
**FULL COST
ALLOCATION PLAN**

FY 19-20 Budgeted Expenditures

CITY OF JUNEAU, ALASKA

DECEMBER 5, 2019



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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, divisions, 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 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 Full Cost Allocation Plan:

- 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 2019 / 2020 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 Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.
- **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 grantee or 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.

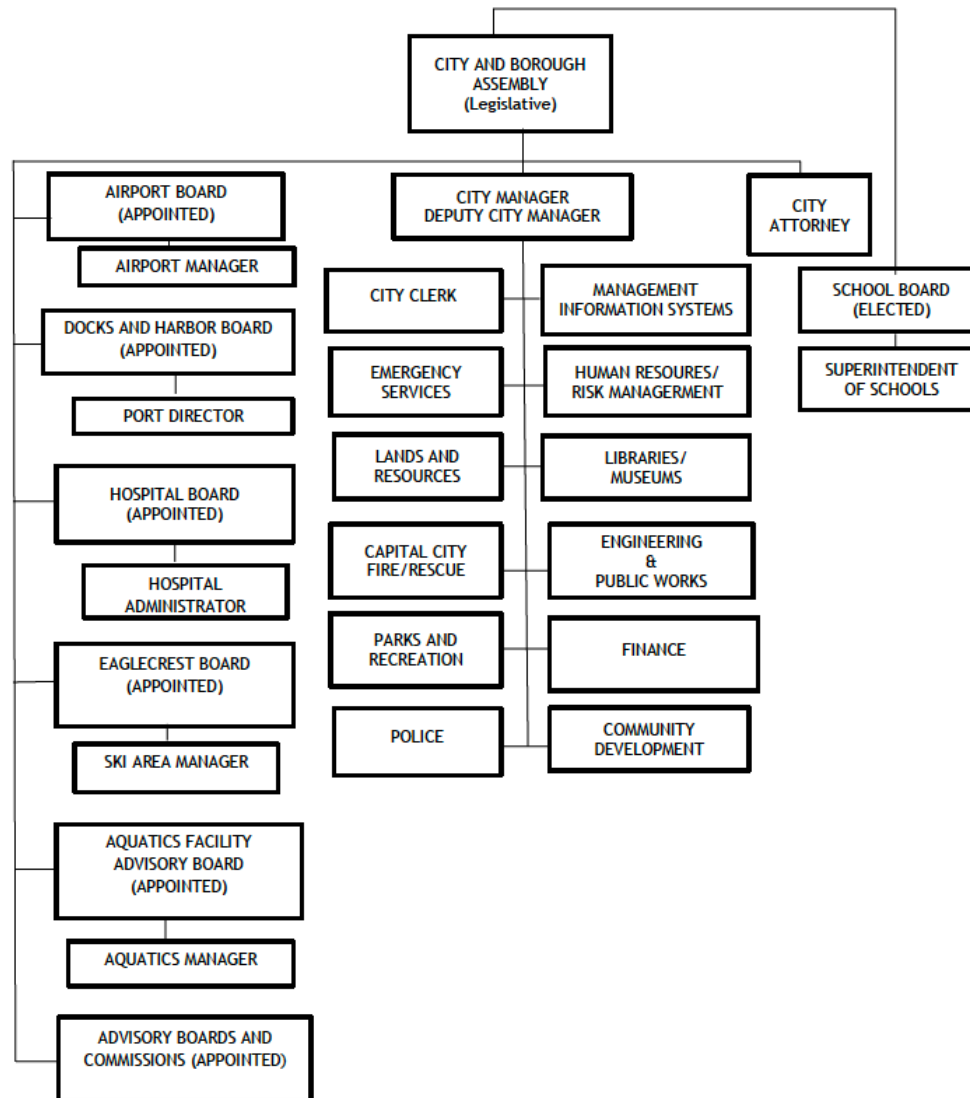
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, and 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.

CITY & BOROUGH OF JUNEAU
GOVERNMENTAL FUNCTIONS
ORGANIZATIONAL CHART



4. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting cost allocation plan 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	110-01-01 Non- departmental NA	110-11-01 Law - GHS Contract	110-11-01 Law - Prison Care Contract	110-12-02 Manager Office - Teen Health Center	110-12-05 Manager Office - Housing and Homelessness	110-16-01 CDD - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 3,762	\$ 215	\$ 3,229	\$ 2,640	\$ 3,891	\$ 12,049
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,878
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ 1,412	\$ 1,858	\$ 7,394
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 760	\$ 741	\$ 173,401
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 53	\$ 87	\$ 1,299	\$ 11,683	\$ 5,046	\$ 24,094
110	17	04	Treasury	\$ 5,420	\$ 196	\$ 2,937	\$ 1,760	\$ 3,453	\$ 16,611
110	17	06	Purchasing	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ 8,058
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,953
Proposed Costs				\$ 9,282	\$ 498	\$ 7,465	\$ 18,255	\$ 14,989	\$ 268,438

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-16-02 CDD - Planning	110-16-03 CDD - Building	110-17-02 Finance - Assessors	110-17-07 Finance - Sales Tax	110-21-01 Fire - Emergency Services	110-23-02 Library - City Museum
110	10		Mayor and Assembly	\$ 87,440	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 195,251	\$ -	\$ 24,966	\$ 27,496	\$ 7,930	\$ -
110	12	01	City Manager	\$ 58,673	\$ 9,683	\$ 9,117	\$ 2,540	\$ 43,127	\$ 5,390
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ 49,286	\$ 15,847	\$ 11,419	\$ 11,419	\$ -	\$ -
110	08	01	Human Resources	\$ 8,323	\$ 6,503	\$ 6,503	\$ 4,645	\$ -	\$ 3,531
110	06/15		MIS	\$ 7,105	\$ -	\$ 83,645	\$ 79,563	\$ -	\$ 50,967
110	17	01	Finance Administration	\$ -	\$ -	\$ 125,625	\$ 89,732	\$ -	\$ -
110	17	03	Controller	\$ 14,274	\$ 10,181	\$ 9,726	\$ 5,896	\$ 23,596	\$ 15,649
110	17	04	Treasury	\$ 11,973	\$ 5,581	\$ 13,005	\$ 5	\$ 52,557	\$ 4,078
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 844
110	23	01	Library	\$ -	\$ -	\$ 1,420	\$ -	\$ -	\$ -
Proposed Costs				\$ 432,326	\$ 47,795	\$ 285,425	\$ 221,294	\$ 127,210	\$ 80,458

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-24-01 Engineering - Administration	110-24-02 Engineering - CIP	110-41-01 P&R Parks and Landscape - Administration	110-42-01 Arboretum - Administration	110-44-01 P&R Building Maintenance - Administration
110	10		Mayor and Assembly	\$ 46,554	\$ -	\$ 14,573	\$ -	\$ -
110	11	01	City Attorney	\$ 36,057	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 35,743	\$ 140	\$ 30,137	\$ 2,301	\$ 5,449
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ 29,832	\$ -	\$ 6,738	\$ 4,428	\$ -
110	08	01	Human Resources	\$ 16,554	\$ 569	\$ 15,539	\$ 3,620	\$ 9,579
110	06/15		MIS	\$ 96,466	\$ 1,482	\$ 55,406	\$ 1,512	\$ 91,401
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 20,259	\$ 2,937	\$ 31,389	\$ 4,831	\$ 10,539
110	17	04	Treasury	\$ 2,066	\$ 294	\$ 13,939	\$ 1,412	\$ -
110	17	06	Purchasing	\$ 76,558	\$ -	\$ 8,280	\$ -	\$ -
110	23	01	Library	\$ 1,586	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 361,675	\$ 5,422	\$ 176,003	\$ 18,105	\$ 116,969

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-47-01 Centennial Hall Convention Center - Administration	111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerrac ePvng-Old321	111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 3,835	\$ -	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 3,512	\$ 14	\$ 8	\$ 9	\$ 102
110	17	04	Treasury	\$ 3,488	\$ 40	\$ 1,873	\$ 25	\$ 297
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 10,834	\$ 54	\$ 1,881	\$ 34	\$ 399

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	120-02-01 School District - Component Unit - School District - Administration	120-02-02 School District - Component Unit - School District - Administration	150-01-01 Permanent Fund - Arboretum - Administration	209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non- departmental
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ 60,647	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ 42,524	\$ 5,752	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ 3,878	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 23	\$ 21,501	\$ 4,435	\$ -	\$ 35,808
110	17	04	Treasury	\$ 67	\$ 47,897	\$ 12,842	\$ 19,465	\$ 103,683
110	17	06	Purchasing	\$ -	\$ 49	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 90	\$ 176,495	\$ 23,030	\$ 19,465	\$ 139,491

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-01 General Fund - Roaded Service Area - Police - Administration	209-22-02 General Fund - Roaded Service Area - Police - General Operations	209-22-05 General Fund - Roaded Service Area - Police - Communications	209-22-07 General Fund - Roaded Service Area - Police - Animal Control	209-22-08 General Fund - Roaded Service Area - Police - Community Services
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 47,469	\$ -	\$ -	\$ 2,426	\$ -
110	12	01	City Manager	\$ 13,952	\$ 88,529	\$ 13,473	\$ 7,312	\$ 793
110	07	01	Emergency Services	\$ 101,791	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ 3,878	\$ -	\$ -	\$ 11,419	\$ -
110	08	01	Human Resources	\$ 5,612	\$ 105,224	\$ 19,542	\$ -	\$ -
110	06/15		MIS	\$ 17,617	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 56,111	\$ 71,271	\$ 12,915	\$ 4,692	\$ 1,979
110	17	04	Treasury	\$ 13,693	\$ 8,946	\$ 1,164	\$ 1,058	\$ 115
110	17	06	Purchasing	\$ 66,823	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ 16,057	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 343,002	\$ 273,969	\$ 47,094	\$ 26,907	\$ 2,886

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	209-22-10 General Fund - Roaded Service Area - Police - Fleet	209-22-11 General Fund - Roaded Service Area - Police - Electronics	209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	209-22-14 General Fund - Roaded Service Area - Police - Grants	209-22-16 General Fund - Roaded Service Area - Police - Airport Security
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 9,849	\$ 3,681	\$ 1,374	\$ 827	\$ 2,203	\$ 8,134
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 4,941	\$ 929	\$ 929	\$ -	\$ -	\$ 4,455
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 9,687	\$ 13,342	\$ 3,994	\$ 3,125	\$ 3,886	\$ 9,848
110	17	04	Treasury	\$ 1,025	\$ 459	\$ 126	\$ 120	\$ 3,303	\$ 7,333
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 25,502	\$ 18,412	\$ 6,423	\$ 4,071	\$ 9,391	\$ 29,770

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-17 General Fund - Roaded Service Area - Police - Services	209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ 41,124	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 15,667	\$ 3,345	\$ 5,028	\$ -	\$ 1,064
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ 8,306	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 9,963	\$ 2,644	\$ 4,724	\$ -	\$ -
110	06/15		MIS	\$ -	\$ 78,592	\$ 2,734	\$ 21	\$ 1,599
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 15,611	\$ 9,755	\$ 7,115	\$ 1,645	\$ 7,327
110	17	04	Treasury	\$ 1,485	\$ 1,502	\$ 1,162	\$ -	\$ 154
110	17	06	Purchasing	\$ -	\$ 5,216	\$ 1,568	\$ -	\$ -
110	23	01	Library	\$ -	\$ 23,221	\$ -	\$ -	\$ -
Proposed Costs				\$ 42,726	\$ 173,706	\$ 22,331	\$ 1,666	\$ 10,145

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ 4	\$ -
110	12	01	City Manager	\$ -	\$ 1,088	\$ 11,333	\$ 8,762	\$ 86
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ 4,428	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ 12,624	\$ 6,156	\$ -
110	06/15		MIS	\$ 650	\$ -	\$ 50,132	\$ 28,210	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 1,645	\$ 2,273	\$ 12,853	\$ 11,772	\$ 1,928
110	17	04	Treasury	\$ -	\$ 710	\$ 1,335	\$ 4,289	\$ 12
110	17	06	Purchasing	\$ -	\$ -	\$ 911	\$ 994	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 2,295	\$ 4,071	\$ 89,189	\$ 64,614	\$ 2,027

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-12 General Fund - Roaded Service Area - Parks and Recreation Youth Activities	209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 5,456	\$ -	\$ -
110	12	01	City Manager	\$ 10,020	\$ 12,104	\$ 41,479	\$ 15,081	\$ 744
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ 4,428	\$ 3,878	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 13,420	\$ 2,304	\$ 53,827	\$ 7,394	\$ -
110	06/15		MIS	\$ -	\$ 66,275	\$ 616	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 13,977	\$ 19,189	\$ 58,152	\$ 19,516	\$ 2,140
110	17	04	Treasury	\$ 345	\$ 17,514	\$ 3,840	\$ 1,596	\$ 108
110	17	06	Purchasing	\$ -	\$ 20,734	\$ 1,773	\$ 24,535	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 42,191	\$ 141,997	\$ 165,145	\$ 68,122	\$ 2,992

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-72-01 General Fund - Roaded Service Area - Streets - Administration	209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	210-01-01 General Fund - Fire Service Area - Fire - Administration	210-21-01 General Fund - Fire Service Area - Fire - Administration	210-21-60 General Fund - Fire Service Area - Fire - BLS Program
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 5,456	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 50,564	\$ 1,213	\$ 25,810	\$ 27,526	\$ 1,525
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ 51,121	\$ -
110	03/04		Clerk	\$ 3,878	\$ -	\$ 3,878	\$ -	\$ -
110	08	01	Human Resources	\$ 38,099	\$ 891	\$ -	\$ 99,426	\$ -
110	06/15		MIS	\$ 78,991	\$ -	\$ -	\$ 155,531	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 52,771	\$ 2,917	\$ 22,680	\$ 57,193	\$ 2,326
110	17	04	Treasury	\$ 5,783	\$ 102	\$ 38,757	\$ 141	\$ 1,121
110	17	06	Purchasing	\$ 52,830	\$ -	\$ -	\$ 28,409	\$ -
110	23	01	Library	\$ 1,601	\$ -	\$ -	\$ 4,919	\$ -
Proposed Costs				\$ 289,974	\$ 5,124	\$ 91,125	\$ 424,266	\$ 4,972

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	210-21-70 General Fund - Fire Service Area - Fire - CARES program	215-01-01 Special Revenue Fund - Sales Tax - Administration	216-01-01 Special Revenue Fund - Hotel Tax - Administration	218-01-01 Special Revenue Fund - Library Contributions - Administration	221-01-01 Special Revenue Fund - Tobacco Tax - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 5,670	\$ 933	\$ -	\$ 335	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 3,941	\$ 10,168	\$ 4,474	\$ 210	\$ 8,154
110	17	04	Treasury	\$ 4,169	\$ 15,859	\$ 14,181	\$ 566	\$ 24,940
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ 177	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 13,779	\$ 26,960	\$ 18,655	\$ 1,288	\$ 33,094

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	232-01-01 Special Revenue Fund - Port Development Fee - Administration	232-52-01 Special Revenue Fund - Port Development Fee - Administration	233-01-01 Special Revenue Fund - State MPF - Non- operational	235-28-01 Special Revenue Fund - Eaglecrest - Administration
110	10		Mayor and Assembly	\$ 8,906	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 32,207	\$ -	\$ -	\$ -	\$ 28,194
110	12	01	City Manager	\$ 92,200	\$ -	\$ -	\$ -	\$ 1,184
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ 7,996	\$ -	\$ -	\$ -	\$ 8,306
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 40,403
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ 187,324
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 23,073	\$ -	\$ 10,680	\$ 15,587	\$ 42,104
110	17	04	Treasury	\$ 52,342	\$ 5,199	\$ 30,924	\$ 45,132	\$ 35,748
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ 34,912
110	23	01	Library	\$ 602,560	\$ -	\$ -	\$ -	\$ 307
Proposed Costs				\$ 819,284	\$ 5,199	\$ 41,604	\$ 60,719	\$ 378,483

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	235-28-03 Special Revenue Fund - Eaglecrest - Lift	235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	235-28-07 Special Revenue Fund - Eaglecrest - Food Service
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 69	\$ 54	\$ 149	\$ 78	\$ 67	\$ 44
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 2,413	\$ 2,636	\$ 4,112	\$ 3,647	\$ 2,457	\$ 3,194
110	17	04	Treasury	\$ 131	\$ 102	\$ 281	\$ 147	\$ 127	\$ 84
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 2,613	\$ 2,792	\$ 4,542	\$ 3,873	\$ 2,652	\$ 3,322

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	235-28-09 Special Revenue Fund - Eaglecrest - Marketing	235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	249-01-01 General Fund - Parks and Recreation - Aquatics
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 40	\$ 51	\$ 32	\$ 20	\$ 33	\$ 6,970
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 874	\$ 2,986	\$ 2,169	\$ 2,785	\$ 1,906	\$ 10,748
110	17	04	Treasury	\$ 76	\$ 97	\$ 61	\$ 37	\$ 61	\$ 1,993
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 990	\$ 3,134	\$ 2,262	\$ 2,842	\$ 2,000	\$ 19,710

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	249-46-03 General Fund - Parks and Recreation - Aquatics	249-46-13 General Fund - Parks and Recreation - Aquatics	270-48-01 Special Revenue Fund - Downtown Parking - Administration	271-14-01 Special Revenue Fund - Lands - Administration	271-14-02 Special Revenue Fund - Lands - Quarries	276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 944	\$ -	\$ -	\$ 45,061	\$ -	\$ -
110	12	01	City Manager	\$ 15,519	\$ -	\$ 3,556	\$ 6,159	\$ 2,120	\$ 215
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ 4,428	\$ -	\$ -	\$ 8,306	\$ -	\$ -
110	08	01	Human Resources	\$ 12,570	\$ -	\$ 276	\$ 2,787	\$ 535	\$ -
110	06/15		MIS	\$ 69,759	\$ 6,307	\$ -	\$ 25,752	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 9,267	\$ 3,813	\$ 5,582	\$ 12,511	\$ 4,511	\$ 1,883
110	17	04	Treasury	\$ 3,929	\$ -	\$ 7,675	\$ 26,703	\$ 2,691	\$ 2,500
110	17	06	Purchasing	\$ 5,065	\$ -	\$ 342	\$ 6,027	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 121,482	\$ 10,120	\$ 17,431	\$ 133,307	\$ 9,856	\$ 4,598

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	330-01-01 Debt Service Fund - Debt Service - General Debt Service	330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M	330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)Fed Subsidy	330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 689	\$ -	\$ -	\$ -	\$ 1,205	\$ 111
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 1,975	\$ 68	\$ 39,297	\$ 370	\$ 485	\$ 45
110	17	04	Treasury	\$ 6,662	\$ -	\$ 27,251	\$ -	\$ 34,302	\$ 3,167
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 9,325	\$ 68	\$ 66,548	\$ 370	\$ 35,991	\$ 3,323

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	401-90-01 Capital Projects Fund - School CIPs - Construction	402-90-01 Capital Projects Fund - Roads CIPs - Construction	403-90-01 Capital Projects Fund - Fire CIPs - Construction	404-90-01 Capital Projects Fund - Community Development CIPs - Construction	406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	414-90-01 Capital Projects Fund - Water CIPs - Construction
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ -	\$ 2,153	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ 2,953	\$ 4,903	\$ -	\$ 16,853	\$ 3,920	\$ 2,608
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 10,667	\$ 79,592	\$ 3,849	\$ 31,569	\$ 36,805	\$ 45,305
110	17	04	Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	06	Purchasing	\$ 1,770	\$ 5,212	\$ 63	\$ 6,302	\$ 6,812	\$ 4,280
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 15,390	\$ 89,708	\$ 3,913	\$ 56,876	\$ 47,537	\$ 52,193

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	430-90-01 Capital Projects Fund - Harbors CIPs - Construction	431-90-01 Capital Projects Fund - Docks CIPs - Construction	450-90-01 Capital Projects Fund - Hospital CIPs - Construction	460-90-01 Capital Projects Fund - Airport CIPs - Construction
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ 1,891	\$ -	\$ 7,894	\$ 10,911	\$ 14,626
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 52,299	\$ 3,106	\$ 46,617	\$ 36,150	\$ 4,053
110	17	04	Treasury	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	06	Purchasing	\$ 3,798	\$ 322	\$ 3,123	\$ 4,801	\$ 32,411
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 57,988	\$ 3,427	\$ 57,634	\$ 51,861	\$ 51,089

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	514-75-01 Enterprise Fund - Water - Administration	519-01-01 Enterprise Fund - Wastewater - Non- operational	519-76-02 Enterprise Fund - Wastewater - Mendenhall Treatment Plant	519-76-04 Enterprise Fund - Wastewater Collections	519-76-05 Enterprise Fund - Wastewater Treatment	520-80-13 Enterprise Fund - Wastewater LIDs - LID 130
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 5,582	\$ -	\$ -	\$ 5,456	\$ -	\$ -
110	12	01	City Manager	\$ 28,923	\$ -	\$ -	\$ 22,899	\$ 61,728	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ 5,354	\$ -	\$ -	\$ 5,354	\$ -	\$ -
110	08	01	Human Resources	\$ 26,278	\$ -	\$ -	\$ 10,782	\$ 44,866	\$ -
110	06/15		MIS	\$ 98,384	\$ -	\$ -	\$ -	\$ 148,796	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 52,277	\$ 2,000	\$ -	\$ 31,072	\$ 48,513	\$ 15
110	17	04	Treasury	\$ 139,192	\$ 108,802	\$ -	\$ 49,726	\$ 57,855	\$ -
110	17	06	Purchasing	\$ 3,628	\$ -	\$ 45,490	\$ -	\$ 7,108	\$ -
110	23	01	Library	\$ 1,601	\$ -	\$ -	\$ -	\$ 1,601	\$ -
Proposed Costs				\$ 361,220	\$ 110,802	\$ 45,490	\$ 125,290	\$ 370,466	\$ 15

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	530-51-01 Enterprise Fund - Harbors - Administration	531-52-01 Enterprise Fund - Docks - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ 810	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ 19,392	\$ 19,392
110	12	01	City Manager	\$ -	\$ -	\$ -	\$ -	\$ 23,663	\$ 12,208
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ 15,215	\$ 15,215
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ 6,467	\$ 6,092
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 15,940	\$ 12,503
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ 166,399	\$ 415
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 15	\$ 15	\$ 15	\$ 15	\$ 64,754	\$ 30,289
110	17	04	Treasury	\$ -	\$ -	\$ -	\$ -	\$ 54,385	\$ 31,773
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ 3,824	\$ 1,683
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ 1,772	\$ 1,772
Proposed Costs				\$ 15	\$ 15	\$ 15	\$ 15	\$ 372,619	\$ 131,342

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	531-52-02 Enterprise Fund - Docks - CIP Engineers- Dock	538-24-03 Enterprise Fund - WW Extension - Administration	539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	560-50-01 Enterprise Fund - Airport - Administration	560-50-02 Enterprise Fund - Airport - Terminal General Operations
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ 810	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ 284,933	\$ 20,510	\$ -
110	12	01	City Manager	\$ 433	\$ 568	\$ 504	\$ 91,220	\$ 7,826	\$ 8,896
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ 30,430	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ 8,306	\$ 8,681	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 9,863	\$ 6,949
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 21,316	\$ 102,657	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 1,819	\$ 2,297	\$ 2,669	\$ 32,430	\$ 20,822	\$ 22,127
110	17	04	Treasury	\$ 577	\$ 964	\$ 1,155	\$ 113,811	\$ 14,631	\$ 24,533
110	17	06	Purchasing	\$ -	\$ -	\$ 62	\$ 12,001	\$ 71,982	\$ 853
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ 5,594	\$ -
Proposed Costs				\$ 2,829	\$ 3,829	\$ 4,391	\$ 564,016	\$ 293,806	\$ 63,357

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	560-50-04 Enterprise Fund - Airport - ARFF	560-50-05 Enterprise Fund - Airport - Airport Security	560-50-08 Enterprise Fund - Airport - Airport Landside	570-77-01 Enterprise Fund - Waste Management - Administration	570-77-02 Enterprise Fund - Waste Management - WM Recycling
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 23,952	\$ 7,536	\$ 5,803	\$ 196	\$ 2,902	\$ 3,743
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ 5,354	\$ -
110	08	01	Human Resources	\$ 15,223	\$ -	\$ -	\$ -	\$ 1,464	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ 16,411	\$ 2,619
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 48,592	\$ 5,643	\$ 5,752	\$ 1,995	\$ 11,686	\$ 3,495
110	17	04	Treasury	\$ 50,128	\$ 3,943	\$ 4,103	\$ 102	\$ 11,736	\$ 4,358
110	17	06	Purchasing	\$ 6,027	\$ -	\$ -	\$ -	\$ 11,247	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ 1,601	\$ -
Proposed Costs				\$ 143,921	\$ 17,122	\$ 15,658	\$ 2,294	\$ 62,400	\$ 14,215

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	602-79-01 Internal Service Fund - Fleet - Administration	602-79-02 Internal Service Fund - Fleet - Replacement Program	602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ 5,456	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ 4,147	\$ 1,794	\$ 12,000	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ 3,878	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ 5,569	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ 952	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 2,702	\$ 3,313	\$ 2,464	\$ 26,276	\$ 10,778	\$ 159
110	17	04	Treasury	\$ -	\$ 4,644	\$ 2,009	\$ 43,261	\$ 23,474	\$ -
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ 11,437	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 2,702	\$ 12,103	\$ 6,267	\$ 108,830	\$ 34,252	\$ 159

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-04 Internal Service Fund - Fleet Fuel Program	640-44-01 Internal Service Fund - Building Maintenance - Administration	680-60-01 Internal Service Fund - Risk - Administration	680-60-02 Internal Service Fund - Risk - Safety	680-60-02 Internal Service Fund - Risk - Workers Comp	680-60-03 Internal Service Fund - Risk - Auto
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 24,383	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 6,860	\$ 181	\$ 7,691	\$ 72	\$ 563	\$ 502
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ 4,428	\$ 3,878	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ 5,269	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ 32,670	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 9,506	\$ 17,921	\$ 12,406	\$ 1,674	\$ 2,979	\$ 2,107
110	17	04	Treasury	\$ 33,038	\$ 2,842	\$ 4,446	\$ 35	\$ 23,064	\$ 994
110	17	06	Purchasing	\$ -	\$ 38,085	\$ 17,188	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 49,404	\$ 63,457	\$ 107,930	\$ 1,780	\$ 26,606	\$ 3,603

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-03 Internal Service Fund - Risk General Liability	680-60-04 Internal Service Fund - Risk EE Practice	680-60-04 Internal Service Fund - Risk Property	680-60-05 Internal Service Fund - Risk Special Policy	680-60-06 Internal Service Fund - Risk EAP (EE Assistance Prg)	680-60-06 Internal Service Fund - Risk Health
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 283	\$ 897	\$ 255	\$ 3,444	\$ 323	\$ 7,000
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 5,986	\$ 2,467	\$ 2,550	\$ 2,253	\$ 1,904	\$ 14,684
110	17	04	Treasury	\$ 6,493	\$ 1,769	\$ 9,392	\$ 6,295	\$ 532	\$ 11,777
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 12,762	\$ 5,134	\$ 12,196	\$ 11,992	\$ 2,759	\$ 33,461

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-06 Internal Service Fund - Risk - Life	680-60-06 Internal Service Fund - Risk - Wellness	680-60-07 Internal Service Fund Risk - UI BRH	680-60-07 Internal Service Fund Risk - UI CBJ	680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 1,507	\$ 1,425	\$ 538	\$ 538	\$ 72
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ 3,035	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 2,886	\$ 2,694	\$ 2,138	\$ 2,121	\$ 1,816
110	17	04	Treasury	\$ 2,565	\$ 2,066	\$ 886	\$ 1,012	\$ 118
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 6,958	\$ 9,220	\$ 3,562	\$ 3,671	\$ 2,006

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	710-01-01 Agency Fund - Golf Club - Administration	736-01-01 Agency Fund - Mental Health - Administration	740-01-01 Agency Fund - Museum Grant - Administration	750-01-01 Agency Fund - Senion Citizen - Administration	770-01-01 Agency Fund - Def Copensation Oversight - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	04	Treasury	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	780-01-01 Agency Fund - Sister City - Administration	790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	-- Citywide Support
110	10		Mayor and Assembly	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -
110	03/04		Clerk	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -
110	06/15		MIS	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -
110	17	03	Controller	\$ -	\$ -	\$ -
110	17	04	Treasury	\$ 1,064	\$ 1,064	\$ -
110	17	06	Purchasing	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ 2,073,932
Proposed Costs				\$ 1,064	\$ 1,064	\$ 2,073,932

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	10		Mayor and Assembly	\$ 159,092	\$ -	\$ 364,034	\$ 523,126
110	11	01	City Attorney	\$ 945,790	\$ -	\$ 902,884	\$ 1,848,674
110	12	01	City Manager	\$ 1,155,512	\$ -	\$ 78,113	\$ 1,233,625
110	07	01	Emergency Services	\$ 213,772	\$ -	\$ 162,293	\$ 376,065
110	03/04		Clerk	\$ 267,650	\$ -	\$ 244,659	\$ 512,309
110	08	01	Human Resources	\$ 690,411	\$ -	\$ -	\$ 690,411
110	06/15		MIS	\$ 2,072,774	\$ -	\$ -	\$ 2,072,774
110	17	01	Finance Administration	\$ 215,358	\$ -	\$ -	\$ 215,358
110	17	03	Controller	\$ 1,880,810	\$ -	\$ -	\$ 1,880,810
110	17	04	Treasury	\$ 1,649,326	\$ -	\$ 322,764	\$ 1,972,091
110	17	06	Purchasing	\$ 643,660	\$ -	\$ -	\$ 643,660
110	23	01	Library	\$ 2,762,497	\$ 11,100	\$ -	\$ 2,773,597
Proposed Costs				\$ 12,656,652	\$ 11,100	\$ 2,074,748	\$14,742,500

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 Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-10- Mayor and Assembly			
	Citywide Support	# of Agenda Items	Assembly and Committee Agenda Items
	Legislative	Not Allocated	
110-11-01 City Attorney			
	Legal Support	Avg Time Spent by City Attorneys (50% Assembly)	FY18 and FY19 Time Tracking Reports
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-01 City Manager			
	General Citywide Support - FTE	Weighted FTE Supervised by City Manager	FY20 Revised FTE Comparison
	General Citywide Support - Expenses	FY20 Budgeted Expenditures (Boards Overseen Depts and Insurance Div weighted at 5%)	FY20 Budget Line Detail
	Assembly Support	# of Agenda Items	Assembly and Committee Agenda Items
	Public Information	Not Allocated	
110-07-01 Emergency Services			
	Internal Support	Equal to All Benefitting Depts	
	Community Outreach	Not Allocated	
	Grant Support	# of Grants	Emergency Services Grants Schedule
110-03/04- Clerk			
	Activities of the Assembly	# of Agenda Items	Assembly and Committee Agenda Items
	Boards and Commissions	# of Boards and Commissions	
	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	
	Conduct Elections	Not Allocated	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-08-01 Human Resources			
	Human Resources	# of FTE (Excl Schools and Hospital, x2 Police, Capital Transit, Streets, Fire, Water,	FY20 Revised FTE Comparison
	HR Employee Support	FTE Count (Excl Schools and Hospital)	FY20 Revised FTE Comparison
110-06/15- MIS			
	Device Support	MIS Device Allocation	FY20 MIS Allocation
	Networking Support	MIS Network Allocation	FY20 MIS Allocation
	Application Support	MIS Application Allocation	FY20 MIS Allocation
	Print Shop	Print Shop Charges	FY19 Print Shop Charges
110-17-01 Finance Administration			
	Division Administration	# of FTE per Finance Division	FY 20 Revised FTE Comparison
110-17-03 Controller			
	Accounting Support	Expenses and Revenue (School, Sales Tax, Wastewater, Hospital, weighted at 5%, Workers Comp, Property, Special Policy, Heath weighted at 10%)	FY20 Budget Line Detail
	Accounts Payable	# of AP Transactions	FY19 AP Transactions
	Payroll	# of FTE	FY20 Revised FTE Comparison
	Audit	Equal to All Depts	
	Capital Accounting	Capital Project Expenditures	FY20 Budget Line Detail
	Grant Accounting	# of Grants	Grant Accounting Grants
	Budget	Equal to All Divisions	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-04 Treasury			
	Revenue	Revenue (Excl Non-Departmental and Sales Tax, School and Health Insurance weighted at 5%, Eaglecrest x2, Dept Service at 25%, Hospital at 10%)	FY20 Budget Line Detail
	Cash Management	Cash Balance (Hospital and Health Insurance weighted at 5%)	FY19 Cash Reconciliation
	Mail Room	# of Mail Pieces	FY19 Mail Pieces
	Property Tax	Not Allocated	
110-17-06 Purchasing			
	PO (Data Entry)	# of PO's and Dollar Value of P-Card Transactions	P-Cards by Department
	PR (Buyers)	50% # and 50% Dollar Value of Purchase Requests	PO and RQ Data
110-23-01 Library			
	Website Support - Unique Views	Unique Page Views (Eaglecrest weighted at 5%)	Library Webmaster
	Website Support - Pages	# of Pages (Library weighted at 50%)	Library Webmaster
	General Library Operations - Wifi Supp	# of Wifi Users	Library Statistics
	General Library Operations - Branch S	# of Visitors	Library Statistics

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	\$ 6,433,900	\$ 73,300	\$ 6,507,200
110	11	01	City Attorney	\$ 1,272,800	\$ 523,900	\$ 1,796,700
110	12	01	City Manager	\$ 1,045,700	\$ 220,900	\$ 1,266,600
110	07	01	Emergency Services	\$ 1,236,200	\$ (911,000)	\$ 325,200
110	03/04		Clerk	\$ 247,600	\$ 136,300	\$ 383,900
110	08	01	Human Resources	\$ 454,200	\$ 216,400	\$ 670,600
110	06/15		MIS	\$ 2,357,500	\$ 623,100	\$ 2,980,600
110	17	01	Finance Administration	\$ 310,400	\$ 246,300	\$ 556,700
110	17	03	Controller	\$ 1,060,200	\$ 529,900	\$ 1,590,100
110	17	04	Treasury	\$ 1,036,700	\$ 596,900	\$ 1,633,600
110	17	06	Purchasing	\$ 353,000	\$ 208,400	\$ 561,400
110	23	01	Library	\$ 2,992,300	\$ (314,600)	\$ 2,677,700
Subtotal				\$ 18,800,500	\$ 2,149,800	\$ 20,950,300
Disallowed Items (All Departments)						\$ (6,207,800)
TOTAL ALLOCATED EXPENDITURES						\$ 14,742,500

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 (R GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
110	01	01	Non-departmental - NA
110	11	01	Law - GHS Contract
110	11	01	Law - Prison Care Contract
110	12	02	Manager Office - Teen Health Center
110	12	05	Manager Office - Housing and Homelessness
110	16	01	CDD - Administration
110	16	02	CDD - Planning
110	16	03	CDD - Building
110	17	02	Finance - Assessors
110	17	07	Finance - Sales Tax
110	21	01	Fire - Emergency Services
110	23	02	Library - City Museum
110	24	01	Engineering - Administration
110	24	02	Engineering - CIP
110	41	01	P&R Parks and Landscape - Administration
110	42	01	Arboretum - Administration
110	44	01	P&R Building Maintenance - Administration
110	47	01	Centennial Hall - Convention Center - Administration
111	80	21	General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv
111	80	60	General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321
111	80	61	General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318
111	80	62	General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.
111	80	94	General Fund - LIDS - LID Assessments - LID 94 - Old fund 311
120	02	01	School District - Component Unit - School District - Administration
120	02	02	School District - Component Unit - School District - Administration
150	01	01	Permanent Fund - Arboretum - Administration
209	01	01	General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental
209	22	01	General Fund - Roaded Service Area - Police - Administration
209	22	02	General Fund - Roaded Service Area - Police - General Operations
209	22	05	General Fund - Roaded Service Area - Police - Communications
209	22	07	General Fund - Roaded Service Area - Police - Animal Control
209	22	08	General Fund - Roaded Service Area - Police - Community Services
209	22	09	General Fund - Roaded Service Area - Police - System Admin/E911
209	22	10	General Fund - Roaded Service Area - Police - Fleet
209	22	11	General Fund - Roaded Service Area - Police - Electronics
209	22	12	General Fund - Roaded Service Area - Police - Travel and Training

GRANTEE DEPARTMENTS (R GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	22	14	General Fund - Roaded Service Area - Police - Grants
209	22	16	General Fund - Roaded Service Area - Police - Airport Security
209	22	17	General Fund - Roaded Service Area - Police - Services
209	46	01	General Fund - Roaded Service Area - Parks and Recreation - Administration
209	46	02	General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation
209	46	04	General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball
209	46	07	General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program
209	46	07	General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants
209	46	07	General Fund - Roaded Service Area - Parks and Recreation - Youth Sports
209	46	07	General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center
209	46	08	General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena
209	46	09	General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships
209	46	12	General Fund - Roaded Service Area - Parks and Recreation - Youth Activities
209	71	01	General Fund - Roaded Service Area - Capital Transit - Administration
209	71	02	General Fund - Roaded Service Area - Capital Transit - Operations
209	71	03	General Fund - Roaded Service Area - Capital Transit - Maintenance
209	71	04	General Fund - Roaded Service Area - Capital Transit - Downtown Center
209	72	01	General Fund - Roaded Service Area - Streets - Administration
209	72	02	General Fund - Roaded Service Area - Streets - Marine Passenger Fees
210	01	01	General Fund - Fire Service Area - Fire - Administration
210	21	01	General Fund - Fire Service Area - Fire - Administration
210	21	60	General Fund - Fire Service Area - Fire - BLS Program
210	21	70	General Fund - Fire Service Area - Fire - CARES program
215	01	01	Special Revenue Fund - Sales Tax - Administration
216	01	01	Special Revenue Fund - Hotel Tax - Administration
218	01	01	Special Revenue Fund - Library Contributions - Administration
221	01	01	Special Revenue Fund - Tobacco Tax - Administration
225	01	01	Special Revenue Fund - Marine Passenger Fees - Administration
232	01	01	Special Revenue Fund - Port Development Fee - Administration
232	52	01	Special Revenue Fund - Port Development Fee - Administration
233	01	01	Special Revenue Fund - State MPF - Non-operational
235	28	01	Special Revenue Fund - Eaglecrest - Administration
235	28	02	Special Revenue Fund - Eaglecrest - Ski Patrol
235	28	03	Special Revenue Fund - Eaglecrest - Lift
235	28	04	Special Revenue Fund - Eaglecrest - Mountain Maint
235	28	05	Special Revenue Fund - Eaglecrest - Lodge General Operations

GRANTEE DEPARTMENTS (R GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
235	28	06	Special Revenue Fund - Eaglecrest - Snow Sports School
235	28	07	Special Revenue Fund - Eaglecrest - Food Service
235	28	08	Special Revenue Fund - Eaglecrest - Ski Rental Shop
235	28	09	Special Revenue Fund - Eaglecrest - Marketing
235	28	11	Special Revenue Fund - Eaglecrest - Building Maint
235	28	12	Special Revenue Fund - Eaglecrest - Vehicle Maint
235	28	13	Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse
249	01	01	General Fund - Parks and Recreation - Aquatics
249	46	03	General Fund - Parks and Recreation - Aquatics
249	46	13	General Fund - Parks and Recreation - Aquatics
270	48	01	Special Revenue Fund - Downtown Parking - Administration
271	14	01	Special Revenue Fund - Lands - Administration
271	14	02	Special Revenue Fund - Lands - Quarries
276	02	02	Special Revenue Fund - Affordable Housing - Mobile Home Loans
276	02	03	Special Revenue Fund - Affordable Housing - Accessory Apt Grant
325	01	34	Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)
330	01	01	Debt Service Fund - Debt Service - General Debt Service
330	01	34	Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M
330	01	55	Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy
330	01	55	Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy
401	90	01	Capital Projects Fund - School CIPs - Construction
402	90	01	Capital Projects Fund - Roads CIPs - Construction
403	90	01	Capital Projects Fund - Fire CIPs - Construction
404	90	01	Capital Projects Fund - Community Development CIPs - Construction
406	90	01	Capital Projects Fund - Parks and Rec CIPs - Construction
414	90	01	Capital Projects Fund - Water CIPs - Construction
419	90	01	Capital Projects Fund - Wastewater CIPs - Construction
430	90	01	Capital Projects Fund - Harbors CIPs - Construction
431	90	01	Capital Projects Fund - Docks CIPs - Construction
450	90	01	Capital Projects Fund - Hospital CIPs - Construction
460	90	01	Capital Projects Fund - Airport CIPs - Construction
514	75	01	Enterprise Fund - Water - Administration
519	01	01	Enterprise Fund - Wastewater - Non-operational
519	76	02	Enterprise Fund - Wastewater - Mendenhall Treatment Plant
519	76	04	Enterprise Fund - Wastewater - Collections
519	76	05	Enterprise Fund - Wastewater - Treatment

GRANTEE DEPARTMENTS (R GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
520	80	13	Enterprise Fund - Wastewater LIDs - LID 130
520	80	91	Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	95	Enterprise Fund - Wastewater LIDs - LID 95
520	80	96	Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	98	Enterprise Fund - Wastewater LIDs - LID 98
530	51	01	Enterprise Fund - Harbors - Administration
531	52	01	Enterprise Fund - Docks - Administration
531	52	02	Enterprise Fund - Docks - CIP Engineers-Dock
538	24	03	Enterprise Fund - WW Extension - Administration
539	24	03	Enterprise Fund - Water Extension - Eng Water Extension
550	55	01	Enterprise Fund - Bartlett Regional Hospital - Administration
560	50	01	Enterprise Fund - Airport - Administration
560	50	02	Enterprise Fund - Airport - Terminal General Operations
560	50	03	Enterprise Fund - Airport - Airfield Maintenance Shop
560	50	04	Enterprise Fund - Airport - ARFF
560	50	05	Enterprise Fund - Airport - Airport Security
560	50	08	Enterprise Fund - Airport - Airport Landside
570	77	01	Enterprise Fund - Waste Management - Administration
570	77	02	Enterprise Fund - Waste Management - WM Recycling
570	77	03	Enterprise Fund - Waste Management - WM HHW SQG
570	77	03	Enterprise Fund - Waste Management - WM Household Hazardous Waste
570	77	04	Enterprise Fund - Waste Management - WM Junked Vehicle
602	79	01	Internal Service Fund - Fleet - Administration
602	79	02	Internal Service Fund - Fleet - Replacement Program
602	79	03	Internal Service Fund - Fleet - Replacement Program- Grants
602	79	04	Internal Service Fund - Fleet - Fuel Program
640	44	01	Internal Service Fund - Building Maintenance - Administration
680	60	01	Internal Service Fund - Risk - Administration
680	60	02	Internal Service Fund - Risk - Safety
680	60	02	Internal Service Fund - Risk - Workers Comp
680	60	03	Internal Service Fund - Risk - Auto
680	60	03	Internal Service Fund - Risk - General Liability
680	60	04	Internal Service Fund - Risk - EE Practice
680	60	04	Internal Service Fund - Risk - Property
680	60	05	Internal Service Fund - Risk - Special Policy
680	60	06	Internal Service Fund - Risk - EAP (EE Assistance Prg)

GRANTEE DEPARTMENTS (R GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
680	60	06	Internal Service Fund - Risk - Health
680	60	06	Internal Service Fund - Risk - Life
680	60	06	Internal Service Fund - Risk - Wellness
680	60	07	Internal Service Fund - Risk - UI BRH
680	60	07	Internal Service Fund - Risk - UI CBJ
680	60	08	Internal Service Fund - Risk - Cafeteria Plan CBJ
710	01	01	Agency Fund - Golf Club - Administration
736	01	01	Agency Fund - Mental Health - Administration
740	01	01	Agency Fund - Museum Grant - Administration
750	01	01	Agency Fund - Senion Citizen - Administration
770	01	01	Agency Fund - Def Copensation Oversight - Administration
780	01	01	Agency Fund - Sister City - Administration
790	01	01	Agency Fund - Juneau Public Library Endowment - Administration
			Other
			Citywide Support

8. Cost Allocation Plan

This section provides the detail for each Central Service support department identified for the City and Borough of Juneau, including:

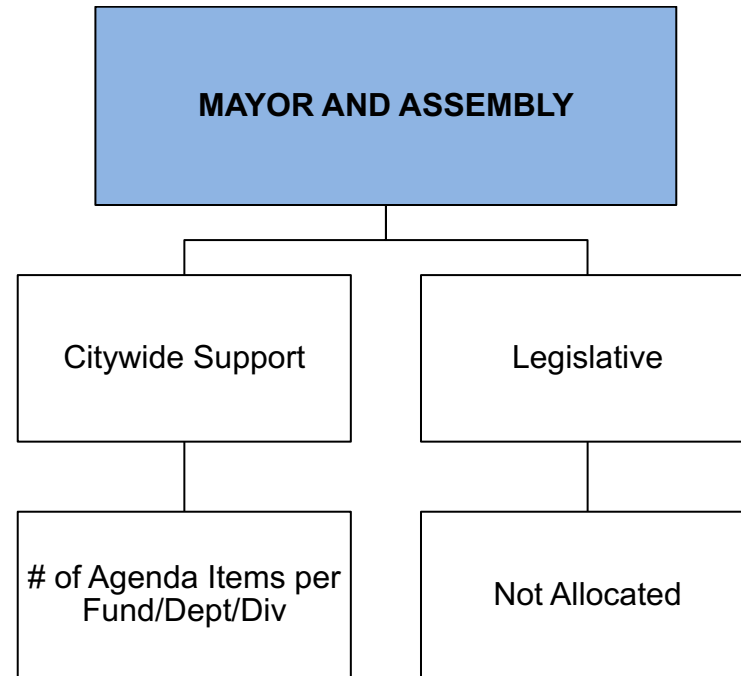
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

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	\$ 6,433,900		\$ 6,433,900
Mayor & Assembly Grant Expenses	<u>\$ (5,912,300)</u>		
Total Deductions	<u>\$ (5,912,300)</u>		\$ (5,912,300)
Incoming Costs			
110-10- Mayor and Assembly		\$ 2,027	\$ 2,027
110-11-01 City Attorney		\$ 65,576	\$ 65,576
110-12-01 City Manager		\$ 45,105	\$ 45,105
110-03/04- Clerk		\$ 29,634	\$ 29,634
110-08-01 Human Resources		\$ 6,991	\$ 6,991
110-06/15- MIS		\$ 9,733	\$ 9,733
110-17-03 Controller		\$ 31,603	\$ 31,603
110-17-04 Treasury		\$ 40,845	\$ 40,845
110-17-06 Purchasing		\$ 1,201	\$ 1,201
110-23-01 Library		\$ 2,767	\$ 2,767
Total Incoming Costs	<u>\$ -</u>	<u>\$ 235,483</u>	<u>\$ 235,483</u>
Reimbursable Expense	<u>\$ 73,300</u>		
Total Cost Adjustments	<u>\$ 73,300</u>		<u>\$ 73,300</u>
Total Costs to be Allocated	<u>\$ 594,900</u>	<u>\$ 235,483</u>	<u>\$ 830,383</u>

