

**FULL COST
ALLOCATION PLAN**

FY21 Budgeted Expenditures

CITY AND BOROUGH OF JUNEAU, AK

NOVEMBER 18, 2020



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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 2020 / 2021 Budgeted Expenditures,
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant,
- The results presented in this plan were derived using a double “step-down” allocation process.

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

2. Reading the Plan

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

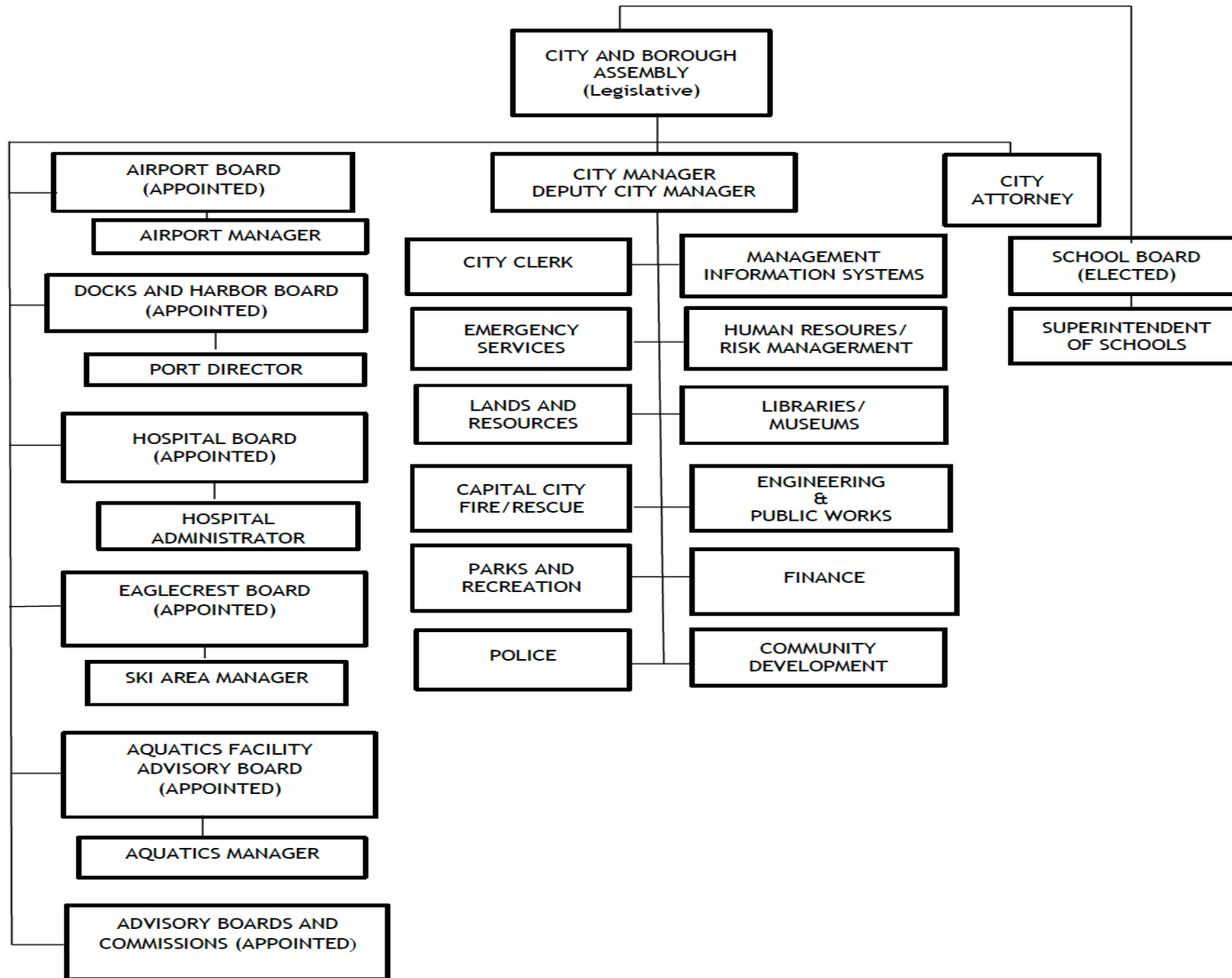
- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the PR function of the Purchasing Division allocates by purchase requests, then the basis for the allocation of that function shown on this schedule would be number and value of purchase requests, and the source would potentially be requests data.
- **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.



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 Homelessnes s
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ 7,560
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 4,228	\$ 242	\$ 3,629	\$ 2,855	\$ 8,516
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ 1,398	\$ 1,840
110	06/1		MIS	\$ 56	\$ -	\$ -	\$ 1,055	\$ 569
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 52	\$ 95	\$ 1,420	\$ 9,606	\$ 5,171
110	17	04	Treasury	\$ 5,001	\$ 258	\$ 3,872	\$ 2,325	\$ 4,571
110	17	06	Purchasing	\$ 231	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 9,567	\$ 595	\$ 8,921	\$ 17,239	\$ 28,227

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	10		Mayor and Assembly	\$ 3,113	\$ 69,370	\$ 6,225	\$ 445	\$ -
110	11	01	City Attorney	\$ -	\$ 262,427	\$ 989	\$ 16,802	\$ 48,660
110	12	01	City Manager	\$ 14,969	\$ 51,600	\$ 13,395	\$ 10,033	\$ 2,464
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ 5,024	\$ 18,700	\$ 19,826	\$ 8,560	\$ 8,560
110	08	01	Human Resources	\$ 7,362	\$ 8,282	\$ 6,441	\$ 6,441	\$ 4,601
110	06/1		MIS	\$ 175,446	\$ 4,939	\$ -	\$ 69,269	\$ 82,385
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ 133,813	\$ 95,581
110	17	03	Controller	\$ 21,978	\$ 12,014	\$ 11,487	\$ 9,719	\$ 5,728
110	17	04	Treasury	\$ 17,194	\$ 8,068	\$ 11,801	\$ 15,668	\$ 16
110	17	06	Purchasing	\$ 5,825	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ 23,415	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 274,325	\$ 435,399	\$ 70,165	\$ 270,750	\$ 247,995

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	10		Mayor and Assembly	\$ -	\$ 889	\$ 31,127	\$ 1,779	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 17,988	\$ -	\$ -
110	12	01	City Manager	\$ 50,183	\$ 6,508	\$ 29,695	\$ 1,173	\$ 28,734
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ 10,798	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ 3,459	\$ 18,484	\$ -	\$ 19,169
110	06/1		MIS	\$ -	\$ 56,548	\$ 110,598	\$ 16,512	\$ 59,061
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 34,506	\$ 13,648	\$ 20,492	\$ 2,980	\$ 35,248
110	17	04	Treasury	\$ 96,646	\$ 5,629	\$ 2,751	\$ 168	\$ 22,221
110	17	06	Purchasing	\$ -	\$ -	\$ 1,046	\$ -	\$ 3,545
110	23	01	Library	\$ -	\$ -	\$ 2,725	\$ -	\$ -
Proposed Costs				\$ 181,335	\$ 86,682	\$ 245,703	\$ 22,612	\$ 167,977

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-42-01 Arboretum - Administration	110-47-01 Centennial Hall - Convention Center	111-80-21 General Fund - LIDS - LID Assessment s - LID 201 - Dunn St. Improv	111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerr acePvng- Old321	111-80-61 General Fund - LIDS - LID Assessment s - LID 61 Hughes Way- Old fund 318
110	10		Mayor and Assembly	\$ 445	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 3,087	\$ 4,309	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ 3,448	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 1,689	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 5,019	\$ 3,696	\$ 15	\$ 8	\$ 8
110	17	04	Treasury	\$ 2,088	\$ 4,599	\$ 50	\$ 844	\$ 26
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 15,775	\$ 12,603	\$ 65	\$ 852	\$ 34

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	150-42-01 Permanent Fund - Arboretum - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ 6,670	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 39,247	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ 65,624	\$ 6,684	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ 15,473	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 88	\$ -	\$ 24,827	\$ 4,945	\$ 35
110	17	04	Treasury	\$ 289	\$ -	\$ 48,905	\$ 13,834	\$ 16,000
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 378	\$ -	\$ 200,746	\$ 25,463	\$ 16,036

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non- Operational - Non- Departmental	209-22-01 General Fund - Roaded Services Area - Police - Administration	General Fund - Roaded Services Area - Police - General Operations	209-22-05 General Fund - Roaded Services Area - Police - Communications
110	10		Mayor and Assembly	\$ -	\$ 1,779	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ 26,980	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ 18,561	\$ 101,081	\$ 14,819
110	07	01	Emergency Services	\$ -	\$ 58,703	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ 3,517	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ 6,609	\$ 103,107	\$ 19,592
110	06/1		MIS	\$ -	\$ 23,967	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 3,118	\$ 81,645	\$ 73,115	\$ 13,042
110	17	04	Treasury	\$ 10,209	\$ 84,663	\$ 5,650	\$ 681
110	17	06	Purchasing	\$ -	\$ 28,646	\$ -	\$ -
110	23	01	Library	\$ -	\$ 19,134	\$ -	\$ -
Proposed Costs				\$ 13,328	\$ 354,205	\$ 282,953	\$ 48,134

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	General Fund - Roaded Services Area - Police - Animal Control	General Fund - Roaded Services Area - Police - Community Services	General Fund - Roaded Services Area - Police - System Admin/E911	209-22-10 General Fund - Roaded Services Area - Police - Fleet	209-22-11 General Fund - Roaded Services Area - Police - Electronics
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 4,624	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 8,332	\$ 946	\$ 10,859	\$ 4,093	\$ 1,477
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ 8,560	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ 5,544	\$ 920	\$ 920
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 5,063	\$ 2,083	\$ 9,851	\$ 11,312	\$ 4,012
110	17	04	Treasury	\$ 592	\$ 67	\$ 581	\$ 256	\$ 70
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 27,171	\$ 3,096	\$ 26,835	\$ 16,582	\$ 6,479

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	General Fund - Roaded Services Area - Police - Travel and Training	209-22-14 General Fund - Roaded Services Area - Police - Grants	General Fund - Roaded Services Area - Police - Airport Security	209-22-17 General Fund - Roaded Services Area - Police - Services	209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ 16,453
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ 19,184
110	12	01	City Manager	\$ 470	\$ 2,475	\$ 9,004	\$ 17,879	\$ 14,498
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ 17,082
110	08	01	Human Resources	\$ -	\$ -	\$ 4,601	\$ 9,732	\$ 2,486
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ 88,377
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 2,999	\$ 4,122	\$ 10,330	\$ 15,944	\$ 10,023
110	17	04	Treasury	\$ 33	\$ 3,922	\$ 8,868	\$ 904	\$ 8,067
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ 3,011
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ 31,994
Proposed Costs				\$ 3,503	\$ 10,520	\$ 32,802	\$ 44,459	\$ 211,176

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	General Fund - Roaded Services Area - Parks and Recreation - Youth Sports
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 6,774	\$ -	\$ 1,243	\$ 1,327
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 5,579	\$ -	\$ -	\$ -
110	06/1		MIS	\$ 3,657	\$ 15	\$ -	\$ 1,395
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 8,299	\$ -	\$ 7,297	\$ 2,440
110	17	04	Treasury	\$ 1,325	\$ -	\$ 88	\$ 823
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 25,634	\$ 15	\$ 8,629	\$ 5,985

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities
110	10		Mayor and Assembly	\$ -	\$ 445	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 12,036	\$ 9,956	\$ 97	\$ 2,681
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ 3,295	\$ -	\$ 3,295
110	08	01	Human Resources	\$ 12,514	\$ 6,185	\$ -	\$ -
110	06/1		MIS	\$ 48,617	\$ 33,417	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 12,800	\$ 12,103	\$ 1,980	\$ 2,977
110	17	04	Treasury	\$ 1,158	\$ 4,778	\$ 7	\$ 191
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 87,125	\$ 70,177	\$ 2,084	\$ 9,144

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	General Fund - Roaded Services Area - Capital Transit - Operations	General Fund - Roaded Services Area - Capital Transit - Maintenance	209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	209-72-01 General Fund - Roaded Services Area - Streets - Administration
110	10		Mayor and Assembly	\$ 4,891	\$ -	\$ -	\$ -	\$ 889
110	11	01	City Attorney	\$ 2,586	\$ -	\$ -	\$ -	\$ 2,586
110	12	01	City Manager	\$ 15,688	\$ 45,817	\$ 16,253	\$ 951	\$ 58,283
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ 2,955	\$ -	\$ -	\$ -	\$ 2,955
110	08	01	Human Resources	\$ 2,352	\$ 53,462	\$ 7,362	\$ -	\$ 39,643
110	06/1		MIS	\$ 62,226	\$ 1,978	\$ -	\$ -	\$ 76,025
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 25,003	\$ 57,697	\$ 19,487	\$ 2,263	\$ 57,005
110	17	04	Treasury	\$ 19,912	\$ 2,230	\$ 876	\$ 68	\$ 11,198
110	17	06	Purchasing	\$ 25,652	\$ -	\$ -	\$ -	\$ 31,908
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ 2,370
Proposed Costs				\$ 161,265	\$ 161,185	\$ 43,978	\$ 3,282	\$ 282,863

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-72-02 General Fund - Roaded Services 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
110	10		Mayor and Assembly	\$ -	\$ -	\$ 1,334	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 14,960	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ 63,478	\$ -	\$ 6,052
110	07	01	Emergency Services	\$ -	\$ -	\$ 57,536	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ 3,824	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ 109,297	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ 171,009	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 244	\$ 6,156	\$ 86,661	\$ 1,764	\$ 4,082
110	17	04	Treasury	\$ -	\$ 14,594	\$ 44,087	\$ -	\$ 2,393
110	17	06	Purchasing	\$ -	\$ -	\$ 11,046	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ 4,826	\$ -	\$ -
Proposed Costs				\$ 244	\$ 20,750	\$ 568,058	\$ 1,764	\$ 12,526

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	219-20-03 CARES Relief Fund - - Small Business Grant
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 4,762	\$ 241	\$ 313	\$ 24,190
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 13,038	\$ 4,349	\$ 1,894	\$ 20,637
110	17	04	Treasury	\$ 25,857	\$ 9,382	\$ 450	\$ 60,301
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 43,657	\$ 13,973	\$ 2,657	\$ 105,128

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-09 CARES Relief Fund - - Airlift NW	221-01-01 Special Revenue Fund - Tobacco Tax - Administration	225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	232-52-01 Special Revenue Fund - Port Development Fee - Administration	235-01-01 Special Revenue Fund - Eaglecrest - Non- Operational
110	10		Mayor and Assembly	\$ -	\$ -	\$ 4,891	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 13,874	\$ -	\$ -
110	12	01	City Manager	\$ 4,032	\$ 427	\$ 47,292	\$ 61	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ 2,904	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 4,854	\$ 9,441	\$ 19,505	\$ 3,181	\$ 6,796
110	17	04	Treasury	\$ 10,050	\$ 28,175	\$ 26,321	\$ 25,179	\$ 44,497
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ 383,507	\$ -	\$ -
Proposed Costs				\$ 18,936	\$ 38,042	\$ 498,295	\$ 28,421	\$ 51,293

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ 3,113	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 4,800	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 2,446	\$ 189	\$ 240	\$ 315	\$ 159
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ 11,181	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 7,218	\$ 4,736	\$ 7,137	\$ 5,574	\$ 2,965
110	06/1		MIS	\$ 153,152	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 16,557	\$ 5,729	\$ 7,778	\$ 8,225	\$ 5,701
110	17	04	Treasury	\$ 39	\$ 6	\$ 5	\$ 14	\$ 7
110	17	06	Purchasing	\$ 10,585	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ 6,630	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 215,720	\$ 10,661	\$ 15,160	\$ 14,129	\$ 8,832

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 212	\$ 87	\$ 131	\$ 99	\$ 36
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 7,742	\$ 1,548	\$ 3,280	\$ 1,255	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 6,294	\$ 4,338	\$ 4,869	\$ 4,040	\$ 2,239
110	17	04	Treasury	\$ 7	\$ 4	\$ 4	\$ 5	\$ 3
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 14,255	\$ 5,978	\$ 8,284	\$ 5,400	\$ 2,278

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ 1,779	\$ -	\$ 445
110	11	01	City Attorney	\$ -	\$ -	\$ 380	\$ -	\$ -
110	12	01	City Manager	\$ 28	\$ 92	\$ 8,716	\$ 24,345	\$ 5,937
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ 3,295	\$ -
110	08	01	Human Resources	\$ -	\$ 2,190	\$ -	\$ 26,556	\$ 344
110	06/1		MIS	\$ -	\$ -	\$ 221	\$ 71,685	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 2,881	\$ 3,536	\$ 5,393	\$ 28,993	\$ 6,788
110	17	04	Treasury	\$ 2	\$ 3	\$ 1,915	\$ 5,556	\$ 8,117
110	17	06	Purchasing	\$ -	\$ -	\$ 928	\$ -	\$ 1,103
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 2,911	\$ 5,821	\$ 19,332	\$ 160,431	\$ 22,733

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	271-14-01 Special Revenue Fund - Lands - Administration	271-14-02 Special Revenue Fund - Lands - Quarries	276-02-01 Special Revenue Fund - Affordable Housing - Operations	276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant
110	10		Mayor and Assembly	\$ 889	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ 21,194	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 7,464	\$ 2,303	\$ 95	\$ 242	\$ 774
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ 9,111	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 2,672	\$ 965	\$ -	\$ -	\$ -
110	06/1		MIS	\$ 23,315	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 12,181	\$ 4,498	\$ 1,743	\$ 1,840	\$ 2,053
110	17	04	Treasury	\$ 18,466	\$ 7,533	\$ 551	\$ 1,556	\$ 4,482
110	17	06	Purchasing	\$ 5,979	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 101,271	\$ 15,300	\$ 2,389	\$ 3,638	\$ 7,309

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ -	\$ -	\$ 976
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 67	\$ 7,739	\$ 29,722	\$ 392	\$ 382
110	17	04	Treasury	\$ -	\$ 6,334	\$ 24,320	\$ -	\$ 6,446
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 67	\$ 14,073	\$ 54,042	\$ 392	\$ 7,803

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSub sidy	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 40	\$ -	\$ -	\$ -	\$ 403
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ 2,022	\$ 542	\$ 70
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 16	\$ 17,241	\$ 35,504	\$ 67	\$ 12,422
110	17	04	Treasury	\$ 266	\$ -	\$ -	\$ -	\$ -
110	17	06	Purchasing	\$ -	\$ 3,789	\$ 59,133	\$ -	\$ 33,225
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 322	\$ 21,031	\$ 96,660	\$ 609	\$ 46,120

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ 2,147	\$ 379	\$ -	\$ -	\$ 5,415
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 16,857	\$ 31,809	\$ 49,078	\$ 1,957	\$ 2,786
110	17	04	Treasury	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	06	Purchasing	\$ 40,472	\$ 34,047	\$ 7,746	\$ 993	\$ 19,598
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 59,477	\$ 66,236	\$ 56,824	\$ 2,950	\$ 27,798

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	519-76-04 Enterprise Fund - Wastewater Collections
110	10		Mayor and Assembly	\$ -	\$ -	\$ 1,705	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 2,586	\$ -	\$ 2,586
110	12	01	City Manager	\$ -	\$ -	\$ 36,148	\$ -	\$ 26,808
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ 4,462	\$ -	\$ 4,002
110	08	01	Human Resources	\$ -	\$ -	\$ 25,706	\$ -	\$ 11,570
110	06/1		MIS	\$ 1,562	\$ 20,884	\$ 109,449	\$ -	\$ 225
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 64,068	\$ 4,051	\$ 56,525	\$ 2,411	\$ 31,846
110	17	04	Treasury	\$ -	\$ -	\$ 130,946	\$ 150,147	\$ 43,552
110	17	06	Purchasing	\$ 5,399	\$ 186,328	\$ 10,749	\$ -	\$ 32,403
110	23	01	Library	\$ -	\$ -	\$ 2,370	\$ -	\$ -
Proposed Costs				\$ 71,029	\$ 211,263	\$ 380,646	\$ 152,559	\$ 152,992

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	519-76-05 Enterprise Fund - Wastewater Treatment	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
110	10		Mayor and Assembly	\$ 1,705	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 74,939	\$ -	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 45,185	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ 169,090	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 51,869	\$ 15	\$ 15	\$ 15	\$ 15
110	17	04	Treasury	\$ 57,921	\$ -	\$ -	\$ -	\$ -
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ 2,370	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 403,079	\$ 15	\$ 15	\$ 15	\$ 15

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ -	\$ 4,669	\$ 4,224	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ 9,276	\$ 9,276	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ 12,945	\$ 3,827	\$ 24	\$ 694
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ 8,435	\$ 8,435	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ 16,936	\$ 11,441	\$ -	\$ -
110	06/1		MIS	\$ -	\$ 165,105	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 15	\$ 68,401	\$ 30,278	\$ 1,889	\$ 2,295
110	17	04	Treasury	\$ -	\$ 64,729	\$ 31,379	\$ 419	\$ 775
110	17	06	Purchasing	\$ -	\$ 3,470	\$ 876	\$ -	\$ -
110	23	01	Library	\$ -	\$ 2,345	\$ 2,345	\$ -	\$ -
Proposed Costs				\$ 15	\$ 356,310	\$ 102,080	\$ 2,332	\$ 3,765

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	560-01-01 Enterprise Fund - Airport - Non- Operational	560-50-01 Enterprise Fund - Airport - Administration
110	10		Mayor and Assembly	\$ -	\$ 6,225	\$ -	\$ 6,670
110	11	01	City Attorney	\$ -	\$ 164,778	\$ -	\$ 24,948
110	12	01	City Manager	\$ 639	\$ 71,012	\$ -	\$ 15,303
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ 20,014
110	03/0		Clerk	\$ -	\$ 16,929	\$ -	\$ 10,338
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ 13,449
110	06/1		MIS	\$ -	\$ 18,656	\$ -	\$ 113,727
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 2,641	\$ 41,165	\$ 7,739	\$ 21,494
110	17	04	Treasury	\$ 961	\$ 141,101	\$ 25,337	\$ 4,331
110	17	06	Purchasing	\$ 229	\$ 4,799	\$ -	\$ 23,082
110	23	01	Library	\$ -	\$ -	\$ -	\$ 6,331
Proposed Costs				\$ 4,469	\$ 464,666	\$ 33,076	\$ 259,686

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 10,571	\$ 26,607	\$ 9,344	\$ 6,819	\$ 220
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 6,919	\$ 13,895	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ 450	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 22,523	\$ 49,245	\$ 6,295	\$ 6,139	\$ 2,050
110	17	04	Treasury	\$ 25,251	\$ 53,706	\$ 1,798	\$ 2,632	\$ 42
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 65,264	\$ 143,453	\$ 17,887	\$ 15,591	\$ 2,313

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ 1,927	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 4,525	\$ 5,237	\$ -	\$ 5,292
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ 4,002	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ 1,255	\$ -	\$ -	\$ -
110	06/1		MIS	\$ 15,195	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 8,348	\$ 4,106	\$ 1,036	\$ 2,072
110	17	04	Treasury	\$ 712	\$ 1,590	\$ -	\$ 1,352
110	17	06	Purchasing	\$ 11,239	\$ -	\$ -	\$ -
110	23	01	Library	\$ 2,370	\$ -	\$ -	\$ -
Proposed Costs				\$ 49,574	\$ 10,934	\$ 1,036	\$ 8,716

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ 2,586	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 2,742	\$ 13,037	\$ 792	\$ -	\$ 8,033
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ 2,955	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ 4,990	\$ -	\$ -	\$ 881
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 2,867	\$ 26,179	\$ 10,380	\$ 788	\$ 10,307
110	17	04	Treasury	\$ 701	\$ 30,752	\$ 2,330	\$ -	\$ 22,487
110	17	06	Purchasing	\$ -	\$ 51,748	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 6,309	\$ 132,246	\$ 13,502	\$ 788	\$ 41,708

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-05 Internal Service Fund - Fleet - Washbay	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
110	10		Mayor and Assembly	\$ -	\$ 889	\$ 445	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ 19,907	\$ -	\$ -
110	12	01	City Manager	\$ 774	\$ 28,299	\$ 3,399	\$ 8	\$ 633
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ 3,755	\$ 2,904	\$ -	\$ -
110	08	01	Human Resources	\$ 236	\$ 11,298	\$ 5,325	\$ -	\$ -
110	06/1		MIS	\$ -	\$ 92,036	\$ 32,391	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 654	\$ 40,273	\$ 12,947	\$ 912	\$ 2,148
110	17	04	Treasury	\$ 2,062	\$ 2,113	\$ 3,824	\$ 57	\$ 4,499
110	17	06	Purchasing	\$ -	\$ 19,719	\$ 20,707	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 3,726	\$ 198,383	\$ 101,848	\$ 977	\$ 7,279

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 32	\$ 360	\$ 24	\$ 343	\$ 206
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 1,891	\$ 8,206	\$ 1,038	\$ 1,947	\$ 2,364
110	17	04	Treasury	\$ 229	\$ 2,562	\$ 172	\$ 2,436	\$ 1,461
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 2,152	\$ 11,128	\$ 1,234	\$ 4,726	\$ 4,031

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 18	\$ 8,375	\$ 85	\$ 66	\$ 30
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ 3,310	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 709	\$ 15,722	\$ 1,656	\$ 1,448	\$ 1,382
110	17	04	Treasury	\$ 129	\$ 3,766	\$ 602	\$ 470	\$ 215
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 856	\$ 27,863	\$ 2,342	\$ 5,294	\$ 1,627

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ 30	\$ 4	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ 1,322	\$ 1,872	\$ -	\$ -	\$ -
110	17	04	Treasury	\$ 215	\$ 29	\$ 896	\$ 896	\$ 896
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 1,568	\$ 1,905	\$ 896	\$ 896	\$ 896

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	750-01-01 Agency Fund - Senior 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	-- Citywide Support
110	10		Mayor and Assembly	\$ -	\$ -	\$ -	\$ -	\$ -
110	11	01	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
110	12	01	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
110	07	01	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
110	03/0		Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
110	08	01	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
110	06/1		MIS	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	01	Finance Administration	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	03	Controller	\$ -	\$ -	\$ -	\$ -	\$ -
110	17	04	Treasury	\$ 896	\$ 896	\$ 896	\$ 896	\$ -
110	17	06	Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
110	23	01	Library	\$ -	\$ -	\$ -	\$ -	\$2,435,047
Proposed Costs				\$ 896	\$ 896	\$ 896	\$ 896	\$2,435,047

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	10		Mayor and Assembly	\$ 192,990	\$ -	\$ 472,384	\$ 665,374
110	11	01	City Attorney	\$ 733,221	\$ -	\$ 884,044	\$ 1,617,265
110	12	01	City Manager	\$ 1,267,947	\$ -	\$ 83,265	\$ 1,351,212
110	07	01	Emergency Services	\$ 136,253	\$ -	\$ 122,837	\$ 259,090
110	03/0		Clerk	\$ 228,580	\$ -	\$ 184,264	\$ 412,844
110	08	01	Human Resources	\$ 712,341	\$ -	\$ -	\$ 712,341
110	06/1		MIS	\$ 2,088,149	\$ -	\$ -	\$ 2,088,149
110	17	01	Finance Administration	\$ 229,395	\$ -	\$ -	\$ 229,395
110	17	03	Controller	\$ 1,838,689	\$ -	\$ -	\$ 1,838,689
110	17	04	Treasury	\$ 1,653,033	\$ -	\$ 324,575	\$ 1,977,608
110	17	06	Purchasing	\$ 699,255	\$ -	\$ -	\$ 699,255
110	23	01	Library	\$ 2,927,779	\$ -	\$ -	\$ 2,927,779
Proposed Costs				\$ 12,707,631	\$ -	\$ 2,071,369	\$ 14,779,000

5. Summary of Functions and Allocation Bases

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-10- Mayor and Assembly			
	Citywide Support	# of Agenda Items	FY20 Clerk Report
	Legislative	Not Allocated	
110-11-01 City Attorney			
	Legal Support	City Attorneys hours (Assembly @ 50%)	CY19 and CY20 Time Tracking Reports
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-01 City Manager			
	General Citywide Support - FTE	Weighted FTE	FY21 CBJ-Wide Staffing Schedule
	General Citywide Support - Expenses	Weighted FY20 Budgeted Expenditures	FY21 Budget Line Item Detail
	Assembly Support	# of Agenda Items	FY20 Clerk Report
	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 FY21
110-03/04- Clerk			
	Activities of the Assembly	# of Legislative Meetings	FY20 Clerks Office Department Meeting Support
	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	
110-08-01 Human Resources			
	Human Resources	# of weighted FTE	FY21 CBJ-Wide Staffing Schedule
	HR Employee Support	Employee Count (Excl Schools and Hospital)	FY21 CBJ-Wide Staffing Schedule
110-06/15- MIS			
	Device Support	MIS Device Allocation	MIS Allocation FY20 (MIS RV)
	Networking Support	MIS Network Allocation	MIS Allocation FY20 (MIS RV)
	Application Support	MIS Application Allocation	MIS Allocation FY20 (MIS RV)
	Print Shop	Print Shop Charges	FY20 Print Shop Charges
110-17-01 Finance Administration			
	Division Administration	# of FTE per Finance Division	FY21 CBJ-Wide Staffing Schedule

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-03 Controller			
	Accounting Support	Weighted Expense and Revenue	FY21 Budget Line Item Detail
	Accounts Payable	# of AP Transactions	FY20 AP Transactions Data
	Payroll	# of FTE (Excl. Schools & Hospitals)	FY21 CBJ-Wide Staffing Schedule
	Audit	Equal to all Depts	
	Capital Accounting	Capital Project Expenditures	FY21 Budget Line Item Detail
	Grant Accounting	# of Grants	Grant Accounting Grants
	Budget	Equal to all Divisions	
110-17-04 Treasury			
	Revenue	Weighted Revenue	FY21 Budget Line Item Detail
	Cash Management	Weighted Cash Balance	FY20 Cash Reconciliation
	Mail Room	# of Mail Pieces	FY20 Mail Pieces by Department
	Property Tax	Not Allocated	
110-17-06 Purchasing			
	PO (Data Entry)	# of PO's and Dollar Value of PO's	FY20 PO RQ Info
	PR (Buyers)	# and Dollar Value of Purchase Requests	FY20 PO RQ Info
110-23-01 Library			
	Website Support - Unique Views	Unique Page Views (Eaglecrest weighted at 5%)	Library Museum Metrics
	Website Support - Pages	# of Pages (Library weighted at 50%)	Library Museum Metrics
	General Library Operations - Wifi Support	# of Wifi Users	Library Museum Metrics
	General Library Operations - Branch Support	# of Visitors	Library Museum Metrics

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	\$ 4,499,500	\$ 700	\$ 4,500,200
110	11	01	City Attorney	\$ 1,289,700	\$ 439,900	\$ 1,729,600
110	12	01	City Manager	\$ 824,800	\$ 378,200	\$ 1,203,000
110	07	01	Emergency Services	\$ 1,120,300	\$ (925,500)	\$ 194,800
110	03/04		Clerk	\$ 429,500	\$ 63,600	\$ 493,100
110	08	01	Human Resources	\$ 517,400	\$ 164,700	\$ 682,100
110	06/15		MIS	\$ 2,376,100	\$ 719,900	\$ 3,096,000
110	17	01	Finance Administration	\$ 631,000	\$ (33,500)	\$ 597,500
110	17	03	Controller	\$ 951,600	\$ 566,000	\$ 1,517,600
110	17	04	Treasury	\$ 771,400	\$ 876,700	\$ 1,648,100
110	17	06	Purchasing	\$ 357,600	\$ 226,300	\$ 583,900
110	23	01	Library	\$ 3,111,300	\$ (285,100)	\$ 2,826,200
Subtotal				\$ 16,880,200	\$ 2,191,900	\$ 19,072,100
Disallowed Items (All Departments)						\$ (4,293,100)
TOTAL ALLOCATED EXPENDITURES						\$ 14,779,000

7. Grantee Departments (Receivers)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
110	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	47	01	Centennial Hall - Convention Center
111	80	21	General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv
111	80	60	General Fund - LIDS - LID Assessments - LID 60 Tanner Terrace Pving-Old 321
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	42	01	Permanent Fund - Arboretum - Administration
209	01	01	General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental
209	22	01	General Fund - Roaded Services Area - Police - Administration
209	22	02	General Fund - Roaded Services Area - Police - General Operations
209	22	05	General Fund - Roaded Services Area - Police - Communications
209	22	07	General Fund - Roaded Services Area - Police - Animal Control
209	22	08	General Fund - Roaded Services Area - Police - Community Services
209	22	09	General Fund - Roaded Services Area - Police - System Admin/E911
209	22	10	General Fund - Roaded Services Area - Police - Fleet
209	22	11	General Fund - Roaded Services Area - Police - Electronics
209	22	12	General Fund - Roaded Services Area - Police - Travel and Training
209	22	14	General Fund - Roaded Services Area - Police - Grants
209	22	16	General Fund - Roaded Services Area - Police - Airport Security
209	22	17	General Fund - Roaded Services Area - Police - Services
209	46	01	General Fund - Roaded Services Area - Parks and Recreation - Administration

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	46	02	General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation
209	46	04	General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Youth Center Grants
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Youth Sports
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center
209	46	08	General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena
209	46	09	General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships
209	46	12	General Fund - Roaded Services Area - Parks and Recreation - Youth Activities
209	71	01	General Fund - Roaded Services Area - Capital Transit - Administration
209	71	02	General Fund - Roaded Services Area - Capital Transit - Operations
209	71	03	General Fund - Roaded Services Area - Capital Transit - Maintenance
209	71	04	General Fund - Roaded Services Area - Capital Transit - Downtown Center
209	72	01	General Fund - Roaded Services Area - Streets - Administration
209	72	02	General Fund - Roaded Services 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
219	20	03	CARES Relief Fund - Small Business Grant
219	20	09	CARES Relief Fund - Airlift NW
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	01	01	Special Revenue Fund - Eaglecrest - 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
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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
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	01	Special Revenue Fund - Affordable Housing - Operations
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)
329	01	01	Debt Service Fund - Debt Service - JIA Bonds Debt Service
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
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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
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	01	01	Enterprise Fund - Airport - Non-Operational
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
602	79	05	Internal Service Fund - Fleet - Washbay
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)
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

GRANTEE DEPARTMENTS (RECEIVERS)

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
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

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

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

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

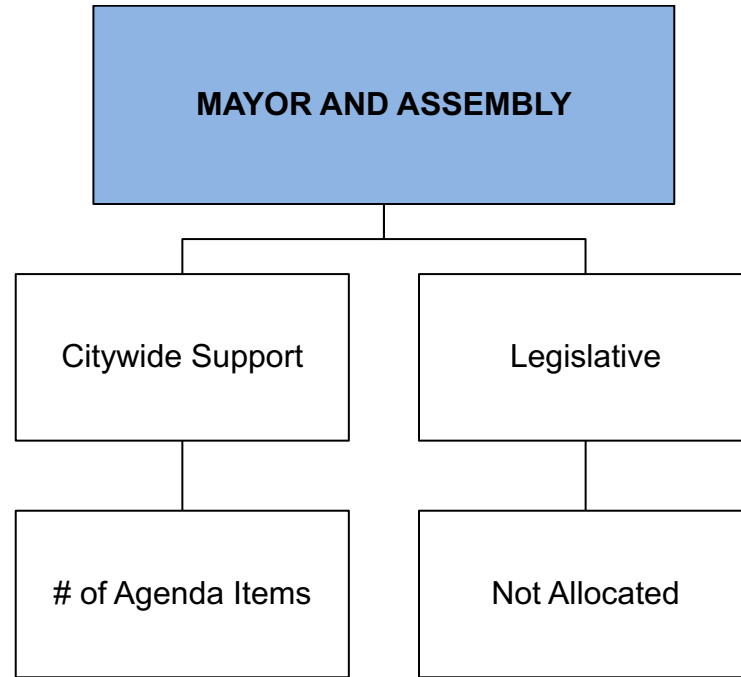
1 MAYOR AND ASSEMBLY

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

- **Citywide Support** – reflects the services and support provided to City departments and funds relating to general municipal operations, and guidance regarding the implementation and adherence to policy decisions. This function has been allocated based on the number of agenda items¹ 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.

