698	\$ 687	\$ 23,385
209-22-1 Police - Administration	400.00	5.234%	\$ 16,813		\$ 16,813	\$ 509	\$ 17,322
209-46-1 Parks and Recreation - Administration	1,206.00	15.779%	\$ 50,692		\$ 50,692	\$ 1,535	\$ 52,227
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	34.00	0.445%	\$ 1,429		\$ 1,429	\$ 43	\$ 1,472
209-46-8 Parks and Recreation - Treadwell Arena	524.00	6.856%	\$ 22,025		\$ 22,025	\$ 667	\$ 22,692
209-46-14 Parks and Recreation - Diamond Park Field House	486.00	6.359%	\$ 20,428		\$ 20,428	\$ 619	\$ 21,047
209-71-1 Capital Transit - Administration	465.00	6.084%	\$ 19,546		\$ 19,546	\$ 592	\$ 20,137
235-28-1 Eaglecrest - Administration	998.00	13.058%	\$ 41,949		\$ 41,949	\$ 1,270	\$ 43,220
249-46-3 Parks and Recreation - Aquatics	267.00	3.493%	\$ 11,223		\$ 11,223	\$ 340	\$ 11,563
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	351.00	4.592%	\$ 14,754		\$ 14,754	\$ 447	\$ 15,200
270-48-1 Downtown Parking - Marine Parking Garage	840.00	10.990%	\$ 35,308		\$ 35,308	\$ 1,069	\$ 36,377
530-51-1 Harbors	1,048.00	13.712%	\$ 44,051		\$ 44,051	\$ 1,334	\$ 45,385
560-50-1 Airport - Administration	86.00	1.125%	\$ 3,615		\$ 3,615	\$ 109	\$ 3,724
Total	7,643.00	100.000%	\$ 321,261	\$ -	\$ 321,261	\$ 9,728	\$ 330,989

Allocation Basis:

of Transmittals and Reconciliations Trans

Source of Allocation:

Transmittals

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Bank Account Reconciliation							
110-7-1 Emergency Services	872.00	5.406%	\$ 2,343		\$ 2,343		\$ 2,343
110-17-3 Controller	1,285.00	7.966%	\$ 3,453		\$ 3,453		\$ 3,453
110-16-1 CDD - Administration	540.00	3.348%	\$ 1,451		\$ 1,451	\$ 51	\$ 1,502
120-2-1 School District - Administration	4,968.00	30.798%	\$ 13,349		\$ 13,349	\$ 467	\$ 13,816
235-28-1 Eaglecrest - Administration	882.00	5.468%	\$ 2,370		\$ 2,370	\$ 83	\$ 2,453
550-55-1 Bartlett Regional Hospital	7,122.00	44.151%	\$ 19,137		\$ 19,137	\$ 669	\$ 19,806
680-60-2 Risk - Workers Comp	462.00	2.864%	\$ 1,241		\$ 1,241	\$ 43	\$ 1,285
Total	16,131.00	100.000%	\$ 43,345	\$ -	\$ 43,345	\$ 1,312	\$ 44,657

Allocation Basis:

of Bank Account Transactions

Source of Allocation:

Bank Transaction Report

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Debt Management							
325-1-34 Debt Service - 16-III&IV TranCtrGO (\$2.635M)	36.00	20.930%	\$ 24,967		\$ 24,967	\$ 756	\$ 25,723
329-1-1 Debt Service - JIA Bonds Debt Service	14.00	8.140%	\$ 9,709		\$ 9,709	\$ 294	\$ 10,003
330-1-1 Debt Service - General Debt Service	55.00	31.977%	\$ 38,143		\$ 38,143	\$ 1,155	\$ 39,298
514-75-1 Water - Administration	4.00	2.326%	\$ 2,774		\$ 2,774	\$ 84	\$ 2,858
519-76-4 Wastewater - Collections	6.00	3.488%	\$ 4,161		\$ 4,161	\$ 126	\$ 4,287
520-80-13 Wastewater LIDs - LID 130	0.33	0.194%	\$ 231		\$ 231	\$ 7	\$ 238
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	0.33	0.194%	\$ 231		\$ 231	\$ 7	\$ 238
520-80-95 Wastewater LIDs - LID 95	0.33	0.194%	\$ 231		\$ 231	\$ 7	\$ 238
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	0.33	0.194%	\$ 231		\$ 231	\$ 7	\$ 238
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	0.33	0.194%	\$ 231		\$ 231	\$ 7	\$ 238
520-80-98 Wastewater LIDs - LID 98	0.33	0.194%	\$ 231		\$ 231	\$ 7	\$ 238
530-51-1 Harbors	10.00	5.814%	\$ 6,935		\$ 6,935	\$ 210	\$ 7,145
550-55-1 Bartlett Regional Hospital	37.00	21.512%	\$ 25,660		\$ 25,660	\$ 777	\$ 26,437
560-50-1 Airport - Administration	8.00	4.651%	\$ 5,548		\$ 5,548	\$ 168	\$ 5,716
Total	172.00	100.000%	\$ 119,285	\$ -	\$ 119,285	\$ 3,612	\$ 122,896

Allocation Basis:

of Total Debt Maturities

Source of Allocation:

Debt Maturities

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Managed Investments							
110-10- Mayor and Assembly	101,923.45	0.031%	\$ 73		\$ 73		\$ 73
110-11-1 City Attorney	191,904.14	0.059%	\$ 137		\$ 137		\$ 137
110-12-1 City Manager	128,485.27	0.039%	\$ 92		\$ 92		\$ 92
110-7-1 Emergency Services	44,622.93	0.014%	\$ 32		\$ 32		\$ 32
110-3- Clerk	47,306.96	0.015%	\$ 34		\$ 34		\$ 34
110-8-1 Human Resources	75,392.57	0.023%	\$ 54		\$ 54		\$ 54
110-06/15- MIS	288,281.63	0.089%	\$ 206		\$ 206		\$ 206
110-17-1 Finance Administration	56,364.59	0.017%	\$ 40		\$ 40		\$ 40
110-17-3 Controller	133,250.00	0.041%	\$ 95		\$ 95		\$ 95
110-17-4 Treasury	229,147.93	0.070%	\$ 164		\$ 164		\$ 164
110-17-6 Purchasing	43,014.06	0.013%	\$ 31		\$ 31	\$ 1	\$ 32
110-23-1 Library	263,877.86	0.081%	\$ 188		\$ 188	\$ 6	\$ 194
110-1-1 General Fund - General Fund - Non-Dept	13,149.42	0.004%	\$ 9		\$ 9	\$ 0	\$ 10
110-4-1 Election	20,675.52	0.006%	\$ 15		\$ 15	\$ 0	\$ 15
110-12-2 Manager Office - Teen Health Center	23,452.37	0.007%	\$ 17		\$ 17	\$ 1	\$ 17
110-12-3 Manager Office - Syst. Racism Rev.	3,867.48	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
110-12-6 Manager Office - Tourism Management	44,568.79	0.014%	\$ 32		\$ 32	\$ 1	\$ 33
110-16-1 CDD - Administration	92,850.35	0.029%	\$ 66		\$ 66	\$ 2	\$ 68
110-16-2 CDD - Planning	129,777.01	0.040%	\$ 93		\$ 93	\$ 3	\$ 95
110-16-3 CDD - Building	70,589.16	0.022%	\$ 50		\$ 50	\$ 2	\$ 52
110-17-2 Finance - Assessors	78,517.49	0.024%	\$ 56		\$ 56	\$ 2	\$ 58
110-21-1 Fire - Emergency Services	473,487.30	0.145%	\$ 338		\$ 338	\$ 10	\$ 348
110-21-70 Fire - Sobering Center	96,508.99	0.030%	\$ 69		\$ 69	\$ 2	\$ 71
110-21-71 Fire - Mobile Integrated Health	67,332.75	0.021%	\$ 48		\$ 48	\$ 1	\$ 50
110-23-2 Library - City Museum	44,530.11	0.014%	\$ 32		\$ 32	\$ 1	\$ 33
110-24-1 Engineering - Administration	29,276.79	0.009%	\$ 21		\$ 21	\$ 1	\$ 22
110-24-2 Engineering - CIP	235,745.84	0.072%	\$ 168		\$ 168	\$ 5	\$ 173
110-41-1 P&R Parks and Landscape - Administration	213,701.23	0.066%	\$ 153		\$ 153	\$ 5	\$ 157
110-42-1 Arboretum - Administration	19,321.91	0.006%	\$ 14		\$ 14	\$ 0	\$ 14
110-47-1 Centennial Hall - Convention Center	50,393.21	0.015%	\$ 36		\$ 36	\$ 1	\$ 37
110-77-1 RecycleWorks - Administration	17,883.21	0.005%	\$ 13		\$ 13	\$ 0	\$ 13
110-77-2 RecycleWorks - Recycling	51,112.56	0.016%	\$ 36		\$ 36	\$ 1	\$ 38
110-77-3 RecycleWorks - Household Hazardous Waste	75,756.11	0.023%	\$ 54		\$ 54	\$ 2	\$ 56
110-77-4 RecycleWorks - Junked Vehicles	36,741.02	0.011%	\$ 26		\$ 26	\$ 1	\$ 27
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	67,601.00	0.021%	\$ 48		\$ 48	\$ 1	\$ 50
150-42-1 Arboretum	2,817,092.00	0.865%	\$ 2,010		\$ 2,010	\$ 61	\$ 2,071
209-22-1 Police - Administration	1,335,096.97	0.410%	\$ 953		\$ 953	\$ 29	\$ 982
209-22-2 Police - General Operations	7,536,833.05	2.315%	\$ 5,378		\$ 5,378	\$ 164	\$ 5,542
209-22-5 Police - Communications	958,193.88	0.294%	\$ 684		\$ 684	\$ 21	\$ 705
209-22-7 Police - Animal Control	1,073,252.31	0.330%	\$ 766		\$ 766	\$ 23	\$ 789

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
209-22-8 Police - Community Services	108,987.51	0.033%	\$ 78		\$ 78	\$ 2	\$ 80
209-22-9 Police - System Admin/E911	675,173.27	0.207%	\$ 482		\$ 482	\$ 15	\$ 496
209-22-10 Police - Fleet	258,592.38	0.079%	\$ 185		\$ 185	\$ 6	\$ 190
209-22-11 Police - Electronics	185,741.31	0.057%	\$ 133		\$ 133	\$ 4	\$ 137
209-22-12 Police - Travel and Training	141,582.58	0.043%	\$ 101		\$ 101	\$ 3	\$ 104
209-22-14 Police - Grants	261,338.74	0.080%	\$ 186		\$ 186	\$ 6	\$ 192
209-22-16 Police - Airport Security	658,839.60	0.202%	\$ 470		\$ 470	\$ 14	\$ 484
209-22-17 Police - Services	1,297,731.89	0.399%	\$ 926		\$ 926	\$ 28	\$ 954
209-46-1 Parks and Recreation - Administration	414,846.35	0.127%	\$ 296		\$ 296	\$ 9	\$ 305
209-46-2 Parks and Recreation - Areawide Recreation	430,095.93	0.132%	\$ 307		\$ 307	\$ 9	\$ 316
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	853,759.57	0.262%	\$ 609		\$ 609	\$ 19	\$ 628
209-46-7-4 Parks and Recreation - Youth Sports	140,498.48	0.043%	\$ 100		\$ 100	\$ 3	\$ 103
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	563,005.76	0.173%	\$ 402		\$ 402	\$ 12	\$ 414
209-46-8 Parks and Recreation - Treadwell Arena	672,499.18	0.207%	\$ 480		\$ 480	\$ 15	\$ 494
209-46-9 Parks and Recreation - Youth Scholarships	8,672.75	0.003%	\$ 6		\$ 6	\$ 0	\$ 6
209-46-12 Parks and Recreation - Youth Activities	240,307.34	0.074%	\$ 171		\$ 171	\$ 5	\$ 177
209-46-14 Parks and Recreation - Diamond Park Field House	329,347.53	0.101%	\$ 235		\$ 235	\$ 7	\$ 242
209-71-1 Capital Transit - Administration	1,313,848.74	0.404%	\$ 938		\$ 938	\$ 29	\$ 966
209-71-2 Capital Transit - Operations	3,168,226.37	0.973%	\$ 2,261		\$ 2,261	\$ 69	\$ 2,330
209-71-3 Capital Transit - Maintenance	1,015,144.91	0.312%	\$ 724		\$ 724	\$ 22	\$ 746
209-71-4 Capital Transit - Downtown Center	78,271.53	0.024%	\$ 56		\$ 56	\$ 2	\$ 58
209-71-5 Capital Transit - Valley Center	56,228.30	0.017%	\$ 40		\$ 40	\$ 1	\$ 41
209-72-1 Streets - Administration	4,992,683.03	1.534%	\$ 3,563		\$ 3,563	\$ 108	\$ 3,671
210-21-1 Fire - Administration Operations	8,534,481.00	2.621%	\$ 6,090		\$ 6,090	\$ 185	\$ 6,276
215-1-1 Sales Tax	12,453,849.00	3.825%	\$ 8,887		\$ 8,887	\$ 270	\$ 9,157
216-1-1 Hotel Tax	539,988.00	0.166%	\$ 385		\$ 385	\$ 12	\$ 397
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	1,671,607.00	0.513%	\$ 1,193		\$ 1,193	\$ 36	\$ 1,229
221-1-1 Tobacco Tax	314,224.00	0.097%	\$ 224		\$ 224	\$ 7	\$ 231
225-1-1 Marine Passenger Fees	3,137,513.00	0.964%	\$ 2,239		\$ 2,239	\$ 68	\$ 2,307
232-52-1 Port Development Fee	5,693,755.00	1.749%	\$ 4,063		\$ 4,063	\$ 124	\$ 4,187
235-28-1 Eaglecrest - Administration	14,997.32	0.005%	\$ 11		\$ 11	\$ 0	\$ 11
235-28-2 Eaglecrest - Ski Patrol	3,182.66	0.001%	\$ 2		\$ 2	\$ 0	\$ 2
235-28-3 Eaglecrest - Lift	1,757.67	0.001%	\$ 1		\$ 1	\$ 0	\$ 1
235-28-4 Eaglecrest - Mountain Maint	6,556.06	0.002%	\$ 5		\$ 5	\$ 0	\$ 5
235-28-5 Eaglecrest - Lodge General Operations	3,057.35	0.001%	\$ 2		\$ 2	\$ 0	\$ 2
235-28-6 Eaglecrest - Snow Sports School	3,504.25	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
235-28-7 Eaglecrest - Food Service	2,156.89	0.001%	\$ 2		\$ 2	\$ 0	\$ 2
235-28-8 Eaglecrest - Ski Rental Shop	1,794.27	0.001%	\$ 1		\$ 1	\$ 0	\$ 1
235-28-9 Eaglecrest - Marketing	1,870.78	0.001%	\$ 1		\$ 1	\$ 0	\$ 1
235-28-11 Eaglecrest - Building Maint	1,303.01	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
235-28-12 Eaglecrest - Vehicle Maint	1,330.73	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
249-46-3 Parks and Recreation - Aquatics	769,417.11	0.236%	\$ 549		\$ 549	\$ 17	\$ 566
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,269,328.64	0.390%	\$ 906		\$ 906	\$ 28	\$ 933