DEPARTMENTAL EXPENSE DETAIL

110-10- Mayor and Assembly

Expense Type	\$	General Admin	Citywide Support	Legislative
Salaries and Wages	\$ 78,000	\$ -	\$ 39,000	\$ 39,000
Benefits	\$ 179,500	\$ -	\$ 89,750	\$ 89,750
Subtotal Personnel Cost	\$ 257,500	\$ -	\$ 128,750	\$ 128,750
Operating Services & Supplies				
General Supplies	\$ 22,000	\$ -	\$ 11,000	\$ 11,000
Insurance	\$ 600	\$ -	\$ 300	\$ 300
Miscellaneous Expense	\$ 5,735,300	\$ -	\$ 2,867,650	\$ 2,867,650
Other Expenses	\$ 41,700	\$ -	\$ 20,850	\$ 20,850
Professional	\$ 319,000	\$ -	\$ 159,500	\$ 159,500
Public Utility Services	\$ 4,500	\$ -	\$ 2,250	\$ 2,250
Reimbursable Expenses	\$ (73,300)	\$ -	\$ (36,650)	\$ (36,650)
Repairs and Maintenance	\$ 93,600	\$ -	\$ 46,800	\$ 46,800
Travel and Training	\$ 33,000	\$ -	\$ 16,500	\$ 16,500
Subtotal Operating Cost	\$ 6,176,400	\$ -	\$ 3,088,200	\$ 3,088,200
DEPARTMENTAL EXPENDITURES	\$ 6,433,900	\$ -	\$ 3,216,950	\$ 3,216,950
Disallowed Costs				
Mayor & Assembly Grant Expenses	\$ (5,912,300)	\$ -	\$ (2,956,150)	\$ (2,956,150)
Subtotal Disallowed Costs	\$ (5,912,300)	\$ -	\$ (2,956,150)	\$ (2,956,150)
Cost Adjustments				
Reimbursable Expense	\$ 73,300.00	\$ -	\$ 73,300	\$ -
Subtotal Cost Adjustments	\$ 73,300	\$ -	\$ 73,300	\$ -
FUNCTIONAL COST	\$ 594,900	\$ -	\$ 334,100	\$ 260,800
First Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (260,800)	\$ -	\$ -	\$ (260,800)
Subtotal of First Allocation	\$ 334,100	\$ -	\$ 334,100	\$ -
Second Allocation				
Incoming - All Others	\$ 235,483	\$ -	\$ 132,249	\$ 103,234
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (103,234)	\$ -	\$ -	\$ (103,234)
Subtotal of Second Allocation	\$ 132,249	\$ -	\$ 132,249	\$ -
TOTAL ALLOCATED	\$ 466,349	\$ -	\$ 466,349	\$ -

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	7.00	0.607%	\$ 2,027		\$ 2,027		\$ 2,027
110-11-01 City Attorney	87.00	7.539%	\$ 25,188		\$ 25,188	\$ 10,031	\$ 35,219
110-12-01 City Manager	198.00	17.158%	\$ 57,324		\$ 57,324	\$ 22,829	\$ 80,153
110-03/04- Clerk	329.00	28.510%	\$ 95,250		\$ 95,250	\$ 37,934	\$133,184
110-08-01 Human Resources	1.00	0.087%	\$ 290		\$ 290	\$ 115	\$ 405
110-17-01 Finance Administration	139.00	12.045%	\$ 40,243		\$ 40,243	\$ 16,027	\$ 56,269
110-16-02 CDD - Planning	216.00	18.718%	\$ 62,535		\$ 62,535	\$ 24,905	\$ 87,440
110-24-01 Engineering - Administration	115.00	9.965%	\$ 33,294		\$ 33,294	\$ 13,259	\$ 46,554
110-41-01 P&R Parks and Landscape - Administration	36.00	3.120%	\$ 10,423		\$ 10,423	\$ 4,151	\$ 14,573
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	22.00	1.906%	\$ 6,369		\$ 6,369	\$ 2,537	\$ 8,906
530-51-01 Enterprise Fund - Harbors - Administration	2.00	0.173%	\$ 579		\$ 579	\$ 231	\$ 810
560-50-01 Enterprise Fund - Airport - Administration	2.00	0.173%	\$ 579		\$ 579	\$ 231	\$ 810
Total	1154	100.000%	\$334,100	\$ -	\$334,100	\$132,249	\$466,349

Allocation Basis:

of Agenda Items

Source of Allocation:

Assembly and Committee Agenda Items

ALLOCATION SUMMARY

110-10- Mayor and Assembly

	<u>Citywide Support</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 2,027	\$ 2,027
110-11-01 City Attorney	\$ 35,219	\$ 35,219
110-12-01 City Manager	\$ 80,153	\$ 80,153
110-03/04- Clerk	\$ 133,184	\$ 133,184
110-08-01 Human Resources	\$ 405	\$ 405
110-17-01 Finance Administration	\$ 56,269	\$ 56,269
110-16-02 CDD - Planning	\$ 87,440	\$ 87,440
110-24-01 Engineering - Administration	\$ 46,554	\$ 46,554
110-41-01 P&R Parks and Landscape - Administration	\$ 14,573	\$ 14,573
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 8,906	\$ 8,906
530-51-01 Enterprise Fund - Harbors - Administration	\$ 810	\$ 810
560-50-01 Enterprise Fund - Airport - Administration	\$ 810	\$ 810
Total	\$ 466,349	\$ 466,349

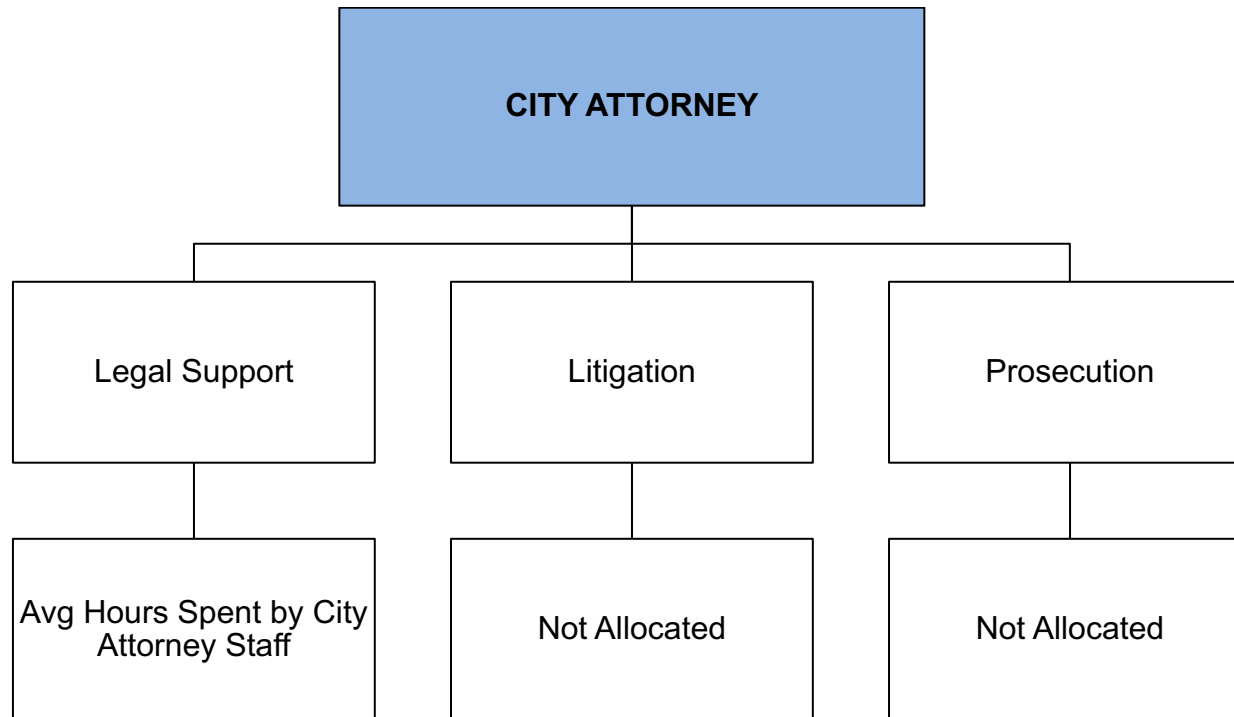
2 CITY ATTORNEY

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

110-11-01 City Attorney

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$1,272,800		\$1,272,800
Capital and Transfers	<u>\$ (10,000)</u>		
Total Deductions	<u>\$ (10,000)</u>		\$ (10,000)
Incoming Costs			
110-10- Mayor and Assembly	\$ 25,188	\$ 10,031	\$ 35,219
110-12-01 City Manager		\$ 28,520	\$ 28,520
110-03/04- Clerk		\$ 13,196	\$ 13,196
110-08-01 Human Resources		\$ 9,685	\$ 9,685
110-06/15- MIS		\$ 98,369	\$ 98,369
110-17-03 Controller		\$ 19,130	\$ 19,130
110-17-04 Treasury		\$ 8,116	\$ 8,116
110-17-06 Purchasing		\$ 6,072	\$ 6,072
110-23-01 Library		\$ 1,399	\$ 1,399
Total Incoming Costs	<u>\$ 25,188</u>	<u>\$ 194,520</u>	<u>\$ 219,708</u>
Reimbursable Expense	<u>\$ 523,900</u>		
Total Cost Adjustments	<u>\$ 523,900</u>		\$ 523,900
Total Costs to be Allocated	<u>\$1,811,888</u>	<u>\$ 194,520</u>	<u>\$2,006,408</u>

DEPARTMENTAL EXPENSE DETAIL

110-11-01 City Attorney

Expense Type	\$	General Admin	Legal Support	Litigation	Prosecution
Salaries and Wages	\$ 1,079,300	\$ -	\$ 593,615	\$ 107,930	\$ 377,755
Benefits	\$ 513,900	\$ -	\$ 282,645	\$ 51,390	\$ 179,865
Subtotal Personnel Cost	\$ 1,593,200	\$ -	\$ 876,260	\$ 159,320	\$ 557,620
Operating Services & Supplies					
General Supplies	\$ 6,900	\$ -	\$ 3,795	\$ 690	\$ 2,415
Insurance	\$ 4,800	\$ -	\$ 2,640	\$ 480	\$ 1,680
Other Expenses	\$ 33,700	\$ -	\$ 18,535	\$ 3,370	\$ 11,795
Professional	\$ 35,300	\$ -	\$ 19,415	\$ 3,530	\$ 12,355
Public Utility Services	\$ 8,800	\$ -	\$ 4,840	\$ 880	\$ 3,080
Reimbursable Expenses	\$ (523,900)	\$ -	\$ (288,145)	\$ (52,390)	\$ (183,365)
Repairs and Maintenance	\$ 300	\$ -	\$ 165	\$ 30	\$ 105
Travel and Training	\$ 20,100	\$ -	\$ 11,055	\$ 2,010	\$ 7,035
Postage	\$ 700	\$ -	\$ 385	\$ 70	\$ 245
Printing	\$ 2,000	\$ -	\$ 1,100	\$ 200	\$ 700
Rentals and Leases	\$ 80,900	\$ -	\$ 44,495	\$ 8,090	\$ 28,315
Capital Outlay	\$ 10,000	\$ -	\$ 5,500	\$ 1,000	\$ 3,500
Subtotal Operating Cost	\$ (320,400)	\$ -	\$ (176,220)	\$ (32,040)	\$ (112,140)
Disallowed Costs					
Capital and Transfers	\$ (10,000)	\$ -	\$ (5,500)	\$ (1,000)	\$ (3,500)
Subtotal Disallowed Costs	\$ (10,000)	\$ -	\$ (5,500)	\$ (1,000)	\$ (3,500)
Cost Adjustments					
Reimbursable Expense	\$ 523,900	\$ -	\$ 288,145	\$ 52,390	\$ 183,365
Subtotal Cost Adjustments	\$ 523,900	\$ -	\$ 288,145	\$ 52,390	\$ 183,365
FUNCTIONAL COST	\$ 1,786,700	\$ -	\$ 982,685	\$ 178,670	\$ 625,345
First Allocation					
Incoming - All Others	\$ 25,188	\$ -	\$ 13,853	\$ 2,519	\$ 8,816
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (815,350)	\$ -	\$ -	\$ (181,189)	\$ (634,161)
Subtotal of First Allocation	\$ 996,538	\$ -	\$ 996,538	\$ -	\$ -
Second Allocation					
Incoming - All Others	\$ 194,520	\$ -	\$ 106,986	\$ 19,452	\$ 68,082
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (87,534)	\$ -	\$ -	\$ (19,452)	\$ (68,082)
Subtotal of Second Allocation	\$ 106,986	\$ -	\$ 106,986	\$ -	\$ -
TOTAL ALLOCATED	\$ 1,103,524	\$ -	\$ 1,103,524	\$ -	\$ -

110-11-01 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	394.79	6.580%	\$ 65,576		\$ 65,576		\$ 65,576
110-12-01 City Manager	233.82	3.897%	\$ 38,839		\$ 38,839	\$ 4,463	\$ 43,302
110-03/04- Clerk	51.57	0.860%	\$ 8,566		\$ 8,566	\$ 984	\$ 9,550
110-08-01 Human Resources	38.86	0.648%	\$ 6,455		\$ 6,455	\$ 742	\$ 7,197
110-06/15- MIS	31.17	0.520%	\$ 5,177		\$ 5,177	\$ 595	\$ 5,772
110-17-01 Finance Administration	134.84	2.248%	\$ 22,398		\$ 22,398	\$ 2,574	\$ 24,971
110-17-06 Purchasing	0.73	0.012%	\$ 121		\$ 121	\$ 14	\$ 135
110-23-01 Library	6.64	0.111%	\$ 1,103		\$ 1,103	\$ 127	\$ 1,230
110-16-02 CDD - Planning	1,054.31	17.573%	\$175,126		\$ 175,126	\$ 20,125	\$ 195,251
110-17-02 Finance - Assessors	134.81	2.247%	\$ 22,393		\$ 22,393	\$ 2,573	\$ 24,966
110-17-07 Finance - Sales Tax	148.47	2.475%	\$ 24,662		\$ 24,662	\$ 2,834	\$ 27,496
110-21-01 Fire - Emergency Services	42.82	0.714%	\$ 7,113		\$ 7,113	\$ 817	\$ 7,930
110-24-01 Engineering - Administration	194.70	3.245%	\$ 32,341		\$ 32,341	\$ 3,717	\$ 36,057
120-02-01 School District - Component Unit - School District - Administration	327.48	5.458%	\$ 54,396		\$ 54,396	\$ 6,251	\$ 60,647
209-22-01 General Fund - Roaded Service Area - Police - Administration	256.32	4.272%	\$ 42,576		\$ 42,576	\$ 4,893	\$ 47,469
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	13.10	0.218%	\$ 2,176		\$ 2,176	\$ 250	\$ 2,426
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	222.06	3.701%	\$ 36,885		\$ 36,885	\$ 4,239	\$ 41,124
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	0.02	0.000%	\$ 3		\$ 3	\$ 0	\$ 4
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	29.46	0.491%	\$ 4,894		\$ 4,894	\$ 562	\$ 5,456
209-72-01 General Fund - Roaded Service Area - Streets - Administration	29.46	0.491%	\$ 4,894		\$ 4,894	\$ 562	\$ 5,456
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	173.91	2.899%	\$ 28,887		\$ 28,887	\$ 3,320	\$ 32,207
235-28-01 Special Revenue Fund - Eaglecrest - Administration	152.24	2.538%	\$ 25,288		\$ 25,288	\$ 2,906	\$ 28,194
249-46-03 General Fund - Parks and Recreation - Aquatics	5.10	0.085%	\$ 847		\$ 847	\$ 97	\$ 944
271-14-01 Special Revenue Fund - Lands - Administration	243.32	4.056%	\$ 40,417		\$ 40,417	\$ 4,645	\$ 45,061
514-75-01 Enterprise Fund - Water - Administration	30.14	0.502%	\$ 5,007		\$ 5,007	\$ 575	\$ 5,582
519-76-04 Enterprise Fund - Wastewater - Collections	29.46	0.491%	\$ 4,894		\$ 4,894	\$ 562	\$ 5,456
530-51-01 Enterprise Fund - Harbors - Administration	104.71	1.745%	\$ 17,393		\$ 17,393	\$ 1,999	\$ 19,392
531-52-01 Enterprise Fund - Docks - Administration	104.71	1.745%	\$ 17,393		\$ 17,393	\$ 1,999	\$ 19,392
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1,538.57	25.645%	\$255,563		\$ 255,563	\$ 29,369	\$ 284,933
560-50-01 Enterprise Fund - Airport - Administration	110.75	1.846%	\$ 18,396		\$ 18,396	\$ 2,114	\$ 20,510
602-79-01 Internal Service Fund - Fleet - Administration	29.46	0.491%	\$ 4,894		\$ 4,894	\$ 562	\$ 5,456
680-60-01 Internal Service Fund - Risk - Administration	131.66	2.195%	\$ 21,869		\$ 21,869	\$ 2,513	\$ 24,383
Total	5,999.47	100.000%	\$996,538	\$ -	\$ 996,538	\$106,986	\$ 1,103,524

Allocation Basis:

Avg Time Spent by City Attorneys (50% Assembly)

Source of Allocation:

FY18 and FY19 Time Tracking Reports

ALLOCATION SUMMARY

110-11-01 City Attorney

	Legal Support	Total
110-10- Mayor and Assembly	\$ 65,576	\$ 65,576
110-12-01 City Manager	\$ 43,302	\$ 43,302
110-03/04- Clerk	\$ 9,550	\$ 9,550
110-08-01 Human Resources	\$ 7,197	\$ 7,197
110-06/15- MIS	\$ 5,772	\$ 5,772
110-17-01 Finance Administration	\$ 24,971	\$ 24,971
110-17-06 Purchasing	\$ 135	\$ 135
110-23-01 Library	\$ 1,230	\$ 1,230
110-16-02 CDD - Planning	\$ 195,251	\$ 195,251
110-17-02 Finance - Assessors	\$ 24,966	\$ 24,966
110-17-07 Finance - Sales Tax	\$ 27,496	\$ 27,496
110-21-01 Fire - Emergency Services	\$ 7,930	\$ 7,930
110-24-01 Engineering - Administration	\$ 36,057	\$ 36,057
120-02-01 School District - Component Unit - School District - Administration	\$ 60,647	\$ 60,647
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 47,469	\$ 47,469
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	\$ 2,426	\$ 2,426
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ 41,124	\$ 41,124
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ 4	\$ 4
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ 5,456	\$ 5,456
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ 5,456	\$ 5,456
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 32,207	\$ 32,207
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 28,194	\$ 28,194
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 944	\$ 944
271-14-01 Special Revenue Fund - Lands - Administration	\$ 45,061	\$ 45,061
514-75-01 Enterprise Fund - Water - Administration	\$ 5,582	\$ 5,582
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 5,456	\$ 5,456
530-51-01 Enterprise Fund - Harbors - Administration	\$ 19,392	\$ 19,392
531-52-01 Enterprise Fund - Docks - Administration	\$ 19,392	\$ 19,392
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 284,933	\$ 284,933
560-50-01 Enterprise Fund - Airport - Administration	\$ 20,510	\$ 20,510
602-79-01 Internal Service Fund - Fleet - Administration	\$ 5,456	\$ 5,456
680-60-01 Internal Service Fund - Risk - Administration	\$ 24,383	\$ 24,383
Total	\$1,103,524	\$ 1,103,524

3 CITY MANAGER

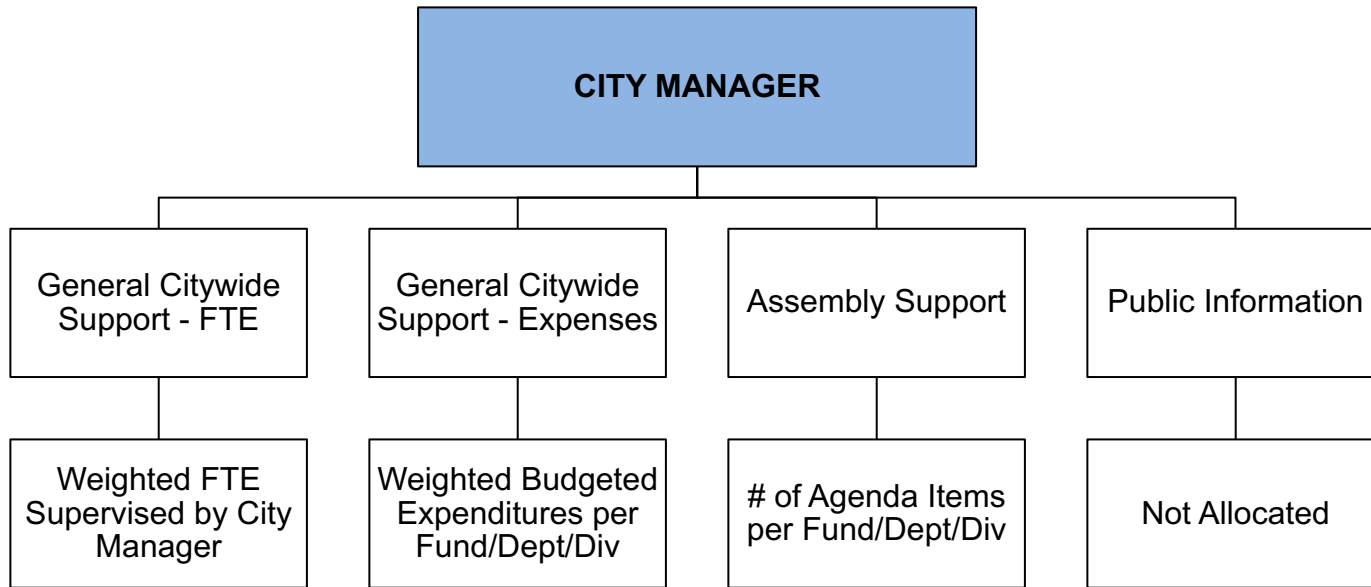
The City Manager's Department is responsible for carrying out Assembly policies and directives, by providing oversight of City and Borough assets, and working to assure fairness and consistency in all activities and responsibilities. Management and oversight is provided to all City and Borough funds 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.

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.

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

³ In order to provide an accurate reflection of City Manager support expenditures were weighted for the following receivers: School (5%), Eaglecrest (5%), Hospital (10%), and Risk Insurance Divisions - Workers Comp, General Liability, Property, and Health (10%).



COSTS TO BE ALLOCATED**110-12-01 City Manager**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$1,045,700		\$1,045,700
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
110-10- Mayor and Assembly	\$ 57,324	\$ 22,829	\$ 80,153
110-11-01 City Attorney	\$ 38,839	\$ 4,463	\$ 43,302
110-12-01 City Manager		\$ 43,758	\$ 43,758
110-03/04- Clerk		\$ 26,275	\$ 26,275
110-08-01 Human Resources		\$ 4,082	\$ 4,082
110-06/15- MIS		\$ 49,968	\$ 49,968
110-17-03 Controller		\$ 13,461	\$ 13,461
110-17-04 Treasury		\$ 6,764	\$ 6,764
110-17-06 Purchasing		\$ 7,498	\$ 7,498
110-23-01 Library		\$ 20,408	\$ 20,408
Total Incoming Costs	<u>\$ 96,162</u>	<u>\$ 199,507</u>	<u>\$ 295,669</u>
Revenue	\$ (300)		
Reimbursable Expense	\$ 221,200		
Total Cost Adjustments	<u>\$ 220,900</u>		<u>\$ 220,900</u>
Total Costs to be Allocated	<u>\$1,362,762</u>	<u>\$ 199,507</u>	<u>\$1,562,269</u>

DEPARTMENTAL EXPENSE DETAIL

110-12-01 City Manager

Expense Type	\$	General Admin	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Salaries and Wages	\$ 551,700	\$ -	\$ 110,340	\$ 331,020	\$ 82,755	\$ 27,585
Benefits	\$ 249,300	\$ -	\$ 49,860	\$ 149,580	\$ 37,395	\$ 12,465
Subtotal Personnel Cost	\$ 801,000	\$ -	\$ 160,200	\$ 480,600	\$ 120,150	\$ 40,050
Operating Services & Supplies						
General Supplies	\$ 13,900	\$ -	\$ 2,780	\$ 8,340	\$ 2,085	\$ 695
Insurance	\$ 3,200	\$ -	\$ 640	\$ 1,920	\$ 480	\$ 160
Miscellaneous Expense	\$ 20,000	\$ -	\$ 4,000	\$ 12,000	\$ 3,000	\$ 1,000
Other Expenses	\$ 4,500	\$ -	\$ 900	\$ 2,700	\$ 675	\$ 225
Professional	\$ 329,800	\$ -	\$ 65,960	\$ 197,880	\$ 49,470	\$ 16,490
Public Utility Services	\$ 7,800	\$ -	\$ 1,560	\$ 4,680	\$ 1,170	\$ 390
Reimbursable Expenses	\$ (221,200)	\$ -	\$ (44,240)	\$ (132,720)	\$ (33,180)	\$ (11,060)
Repairs and Maintenance	\$ 32,000	\$ -	\$ 6,400	\$ 19,200	\$ 4,800	\$ 1,600
Travel and Training	\$ 14,700	\$ -	\$ 2,940	\$ 8,820	\$ 2,205	\$ 735
Postage	\$ 500	\$ -	\$ 100	\$ 300	\$ 75	\$ 25
Printing	\$ 12,500	\$ -	\$ 2,500	\$ 7,500	\$ 1,875	\$ 625
Rentals and Leases	\$ 27,000	\$ -	\$ 5,400	\$ 16,200	\$ 4,050	\$ 1,350
Subtotal Operating Cost	\$ 244,700	\$ -	\$ 48,940	\$ 146,820	\$ 36,705	\$ 12,235
DEPARTMENTAL EXPENDITURES	\$ 1,045,700	\$ -	\$ 209,140	\$ 627,420	\$ 156,855	\$ 52,285
Disallowed Costs						
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
Revenue	\$ (300)	\$ -	\$ (60)	\$ (180)	\$ (45)	\$ (15)
Reimbursable Expense	\$ 221,200	\$ -	\$ 44,240	\$ 132,720	\$ 33,180	\$ 11,060
Subtotal Cost Adjustments	\$ 220,900	\$ -	\$ 44,180	\$ 132,540	\$ 33,135	\$ 11,045
FUNCTIONAL COST	\$ 1,266,600	\$ -	\$ 253,320	\$ 759,960	\$ 189,990	\$ 63,330
First Allocation						
Incoming - All Others	\$ 96,162	\$ -	\$ 19,232	\$ 57,697	\$ 14,424	\$ 4,808
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (68,138)	\$ -	\$ -	\$ -	\$ -	\$ (68,138)
Subtotal of First Allocation	\$ 1,294,624	\$ -	\$ 272,552	\$ 817,657	\$ 204,414	\$ -
Second Allocation						
Incoming - All Others	\$ 199,507	\$ -	\$ 39,901	\$ 119,704	\$ 29,926	\$ 9,975
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (9,975)	\$ -	\$ -	\$ -	\$ -	\$ (9,975)
Subtotal of Second Allocation	\$ 189,532	\$ -	\$ 39,901	\$ 119,704	\$ 29,926	\$ -
TOTAL ALLOCATED	\$ 1,484,156	\$ -	\$ 312,454	\$ 937,362	\$ 234,340	\$ -

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - FTE							
110-10- Mayor and Assembly	9.00	1.452%	\$ 3,958		\$ 3,958		\$ 3,958
110-11-01 City Attorney	12.00	1.936%	\$ 5,277		\$ 5,277		\$ 5,277
110-12-01 City Manager	5.00	0.807%	\$ 2,199		\$ 2,199		\$ 2,199
110-07-01 Emergency Services	2.00	0.323%	\$ 879		\$ 879	\$ 134	\$ 1,014
110-03/04- Clerk	2.68	0.432%	\$ 1,178		\$ 1,178	\$ 180	\$ 1,359
110-08-01 Human Resources	4.40	0.710%	\$ 1,935		\$ 1,935	\$ 296	\$ 2,230
110-06/15- MIS	15.66	2.527%	\$ 6,886		\$ 6,886	\$ 1,052	\$ 7,938
110-17-01 Finance Administration	2.00	0.323%	\$ 879		\$ 879	\$ 134	\$ 1,014
110-17-03 Controller	13.00	2.097%	\$ 5,716		\$ 5,716	\$ 874	\$ 6,590
110-17-04 Treasury	13.00	2.097%	\$ 5,716		\$ 5,716	\$ 874	\$ 6,590
110-17-06 Purchasing	5.00	0.807%	\$ 2,199		\$ 2,199	\$ 336	\$ 2,535
110-23-01 Library	24.82	4.004%	\$ 10,914		\$ 10,914	\$ 1,668	\$ 12,582
110-12-02 Manager Office - Teen Health Center	1.50	0.242%	\$ 660		\$ 660	\$ 101	\$ 760
110-12-05 Manager Office - Housing and Homelessness	2.00	0.323%	\$ 879		\$ 879	\$ 134	\$ 1,014
110-16-01 CDD - Administration	8.00	1.291%	\$ 3,518		\$ 3,518	\$ 538	\$ 4,055
110-16-02 CDD - Planning	9.00	1.452%	\$ 3,958		\$ 3,958	\$ 605	\$ 4,562
110-16-03 CDD - Building	7.00	1.129%	\$ 3,078		\$ 3,078	\$ 470	\$ 3,548
110-17-02 Finance - Assessors	7.00	1.129%	\$ 3,078		\$ 3,078	\$ 470	\$ 3,548
110-17-07 Finance - Sales Tax	5.00	0.807%	\$ 2,199		\$ 2,199	\$ 336	\$ 2,535
110-23-02 Library - City Museum	3.75	0.605%	\$ 1,649		\$ 1,649	\$ 252	\$ 1,901
110-24-01 Engineering - Administration	18.45	2.977%	\$ 8,113		\$ 8,113	\$ 1,240	\$ 9,353
110-41-01 P&R Parks and Landscape - Administration	16.29	2.628%	\$ 7,163		\$ 7,163	\$ 1,095	\$ 8,258
110-42-01 Arboretum - Administration	1.68	0.271%	\$ 739		\$ 739	\$ 113	\$ 852
110-44-01 P&R Building Maintenance - Administration	10.75	1.734%	\$ 4,727		\$ 4,727	\$ 722	\$ 5,449
120-02-01 School District - Component Unit - School District - Administration	33.73	5.442%	\$ 14,831		\$ 14,831	\$ 2,266	\$ 17,098
209-22-01 General Fund - Roaded Service Area - Police - Administration	6.00	0.968%	\$ 2,638		\$ 2,638	\$ 403	\$ 3,042
209-22-02 General Fund - Roaded Service Area - Police - General Operations	58.00	9.358%	\$ 25,504		\$ 25,504	\$ 3,897	\$ 29,402
209-22-05 General Fund - Roaded Service Area - Police - Communications	10.71	1.728%	\$ 4,710		\$ 4,710	\$ 720	\$ 5,429
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	5.46	0.881%	\$ 2,401		\$ 2,401	\$ 367	\$ 2,768
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.161%	\$ 440		\$ 440	\$ 67	\$ 507
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.161%	\$ 440		\$ 440	\$ 67	\$ 507
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	5.00	0.807%	\$ 2,199		\$ 2,199	\$ 336	\$ 2,535
209-22-17 General Fund - Roaded Service Area - Police - Services	10.67	1.721%	\$ 4,692		\$ 4,692	\$ 717	\$ 5,409
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	2.84	0.458%	\$ 1,249		\$ 1,249	\$ 191	\$ 1,440
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	3.94	0.636%	\$ 1,733		\$ 1,733	\$ 265	\$ 1,997
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.943%	\$ 5,294		\$ 5,294	\$ 809	\$ 6,103
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	6.10	0.984%	\$ 2,682		\$ 2,682	\$ 410	\$ 3,092
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	15.06	2.430%	\$ 6,622		\$ 6,622	\$ 1,012	\$ 7,634
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.50	0.403%	\$ 1,099		\$ 1,099	\$ 168	\$ 1,267
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	29.48	4.756%	\$ 12,963		\$ 12,963	\$ 1,981	\$ 14,944
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	8.00	1.291%	\$ 3,518		\$ 3,518	\$ 538	\$ 4,055
209-72-01 General Fund - Roaded Service Area - Streets - Administration	20.91	3.374%	\$ 9,195		\$ 9,195	\$ 1,405	\$ 10,600
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	1.00	0.161%	\$ 440		\$ 440	\$ 67	\$ 507
210-21-01 General Fund - Fire Service Area - Fire - Administration	54.30	8.761%	\$ 23,877		\$ 23,877	\$ 3,649	\$ 27,526
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.78	0.287%	\$ 783		\$ 783	\$ 120	\$ 902

110-12-01 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>
249-46-03 General Fund - Parks and Recreation - Aquatics	9.81	1.583%	\$ 4,314		\$ 4,314	\$ 659	\$ 4,973
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.050%	\$ 136		\$ 136	\$ 21	\$ 157
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.484%	\$ 1,319		\$ 1,319	\$ 202	\$ 1,521
271-14-02 Special Revenue Fund - Lands - Quarries	0.60	0.097%	\$ 264		\$ 264	\$ 40	\$ 304
514-75-01 Enterprise Fund - Water - Administration	14.33	2.312%	\$ 6,301		\$ 6,301	\$ 963	\$ 7,264
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	1.952%	\$ 5,321		\$ 5,321	\$ 813	\$ 6,134
519-76-05 Enterprise Fund - Wastewater - Treatment	24.76	3.995%	\$ 10,888		\$ 10,888	\$ 1,664	\$ 12,551
530-51-01 Enterprise Fund - Harbors - Administration	1.71	0.276%	\$ 752		\$ 752	\$ 115	\$ 867
531-52-01 Enterprise Fund - Docks - Administration	1.30	0.210%	\$ 572		\$ 572	\$ 87	\$ 659
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	46.40	7.486%	\$ 20,403		\$ 20,403	\$ 3,118	\$ 23,521
560-50-01 Enterprise Fund - Airport - Administration	1.06	0.171%	\$ 466		\$ 466	\$ 71	\$ 537
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.75	0.121%	\$ 330		\$ 330	\$ 50	\$ 380
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.64	0.265%	\$ 721		\$ 721	\$ 110	\$ 831
570-77-01 Enterprise Fund - Waste Management - Administration	1.60	0.258%	\$ 704		\$ 704	\$ 108	\$ 811
602-79-01 Internal Service Fund - Fleet - Administration	6.25	1.008%	\$ 2,748		\$ 2,748	\$ 420	\$ 3,168
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.920%	\$ 2,506		\$ 2,506	\$ 383	\$ 2,889
Total	619.82	100.000%	\$272,552	\$ -	\$272,552	\$ 39,901	\$312,454

Allocation Basis:

Weighted FTE Supervised by City Manager

Source of Allocation:

FY20 Revised FTE Comparison

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - Expenses							
110-10- Mayor and Assembly	6,433,900.00	4.881%	\$ 39,908		\$ 39,908		\$ 39,908
110-11-01 City Attorney	1,262,800.00	0.958%	\$ 7,833		\$ 7,833		\$ 7,833
110-12-01 City Manager	1,045,700.00	0.793%	\$ 6,486		\$ 6,486		\$ 6,486
110-07-01 Emergency Services	1,236,200.00	0.938%	\$ 7,668		\$ 7,668	\$ 1,202	\$ 8,870
110-03/04- Clerk	247,100.00	0.187%	\$ 1,533		\$ 1,533	\$ 240	\$ 1,773
110-08-01 Human Resources	452,600.00	0.343%	\$ 2,807		\$ 2,807	\$ 440	\$ 3,248
110-06/15- MIS	2,144,500.00	1.627%	\$ 13,302		\$ 13,302	\$ 2,086	\$ 15,388
110-17-01 Finance Administration	309,900.00	0.235%	\$ 1,922		\$ 1,922	\$ 301	\$ 2,224
110-17-03 Controller	1,058,700.00	0.803%	\$ 6,567		\$ 6,567	\$ 1,030	\$ 7,597
110-17-04 Treasury	1,031,700.00	0.783%	\$ 6,399		\$ 6,399	\$ 1,003	\$ 7,403
110-17-06 Purchasing	351,000.00	0.266%	\$ 2,177		\$ 2,177	\$ 341	\$ 2,519
110-23-01 Library	2,930,900.00	2.223%	\$ 18,180		\$ 18,180	\$ 2,851	\$ 21,030
110-01-01 Non-departmental - NA	524,300.00	0.398%	\$ 3,252		\$ 3,252	\$ 510	\$ 3,762
110-11-01 Law - GHS Contract	30,000.00	0.023%	\$ 186		\$ 186	\$ 29	\$ 215
110-11-01 Law - Prison Care Contract	450,000.00	0.341%	\$ 2,791		\$ 2,791	\$ 438	\$ 3,229
110-12-02 Manager Office - Teen Health Center	261,900.00	0.199%	\$ 1,625		\$ 1,625	\$ 255	\$ 1,879
110-12-05 Manager Office - Housing and Homelessness	401,000.00	0.304%	\$ 2,487		\$ 2,487	\$ 390	\$ 2,877
110-16-01 CDD - Administration	1,114,100.00	0.845%	\$ 6,910		\$ 6,910	\$ 1,084	\$ 7,994
110-16-02 CDD - Planning	1,163,800.00	0.883%	\$ 7,219		\$ 7,219	\$ 1,132	\$ 8,351
110-16-03 CDD - Building	855,000.00	0.649%	\$ 5,303		\$ 5,303	\$ 832	\$ 6,135
110-17-02 Finance - Assessors	776,000.00	0.589%	\$ 4,813		\$ 4,813	\$ 755	\$ 5,568
110-17-07 Finance - Sales Tax	700.00	0.001%	\$ 4		\$ 4	\$ 1	\$ 5
110-21-01 Fire - Emergency Services	6,010,500.00	4.560%	\$ 37,282		\$ 37,282	\$ 5,846	\$ 43,127
110-23-02 Library - City Museum	486,200.00	0.369%	\$ 3,016		\$ 3,016	\$ 473	\$ 3,489
110-24-01 Engineering - Administration	282,500.00	0.214%	\$ 1,752		\$ 1,752	\$ 275	\$ 2,027
110-24-02 Engineering - CIP	19,500.00	0.015%	\$ 121		\$ 121	\$ 19	\$ 140
110-41-01 P&R Parks and Landscape - Administration	1,986,300.00	1.507%	\$ 12,321		\$ 12,321	\$ 1,932	\$ 14,252
110-42-01 Arboretum - Administration	202,000.00	0.153%	\$ 1,253		\$ 1,253	\$ 196	\$ 1,449
110-47-01 Centennial Hall - Convention Center - Administration	534,400.00	0.405%	\$ 3,315		\$ 3,315	\$ 520	\$ 3,835
120-02-01 School District - Component Unit - School District - Administration	3,543,485.00	2.688%	\$ 21,979		\$ 21,979	\$ 3,446	\$ 25,426
120-02-02 School District - Component Unit - School District - Administration	801,685.00	0.608%	\$ 4,973		\$ 4,973	\$ 780	\$ 5,752
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,520,500.00	1.153%	\$ 9,431		\$ 9,431	\$ 1,479	\$ 10,910
209-22-02 General Fund - Roaded Service Area - Police - General Operations	8,240,300.00	6.251%	\$ 51,113		\$ 51,113	\$ 8,014	\$ 59,127
209-22-05 General Fund - Roaded Service Area - Police - Communications	1,121,000.00	0.850%	\$ 6,953		\$ 6,953	\$ 1,090	\$ 8,044
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1,019,100.00	0.773%	\$ 6,321		\$ 6,321	\$ 991	\$ 7,312
209-22-08 General Fund - Roaded Service Area - Police - Community Services	110,500.00	0.084%	\$ 685		\$ 685	\$ 107	\$ 793
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	986,900.00	0.749%	\$ 6,122		\$ 6,122	\$ 960	\$ 7,081
209-22-10 General Fund - Roaded Service Area - Police - Fleet	442,400.00	0.336%	\$ 2,744		\$ 2,744	\$ 430	\$ 3,174
209-22-11 General Fund - Roaded Service Area - Police - Electronics	120,900.00	0.092%	\$ 750		\$ 750	\$ 118	\$ 867
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	115,200.00	0.087%	\$ 715		\$ 715	\$ 112	\$ 827
209-22-14 General Fund - Roaded Service Area - Police - Grants	307,000.00	0.233%	\$ 1,904		\$ 1,904	\$ 299	\$ 2,203
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	780,400.00	0.592%	\$ 4,841		\$ 4,841	\$ 759	\$ 5,600
209-22-17 General Fund - Roaded Service Area - Police - Services	1,429,700.00	1.085%	\$ 8,868		\$ 8,868	\$ 1,390	\$ 10,259
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	265,600.00	0.201%	\$ 1,647		\$ 1,647	\$ 258	\$ 1,906
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	422,400.00	0.320%	\$ 2,620		\$ 2,620	\$ 411	\$ 3,031

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	148,300.00	0.113%	\$ 920		\$ 920	\$ 144	\$ 1,064
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	151,600.00	0.115%	\$ 940		\$ 940	\$ 147	\$ 1,088
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	728,900.00	0.553%	\$ 4,521		\$ 4,521	\$ 709	\$ 5,230
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	790,200.00	0.599%	\$ 4,901		\$ 4,901	\$ 769	\$ 5,670
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	12,000.00	0.009%	\$ 74		\$ 74	\$ 12	\$ 86
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	332,500.00	0.252%	\$ 2,062		\$ 2,062	\$ 323	\$ 2,386
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1,510,200.00	1.146%	\$ 9,367		\$ 9,367	\$ 1,469	\$ 10,836
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	3,698,100.00	2.805%	\$ 22,938		\$ 22,938	\$ 3,597	\$ 26,535
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	1,536,600.00	1.166%	\$ 9,531		\$ 9,531	\$ 1,494	\$ 11,026
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	103,700.00	0.079%	\$ 643		\$ 643	\$ 101	\$ 744
209-72-01 General Fund - Roaded Service Area - Streets - Administration	5,569,600.00	4.225%	\$ 34,547		\$ 34,547	\$ 5,417	\$ 39,964
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	98,400.00	0.075%	\$ 610		\$ 610	\$ 96	\$ 706
210-01-01 General Fund - Fire Service Area - Fire - Administration	3,597,100.00	2.729%	\$ 22,312		\$ 22,312	\$ 3,498	\$ 25,810
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	212,500.00	0.161%	\$ 1,318		\$ 1,318	\$ 207	\$ 1,525
210-21-70 General Fund - Fire Service Area - Fire - CARES program	790,200.00	0.599%	\$ 4,901		\$ 4,901	\$ 769	\$ 5,670
215-01-01 Special Revenue Fund - Sales Tax - Administration	130,000.00	0.099%	\$ 806		\$ 806	\$ 126	\$ 933
218-01-01 Special Revenue Fund - Library Contributions - Administration	46,700.00	0.035%	\$ 290		\$ 290	\$ 45	\$ 335
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	12,200,000.00	9.255%	\$ 75,674		\$ 75,674	\$ 11,865	\$ 87,539
235-28-01 Special Revenue Fund - Eaglecrest - Administration	39,310.00	0.030%	\$ 244		\$ 244	\$ 38	\$ 282
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	9,655.00	0.007%	\$ 60		\$ 60	\$ 9	\$ 69
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7,500.00	0.006%	\$ 47		\$ 47	\$ 7	\$ 54
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	20,765.00	0.016%	\$ 129		\$ 129	\$ 20	\$ 149
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	10,890.00	0.008%	\$ 68		\$ 68	\$ 11	\$ 78
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	9,370.00	0.007%	\$ 58		\$ 58	\$ 9	\$ 67
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	6,180.00	0.005%	\$ 38		\$ 38	\$ 6	\$ 44
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	5,590.00	0.004%	\$ 35		\$ 35	\$ 5	\$ 40
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	7,145.00	0.005%	\$ 44		\$ 44	\$ 7	\$ 51
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	4,500.00	0.003%	\$ 28		\$ 28	\$ 4	\$ 32
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	2,750.00	0.002%	\$ 17		\$ 17	\$ 3	\$ 20
235-28-13 Special Revenue Fund - Eaglecrest - Diamond Park Fieldhouse	4,535.00	0.003%	\$ 28		\$ 28	\$ 4	\$ 33
249-01-01 General Fund - Parks and Recreation - Aquatics	971,400.00	0.737%	\$ 6,025		\$ 6,025	\$ 945	\$ 6,970
249-46-03 General Fund - Parks and Recreation - Aquatics	1,469,800.00	1.115%	\$ 9,117		\$ 9,117	\$ 1,429	\$ 10,546
270-48-01 Special Revenue Fund - Downtown Parking - Administration	473,700.00	0.359%	\$ 2,938		\$ 2,938	\$ 461	\$ 3,399
271-14-01 Special Revenue Fund - Lands - Administration	646,400.00	0.490%	\$ 4,009		\$ 4,009	\$ 629	\$ 4,638
271-14-02 Special Revenue Fund - Lands - Quarries	253,000.00	0.192%	\$ 1,569		\$ 1,569	\$ 246	\$ 1,815
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	30,000.00	0.023%	\$ 186		\$ 186	\$ 29	\$ 215
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.073%	\$ 595		\$ 595	\$ 93	\$ 689
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	167,900.00	0.127%	\$ 1,041		\$ 1,041	\$ 163	\$ 1,205
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	15,500.00	0.012%	\$ 96		\$ 96	\$ 15	\$ 111
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	300,000.00	0.228%	\$ 1,861		\$ 1,861	\$ 292	\$ 2,153
514-75-01 Enterprise Fund - Water - Administration	3,018,500.00	2.290%	\$ 18,723		\$ 18,723	\$ 2,936	\$ 21,659
519-76-04 Enterprise Fund - Wastewater - Collections	2,336,500.00	1.772%	\$ 14,493		\$ 14,493	\$ 2,272	\$ 16,765
519-76-05 Enterprise Fund - Wastewater - Treatment	6,853,500.00	5.199%	\$ 42,511		\$ 42,511	\$ 6,666	\$ 49,176
530-51-01 Enterprise Fund - Harbors - Administration	3,117,900.00	2.365%	\$ 19,340		\$ 19,340	\$ 3,032	\$ 22,372
531-52-01 Enterprise Fund - Docks - Administration	1,609,600.00	1.221%	\$ 9,984		\$ 9,984	\$ 1,565	\$ 11,549
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	60,400.00	0.046%	\$ 375		\$ 375	\$ 59	\$ 433
538-24-03 Enterprise Fund - WW Extension - Administration	79,200.00	0.060%	\$ 491		\$ 491	\$ 77	\$ 568
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	70,300.00	0.053%	\$ 436		\$ 436	\$ 68	\$ 504