¹ Agenda items relating to COVID-19 were included in the allocation basis, and coded to identified receivers.



COSTS TO BE ALLOCATED

110-10- Mayor and Assembly

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 4,499,500		\$ 4,499,500
Mayor & Assembly Grant Expenses	<u>\$ (3,892,700)</u>		
Total Deductions	<u>\$ (3,892,700)</u>		\$ (3,892,700)
Incoming Costs			
110-10- Mayor and Assembly		\$ 21,682	\$ 21,682
110-11-01 City Attorney		\$ 131,819	\$ 131,819
110-12-01 City Manager		\$ 49,404	\$ 49,404
110-03/04- Clerk		\$ 35,491	\$ 35,491
110-08-01 Human Resources		\$ 7,239	\$ 7,239
110-06/15- MIS		\$ 22,215	\$ 22,215
110-17-03 Controller		\$ 26,909	\$ 26,909
110-17-04 Treasury		\$ 37,659	\$ 37,659
110-17-06 Purchasing		\$ 1,629	\$ 1,629
110-23-01 Library		\$ 4,312	\$ 4,312
Total Incoming Costs	<u>\$ -</u>	<u>\$ 338,359</u>	<u>\$ 338,359</u>
Reimbursable Expense	<u>\$ 700</u>		
Total Cost Adjustments	<u>\$ 700</u>		\$ 700
Total Costs to be Allocated	<u>\$ 607,500</u>	<u>\$ 338,359</u>	<u>\$ 945,859</u>

DEPARTMENTAL EXPENSE DETAIL

110-10- Mayor and Assembly

Expense Type	Expense (\$)	General Admin	Citywide Support	Legislative
Personnel				
Salaries and Wages	\$ 78,000	\$ -	\$ 39,000	\$ 39,000
Benefits	\$ 176,200	\$ -	\$ 88,100	\$ 88,100
Subtotal Personnel Cost	\$ 254,200	\$ -	\$ 127,100	\$ 127,100
Operating Services & Supplies				
General Supplies	\$ 22,000	\$ -	\$ 11,000	\$ 11,000
Insurance	\$ 1,900	\$ -	\$ 950	\$ 950
Miscellaneous Expense	\$ 3,737,700	\$ -	\$ 1,868,850	\$ 1,868,850
Other Expenses	\$ 43,500	\$ -	\$ 21,750	\$ 21,750
Professional	\$ 319,200	\$ -	\$ 159,600	\$ 159,600
Public Utility Services	\$ 5,500	\$ -	\$ 2,750	\$ 2,750
Reimbursable Expenses	\$ (700)	\$ -	\$ (350)	\$ (350)
Repairs and Maintenance	\$ 83,200	\$ -	\$ 41,600	\$ 41,600
Travel and Training	\$ 33,000	\$ -	\$ 16,500	\$ 16,500
Subtotal Operating Cost	\$ 4,245,300	\$ -	\$ 2,122,650	\$ 2,122,650
DEPARTMENTAL EXPENDITURES	\$ 4,499,500	\$ -	\$ 2,249,750	\$ 2,249,750
Disallowed Costs				
Mayor & Assembly Grant Expenses	\$ (3,892,700)	\$ -	\$ (1,946,350)	\$ (1,946,350)
Subtotal Disallowed Costs	\$ (3,892,700)	\$ -	\$ (1,946,350)	\$ (1,946,350)
Cost Adjustments				
Reimbursable Expense	\$ 700.00	\$ -	\$ 700	\$ -
Subtotal Cost Adjustments	\$ 700	\$ -	\$ 700	\$ -
FUNCTIONAL COST	\$ 607,500	\$ -	\$ 304,100	\$ 303,400
First Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (303,400)	\$ -	\$ -	\$ (303,400)
Subtotal of First Allocation	\$ 304,100	\$ -	\$ 304,100	\$ -
Second Allocation				
Incoming - All Others	\$ 338,359	\$ -	\$ 169,374	\$ 168,984
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (168,984)	\$ -	\$ -	\$ (168,984)
Subtotal of Second Allocation	\$ 169,374	\$ -	\$ 169,374	\$ -
TOTAL ALLOCATED	\$ 473,474	\$ -	\$ 473,474	\$ -

**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	78.00	7.130%	\$ 21,682		\$ 21,682		\$ 21,682
110-11-01 City Attorney	115.00	10.512%	\$ 31,967		\$ 31,967	\$ 19,171	\$ 51,138
110-12-01 City Manager	275.00	25.137%	\$ 76,442		\$ 76,442	\$ 45,844	\$122,286
110-07-01 Emergency Services	5.00	0.457%	\$ 1,390		\$ 1,390	\$ 834	\$ 2,223
110-03/04- Clerk	36.00	3.291%	\$ 10,007		\$ 10,007	\$ 6,001	\$ 16,008
110-08-01 Human Resources	19.00	1.737%	\$ 5,281		\$ 5,281	\$ 3,167	\$ 8,449
110-17-01 Finance Administration	130.00	11.883%	\$ 36,136		\$ 36,136	\$ 21,672	\$ 57,808
110-17-06 Purchasing	2.00	0.183%	\$ 556		\$ 556	\$ 333	\$ 889
110-12-05 Manager Office - Housing and Homelessness	17.00	1.554%	\$ 4,726		\$ 4,726	\$ 2,834	\$ 7,560
110-16-01 CDD - Administration	7.00	0.640%	\$ 1,946		\$ 1,946	\$ 1,167	\$ 3,113
110-16-02 CDD - Planning	156.00	14.260%	\$ 43,363		\$ 43,363	\$ 26,006	\$ 69,370
110-16-03 CDD - Building	14.00	1.280%	\$ 3,892		\$ 3,892	\$ 2,334	\$ 6,225
110-17-02 Finance - Assessors	1.00	0.091%	\$ 278		\$ 278	\$ 167	\$ 445
110-23-02 Library - City Museum	2.00	0.183%	\$ 556		\$ 556	\$ 333	\$ 889
110-24-01 Engineering - Administration	70.00	6.399%	\$ 19,458		\$ 19,458	\$ 11,669	\$ 31,127
110-24-02 Engineering - CIP	4.00	0.366%	\$ 1,112		\$ 1,112	\$ 667	\$ 1,779
110-42-01 Arboretum - Administration	1.00	0.091%	\$ 278		\$ 278	\$ 167	\$ 445
120-02-01 School District - Component Unit - School District - Administration	15.00	1.371%	\$ 4,170		\$ 4,170	\$ 2,501	\$ 6,670
209-22-01 General Fund - Roaded Services Area - Police - Administration	4.00	0.366%	\$ 1,112		\$ 1,112	\$ 667	\$ 1,779
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	37.00	3.382%	\$ 10,285		\$ 10,285	\$ 6,168	\$ 16,453
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.091%	\$ 278		\$ 278	\$ 167	\$ 445
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	11.00	1.005%	\$ 3,058		\$ 3,058	\$ 1,834	\$ 4,891
209-72-01 General Fund - Roaded Services Area - Streets - Administration	2.00	0.183%	\$ 556		\$ 556	\$ 333	\$ 889
210-21-01 General Fund - Fire Service Area - Fire - Administration	3.00	0.274%	\$ 834		\$ 834	\$ 500	\$ 1,334
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	11.00	1.005%	\$ 3,058		\$ 3,058	\$ 1,834	\$ 4,891
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.00	0.640%	\$ 1,946		\$ 1,946	\$ 1,167	\$ 3,113
249-46-03 General Fund - Parks and Recreation - Aquatics	4.00	0.366%	\$ 1,112		\$ 1,112	\$ 667	\$ 1,779
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.091%	\$ 278		\$ 278	\$ 167	\$ 445
271-14-01 Special Revenue Fund - Lands - Administration	2.00	0.183%	\$ 556		\$ 556	\$ 333	\$ 889
514-75-01 Enterprise Fund - Water - Administration	3.83	0.350%	\$ 1,066		\$ 1,066	\$ 639	\$ 1,705
519-76-05 Enterprise Fund - Wastewater - Treatment	3.83	0.350%	\$ 1,066		\$ 1,066	\$ 639	\$ 1,705
530-51-01 Enterprise Fund - Harbors - Administration	10.50	0.960%	\$ 2,919		\$ 2,919	\$ 1,750	\$ 4,669
531-52-01 Enterprise Fund - Docks - Administration	9.50	0.868%	\$ 2,641		\$ 2,641	\$ 1,584	\$ 4,224
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	14.00	1.280%	\$ 3,892		\$ 3,892	\$ 2,334	\$ 6,225
560-50-01 Enterprise Fund - Airport - Administration	15.00	1.371%	\$ 4,170		\$ 4,170	\$ 2,501	\$ 6,670
570-77-01 Enterprise Fund - Waste Management - Administration	4.33	0.396%	\$ 1,205		\$ 1,205	\$ 722	\$ 1,927
640-44-01 Internal Service Fund - Building Maintenance - Administration	2.00	0.183%	\$ 556		\$ 556	\$ 333	\$ 889
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.091%	\$ 278		\$ 278	\$ 167	\$ 445
Total	1094	100.000%	\$304,100	\$ -	\$304,100	\$169,374	\$473,474

Allocation Basis:

of Agenda Items

Source of Allocation:

FY20 Clerk Report

ALLOCATION SUMMARY

110-10- Mayor and Assembly

	Citywide Support	Total
110-10- Mayor and Assembly	\$ 21,682	\$ 21,682
110-11-01 City Attorney	\$ 51,138	\$ 51,138
110-12-01 City Manager	\$ 122,286	\$ 122,286
110-07-01 Emergency Services	\$ 2,223	\$ 2,223
110-03/04- Clerk	\$ 16,008	\$ 16,008
110-08-01 Human Resources	\$ 8,449	\$ 8,449
110-17-01 Finance Administration	\$ 57,808	\$ 57,808
110-17-06 Purchasing	\$ 889	\$ 889
110-12-05 Manager Office - Housing and Homelessness	\$ 7,560	\$ 7,560
110-16-01 CDD - Administration	\$ 3,113	\$ 3,113
110-16-02 CDD - Planning	\$ 69,370	\$ 69,370
110-16-03 CDD - Building	\$ 6,225	\$ 6,225
110-17-02 Finance - Assessors	\$ 445	\$ 445
110-23-02 Library - City Museum	\$ 889	\$ 889
110-24-01 Engineering - Administration	\$ 31,127	\$ 31,127
110-24-02 Engineering - CIP	\$ 1,779	\$ 1,779
110-42-01 Arboretum - Administration	\$ 445	\$ 445
120-02-01 School District - Component Unit - School District - Administration	\$ 6,670	\$ 6,670
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 1,779	\$ 1,779
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 16,453	\$ 16,453
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ 445	\$ 445
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 4,891	\$ 4,891
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 889	\$ 889
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 1,334	\$ 1,334
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 4,891	\$ 4,891
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 3,113	\$ 3,113
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 1,779	\$ 1,779
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 445	\$ 445

ALLOCATION SUMMARY

110-10- Mayor and Assembly

	Citywide Support	Total
271-14-01 Special Revenue Fund - Lands - Administration	\$ 889	\$ 889
514-75-01 Enterprise Fund - Water - Administration	\$ 1,705	\$ 1,705
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 1,705	\$ 1,705
530-51-01 Enterprise Fund - Harbors - Administration	\$ 4,669	\$ 4,669
531-52-01 Enterprise Fund - Docks - Administration	\$ 4,224	\$ 4,224
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 6,225	\$ 6,225
560-50-01 Enterprise Fund - Airport - Administration	\$ 6,670	\$ 6,670
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 1,927	\$ 1,927
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 889	\$ 889
680-60-01 Internal Service Fund - Risk - Administration	\$ 445	\$ 445
Total	\$ 473,474	\$473,474

2 CITY ATTORNEY

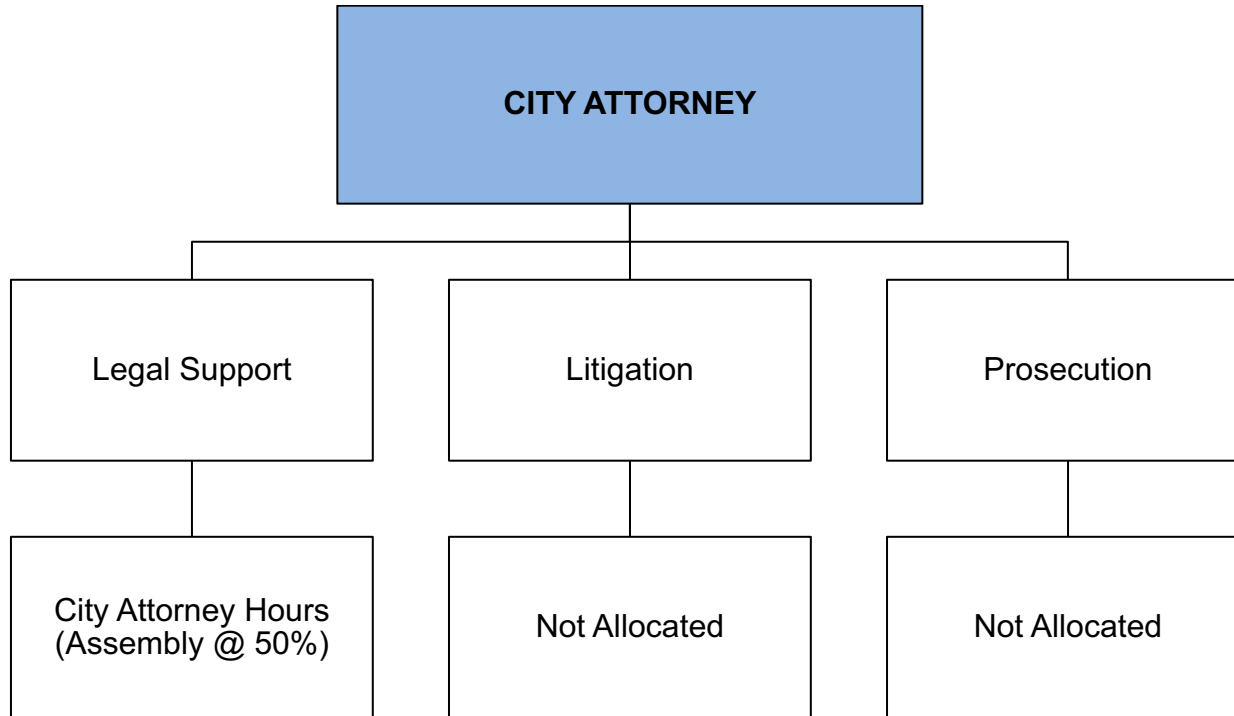
The City Attorney Department is responsible for providing the City with legal and policy making advice and support to ensure compliance with laws. Staff within this department are responsible for drafting, explaining, and enforcing laws adopted by the City and State. Costs associated with the City Attorney 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 hours² spent by City Attorney staff per Fund / Department / Division³.
- **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.

² Attorney hours relating to COVID-19 were included in the allocation basis, and coded to identified receivers.

³ 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	\$1,289,700		\$1,289,700
Capital and Transfers	<u>\$ (5,000)</u>		
Total Deductions	<u>\$ (5,000)</u>		\$ (5,000)
Incoming Costs			
110-10- Mayor and Assembly	\$ 31,967	\$ 19,171	\$ 51,138
110-12-01 City Manager		\$ 35,781	\$ 35,781
110-03/04- Clerk		\$ 2,436	\$ 2,436
110-08-01 Human Resources		\$ 9,265	\$ 9,265
110-06/15- MIS		\$ 107,081	\$ 107,081
110-17-03 Controller		\$ 18,603	\$ 18,603
110-17-04 Treasury		\$ 10,812	\$ 10,812
110-17-06 Purchasing		\$ 3,438	\$ 3,438
110-23-01 Library		\$ 1,390	\$ 1,390
Total Incoming Costs	<u>\$ 31,967</u>	<u>\$ 207,975</u>	<u>\$ 239,942</u>
Reimbursable Expense	<u>\$ 439,900</u>		
Total Cost Adjustments	<u>\$ 439,900</u>		<u>\$ 439,900</u>
Total Costs to be Allocated	<u>\$1,756,567</u>	<u>\$ 207,975</u>	<u>\$1,964,542</u>

DEPARTMENTAL EXPENSE DETAIL

110-11-01 City Attorney

Expense Type	Expense (\$)	General Admin	Legal Support	Litigation	Prosecution
Personnel					
Salaries and Wages	\$ 1,014,100	\$ -	\$ 557,755	\$ 101,410	\$ 354,935
Benefits	\$ 493,300	\$ -	\$ 271,315	\$ 49,330	\$ 172,655
Subtotal Personnel Cost	\$ 1,507,400	\$ -	\$ 829,070	\$ 150,740	\$ 527,590
Operating Services & Supplies					
General Supplies	\$ 6,900	\$ -	\$ 3,795	\$ 690	\$ 2,415
Insurance	\$ 11,500	\$ -	\$ 6,325	\$ 1,150	\$ 4,025
Other Expenses	\$ 32,900	\$ -	\$ 18,095	\$ 3,290	\$ 11,515
Professional	\$ 45,400	\$ -	\$ 24,970	\$ 4,540	\$ 15,890
Public Utility Services	\$ 8,800	\$ -	\$ 4,840	\$ 880	\$ 3,080
Reimbursable Expenses	\$ (439,900)	\$ -	\$ (241,945)	\$ (43,990)	\$ (153,965)
Repairs and Maintenance	\$ 800	\$ -	\$ 440	\$ 80	\$ 280
Travel and Training	\$ 25,000	\$ -	\$ 13,750	\$ 2,500	\$ 8,750
Postage	\$ 600	\$ -	\$ 330	\$ 60	\$ 210
Printing	\$ 2,000	\$ -	\$ 1,100	\$ 200	\$ 700
Rentals and Leases	\$ 83,300	\$ -	\$ 45,815	\$ 8,330	\$ 29,155
Capital Outlay	\$ 5,000	\$ -	\$ 2,750	\$ 500	\$ 1,750
Subtotal Operating Cost	\$ (217,700)	\$ -	\$ (119,735)	\$ (21,770)	\$ (76,195)
DEPARTMENTAL EXPENDITURES	\$ 1,289,700	\$ -	\$ 709,335	\$ 128,970	\$ 451,395
Disallowed Costs					
Capital and Transfers	\$ (5,000)	\$ -	\$ (2,750)	\$ (500)	\$ (1,750)
Subtotal Disallowed Costs	\$ (5,000)	\$ -	\$ (2,750)	\$ (500)	\$ (1,750)
Cost Adjustments					
Reimbursable Expense	\$ 439,900	\$ -	\$ 241,945	\$ 43,990	\$ 153,965
Subtotal Cost Adjustments	\$ 439,900	\$ -	\$ 241,945	\$ 43,990	\$ 153,965
FUNCTIONAL COST	\$ 1,724,600	\$ -	\$ 948,530	\$ 172,460	\$ 603,610
First Allocation					
Incoming - All Others	\$ 31,967	\$ -	\$ 17,582	\$ 3,197	\$ 11,188
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (790,455)	\$ -	\$ -	\$ (175,657)	\$ (614,798)
Subtotal of First Allocation	\$ 966,112	\$ -	\$ 966,112	\$ -	\$ -
Second Allocation					
Incoming - All Others	\$ 207,975	\$ -	\$ 114,386	\$ 20,798	\$ 72,791
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (93,589)	\$ -	\$ -	\$ (20,798)	\$ (72,791)
Subtotal of Second Allocation	\$ 114,386	\$ -	\$ 114,386	\$ -	\$ -
TOTAL ALLOCATED	\$ 1,080,498	\$ -	\$ 1,080,498	\$ -	\$ -

110-11-01 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Support							
110-10- Mayor and Assembly	975.01	13.644%	\$131,819		\$ 131,819		\$ 131,819
110-12-01 City Manager	997.81	13.963%	\$134,901		\$ 134,901	\$ 18,496	\$ 153,397
110-03/04- Clerk	91.56	1.281%	\$ 12,379		\$ 12,379	\$ 1,697	\$ 14,076
110-08-01 Human Resources	30.84	0.432%	\$ 4,169		\$ 4,169	\$ 572	\$ 4,741
110-06/15- MIS	31.95	0.447%	\$ 4,320		\$ 4,320	\$ 592	\$ 4,912
110-17-03 Controller	240.48	3.365%	\$ 32,512		\$ 32,512	\$ 4,458	\$ 36,970
110-23-01 Library	8.86	0.124%	\$ 1,198		\$ 1,198	\$ 164	\$ 1,362
110-16-02 CDD - Planning	1,707.02	23.888%	\$230,785		\$ 230,785	\$ 31,642	\$ 262,427
110-16-03 CDD - Building	6.43	0.090%	\$ 869		\$ 869	\$ 119	\$ 989
110-17-02 Finance - Assessors	109.29	1.529%	\$ 14,776		\$ 14,776	\$ 2,026	\$ 16,802
110-17-07 Finance - Sales Tax	316.52	4.429%	\$ 42,793		\$ 42,793	\$ 5,867	\$ 48,660
110-24-01 Engineering - Administration	117.01	1.637%	\$ 15,819		\$ 15,819	\$ 2,169	\$ 17,988
120-02-01 School District - Component Unit - School District - Administration	255.29	3.573%	\$ 34,515		\$ 34,515	\$ 4,732	\$ 39,247
209-22-01 General Fund - Roaded Services Area - Police - Administration	175.50	2.456%	\$ 23,727		\$ 23,727	\$ 3,253	\$ 26,980
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	30.08	0.421%	\$ 4,067		\$ 4,067	\$ 558	\$ 4,624
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	124.79	1.746%	\$ 16,871		\$ 16,871	\$ 2,313	\$ 19,184
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	16.82	0.235%	\$ 2,274		\$ 2,274	\$ 312	\$ 2,586
209-72-01 General Fund - Roaded Services Area - Streets - Administration	16.82	0.235%	\$ 2,274		\$ 2,274	\$ 312	\$ 2,586
210-21-01 General Fund - Fire Service Area - Fire - Administration	97.31	1.362%	\$ 13,156		\$ 13,156	\$ 1,804	\$ 14,960
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	90.25	1.263%	\$ 12,202		\$ 12,202	\$ 1,673	\$ 13,874
235-28-01 Special Revenue Fund - Eaglecrest - Administration	31.22	0.437%	\$ 4,221		\$ 4,221	\$ 579	\$ 4,800
249-46-03 General Fund - Parks and Recreation - Aquatics	2.47	0.035%	\$ 334		\$ 334	\$ 46	\$ 380
271-14-01 Special Revenue Fund - Lands - Administration	137.86	1.929%	\$ 18,638		\$ 18,638	\$ 2,555	\$ 21,194
514-75-01 Enterprise Fund - Water - Administration	16.82	0.235%	\$ 2,274		\$ 2,274	\$ 312	\$ 2,586
519-76-04 Enterprise Fund - Wastewater - Collections	16.82	0.235%	\$ 2,274		\$ 2,274	\$ 312	\$ 2,586
530-51-01 Enterprise Fund - Harbors - Administration	60.34	0.844%	\$ 8,157		\$ 8,157	\$ 1,118	\$ 9,276
531-52-01 Enterprise Fund - Docks - Administration	60.34	0.844%	\$ 8,157		\$ 8,157	\$ 1,118	\$ 9,276
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1,071.84	14.999%	\$144,910		\$ 144,910	\$ 19,868	\$ 164,778
560-50-01 Enterprise Fund - Airport - Administration	162.28	2.271%	\$ 21,940		\$ 21,940	\$ 3,008	\$ 24,948
602-79-01 Internal Service Fund - Fleet - Administration	16.82	0.235%	\$ 2,274		\$ 2,274	\$ 312	\$ 2,586
680-60-01 Internal Service Fund - Risk - Administration	129.49	1.812%	\$ 17,507		\$ 17,507	\$ 2,400	\$ 19,907
Total	7,145.93	100.000%	\$966,112	\$ -	\$ 966,112	\$114,386	\$ 1,080,498

Allocation Basis:

City Attorneys hours (Assembly @ 50%)

Source of Allocation:

CY19 and CY20 Time Tracking Reports

ALLOCATION SUMMARY

110-11-01 City Attorney

	<u>Legal Support</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 131,819	\$ 131,819
110-12-01 City Manager	\$ 153,397	\$ 153,397
110-03/04- Clerk	\$ 14,076	\$ 14,076
110-08-01 Human Resources	\$ 4,741	\$ 4,741
110-06/15- MIS	\$ 4,912	\$ 4,912
110-17-03 Controller	\$ 36,970	\$ 36,970
110-23-01 Library	\$ 1,362	\$ 1,362
110-16-02 CDD - Planning	\$ 262,427	\$ 262,427
110-16-03 CDD - Building	\$ 989	\$ 989
110-17-02 Finance - Assessors	\$ 16,802	\$ 16,802
110-17-07 Finance - Sales Tax	\$ 48,660	\$ 48,660
110-24-01 Engineering - Administration	\$ 17,988	\$ 17,988
120-02-01 School District - Component Unit - School District - Administration	\$ 39,247	\$ 39,247
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 26,980	\$ 26,980
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	\$ 4,624	\$ 4,624
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 19,184	\$ 19,184
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 2,586	\$ 2,586
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 2,586	\$ 2,586
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 14,960	\$ 14,960
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 13,874	\$ 13,874
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 4,800	\$ 4,800
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 380	\$ 380
271-14-01 Special Revenue Fund - Lands - Administration	\$ 21,194	\$ 21,194
514-75-01 Enterprise Fund - Water - Administration	\$ 2,586	\$ 2,586
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 2,586	\$ 2,586
530-51-01 Enterprise Fund - Harbors - Administration	\$ 9,276	\$ 9,276
531-52-01 Enterprise Fund - Docks - Administration	\$ 9,276	\$ 9,276
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 164,778	\$ 164,778
560-50-01 Enterprise Fund - Airport - Administration	\$ 24,948	\$ 24,948
602-79-01 Internal Service Fund - Fleet - Administration	\$ 2,586	\$ 2,586
680-60-01 Internal Service Fund - Risk - Administration	\$ 19,907	\$ 19,907
Total	\$ 1,080,498	\$ 1,080,498

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:

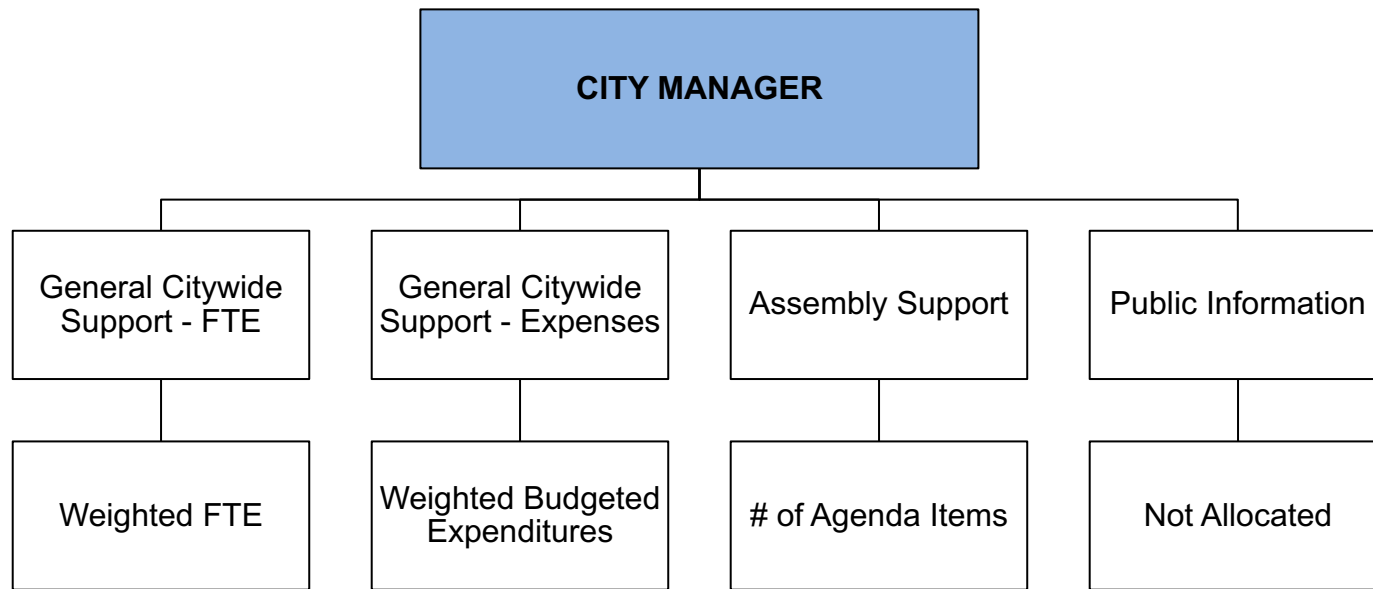
- **General Citywide Support - FTE** – reflects the services and support provided to City departments through the management and oversight of City and Borough staff. This function is allocated based upon the number of full time employees per Fund, Department, and Division⁴.
- **General Citywide Support - 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 Division⁵.
- **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 items⁶ 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.

⁴ In order to provide an accurate reflection of City Manager support, FTE associated with the following receivers was weighted at 10%: School, Eaglecrest, Harbors, Docks, Hospital, and Airport.

⁵ 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%).

⁶ Agenda items relating to COVID-19 were included in the allocation basis, and coded to identified receivers.