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
270-48-1 Downtown Parking - Marine Parking Garage	494,484.00	0.152%	\$ 353		\$ 353	\$ 11	\$ 364
271-14-1 Lands - Administration	4,032,330.63	1.239%	\$ 2,878		\$ 2,878	\$ 87	\$ 2,965
271-14-2 Lands - Quarries	1,211,014.37	0.372%	\$ 864		\$ 864	\$ 26	\$ 890
276-2-1 Affordable Housing - Operations	2,527,023.08	0.776%	\$ 1,803		\$ 1,803	\$ 55	\$ 1,858
276-2-2 Affordable Housing - Mobile Home Loans	2,938,398.92	0.903%	\$ 2,097		\$ 2,097	\$ 64	\$ 2,161
325-1-34 Debt Service - 16-III&IV TranCtrGO (\$2.635M)	241,264.67	0.074%	\$ 172		\$ 172	\$ 5	\$ 177
329-1-1 Debt Service - JIA Bonds Debt Service	241,264.67	0.074%	\$ 172		\$ 172	\$ 5	\$ 177
330-1-1 Debt Service - General Debt Service	241,264.67	0.074%	\$ 172		\$ 172	\$ 5	\$ 177
401-90-1 Capital Projects - School CIPs	3,625,202.00	1.114%	\$ 2,587		\$ 2,587	\$ 79	\$ 2,666
402-90-1 Capital Projects - Roads CIPs	20,094,094.00	6.172%	\$ 14,340		\$ 14,340	\$ 436	\$ 14,775
403-90-1 Capital Projects - Fire CIPs	3,085,271.00	0.948%	\$ 2,202		\$ 2,202	\$ 67	\$ 2,269
404-90-1 Capital Projects - Community Development CIPs	32,325,164.00	9.929%	\$ 23,068		\$ 23,068	\$ 701	\$ 23,769
406-90-1 Capital Projects - Parks and Rec CIPs	27,892,090.00	8.567%	\$ 19,904		\$ 19,904	\$ 605	\$ 20,509
414-90-1 Capital Projects - Water CIPs	9,658,790.00	2.967%	\$ 6,893		\$ 6,893	\$ 210	\$ 7,102
419-90-1 Capital Projects - Wastewater CIPs	29,453,441.00	9.047%	\$ 21,019		\$ 21,019	\$ 639	\$ 21,657
430-90-1 Capital Projects - Harbors CIPs	4,810,225.00	1.477%	\$ 3,433		\$ 3,433	\$ 104	\$ 3,537
431-90-1 Capital Projects - Docks CIPs	4,223,449.00	1.297%	\$ 3,014		\$ 3,014	\$ 92	\$ 3,106
450-90-1 Capital Projects - Hospital CIPs	19,857,385.00	6.099%	\$ 14,171		\$ 14,171	\$ 431	\$ 14,601
460-90-1 Capital Projects - Airport CIPs	21,475,326.00	6.596%	\$ 15,325		\$ 15,325	\$ 466	\$ 15,791
514-75-1 Water - Administration	7,657,163.00	2.352%	\$ 5,464		\$ 5,464	\$ 166	\$ 5,630
519-76-4 Wastewater - Collections	945,016.72	0.290%	\$ 674		\$ 674	\$ 21	\$ 695
519-76-5 Wastewater - Treatment	4,303,398.28	1.322%	\$ 3,071		\$ 3,071	\$ 93	\$ 3,164
530-51-1 Harbors	4,767,811.00	1.464%	\$ 3,402		\$ 3,402	\$ 103	\$ 3,506
531-52-1 Docks - Administration	2,237,897.28	0.687%	\$ 1,597		\$ 1,597	\$ 49	\$ 1,646
531-52-2 Docks - CIP Engineers-Dock	3,221.72	0.001%	\$ 2		\$ 2	\$ 0	\$ 2
550-55-1 Bartlett Regional Hospital	17,954,370.00	5.515%	\$ 12,813		\$ 12,813	\$ 390	\$ 13,202
560-50-1 Airport - Administration	875,821.55	0.269%	\$ 625		\$ 625	\$ 19	\$ 644
560-50-2 Airport - Terminal General Operations	927,705.26	0.285%	\$ 662		\$ 662	\$ 20	\$ 682
560-50-3 Airport - Airfield Maintenance Shop	2,555,994.07	0.785%	\$ 1,824		\$ 1,824	\$ 55	\$ 1,879
560-50-4 Airport - ARFF	900,627.49	0.277%	\$ 643		\$ 643	\$ 20	\$ 662
560-50-5 Airport - Airport Security	592,825.09	0.182%	\$ 423		\$ 423	\$ 13	\$ 436
560-50-8 Airport - Airport Landside	28,244.39	0.009%	\$ 20		\$ 20	\$ 1	\$ 21
560-50-13 PFAS Cleanup	12,280.17	0.004%	\$ 9		\$ 9	\$ 0	\$ 9
602-79-1 Fleet - Administration	6,212,521.32	1.908%	\$ 4,433		\$ 4,433	\$ 135	\$ 4,568
602-79-2 Fleet - Replacement Program	572,188.70	0.176%	\$ 408		\$ 408	\$ 12	\$ 421
602-79-4 Fleet - Fuel Program	5,485,074.11	1.685%	\$ 3,914		\$ 3,914	\$ 119	\$ 4,033
602-79-5 Fleet - Washbay	185,786.88	0.057%	\$ 133		\$ 133	\$ 4	\$ 137
640-44-1 Building Maintenance	767,786.00	0.236%	\$ 548		\$ 548	\$ 17	\$ 565
680-60-1 Risk - Administration	402,696.35	0.124%	\$ 287		\$ 287	\$ 9	\$ 296
680-60-2 Risk - Workers Comp	827,120.58	0.254%	\$ 590		\$ 590	\$ 18	\$ 608
680-60-3 Risk - General Liability	622,143.24	0.191%	\$ 444		\$ 444	\$ 13	\$ 457
680-60-3 Risk - Auto	29,504.67	0.009%	\$ 21		\$ 21	\$ 1	\$ 22
680-60-4 Risk - Property	1,194,326.49	0.367%	\$ 852		\$ 852	\$ 26	\$ 878

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
680-60-4 Risk - EE Practice	16,496.22	0.005%	\$ 12		\$ 12	\$ 0	\$ 12
680-60-5 Risk - Special Policy	369,326.85	0.113%	\$ 264		\$ 264	\$ 8	\$ 272
680-60-6 Risk - Health	6,429,921.07	1.975%	\$ 4,589		\$ 4,589	\$ 139	\$ 4,728
680-60-6 Risk - Life	249,328.62	0.077%	\$ 178		\$ 178	\$ 5	\$ 183
680-60-6 Risk - Wellness	108,875.07	0.033%	\$ 78		\$ 78	\$ 2	\$ 80
680-60-6 Risk - EAP	18,287.24	0.006%	\$ 13		\$ 13	\$ 0	\$ 13
680-60-7 Risk - UI CBJ	35,349.05	0.011%	\$ 25		\$ 25	\$ 1	\$ 26
680-60-7 Risk - UI BRH	35,349.05	0.011%	\$ 25		\$ 25	\$ 1	\$ 26
680-60-8 Risk - Cafeteria Plan CBJ	7,541.13	0.002%	\$ 5		\$ 5	\$ 0	\$ 6
680-60-8 Depndnt Care Astnc Component	235,660.32	0.072%	\$ 168		\$ 168	\$ 5	\$ 173
Total	325,567,116.93	100.000%	\$ 232,331	\$ -	\$ 232,331	\$ 7,035	\$ 239,366

Allocation Basis:

Cash Balance Per Fund

Source of Allocation:

Cash Reconciliations

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Mail Room							
110-11-1 City Attorney	142.00	0.065%	\$ 106		\$ 106		\$ 106
110-12-1 City Manager	17,460.00	8.041%	\$ 13,089		\$ 13,089		\$ 13,089
110-3- Clerk	30.00	0.014%	\$ 22		\$ 22		\$ 22
110-8-1 Human Resources	38.00	0.018%	\$ 28		\$ 28		\$ 28
110-06/15- MIS	32.00	0.015%	\$ 24		\$ 24		\$ 24
110-17-1 Finance Administration	32.00	0.015%	\$ 24		\$ 24		\$ 24
110-17-3 Controller	5,151.00	2.372%	\$ 3,861		\$ 3,861		\$ 3,861
110-17-4 Treasury	61,538.00	28.341%	\$ 46,132		\$ 46,132		\$ 46,132
110-23-1 Library	1,272.00	0.586%	\$ 954		\$ 954	\$ 47	\$ 1,001
110-4-1 Election	629.00	0.290%	\$ 472		\$ 472	\$ 23	\$ 495
110-16-1 CDD - Administration	9,434.00	4.345%	\$ 7,072		\$ 7,072	\$ 350	\$ 7,423
110-17-2 Finance - Assessors	20,741.00	9.552%	\$ 15,548		\$ 15,548	\$ 770	\$ 16,319
110-24-1 Engineering - Administration	307.00	0.141%	\$ 230		\$ 230	\$ 11	\$ 242
209-22-1 Police - Administration	293.00	0.135%	\$ 220		\$ 220	\$ 11	\$ 231
209-46-1 Parks and Recreation - Administration	337.00	0.155%	\$ 253		\$ 253	\$ 13	\$ 265
209-46-2 Parks and Recreation - Areawide Recreation	52.00	0.024%	\$ 39		\$ 39	\$ 2	\$ 41
209-46-7-4 Parks and Recreation - Youth Sports	86.00	0.040%	\$ 64		\$ 64	\$ 3	\$ 68
209-71-1 Capital Transit - Administration	39.00	0.018%	\$ 29		\$ 29	\$ 1	\$ 31
210-21-1 Fire - Administration Operations	27.00	0.012%	\$ 20		\$ 20	\$ 1	\$ 21
271-14-1 Lands - Administration	8.00	0.004%	\$ 6		\$ 6	\$ 0	\$ 6
514-75-1 Water - Administration	90,552.00	41.703%	\$ 67,882		\$ 67,882	\$ 3,363	\$ 71,245
530-51-1 Harbors	5,756.00	2.651%	\$ 4,315		\$ 4,315	\$ 214	\$ 4,529
560-50-1 Airport - Administration	127.00	0.058%	\$ 95		\$ 95	\$ 5	\$ 100
680-60-1 Risk - Administration	1,331.00	0.613%	\$ 998		\$ 998	\$ 49	\$ 1,047
680-60-6 Risk - Health	1,721.00	0.793%	\$ 1,290		\$ 1,290	\$ 64	\$ 1,354
Total	217,135.00	100.000%	\$ 162,774	\$ -	\$ 162,774	\$ 4,929	\$ 167,703

Allocation Basis:

of Mail Pieces

Source of Allocation:

Mail Room Report

110-17-4 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Sales / Hotel / Tobacco Tax							
215-1-1 Sales Tax	67,559,500.00	91.458%	\$ 1,307,887		\$ 1,307,887	\$ 39,602	\$ 1,347,489
216-1-1 Hotel Tax	3,420,000.00	4.630%	\$ 66,208		\$ 66,208	\$ 2,005	\$ 68,213
221-1-1 Tobacco Tax	2,890,000.00	3.912%	\$ 55,948		\$ 55,948	\$ 1,694	\$ 57,642
Total	73,869,500.00	100.000%	\$ 1,430,042	\$ -	\$ 1,430,042	\$ 43,301	\$ 1,473,343