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,434,920.00	7.157%	\$ 58,523		\$ 58,523	\$ 9,176	\$ 67,699
560-50-01 Enterprise Fund - Airport - Administration	956,800.00	0.726%	\$ 5,935		\$ 5,935	\$ 931	\$ 6,865
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1,186,800.00	0.900%	\$ 7,361		\$ 7,361	\$ 1,154	\$ 8,516
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	3,222,200.00	2.444%	\$ 19,987		\$ 19,987	\$ 3,134	\$ 23,120
560-50-04 Enterprise Fund - Airport - ARFF	1,050,300.00	0.797%	\$ 6,515		\$ 6,515	\$ 1,021	\$ 7,536
560-50-05 Enterprise Fund - Airport - Airport Security	808,700.00	0.613%	\$ 5,016		\$ 5,016	\$ 787	\$ 5,803
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.021%	\$ 169		\$ 169	\$ 27	\$ 196
570-77-01 Enterprise Fund - Waste Management - Administration	291,400.00	0.221%	\$ 1,807		\$ 1,807	\$ 283	\$ 2,091
570-77-02 Enterprise Fund - Waste Management - WM Recycling	521,600.00	0.396%	\$ 3,235		\$ 3,235	\$ 507	\$ 3,743
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	577,900.00	0.438%	\$ 3,585		\$ 3,585	\$ 562	\$ 4,147
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	250,000.00	0.190%	\$ 1,551		\$ 1,551	\$ 243	\$ 1,794
602-79-01 Internal Service Fund - Fleet - Administration	1,230,800.00	0.934%	\$ 7,634		\$ 7,634	\$ 1,197	\$ 8,831
602-79-04 Internal Service Fund - Fleet - Fuel Program	956,000.00	0.725%	\$ 5,930		\$ 5,930	\$ 930	\$ 6,860
640-44-01 Internal Service Fund - Building Maintenance - Administration	25,200.00	0.019%	\$ 156		\$ 156	\$ 25	\$ 181
680-60-01 Internal Service Fund - Risk - Administration	669,200.00	0.508%	\$ 4,151		\$ 4,151	\$ 651	\$ 4,802
680-60-02 Internal Service Fund - Risk - Safety	10,000.00	0.008%	\$ 62		\$ 62	\$ 10	\$ 72
680-60-02 Internal Service Fund - Risk - Workers Comp	78,500.00	0.060%	\$ 487		\$ 487	\$ 76	\$ 563
680-60-03 Internal Service Fund - Risk - Auto	70,000.00	0.053%	\$ 434		\$ 434	\$ 68	\$ 502
680-60-03 Internal Service Fund - Risk - General Liability	39,500.00	0.030%	\$ 245		\$ 245	\$ 38	\$ 283
680-60-04 Internal Service Fund - Risk - EE Practice	125,000.00	0.095%	\$ 775		\$ 775	\$ 122	\$ 897
680-60-04 Internal Service Fund - Risk - Property	35,500.00	0.027%	\$ 220		\$ 220	\$ 35	\$ 255
680-60-05 Internal Service Fund - Risk - Special Policy	480,000.00	0.364%	\$ 2,977		\$ 2,977	\$ 467	\$ 3,444
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	45,000.00	0.034%	\$ 279		\$ 279	\$ 44	\$ 323
680-60-06 Internal Service Fund - Risk - Health	975,625.00	0.740%	\$ 6,052		\$ 6,052	\$ 949	\$ 7,000
680-60-06 Internal Service Fund - Risk - Life	210,000.00	0.159%	\$ 1,303		\$ 1,303	\$ 204	\$ 1,507
680-60-06 Internal Service Fund - Risk - Wellness	198,600.00	0.151%	\$ 1,232		\$ 1,232	\$ 193	\$ 1,425
680-60-07 Internal Service Fund - Risk - UI BRH	75,000.00	0.057%	\$ 465		\$ 465	\$ 73	\$ 538
680-60-07 Internal Service Fund - Risk - UI CBJ	75,000.00	0.057%	\$ 465		\$ 465	\$ 73	\$ 538
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	10,000.00	0.008%	\$ 62		\$ 62	\$ 10	\$ 72
Total	131,821,505.00	100.000%	\$817,657	\$ -	\$817,657	\$119,704	\$937,362

Allocation Basis:

FY20 Budgeted Expenditures (Boards Overseen Depts and Insurance Div weighted at 5%)

Source of Allocation:

FY20 Budget Line Detail

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Assembly Support							
110-10- Mayor and Assembly	7.00	0.607%	\$ 1,240		\$ 1,240		\$ 1,240
110-11-01 City Attorney	87.00	7.539%	\$ 15,411		\$ 15,411		\$ 15,411
110-12-01 City Manager	198.00	17.158%	\$ 35,073		\$ 35,073		\$ 35,073
110-03/04- Clerk	329.00	28.510%	\$ 58,278		\$ 58,278	\$ 11,422	\$ 69,699
110-08-01 Human Resources	1.00	0.087%	\$ 177		\$ 177	\$ 35	\$ 212
110-17-01 Finance Administration	139.00	12.045%	\$ 24,622		\$ 24,622	\$ 4,826	\$ 29,447
110-16-02 CDD - Planning	216.00	18.718%	\$ 38,261		\$ 38,261	\$ 7,499	\$ 45,760
110-24-01 Engineering - Administration	115.00	9.965%	\$ 20,371		\$ 20,371	\$ 3,992	\$ 24,363
110-41-01 P&R Parks and Landscape - Administration	36.00	3.120%	\$ 6,377		\$ 6,377	\$ 1,250	\$ 7,627
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	22.00	1.906%	\$ 3,897		\$ 3,897	\$ 764	\$ 4,661
530-51-01 Enterprise Fund - Harbors - Administration	2.00	0.173%	\$ 354		\$ 354	\$ 69	\$ 424
560-50-01 Enterprise Fund - Airport - Administration	2.00	0.173%	\$ 354		\$ 354	\$ 69	\$ 424
Total	1,154.00	100.000%	\$204,414	\$ -	\$204,414	\$ 29,926	\$234,340

Allocation Basis:

of Agenda Items

Source of Allocation:

Assembly and Committee Agenda Items

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-10- Mayor and Assembly	\$ 3,958	\$ 39,908	\$ 1,240	\$ 45,105
110-11-01 City Attorney	\$ 5,277	\$ 7,833	\$ 15,411	\$ 28,520
110-12-01 City Manager	\$ 2,199	\$ 6,486	\$ 35,073	\$ 43,758
110-07-01 Emergency Services	\$ 1,014	\$ 8,870	\$ -	\$ 9,884
110-03/04- Clerk	\$ 1,359	\$ 1,773	\$ 69,699	\$ 72,831
110-08-01 Human Resources	\$ 2,230	\$ 3,248	\$ 212	\$ 5,690
110-06/15- MIS	\$ 7,938	\$ 15,388	\$ -	\$ 23,326
110-17-01 Finance Administration	\$ 1,014	\$ 2,224	\$ 29,447	\$ 32,685
110-17-03 Controller	\$ 6,590	\$ 7,597	\$ -	\$ 14,187
110-17-04 Treasury	\$ 6,590	\$ 7,403	\$ -	\$ 13,993
110-17-06 Purchasing	\$ 2,535	\$ 2,519	\$ -	\$ 5,053
110-23-01 Library	\$ 12,582	\$ 21,030	\$ -	\$ 33,612
110-01-01 Non-departmental - NA	\$ -	\$ 3,762	\$ -	\$ 3,762
110-11-01 Law - GHS Contract	\$ -	\$ 215	\$ -	\$ 215
110-11-01 Law - Prison Care Contract	\$ -	\$ 3,229	\$ -	\$ 3,229
110-12-02 Manager Office - Teen Health Center	\$ 760	\$ 1,879	\$ -	\$ 2,640
110-12-05 Manager Office - Housing and Homelessness	\$ 1,014	\$ 2,877	\$ -	\$ 3,891
110-16-01 CDD - Administration	\$ 4,055	\$ 7,994	\$ -	\$ 12,049
110-16-02 CDD - Planning	\$ 4,562	\$ 8,351	\$ 45,760	\$ 58,673
110-16-03 CDD - Building	\$ 3,548	\$ 6,135	\$ -	\$ 9,683
110-17-02 Finance - Assessors	\$ 3,548	\$ 5,568	\$ -	\$ 9,117
110-17-07 Finance - Sales Tax	\$ 2,535	\$ 5	\$ -	\$ 2,540
110-21-01 Fire - Emergency Services	\$ -	\$ 43,127	\$ -	\$ 43,127
110-23-02 Library - City Museum	\$ 1,901	\$ 3,489	\$ -	\$ 5,390
110-24-01 Engineering - Administration	\$ 9,353	\$ 2,027	\$ 24,363	\$ 35,743
110-24-02 Engineering - CIP	\$ -	\$ 140	\$ -	\$ 140
110-41-01 P&R Parks and Landscape - Administration	\$ 8,258	\$ 14,252	\$ 7,627	\$ 30,137
110-42-01 Arboretum - Administration	\$ 852	\$ 1,449	\$ -	\$ 2,301
110-44-01 P&R Building Maintenance - Administration	\$ 5,449	\$ -	\$ -	\$ 5,449
110-47-01 Centennial Hall - Convention Center - Administration	\$ -	\$ 3,835	\$ -	\$ 3,835
120-02-01 School District - Component Unit - School District - Administration	\$ 17,098	\$ 25,426	\$ -	\$ 42,524
120-02-02 School District - Component Unit - School District - Administration	\$ -	\$ 5,752	\$ -	\$ 5,752
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 3,042	\$ 10,910	\$ -	\$ 13,952
209-22-02 General Fund - Roaded Service Area - Police - General Operations	\$ 29,402	\$ 59,127	\$ -	\$ 88,529

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
209-22-05 General Fund - Roaded Service Area - Police - Communications	\$ 5,429	\$ 8,044	\$ -	\$ 13,473
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	\$ -	\$ 7,312	\$ -	\$ 7,312
209-22-08 General Fund - Roaded Service Area - Police - Community Services	\$ -	\$ 793	\$ -	\$ 793
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	\$ 2,768	\$ 7,081	\$ -	\$ 9,849
209-22-10 General Fund - Roaded Service Area - Police - Fleet	\$ 507	\$ 3,174	\$ -	\$ 3,681
209-22-11 General Fund - Roaded Service Area - Police - Electronics	\$ 507	\$ 867	\$ -	\$ 1,374
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	\$ -	\$ 827	\$ -	\$ 827
209-22-14 General Fund - Roaded Service Area - Police - Grants	\$ -	\$ 2,203	\$ -	\$ 2,203
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	\$ 2,535	\$ 5,600	\$ -	\$ 8,134
209-22-17 General Fund - Roaded Service Area - Police - Services	\$ 5,409	\$ 10,259	\$ -	\$ 15,667
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ 1,440	\$ 1,906	\$ -	\$ 3,345
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	\$ 1,997	\$ 3,031	\$ -	\$ 5,028
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	\$ -	\$ 1,064	\$ -	\$ 1,064
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	\$ -	\$ 1,088	\$ -	\$ 1,088
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	\$ 6,103	\$ 5,230	\$ -	\$ 11,333
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ 3,092	\$ 5,670	\$ -	\$ 8,762
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	\$ -	\$ 86	\$ -	\$ 86
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	\$ 7,634	\$ 2,386	\$ -	\$ 10,020
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ 1,267	\$ 10,836	\$ -	\$ 12,104
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ 14,944	\$ 26,535	\$ -	\$ 41,479
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	\$ 4,055	\$ 11,026	\$ -	\$ 15,081
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	\$ -	\$ 744	\$ -	\$ 744
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ 10,600	\$ 39,964	\$ -	\$ 50,564
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	\$ 507	\$ 706	\$ -	\$ 1,213
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ 25,810	\$ -	\$ 25,810
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 27,526	\$ -	\$ -	\$ 27,526
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	\$ -	\$ 1,525	\$ -	\$ 1,525
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ -	\$ 5,670	\$ -	\$ 5,670
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ -	\$ 933	\$ -	\$ 933
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ -	\$ 335	\$ -	\$ 335
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ -	\$ 87,539	\$ 4,661	\$ 92,200
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 902	\$ 282	\$ -	\$ 1,184
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ -	\$ 69	\$ -	\$ 69
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ -	\$ 54	\$ -	\$ 54
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ -	\$ 149	\$ -	\$ 149

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ -	\$ 78	\$ -	\$ 78
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ -	\$ 67	\$ -	\$ 67
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ -	\$ 44	\$ -	\$ 44
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ -	\$ 40	\$ -	\$ 40
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ -	\$ 51	\$ -	\$ 51
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ -	\$ 32	\$ -	\$ 32
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ -	\$ 20	\$ -	\$ 20
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ -	\$ 33	\$ -	\$ 33
249-01-01 General Fund - Parks and Recreation - Aquatics	\$ -	\$ 6,970	\$ -	\$ 6,970
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 4,973	\$ 10,546	\$ -	\$ 15,519
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 157	\$ 3,399	\$ -	\$ 3,556
271-14-01 Special Revenue Fund - Lands - Administration	\$ 1,521	\$ 4,638	\$ -	\$ 6,159
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 304	\$ 1,815	\$ -	\$ 2,120
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ -	\$ 215	\$ -	\$ 215
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ -	\$ 689	\$ -	\$ 689
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ -	\$ 1,205	\$ -	\$ 1,205
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ -	\$ 111	\$ -	\$ 111
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ -	\$ 2,153	\$ -	\$ 2,153
514-75-01 Enterprise Fund - Water - Administration	\$ 7,264	\$ 21,659	\$ -	\$ 28,923
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 6,134	\$ 16,765	\$ -	\$ 22,899
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 12,551	\$ 49,176	\$ -	\$ 61,728
530-51-01 Enterprise Fund - Harbors - Administration	\$ 867	\$ 22,372	\$ 424	\$ 23,663
531-52-01 Enterprise Fund - Docks - Administration	\$ 659	\$ 11,549	\$ -	\$ 12,208
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ -	\$ 433	\$ -	\$ 433
538-24-03 Enterprise Fund - WW Extension - Administration	\$ -	\$ 568	\$ -	\$ 568
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ -	\$ 504	\$ -	\$ 504
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 23,521	\$ 67,699	\$ -	\$ 91,220
560-50-01 Enterprise Fund - Airport - Administration	\$ 537	\$ 6,865	\$ 424	\$ 7,826
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 380	\$ 8,516	\$ -	\$ 8,896
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 831	\$ 23,120	\$ -	\$ 23,952
560-50-04 Enterprise Fund - Airport - ARFF	\$ -	\$ 7,536	\$ -	\$ 7,536
560-50-05 Enterprise Fund - Airport - Airport Security	\$ -	\$ 5,803	\$ -	\$ 5,803
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ -	\$ 196	\$ -	\$ 196
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 811	\$ 2,091	\$ -	\$ 2,902
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ -	\$ 3,743	\$ -	\$ 3,743

ALLOCATION SUMMARY

110-12-01 City Manager

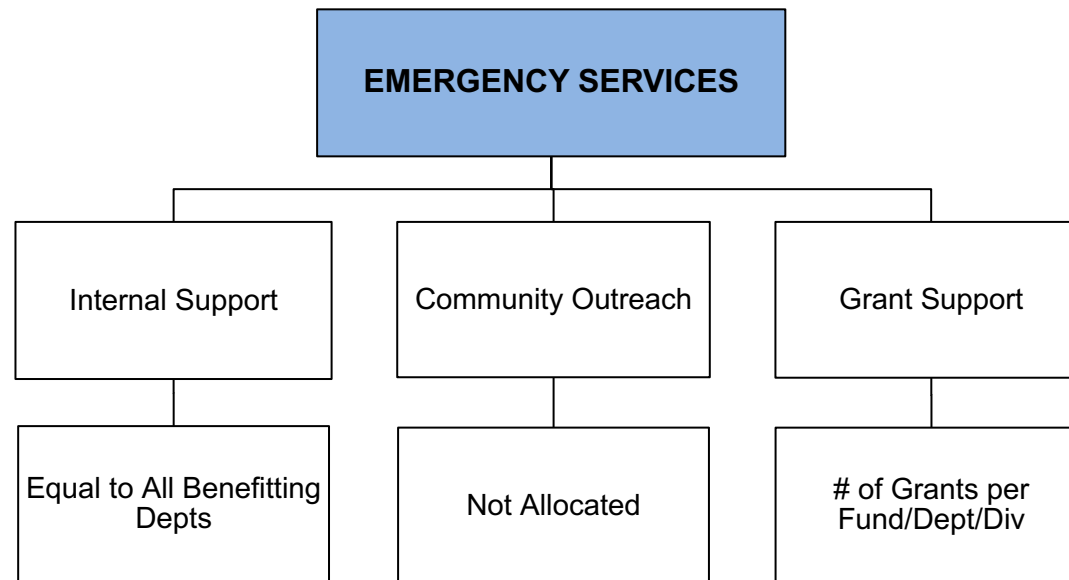
	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ -	\$ 4,147	\$ -	\$ 4,147
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ -	\$ 1,794	\$ -	\$ 1,794
602-79-01 Internal Service Fund - Fleet - Administration	\$ 3,168	\$ 8,831	\$ -	\$ 12,000
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ -	\$ 6,860	\$ -	\$ 6,860
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ -	\$ 181	\$ -	\$ 181
680-60-01 Internal Service Fund - Risk - Administration	\$ 2,889	\$ 4,802	\$ -	\$ 7,691
680-60-02 Internal Service Fund - Risk - Safety	\$ -	\$ 72	\$ -	\$ 72
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ -	\$ 563	\$ -	\$ 563
680-60-03 Internal Service Fund - Risk - Auto	\$ -	\$ 502	\$ -	\$ 502
680-60-03 Internal Service Fund - Risk - General Liability	\$ -	\$ 283	\$ -	\$ 283
680-60-04 Internal Service Fund - Risk - EE Practice	\$ -	\$ 897	\$ -	\$ 897
680-60-04 Internal Service Fund - Risk - Property	\$ -	\$ 255	\$ -	\$ 255
680-60-05 Internal Service Fund - Risk - Special Policy	\$ -	\$ 3,444	\$ -	\$ 3,444
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ -	\$ 323	\$ -	\$ 323
680-60-06 Internal Service Fund - Risk - Health	\$ -	\$ 7,000	\$ -	\$ 7,000
680-60-06 Internal Service Fund - Risk - Life	\$ -	\$ 1,507	\$ -	\$ 1,507
680-60-06 Internal Service Fund - Risk - Wellness	\$ -	\$ 1,425	\$ -	\$ 1,425
680-60-07 Internal Service Fund - Risk - UI BRH	\$ -	\$ 538	\$ -	\$ 538
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ -	\$ 538	\$ -	\$ 538
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ -	\$ 72	\$ -	\$ 72
Total	\$ 312,454	\$ 937,362	\$ 234,340	\$ 1,484,156

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

110-07-01 Emergency Services

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$1,236,200		\$1,236,200
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
110-12-01 City Manager	\$ 8,547	\$ 1,337	\$ 9,884
110-07-01 Emergency Services		\$ 18,690	\$ 18,690
110-03/04- Clerk		\$ 3,233	\$ 3,233
110-08-01 Human Resources		\$ 1,620	\$ 1,620
110-06/15- MIS		\$ 1,255	\$ 1,255
110-17-03 Controller		\$ 24,690	\$ 24,690
110-17-04 Treasury		\$ 15,281	\$ 15,281
110-17-06 Purchasing		\$ 5,881	\$ 5,881
Total Incoming Costs	<u>\$ 8,547</u>	<u>\$ 71,986</u>	<u>\$ 80,534</u>
Revenue	<u>\$ (911,000)</u>		
Total Cost Adjustments	<u>\$ (911,000)</u>		<u>\$ (911,000)</u>
Total Costs to be Allocated	<u>\$ 333,747</u>	<u>\$ 71,986</u>	<u>\$ 405,734</u>

DEPARTMENTAL EXPENSE DETAIL

110-07-01 Emergency Services

Expense Type	\$	General Admin	Internal Support	Community Outreach	Grant Support
Personnel					
Salaries and Wages	\$ 311,000	\$ -	\$ 93,300	\$ 124,400	\$ 93,300
Benefits	\$ 135,400	\$ -	\$ 40,620	\$ 54,160	\$ 40,620
Subtotal Personnel Cost	\$ 446,400	\$ -	\$ 133,920	\$ 178,560	\$ 133,920
Operating Services & Supplies					
General Supplies	\$ 3,400	\$ -	\$ 1,020	\$ 1,360	\$ 1,020
Other Expenses	\$ 400	\$ -	\$ 120	\$ 160	\$ 120
Professional	\$ 768,000	\$ -	\$ 230,400	\$ 307,200	\$ 230,400
Public Utility Services	\$ 1,900	\$ -	\$ 570	\$ 760	\$ 570
Travel and Training	\$ 8,400	\$ -	\$ 2,520	\$ 3,360	\$ 2,520
Postage	\$ 200	\$ -	\$ 60	\$ 80	\$ 60
Printing	\$ 1,300	\$ -	\$ 390	\$ 520	\$ 390
Rentals and Leases	\$ 6,200	\$ -	\$ 1,860	\$ 2,480	\$ 1,860
Subtotal Operating Cost	\$ 789,800	\$ -	\$ 236,940	\$ 315,920	\$ 236,940
DEPARTMENTAL EXPENDITURES	\$ 1,236,200	\$ -	\$ 370,860	\$ 494,480	\$ 370,860
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Revenue	\$ (911,000)	\$ -	\$ (273,300)	\$ (364,400)	\$ (273,300)
Subtotal Cost Adjustments	\$ (911,000)	\$ -	\$ (273,300)	\$ (364,400)	\$ (273,300)
FUNCTIONAL COST	\$ 325,200	\$ -	\$ 97,560	\$ 130,080	\$ 97,560
First Allocation					
Incoming - All Others	\$ 8,547	\$ -	\$ 2,564	\$ 3,419	\$ 2,564
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (133,499)	\$ -	\$ -	\$ (133,499)	\$ -
Subtotal of First Allocation	\$ 200,248	\$ -	\$ 100,124	\$ -	\$ 100,124
Second Allocation					
Incoming - All Others	\$ 71,986	\$ -	\$ 21,596	\$ 28,794	\$ 21,596
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (28,794)	\$ -	\$ -	\$ (28,794)	\$ -
Subtotal of Second Allocation	\$ 43,192	\$ -	\$ 21,596	\$ -	\$ 21,596
TOTAL ALLOCATED	\$ 243,440	\$ -	\$ 121,720	\$ -	\$ 121,720

110-07-01 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							
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	25.000%	\$ 25,031		\$ 25,031	\$ 5,399	\$ 30,430
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	25.000%	\$ 25,031		\$ 25,031	\$ 5,399	\$ 30,430
530-51-01 Enterprise Fund - Harbors - Administration	0.50	12.500%	\$ 12,516		\$ 12,516	\$ 2,699	\$ 15,215
531-52-01 Enterprise Fund - Docks - Administration	0.50	12.500%	\$ 12,516		\$ 12,516	\$ 2,699	\$ 15,215
560-50-01 Enterprise Fund - Airport - Administration	1.00	25.000%	\$ 25,031		\$ 25,031	\$ 5,399	\$ 30,430
Total	4.00	100.000%	\$100,124	\$ -	\$ 100,124	\$ 21,596	\$ 121,720

Allocation Basis:

Equal to All Benefitting Depts

110-07-01 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							
110-07-01 Emergency Services	0.56	18.667%	\$ 18,690		\$ 18,690		\$ 18,690
110-06/15- MIS	0.26	8.667%	\$ 8,677		\$ 8,677	\$ 2,301	\$ 10,979
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.69	56.333%	\$ 56,403		\$ 56,403	\$ 14,958	\$ 71,361
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.49	16.333%	\$ 16,354		\$ 16,354	\$ 4,337	\$ 20,690
Total	3.00	100.000%	\$100,124	\$ -	\$ 100,124	\$ 21,596	\$ 121,720

Allocation Basis:

of Grants

Source of Allocation:

Emergency Services Grants Schedule

ALLOCATION SUMMARY

110-07-01 Emergency Services

	<u>Internal Support</u>	<u>Grant Support</u>	<u>Total</u>
110-07-01 Emergency Services	\$ -	\$ 18,690	\$ 18,690
110-06/15- MIS	\$ -	\$ 10,979	\$ 10,979
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 30,430	\$ 71,361	\$ 101,791
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 30,430	\$ 20,690	\$ 51,121
530-51-01 Enterprise Fund - Harbors - Administration	\$ 15,215	\$ -	\$ 15,215
531-52-01 Enterprise Fund - Docks - Administration	\$ 15,215	\$ -	\$ 15,215
560-50-01 Enterprise Fund - Airport - Administration	\$ 30,430	\$ -	\$ 30,430
Total	\$ 121,720	\$ 121,720	\$ 243,440

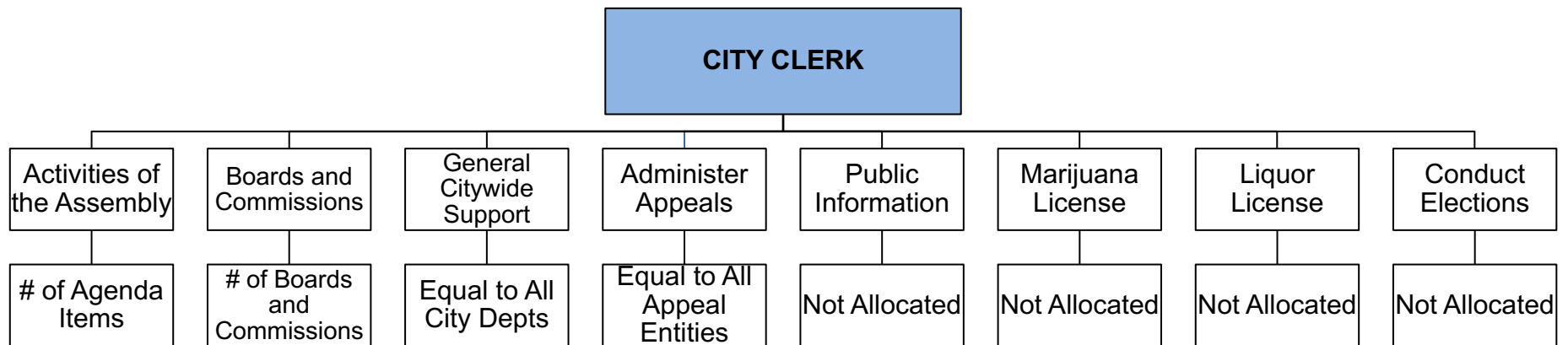
5 CITY CLERK

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 agenda items 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 number of 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 from 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.

- **Conduct Elections** – represents support and services associated with managing municipal elections including preparing packets, running workshops, managing voter registrations, and processing candidate filings and disclosures. 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**110-03/04- Clerk**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 247,600		\$ 247,600
Capital and Transfers	\$ (500)		
Total Deductions	<u>\$ (500)</u>		\$ (500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 95,250	\$ 37,934	\$ 133,184
110-11-01 City Attorney	\$ 8,566	\$ 984	\$ 9,550
110-12-01 City Manager	\$ 60,989	\$ 11,842	\$ 72,831
110-03/04- Clerk		\$ 41,711	\$ 41,711
110-08-01 Human Resources		\$ 2,280	\$ 2,280
110-06/15- MIS		\$ 32,742	\$ 32,742
110-17-03 Controller		\$ 10,560	\$ 10,560
110-17-04 Treasury		\$ 1,730	\$ 1,730
110-17-06 Purchasing		\$ 4,714	\$ 4,714
110-23-01 Library		\$ 4,506	\$ 4,506
Total Incoming Costs	<u>\$ 164,805</u>	<u>\$ 149,003</u>	<u>\$ 313,808</u>
Revenue	\$ (1,000)		
Reimbursable Expense	\$ 137,300		
Total Cost Adjustments	<u>\$ 136,300</u>		\$ 136,300
Total Costs to be Allocated	<u>\$ 548,205</u>	<u>\$ 149,003</u>	<u>\$ 697,208</u>

DEPARTMENTAL EXPENSE DETAIL

110-03/04- Clerk

Expense Type	\$	General Admin	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License	Conduct Elections
Salaries and Wages	\$ 202,600	\$ -	\$ 50,650	\$ 40,520	\$ 30,390	\$ 10,130	\$ 20,260	\$ 5,065	\$ 5,065	\$ 40,520
Benefits	\$ 96,500	\$ -	\$ 24,125	\$ 19,300	\$ 14,475	\$ 4,825	\$ 9,650	\$ 2,413	\$ 2,413	\$ 19,300
Subtotal Personnel Cost	\$ 299,100	\$ -	\$ 74,775	\$ 59,820	\$ 44,865	\$ 14,955	\$ 29,910	\$ 7,478	\$ 7,478	\$ 59,820
Operating Services & Supplies										
General Supplies	\$ 2,300	\$ -	\$ 575	\$ 460	\$ 345	\$ 115	\$ 230	\$ 58	\$ 58	\$ 460
Insurance	\$ 1,400	\$ -	\$ 350	\$ 280	\$ 210	\$ 70	\$ 140	\$ 35	\$ 35	\$ 280
Miscellaneous Expense	\$ 1,500	\$ -	\$ 375	\$ 300	\$ 225	\$ 75	\$ 150	\$ 38	\$ 38	\$ 300
Professional	\$ 12,600	\$ -	\$ 3,150	\$ 2,520	\$ 1,890	\$ 630	\$ 1,260	\$ 315	\$ 315	\$ 2,520
Public Utility Services	\$ 3,800	\$ -	\$ 950	\$ 760	\$ 570	\$ 190	\$ 380	\$ 95	\$ 95	\$ 760
Reimbursable Expenses	\$ (137,300)	\$ -	\$ (34,325)	\$ (27,460)	\$ (20,595)	\$ (6,865)	\$ (13,730)	\$ (3,433)	\$ (3,433)	\$ (27,460)
Repairs and Maintenance	\$ 8,000	\$ -	\$ 2,000	\$ 1,600	\$ 1,200	\$ 400	\$ 800	\$ 200	\$ 200	\$ 1,600
Travel and Training	\$ 11,400	\$ -	\$ 2,850	\$ 2,280	\$ 1,710	\$ 570	\$ 1,140	\$ 285	\$ 285	\$ 2,280
Postage	\$ 1,200	\$ -	\$ 300	\$ 240	\$ 180	\$ 60	\$ 120	\$ 30	\$ 30	\$ 240
Printing	\$ 11,000	\$ -	\$ 2,750	\$ 2,200	\$ 1,650	\$ 550	\$ 1,100	\$ 275	\$ 275	\$ 2,200
Rentals and Leases	\$ 2,100	\$ -	\$ 525	\$ 420	\$ 315	\$ 105	\$ 210	\$ 53	\$ 53	\$ 420
Advertising	\$ 30,000	\$ -	\$ 7,500	\$ 6,000	\$ 4,500	\$ 1,500	\$ 3,000	\$ 750	\$ 750	\$ 6,000
Capital Outlay	\$ 500	\$ -	\$ 125	\$ 100	\$ 75	\$ 25	\$ 50	\$ 13	\$ 13	\$ 100
Subtotal Operating Cost	\$ (51,500)	\$ -	\$ (12,875)	\$ (10,300)	\$ (7,725)	\$ (2,575)	\$ (5,150)	\$ (1,288)	\$ (1,288)	\$ (10,300)
DEPARTMENTAL EXPENDITURES	\$ 247,600	\$ -	\$ 61,900	\$ 49,520	\$ 37,140	\$ 12,380	\$ 24,760	\$ 6,190	\$ 6,190	\$ 49,520
Disallowed Costs										
Capital and Transfers	\$ (500)	\$ -	\$ (125)	\$ (100)	\$ (75)	\$ (25)	\$ (50)	\$ (13)	\$ (13)	\$ (100)
Subtotal Disallowed Costs	\$ (500)	\$ -	\$ (125)	\$ (100)	\$ (75)	\$ (25)	\$ (50)	\$ (13)	\$ (13)	\$ (100)
Cost Adjustments										
Revenue	\$ (1,000)	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursable Expense	\$ 137,300	\$ -	\$ 34,325	\$ 27,460	\$ 20,595	\$ 6,865	\$ 13,730	\$ 3,433	\$ 3,433	\$ 27,460
Subtotal Cost Adjustments	\$ 136,300	\$ -	\$ 33,325	\$ 27,460	\$ 20,595	\$ 6,865	\$ 13,730	\$ 3,433	\$ 3,433	\$ 27,460
FUNCTIONAL COST	\$ 383,400	\$ -	\$ 95,100	\$ 76,880	\$ 57,660	\$ 19,220	\$ 38,440	\$ 9,610	\$ 9,610	\$ 76,880
First Allocation										
Incoming - All Others	\$ 164,805	\$ -	\$ 40,879	\$ 33,047	\$ 24,785	\$ 8,262	\$ 16,523	\$ 4,131	\$ 4,131	\$ 33,047
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (192,372)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (54,963)	\$ (13,741)	\$ (13,741)	\$ (109,927)
Subtotal of First Allocation	\$ 355,833	\$ -	\$ 135,979	\$ 109,927	\$ 82,445	\$ 27,482	\$ -	\$ -	\$ -	\$ -
Second Allocation										
Incoming - All Others	\$ 149,003	\$ -	\$ 36,959	\$ 29,878	\$ 22,409	\$ 7,470	\$ 14,939	\$ 3,735	\$ 3,735	\$ 29,878
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (52,287)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,939)	\$ (3,735)	\$ (3,735)	\$ (29,878)
Subtotal of Second Allocation	\$ 96,716	\$ -	\$ 36,959	\$ 29,878	\$ 22,409	\$ 7,470	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 452,549	\$ -	\$ 172,938	\$ 139,805	\$ 104,854	\$ 34,951	\$ -	\$ -	\$ -	\$ -

110-03/04- 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	7.00	0.607%	\$ 825		\$ 825		\$ 825
110-11-01 City Attorney	87.00	7.539%	\$ 10,251		\$ 10,251		\$ 10,251
110-12-01 City Manager	198.00	17.158%	\$ 23,331		\$ 23,331		\$ 23,331
110-03/04- Clerk	329.00	28.510%	\$ 38,767		\$ 38,767		\$ 38,767
110-08-01 Human Resources	1.00	0.087%	\$ 118		\$ 118	\$ 69	\$ 187
110-17-01 Finance Administration	139.00	12.045%	\$ 16,379		\$ 16,379	\$ 9,639	\$ 26,017
110-16-02 CDD - Planning	216.00	18.718%	\$ 25,452		\$ 25,452	\$ 14,978	\$ 40,430
110-24-01 Engineering - Administration	115.00	9.965%	\$ 13,551		\$ 13,551	\$ 7,974	\$ 21,525
110-41-01 P&R Parks and Landscape - Administration	36.00	3.120%	\$ 4,242		\$ 4,242	\$ 2,496	\$ 6,738
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	22.00	1.906%	\$ 2,592		\$ 2,592	\$ 1,526	\$ 4,118
530-51-01 Enterprise Fund - Harbors - Administration	2.00	0.173%	\$ 236		\$ 236	\$ 139	\$ 374
560-50-01 Enterprise Fund - Airport - Administration	2.00	0.173%	\$ 236		\$ 236	\$ 139	\$ 374
Total	1,154.00	100.000%	\$135,979	\$ -	\$135,979	\$ 36,959	\$172,938

Allocation Basis:

of Agenda Items

Source of Allocation:

Assembly and Committee Agenda Items

110-03/04- 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	8.00	23.529%	\$ 25,865		\$ 25,865		\$ 25,865
110-07-01 Emergency Services	1.00	2.941%	\$ 3,233		\$ 3,233		\$ 3,233
110-08-01 Human Resources	2.00	5.882%	\$ 6,466		\$ 6,466	\$ 2,390	\$ 8,857
110-17-03 Controller	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
110-17-06 Purchasing	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
110-23-01 Library	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
110-16-02 CDD - Planning	2.00	5.882%	\$ 6,466		\$ 6,466	\$ 2,390	\$ 8,857
110-16-03 CDD - Building	2.00	5.882%	\$ 6,466		\$ 6,466	\$ 2,390	\$ 8,857
110-17-02 Finance - Assessors	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
110-17-07 Finance - Sales Tax	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
110-24-01 Engineering - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
110-42-01 Arboretum - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
249-46-03 General Fund - Parks and Recreation - Aquatics	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
271-14-01 Special Revenue Fund - Lands - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
514-75-01 Enterprise Fund - Water - Administration	0.33	0.980%	\$ 1,078		\$ 1,078	\$ 398	\$ 1,476
519-76-04 Enterprise Fund - Wastewater - Collections	0.33	0.980%	\$ 1,078		\$ 1,078	\$ 398	\$ 1,476
530-51-01 Enterprise Fund - Harbors - Administration	0.50	1.471%	\$ 1,617		\$ 1,617	\$ 598	\$ 2,214
531-52-01 Enterprise Fund - Docks - Administration	0.50	1.471%	\$ 1,617		\$ 1,617	\$ 598	\$ 2,214
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
560-50-01 Enterprise Fund - Airport - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
570-77-01 Enterprise Fund - Waste Management - Administration	0.33	0.980%	\$ 1,078		\$ 1,078	\$ 398	\$ 1,476
640-44-01 Internal Service Fund - Building Maintenance - Administration	1.00	2.941%	\$ 3,233		\$ 3,233	\$ 1,195	\$ 4,428
Total	34.00	100.000%	\$109,927	\$ -	\$109,927	\$ 29,878	\$139,805

Allocation Basis:

of Boards and Commissions

110-03/04- 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%	\$ 2,944		\$ 2,944		\$ 2,944
110-11-01 City Attorney	1.00	3.571%	\$ 2,944		\$ 2,944		\$ 2,944
110-12-01 City Manager	1.00	3.571%	\$ 2,944		\$ 2,944		\$ 2,944
110-03/04- Clerk	1.00	3.571%	\$ 2,944		\$ 2,944		\$ 2,944
110-08-01 Human Resources	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
110-06/15- MIS	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
110-17-01 Finance Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
110-23-01 Library	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
110-16-01 CDD - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
110-24-01 Engineering - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	\$ 2,944		\$ 2,944	\$ 934	\$ 3,878
Total	28.00	100.000%	\$ 82,445	\$ -	\$ 82,445	\$ 22,409	\$104,854

Allocation Basis:

Equal to All City Depts

110-03/04- 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							
110-17-06 Purchasing	1.00	20.000%	\$ 5,496		\$ 5,496	\$ 1,494	\$ 6,990
110-16-03 CDD - Building	1.00	20.000%	\$ 5,496		\$ 5,496	\$ 1,494	\$ 6,990
110-17-02 Finance - Assessors	1.00	20.000%	\$ 5,496		\$ 5,496	\$ 1,494	\$ 6,990
110-17-07 Finance - Sales Tax	1.00	20.000%	\$ 5,496		\$ 5,496	\$ 1,494	\$ 6,990
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1.00	20.000%	\$ 5,496		\$ 5,496	\$ 1,494	\$ 6,990
Total	5.00	100.000%	\$ 27,482	\$ -	\$ 27,482	\$ 7,470	\$ 34,951

Allocation Basis:

Equal to All Appeal Entities

ALLOCATION SUMMARY

110-03/04- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
110-10- Mayor and Assembly	\$ 825	\$ 25,865	\$ 2,944	\$ -	\$ 29,634
110-11-01 City Attorney	\$ 10,251	\$ -	\$ 2,944	\$ -	\$ 13,196
110-12-01 City Manager	\$ 23,331	\$ -	\$ 2,944	\$ -	\$ 26,275
110-07-01 Emergency Services	\$ -	\$ 3,233	\$ -	\$ -	\$ 3,233
110-03/04- Clerk	\$ 38,767	\$ -	\$ 2,944	\$ -	\$ 41,711
110-08-01 Human Resources	\$ 187	\$ 8,857	\$ 3,878	\$ -	\$ 12,922
110-06/15- MIS	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
110-17-01 Finance Administration	\$ 26,017	\$ -	\$ 3,878	\$ -	\$ 29,895
110-17-03 Controller	\$ -	\$ 4,428	\$ -	\$ -	\$ 4,428
110-17-06 Purchasing	\$ -	\$ 4,428	\$ -	\$ 6,990	\$ 11,419
110-23-01 Library	\$ -	\$ 4,428	\$ 3,878	\$ -	\$ 8,306
110-16-01 CDD - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
110-16-02 CDD - Planning	\$ 40,430	\$ 8,857	\$ -	\$ -	\$ 49,286
110-16-03 CDD - Building	\$ -	\$ 8,857	\$ -	\$ 6,990	\$ 15,847
110-17-02 Finance - Assessors	\$ -	\$ 4,428	\$ -	\$ 6,990	\$ 11,419
110-17-07 Finance - Sales Tax	\$ -	\$ 4,428	\$ -	\$ 6,990	\$ 11,419
110-24-01 Engineering - Administration	\$ 21,525	\$ 4,428	\$ 3,878	\$ -	\$ 29,832
110-41-01 P&R Parks and Landscape - Administration	\$ 6,738	\$ -	\$ -	\$ -	\$ 6,738
110-42-01 Arboretum - Administration	\$ -	\$ 4,428	\$ -	\$ -	\$ 4,428
120-02-01 School District - Component Unit - School District - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	\$ -	\$ 4,428	\$ -	\$ 6,990	\$ 11,419
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ -	\$ 4,428	\$ 3,878	\$ -	\$ 8,306
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ -	\$ 4,428	\$ -	\$ -	\$ 4,428
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	\$ -	\$ 4,428	\$ -	\$ -	\$ 4,428
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 4,118	\$ -	\$ 3,878	\$ -	\$ 7,996
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ -	\$ 4,428	\$ 3,878	\$ -	\$ 8,306
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ -	\$ 4,428	\$ -	\$ -	\$ 4,428
271-14-01 Special Revenue Fund - Lands - Administration	\$ -	\$ 4,428	\$ 3,878	\$ -	\$ 8,306
514-75-01 Enterprise Fund - Water - Administration	\$ -	\$ 1,476	\$ 3,878	\$ -	\$ 5,354
519-76-04 Enterprise Fund - Wastewater - Collections	\$ -	\$ 1,476	\$ 3,878	\$ -	\$ 5,354
530-51-01 Enterprise Fund - Harbors - Administration	\$ 374	\$ 2,214	\$ 3,878	\$ -	\$ 6,467
531-52-01 Enterprise Fund - Docks - Administration	\$ -	\$ 2,214	\$ 3,878	\$ -	\$ 6,092
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ -	\$ 4,428	\$ 3,878	\$ -	\$ 8,306
560-50-01 Enterprise Fund - Airport - Administration	\$ 374	\$ 4,428	\$ 3,878	\$ -	\$ 8,681
570-77-01 Enterprise Fund - Waste Management - Administration	\$ -	\$ 1,476	\$ 3,878	\$ -	\$ 5,354
602-79-01 Internal Service Fund - Fleet - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ -	\$ 4,428	\$ -	\$ -	\$ 4,428
680-60-01 Internal Service Fund - Risk - Administration	\$ -	\$ -	\$ 3,878	\$ -	\$ 3,878
Total	\$ 172,938	\$ 139,805	\$ 104,854	\$ 34,951	\$ 452,549

6 HUMAN RESOURCES

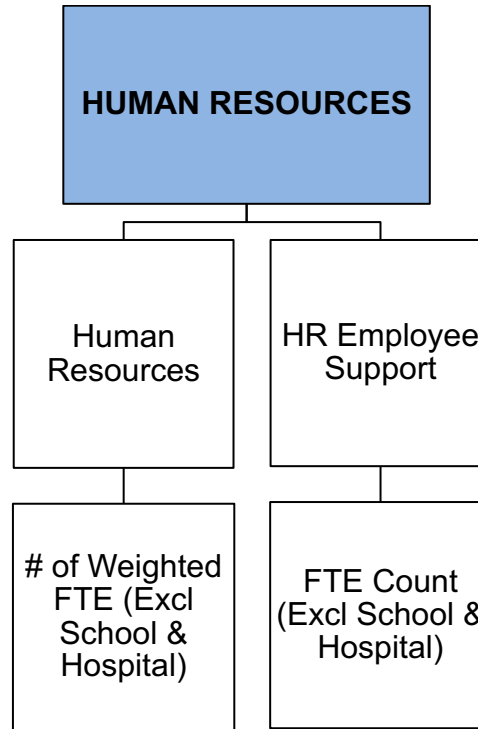
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following 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 the count of employees 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 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**110-08-01 Human Resources**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 454,200		\$ 454,200
Capital and Transfers	<u>\$ (1,600)</u>		
Total Deductions	\$ (1,600)		\$ (1,600)
Incoming Costs			
110-10- Mayor and Assembly	\$ 290	\$ 115	\$ 405
110-11-01 City Attorney	\$ 6,455	\$ 742	\$ 7,197
110-12-01 City Manager	\$ 4,919	\$ 771	\$ 5,690
110-03/04- Clerk	\$ 9,529	\$ 3,393	\$ 12,922
110-08-01 Human Resources		\$ 3,683	\$ 3,683
110-06/15- MIS		\$ 64,033	\$ 64,033
110-17-03 Controller		\$ 10,522	\$ 10,522
110-17-04 Treasury		\$ 2,912	\$ 2,912
110-17-06 Purchasing		\$ 4,407	\$ 4,407
110-23-01 Library		\$ 6,759	\$ 6,759
Total Incoming Costs	<u>\$ 21,192</u>	<u>\$ 97,335</u>	<u>\$ 118,528</u>
Reimbursable Expense	<u>\$ 216,400</u>		
Total Cost Adjustments	\$ 216,400		\$ 216,400
Total Costs to be Allocated	<u>\$ 690,192</u>	<u>\$ 97,335</u>	<u>\$ 787,528</u>