COSTS TO BE ALLOCATED

110-12-01 City Manager

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 824,800		\$ 824,800
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
110-10- Mayor and Assembly	\$ 76,442	\$ 45,844	\$ 122,286
110-11-01 City Attorney	\$ 134,901	\$ 18,496	\$ 153,397
110-12-01 City Manager		\$ 60,997	\$ 60,997
110-03/04- Clerk		\$ 3,611	\$ 3,611
110-08-01 Human Resources		\$ 4,052	\$ 4,052
110-06/15- MIS		\$ 64,993	\$ 64,993
110-17-03 Controller		\$ 12,753	\$ 12,753
110-17-04 Treasury		\$ 14,405	\$ 14,405
110-17-06 Purchasing		\$ 20,888	\$ 20,888
110-23-01 Library		\$ 4,913	\$ 4,913
Total Incoming Costs	<u>\$ 211,343</u>	<u>\$ 250,952</u>	<u>\$ 462,296</u>
Revenue	\$ (500)		
Reimbursable Expense	<u>\$ 378,700</u>		
Total Cost Adjustments	<u>\$ 378,200</u>		<u>\$ 378,200</u>
Total Costs to be Allocated	<u>\$1,414,343</u>	<u>\$ 250,952</u>	<u>\$1,665,296</u>

DEPARTMENTAL EXPENSE DETAIL

110-12-01 City Manager

Expense Type	Expense (\$)	General Admin	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Personnel						
Salaries and Wages	\$ 593,000	\$ -	\$ 118,600	\$ 355,800	\$ 88,950	\$ 29,650
Benefits	\$ 273,600	\$ -	\$ 54,720	\$ 164,160	\$ 41,040	\$ 13,680
Subtotal Personnel Cost	\$ 866,600	\$ -	\$ 173,320	\$ 519,960	\$ 129,990	\$ 43,330
Operating Services & Supplies						
General Supplies	\$ 4,500	\$ -	\$ 900	\$ 2,700	\$ 675	\$ 225
Insurance	\$ 12,700	\$ -	\$ 2,540	\$ 7,620	\$ 1,905	\$ 635
Miscellaneous Expense	\$ 20,000	\$ -	\$ 4,000	\$ 12,000	\$ 3,000	\$ 1,000
Other Expenses	\$ 4,100	\$ -	\$ 820	\$ 2,460	\$ 615	\$ 205
Professional	\$ 231,400	\$ -	\$ 46,280	\$ 138,840	\$ 34,710	\$ 11,570
Public Utility Services	\$ 6,600	\$ -	\$ 1,320	\$ 3,960	\$ 990	\$ 330
Reimbursable Expenses	\$ (378,700)	\$ -	\$ (75,740)	\$ (227,220)	\$ (56,805)	\$ (18,935)
Repairs and Maintenance	\$ 28,500	\$ -	\$ 5,700	\$ 17,100	\$ 4,275	\$ 1,425
Travel and Training	\$ 13,000	\$ -	\$ 2,600	\$ 7,800	\$ 1,950	\$ 650
Postage	\$ 500	\$ -	\$ 100	\$ 300	\$ 75	\$ 25
Printing	\$ 12,500	\$ -	\$ 2,500	\$ 7,500	\$ 1,875	\$ 625
Rentals and Leases	\$ 3,100	\$ -	\$ 620	\$ 1,860	\$ 465	\$ 155
Subtotal Operating Cost	\$ (41,800)	\$ -	\$ (8,360)	\$ (25,080)	\$ (6,270)	\$ (2,090)
DEPARTMENTAL EXPENDITURES	\$ 824,800	\$ -	\$ 164,960	\$ 494,880	\$ 123,720	\$ 41,240
Disallowed Costs						
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
Revenue	\$ (500)	\$ -	\$ (100)	\$ (300)	\$ (75)	\$ (25)
Reimbursable Expense	\$ 378,700	\$ -	\$ 75,740	\$ 227,220	\$ 56,805	\$ 18,935
Subtotal Cost Adjustments	\$ 378,200	\$ -	\$ 75,640	\$ 226,920	\$ 56,730	\$ 18,910
FUNCTIONAL COST	\$ 1,203,000	\$ -	\$ 240,600	\$ 721,800	\$ 180,450	\$ 60,150
First Allocation						
Incoming - All Others	\$ 211,343	\$ -	\$ 42,269	\$ 126,806	\$ 31,702	\$ 10,567
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (70,717)	\$ -	\$ -	\$ -	\$ -	\$ (70,717)
Subtotal of First Allocation	\$ 1,343,626	\$ -	\$ 282,869	\$ 848,606	\$ 212,152	\$ -
Second Allocation						
Incoming - All Others	\$ 250,952	\$ -	\$ 50,190	\$ 150,571	\$ 37,643	\$ 12,548
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (12,548)	\$ -	\$ -	\$ -	\$ -	\$ (12,548)
Subtotal of Second Allocation	\$ 238,405	\$ -	\$ 50,190	\$ 150,571	\$ 37,643	\$ -
TOTAL ALLOCATED	\$ 1,582,031	\$ -	\$ 333,059	\$ 999,177	\$ 249,794	\$ -

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	1.316%	\$ 3,721		\$ 3,721		\$ 3,721
110-11-01 City Attorney	11.50	1.681%	\$ 4,755		\$ 4,755		\$ 4,755
110-12-01 City Manager	5.00	0.731%	\$ 2,067		\$ 2,067		\$ 2,067
110-07-01 Emergency Services	2.00	0.292%	\$ 827		\$ 827	\$ 152	\$ 979
110-03/04- Clerk	2.68	0.392%	\$ 1,108		\$ 1,108	\$ 204	\$ 1,312
110-08-01 Human Resources	4.40	0.643%	\$ 1,819		\$ 1,819	\$ 335	\$ 2,155
110-06/15- MIS	15.66	2.289%	\$ 6,475		\$ 6,475	\$ 1,193	\$ 7,669
110-17-01 Finance Administration	3.00	0.439%	\$ 1,240		\$ 1,240	\$ 229	\$ 1,469
110-17-03 Controller	11.50	1.681%	\$ 4,755		\$ 4,755	\$ 876	\$ 5,631
110-17-04 Treasury	13.00	1.900%	\$ 5,375		\$ 5,375	\$ 991	\$ 6,366
110-17-06 Purchasing	5.00	0.731%	\$ 2,067		\$ 2,067	\$ 381	\$ 2,448
110-23-01 Library	23.46	3.429%	\$ 9,700		\$ 9,700	\$ 1,788	\$ 11,488
110-12-02 Manager Office - Teen Health Center	1.50	0.219%	\$ 620		\$ 620	\$ 114	\$ 735
110-12-05 Manager Office - Housing and Homelessness	2.00	0.292%	\$ 827		\$ 827	\$ 152	\$ 979
110-16-01 CDD - Administration	8.00	1.169%	\$ 3,308		\$ 3,308	\$ 610	\$ 3,918
110-16-02 CDD - Planning	9.00	1.316%	\$ 3,721		\$ 3,721	\$ 686	\$ 4,407
110-16-03 CDD - Building	7.00	1.023%	\$ 2,894		\$ 2,894	\$ 533	\$ 3,428
110-17-02 Finance - Assessors	7.00	1.023%	\$ 2,894		\$ 2,894	\$ 533	\$ 3,428
110-17-07 Finance - Sales Tax	5.00	0.731%	\$ 2,067		\$ 2,067	\$ 381	\$ 2,448
110-23-02 Library - City Museum	3.75	0.548%	\$ 1,551		\$ 1,551	\$ 286	\$ 1,836
110-24-01 Engineering - Administration	19.70	2.880%	\$ 8,146		\$ 8,146	\$ 1,501	\$ 9,647
110-41-01 P&R Parks and Landscape - Administration	20.24	2.959%	\$ 8,369		\$ 8,369	\$ 1,542	\$ 9,911
110-42-01 Arboretum - Administration	1.79	0.262%	\$ 740		\$ 740	\$ 136	\$ 877
120-02-01 School District - Component Unit - School District - Administration	67.67	9.892%	\$ 27,982		\$ 27,982	\$ 5,157	\$ 33,139
209-22-01 General Fund - Roaded Services Area - Police - Administration	7.15	1.045%	\$ 2,956		\$ 2,956	\$ 545	\$ 3,501
209-22-02 General Fund - Roaded Services Area - Police - General Operations	57.00	8.332%	\$ 23,568		\$ 23,568	\$ 4,344	\$ 27,912
209-22-05 General Fund - Roaded Services Area - Police - Communications	10.69	1.563%	\$ 4,420		\$ 4,420	\$ 815	\$ 5,235
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.48	0.801%	\$ 2,266		\$ 2,266	\$ 418	\$ 2,683
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.146%	\$ 413		\$ 413	\$ 76	\$ 490
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.146%	\$ 413		\$ 413	\$ 76	\$ 490
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.731%	\$ 2,067		\$ 2,067	\$ 381	\$ 2,448
209-22-17 General Fund - Roaded Services Area - Police - Services	10.52	1.538%	\$ 4,350		\$ 4,350	\$ 802	\$ 5,152
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.69	0.393%	\$ 1,112		\$ 1,112	\$ 205	\$ 1,317
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	5.09	0.744%	\$ 2,105		\$ 2,105	\$ 388	\$ 2,493
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	12.14	1.775%	\$ 5,020		\$ 5,020	\$ 925	\$ 5,945
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.32	0.924%	\$ 2,613		\$ 2,613	\$ 482	\$ 3,095
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.365%	\$ 1,034		\$ 1,034	\$ 191	\$ 1,224
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.309%	\$ 12,189		\$ 12,189	\$ 2,247	\$ 14,436
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.169%	\$ 3,308		\$ 3,308	\$ 610	\$ 3,918
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.89	3.200%	\$ 9,052		\$ 9,052	\$ 1,668	\$ 10,721
210-21-01 General Fund - Fire Service Area - Fire - Administration	60.30	8.814%	\$ 24,933		\$ 24,933	\$ 4,595	\$ 29,528
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.39	0.057%	\$ 160		\$ 160	\$ 30	\$ 190
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	0.23	0.034%	\$ 95		\$ 95	\$ 18	\$ 113

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-03 Special Revenue Fund - Eaglecrest - Lift	0.36	0.053%	\$ 149		\$ 149	\$ 27	\$ 176
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	0.28	0.041%	\$ 115		\$ 115	\$ 21	\$ 136
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	0.14	0.021%	\$ 59		\$ 59	\$ 11	\$ 70
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	0.26	0.039%	\$ 109		\$ 109	\$ 20	\$ 129
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	0.08	0.011%	\$ 32		\$ 32	\$ 6	\$ 38
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	0.16	0.023%	\$ 65		\$ 65	\$ 12	\$ 77
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	0.07	0.010%	\$ 27		\$ 27	\$ 5	\$ 32
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	0.11	0.016%	\$ 45		\$ 45	\$ 8	\$ 54
249-46-13 General Fund - Parks and Recreation - Aquatics	24.88	3.636%	\$ 10,285		\$ 10,285	\$ 1,896	\$ 12,181
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.045%	\$ 128		\$ 128	\$ 24	\$ 152
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.424%	\$ 1,199		\$ 1,199	\$ 221	\$ 1,420
271-14-02 Special Revenue Fund - Lands - Quarries	0.70	0.102%	\$ 289		\$ 289	\$ 53	\$ 343
514-75-01 Enterprise Fund - Water - Administration	14.08	2.059%	\$ 5,823		\$ 5,823	\$ 1,073	\$ 6,896
519-76-04 Enterprise Fund - Wastewater - Collections	12.25	1.790%	\$ 5,063		\$ 5,063	\$ 933	\$ 5,996
519-76-05 Enterprise Fund - Wastewater - Treatment	24.91	3.640%	\$ 10,298		\$ 10,298	\$ 1,898	\$ 12,196
530-51-01 Enterprise Fund - Harbors - Administration	18.11	2.646%	\$ 7,486		\$ 7,486	\$ 1,380	\$ 8,866
531-52-01 Enterprise Fund - Docks - Administration	1.20	0.175%	\$ 496		\$ 496	\$ 91	\$ 587
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	48.43	7.080%	\$ 20,026		\$ 20,026	\$ 3,691	\$ 23,717
560-50-01 Enterprise Fund - Airport - Administration	1.46	0.213%	\$ 604		\$ 604	\$ 111	\$ 715
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.75	0.110%	\$ 310		\$ 310	\$ 57	\$ 367
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.49	0.217%	\$ 615		\$ 615	\$ 113	\$ 728
570-77-01 Enterprise Fund - Waste Management - Administration	1.30	0.190%	\$ 538		\$ 538	\$ 99	\$ 637
602-79-01 Internal Service Fund - Fleet - Administration	5.28	0.772%	\$ 2,185		\$ 2,185	\$ 403	\$ 2,587
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.117%	\$ 331		\$ 331	\$ 61	\$ 392
602-79-05 Internal Service Fund - Fleet - Washbay	0.15	0.022%	\$ 62		\$ 62	\$ 11	\$ 73
640-44-01 Internal Service Fund - Building Maintenance - Administration	12.25	1.791%	\$ 5,065		\$ 5,065	\$ 934	\$ 5,999
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.833%	\$ 2,357		\$ 2,357	\$ 434	\$ 2,791
Total	684.11	100.000%	\$282,869	\$ -	\$282,869	\$ 50,190	\$333,059

Allocation Basis:

Weighted FTE

Source of Allocation:

FY21 CBJ-Wide Staffing Schedule

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	4,499,500.00	3.601%	\$ 30,557		\$ 30,557		\$ 30,557
110-11-01 City Attorney	1,284,700.00	1.028%	\$ 8,725		\$ 8,725		\$ 8,725
110-12-01 City Manager	824,800.00	0.660%	\$ 5,601		\$ 5,601		\$ 5,601
110-07-01 Emergency Services	1,120,300.00	0.897%	\$ 7,608		\$ 7,608	\$ 1,425	\$ 9,033
110-03/04- Clerk	335,400.00	0.268%	\$ 2,278		\$ 2,278	\$ 427	\$ 2,704
110-08-01 Human Resources	517,400.00	0.414%	\$ 3,514		\$ 3,514	\$ 658	\$ 4,172
110-06/15- MIS	2,130,100.00	1.705%	\$ 14,466		\$ 14,466	\$ 2,710	\$ 17,176
110-17-01 Finance Administration	630,500.00	0.505%	\$ 4,282		\$ 4,282	\$ 802	\$ 5,084
110-17-03 Controller	950,400.00	0.761%	\$ 6,454		\$ 6,454	\$ 1,209	\$ 7,663
110-17-04 Treasury	763,800.00	0.611%	\$ 5,187		\$ 5,187	\$ 972	\$ 6,159
110-17-06 Purchasing	356,100.00	0.285%	\$ 2,418		\$ 2,418	\$ 453	\$ 2,871
110-23-01 Library	3,068,400.00	2.456%	\$ 20,838		\$ 20,838	\$ 3,904	\$ 24,742
110-01-01 Non-departmental - NA	524,300.00	0.420%	\$ 3,561		\$ 3,561	\$ 667	\$ 4,228
110-11-01 Law - GHS Contract	30,000.00	0.024%	\$ 204		\$ 204	\$ 38	\$ 242
110-11-01 Law - Prison Care Contract	450,000.00	0.360%	\$ 3,056		\$ 3,056	\$ 573	\$ 3,629
110-12-02 Manager Office - Teen Health Center	263,000.00	0.210%	\$ 1,786		\$ 1,786	\$ 335	\$ 2,121
110-12-05 Manager Office - Housing and Homelessness	399,100.00	0.319%	\$ 2,710		\$ 2,710	\$ 508	\$ 3,218
110-16-01 CDD - Administration	1,150,000.00	0.920%	\$ 7,810		\$ 7,810	\$ 1,463	\$ 9,273
110-16-02 CDD - Planning	937,600.00	0.750%	\$ 6,367		\$ 6,367	\$ 1,193	\$ 7,560
110-16-03 CDD - Building	795,000.00	0.636%	\$ 5,399		\$ 5,399	\$ 1,011	\$ 6,410
110-17-02 Finance - Assessors	787,600.00	0.630%	\$ 5,349		\$ 5,349	\$ 1,002	\$ 6,351
110-17-07 Finance - Sales Tax	1,900.00	0.002%	\$ 13		\$ 13	\$ 2	\$ 15
110-21-01 Fire - Emergency Services	6,223,600.00	4.981%	\$ 42,265		\$ 42,265	\$ 7,918	\$ 50,183
110-23-02 Library - City Museum	516,300.00	0.413%	\$ 3,506		\$ 3,506	\$ 657	\$ 4,163
110-24-01 Engineering - Administration	280,800.00	0.225%	\$ 1,907		\$ 1,907	\$ 357	\$ 2,264
110-24-02 Engineering - CIP	19,500.00	0.016%	\$ 132		\$ 132	\$ 25	\$ 157
110-41-01 P&R Parks and Landscape - Administration	2,334,300.00	1.868%	\$ 15,853		\$ 15,853	\$ 2,970	\$ 18,822
110-42-01 Arboretum - Administration	242,600.00	0.194%	\$ 1,648		\$ 1,648	\$ 309	\$ 1,956
110-47-01 Centennial Hall - Convention Center	534,400.00	0.428%	\$ 3,629		\$ 3,629	\$ 680	\$ 4,309
120-02-01 School District - Component Unit - School District - Administration	3,556,120.00	2.846%	\$ 24,150		\$ 24,150	\$ 4,524	\$ 28,674
120-02-02 School District - Component Unit - School District - Administration	828,930.00	0.663%	\$ 5,629		\$ 5,629	\$ 1,055	\$ 6,684
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,741,700.00	1.394%	\$ 11,828		\$ 11,828	\$ 2,216	\$ 14,044
209-22-02 General Fund - Roaded Services Area - Police - General Operations	9,074,200.00	7.262%	\$ 61,624		\$ 61,624	\$ 11,545	\$ 73,169
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,188,600.00	0.951%	\$ 8,072		\$ 8,072	\$ 1,512	\$ 9,584
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,033,300.00	0.827%	\$ 7,017		\$ 7,017	\$ 1,315	\$ 8,332
209-22-08 General Fund - Roaded Services Area - Police - Community Services	117,300.00	0.094%	\$ 797		\$ 797	\$ 149	\$ 946
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1,013,900.00	0.811%	\$ 6,886		\$ 6,886	\$ 1,290	\$ 8,175
209-22-10 General Fund - Roaded Services Area - Police - Fleet	446,900.00	0.358%	\$ 3,035		\$ 3,035	\$ 569	\$ 3,604
209-22-11 General Fund - Roaded Services Area - Police - Electronics	122,400.00	0.098%	\$ 831		\$ 831	\$ 156	\$ 987
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	58,300.00	0.047%	\$ 396		\$ 396	\$ 74	\$ 470
209-22-14 General Fund - Roaded Services Area - Police - Grants	307,000.00	0.246%	\$ 2,085		\$ 2,085	\$ 391	\$ 2,475
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	813,000.00	0.651%	\$ 5,521		\$ 5,521	\$ 1,034	\$ 6,556
209-22-17 General Fund - Roaded Services Area - Police - Services	1,578,400.00	1.263%	\$ 10,719		\$ 10,719	\$ 2,008	\$ 12,727

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	468,900.00	0.375%	\$ 3,184		\$ 3,184	\$ 597	\$ 3,781
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	531,000.00	0.425%	\$ 3,606		\$ 3,606	\$ 676	\$ 4,282
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	154,200.00	0.123%	\$ 1,047		\$ 1,047	\$ 196	\$ 1,243
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	164,600.00	0.132%	\$ 1,118		\$ 1,118	\$ 209	\$ 1,327
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	755,400.00	0.605%	\$ 5,130		\$ 5,130	\$ 961	\$ 6,091
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	819,400.00	0.656%	\$ 5,565		\$ 5,565	\$ 1,042	\$ 6,607
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	12,000.00	0.010%	\$ 81		\$ 81	\$ 15	\$ 97
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	332,500.00	0.266%	\$ 2,258		\$ 2,258	\$ 423	\$ 2,681
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1,447,200.00	1.158%	\$ 9,828		\$ 9,828	\$ 1,841	\$ 11,669
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,891,800.00	3.114%	\$ 26,430		\$ 26,430	\$ 4,951	\$ 31,381
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,529,800.00	1.224%	\$ 10,389		\$ 10,389	\$ 1,946	\$ 12,335
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	118,000.00	0.094%	\$ 801		\$ 801	\$ 150	\$ 951
209-72-01 General Fund - Roaded Services Area - Streets - Administration	5,835,500.00	4.670%	\$ 39,630		\$ 39,630	\$ 7,424	\$ 47,054
210-21-01 General Fund - Fire Service Area - Fire - Administration	4,115,900.00	3.294%	\$ 27,952		\$ 27,952	\$ 5,237	\$ 33,188
210-21-70 General Fund - Fire Service Area - Fire - CARES program	750,500.00	0.601%	\$ 5,097		\$ 5,097	\$ 955	\$ 6,052
215-01-01 Special Revenue Fund - Sales Tax - Administration	590,600.00	0.473%	\$ 4,011		\$ 4,011	\$ 751	\$ 4,762
216-01-01 Special Revenue Fund - Hotel Tax - Administration	29,900.00	0.024%	\$ 203		\$ 203	\$ 38	\$ 241
218-01-01 Special Revenue Fund - Library Contributions - Administration	38,800.00	0.031%	\$ 263		\$ 263	\$ 49	\$ 313
219-20-03 CARES Relief Fund - - Small Business Grant	3,000,000.00	2.401%	\$ 20,373		\$ 20,373	\$ 3,817	\$ 24,190
219-20-09 CARES Relief Fund - - Airlift NW	500,000.00	0.400%	\$ 3,396		\$ 3,396	\$ 636	\$ 4,032
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	52,900.00	0.042%	\$ 359		\$ 359	\$ 67	\$ 427
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	5,518,400.00	4.416%	\$ 37,476		\$ 37,476	\$ 7,021	\$ 44,497
232-52-01 Special Revenue Fund - Port Development Fee - Administration	7,600.00	0.006%	\$ 52		\$ 52	\$ 10	\$ 61
235-28-01 Special Revenue Fund - Eaglecrest - Administration	59,175.00	0.047%	\$ 402		\$ 402	\$ 75	\$ 477
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	9,515.00	0.008%	\$ 65		\$ 65	\$ 12	\$ 77
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7,940.00	0.006%	\$ 54		\$ 54	\$ 10	\$ 64
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	22,145.00	0.018%	\$ 150		\$ 150	\$ 28	\$ 179
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	11,055.00	0.009%	\$ 75		\$ 75	\$ 14	\$ 89
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	10,285.00	0.008%	\$ 70		\$ 70	\$ 13	\$ 83
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	6,090.00	0.005%	\$ 41		\$ 41	\$ 8	\$ 49
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	6,675.00	0.005%	\$ 45		\$ 45	\$ 8	\$ 54
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	8,390.00	0.007%	\$ 57		\$ 57	\$ 11	\$ 68
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	4,475.00	0.004%	\$ 30		\$ 30	\$ 6	\$ 36
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	3,500.00	0.003%	\$ 24		\$ 24	\$ 4	\$ 28
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	4,725.00	0.004%	\$ 32		\$ 32	\$ 6	\$ 38
249-46-03 General Fund - Parks and Recreation - Aquatics	954,900.00	0.764%	\$ 6,485		\$ 6,485	\$ 1,215	\$ 7,700
249-46-13 General Fund - Parks and Recreation - Aquatics	1,508,500.00	1.207%	\$ 10,244		\$ 10,244	\$ 1,919	\$ 12,164
270-48-01 Special Revenue Fund - Downtown Parking - Administration	685,900.00	0.549%	\$ 4,658		\$ 4,658	\$ 873	\$ 5,531
271-14-01 Special Revenue Fund - Lands - Administration	686,500.00	0.549%	\$ 4,662		\$ 4,662	\$ 873	\$ 5,536
271-14-02 Special Revenue Fund - Lands - Quarries	243,100.00	0.195%	\$ 1,651		\$ 1,651	\$ 309	\$ 1,960
276-02-01 Special Revenue Fund - Affordable Housing - Operations	11,800.00	0.009%	\$ 80		\$ 80	\$ 15	\$ 95
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	30,000.00	0.024%	\$ 204		\$ 204	\$ 38	\$ 242
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.077%	\$ 652		\$ 652	\$ 122	\$ 774
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	121,000.00	0.097%	\$ 822		\$ 822	\$ 154	\$ 976
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	5,000.00	0.004%	\$ 34		\$ 34	\$ 6	\$ 40
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	50,000.00	0.040%	\$ 340		\$ 340	\$ 64	\$ 403

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
514-75-01 Enterprise Fund - Water - Administration	3,506,900.00	2.806%	\$ 23,816		\$ 23,816	\$ 4,462	\$ 28,277
519-76-04 Enterprise Fund - Wastewater - Collections	2,581,000.00	2.065%	\$ 17,528		\$ 17,528	\$ 3,284	\$ 20,812
519-76-05 Enterprise Fund - Wastewater - Treatment	7,660,500.00	6.130%	\$ 52,023		\$ 52,023	\$ 9,746	\$ 61,770
530-51-01 Enterprise Fund - Harbors - Administration	175,100.00	0.140%	\$ 1,189		\$ 1,189	\$ 223	\$ 1,412
531-52-01 Enterprise Fund - Docks - Administration	102,500.00	0.082%	\$ 696		\$ 696	\$ 130	\$ 826
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	3,020.00	0.002%	\$ 21		\$ 21	\$ 4	\$ 24
538-24-03 Enterprise Fund - WW Extension - Administration	86,100.00	0.069%	\$ 585		\$ 585	\$ 110	\$ 694
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	79,200.00	0.063%	\$ 538		\$ 538	\$ 101	\$ 639
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	5,424,310.00	4.341%	\$ 36,837		\$ 36,837	\$ 6,901	\$ 43,738
560-50-01 Enterprise Fund - Airport - Administration	1,336,600.00	1.070%	\$ 9,077		\$ 9,077	\$ 1,701	\$ 10,778
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1,265,400.00	1.013%	\$ 8,593		\$ 8,593	\$ 1,610	\$ 10,203
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	3,209,400.00	2.568%	\$ 21,795		\$ 21,795	\$ 4,083	\$ 25,879
560-50-04 Enterprise Fund - Airport - ARFF	1,158,800.00	0.927%	\$ 7,870		\$ 7,870	\$ 1,474	\$ 9,344
560-50-05 Enterprise Fund - Airport - Airport Security	845,700.00	0.677%	\$ 5,743		\$ 5,743	\$ 1,076	\$ 6,819
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.022%	\$ 185		\$ 185	\$ 35	\$ 220
570-77-01 Enterprise Fund - Waste Management - Administration	345,750.00	0.277%	\$ 2,348		\$ 2,348	\$ 440	\$ 2,788
570-77-02 Enterprise Fund - Waste Management - WM Recycling	649,500.00	0.520%	\$ 4,411		\$ 4,411	\$ 826	\$ 5,237
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	656,300.00	0.525%	\$ 4,457		\$ 4,457	\$ 835	\$ 5,292
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	340,000.00	0.272%	\$ 2,309		\$ 2,309	\$ 433	\$ 2,742
602-79-01 Internal Service Fund - Fleet - Administration	1,295,900.00	1.037%	\$ 8,801		\$ 8,801	\$ 1,649	\$ 10,449
602-79-02 Internal Service Fund - Fleet - Replacement Program	98,200.00	0.079%	\$ 667		\$ 667	\$ 125	\$ 792
602-79-04 Internal Service Fund - Fleet - Fuel Program	947,600.00	0.758%	\$ 6,435		\$ 6,435	\$ 1,206	\$ 7,641
602-79-05 Internal Service Fund - Fleet - Washbay	86,900.00	0.070%	\$ 590		\$ 590	\$ 111	\$ 701
640-44-01 Internal Service Fund - Building Maintenance - Administration	2,702,600.00	2.163%	\$ 18,354		\$ 18,354	\$ 3,438	\$ 21,792
680-60-01 Internal Service Fund - Risk - Administration	43,815.00	0.035%	\$ 298		\$ 298	\$ 56	\$ 353
680-60-02 Internal Service Fund - Risk - Safety	1,000.00	0.001%	\$ 7		\$ 7	\$ 1	\$ 8
680-60-02 Internal Service Fund - Risk - Workers Comp	78,500.00	0.063%	\$ 533		\$ 533	\$ 100	\$ 633
680-60-03 Internal Service Fund - Risk - Auto	4,000.00	0.003%	\$ 27		\$ 27	\$ 5	\$ 32
680-60-03 Internal Service Fund - Risk - General Liability	44,700.00	0.036%	\$ 304		\$ 304	\$ 57	\$ 360
680-60-04 Internal Service Fund - Risk - EE Practice	3,000.00	0.002%	\$ 20		\$ 20	\$ 4	\$ 24
680-60-04 Internal Service Fund - Risk - Property	42,500.00	0.034%	\$ 289		\$ 289	\$ 54	\$ 343
680-60-05 Internal Service Fund - Risk - Special Policy	25,500.00	0.020%	\$ 173		\$ 173	\$ 32	\$ 206
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	2,250.00	0.002%	\$ 15		\$ 15	\$ 3	\$ 18
680-60-06 Internal Service Fund - Risk - Health	1,038,625.00	0.831%	\$ 7,053		\$ 7,053	\$ 1,321	\$ 8,375
680-60-06 Internal Service Fund - Risk - Life	10,500.00	0.008%	\$ 71		\$ 71	\$ 13	\$ 85
680-60-06 Internal Service Fund - Risk - Wellness	8,205.00	0.007%	\$ 56		\$ 56	\$ 10	\$ 66
680-60-07 Internal Service Fund - Risk - UI BRH	3,750.00	0.003%	\$ 25		\$ 25	\$ 5	\$ 30
680-60-07 Internal Service Fund - Risk - UI CBJ	3,750.00	0.003%	\$ 25		\$ 25	\$ 5	\$ 30
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	500.00	0.000%	\$ 3		\$ 3	\$ 1	\$ 4
Total	124,958,195.00	100.000%	\$848,606	\$ -	\$848,606	\$150,571	\$999,177

Allocation Basis:

Weighted FY20 Budgeted Expenditures

Source of Allocation:

FY21 Budget Line Item 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	78.00	7.130%	\$ 15,126		\$ 15,126		\$ 15,126
110-11-01 City Attorney	115.00	10.512%	\$ 22,301		\$ 22,301		\$ 22,301
110-12-01 City Manager	275.00	25.137%	\$ 53,329		\$ 53,329		\$ 53,329
110-07-01 Emergency Services	5.00	0.457%	\$ 970		\$ 970	\$ 301	\$ 1,270
110-03/04- Clerk	36.00	3.291%	\$ 6,981		\$ 6,981	\$ 2,165	\$ 9,146
110-08-01 Human Resources	19.00	1.737%	\$ 3,685		\$ 3,685	\$ 1,143	\$ 4,827
110-17-01 Finance Administration	130.00	11.883%	\$ 25,210		\$ 25,210	\$ 7,817	\$ 33,027
110-17-06 Purchasing	2.00	0.183%	\$ 388		\$ 388	\$ 120	\$ 508
110-12-05 Manager Office - Housing and Homelessness	17.00	1.554%	\$ 3,297		\$ 3,297	\$ 1,022	\$ 4,319
110-16-01 CDD - Administration	7.00	0.640%	\$ 1,357		\$ 1,357	\$ 421	\$ 1,778
110-16-02 CDD - Planning	156.00	14.260%	\$ 30,252		\$ 30,252	\$ 9,381	\$ 39,633
110-16-03 CDD - Building	14.00	1.280%	\$ 2,715		\$ 2,715	\$ 842	\$ 3,557
110-17-02 Finance - Assessors	1.00	0.091%	\$ 194		\$ 194	\$ 60	\$ 254
110-23-02 Library - City Museum	2.00	0.183%	\$ 388		\$ 388	\$ 120	\$ 508
110-24-01 Engineering - Administration	70.00	6.399%	\$ 13,575		\$ 13,575	\$ 4,209	\$ 17,784
110-24-02 Engineering - CIP	4.00	0.366%	\$ 776		\$ 776	\$ 241	\$ 1,016
110-42-01 Arboretum - Administration	1.00	0.091%	\$ 194		\$ 194	\$ 60	\$ 254
120-02-01 School District - Component Unit - School District - Administration	15.00	1.371%	\$ 2,909		\$ 2,909	\$ 902	\$ 3,811
209-22-01 General Fund - Roaded Services Area - Police - Administration	4.00	0.366%	\$ 776		\$ 776	\$ 241	\$ 1,016
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	37.00	3.382%	\$ 7,175		\$ 7,175	\$ 2,225	\$ 9,400
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.091%	\$ 194		\$ 194	\$ 60	\$ 254
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	11.00	1.005%	\$ 2,133		\$ 2,133	\$ 661	\$ 2,795
209-72-01 General Fund - Roaded Services Area - Streets - Administration	2.00	0.183%	\$ 388		\$ 388	\$ 120	\$ 508
210-21-01 General Fund - Fire Service Area - Fire - Administration	3.00	0.274%	\$ 582		\$ 582	\$ 180	\$ 762
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	11.00	1.005%	\$ 2,133		\$ 2,133	\$ 661	\$ 2,795
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.00	0.640%	\$ 1,357		\$ 1,357	\$ 421	\$ 1,778
249-46-03 General Fund - Parks and Recreation - Aquatics	4.00	0.366%	\$ 776		\$ 776	\$ 241	\$ 1,016
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.091%	\$ 194		\$ 194	\$ 60	\$ 254
271-14-01 Special Revenue Fund - Lands - Administration	2.00	0.183%	\$ 388		\$ 388	\$ 120	\$ 508
514-75-01 Enterprise Fund - Water - Administration	3.83	0.350%	\$ 743		\$ 743	\$ 231	\$ 974
519-76-05 Enterprise Fund - Wastewater - Treatment	3.83	0.350%	\$ 743		\$ 743	\$ 231	\$ 974
530-51-01 Enterprise Fund - Harbors - Administration	10.50	0.960%	\$ 2,036		\$ 2,036	\$ 631	\$ 2,668
531-52-01 Enterprise Fund - Docks - Administration	9.50	0.868%	\$ 1,842		\$ 1,842	\$ 571	\$ 2,414
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	14.00	1.280%	\$ 2,715		\$ 2,715	\$ 842	\$ 3,557
560-50-01 Enterprise Fund - Airport - Administration	15.00	1.371%	\$ 2,909		\$ 2,909	\$ 902	\$ 3,811
570-77-01 Enterprise Fund - Waste Management - Administration	4.33	0.396%	\$ 840		\$ 840	\$ 261	\$ 1,101
640-44-01 Internal Service Fund - Building Maintenance - Administration	2.00	0.183%	\$ 388		\$ 388	\$ 120	\$ 508
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.091%	\$ 194		\$ 194	\$ 60	\$ 254
Total	1,094.00	100.000%	\$212,152	\$ -	\$212,152	\$ 37,643	\$249,794

Allocation Basis:

of Agenda Items

Source of Allocation:

FY20 Clerk Report

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-10- Mayor and Assembly	\$ 3,721	\$ 30,557	\$ 15,126	\$ 49,404
110-11-01 City Attorney	\$ 4,755	\$ 8,725	\$ 22,301	\$ 35,781
110-12-01 City Manager	\$ 2,067	\$ 5,601	\$ 53,329	\$ 60,997
110-07-01 Emergency Services	\$ 979	\$ 9,033	\$ 1,270	\$ 11,283
110-03/04- Clerk	\$ 1,312	\$ 2,704	\$ 9,146	\$ 13,163
110-08-01 Human Resources	\$ 2,155	\$ 4,172	\$ 4,827	\$ 11,154
110-06/15- MIS	\$ 7,669	\$ 17,176	\$ -	\$ 24,844
110-17-01 Finance Administration	\$ 1,469	\$ 5,084	\$ 33,027	\$ 39,580
110-17-03 Controller	\$ 5,631	\$ 7,663	\$ -	\$ 13,295
110-17-04 Treasury	\$ 6,366	\$ 6,159	\$ -	\$ 12,525
110-17-06 Purchasing	\$ 2,448	\$ 2,871	\$ 508	\$ 5,828
110-23-01 Library	\$ 11,488	\$ 24,742	\$ -	\$ 36,230
110-01-01 Non-departmental - NA	\$ -	\$ 4,228	\$ -	\$ 4,228
110-11-01 Law - GHS Contract	\$ -	\$ 242	\$ -	\$ 242
110-11-01 Law - Prison Care Contract	\$ -	\$ 3,629	\$ -	\$ 3,629
110-12-02 Manager Office - Teen Health Center	\$ 735	\$ 2,121	\$ -	\$ 2,855
110-12-05 Manager Office - Housing and Homelessness	\$ 979	\$ 3,218	\$ 4,319	\$ 8,516
110-16-01 CDD - Administration	\$ 3,918	\$ 9,273	\$ 1,778	\$ 14,969
110-16-02 CDD - Planning	\$ 4,407	\$ 7,560	\$ 39,633	\$ 51,600
110-16-03 CDD - Building	\$ 3,428	\$ 6,410	\$ 3,557	\$ 13,395
110-17-02 Finance - Assessors	\$ 3,428	\$ 6,351	\$ 254	\$ 10,033
110-17-07 Finance - Sales Tax	\$ 2,448	\$ 15	\$ -	\$ 2,464
110-21-01 Fire - Emergency Services	\$ -	\$ 50,183	\$ -	\$ 50,183
110-23-02 Library - City Museum	\$ 1,836	\$ 4,163	\$ 508	\$ 6,508
110-24-01 Engineering - Administration	\$ 9,647	\$ 2,264	\$ 17,784	\$ 29,695
110-24-02 Engineering - CIP	\$ -	\$ 157	\$ 1,016	\$ 1,173
110-41-01 P&R Parks and Landscape - Administration	\$ 9,911	\$ 18,822	\$ -	\$ 28,734
110-42-01 Arboretum - Administration	\$ 877	\$ 1,956	\$ 254	\$ 3,087
110-47-01 Centennial Hall - Convention Center	\$ -	\$ 4,309	\$ -	\$ 4,309
120-02-01 School District - Component Unit - School District - Administration	\$ 33,139	\$ 28,674	\$ 3,811	\$ 65,624
120-02-02 School District - Component Unit - School District - Administration	\$ -	\$ 6,684	\$ -	\$ 6,684
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 3,501	\$ 14,044	\$ 1,016	\$ 18,561
209-22-02 General Fund - Roaded Services Area - Police - General Operations	\$ 27,912	\$ 73,169	\$ -	\$ 101,081
209-22-05 General Fund - Roaded Services Area - Police - Communications	\$ 5,235	\$ 9,584	\$ -	\$ 14,819
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	\$ -	\$ 8,332	\$ -	\$ 8,332