Allocation Basis:

Fund Revenue

Source of Allocation:

Budgeted Expenditures

ALLOCATION SUMMARY

110-17-4 Treasury

	<u>Billings / Collections</u>	<u>Transmittals & Reconciliations</u>	<u>Bank Account Reconciliation</u>	<u>Debt Management</u>
110-10- Mayor and Assembly	\$ -	\$ -	\$ -	\$ -
110-11-1 City Attorney	\$ -	\$ -	\$ -	\$ -
110-12-1 City Manager	\$ -	\$ -	\$ -	\$ -
110-7-1 Emergency Services	\$ -	\$ -	\$ 2,343	\$ -
110-3- Clerk	\$ -	\$ -	\$ -	\$ -
110-8-1 Human Resources	\$ -	\$ -	\$ -	\$ -
110-06/15- MIS	\$ -	\$ -	\$ -	\$ -
110-17-1 Finance Administration	\$ -	\$ -	\$ -	\$ -
110-17-3 Controller	\$ -	\$ -	\$ 3,453	\$ -
110-17-4 Treasury	\$ 63	\$ -	\$ -	\$ -
110-17-6 Purchasing	\$ -	\$ -	\$ -	\$ -
110-23-1 Library	\$ -	\$ 17,236	\$ -	\$ -
110-1-1 General Fund - General Fund - Non-Dept	\$ 7,941	\$ -	\$ -	\$ -
110-4-1 Election	\$ -	\$ -	\$ -	\$ -
110-12-2 Manager Office - Teen Health Center	\$ -	\$ -	\$ -	\$ -
110-12-3 Manager Office - Syst. Racism Rev.	\$ -	\$ -	\$ -	\$ -
110-12-6 Manager Office - Tourism Management	\$ -	\$ -	\$ -	\$ -
110-16-1 CDD - Administration	\$ -	\$ -	\$ 1,502	\$ -
110-16-2 CDD - Planning	\$ -	\$ -	\$ -	\$ -
110-16-3 CDD - Building	\$ -	\$ -	\$ -	\$ -
110-17-2 Finance - Assessors	\$ -	\$ -	\$ -	\$ -
110-21-1 Fire - Emergency Services	\$ -	\$ -	\$ -	\$ -
110-21-70 Fire - Sobering Center	\$ -	\$ -	\$ -	\$ -
110-21-71 Fire - Mobile Integrated Health	\$ -	\$ -	\$ -	\$ -
110-23-2 Library - City Museum	\$ 4	\$ 23,385	\$ -	\$ -
110-24-1 Engineering - Administration	\$ -	\$ -	\$ -	\$ -
110-24-2 Engineering - CIP	\$ -	\$ -	\$ -	\$ -
110-41-1 P&R Parks and Landscape - Administration	\$ 45	\$ -	\$ -	\$ -
110-42-1 Arboretum - Administration	\$ -	\$ -	\$ -	\$ -
110-47-1 Centennial Hall - Convention Center	\$ 8	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
110-77-1 RecycleWorks - Administration	\$ -	\$ -	\$ -	\$ -
110-77-2 RecycleWorks - Recycling	\$ -	\$ -	\$ -	\$ -
110-77-3 RecycleWorks - Household Hazardous Waste	\$ -	\$ -	\$ -	\$ -
110-77-4 RecycleWorks - Junked Vehicles	\$ -	\$ -	\$ -	\$ -
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	\$ -	\$ -	\$ -	\$ -
120-2-1 School District - Administration	\$ 37	\$ -	\$ 13,816	\$ -
150-42-1 Arboretum	\$ -	\$ -	\$ -	\$ -
209-1-1 Roaded Service Area Non-Operational	\$ 12	\$ -	\$ -	\$ -
209-22-1 Police - Administration	\$ 9,553	\$ 17,322	\$ -	\$ -
209-22-2 Police - General Operations	\$ 24	\$ -	\$ -	\$ -
209-22-5 Police - Communications	\$ -	\$ -	\$ -	\$ -
209-22-7 Police - Animal Control	\$ -	\$ -	\$ -	\$ -
209-22-8 Police - Community Services	\$ -	\$ -	\$ -	\$ -
209-22-9 Police - System Admin/E911	\$ -	\$ -	\$ -	\$ -
209-22-10 Police - Fleet	\$ -	\$ -	\$ -	\$ -
209-22-11 Police - Electronics	\$ -	\$ -	\$ -	\$ -
209-22-12 Police - Travel and Training	\$ -	\$ -	\$ -	\$ -
209-22-14 Police - Grants	\$ -	\$ -	\$ -	\$ -
209-22-16 Police - Airport Security	\$ -	\$ -	\$ -	\$ -
209-22-17 Police - Services	\$ -	\$ -	\$ -	\$ -
209-46-1 Parks and Recreation - Administration	\$ -	\$ 52,227	\$ -	\$ -
209-46-2 Parks and Recreation - Areawide Recreation	\$ -	\$ -	\$ -	\$ -
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	\$ -	\$ 1,472	\$ -	\$ -
209-46-7-4 Parks and Recreation - Youth Sports	\$ -	\$ -	\$ -	\$ -
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	\$ -	\$ -	\$ -	\$ -
209-46-8 Parks and Recreation - Treadwell Arena	\$ -	\$ 22,692	\$ -	\$ -
209-46-9 Parks and Recreation - Youth Scholarships	\$ -	\$ -	\$ -	\$ -
209-46-12 Parks and Recreation - Youth Activities	\$ -	\$ -	\$ -	\$ -
209-46-14 Parks and Recreation - Diamond Park Field House	\$ -	\$ 21,047	\$ -	\$ -
209-71-1 Capital Transit - Administration	\$ 971	\$ 20,137	\$ -	\$ -
209-71-2 Capital Transit - Operations	\$ -	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
209-71-3 Capital Transit - Maintenance	\$ -	\$ -	\$ -	\$ -
209-71-4 Capital Transit - Downtown Center	\$ -	\$ -	\$ -	\$ -
209-71-5 Capital Transit - Valley Center	\$ -	\$ -	\$ -	\$ -
209-72-1 Streets - Administration	\$ -	\$ -	\$ -	\$ -
210-21-1 Fire - Administration Operations	\$ 20	\$ -	\$ -	\$ -
215-1-1 Sales Tax	\$ -	\$ -	\$ -	\$ -
216-1-1 Hotel Tax	\$ -	\$ -	\$ -	\$ -
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	\$ -	\$ -	\$ -	\$ -
221-1-1 Tobacco Tax	\$ -	\$ -	\$ -	\$ -
225-1-1 Marine Passenger Fees	\$ -	\$ -	\$ -	\$ -
232-52-1 Port Development Fee	\$ -	\$ -	\$ -	\$ -
235-1-1 Eaglecrest - Non-Operational	\$ 49	\$ -	\$ -	\$ -
235-28-1 Eaglecrest - Administration	\$ -	\$ 43,220	\$ 2,453	\$ -
235-28-2 Eaglecrest - Ski Patrol	\$ -	\$ -	\$ -	\$ -
235-28-3 Eaglecrest - Lift	\$ -	\$ -	\$ -	\$ -
235-28-4 Eaglecrest - Mountain Maint	\$ -	\$ -	\$ -	\$ -
235-28-5 Eaglecrest - Lodge General Operations	\$ -	\$ -	\$ -	\$ -
235-28-6 Eaglecrest - Snow Sports School	\$ -	\$ -	\$ -	\$ -
235-28-7 Eaglecrest - Food Service	\$ -	\$ -	\$ -	\$ -
235-28-8 Eaglecrest - Ski Rental Shop	\$ -	\$ -	\$ -	\$ -
235-28-9 Eaglecrest - Marketing	\$ -	\$ -	\$ -	\$ -
235-28-11 Eaglecrest - Building Maint	\$ -	\$ -	\$ -	\$ -
235-28-12 Eaglecrest - Vehicle Maint	\$ -	\$ -	\$ -	\$ -
249-46-3 Parks and Recreation - Aquatics	\$ 32	\$ 11,563	\$ -	\$ -
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ -	\$ 15,200	\$ -	\$ -
270-48-1 Downtown Parking - Marine Parking Garage	\$ 829	\$ 36,377	\$ -	\$ -
271-14-1 Lands - Administration	\$ 1,076	\$ -	\$ -	\$ -
271-14-2 Lands - Quarries	\$ 187	\$ -	\$ -	\$ -
276-2-1 Affordable Housing - Operations	\$ 4	\$ -	\$ -	\$ -
276-2-2 Affordable Housing - Mobile Home Loans	\$ -	\$ -	\$ -	\$ -
325-1-34 Debt Service - 16-III&IV TranCtrGO (\$2.635M)	\$ -	\$ -	\$ -	\$ 25,723

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
329-1-1 Debt Service - JIA Bonds Debt Service	\$ -	\$ -	\$ -	\$ 10,003
330-1-1 Debt Service - General Debt Service	\$ -	\$ -	\$ -	\$ 39,298
401-90-1 Capital Projects - School CIPs	\$ -	\$ -	\$ -	\$ -
402-90-1 Capital Projects - Roads CIPs	\$ -	\$ -	\$ -	\$ -
403-90-1 Capital Projects - Fire CIPs	\$ -	\$ -	\$ -	\$ -
404-90-1 Capital Projects - Community Development CIPs	\$ -	\$ -	\$ -	\$ -
406-90-1 Capital Projects - Parks and Rec CIPs	\$ -	\$ -	\$ -	\$ -
414-90-1 Capital Projects - Water CIPs	\$ -	\$ -	\$ -	\$ -
419-90-1 Capital Projects - Wastewater CIPs	\$ -	\$ -	\$ -	\$ -
430-90-1 Capital Projects - Harbors CIPs	\$ -	\$ -	\$ -	\$ -
431-90-1 Capital Projects - Docks CIPs	\$ -	\$ -	\$ -	\$ -
450-90-1 Capital Projects - Hospital CIPs	\$ -	\$ -	\$ -	\$ -
460-90-1 Capital Projects - Airport CIPs	\$ -	\$ -	\$ -	\$ -
514-75-1 Water - Administration	\$ 414,156	\$ -	\$ -	\$ 2,858
519-76-4 Wastewater - Collections	\$ 359,569	\$ -	\$ -	\$ 4,287
519-76-5 Wastewater - Treatment	\$ -	\$ -	\$ -	\$ -
520-80-13 Wastewater LIDs - LID 130	\$ -	\$ -	\$ -	\$ 238
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	\$ -	\$ -	\$ -	\$ 238
520-80-95 Wastewater LIDs - LID 95	\$ -	\$ -	\$ -	\$ 238
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	\$ -	\$ -	\$ -	\$ 238
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	\$ -	\$ -	\$ -	\$ 238
520-80-98 Wastewater LIDs - LID 98	\$ -	\$ -	\$ -	\$ 238
530-51-1 Harbors	\$ 1,048	\$ 45,385	\$ -	\$ 7,145
531-52-1 Docks - Administration	\$ -	\$ -	\$ -	\$ -
531-52-2 Docks - CIP Engineers-Dock	\$ -	\$ -	\$ -	\$ -
550-55-1 Bartlett Regional Hospital	\$ -	\$ -	\$ 19,806	\$ 26,437
560-50-1 Airport - Administration	\$ 5,000	\$ 3,724	\$ -	\$ 5,716
560-50-2 Airport - Terminal General Operations	\$ 1,133	\$ -	\$ -	\$ -
560-50-3 Airport - Airfield Maintenance Shop	\$ 2,559	\$ -	\$ -	\$ -
560-50-4 Airport - ARFF	\$ -	\$ -	\$ -	\$ -
560-50-5 Airport - Airport Security	\$ -	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
560-50-8 Airport - Airport Landside	\$ -	\$ -	\$ -	\$ -
560-50-13 PFAS Cleanup	\$ -	\$ -	\$ -	\$ -
602-79-1 Fleet - Administration	\$ -	\$ -	\$ -	\$ -
602-79-2 Fleet - Replacement Program	\$ -	\$ -	\$ -	\$ -
602-79-4 Fleet - Fuel Program	\$ -	\$ -	\$ -	\$ -
602-79-5 Fleet - Washbay	\$ -	\$ -	\$ -	\$ -
640-44-1 Building Maintenance	\$ -	\$ -	\$ -	\$ -
680-60-1 Risk - Administration	\$ -	\$ -	\$ -	\$ -
680-60-2 Risk - Workers Comp	\$ -	\$ -	\$ 1,285	\$ -
680-60-3 Risk - General Liability	\$ -	\$ -	\$ -	\$ -
680-60-3 Risk - Auto	\$ -	\$ -	\$ -	\$ -
680-60-4 Risk - Property	\$ -	\$ -	\$ -	\$ -
680-60-4 Risk - EE Practice	\$ -	\$ -	\$ -	\$ -
680-60-5 Risk - Special Policy	\$ -	\$ -	\$ -	\$ -
680-60-6 Risk - Health	\$ -	\$ -	\$ -	\$ -
680-60-6 Risk - Life	\$ -	\$ -	\$ -	\$ -
680-60-6 Risk - Wellness	\$ -	\$ -	\$ -	\$ -
680-60-6 Risk - EAP	\$ -	\$ -	\$ -	\$ -
680-60-7 Risk - UI CBJ	\$ -	\$ -	\$ -	\$ -
680-60-7 Risk - UI BRH	\$ -	\$ -	\$ -	\$ -
680-60-8 Risk - Cafeteria Plan CBJ	\$ -	\$ -	\$ -	\$ -
680-60-8 Depndnt Care Astnc Component	\$ -	\$ -	\$ -	\$ -
Total	\$ 804,321	\$ 330,989	\$ 44,657	\$ 122,896