DEPARTMENTAL EXPENSE DETAIL

110-08-01 Human Resources

Expense Type	\$	General Admin	Human Resources	HR Employee Support
Personnel				
Salaries and Wages	\$ 355,500	\$ -	\$ 337,725	\$ 17,775
Benefits	\$ 179,200	\$ -	\$ 170,240	\$ 8,960
Subtotal Personnel Cost	\$ 534,700	\$ -	\$ 507,965	\$ 26,735
Operating Services & Supplies				
Insurance	\$ 1,600	\$ -	\$ 1,520	\$ 80
Miscellaneous Expense	\$ 7,100	\$ -	\$ 6,745	\$ 355
Other Expenses	\$ 3,300	\$ -	\$ 3,135	\$ 165
Professional	\$ 25,000	\$ -	\$ 23,750	\$ 1,250
Public Utility Services	\$ 4,200	\$ -	\$ 3,990	\$ 210
Reimbursable Expenses	\$ (216,400)	\$ -	\$ (205,580)	\$ (10,820)
Repairs and Maintenance	\$ 1,000	\$ -	\$ 950	\$ 50
Travel and Training	\$ 31,600	\$ -	\$ 30,020	\$ 1,580
Postage	\$ 700	\$ -	\$ 665	\$ 35
Printing	\$ 2,000	\$ -	\$ 1,900	\$ 100
Rentals and Leases	\$ 57,800	\$ -	\$ 54,910	\$ 2,890
Capital Outlay	\$ 1,600	\$ -	\$ 1,520	\$ 80
Subtotal Operating Cost	\$ (80,500)	\$ -	\$ (76,475)	\$ (4,025)
DEPARTMENTAL EXPENDITURES	\$ 454,200	\$ -	\$ 431,490	\$ 22,710
Disallowed Costs				
Capital and Transfers	\$ (1,600)	\$ -	\$ (1,520)	\$ (80)
Subtotal Disallowed Costs	\$ (1,600)	\$ -	\$ (1,520)	\$ (80)
Cost Adjustments				
Reimbursable Expense	\$ 216,400	\$ -	\$ 205,580	\$ 10,820
Subtotal Cost Adjustments	\$ 216,400	\$ -	\$ 205,580	\$ 10,820
FUNCTIONAL COST	\$ 669,000	\$ -	\$ 635,550	\$ 33,450
First Allocation				
Incoming - All Others	\$ 21,192	\$ -	\$ 20,133	\$ 1,060
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 690,192	\$ -	\$ 655,683	\$ 34,510
Second Allocation				
Incoming - All Others	\$ 97,335	\$ -	\$ 92,469	\$ 4,867
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 97,335	\$ -	\$ 92,469	\$ 4,867
TOTAL ALLOCATED	\$ 787,528	\$ -	\$ 748,151	\$ 39,376

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Resources							
110-10- Mayor and Assembly	9.00	1.066%	\$ 6,991		\$ 6,991		\$ 6,991
110-11-01 City Attorney	12.00	1.422%	\$ 9,322		\$ 9,322		\$ 9,322
110-12-01 City Manager	5.00	0.592%	\$ 3,884		\$ 3,884		\$ 3,884
110-07-01 Emergency Services	2.00	0.237%	\$ 1,554		\$ 1,554		\$ 1,554
110-03/04- Clerk	2.68	0.318%	\$ 2,082		\$ 2,082		\$ 2,082
110-08-01 Human Resources	4.40	0.521%	\$ 3,418		\$ 3,418		\$ 3,418
110-06/15- MIS	15.66	1.855%	\$ 12,165		\$ 12,165	\$ 1,790	\$ 13,954
110-17-01 Finance Administration	2.00	0.237%	\$ 1,554		\$ 1,554	\$ 229	\$ 1,782
110-17-03 Controller	13.00	1.540%	\$ 10,098		\$ 10,098	\$ 1,486	\$ 11,584
110-17-04 Treasury	13.00	1.540%	\$ 10,098		\$ 10,098	\$ 1,486	\$ 11,584
110-17-06 Purchasing	5.00	0.592%	\$ 3,884		\$ 3,884	\$ 571	\$ 4,455
110-23-01 Library	24.82	2.940%	\$ 19,280		\$ 19,280	\$ 2,837	\$ 22,117
110-12-02 Manager Office - Teen Health Center	1.50	0.178%	\$ 1,165		\$ 1,165	\$ 171	\$ 1,337
110-12-05 Manager Office - Housing and Homelessness	2.00	0.237%	\$ 1,554		\$ 1,554	\$ 229	\$ 1,782
110-16-01 CDD - Administration	8.00	0.948%	\$ 6,214		\$ 6,214	\$ 914	\$ 7,129
110-16-02 CDD - Planning	9.00	1.066%	\$ 6,991		\$ 6,991	\$ 1,029	\$ 8,020
110-16-03 CDD - Building	7.00	0.829%	\$ 5,438		\$ 5,438	\$ 800	\$ 6,238
110-17-02 Finance - Assessors	7.00	0.829%	\$ 5,438		\$ 5,438	\$ 800	\$ 6,238
110-17-07 Finance - Sales Tax	5.00	0.592%	\$ 3,884		\$ 3,884	\$ 571	\$ 4,455
110-23-02 Library - City Museum	3.75	0.444%	\$ 2,913		\$ 2,913	\$ 429	\$ 3,342
110-24-01 Engineering - Administration	18.45	2.186%	\$ 14,332		\$ 14,332	\$ 2,109	\$ 16,441
110-41-01 P&R Parks and Landscape - Administration	16.29	1.930%	\$ 12,654		\$ 12,654	\$ 1,862	\$ 14,516
110-42-01 Arboretum - Administration	1.68	0.199%	\$ 1,305		\$ 1,305	\$ 192	\$ 1,497
110-44-01 P&R Building Maintenance - Administration	10.75	1.274%	\$ 8,351		\$ 8,351	\$ 1,229	\$ 9,579
209-22-01 General Fund - Roaded Service Area - Police - Administration	6.00	0.711%	\$ 4,661		\$ 4,661	\$ 686	\$ 5,347
209-22-02 General Fund - Roaded Service Area - Police - General Operations	116.00	13.743%	\$ 90,108		\$ 90,108	\$ 13,259	\$ 103,367
209-22-05 General Fund - Roaded Service Area - Police - Communications	21.42	2.538%	\$ 16,639		\$ 16,639	\$ 2,448	\$ 19,087
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	5.46	0.647%	\$ 4,241		\$ 4,241	\$ 624	\$ 4,865
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.118%	\$ 777		\$ 777	\$ 114	\$ 891
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.118%	\$ 777		\$ 777	\$ 114	\$ 891
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	5.00	0.592%	\$ 3,884		\$ 3,884	\$ 571	\$ 4,455
209-22-17 General Fund - Roaded Service Area - Police - Services	10.67	1.264%	\$ 8,288		\$ 8,288	\$ 1,220	\$ 9,508
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	2.84	0.336%	\$ 2,206		\$ 2,206	\$ 325	\$ 2,531
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	3.94	0.467%	\$ 3,061		\$ 3,061	\$ 450	\$ 3,511
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.426%	\$ 9,353		\$ 9,353	\$ 1,376	\$ 10,729
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	6.10	0.723%	\$ 4,738		\$ 4,738	\$ 697	\$ 5,436
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	15.06	1.784%	\$ 11,698		\$ 11,698	\$ 1,721	\$ 13,420
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.50	0.296%	\$ 1,942		\$ 1,942	\$ 286	\$ 2,228
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	58.96	6.985%	\$ 45,800		\$ 45,800	\$ 6,739	\$ 52,539
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	8.00	0.948%	\$ 6,214		\$ 6,214	\$ 914	\$ 7,129
209-72-01 General Fund - Roaded Service Area - Streets - Administration	41.82	4.954%	\$ 32,485		\$ 32,485	\$ 4,780	\$ 37,265

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	1.00	0.118%	\$ 777		\$ 777	\$ 114	\$ 891
210-21-01 General Fund - Fire Service Area - Fire - Administration	108.60	12.866%	\$ 84,360		\$ 84,360	\$ 12,413	\$ 96,772
235-28-01 Special Revenue Fund - Eaglecrest - Administration	35.60	4.218%	\$ 27,654		\$ 27,654	\$ 4,069	\$ 31,723
249-46-03 General Fund - Parks and Recreation - Aquatics	9.81	1.162%	\$ 7,620		\$ 7,620	\$ 1,121	\$ 8,742
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.037%	\$ 241		\$ 241	\$ 35	\$ 276
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.355%	\$ 2,330		\$ 2,330	\$ 343	\$ 2,673
271-14-02 Special Revenue Fund - Lands - Quarries	0.60	0.071%	\$ 466		\$ 466	\$ 69	\$ 535
514-75-01 Enterprise Fund - Water - Administration	28.66	3.395%	\$ 22,263		\$ 22,263	\$ 3,276	\$ 25,539
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	1.433%	\$ 9,399		\$ 9,399	\$ 1,383	\$ 10,782
519-76-05 Enterprise Fund - Wastewater - Treatment	49.52	5.867%	\$ 38,467		\$ 38,467	\$ 5,660	\$ 44,127
530-51-01 Enterprise Fund - Harbors - Administration	17.08	2.023%	\$ 13,268		\$ 13,268	\$ 1,952	\$ 15,220
531-52-01 Enterprise Fund - Docks - Administration	13.01	1.541%	\$ 10,106		\$ 10,106	\$ 1,487	\$ 11,593
560-50-01 Enterprise Fund - Airport - Administration	10.60	1.256%	\$ 8,234		\$ 8,234	\$ 1,212	\$ 9,446
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	0.889%	\$ 5,826		\$ 5,826	\$ 857	\$ 6,683
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	16.36	1.938%	\$ 12,708		\$ 12,708	\$ 1,870	\$ 14,578
570-77-01 Enterprise Fund - Waste Management - Administration	1.60	0.190%	\$ 1,243		\$ 1,243	\$ 183	\$ 1,426
602-79-01 Internal Service Fund - Fleet - Administration	6.25	0.740%	\$ 4,855		\$ 4,855	\$ 714	\$ 5,569
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.675%	\$ 4,428		\$ 4,428	\$ 652	\$ 5,079
Total	844.09	100.000%	\$655,683	\$ -	\$ 655,683	\$ 92,469	\$ 748,151

Allocation Basis:

of FTE (Excl Schools and Hospital, x2 Police, Capital Transit, Streets, Fire, Water, Wastewater)

Source of Allocation:

FY20 Revised FTE Comparison

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HR Employee Support							
110-11-01 City Attorney	11.00	1.055%	\$ 364		\$ 364		\$ 364
110-12-01 City Manager	6.00	0.575%	\$ 199		\$ 199		\$ 199
110-07-01 Emergency Services	2.00	0.192%	\$ 66		\$ 66		\$ 66
110-03/04- Clerk	6.00	0.575%	\$ 199		\$ 199		\$ 199
110-08-01 Human Resources	8.00	0.767%	\$ 265		\$ 265		\$ 265
110-06/15- MIS	15.00	1.438%	\$ 496		\$ 496	\$ 72	\$ 569
110-17-01 Finance Administration	2.00	0.192%	\$ 66		\$ 66	\$ 10	\$ 76
110-17-03 Controller	13.00	1.246%	\$ 430		\$ 430	\$ 63	\$ 493
110-17-04 Treasury	13.00	1.246%	\$ 430		\$ 430	\$ 63	\$ 493
110-17-06 Purchasing	5.00	0.479%	\$ 165		\$ 165	\$ 24	\$ 190
110-23-01 Library	39.00	3.739%	\$ 1,290		\$ 1,290	\$ 188	\$ 1,478
110-12-02 Manager Office - Teen Health Center	2.00	0.192%	\$ 66		\$ 66	\$ 10	\$ 76
110-12-05 Manager Office - Housing and Homelessness	2.00	0.192%	\$ 66		\$ 66	\$ 10	\$ 76
110-16-01 CDD - Administration	7.00	0.671%	\$ 232		\$ 232	\$ 34	\$ 265
110-16-02 CDD - Planning	8.00	0.767%	\$ 265		\$ 265	\$ 39	\$ 303
110-16-03 CDD - Building	7.00	0.671%	\$ 232		\$ 232	\$ 34	\$ 265
110-17-02 Finance - Assessors	7.00	0.671%	\$ 232		\$ 232	\$ 34	\$ 265
110-17-07 Finance - Sales Tax	5.00	0.479%	\$ 165		\$ 165	\$ 24	\$ 190
110-23-02 Library - City Museum	5.00	0.479%	\$ 165		\$ 165	\$ 24	\$ 190
110-24-01 Engineering - Administration	3.00	0.288%	\$ 99		\$ 99	\$ 14	\$ 114
110-24-02 Engineering - CIP	15.00	1.438%	\$ 496		\$ 496	\$ 72	\$ 569
110-41-01 P&R Parks and Landscape - Administration	27.00	2.589%	\$ 893		\$ 893	\$ 130	\$ 1,023
110-42-01 Arboretum - Administration	56.00	5.369%	\$ 1,853		\$ 1,853	\$ 270	\$ 2,123
209-22-01 General Fund - Roaded Service Area - Police - Administration	7.00	0.671%	\$ 232		\$ 232	\$ 34	\$ 265
209-22-02 General Fund - Roaded Service Area - Police - General Operations	49.00	4.698%	\$ 1,621		\$ 1,621	\$ 236	\$ 1,857
209-22-05 General Fund - Roaded Service Area - Police - Communications	12.00	1.151%	\$ 397		\$ 397	\$ 58	\$ 455
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	2.00	0.192%	\$ 66		\$ 66	\$ 10	\$ 76
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.096%	\$ 33		\$ 33	\$ 5	\$ 38
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.096%	\$ 33		\$ 33	\$ 5	\$ 38
209-22-17 General Fund - Roaded Service Area - Police - Services	12.00	1.151%	\$ 397		\$ 397	\$ 58	\$ 455
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	3.00	0.288%	\$ 99		\$ 99	\$ 14	\$ 114
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	32.00	3.068%	\$ 1,059		\$ 1,059	\$ 154	\$ 1,213
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	50.00	4.794%	\$ 1,654		\$ 1,654	\$ 241	\$ 1,895
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	19.00	1.822%	\$ 629		\$ 629	\$ 92	\$ 720
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.00	0.192%	\$ 66		\$ 66	\$ 10	\$ 76
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	34.00	3.260%	\$ 1,125		\$ 1,125	\$ 164	\$ 1,289
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	7.00	0.671%	\$ 232		\$ 232	\$ 34	\$ 265
209-72-01 General Fund - Roaded Service Area - Streets - Administration	22.00	2.109%	\$ 728		\$ 728	\$ 106	\$ 834
210-21-01 General Fund - Fire Service Area - Fire - Administration	70.00	6.711%	\$ 2,316		\$ 2,316	\$ 337	\$ 2,653
235-28-01 Special Revenue Fund - Eaglecrest - Administration	229.00	21.956%	\$ 7,577		\$ 7,577	\$ 1,103	\$ 8,680
249-46-03 General Fund - Parks and Recreation - Aquatics	101.00	9.684%	\$ 3,342		\$ 3,342	\$ 487	\$ 3,828

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.288%	\$ 99		\$ 99	\$ 14	\$ 114
514-75-01 Enterprise Fund - Water - Administration	19.50	1.870%	\$ 645		\$ 645	\$ 94	\$ 739
519-76-05 Enterprise Fund - Wastewater - Treatment	19.50	1.870%	\$ 645		\$ 645	\$ 94	\$ 739
530-51-01 Enterprise Fund - Harbors - Administration	19.00	1.822%	\$ 629		\$ 629	\$ 92	\$ 720
531-52-01 Enterprise Fund - Docks - Administration	24.00	2.301%	\$ 794		\$ 794	\$ 116	\$ 910
560-50-01 Enterprise Fund - Airport - Administration	11.00	1.055%	\$ 364		\$ 364	\$ 53	\$ 417
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.00	0.671%	\$ 232		\$ 232	\$ 34	\$ 265
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	17.00	1.630%	\$ 562		\$ 562	\$ 82	\$ 644
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	0.096%	\$ 33		\$ 33	\$ 5	\$ 38
680-60-01 Internal Service Fund - Risk - Administration	5.00	0.479%	\$ 165		\$ 165	\$ 24	\$ 190
Total	1,043.00	100.000%	\$ 34,510	\$ -	\$ 34,510	\$ 4,867	\$ 39,376

Allocation Basis:

FTE Count (Excl Schools and Hospital)

Source of Allocation:

FY20 Revised FTE Comparison

ALLOCATION SUMMARY

110-08-01 Human Resources

	<u>Human Resources</u>	<u>HR Employee Support</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 6,991	\$ -	\$ 6,991
110-11-01 City Attorney	\$ 9,322	\$ 364	\$ 9,685
110-12-01 City Manager	\$ 3,884	\$ 199	\$ 4,082
110-07-01 Emergency Services	\$ 1,554	\$ 66	\$ 1,620
110-03/04- Clerk	\$ 2,082	\$ 199	\$ 2,280
110-08-01 Human Resources	\$ 3,418	\$ 265	\$ 3,683
110-06/15- MIS	\$ 13,954	\$ 569	\$ 14,523
110-17-01 Finance Administration	\$ 1,782	\$ 76	\$ 1,858
110-17-03 Controller	\$ 11,584	\$ 493	\$ 12,077
110-17-04 Treasury	\$ 11,584	\$ 493	\$ 12,077
110-17-06 Purchasing	\$ 4,455	\$ 190	\$ 4,645
110-23-01 Library	\$ 22,117	\$ 1,478	\$ 23,595
110-12-02 Manager Office - Teen Health Center	\$ 1,337	\$ 76	\$ 1,412
110-12-05 Manager Office - Housing and Homelessness	\$ 1,782	\$ 76	\$ 1,858
110-16-01 CDD - Administration	\$ 7,129	\$ 265	\$ 7,394
110-16-02 CDD - Planning	\$ 8,020	\$ 303	\$ 8,323
110-16-03 CDD - Building	\$ 6,238	\$ 265	\$ 6,503
110-17-02 Finance - Assessors	\$ 6,238	\$ 265	\$ 6,503
110-17-07 Finance - Sales Tax	\$ 4,455	\$ 190	\$ 4,645
110-23-02 Library - City Museum	\$ 3,342	\$ 190	\$ 3,531
110-24-01 Engineering - Administration	\$ 16,441	\$ 114	\$ 16,554
110-24-02 Engineering - CIP	\$ -	\$ 569	\$ 569
110-41-01 P&R Parks and Landscape - Administration	\$ 14,516	\$ 1,023	\$ 15,539
110-42-01 Arboretum - Administration	\$ 1,497	\$ 2,123	\$ 3,620
110-44-01 P&R Building Maintenance - Administration	\$ 9,579	\$ -	\$ 9,579
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 5,347	\$ 265	\$ 5,612
209-22-02 General Fund - Roaded Service Area - Police - General Operations	\$ 103,367	\$ 1,857	\$ 105,224

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
209-22-05 General Fund - Roaded Service Area - Police - Communications	\$ 19,087	\$ 455	\$ 19,542
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	\$ 4,865	\$ 76	\$ 4,941
209-22-10 General Fund - Roaded Service Area - Police - Fleet	\$ 891	\$ 38	\$ 929
209-22-11 General Fund - Roaded Service Area - Police - Electronics	\$ 891	\$ 38	\$ 929
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	\$ 4,455	\$ -	\$ 4,455
209-22-17 General Fund - Roaded Service Area - Police - Services	\$ 9,508	\$ 455	\$ 9,963
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ 2,531	\$ 114	\$ 2,644
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	\$ 3,511	\$ 1,213	\$ 4,724
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	\$ 10,729	\$ 1,895	\$ 12,624
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ 5,436	\$ 720	\$ 6,156
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	\$ 13,420	\$ -	\$ 13,420
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ 2,228	\$ 76	\$ 2,304
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ 52,539	\$ 1,289	\$ 53,827
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	\$ 7,129	\$ 265	\$ 7,394
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ 37,265	\$ 834	\$ 38,099
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	\$ 891	\$ -	\$ 891
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 96,772	\$ 2,653	\$ 99,426
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 31,723	\$ 8,680	\$ 40,403
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 8,742	\$ 3,828	\$ 12,570
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 276	\$ -	\$ 276
271-14-01 Special Revenue Fund - Lands - Administration	\$ 2,673	\$ 114	\$ 2,787
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 535	\$ -	\$ 535
514-75-01 Enterprise Fund - Water - Administration	\$ 25,539	\$ 739	\$ 26,278
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 10,782	\$ -	\$ 10,782
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 44,127	\$ 739	\$ 44,866
530-51-01 Enterprise Fund - Harbors - Administration	\$ 15,220	\$ 720	\$ 15,940
531-52-01 Enterprise Fund - Docks - Administration	\$ 11,593	\$ 910	\$ 12,503
560-50-01 Enterprise Fund - Airport - Administration	\$ 9,446	\$ 417	\$ 9,863

ALLOCATION SUMMARY

110-08-01 Human Resources

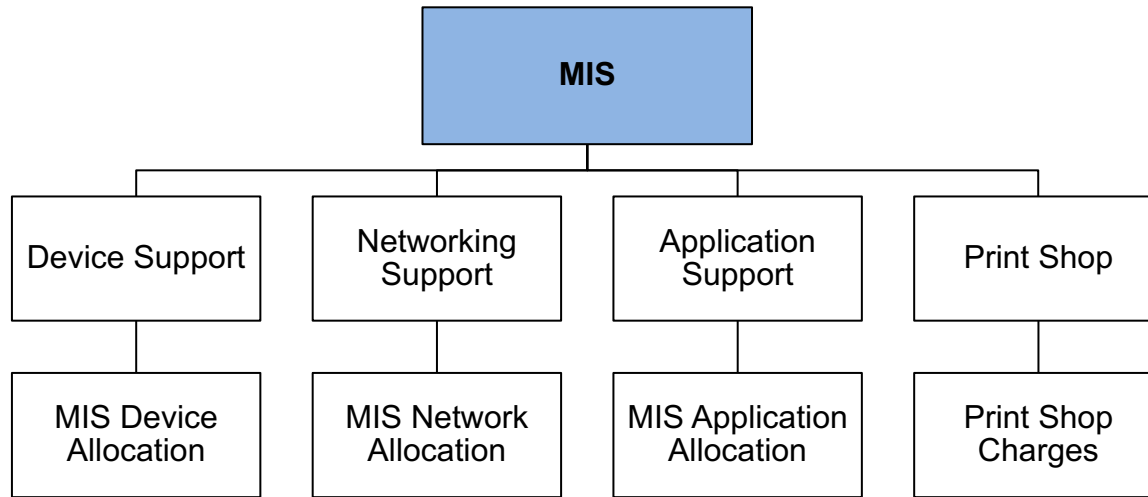
	Human Resources	HR Employee Support	Total
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 6,683	\$ 265	\$ 6,949
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 14,578	\$ 644	\$ 15,223
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 1,426	\$ 38	\$ 1,464
602-79-01 Internal Service Fund - Fleet - Administration	\$ 5,569	\$ -	\$ 5,569
680-60-01 Internal Service Fund - Risk - Administration	\$ 5,079	\$ 190	\$ 5,269
Total	\$ 748,151	\$ 39,376	\$ 787,528

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	\$2,357,500		\$2,357,500
Capital and Transfers	<u>\$ (213,000)</u>		
Total Deductions	\$ (213,000)		\$ (213,000)
Incoming Costs			
110-11-01 City Attorney	\$ 5,177	\$ 595	\$ 5,772
110-12-01 City Manager	\$ 20,188	\$ 3,138	\$ 23,326
110-07-01 Emergency Services	\$ 8,677	\$ 2,301	\$ 10,979
110-03/04- Clerk	\$ 2,944	\$ 934	\$ 3,878
110-08-01 Human Resources	\$ 12,661	\$ 1,862	\$ 14,523
110-06/15- MIS		\$ 124,311	\$ 124,311
110-17-03 Controller		\$ 27,635	\$ 27,635
110-17-04 Treasury		\$ 13,616	\$ 13,616
110-17-06 Purchasing		\$ 31,980	\$ 31,980
Total Incoming Costs	<u>\$ 49,648</u>	<u>\$ 206,372</u>	<u>\$ 256,020</u>
Reimbursable Expense	<u>\$ 623,100</u>		
Total Cost Adjustments	\$ 623,100		\$ 623,100
Total Costs to be Allocated	<u>\$2,817,248</u>	<u>\$ 206,372</u>	<u>\$3,023,620</u>

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	\$	General Admin	Device Support	Networking Support	Application Support	Print Shop
Personnel						
Salaries and Wages	\$ 1,279,100	\$ -	\$ 447,685	\$ 409,312	\$ 319,775	\$ 102,328
Benefits	\$ 647,800	\$ -	\$ 226,730	\$ 207,296	\$ 161,950	\$ 51,824
Subtotal Personnel Cost	\$ 1,926,900	\$ -	\$ 674,415	\$ 616,608	\$ 481,725	\$ 154,152
Operating Services & Supplies						
General Supplies	\$ 21,500	\$ -	\$ 7,525	\$ 6,880	\$ 5,375	\$ 1,720
Insurance	\$ 6,200	\$ -	\$ 2,170	\$ 1,984	\$ 1,550	\$ 496
Miscellaneous Expense	\$ 15,300	\$ -	\$ 5,355	\$ 4,896	\$ 3,825	\$ 1,224
Professional	\$ 558,400	\$ -	\$ 195,440	\$ 178,688	\$ 139,600	\$ 44,672
Public Utility Services	\$ 10,000	\$ -	\$ 3,500	\$ 3,200	\$ 2,500	\$ 800
Reimbursable Expenses	\$ (623,100)	\$ -	\$ (218,085)	\$ (199,392)	\$ (155,775)	\$ (49,848)
Repairs and Maintenance	\$ 80,600	\$ -	\$ 28,210	\$ 25,792	\$ 20,150	\$ 6,448
Travel and Training	\$ 17,200	\$ -	\$ 6,020	\$ 5,504	\$ 4,300	\$ 1,376
Postage	\$ 200	\$ -	\$ 70	\$ 64	\$ 50	\$ 16
Printing	\$ 600	\$ -	\$ 210	\$ 192	\$ 150	\$ 48
Rentals and Leases	\$ 130,700	\$ -	\$ 45,745	\$ 41,824	\$ 32,675	\$ 10,456
Capital Outlay	\$ 213,000	\$ -	\$ 74,550	\$ 68,160	\$ 53,250	\$ 17,040
Subtotal Operating Cost	\$ 430,600	\$ -	\$ 150,710	\$ 137,792	\$ 107,650	\$ 34,448
DEPARTMENTAL EXPENDITURES	\$ 2,357,500	\$ -	\$ 825,125	\$ 754,400	\$ 589,375	\$ 188,600
Disallowed Costs						
Capital and Transfers	\$ (213,000)	\$ -	\$ (74,550)	\$ (68,160)	\$ (53,250)	\$ (17,040)
Subtotal Disallowed Costs	\$ (213,000)	\$ -	\$ (74,550)	\$ (68,160)	\$ (53,250)	\$ (17,040)
Cost Adjustments						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursable Expense	\$ 623,100	\$ -	\$ 218,085	\$ 199,392	\$ 155,775	\$ 49,848
Subtotal Cost Adjustments	\$ 623,100	\$ -	\$ 218,085	\$ 199,392	\$ 155,775	\$ 49,848
FUNCTIONAL COST	\$ 2,767,600	\$ -	\$ 968,660	\$ 885,632	\$ 691,900	\$ 221,408
First Allocation						
Incoming - All Others	\$ 49,648	\$ -	\$ 17,377	\$ 15,887	\$ 12,412	\$ 3,972
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,817,248	\$ -	\$ 986,037	\$ 901,519	\$ 704,312	\$ 225,380
Second Allocation						
Incoming - All Others	\$ 206,372	\$ -	\$ 72,230	\$ 66,039	\$ 51,593	\$ 16,510
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 206,372	\$ -	\$ 72,230	\$ 66,039	\$ 51,593	\$ 16,510
TOTAL ALLOCATED	\$ 3,023,620	\$ -	\$ 1,058,267	\$ 967,559	\$ 755,905	\$ 241,890

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Device Support							
110-10- Mayor and Assembly	0.000	0.226%	\$ 2,232		\$ 2,232		\$ 2,232
110-11-01 City Attorney	0.007	3.885%	\$ 38,309		\$ 38,309		\$ 38,309
110-12-01 City Manager	0.004	2.083%	\$ 20,539		\$ 20,539		\$ 20,539
110-03/04- Clerk	0.001	0.453%	\$ 4,465		\$ 4,465		\$ 4,465
110-08-01 Human Resources	0.003	1.721%	\$ 16,967		\$ 16,967		\$ 16,967
110-06/15- MIS	0.008	4.619%	\$ 45,542		\$ 45,542		\$ 45,542
110-17-01 Finance Administration	0.002	1.177%	\$ 11,609		\$ 11,609	\$ 977	\$ 12,586
110-17-03 Controller	0.007	3.949%	\$ 38,934		\$ 38,934	\$ 3,278	\$ 42,212
110-17-04 Treasury	0.005	2.844%	\$ 28,040		\$ 28,040	\$ 2,361	\$ 30,400
110-17-06 Purchasing	0.002	0.996%	\$ 9,823		\$ 9,823	\$ 827	\$ 10,650
110-23-01 Library	0.002	0.996%	\$ 9,823		\$ 9,823	\$ 827	\$ 10,650
110-16-01 CDD - Administration	0.012	6.883%	\$ 67,867		\$ 67,867	\$ 5,713	\$ 73,581
110-17-02 Finance - Assessors	0.004	2.626%	\$ 25,897		\$ 25,897	\$ 2,180	\$ 28,077
110-17-07 Finance - Sales Tax	0.002	1.449%	\$ 14,288		\$ 14,288	\$ 1,203	\$ 15,491
110-23-02 Library - City Museum	0.003	1.992%	\$ 19,646		\$ 19,646	\$ 1,654	\$ 21,300
110-24-01 Engineering - Administration	0.008	4.528%	\$ 44,649		\$ 44,649	\$ 3,759	\$ 48,408
110-41-01 P&R Parks and Landscape - Administration	0.004	2.264%	\$ 22,325		\$ 22,325	\$ 1,879	\$ 24,204
110-44-01 P&R Building Maintenance - Administration	0.004	2.445%	\$ 24,111		\$ 24,111	\$ 2,030	\$ 26,140
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	0.004	2.355%	\$ 23,218		\$ 23,218	\$ 1,955	\$ 25,172
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	0.003	1.811%	\$ 17,860		\$ 17,860	\$ 1,504	\$ 19,363
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	0.002	1.177%	\$ 11,609		\$ 11,609	\$ 977	\$ 12,586
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.005	2.898%	\$ 28,576		\$ 28,576	\$ 2,406	\$ 30,981
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.006	3.441%	\$ 33,934		\$ 33,934	\$ 2,857	\$ 36,790
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.010	6.158%	\$ 60,723		\$ 60,723	\$ 5,112	\$ 65,835
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.017	9.781%	\$ 96,443		\$ 96,443	\$ 8,119	\$ 104,562
249-46-03 General Fund - Parks and Recreation - Aquatics	0.005	3.079%	\$ 30,362		\$ 30,362	\$ 2,556	\$ 32,918
271-14-01 Special Revenue Fund - Lands - Administration	0.002	1.087%	\$ 10,716		\$ 10,716	\$ 902	\$ 11,618
514-75-01 Enterprise Fund - Water - Administration	0.005	2.989%	\$ 29,469		\$ 29,469	\$ 2,481	\$ 31,949
519-76-05 Enterprise Fund - Wastewater - Treatment	0.012	6.883%	\$ 67,867		\$ 67,867	\$ 5,713	\$ 73,581
530-51-01 Enterprise Fund - Harbors - Administration	0.013	7.471%	\$ 73,671		\$ 73,671	\$ 6,202	\$ 79,874
560-50-01 Enterprise Fund - Airport - Administration	0.008	4.827%	\$ 47,596		\$ 47,596	\$ 4,007	\$ 51,603
570-77-01 Enterprise Fund - Waste Management - Administration	0.000	0.272%	\$ 2,679		\$ 2,679	\$ 226	\$ 2,904
680-60-01 Internal Service Fund - Risk - Administration	0.001	0.634%	\$ 6,251		\$ 6,251	\$ 526	\$ 6,777
Total	0.17	100.000%	\$986,037	\$ -	\$986,037	\$ 72,230	\$ 1,058,267

Allocation Basis:

MIS Device Allocation

Source of Allocation:

FY20 MIS Allocation

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Networking Support							
110-10- Mayor and Assembly	0.001	0.613%	\$ 5,527		\$ 5,527		\$ 5,527
110-11-01 City Attorney	0.006	2.989%	\$ 26,942		\$ 26,942		\$ 26,942
110-12-01 City Manager	0.004	1.992%	\$ 17,961		\$ 17,961		\$ 17,961
110-03/04- Clerk	0.002	0.996%	\$ 8,981		\$ 8,981		\$ 8,981
110-08-01 Human Resources	0.003	1.686%	\$ 15,198		\$ 15,198		\$ 15,198
110-06/15- MIS	0.017	8.046%	\$ 72,536		\$ 72,536		\$ 72,536
110-17-01 Finance Administration	0.003	1.226%	\$ 11,053		\$ 11,053	\$ 968	\$ 12,021
110-17-03 Controller	0.008	3.985%	\$ 35,923		\$ 35,923	\$ 3,145	\$ 39,067
110-17-04 Treasury	0.006	2.759%	\$ 24,870		\$ 24,870	\$ 2,177	\$ 27,047
110-17-06 Purchasing	0.002	1.073%	\$ 9,671		\$ 9,671	\$ 847	\$ 10,518
110-23-01 Library	0.004	1.916%	\$ 17,270		\$ 17,270	\$ 1,512	\$ 18,782
110-16-01 CDD - Administration	0.012	6.054%	\$ 54,575		\$ 54,575	\$ 4,778	\$ 59,352
110-17-02 Finance - Assessors	0.005	2.452%	\$ 22,106		\$ 22,106	\$ 1,935	\$ 24,041
110-17-07 Finance - Sales Tax	0.003	1.456%	\$ 13,126		\$ 13,126	\$ 1,149	\$ 14,275
110-23-02 Library - City Museum	0.004	2.146%	\$ 19,343		\$ 19,343	\$ 1,693	\$ 21,036
110-24-01 Engineering - Administration	0.008	4.061%	\$ 36,613		\$ 36,613	\$ 3,205	\$ 39,819
110-41-01 P&R Parks and Landscape - Administration	0.005	2.375%	\$ 21,415		\$ 21,415	\$ 1,875	\$ 23,290
110-44-01 P&R Building Maintenance - Administration	0.005	2.529%	\$ 22,797		\$ 22,797	\$ 1,996	\$ 24,793
209-22-01 General Fund - Roaded Service Area - Police - Administration	0.001	0.460%	\$ 4,145		\$ 4,145	\$ 363	\$ 4,508
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	0.005	2.222%	\$ 20,034		\$ 20,034	\$ 1,754	\$ 21,788
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	0.004	1.762%	\$ 15,889		\$ 15,889	\$ 1,391	\$ 17,280
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	0.003	1.456%	\$ 13,126		\$ 13,126	\$ 1,149	\$ 14,275
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.006	2.912%	\$ 26,251		\$ 26,251	\$ 2,298	\$ 28,549
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.007	3.372%	\$ 30,396		\$ 30,396	\$ 2,661	\$ 33,057
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.013	6.130%	\$ 55,266		\$ 55,266	\$ 4,838	\$ 60,104
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.015	7.203%	\$ 64,937		\$ 64,937	\$ 5,685	\$ 70,622
249-46-03 General Fund - Parks and Recreation - Aquatics	0.007	3.295%	\$ 29,705		\$ 29,705	\$ 2,600	\$ 32,306
271-14-01 Special Revenue Fund - Lands - Administration	0.002	1.149%	\$ 10,362		\$ 10,362	\$ 907	\$ 11,269
514-75-01 Enterprise Fund - Water - Administration	0.007	3.448%	\$ 31,087		\$ 31,087	\$ 2,721	\$ 33,808
519-76-05 Enterprise Fund - Wastewater - Treatment	0.013	6.284%	\$ 56,647		\$ 56,647	\$ 4,959	\$ 61,606
530-51-01 Enterprise Fund - Harbors - Administration	0.014	6.667%	\$ 60,101		\$ 60,101	\$ 5,261	\$ 65,363
560-50-01 Enterprise Fund - Airport - Administration	0.008	3.831%	\$ 34,541		\$ 34,541	\$ 3,024	\$ 37,565
570-77-01 Enterprise Fund - Waste Management - Administration	0.001	0.690%	\$ 6,217		\$ 6,217	\$ 544	\$ 6,762
680-60-01 Internal Service Fund - Risk - Administration	0.002	0.766%	\$ 6,908		\$ 6,908	\$ 605	\$ 7,513
Total	0.21	100.000%	\$901,519	\$ -	\$901,519	\$ 66,039	\$ 967,559

Allocation Basis:

MIS Network Allocation

Source of Allocation:

FY20 MIS Allocation

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Application Support							
110-10- Mayor and Assembly	0.001	0.177%	\$ 1,247		\$ 1,247		\$ 1,247
110-11-01 City Attorney	0.023	4.425%	\$ 31,164		\$ 31,164		\$ 31,164
110-12-01 City Manager	0.005	0.885%	\$ 6,233		\$ 6,233		\$ 6,233
110-03/04- Clerk	0.005	0.885%	\$ 6,233		\$ 6,233		\$ 6,233
110-08-01 Human Resources	0.019	3.540%	\$ 24,931		\$ 24,931		\$ 24,931
110-06/15- MIS	0.005	0.885%	\$ 6,233		\$ 6,233		\$ 6,233
110-17-01 Finance Administration	0.009	1.770%	\$ 12,466		\$ 12,466	\$ 1,024	\$ 13,489
110-17-03 Controller	0.098	18.584%	\$130,890		\$130,890	\$ 10,749	\$ 141,638
110-17-04 Treasury	0.093	17.699%	\$124,657		\$124,657	\$ 10,237	\$ 134,894
110-17-06 Purchasing	0.023	4.425%	\$ 31,164		\$ 31,164	\$ 2,559	\$ 33,723
110-23-01 Library	0.005	0.885%	\$ 6,233		\$ 6,233	\$ 512	\$ 6,745
110-16-01 CDD - Administration	0.028	5.310%	\$ 37,397		\$ 37,397	\$ 3,071	\$ 40,468
110-17-02 Finance - Assessors	0.019	3.540%	\$ 24,931		\$ 24,931	\$ 2,047	\$ 26,979
110-17-07 Finance - Sales Tax	0.028	5.310%	\$ 37,397		\$ 37,397	\$ 3,071	\$ 40,468
110-23-02 Library - City Museum	0.005	0.885%	\$ 6,233		\$ 6,233	\$ 512	\$ 6,745
110-24-01 Engineering - Administration	0.005	0.885%	\$ 6,233		\$ 6,233	\$ 512	\$ 6,745
110-41-01 P&R Parks and Landscape - Administration	0.005	0.885%	\$ 6,233		\$ 6,233	\$ 512	\$ 6,745
110-44-01 P&R Building Maintenance - Administration	0.028	5.310%	\$ 37,397		\$ 37,397	\$ 3,071	\$ 40,468
209-22-01 General Fund - Roaded Service Area - Police - Administration	0.005	0.885%	\$ 6,233		\$ 6,233	\$ 512	\$ 6,745
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	0.019	3.540%	\$ 24,931		\$ 24,931	\$ 2,047	\$ 26,979
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	0.009	1.770%	\$ 12,466		\$ 12,466	\$ 1,024	\$ 13,489
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	0.001	0.177%	\$ 1,247		\$ 1,247	\$ 102	\$ 1,349
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.005	0.885%	\$ 6,233		\$ 6,233	\$ 512	\$ 6,745
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.002	0.354%	\$ 2,493		\$ 2,493	\$ 205	\$ 2,698
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.019	3.540%	\$ 24,931		\$ 24,931	\$ 2,047	\$ 26,979
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.008	1.593%	\$ 11,219		\$ 11,219	\$ 921	\$ 12,140
249-46-03 General Fund - Parks and Recreation - Aquatics	0.002	0.354%	\$ 2,493		\$ 2,493	\$ 205	\$ 2,698
271-14-01 Special Revenue Fund - Lands - Administration	0.002	0.354%	\$ 2,493		\$ 2,493	\$ 205	\$ 2,698
514-75-01 Enterprise Fund - Water - Administration	0.007	1.416%	\$ 9,973		\$ 9,973	\$ 819	\$ 10,791
519-76-05 Enterprise Fund - Wastewater - Treatment	0.009	1.770%	\$ 12,466		\$ 12,466	\$ 1,024	\$ 13,489
530-51-01 Enterprise Fund - Harbors - Administration	0.014	2.655%	\$ 18,699		\$ 18,699	\$ 1,536	\$ 20,234
560-50-01 Enterprise Fund - Airport - Administration	0.009	1.770%	\$ 12,466		\$ 12,466	\$ 1,024	\$ 13,489
570-77-01 Enterprise Fund - Waste Management - Administration	0.005	0.885%	\$ 6,233		\$ 6,233	\$ 512	\$ 6,745
680-60-01 Internal Service Fund - Risk - Administration	0.009	1.770%	\$ 12,466		\$ 12,466	\$ 1,024	\$ 13,489
Total	0.53	100.000%	\$704,312	\$ -	\$704,312	\$ 51,593	\$ 755,905

Allocation Basis:

MIS Application Allocation

Source of Allocation:

FY20 MIS Allocation

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Print Shop							
110-10- Mayor and Assembly	180.33	0.323%	\$ 727		\$ 727		\$ 727
110-11-01 City Attorney	484.59	0.867%	\$ 1,954		\$ 1,954		\$ 1,954
110-12-01 City Manager	1,298.27	2.323%	\$ 5,235		\$ 5,235		\$ 5,235
110-07-01 Emergency Services	311.26	0.557%	\$ 1,255		\$ 1,255		\$ 1,255
110-03/04- Clerk	3,239.93	5.796%	\$ 13,064		\$ 13,064		\$ 13,064
110-08-01 Human Resources	1,720.28	3.078%	\$ 6,936		\$ 6,936		\$ 6,936
110-17-01 Finance Administration	1,850.30	3.310%	\$ 7,461		\$ 7,461	\$ 628	\$ 8,088
110-17-03 Controller	1,129.50	2.021%	\$ 4,554		\$ 4,554	\$ 383	\$ 4,937
110-17-04 Treasury	1,982.90	3.547%	\$ 7,995		\$ 7,995	\$ 673	\$ 8,668
110-23-01 Library	987.92	1.767%	\$ 3,983		\$ 3,983	\$ 335	\$ 4,319
110-12-02 Manager Office - Teen Health Center	173.80	0.311%	\$ 701		\$ 701	\$ 59	\$ 760
110-12-05 Manager Office - Housing and Homelessness	169.41	0.303%	\$ 683		\$ 683	\$ 57	\$ 741
110-16-02 CDD - Planning	1,625.36	2.908%	\$ 6,554		\$ 6,554	\$ 551	\$ 7,105
110-17-02 Finance - Assessors	1,040.42	1.861%	\$ 4,195		\$ 4,195	\$ 353	\$ 4,548
110-17-07 Finance - Sales Tax	2,134.21	3.818%	\$ 8,605		\$ 8,605	\$ 724	\$ 9,329
110-23-02 Library - City Museum	431.56	0.772%	\$ 1,740		\$ 1,740	\$ 146	\$ 1,887
110-24-01 Engineering - Administration	341.80	0.611%	\$ 1,378		\$ 1,378	\$ 116	\$ 1,494
110-24-02 Engineering - CIP	339.02	0.607%	\$ 1,367		\$ 1,367	\$ 115	\$ 1,482
110-41-01 P&R Parks and Landscape - Administration	267.00	0.478%	\$ 1,077		\$ 1,077	\$ 91	\$ 1,167
110-42-01 Arboretum - Administration	345.96	0.619%	\$ 1,395		\$ 1,395	\$ 117	\$ 1,512
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,455.94	2.605%	\$ 5,871		\$ 5,871	\$ 494	\$ 6,364
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1,064.50	1.904%	\$ 4,292		\$ 4,292	\$ 361	\$ 4,653
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	625.38	1.119%	\$ 2,522		\$ 2,522	\$ 212	\$ 2,734
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	4.77	0.009%	\$ 19		\$ 19	\$ 2	\$ 21
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	365.86	0.655%	\$ 1,475		\$ 1,475	\$ 124	\$ 1,599
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	148.77	0.266%	\$ 600		\$ 600	\$ 50	\$ 650
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	141.00	0.252%	\$ 569		\$ 569	\$ 48	\$ 616
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1,474.65	2.638%	\$ 5,946		\$ 5,946	\$ 500	\$ 6,446
210-21-01 General Fund - Fire Service Area - Fire - Administration	597.79	1.069%	\$ 2,410		\$ 2,410	\$ 203	\$ 2,613
249-46-03 General Fund - Parks and Recreation - Aquatics	420.50	0.752%	\$ 1,696		\$ 1,696	\$ 143	\$ 1,838
249-46-13 General Fund - Parks and Recreation - Aquatics	1,442.90	2.581%	\$ 5,818		\$ 5,818	\$ 490	\$ 6,307
271-14-01 Special Revenue Fund - Lands - Administration	38.12	0.068%	\$ 154		\$ 154	\$ 13	\$ 167
401-90-01 Capital Projects Fund - School CIPs - Construction	675.42	1.208%	\$ 2,723		\$ 2,723	\$ 229	\$ 2,953
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1,121.67	2.007%	\$ 4,523		\$ 4,523	\$ 381	\$ 4,903
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	3,855.28	6.897%	\$ 15,545		\$ 15,545	\$ 1,308	\$ 16,853
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	896.72	1.604%	\$ 3,616		\$ 3,616	\$ 304	\$ 3,920
414-90-01 Capital Projects Fund - Water CIPs - Construction	596.59	1.067%	\$ 2,406		\$ 2,406	\$ 202	\$ 2,608
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	432.64	0.774%	\$ 1,744		\$ 1,744	\$ 147	\$ 1,891
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1,805.90	3.231%	\$ 7,282		\$ 7,282	\$ 613	\$ 7,894
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	2,495.90	4.465%	\$ 10,064		\$ 10,064	\$ 847	\$ 10,911
460-90-01 Capital Projects Fund - Airport CIPs - Construction	3,345.75	5.986%	\$ 13,490		\$ 13,490	\$ 1,135	\$ 14,626
514-75-01 Enterprise Fund - Water - Administration	4,995.00	8.936%	\$ 20,140		\$ 20,140	\$ 1,695	\$ 21,835
519-76-05 Enterprise Fund - Wastewater - Treatment	27.50	0.049%	\$ 111		\$ 111	\$ 9	\$ 120
530-51-01 Enterprise Fund - Harbors - Administration	212.48	0.380%	\$ 857		\$ 857	\$ 72	\$ 929
531-52-01 Enterprise Fund - Docks - Administration	95.00	0.170%	\$ 383		\$ 383	\$ 32	\$ 415