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
209-22-08 General Fund - Roaded Services Area - Police - Community Services	\$ -	\$ 946	\$ -	\$ 946
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	\$ 2,683	\$ 8,175	\$ -	\$ 10,859
209-22-10 General Fund - Roaded Services Area - Police - Fleet	\$ 490	\$ 3,604	\$ -	\$ 4,093
209-22-11 General Fund - Roaded Services Area - Police - Electronics	\$ 490	\$ 987	\$ -	\$ 1,477
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	\$ -	\$ 470	\$ -	\$ 470
209-22-14 General Fund - Roaded Services Area - Police - Grants	\$ -	\$ 2,475	\$ -	\$ 2,475
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	\$ 2,448	\$ 6,556	\$ -	\$ 9,004
209-22-17 General Fund - Roaded Services Area - Police - Services	\$ 5,152	\$ 12,727	\$ -	\$ 17,879
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 1,317	\$ 3,781	\$ 9,400	\$ 14,498
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	\$ 2,493	\$ 4,282	\$ -	\$ 6,774
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	\$ -	\$ 1,243	\$ -	\$ 1,243
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	\$ -	\$ 1,327	\$ -	\$ 1,327
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	\$ 5,945	\$ 6,091	\$ -	\$ 12,036
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ 3,095	\$ 6,607	\$ 254	\$ 9,956
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	\$ -	\$ 97	\$ -	\$ 97
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	\$ -	\$ 2,681	\$ -	\$ 2,681
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 1,224	\$ 11,669	\$ 2,795	\$ 15,688
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	\$ 14,436	\$ 31,381	\$ -	\$ 45,817
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	\$ 3,918	\$ 12,335	\$ -	\$ 16,253
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	\$ -	\$ 951	\$ -	\$ 951
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 10,721	\$ 47,054	\$ 508	\$ 58,283
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 29,528	\$ 33,188	\$ 762	\$ 63,478
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ -	\$ 6,052	\$ -	\$ 6,052
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ -	\$ 4,762	\$ -	\$ 4,762
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$ -	\$ 241	\$ -	\$ 241
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ -	\$ 313	\$ -	\$ 313
219-20-03 CARES Relief Fund - - Small Business Grant	\$ -	\$ 24,190	\$ -	\$ 24,190
219-20-09 CARES Relief Fund - - Airlift NW	\$ -	\$ 4,032	\$ -	\$ 4,032
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$ -	\$ 427	\$ -	\$ 427
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ -	\$ 44,497	\$ 2,795	\$ 47,292
232-52-01 Special Revenue Fund - Port Development Fee - Administration	\$ -	\$ 61	\$ -	\$ 61
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 190	\$ 477	\$ 1,778	\$ 2,446
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ 113	\$ 77	\$ -	\$ 189
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ 176	\$ 64	\$ -	\$ 240
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ 136	\$ 179	\$ -	\$ 315
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ 70	\$ 89	\$ -	\$ 159

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ 129	\$ 83	\$ -	\$ 212
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ 38	\$ 49	\$ -	\$ 87
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ 77	\$ 54	\$ -	\$ 131
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ 32	\$ 68	\$ -	\$ 99
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ -	\$ 36	\$ -	\$ 36
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ -	\$ 28	\$ -	\$ 28
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ 54	\$ 38	\$ -	\$ 92
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ -	\$ 7,700	\$ 1,016	\$ 8,716
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ 12,181	\$ 12,164	\$ -	\$ 24,345
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 152	\$ 5,531	\$ 254	\$ 5,937
271-14-01 Special Revenue Fund - Lands - Administration	\$ 1,420	\$ 5,536	\$ 508	\$ 7,464
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 343	\$ 1,960	\$ -	\$ 2,303
276-02-01 Special Revenue Fund - Affordable Housing - Operations	\$ -	\$ 95	\$ -	\$ 95
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ -	\$ 242	\$ -	\$ 242
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ -	\$ 774	\$ -	\$ 774
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ -	\$ 976	\$ -	\$ 976
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ -	\$ 40	\$ -	\$ 40
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ -	\$ 403	\$ -	\$ 403
514-75-01 Enterprise Fund - Water - Administration	\$ 6,896	\$ 28,277	\$ 974	\$ 36,148
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 5,996	\$ 20,812	\$ -	\$ 26,808
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 12,196	\$ 61,770	\$ 974	\$ 74,939
530-51-01 Enterprise Fund - Harbors - Administration	\$ 8,866	\$ 1,412	\$ 2,668	\$ 12,945
531-52-01 Enterprise Fund - Docks - Administration	\$ 587	\$ 826	\$ 2,414	\$ 3,827
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ -	\$ 24	\$ -	\$ 24
538-24-03 Enterprise Fund - WW Extension - Administration	\$ -	\$ 694	\$ -	\$ 694
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ -	\$ 639	\$ -	\$ 639
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 23,717	\$ 43,738	\$ 3,557	\$ 71,012
560-50-01 Enterprise Fund - Airport - Administration	\$ 715	\$ 10,778	\$ 3,811	\$ 15,303
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 367	\$ 10,203	\$ -	\$ 10,571
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 728	\$ 25,879	\$ -	\$ 26,607
560-50-04 Enterprise Fund - Airport - ARFF	\$ -	\$ 9,344	\$ -	\$ 9,344
560-50-05 Enterprise Fund - Airport - Airport Security	\$ -	\$ 6,819	\$ -	\$ 6,819
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ -	\$ 220	\$ -	\$ 220
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 637	\$ 2,788	\$ 1,101	\$ 4,525
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ -	\$ 5,237	\$ -	\$ 5,237
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ -	\$ 5,292	\$ -	\$ 5,292

ALLOCATION SUMMARY

110-12-01 City Manager

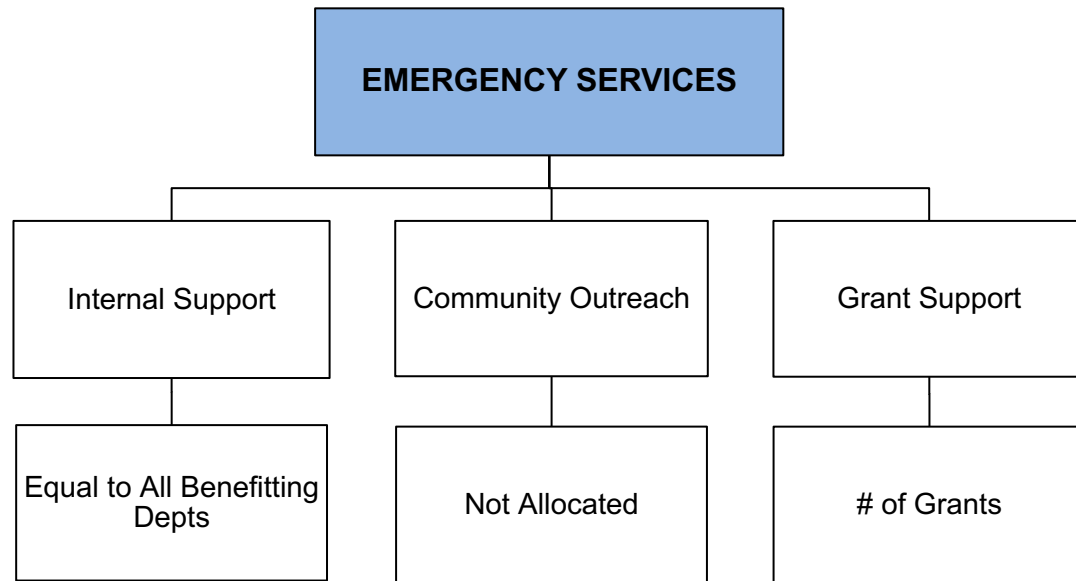
	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ -	\$ 2,742	\$ -	\$ 2,742
602-79-01 Internal Service Fund - Fleet - Administration	\$ 2,587	\$ 10,449	\$ -	\$ 13,037
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$ -	\$ 792	\$ -	\$ 792
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ 392	\$ 7,641	\$ -	\$ 8,033
602-79-05 Internal Service Fund - Fleet - Washbay	\$ 73	\$ 701	\$ -	\$ 774
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 5,999	\$ 21,792	\$ 508	\$ 28,299
680-60-01 Internal Service Fund - Risk - Administration	\$ 2,791	\$ 353	\$ 254	\$ 3,399
680-60-02 Internal Service Fund - Risk - Safety	\$ -	\$ 8	\$ -	\$ 8
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ -	\$ 633	\$ -	\$ 633
680-60-03 Internal Service Fund - Risk - Auto	\$ -	\$ 32	\$ -	\$ 32
680-60-03 Internal Service Fund - Risk - General Liability	\$ -	\$ 360	\$ -	\$ 360
680-60-04 Internal Service Fund - Risk - EE Practice	\$ -	\$ 24	\$ -	\$ 24
680-60-04 Internal Service Fund - Risk - Property	\$ -	\$ 343	\$ -	\$ 343
680-60-05 Internal Service Fund - Risk - Special Policy	\$ -	\$ 206	\$ -	\$ 206
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ -	\$ 18	\$ -	\$ 18
680-60-06 Internal Service Fund - Risk - Health	\$ -	\$ 8,375	\$ -	\$ 8,375
680-60-06 Internal Service Fund - Risk - Life	\$ -	\$ 85	\$ -	\$ 85
680-60-06 Internal Service Fund - Risk - Wellness	\$ -	\$ 66	\$ -	\$ 66
680-60-07 Internal Service Fund - Risk - UI BRH	\$ -	\$ 30	\$ -	\$ 30
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ -	\$ 30	\$ -	\$ 30
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ -	\$ 4	\$ -	\$ 4
Total	\$ 333,059	\$ 999,177	\$ 249,794	\$ 1,582,031

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	\$1,120,300		\$1,120,300
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
110-10- Mayor and Assembly	\$ 1,390	\$ 834	\$ 2,223
110-12-01 City Manager	\$ 9,405	\$ 1,878	\$ 11,283
110-07-01 Emergency Services		\$ 21,245	\$ 21,245
110-03/04- Clerk		\$ 4,778	\$ 4,778
110-08-01 Human Resources		\$ 1,609	\$ 1,609
110-06/15- MIS		\$ 26,487	\$ 26,487
110-17-03 Controller		\$ 25,951	\$ 25,951
110-17-04 Treasury		\$ 18,716	\$ 18,716
Total Incoming Costs	<u>\$ 10,795</u>	<u>\$ 101,498</u>	<u>\$ 112,292</u>
Revenue	<u>\$ (925,500)</u>		
Total Cost Adjustments	<u>\$ (925,500)</u>		<u>\$ (925,500)</u>
Total Costs to be Allocated	<u>\$ 205,595</u>	<u>\$ 101,498</u>	<u>\$ 307,092</u>

DEPARTMENTAL EXPENSE DETAIL

110-07-01 Emergency Services

Expense Type	Expense (\$)	General Admin	Internal Support	Community Outreach	Grant Support
Personnel					
Salaries and Wages	\$ 232,300	\$ -	\$ 69,690	\$ 92,920	\$ 69,690
Benefits	\$ 87,700	\$ -	\$ 26,310	\$ 35,080	\$ 26,310
Subtotal Personnel Cost	\$ 320,000	\$ -	\$ 96,000	\$ 128,000	\$ 96,000
Operating Services & Supplies					
General Supplies	\$ 708,600	\$ -	\$ 212,580	\$ 283,440	\$ 212,580
Miscellaneous Expense	\$ 50,000	\$ -	\$ 15,000	\$ 20,000	\$ 15,000
Other Expenses	\$ 2,300	\$ -	\$ 690	\$ 920	\$ 690
Professional	\$ 17,000	\$ -	\$ 5,100	\$ 6,800	\$ 5,100
Public Utility Services	\$ 1,900	\$ -	\$ 570	\$ 760	\$ 570
Travel and Training	\$ 9,400	\$ -	\$ 2,820	\$ 3,760	\$ 2,820
Postage	\$ 200	\$ -	\$ 60	\$ 80	\$ 60
Printing	\$ 4,700	\$ -	\$ 1,410	\$ 1,880	\$ 1,410
Rentals and Leases	\$ 6,200	\$ -	\$ 1,860	\$ 2,480	\$ 1,860
Subtotal Operating Cost	\$ 800,300	\$ -	\$ 240,090	\$ 320,120	\$ 240,090
DEPARTMENTAL EXPENDITURES	\$ 1,120,300	\$ -	\$ 336,090	\$ 448,120	\$ 336,090
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Revenue	\$ (925,500)	\$ -	\$ (277,650)	\$ (370,200)	\$ (277,650)
Subtotal Cost Adjustments	\$ (925,500)	\$ -	\$ (277,650)	\$ (370,200)	\$ (277,650)
FUNCTIONAL COST	\$ 194,800	\$ -	\$ 58,440	\$ 77,920	\$ 58,440
First Allocation					
Incoming - All Others	\$ 10,795	\$ -	\$ 3,238	\$ 4,318	\$ 3,238
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (82,238)	\$ -	\$ -	\$ (82,238)	\$ -
Subtotal of First Allocation	\$ 123,357	\$ -	\$ 61,678	\$ -	\$ 61,678
Second Allocation					
Incoming - All Others	\$ 101,498	\$ -	\$ 30,449	\$ 40,599	\$ 30,449
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (40,599)	\$ -	\$ -	\$ (40,599)	\$ -
Subtotal of Second Allocation	\$ 60,899	\$ -	\$ 30,449	\$ -	\$ 30,449
TOTAL ALLOCATED	\$ 184,255	\$ -	\$ 92,128	\$ -	\$ 92,128

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Internal Support							
110-07-01 Emergency Services	1.00	20.000%	\$ 12,336		\$ 12,336		\$ 12,336
110-06/15- MIS	1.00	20.000%	\$ 12,336		\$ 12,336	\$ 7,612	\$ 19,948
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	20.000%	\$ 12,336		\$ 12,336	\$ 7,612	\$ 19,948
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	20.000%	\$ 12,336		\$ 12,336	\$ 7,612	\$ 19,948
560-50-01 Enterprise Fund - Airport - Administration	1.00	20.000%	\$ 12,336		\$ 12,336	\$ 7,612	\$ 19,948
Total	5.00	100.000%	\$ 61,678	\$ -	\$ 61,678	\$ 30,449	\$ 92,128

Allocation Basis:

Equal to all Benefitting Depts

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	0.58	14.445%	\$ 8,909		\$ 8,909		\$ 8,909
110-06/15- MIS	0.28	7.000%	\$ 4,317		\$ 4,317	\$ 2,491	\$ 6,809
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.59	39.844%	\$ 24,575		\$ 24,575	\$ 14,181	\$ 38,755
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.55	38.644%	\$ 23,835		\$ 23,835	\$ 13,753	\$ 37,588
560-50-01 Enterprise Fund - Airport - Administration	0.00	0.068%	\$ 42		\$ 42	\$ 24	\$ 66
Total	4.00	100.000%	\$ 61,678	\$ -	\$ 61,678	\$ 30,449	\$ 92,128

Allocation Basis:

of Grants

Source of Allocation:

Emergency Services Grants FY21

ALLOCATION SUMMARY

110-07-01 Emergency Services

	<u>Internal Support</u>	<u>Grant Support</u>	<u>Total</u>
110-07-01 Emergency Services	\$ 12,336	\$ 8,909	\$ 21,245
110-06/15- MIS	\$ 19,948	\$ 6,809	\$ 26,757
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 19,948	\$ 38,755	\$ 58,703
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 19,948	\$ 37,588	\$ 57,536
560-50-01 Enterprise Fund - Airport - Administration	\$ 19,948	\$ 66	\$ 20,014
Total	\$ 92,128	\$ 92,128	\$184,255

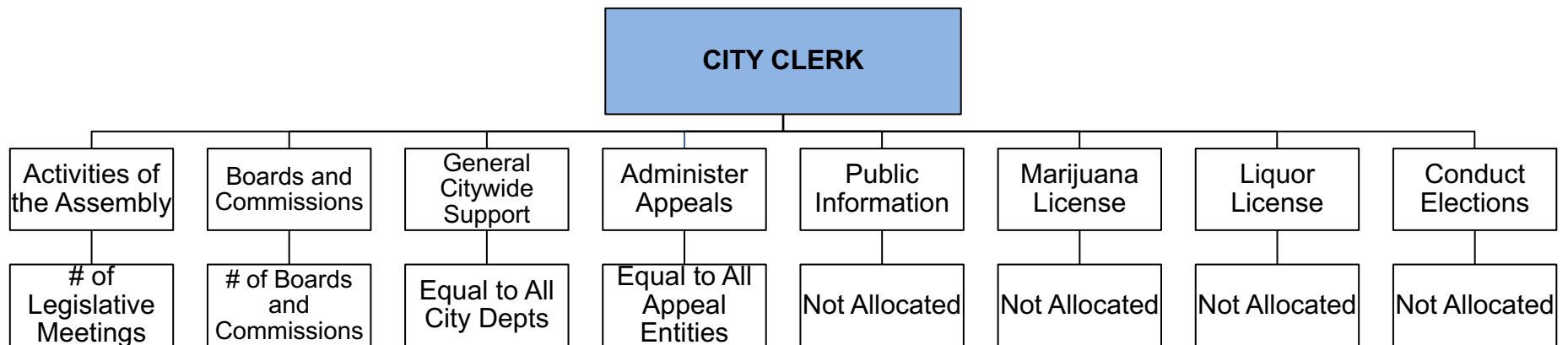
5 CITY CLERK

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

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

- **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	\$ 429,500		\$ 429,500
Capital and Transfers	\$ (94,100)		
Total Deductions	<u>\$ (94,100)</u>		\$ (94,100)
Incoming Costs			
110-10- Mayor and Assembly	\$ 10,007	\$ 6,001	\$ 16,008
110-11-01 City Attorney	\$ 12,379	\$ 1,697	\$ 14,076
110-12-01 City Manager	\$ 10,367	\$ 2,796	\$ 13,163
110-03/04- Clerk		\$ 17,002	\$ 17,002
110-08-01 Human Resources		\$ 2,256	\$ 2,256
110-06/15- MIS		\$ 44,545	\$ 44,545
110-17-03 Controller		\$ 10,732	\$ 10,732
110-17-04 Treasury		\$ 2,854	\$ 2,854
110-17-06 Purchasing		\$ 771	\$ 771
110-23-01 Library		\$ 4,746	\$ 4,746
Total Incoming Costs	<u>\$ 32,753</u>	<u>\$ 93,400</u>	<u>\$ 126,152</u>
Revenue	\$ (1,000)		
Reimbursable Expense	\$ 64,600		
Total Cost Adjustments	<u>\$ 63,600</u>		\$ 63,600
Total Costs to be Allocated	<u>\$ 431,753</u>	<u>\$ 93,400</u>	<u>\$ 525,152</u>

DEPARTMENTAL EXPENSE DETAIL

110-03/04- Clerk

Expense Type	Expense (\$)	General Admin	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License	Conduct Elections
Personnel										
Salaries and Wages	\$ 210,600	\$ -	\$ 52,650	\$ 42,120	\$ 31,590	\$ 10,530	\$ 21,060	\$ 5,265	\$ 5,265	\$ 42,120
Benefits	\$ 101,500	\$ -	\$ 25,375	\$ 20,300	\$ 15,225	\$ 5,075	\$ 10,150	\$ 2,538	\$ 2,538	\$ 20,300
Subtotal Personnel Cost	\$ 312,100	\$ -	\$ 78,025	\$ 62,420	\$ 46,815	\$ 15,605	\$ 31,210	\$ 7,803	\$ 7,803	\$ 62,420
Operating Services & Supplies										
General Supplies	\$ 3,300	\$ -	\$ 825	\$ 660	\$ 495	\$ 165	\$ 330	\$ 83	\$ 83	\$ 660
Insurance	\$ 3,000	\$ -	\$ 750	\$ 600	\$ 450	\$ 150	\$ 300	\$ 75	\$ 75	\$ 600
Other Expenses	\$ 1,600	\$ -	\$ 400	\$ 320	\$ 240	\$ 80	\$ 160	\$ 40	\$ 40	\$ 320
Professional	\$ 12,300	\$ -	\$ 3,075	\$ 2,460	\$ 1,845	\$ 615	\$ 1,230	\$ 308	\$ 308	\$ 2,460
Public Utility Services	\$ 3,400	\$ -	\$ 850	\$ 680	\$ 510	\$ 170	\$ 340	\$ 85	\$ 85	\$ 680
Reimbursable Expenses	\$ (64,600)	\$ -	\$ (16,150)	\$ (12,920)	\$ (9,690)	\$ (3,230)	\$ (6,460)	\$ (1,615)	\$ (1,615)	\$ (12,920)
Repairs and Maintenance	\$ 7,100	\$ -	\$ 1,775	\$ 1,420	\$ 1,065	\$ 355	\$ 710	\$ 178	\$ 178	\$ 1,420
Travel and Training	\$ 13,100	\$ -	\$ 3,275	\$ 2,620	\$ 1,965	\$ 655	\$ 1,310	\$ 328	\$ 328	\$ 2,620
Postage	\$ 1,000	\$ -	\$ 250	\$ 200	\$ 150	\$ 50	\$ 100	\$ 25	\$ 25	\$ 200
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	\$ 94,100	\$ -	\$ 23,525	\$ 18,820	\$ 14,115	\$ 4,705	\$ 9,410	\$ 2,353	\$ 2,353	\$ 18,820
Subtotal Operating Cost	\$ 117,400	\$ -	\$ 29,350	\$ 23,480	\$ 17,610	\$ 5,870	\$ 11,740	\$ 2,935	\$ 2,935	\$ 23,480
DEPARTMENTAL EXPENDITURES	\$ 429,500	\$ -	\$ 107,375	\$ 85,900	\$ 64,425	\$ 21,475	\$ 42,950	\$ 10,738	\$ 10,738	\$ 85,900
Disallowed Costs										
Capital and Transfers	\$ (94,100)	\$ -	\$ (23,525)	\$ (18,820)	\$ (14,115)	\$ (4,705)	\$ (9,410)	\$ (2,353)	\$ (2,353)	\$ (18,820)
Subtotal Disallowed Costs	\$ (94,100)	\$ -	\$ (23,525)	\$ (18,820)	\$ (14,115)	\$ (4,705)	\$ (9,410)	\$ (2,353)	\$ (2,353)	\$ (18,820)
Cost Adjustments										
Revenue	\$ (1,000)	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursable Expense	\$ 64,600	\$ -	\$ 16,150	\$ 12,920	\$ 9,690	\$ 3,230	\$ 6,460	\$ 1,615	\$ 1,615	\$ 12,920
Subtotal Cost Adjustments	\$ 63,600	\$ -	\$ 15,150	\$ 12,920	\$ 9,690	\$ 3,230	\$ 6,460	\$ 1,615	\$ 1,615	\$ 12,920
FUNCTIONAL COST	\$ 399,000	\$ -	\$ 99,000	\$ 80,000	\$ 60,000	\$ 20,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 80,000
First Allocation										
Incoming - All Others	\$ 32,753	\$ -	\$ 8,127	\$ 6,567	\$ 4,925	\$ 1,642	\$ 3,283	\$ 821	\$ 821	\$ 6,567
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (151,492)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (43,283)	\$ (10,821)	\$ (10,821)	\$ (86,567)
Subtotal of First Allocation	\$ 280,261	\$ -	\$ 107,127	\$ 86,567	\$ 64,925	\$ 21,642	\$ -	\$ -	\$ -	\$ -
Second Allocation										
Incoming - All Others	\$ 93,400	\$ -	\$ 23,174	\$ 18,727	\$ 14,045	\$ 4,682	\$ 9,363	\$ 2,341	\$ 2,341	\$ 18,727
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (32,772)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,363)	\$ (2,341)	\$ (2,341)	\$ (18,727)
Subtotal of Second Allocation	\$ 60,628	\$ -	\$ 23,174	\$ 18,727	\$ 14,045	\$ 4,682	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 340,888	\$ -	\$ 130,301	\$ 105,294	\$ 78,970	\$ 26,323	\$ -	\$ -	\$ -	\$ -

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Activities of the Assembly							
110-10- Mayor and Assembly	109.00	11.952%	\$ 12,804		\$ 12,804		\$ 12,804
110-11-01 City Attorney	1.00	0.110%	\$ 117		\$ 117		\$ 117
110-12-01 City Manager	11.00	1.206%	\$ 1,292		\$ 1,292		\$ 1,292
110-07-01 Emergency Services	19.00	2.083%	\$ 2,232		\$ 2,232		\$ 2,232
110-03/04- Clerk	125.00	13.706%	\$ 14,683		\$ 14,683		\$ 14,683
110-08-01 Human Resources	20.00	2.193%	\$ 2,349		\$ 2,349	\$ 716	\$ 3,066
110-06/15- MIS	32.00	3.509%	\$ 3,759		\$ 3,759	\$ 1,146	\$ 4,905
110-17-01 Finance Administration	48.00	5.263%	\$ 5,638		\$ 5,638	\$ 1,719	\$ 7,358
110-23-01 Library	2.00	0.219%	\$ 235		\$ 235	\$ 72	\$ 307
110-16-01 CDD - Administration	13.83	1.517%	\$ 1,625		\$ 1,625	\$ 495	\$ 2,120
110-16-02 CDD - Planning	79.00	8.662%	\$ 9,280		\$ 9,280	\$ 2,830	\$ 12,109
110-16-03 CDD - Building	52.00	5.702%	\$ 6,108		\$ 6,108	\$ 1,863	\$ 7,971
110-24-01 Engineering - Administration	30.00	3.289%	\$ 3,524		\$ 3,524	\$ 1,075	\$ 4,598
110-42-01 Arboretum - Administration	1.00	0.110%	\$ 117		\$ 117	\$ 36	\$ 153
120-02-01 School District - Component Unit - School District - Administration	82.00	8.991%	\$ 9,632		\$ 9,632	\$ 2,937	\$ 12,569
209-22-01 General Fund - Roaded Services Area - Police - Administration	4.00	0.439%	\$ 470		\$ 470	\$ 143	\$ 613
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	71.00	7.785%	\$ 8,340		\$ 8,340	\$ 2,543	\$ 10,883
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.33	0.037%	\$ 39		\$ 39	\$ 12	\$ 51
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.33	0.037%	\$ 39		\$ 39	\$ 12	\$ 51
210-21-01 General Fund - Fire Service Area - Fire - Administration	6.00	0.658%	\$ 705		\$ 705	\$ 215	\$ 920
235-28-01 Special Revenue Fund - Eaglecrest - Administration	32.50	3.564%	\$ 3,818		\$ 3,818	\$ 1,164	\$ 4,982
271-14-01 Special Revenue Fund - Lands - Administration	19.00	2.083%	\$ 2,232		\$ 2,232	\$ 681	\$ 2,912
514-75-01 Enterprise Fund - Water - Administration	3.00	0.329%	\$ 352		\$ 352	\$ 107	\$ 460
530-51-01 Enterprise Fund - Harbors - Administration	25.33	2.778%	\$ 2,976		\$ 2,976	\$ 907	\$ 3,883
531-52-01 Enterprise Fund - Docks - Administration	25.33	2.778%	\$ 2,976		\$ 2,976	\$ 907	\$ 3,883
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	70.00	7.675%	\$ 8,222		\$ 8,222	\$ 2,507	\$ 10,730
560-50-01 Enterprise Fund - Airport - Administration	27.00	2.961%	\$ 3,172		\$ 3,172	\$ 967	\$ 4,139
602-79-01 Internal Service Fund - Fleet - Administration	0.33	0.037%	\$ 39		\$ 39	\$ 12	\$ 51
640-44-01 Internal Service Fund - Building Maintenance - Administration	3.00	0.329%	\$ 352		\$ 352	\$ 107	\$ 460
Total	912.00	100.000%	\$107,127	\$ -	\$107,127	\$ 23,174	\$130,301

Allocation Basis:

of Legislative Meetings

Source of Allocation:

FY20 Clerks Office Department Meeting Support

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Boards and Commissions							
110-10- Mayor and Assembly	8.00	23.529%	\$ 20,369		\$ 20,369		\$ 20,369
110-07-01 Emergency Services	1.00	2.941%	\$ 2,546		\$ 2,546		\$ 2,546
110-08-01 Human Resources	2.00	5.882%	\$ 5,092		\$ 5,092	\$ 1,498	\$ 6,590
110-17-03 Controller	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
110-17-06 Purchasing	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
110-23-01 Library	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
110-16-02 CDD - Planning	2.00	5.882%	\$ 5,092		\$ 5,092	\$ 1,498	\$ 6,590
110-16-03 CDD - Building	2.00	5.882%	\$ 5,092		\$ 5,092	\$ 1,498	\$ 6,590
110-17-02 Finance - Assessors	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
110-17-07 Finance - Sales Tax	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
110-24-01 Engineering - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
110-42-01 Arboretum - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
249-46-13 General Fund - Parks and Recreation - Aquatics	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
271-14-01 Special Revenue Fund - Lands - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
514-75-01 Enterprise Fund - Water - Administration	0.33	0.980%	\$ 849		\$ 849	\$ 250	\$ 1,098
519-76-04 Enterprise Fund - Wastewater - Collections	0.33	0.980%	\$ 849		\$ 849	\$ 250	\$ 1,098
530-51-01 Enterprise Fund - Harbors - Administration	0.50	1.471%	\$ 1,273		\$ 1,273	\$ 375	\$ 1,648
531-52-01 Enterprise Fund - Docks - Administration	0.50	1.471%	\$ 1,273		\$ 1,273	\$ 375	\$ 1,648
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
560-50-01 Enterprise Fund - Airport - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
570-77-01 Enterprise Fund - Waste Management - Administration	0.33	0.980%	\$ 849		\$ 849	\$ 250	\$ 1,098
640-44-01 Internal Service Fund - Building Maintenance - Administration	1.00	2.941%	\$ 2,546		\$ 2,546	\$ 749	\$ 3,295
Total	34.00	100.000%	\$ 86,567	\$ -	\$ 86,567	\$ 18,727	\$105,294

Allocation Basis:

of Boards and Commissions

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support							
110-10- Mayor and Assembly	1.00	3.571%	\$ 2,319		\$ 2,319		\$ 2,319
110-11-01 City Attorney	1.00	3.571%	\$ 2,319		\$ 2,319		\$ 2,319
110-12-01 City Manager	1.00	3.571%	\$ 2,319		\$ 2,319		\$ 2,319
110-03/04- Clerk	1.00	3.571%	\$ 2,319		\$ 2,319		\$ 2,319
110-08-01 Human Resources	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
110-06/15- MIS	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
110-17-01 Finance Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
110-23-01 Library	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
110-16-01 CDD - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
110-24-01 Engineering - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	\$ 2,319		\$ 2,319	\$ 585	\$ 2,904
Total	28.00	100.000%	\$ 64,925	\$ -	\$ 64,925	\$ 14,045	\$ 78,970

Allocation Basis:

Equal to All City Depts

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administer Appeals							
110-17-06 Purchasing	1.00	20.000%	\$ 4,328		\$ 4,328	\$ 936	\$ 5,265
110-16-03 CDD - Building	1.00	20.000%	\$ 4,328		\$ 4,328	\$ 936	\$ 5,265
110-17-02 Finance - Assessors	1.00	20.000%	\$ 4,328		\$ 4,328	\$ 936	\$ 5,265
110-17-07 Finance - Sales Tax	1.00	20.000%	\$ 4,328		\$ 4,328	\$ 936	\$ 5,265
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	20.000%	\$ 4,328		\$ 4,328	\$ 936	\$ 5,265
Total	5.00	100.000%	\$ 21,642	\$ -	\$ 21,642	\$ 4,682	\$ 26,323

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	\$ 12,804	\$ 20,369	\$ 2,319	\$ -	\$ 35,491
110-11-01 City Attorney	\$ 117	\$ -	\$ 2,319	\$ -	\$ 2,436
110-12-01 City Manager	\$ 1,292	\$ -	\$ 2,319	\$ -	\$ 3,611
110-07-01 Emergency Services	\$ 2,232	\$ 2,546	\$ -	\$ -	\$ 4,778
110-03/04- Clerk	\$ 14,683	\$ -	\$ 2,319	\$ -	\$ 17,002
110-08-01 Human Resources	\$ 3,066	\$ 6,590	\$ 2,904	\$ -	\$ 12,560
110-06/15- MIS	\$ 4,905	\$ -	\$ 2,904	\$ -	\$ 7,809
110-17-01 Finance Administration	\$ 7,358	\$ -	\$ 2,904	\$ -	\$ 10,261
110-17-03 Controller	\$ -	\$ 3,295	\$ -	\$ -	\$ 3,295
110-17-06 Purchasing	\$ -	\$ 3,295	\$ -	\$ 5,265	\$ 8,560
110-23-01 Library	\$ 307	\$ 3,295	\$ 2,904	\$ -	\$ 6,506
110-16-01 CDD - Administration	\$ 2,120	\$ -	\$ 2,904	\$ -	\$ 5,024
110-16-02 CDD - Planning	\$ 12,109	\$ 6,590	\$ -	\$ -	\$ 18,700
110-16-03 CDD - Building	\$ 7,971	\$ 6,590	\$ -	\$ 5,265	\$ 19,826
110-17-02 Finance - Assessors	\$ -	\$ 3,295	\$ -	\$ 5,265	\$ 8,560
110-17-07 Finance - Sales Tax	\$ -	\$ 3,295	\$ -	\$ 5,265	\$ 8,560
110-24-01 Engineering - Administration	\$ 4,598	\$ 3,295	\$ 2,904	\$ -	\$ 10,798
110-42-01 Arboretum - Administration	\$ 153	\$ 3,295	\$ -	\$ -	\$ 3,448
120-02-01 School District - Component Unit - School District - Administration	\$ 12,569	\$ -	\$ 2,904	\$ -	\$ 15,473
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 613	\$ -	\$ 2,904	\$ -	\$ 3,517
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	\$ -	\$ 3,295	\$ -	\$ 5,265	\$ 8,560
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 10,883	\$ 3,295	\$ 2,904	\$ -	\$ 17,082
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ -	\$ 3,295	\$ -	\$ -	\$ 3,295
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	\$ -	\$ 3,295	\$ -	\$ -	\$ 3,295
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 51	\$ -	\$ 2,904	\$ -	\$ 2,955
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 51	\$ -	\$ 2,904	\$ -	\$ 2,955
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 920	\$ -	\$ 2,904	\$ -	\$ 3,824
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ -	\$ -	\$ 2,904	\$ -	\$ 2,904
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 4,982	\$ 3,295	\$ 2,904	\$ -	\$ 11,181
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ -	\$ 3,295	\$ -	\$ -	\$ 3,295
271-14-01 Special Revenue Fund - Lands - Administration	\$ 2,912	\$ 3,295	\$ 2,904	\$ -	\$ 9,111
514-75-01 Enterprise Fund - Water - Administration	\$ 460	\$ 1,098	\$ 2,904	\$ -	\$ 4,462
519-76-04 Enterprise Fund - Wastewater - Collections	\$ -	\$ 1,098	\$ 2,904	\$ -	\$ 4,002
530-51-01 Enterprise Fund - Harbors - Administration	\$ 3,883	\$ 1,648	\$ 2,904	\$ -	\$ 8,435
531-52-01 Enterprise Fund - Docks - Administration	\$ 3,883	\$ 1,648	\$ 2,904	\$ -	\$ 8,435

ALLOCATION SUMMARY

110-03/04- Clerk

	<u>Activities of the Assembly</u>	<u>Boards and Commissions</u>	<u>General Citywide Support</u>	<u>Administer Appeals</u>	<u>Total</u>
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 10,730	\$ 3,295	\$ 2,904	\$ -	\$ 16,929
560-50-01 Enterprise Fund - Airport - Administration	\$ 4,139	\$ 3,295	\$ 2,904	\$ -	\$ 10,338
570-77-01 Enterprise Fund - Waste Management - Administration	\$ -	\$ 1,098	\$ 2,904	\$ -	\$ 4,002
602-79-01 Internal Service Fund - Fleet - Administration	\$ 51	\$ -	\$ 2,904	\$ -	\$ 2,955
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 460	\$ 3,295	\$ -	\$ -	\$ 3,755
680-60-01 Internal Service Fund - Risk - Administration	\$ -	\$ -	\$ 2,904	\$ -	\$ 2,904
Total	\$ 130,301	\$ 105,294	\$ 78,970	\$ 26,323	\$340,888

6 HUMAN RESOURCES

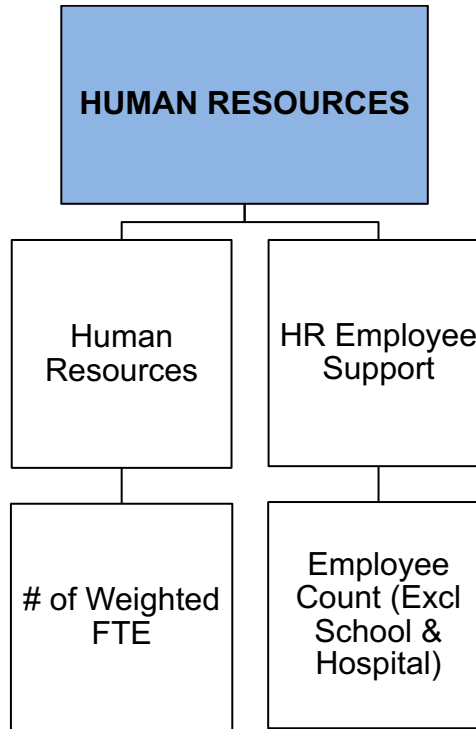
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following 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 Division⁷.
- **HR Employee Support** – represents support associated with payroll and benefits that are directly driven by the number of total employees (full-time, part-time, or temporary) within each Fund, Department, and Division. This function is allocated based on employee count per Fund / Department / Division⁸.