ALLOCATION SUMMARY**110-17-4 Treasury**

	<u>Managed Investments</u>	<u>Mail Room</u>	<u>Sales / Hotel / Tobacco Tax</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 73	\$ -	\$ -	\$ 73
110-11-1 City Attorney	\$ 137	\$ 106	\$ -	\$ 243
110-12-1 City Manager	\$ 92	\$ 13,089	\$ -	\$ 13,181
110-7-1 Emergency Services	\$ 32	\$ -	\$ -	\$ 2,375
110-3- Clerk	\$ 34	\$ 22	\$ -	\$ 56
110-8-1 Human Resources	\$ 54	\$ 28	\$ -	\$ 82
110-06/15- MIS	\$ 206	\$ 24	\$ -	\$ 230
110-17-1 Finance Administration	\$ 40	\$ 24	\$ -	\$ 64
110-17-3 Controller	\$ 95	\$ 3,861	\$ -	\$ 7,409
110-17-4 Treasury	\$ 164	\$ 46,132	\$ -	\$ 46,358
110-17-6 Purchasing	\$ 32	\$ -	\$ -	\$ 32
110-23-1 Library	\$ 194	\$ 1,001	\$ -	\$ 18,431
110-1-1 General Fund - General Fund - Non-Dept	\$ 10	\$ -	\$ -	\$ 7,950
110-4-1 Election	\$ 15	\$ 495	\$ -	\$ 510
110-12-2 Manager Office - Teen Health Center	\$ 17	\$ -	\$ -	\$ 17
110-12-3 Manager Office - Syst. Racism Rev.	\$ 3	\$ -	\$ -	\$ 3
110-12-6 Manager Office - Tourism Management	\$ 33	\$ -	\$ -	\$ 33
110-16-1 CDD - Administration	\$ 68	\$ 7,423	\$ -	\$ 8,993
110-16-2 CDD - Planning	\$ 95	\$ -	\$ -	\$ 95
110-16-3 CDD - Building	\$ 52	\$ -	\$ -	\$ 52
110-17-2 Finance - Assessors	\$ 58	\$ 16,319	\$ -	\$ 16,376
110-21-1 Fire - Emergency Services	\$ 348	\$ -	\$ -	\$ 348
110-21-70 Fire - Sobering Center	\$ 71	\$ -	\$ -	\$ 71
110-21-71 Fire - Mobile Integrated Health	\$ 50	\$ -	\$ -	\$ 50
110-23-2 Library - City Museum	\$ 33	\$ -	\$ -	\$ 23,422
110-24-1 Engineering - Administration	\$ 22	\$ 242	\$ -	\$ 263
110-24-2 Engineering - CIP	\$ 173	\$ -	\$ -	\$ 173
110-41-1 P&R Parks and Landscape - Administration	\$ 157	\$ -	\$ -	\$ 202
110-42-1 Arboretum - Administration	\$ 14	\$ -	\$ -	\$ 14
110-47-1 Centennial Hall - Convention Center	\$ 37	\$ -	\$ -	\$ 45

ALLOCATION SUMMARY**110-17-4 Treasury**

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
110-77-1 RecycleWorks - Administration	\$ 13	\$ -	\$ -	\$ 13
110-77-2 RecycleWorks - Recycling	\$ 38	\$ -	\$ -	\$ 38
110-77-3 RecycleWorks - Household Hazardous Waste	\$ 56	\$ -	\$ -	\$ 56
110-77-4 RecycleWorks - Junked Vehicles	\$ 27	\$ -	\$ -	\$ 27
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	\$ 50	\$ -	\$ -	\$ 50
120-2-1 School District - Administration	\$ -	\$ -	\$ -	\$ 13,852
150-42-1 Arboretum	\$ 2,071	\$ -	\$ -	\$ 2,071
209-1-1 Roaded Service Area Non-Operational	\$ -	\$ -	\$ -	\$ 12
209-22-1 Police - Administration	\$ 982	\$ 231	\$ -	\$ 28,088
209-22-2 Police - General Operations	\$ 5,542	\$ -	\$ -	\$ 5,566
209-22-5 Police - Communications	\$ 705	\$ -	\$ -	\$ 705
209-22-7 Police - Animal Control	\$ 789	\$ -	\$ -	\$ 789
209-22-8 Police - Community Services	\$ 80	\$ -	\$ -	\$ 80
209-22-9 Police - System Admin/E911	\$ 496	\$ -	\$ -	\$ 496
209-22-10 Police - Fleet	\$ 190	\$ -	\$ -	\$ 190
209-22-11 Police - Electronics	\$ 137	\$ -	\$ -	\$ 137
209-22-12 Police - Travel and Training	\$ 104	\$ -	\$ -	\$ 104
209-22-14 Police - Grants	\$ 192	\$ -	\$ -	\$ 192
209-22-16 Police - Airport Security	\$ 484	\$ -	\$ -	\$ 484
209-22-17 Police - Services	\$ 954	\$ -	\$ -	\$ 954
209-46-1 Parks and Recreation - Administration	\$ 305	\$ 265	\$ -	\$ 52,797
209-46-2 Parks and Recreation - Areawide Recreation	\$ 316	\$ 41	\$ -	\$ 357
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	\$ 628	\$ -	\$ -	\$ 2,100
209-46-7-4 Parks and Recreation - Youth Sports	\$ 103	\$ 68	\$ -	\$ 171
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	\$ 414	\$ -	\$ -	\$ 414
209-46-8 Parks and Recreation - Treadwell Arena	\$ 494	\$ -	\$ -	\$ 23,187
209-46-9 Parks and Recreation - Youth Scholarships	\$ 6	\$ -	\$ -	\$ 6
209-46-12 Parks and Recreation - Youth Activities	\$ 177	\$ -	\$ -	\$ 177
209-46-14 Parks and Recreation - Diamond Park Field House	\$ 242	\$ -	\$ -	\$ 21,289
209-71-1 Capital Transit - Administration	\$ 966	\$ 31	\$ -	\$ 22,105
209-71-2 Capital Transit - Operations	\$ 2,330	\$ -	\$ -	\$ 2,330

ALLOCATION SUMMARY

110-17-4 Treasury

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
209-71-3 Capital Transit - Maintenance	\$ 746	\$ -	\$ -	\$ 746
209-71-4 Capital Transit - Downtown Center	\$ 58	\$ -	\$ -	\$ 58
209-71-5 Capital Transit - Valley Center	\$ 41	\$ -	\$ -	\$ 41
209-72-1 Streets - Administration	\$ 3,671	\$ -	\$ -	\$ 3,671
210-21-1 Fire - Administration Operations	\$ 6,276	\$ 21	\$ -	\$ 6,317
215-1-1 Sales Tax	\$ 9,157	\$ -	\$ 1,347,489	\$ 1,356,647
216-1-1 Hotel Tax	\$ 397	\$ -	\$ 68,213	\$ 68,610
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	\$ 1,229	\$ -	\$ -	\$ 1,229
221-1-1 Tobacco Tax	\$ 231	\$ -	\$ 57,642	\$ 57,873
225-1-1 Marine Passenger Fees	\$ 2,307	\$ -	\$ -	\$ 2,307
232-52-1 Port Development Fee	\$ 4,187	\$ -	\$ -	\$ 4,187
235-1-1 Eaglecrest - Non-Operational	\$ -	\$ -	\$ -	\$ 49
235-28-1 Eaglecrest - Administration	\$ 11	\$ -	\$ -	\$ 45,683
235-28-2 Eaglecrest - Ski Patrol	\$ 2	\$ -	\$ -	\$ 2
235-28-3 Eaglecrest - Lift	\$ 1	\$ -	\$ -	\$ 1
235-28-4 Eaglecrest - Mountain Maint	\$ 5	\$ -	\$ -	\$ 5
235-28-5 Eaglecrest - Lodge General Operations	\$ 2	\$ -	\$ -	\$ 2
235-28-6 Eaglecrest - Snow Sports School	\$ 3	\$ -	\$ -	\$ 3
235-28-7 Eaglecrest - Food Service	\$ 2	\$ -	\$ -	\$ 2
235-28-8 Eaglecrest - Ski Rental Shop	\$ 1	\$ -	\$ -	\$ 1
235-28-9 Eaglecrest - Marketing	\$ 1	\$ -	\$ -	\$ 1
235-28-11 Eaglecrest - Building Maint	\$ 1	\$ -	\$ -	\$ 1
235-28-12 Eaglecrest - Vehicle Maint	\$ 1	\$ -	\$ -	\$ 1
249-46-3 Parks and Recreation - Aquatics	\$ 566	\$ -	\$ -	\$ 12,161
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ 933	\$ -	\$ -	\$ 16,134
270-48-1 Downtown Parking - Marine Parking Garage	\$ 364	\$ -	\$ -	\$ 37,569
271-14-1 Lands - Administration	\$ 2,965	\$ 6	\$ -	\$ 4,048
271-14-2 Lands - Quarries	\$ 890	\$ -	\$ -	\$ 1,077
276-2-1 Affordable Housing - Operations	\$ 1,858	\$ -	\$ -	\$ 1,862
276-2-2 Affordable Housing - Mobile Home Loans	\$ 2,161	\$ -	\$ -	\$ 2,161
325-1-34 Debt Service - 16-III&IV TranCtrGO (\$2.635M)	\$ 177	\$ -	\$ -	\$ 25,900

ALLOCATION SUMMARY**110-17-4 Treasury**

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
329-1-1 Debt Service - JIA Bonds Debt Service	\$ 177	\$ -	\$ -	\$ 10,181
330-1-1 Debt Service - General Debt Service	\$ 177	\$ -	\$ -	\$ 39,476
401-90-1 Capital Projects - School CIPs	\$ 2,666	\$ -	\$ -	\$ 2,666
402-90-1 Capital Projects - Roads CIPs	\$ 14,775	\$ -	\$ -	\$ 14,775
403-90-1 Capital Projects - Fire CIPs	\$ 2,269	\$ -	\$ -	\$ 2,269
404-90-1 Capital Projects - Community Development CIPs	\$ 23,769	\$ -	\$ -	\$ 23,769
406-90-1 Capital Projects - Parks and Rec CIPs	\$ 20,509	\$ -	\$ -	\$ 20,509
414-90-1 Capital Projects - Water CIPs	\$ 7,102	\$ -	\$ -	\$ 7,102
419-90-1 Capital Projects - Wastewater CIPs	\$ 21,657	\$ -	\$ -	\$ 21,657
430-90-1 Capital Projects - Harbors CIPs	\$ 3,537	\$ -	\$ -	\$ 3,537
431-90-1 Capital Projects - Docks CIPs	\$ 3,106	\$ -	\$ -	\$ 3,106
450-90-1 Capital Projects - Hospital CIPs	\$ 14,601	\$ -	\$ -	\$ 14,601
460-90-1 Capital Projects - Airport CIPs	\$ 15,791	\$ -	\$ -	\$ 15,791
514-75-1 Water - Administration	\$ 5,630	\$ 71,245	\$ -	\$ 493,889
519-76-4 Wastewater - Collections	\$ 695	\$ -	\$ -	\$ 364,551
519-76-5 Wastewater - Treatment	\$ 3,164	\$ -	\$ -	\$ 3,164
520-80-13 Wastewater LIDs - LID 130	\$ -	\$ -	\$ -	\$ 238
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	\$ -	\$ -	\$ -	\$ 238
520-80-95 Wastewater LIDs - LID 95	\$ -	\$ -	\$ -	\$ 238
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	\$ -	\$ -	\$ -	\$ 238
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	\$ -	\$ -	\$ -	\$ 238
520-80-98 Wastewater LIDs - LID 98	\$ -	\$ -	\$ -	\$ 238
530-51-1 Harbors	\$ 3,506	\$ 4,529	\$ -	\$ 61,612
531-52-1 Docks - Administration	\$ 1,646	\$ -	\$ -	\$ 1,646
531-52-2 Docks - CIP Engineers-Dock	\$ 2	\$ -	\$ -	\$ 2
550-55-1 Bartlett Regional Hospital	\$ 13,202	\$ -	\$ -	\$ 59,445
560-50-1 Airport - Administration	\$ 644	\$ 100	\$ -	\$ 15,184
560-50-2 Airport - Terminal General Operations	\$ 682	\$ -	\$ -	\$ 1,815
560-50-3 Airport - Airfield Maintenance Shop	\$ 1,879	\$ -	\$ -	\$ 4,438
560-50-4 Airport - ARFF	\$ 662	\$ -	\$ -	\$ 662
560-50-5 Airport - Airport Security	\$ 436	\$ -	\$ -	\$ 436