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>
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	4,876.20	8.724%	\$ 19,661		\$ 19,661	\$ 1,654	\$ 21,316
570-77-02 Enterprise Fund - Waste Management - WM Recycling	599.16	1.072%	\$ 2,416		\$ 2,416	\$ 203	\$ 2,619
602-79-01 Internal Service Fund - Fleet - Administration	217.87	0.390%	\$ 878		\$ 878	\$ 74	\$ 952
680-60-01 Internal Service Fund - Risk - Administration	1,118.75	2.001%	\$ 4,511		\$ 4,511	\$ 380	\$ 4,890
680-60-06 Internal Service Fund - Risk - Wellness	694.35	1.242%	\$ 2,800		\$ 2,800	\$ 236	\$ 3,035
Total	55,896.18	100.000%	\$225,380	\$ -	\$225,380	\$ 16,510	\$ 241,890

Allocation Basis:

Print Shop Charges

Source of Allocation:

FY19 Print Shop Charges

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	\$ 2,232	\$ 5,527	\$ 1,247	\$ 727	\$ 9,733
110-11-01 City Attorney	\$ 38,309	\$ 26,942	\$ 31,164	\$ 1,954	\$ 98,369
110-12-01 City Manager	\$ 20,539	\$ 17,961	\$ 6,233	\$ 5,235	\$ 49,968
110-07-01 Emergency Services	\$ -	\$ -	\$ -	\$ 1,255	\$ 1,255
110-03/04- Clerk	\$ 4,465	\$ 8,981	\$ 6,233	\$ 13,064	\$ 32,742
110-08-01 Human Resources	\$ 16,967	\$ 15,198	\$ 24,931	\$ 6,936	\$ 64,033
110-06/15- MIS	\$ 45,542	\$ 72,536	\$ 6,233	\$ -	\$ 124,311
110-17-01 Finance Administration	\$ 12,586	\$ 12,021	\$ 13,489	\$ 8,088	\$ 46,185
110-17-03 Controller	\$ 42,212	\$ 39,067	\$ 141,638	\$ 4,937	\$ 227,855
110-17-04 Treasury	\$ 30,400	\$ 27,047	\$ 134,894	\$ 8,668	\$ 201,009
110-17-06 Purchasing	\$ 10,650	\$ 10,518	\$ 33,723	\$ -	\$ 54,891
110-23-01 Library	\$ 10,650	\$ 18,782	\$ 6,745	\$ 4,319	\$ 40,495
110-12-02 Manager Office - Teen Health Center	\$ -	\$ -	\$ -	\$ 760	\$ 760
110-12-05 Manager Office - Housing and Homelessness	\$ -	\$ -	\$ -	\$ 741	\$ 741
110-16-01 CDD - Administration	\$ 73,581	\$ 59,352	\$ 40,468	\$ -	\$ 173,401
110-16-02 CDD - Planning	\$ -	\$ -	\$ -	\$ 7,105	\$ 7,105
110-17-02 Finance - Assessors	\$ 28,077	\$ 24,041	\$ 26,979	\$ 4,548	\$ 83,645
110-17-07 Finance - Sales Tax	\$ 15,491	\$ 14,275	\$ 40,468	\$ 9,329	\$ 79,563
110-23-02 Library - City Museum	\$ 21,300	\$ 21,036	\$ 6,745	\$ 1,887	\$ 50,967
110-24-01 Engineering - Administration	\$ 48,408	\$ 39,819	\$ 6,745	\$ 1,494	\$ 96,466
110-24-02 Engineering - CIP	\$ -	\$ -	\$ -	\$ 1,482	\$ 1,482
110-41-01 P&R Parks and Landscape - Administration	\$ 24,204	\$ 23,290	\$ 6,745	\$ 1,167	\$ 55,406
110-42-01 Arboretum - Administration	\$ -	\$ -	\$ -	\$ 1,512	\$ 1,512
110-44-01 P&R Building Maintenance - Administration	\$ 26,140	\$ 24,793	\$ 40,468	\$ -	\$ 91,401
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ -	\$ 4,508	\$ 6,745	\$ 6,364	\$ 17,617
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ 25,172	\$ 21,788	\$ 26,979	\$ 4,653	\$ 78,592
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	\$ -	\$ -	\$ -	\$ 2,734	\$ 2,734
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	\$ -	\$ -	\$ -	\$ 21	\$ 21
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	\$ -	\$ -	\$ -	\$ 1,599	\$ 1,599
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	\$ -	\$ -	\$ -	\$ 650	\$ 650
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	\$ 19,363	\$ 17,280	\$ 13,489	\$ -	\$ 50,132
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ 12,586	\$ 14,275	\$ 1,349	\$ -	\$ 28,210
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ 30,981	\$ 28,549	\$ 6,745	\$ -	\$ 66,275
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ -	\$ -	\$ -	\$ 616	\$ 616
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ 36,790	\$ 33,057	\$ 2,698	\$ 6,446	\$ 78,991

ALLOCATION SUMMARY

110-06/15- MIS

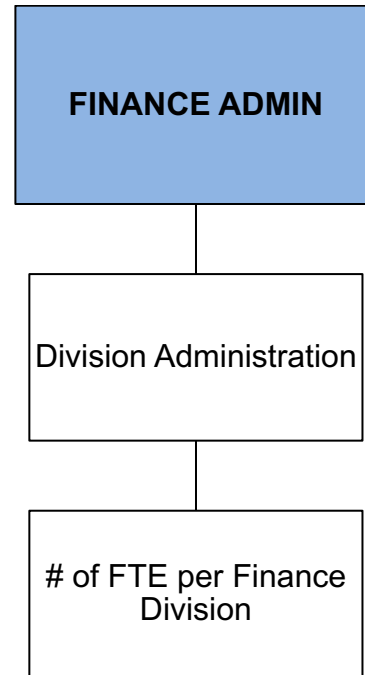
	<u>Device Support</u>	<u>Networking Support</u>	<u>Application Support</u>	<u>Print Shop</u>	<u>Total</u>
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 65,835	\$ 60,104	\$ 26,979	\$ 2,613	\$ 155,531
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 104,562	\$ 70,622	\$ 12,140	\$ -	\$ 187,324
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 32,918	\$ 32,306	\$ 2,698	\$ 1,838	\$ 69,759
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ -	\$ -	\$ -	\$ 6,307	\$ 6,307
271-14-01 Special Revenue Fund - Lands - Administration	\$ 11,618	\$ 11,269	\$ 2,698	\$ 167	\$ 25,752
401-90-01 Capital Projects Fund - School CIPs - Construction	\$ -	\$ -	\$ -	\$ 2,953	\$ 2,953
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ -	\$ -	\$ -	\$ 4,903	\$ 4,903
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ -	\$ -	\$ -	\$ 16,853	\$ 16,853
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ -	\$ -	\$ -	\$ 3,920	\$ 3,920
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ -	\$ -	\$ -	\$ 2,608	\$ 2,608
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	\$ -	\$ -	\$ -	\$ 1,891	\$ 1,891
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ -	\$ -	\$ -	\$ 7,894	\$ 7,894
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ -	\$ -	\$ -	\$ 10,911	\$ 10,911
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ -	\$ -	\$ -	\$ 14,626	\$ 14,626
514-75-01 Enterprise Fund - Water - Administration	\$ 31,949	\$ 33,808	\$ 10,791	\$ 21,835	\$ 98,384
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 73,581	\$ 61,606	\$ 13,489	\$ 120	\$ 148,796
530-51-01 Enterprise Fund - Harbors - Administration	\$ 79,874	\$ 65,363	\$ 20,234	\$ 929	\$ 166,399
531-52-01 Enterprise Fund - Docks - Administration	\$ -	\$ -	\$ -	\$ 415	\$ 415
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ -	\$ -	\$ -	\$ 21,316	\$ 21,316
560-50-01 Enterprise Fund - Airport - Administration	\$ 51,603	\$ 37,565	\$ 13,489	\$ -	\$ 102,657
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 2,904	\$ 6,762	\$ 6,745	\$ -	\$ 16,411
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ -	\$ -	\$ -	\$ 2,619	\$ 2,619
602-79-01 Internal Service Fund - Fleet - Administration	\$ -	\$ -	\$ -	\$ 952	\$ 952
680-60-01 Internal Service Fund - Risk - Administration	\$ 6,777	\$ 7,513	\$ 13,489	\$ 4,890	\$ 32,670
680-60-06 Internal Service Fund - Risk - Wellness	\$ -	\$ -	\$ -	\$ 3,035	\$ 3,035
Total	\$ 1,058,267	\$ 967,559	\$ 755,905	\$241,890	\$3,023,620

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.

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**110-17-01 Finance Administration**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 310,400		\$ 310,400
Capital and Transfers	\$ (500)		
Total Deductions	<u>\$ (500)</u>		\$ (500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 40,243	\$ 16,027	\$ 56,269
110-11-01 City Attorney	\$ 22,398	\$ 2,574	\$ 24,971
110-12-01 City Manager	\$ 27,424	\$ 5,261	\$ 32,685
110-03/04- Clerk	\$ 19,323	\$ 10,572	\$ 29,895
110-08-01 Human Resources	\$ 1,620	\$ 238	\$ 1,858
110-06/15- MIS	\$ 42,588	\$ 3,596	\$ 46,185
110-17-03 Controller		\$ 9,020	\$ 9,020
110-17-04 Treasury		\$ 2,205	\$ 2,205
110-17-06 Purchasing		\$ 4,747	\$ 4,747
110-23-01 Library		\$ 7,661	\$ 7,661
Total Incoming Costs	<u>\$ 153,595</u>	<u>\$ 61,903</u>	<u>\$ 215,498</u>
Revenue	\$ (25,000)		
Reimbursable Expense	\$ 271,300		
Total Cost Adjustments	<u>\$ 246,300</u>		\$ 246,300
Total Costs to be Allocated	<u>\$ 709,795</u>	<u>\$ 61,903</u>	<u>\$ 771,698</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-01 Finance Administration

Expense Type	\$	General Admin	Division Administration
Personnel			
Salaries and Wages	\$ 199,200	\$ -	\$ 199,200
Benefits	\$ 95,300	\$ -	\$ 95,300
Subtotal Personnel Cost	\$ 294,500	\$ -	\$ 294,500
Operating Services & Supplies			
General Supplies	\$ 1,300	\$ -	\$ 1,300
Insurance	\$ 1,200	\$ -	\$ 1,200
Miscellaneous Expense	\$ 800	\$ -	\$ 800
Professional	\$ 110,000	\$ -	\$ 110,000
Public Utility Services	\$ 4,100	\$ -	\$ 4,100
Reimbursable Expenses	\$ (271,300)	\$ -	\$ (271,300)
Repairs and Maintenance	\$ 600	\$ -	\$ 600
Travel and Training	\$ 5,500	\$ -	\$ 5,500
Postage	\$ 100	\$ -	\$ 100
Printing	\$ 3,100	\$ -	\$ 3,100
Rentals and Leases	\$ 160,000	\$ -	\$ 160,000
Capital Outlay	\$ 500	\$ -	\$ 500
Subtotal Operating Cost	\$ 15,900	\$ -	\$ 15,900
DEPARTMENTAL EXPENDITURES	\$ 310,400	\$ -	\$ 310,400
Disallowed Costs			
Capital and Transfers	\$ (500)	\$ -	\$ (500)
Subtotal Disallowed Costs	\$ (500)	\$ -	\$ (500)
Cost Adjustments			
Revenue	\$ (25,000)		\$ (25,000)
Reimbursable Expense	\$ 271,300		\$ 271,300
Subtotal Cost Adjustments	\$ 246,300	\$ -	\$ 246,300
FUNCTIONAL COST	\$ 556,200	\$ -	\$ 556,200
First Allocation			
Incoming - All Others	\$ 153,595	\$ -	\$ 153,595
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 709,795	\$ -	\$ 709,795
Second Allocation			
Incoming - All Others	\$ 61,903	\$ -	\$ 61,903
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 61,903	\$ -	\$ 61,903
TOTAL ALLOCATED	\$ 771,698	\$ -	\$ 771,698

110-17-01 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							
110-17-03 Controller	13.00	30.233%	\$214,589		\$214,589	\$ 18,715	\$233,304
110-17-04 Treasury	13.00	30.233%	\$214,589		\$214,589	\$ 18,715	\$233,304
110-17-06 Purchasing	5.00	11.628%	\$ 82,534		\$ 82,534	\$ 7,198	\$ 89,732
110-17-02 Finance - Assessors	7.00	16.279%	\$115,548		\$115,548	\$ 10,077	\$125,625
110-17-07 Finance - Sales Tax	5.00	11.628%	\$ 82,534		\$ 82,534	\$ 7,198	\$ 89,732
Total	43.00	100.000%	\$709,795	\$ -	\$709,795	\$ 61,903	\$771,698

Allocation Basis: # of FTE per Finance Division

Source of Allocation: FY 20 Revised FTE Comparison

ALLOCATION SUMMARY**110-17-01 Finance Administration**

	<u>Division Administration</u>	<u>Total</u>
110-17-03 Controller	\$ 233,304	\$ 233,304
110-17-04 Treasury	\$ 233,304	\$ 233,304
110-17-06 Purchasing	\$ 89,732	\$ 89,732
110-17-02 Finance - Assessors	\$ 125,625	\$ 125,625
110-17-07 Finance - Sales Tax	\$ 89,732	\$ 89,732
Total	\$ 771,698	\$ 771,698

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 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 departments⁸.
- **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.

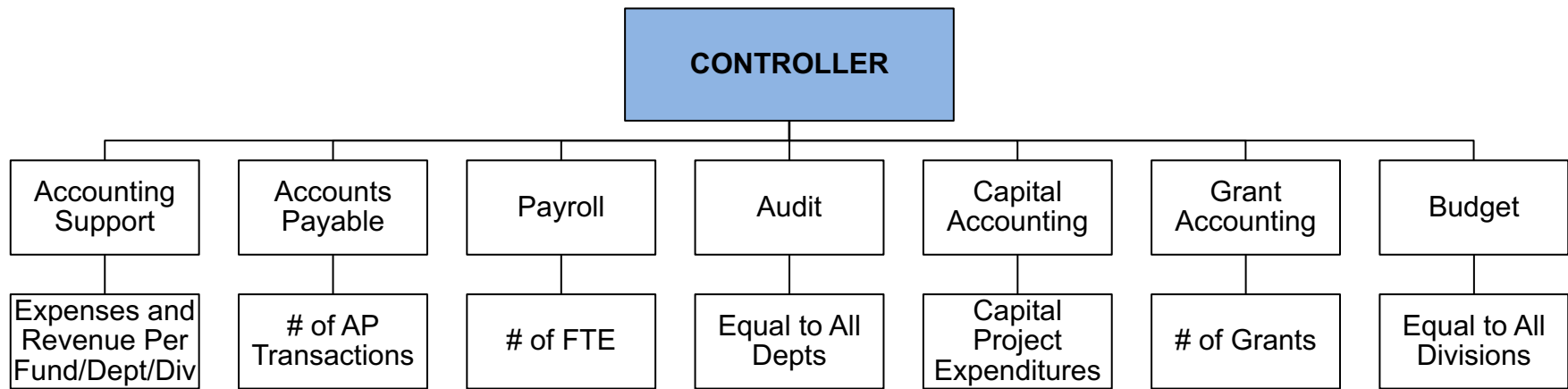
⁶ In order to provide an accurate reflection of Controller support, revenues and expenditures were weighted for the following receivers: School (5%), Sales Tax (5%), Wastewater (5%), Workers Comp (10%), Property (10%), Special Policy (10%), and Health (10%).

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

⁸ In order to provide an accurate reflection of Controller support, School and Hospital departments were weighted at 50%.

- **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 each division within the City.

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.



COSTS TO BE ALLOCATED**110-17-03 Controller**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$1,060,200		\$1,060,200
Capital and Transfers	<u>\$ (1,500)</u>		
Total Deductions	\$ (1,500)		\$ (1,500)
Incoming Costs			
110-12-01 City Manager	\$ 12,283	\$ 1,903	\$ 14,187
110-03/04- Clerk	\$ 3,233	\$ 1,195	\$ 4,428
110-08-01 Human Resources	\$ 10,528	\$ 1,549	\$ 12,077
110-06/15- MIS	\$ 210,301	\$ 17,554	\$ 227,855
110-17-01 Finance Administration	\$ 214,589	\$ 18,715	\$ 233,304
110-17-03 Controller		\$ 14,629	\$ 14,629
110-17-04 Treasury		\$ 19,577	\$ 19,577
Total Incoming Costs	<u>\$ 450,935</u>	<u>\$ 75,122</u>	<u>\$ 526,057</u>
Reimbursable Expense	<u>\$ 529,900</u>		
Total Cost Adjustments	\$ 529,900		\$ 529,900
Total Costs to be Allocated	<u>\$2,039,535</u>	<u>\$ 75,122</u>	<u>\$2,114,657</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-03 Controller

Expense Type	\$	General Admin	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Personnel									
Salaries and Wages	\$ 1,019,300	\$ -	\$ 356,755	\$ 132,509	\$ 224,246	\$ 50,965	\$ 101,930	\$ 50,965	\$ 101,930
Benefits	\$ 525,600	\$ -	\$ 183,960	\$ 68,328	\$ 115,632	\$ 26,280	\$ 52,560	\$ 26,280	\$ 52,560
Subtotal Personnel Cost	\$ 1,544,900	\$ -	\$ 540,715	\$ 200,837	\$ 339,878	\$ 77,245	\$ 154,490	\$ 77,245	\$ 154,490
Operating Services & Supplies									
General Supplies	\$ 3,800	\$ -	\$ 1,330	\$ 494	\$ 836	\$ 190	\$ 380	\$ 190	\$ 380
Insurance	\$ 6,100	\$ -	\$ 2,135	\$ 793	\$ 1,342	\$ 305	\$ 610	\$ 305	\$ 610
Miscellaneous Expense	\$ 100	\$ -	\$ 35	\$ 13	\$ 22	\$ 5	\$ 10	\$ 5	\$ 10
Other Expenses	\$ 700	\$ -	\$ 245	\$ 91	\$ 154	\$ 35	\$ 70	\$ 35	\$ 70
Professional	\$ 3,500	\$ -	\$ 1,225	\$ 455	\$ 770	\$ 175	\$ 350	\$ 175	\$ 350
Public Utility Services	\$ 7,000	\$ -	\$ 2,450	\$ 910	\$ 1,540	\$ 350	\$ 700	\$ 350	\$ 700
Reimbursable Expenses	\$ (529,900)	\$ -	\$ (185,465)	\$ (68,887)	\$ (116,578)	\$ (26,495)	\$ (52,990)	\$ (26,495)	\$ (52,990)
Repairs and Maintenance	\$ 500	\$ -	\$ 175	\$ 65	\$ 110	\$ 25	\$ 50	\$ 25	\$ 50
Travel and Training	\$ 10,900	\$ -	\$ 3,815	\$ 1,417	\$ 2,398	\$ 545	\$ 1,090	\$ 545	\$ 1,090
Postage	\$ 3,500	\$ -	\$ 1,225	\$ 455	\$ 770	\$ 175	\$ 350	\$ 175	\$ 350
Printing	\$ 1,500	\$ -	\$ 525	\$ 195	\$ 330	\$ 75	\$ 150	\$ 75	\$ 150
Rentals and Leases	\$ 6,100	\$ -	\$ 2,135	\$ 793	\$ 1,342	\$ 305	\$ 610	\$ 305	\$ 610
Capital Outlay	\$ 1,500	\$ -	\$ 525	\$ 195	\$ 330	\$ 75	\$ 150	\$ 75	\$ 150
Subtotal Operating Cost	\$ (484,700)	\$ -	\$ (169,645)	\$ (63,011)	\$ (106,634)	\$ (24,235)	\$ (48,470)	\$ (24,235)	\$ (48,470)
DEPARTMENTAL EXPENDITURES	\$ 1,060,200	\$ -	\$ 371,070	\$ 137,826	\$ 233,244	\$ 53,010	\$ 106,020	\$ 53,010	\$ 106,020
Disallowed Costs									
Capital and Transfers	\$ (1,500)	\$ -	\$ (525)	\$ (195)	\$ (330)	\$ (75)	\$ (150)	\$ (75)	\$ (150)
Subtotal Disallowed Costs	\$ (1,500)	\$ -	\$ (525)	\$ (195)	\$ (330)	\$ (75)	\$ (150)	\$ (75)	\$ (150)
Cost Adjustments									
Reimbursable Expense	\$ 529,900	\$ -	\$ 185,465	\$ 68,887	\$ 116,578	\$ 26,495	\$ 52,990	\$ 26,495	\$ 52,990
Subtotal Cost Adjustments	\$ 529,900	\$ -	\$ 185,465	\$ 68,887	\$ 116,578	\$ 26,495	\$ 52,990	\$ 26,495	\$ 52,990
FUNCTIONAL COST	\$ 1,588,600	\$ -	\$ 556,010	\$ 206,518	\$ 349,492	\$ 79,430	\$ 158,860	\$ 79,430	\$ 158,860
First Allocation									
Incoming - All Others	\$ 450,935	\$ -	\$ 157,827	\$ 58,622	\$ 99,206	\$ 22,547	\$ 45,094	\$ 22,547	\$ 45,094
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,039,535	\$ -	\$ 713,837	\$ 265,140	\$ 448,698	\$ 101,977	\$ 203,954	\$ 101,977	\$ 203,954
Second Allocation									
Incoming - All Others	\$ 75,122	\$ -	\$ 26,293	\$ 9,766	\$ 16,527	\$ 3,756	\$ 7,512	\$ 3,756	\$ 7,512
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 75,122	\$ -	\$ 26,293	\$ 9,766	\$ 16,527	\$ 3,756	\$ 7,512	\$ 3,756	\$ 7,512
TOTAL ALLOCATED	\$ 2,114,657	\$ -	\$ 740,130	\$ 274,905	\$ 465,224	\$ 105,733	\$ 211,466	\$ 105,733	\$ 211,466

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting Support							
110-10- Mayor and Assembly	6,433,900.00	2.504%	\$ 17,872		\$ 17,872		\$ 17,872
110-11-01 City Attorney	1,262,800.00	0.491%	\$ 3,508		\$ 3,508		\$ 3,508
110-12-01 City Manager	1,046,000.00	0.407%	\$ 2,905		\$ 2,905		\$ 2,905
110-07-01 Emergency Services	2,147,200.00	0.836%	\$ 5,964		\$ 5,964		\$ 5,964
110-03/04- Clerk	248,100.00	0.097%	\$ 689		\$ 689		\$ 689
110-08-01 Human Resources	452,600.00	0.176%	\$ 1,257		\$ 1,257		\$ 1,257
110-06/15- MIS	2,144,500.00	0.834%	\$ 5,957		\$ 5,957		\$ 5,957
110-17-01 Finance Administration	334,900.00	0.130%	\$ 930		\$ 930		\$ 930
110-17-03 Controller	1,058,700.00	0.412%	\$ 2,941		\$ 2,941		\$ 2,941
110-17-04 Treasury	1,043,700.00	0.406%	\$ 2,899		\$ 2,899	\$ 113	\$ 3,013
110-17-06 Purchasing	351,000.00	0.137%	\$ 975		\$ 975	\$ 38	\$ 1,013
110-23-01 Library	3,245,500.00	1.263%	\$ 9,015		\$ 9,015	\$ 353	\$ 9,368
110-11-01 Law - GHS Contract	30,000.00	0.012%	\$ 83		\$ 83	\$ 3	\$ 87
110-11-01 Law - Prison Care Contract	450,000.00	0.175%	\$ 1,250		\$ 1,250	\$ 49	\$ 1,299
110-12-02 Manager Office - Teen Health Center	267,900.00	0.104%	\$ 744		\$ 744	\$ 29	\$ 773
110-12-05 Manager Office - Housing and Homelessness	501,000.00	0.195%	\$ 1,392		\$ 1,392	\$ 54	\$ 1,446
110-16-01 CDD - Administration	1,167,600.00	0.454%	\$ 3,243		\$ 3,243	\$ 127	\$ 3,370
110-16-02 CDD - Planning	1,687,500.00	0.657%	\$ 4,687		\$ 4,687	\$ 183	\$ 4,871
110-16-03 CDD - Building	855,000.00	0.333%	\$ 2,375		\$ 2,375	\$ 93	\$ 2,468
110-17-02 Finance - Assessors	776,000.00	0.302%	\$ 2,156		\$ 2,156	\$ 84	\$ 2,240
110-17-07 Finance - Sales Tax	700.00	0.000%	\$ 2		\$ 2	\$ 0	\$ 2
110-21-01 Fire - Emergency Services	7,604,900.00	2.959%	\$ 21,124		\$ 21,124	\$ 827	\$ 21,951
110-23-02 Library - City Museum	594,400.00	0.231%	\$ 1,651		\$ 1,651	\$ 65	\$ 1,716
110-24-01 Engineering - Administration	282,500.00	0.110%	\$ 785		\$ 785	\$ 31	\$ 815
110-24-02 Engineering - CIP	500.00	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
110-41-01 P&R Parks and Landscape - Administration	2,102,900.00	0.818%	\$ 5,841		\$ 5,841	\$ 229	\$ 6,070
110-42-01 Arboretum - Administration	213,200.00	0.083%	\$ 592		\$ 592	\$ 23	\$ 615
110-47-01 Centennial Hall - Convention Center - Administration	534,400.00	0.208%	\$ 1,484		\$ 1,484	\$ 58	\$ 1,543
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Imprv	4,800.00	0.002%	\$ 13		\$ 13	\$ 1	\$ 14
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.001%	\$ 7		\$ 7	\$ 0	\$ 8
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	3,000.00	0.001%	\$ 8		\$ 8	\$ 0	\$ 9
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	35,500.00	0.014%	\$ 99		\$ 99	\$ 4	\$ 102
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	8,000.00	0.003%	\$ 22		\$ 22	\$ 1	\$ 23
120-02-01 School District - Component Unit - School District - Administration	5,730,755.00	2.230%	\$ 15,918		\$ 15,918	\$ 623	\$ 16,541
120-02-02 School District - Component Unit - School District - Administration	1,536,545.00	0.598%	\$ 4,268		\$ 4,268	\$ 167	\$ 4,435
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	12,405,500.00	4.827%	\$ 34,459		\$ 34,459	\$ 1,349	\$ 35,808
209-22-01 General Fund - Roaded Service Area - Police - Administration	2,765,500.00	1.076%	\$ 7,682		\$ 7,682	\$ 301	\$ 7,982
209-22-02 General Fund - Roaded Service Area - Police - General Operations	8,286,900.00	3.225%	\$ 23,019		\$ 23,019	\$ 901	\$ 23,920
209-22-05 General Fund - Roaded Service Area - Police - Communications	1,121,000.00	0.436%	\$ 3,114		\$ 3,114	\$ 122	\$ 3,236
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1,019,100.00	0.397%	\$ 2,831		\$ 2,831	\$ 111	\$ 2,942
209-22-08 General Fund - Roaded Service Area - Police - Community Services	110,500.00	0.043%	\$ 307		\$ 307	\$ 12	\$ 319
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	986,900.00	0.384%	\$ 2,741		\$ 2,741	\$ 107	\$ 2,849

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-10 General Fund - Roaded Service Area - Police - Fleet	442,400.00	0.172%	\$ 1,229		\$ 1,229	\$ 48	\$ 1,277
209-22-11 General Fund - Roaded Service Area - Police - Electronics	120,900.00	0.047%	\$ 336		\$ 336	\$ 13	\$ 349
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	115,200.00	0.045%	\$ 320		\$ 320	\$ 13	\$ 333
209-22-14 General Fund - Roaded Service Area - Police - Grants	664,000.00	0.258%	\$ 1,844		\$ 1,844	\$ 72	\$ 1,917
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	1,560,800.00	0.607%	\$ 4,335		\$ 4,335	\$ 170	\$ 4,505
209-22-17 General Fund - Roaded Service Area - Police - Services	1,429,700.00	0.556%	\$ 3,971		\$ 3,971	\$ 155	\$ 4,127
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	324,000.00	0.126%	\$ 900		\$ 900	\$ 35	\$ 935
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	509,000.00	0.198%	\$ 1,414		\$ 1,414	\$ 55	\$ 1,469
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	148,300.00	0.058%	\$ 412		\$ 412	\$ 16	\$ 428
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	217,700.00	0.085%	\$ 605		\$ 605	\$ 24	\$ 628
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	798,100.00	0.311%	\$ 2,217		\$ 2,217	\$ 87	\$ 2,304
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	1,205,200.00	0.469%	\$ 3,348		\$ 3,348	\$ 131	\$ 3,479
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	12,000.00	0.005%	\$ 33		\$ 33	\$ 1	\$ 35
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	332,500.00	0.129%	\$ 924		\$ 924	\$ 36	\$ 960
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	3,415,600.00	1.329%	\$ 9,488		\$ 9,488	\$ 371	\$ 9,859
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	3,698,100.00	1.439%	\$ 10,272		\$ 10,272	\$ 402	\$ 10,674
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	1,536,600.00	0.598%	\$ 4,268		\$ 4,268	\$ 167	\$ 4,435
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	103,700.00	0.040%	\$ 288		\$ 288	\$ 11	\$ 299
209-72-01 General Fund - Roaded Service Area - Streets - Administration	5,569,600.00	2.167%	\$ 15,471		\$ 15,471	\$ 605	\$ 16,076
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	98,400.00	0.038%	\$ 273		\$ 273	\$ 11	\$ 284
210-01-01 General Fund - Fire Service Area - Fire - Administration	5,963,800.00	2.321%	\$ 16,566		\$ 16,566	\$ 648	\$ 17,214
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	212,500.00	0.083%	\$ 590		\$ 590	\$ 23	\$ 613
210-21-70 General Fund - Fire Service Area - Fire - CARES program	790,200.00	0.307%	\$ 2,195		\$ 2,195	\$ 86	\$ 2,281
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,552,325.00	0.993%	\$ 7,090		\$ 7,090	\$ 277	\$ 7,367
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,550,000.00	0.603%	\$ 4,305		\$ 4,305	\$ 169	\$ 4,474
218-01-01 Special Revenue Fund - Library Contributions - Administration	46,700.00	0.018%	\$ 130		\$ 130	\$ 5	\$ 135
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,825,000.00	1.099%	\$ 7,847		\$ 7,847	\$ 307	\$ 8,154
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	6,100,000.00	2.374%	\$ 16,944		\$ 16,944	\$ 663	\$ 17,607
232-52-01 Special Revenue Fund - Port Development Fee - Administration	3,700,000.00	1.440%	\$ 10,278		\$ 10,278	\$ 402	\$ 10,680
233-01-01 Special Revenue Fund - State MPF - Non-operational	5,400,000.00	2.101%	\$ 15,000		\$ 15,000	\$ 587	\$ 15,587
235-28-01 Special Revenue Fund - Eaglecrest - Administration	2,878,100.00	1.120%	\$ 7,995		\$ 7,995	\$ 313	\$ 8,307
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	193,100.00	0.075%	\$ 536		\$ 536	\$ 21	\$ 557
235-28-03 Special Revenue Fund - Eaglecrest - Lift	150,000.00	0.058%	\$ 417		\$ 417	\$ 16	\$ 433
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	415,300.00	0.162%	\$ 1,154		\$ 1,154	\$ 45	\$ 1,199
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	217,800.00	0.085%	\$ 605		\$ 605	\$ 24	\$ 629
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	187,400.00	0.073%	\$ 521		\$ 521	\$ 20	\$ 541
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	123,600.00	0.048%	\$ 343		\$ 343	\$ 13	\$ 357
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	111,800.00	0.044%	\$ 311		\$ 311	\$ 12	\$ 323
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	142,900.00	0.056%	\$ 397		\$ 397	\$ 16	\$ 412
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	90,000.00	0.035%	\$ 250		\$ 250	\$ 10	\$ 260
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	55,000.00	0.021%	\$ 153		\$ 153	\$ 6	\$ 159
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	90,700.00	0.035%	\$ 252		\$ 252	\$ 10	\$ 262
249-01-01 General Fund - Parks and Recreation - Aquatics	1,209,800.00	0.471%	\$ 3,360		\$ 3,360	\$ 132	\$ 3,492
249-46-03 General Fund - Parks and Recreation - Aquatics	1,939,900.00	0.755%	\$ 5,388		\$ 5,388	\$ 211	\$ 5,599
270-48-01 Special Revenue Fund - Downtown Parking - Administration	876,500.00	0.341%	\$ 2,435		\$ 2,435	\$ 95	\$ 2,530

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
271-14-01 Special Revenue Fund - Lands - Administration	1,272,100.00	0.495%	\$ 3,534		\$ 3,534	\$ 138	\$ 3,672
271-14-02 Special Revenue Fund - Lands - Quarries	575,000.00	0.224%	\$ 1,597		\$ 1,597	\$ 63	\$ 1,660
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	80,000.00	0.031%	\$ 222		\$ 222	\$ 9	\$ 231
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.037%	\$ 267		\$ 267	\$ 10	\$ 277
330-01-01 Debt Service Fund - Debt Service - General Debt Service	13,042,100.00	5.075%	\$ 36,227		\$ 36,227	\$ 1,418	\$ 37,645
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	167,900.00	0.065%	\$ 466		\$ 466	\$ 18	\$ 485
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	15,500.00	0.006%	\$ 43		\$ 43	\$ 2	\$ 45
401-90-01 Capital Projects Fund - School CIPs - Construction	1,000,000.00	0.389%	\$ 2,778		\$ 2,778	\$ 109	\$ 2,886
402-90-01 Capital Projects Fund - Roads CIPs - Construction	8,900,000.00	3.463%	\$ 24,722		\$ 24,722	\$ 968	\$ 25,689
403-90-01 Capital Projects Fund - Fire CIPs - Construction	250,000.00	0.097%	\$ 694		\$ 694	\$ 27	\$ 722
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	3,192,000.00	1.242%	\$ 8,866		\$ 8,866	\$ 347	\$ 9,213
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	3,870,000.00	1.506%	\$ 10,750		\$ 10,750	\$ 421	\$ 11,170
414-90-01 Capital Projects Fund - Water CIPs - Construction	5,050,000.00	1.965%	\$ 14,027		\$ 14,027	\$ 549	\$ 14,576
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	5,825,000.00	2.267%	\$ 16,180		\$ 16,180	\$ 633	\$ 16,813
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	140,000.00	0.054%	\$ 389		\$ 389	\$ 15	\$ 404
431-90-01 Capital Projects Fund - Docks CIPs - Construction	5,131,100.00	1.997%	\$ 14,253		\$ 14,253	\$ 558	\$ 14,811
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	4,000,000.00	1.557%	\$ 11,111		\$ 11,111	\$ 435	\$ 11,546
514-75-01 Enterprise Fund - Water - Administration	8,690,500.00	3.382%	\$ 24,140		\$ 24,140	\$ 945	\$ 25,085
519-01-01 Enterprise Fund - Wastewater - Non-operational	650,900.00	0.253%	\$ 1,808		\$ 1,808	\$ 71	\$ 1,879
519-76-04 Enterprise Fund - Wastewater - Collections	2,336,500.00	0.909%	\$ 6,490		\$ 6,490	\$ 254	\$ 6,744
519-76-05 Enterprise Fund - Wastewater - Treatment	6,853,500.00	2.667%	\$ 19,037		\$ 19,037	\$ 745	\$ 19,782
530-51-01 Enterprise Fund - Harbors - Administration	7,317,900.00	2.848%	\$ 20,327		\$ 20,327	\$ 796	\$ 21,123
531-52-01 Enterprise Fund - Docks - Administration	3,571,600.00	1.390%	\$ 9,921		\$ 9,921	\$ 388	\$ 10,309
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	60,400.00	0.024%	\$ 168		\$ 168	\$ 7	\$ 174
538-24-03 Enterprise Fund - WW Extension - Administration	194,500.00	0.076%	\$ 540		\$ 540	\$ 21	\$ 561
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	208,500.00	0.081%	\$ 579		\$ 579	\$ 23	\$ 602
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,980,125.00	3.884%	\$ 27,722		\$ 27,722	\$ 1,085	\$ 28,807
560-50-01 Enterprise Fund - Airport - Administration	2,266,800.00	0.882%	\$ 6,297		\$ 6,297	\$ 246	\$ 6,543
560-50-02 Enterprise Fund - Airport - Terminal General Operations	3,589,100.00	1.397%	\$ 9,970		\$ 9,970	\$ 390	\$ 10,360
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	7,772,600.00	3.025%	\$ 21,590		\$ 21,590	\$ 845	\$ 22,435
560-50-04 Enterprise Fund - Airport - ARFF	1,050,300.00	0.409%	\$ 2,917		\$ 2,917	\$ 114	\$ 3,032
560-50-05 Enterprise Fund - Airport - Airport Security	936,400.00	0.364%	\$ 2,601		\$ 2,601	\$ 102	\$ 2,703
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.011%	\$ 76		\$ 76	\$ 3	\$ 79
570-77-01 Enterprise Fund - Waste Management - Administration	1,415,400.00	0.551%	\$ 3,932		\$ 3,932	\$ 154	\$ 4,085
570-77-02 Enterprise Fund - Waste Management - WM Recycling	541,600.00	0.211%	\$ 1,504		\$ 1,504	\$ 59	\$ 1,563
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	577,900.00	0.225%	\$ 1,605		\$ 1,605	\$ 63	\$ 1,668
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	250,000.00	0.097%	\$ 694		\$ 694	\$ 27	\$ 722
602-79-01 Internal Service Fund - Fleet - Administration	2,495,700.00	0.971%	\$ 6,932		\$ 6,932	\$ 271	\$ 7,204
602-79-02 Internal Service Fund - Fleet - Replacement Program	2,808,600.00	1.093%	\$ 7,802		\$ 7,802	\$ 305	\$ 8,107
602-79-04 Internal Service Fund - Fleet - Fuel Program	1,871,000.00	0.728%	\$ 5,197		\$ 5,197	\$ 203	\$ 5,401
640-44-01 Internal Service Fund - Building Maintenance - Administration	25,200.00	0.010%	\$ 70		\$ 70	\$ 3	\$ 73
680-60-01 Internal Service Fund - Risk - Administration	669,200.00	0.260%	\$ 1,859		\$ 1,859	\$ 73	\$ 1,932
680-60-02 Internal Service Fund - Risk - Safety	10,000.00	0.004%	\$ 28		\$ 28	\$ 1	\$ 29
680-60-02 Internal Service Fund - Risk - Workers Comp	368,000.00	0.143%	\$ 1,022		\$ 1,022	\$ 40	\$ 1,062
680-60-03 Internal Service Fund - Risk - Auto	160,000.00	0.062%	\$ 444		\$ 444	\$ 17	\$ 462

110-17-03 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>
680-60-03 Internal Service Fund - Risk - General Liability	1,240,000.00	0.483%	\$ 3,444		\$ 3,444	\$ 135	\$ 3,579
680-60-04 Internal Service Fund - Risk - EE Practice	285,000.00	0.111%	\$ 792		\$ 792	\$ 31	\$ 823
680-60-04 Internal Service Fund - Risk - Property	154,000.00	0.060%	\$ 428		\$ 428	\$ 17	\$ 445
680-60-05 Internal Service Fund - Risk - Special Policy	103,460.00	0.040%	\$ 287		\$ 287	\$ 11	\$ 299
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	90,000.00	0.035%	\$ 250		\$ 250	\$ 10	\$ 260
680-60-06 Internal Service Fund - Risk - Health	3,701,250.00	1.440%	\$ 10,281		\$ 10,281	\$ 402	\$ 10,683
680-60-06 Internal Service Fund - Risk - Life	430,000.00	0.167%	\$ 1,194		\$ 1,194	\$ 47	\$ 1,241
680-60-06 Internal Service Fund - Risk - Wellness	363,600.00	0.141%	\$ 1,010		\$ 1,010	\$ 40	\$ 1,050
680-60-07 Internal Service Fund - Risk - UI BRH	150,000.00	0.058%	\$ 417		\$ 417	\$ 16	\$ 433
680-60-07 Internal Service Fund - Risk - UI CBJ	165,000.00	0.064%	\$ 458		\$ 458	\$ 18	\$ 476
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	20,000.00	0.008%	\$ 56		\$ 56	\$ 2	\$ 58
Total	256,986,760.00	100.000%	\$713,837	\$ -	\$713,837	\$ 26,293	\$740,130

Allocation Basis:

Expenses and Revenue (School, Sales Tax, Wastewater, Hospital, weighted at 5%, Workers Comp, Property, Special Policy, Heath weighted at 10%)

Source of Allocation:

FY20 Budget Line Detail

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-10- Mayor and Assembly	291.00	0.797%	\$ 2,114		\$ 2,114		\$ 2,114
110-11-01 City Attorney	258.00	0.707%	\$ 1,875		\$ 1,875		\$ 1,875
110-12-01 City Manager	245.00	0.671%	\$ 1,780		\$ 1,780		\$ 1,780
110-07-01 Emergency Services	159.00	0.436%	\$ 1,155		\$ 1,155		\$ 1,155
110-03/04- Clerk	160.00	0.438%	\$ 1,163		\$ 1,163		\$ 1,163
110-08-01 Human Resources	126.00	0.345%	\$ 916		\$ 916		\$ 916
110-06/15- MIS	516.00	1.414%	\$ 3,749		\$ 3,749		\$ 3,749
110-17-01 Finance Administration	199.00	0.545%	\$ 1,446		\$ 1,446		\$ 1,446
110-17-03 Controller	120.00	0.329%	\$ 872		\$ 872		\$ 872
110-17-04 Treasury	192.00	0.526%	\$ 1,395		\$ 1,395	\$ 54	\$ 1,450
110-17-06 Purchasing	72.00	0.197%	\$ 523		\$ 523	\$ 20	\$ 544
110-23-01 Library	1,217.00	3.335%	\$ 8,843		\$ 8,843	\$ 345	\$ 9,188
110-01-01 Non-departmental - NA	7.00	0.019%	\$ 51		\$ 51	\$ 2	\$ 53
110-12-02 Manager Office - Teen Health Center	74.00	0.203%	\$ 538		\$ 538	\$ 21	\$ 559
110-12-05 Manager Office - Housing and Homelessness	63.00	0.173%	\$ 458		\$ 458	\$ 18	\$ 476
110-16-01 CDD - Administration	231.00	0.633%	\$ 1,678		\$ 1,678	\$ 66	\$ 1,744
110-16-02 CDD - Planning	146.00	0.400%	\$ 1,061		\$ 1,061	\$ 41	\$ 1,102
110-16-03 CDD - Building	118.00	0.323%	\$ 857		\$ 857	\$ 33	\$ 891
110-17-02 Finance - Assessors	88.00	0.241%	\$ 639		\$ 639	\$ 25	\$ 664
110-17-07 Finance - Sales Tax	73.00	0.200%	\$ 530		\$ 530	\$ 21	\$ 551
110-23-02 Library - City Museum	254.00	0.696%	\$ 1,846		\$ 1,846	\$ 72	\$ 1,918
110-24-01 Engineering - Administration	44.00	0.121%	\$ 320		\$ 320	\$ 12	\$ 332
110-24-02 Engineering - CIP	171.00	0.469%	\$ 1,242		\$ 1,242	\$ 49	\$ 1,291
110-41-01 P&R Parks and Landscape - Administration	1,540.00	4.220%	\$ 11,189		\$ 11,189	\$ 437	\$ 11,626
110-42-01 Arboretum - Administration	176.00	0.482%	\$ 1,279		\$ 1,279	\$ 50	\$ 1,329
110-44-01 P&R Building Maintenance - Administration	125.00	0.343%	\$ 908		\$ 908	\$ 35	\$ 944
110-47-01 Centennial Hall - Convention Center - Administration	43.00	0.118%	\$ 312		\$ 312	\$ 12	\$ 325
120-02-01 School District - Component Unit - School District - Administration	186.00	0.510%	\$ 1,351		\$ 1,351	\$ 53	\$ 1,404
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,038.00	2.845%	\$ 7,542		\$ 7,542	\$ 295	\$ 7,837
209-22-02 General Fund - Roaded Service Area - Police - General Operations	372.00	1.019%	\$ 2,703		\$ 2,703	\$ 106	\$ 2,808
209-22-05 General Fund - Roaded Service Area - Police - Communications	15.00	0.041%	\$ 109		\$ 109	\$ 4	\$ 113
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	14.00	0.038%	\$ 102		\$ 102	\$ 4	\$ 106
209-22-08 General Fund - Roaded Service Area - Police - Community Services	2.00	0.005%	\$ 15		\$ 15	\$ 1	\$ 15
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	153.00	0.419%	\$ 1,112		\$ 1,112	\$ 43	\$ 1,155
209-22-10 General Fund - Roaded Service Area - Police - Fleet	276.00	0.756%	\$ 2,005		\$ 2,005	\$ 78	\$ 2,084
209-22-11 General Fund - Roaded Service Area - Police - Electronics	167.00	0.458%	\$ 1,213		\$ 1,213	\$ 47	\$ 1,261
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	152.00	0.417%	\$ 1,104		\$ 1,104	\$ 43	\$ 1,148
209-22-14 General Fund - Roaded Service Area - Police - Grants	43.00	0.118%	\$ 312		\$ 312	\$ 12	\$ 325
209-22-17 General Fund - Roaded Service Area - Police - Services	258.00	0.707%	\$ 1,875		\$ 1,875	\$ 73	\$ 1,948
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	166.00	0.455%	\$ 1,206		\$ 1,206	\$ 47	\$ 1,253
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	144.00	0.395%	\$ 1,046		\$ 1,046	\$ 41	\$ 1,087
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	696.00	1.907%	\$ 5,057		\$ 5,057	\$ 197	\$ 5,255
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	283.00	0.776%	\$ 2,056		\$ 2,056	\$ 80	\$ 2,137