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.

⁷ 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.

⁸ 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	\$ 517,400		\$ 517,400
Capital and Transfers	\$ (1,600)		
Total Deductions	<u>\$ (1,600)</u>		\$ (1,600)
Incoming Costs			
110-10- Mayor and Assembly	\$ 5,281	\$ 3,167	\$ 8,449
110-11-01 City Attorney	\$ 4,169	\$ 572	\$ 4,741
110-12-01 City Manager	\$ 9,018	\$ 2,136	\$ 11,154
110-03/04- Clerk	\$ 9,760	\$ 2,800	\$ 12,560
110-08-01 Human Resources		\$ 3,617	\$ 3,617
110-06/15- MIS		\$ 64,426	\$ 64,426
110-17-03 Controller		\$ 10,579	\$ 10,579
110-17-04 Treasury		\$ 4,401	\$ 4,401
110-23-01 Library		\$ 6,386	\$ 6,386
Total Incoming Costs	<u>\$ 28,229</u>	<u>\$ 98,085</u>	<u>\$ 126,314</u>
Reimbursable Expense	\$ 164,700		
Total Cost Adjustments	<u>\$ 164,700</u>		\$ 164,700
Total Costs to be Allocated	<u>\$ 708,729</u>	<u>\$ 98,085</u>	<u>\$ 806,814</u>

DEPARTMENTAL EXPENSE DETAIL

110-08-01 Human Resources

Expense Type	Expense (\$)	General Admin	Human Resources	HR Employee Support
Personnel				
Salaries and Wages	\$ 366,700	\$ -	\$ 348,365	\$ 18,335
Benefits	\$ 189,300	\$ -	\$ 179,835	\$ 9,465
Subtotal Personnel Cost	\$ 556,000	\$ -	\$ 528,200	\$ 27,800
Operating Services & Supplies				
General Supplies	\$ 3,600	\$ -	\$ 3,420	\$ 180
Insurance	\$ 3,900	\$ -	\$ 3,705	\$ 195
Miscellaneous Expense	\$ 3,500	\$ -	\$ 3,325	\$ 175
Other Expenses	\$ 3,300	\$ -	\$ 3,135	\$ 165
Professional	\$ 25,000	\$ -	\$ 23,750	\$ 1,250
Public Utility Services	\$ 4,200	\$ -	\$ 3,990	\$ 210
Reimbursable Expenses	\$ (164,700)	\$ -	\$ (156,465)	\$ (8,235)
Travel and Training	\$ 21,600	\$ -	\$ 20,520	\$ 1,080
Postage	\$ 700	\$ -	\$ 665	\$ 35
Printing	\$ 2,000	\$ -	\$ 1,900	\$ 100
Rentals and Leases	\$ 56,700	\$ -	\$ 53,865	\$ 2,835
Capital Outlay	\$ 1,600	\$ -	\$ 1,520	\$ 80
Subtotal Operating Cost	\$ (38,600)	\$ -	\$ (36,670)	\$ (1,930)
DEPARTMENTAL EXPENDITURES	\$ 517,400	\$ -	\$ 491,530	\$ 25,870
Disallowed Costs				
Capital and Transfers	\$ (1,600)	\$ -	\$ (1,520)	\$ (80)
Subtotal Disallowed Costs	\$ (1,600)	\$ -	\$ (1,520)	\$ (80)
Cost Adjustments				
Reimbursable Expense	\$ 164,700	\$ -	\$ 156,465	\$ 8,235
Subtotal Cost Adjustments	\$ 164,700	\$ -	\$ 156,465	\$ 8,235
FUNCTIONAL COST	\$ 680,500	\$ -	\$ 646,475	\$ 34,025
First Allocation				
Incoming - All Others	\$ 28,229	\$ -	\$ 26,817	\$ 1,411
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 708,729	\$ -	\$ 673,292	\$ 35,436
Second Allocation				
Incoming - All Others	\$ 98,085	\$ -	\$ 93,181	\$ 4,904
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 98,085	\$ -	\$ 93,181	\$ 4,904
TOTAL ALLOCATED	\$ 806,814	\$ -	\$ 766,473	\$ 40,341

110-08-01 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Human Resources							
110-10- Mayor and Assembly	9.00	1.035%	\$ 6,967		\$ 6,967		\$ 6,967
110-11-01 City Attorney	11.50	1.322%	\$ 8,902		\$ 8,902		\$ 8,902
110-12-01 City Manager	5.00	0.575%	\$ 3,870		\$ 3,870		\$ 3,870
110-07-01 Emergency Services	2.00	0.230%	\$ 1,548		\$ 1,548		\$ 1,548
110-03/04- Clerk	2.68	0.308%	\$ 2,075		\$ 2,075		\$ 2,075
110-08-01 Human Resources	4.40	0.506%	\$ 3,406		\$ 3,406		\$ 3,406
110-06/15- MIS	15.66	1.800%	\$ 12,122		\$ 12,122	\$ 1,747	\$ 13,869
110-17-01 Finance Administration	3.00	0.345%	\$ 2,322		\$ 2,322	\$ 335	\$ 2,657
110-17-03 Controller	11.50	1.322%	\$ 8,902		\$ 8,902	\$ 1,283	\$ 10,185
110-17-04 Treasury	13.00	1.495%	\$ 10,063		\$ 10,063	\$ 1,450	\$ 11,514
110-17-06 Purchasing	5.00	0.575%	\$ 3,870		\$ 3,870	\$ 558	\$ 4,428
110-23-01 Library	23.46	2.697%	\$ 18,160		\$ 18,160	\$ 2,617	\$ 20,777
110-12-02 Manager Office - Teen Health Center	1.50	0.172%	\$ 1,161		\$ 1,161	\$ 167	\$ 1,328
110-12-05 Manager Office - Housing and Homelessness	2.00	0.230%	\$ 1,548		\$ 1,548	\$ 223	\$ 1,771
110-16-01 CDD - Administration	8.00	0.920%	\$ 6,193		\$ 6,193	\$ 893	\$ 7,085
110-16-02 CDD - Planning	9.00	1.035%	\$ 6,967		\$ 6,967	\$ 1,004	\$ 7,971
110-16-03 CDD - Building	7.00	0.805%	\$ 5,419		\$ 5,419	\$ 781	\$ 6,200
110-17-02 Finance - Assessors	7.00	0.805%	\$ 5,419		\$ 5,419	\$ 781	\$ 6,200
110-17-07 Finance - Sales Tax	5.00	0.575%	\$ 3,870		\$ 3,870	\$ 558	\$ 4,428
110-23-02 Library - City Museum	3.75	0.431%	\$ 2,903		\$ 2,903	\$ 418	\$ 3,321
110-24-01 Engineering - Administration	19.70	2.265%	\$ 15,250		\$ 15,250	\$ 2,198	\$ 17,447
110-41-01 P&R Parks and Landscape - Administration	20.24	2.327%	\$ 15,668		\$ 15,668	\$ 2,258	\$ 17,926
110-42-01 Arboretum - Administration	1.79	0.206%	\$ 1,386		\$ 1,386	\$ 200	\$ 1,585
209-22-01 General Fund - Roaded Services Area - Police - Administration	7.15	0.822%	\$ 5,535		\$ 5,535	\$ 798	\$ 6,332
209-22-02 General Fund - Roaded Services Area - Police - General Operations	114.00	13.107%	\$ 88,246		\$ 88,246	\$ 12,719	\$100,965
209-22-05 General Fund - Roaded Services Area - Police - Communications	21.38	2.458%	\$ 16,550		\$ 16,550	\$ 2,385	\$ 18,935
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.48	0.630%	\$ 4,242		\$ 4,242	\$ 611	\$ 4,853
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.115%	\$ 774		\$ 774	\$ 112	\$ 886
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.115%	\$ 774		\$ 774	\$ 112	\$ 886
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.575%	\$ 3,870		\$ 3,870	\$ 558	\$ 4,428
209-22-17 General Fund - Roaded Services Area - Police - Services	10.52	1.209%	\$ 8,143		\$ 8,143	\$ 1,174	\$ 9,317
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.69	0.309%	\$ 2,082		\$ 2,082	\$ 300	\$ 2,382
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	5.09	0.585%	\$ 3,940		\$ 3,940	\$ 568	\$ 4,508
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	12.14	1.396%	\$ 9,397		\$ 9,397	\$ 1,354	\$ 10,752
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.32	0.727%	\$ 4,892		\$ 4,892	\$ 705	\$ 5,597
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.287%	\$ 1,935		\$ 1,935	\$ 279	\$ 2,214
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	58.96	6.779%	\$ 45,640		\$ 45,640	\$ 6,578	\$ 52,218
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	0.920%	\$ 6,193		\$ 6,193	\$ 893	\$ 7,085
209-72-01 General Fund - Roaded Services Area - Streets - Administration	43.79	5.034%	\$ 33,895		\$ 33,895	\$ 4,885	\$ 38,780
210-21-01 General Fund - Fire Service Area - Fire - Administration	120.60	13.865%	\$ 93,355		\$ 93,355	\$ 13,455	\$106,810
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.76	0.892%	\$ 6,007		\$ 6,007	\$ 866	\$ 6,873
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	4.61	0.530%	\$ 3,565		\$ 3,565	\$ 514	\$ 4,079
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7.20	0.828%	\$ 5,573		\$ 5,573	\$ 803	\$ 6,377

110-08-01 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	5.55	0.638%	\$ 4,299		\$ 4,299	\$ 620	\$ 4,918
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	2.84	0.327%	\$ 2,199		\$ 2,199	\$ 317	\$ 2,516
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	5.27	0.606%	\$ 4,079		\$ 4,079	\$ 588	\$ 4,667
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.55	0.179%	\$ 1,202		\$ 1,202	\$ 173	\$ 1,375
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	3.16	0.363%	\$ 2,444		\$ 2,444	\$ 352	\$ 2,796
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.30	0.149%	\$ 1,006		\$ 1,006	\$ 145	\$ 1,151
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	2.20	0.253%	\$ 1,703		\$ 1,703	\$ 245	\$ 1,948
249-46-13 General Fund - Parks and Recreation - Aquatics	24.88	2.860%	\$ 19,255		\$ 19,255	\$ 2,775	\$ 22,031
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.036%	\$ 240		\$ 240	\$ 35	\$ 275
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.333%	\$ 2,245		\$ 2,245	\$ 324	\$ 2,568
271-14-02 Special Revenue Fund - Lands - Quarries	0.70	0.080%	\$ 542		\$ 542	\$ 78	\$ 620
514-75-01 Enterprise Fund - Water - Administration	28.17	3.238%	\$ 21,804		\$ 21,804	\$ 3,142	\$ 24,946
519-76-04 Enterprise Fund - Wastewater - Collections	12.25	1.408%	\$ 9,479		\$ 9,479	\$ 1,366	\$ 10,845
519-76-05 Enterprise Fund - Wastewater - Treatment	49.81	5.727%	\$ 38,557		\$ 38,557	\$ 5,557	\$ 44,114
530-51-01 Enterprise Fund - Harbors - Administration	18.11	2.082%	\$ 14,015		\$ 14,015	\$ 2,020	\$ 16,035
531-52-01 Enterprise Fund - Docks - Administration	11.99	1.378%	\$ 9,277		\$ 9,277	\$ 1,337	\$ 10,615
560-50-01 Enterprise Fund - Airport - Administration	14.60	1.679%	\$ 11,302		\$ 11,302	\$ 1,629	\$ 12,931
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	0.862%	\$ 5,806		\$ 5,806	\$ 837	\$ 6,642
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	14.87	1.710%	\$ 11,511		\$ 11,511	\$ 1,659	\$ 13,170
570-77-01 Enterprise Fund - Waste Management - Administration	1.30	0.149%	\$ 1,006		\$ 1,006	\$ 145	\$ 1,151
602-79-01 Internal Service Fund - Fleet - Administration	5.28	0.607%	\$ 4,090		\$ 4,090	\$ 589	\$ 4,679
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.092%	\$ 619		\$ 619	\$ 89	\$ 709
602-79-05 Internal Service Fund - Fleet - Washbay	0.15	0.017%	\$ 116		\$ 116	\$ 17	\$ 133
640-44-01 Internal Service Fund - Building Maintenance - Administration	12.25	1.408%	\$ 9,483		\$ 9,483	\$ 1,367	\$ 10,849
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.655%	\$ 4,412		\$ 4,412	\$ 636	\$ 5,048
Total	869.79	100.000%	\$673,292	\$ -	\$673,292	\$ 93,181	\$766,473

Allocation Basis:

of weighted FTE

Source of Allocation:

FY21 CBJ-Wide Staffing Schedule

110-08-01 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
HR Employee Support							
110-10- Mayor and Assembly	9.00	0.767%	\$ 272		\$ 272		\$ 272
110-11-01 City Attorney	12.00	1.023%	\$ 363		\$ 363		\$ 363
110-12-01 City Manager	6.00	0.512%	\$ 181		\$ 181		\$ 181
110-07-01 Emergency Services	2.00	0.171%	\$ 60		\$ 60		\$ 60
110-03/04- Clerk	6.00	0.512%	\$ 181		\$ 181		\$ 181
110-08-01 Human Resources	7.00	0.597%	\$ 211		\$ 211		\$ 211
110-06/15- MIS	16.00	1.364%	\$ 483		\$ 483	\$ 69	\$ 553
110-17-01 Finance Administration	3.00	0.256%	\$ 91		\$ 91	\$ 13	\$ 104
110-17-03 Controller	12.00	1.023%	\$ 363		\$ 363	\$ 52	\$ 415
110-17-04 Treasury	13.00	1.108%	\$ 393		\$ 393	\$ 56	\$ 449
110-17-06 Purchasing	5.00	0.426%	\$ 151		\$ 151	\$ 22	\$ 173
110-23-01 Library	38.00	3.240%	\$ 1,148		\$ 1,148	\$ 165	\$ 1,313
110-12-02 Manager Office - Teen Health Center	2.00	0.171%	\$ 60		\$ 60	\$ 9	\$ 69
110-12-05 Manager Office - Housing and Homelessness	2.00	0.171%	\$ 60		\$ 60	\$ 9	\$ 69
110-16-01 CDD - Administration	8.00	0.682%	\$ 242		\$ 242	\$ 35	\$ 276
110-16-02 CDD - Planning	9.00	0.767%	\$ 272		\$ 272	\$ 39	\$ 311
110-16-03 CDD - Building	7.00	0.597%	\$ 211		\$ 211	\$ 30	\$ 242
110-17-02 Finance - Assessors	7.00	0.597%	\$ 211		\$ 211	\$ 30	\$ 242
110-17-07 Finance - Sales Tax	5.00	0.426%	\$ 151		\$ 151	\$ 22	\$ 173
110-23-02 Library - City Museum	4.00	0.341%	\$ 121		\$ 121	\$ 17	\$ 138
110-24-01 Engineering - Administration	30.00	2.558%	\$ 906		\$ 906	\$ 130	\$ 1,036
110-41-01 P&R Parks and Landscape - Administration	36.00	3.069%	\$ 1,088		\$ 1,088	\$ 156	\$ 1,244
110-42-01 Arboretum - Administration	3.00	0.256%	\$ 91		\$ 91	\$ 13	\$ 104
209-22-01 General Fund - Roaded Services Area - Police - Administration	8.00	0.682%	\$ 242		\$ 242	\$ 35	\$ 276
209-22-02 General Fund - Roaded Services Area - Police - General Operations	62.00	5.286%	\$ 1,873		\$ 1,873	\$ 269	\$ 2,142
209-22-05 General Fund - Roaded Services Area - Police - Communications	19.00	1.620%	\$ 574		\$ 574	\$ 82	\$ 656
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	20.00	1.705%	\$ 604		\$ 604	\$ 87	\$ 691
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.085%	\$ 30		\$ 30	\$ 4	\$ 35
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.085%	\$ 30		\$ 30	\$ 4	\$ 35
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.426%	\$ 151		\$ 151	\$ 22	\$ 173
209-22-17 General Fund - Roaded Services Area - Police - Services	12.00	1.023%	\$ 363		\$ 363	\$ 52	\$ 415
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	3.00	0.256%	\$ 91		\$ 91	\$ 13	\$ 104
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	31.00	2.643%	\$ 937		\$ 937	\$ 134	\$ 1,071
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	51.00	4.348%	\$ 1,541		\$ 1,541	\$ 221	\$ 1,762
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	17.00	1.449%	\$ 514		\$ 514	\$ 74	\$ 587
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	4.00	0.341%	\$ 121		\$ 121	\$ 17	\$ 138
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	36.00	3.069%	\$ 1,088		\$ 1,088	\$ 156	\$ 1,244
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	0.682%	\$ 242		\$ 242	\$ 35	\$ 276
209-72-01 General Fund - Roaded Services Area - Streets - Administration	25.00	2.131%	\$ 755		\$ 755	\$ 108	\$ 864
210-21-01 General Fund - Fire Service Area - Fire - Administration	72.00	6.138%	\$ 2,175		\$ 2,175	\$ 312	\$ 2,487
235-28-01 Special Revenue Fund - Eaglecrest - Administration	10.00	0.853%	\$ 302		\$ 302	\$ 43	\$ 345
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	19.00	1.620%	\$ 574		\$ 574	\$ 82	\$ 656
235-28-03 Special Revenue Fund - Eaglecrest - Lift	22.00	1.876%	\$ 665		\$ 665	\$ 95	\$ 760

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	19.00	1.620%	\$ 574		\$ 574	\$ 82	\$ 656
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	13.00	1.108%	\$ 393		\$ 393	\$ 56	\$ 449
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	89.00	7.587%	\$ 2,689		\$ 2,689	\$ 386	\$ 3,075
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	5.00	0.426%	\$ 151		\$ 151	\$ 22	\$ 173
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	14.00	1.194%	\$ 423		\$ 423	\$ 61	\$ 484
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	3.00	0.256%	\$ 91		\$ 91	\$ 13	\$ 104
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	7.00	0.597%	\$ 211		\$ 211	\$ 30	\$ 242
249-46-13 General Fund - Parks and Recreation - Aquatics	131.00	11.168%	\$ 3,958		\$ 3,958	\$ 568	\$ 4,526
270-48-01 Special Revenue Fund - Downtown Parking - Administration	2.00	0.171%	\$ 60		\$ 60	\$ 9	\$ 69
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.256%	\$ 91		\$ 91	\$ 13	\$ 104
271-14-02 Special Revenue Fund - Lands - Quarries	10.00	0.853%	\$ 302		\$ 302	\$ 43	\$ 345
514-75-01 Enterprise Fund - Water - Administration	22.00	1.876%	\$ 665		\$ 665	\$ 95	\$ 760
519-76-04 Enterprise Fund - Wastewater - Collections	21.00	1.790%	\$ 634		\$ 634	\$ 91	\$ 725
519-76-05 Enterprise Fund - Wastewater - Treatment	31.00	2.643%	\$ 937		\$ 937	\$ 134	\$ 1,071
530-51-01 Enterprise Fund - Harbors - Administration	26.09	2.224%	\$ 788		\$ 788	\$ 113	\$ 901
531-52-01 Enterprise Fund - Docks - Administration	23.91	2.039%	\$ 722		\$ 722	\$ 104	\$ 826
560-50-01 Enterprise Fund - Airport - Administration	15.00	1.279%	\$ 453		\$ 453	\$ 65	\$ 518
560-50-02 Enterprise Fund - Airport - Terminal General Operations	8.00	0.682%	\$ 242		\$ 242	\$ 35	\$ 276
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	21.00	1.790%	\$ 634		\$ 634	\$ 91	\$ 725
570-77-01 Enterprise Fund - Waste Management - Administration	3.00	0.256%	\$ 91		\$ 91	\$ 13	\$ 104
602-79-01 Internal Service Fund - Fleet - Administration	9.00	0.767%	\$ 272		\$ 272	\$ 39	\$ 311
602-79-04 Internal Service Fund - Fleet - Fuel Program	5.00	0.426%	\$ 151		\$ 151	\$ 22	\$ 173
602-79-05 Internal Service Fund - Fleet - Washbay	3.00	0.256%	\$ 91		\$ 91	\$ 13	\$ 104
640-44-01 Internal Service Fund - Building Maintenance - Administration	13.00	1.108%	\$ 393		\$ 393	\$ 56	\$ 449
680-60-01 Internal Service Fund - Risk - Administration	8.00	0.682%	\$ 242		\$ 242	\$ 35	\$ 276
Total	1,173.00	100.000%	\$ 35,436	\$ -	\$ 35,436	\$ 4,904	\$ 40,341

Allocation Basis:

Employee Count (Excl Schools and Hospital)

Source of Allocation:

F FY21 CBJ-Wide Staffing Schedule

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
110-10- Mayor and Assembly	\$ 6,967	\$ 272	\$ 7,239
110-11-01 City Attorney	\$ 8,902	\$ 363	\$ 9,265
110-12-01 City Manager	\$ 3,870	\$ 181	\$ 4,052
110-07-01 Emergency Services	\$ 1,548	\$ 60	\$ 1,609
110-03/04- Clerk	\$ 2,075	\$ 181	\$ 2,256
110-08-01 Human Resources	\$ 3,406	\$ 211	\$ 3,617
110-06/15- MIS	\$ 13,869	\$ 553	\$ 14,422
110-17-01 Finance Administration	\$ 2,657	\$ 104	\$ 2,761
110-17-03 Controller	\$ 10,185	\$ 415	\$ 10,600
110-17-04 Treasury	\$ 11,514	\$ 449	\$ 11,963
110-17-06 Purchasing	\$ 4,428	\$ 173	\$ 4,601
110-23-01 Library	\$ 20,777	\$ 1,313	\$ 22,090
110-12-02 Manager Office - Teen Health Center	\$ 1,328	\$ 69	\$ 1,398
110-12-05 Manager Office - Housing and Homelessness	\$ 1,771	\$ 69	\$ 1,840
110-16-01 CDD - Administration	\$ 7,085	\$ 276	\$ 7,362
110-16-02 CDD - Planning	\$ 7,971	\$ 311	\$ 8,282
110-16-03 CDD - Building	\$ 6,200	\$ 242	\$ 6,441
110-17-02 Finance - Assessors	\$ 6,200	\$ 242	\$ 6,441
110-17-07 Finance - Sales Tax	\$ 4,428	\$ 173	\$ 4,601
110-23-02 Library - City Museum	\$ 3,321	\$ 138	\$ 3,459
110-24-01 Engineering - Administration	\$ 17,447	\$ 1,036	\$ 18,484
110-41-01 P&R Parks and Landscape - Administration	\$ 17,926	\$ 1,244	\$ 19,169
110-42-01 Arboretum - Administration	\$ 1,585	\$ 104	\$ 1,689
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 6,332	\$ 276	\$ 6,609
209-22-02 General Fund - Roaded Services Area - Police - General Operations	\$ 100,965	\$ 2,142	\$ 103,107
209-22-05 General Fund - Roaded Services Area - Police - Communications	\$ 18,935	\$ 656	\$ 19,592
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	\$ 4,853	\$ 691	\$ 5,544
209-22-10 General Fund - Roaded Services Area - Police - Fleet	\$ 886	\$ 35	\$ 920
209-22-11 General Fund - Roaded Services Area - Police - Electronics	\$ 886	\$ 35	\$ 920
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	\$ 4,428	\$ 173	\$ 4,601
209-22-17 General Fund - Roaded Services Area - Police - Services	\$ 9,317	\$ 415	\$ 9,732
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 2,382	\$ 104	\$ 2,486
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	\$ 4,508	\$ 1,071	\$ 5,579
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	\$ 10,752	\$ 1,762	\$ 12,514
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ 5,597	\$ 587	\$ 6,185
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 2,214	\$ 138	\$ 2,352

ALLOCATION SUMMARY

110-08-01 Human Resources

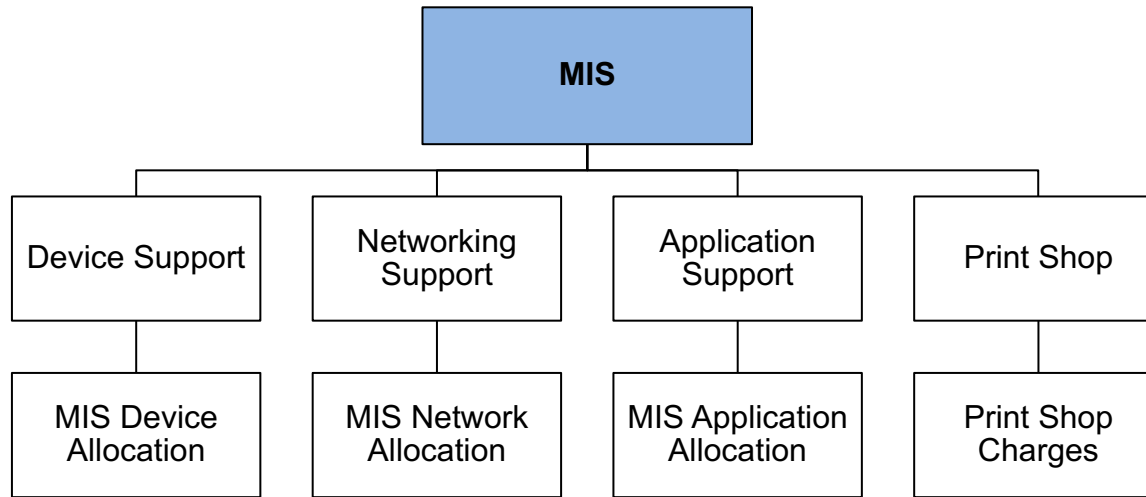
	Human Resources	HR Employee Support	Total
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	\$ 52,218	\$ 1,244	\$ 53,462
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	\$ 7,085	\$ 276	\$ 7,362
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 38,780	\$ 864	\$ 39,643
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 106,810	\$ 2,487	\$109,297
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 6,873	\$ 345	\$ 7,218
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ 4,079	\$ 656	\$ 4,736
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ 6,377	\$ 760	\$ 7,137
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ 4,918	\$ 656	\$ 5,574
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ 2,516	\$ 449	\$ 2,965
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ 4,667	\$ 3,075	\$ 7,742
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ 1,375	\$ 173	\$ 1,548
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ 2,796	\$ 484	\$ 3,280
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ 1,151	\$ 104	\$ 1,255
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ 1,948	\$ 242	\$ 2,190
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ 22,031	\$ 4,526	\$ 26,556
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 275	\$ 69	\$ 344
271-14-01 Special Revenue Fund - Lands - Administration	\$ 2,568	\$ 104	\$ 2,672
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 620	\$ 345	\$ 965
514-75-01 Enterprise Fund - Water - Administration	\$ 24,946	\$ 760	\$ 25,706
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 10,845	\$ 725	\$ 11,570
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 44,114	\$ 1,071	\$ 45,185
530-51-01 Enterprise Fund - Harbors - Administration	\$ 16,035	\$ 901	\$ 16,936
531-52-01 Enterprise Fund - Docks - Administration	\$ 10,615	\$ 826	\$ 11,441
560-50-01 Enterprise Fund - Airport - Administration	\$ 12,931	\$ 518	\$ 13,449
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 6,642	\$ 276	\$ 6,919
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 13,170	\$ 725	\$ 13,895
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 1,151	\$ 104	\$ 1,255
602-79-01 Internal Service Fund - Fleet - Administration	\$ 4,679	\$ 311	\$ 4,990
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ 709	\$ 173	\$ 881
602-79-05 Internal Service Fund - Fleet - Washbay	\$ 133	\$ 104	\$ 236
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 10,849	\$ 449	\$ 11,298
680-60-01 Internal Service Fund - Risk - Administration	\$ 5,048	\$ 276	\$ 5,325
Total	\$ 766,473	\$ 40,341	\$806,814

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	\$2,376,100		\$2,376,100
Capital and Transfers	\$ (246,000)		
Total Deductions	<u>\$ (246,000)</u>		\$ (246,000)
Incoming Costs			
110-11-01 City Attorney	\$ 4,320	\$ 592	\$ 4,912
110-12-01 City Manager	\$ 20,941	\$ 3,903	\$ 24,844
110-07-01 Emergency Services	\$ 16,653	\$ 10,104	\$ 26,757
110-03/04- Clerk	\$ 6,078	\$ 1,731	\$ 7,809
110-08-01 Human Resources	\$ 12,606	\$ 1,817	\$ 14,422
110-06/15- MIS		\$ 128,896	\$ 128,896
110-17-03 Controller		\$ 27,400	\$ 27,400
110-17-04 Treasury		\$ 17,830	\$ 17,830
110-17-06 Purchasing		\$ 14,070	\$ 14,070
Total Incoming Costs	<u>\$ 60,597</u>	<u>\$ 206,343</u>	<u>\$ 266,940</u>
Reimbursable Expense	\$ 719,900		
Total Cost Adjustments	<u>\$ 719,900</u>		\$ 719,900
Total Costs to be Allocated	<u>\$2,910,597</u>	<u>\$ 206,343</u>	<u>\$3,116,940</u>

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense (\$)	General Admin	Device Support	Networking Support	Application Support	Print Shop
Personnel						
Salaries and Wages	\$ 1,327,700	\$ -	\$ 464,695	\$ 424,864	\$ 331,925	\$ 106,216
Benefits	\$ 685,100	\$ -	\$ 239,785	\$ 219,232	\$ 171,275	\$ 54,808
Subtotal Personnel Cost	\$ 2,012,800	\$ -	\$ 704,480	\$ 644,096	\$ 503,200	\$ 161,024
Operating Services & Supplies						
General Supplies	\$ 33,000	\$ -	\$ 11,550	\$ 10,560	\$ 8,250	\$ 2,640
Insurance	\$ 14,800	\$ -	\$ 5,180	\$ 4,736	\$ 3,700	\$ 1,184
Professional	\$ 560,500	\$ -	\$ 196,175	\$ 179,360	\$ 140,125	\$ 44,840
Public Utility Services	\$ 10,000	\$ -	\$ 3,500	\$ 3,200	\$ 2,500	\$ 800
Reimbursable Expenses	\$ (719,900)	\$ -	\$ (251,965)	\$ (230,368)	\$ (179,975)	\$ (57,592)
Repairs and Maintenance	\$ 68,900	\$ -	\$ 24,115	\$ 22,048	\$ 17,225	\$ 5,512
Travel and Training	\$ 25,300	\$ -	\$ 8,855	\$ 8,096	\$ 6,325	\$ 2,024
Postage	\$ 100	\$ -	\$ 35	\$ 32	\$ 25	\$ 8
Printing	\$ 300	\$ -	\$ 105	\$ 96	\$ 75	\$ 24
Rentals and Leases	\$ 123,700	\$ -	\$ 43,295	\$ 39,584	\$ 30,925	\$ 9,896
Advertising	\$ 600	\$ -	\$ 210	\$ 192	\$ 150	\$ 48
Capital Outlay	\$ 246,000	\$ -	\$ 86,100	\$ 78,720	\$ 61,500	\$ 19,680
Subtotal Operating Cost	\$ 363,300	\$ -	\$ 127,155	\$ 116,256	\$ 90,825	\$ 29,064
DEPARTMENTAL EXPENDITURES	\$ 2,376,100	\$ -	\$ 831,635	\$ 760,352	\$ 594,025	\$ 190,088
Disallowed Costs						
Capital and Transfers	\$ (246,000)	\$ -	\$ (86,100)	\$ (78,720)	\$ (61,500)	\$ (19,680)
Subtotal Disallowed Costs	\$ (246,000)	\$ -	\$ (86,100)	\$ (78,720)	\$ (61,500)	\$ (19,680)
Cost Adjustments						
Reimbursable Expense	\$ 719,900	\$ -	\$ 251,965	\$ 230,368	\$ 179,975	\$ 57,592
Subtotal Cost Adjustments	\$ 719,900	\$ -	\$ 251,965	\$ 230,368	\$ 179,975	\$ 57,592
FUNCTIONAL COST	\$ 2,850,000	\$ -	\$ 997,500	\$ 912,000	\$ 712,500	\$ 228,000
First Allocation						
Incoming - All Others	\$ 60,597	\$ -	\$ 21,209	\$ 19,391	\$ 15,149	\$ 4,848
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,910,597	\$ -	\$ 1,018,709	\$ 931,391	\$ 727,649	\$ 232,848
Second Allocation						
Incoming - All Others	\$ 206,343	\$ -	\$ 72,220	\$ 66,030	\$ 51,586	\$ 16,507
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 206,343	\$ -	\$ 72,220	\$ 66,030	\$ 51,586	\$ 16,507
TOTAL ALLOCATED	\$ 3,116,940	\$ -	\$ 1,090,929	\$ 997,421	\$ 779,235	\$ 249,355