ALLOCATION SUMMARY

110-17-4 Treasury

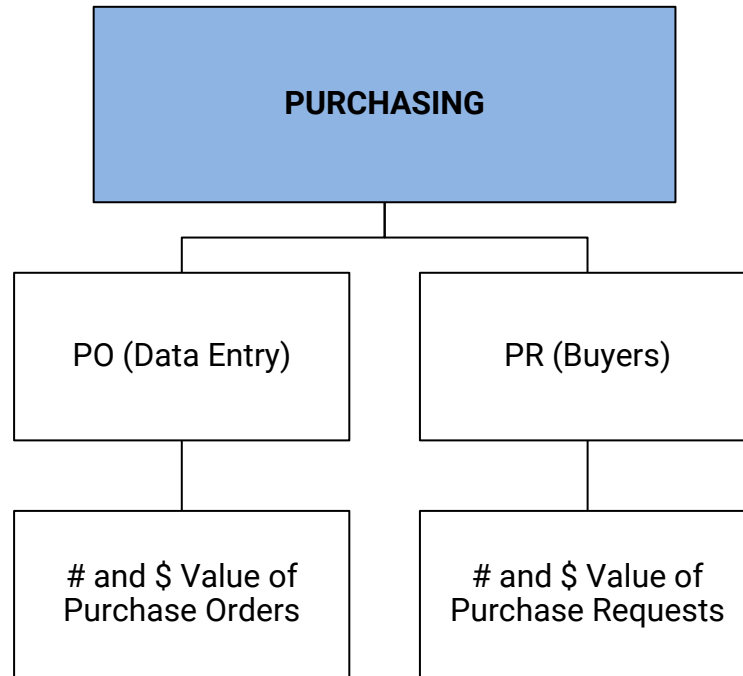
	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
560-50-8 Airport - Airport Landside	\$ 21	\$ -	\$ -	\$ 21
560-50-13 PFAS Cleanup	\$ 9	\$ -	\$ -	\$ 9
602-79-1 Fleet - Administration	\$ 4,568	\$ -	\$ -	\$ 4,568
602-79-2 Fleet - Replacement Program	\$ 421	\$ -	\$ -	\$ 421
602-79-4 Fleet - Fuel Program	\$ 4,033	\$ -	\$ -	\$ 4,033
602-79-5 Fleet - Washbay	\$ 137	\$ -	\$ -	\$ 137
640-44-1 Building Maintenance	\$ 565	\$ -	\$ -	\$ 565
680-60-1 Risk - Administration	\$ 296	\$ 1,047	\$ -	\$ 1,343
680-60-2 Risk - Workers Comp	\$ 608	\$ -	\$ -	\$ 1,893
680-60-3 Risk - General Liability	\$ 457	\$ -	\$ -	\$ 457
680-60-3 Risk - Auto	\$ 22	\$ -	\$ -	\$ 22
680-60-4 Risk - Property	\$ 878	\$ -	\$ -	\$ 878
680-60-4 Risk - EE Practice	\$ 12	\$ -	\$ -	\$ 12
680-60-5 Risk - Special Policy	\$ 272	\$ -	\$ -	\$ 272
680-60-6 Risk - Health	\$ 4,728	\$ 1,354	\$ -	\$ 6,082
680-60-6 Risk - Life	\$ 183	\$ -	\$ -	\$ 183
680-60-6 Risk - Wellness	\$ 80	\$ -	\$ -	\$ 80
680-60-6 Risk - EAP	\$ 13	\$ -	\$ -	\$ 13
680-60-7 Risk - UI CBJ	\$ 26	\$ -	\$ -	\$ 26
680-60-7 Risk - UI BRH	\$ 26	\$ -	\$ -	\$ 26
680-60-8 Risk - Cafeteria Plan CBJ	\$ 6	\$ -	\$ -	\$ 6
680-60-8 Depndnt Care Astnc Component	\$ 173	\$ -	\$ -	\$ 173
Total	\$ 239,366	\$ 167,703	\$ 1,473,343	\$ 3,183,275

11 Purchasing

The Purchasing Division within the Finance Department is responsible for supporting City departments and projects in the purchase of supplies, equipment, services, as well as managing asset liquidation. The department manages the City's Purchasing card function, as well as reviewing and processing all City contracts. Costs associated with Purchasing are allocated to Receiving Departments through the following functions:

- **PO (Data Entry)** – relates to support associated with reviewing and processing purchase orders from departments. This function is allocated based on the number of purchase orders and the value of purchase orders per Fund, Department, and Division.
- **PR (Buyers)** – relates to support associated with managing different types of purchase requests from departments. This function is allocated based on the number of purchase requests and the value of the purchase requests per Fund, Department, and Division.

The chart on the following page illustrates the functions and measures used to allocate Purchasing costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**110-17-6 Purchasing**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 362,000		\$ 362,000
Capital Outlay	<u>\$ (1,500)</u>		
Total Deductions	\$ (1,500)		\$ (1,500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 1,123	\$ 406	\$ 1,529
110-12-1 City Manager	\$ 6,582	\$ 794	\$ 7,376
110-3- Clerk	\$ 21,393	\$ 6,202	\$ 27,595
110-8-1 Human Resources	\$ 4,958	\$ 666	\$ 5,623
110-06/15- MIS	\$ 74,385	\$ 4,234	\$ 78,619
110-17-1 Finance Administration	\$ 188,551	\$ 33,367	\$ 221,918
110-17-3 Controller	\$ 5,689	\$ 241	\$ 5,931
110-17-4 Treasury	\$ 31	\$ 1	\$ 32
110-17-6 Purchasing		\$ 73	\$ 73
Total Incoming Costs	<u>\$ 302,712</u>	<u>\$ 45,983</u>	<u>\$ 348,696</u>
Reimbursable Expenditures	<u>\$ 198,200</u>		
Total Cost Adjustments	\$ 198,200		\$ 198,200
Total Costs to be Allocated	<u>\$ 861,412</u>	<u>\$ 45,983</u>	<u>\$ 907,396</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-6 Purchasing

Expense Type	Expense (\$)	PO (Data Entry)	PR (Buyers)
Personnel			
Salary and Wages	\$ 346,100	\$ 69,220	\$ 276,880
Benefits	\$ 193,000	\$ 38,600	\$ 154,400
Subtotal Personnel Cost	\$ 539,100	\$ 107,820	\$ 431,280
Operating Services & Supplies			
Advertising	\$ 1,000	\$ 200	\$ 800
General Supplies	\$ 800	\$ 160	\$ 640
Insurance	\$ 4,300	\$ 860	\$ 3,440
Other Expenses	\$ 900	\$ 180	\$ 720
Postage	\$ 100	\$ 20	\$ 80
Printing	\$ 100	\$ 20	\$ 80
Professional	\$ 800	\$ 160	\$ 640
Public Utility Services	\$ 500	\$ 100	\$ 400
Reimbursable Expenses	\$ (198,200)	\$ (39,640)	\$ (158,560)
Rentals and Leases	\$ 2,600	\$ 520	\$ 2,080
Travel and Training	\$ 8,500	\$ 1,700	\$ 6,800
Capital Outlay	\$ 1,500	\$ 300	\$ 1,200
Subtotal Operating Cost	\$ (177,100)	\$ (35,420)	\$ (141,680)
DEPARTMENTAL EXPENDITURES	\$ 362,000	\$ 72,400	\$ 289,600
Disallowed Costs			
Capital Outlay	\$ (1,500)	\$ (300)	\$ (1,200)
Subtotal Disallowed Costs	\$ (1,500)	\$ (300)	\$ (1,200)
Cost Adjustments			
Reimbursable Expenditures	\$ 198,200	\$ 39,640	\$ 158,560
Subtotal Cost Adjustments	\$ 198,200	\$ 39,640	\$ 158,560
FUNCTIONAL COST	\$ 558,700	\$ 111,740	\$ 446,960
First Allocation			
Incoming - All Others	\$ 302,712	\$ 60,542	\$ 242,170
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 861,412	\$ 172,282	\$ 689,130
Second Allocation			
Incoming - All Others	\$ 45,983	\$ 9,197	\$ 36,787
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 45,983	\$ 9,197	\$ 36,787
TOTAL ALLOCATED	\$ 907,396	\$ 181,479	\$ 725,917

110-17-6 Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
PO (Data Entry)							
110-10- Mayor and Assembly	0.01	1.065%	\$ 1,835		\$ 1,835		\$ 1,835
110-11-1 City Attorney	0.01	0.548%	\$ 944		\$ 944		\$ 944
110-12-1 City Manager	0.01	0.902%	\$ 1,554		\$ 1,554		\$ 1,554
110-7-1 Emergency Services	0.01	0.828%	\$ 1,426		\$ 1,426		\$ 1,426
110-06/15- MIS	0.03	3.062%	\$ 5,275		\$ 5,275		\$ 5,275
110-17-4 Treasury	0.01	0.586%	\$ 1,009		\$ 1,009		\$ 1,009
110-23-1 Library	0.02	1.891%	\$ 3,258		\$ 3,258	\$ 188	\$ 3,446
110-41-1 P&R Parks and Landscape - Administration	0.01	0.543%	\$ 935		\$ 935	\$ 54	\$ 989
110-77-3 RecycleWorks - Household Hazardous Waste	0.01	0.891%	\$ 1,536		\$ 1,536	\$ 89	\$ 1,625
209-22-7 Police - Animal Control	0.01	1.283%	\$ 2,211		\$ 2,211	\$ 128	\$ 2,338
209-22-17 Police - Services	0.01	1.291%	\$ 2,224		\$ 2,224	\$ 129	\$ 2,352
209-71-1 Capital Transit - Administration	0.01	1.461%	\$ 2,518		\$ 2,518	\$ 146	\$ 2,663
209-71-3 Capital Transit - Maintenance	0.02	1.717%	\$ 2,958		\$ 2,958	\$ 171	\$ 3,129
209-72-1 Streets - Administration	0.04	3.993%	\$ 6,879		\$ 6,879	\$ 398	\$ 7,276
210-21-1 Fire - Administration Operations	0.03	2.536%	\$ 4,369		\$ 4,369	\$ 253	\$ 4,622
276-2-1 Affordable Housing - Operations	0.01	1.339%	\$ 2,307		\$ 2,307	\$ 133	\$ 2,440
402-90-1 Capital Projects - Roads CIPs	0.08	8.023%	\$ 13,823		\$ 13,823	\$ 799	\$ 14,622
403-90-1 Capital Projects - Fire CIPs	0.01	0.965%	\$ 1,662		\$ 1,662	\$ 96	\$ 1,758
404-90-1 Capital Projects - Community Development CIPs	0.03	2.532%	\$ 4,363		\$ 4,363	\$ 252	\$ 4,615
406-90-1 Capital Projects - Parks and Rec CIPs	0.14	13.756%	\$ 23,699		\$ 23,699	\$ 1,371	\$ 25,070
419-90-1 Capital Projects - Wastewater CIPs	0.01	0.634%	\$ 1,092		\$ 1,092	\$ 63	\$ 1,155
431-90-1 Capital Projects - Docks CIPs	0.03	2.773%	\$ 4,778		\$ 4,778	\$ 276	\$ 5,054
450-90-1 Capital Projects - Hospital CIPs	0.02	1.786%	\$ 3,076		\$ 3,076	\$ 178	\$ 3,254
460-90-1 Capital Projects - Airport CIPs	0.06	5.903%	\$ 10,169		\$ 10,169	\$ 588	\$ 10,757
514-75-1 Water - Administration	0.02	1.794%	\$ 3,090		\$ 3,090	\$ 179	\$ 3,269
519-76-4 Wastewater - Collections	0.01	0.992%	\$ 1,709		\$ 1,709	\$ 99	\$ 1,807
519-76-5 Wastewater - Treatment	0.05	5.289%	\$ 9,111		\$ 9,111	\$ 527	\$ 9,638
530-51-1 Harbors	0.03	2.812%	\$ 4,845		\$ 4,845	\$ 280	\$ 5,125
531-52-1 Docks - Administration	0.01	1.134%	\$ 1,954		\$ 1,954	\$ 113	\$ 2,067
560-50-2 Airport - Terminal General Operations	0.01	1.236%	\$ 2,129		\$ 2,129	\$ 123	\$ 2,252
560-50-3 Airport - Airfield Maintenance Shop	0.05	5.465%	\$ 9,415		\$ 9,415	\$ 545	\$ 9,960
602-79-1 Fleet - Administration	0.04	3.576%	\$ 6,162		\$ 6,162	\$ 356	\$ 6,518
602-79-2 Fleet - Replacement Program	0.03	2.817%	\$ 4,853		\$ 4,853	\$ 281	\$ 5,134
602-79-4 Fleet - Fuel Program	0.01	0.950%	\$ 1,636		\$ 1,636	\$ 95	\$ 1,730
640-44-1 Building Maintenance	0.02	2.275%	\$ 3,919		\$ 3,919	\$ 227	\$ 4,146
680-60-4 Risk - Property	0.01	0.832%	\$ 1,433		\$ 1,433	\$ 83	\$ 1,516
Total	1.00	100.000%	\$ 172,282	\$ -	\$ 172,282	\$ 9,197	\$ 181,479

Allocation Basis:

and Value of POs

Source of Allocation:

Purchase Order / Request Report

110-17-6 Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
PR (Buyers)							
110-10- Mayor and Assembly	0.01	1.218%	\$ 8,396		\$ 8,396		\$ 8,396
110-11-1 City Attorney	0.01	1.034%	\$ 7,129		\$ 7,129		\$ 7,129
110-12-1 City Manager	0.01	0.826%	\$ 5,693		\$ 5,693		\$ 5,693
110-06/15- MIS	0.03	3.167%	\$ 21,822		\$ 21,822		\$ 21,822
110-17-4 Treasury	0.01	1.081%	\$ 7,447		\$ 7,447		\$ 7,447
110-23-1 Library	0.01	1.444%	\$ 9,954		\$ 9,954	\$ 579	\$ 10,533
110-16-1 CDD - Administration	0.01	0.675%	\$ 4,655		\$ 4,655	\$ 271	\$ 4,926
110-41-1 P&R Parks and Landscape - Administration	0.01	0.681%	\$ 4,696		\$ 4,696	\$ 273	\$ 4,969
110-77-1 RecycleWorks - Administration	0.01	1.065%	\$ 7,336		\$ 7,336	\$ 427	\$ 7,763
209-22-1 Police - Administration	0.02	1.974%	\$ 13,601		\$ 13,601	\$ 792	\$ 14,393
209-22-7 Police - Animal Control	0.01	0.976%	\$ 6,726		\$ 6,726	\$ 392	\$ 7,118
209-46-2 Parks and Recreation - Areawide Recreation	0.01	0.680%	\$ 4,689		\$ 4,689	\$ 273	\$ 4,962
209-71-2 Capital Transit - Operations	0.02	1.743%	\$ 12,014		\$ 12,014	\$ 699	\$ 12,714
209-71-3 Capital Transit - Maintenance	0.01	1.394%	\$ 9,609		\$ 9,609	\$ 559	\$ 10,168
209-72-1 Streets - Administration	0.03	2.735%	\$ 18,845		\$ 18,845	\$ 1,097	\$ 19,941
210-21-1 Fire - Administration Operations	0.01	1.448%	\$ 9,981		\$ 9,981	\$ 581	\$ 10,562
401-90-1 Capital Projects - School CIPs	0.22	21.921%	\$ 151,066		\$ 151,066	\$ 8,793	\$ 159,860
402-90-1 Capital Projects - Roads CIPs	0.06	5.689%	\$ 39,206		\$ 39,206	\$ 2,282	\$ 41,488
403-90-1 Capital Projects - Fire CIPs	0.01	0.608%	\$ 4,192		\$ 4,192	\$ 244	\$ 4,436
404-90-1 Capital Projects - Community Development CIPs	0.03	3.245%	\$ 22,365		\$ 22,365	\$ 1,302	\$ 23,667
406-90-1 Capital Projects - Parks and Rec CIPs	0.05	5.335%	\$ 36,766		\$ 36,766	\$ 2,140	\$ 38,906
414-90-1 Capital Projects - Water CIPs	0.02	2.022%	\$ 13,934		\$ 13,934	\$ 811	\$ 14,745
419-90-1 Capital Projects - Wastewater CIPs	0.04	4.249%	\$ 29,280		\$ 29,280	\$ 1,704	\$ 30,985
450-90-1 Capital Projects - Hospital CIPs	0.02	2.437%	\$ 16,797		\$ 16,797	\$ 978	\$ 17,775
460-90-1 Capital Projects - Airport CIPs	0.05	4.530%	\$ 31,220		\$ 31,220	\$ 1,817	\$ 33,038
514-75-1 Water - Administration	0.01	1.141%	\$ 7,865		\$ 7,865	\$ 458	\$ 8,323
519-76-4 Wastewater - Collections	0.02	1.589%	\$ 10,951		\$ 10,951	\$ 637	\$ 11,589
519-76-5 Wastewater - Treatment	0.04	4.155%	\$ 28,635		\$ 28,635	\$ 1,667	\$ 30,302
560-50-3 Airport - Airfield Maintenance Shop	0.02	1.873%	\$ 12,905		\$ 12,905	\$ 751	\$ 13,657
602-79-1 Fleet - Administration	0.04	3.964%	\$ 27,319		\$ 27,319	\$ 1,590	\$ 28,909
602-79-2 Fleet - Replacement Program	0.03	2.661%	\$ 18,337		\$ 18,337	\$ 1,067	\$ 19,404
602-79-4 Fleet - Fuel Program	0.02	1.699%	\$ 11,710		\$ 11,710	\$ 682	\$ 12,391
640-44-1 Building Maintenance	0.03	3.311%	\$ 22,814		\$ 22,814	\$ 1,328	\$ 24,142
Total	1.00	100.000%	\$ 689,130	\$ -	\$ 689,130	\$ 36,787	\$ 725,917

Allocation Basis:

and Value of Purchase Requests

Source of Allocation:

Purchase Order / Request Report

ALLOCATION SUMMARY**110-17-6 Purchasing**

	<u>PO (Data Entry)</u>	<u>PR (Buyers)</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 1,835	\$ 8,396	\$ 10,231
110-11-1 City Attorney	\$ 944	\$ 7,129	\$ 8,072
110-12-1 City Manager	\$ 1,554	\$ 5,693	\$ 7,247
110-7-1 Emergency Services	\$ 1,426	\$ 2,380	\$ 3,806
110-3- Clerk	\$ 120	\$ 1,603	\$ 1,723
110-8-1 Human Resources	\$ 156	\$ 706	\$ 862
110-06/15- MIS	\$ 5,275	\$ 21,822	\$ 27,097
110-17-1 Finance Administration	\$ 324	\$ 1,301	\$ 1,624
110-17-3 Controller	\$ 546	\$ 685	\$ 1,231
110-17-4 Treasury	\$ 1,009	\$ 7,447	\$ 8,457
110-17-6 Purchasing	\$ 73	\$ -	\$ 73
110-23-1 Library	\$ 3,446	\$ 10,533	\$ 13,979
110-1-1 General Fund - General Fund - Non-Dept	\$ 206	\$ -	\$ 206
110-4-1 Election	\$ 88	\$ 2,075	\$ 2,163
110-12-2 Manager Office - Teen Health Center	\$ 300	\$ 2,688	\$ 2,987
110-12-6 Manager Office - Tourism Management	\$ 137	\$ -	\$ 137
110-16-1 CDD - Administration	\$ 908	\$ 4,926	\$ 5,833
110-16-2 CDD - Planning	\$ 166	\$ 1,045	\$ 1,211
110-17-2 Finance - Assessors	\$ 81	\$ 697	\$ 778
110-21-1 Fire - Emergency Services	\$ 98	\$ -	\$ 98
110-21-70 Fire - Sobering Center	\$ 9	\$ -	\$ 9
110-21-71 Fire - Mobile Integrated Health	\$ 86	\$ -	\$ 86
110-23-2 Library - City Museum	\$ 352	\$ -	\$ 352
110-24-2 Engineering - CIP	\$ 233	\$ 711	\$ 943
110-41-1 P&R Parks and Landscape - Administration	\$ 989	\$ 4,969	\$ 5,959
110-42-1 Arboretum - Administration	\$ 157	\$ -	\$ 157
110-47-1 Centennial Hall - Convention Center	\$ -	\$ 682	\$ 682
110-77-1 RecycleWorks - Administration	\$ -	\$ 7,763	\$ 7,763
110-77-2 RecycleWorks - Recycling	\$ 779	\$ 1,938	\$ 2,716
110-77-3 RecycleWorks - Household Hazardous Waste	\$ 1,625	\$ -	\$ 1,625

ALLOCATION SUMMARY**110-17-6 Purchasing**

	PO (Data Entry)	PR (Buyers)	Total
110-77-4 RecycleWorks - Junked Vehicles	\$ 739	\$ -	\$ 739
120-2-1 School District - Administration	\$ 80	\$ -	\$ 80
209-22-1 Police - Administration	\$ 791	\$ 14,393	\$ 15,184
209-22-2 Police - General Operations	\$ 355	\$ 700	\$ 1,055
209-22-5 Police - Communications	\$ -	\$ 735	\$ 735
209-22-7 Police - Animal Control	\$ 2,338	\$ 7,118	\$ 9,456
209-22-9 Police - System Admin/E911	\$ -	\$ 690	\$ 690
209-22-10 Police - Fleet	\$ 364	\$ 747	\$ 1,111
209-22-11 Police - Electronics	\$ 89	\$ -	\$ 89
209-22-12 Police - Travel and Training	\$ 416	\$ 702	\$ 1,118
209-22-14 Police - Grants	\$ 745	\$ -	\$ 745
209-22-17 Police - Services	\$ 2,352	\$ -	\$ 2,352
209-46-1 Parks and Recreation - Administration	\$ 212	\$ -	\$ 212
209-46-2 Parks and Recreation - Areawide Recreation	\$ -	\$ 4,962	\$ 4,962
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	\$ 81	\$ -	\$ 81
209-46-8 Parks and Recreation - Treadwell Arena	\$ 166	\$ 874	\$ 1,041
209-46-14 Parks and Recreation - Diamond Park Field House	\$ 381	\$ -	\$ 381
209-71-1 Capital Transit - Administration	\$ 2,663	\$ 1,523	\$ 4,187
209-71-2 Capital Transit - Operations	\$ 686	\$ 12,714	\$ 13,400
209-71-3 Capital Transit - Maintenance	\$ 3,129	\$ 10,168	\$ 13,297
209-72-1 Streets - Administration	\$ 7,276	\$ 19,941	\$ 27,218
210-21-1 Fire - Administration Operations	\$ 4,622	\$ 10,562	\$ 15,184
219-20-16 CARES Act Special Revenue Fund	\$ 645	\$ -	\$ 645
235-28-1 Eaglecrest - Administration	\$ 757	\$ 917	\$ 1,674
235-28-2 Eaglecrest - Ski Patrol	\$ -	\$ 1,384	\$ 1,384
235-28-3 Eaglecrest - Lift	\$ 3	\$ -	\$ 3
235-28-4 Eaglecrest - Mountain Maint	\$ 667	\$ 1,002	\$ 1,669
235-28-5 Eaglecrest - Lodge General Operations	\$ 88	\$ 684	\$ 772
235-28-7 Eaglecrest - Food Service	\$ 360	\$ 1,876	\$ 2,237
235-28-8 Eaglecrest - Ski Rental Shop	\$ -	\$ 704	\$ 704
235-28-11 Eaglecrest - Building Maint	\$ 322	\$ 1,087	\$ 1,409

ALLOCATION SUMMARY**110-17-6 Purchasing**

	PO (Data Entry)	PR (Buyers)	Total
235-28-12 Eaglecrest - Vehicle Maint	\$ 333	\$ 815	\$ 1,148
249-46-3 Parks and Recreation - Aquatics	\$ 154	\$ 687	\$ 841
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	\$ 90	\$ -	\$ 90
270-48-1 Downtown Parking - Marine Parking Garage	\$ 399	\$ -	\$ 399
271-14-1 Lands - Administration	\$ 244	\$ 2,354	\$ 2,598
271-14-2 Lands - Quarries	\$ 575	\$ 3,023	\$ 3,598
276-2-1 Affordable Housing - Operations	\$ 2,440	\$ -	\$ 2,440
401-90-1 Capital Projects - School CIPs	\$ 257	\$ 159,860	\$ 160,117
402-90-1 Capital Projects - Roads CIPs	\$ 14,622	\$ 41,488	\$ 56,110
403-90-1 Capital Projects - Fire CIPs	\$ 1,758	\$ 4,436	\$ 6,194
404-90-1 Capital Projects - Community Development CIPs	\$ 4,615	\$ 23,667	\$ 28,282
406-90-1 Capital Projects - Parks and Rec CIPs	\$ 25,070	\$ 38,906	\$ 63,976
414-90-1 Capital Projects - Water CIPs	\$ 484	\$ 14,745	\$ 15,229
419-90-1 Capital Projects - Wastewater CIPs	\$ 1,155	\$ 30,985	\$ 32,139
430-90-1 Capital Projects - Harbors CIPs	\$ 850	\$ 883	\$ 1,733
431-90-1 Capital Projects - Docks CIPs	\$ 5,054	\$ 2,776	\$ 7,830
450-90-1 Capital Projects - Hospital CIPs	\$ 3,254	\$ 17,775	\$ 21,029
460-90-1 Capital Projects - Airport CIPs	\$ 10,757	\$ 33,038	\$ 43,795
514-75-1 Water - Administration	\$ 3,269	\$ 8,323	\$ 11,592
519-76-4 Wastewater - Collections	\$ 1,807	\$ 11,589	\$ 13,396
519-76-5 Wastewater - Treatment	\$ 9,638	\$ 30,302	\$ 39,940
530-51-1 Harbors	\$ 5,125	\$ 2,791	\$ 7,915
531-52-1 Docks - Administration	\$ 2,067	\$ 683	\$ 2,750
539-24-3 Water Extension - Eng Water Extension	\$ -	\$ 696	\$ 696
560-50-1 Airport - Administration	\$ 744	\$ 1,434	\$ 2,178
560-50-2 Airport - Terminal General Operations	\$ 2,252	\$ 1,531	\$ 3,784
560-50-3 Airport - Airfield Maintenance Shop	\$ 9,960	\$ 13,657	\$ 23,616
560-50-4 Airport - ARFF	\$ 417	\$ -	\$ 417
560-50-5 Airport - Airport Security	\$ -	\$ 2,462	\$ 2,462
560-50-13 PFAS Cleanup	\$ 108	\$ -	\$ 108
602-79-1 Fleet - Administration	\$ 6,518	\$ 28,909	\$ 35,427