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	33.00	0.090%	\$ 240		\$ 240	\$ 9	\$ 249
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	31.00	0.085%	\$ 225		\$ 225	\$ 9	\$ 234
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	267.00	0.732%	\$ 1,940		\$ 1,940	\$ 76	\$ 2,016
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	164.00	0.449%	\$ 1,192		\$ 1,192	\$ 47	\$ 1,238
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	996.00	2.729%	\$ 7,237		\$ 7,237	\$ 283	\$ 7,519
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	26.00	0.071%	\$ 189		\$ 189	\$ 7	\$ 196
209-72-01 General Fund - Roaded Service Area - Streets - Administration	2,088.00	5.722%	\$ 15,171		\$ 15,171	\$ 592	\$ 15,764
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	33.00	0.090%	\$ 240		\$ 240	\$ 9	\$ 249
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,256.00	6.182%	\$ 16,392		\$ 16,392	\$ 640	\$ 17,032
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	9.00	0.025%	\$ 65		\$ 65	\$ 3	\$ 68
210-21-70 General Fund - Fire Service Area - Fire - CARES program	2.00	0.005%	\$ 15		\$ 15	\$ 1	\$ 15
215-01-01 Special Revenue Fund - Sales Tax - Administration	371.00	1.017%	\$ 2,696		\$ 2,696	\$ 105	\$ 2,801
218-01-01 Special Revenue Fund - Library Contributions - Administration	10.00	0.027%	\$ 73		\$ 73	\$ 3	\$ 75
235-28-01 Special Revenue Fund - Eaglecrest - Administration	265.00	0.726%	\$ 1,925		\$ 1,925	\$ 75	\$ 2,001
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	28.00	0.077%	\$ 203		\$ 203	\$ 8	\$ 211
235-28-03 Special Revenue Fund - Eaglecrest - Lift	74.00	0.203%	\$ 538		\$ 538	\$ 21	\$ 559
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	168.00	0.460%	\$ 1,221		\$ 1,221	\$ 48	\$ 1,268
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	182.00	0.499%	\$ 1,322		\$ 1,322	\$ 52	\$ 1,374
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	36.00	0.099%	\$ 262		\$ 262	\$ 10	\$ 272
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	158.00	0.433%	\$ 1,148		\$ 1,148	\$ 45	\$ 1,193
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	73.00	0.200%	\$ 530		\$ 530	\$ 21	\$ 551
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	123.00	0.337%	\$ 894		\$ 894	\$ 35	\$ 929
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	35.00	0.096%	\$ 254		\$ 254	\$ 10	\$ 264
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	130.00	0.356%	\$ 945		\$ 945	\$ 37	\$ 981
249-46-03 General Fund - Parks and Recreation - Aquatics	268.00	0.734%	\$ 1,947		\$ 1,947	\$ 76	\$ 2,023
249-46-13 General Fund - Parks and Recreation - Aquatics	505.00	1.384%	\$ 3,669		\$ 3,669	\$ 143	\$ 3,813
270-48-01 Special Revenue Fund - Downtown Parking - Administration	156.00	0.428%	\$ 1,133		\$ 1,133	\$ 44	\$ 1,178
271-14-01 Special Revenue Fund - Lands - Administration	153.00	0.419%	\$ 1,112		\$ 1,112	\$ 43	\$ 1,155
271-14-02 Special Revenue Fund - Lands - Quarries	101.00	0.277%	\$ 734		\$ 734	\$ 29	\$ 763
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	1.00	0.003%	\$ 7		\$ 7	\$ 0	\$ 8
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	7.00	0.019%	\$ 51		\$ 51	\$ 2	\$ 53
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	9.00	0.025%	\$ 65		\$ 65	\$ 3	\$ 68
330-01-01 Debt Service Fund - Debt Service - General Debt Service	1.00	0.003%	\$ 7		\$ 7	\$ 0	\$ 8
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M	49.00	0.134%	\$ 356		\$ 356	\$ 14	\$ 370
401-90-01 Capital Projects Fund - School CIPs - Construction	63.00	0.173%	\$ 458		\$ 458	\$ 18	\$ 476
402-90-01 Capital Projects Fund - Roads CIPs - Construction	249.00	0.682%	\$ 1,809		\$ 1,809	\$ 71	\$ 1,880
403-90-01 Capital Projects Fund - Fire CIPs - Construction	9.00	0.025%	\$ 65		\$ 65	\$ 3	\$ 68
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	350.00	0.959%	\$ 2,543		\$ 2,543	\$ 99	\$ 2,642
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	276.00	0.756%	\$ 2,005		\$ 2,005	\$ 78	\$ 2,084
414-90-01 Capital Projects Fund - Water CIPs - Construction	66.00	0.181%	\$ 480		\$ 480	\$ 19	\$ 498
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	115.00	0.315%	\$ 836		\$ 836	\$ 33	\$ 868
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	35.00	0.096%	\$ 254		\$ 254	\$ 10	\$ 264
431-90-01 Capital Projects Fund - Docks CIPs - Construction	148.00	0.406%	\$ 1,075		\$ 1,075	\$ 42	\$ 1,117
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	42.00	0.115%	\$ 305		\$ 305	\$ 12	\$ 317
460-90-01 Capital Projects Fund - Airport CIPs - Construction	319.00	0.874%	\$ 2,318		\$ 2,318	\$ 91	\$ 2,408

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
514-75-01 Enterprise Fund - Water - Administration	1,474.00	4.039%	\$ 10,710		\$ 10,710	\$ 418	\$ 11,128
519-01-01 Enterprise Fund - Wastewater - Non-operational	16.00	0.044%	\$ 116		\$ 116	\$ 5	\$ 121
519-76-04 Enterprise Fund - Wastewater - Collections	1,313.00	3.598%	\$ 9,540		\$ 9,540	\$ 373	\$ 9,913
519-76-05 Enterprise Fund - Wastewater - Treatment	1,162.00	3.184%	\$ 8,443		\$ 8,443	\$ 330	\$ 8,773
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	2.00	0.005%	\$ 15		\$ 15	\$ 1	\$ 15
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.005%	\$ 15		\$ 15	\$ 1	\$ 15
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	2.00	0.005%	\$ 15		\$ 15	\$ 1	\$ 15
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.005%	\$ 15		\$ 15	\$ 1	\$ 15
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	2.00	0.005%	\$ 15		\$ 15	\$ 1	\$ 15
530-51-01 Enterprise Fund - Harbors - Administration	3,382.00	9.268%	\$ 24,573		\$ 24,573	\$ 960	\$ 25,533
531-52-01 Enterprise Fund - Docks - Administration	648.00	1.776%	\$ 4,708		\$ 4,708	\$ 184	\$ 4,892
538-24-03 Enterprise Fund - WW Extension - Administration	12.00	0.033%	\$ 87		\$ 87	\$ 3	\$ 91
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	56.00	0.153%	\$ 407		\$ 407	\$ 16	\$ 423
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9.00	0.025%	\$ 65		\$ 65	\$ 3	\$ 68
560-50-01 Enterprise Fund - Airport - Administration	129.00	0.354%	\$ 937		\$ 937	\$ 37	\$ 974
560-50-02 Enterprise Fund - Airport - Terminal General Operations	606.00	1.661%	\$ 4,403		\$ 4,403	\$ 172	\$ 4,575
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1,644.00	4.505%	\$ 11,945		\$ 11,945	\$ 466	\$ 12,412
560-50-04 Enterprise Fund - Airport - ARFF	128.00	0.351%	\$ 930		\$ 930	\$ 36	\$ 966
560-50-05 Enterprise Fund - Airport - Airport Security	186.00	0.510%	\$ 1,351		\$ 1,351	\$ 53	\$ 1,404
560-50-08 Enterprise Fund - Airport - Airport Landside	36.00	0.099%	\$ 262		\$ 262	\$ 10	\$ 272
570-77-01 Enterprise Fund - Waste Management - Administration	126.00	0.345%	\$ 916		\$ 916	\$ 36	\$ 951
570-77-02 Enterprise Fund - Waste Management - WM Recycling	38.00	0.104%	\$ 276		\$ 276	\$ 11	\$ 287
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	140.00	0.384%	\$ 1,017		\$ 1,017	\$ 40	\$ 1,057
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	13.00	0.036%	\$ 94		\$ 94	\$ 4	\$ 98
602-79-01 Internal Service Fund - Fleet - Administration	1,190.00	3.261%	\$ 8,646		\$ 8,646	\$ 338	\$ 8,984
602-79-02 Internal Service Fund - Fleet - Replacement Program	136.00	0.373%	\$ 988		\$ 988	\$ 39	\$ 1,027
602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants	21.00	0.058%	\$ 153		\$ 153	\$ 6	\$ 159
602-79-04 Internal Service Fund - Fleet - Fuel Program	326.00	0.893%	\$ 2,369		\$ 2,369	\$ 93	\$ 2,461
640-44-01 Internal Service Fund - Building Maintenance - Administration	1,858.00	5.092%	\$ 13,500		\$ 13,500	\$ 527	\$ 14,027
680-60-01 Internal Service Fund - Risk - Administration	105.00	0.288%	\$ 763		\$ 763	\$ 30	\$ 793
680-60-02 Internal Service Fund - Risk - Workers Comp	36.00	0.099%	\$ 262		\$ 262	\$ 10	\$ 272
680-60-03 Internal Service Fund - Risk - General Liability	101.00	0.277%	\$ 734		\$ 734	\$ 29	\$ 763
680-60-04 Internal Service Fund - Risk - Property	61.00	0.167%	\$ 443		\$ 443	\$ 17	\$ 461
680-60-05 Internal Service Fund - Risk - Special Policy	41.00	0.112%	\$ 298		\$ 298	\$ 12	\$ 310
680-60-06 Internal Service Fund - Risk - Health	312.00	0.855%	\$ 2,267		\$ 2,267	\$ 89	\$ 2,355
680-60-07 Internal Service Fund - Risk - UI BRH	8.00	0.022%	\$ 58		\$ 58	\$ 2	\$ 60
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	15.00	0.041%	\$ 109		\$ 109	\$ 4	\$ 113
Total	36,491.00	100.000%	\$265,140	\$ -	\$265,140	\$ 9,766	\$274,905

Allocation Basis:

of AP Transactions

Source of Allocation:

FY19 AP Transactions

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
110-10- Mayor and Assembly	9.00	1.425%	\$ 6,394		\$ 6,394		\$ 6,394
110-11-01 City Attorney	12.00	1.900%	\$ 8,525		\$ 8,525		\$ 8,525
110-12-01 City Manager	5.00	0.792%	\$ 3,552		\$ 3,552		\$ 3,552
110-07-01 Emergency Services	2.00	0.317%	\$ 1,421		\$ 1,421		\$ 1,421
110-03/04- Clerk	2.68	0.424%	\$ 1,904		\$ 1,904		\$ 1,904
110-08-01 Human Resources	4.40	0.697%	\$ 3,126		\$ 3,126		\$ 3,126
110-06/15- MIS	15.66	2.479%	\$ 11,125		\$ 11,125		\$ 11,125
110-17-01 Finance Administration	2.00	0.317%	\$ 1,421		\$ 1,421		\$ 1,421
110-17-03 Controller	13.00	2.058%	\$ 9,235		\$ 9,235		\$ 9,235
110-17-04 Treasury	13.00	2.058%	\$ 9,235		\$ 9,235	\$ 380	\$ 9,615
110-17-06 Purchasing	5.00	0.792%	\$ 3,552		\$ 3,552	\$ 146	\$ 3,698
110-23-01 Library	24.82	3.930%	\$ 17,632		\$ 17,632	\$ 725	\$ 18,357
110-12-02 Manager Office - Teen Health Center	1.50	0.237%	\$ 1,066		\$ 1,066	\$ 44	\$ 1,109
110-12-05 Manager Office - Housing and Homelessness	2.00	0.317%	\$ 1,421		\$ 1,421	\$ 58	\$ 1,479
110-16-01 CDD - Administration	8.00	1.267%	\$ 5,683		\$ 5,683	\$ 234	\$ 5,917
110-16-02 CDD - Planning	9.00	1.425%	\$ 6,394		\$ 6,394	\$ 263	\$ 6,657
110-16-03 CDD - Building	7.00	1.108%	\$ 4,973		\$ 4,973	\$ 204	\$ 5,177
110-17-02 Finance - Assessors	7.00	1.108%	\$ 4,973		\$ 4,973	\$ 204	\$ 5,177
110-17-07 Finance - Sales Tax	5.00	0.792%	\$ 3,552		\$ 3,552	\$ 146	\$ 3,698
110-23-02 Library - City Museum	3.75	0.594%	\$ 2,664		\$ 2,664	\$ 110	\$ 2,774
110-24-01 Engineering - Administration	18.45	2.921%	\$ 13,107		\$ 13,107	\$ 539	\$ 13,646
110-41-01 P&R Parks and Landscape - Administration	16.29	2.579%	\$ 11,573		\$ 11,573	\$ 476	\$ 12,048
110-42-01 Arboretum - Administration	1.68	0.266%	\$ 1,193		\$ 1,193	\$ 49	\$ 1,243
110-44-01 P&R Building Maintenance - Administration	10.75	1.702%	\$ 7,637		\$ 7,637	\$ 314	\$ 7,951
209-22-01 General Fund - Roaded Service Area - Police - Administration	6.00	0.950%	\$ 4,262		\$ 4,262	\$ 175	\$ 4,438
209-22-02 General Fund - Roaded Service Area - Police - General Operations	58.00	9.183%	\$ 41,204		\$ 41,204	\$ 1,694	\$ 42,898
209-22-05 General Fund - Roaded Service Area - Police - Communications	10.71	1.696%	\$ 7,609		\$ 7,609	\$ 313	\$ 7,921
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	5.46	0.864%	\$ 3,879		\$ 3,879	\$ 159	\$ 4,038
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.158%	\$ 710		\$ 710	\$ 29	\$ 740
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.158%	\$ 710		\$ 710	\$ 29	\$ 740
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	5.00	0.792%	\$ 3,552		\$ 3,552	\$ 146	\$ 3,698
209-22-17 General Fund - Roaded Service Area - Police - Services	10.67	1.689%	\$ 7,580		\$ 7,580	\$ 312	\$ 7,892
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	2.84	0.450%	\$ 2,018		\$ 2,018	\$ 83	\$ 2,101
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	3.94	0.624%	\$ 2,799		\$ 2,799	\$ 115	\$ 2,914
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.906%	\$ 8,553		\$ 8,553	\$ 352	\$ 8,905
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	6.10	0.966%	\$ 4,334		\$ 4,334	\$ 178	\$ 4,512
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	15.06	2.384%	\$ 10,699		\$ 10,699	\$ 440	\$ 11,139
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.50	0.396%	\$ 1,776		\$ 1,776	\$ 73	\$ 1,849
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	29.48	4.668%	\$ 20,943		\$ 20,943	\$ 861	\$ 21,804
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	8.00	1.267%	\$ 5,683		\$ 5,683	\$ 234	\$ 5,917
209-72-01 General Fund - Roaded Service Area - Streets - Administration	20.91	3.311%	\$ 14,855		\$ 14,855	\$ 611	\$ 15,465
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	1.00	0.158%	\$ 710		\$ 710	\$ 29	\$ 740
210-21-01 General Fund - Fire Service Area - Fire - Administration	54.30	8.597%	\$ 38,576		\$ 38,576	\$ 1,586	\$ 40,161

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-01 Special Revenue Fund - Eaglecrest - Administration	35.60	5.636%	\$ 25,291		\$ 25,291	\$ 1,040	\$ 26,331
249-01-01 General Fund - Parks and Recreation - Aquatics	9.81	1.553%	\$ 6,969		\$ 6,969	\$ 287	\$ 7,256
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.049%	\$ 220		\$ 220	\$ 9	\$ 229
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.475%	\$ 2,131		\$ 2,131	\$ 88	\$ 2,219
271-14-02 Special Revenue Fund - Lands - Quarries	0.60	0.095%	\$ 426		\$ 426	\$ 18	\$ 444
514-75-01 Enterprise Fund - Water - Administration	14.33	2.269%	\$ 10,180		\$ 10,180	\$ 419	\$ 10,599
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	1.916%	\$ 8,596		\$ 8,596	\$ 353	\$ 8,949
519-76-05 Enterprise Fund - Wastewater - Treatment	24.76	3.920%	\$ 17,590		\$ 17,590	\$ 723	\$ 18,313
530-51-01 Enterprise Fund - Harbors - Administration	17.08	2.704%	\$ 12,134		\$ 12,134	\$ 499	\$ 12,633
531-52-01 Enterprise Fund - Docks - Administration	13.01	2.060%	\$ 9,242		\$ 9,242	\$ 380	\$ 9,622
560-50-01 Enterprise Fund - Airport - Administration	10.60	1.678%	\$ 7,530		\$ 7,530	\$ 310	\$ 7,840
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	1.187%	\$ 5,328		\$ 5,328	\$ 219	\$ 5,547
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	16.36	2.590%	\$ 11,622		\$ 11,622	\$ 478	\$ 12,100
570-77-01 Enterprise Fund - Waste Management - Administration	1.60	0.253%	\$ 1,137		\$ 1,137	\$ 47	\$ 1,183
602-79-01 Internal Service Fund - Fleet - Administration	6.25	0.990%	\$ 4,440		\$ 4,440	\$ 183	\$ 4,623
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.902%	\$ 4,049		\$ 4,049	\$ 166	\$ 4,216
Total	631.60	100.000%	\$448,698	\$ -	\$448,698	\$ 16,527	\$465,224

Allocation Basis:

of FTE

Source of Allocation:

FY20 Revised FTE Comparison

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Audit							
110-10- Mayor and Assembly	1.00	3.571%	\$ 3,642		\$ 3,642		\$ 3,642
110-11-01 City Attorney	1.00	3.571%	\$ 3,642		\$ 3,642		\$ 3,642
110-12-01 City Manager	1.00	3.571%	\$ 3,642		\$ 3,642		\$ 3,642
110-03/04- Clerk	1.00	3.571%	\$ 3,642		\$ 3,642		\$ 3,642
110-08-01 Human Resources	1.00	3.571%	\$ 3,642		\$ 3,642		\$ 3,642
110-06/15- MIS	1.00	3.571%	\$ 3,642		\$ 3,642		\$ 3,642
110-17-01 Finance Administration	1.00	3.571%	\$ 3,642		\$ 3,642		\$ 3,642
110-23-01 Library	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
110-16-01 CDD - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
110-24-01 Engineering - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
120-02-01 School District - Component Unit - School District - Administration	0.50	1.786%	\$ 1,821		\$ 1,821	\$ 89	\$ 1,910
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.50	1.786%	\$ 1,821		\$ 1,821	\$ 89	\$ 1,910
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
640-44-01 Internal Service Fund - Building Maintenance - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	\$ 3,642		\$ 3,642	\$ 179	\$ 3,821
Total	28.00	100.000%	\$101,977	\$ -	\$101,977	\$ 3,756	\$105,733

Allocation Basis:

Equal to All Depts

110-17-03 Controller

ALLOCATION DETAIL

Capital Accounting

	<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>
401-90-01 Capital Projects Fund - School CIPs - Construction	1,000,000.00	2.677%	\$ 5,459		\$ 5,459	\$ 201	\$ 5,661
402-90-01 Capital Projects Fund - Roads CIPs - Construction	8,900,000.00	23.823%	\$ 48,589		\$ 48,589	\$ 1,790	\$ 50,378
403-90-01 Capital Projects Fund - Fire CIPs - Construction	250,000.00	0.669%	\$ 1,365		\$ 1,365	\$ 50	\$ 1,415
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	3,192,000.00	8.544%	\$ 17,426		\$ 17,426	\$ 642	\$ 18,068
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	3,870,000.00	10.359%	\$ 21,128		\$ 21,128	\$ 778	\$ 21,906
414-90-01 Capital Projects Fund - Water CIPs - Construction	5,050,000.00	13.518%	\$ 27,570		\$ 27,570	\$ 1,015	\$ 28,586
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	5,825,000.00	15.592%	\$ 31,801		\$ 31,801	\$ 1,171	\$ 32,972
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	140,000.00	0.375%	\$ 764		\$ 764	\$ 28	\$ 792
431-90-01 Capital Projects Fund - Docks CIPs - Construction	5,131,100.00	13.735%	\$ 28,013		\$ 28,013	\$ 1,032	\$ 29,045
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	4,000,000.00	10.707%	\$ 21,838		\$ 21,838	\$ 804	\$ 22,642
Total	37,358,100.00	100.000%	\$203,954	\$ -	\$203,954	\$ 7,512	\$211,466

Allocation Basis:

Capital Project Expenditures

Source of Allocation:

FY20 Budget Line Detail

110-17-03 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							
110-07-01 Emergency Services	2.00	14.286%	\$ 14,568		\$ 14,568		\$ 14,568
110-23-01 Library	1.00	7.143%	\$ 7,284		\$ 7,284	\$ 313	\$ 7,597
110-12-02 Manager Office - Teen Health Center	1.00	7.143%	\$ 7,284		\$ 7,284	\$ 313	\$ 7,597
110-16-01 CDD - Administration	1.00	7.143%	\$ 7,284		\$ 7,284	\$ 313	\$ 7,597
110-23-02 Library - City Museum	1.00	7.143%	\$ 7,284		\$ 7,284	\$ 313	\$ 7,597
209-22-01 General Fund - Roaded Service Area - Police - Administration	4.00	28.571%	\$ 29,136		\$ 29,136	\$ 1,252	\$ 30,388
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	7.143%	\$ 7,284		\$ 7,284	\$ 313	\$ 7,597
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	3.00	21.429%	\$ 21,852		\$ 21,852	\$ 939	\$ 22,791
Total	14.00	100.000%	\$101,977	\$ -	\$101,977	\$ 3,756	\$105,733

Allocation Basis:

of Grants

Source of Allocation:

Grant Accounting Grants

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget							
110-10- Mayor and Assembly	1.00	0.775%	\$ 1,581		\$ 1,581		\$ 1,581
110-11-01 City Attorney	1.00	0.775%	\$ 1,581		\$ 1,581		\$ 1,581
110-12-01 City Manager	1.00	0.775%	\$ 1,581		\$ 1,581		\$ 1,581
110-07-01 Emergency Services	1.00	0.775%	\$ 1,581		\$ 1,581		\$ 1,581
110-03/04- Clerk	2.00	1.550%	\$ 3,162		\$ 3,162		\$ 3,162
110-08-01 Human Resources	1.00	0.775%	\$ 1,581		\$ 1,581		\$ 1,581
110-06/15- MIS	2.00	1.550%	\$ 3,162		\$ 3,162		\$ 3,162
110-17-01 Finance Administration	1.00	0.775%	\$ 1,581		\$ 1,581		\$ 1,581
110-17-03 Controller	1.00	0.775%	\$ 1,581		\$ 1,581		\$ 1,581
110-17-04 Treasury	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-17-06 Purchasing	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-23-01 Library	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-12-02 Manager Office - Teen Health Center	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-12-05 Manager Office - Housing and Homelessness	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-16-01 CDD - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-16-02 CDD - Planning	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-16-03 CDD - Building	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-17-02 Finance - Assessors	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-17-07 Finance - Sales Tax	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-21-01 Fire - Emergency Services	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-23-02 Library - City Museum	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-24-01 Engineering - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-24-02 Engineering - CIP	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-41-01 P&R Parks and Landscape - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-42-01 Arboretum - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-44-01 P&R Building Maintenance - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
110-47-01 Centennial Hall - Convention Center - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
120-02-01 School District - Component Unit - School District - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-02 General Fund - Roaded Service Area - Police - General Operations	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-05 General Fund - Roaded Service Area - Police - Communications	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-08 General Fund - Roaded Service Area - Police - Community Services	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-14 General Fund - Roaded Service Area - Police - Grants	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-22-17 General Fund - Roaded Service Area - Police - Services	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-03 Special Revenue Fund - Eaglecrest - Lift	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
249-46-03 General Fund - Parks and Recreation - Aquatics	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
271-14-01 Special Revenue Fund - Lands - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
271-14-02 Special Revenue Fund - Lands - Quarries	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
330-01-01 Debt Service Fund - Debt Service - General Debt Service	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
401-90-01 Capital Projects Fund - School CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
403-90-01 Capital Projects Fund - Fire CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
414-90-01 Capital Projects Fund - Water CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
514-75-01 Enterprise Fund - Water - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
519-76-05 Enterprise Fund - Wastewater - Treatment	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
530-51-01 Enterprise Fund - Harbors - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
531-52-01 Enterprise Fund - Docks - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
538-24-03 Enterprise Fund - WW Extension - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
560-50-01 Enterprise Fund - Airport - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
560-50-04 Enterprise Fund - Airport - ARFF	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
560-50-05 Enterprise Fund - Airport - Airport Security	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
560-50-08 Enterprise Fund - Airport - Airport Landside	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
570-77-02 Enterprise Fund - Waste Management - WM Recycling	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
602-79-01 Internal Service Fund - Fleet - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
602-79-02 Internal Service Fund - Fleet - Replacement Program	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
602-79-04 Internal Service Fund - Fleet - Fuel Program	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-02 Internal Service Fund - Risk - Safety	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-02 Internal Service Fund - Risk - Workers Comp	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-03 Internal Service Fund - Risk - Auto	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-03 Internal Service Fund - Risk - General Liability	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-04 Internal Service Fund - Risk - EE Practice	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-04 Internal Service Fund - Risk - Property	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-05 Internal Service Fund - Risk - Special Policy	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-06 Internal Service Fund - Risk - Health	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-06 Internal Service Fund - Risk - Life	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-06 Internal Service Fund - Risk - Wellness	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-07 Internal Service Fund - Risk - UI BRH	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-07 Internal Service Fund - Risk - UI CBJ	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	1.00	0.775%	\$ 1,581		\$ 1,581	\$ 64	\$ 1,645
Total	129.00	100.000%	\$203,954	\$ -	\$203,954	\$ 7,512	\$211,466

Allocation Basis:

Equal to All Divisions

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>
110-10- Mayor and Assembly	\$ 17,872	\$ 2,114	\$ 6,394	\$ 3,642
110-11-01 City Attorney	\$ 3,508	\$ 1,875	\$ 8,525	\$ 3,642
110-12-01 City Manager	\$ 2,905	\$ 1,780	\$ 3,552	\$ 3,642
110-07-01 Emergency Services	\$ 5,964	\$ 1,155	\$ 1,421	\$ -
110-03/04- Clerk	\$ 689	\$ 1,163	\$ 1,904	\$ 3,642
110-08-01 Human Resources	\$ 1,257	\$ 916	\$ 3,126	\$ 3,642
110-06/15- MIS	\$ 5,957	\$ 3,749	\$ 11,125	\$ 3,642
110-17-01 Finance Administration	\$ 930	\$ 1,446	\$ 1,421	\$ 3,642
110-17-03 Controller	\$ 2,941	\$ 872	\$ 9,235	\$ -
110-17-04 Treasury	\$ 3,013	\$ 1,450	\$ 9,615	\$ -
110-17-06 Purchasing	\$ 1,013	\$ 544	\$ 3,698	\$ -
110-23-01 Library	\$ 9,368	\$ 9,188	\$ 18,357	\$ 3,821
110-01-01 Non-departmental - NA	\$ -	\$ 53	\$ -	\$ -
110-11-01 Law - GHS Contract	\$ 87	\$ -	\$ -	\$ -
110-11-01 Law - Prison Care Contract	\$ 1,299	\$ -	\$ -	\$ -
110-12-02 Manager Office - Teen Health Center	\$ 773	\$ 559	\$ 1,109	\$ -
110-12-05 Manager Office - Housing and Homelessness	\$ 1,446	\$ 476	\$ 1,479	\$ -
110-16-01 CDD - Administration	\$ 3,370	\$ 1,744	\$ 5,917	\$ 3,821
110-16-02 CDD - Planning	\$ 4,871	\$ 1,102	\$ 6,657	\$ -
110-16-03 CDD - Building	\$ 2,468	\$ 891	\$ 5,177	\$ -
110-17-02 Finance - Assessors	\$ 2,240	\$ 664	\$ 5,177	\$ -
110-17-07 Finance - Sales Tax	\$ 2	\$ 551	\$ 3,698	\$ -
110-21-01 Fire - Emergency Services	\$ 21,951	\$ -	\$ -	\$ -
110-23-02 Library - City Museum	\$ 1,716	\$ 1,918	\$ 2,774	\$ -
110-24-01 Engineering - Administration	\$ 815	\$ 332	\$ 13,646	\$ 3,821
110-24-02 Engineering - CIP	\$ 1	\$ 1,291	\$ -	\$ -
110-41-01 P&R Parks and Landscape - Administration	\$ 6,070	\$ 11,626	\$ 12,048	\$ -
110-42-01 Arboretum - Administration	\$ 615	\$ 1,329	\$ 1,243	\$ -
110-44-01 P&R Building Maintenance - Administration	\$ -	\$ 944	\$ 7,951	\$ -
110-47-01 Centennial Hall - Convention Center - Administration	\$ 1,543	\$ 325	\$ -	\$ -
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	\$ 14	\$ -	\$ -	\$ -
111-80-60 General Fund - LIDS - LID Assessments - LID 60 Tanner Terrace Paving - Old 321	\$ 8	\$ -	\$ -	\$ -
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way - Old fund 318	\$ 9	\$ -	\$ -	\$ -
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	\$ 102	\$ -	\$ -	\$ -
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	\$ 23	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
120-02-01 School District - Component Unit - School District - Administration	\$ 16,541	\$ 1,404	\$ -	\$ 1,910
120-02-02 School District - Component Unit - School District - Administration	\$ 4,435	\$ -	\$ -	\$ -
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	\$ 35,808	\$ -	\$ -	\$ -
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 7,982	\$ 7,837	\$ 4,438	\$ 3,821
209-22-02 General Fund - Roaded Service Area - Police - General Operations	\$ 23,920	\$ 2,808	\$ 42,898	\$ -
209-22-05 General Fund - Roaded Service Area - Police - Communications	\$ 3,236	\$ 113	\$ 7,921	\$ -
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	\$ 2,942	\$ 106	\$ -	\$ -
209-22-08 General Fund - Roaded Service Area - Police - Community Services	\$ 319	\$ 15	\$ -	\$ -
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	\$ 2,849	\$ 1,155	\$ 4,038	\$ -
209-22-10 General Fund - Roaded Service Area - Police - Fleet	\$ 1,277	\$ 2,084	\$ 740	\$ -
209-22-11 General Fund - Roaded Service Area - Police - Electronics	\$ 349	\$ 1,261	\$ 740	\$ -
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	\$ 333	\$ 1,148	\$ -	\$ -
209-22-14 General Fund - Roaded Service Area - Police - Grants	\$ 1,917	\$ 325	\$ -	\$ -
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	\$ 4,505	\$ -	\$ 3,698	\$ -
209-22-17 General Fund - Roaded Service Area - Police - Services	\$ 4,127	\$ 1,948	\$ 7,892	\$ -
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ 935	\$ 1,253	\$ 2,101	\$ 3,821
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	\$ 1,469	\$ 1,087	\$ 2,914	\$ -
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	\$ -	\$ -	\$ -	\$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	\$ 428	\$ 5,255	\$ -	\$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	\$ -	\$ -	\$ -	\$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	\$ 628	\$ -	\$ -	\$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	\$ 2,304	\$ -	\$ 8,905	\$ -
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ 3,479	\$ 2,137	\$ 4,512	\$ -
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	\$ 35	\$ 249	\$ -	\$ -
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	\$ 960	\$ 234	\$ 11,139	\$ -
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ 9,859	\$ 2,016	\$ 1,849	\$ 3,821
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ 10,674	\$ 1,238	\$ 21,804	\$ -
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	\$ 4,435	\$ 7,519	\$ 5,917	\$ -
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	\$ 299	\$ 196	\$ -	\$ -
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ 16,076	\$ 15,764	\$ 15,465	\$ 3,821
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	\$ 284	\$ 249	\$ 740	\$ -
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ 17,214	\$ -	\$ -	\$ 3,821
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ 17,032	\$ 40,161	\$ -
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	\$ 613	\$ 68	\$ -	\$ -
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ 2,281	\$ 15	\$ -	\$ -
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ 7,367	\$ 2,801	\$ -	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$ 4,474	\$ -	\$ -	\$ -
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ 135	\$ 75	\$ -	\$ -
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$ 8,154	\$ -	\$ -	\$ -
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 17,607	\$ -	\$ -	\$ 3,821
232-52-01 Special Revenue Fund - Port Development Fee - Administration	\$ 10,680	\$ -	\$ -	\$ -
233-01-01 Special Revenue Fund - State MPF - Non-operational	\$ 15,587	\$ -	\$ -	\$ -
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 8,307	\$ 2,001	\$ 26,331	\$ 3,821
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ 557	\$ 211	\$ -	\$ -
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ 433	\$ 559	\$ -	\$ -
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ 1,199	\$ 1,268	\$ -	\$ -
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ 629	\$ 1,374	\$ -	\$ -
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ 541	\$ 272	\$ -	\$ -
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ 357	\$ 1,193	\$ -	\$ -
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ 323	\$ 551	\$ -	\$ -
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ 412	\$ 929	\$ -	\$ -
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ 260	\$ 264	\$ -	\$ -
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ 159	\$ 981	\$ -	\$ -
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ 262	\$ -	\$ -	\$ -
249-01-01 General Fund - Parks and Recreation - Aquatics	\$ 3,492	\$ -	\$ 7,256	\$ -
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 5,599	\$ 2,023	\$ -	\$ -
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ -	\$ 3,813	\$ -	\$ -
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 2,530	\$ 1,178	\$ 229	\$ -
271-14-01 Special Revenue Fund - Lands - Administration	\$ 3,672	\$ 1,155	\$ 2,219	\$ 3,821
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 1,660	\$ 763	\$ 444	\$ -
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ 231	\$ 8	\$ -	\$ -
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ 277	\$ 53	\$ -	\$ -
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	\$ -	\$ 68	\$ -	\$ -
330-01-01 Debt Service Fund - Debt Service - General Debt Service	\$ 37,645	\$ 8	\$ -	\$ -
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M	\$ -	\$ 370	\$ -	\$ -
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ 485	\$ -	\$ -	\$ -
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ 45	\$ -	\$ -	\$ -
401-90-01 Capital Projects Fund - School CIPs - Construction	\$ 2,886	\$ 476	\$ -	\$ -
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ 25,689	\$ 1,880	\$ -	\$ -
403-90-01 Capital Projects Fund - Fire CIPs - Construction	\$ 722	\$ 68	\$ -	\$ -
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ 9,213	\$ 2,642	\$ -	\$ -
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ 11,170	\$ 2,084	\$ -	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ 14,576	\$ 498	\$ -	\$ -
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	\$ 16,813	\$ 868	\$ -	\$ -
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	\$ 404	\$ 264	\$ -	\$ -
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ 14,811	\$ 1,117	\$ -	\$ -
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ 11,546	\$ 317	\$ -	\$ -
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ -	\$ 2,408	\$ -	\$ -
514-75-01 Enterprise Fund - Water - Administration	\$ 25,085	\$ 11,128	\$ 10,599	\$ 3,821
519-01-01 Enterprise Fund - Wastewater - Non-operational	\$ 1,879	\$ 121	\$ -	\$ -
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 6,744	\$ 9,913	\$ 8,949	\$ 3,821
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 19,782	\$ 8,773	\$ 18,313	\$ -
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	\$ -	\$ 15	\$ -	\$ -
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	\$ -	\$ 15	\$ -	\$ -
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	\$ -	\$ 15	\$ -	\$ -
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	\$ -	\$ 15	\$ -	\$ -
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	\$ -	\$ 15	\$ -	\$ -
530-51-01 Enterprise Fund - Harbors - Administration	\$ 21,123	\$ 25,533	\$ 12,633	\$ 3,821
531-52-01 Enterprise Fund - Docks - Administration	\$ 10,309	\$ 4,892	\$ 9,622	\$ 3,821
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ 174	\$ -	\$ -	\$ -
538-24-03 Enterprise Fund - WW Extension - Administration	\$ 561	\$ 91	\$ -	\$ -
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ 602	\$ 423	\$ -	\$ -
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 28,807	\$ 68	\$ -	\$ 1,910
560-50-01 Enterprise Fund - Airport - Administration	\$ 6,543	\$ 974	\$ 7,840	\$ 3,821
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 10,360	\$ 4,575	\$ 5,547	\$ -
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 22,435	\$ 12,412	\$ 12,100	\$ -
560-50-04 Enterprise Fund - Airport - ARFF	\$ 3,032	\$ 966	\$ -	\$ -
560-50-05 Enterprise Fund - Airport - Airport Security	\$ 2,703	\$ 1,404	\$ -	\$ -
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ 79	\$ 272	\$ -	\$ -
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 4,085	\$ 951	\$ 1,183	\$ 3,821
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ 1,563	\$ 287	\$ -	\$ -
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	\$ -	\$ 1,057	\$ -	\$ -
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ 1,668	\$ -	\$ -	\$ -
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ 722	\$ 98	\$ -	\$ -
602-79-01 Internal Service Fund - Fleet - Administration	\$ 7,204	\$ 8,984	\$ 4,623	\$ 3,821
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$ 8,107	\$ 1,027	\$ -	\$ -
602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants	\$ -	\$ 159	\$ -	\$ -
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ 5,401	\$ 2,461	\$ -	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 73	\$ 14,027	\$ -	\$ 3,821
680-60-01 Internal Service Fund - Risk - Administration	\$ 1,932	\$ 793	\$ 4,216	\$ 3,821
680-60-02 Internal Service Fund - Risk - Safety	\$ 29	\$ -	\$ -	\$ -
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ 1,062	\$ 272	\$ -	\$ -
680-60-03 Internal Service Fund - Risk - Auto	\$ 462	\$ -	\$ -	\$ -
680-60-03 Internal Service Fund - Risk - General Liability	\$ 3,579	\$ 763	\$ -	\$ -
680-60-04 Internal Service Fund - Risk - EE Practice	\$ 823	\$ -	\$ -	\$ -
680-60-04 Internal Service Fund - Risk - Property	\$ 445	\$ 461	\$ -	\$ -
680-60-05 Internal Service Fund - Risk - Special Policy	\$ 299	\$ 310	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ 260	\$ -	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - Health	\$ 10,683	\$ 2,355	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - Life	\$ 1,241	\$ -	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - Wellness	\$ 1,050	\$ -	\$ -	\$ -
680-60-07 Internal Service Fund - Risk - UI BRH	\$ 433	\$ 60	\$ -	\$ -
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ 476	\$ -	\$ -	\$ -
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ 58	\$ 113	\$ -	\$ -
Total	\$ 740,130	\$ 274,905	\$ 465,224	\$105,733

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Budget</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ -	\$ -	\$ 1,581	\$ 31,603
110-11-01 City Attorney	\$ -	\$ -	\$ 1,581	\$ 19,130
110-12-01 City Manager	\$ -	\$ -	\$ 1,581	\$ 13,461
110-07-01 Emergency Services	\$ -	\$ 14,568	\$ 1,581	\$ 24,690
110-03/04- Clerk	\$ -	\$ -	\$ 3,162	\$ 10,560
110-08-01 Human Resources	\$ -	\$ -	\$ 1,581	\$ 10,522
110-06/15- MIS	\$ -	\$ -	\$ 3,162	\$ 27,635
110-17-01 Finance Administration	\$ -	\$ -	\$ 1,581	\$ 9,020
110-17-03 Controller	\$ -	\$ -	\$ 1,581	\$ 14,629
110-17-04 Treasury	\$ -	\$ -	\$ 1,645	\$ 15,722
110-17-06 Purchasing	\$ -	\$ -	\$ 1,645	\$ 6,900
110-23-01 Library	\$ -	\$ 7,597	\$ 1,645	\$ 49,976
110-01-01 Non-departmental - NA	\$ -	\$ -	\$ -	\$ 53
110-11-01 Law - GHS Contract	\$ -	\$ -	\$ -	\$ 87
110-11-01 Law - Prison Care Contract	\$ -	\$ -	\$ -	\$ 1,299
110-12-02 Manager Office - Teen Health Center	\$ -	\$ 7,597	\$ 1,645	\$ 11,683
110-12-05 Manager Office - Housing and Homelessness	\$ -	\$ -	\$ 1,645	\$ 5,046
110-16-01 CDD - Administration	\$ -	\$ 7,597	\$ 1,645	\$ 24,094
110-16-02 CDD - Planning	\$ -	\$ -	\$ 1,645	\$ 14,274
110-16-03 CDD - Building	\$ -	\$ -	\$ 1,645	\$ 10,181
110-17-02 Finance - Assessors	\$ -	\$ -	\$ 1,645	\$ 9,726
110-17-07 Finance - Sales Tax	\$ -	\$ -	\$ 1,645	\$ 5,896
110-21-01 Fire - Emergency Services	\$ -	\$ -	\$ 1,645	\$ 23,596
110-23-02 Library - City Museum	\$ -	\$ 7,597	\$ 1,645	\$ 15,649
110-24-01 Engineering - Administration	\$ -	\$ -	\$ 1,645	\$ 20,259
110-24-02 Engineering - CIP	\$ -	\$ -	\$ 1,645	\$ 2,937
110-41-01 P&R Parks and Landscape - Administration	\$ -	\$ -	\$ 1,645	\$ 31,389
110-42-01 Arboretum - Administration	\$ -	\$ -	\$ 1,645	\$ 4,831
110-44-01 P&R Building Maintenance - Administration	\$ -	\$ -	\$ 1,645	\$ 10,539
110-47-01 Centennial Hall - Convention Center - Administration	\$ -	\$ -	\$ 1,645	\$ 3,512
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	\$ -	\$ -	\$ -	\$ 14
111-80-60 General Fund - LIDS - LID Assessments - LID 60 Tanner Terrace Pving-Old 321	\$ -	\$ -	\$ -	\$ 8
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	\$ -	\$ -	\$ -	\$ 9
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	\$ -	\$ -	\$ -	\$ 102
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	\$ -	\$ -	\$ -	\$ 23

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Budget</u>	<u>Total</u>
120-02-01 School District - Component Unit - School District - Administration	\$ -	\$ -	\$ 1,645	\$ 21,501
120-02-02 School District - Component Unit - School District - Administration	\$ -	\$ -	\$ -	\$ 4,435
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	\$ -	\$ -	\$ -	\$ 35,808
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ -	\$ 30,388	\$ 1,645	\$ 56,111
209-22-02 General Fund - Roaded Service Area - Police - General Operations	\$ -	\$ -	\$ 1,645	\$ 71,271
209-22-05 General Fund - Roaded Service Area - Police - Communications	\$ -	\$ -	\$ 1,645	\$ 12,915
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	\$ -	\$ -	\$ 1,645	\$ 4,692
209-22-08 General Fund - Roaded Service Area - Police - Community Services	\$ -	\$ -	\$ 1,645	\$ 1,979
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	\$ -	\$ -	\$ 1,645	\$ 9,687
209-22-10 General Fund - Roaded Service Area - Police - Fleet	\$ -	\$ 7,597	\$ 1,645	\$ 13,342
209-22-11 General Fund - Roaded Service Area - Police - Electronics	\$ -	\$ -	\$ 1,645	\$ 3,994
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	\$ -	\$ -	\$ 1,645	\$ 3,125
209-22-14 General Fund - Roaded Service Area - Police - Grants	\$ -	\$ -	\$ 1,645	\$ 3,886
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	\$ -	\$ -	\$ 1,645	\$ 9,848
209-22-17 General Fund - Roaded Service Area - Police - Services	\$ -	\$ -	\$ 1,645	\$ 15,611
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ -	\$ -	\$ 1,645	\$ 9,755
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	\$ -	\$ -	\$ 1,645	\$ 7,115
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	\$ -	\$ -	\$ 1,645	\$ 1,645
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	\$ -	\$ -	\$ 1,645	\$ 7,327
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	\$ -	\$ -	\$ 1,645	\$ 1,645
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	\$ -	\$ -	\$ 1,645	\$ 2,273
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	\$ -	\$ -	\$ 1,645	\$ 12,853
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ -	\$ -	\$ 1,645	\$ 11,772
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	\$ -	\$ -	\$ 1,645	\$ 1,928
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	\$ -	\$ -	\$ 1,645	\$ 13,977
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ -	\$ -	\$ 1,645	\$ 19,189
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ -	\$ 22,791	\$ 1,645	\$ 58,152
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	\$ -	\$ -	\$ 1,645	\$ 19,516
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	\$ -	\$ -	\$ 1,645	\$ 2,140
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ -	\$ -	\$ 1,645	\$ 52,771
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	\$ -	\$ -	\$ 1,645	\$ 2,917
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ -	\$ 1,645	\$ 22,680
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ -	\$ -	\$ 57,193
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	\$ -	\$ -	\$ 1,645	\$ 2,326
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ -	\$ -	\$ 1,645	\$ 3,941
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ -	\$ -	\$ -	\$ 10,168

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Budget</u>	<u>Total</u>
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$ -	\$ -	\$ -	\$ 4,474
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ -	\$ -	\$ -	\$ 210
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$ -	\$ -	\$ -	\$ 8,154
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ -	\$ -	\$ 1,645	\$ 23,073
232-52-01 Special Revenue Fund - Port Development Fee - Administration	\$ -	\$ -	\$ -	\$ 10,680
233-01-01 Special Revenue Fund - State MPF - Non-operational	\$ -	\$ -	\$ -	\$ 15,587
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ -	\$ -	\$ 1,645	\$ 42,104
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ -	\$ -	\$ 1,645	\$ 2,413
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ -	\$ -	\$ 1,645	\$ 2,636
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ -	\$ -	\$ 1,645	\$ 4,112
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ -	\$ -	\$ 1,645	\$ 3,647
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ -	\$ -	\$ 1,645	\$ 2,457
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ -	\$ -	\$ 1,645	\$ 3,194
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ -	\$ -	\$ -	\$ 874
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ -	\$ -	\$ 1,645	\$ 2,986
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ -	\$ -	\$ 1,645	\$ 2,169
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ -	\$ -	\$ 1,645	\$ 2,785
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ -	\$ -	\$ 1,645	\$ 1,906
249-01-01 General Fund - Parks and Recreation - Aquatics	\$ -	\$ -	\$ -	\$ 10,748
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ -	\$ -	\$ 1,645	\$ 9,267
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ -	\$ -	\$ -	\$ 3,813
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ -	\$ -	\$ 1,645	\$ 5,582
271-14-01 Special Revenue Fund - Lands - Administration	\$ -	\$ -	\$ 1,645	\$ 12,511
271-14-02 Special Revenue Fund - Lands - Quarries	\$ -	\$ -	\$ 1,645	\$ 4,511
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ -	\$ -	\$ 1,645	\$ 1,883
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ -	\$ -	\$ 1,645	\$ 1,975
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	\$ -	\$ -	\$ -	\$ 68
330-01-01 Debt Service Fund - Debt Service - General Debt Service	\$ -	\$ -	\$ 1,645	\$ 39,297
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M	\$ -	\$ -	\$ -	\$ 370
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ -	\$ -	\$ -	\$ 485
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ -	\$ -	\$ -	\$ 45
401-90-01 Capital Projects Fund - School CIPs - Construction	\$ 5,661	\$ -	\$ 1,645	\$ 10,667
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ 50,378	\$ -	\$ 1,645	\$ 79,592
403-90-01 Capital Projects Fund - Fire CIPs - Construction	\$ 1,415	\$ -	\$ 1,645	\$ 3,849
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ 18,068	\$ -	\$ 1,645	\$ 31,569
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ 21,906	\$ -	\$ 1,645	\$ 36,805