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	0.0008	0.463%	\$ 4,718		\$ 4,718		\$ 4,718
110-11-01 City Attorney	0.0080	4.724%	\$ 48,128		\$ 48,128		\$ 48,128
110-12-01 City Manager	0.0048	2.872%	\$ 29,254		\$ 29,254		\$ 29,254
110-03/04- Clerk	0.0013	0.741%	\$ 7,549		\$ 7,549		\$ 7,549
110-08-01 Human Resources	0.0030	1.760%	\$ 17,930		\$ 17,930		\$ 17,930
110-06/15- MIS	0.0079	4.678%	\$ 47,656		\$ 47,656		\$ 47,656
110-17-01 Finance Administration	0.0017	1.019%	\$ 10,381		\$ 10,381	\$ 868	\$ 11,249
110-17-03 Controller	0.0065	3.854%	\$ 39,257		\$ 39,257	\$ 3,283	\$ 42,541
110-17-04 Treasury	0.0058	3.465%	\$ 35,294		\$ 35,294	\$ 2,952	\$ 38,246
110-17-06 Purchasing	0.0017	1.019%	\$ 10,381		\$ 10,381	\$ 868	\$ 11,249
110-16-01 CDD - Administration	0.0114	6.762%	\$ 68,889		\$ 68,889	\$ 5,762	\$ 74,651
110-17-02 Finance - Assessors	0.0030	1.760%	\$ 17,930		\$ 17,930	\$ 1,500	\$ 19,430
110-17-07 Finance - Sales Tax	0.0022	1.297%	\$ 13,212		\$ 13,212	\$ 1,105	\$ 14,317
110-23-02 Library - City Museum	0.0038	2.223%	\$ 22,648		\$ 22,648	\$ 1,894	\$ 24,543
110-24-01 Engineering - Administration	0.0086	5.095%	\$ 51,903		\$ 51,903	\$ 4,341	\$ 56,244
110-41-01 P&R Parks and Landscape - Administration	0.0041	2.409%	\$ 24,536		\$ 24,536	\$ 2,052	\$ 26,588
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.0045	2.686%	\$ 27,367		\$ 27,367	\$ 2,289	\$ 29,656
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.0028	1.667%	\$ 16,986		\$ 16,986	\$ 1,421	\$ 18,407
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.0022	1.297%	\$ 13,212		\$ 13,212	\$ 1,105	\$ 14,317
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.0044	2.594%	\$ 26,423		\$ 26,423	\$ 2,210	\$ 28,633
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.0059	3.520%	\$ 35,860		\$ 35,860	\$ 2,999	\$ 38,859
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.0127	7.503%	\$ 76,439		\$ 76,439	\$ 6,393	\$ 82,832
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.0111	6.559%	\$ 66,813		\$ 66,813	\$ 5,588	\$ 72,401
249-46-13 General Fund - Parks and Recreation - Aquatics	0.0047	2.779%	\$ 28,311		\$ 28,311	\$ 2,368	\$ 30,678
271-14-01 Special Revenue Fund - Lands - Administration	0.0016	0.926%	\$ 9,437		\$ 9,437	\$ 789	\$ 10,226
514-75-01 Enterprise Fund - Water - Administration	0.0053	3.150%	\$ 32,085		\$ 32,085	\$ 2,684	\$ 34,769
519-76-05 Enterprise Fund - Wastewater - Treatment	0.0130	7.689%	\$ 78,326		\$ 78,326	\$ 6,551	\$ 84,877
530-51-01 Enterprise Fund - Harbors - Administration	0.0114	6.762%	\$ 68,889		\$ 68,889	\$ 5,762	\$ 74,651
560-50-01 Enterprise Fund - Airport - Administration	0.0089	5.299%	\$ 53,979		\$ 53,979	\$ 4,515	\$ 58,494
570-77-01 Enterprise Fund - Waste Management - Administration	0.0003	0.185%	\$ 1,887		\$ 1,887	\$ 158	\$ 2,045
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.00	2.594%	\$ 26,423		\$ 26,423	\$ 2,210	\$ 28,633
680-60-01 Internal Service Fund - Risk - Administration	0.0011	0.648%	\$ 6,606		\$ 6,606	\$ 553	\$ 7,158
Total	0.1688	100.000%	\$ 1,018,709	\$ -	\$ 1,018,709	\$ 72,220	\$ 1,090,929

Allocation Basis:

MIS Device Allocation

Source of Allocation:

MIS Allocation FY20 (MIS RV)

110-06/15- MIS

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Networking Support							
110-10- Mayor and Assembly	0.0013	0.618%	\$ 5,758		\$ 5,758		\$ 5,758
110-11-01 City Attorney	0.0059	2.859%	\$ 26,632		\$ 26,632		\$ 26,632
110-12-01 City Manager	0.0054	2.628%	\$ 24,472		\$ 24,472		\$ 24,472
110-03/04- Clerk	0.0045	2.164%	\$ 20,154		\$ 20,154		\$ 20,154
110-08-01 Human Resources	0.0035	1.700%	\$ 15,835		\$ 15,835		\$ 15,835
110-06/15- MIS	0.0166	8.037%	\$ 74,857		\$ 74,857		\$ 74,857
110-17-01 Finance Administration	0.0022	1.082%	\$ 10,077		\$ 10,077	\$ 871	\$ 10,948
110-17-03 Controller	0.0080	3.864%	\$ 35,989		\$ 35,989	\$ 3,112	\$ 39,101
110-17-04 Treasury	0.0065	3.168%	\$ 29,511		\$ 29,511	\$ 2,552	\$ 32,062
110-17-06 Purchasing	0.0022	1.082%	\$ 10,077		\$ 10,077	\$ 871	\$ 10,948
110-23-01 Library	0.0008	0.386%	\$ 3,599		\$ 3,599	\$ 311	\$ 3,910
110-16-01 CDD - Administration	0.0121	5.873%	\$ 54,703		\$ 54,703	\$ 4,730	\$ 59,433
110-17-02 Finance - Assessors	0.0035	1.700%	\$ 15,835		\$ 15,835	\$ 1,369	\$ 17,204
110-17-07 Finance - Sales Tax	0.0027	1.314%	\$ 12,236		\$ 12,236	\$ 1,058	\$ 13,294
110-23-02 Library - City Museum	0.0048	2.318%	\$ 21,593		\$ 21,593	\$ 1,867	\$ 23,460
110-24-01 Engineering - Administration	0.0092	4.482%	\$ 41,747		\$ 41,747	\$ 3,610	\$ 45,357
110-41-01 P&R Parks and Landscape - Administration	0.0051	2.473%	\$ 23,033		\$ 23,033	\$ 1,991	\$ 25,024
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.0016	0.773%	\$ 7,198		\$ 7,198	\$ 622	\$ 7,820
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.0051	2.473%	\$ 23,033		\$ 23,033	\$ 1,991	\$ 25,024
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.0033	1.623%	\$ 15,115		\$ 15,115	\$ 1,307	\$ 16,422
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.0032	1.546%	\$ 14,396		\$ 14,396	\$ 1,245	\$ 15,640
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.0054	2.628%	\$ 24,472		\$ 24,472	\$ 2,116	\$ 26,588
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.0070	3.400%	\$ 31,670		\$ 31,670	\$ 2,738	\$ 34,408
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.0148	7.187%	\$ 66,939		\$ 66,939	\$ 5,788	\$ 72,727
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.0108	5.255%	\$ 48,945		\$ 48,945	\$ 4,232	\$ 53,177
249-46-13 General Fund - Parks and Recreation - Aquatics	0.0062	3.014%	\$ 28,071		\$ 28,071	\$ 2,427	\$ 30,498
271-14-01 Special Revenue Fund - Lands - Administration	0.0021	1.005%	\$ 9,357		\$ 9,357	\$ 809	\$ 10,166
514-75-01 Enterprise Fund - Water - Administration	0.0078	3.787%	\$ 35,269		\$ 35,269	\$ 3,049	\$ 38,319
519-76-05 Enterprise Fund - Wastewater - Treatment	0.0137	6.646%	\$ 61,901		\$ 61,901	\$ 5,352	\$ 67,253
530-51-01 Enterprise Fund - Harbors - Administration	0.0135	6.569%	\$ 61,181		\$ 61,181	\$ 5,290	\$ 66,471
560-50-01 Enterprise Fund - Airport - Administration	0.0084	4.096%	\$ 38,148		\$ 38,148	\$ 3,298	\$ 41,447
570-77-01 Enterprise Fund - Waste Management - Administration	0.0013	0.618%	\$ 5,758		\$ 5,758	\$ 498	\$ 6,256
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.01	2.859%	\$ 26,632		\$ 26,632	\$ 2,303	\$ 28,934
680-60-01 Internal Service Fund - Risk - Administration	0.0016	0.773%	\$ 7,198		\$ 7,198	\$ 622	\$ 7,820
Total	0.2063	100.000%	\$ 931,391	\$ -	\$ 931,391	\$ 66,030	\$ 997,421

Allocation Basis:

MIS Network Allocation

Source of Allocation:

MIS Allocation FY20 (MIS RV)

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	0.0046	0.877%	\$ 6,383		\$ 6,383		\$ 6,383
110-11-01 City Attorney	0.0230	4.386%	\$ 31,914		\$ 31,914		\$ 31,914
110-12-01 City Manager	0.0046	0.877%	\$ 6,383		\$ 6,383		\$ 6,383
110-03/04- Clerk	0.0046	0.877%	\$ 6,383		\$ 6,383		\$ 6,383
110-08-01 Human Resources	0.0184	3.509%	\$ 25,532		\$ 25,532		\$ 25,532
110-06/15- MIS	0.0046	0.877%	\$ 6,383		\$ 6,383		\$ 6,383
110-17-01 Finance Administration	0.0092	1.754%	\$ 12,766		\$ 12,766	\$ 1,022	\$ 13,787
110-17-03 Controller	0.0967	18.421%	\$ 134,041		\$ 134,041	\$ 10,726	\$ 144,766
110-17-04 Treasury	0.0921	17.544%	\$ 127,658		\$ 127,658	\$ 10,215	\$ 137,873
110-17-06 Purchasing	0.0230	4.386%	\$ 31,914		\$ 31,914	\$ 2,554	\$ 34,468
110-23-01 Library	0.0046	0.877%	\$ 6,383		\$ 6,383	\$ 511	\$ 6,894
110-16-01 CDD - Administration	0.0276	5.263%	\$ 38,297		\$ 38,297	\$ 3,065	\$ 41,362
110-17-02 Finance - Assessors	0.0184	3.509%	\$ 25,532		\$ 25,532	\$ 2,043	\$ 27,575
110-17-07 Finance - Sales Tax	0.0276	5.263%	\$ 38,297		\$ 38,297	\$ 3,065	\$ 41,362
110-23-02 Library - City Museum	0.0046	0.877%	\$ 6,383		\$ 6,383	\$ 511	\$ 6,894
110-24-01 Engineering - Administration	0.0046	0.877%	\$ 6,383		\$ 6,383	\$ 511	\$ 6,894
110-41-01 P&R Parks and Landscape - Administration	0.0046	0.877%	\$ 6,383		\$ 6,383	\$ 511	\$ 6,894
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.0092	1.754%	\$ 12,766		\$ 12,766	\$ 1,022	\$ 13,787
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.0184	3.509%	\$ 25,532		\$ 25,532	\$ 2,043	\$ 27,575
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.0092	1.754%	\$ 12,766		\$ 12,766	\$ 1,022	\$ 13,787
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.0009	0.175%	\$ 1,277		\$ 1,277	\$ 102	\$ 1,379
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.0046	0.877%	\$ 6,383		\$ 6,383	\$ 511	\$ 6,894
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.0018	0.351%	\$ 2,553		\$ 2,553	\$ 204	\$ 2,757
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.0092	1.754%	\$ 12,766		\$ 12,766	\$ 1,022	\$ 13,787
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.0184	3.509%	\$ 25,532		\$ 25,532	\$ 2,043	\$ 27,575
249-46-13 General Fund - Parks and Recreation - Aquatics	0.0018	0.351%	\$ 2,553		\$ 2,553	\$ 204	\$ 2,757
271-14-01 Special Revenue Fund - Lands - Administration	0.0018	0.351%	\$ 2,553		\$ 2,553	\$ 204	\$ 2,757
514-75-01 Enterprise Fund - Water - Administration	0.0074	1.404%	\$ 10,213		\$ 10,213	\$ 817	\$ 11,030
519-76-05 Enterprise Fund - Wastewater - Treatment	0.0092	1.754%	\$ 12,766		\$ 12,766	\$ 1,022	\$ 13,787
530-51-01 Enterprise Fund - Harbors - Administration	0.0138	2.632%	\$ 19,149		\$ 19,149	\$ 1,532	\$ 20,681
560-50-01 Enterprise Fund - Airport - Administration	0.0092	1.754%	\$ 12,766		\$ 12,766	\$ 1,022	\$ 13,787
570-77-01 Enterprise Fund - Waste Management - Administration	0.0046	0.877%	\$ 6,383		\$ 6,383	\$ 511	\$ 6,894
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.02	4.386%	\$ 31,914		\$ 31,914	\$ 2,554	\$ 34,468
680-60-01 Internal Service Fund - Risk - Administration	0.0092	1.754%	\$ 12,766		\$ 12,766	\$ 1,022	\$ 13,787
Total	0.5250	100.000%	\$ 727,649	\$ -	\$ 727,649	\$ 51,586	\$ 779,235

Allocation Basis:

MIS Application Allocation

Source of Allocation:

MIS Allocation FY20 (MIS RV)

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	1,560.22	2.300%	\$ 5,356		\$ 5,356		\$ 5,356
110-11-01 City Attorney	118.46	0.175%	\$ 407		\$ 407		\$ 407
110-12-01 City Manager	1,422.79	2.097%	\$ 4,884		\$ 4,884		\$ 4,884
110-07-01 Emergency Services	7,716.51	11.375%	\$ 26,487		\$ 26,487		\$ 26,487
110-03/04- Clerk	3,047.03	4.492%	\$ 10,459		\$ 10,459		\$ 10,459
110-08-01 Human Resources	1,494.31	2.203%	\$ 5,129		\$ 5,129		\$ 5,129
110-17-01 Finance Administration	4,717.92	6.955%	\$ 16,195		\$ 16,195	\$ 1,484	\$ 17,679
110-17-03 Controller	1,110.46	1.637%	\$ 3,812		\$ 3,812	\$ 349	\$ 4,161
110-17-04 Treasury	1,702.69	2.510%	\$ 5,845		\$ 5,845	\$ 536	\$ 6,380
110-23-01 Library	1,037.08	1.529%	\$ 3,560		\$ 3,560	\$ 326	\$ 3,886
110-01-01 Non-departmental - NA	15.04	0.022%	\$ 52		\$ 52	\$ 5	\$ 56
110-12-02 Manager Office - Teen Health Center	281.50	0.415%	\$ 966		\$ 966	\$ 89	\$ 1,055
110-12-05 Manager Office - Housing and Homelessness	151.84	0.224%	\$ 521		\$ 521	\$ 48	\$ 569
110-16-02 CDD - Planning	1,318.10	1.943%	\$ 4,524		\$ 4,524	\$ 415	\$ 4,939
110-17-02 Finance - Assessors	1,350.46	1.991%	\$ 4,636		\$ 4,636	\$ 425	\$ 5,060
110-17-07 Finance - Sales Tax	3,579.29	5.276%	\$ 12,286		\$ 12,286	\$ 1,126	\$ 13,412
110-23-02 Library - City Museum	440.78	0.650%	\$ 1,513		\$ 1,513	\$ 139	\$ 1,652
110-24-01 Engineering - Administration	561.50	0.828%	\$ 1,927		\$ 1,927	\$ 177	\$ 2,104
110-24-02 Engineering - CIP	4,406.42	6.496%	\$ 15,125		\$ 15,125	\$ 1,386	\$ 16,512
110-41-01 P&R Parks and Landscape - Administration	148.09	0.218%	\$ 508		\$ 508	\$ 47	\$ 555
209-22-01 General Fund - Roaded Services Area - Police - Administration	629.66	0.928%	\$ 2,161		\$ 2,161	\$ 198	\$ 2,359
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1,633.74	2.408%	\$ 5,608		\$ 5,608	\$ 514	\$ 6,122
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	976.01	1.439%	\$ 3,350		\$ 3,350	\$ 307	\$ 3,657
209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	4.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	372.16	0.549%	\$ 1,277		\$ 1,277	\$ 117	\$ 1,395
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	555.36	0.819%	\$ 1,906		\$ 1,906	\$ 175	\$ 2,081
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	29.55	0.044%	\$ 101		\$ 101	\$ 9	\$ 111
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	528.00	0.778%	\$ 1,812		\$ 1,812	\$ 166	\$ 1,978
210-21-01 General Fund - Fire Service Area - Fire - Administration	443.73	0.654%	\$ 1,523		\$ 1,523	\$ 140	\$ 1,663
249-46-03 General Fund - Parks and Recreation - Aquatics	59.00	0.087%	\$ 203		\$ 203	\$ 19	\$ 221
249-46-13 General Fund - Parks and Recreation - Aquatics	2,068.44	3.049%	\$ 7,100		\$ 7,100	\$ 651	\$ 7,751
271-14-01 Special Revenue Fund - Lands - Administration	44.06	0.065%	\$ 151		\$ 151	\$ 14	\$ 165
402-90-01 Capital Projects Fund - Roads CIPs - Construction	539.74	0.796%	\$ 1,853		\$ 1,853	\$ 170	\$ 2,022
403-90-01 Capital Projects Fund - Fire CIPs - Construction	144.74	0.213%	\$ 497		\$ 497	\$ 46	\$ 542
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	18.67	0.028%	\$ 64		\$ 64	\$ 6	\$ 70
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	573.01	0.845%	\$ 1,967		\$ 1,967	\$ 180	\$ 2,147
414-90-01 Capital Projects Fund - Water CIPs - Construction	101.25	0.149%	\$ 348		\$ 348	\$ 32	\$ 379
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1,445.05	2.130%	\$ 4,960		\$ 4,960	\$ 455	\$ 5,415
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	416.79	0.614%	\$ 1,431		\$ 1,431	\$ 131	\$ 1,562
460-90-01 Capital Projects Fund - Airport CIPs - Construction	5,573.39	8.216%	\$ 19,131		\$ 19,131	\$ 1,753	\$ 20,884
514-75-01 Enterprise Fund - Water - Administration	6,760.29	9.966%	\$ 23,205		\$ 23,205	\$ 2,127	\$ 25,332
519-76-04 Enterprise Fund - Wastewater - Collections	60.00	0.088%	\$ 206		\$ 206	\$ 19	\$ 225
519-76-05 Enterprise Fund - Wastewater - Treatment	846.62	1.248%	\$ 2,906		\$ 2,906	\$ 266	\$ 3,172
530-51-01 Enterprise Fund - Harbors - Administration	881.32	1.299%	\$ 3,025		\$ 3,025	\$ 277	\$ 3,302
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	4,978.70	7.339%	\$ 17,090		\$ 17,090	\$ 1,566	\$ 18,656

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>
560-50-04 Enterprise Fund - Airport - ARFF	120.00	0.177%	\$ 412		\$ 412	\$ 38	\$ 450
680-60-01 Internal Service Fund - Risk - Administration	967.54	1.426%	\$ 3,321		\$ 3,321	\$ 304	\$ 3,626
680-60-06 Internal Service Fund - Risk - Wellness	883.44	1.302%	\$ 3,032		\$ 3,032	\$ 278	\$ 3,310
Total	67,834.75	100.000%	\$ 232,848	\$ -	\$ 232,848	\$ 16,507	\$ 249,355

Allocation Basis:

Print Shop Charges

Source of Allocation:

FY20 Print Shop Charges

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-10- Mayor and Assembly	\$ 4,718	\$ 5,758	\$ 6,383	\$ 5,356	\$ 22,215
110-11-01 City Attorney	\$ 48,128	\$ 26,632	\$ 31,914	\$ 407	\$ 107,081
110-12-01 City Manager	\$ 29,254	\$ 24,472	\$ 6,383	\$ 4,884	\$ 64,993
110-07-01 Emergency Services	\$ -	\$ -	\$ -	\$ 26,487	\$ 26,487
110-03/04- Clerk	\$ 7,549	\$ 20,154	\$ 6,383	\$ 10,459	\$ 44,545
110-08-01 Human Resources	\$ 17,930	\$ 15,835	\$ 25,532	\$ 5,129	\$ 64,426
110-06/15- MIS	\$ 47,656	\$ 74,857	\$ 6,383	\$ -	\$ 128,896
110-17-01 Finance Administration	\$ 11,249	\$ 10,948	\$ 13,787	\$ 17,679	\$ 53,663
110-17-03 Controller	\$ 42,541	\$ 39,101	\$ 144,766	\$ 4,161	\$ 230,569
110-17-04 Treasury	\$ 38,246	\$ 32,062	\$ 137,873	\$ 6,380	\$ 214,561
110-17-06 Purchasing	\$ 11,249	\$ 10,948	\$ 34,468	\$ -	\$ 56,665
110-23-01 Library	\$ -	\$ 3,910	\$ 6,894	\$ 3,886	\$ 14,690
110-01-01 Non-departmental - NA	\$ -	\$ -	\$ -	\$ 56	\$ 56
110-12-02 Manager Office - Teen Health Center	\$ -	\$ -	\$ -	\$ 1,055	\$ 1,055
110-12-05 Manager Office - Housing and Homelessness	\$ -	\$ -	\$ -	\$ 569	\$ 569
110-16-01 CDD - Administration	\$ 74,651	\$ 59,433	\$ 41,362	\$ -	\$ 175,446
110-16-02 CDD - Planning	\$ -	\$ -	\$ -	\$ 4,939	\$ 4,939
110-17-02 Finance - Assessors	\$ 19,430	\$ 17,204	\$ 27,575	\$ 5,060	\$ 69,269
110-17-07 Finance - Sales Tax	\$ 14,317	\$ 13,294	\$ 41,362	\$ 13,412	\$ 82,385
110-23-02 Library - City Museum	\$ 24,543	\$ 23,460	\$ 6,894	\$ 1,652	\$ 56,548
110-24-01 Engineering - Administration	\$ 56,244	\$ 45,357	\$ 6,894	\$ 2,104	\$ 110,598
110-24-02 Engineering - CIP	\$ -	\$ -	\$ -	\$ 16,512	\$ 16,512
110-41-01 P&R Parks and Landscape - Administration	\$ 26,588	\$ 25,024	\$ 6,894	\$ 555	\$ 59,061
-	\$ -	\$ -	\$ -	\$ -	\$ -
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ -	\$ 7,820	\$ 13,787	\$ 2,359	\$ 23,967
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 29,656	\$ 25,024	\$ 27,575	\$ 6,122	\$ 88,377
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	\$ -	\$ -	\$ -	\$ 3,657	\$ 3,657
209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	\$ -	\$ -	\$ -	\$ 15	\$ 15
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	\$ -	\$ -	\$ -	\$ 1,395	\$ 1,395
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	\$ 18,407	\$ 16,422	\$ 13,787	\$ -	\$ 48,617
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ 14,317	\$ 15,640	\$ 1,379	\$ 2,081	\$ 33,417
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 28,633	\$ 26,588	\$ 6,894	\$ 111	\$ 62,226
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	\$ -	\$ -	\$ -	\$ 1,978	\$ 1,978
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 38,859	\$ 34,408	\$ 2,757	\$ -	\$ 76,025
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 82,832	\$ 72,727	\$ 13,787	\$ 1,663	\$ 171,009
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 72,401	\$ 53,177	\$ 27,575	\$ -	\$ 153,152
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ -	\$ -	\$ -	\$ 221	\$ 221
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ 30,678	\$ 30,498	\$ 2,757	\$ 7,751	\$ 71,685
271-14-01 Special Revenue Fund - Lands - Administration	\$ 10,226	\$ 10,166	\$ 2,757	\$ 165	\$ 23,315

ALLOCATION SUMMARY

110-06/15- MIS

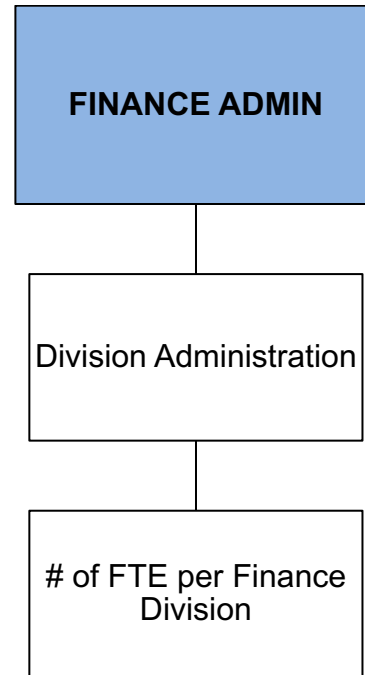
	Device Support	Networking Support	Application Support	Print Shop	Total
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ -	\$ -	\$ -	\$ 2,022	\$ 2,022
403-90-01 Capital Projects Fund - Fire CIPs - Construction	\$ -	\$ -	\$ -	\$ 542	\$ 542
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ -	\$ -	\$ -	\$ 70	\$ 70
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ -	\$ -	\$ -	\$ 2,147	\$ 2,147
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ -	\$ -	\$ -	\$ 379	\$ 379
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ -	\$ -	\$ -	\$ 5,415	\$ 5,415
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ -	\$ -	\$ -	\$ 1,562	\$ 1,562
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ -	\$ -	\$ -	\$ 20,884	\$ 20,884
514-75-01 Enterprise Fund - Water - Administration	\$ 34,769	\$ 38,319	\$ 11,030	\$ 25,332	\$ 109,449
519-76-04 Enterprise Fund - Wastewater - Collections	\$ -	\$ -	\$ -	\$ 225	\$ 225
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 84,877	\$ 67,253	\$ 13,787	\$ 3,172	\$ 169,090
530-51-01 Enterprise Fund - Harbors - Administration	\$ 74,651	\$ 66,471	\$ 20,681	\$ 3,302	\$ 165,105
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ -	\$ -	\$ -	\$ 18,656	\$ 18,656
560-50-01 Enterprise Fund - Airport - Administration	\$ 58,494	\$ 41,447	\$ 13,787	\$ -	\$ 113,727
560-50-04 Enterprise Fund - Airport - ARFF	\$ -	\$ -	\$ -	\$ 450	\$ 450
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 2,045	\$ 6,256	\$ 6,894	\$ -	\$ 15,195
680-60-01 Internal Service Fund - Risk - Administration	\$ 7,158	\$ 7,820	\$ 13,787	\$ 3,626	\$ 32,391
680-60-06 Internal Service Fund - Risk - Wellness	\$ -	\$ -	\$ -	\$ 3,310	\$ 3,310
Total	\$ 1,090,929	\$ 997,421	\$ 779,235	\$ 249,355	\$ 3,116,940

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	\$ 631,000		\$ 631,000
Capital and Transfers	\$ (500)		
Total Deductions	<u>\$ (500)</u>		\$ (500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 36,136	\$ 21,672	\$ 57,808
110-12-01 City Manager	\$ 30,732	\$ 8,848	\$ 39,580
110-03/04- Clerk	\$ 7,957	\$ 2,304	\$ 10,261
110-08-01 Human Resources	\$ 2,413	\$ 348	\$ 2,761
110-06/15- MIS	\$ 49,418	\$ 4,245	\$ 53,663
110-17-03 Controller		\$ 10,596	\$ 10,596
110-17-04 Treasury		\$ 5,640	\$ 5,640
110-17-06 Purchasing		\$ 8,594	\$ 8,594
110-23-01 Library		\$ 7,420	\$ 7,420
Total Incoming Costs	<u>\$ 126,656</u>	<u>\$ 69,667</u>	<u>\$ 196,323</u>
Revenue	\$ (33,500)		
Total Cost Adjustments	<u>\$ (33,500)</u>		\$ (33,500)
Total Costs to be Allocated	<u>\$ 723,656</u>	<u>\$ 69,667</u>	<u>\$ 793,323</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-01 Finance Administration

Expense Type	Expense (\$)	General Admin	Division Administration
Personnel			
Salaries and Wages	\$ 272,500	\$ -	\$ 272,500
Benefits	\$ 136,500	\$ -	\$ 136,500
Subtotal Personnel Cost	\$ 409,000	\$ -	\$ 409,000
Operating Services & Supplies			
General Supplies	\$ 1,700	\$ -	\$ 1,700
Insurance	\$ 2,100	\$ -	\$ 2,100
Other Expenses	\$ 800	\$ -	\$ 800
Professional	\$ 30,000	\$ -	\$ 30,000
Public Utility Services	\$ 4,200	\$ -	\$ 4,200
Repairs and Maintenance	\$ 600	\$ -	\$ 600
Travel and Training	\$ 10,000	\$ -	\$ 10,000
Postage	\$ 100	\$ -	\$ 100
Printing	\$ 3,100	\$ -	\$ 3,100
Rentals and Leases	\$ 168,900	\$ -	\$ 168,900
Capital Outlay	\$ 500	\$ -	\$ 500
Subtotal Operating Cost	\$ 222,000	\$ -	\$ 222,000
DEPARTMENTAL EXPENDITURES	\$ 631,000	\$ -	\$ 631,000
Disallowed Costs			
Capital and Transfers	\$ (500)	\$ -	\$ (500)
Subtotal Disallowed Costs	\$ (500)	\$ -	\$ (500)
Cost Adjustments			
Revenue	\$ (33,500)	\$ -	\$ (33,500)
Subtotal Cost Adjustments	\$ (33,500)	\$ -	\$ (33,500)
FUNCTIONAL COST	\$ 597,000	\$ -	\$ 597,000
First Allocation			
Incoming - All Others	\$ 126,656	\$ -	\$ 126,656
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 723,656	\$ -	\$ 723,656
Second Allocation			
Incoming - All Others	\$ 69,667	\$ -	\$ 69,667
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 69,667	\$ -	\$ 69,667
TOTAL ALLOCATED	\$ 793,323	\$ -	\$ 793,323

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	11.50	27.711%	\$200,531		\$200,531	\$ 19,305	\$ 219,836
110-17-04 Treasury	13.00	31.325%	\$226,687		\$226,687	\$ 21,823	\$ 248,511
110-17-06 Purchasing	5.00	12.048%	\$ 87,187		\$ 87,187	\$ 8,394	\$ 95,581
110-17-02 Finance - Assessors	7.00	16.867%	\$122,062		\$122,062	\$ 11,751	\$ 133,813
110-17-07 Finance - Sales Tax	5.00	12.048%	\$ 87,187		\$ 87,187	\$ 8,394	\$ 95,581
Total	41.50	100.000%	\$723,656	\$ -	\$723,656	\$ 69,667	\$ 793,323

Allocation Basis:

of FTE per Finance Division

Source of Allocation:

FY21 CBJ-Wide Staffing Schedule

ALLOCATION SUMMARY

110-17-01 Finance Administration

	<u>Division Administration</u>	<u>Total</u>
110-17-03 Controller	\$ 219,836	\$ 219,836
110-17-04 Treasury	\$ 248,511	\$ 248,511
110-17-06 Purchasing	\$ 95,581	\$ 95,581
110-17-02 Finance - Assessors	\$ 133,813	\$ 133,813
110-17-07 Finance - Sales Tax	\$ 95,581	\$ 95,581
Total	\$ 793,323	\$ 793,323

9 CONTROLLER

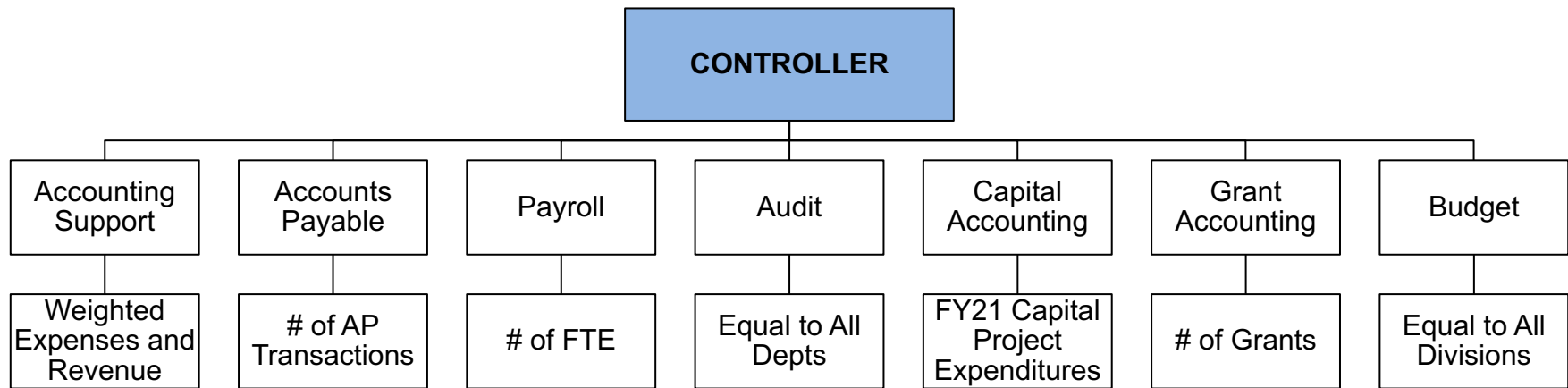
The Controller Division within the Finance Department is responsible for managing accounts payable, general accounting, grants and contracts, payroll, and the City's budget. It is the primary financial reporting component of the City. Costs associated with the Controller's division are allocated to Receiving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

- **Accounting Support** – relates to support associated with managing and processing fund and departmental expenses and revenue. This function is allocated based on FY21 expenses and revenue per Fund, Department, and Division⁹.
- **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 Division¹⁰.
- **Audit** – relates to oversight and support of conducting the annual financial audits as well as single audits, including internal and external audits of departments and functions. This function is allocated equally to all departments.
- **Capital Accounting** – relates to services associated with processing capital project expenditures, including data entry, recording, and reporting requirements. This function is allocated based on FY21 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.
- **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.

⁹ 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%), and property tax related revenue was excluded.

¹⁰ FTE associated with the School Department and Hospital were not included, as the Controller does not process their payroll.