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
602-79-2 Fleet - Replacement Program	\$ 5,134	\$ 19,404	\$ 24,538
602-79-3 Fleet - Replacement Program - Grants	\$ 308	\$ -	\$ 308
602-79-4 Fleet - Fuel Program	\$ 1,730	\$ 12,391	\$ 14,122
640-44-1 Building Maintenance	\$ 4,146	\$ 24,142	\$ 28,288
680-60-1 Risk - Administration	\$ 175	\$ -	\$ 175
680-60-2 Risk - Workers Comp	\$ 251	\$ 938	\$ 1,189
680-60-3 Risk - General Liability	\$ 123	\$ -	\$ 123
680-60-4 Risk - Property	\$ 1,516	\$ -	\$ 1,516
680-60-4 Risk - EE Practice	\$ 84	\$ 936	\$ 1,020
680-60-6 Risk - Health	\$ 440	\$ 1,621	\$ 2,062
680-60-6 Risk - Life	\$ 155	\$ -	\$ 155
680-60-6 Risk - Wellness	\$ 151	\$ -	\$ 151
Total	\$ 181,479	\$ 725,917	\$ 907,396

12 Library

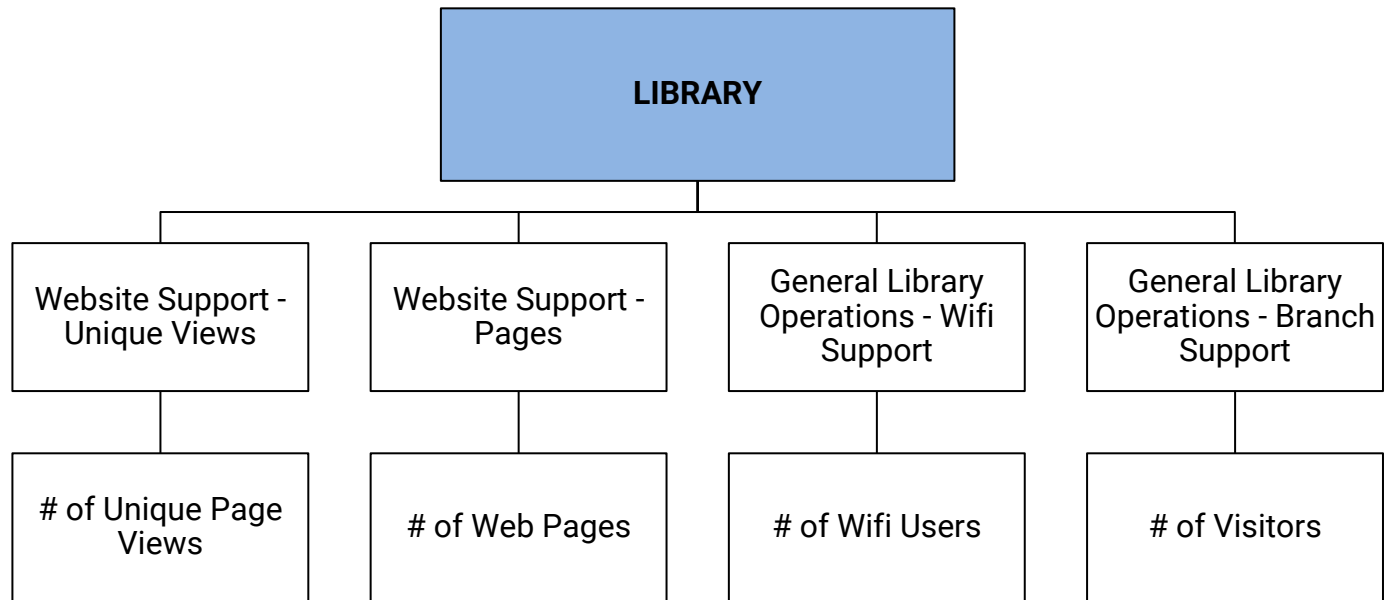
The Library provides free resources and materials to the public to encourage learning and to support the community. The Library has three main branches: Douglas Library, Downtown Library, and the Valley Library. Along with providing services to the community, the Library also provides support to City departments and funds through website support, and wireless internet services. Costs associated with the Library are allocated to Receiving Departments through the following functions:

- **Website Support – Unique Views** – relates to support associated with managing and updating the content on departmental website pages. This function is allocated based on the number of unique page views per Fund, Department, and Division.
- **Website Support - Pages** – relates to support associated with managing the City’s website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division.
- **General Library Operations – WiFi Support** – relates to support associated with providing the community and tourists access to free WiFi while at the Library. This function is allocated based on the number of WiFi users¹¹.
- **General Library Operations – Branch Support** – relates to support associated with providing the community access to the Library and the use of the Library’s Resources. This function is allocated based on the number of visitors.¹²

The chart on the following page illustrates the functions and measures used to allocate Library costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the department’s expenses, a function-by-function breakdown of expenses, each function’s allocation, and an allocation summary.

¹¹ Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).

¹² Visitors are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).



COSTS TO BE ALLOCATED

110-23-1 Library

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 3,477,000		\$ 3,477,000
Capital Outlay	<u>\$ (63,900)</u>		
Total Deductions	\$ (63,900)		\$ (63,900)
Incoming Costs			
110-11-1 City Attorney	\$ 830	\$ 83	\$ 913
110-12-1 City Manager	\$ 36,340	\$ 4,321	\$ 40,661
110-3- Clerk	\$ 6,275	\$ 1,575	\$ 7,850
110-8-1 Human Resources	\$ 29,614	\$ 3,975	\$ 33,590
110-06/15- MIS	\$ 24,114	\$ 1,380	\$ 25,494
110-17-1 Finance Administration	\$ 5,033	\$ 739	\$ 5,772
110-17-3 Controller	\$ 73,310	\$ 3,180	\$ 76,490
110-17-4 Treasury	\$ 17,871	\$ 560	\$ 18,431
110-17-6 Purchasing	\$ 13,211	\$ 768	\$ 13,979
110-23-1 Library		\$ 15,440	\$ 15,440
Total Incoming Costs	<u>\$ 206,598</u>	<u>\$ 32,021</u>	<u>\$ 238,619</u>
Revenues	\$ (326,000)		
Reimbursable Expenditures	<u>\$ 16,500</u>		
Total Cost Adjustments	\$ (309,500)		\$ (309,500)
Total Costs to be Allocated	<u>\$ 3,310,198</u>	<u>\$ 32,021</u>	<u>\$ 3,342,219</u>

DEPARTMENTAL EXPENSE DETAIL

110-23-1 Library

Expense Type	Expense (\$)	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel					
Salary and Wages	\$ 1,501,900	\$ 18,774	\$ 56,321	\$ 75,095	\$ 1,351,710
Benefits	\$ 914,600	\$ 11,433	\$ 34,298	\$ 45,730	\$ 823,140
Subtotal Personnel Cost	\$ 2,416,500	\$ 30,206	\$ 90,619	\$ 120,825	\$ 2,174,850
Operating Services & Supplies					
General Supplies	\$ 187,500	\$ 2,344	\$ 7,031	\$ 9,375	\$ 168,750
Insurance	\$ 98,400	\$ 1,230	\$ 3,690	\$ 4,920	\$ 88,560
Other Expenses	\$ 67,000	\$ 838	\$ 2,513	\$ 3,350	\$ 60,300
Postage	\$ 37,300	\$ 466	\$ 1,399	\$ 1,865	\$ 33,570
Printing	\$ 2,000	\$ 25	\$ 75	\$ 100	\$ 1,800
Professional	\$ 54,200	\$ 678	\$ 2,033	\$ 2,710	\$ 48,780
Public Utility Services	\$ 148,800	\$ 1,860	\$ 5,580	\$ 7,440	\$ 133,920
Reimbursable Expenses	\$ (16,500)	\$ (206)	\$ (619)	\$ (825)	\$ (14,850)
Rentals and Leases	\$ 29,300	\$ 366	\$ 1,099	\$ 1,465	\$ 26,370
Repairs and Maintenance	\$ 368,900	\$ 4,611	\$ 13,834	\$ 18,445	\$ 332,010
Travel and Training	\$ 19,700	\$ 246	\$ 739	\$ 985	\$ 17,730
Capital Outlay	\$ 63,900	\$ 799	\$ 2,396	\$ 3,195	\$ 57,510
Subtotal Operating Cost	\$ 1,060,500	\$ 13,256	\$ 39,769	\$ 53,025	\$ 954,450
DEPARTMENTAL EXPENDITURES	\$ 3,477,000	\$ 43,463	\$ 130,388	\$ 173,850	\$ 3,129,300
Disallowed Costs					
Capital Outlay	\$ (63,900)	\$ (799)	\$ (2,396)	\$ (3,195)	\$ (57,510)
Subtotal Disallowed Costs	\$ (63,900)	\$ (799)	\$ (2,396)	\$ (3,195)	\$ (57,510)
Cost Adjustments					
Revenues	\$ (326,000)	\$ (4,075)	\$ (12,225)	\$ (16,300)	\$ (293,400)
Reimbursable Expenditures	\$ 16,500	\$ 206	\$ 619	\$ 825	\$ 14,850
Subtotal Cost Adjustments	\$ (309,500)	\$ (3,869)	\$ (11,606)	\$ (15,475)	\$ (278,550)
FUNCTIONAL COST	\$ 3,103,600	\$ 38,795	\$ 116,385	\$ 155,180	\$ 2,793,240
First Allocation					
Incoming - All Others	\$ 206,598	\$ 2,582	\$ 7,747	\$ 10,330	\$ 185,938
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 3,310,198	\$ 41,377	\$ 124,132	\$ 165,510	\$ 2,979,178
Second Allocation					
Incoming - All Others	\$ 32,021	\$ 400	\$ 1,201	\$ 1,601	\$ 28,819
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 32,021	\$ 400	\$ 1,201	\$ 1,601	\$ 28,819
TOTAL ALLOCATED	\$ 3,342,219	\$ 41,778	\$ 125,333	\$ 167,111	\$ 3,007,997

110-23-1 Library

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Website Support - Unique Views							
110-10- Mayor and Assembly	120,887.00	4.532%	\$ 1,875		\$ 1,875		\$ 1,875
110-11-1 City Attorney	11,911.00	0.447%	\$ 185		\$ 185		\$ 185
110-12-1 City Manager	185,804.00	6.965%	\$ 2,882		\$ 2,882		\$ 2,882
110-3- Clerk	43,276.00	1.622%	\$ 671		\$ 671		\$ 671
110-8-1 Human Resources	155,364.00	5.824%	\$ 2,410		\$ 2,410		\$ 2,410
110-17-1 Finance Administration	163,601.00	6.133%	\$ 2,538		\$ 2,538		\$ 2,538
110-23-1 Library	155,027.00	5.811%	\$ 2,405		\$ 2,405		\$ 2,405
110-17-2 Finance - Assessors	192,607.00	7.220%	\$ 2,988		\$ 2,988	\$ 42	\$ 3,030
110-24-1 Engineering - Administration	97,023.00	3.637%	\$ 1,505		\$ 1,505	\$ 21	\$ 1,526
110-77-1 RecycleWorks - Administration	23,034.00	0.863%	\$ 357		\$ 357	\$ 5	\$ 362
209-22-1 Police - Administration	656,260.00	24.601%	\$ 10,179		\$ 10,179	\$ 143	\$ 10,323
209-46-1 Parks and Recreation - Administration	283,278.00	10.619%	\$ 4,394		\$ 4,394	\$ 62	\$ 4,456
209-72-1 Streets - Administration	6,473.00	0.243%	\$ 100		\$ 100	\$ 1	\$ 102
210-21-1 Fire - Administration Operations	33,099.00	1.241%	\$ 513		\$ 513	\$ 7	\$ 521
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	47,664.00	1.787%	\$ 739		\$ 739	\$ 10	\$ 750
235-28-1 Eaglecrest - Administration	354,205.00	13.278%	\$ 5,494		\$ 5,494	\$ 77	\$ 5,572
271-14-1 Lands - Administration	17,769.00	0.666%	\$ 276		\$ 276	\$ 4	\$ 280
514-75-1 Water - Administration	15,931.00	0.597%	\$ 247		\$ 247	\$ 3	\$ 251
530-51-1 Harbors	30,995.00	1.162%	\$ 481		\$ 481	\$ 7	\$ 488
560-50-1 Airport - Administration	73,386.00	2.751%	\$ 1,138		\$ 1,138	\$ 16	\$ 1,154
Total	2,667,594.00	100.000%	\$ 41,377	\$ -	\$ 41,377	\$ 400	\$ 41,778

Allocation Basis:

of Unique Page Views

Source of Allocation:

Library Data Report

110-23-1 Library

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Website Support - Pages							
110-11-1 City Attorney	7.00	0.662%	\$ 822		\$ 822		\$ 822
110-12-1 City Manager	49.00	4.636%	\$ 5,754		\$ 5,754		\$ 5,754
110-7-1 Emergency Services	12.00	1.135%	\$ 1,409		\$ 1,409		\$ 1,409
110-3- Clerk	32.00	3.027%	\$ 3,758		\$ 3,758		\$ 3,758
110-8-1 Human Resources	27.00	2.554%	\$ 3,171		\$ 3,171		\$ 3,171
110-17-1 Finance Administration	49.00	4.636%	\$ 5,754		\$ 5,754		\$ 5,754
110-23-1 Library	111.00	10.501%	\$ 13,036		\$ 13,036		\$ 13,036
110-16-1 CDD - Administration	177.00	16.746%	\$ 20,787		\$ 20,787	\$ 276	\$ 21,063
110-24-1 Engineering - Administration	92.00	8.704%	\$ 10,804		\$ 10,804	\$ 143	\$ 10,948
209-22-1 Police - Administration	59.00	5.582%	\$ 6,929		\$ 6,929	\$ 92	\$ 7,021
209-46-1 Parks and Recreation - Administration	212.00	20.057%	\$ 24,897		\$ 24,897	\$ 331	\$ 25,228
210-21-1 Fire - Administration Operations	26.00	2.460%	\$ 3,053		\$ 3,053	\$ 41	\$ 3,094
271-14-1 Lands - Administration	21.00	1.987%	\$ 2,466		\$ 2,466	\$ 33	\$ 2,499
276-2-1 Affordable Housing - Operations	22.00	2.081%	\$ 2,584		\$ 2,584	\$ 34	\$ 2,618
530-51-1 Harbors	32.00	3.027%	\$ 3,758		\$ 3,758	\$ 50	\$ 3,808
560-50-1 Airport - Administration	34.00	3.217%	\$ 3,993		\$ 3,993	\$ 53	\$ 4,046
-- Other	95.00	8.988%	\$ 11,157		\$ 11,157	\$ 148	\$ 11,305
Total	1,057.00	100.000%	\$ 124,132	\$ -	\$ 124,132	\$ 1,201	\$ 125,333

Allocation Basis:

of Pages

Source of Allocation:

Library Data Report

110-23-1 Library

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Library Operations - Wifi Support							
225-1-1 Marine Passenger Fees	35,946.00	44.416%	\$ 73,512		\$ 73,512	\$ 711	\$ 74,223
– Citywide Support	<u>44,985.00</u>	<u>55.584%</u>	<u>\$ 91,998</u>		<u>\$ 91,998</u>	<u>\$ 890</u>	<u>\$ 92,888</u>
Total	80,931.00	100.000%	\$ 165,510	\$ -	\$ 165,510	\$ 1,601	\$ 167,111

Allocation Basis:

of Wifi Users

Source of Allocation:

Library Data Report

110-23-1 Library

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Library Operations - Branch Support							
225-1-1 Marine Passenger Fees	43,889.00	25.395%	\$ 756,568		\$ 756,568	\$ 7,319	\$ 763,887
– Citywide Support	<u>128,935.00</u>	<u>74.605%</u>	<u>\$ 2,222,610</u>		<u>\$ 2,222,610</u>	<u>\$ 21,500</u>	<u>\$ 2,244,110</u>
Total	<u>172,824.00</u>	<u>100.000%</u>	<u>\$ 2,979,178</u>	<u>\$ -</u>	<u>\$ 2,979,178</u>	<u>\$ 28,819</u>	<u>\$ 3,007,997</u>

Allocation Basis:

of Visitors

Source of Allocation:

Library Visitor Log

ALLOCATION SUMMARY

110-23-1 Library

	<u>Website Support - Unique Views</u>	<u>Website Support - Pages</u>	<u>General Library Operations - Wifi Support</u>	<u>General Library Operations - Branch Support</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 1,875	\$ -	\$ -	\$ -	\$ 1,875
110-11-1 City Attorney	\$ 185	\$ 822	\$ -	\$ -	\$ 1,007
110-12-1 City Manager	\$ 2,882	\$ 5,754	\$ -	\$ -	\$ 8,637
110-7-1 Emergency Services	\$ -	\$ 1,409	\$ -	\$ -	\$ 1,409
110-3- Clerk	\$ 671	\$ 3,758	\$ -	\$ -	\$ 4,429
110-8-1 Human Resources	\$ 2,410	\$ 3,171	\$ -	\$ -	\$ 5,581
110-17-1 Finance Administration	\$ 2,538	\$ 5,754	\$ -	\$ -	\$ 8,292
110-23-1 Library	\$ 2,405	\$ 13,036	\$ -	\$ -	\$ 15,440
110-16-1 CDD - Administration	\$ -	\$ 21,063	\$ -	\$ -	\$ 21,063
110-17-2 Finance - Assessors	\$ 3,030	\$ -	\$ -	\$ -	\$ 3,030
110-24-1 Engineering - Administration	\$ 1,526	\$ 10,948	\$ -	\$ -	\$ 12,474
110-77-1 RecycleWorks - Administration	\$ 362	\$ -	\$ -	\$ -	\$ 362
209-22-1 Police - Administration	\$ 10,323	\$ 7,021	\$ -	\$ -	\$ 17,344
209-46-1 Parks and Recreation - Administration	\$ 4,456	\$ 25,228	\$ -	\$ -	\$ 29,683
209-72-1 Streets - Administration	\$ 102	\$ -	\$ -	\$ -	\$ 102
210-21-1 Fire - Administration Operations	\$ 521	\$ 3,094	\$ -	\$ -	\$ 3,615
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	\$ 750	\$ -	\$ -	\$ -	\$ 750
225-1-1 Marine Passenger Fees	\$ -	\$ -	\$ 74,223	\$ 763,887	\$ 838,110
235-28-1 Eaglecrest - Administration	\$ 5,572	\$ -	\$ -	\$ -	\$ 5,572
271-14-1 Lands - Administration	\$ 280	\$ 2,499	\$ -	\$ -	\$ 2,778
276-2-1 Affordable Housing - Operations	\$ -	\$ 2,618	\$ -	\$ -	\$ 2,618
514-75-1 Water - Administration	\$ 251	\$ -	\$ -	\$ -	\$ 251
530-51-1 Harbors	\$ 488	\$ 3,808	\$ -	\$ -	\$ 4,295
560-50-1 Airport - Administration	\$ 1,154	\$ 4,046	\$ -	\$ -	\$ 5,200
-- Other	\$ -	\$ 11,305	\$ -	\$ -	\$ 11,305
-- Citywide Support	\$ -	\$ -	\$ 92,888	\$ 2,244,110	\$ 2,336,998
Total	\$ 41,778	\$ 125,333	\$ 167,111	\$ 3,007,997	\$ 3,342,219



November 30, 2023

SUBJECT: FULL COST ALLOCATION PLAN RESULTS AND CHARGES

The Matrix Consulting Group conducted Juneau’s FY 2024 Full Cost Allocation Plan (CAP). The results of this plan are typically used by the City and Borough to charge different non-general fund sources. The City and Borough of Juneau conducts this plan annually. However, as part of this annual process, the City observed significant variances in the results due to the nature of metrics being realized. However, Cost Allocation Plans are a snapshot in time and the total costs being allocated are based upon a singular years’ worth of data. As such, depending upon the needs of the specific year, the support to departments can fluctuate.

As a result, the project team is recommending that the City consider “smoothing” or averaging the results from the past three (3) fiscal years. This approach minimizes the volatility in charges and ensures that there is the realization and charges based upon the overall support provided over the last several years¹. The following exhibit shows the total proposed charges for FY24 based upon the 3-year smoothing of Full Cost Allocation results.

¹ Results from FY22, FY23, and FY24 Full Cost Allocation plans were averaged.

Receivers	FY22 CAP Allocation	FY23 CAP Allocation	FY24 CAP Allocation	Total Smoothed Charges
120-02-01 School District - Component Unit - School District - Administration	\$212,477	\$182,217	\$276,849	\$223,848
120-02-02 School District - Component Unit - School District - Administration	\$25,785	\$13,972	\$21,057	\$20,271
Fund 120 - School District Subtotal	\$238,261	\$196,189	\$297,906	\$244,119
150-42-01 Permanent Fund - Arboretum - Administration	\$19,787	\$4,798	\$13,616	\$12,734
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$549,197	\$1,286,406	\$1,412,881	\$1,082,828
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$36,978	\$58,811	\$94,481	\$63,423
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$76,432	\$71,366	\$79,931	\$75,909
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	\$57,797	\$9,120	\$9,901	\$25,606
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$238,003	\$339,201	\$431,730	\$336,311
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$10,976	\$13,155	\$15,959	\$13,363
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$11,808	\$12,218	\$11,347	\$11,791
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$16,409	\$19,515	\$22,302	\$19,408
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$10,023	\$9,760	\$11,468	\$10,417
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$15,229	\$16,309	\$21,103	\$17,547
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$5,568	\$5,917	\$7,640	\$6,375
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$8,204	\$9,242	\$9,592	\$9,013
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$5,896	\$6,337	\$7,013	\$6,415
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$2,472	\$2,583	\$2,965	\$2,673
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$3,603	\$4,458	\$4,910	\$4,324
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	\$2,229			
Fund 235 - Eaglecrest Subtotal	\$388,215	\$447,814	\$555,928	\$463,243
270-48-01 Special Revenue Fund - Downtown Parking - Marine Parking Garage	\$19,022	\$21,559	\$66,976	\$35,852
271-14-01 Special Revenue Fund - Lands - Administration	\$106,288	\$133,288	\$151,169	\$130,248
271-14-02 Special Revenue Fund - Lands - Quarries	\$18,113	\$11,161	\$17,206	\$15,494
Fund 271 - Lands Subtotal	\$124,401	\$144,449	\$168,375	\$145,742

Receivers	FY22 CAP Allocation	FY23 CAP Allocation	FY24 CAP Allocation	Total Smoothed Charges
276-02-01 Special Revenue Fund - Affordable Housing - Operations	\$2,049	\$30,362	\$47,875	\$26,762
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$2,734	\$9,968	\$8,421	\$7,041
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$3,885	\$51	\$0	
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	\$16,852	\$0	\$0	
Fund 276 - Affordable Housing Subtotal	\$25,519	\$40,380	\$56,295	\$33,802
514-75-01 Enterprise Fund - Water - Administration	\$367,922	\$676,510	\$789,158	\$611,197
519-01-01 Enterprise Fund - Wastewater - Non-Operational	\$154,935	\$7,593	\$6,518	\$56,349
519-76-04 Enterprise Fund - Wastewater - Collections	\$147,998	\$601,936	\$663,731	\$471,222
519-76-05 Enterprise Fund - Wastewater - Treatment	\$377,400	\$209,356	\$277,463	\$288,073
Fund 519 - Wastewater Subtotal	\$680,334	\$818,885	\$947,712	\$815,643
530-51-01 Enterprise Fund - Harbors - Administration	\$336,484	\$407,727	\$501,384	\$415,198
531-52-01 Enterprise Fund - Docks - Administration	\$69,729	\$102,460	\$153,764	\$108,651
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$8,382	\$8,939	\$14,051	\$10,457
Fund 531 - Docks Subtotal	\$78,111	\$111,398	\$167,815	\$119,108
538-24-03 Enterprise Fund - WW Extension - Administration	\$5,428	\$6,116	\$14,709	\$8,751
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$5,883	\$3,184	\$15,467	\$8,178
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$513,388	\$321,846	\$506,972	\$447,402
602-79-01 Internal Service Fund - Fleet - Administration	\$148,311	\$137,807	\$107,287	\$131,135
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$15,093	\$16,741	\$42,609	\$24,815
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	\$26,603	\$21,039	\$23,272	\$23,638
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$41,417	\$28,117	\$43,670	\$37,734
602-79-05 Internal Service Fund - Fleet - Washbay	\$3,374	\$3,968	\$3,673	\$3,672
Fund 602 - Fleet Subtotal	\$234,798	\$207,672	\$220,511	\$220,994
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$209,695	\$198,621	\$266,111	\$224,809

Receivers	FY22 CAP Allocation	FY23 CAP Allocation	FY24 CAP Allocation	Total Smoothed Charges
680-60-01 Internal Service Fund - Risk - Administration	\$101,666	\$158,684	\$195,823	\$152,058
680-60-02 Internal Service Fund - Risk - Workers Comp	\$8,457	\$7,221	\$5,911	\$7,196
680-60-03 Internal Service Fund - Risk - General Liability	\$14,566	\$10,903	\$11,366	\$12,278
680-60-03 Internal Service Fund - Risk - Auto	\$2,376	\$2,094	\$1,761	\$2,077
680-60-04 Internal Service Fund - Risk - Property	\$7,042	\$6,042	\$6,750	\$6,611
680-60-04 Internal Service Fund - Risk - EE Practice	\$1,326	\$1,226	\$1,942	\$1,498
680-60-05 Internal Service Fund - Risk - Special Policy	\$5,101	\$3,719	\$2,086	\$3,635
680-60-06 Internal Service Fund - Risk - Health	\$31,111	\$30,500	\$45,715	\$35,775
680-60-06 Internal Service Fund - Risk - Life	\$2,997	\$3,150	\$5,562	\$3,903
680-60-06 Internal Service Fund - Risk - Wellness	\$9,842	\$9,738	\$6,449	\$8,676
680-60-06 Internal Service Fund - Risk - EAP	\$1,030	\$933	\$1,219	\$1,061
680-60-07 Internal Service Fund - Risk - UI CBJ	\$1,769	\$1,724	\$1,383	\$1,625
680-60-07 Internal Service Fund - Risk - UI BRH	\$1,792	\$1,724	\$1,383	\$1,633
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$2,173	\$2,473	\$969	\$1,872
680-60-08 Internal Service Fund - Risk - Depndnt Care Astnc Component	\$0	\$0	\$4,501	\$1,500
Fund 680 - Risk Subtotal	\$191,247	\$240,132	\$292,819	\$241,399