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Budget</u>	<u>Total</u>
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ 28,586	\$ -	\$ 1,645	\$ 45,305
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	\$ 32,972	\$ -	\$ 1,645	\$ 52,299
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	\$ 792	\$ -	\$ 1,645	\$ 3,106
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ 29,045	\$ -	\$ 1,645	\$ 46,617
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ 22,642	\$ -	\$ 1,645	\$ 36,150
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ -	\$ -	\$ 1,645	\$ 4,053
514-75-01 Enterprise Fund - Water - Administration	\$ -	\$ -	\$ 1,645	\$ 52,277
519-01-01 Enterprise Fund - Wastewater - Non-operational	\$ -	\$ -	\$ -	\$ 2,000
519-76-04 Enterprise Fund - Wastewater - Collections	\$ -	\$ -	\$ 1,645	\$ 31,072
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ -	\$ -	\$ 1,645	\$ 48,513
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	\$ -	\$ -	\$ -	\$ 15
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	\$ -	\$ -	\$ -	\$ 15
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	\$ -	\$ -	\$ -	\$ 15
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	\$ -	\$ -	\$ -	\$ 15
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	\$ -	\$ -	\$ -	\$ 15
530-51-01 Enterprise Fund - Harbors - Administration	\$ -	\$ -	\$ 1,645	\$ 64,754
531-52-01 Enterprise Fund - Docks - Administration	\$ -	\$ -	\$ 1,645	\$ 30,289
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ -	\$ -	\$ 1,645	\$ 1,819
538-24-03 Enterprise Fund - WW Extension - Administration	\$ -	\$ -	\$ 1,645	\$ 2,297
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ -	\$ -	\$ 1,645	\$ 2,669
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ -	\$ -	\$ 1,645	\$ 32,430
560-50-01 Enterprise Fund - Airport - Administration	\$ -	\$ -	\$ 1,645	\$ 20,822
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ -	\$ -	\$ 1,645	\$ 22,127
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ -	\$ -	\$ 1,645	\$ 48,592
560-50-04 Enterprise Fund - Airport - ARFF	\$ -	\$ -	\$ 1,645	\$ 5,643
560-50-05 Enterprise Fund - Airport - Airport Security	\$ -	\$ -	\$ 1,645	\$ 5,752
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ -	\$ -	\$ 1,645	\$ 1,995
570-77-01 Enterprise Fund - Waste Management - Administration	\$ -	\$ -	\$ 1,645	\$ 11,686
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ -	\$ -	\$ 1,645	\$ 3,495
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	\$ -	\$ -	\$ 1,645	\$ 2,702
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ -	\$ -	\$ 1,645	\$ 3,313
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ -	\$ -	\$ 1,645	\$ 2,464
602-79-01 Internal Service Fund - Fleet - Administration	\$ -	\$ -	\$ 1,645	\$ 26,276
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$ -	\$ -	\$ 1,645	\$ 10,778
602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants	\$ -	\$ -	\$ -	\$ 159
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ -	\$ -	\$ 1,645	\$ 9,506

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Budget</u>	<u>Total</u>
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ -	\$ -	\$ -	\$ 17,921
680-60-01 Internal Service Fund - Risk - Administration	\$ -	\$ -	\$ 1,645	\$ 12,406
680-60-02 Internal Service Fund - Risk - Safety	\$ -	\$ -	\$ 1,645	\$ 1,674
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ -	\$ -	\$ 1,645	\$ 2,979
680-60-03 Internal Service Fund - Risk - Auto	\$ -	\$ -	\$ 1,645	\$ 2,107
680-60-03 Internal Service Fund - Risk - General Liability	\$ -	\$ -	\$ 1,645	\$ 5,986
680-60-04 Internal Service Fund - Risk - EE Practice	\$ -	\$ -	\$ 1,645	\$ 2,467
680-60-04 Internal Service Fund - Risk - Property	\$ -	\$ -	\$ 1,645	\$ 2,550
680-60-05 Internal Service Fund - Risk - Special Policy	\$ -	\$ -	\$ 1,645	\$ 2,253
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ -	\$ -	\$ 1,645	\$ 1,904
680-60-06 Internal Service Fund - Risk - Health	\$ -	\$ -	\$ 1,645	\$ 14,684
680-60-06 Internal Service Fund - Risk - Life	\$ -	\$ -	\$ 1,645	\$ 2,886
680-60-06 Internal Service Fund - Risk - Wellness	\$ -	\$ -	\$ 1,645	\$ 2,694
680-60-07 Internal Service Fund - Risk - UI BRH	\$ -	\$ -	\$ 1,645	\$ 2,138
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ -	\$ -	\$ 1,645	\$ 2,121
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ -	\$ -	\$ 1,645	\$ 1,816
Total	\$ 211,466	\$ 105,733	\$ 211,466	\$ 2,114,657

10 TREASURY

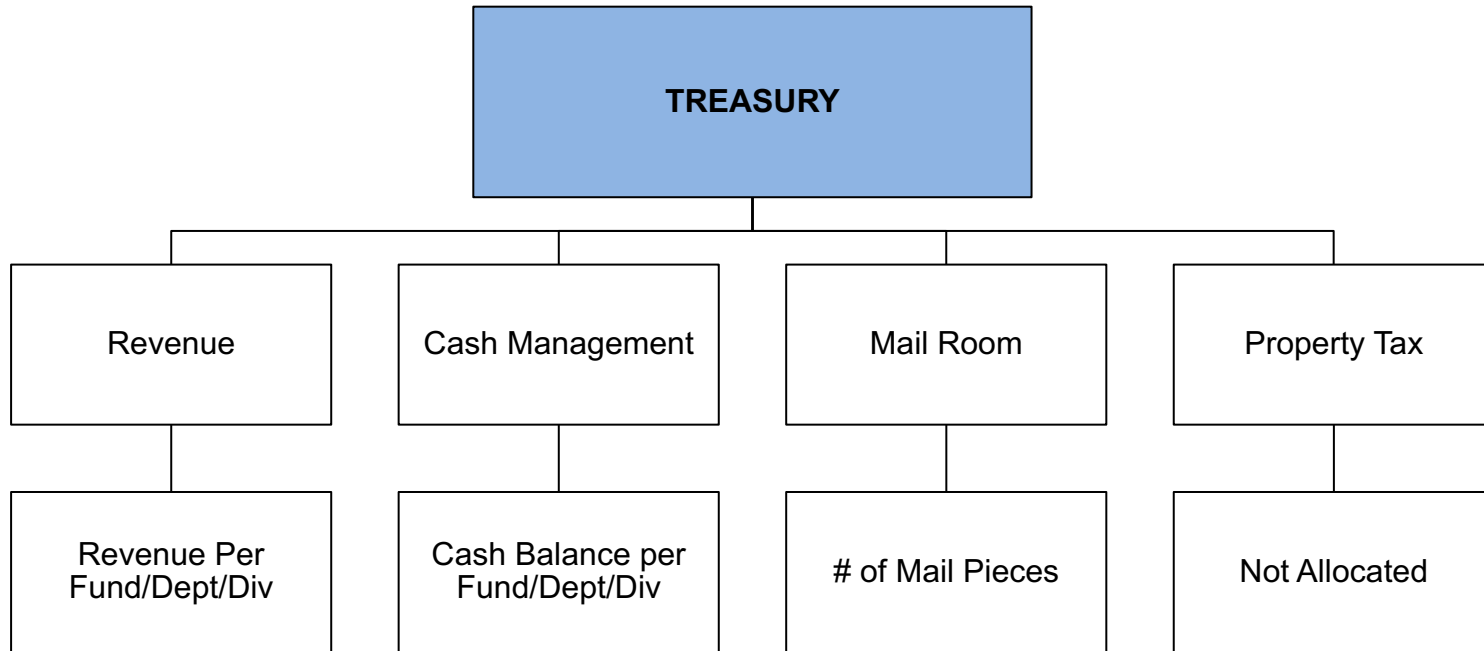
The Treasury Division within the Finance Department serves the revenue and cashing function for the City. It is responsible for managing accounts receivable, cash control, collections, investments, and the mailroom. Costs associated with Treasury are allocated to Receiving Departments through the following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

- **Revenue** – relates to support associated with processing incoming revenue. This function is allocated based on revenue per Fund, Department, and Division⁹.
- **Cash Management** – relates to support associated with reviewing cash balances and reconciliation. 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.
- **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.

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.

⁹ In order to provide an accurate reflection of Treasury support, revenues were weighted for the following receivers: School (5%), Health (5%), Debt Services (25%), Hospital (10%), Eaglecrest (200%). Revenues associated with Sales Tax have been excluded, as processing is done by the City's sales tax office. Revenues associated with Non-Departmental have been excluded, as support for this is accounted for in the Property Tax function.

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



COSTS TO BE ALLOCATED**110-17-04 Treasury**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$1,036,700		\$1,036,700
Capital and Transfers	<u>\$ (5,000)</u>		
Total Deductions	\$ (5,000)		\$ (5,000)
Incoming Costs			
110-12-01 City Manager	\$ 12,116	\$ 1,877	\$ 13,993
110-08-01 Human Resources	\$ 10,528	\$ 1,549	\$ 12,077
110-06/15- MIS	\$ 185,562	\$ 15,447	\$ 201,009
110-17-01 Finance Administration	\$ 214,589	\$ 18,715	\$ 233,304
110-17-03 Controller	\$ 15,111	\$ 611	\$ 15,722
110-17-04 Treasury		\$ 8,646	\$ 8,646
110-17-06 Purchasing		\$ 3,319	\$ 3,319
Total Incoming Costs	<u>\$ 437,906</u>	<u>\$ 50,164</u>	<u>\$ 488,069</u>
Revenue	\$ (27,000)		
Reimbursable Expense	<u>\$ 623,900</u>		
Total Cost Adjustments	\$ 596,900		\$ 596,900
Total Costs to be Allocated	<u>\$2,066,506</u>	<u>\$ 50,164</u>	<u>\$2,116,669</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-04 Treasury

Expense Type	\$	General Admin	Revenue	Cash Management	Mail Room	Property Tax
Personnel						
Salaries and Wages	\$ 800,800	\$ -	\$ 360,360	\$ 280,280	\$ 40,040	\$ 120,120
Benefits	\$ 457,100	\$ -	\$ 205,695	\$ 159,985	\$ 22,855	\$ 68,565
Subtotal Personnel Cost	\$ 1,257,900	\$ -	\$ 566,055	\$ 440,265	\$ 62,895	\$ 188,685
Operating Services & Supplies						
General Supplies	\$ 4,600	\$ -	\$ 2,070	\$ 1,610	\$ 230	\$ 690
Insurance	\$ 4,900	\$ -	\$ 2,205	\$ 1,715	\$ 245	\$ 735
Miscellaneous Expense	\$ 17,200	\$ -	\$ 7,740	\$ 6,020	\$ 860	\$ 2,580
Other Expenses	\$ 52,400	\$ -	\$ 23,580	\$ 18,340	\$ 2,620	\$ 7,860
Professional	\$ 226,200	\$ -	\$ 101,790	\$ 79,170	\$ 11,310	\$ 33,930
Public Utility Services	\$ 7,700	\$ -	\$ 3,465	\$ 2,695	\$ 385	\$ 1,155
Reimbursable Expenses	\$ (623,900)	\$ -	\$ (280,755)	\$ (218,365)	\$ (31,195)	\$ (93,585)
Repairs and Maintenance	\$ 29,700	\$ -	\$ 13,365	\$ 10,395	\$ 1,485	\$ 4,455
Travel and Training	\$ 10,000	\$ -	\$ 4,500	\$ 3,500	\$ 500	\$ 1,500
Postage	\$ 20,000	\$ -	\$ 9,000	\$ 7,000	\$ 1,000	\$ 3,000
Printing	\$ 25,000	\$ -	\$ 11,250	\$ 8,750	\$ 1,250	\$ 3,750
Capital Outlay	\$ 5,000	\$ -	\$ 2,250	\$ 1,750	\$ 250	\$ 750
Subtotal Operating Cost	\$ (221,200)	\$ -	\$ (99,540)	\$ (77,420)	\$ (11,060)	\$ (33,180)
DEPARTMENTAL EXPENDITURES	\$ 1,036,700	\$ -	\$ 466,515	\$ 362,845	\$ 51,835	\$ 155,505
Disallowed Costs						
Capital and Transfers	\$ (5,000)	\$ -	\$ (2,250)	\$ (1,750)	\$ (250)	\$ (750)
Subtotal Disallowed Costs	\$ (5,000)	\$ -	\$ (2,250)	\$ (1,750)	\$ (250)	\$ (750)
Cost Adjustments						
Revenue	\$ (27,000)	\$ -	\$ -	\$ (27,000)	\$ -	\$ -
Reimbursable Expense	\$ 623,900	\$ -	\$ 280,755	\$ 218,365	\$ 31,195	\$ 93,585
Subtotal Cost Adjustments	\$ 596,900	\$ -	\$ 280,755	\$ 191,365	\$ 31,195	\$ 93,585
FUNCTIONAL COST	\$ 1,628,600	\$ -	\$ 745,020	\$ 552,460	\$ 82,780	\$ 248,340
First Allocation						
Incoming - All Others	\$ 437,906	\$ -	\$ 200,324	\$ 148,548	\$ 22,258	\$ 66,775
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (315,115)	\$ -	\$ -	\$ -	\$ -	\$ (315,115)
Subtotal of First Allocation	\$ 1,751,391	\$ -	\$ 945,344	\$ 701,008	\$ 105,038	\$ -
Second Allocation						
Incoming - All Others	\$ 50,164	\$ -	\$ 22,948	\$ 17,017	\$ 2,550	\$ 7,649
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (7,649)	\$ -	\$ -	\$ -	\$ -	\$ (7,649)
Subtotal of Second Allocation	\$ 42,514	\$ -	\$ 22,948	\$ 17,017	\$ 2,550	\$ -
TOTAL ALLOCATED	\$ 1,793,905	\$ -	\$ 968,292	\$ 718,025	\$ 107,588	\$ -

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Revenue							
110-12-01 City Manager	300.00	0.000%	\$ 2		\$ 2		\$ 2
110-07-01 Emergency Services	911,000.00	0.786%	\$ 7,432		\$ 7,432		\$ 7,432
110-03/04- Clerk	1,000.00	0.001%	\$ 8		\$ 8		\$ 8
110-17-01 Finance Administration	25,000.00	0.022%	\$ 204		\$ 204		\$ 204
110-17-04 Treasury	12,000.00	0.010%	\$ 98		\$ 98		\$ 98
110-23-01 Library	314,600.00	0.271%	\$ 2,567		\$ 2,567	\$ 63	\$ 2,629
110-12-02 Manager Office - Teen Health Center	6,000.00	0.005%	\$ 49		\$ 49	\$ 1	\$ 50
110-12-05 Manager Office - Housing and Homelessness	100,000.00	0.086%	\$ 816		\$ 816	\$ 20	\$ 836
110-16-01 CDD - Administration	53,500.00	0.046%	\$ 436		\$ 436	\$ 11	\$ 447
110-16-02 CDD - Planning	523,700.00	0.452%	\$ 4,272		\$ 4,272	\$ 105	\$ 4,377
110-21-01 Fire - Emergency Services	1,594,400.00	1.376%	\$ 13,007		\$ 13,007	\$ 318	\$ 13,326
110-23-02 Library - City Museum	108,200.00	0.093%	\$ 883		\$ 883	\$ 22	\$ 904
110-24-02 Engineering - CIP	20,000.00	0.017%	\$ 163		\$ 163	\$ 4	\$ 167
110-41-01 P&R Parks and Landscape - Administration	116,600.00	0.101%	\$ 951		\$ 951	\$ 23	\$ 975
110-42-01 Arboretum - Administration	11,200.00	0.010%	\$ 91		\$ 91	\$ 2	\$ 94
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.004%	\$ 39		\$ 39	\$ 1	\$ 40
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.002%	\$ 21		\$ 21	\$ 1	\$ 22
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	3,000.00	0.003%	\$ 24		\$ 24	\$ 1	\$ 25
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	35,500.00	0.031%	\$ 290		\$ 290	\$ 7	\$ 297
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	8,000.00	0.007%	\$ 65		\$ 65	\$ 2	\$ 67
120-02-01 School District - Component Unit - School District - Administration	5,730,755.00	4.946%	\$ 46,752		\$ 46,752	\$ 1,144	\$ 47,897
120-02-02 School District - Component Unit - School District - Administration	1,536,545.00	1.326%	\$ 12,535		\$ 12,535	\$ 307	\$ 12,842
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	12,405,500.00	10.706%	\$101,206		\$101,206	\$ 2,477	\$103,683
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,245,000.00	1.074%	\$ 10,157		\$ 10,157	\$ 249	\$ 10,405
209-22-02 General Fund - Roaded Service Area - Police - General Operations	46,600.00	0.040%	\$ 380		\$ 380	\$ 9	\$ 389
209-22-14 General Fund - Roaded Service Area - Police - Grants	357,000.00	0.308%	\$ 2,912		\$ 2,912	\$ 71	\$ 2,984
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	780,400.00	0.673%	\$ 6,367		\$ 6,367	\$ 156	\$ 6,522
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	58,400.00	0.050%	\$ 476		\$ 476	\$ 12	\$ 488
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	86,600.00	0.075%	\$ 706		\$ 706	\$ 17	\$ 724
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	66,100.00	0.057%	\$ 539		\$ 539	\$ 13	\$ 552
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	69,200.00	0.060%	\$ 565		\$ 565	\$ 14	\$ 578
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	415,000.00	0.358%	\$ 3,386		\$ 3,386	\$ 83	\$ 3,468
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1,905,400.00	1.644%	\$ 15,545		\$ 15,545	\$ 380	\$ 15,925
210-01-01 General Fund - Fire Service Area - Fire - Administration	2,366,700.00	2.042%	\$ 19,308		\$ 19,308	\$ 473	\$ 19,780
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,550,000.00	1.338%	\$ 12,645		\$ 12,645	\$ 309	\$ 12,955
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,825,000.00	2.438%	\$ 23,047		\$ 23,047	\$ 564	\$ 23,611
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	6,100,000.00	5.264%	\$ 49,765		\$ 49,765	\$ 1,218	\$ 50,983
232-52-01 Special Revenue Fund - Port Development Fee - Administration	3,700,000.00	3.193%	\$ 30,185		\$ 30,185	\$ 739	\$ 30,924
233-01-01 Special Revenue Fund - State MPF - Non-operational	5,400,000.00	4.660%	\$ 44,054		\$ 44,054	\$ 1,078	\$ 45,132
235-28-01 Special Revenue Fund - Eaglecrest - Administration	4,183,800.00	3.611%	\$ 34,132		\$ 34,132	\$ 835	\$ 34,967
249-01-01 General Fund - Parks and Recreation - Aquatics	238,400.00	0.206%	\$ 1,945		\$ 1,945	\$ 48	\$ 1,993
249-46-03 General Fund - Parks and Recreation - Aquatics	470,100.00	0.406%	\$ 3,835		\$ 3,835	\$ 94	\$ 3,929
270-48-01 Special Revenue Fund - Downtown Parking - Administration	402,800.00	0.348%	\$ 3,286		\$ 3,286	\$ 80	\$ 3,367
271-14-01 Special Revenue Fund - Lands - Administration	625,700.00	0.540%	\$ 5,105		\$ 5,105	\$ 125	\$ 5,229
271-14-02 Special Revenue Fund - Lands - Quarries	322,000.00	0.278%	\$ 2,627		\$ 2,627	\$ 64	\$ 2,691

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	50,000.00	0.043%	\$ 408		\$ 408	\$ 10	\$ 418
330-01-01 Debt Service Fund - Debt Service - General Debt Service	3,260,525.00	2.814%	\$ 26,600		\$ 26,600	\$ 651	\$ 27,251
514-75-01 Enterprise Fund - Water - Administration	5,672,000.00	4.895%	\$ 46,273		\$ 46,273	\$ 1,133	\$ 47,406
519-01-01 Enterprise Fund - Wastewater - Non-operational	13,018,000.00	11.234%	\$106,203		\$106,203	\$ 2,599	\$108,802
530-51-01 Enterprise Fund - Harbors - Administration	4,200,000.00	3.625%	\$ 34,264		\$ 34,264	\$ 839	\$ 35,103
531-52-01 Enterprise Fund - Docks - Administration	1,962,000.00	1.693%	\$ 16,006		\$ 16,006	\$ 392	\$ 16,398
538-24-03 Enterprise Fund - WW Extension - Administration	115,300.00	0.100%	\$ 941		\$ 941	\$ 23	\$ 964
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	138,200.00	0.119%	\$ 1,127		\$ 1,127	\$ 28	\$ 1,155
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	10,525,330.00	9.083%	\$ 85,867		\$ 85,867	\$ 2,102	\$ 87,969
560-50-01 Enterprise Fund - Airport - Administration	1,310,000.00	1.131%	\$ 10,687		\$ 10,687	\$ 262	\$ 10,949
560-50-02 Enterprise Fund - Airport - Terminal General Operations	2,402,300.00	2.073%	\$ 19,598		\$ 19,598	\$ 480	\$ 20,078
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	4,550,400.00	3.927%	\$ 37,123		\$ 37,123	\$ 909	\$ 38,031
560-50-05 Enterprise Fund - Airport - Airport Security	127,700.00	0.110%	\$ 1,042		\$ 1,042	\$ 25	\$ 1,067
570-77-01 Enterprise Fund - Waste Management - Administration	1,124,000.00	0.970%	\$ 9,170		\$ 9,170	\$ 224	\$ 9,394
570-77-02 Enterprise Fund - Waste Management - WM Recycling	20,000.00	0.017%	\$ 163		\$ 163	\$ 4	\$ 167
602-79-01 Internal Service Fund - Fleet - Administration	1,264,900.00	1.092%	\$ 10,319		\$ 10,319	\$ 253	\$ 10,572
602-79-02 Internal Service Fund - Fleet - Replacement Program	2,808,600.00	2.424%	\$ 22,913		\$ 22,913	\$ 561	\$ 23,474
602-79-04 Internal Service Fund - Fleet - Fuel Program	915,000.00	0.790%	\$ 7,465		\$ 7,465	\$ 183	\$ 7,647
680-60-02 Internal Service Fund - Risk - Workers Comp	2,110,000.00	1.821%	\$ 17,214		\$ 17,214	\$ 421	\$ 17,635
680-60-03 Internal Service Fund - Risk - Auto	90,000.00	0.078%	\$ 734		\$ 734	\$ 18	\$ 752
680-60-03 Internal Service Fund - Risk - General Liability	450,000.00	0.388%	\$ 3,671		\$ 3,671	\$ 90	\$ 3,761
680-60-04 Internal Service Fund - Risk - EE Practice	160,000.00	0.138%	\$ 1,305		\$ 1,305	\$ 32	\$ 1,337
680-60-04 Internal Service Fund - Risk - Property	830,000.00	0.716%	\$ 6,771		\$ 6,771	\$ 166	\$ 6,937
680-60-05 Internal Service Fund - Risk - Special Policy	554,600.00	0.479%	\$ 4,525		\$ 4,525	\$ 111	\$ 4,635
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	45,000.00	0.039%	\$ 367		\$ 367	\$ 9	\$ 376
680-60-06 Internal Service Fund - Risk - Health	875,000.00	0.755%	\$ 7,138		\$ 7,138	\$ 175	\$ 7,313
680-60-06 Internal Service Fund - Risk - Life	220,000.00	0.190%	\$ 1,795		\$ 1,795	\$ 44	\$ 1,839
680-60-06 Internal Service Fund - Risk - Wellness	165,000.00	0.142%	\$ 1,346		\$ 1,346	\$ 33	\$ 1,379
680-60-07 Internal Service Fund - Risk - UI BRH	75,000.00	0.065%	\$ 612		\$ 612	\$ 15	\$ 627
680-60-07 Internal Service Fund - Risk - UI CBJ	90,000.00	0.078%	\$ 734		\$ 734	\$ 18	\$ 752
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	10,000.00	0.009%	\$ 82		\$ 82	\$ 2	\$ 84
Total	115,877,255.00	100.000%	\$945,344	\$ -	\$945,344	\$ 22,948	\$968,292

Allocation Basis:

Revenue (Excl Non-Departmental and Sales Tax, School and Health Insurance weighted at 5%, Eaglecrest x2, Dept Service at 25%, Hospital at 10%)

Source of Allocation:

FY20 Budget Line Detail

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Cash Management							
110-10- Mayor and Assembly	5,750,283.94	5.827%	\$ 40,845		\$ 40,845		\$ 40,845
110-11-01 City Attorney	1,128,624.72	1.144%	\$ 8,017		\$ 8,017		\$ 8,017
110-12-01 City Manager	934,592.07	0.947%	\$ 6,639		\$ 6,639		\$ 6,639
110-07-01 Emergency Services	1,104,851.02	1.120%	\$ 7,848		\$ 7,848		\$ 7,848
110-03/04- Clerk	220,845.08	0.224%	\$ 1,569		\$ 1,569		\$ 1,569
110-08-01 Human Resources	404,510.25	0.410%	\$ 2,873		\$ 2,873		\$ 2,873
110-06/15- MIS	1,916,642.15	1.942%	\$ 13,614		\$ 13,614		\$ 13,614
110-17-01 Finance Administration	276,972.44	0.281%	\$ 1,967		\$ 1,967		\$ 1,967
110-17-03 Controller	946,210.79	0.959%	\$ 6,721		\$ 6,721		\$ 6,721
110-17-04 Treasury	922,079.60	0.934%	\$ 6,550		\$ 6,550		\$ 6,550
110-17-06 Purchasing	313,705.48	0.318%	\$ 2,228		\$ 2,228	\$ 63	\$ 2,291
110-23-01 Library	2,619,485.41	2.654%	\$ 18,607		\$ 18,607	\$ 524	\$ 19,130
110-01-01 Non-departmental - NA	468,591.97	0.475%	\$ 3,328		\$ 3,328	\$ 94	\$ 3,422
110-11-01 Law - GHS Contract	26,812.43	0.027%	\$ 190		\$ 190	\$ 5	\$ 196
110-11-01 Law - Prison Care Contract	402,186.51	0.408%	\$ 2,857		\$ 2,857	\$ 80	\$ 2,937
110-12-02 Manager Office - Teen Health Center	234,072.55	0.237%	\$ 1,663		\$ 1,663	\$ 47	\$ 1,709
110-12-05 Manager Office - Housing and Homelessness	358,392.87	0.363%	\$ 2,546		\$ 2,546	\$ 72	\$ 2,617
110-16-01 CDD - Administration	995,724.42	1.009%	\$ 7,073		\$ 7,073	\$ 199	\$ 7,272
110-16-02 CDD - Planning	1,040,143.68	1.054%	\$ 7,388		\$ 7,388	\$ 208	\$ 7,596
110-16-03 CDD - Building	764,154.36	0.774%	\$ 5,428		\$ 5,428	\$ 153	\$ 5,581
110-17-02 Finance - Assessors	693,548.29	0.703%	\$ 4,926		\$ 4,926	\$ 139	\$ 5,065
110-17-07 Finance - Sales Tax	625.62	0.001%	\$ 4		\$ 4	\$ 0	\$ 5
110-21-01 Fire - Emergency Services	5,371,871.12	5.443%	\$ 38,157		\$ 38,157	\$ 1,074	\$ 39,232
110-23-02 Library - City Museum	434,540.18	0.440%	\$ 3,087		\$ 3,087	\$ 87	\$ 3,174
110-24-01 Engineering - Administration	252,483.75	0.256%	\$ 1,793		\$ 1,793	\$ 50	\$ 1,844
110-24-02 Engineering - CIP	17,428.08	0.018%	\$ 124		\$ 124	\$ 3	\$ 127
110-41-01 P&R Parks and Landscape - Administration	1,775,251.25	1.799%	\$ 12,610		\$ 12,610	\$ 355	\$ 12,965
110-42-01 Arboretum - Administration	180,537.05	0.183%	\$ 1,282		\$ 1,282	\$ 36	\$ 1,318
110-47-01 Centennial Hall - Convention Center - Administration	477,618.82	0.484%	\$ 3,393		\$ 3,393	\$ 96	\$ 3,488
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	253,549.08	0.257%	\$ 1,801		\$ 1,801	\$ 51	\$ 1,852
150-01-01 Permanent Fund - Arboretum - Administration	2,665,222.74	2.701%	\$ 18,931		\$ 18,931	\$ 533	\$ 19,465
209-22-01 General Fund - Roaded Service Area - Police - Administration	216,179.61	0.219%	\$ 1,536		\$ 1,536	\$ 43	\$ 1,579
209-22-02 General Fund - Roaded Service Area - Police - General Operations	1,171,578.30	1.187%	\$ 8,322		\$ 8,322	\$ 234	\$ 8,556
209-22-05 General Fund - Roaded Service Area - Police - Communications	159,380.03	0.161%	\$ 1,132		\$ 1,132	\$ 32	\$ 1,164
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	144,892.23	0.147%	\$ 1,029		\$ 1,029	\$ 29	\$ 1,058
209-22-08 General Fund - Roaded Service Area - Police - Community Services	15,710.52	0.016%	\$ 112		\$ 112	\$ 3	\$ 115
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	140,314.14	0.142%	\$ 997		\$ 997	\$ 28	\$ 1,025
209-22-10 General Fund - Roaded Service Area - Police - Fleet	62,898.95	0.064%	\$ 447		\$ 447	\$ 13	\$ 459
209-22-11 General Fund - Roaded Service Area - Police - Electronics	17,189.16	0.017%	\$ 122		\$ 122	\$ 3	\$ 126
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	16,378.75	0.017%	\$ 116		\$ 116	\$ 3	\$ 120
209-22-14 General Fund - Roaded Service Area - Police - Grants	43,648.23	0.044%	\$ 310		\$ 310	\$ 9	\$ 319
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	110,954.66	0.112%	\$ 788		\$ 788	\$ 22	\$ 810
209-22-17 General Fund - Roaded Service Area - Police - Services	203,269.97	0.206%	\$ 1,444		\$ 1,444	\$ 41	\$ 1,485
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	37,762.12	0.038%	\$ 268		\$ 268	\$ 8	\$ 276
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	60,055.42	0.061%	\$ 427		\$ 427	\$ 12	\$ 439

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	21,084.80	0.021%	\$ 150		\$ 150	\$ 4	\$ 154
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	21,553.98	0.022%	\$ 153		\$ 153	\$ 4	\$ 157
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	103,632.56	0.105%	\$ 736		\$ 736	\$ 21	\$ 757
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	112,347.99	0.114%	\$ 798		\$ 798	\$ 22	\$ 820
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	1,706.12	0.002%	\$ 12		\$ 12	\$ 0	\$ 12
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	47,273.74	0.048%	\$ 336		\$ 336	\$ 9	\$ 345
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	214,715.19	0.218%	\$ 1,525		\$ 1,525	\$ 43	\$ 1,568
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	525,783.49	0.533%	\$ 3,735		\$ 3,735	\$ 105	\$ 3,840
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	218,468.65	0.221%	\$ 1,552		\$ 1,552	\$ 44	\$ 1,596
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	14,743.72	0.015%	\$ 105		\$ 105	\$ 3	\$ 108
209-72-01 General Fund - Roaded Service Area - Streets - Administration	791,867.11	0.802%	\$ 5,625		\$ 5,625	\$ 158	\$ 5,783
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	13,990.18	0.014%	\$ 99		\$ 99	\$ 3	\$ 102
210-01-01 General Fund - Fire Service Area - Fire - Administration	2,598,427.19	2.633%	\$ 18,457		\$ 18,457	\$ 520	\$ 18,977
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	153,503.04	0.156%	\$ 1,090		\$ 1,090	\$ 31	\$ 1,121
210-21-70 General Fund - Fire Service Area - Fire - CARES program	570,814.59	0.578%	\$ 4,055		\$ 4,055	\$ 114	\$ 4,169
215-01-01 Special Revenue Fund - Sales Tax - Administration	1,408,647.29	1.427%	\$ 10,006		\$ 10,006	\$ 282	\$ 10,288
216-01-01 Special Revenue Fund - Hotel Tax - Administration	167,985.00	0.170%	\$ 1,193		\$ 1,193	\$ 34	\$ 1,227
218-01-01 Special Revenue Fund - Library Contributions - Administration	77,497.57	0.079%	\$ 550		\$ 550	\$ 15	\$ 566
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	181,953.01	0.184%	\$ 1,292		\$ 1,292	\$ 36	\$ 1,329
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	186,088.70	0.189%	\$ 1,322		\$ 1,322	\$ 37	\$ 1,359
232-01-01 Special Revenue Fund - Port Development Fee - Administration	711,920.90	0.721%	\$ 5,057		\$ 5,057	\$ 142	\$ 5,199
235-28-01 Special Revenue Fund - Eaglecrest - Administration	72,882.63	0.074%	\$ 518		\$ 518	\$ 15	\$ 532
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	17,900.83	0.018%	\$ 127		\$ 127	\$ 4	\$ 131
235-28-03 Special Revenue Fund - Eaglecrest - Lift	13,905.36	0.014%	\$ 99		\$ 99	\$ 3	\$ 102
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	38,499.31	0.039%	\$ 273		\$ 273	\$ 8	\$ 281
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	20,190.58	0.020%	\$ 143		\$ 143	\$ 4	\$ 147
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	17,372.43	0.018%	\$ 123		\$ 123	\$ 3	\$ 127
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	11,458.02	0.012%	\$ 81		\$ 81	\$ 2	\$ 84
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	10,364.13	0.011%	\$ 74		\$ 74	\$ 2	\$ 76
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	13,247.17	0.013%	\$ 94		\$ 94	\$ 3	\$ 97
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	8,343.22	0.008%	\$ 59		\$ 59	\$ 2	\$ 61
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	5,098.63	0.005%	\$ 36		\$ 36	\$ 1	\$ 37
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	8,408.11	0.009%	\$ 60		\$ 60	\$ 2	\$ 61
270-48-01 Special Revenue Fund - Downtown Parking - Administration	589,967.72	0.598%	\$ 4,191		\$ 4,191	\$ 118	\$ 4,309
271-14-01 Special Revenue Fund - Lands - Administration	2,939,655.23	2.979%	\$ 20,881		\$ 20,881	\$ 588	\$ 21,469
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	285,053.52	0.289%	\$ 2,025		\$ 2,025	\$ 57	\$ 2,082
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	912,171.28	0.924%	\$ 6,479		\$ 6,479	\$ 182	\$ 6,662
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	4,696,886.19	4.759%	\$ 33,363		\$ 33,363	\$ 939	\$ 34,302
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	433,601.76	0.439%	\$ 3,080		\$ 3,080	\$ 87	\$ 3,167
514-75-01 Enterprise Fund - Water - Administration	8,885,204.14	9.003%	\$ 63,113		\$ 63,113	\$ 1,777	\$ 64,890
519-76-04 Enterprise Fund - Wastewater - Collections	2,700,750.92	2.737%	\$ 19,184		\$ 19,184	\$ 540	\$ 19,724
519-76-05 Enterprise Fund - Wastewater - Treatment	7,921,932.99	8.027%	\$ 56,271		\$ 56,271	\$ 1,584	\$ 57,855
530-51-01 Enterprise Fund - Harbors - Administration	2,126,393.10	2.155%	\$ 15,104		\$ 15,104	\$ 425	\$ 15,529
531-52-01 Enterprise Fund - Docks - Administration	2,105,236.88	2.133%	\$ 14,954		\$ 14,954	\$ 421	\$ 15,375
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	78,998.70	0.080%	\$ 561		\$ 561	\$ 16	\$ 577
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	3,538,431.60	3.585%	\$ 25,134		\$ 25,134	\$ 708	\$ 25,842
560-50-01 Enterprise Fund - Airport - Administration	491,840.38	0.498%	\$ 3,494		\$ 3,494	\$ 98	\$ 3,592
560-50-02 Enterprise Fund - Airport - Terminal General Operations	610,071.25	0.618%	\$ 4,333		\$ 4,333	\$ 122	\$ 4,455

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1,656,362.97	1.678%	\$ 11,765		\$ 11,765	\$ 331	\$ 12,097
560-50-04 Enterprise Fund - Airport - ARFF	539,903.80	0.547%	\$ 3,835		\$ 3,835	\$ 108	\$ 3,943
560-50-05 Enterprise Fund - Airport - Airport Security	415,709.99	0.421%	\$ 2,953		\$ 2,953	\$ 83	\$ 3,036
560-50-08 Enterprise Fund - Airport - Airport Landside	14,033.49	0.014%	\$ 100		\$ 100	\$ 3	\$ 102
570-77-01 Enterprise Fund - Waste Management - Administration	320,607.92	0.325%	\$ 2,277		\$ 2,277	\$ 64	\$ 2,341
570-77-02 Enterprise Fund - Waste Management - WM Recycling	573,881.57	0.582%	\$ 4,076		\$ 4,076	\$ 115	\$ 4,191
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	635,824.69	0.644%	\$ 4,516		\$ 4,516	\$ 127	\$ 4,644
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	275,058.27	0.279%	\$ 1,954		\$ 1,954	\$ 55	\$ 2,009
602-79-01 Internal Service Fund - Fleet - Administration	4,476,065.56	4.535%	\$ 31,794		\$ 31,794	\$ 895	\$ 32,689
602-79-04 Internal Service Fund - Fleet - Fuel Program	3,476,697.00	3.523%	\$ 24,696		\$ 24,696	\$ 695	\$ 25,391
640-44-01 Internal Service Fund - Building Maintenance - Administration	389,108.43	0.394%	\$ 2,764		\$ 2,764	\$ 78	\$ 2,842
680-60-01 Internal Service Fund - Risk - Administration	316,834.75	0.321%	\$ 2,251		\$ 2,251	\$ 63	\$ 2,314
680-60-02 Internal Service Fund - Risk - Safety	4,734.53	0.005%	\$ 34		\$ 34	\$ 1	\$ 35
680-60-02 Internal Service Fund - Risk - Workers Comp	743,321.21	0.753%	\$ 5,280		\$ 5,280	\$ 149	\$ 5,429
680-60-03 Internal Service Fund - Risk - Auto	33,141.71	0.034%	\$ 235		\$ 235	\$ 7	\$ 242
680-60-03 Internal Service Fund - Risk - General Liability	374,027.87	0.379%	\$ 2,657		\$ 2,657	\$ 75	\$ 2,732
680-60-04 Internal Service Fund - Risk - EE Practice	59,181.63	0.060%	\$ 420		\$ 420	\$ 12	\$ 432
680-60-04 Internal Service Fund - Risk - Property	336,151.63	0.341%	\$ 2,388		\$ 2,388	\$ 67	\$ 2,455
680-60-05 Internal Service Fund - Risk - Special Policy	227,257.44	0.230%	\$ 1,614		\$ 1,614	\$ 45	\$ 1,660
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	21,305.39	0.022%	\$ 151		\$ 151	\$ 4	\$ 156
680-60-06 Internal Service Fund - Risk - Health	461,912.58	0.468%	\$ 3,281		\$ 3,281	\$ 92	\$ 3,373
680-60-06 Internal Service Fund - Risk - Life	99,425.13	0.101%	\$ 706		\$ 706	\$ 20	\$ 726
680-60-06 Internal Service Fund - Risk - Wellness	94,027.77	0.095%	\$ 668		\$ 668	\$ 19	\$ 687
680-60-07 Internal Service Fund - Risk - UI BRH	35,508.98	0.036%	\$ 252		\$ 252	\$ 7	\$ 259
680-60-07 Internal Service Fund - Risk - UI CBJ	35,508.98	0.036%	\$ 252		\$ 252	\$ 7	\$ 259
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	4,734.53	0.005%	\$ 34		\$ 34	\$ 1	\$ 35
710-01-01 Agency Fund - Golf Club - Administration	145,681.50	0.148%	\$ 1,035		\$ 1,035	\$ 29	\$ 1,064
736-01-01 Agency Fund - Mental Health - Administration	145,681.50	0.148%	\$ 1,035		\$ 1,035	\$ 29	\$ 1,064
740-01-01 Agency Fund - Museum Grant - Administration	145,681.50	0.148%	\$ 1,035		\$ 1,035	\$ 29	\$ 1,064
750-01-01 Agency Fund - Senion Citizen - Administration	145,681.50	0.148%	\$ 1,035		\$ 1,035	\$ 29	\$ 1,064
770-01-01 Agency Fund - Def Copensation Oversight - Administration	145,681.50	0.148%	\$ 1,035		\$ 1,035	\$ 29	\$ 1,064
780-01-01 Agency Fund - Sister City - Administration	145,681.50	0.148%	\$ 1,035		\$ 1,035	\$ 29	\$ 1,064
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	145,681.50	0.148%	\$ 1,035		\$ 1,035	\$ 29	\$ 1,064
Total	98,689,739.04	100.000%	\$701,008	\$ -	\$701,008	\$ 17,017	\$718,025

Allocation Basis:

Cash Balance (Hospital and Health Insurance weighted at 5%)

Source of Allocation:

FY19 Cash Reconciliation

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Mail Room							
110-11-01 City Attorney	208.00	0.095%	\$ 99		\$ 99		\$ 99
110-12-01 City Manager	258.00	0.117%	\$ 123		\$ 123		\$ 123
110-07-01 Emergency Services	2.00	0.001%	\$ 1		\$ 1		\$ 1
110-03/04- Clerk	320.00	0.146%	\$ 153		\$ 153		\$ 153
110-08-01 Human Resources	80.00	0.036%	\$ 38		\$ 38		\$ 38
110-06/15- MIS	4.00	0.002%	\$ 2		\$ 2		\$ 2
110-17-01 Finance Administration	71.00	0.032%	\$ 34		\$ 34		\$ 34
110-17-03 Controller	26,913.00	12.239%	\$ 12,855		\$ 12,855		\$ 12,855
110-17-04 Treasury	4,184.00	1.903%	\$ 1,999		\$ 1,999		\$ 1,999
110-17-06 Purchasing	13.00	0.006%	\$ 6		\$ 6	\$ 0	\$ 6
110-23-01 Library	1,689.00	0.768%	\$ 807		\$ 807	\$ 23	\$ 830
110-01-01 Non-departmental - NA	4,066.00	1.849%	\$ 1,942		\$ 1,942	\$ 55	\$ 1,997
110-16-01 CDD - Administration	18,101.00	8.232%	\$ 8,646		\$ 8,646	\$ 246	\$ 8,892
110-17-02 Finance - Assessors	16,162.00	7.350%	\$ 7,720		\$ 7,720	\$ 219	\$ 7,939
110-24-01 Engineering - Administration	453.00	0.206%	\$ 216		\$ 216	\$ 6	\$ 223
209-22-01 General Fund - Roaded Service Area - Police - Administration	3,479.00	1.582%	\$ 1,662		\$ 1,662	\$ 47	\$ 1,709
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1,502.00	0.683%	\$ 717		\$ 717	\$ 20	\$ 738
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	42.00	0.019%	\$ 20		\$ 20	\$ 1	\$ 21
210-21-01 General Fund - Fire Service Area - Fire - Administration	288.00	0.131%	\$ 138		\$ 138	\$ 4	\$ 141
215-01-01 Special Revenue Fund - Sales Tax - Administration	11,341.00	5.157%	\$ 5,417		\$ 5,417	\$ 154	\$ 5,571
235-28-01 Special Revenue Fund - Eaglecrest - Administration	505.00	0.230%	\$ 241		\$ 241	\$ 7	\$ 248
271-14-01 Special Revenue Fund - Lands - Administration	9.00	0.004%	\$ 4		\$ 4	\$ 0	\$ 4
514-75-01 Enterprise Fund - Water - Administration	54,751.50	24.899%	\$ 26,153		\$ 26,153	\$ 743	\$ 26,896
519-76-04 Enterprise Fund - Wastewater - Collections	61,074.50	27.774%	\$ 29,173		\$ 29,173	\$ 829	\$ 30,002
530-51-01 Enterprise Fund - Harbors - Administration	7,640.00	3.474%	\$ 3,649		\$ 3,649	\$ 104	\$ 3,753
560-50-01 Enterprise Fund - Airport - Administration	183.00	0.083%	\$ 87		\$ 87	\$ 2	\$ 90
680-60-01 Internal Service Fund - Risk - Administration	4,340.00	1.974%	\$ 2,073		\$ 2,073	\$ 59	\$ 2,132
680-60-06 Internal Service Fund - Risk - Health	2,219.00	1.009%	\$ 1,060		\$ 1,060	\$ 30	\$ 1,090
Total	219,898.00	100.000%	\$105,038	\$ -	\$105,038	\$ 2,550	\$107,588

Allocation Basis:

of Mail Pieces

Source of Allocation:

FY19 Mail Pieces

ALLOCATION SUMMARY

110-17-04 Treasury

	<u>Revenue</u>	<u>Cash Management</u>	<u>Mail Room</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ -	\$ 40,845	\$ -	\$ 40,845
110-11-01 City Attorney	\$ -	\$ 8,017	\$ 99	\$ 8,116
110-12-01 City Manager	\$ 2	\$ 6,639	\$ 123	\$ 6,764
110-07-01 Emergency Services	\$ 7,432	\$ 7,848	\$ 1	\$ 15,281
110-03/04- Clerk	\$ 8	\$ 1,569	\$ 153	\$ 1,730
110-08-01 Human Resources	\$ -	\$ 2,873	\$ 38	\$ 2,912
110-06/15- MIS	\$ -	\$ 13,614	\$ 2	\$ 13,616
110-17-01 Finance Administration	\$ 204	\$ 1,967	\$ 34	\$ 2,205
110-17-03 Controller	\$ -	\$ 6,721	\$ 12,855	\$ 19,577
110-17-04 Treasury	\$ 98	\$ 6,550	\$ 1,999	\$ 8,646
110-17-06 Purchasing	\$ -	\$ 2,291	\$ 6	\$ 2,297
110-23-01 Library	\$ 2,629	\$ 19,130	\$ 830	\$ 22,590
110-01-01 Non-departmental - NA	\$ -	\$ 3,422	\$ 1,997	\$ 5,420
110-11-01 Law - GHS Contract	\$ -	\$ 196	\$ -	\$ 196
110-11-01 Law - Prison Care Contract	\$ -	\$ 2,937	\$ -	\$ 2,937
110-12-02 Manager Office - Teen Health Center	\$ 50	\$ 1,709	\$ -	\$ 1,760
110-12-05 Manager Office - Housing and Homelessness	\$ 836	\$ 2,617	\$ -	\$ 3,453
110-16-01 CDD - Administration	\$ 447	\$ 7,272	\$ 8,892	\$ 16,611
110-16-02 CDD - Planning	\$ 4,377	\$ 7,596	\$ -	\$ 11,973
110-16-03 CDD - Building	\$ -	\$ 5,581	\$ -	\$ 5,581
110-17-02 Finance - Assessors	\$ -	\$ 5,065	\$ 7,939	\$ 13,005
110-17-07 Finance - Sales Tax	\$ -	\$ 5	\$ -	\$ 5
110-21-01 Fire - Emergency Services	\$ 13,326	\$ 39,232	\$ -	\$ 52,557
110-23-02 Library - City Museum	\$ 904	\$ 3,174	\$ -	\$ 4,078
110-24-01 Engineering - Administration	\$ -	\$ 1,844	\$ 223	\$ 2,066
110-24-02 Engineering - CIP	\$ 167	\$ 127	\$ -	\$ 294
110-41-01 P&R Parks and Landscape - Administration	\$ 975	\$ 12,965	\$ -	\$ 13,939
110-42-01 Arboretum - Administration	\$ 94	\$ 1,318	\$ -	\$ 1,412
110-47-01 Centennial Hall - Convention Center - Administration	\$ -	\$ 3,488	\$ -	\$ 3,488
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	\$ 40	\$ -	\$ -	\$ 40
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	\$ 22	\$ 1,852	\$ -	\$ 1,873