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	\$ 951,600		\$ 951,600
Capital and Transfers	\$ (1,200)		
Total Deductions	<u>\$ (1,200)</u>		\$ (1,200)
Incoming Costs			
110-11-01 City Attorney	\$ 32,512	\$ 4,458	\$ 36,970
110-12-01 City Manager	\$ 11,209	\$ 2,086	\$ 13,295
110-03/04- Clerk	\$ 2,546	\$ 749	\$ 3,295
110-08-01 Human Resources	\$ 9,265	\$ 1,335	\$ 10,600
110-06/15- MIS	\$ 213,099	\$ 17,470	\$ 230,569
110-17-01 Finance Administration	\$ 200,531	\$ 19,305	\$ 219,836
110-17-03 Controller		\$ 13,064	\$ 13,064
110-17-04 Treasury		\$ 19,656	\$ 19,656
Total Incoming Costs	<u>\$ 469,162</u>	<u>\$ 78,123</u>	<u>\$ 547,285</u>
Reimbursable Expense	\$ 566,000		
Total Cost Adjustments	<u>\$ 566,000</u>		<u>\$ 566,000</u>
Total Costs to be Allocated	<u>\$1,985,562</u>	<u>\$ 78,123</u>	<u>\$2,063,685</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-03 Controller

Expense Type	Expense (\$)	General Admin	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Personnel									
Salaries and Wages	\$ 936,000	\$ -	\$ 327,600	\$ 121,680	\$ 205,920	\$ 46,800	\$ 93,600	\$ 46,800	\$ 93,600
Benefits	\$ 493,900	\$ -	\$ 172,865	\$ 64,207	\$ 108,658	\$ 24,695	\$ 49,390	\$ 24,695	\$ 49,390
Subtotal Personnel Cost	\$ 1,429,900	\$ -	\$ 500,465	\$ 185,887	\$ 314,578	\$ 71,495	\$ 142,990	\$ 71,495	\$ 142,990
Operating Services & Supplies									
General Supplies	\$ 4,100	\$ -	\$ 1,435	\$ 533	\$ 902	\$ 205	\$ 410	\$ 205	\$ 410
Insurance	\$ 11,100	\$ -	\$ 3,885	\$ 1,443	\$ 2,442	\$ 555	\$ 1,110	\$ 555	\$ 1,110
Other Expenses	\$ 900	\$ -	\$ 315	\$ 117	\$ 198	\$ 45	\$ 90	\$ 45	\$ 90
Professional	\$ 43,000	\$ -	\$ 15,050	\$ 5,590	\$ 9,460	\$ 2,150	\$ 4,300	\$ 2,150	\$ 4,300
Public Utility Services	\$ 7,000	\$ -	\$ 2,450	\$ 910	\$ 1,540	\$ 350	\$ 700	\$ 350	\$ 700
Reimbursable Expenses	\$ (566,000)	\$ -	\$ (198,100)	\$ (73,580)	\$ (124,520)	\$ (28,300)	\$ (56,600)	\$ (28,300)	\$ (56,600)
Repairs and Maintenance	\$ 300	\$ -	\$ 105	\$ 39	\$ 66	\$ 15	\$ 30	\$ 15	\$ 30
Travel and Training	\$ 10,100	\$ -	\$ 3,535	\$ 1,313	\$ 2,222	\$ 505	\$ 1,010	\$ 505	\$ 1,010
Postage	\$ 3,000	\$ -	\$ 1,050	\$ 390	\$ 660	\$ 150	\$ 300	\$ 150	\$ 300
Printing	\$ 1,500	\$ -	\$ 525	\$ 195	\$ 330	\$ 75	\$ 150	\$ 75	\$ 150
Rentals and Leases	\$ 5,500	\$ -	\$ 1,925	\$ 715	\$ 1,210	\$ 275	\$ 550	\$ 275	\$ 550
Capital Outlay	\$ 1,200	\$ -	\$ 420	\$ 156	\$ 264	\$ 60	\$ 120	\$ 60	\$ 120
Subtotal Operating Cost	\$ (478,300)	\$ -	\$ (167,405)	\$ (62,179)	\$ (105,226)	\$ (23,915)	\$ (47,830)	\$ (23,915)	\$ (47,830)
DEPARTMENTAL EXPENDITURES	\$ 951,600	\$ -	\$ 333,060	\$ 123,708	\$ 209,352	\$ 47,580	\$ 95,160	\$ 47,580	\$ 95,160
Disallowed Costs									
Capital and Transfers	\$ (1,200)	\$ -	\$ (420)	\$ (156)	\$ (264)	\$ (60)	\$ (120)	\$ (60)	\$ (120)
Subtotal Disallowed Costs	\$ (1,200)	\$ -	\$ (420)	\$ (156)	\$ (264)	\$ (60)	\$ (120)	\$ (60)	\$ (120)
Cost Adjustments									
Reimbursable Expense	\$ 566,000	\$ -	\$ 198,100	\$ 73,580	\$ 124,520	\$ 28,300	\$ 56,600	\$ 28,300	\$ 56,600
Subtotal Cost Adjustments	\$ 566,000	\$ -	\$ 198,100	\$ 73,580	\$ 124,520	\$ 28,300	\$ 56,600	\$ 28,300	\$ 56,600
FUNCTIONAL COST	\$ 1,516,400	\$ -	\$ 530,740	\$ 197,132	\$ 333,608	\$ 75,820	\$ 151,640	\$ 75,820	\$ 151,640
First Allocation									
Incoming - All Others	\$ 469,162	\$ -	\$ 164,207	\$ 60,991	\$ 103,216	\$ 23,458	\$ 46,916	\$ 23,458	\$ 46,916
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,985,562	\$ -	\$ 694,947	\$ 258,123	\$ 436,824	\$ 99,278	\$ 198,556	\$ 99,278	\$ 198,556
Second Allocation									
Incoming - All Others	\$ 78,123	\$ -	\$ 27,343	\$ 10,156	\$ 17,187	\$ 3,906	\$ 7,812	\$ 3,906	\$ 7,812
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 78,123	\$ -	\$ 27,343	\$ 10,156	\$ 17,187	\$ 3,906	\$ 7,812	\$ 3,906	\$ 7,812
TOTAL ALLOCATED	\$ 2,063,685	\$ -	\$ 722,290	\$ 268,279	\$ 454,011	\$ 103,184	\$ 206,368	\$ 103,184	\$ 206,368

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	4,499,500.00	1.962%	\$ 13,634		\$ 13,634		\$ 13,634
110-11-01 City Attorney	1,284,700.00	0.560%	\$ 3,893		\$ 3,893		\$ 3,893
110-12-01 City Manager	825,300.00	0.360%	\$ 2,501		\$ 2,501		\$ 2,501
110-07-01 Emergency Services	2,045,800.00	0.892%	\$ 6,199		\$ 6,199		\$ 6,199
110-03/04- Clerk	336,400.00	0.147%	\$ 1,019		\$ 1,019		\$ 1,019
110-08-01 Human Resources	517,400.00	0.226%	\$ 1,568		\$ 1,568		\$ 1,568
110-06/15- MIS	2,130,100.00	0.929%	\$ 6,454		\$ 6,454		\$ 6,454
110-17-01 Finance Administration	664,000.00	0.290%	\$ 2,012		\$ 2,012		\$ 2,012
110-17-03 Controller	950,400.00	0.414%	\$ 2,880		\$ 2,880		\$ 2,880
110-17-04 Treasury	773,800.00	0.337%	\$ 2,345		\$ 2,345	\$ 98	\$ 2,443
110-17-06 Purchasing	356,100.00	0.155%	\$ 1,079		\$ 1,079	\$ 45	\$ 1,124
110-23-01 Library	3,364,400.00	1.467%	\$ 10,194		\$ 10,194	\$ 426	\$ 10,620
110-11-01 Law - GHS Contract	30,000.00	0.013%	\$ 91		\$ 91	\$ 4	\$ 95
110-11-01 Law - Prison Care Contract	450,000.00	0.196%	\$ 1,364		\$ 1,364	\$ 57	\$ 1,420
110-12-02 Manager Office - Teen Health Center	269,000.00	0.117%	\$ 815		\$ 815	\$ 34	\$ 849
110-12-05 Manager Office - Housing and Homelessness	509,100.00	0.222%	\$ 1,543		\$ 1,543	\$ 64	\$ 1,607
110-16-01 CDD - Administration	1,197,000.00	0.522%	\$ 3,627		\$ 3,627	\$ 151	\$ 3,778
110-16-02 CDD - Planning	937,600.00	0.409%	\$ 2,841		\$ 2,841	\$ 119	\$ 2,960
110-16-03 CDD - Building	1,275,000.00	0.556%	\$ 3,863		\$ 3,863	\$ 161	\$ 4,025
110-17-02 Finance - Assessors	787,600.00	0.343%	\$ 2,386		\$ 2,386	\$ 100	\$ 2,486
110-17-07 Finance - Sales Tax	1,900.00	0.001%	\$ 6		\$ 6	\$ 0	\$ 6
110-21-01 Fire - Emergency Services	10,393,400.00	4.532%	\$ 31,493		\$ 31,493	\$ 1,315	\$ 32,808
110-23-02 Library - City Museum	631,100.00	0.275%	\$ 1,912		\$ 1,912	\$ 80	\$ 1,992
110-24-01 Engineering - Administration	300,800.00	0.131%	\$ 911		\$ 911	\$ 38	\$ 950
110-24-02 Engineering - CIP	19,500.00	0.009%	\$ 59		\$ 59	\$ 2	\$ 62
110-41-01 P&R Parks and Landscape - Administration	2,540,800.00	1.108%	\$ 7,699		\$ 7,699	\$ 321	\$ 8,020
110-42-01 Arboretum - Administration	242,600.00	0.106%	\$ 735		\$ 735	\$ 31	\$ 766
110-47-01 Centennial Hall - Convention Center	534,400.00	0.233%	\$ 1,619		\$ 1,619	\$ 68	\$ 1,687
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.002%	\$ 15		\$ 15	\$ 1	\$ 15
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.001%	\$ 8		\$ 8	\$ 0	\$ 8
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	2,500.00	0.001%	\$ 8		\$ 8	\$ 0	\$ 8
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	28,000.00	0.012%	\$ 85		\$ 85	\$ 4	\$ 88
120-02-01 School District - Component Unit - School District - Administration	5,709,255.00	2.489%	\$ 17,299		\$ 17,299	\$ 722	\$ 18,022
120-02-02 School District - Component Unit - School District - Administration	1,566,430.00	0.683%	\$ 4,746		\$ 4,746	\$ 198	\$ 4,945
150-42-01 Permanent Fund - Arboretum - Administration	11,200.00	0.005%	\$ 34		\$ 34	\$ 1	\$ 35
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	987,900.00	0.431%	\$ 2,993		\$ 2,993	\$ 125	\$ 3,118
209-22-01 General Fund - Roaded Services Area - Police - Administration	9,740,200.00	4.247%	\$ 29,513		\$ 29,513	\$ 1,232	\$ 30,746
209-22-02 General Fund - Roaded Services Area - Police - General Operations	9,117,800.00	3.975%	\$ 27,627		\$ 27,627	\$ 1,154	\$ 28,781
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,188,600.00	0.518%	\$ 3,602		\$ 3,602	\$ 150	\$ 3,752
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,033,300.00	0.451%	\$ 3,131		\$ 3,131	\$ 131	\$ 3,262
209-22-08 General Fund - Roaded Services Area - Police - Community Services	117,300.00	0.051%	\$ 355		\$ 355	\$ 15	\$ 370
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1,013,900.00	0.442%	\$ 3,072		\$ 3,072	\$ 128	\$ 3,200
209-22-10 General Fund - Roaded Services Area - Police - Fleet	446,900.00	0.195%	\$ 1,354		\$ 1,354	\$ 57	\$ 1,411
209-22-11 General Fund - Roaded Services Area - Police - Electronics	122,400.00	0.053%	\$ 371		\$ 371	\$ 15	\$ 386
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	58,300.00	0.025%	\$ 177		\$ 177	\$ 7	\$ 184
209-22-14 General Fund - Roaded Services Area - Police - Grants	669,500.00	0.292%	\$ 2,029		\$ 2,029	\$ 85	\$ 2,113
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1,626,000.00	0.709%	\$ 4,927		\$ 4,927	\$ 206	\$ 5,133

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-17 General Fund - Roaded Services Area - Police - Services	1,578,400.00	0.688%	\$ 4,783		\$ 4,783	\$ 200	\$ 4,982
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	469,800.00	0.205%	\$ 1,424		\$ 1,424	\$ 59	\$ 1,483
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	629,800.00	0.275%	\$ 1,908		\$ 1,908	\$ 80	\$ 1,988
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	154,200.00	0.067%	\$ 467		\$ 467	\$ 20	\$ 487
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	235,100.00	0.103%	\$ 712		\$ 712	\$ 30	\$ 742
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	825,600.00	0.360%	\$ 2,502		\$ 2,502	\$ 104	\$ 2,606
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1,236,300.00	0.539%	\$ 3,746		\$ 3,746	\$ 156	\$ 3,902
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	12,000.00	0.005%	\$ 36		\$ 36	\$ 2	\$ 38
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	332,500.00	0.145%	\$ 1,007		\$ 1,007	\$ 42	\$ 1,050
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	3,292,600.00	1.436%	\$ 9,977		\$ 9,977	\$ 417	\$ 10,393
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,891,800.00	1.697%	\$ 11,792		\$ 11,792	\$ 492	\$ 12,285
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,529,800.00	0.667%	\$ 4,635		\$ 4,635	\$ 194	\$ 4,829
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	118,000.00	0.051%	\$ 358		\$ 358	\$ 15	\$ 372
209-72-01 General Fund - Roaded Services Area - Streets - Administration	6,595,500.00	2.876%	\$ 19,985		\$ 19,985	\$ 835	\$ 20,819
210-01-01 General Fund - Fire Service Area - Fire - Administration	1,412,200.00	0.616%	\$ 4,279		\$ 4,279	\$ 179	\$ 4,458
210-21-01 General Fund - Fire Service Area - Fire - Administration	7,105,100.00	3.098%	\$ 21,529		\$ 21,529	\$ 899	\$ 22,428
210-21-70 General Fund - Fire Service Area - Fire - CARES program	750,500.00	0.327%	\$ 2,274		\$ 2,274	\$ 95	\$ 2,369
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,722,925.00	1.187%	\$ 8,251		\$ 8,251	\$ 345	\$ 8,595
216-01-01 Special Revenue Fund - Hotel Tax - Administration	839,900.00	0.366%	\$ 2,545		\$ 2,545	\$ 106	\$ 2,651
218-01-01 Special Revenue Fund - Library Contributions - Administration	38,800.00	0.017%	\$ 118		\$ 118	\$ 5	\$ 122
219-20-03 CARES Relief Fund - - Small Business Grant	6,000,000.00	2.616%	\$ 18,180		\$ 18,180	\$ 759	\$ 18,940
219-20-09 CARES Relief Fund - - Airlift NW	1,000,000.00	0.436%	\$ 3,030		\$ 3,030	\$ 127	\$ 3,157
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,452,900.00	1.069%	\$ 7,432		\$ 7,432	\$ 310	\$ 7,743
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	4,459,200.00	1.944%	\$ 13,512		\$ 13,512	\$ 564	\$ 14,076
232-52-01 Special Revenue Fund - Port Development Fee - Administration	1,007,600.00	0.439%	\$ 3,053		\$ 3,053	\$ 127	\$ 3,181
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	2,152,900.00	0.939%	\$ 6,523		\$ 6,523	\$ 272	\$ 6,796
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1,183,500.00	0.516%	\$ 3,586		\$ 3,586	\$ 150	\$ 3,736
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	190,300.00	0.083%	\$ 577		\$ 577	\$ 24	\$ 601
235-28-03 Special Revenue Fund - Eaglecrest - Lift	158,800.00	0.069%	\$ 481		\$ 481	\$ 20	\$ 501
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	442,900.00	0.193%	\$ 1,342		\$ 1,342	\$ 56	\$ 1,398
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	221,100.00	0.096%	\$ 670		\$ 670	\$ 28	\$ 698
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	205,700.00	0.090%	\$ 623		\$ 623	\$ 26	\$ 649
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	121,800.00	0.053%	\$ 369		\$ 369	\$ 15	\$ 384
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	133,500.00	0.058%	\$ 405		\$ 405	\$ 17	\$ 421
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	167,800.00	0.073%	\$ 508		\$ 508	\$ 21	\$ 530
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	89,500.00	0.039%	\$ 271		\$ 271	\$ 11	\$ 283
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	70,000.00	0.031%	\$ 212		\$ 212	\$ 9	\$ 221
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	94,500.00	0.041%	\$ 286		\$ 286	\$ 12	\$ 298
249-46-03 General Fund - Parks and Recreation - Aquatics	1,087,300.00	0.474%	\$ 3,295		\$ 3,295	\$ 138	\$ 3,432
249-46-13 General Fund - Parks and Recreation - Aquatics	1,962,500.00	0.856%	\$ 5,946		\$ 5,946	\$ 248	\$ 6,195
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1,180,600.00	0.515%	\$ 3,577		\$ 3,577	\$ 149	\$ 3,727
271-14-01 Special Revenue Fund - Lands - Administration	1,139,500.00	0.497%	\$ 3,453		\$ 3,453	\$ 144	\$ 3,597
271-14-02 Special Revenue Fund - Lands - Quarries	499,900.00	0.218%	\$ 1,515		\$ 1,515	\$ 63	\$ 1,578
276-02-01 Special Revenue Fund - Affordable Housing - Operations	11,800.00	0.005%	\$ 36		\$ 36	\$ 1	\$ 37
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	45,000.00	0.020%	\$ 136		\$ 136	\$ 6	\$ 142
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.042%	\$ 291		\$ 291	\$ 12	\$ 303
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	2,451,700.00	1.069%	\$ 7,429		\$ 7,429	\$ 310	\$ 7,739
330-01-01 Debt Service Fund - Debt Service - General Debt Service	9,413,500.00	4.104%	\$ 28,523		\$ 28,523	\$ 1,191	\$ 29,715
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	121,000.00	0.053%	\$ 367		\$ 367	\$ 15	\$ 382
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	5,000.00	0.002%	\$ 15		\$ 15	\$ 1	\$ 16

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	50,000.00	0.022%	\$ 152		\$ 152	\$ 6	\$ 158
514-75-01 Enterprise Fund - Water - Administration	9,618,800.00	4.194%	\$ 29,146		\$ 29,146	\$ 1,217	\$ 30,363
519-01-01 Enterprise Fund - Wastewater - Non-Operational	726,450.00	0.317%	\$ 2,201		\$ 2,201	\$ 92	\$ 2,293
519-76-04 Enterprise Fund - Wastewater - Collections	2,581,000.00	1.125%	\$ 7,821		\$ 7,821	\$ 327	\$ 8,147
519-76-05 Enterprise Fund - Wastewater - Treatment	7,660,500.00	3.340%	\$ 23,212		\$ 23,212	\$ 969	\$ 24,181
530-51-01 Enterprise Fund - Harbors - Administration	8,022,000.00	3.498%	\$ 24,307		\$ 24,307	\$ 1,015	\$ 25,322
531-52-01 Enterprise Fund - Docks - Administration	3,710,000.00	1.618%	\$ 11,242		\$ 11,242	\$ 469	\$ 11,711
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	60,400.00	0.026%	\$ 183		\$ 183	\$ 8	\$ 191
538-24-03 Enterprise Fund - WW Extension - Administration	161,100.00	0.070%	\$ 488		\$ 488	\$ 20	\$ 509
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	172,200.00	0.075%	\$ 522		\$ 522	\$ 22	\$ 544
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	11,299,905.00	4.927%	\$ 34,239		\$ 34,239	\$ 1,430	\$ 35,669
560-01-01 Enterprise Fund - Airport - Non-Operational	2,451,700.00	1.069%	\$ 7,429		\$ 7,429	\$ 310	\$ 7,739
560-50-01 Enterprise Fund - Airport - Administration	1,552,100.00	0.677%	\$ 4,703		\$ 4,703	\$ 196	\$ 4,899
560-50-02 Enterprise Fund - Airport - Terminal General Operations	3,518,800.00	1.534%	\$ 10,662		\$ 10,662	\$ 445	\$ 11,107
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	7,924,300.00	3.455%	\$ 24,011		\$ 24,011	\$ 1,003	\$ 25,014
560-50-04 Enterprise Fund - Airport - ARFF	1,158,800.00	0.505%	\$ 3,511		\$ 3,511	\$ 147	\$ 3,658
560-50-05 Enterprise Fund - Airport - Airport Security	973,400.00	0.424%	\$ 2,949		\$ 2,949	\$ 123	\$ 3,073
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.012%	\$ 83		\$ 83	\$ 3	\$ 86
570-77-01 Enterprise Fund - Waste Management - Administration	345,750.00	0.151%	\$ 1,048		\$ 1,048	\$ 44	\$ 1,091
570-77-02 Enterprise Fund - Waste Management - WM Recycling	673,900.00	0.294%	\$ 2,042		\$ 2,042	\$ 85	\$ 2,127
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	656,300.00	0.286%	\$ 1,989		\$ 1,989	\$ 83	\$ 2,072
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	340,000.00	0.148%	\$ 1,030		\$ 1,030	\$ 43	\$ 1,073
602-79-01 Internal Service Fund - Fleet - Administration	2,619,900.00	1.142%	\$ 7,938		\$ 7,938	\$ 331	\$ 8,270
602-79-02 Internal Service Fund - Fleet - Replacement Program	2,969,500.00	1.295%	\$ 8,998		\$ 8,998	\$ 376	\$ 9,373
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	200,400.00	0.087%	\$ 607		\$ 607	\$ 25	\$ 633
602-79-04 Internal Service Fund - Fleet - Fuel Program	1,785,900.00	0.779%	\$ 5,411		\$ 5,411	\$ 226	\$ 5,637
602-79-05 Internal Service Fund - Fleet - Washbay	173,800.00	0.076%	\$ 527		\$ 527	\$ 22	\$ 549
640-44-01 Internal Service Fund - Building Maintenance - Administration	5,399,200.00	2.354%	\$ 16,360		\$ 16,360	\$ 683	\$ 17,043
680-60-01 Internal Service Fund - Risk - Administration	876,300.00	0.382%	\$ 2,655		\$ 2,655	\$ 111	\$ 2,766
680-60-02 Internal Service Fund - Risk - Safety	20,000.00	0.009%	\$ 61		\$ 61	\$ 3	\$ 63
680-60-02 Internal Service Fund - Risk - Workers Comp	327,000.00	0.143%	\$ 991		\$ 991	\$ 41	\$ 1,032
680-60-03 Internal Service Fund - Risk - Auto	330,000.00	0.144%	\$ 1,000		\$ 1,000	\$ 42	\$ 1,042
680-60-03 Internal Service Fund - Risk - General Liability	2,094,000.00	0.913%	\$ 6,345		\$ 6,345	\$ 265	\$ 6,610
680-60-04 Internal Service Fund - Risk - EE Practice	60,000.00	0.026%	\$ 182		\$ 182	\$ 8	\$ 189
680-60-04 Internal Service Fund - Risk - Property	205,000.00	0.089%	\$ 621		\$ 621	\$ 26	\$ 647
680-60-05 Internal Service Fund - Risk - Special Policy	115,000.00	0.050%	\$ 348		\$ 348	\$ 15	\$ 363
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	90,000.00	0.039%	\$ 273		\$ 273	\$ 11	\$ 284
680-60-06 Internal Service Fund - Risk - Health	4,114,980.00	1.794%	\$ 12,469		\$ 12,469	\$ 521	\$ 12,989
680-60-06 Internal Service Fund - Risk - Life	390,000.00	0.170%	\$ 1,182		\$ 1,182	\$ 49	\$ 1,231
680-60-06 Internal Service Fund - Risk - Wellness	324,100.00	0.141%	\$ 982		\$ 982	\$ 41	\$ 1,023
680-60-07 Internal Service Fund - Risk - UI BRH	150,000.00	0.065%	\$ 455		\$ 455	\$ 19	\$ 473
680-60-07 Internal Service Fund - Risk - UI CBJ	150,000.00	0.065%	\$ 455		\$ 455	\$ 19	\$ 473
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	20,000.00	0.009%	\$ 61		\$ 61	\$ 3	\$ 63
Total	229,350,995.00	100.000%	\$694,947	\$ -	\$694,947	\$ 27,343	\$ 722,290

Allocation Basis:

Weighted Expense and Revenue

Source of Allocation:

FY21 Budget Line Item 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	0.801%	\$ 2,067		\$ 2,067		\$ 2,067
110-11-01 City Attorney	257.00	0.707%	\$ 1,825		\$ 1,825		\$ 1,825
110-12-01 City Manager	243.00	0.669%	\$ 1,726		\$ 1,726		\$ 1,726
110-07-01 Emergency Services	156.00	0.429%	\$ 1,108		\$ 1,108		\$ 1,108
110-03/04- Clerk	157.00	0.432%	\$ 1,115		\$ 1,115		\$ 1,115
110-08-01 Human Resources	125.00	0.344%	\$ 888		\$ 888		\$ 888
110-06/15- MIS	513.00	1.412%	\$ 3,644		\$ 3,644		\$ 3,644
110-17-01 Finance Administration	197.00	0.542%	\$ 1,399		\$ 1,399		\$ 1,399
110-17-03 Controller	119.00	0.327%	\$ 845		\$ 845		\$ 845
110-17-04 Treasury	190.00	0.523%	\$ 1,349		\$ 1,349	\$ 56	\$ 1,406
110-17-06 Purchasing	71.00	0.195%	\$ 504		\$ 504	\$ 21	\$ 525
110-23-01 Library	1,214.00	3.340%	\$ 8,623		\$ 8,623	\$ 360	\$ 8,982
110-01-01 Non-departmental - NA	7.00	0.019%	\$ 50		\$ 50	\$ 2	\$ 52
110-12-02 Manager Office - Teen Health Center	73.00	0.201%	\$ 518		\$ 518	\$ 22	\$ 540
110-12-05 Manager Office - Housing and Homelessness	63.00	0.173%	\$ 447		\$ 447	\$ 19	\$ 466
110-16-01 CDD - Administration	230.00	0.633%	\$ 1,634		\$ 1,634	\$ 68	\$ 1,702
110-16-02 CDD - Planning	143.00	0.393%	\$ 1,016		\$ 1,016	\$ 42	\$ 1,058
110-16-03 CDD - Building	117.00	0.322%	\$ 831		\$ 831	\$ 35	\$ 866
110-17-02 Finance - Assessors	86.00	0.237%	\$ 611		\$ 611	\$ 25	\$ 636
110-17-07 Finance - Sales Tax	71.00	0.195%	\$ 504		\$ 504	\$ 21	\$ 525
110-23-02 Library - City Museum	252.00	0.693%	\$ 1,790		\$ 1,790	\$ 75	\$ 1,865
110-24-01 Engineering - Administration	44.00	0.121%	\$ 313		\$ 313	\$ 13	\$ 326
110-24-02 Engineering - CIP	165.00	0.454%	\$ 1,172		\$ 1,172	\$ 49	\$ 1,221
110-41-01 P&R Parks and Landscape - Administration	1,536.00	4.227%	\$ 10,910		\$ 10,910	\$ 455	\$ 11,365
110-42-01 Arboretum - Administration	176.00	0.484%	\$ 1,250		\$ 1,250	\$ 52	\$ 1,302
110-47-01 Centennial Hall - Convention Center	42.00	0.116%	\$ 298		\$ 298	\$ 12	\$ 311
120-02-01 School District - Component Unit - School District - Administration	186.00	0.512%	\$ 1,321		\$ 1,321	\$ 55	\$ 1,376
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,034.00	2.845%	\$ 7,344		\$ 7,344	\$ 306	\$ 7,650
209-22-02 General Fund - Roaded Services Area - Police - General Operations	371.00	1.021%	\$ 2,635		\$ 2,635	\$ 110	\$ 2,745
209-22-05 General Fund - Roaded Services Area - Police - Communications	15.00	0.041%	\$ 107		\$ 107	\$ 4	\$ 111
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	14.00	0.039%	\$ 99		\$ 99	\$ 4	\$ 104
209-22-08 General Fund - Roaded Services Area - Police - Community Services	2.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	151.00	0.415%	\$ 1,072		\$ 1,072	\$ 45	\$ 1,117
209-22-10 General Fund - Roaded Services Area - Police - Fleet	275.00	0.757%	\$ 1,953		\$ 1,953	\$ 81	\$ 2,035
209-22-11 General Fund - Roaded Services Area - Police - Electronics	166.00	0.457%	\$ 1,179		\$ 1,179	\$ 49	\$ 1,228
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	151.00	0.415%	\$ 1,072		\$ 1,072	\$ 45	\$ 1,117
209-22-14 General Fund - Roaded Services Area - Police - Grants	42.00	0.116%	\$ 298		\$ 298	\$ 12	\$ 311
209-22-17 General Fund - Roaded Services Area - Police - Services	257.00	0.707%	\$ 1,825		\$ 1,825	\$ 76	\$ 1,902
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	166.00	0.457%	\$ 1,179		\$ 1,179	\$ 49	\$ 1,228
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	142.00	0.391%	\$ 1,009		\$ 1,009	\$ 42	\$ 1,051
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	691.00	1.901%	\$ 4,908		\$ 4,908	\$ 205	\$ 5,113
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	281.00	0.773%	\$ 1,996		\$ 1,996	\$ 83	\$ 2,079
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	33.00	0.091%	\$ 234		\$ 234	\$ 10	\$ 244
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	31.00	0.085%	\$ 220		\$ 220	\$ 9	\$ 229
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	265.00	0.729%	\$ 1,882		\$ 1,882	\$ 79	\$ 1,961
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	163.00	0.449%	\$ 1,158		\$ 1,158	\$ 48	\$ 1,206
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	995.00	2.738%	\$ 7,067		\$ 7,067	\$ 295	\$ 7,362

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	26.00	0.072%	\$ 185		\$ 185	\$ 8	\$ 192
209-72-01 General Fund - Roaded Services Area - Streets - Administration	2,086.00	5.740%	\$ 14,816		\$ 14,816	\$ 618	\$ 15,434
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	33.00	0.091%	\$ 234		\$ 234	\$ 10	\$ 244
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,244.00	6.175%	\$ 15,938		\$ 15,938	\$ 665	\$ 16,603
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	9.00	0.025%	\$ 64		\$ 64	\$ 3	\$ 67
210-21-70 General Fund - Fire Service Area - Fire - CARES program	2.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
215-01-01 Special Revenue Fund - Sales Tax - Administration	371.00	1.021%	\$ 2,635		\$ 2,635	\$ 110	\$ 2,745
218-01-01 Special Revenue Fund - Library Contributions - Administration	10.00	0.028%	\$ 71		\$ 71	\$ 3	\$ 74
235-28-01 Special Revenue Fund - Eaglecrest - Administration	265.00	0.729%	\$ 1,882		\$ 1,882	\$ 79	\$ 1,961
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	28.00	0.077%	\$ 199		\$ 199	\$ 8	\$ 207
235-28-03 Special Revenue Fund - Eaglecrest - Lift	73.00	0.201%	\$ 518		\$ 518	\$ 22	\$ 540
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	168.00	0.462%	\$ 1,193		\$ 1,193	\$ 50	\$ 1,243
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	178.00	0.490%	\$ 1,264		\$ 1,264	\$ 53	\$ 1,317
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	35.00	0.096%	\$ 249		\$ 249	\$ 10	\$ 259
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	158.00	0.435%	\$ 1,122		\$ 1,122	\$ 47	\$ 1,169
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	73.00	0.201%	\$ 518		\$ 518	\$ 22	\$ 540
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	122.00	0.336%	\$ 867		\$ 867	\$ 36	\$ 903
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	35.00	0.096%	\$ 249		\$ 249	\$ 10	\$ 259
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	130.00	0.358%	\$ 923		\$ 923	\$ 39	\$ 962
249-46-03 General Fund - Parks and Recreation - Aquatics	265.00	0.729%	\$ 1,882		\$ 1,882	\$ 79	\$ 1,961
249-46-13 General Fund - Parks and Recreation - Aquatics	499.00	1.373%	\$ 3,544		\$ 3,544	\$ 148	\$ 3,692
270-48-01 Special Revenue Fund - Downtown Parking - Administration	155.00	0.427%	\$ 1,101		\$ 1,101	\$ 46	\$ 1,147
271-14-01 Special Revenue Fund - Lands - Administration	152.00	0.418%	\$ 1,080		\$ 1,080	\$ 45	\$ 1,125
271-14-02 Special Revenue Fund - Lands - Quarries	99.00	0.272%	\$ 703		\$ 703	\$ 29	\$ 732
276-02-01 Special Revenue Fund - Affordable Housing - Operations	1.00	0.003%	\$ 7		\$ 7	\$ 0	\$ 7
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	7.00	0.019%	\$ 50		\$ 50	\$ 2	\$ 52
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	9.00	0.025%	\$ 64		\$ 64	\$ 3	\$ 67
330-01-01 Debt Service Fund - Debt Service - General Debt Service	1.00	0.003%	\$ 7		\$ 7	\$ 0	\$ 7
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M	53.00	0.146%	\$ 376		\$ 376	\$ 16	\$ 392
401-90-01 Capital Projects Fund - School CIPs - Construction	63.00	0.173%	\$ 447		\$ 447	\$ 19	\$ 466
402-90-01 Capital Projects Fund - Roads CIPs - Construction	249.00	0.685%	\$ 1,769		\$ 1,769	\$ 74	\$ 1,842
403-90-01 Capital Projects Fund - Fire CIPs - Construction	9.00	0.025%	\$ 64		\$ 64	\$ 3	\$ 67
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	348.00	0.958%	\$ 2,472		\$ 2,472	\$ 103	\$ 2,575
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	276.00	0.759%	\$ 1,960		\$ 1,960	\$ 82	\$ 2,042
414-90-01 Capital Projects Fund - Water CIPs - Construction	65.00	0.179%	\$ 462		\$ 462	\$ 19	\$ 481
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	115.00	0.316%	\$ 817		\$ 817	\$ 34	\$ 851
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	35.00	0.096%	\$ 249		\$ 249	\$ 10	\$ 259
431-90-01 Capital Projects Fund - Docks CIPs - Construction	147.00	0.404%	\$ 1,044		\$ 1,044	\$ 44	\$ 1,088
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	42.00	0.116%	\$ 298		\$ 298	\$ 12	\$ 311
460-90-01 Capital Projects Fund - Airport CIPs - Construction	318.00	0.875%	\$ 2,259		\$ 2,259	\$ 94	\$ 2,353
514-75-01 Enterprise Fund - Water - Administration	1,470.00	4.045%	\$ 10,441		\$ 10,441	\$ 435	\$ 10,876
519-01-01 Enterprise Fund - Wastewater - Non-Operational	16.00	0.044%	\$ 114		\$ 114	\$ 5	\$ 118
519-76-04 Enterprise Fund - Wastewater - Collections	1,311.00	3.607%	\$ 9,312		\$ 9,312	\$ 388	\$ 9,700
519-76-05 Enterprise Fund - Wastewater - Treatment	1,157.00	3.184%	\$ 8,218		\$ 8,218	\$ 343	\$ 8,560
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	2.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	2.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	2.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
530-51-01 Enterprise Fund - Harbors - Administration	3,376.00	9.290%	\$ 23,978		\$ 23,978	\$ 1,000	\$ 24,978