ALLOCATION SUMMARY

110-17-04 Treasury

	Cash			Total
	Revenue	Management	Mail Room	
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	\$ 25	\$ -	\$ -	\$ 25
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	\$ 297	\$ -	\$ -	\$ 297
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	\$ 67	\$ -	\$ -	\$ 67
120-02-01 School District - Component Unit - School District - Administration	\$ 47,897	\$ -	\$ -	\$ 47,897
120-02-02 School District - Component Unit - School District - Administration	\$ 12,842	\$ -	\$ -	\$ 12,842
150-01-01 Permanent Fund - Arboretum - Administration	\$ -	\$ 19,465	\$ -	\$ 19,465
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-department:	\$ 103,683	\$ -	\$ -	\$ 103,683
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 10,405	\$ 1,579	\$ 1,709	\$ 13,693
209-22-02 General Fund - Roaded Service Area - Police - General Operations	\$ 389	\$ 8,556	\$ -	\$ 8,946
209-22-05 General Fund - Roaded Service Area - Police - Communications	\$ -	\$ 1,164	\$ -	\$ 1,164
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	\$ -	\$ 1,058	\$ -	\$ 1,058
209-22-08 General Fund - Roaded Service Area - Police - Community Services	\$ -	\$ 115	\$ -	\$ 115
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	\$ -	\$ 1,025	\$ -	\$ 1,025
209-22-10 General Fund - Roaded Service Area - Police - Fleet	\$ -	\$ 459	\$ -	\$ 459
209-22-11 General Fund - Roaded Service Area - Police - Electronics	\$ -	\$ 126	\$ -	\$ 126
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	\$ -	\$ 120	\$ -	\$ 120
209-22-14 General Fund - Roaded Service Area - Police - Grants	\$ 2,984	\$ 319	\$ -	\$ 3,303
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	\$ 6,522	\$ 810	\$ -	\$ 7,333
209-22-17 General Fund - Roaded Service Area - Police - Services	\$ -	\$ 1,485	\$ -	\$ 1,485
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ 488	\$ 276	\$ 738	\$ 1,502
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	\$ 724	\$ 439	\$ -	\$ 1,162
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	\$ -	\$ 154	\$ -	\$ 154
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	\$ 552	\$ 157	\$ -	\$ 710
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	\$ 578	\$ 757	\$ -	\$ 1,335
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ 3,468	\$ 820	\$ -	\$ 4,289
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	\$ -	\$ 12	\$ -	\$ 12
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	\$ -	\$ 345	\$ -	\$ 345
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ 15,925	\$ 1,568	\$ 21	\$ 17,514
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ -	\$ 3,840	\$ -	\$ 3,840
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	\$ -	\$ 1,596	\$ -	\$ 1,596
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	\$ -	\$ 108	\$ -	\$ 108
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ -	\$ 5,783	\$ -	\$ 5,783

ALLOCATION SUMMARY

110-17-04 Treasury

	Cash			Total
	Revenue	Management	Mail Room	
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	\$ -	\$ 102	\$ -	\$ 102
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ 19,780	\$ 18,977	\$ -	\$ 38,757
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ -	\$ 141	\$ 141
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	\$ -	\$ 1,121	\$ -	\$ 1,121
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ -	\$ 4,169	\$ -	\$ 4,169
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ -	\$ 10,288	\$ 5,571	\$ 15,859
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$ 12,955	\$ 1,227	\$ -	\$ 14,181
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ -	\$ 566	\$ -	\$ 566
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$ 23,611	\$ 1,329	\$ -	\$ 24,940
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 50,983	\$ 1,359	\$ -	\$ 52,342
232-01-01 Special Revenue Fund - Port Development Fee - Administration	\$ -	\$ 5,199	\$ -	\$ 5,199
232-52-01 Special Revenue Fund - Port Development Fee - Administration	\$ 30,924	\$ -	\$ -	\$ 30,924
233-01-01 Special Revenue Fund - State MPF - Non-operational	\$ 45,132	\$ -	\$ -	\$ 45,132
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 34,967	\$ 532	\$ 248	\$ 35,748
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ -	\$ 131	\$ -	\$ 131
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ -	\$ 102	\$ -	\$ 102
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ -	\$ 281	\$ -	\$ 281
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ -	\$ 147	\$ -	\$ 147
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ -	\$ 127	\$ -	\$ 127
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ -	\$ 84	\$ -	\$ 84
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ -	\$ 76	\$ -	\$ 76
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ -	\$ 97	\$ -	\$ 97
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ -	\$ 61	\$ -	\$ 61
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ -	\$ 37	\$ -	\$ 37
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ -	\$ 61	\$ -	\$ 61
249-01-01 General Fund - Parks and Recreation - Aquatics	\$ 1,993	\$ -	\$ -	\$ 1,993
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 3,929	\$ -	\$ -	\$ 3,929
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 3,367	\$ 4,309	\$ -	\$ 7,675
271-14-01 Special Revenue Fund - Lands - Administration	\$ 5,229	\$ 21,469	\$ 4	\$ 26,703
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 2,691	\$ -	\$ -	\$ 2,691
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ 418	\$ 2,082	\$ -	\$ 2,500
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ -	\$ 6,662	\$ -	\$ 6,662

ALLOCATION SUMMARY

110-17-04 Treasury

	Cash			Total
	Revenue	Management	Mail Room	
330-01-01 Debt Service Fund - Debt Service - General Debt Service	\$ 27,251	\$ -	\$ -	\$ 27,251
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ -	\$ 34,302	\$ -	\$ 34,302
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ -	\$ 3,167	\$ -	\$ 3,167
514-75-01 Enterprise Fund - Water - Administration	\$ 47,406	\$ 64,890	\$ 26,896	\$ 139,192
519-01-01 Enterprise Fund - Wastewater - Non-operational	\$ 108,802	\$ -	\$ -	\$ 108,802
519-76-04 Enterprise Fund - Wastewater - Collections	\$ -	\$ 19,724	\$ 30,002	\$ 49,726
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ -	\$ 57,855	\$ -	\$ 57,855
530-51-01 Enterprise Fund - Harbors - Administration	\$ 35,103	\$ 15,529	\$ 3,753	\$ 54,385
531-52-01 Enterprise Fund - Docks - Administration	\$ 16,398	\$ 15,375	\$ -	\$ 31,773
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ -	\$ 577	\$ -	\$ 577
538-24-03 Enterprise Fund - WW Extension - Administration	\$ 964	\$ -	\$ -	\$ 964
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ 1,155	\$ -	\$ -	\$ 1,155
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 87,969	\$ 25,842	\$ -	\$ 113,811
560-50-01 Enterprise Fund - Airport - Administration	\$ 10,949	\$ 3,592	\$ 90	\$ 14,631
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 20,078	\$ 4,455	\$ -	\$ 24,533
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 38,031	\$ 12,097	\$ -	\$ 50,128
560-50-04 Enterprise Fund - Airport - ARFF	\$ -	\$ 3,943	\$ -	\$ 3,943
560-50-05 Enterprise Fund - Airport - Airport Security	\$ 1,067	\$ 3,036	\$ -	\$ 4,103
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ -	\$ 102	\$ -	\$ 102
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 9,394	\$ 2,341	\$ -	\$ 11,736
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ 167	\$ 4,191	\$ -	\$ 4,358
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ -	\$ 4,644	\$ -	\$ 4,644
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ -	\$ 2,009	\$ -	\$ 2,009
602-79-01 Internal Service Fund - Fleet - Administration	\$ 10,572	\$ 32,689	\$ -	\$ 43,261
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$ 23,474	\$ -	\$ -	\$ 23,474
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ 7,647	\$ 25,391	\$ -	\$ 33,038
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ -	\$ 2,842	\$ -	\$ 2,842
680-60-01 Internal Service Fund - Risk - Administration	\$ -	\$ 2,314	\$ 2,132	\$ 4,446
680-60-02 Internal Service Fund - Risk - Safety	\$ -	\$ 35	\$ -	\$ 35
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ 17,635	\$ 5,429	\$ -	\$ 23,064
680-60-03 Internal Service Fund - Risk - Auto	\$ 752	\$ 242	\$ -	\$ 994
680-60-03 Internal Service Fund - Risk - General Liability	\$ 3,761	\$ 2,732	\$ -	\$ 6,493

ALLOCATION SUMMARY

110-17-04 Treasury

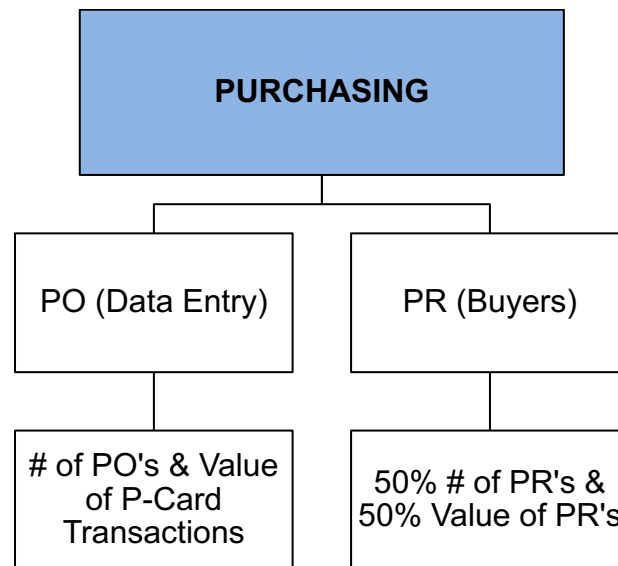
	Revenue	Cash		Total
		Management	Mail Room	
680-60-04 Internal Service Fund - Risk - EE Practice	\$ 1,337	\$ 432	\$ -	\$ 1,769
680-60-04 Internal Service Fund - Risk - Property	\$ 6,937	\$ 2,455	\$ -	\$ 9,392
680-60-05 Internal Service Fund - Risk - Special Policy	\$ 4,635	\$ 1,660	\$ -	\$ 6,295
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ 376	\$ 156	\$ -	\$ 532
680-60-06 Internal Service Fund - Risk - Health	\$ 7,313	\$ 3,373	\$ 1,090	\$ 11,777
680-60-06 Internal Service Fund - Risk - Life	\$ 1,839	\$ 726	\$ -	\$ 2,565
680-60-06 Internal Service Fund - Risk - Wellness	\$ 1,379	\$ 687	\$ -	\$ 2,066
680-60-07 Internal Service Fund - Risk - UI BRH	\$ 627	\$ 259	\$ -	\$ 886
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ 752	\$ 259	\$ -	\$ 1,012
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ 84	\$ 35	\$ -	\$ 118
710-01-01 Agency Fund - Golf Club - Administration	\$ -	\$ 1,064	\$ -	\$ 1,064
736-01-01 Agency Fund - Mental Health - Administration	\$ -	\$ 1,064	\$ -	\$ 1,064
740-01-01 Agency Fund - Museum Grant - Administration	\$ -	\$ 1,064	\$ -	\$ 1,064
750-01-01 Agency Fund - Senion Citizen - Administration	\$ -	\$ 1,064	\$ -	\$ 1,064
770-01-01 Agency Fund - Def Copensation Oversight - Administration	\$ -	\$ 1,064	\$ -	\$ 1,064
780-01-01 Agency Fund - Sister City - Administration	\$ -	\$ 1,064	\$ -	\$ 1,064
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	\$ -	\$ 1,064	\$ -	\$ 1,064
Total	\$ 968,292	\$ 718,025	\$107,588	\$ 1,793,905

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 P-Card transactions 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 50% of the number of purchase requests and 50% on 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**110-17-06 Purchasing**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 353,000		\$ 353,000
Capital and Transfers	<u>\$ (2,000)</u>		
Total Deductions	\$ (2,000)		\$ (2,000)
Incoming Costs			
110-11-01 City Attorney	\$ 121	\$ 14	\$ 135
110-12-01 City Manager	\$ 4,376	\$ 677	\$ 5,053
110-03/04- Clerk	\$ 8,729	\$ 2,689	\$ 11,419
110-08-01 Human Resources	\$ 4,049	\$ 596	\$ 4,645
110-06/15- MIS	\$ 50,659	\$ 4,233	\$ 54,891
110-17-01 Finance Administration	\$ 82,534	\$ 7,198	\$ 89,732
110-17-03 Controller	\$ 6,631	\$ 268	\$ 6,900
110-17-04 Treasury	\$ 2,235	\$ 63	\$ 2,297
Total Incoming Costs	<u>\$ 159,335</u>	<u>\$ 15,738</u>	<u>\$ 175,073</u>
Reimbursable Expense	<u>\$ 208,400</u>		
Total Cost Adjustments	\$ 208,400		\$ 208,400
Total Costs to be Allocated	<u>\$ 718,735</u>	<u>\$ 15,738</u>	<u>\$ 734,473</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-06 Purchasing

Expense Type	\$	General Admin	PO (Data Entry)	PR (Buyers)
Personnel				
Salaries and Wages	\$ 349,500	\$ -	\$ 69,900	\$ 279,600
Benefits	\$ 189,400	\$ -	\$ 37,880	\$ 151,520
Subtotal Personnel Cost	\$ 538,900	\$ -	\$ 107,780	\$ 431,120
Operating Services & Supplies				
Insurance	\$ 2,400	\$ -	\$ 480	\$ 1,920
Miscellaneous Expense	\$ 1,200	\$ -	\$ 240	\$ 960
Other Expenses	\$ 800	\$ -	\$ 160	\$ 640
Professional	\$ 1,500	\$ -	\$ 300	\$ 1,200
Public Utility Services	\$ 3,000	\$ -	\$ 600	\$ 2,400
Reimbursable Expenses	\$ (208,400)	\$ -	\$ (41,680)	\$ (166,720)
Travel and Training	\$ 5,500	\$ -	\$ 1,100	\$ 4,400
Postage	\$ 100	\$ -	\$ 20	\$ 80
Printing	\$ 200	\$ -	\$ 40	\$ 160
Rentals and Leases	\$ 2,800	\$ -	\$ 560	\$ 2,240
Advertising	\$ 3,000	\$ -	\$ 600	\$ 2,400
Capital Outlay	\$ 2,000	\$ -	\$ 400	\$ 1,600
Subtotal Operating Cost	\$ (185,900)	\$ -	\$ (37,180)	\$ (148,720)
DEPARTMENTAL EXPENDITURES	\$ 353,000	\$ -	\$ 70,600	\$ 282,400
Disallowed Costs				
Capital and Transfers	\$ (2,000)	\$ -	\$ (400)	\$ (1,600)
Subtotal Disallowed Costs	\$ (2,000)	\$ -	\$ (400)	\$ (1,600)
Cost Adjustments				
Reimbursable Expense	\$ 208,400	\$ -	\$ 41,680	\$ 166,720
Subtotal Cost Adjustments	\$ 208,400	\$ -	\$ 41,680	\$ 166,720
FUNCTIONAL COST	\$ 559,400	\$ -	\$ 111,880	\$ 447,520
First Allocation				
Incoming - All Others	\$ 159,335	\$ -	\$ 31,867	\$ 127,468
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 718,735	\$ -	\$ 143,747	\$ 574,988
Second Allocation				
Incoming - All Others	\$ 15,738	\$ -	\$ 3,148	\$ 12,590
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 15,738	\$ -	\$ 3,148	\$ 12,590
TOTAL ALLOCATED	\$ 734,473	\$ -	\$ 146,895	\$ 587,578

110-17-06 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	0.271%	\$ 390		\$ 390		\$ 390
110-11-01 City Attorney	0.01	0.477%	\$ 686		\$ 686		\$ 686
110-12-01 City Manager	0.03	1.646%	\$ 2,366		\$ 2,366		\$ 2,366
110-03/04- Clerk	0.00	0.217%	\$ 312		\$ 312		\$ 312
110-08-01 Human Resources	0.00	0.111%	\$ 159		\$ 159		\$ 159
110-06/15- MIS	0.04	1.853%	\$ 2,664		\$ 2,664		\$ 2,664
110-17-01 Finance Administration	0.01	0.361%	\$ 519		\$ 519		\$ 519
110-23-01 Library	0.03	1.580%	\$ 2,271		\$ 2,271	\$ 52	\$ 2,324
110-01-01 Non-departmental - NA	0.00	0.032%	\$ 46		\$ 46	\$ 1	\$ 47
110-16-01 CDD - Administration	0.01	0.609%	\$ 875		\$ 875	\$ 20	\$ 895
110-24-01 Engineering - Administration	0.00	0.132%	\$ 190		\$ 190	\$ 4	\$ 194
110-41-01 P&R Parks and Landscape - Administration	0.01	0.618%	\$ 888		\$ 888	\$ 20	\$ 908
120-02-01 School District - Component Unit - School District - Administration	0.00	0.033%	\$ 47		\$ 47	\$ 1	\$ 49
209-22-01 General Fund - Roaded Service Area - Police - Administration	0.10	5.090%	\$ 7,317		\$ 7,317	\$ 169	\$ 7,486
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	0.01	0.508%	\$ 730		\$ 730	\$ 17	\$ 746
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.10	5.096%	\$ 7,325		\$ 7,325	\$ 169	\$ 7,493
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.08	4.227%	\$ 6,076		\$ 6,076	\$ 140	\$ 6,216
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.03	1.302%	\$ 1,872		\$ 1,872	\$ 43	\$ 1,915
218-01-01 Special Revenue Fund - Library Contributions - Administration	0.00	0.120%	\$ 173		\$ 173	\$ 4	\$ 177
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.03	1.468%	\$ 2,110		\$ 2,110	\$ 49	\$ 2,159
249-46-03 General Fund - Parks and Recreation - Aquatics	0.01	0.577%	\$ 829		\$ 829	\$ 19	\$ 849
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.00	0.232%	\$ 334		\$ 334	\$ 8	\$ 342
271-14-01 Special Revenue Fund - Lands - Administration	0.01	0.702%	\$ 1,010		\$ 1,010	\$ 23	\$ 1,033
401-90-01 Capital Projects Fund - School CIPs - Construction	0.02	1.204%	\$ 1,730		\$ 1,730	\$ 40	\$ 1,770
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.07	3.544%	\$ 5,095		\$ 5,095	\$ 117	\$ 5,212
403-90-01 Capital Projects Fund - Fire CIPs - Construction	0.00	0.043%	\$ 62		\$ 62	\$ 1	\$ 63
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.09	4.285%	\$ 6,160		\$ 6,160	\$ 142	\$ 6,302
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.09	4.632%	\$ 6,658		\$ 6,658	\$ 153	\$ 6,812
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.06	2.911%	\$ 4,184		\$ 4,184	\$ 96	\$ 4,280
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.05	2.583%	\$ 3,713		\$ 3,713	\$ 86	\$ 3,798
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.00	0.219%	\$ 315		\$ 315	\$ 7	\$ 322
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.04	2.123%	\$ 3,052		\$ 3,052	\$ 70	\$ 3,123
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.07	3.265%	\$ 4,693		\$ 4,693	\$ 108	\$ 4,801
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.44	22.039%	\$ 31,681		\$ 31,681	\$ 730	\$ 32,411
514-75-01 Enterprise Fund - Water - Administration	0.04	1.887%	\$ 2,713		\$ 2,713	\$ 62	\$ 2,775
519-76-05 Enterprise Fund - Wastewater - Treatment	0.10	4.833%	\$ 6,948		\$ 6,948	\$ 160	\$ 7,108
530-51-01 Enterprise Fund - Harbors - Administration	0.05	2.600%	\$ 3,738		\$ 3,738	\$ 86	\$ 3,824
531-52-01 Enterprise Fund - Docks - Administration	0.02	1.144%	\$ 1,645		\$ 1,645	\$ 38	\$ 1,683
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.00	0.042%	\$ 61		\$ 61	\$ 1	\$ 62
560-50-01 Enterprise Fund - Airport - Administration	0.06	3.238%	\$ 4,654		\$ 4,654	\$ 107	\$ 4,761
570-77-01 Enterprise Fund - Waste Management - Administration	0.02	1.109%	\$ 1,594		\$ 1,594	\$ 37	\$ 1,631

110-17-06 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>
602-79-01 Internal Service Fund - Fleet - Administration	0.16	7.777%	\$ 11,179		\$ 11,179	\$ 258	\$ 11,437
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.03	1.672%	\$ 2,403		\$ 2,403	\$ 55	\$ 2,459
680-60-01 Internal Service Fund - Risk - Administration	0.03	1.586%	\$ 2,280		\$ 2,280	\$ 53	\$ 2,333
Total	2.00	100.000%	\$143,747	\$ -	\$143,747	\$ 3,148	\$146,895

Allocation Basis:

of PO's and Dollar Value of P-Card Transactions

Source of Allocation:

P-Cards by Department

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PR (Buyers)							
110-10- Mayor and Assembly	0.001	0.141%	\$ 811		\$ 811		\$ 811
110-11-01 City Attorney	0.009	0.937%	\$ 5,386		\$ 5,386		\$ 5,386
110-12-01 City Manager	0.009	0.893%	\$ 5,132		\$ 5,132		\$ 5,132
110-07-01 Emergency Services	0.010	1.023%	\$ 5,881		\$ 5,881		\$ 5,881
110-03/04- Clerk	0.008	0.766%	\$ 4,402		\$ 4,402		\$ 4,402
110-08-01 Human Resources	0.007	0.739%	\$ 4,248		\$ 4,248		\$ 4,248
110-06/15- MIS	0.051	5.098%	\$ 29,315		\$ 29,315		\$ 29,315
110-17-01 Finance Administration	0.007	0.735%	\$ 4,228		\$ 4,228		\$ 4,228
110-17-04 Treasury	0.006	0.577%	\$ 3,319		\$ 3,319		\$ 3,319
110-23-01 Library	0.032	3.169%	\$ 18,222		\$ 18,222	\$ 448	\$ 18,670
110-16-01 CDD - Administration	0.012	1.216%	\$ 6,990		\$ 6,990	\$ 172	\$ 7,162
110-23-02 Library - City Museum	0.001	0.143%	\$ 824		\$ 824	\$ 20	\$ 844
110-24-01 Engineering - Administration	0.130	12.962%	\$ 74,532		\$ 74,532	\$ 1,832	\$ 76,364
110-41-01 P&R Parks and Landscape - Administration	0.013	1.251%	\$ 7,195		\$ 7,195	\$ 177	\$ 7,372
209-22-01 General Fund - Roaded Service Area - Police - Administration	0.101	10.072%	\$ 57,914		\$ 57,914	\$ 1,423	\$ 59,338
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	0.009	0.885%	\$ 5,091		\$ 5,091	\$ 125	\$ 5,216
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	0.001	0.139%	\$ 802		\$ 802	\$ 20	\$ 821
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	0.002	0.155%	\$ 889		\$ 889	\$ 22	\$ 911
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	0.002	0.169%	\$ 970		\$ 970	\$ 24	\$ 994
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.022	2.247%	\$ 12,923		\$ 12,923	\$ 318	\$ 13,240
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	0.003	0.301%	\$ 1,731		\$ 1,731	\$ 43	\$ 1,773
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	0.042	4.165%	\$ 23,947		\$ 23,947	\$ 589	\$ 24,535
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.079	7.912%	\$ 45,496		\$ 45,496	\$ 1,118	\$ 46,614
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.045	4.497%	\$ 25,859		\$ 25,859	\$ 636	\$ 26,494
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.056	5.560%	\$ 31,968		\$ 31,968	\$ 786	\$ 32,754
249-46-03 General Fund - Parks and Recreation - Aquatics	0.007	0.716%	\$ 4,115		\$ 4,115	\$ 101	\$ 4,216
271-14-01 Special Revenue Fund - Lands - Administration	0.008	0.848%	\$ 4,874		\$ 4,874	\$ 120	\$ 4,994
514-75-01 Enterprise Fund - Water - Administration	0.001	0.145%	\$ 832		\$ 832	\$ 20	\$ 853
519-76-02 Enterprise Fund - Wastewater - Mendenhall Treatment Plant	0.077	7.722%	\$ 44,399		\$ 44,399	\$ 1,091	\$ 45,490
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.020	2.037%	\$ 11,713		\$ 11,713	\$ 288	\$ 12,001
560-50-01 Enterprise Fund - Airport - Administration	0.114	11.410%	\$ 65,608		\$ 65,608	\$ 1,612	\$ 67,220
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.001	0.145%	\$ 832		\$ 832	\$ 20	\$ 853
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	0.010	1.023%	\$ 5,882		\$ 5,882	\$ 145	\$ 6,027
570-77-01 Enterprise Fund - Waste Management - Administration	0.016	1.632%	\$ 9,385		\$ 9,385	\$ 231	\$ 9,616
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.060	6.047%	\$ 34,771		\$ 34,771	\$ 855	\$ 35,626
680-60-01 Internal Service Fund - Risk - Administration	0.025	2.522%	\$ 14,499		\$ 14,499	\$ 356	\$ 14,855
Total	1.00	100.000%	\$574,988	\$ -	\$574,988	\$ 12,590	\$587,578

Allocation Basis:

50% # and 50% Dollar Value of Purchase Requests

Source of Allocation:

PO and RQ Data

ALLOCATION SUMMARY**110-17-06 Purchasing**

	PO (Data Entry)	PR (Buyers)	Total
110-10- Mayor and Assembly	\$ 390	\$ 811	\$ 1,201
110-11-01 City Attorney	\$ 686	\$ 5,386	\$ 6,072
110-12-01 City Manager	\$ 2,366	\$ 5,132	\$ 7,498
110-07-01 Emergency Services	\$ -	\$ 5,881	\$ 5,881
110-03/04- Clerk	\$ 312	\$ 4,402	\$ 4,714
110-08-01 Human Resources	\$ 159	\$ 4,248	\$ 4,407
110-06/15- MIS	\$ 2,664	\$ 29,315	\$ 31,980
110-17-01 Finance Administration	\$ 519	\$ 4,228	\$ 4,747
110-17-04 Treasury	\$ -	\$ 3,319	\$ 3,319
110-23-01 Library	\$ 2,324	\$ 18,670	\$ 20,994
110-01-01 Non-departmental - NA	\$ 47	\$ -	\$ 47
110-16-01 CDD - Administration	\$ 895	\$ 7,162	\$ 8,058
110-23-02 Library - City Museum	\$ -	\$ 844	\$ 844
110-24-01 Engineering - Administration	\$ 194	\$ 76,364	\$ 76,558
110-41-01 P&R Parks and Landscape - Administration	\$ 908	\$ 7,372	\$ 8,280
120-02-01 School District - Component Unit - School District - Administration	\$ 49	\$ -	\$ 49
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 7,486	\$ 59,338	\$ 66,823
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ -	\$ 5,216	\$ 5,216
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	\$ 746	\$ 821	\$ 1,568
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	\$ -	\$ 911	\$ 911
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	\$ -	\$ 994	\$ 994
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	\$ 7,493	\$ 13,240	\$ 20,734
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	\$ -	\$ 1,773	\$ 1,773
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	\$ -	\$ 24,535	\$ 24,535
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ 6,216	\$ 46,614	\$ 52,830
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 1,915	\$ 26,494	\$ 28,409
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ 177	\$ -	\$ 177
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 2,159	\$ 32,754	\$ 34,912

ALLOCATION SUMMARY

110-17-06 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 849	\$ 4,216	\$ 5,065
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 342	\$ -	\$ 342
271-14-01 Special Revenue Fund - Lands - Administration	\$ 1,033	\$ 4,994	\$ 6,027
401-90-01 Capital Projects Fund - School CIPs - Construction	\$ 1,770	\$ -	\$ 1,770
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ 5,212	\$ -	\$ 5,212
403-90-01 Capital Projects Fund - Fire CIPs - Construction	\$ 63	\$ -	\$ 63
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ 6,302	\$ -	\$ 6,302
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ 6,812	\$ -	\$ 6,812
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ 4,280	\$ -	\$ 4,280
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	\$ 3,798	\$ -	\$ 3,798
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	\$ 322	\$ -	\$ 322
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ 3,123	\$ -	\$ 3,123
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ 4,801	\$ -	\$ 4,801
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ 32,411	\$ -	\$ 32,411
514-75-01 Enterprise Fund - Water - Administration	\$ 2,775	\$ 853	\$ 3,628
519-76-02 Enterprise Fund - Wastewater - Mendenhall Treatment Plant	\$ -	\$ 45,490	\$ 45,490
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 7,108	\$ -	\$ 7,108
530-51-01 Enterprise Fund - Harbors - Administration	\$ 3,824	\$ -	\$ 3,824
531-52-01 Enterprise Fund - Docks - Administration	\$ 1,683	\$ -	\$ 1,683
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ 62	\$ -	\$ 62
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ -	\$ 12,001	\$ 12,001
560-50-01 Enterprise Fund - Airport - Administration	\$ 4,761	\$ 67,220	\$ 71,982
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ -	\$ 853	\$ 853
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ -	\$ 6,027	\$ 6,027
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 1,631	\$ 9,616	\$ 11,247
602-79-01 Internal Service Fund - Fleet - Administration	\$ 11,437	\$ -	\$ 11,437
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 2,459	\$ 35,626	\$ 38,085
680-60-01 Internal Service Fund - Risk - Administration	\$ 2,333	\$ 14,855	\$ 17,188
Total	\$146,895	\$ 587,578	\$ 734,473

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:

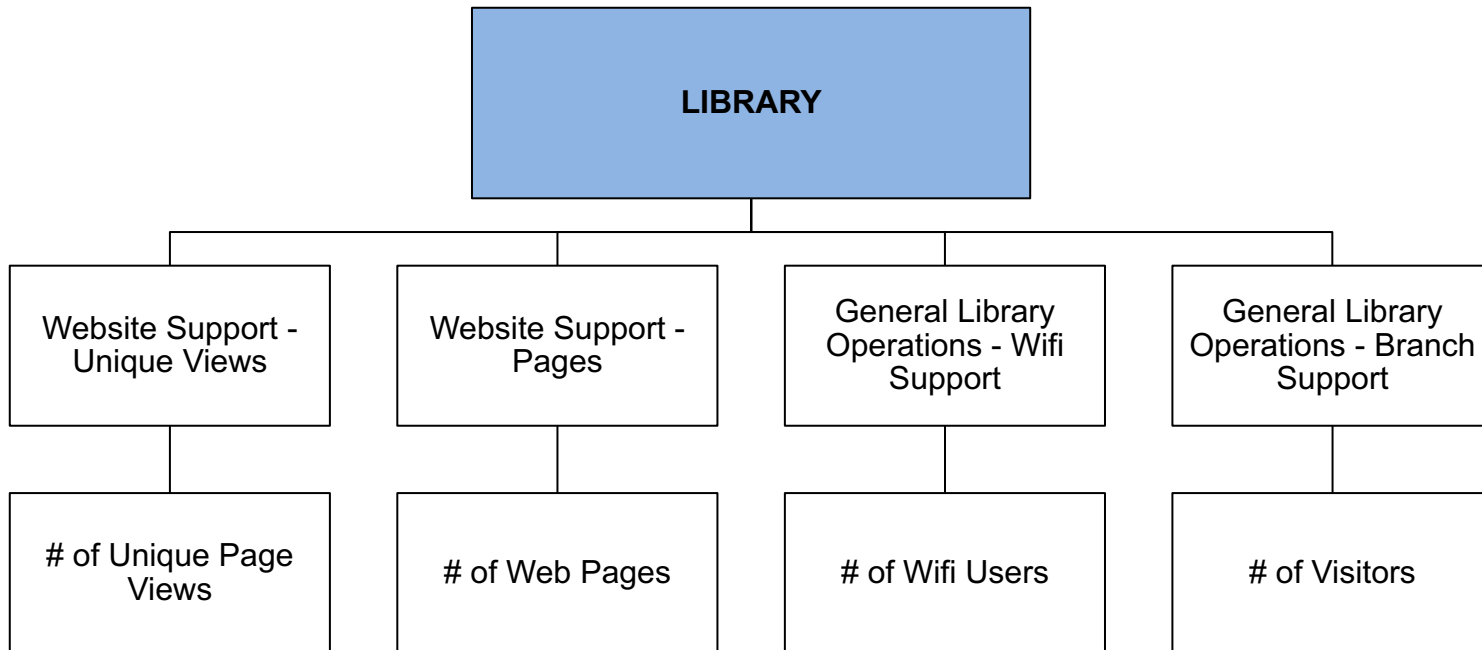
- **Website Support – Unique Views** – relates to support associated with managing and updating the content on departmental website pages. This function is allocated based on the number of unique page views per Fund, Department, and Division¹¹.
- **Website Support - Pages** – relates to support associated 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 users¹².
- **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.¹³

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 In order to accurately reflect the Library’s support of Eaglecrest, unique views have been weighted at 5%.

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

¹³ Visitors are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).



COSTS TO BE ALLOCATED**110-23-01 Library**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,992,300		\$ 2,992,300
Capital and Transfers	\$ (61,400)		
Total Deductions	\$ (61,400)		\$ (61,400)
Incoming Costs			
110-11-01 City Attorney	\$ 1,103	\$ 127	\$ 1,230
110-12-01 City Manager	\$ 29,094	\$ 4,518	\$ 33,612
110-03/04- Clerk	\$ 6,178	\$ 2,129	\$ 8,306
110-08-01 Human Resources	\$ 20,570	\$ 3,025	\$ 23,595
110-06/15- MIS	\$ 37,310	\$ 3,186	\$ 40,495
110-17-03 Controller	\$ 47,997	\$ 1,979	\$ 49,976
110-17-04 Treasury	\$ 21,980	\$ 610	\$ 22,590
110-17-06 Purchasing	\$ 20,493	\$ 500	\$ 20,994
110-23-01 Library		\$ 11,947	\$ 11,947
Total Incoming Costs	<u>\$ 184,725</u>	<u>\$ 28,020</u>	<u>\$ 212,745</u>
Revenue	\$ (314,600)		
Total Cost Adjustments	\$ (314,600)		\$ (314,600)
Total Costs to be Allocated	<u>\$ 2,801,025</u>	<u>\$ 28,020</u>	<u>\$ 2,829,045</u>

DEPARTMENTAL EXPENSE DETAIL

110-23-01 Library

Expense Type	\$	General Admin	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel						
Salaries and Wages	\$ 1,340,800	\$ -	\$ 16,760	\$ 50,280	\$ 67,040	\$ 1,206,720
Benefits	\$ 747,000	\$ -	\$ 9,338	\$ 28,013	\$ 37,350	\$ 672,300
Subtotal Personnel Cost	\$ 2,087,800	\$ -	\$ 26,098	\$ 78,293	\$ 104,390	\$ 1,879,020
Operating Services & Supplies						
General Supplies	\$ 166,000	\$ -	\$ 2,075	\$ 6,225	\$ 8,300	\$ 149,400
Insurance	\$ 16,300	\$ -	\$ 204	\$ 611	\$ 815	\$ 14,670
Miscellaneous Expense	\$ 7,400	\$ -	\$ 93	\$ 278	\$ 370	\$ 6,660
Other Expenses	\$ 66,000	\$ -	\$ 825	\$ 2,475	\$ 3,300	\$ 59,400
Professional	\$ 34,700	\$ -	\$ 434	\$ 1,301	\$ 1,735	\$ 31,230
Public Utility Services	\$ 140,000	\$ -	\$ 1,750	\$ 5,250	\$ 7,000	\$ 126,000
Repairs and Maintenance	\$ 347,500	\$ -	\$ 4,344	\$ 13,031	\$ 17,375	\$ 312,750
Travel and Training	\$ 20,600	\$ -	\$ 258	\$ 773	\$ 1,030	\$ 18,540
Postage	\$ 25,500	\$ -	\$ 319	\$ 956	\$ 1,275	\$ 22,950
Printing	\$ 2,000	\$ -	\$ 25	\$ 75	\$ 100	\$ 1,800
Rentals and Leases	\$ 17,100	\$ -	\$ 214	\$ 641	\$ 855	\$ 15,390
Capital Outlay	\$ 61,400	\$ -	\$ 768	\$ 2,303	\$ 3,070	\$ 55,260
Subtotal Operating Cost	\$ 904,500	\$ -	\$ 11,306	\$ 33,919	\$ 45,225	\$ 814,050
DEPARTMENTAL EXPENDITURES	\$ 2,992,300	\$ -	\$ 37,404	\$ 112,211	\$ 149,615	\$ 2,693,070
Disallowed Costs						
Capital and Transfers	\$ (61,400)	\$ -	\$ (768)	\$ (2,303)	\$ (3,070)	\$ (55,260)
Subtotal Disallowed Costs	\$ (61,400)	\$ -	\$ (768)	\$ (2,303)	\$ (3,070)	\$ (55,260)
Cost Adjustments						
Revenue	\$ (314,600)	\$ -	\$ (3,933)	\$ (11,798)	\$ (15,730)	\$ (283,140)
Subtotal Cost Adjustments	\$ (314,600)	\$ -	\$ (3,933)	\$ (11,798)	\$ (15,730)	\$ (283,140)
FUNCTIONAL COST	\$ 2,616,300	\$ -	\$ 32,704	\$ 98,111	\$ 130,815	\$ 2,354,670
First Allocation						
Incoming - All Others	\$ 184,725	\$ -	\$ 2,309	\$ 6,927	\$ 9,236	\$ 166,252
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,801,025	\$ -	\$ 35,013	\$ 105,038	\$ 140,051	\$ 2,520,922
Second Allocation						
Incoming - All Others	\$ 28,020	\$ -	\$ 350	\$ 1,051	\$ 1,401	\$ 25,218
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 28,020	\$ -	\$ 350	\$ 1,051	\$ 1,401	\$ 25,218
TOTAL ALLOCATED	\$ 2,829,045	\$ -	\$ 35,363	\$ 106,089	\$ 141,452	\$ 2,546,140

110-23-01 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	18,978.00	1.908%	\$ 668		\$ 668		\$ 668
110-11-01 City Attorney	4,968.00	0.500%	\$ 175		\$ 175		\$ 175
110-12-01 City Manager	202,055.00	20.319%	\$ 7,114		\$ 7,114		\$ 7,114
110-03/04- Clerk	18,679.00	1.878%	\$ 658		\$ 658		\$ 658
110-08-01 Human Resources	102,533.00	10.311%	\$ 3,610		\$ 3,610		\$ 3,610
110-17-01 Finance Administration	123,204.00	12.390%	\$ 4,338		\$ 4,338		\$ 4,338
110-23-01 Library	123,204.00	12.390%	\$ 4,338		\$ 4,338		\$ 4,338
110-16-01 CDD - Administration	1,441.00	0.145%	\$ 51		\$ 51	\$ 1	\$ 52
110-24-01 Engineering - Administration	19,734.00	1.985%	\$ 695		\$ 695	\$ 17	\$ 712
209-22-01 General Fund - Roaded Service Area - Police - Administration	233,429.00	23.474%	\$ 8,219		\$ 8,219	\$ 204	\$ 8,423
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	97,430.00	9.798%	\$ 3,431		\$ 3,431	\$ 85	\$ 3,516
210-21-01 General Fund - Fire Service Area - Fire - Administration	18,237.00	1.834%	\$ 642		\$ 642	\$ 16	\$ 658
235-28-01 Special Revenue Fund - Eaglecrest - Administration	8,506.10	0.855%	\$ 299		\$ 299	\$ 7	\$ 307
530-51-01 Enterprise Fund - Harbors - Administration	2,357.50	0.237%	\$ 83		\$ 83	\$ 2	\$ 85
531-52-01 Enterprise Fund - Docks - Administration	2,357.50	0.237%	\$ 83		\$ 83	\$ 2	\$ 85
560-50-01 Enterprise Fund - Airport - Administration	17,286.00	1.738%	\$ 609		\$ 609	\$ 15	\$ 624
Total	994,399.10	100.000%	\$ 35,013	\$ -	\$ 35,013	\$ 350	\$ 35,363

Allocation Basis:

Unique Page Views (Eaglecrest weighted at 5%)

Source of Allocation:

Library Webmaster

110-23-01 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Pages							
110-10- Mayor and Assembly	12.00	1.998%	\$ 2,099		\$ 2,099		\$ 2,099
110-11-01 City Attorney	7.00	1.166%	\$ 1,224		\$ 1,224		\$ 1,224
110-12-01 City Manager	76.00	12.656%	\$ 13,294		\$ 13,294		\$ 13,294
110-03/04- Clerk	22.00	3.664%	\$ 3,848		\$ 3,848		\$ 3,848
110-08-01 Human Resources	18.00	2.998%	\$ 3,149		\$ 3,149		\$ 3,149
110-17-01 Finance Administration	19.00	3.164%	\$ 3,323		\$ 3,323		\$ 3,323
110-23-01 Library	43.50	7.244%	\$ 7,609		\$ 7,609		\$ 7,609
110-16-01 CDD - Administration	129.00	21.482%	\$ 22,564		\$ 22,564	\$ 336	\$ 22,901
110-17-02 Finance - Assessors	8.00	1.332%	\$ 1,399		\$ 1,399	\$ 21	\$ 1,420
110-24-01 Engineering - Administration	4.92	0.819%	\$ 861		\$ 861	\$ 13	\$ 873
209-22-01 General Fund - Roaded Service Area - Police - Administration	43.00	7.161%	\$ 7,521		\$ 7,521	\$ 112	\$ 7,634
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	111.00	18.485%	\$ 19,416		\$ 19,416	\$ 289	\$ 19,705
209-72-01 General Fund - Roaded Service Area - Streets - Administration	9.02	1.502%	\$ 1,578		\$ 1,578	\$ 24	\$ 1,601
210-21-01 General Fund - Fire Service Area - Fire - Administration	24.00	3.997%	\$ 4,198		\$ 4,198	\$ 63	\$ 4,261
514-75-01 Enterprise Fund - Water - Administration	9.02	1.502%	\$ 1,578		\$ 1,578	\$ 24	\$ 1,601
519-76-05 Enterprise Fund - Wastewater - Treatment	9.02	1.502%	\$ 1,578		\$ 1,578	\$ 24	\$ 1,601
530-51-01 Enterprise Fund - Harbors - Administration	9.50	1.582%	\$ 1,662		\$ 1,662	\$ 25	\$ 1,686
531-52-01 Enterprise Fund - Docks - Administration	9.50	1.582%	\$ 1,662		\$ 1,662	\$ 25	\$ 1,686
560-50-01 Enterprise Fund - Airport - Administration	28.00	4.663%	\$ 4,898		\$ 4,898	\$ 73	\$ 4,971
570-77-01 Enterprise Fund - Waste Management - Administration	9.02	1.502%	\$ 1,578		\$ 1,578	\$ 24	\$ 1,601
Total	600.50	100.000%	\$ 105,038	\$ -	\$ 105,038	\$ 1,051	\$ 106,089

Allocation Basis:

of Pages (Library weighted at 50%)

Source of Allocation:

Library Webmaster

110-23-01 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							
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	30,137.43	32.874%	\$ 46,040		\$ 46,040	\$ 461	\$ 46,501
-- Citywide Support	61,538.57	67.126%	\$ 94,011		\$ 94,011	\$ 940	\$ 94,951
Total	91,676.00	100.000%	\$ 140,051	\$ -	\$ 140,051	\$ 1,401	\$ 141,452

Allocation Basis:

of Wifi Users

Source of Allocation:

Library Statistics

110-23-01 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							
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	45,235.71	22.275%	\$ 561,542	\$ 11,100	\$ 550,442	\$ 5,617	\$ 556,059
-- Citywide Support	157,840.29	77.725%	\$ 1,959,380		\$ 1,959,380	\$ 19,601	\$ 1,978,981
Total	203,076.00	100.000%	\$ 2,520,922	\$ 11,100	\$ 2,509,822	\$ 25,218	\$ 2,535,040

Allocation Basis:

of Visitors

Source of Allocation:

Library Statistics

ALLOCATION SUMMARY

110-23-01 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	\$ 668	\$ 2,099	\$ -	\$ -	\$ 2,767
110-11-01 City Attorney	\$ 175	\$ 1,224	\$ -	\$ -	\$ 1,399
110-12-01 City Manager	\$ 7,114	\$ 13,294	\$ -	\$ -	\$ 20,408
110-03/04- Clerk	\$ 658	\$ 3,848	\$ -	\$ -	\$ 4,506
110-08-01 Human Resources	\$ 3,610	\$ 3,149	\$ -	\$ -	\$ 6,759
110-17-01 Finance Administration	\$ 4,338	\$ 3,323	\$ -	\$ -	\$ 7,661
110-23-01 Library	\$ 4,338	\$ 7,609	\$ -	\$ -	\$ 11,947
110-16-01 CDD - Administration	\$ 52	\$ 22,901	\$ -	\$ -	\$ 22,953
110-17-02 Finance - Assessors	\$ -	\$ 1,420	\$ -	\$ -	\$ 1,420
110-24-01 Engineering - Administration	\$ 712	\$ 873	\$ -	\$ -	\$ 1,586
209-22-01 General Fund - Roaded Service Area - Police - Administration	\$ 8,423	\$ 7,634	\$ -	\$ -	\$ 16,057
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	\$ 3,516	\$ 19,705	\$ -	\$ -	\$ 23,221
209-72-01 General Fund - Roaded Service Area - Streets - Administration	\$ -	\$ 1,601	\$ -	\$ -	\$ 1,601
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 658	\$ 4,261	\$ -	\$ -	\$ 4,919
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ -	\$ -	\$ 46,501	\$ 556,059	\$ 602,560
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 307	\$ -	\$ -	\$ -	\$ 307
514-75-01 Enterprise Fund - Water - Administration	\$ -	\$ 1,601	\$ -	\$ -	\$ 1,601
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ -	\$ 1,601	\$ -	\$ -	\$ 1,601
530-51-01 Enterprise Fund - Harbors - Administration	\$ 85	\$ 1,686	\$ -	\$ -	\$ 1,772
531-52-01 Enterprise Fund - Docks - Administration	\$ 85	\$ 1,686	\$ -	\$ -	\$ 1,772
560-50-01 Enterprise Fund - Airport - Administration	\$ 624	\$ 4,971	\$ -	\$ -	\$ 5,594
570-77-01 Enterprise Fund - Waste Management - Administration	\$ -	\$ 1,601	\$ -	\$ -	\$ 1,601
-- Citywide Support	\$ -	\$ -	\$ 94,951	\$ 1,978,981	\$ 2,073,932
Total	\$ 35,363	\$ 106,089	\$ 141,452	\$ 2,535,040	\$ 2,817,945