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
531-52-01 Enterprise Fund - Docks - Administration	642.00	1.767%	\$ 4,560		\$ 4,560	\$ 190	\$ 4,750
538-24-03 Enterprise Fund - WW Extension - Administration	12.00	0.033%	\$ 85		\$ 85	\$ 4	\$ 89
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	54.00	0.149%	\$ 384		\$ 384	\$ 16	\$ 400
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9.00	0.025%	\$ 64		\$ 64	\$ 3	\$ 67
560-50-01 Enterprise Fund - Airport - Administration	128.00	0.352%	\$ 909		\$ 909	\$ 38	\$ 947
560-50-02 Enterprise Fund - Airport - Terminal General Operations	604.00	1.662%	\$ 4,290		\$ 4,290	\$ 179	\$ 4,469
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1,639.00	4.510%	\$ 11,641		\$ 11,641	\$ 486	\$ 12,127
560-50-04 Enterprise Fund - Airport - ARFF	127.00	0.349%	\$ 902		\$ 902	\$ 38	\$ 940
560-50-05 Enterprise Fund - Airport - Airport Security	185.00	0.509%	\$ 1,314		\$ 1,314	\$ 55	\$ 1,369
560-50-08 Enterprise Fund - Airport - Airport Landside	36.00	0.099%	\$ 256		\$ 256	\$ 11	\$ 266
570-77-01 Enterprise Fund - Waste Management - Administration	124.00	0.341%	\$ 881		\$ 881	\$ 37	\$ 917
570-77-02 Enterprise Fund - Waste Management - WM Recycling	38.00	0.105%	\$ 270		\$ 270	\$ 11	\$ 281
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	140.00	0.385%	\$ 994		\$ 994	\$ 41	\$ 1,036
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	13.00	0.036%	\$ 92		\$ 92	\$ 4	\$ 96
602-79-01 Internal Service Fund - Fleet - Administration	1,187.00	3.266%	\$ 8,431		\$ 8,431	\$ 352	\$ 8,782
602-79-02 Internal Service Fund - Fleet - Replacement Program	136.00	0.374%	\$ 966		\$ 966	\$ 40	\$ 1,006
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	21.00	0.058%	\$ 149		\$ 149	\$ 6	\$ 155
602-79-04 Internal Service Fund - Fleet - Fuel Program	326.00	0.897%	\$ 2,315		\$ 2,315	\$ 97	\$ 2,412
640-44-01 Internal Service Fund - Building Maintenance - Administration	1,981.00	5.451%	\$ 14,070		\$ 14,070	\$ 587	\$ 14,657
680-60-01 Internal Service Fund - Risk - Administration	103.00	0.283%	\$ 732		\$ 732	\$ 31	\$ 762
680-60-02 Internal Service Fund - Risk - Workers Comp	36.00	0.099%	\$ 256		\$ 256	\$ 11	\$ 266
680-60-03 Internal Service Fund - Risk - General Liability	101.00	0.278%	\$ 717		\$ 717	\$ 30	\$ 747
680-60-04 Internal Service Fund - Risk - Property	61.00	0.168%	\$ 433		\$ 433	\$ 18	\$ 451
680-60-05 Internal Service Fund - Risk - Special Policy	41.00	0.113%	\$ 291		\$ 291	\$ 12	\$ 303
680-60-06 Internal Service Fund - Risk - Health	312.00	0.859%	\$ 2,216		\$ 2,216	\$ 92	\$ 2,308
680-60-07 Internal Service Fund - Risk - UI BRH	8.00	0.022%	\$ 57		\$ 57	\$ 2	\$ 59
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	15.00	0.041%	\$ 107		\$ 107	\$ 4	\$ 111
Total	36,342.00	100.000%	\$258,123	\$ -	\$258,123	\$ 10,156	\$ 268,279

Allocation Basis:

of AP Transactions

Source of Allocation:

FY20 AP Transactions Data

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	1.382%	\$ 6,035		\$ 6,035		\$ 6,035
110-11-01 City Attorney	11.50	1.765%	\$ 7,711		\$ 7,711		\$ 7,711
110-12-01 City Manager	5.00	0.768%	\$ 3,353		\$ 3,353		\$ 3,353
110-07-01 Emergency Services	2.00	0.307%	\$ 1,341		\$ 1,341		\$ 1,341
110-03/04- Clerk	2.68	0.411%	\$ 1,797		\$ 1,797		\$ 1,797
110-08-01 Human Resources	4.40	0.675%	\$ 2,950		\$ 2,950		\$ 2,950
110-06/15- MIS	15.66	2.404%	\$ 10,501		\$ 10,501		\$ 10,501
110-17-01 Finance Administration	3.00	0.461%	\$ 2,012		\$ 2,012		\$ 2,012
110-17-03 Controller	11.50	1.765%	\$ 7,711		\$ 7,711		\$ 7,711
110-17-04 Treasury	13.00	1.996%	\$ 8,717		\$ 8,717	\$ 381	\$ 9,098
110-17-06 Purchasing	5.00	0.768%	\$ 3,353		\$ 3,353	\$ 146	\$ 3,499
110-23-01 Library	23.46	3.601%	\$ 15,731		\$ 15,731	\$ 687	\$ 16,418
110-12-02 Manager Office - Teen Health Center	1.50	0.230%	\$ 1,006		\$ 1,006	\$ 44	\$ 1,050
110-12-05 Manager Office - Housing and Homelessness	2.00	0.307%	\$ 1,341		\$ 1,341	\$ 59	\$ 1,400
110-16-01 CDD - Administration	8.00	1.228%	\$ 5,364		\$ 5,364	\$ 234	\$ 5,599
110-16-02 CDD - Planning	9.00	1.382%	\$ 6,035		\$ 6,035	\$ 264	\$ 6,299
110-16-03 CDD - Building	7.00	1.075%	\$ 4,694		\$ 4,694	\$ 205	\$ 4,899
110-17-02 Finance - Assessors	7.00	1.075%	\$ 4,694		\$ 4,694	\$ 205	\$ 4,899
110-17-07 Finance - Sales Tax	5.00	0.768%	\$ 3,353		\$ 3,353	\$ 146	\$ 3,499
110-23-02 Library - City Museum	3.75	0.576%	\$ 2,515		\$ 2,515	\$ 110	\$ 2,624
110-24-01 Engineering - Administration	19.70	3.024%	\$ 13,210		\$ 13,210	\$ 577	\$ 13,787
110-41-01 P&R Parks and Landscape - Administration	20.24	3.107%	\$ 13,572		\$ 13,572	\$ 593	\$ 14,165
110-42-01 Arboretum - Administration	1.79	0.275%	\$ 1,200		\$ 1,200	\$ 52	\$ 1,253
209-22-01 General Fund - Roaded Services Area - Police - Administration	7.15	1.098%	\$ 4,794		\$ 4,794	\$ 209	\$ 5,004
209-22-02 General Fund - Roaded Services Area - Police - General Operations	57.00	8.750%	\$ 38,222		\$ 38,222	\$ 1,670	\$ 39,891
209-22-05 General Fund - Roaded Services Area - Police - Communications	10.69	1.641%	\$ 7,168		\$ 7,168	\$ 313	\$ 7,481
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.48	0.841%	\$ 3,675		\$ 3,675	\$ 161	\$ 3,835
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.154%	\$ 671		\$ 671	\$ 29	\$ 700
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.154%	\$ 671		\$ 671	\$ 29	\$ 700
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.768%	\$ 3,353		\$ 3,353	\$ 146	\$ 3,499
209-22-17 General Fund - Roaded Services Area - Police - Services	10.52	1.615%	\$ 7,054		\$ 7,054	\$ 308	\$ 7,362
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.69	0.413%	\$ 1,804		\$ 1,804	\$ 79	\$ 1,883
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	5.09	0.781%	\$ 3,413		\$ 3,413	\$ 149	\$ 3,562
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	12.14	1.864%	\$ 8,141		\$ 8,141	\$ 356	\$ 8,496
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.32	0.970%	\$ 4,238		\$ 4,238	\$ 185	\$ 4,423
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.384%	\$ 1,676		\$ 1,676	\$ 73	\$ 1,750
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.525%	\$ 19,768		\$ 19,768	\$ 864	\$ 20,632
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.228%	\$ 5,364		\$ 5,364	\$ 234	\$ 5,599
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.89	3.361%	\$ 14,681		\$ 14,681	\$ 641	\$ 15,322
210-21-01 General Fund - Fire Service Area - Fire - Administration	60.30	9.256%	\$ 40,435		\$ 40,435	\$ 1,766	\$ 42,201
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.76	1.191%	\$ 5,204		\$ 5,204	\$ 227	\$ 5,431
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	4.61	0.707%	\$ 3,089		\$ 3,089	\$ 135	\$ 3,224
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7.20	1.105%	\$ 4,828		\$ 4,828	\$ 211	\$ 5,039
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	5.55	0.852%	\$ 3,724		\$ 3,724	\$ 163	\$ 3,886
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	2.84	0.436%	\$ 1,905		\$ 1,905	\$ 83	\$ 1,988
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	5.27	0.809%	\$ 3,534		\$ 3,534	\$ 154	\$ 3,688
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.55	0.238%	\$ 1,041		\$ 1,041	\$ 45	\$ 1,087

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	3.16	0.485%	\$ 2,117		\$ 2,117	\$ 92	\$ 2,209
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.30	0.200%	\$ 872		\$ 872	\$ 38	\$ 910
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	2.20	0.338%	\$ 1,475		\$ 1,475	\$ 64	\$ 1,540
249-46-13 General Fund - Parks and Recreation - Aquatics	24.88	3.818%	\$ 16,680		\$ 16,680	\$ 729	\$ 17,409
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.048%	\$ 208		\$ 208	\$ 9	\$ 217
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.445%	\$ 1,945		\$ 1,945	\$ 85	\$ 2,030
271-14-02 Special Revenue Fund - Lands - Quarries	0.70	0.107%	\$ 469		\$ 469	\$ 21	\$ 490
514-75-01 Enterprise Fund - Water - Administration	14.08	2.162%	\$ 9,444		\$ 9,444	\$ 413	\$ 9,856
519-76-04 Enterprise Fund - Wastewater - Collections	12.25	1.880%	\$ 8,211		\$ 8,211	\$ 359	\$ 8,570
519-76-05 Enterprise Fund - Wastewater - Treatment	24.91	3.823%	\$ 16,700		\$ 16,700	\$ 730	\$ 17,430
530-51-01 Enterprise Fund - Harbors - Administration	18.11	2.779%	\$ 12,140		\$ 12,140	\$ 530	\$ 12,671
531-52-01 Enterprise Fund - Docks - Administration	11.99	1.840%	\$ 8,037		\$ 8,037	\$ 351	\$ 8,388
560-50-01 Enterprise Fund - Airport - Administration	14.60	2.241%	\$ 9,790		\$ 9,790	\$ 428	\$ 10,218
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	1.151%	\$ 5,029		\$ 5,029	\$ 220	\$ 5,249
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	14.87	2.283%	\$ 9,971		\$ 9,971	\$ 436	\$ 10,407
570-77-01 Enterprise Fund - Waste Management - Administration	1.30	0.200%	\$ 872		\$ 872	\$ 38	\$ 910
602-79-01 Internal Service Fund - Fleet - Administration	5.28	0.811%	\$ 3,543		\$ 3,543	\$ 155	\$ 3,698
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.123%	\$ 536		\$ 536	\$ 23	\$ 560
602-79-05 Internal Service Fund - Fleet - Washbay	0.15	0.023%	\$ 101		\$ 101	\$ 4	\$ 105
640-44-01 Internal Service Fund - Building Maintenance - Administration	12.25	1.880%	\$ 8,214		\$ 8,214	\$ 359	\$ 8,573
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.875%	\$ 3,822		\$ 3,822	\$ 167	\$ 3,989
Total	651.44	100.000%	\$436,824	\$ -	\$436,824	\$ 17,187	\$ 454,011

Allocation Basis:

of FTE (Excl. Schools & Hospitals)

Source of Allocation:

FY21 CBJ-Wide Staffing Schedule

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%	\$ 3,546		\$ 3,546		\$ 3,546
110-11-01 City Attomey	1.00	3.571%	\$ 3,546		\$ 3,546		\$ 3,546
110-12-01 City Manager	1.00	3.571%	\$ 3,546		\$ 3,546		\$ 3,546
110-03/04- Clerk	1.00	3.571%	\$ 3,546		\$ 3,546		\$ 3,546
110-08-01 Human Resources	1.00	3.571%	\$ 3,546		\$ 3,546		\$ 3,546
110-06/15- MIS	1.00	3.571%	\$ 3,546		\$ 3,546		\$ 3,546
110-17-01 Finance Administration	1.00	3.571%	\$ 3,546		\$ 3,546		\$ 3,546
110-23-01 Library	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
110-16-01 CDD - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
110-24-01 Engineering - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	\$ 3,546		\$ 3,546	\$ 186	\$ 3,732
Total	28.00	100.000%	\$ 99,278	\$ -	\$ 99,278	\$ 3,906	\$ 103,184

Allocation Basis:

Equal to all Depts

Source of Allocation:

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>
Capital Accounting							
401-90-01 Capital Projects Fund - School CIPs - Construction	2,500,000.00	7.306%	\$ 14,507		\$ 14,507	\$ 571	\$ 15,077
402-90-01 Capital Projects Fund - Roads CIPs - Construction	5,300,000.00	15.489%	\$ 30,754		\$ 30,754	\$ 1,210	\$ 31,964
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	1,325,000.00	3.872%	\$ 7,689		\$ 7,689	\$ 303	\$ 7,991
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	2,175,000.00	6.356%	\$ 12,621		\$ 12,621	\$ 497	\$ 13,117
414-90-01 Capital Projects Fund - Water CIPs - Construction	4,913,000.00	14.358%	\$ 28,509		\$ 28,509	\$ 1,122	\$ 29,630
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	7,715,000.00	22.547%	\$ 44,768		\$ 44,768	\$ 1,761	\$ 46,529
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	10,290,000.00	30.072%	\$ 59,710		\$ 59,710	\$ 2,349	\$ 62,059
Total	34,218,000.00	100.000%	\$198,556	\$ -	\$198,556	\$ 7,812	\$ 206,368

Allocation Basis:

Capital Project Expenditures

Source of Allocation:

FY21 Budget Line Item 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	3.00	15.789%	\$ 15,675		\$ 15,675		\$ 15,675
110-23-01 Library	1.00	5.263%	\$ 5,225		\$ 5,225	\$ 244	\$ 5,469
110-12-02 Manager Office - Teen Health Center	1.00	5.263%	\$ 5,225		\$ 5,225	\$ 244	\$ 5,469
110-16-01 CDD - Administration	1.00	5.263%	\$ 5,225		\$ 5,225	\$ 244	\$ 5,469
110-23-02 Library - City Museum	1.00	5.263%	\$ 5,225		\$ 5,225	\$ 244	\$ 5,469
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	31.579%	\$ 31,351		\$ 31,351	\$ 1,465	\$ 32,816
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	5.263%	\$ 5,225		\$ 5,225	\$ 244	\$ 5,469
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	5.263%	\$ 5,225		\$ 5,225	\$ 244	\$ 5,469
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	4.00	21.053%	\$ 20,901		\$ 20,901	\$ 977	\$ 21,877
Total	19.00	100.000%	\$ 99,278	\$ -	\$ 99,278	\$ 3,906	\$ 103,184

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	0.820%	\$ 1,628		\$ 1,628		\$ 1,628
110-11-01 City Attomey	1.00	0.820%	\$ 1,628		\$ 1,628		\$ 1,628
110-12-01 City Manager	1.00	0.820%	\$ 1,628		\$ 1,628		\$ 1,628
110-07-01 Emergency Services	1.00	0.820%	\$ 1,628		\$ 1,628		\$ 1,628
110-03/04- Clerk	2.00	1.639%	\$ 3,255		\$ 3,255		\$ 3,255
110-08-01 Human Resources	1.00	0.820%	\$ 1,628		\$ 1,628		\$ 1,628
110-06/15- MIS	2.00	1.639%	\$ 3,255		\$ 3,255		\$ 3,255
110-17-01 Finance Administration	1.00	0.820%	\$ 1,628		\$ 1,628		\$ 1,628
110-17-03 Controller	1.00	0.820%	\$ 1,628		\$ 1,628		\$ 1,628
110-17-04 Treasury	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-17-06 Purchasing	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-23-01 Library	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-12-02 Manager Office - Teen Health Center	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-12-05 Manager Office - Housing and Homelessness	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-16-01 CDD - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-16-02 CDD - Planning	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-16-03 CDD - Building	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-17-02 Finance - Assessors	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-17-07 Finance - Sales Tax	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-21-01 Fire - Emergency Services	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-23-02 Library - City Museum	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-24-01 Engineering - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-24-02 Engineering - CIP	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-41-01 P&R Parks and Landscape - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-42-01 Arboretum - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
110-47-01 Centennial Hall - Convention Center	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
120-02-01 School District - Component Unit - School District - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-02 General Fund - Roaded Services Area - Police - General Operations	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-05 General Fund - Roaded Services Area - Police - Communications	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-14 General Fund - Roaded Services Area - Police - Grants	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-22-17 General Fund - Roaded Services Area - Police - Services	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
215-01-01 Special Revenue Fund - Sales Tax - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
218-01-01 Special Revenue Fund - Library Contributions - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
219-20-03 CARES Relief Fund - - Small Business Grant	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
219-20-09 CARES Relief Fund - - Airlift NW	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-03 Special Revenue Fund - Eaglecrest - Lift	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
249-46-13 General Fund - Parks and Recreation - Aquatics	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
271-14-01 Special Revenue Fund - Lands - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
271-14-02 Special Revenue Fund - Lands - Quarries	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
276-02-01 Special Revenue Fund - Affordable Housing - Operations	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
401-90-01 Capital Projects Fund - School CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
414-90-01 Capital Projects Fund - Water CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
514-75-01 Enterprise Fund - Water - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
519-76-05 Enterprise Fund - Wastewater - Treatment	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
530-51-01 Enterprise Fund - Harbors - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
531-52-01 Enterprise Fund - Docks - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
538-24-03 Enterprise Fund - WW Extension - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
560-50-01 Enterprise Fund - Airport - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
560-50-04 Enterprise Fund - Airport - ARFF	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
560-50-05 Enterprise Fund - Airport - Airport Security	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
560-50-08 Enterprise Fund - Airport - Airport Landside	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
570-77-02 Enterprise Fund - Waste Management - WM Recycling	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
602-79-01 Internal Service Fund - Fleet - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
602-79-04 Internal Service Fund - Fleet - Fuel Program	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
680-60-02 Internal Service Fund - Risk - Safety	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-02 Internal Service Fund - Risk - Workers Comp	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-03 Internal Service Fund - Risk - Auto	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-03 Internal Service Fund - Risk - General Liability	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-04 Internal Service Fund - Risk - EE Practice	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-04 Internal Service Fund - Risk - Property	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-05 Internal Service Fund - Risk - Special Policy	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	0.25	0.205%	\$ 407		\$ 407	\$ 18	\$ 424
680-60-06 Internal Service Fund - Risk - Health	0.25	0.205%	\$ 407		\$ 407	\$ 18	\$ 424
680-60-06 Internal Service Fund - Risk - Life	0.25	0.205%	\$ 407		\$ 407	\$ 18	\$ 424
680-60-06 Internal Service Fund - Risk - Wellness	0.25	0.205%	\$ 407		\$ 407	\$ 18	\$ 424
680-60-07 Internal Service Fund - Risk - UI BRH	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-07 Internal Service Fund - Risk - UI CBJ	0.50	0.410%	\$ 814		\$ 814	\$ 35	\$ 849
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	1.00	0.820%	\$ 1,628		\$ 1,628	\$ 70	\$ 1,698
Total	122.00	100.000%	\$198,556	\$ -	\$198,556	\$ 7,812	\$ 206,368

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	\$ 13,634	\$ 2,067	\$ 6,035	\$ 3,546
110-11-01 City Attorney	\$ 3,893	\$ 1,825	\$ 7,711	\$ 3,546
110-12-01 City Manager	\$ 2,501	\$ 1,726	\$ 3,353	\$ 3,546
110-07-01 Emergency Services	\$ 6,199	\$ 1,108	\$ 1,341	\$ -
110-03/04- Clerk	\$ 1,019	\$ 1,115	\$ 1,797	\$ 3,546
110-08-01 Human Resources	\$ 1,568	\$ 888	\$ 2,950	\$ 3,546
110-06/15- MIS	\$ 6,454	\$ 3,644	\$ 10,501	\$ 3,546
110-17-01 Finance Administration	\$ 2,012	\$ 1,399	\$ 2,012	\$ 3,546
110-17-03 Controller	\$ 2,880	\$ 845	\$ 7,711	\$ -
110-17-04 Treasury	\$ 2,443	\$ 1,406	\$ 9,098	\$ -
110-17-06 Purchasing	\$ 1,124	\$ 525	\$ 3,499	\$ -
110-23-01 Library	\$ 10,620	\$ 8,982	\$ 16,418	\$ 3,732
110-01-01 Non-departmental - NA	\$ -	\$ 52	\$ -	\$ -
110-11-01 Law - GHS Contract	\$ 95	\$ -	\$ -	\$ -
110-11-01 Law - Prison Care Contract	\$ 1,420	\$ -	\$ -	\$ -
110-12-02 Manager Office - Teen Health Center	\$ 849	\$ 540	\$ 1,050	\$ -
110-12-05 Manager Office - Housing and Homelessness	\$ 1,607	\$ 466	\$ 1,400	\$ -
110-16-01 CDD - Administration	\$ 3,778	\$ 1,702	\$ 5,599	\$ 3,732
110-16-02 CDD - Planning	\$ 2,960	\$ 1,058	\$ 6,299	\$ -
110-16-03 CDD - Building	\$ 4,025	\$ 866	\$ 4,899	\$ -
110-17-02 Finance - Assessors	\$ 2,486	\$ 636	\$ 4,899	\$ -
110-17-07 Finance - Sales Tax	\$ 6	\$ 525	\$ 3,499	\$ -
110-21-01 Fire - Emergency Services	\$ 32,808	\$ -	\$ -	\$ -
110-23-02 Library - City Museum	\$ 1,992	\$ 1,865	\$ 2,624	\$ -
110-24-01 Engineering - Administration	\$ 950	\$ 326	\$ 13,787	\$ 3,732
110-24-02 Engineering - CIP	\$ 62	\$ 1,221	\$ -	\$ -
110-41-01 P&R Parks and Landscape - Administration	\$ 8,020	\$ 11,365	\$ 14,165	\$ -
110-42-01 Arboretum - Administration	\$ 766	\$ 1,302	\$ 1,253	\$ -
-	\$ -	\$ -	\$ -	\$ -
110-47-01 Centennial Hall - Convention Center	\$ 1,687	\$ 311	\$ -	\$ -
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	\$ 15	\$ -	\$ -	\$ -
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	\$ 8	\$ -	\$ -	\$ -
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	\$ 8	\$ -	\$ -	\$ -
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	\$ 88	\$ -	\$ -	\$ -
120-02-01 School District - Component Unit - School District - Administration	\$ 18,022	\$ 1,376	\$ -	\$ 3,732
120-02-02 School District - Component Unit - School District - Administration	\$ 4,945	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
150-42-01 Permanent Fund - Arboretum - Administration	\$ 35	\$ -	\$ -	\$ -
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	\$ 3,118	\$ -	\$ -	\$ -
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 30,746	\$ 7,650	\$ 5,004	\$ 3,732
209-22-02 General Fund - Roaded Services Area - Police - General Operations	\$ 28,781	\$ 2,745	\$ 39,891	\$ -
209-22-05 General Fund - Roaded Services Area - Police - Communications	\$ 3,752	\$ 111	\$ 7,481	\$ -
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	\$ 3,262	\$ 104	\$ -	\$ -
209-22-08 General Fund - Roaded Services Area - Police - Community Services	\$ 370	\$ 15	\$ -	\$ -
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	\$ 3,200	\$ 1,117	\$ 3,835	\$ -
209-22-10 General Fund - Roaded Services Area - Police - Fleet	\$ 1,411	\$ 2,035	\$ 700	\$ -
209-22-11 General Fund - Roaded Services Area - Police - Electronics	\$ 386	\$ 1,228	\$ 700	\$ -
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	\$ 184	\$ 1,117	\$ -	\$ -
209-22-14 General Fund - Roaded Services Area - Police - Grants	\$ 2,113	\$ 311	\$ -	\$ -
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	\$ 5,133	\$ -	\$ 3,499	\$ -
209-22-17 General Fund - Roaded Services Area - Police - Services	\$ 4,982	\$ 1,902	\$ 7,362	\$ -
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 1,483	\$ 1,228	\$ 1,883	\$ 3,732
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	\$ 1,988	\$ 1,051	\$ 3,562	\$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	\$ 487	\$ 5,113	\$ -	\$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	\$ 742	\$ -	\$ -	\$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	\$ 2,606	\$ -	\$ 8,496	\$ -
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ 3,902	\$ 2,079	\$ 4,423	\$ -
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	\$ 38	\$ 244	\$ -	\$ -
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	\$ 1,050	\$ 229	\$ -	\$ -
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 10,393	\$ 1,961	\$ 1,750	\$ 3,732
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	\$ 12,285	\$ 1,206	\$ 20,632	\$ -
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	\$ 4,829	\$ 7,362	\$ 5,599	\$ -
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	\$ 372	\$ 192	\$ -	\$ -
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 20,819	\$ 15,434	\$ 15,322	\$ 3,732
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	\$ -	\$ 244	\$ -	\$ -
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ 4,458	\$ -	\$ -	\$ -
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 22,428	\$ 16,603	\$ 42,201	\$ 3,732
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	\$ -	\$ 67	\$ -	\$ -
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ 2,369	\$ 15	\$ -	\$ -
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ 8,595	\$ 2,745	\$ -	\$ -
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$ 2,651	\$ -	\$ -	\$ -
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ 122	\$ 74	\$ -	\$ -
219-20-03 CARES Relief Fund - - Small Business Grant	\$ 18,940	\$ -	\$ -	\$ -
219-20-09 CARES Relief Fund - - Airlift NW	\$ 3,157	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$ 7,743	\$ -	\$ -	\$ -
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 14,076	\$ -	\$ -	\$ 3,732
232-52-01 Special Revenue Fund - Port Development Fee - Administration	\$ 3,181	\$ -	\$ -	\$ -
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	\$ 6,796	\$ -	\$ -	\$ -
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 3,736	\$ 1,961	\$ 5,431	\$ 3,732
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ 601	\$ 207	\$ 3,224	\$ -
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ 501	\$ 540	\$ 5,039	\$ -
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ 1,398	\$ 1,243	\$ 3,886	\$ -
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ 698	\$ 1,317	\$ 1,988	\$ -
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ 649	\$ 259	\$ 3,688	\$ -
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ 384	\$ 1,169	\$ 1,087	\$ -
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ 421	\$ 540	\$ 2,209	\$ -
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ 530	\$ 903	\$ 910	\$ -
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ 283	\$ 259	\$ -	\$ -
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ 221	\$ 962	\$ -	\$ -
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ 298	\$ -	\$ 1,540	\$ -
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 3,432	\$ 1,961	\$ -	\$ -
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ 6,195	\$ 3,692	\$ 17,409	\$ -
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 3,727	\$ 1,147	\$ 217	\$ -
271-14-01 Special Revenue Fund - Lands - Administration	\$ 3,597	\$ 1,125	\$ 2,030	\$ 3,732
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 1,578	\$ 732	\$ 490	\$ -
276-02-01 Special Revenue Fund - Affordable Housing - Operations	\$ 37	\$ 7	\$ -	\$ -
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ 142	\$ -	\$ -	\$ -
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ 303	\$ 52	\$ -	\$ -
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	\$ -	\$ 67	\$ -	\$ -
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	\$ 7,739	\$ -	\$ -	\$ -
330-01-01 Debt Service Fund - Debt Service - General Debt Service	\$ 29,715	\$ 7	\$ -	\$ -
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M	\$ -	\$ 392	\$ -	\$ -
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ 382	\$ -	\$ -	\$ -
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ 16	\$ -	\$ -	\$ -
401-90-01 Capital Projects Fund - School CIPs - Construction	\$ -	\$ 466	\$ -	\$ -
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ -	\$ 1,842	\$ -	\$ -
403-90-01 Capital Projects Fund - Fire CIPs - Construction	\$ -	\$ 67	\$ -	\$ -
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ 158	\$ 2,575	\$ -	\$ -
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ -	\$ 2,042	\$ -	\$ -
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ -	\$ 481	\$ -	\$ -
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	\$ -	\$ 851	\$ -	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	\$ -	\$ 259	\$ -	\$ -
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ -	\$ 1,088	\$ -	\$ -
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ -	\$ 311	\$ -	\$ -
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ -	\$ 2,353	\$ -	\$ -
514-75-01 Enterprise Fund - Water - Administration	\$ 30,363	\$ 10,876	\$ 9,856	\$ 3,732
519-01-01 Enterprise Fund - Wastewater - Non-Operational	\$ 2,293	\$ 118	\$ -	\$ -
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 8,147	\$ 9,700	\$ 8,570	\$ 3,732
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ 24,181	\$ 8,560	\$ 17,430	\$ -
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	\$ 25,322	\$ 24,978	\$ 12,671	\$ 3,732
531-52-01 Enterprise Fund - Docks - Administration	\$ 11,711	\$ 4,750	\$ 8,388	\$ 3,732
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ 191	\$ -	\$ -	\$ -
538-24-03 Enterprise Fund - WW Extension - Administration	\$ 509	\$ 89	\$ -	\$ -
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ 544	\$ 400	\$ -	\$ -
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 35,669	\$ 67	\$ -	\$ 3,732
560-01-01 Enterprise Fund - Airport - Non-Operational	\$ 7,739	\$ -	\$ -	\$ -
560-50-01 Enterprise Fund - Airport - Administration	\$ 4,899	\$ 947	\$ 10,218	\$ 3,732
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 11,107	\$ 4,469	\$ 5,249	\$ -
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 25,014	\$ 12,127	\$ 10,407	\$ -
560-50-04 Enterprise Fund - Airport - ARFF	\$ 3,658	\$ 940	\$ -	\$ -
560-50-05 Enterprise Fund - Airport - Airport Security	\$ 3,073	\$ 1,369	\$ -	\$ -
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ 86	\$ 266	\$ -	\$ -
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 1,091	\$ 917	\$ 910	\$ 3,732
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ 2,127	\$ 281	\$ -	\$ -
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	\$ -	\$ 1,036	\$ -	\$ -
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ 2,072	\$ -	\$ -	\$ -
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ 1,073	\$ 96	\$ -	\$ -
602-79-01 Internal Service Fund - Fleet - Administration	\$ 8,270	\$ 8,782	\$ 3,698	\$ 3,732
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$ 9,373	\$ 1,006	\$ -	\$ -
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	\$ 633	\$ 155	\$ -	\$ -
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ 5,637	\$ 2,412	\$ 560	\$ -
602-79-05 Internal Service Fund - Fleet - Washbay	\$ 549	\$ -	\$ 105	\$ -
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 17,043	\$ 14,657	\$ 8,573	\$ -

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Accounting Support</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Audit</u>
680-60-01 Internal Service Fund - Risk - Administration	\$ 2,766	\$ 762	\$ 3,989	\$ 3,732
680-60-02 Internal Service Fund - Risk - Safety	\$ 63	\$ -	\$ -	\$ -
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ 1,032	\$ 266	\$ -	\$ -
680-60-03 Internal Service Fund - Risk - Auto	\$ 1,042	\$ -	\$ -	\$ -
680-60-03 Internal Service Fund - Risk - General Liability	\$ 6,610	\$ 747	\$ -	\$ -
680-60-04 Internal Service Fund - Risk - EE Practice	\$ 189	\$ -	\$ -	\$ -
680-60-04 Internal Service Fund - Risk - Property	\$ 647	\$ 451	\$ -	\$ -
680-60-05 Internal Service Fund - Risk - Special Policy	\$ 363	\$ 303	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ 284	\$ -	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - Health	\$ 12,989	\$ 2,308	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - Life	\$ 1,231	\$ -	\$ -	\$ -
680-60-06 Internal Service Fund - Risk - Wellness	\$ 1,023	\$ -	\$ -	\$ -
680-60-07 Internal Service Fund - Risk - UI BRH	\$ 473	\$ 59	\$ -	\$ -
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ 473	\$ -	\$ -	\$ -
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ 63	\$ 111	\$ -	\$ -
Total	\$ 722,290	\$ 268,279	\$454,011	\$103,184

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	\$ -	\$ -	\$ 1,628	\$ 26,909
110-11-01 City Attorney	\$ -	\$ -	\$ 1,628	\$ 18,603
110-12-01 City Manager	\$ -	\$ -	\$ 1,628	\$ 12,753
110-07-01 Emergency Services	\$ -	\$ 15,675	\$ 1,628	\$ 25,951
110-03/04- Clerk	\$ -	\$ -	\$ 3,255	\$ 10,732
110-08-01 Human Resources	\$ -	\$ -	\$ 1,628	\$ 10,579
110-06/15- MIS	\$ -	\$ -	\$ 3,255	\$ 27,400
110-17-01 Finance Administration	\$ -	\$ -	\$ 1,628	\$ 10,596
110-17-03 Controller	\$ -	\$ -	\$ 1,628	\$ 13,064
110-17-04 Treasury	\$ -	\$ -	\$ 1,698	\$ 14,644
110-17-06 Purchasing	\$ -	\$ -	\$ 1,698	\$ 6,847
110-23-01 Library	\$ -	\$ 5,469	\$ 1,698	\$ 46,920
110-01-01 Non-departmental - NA	\$ -	\$ -	\$ -	\$ 52
110-11-01 Law - GHS Contract	\$ -	\$ -	\$ -	\$ 95
110-11-01 Law - Prison Care Contract	\$ -	\$ -	\$ -	\$ 1,420
110-12-02 Manager Office - Teen Health Center	\$ -	\$ 5,469	\$ 1,698	\$ 9,606
110-12-05 Manager Office - Housing and Homelessness	\$ -	\$ -	\$ 1,698	\$ 5,171
110-16-01 CDD - Administration	\$ -	\$ 5,469	\$ 1,698	\$ 21,978
110-16-02 CDD - Planning	\$ -	\$ -	\$ 1,698	\$ 12,014
110-16-03 CDD - Building	\$ -	\$ -	\$ 1,698	\$ 11,487
110-17-02 Finance - Assessors	\$ -	\$ -	\$ 1,698	\$ 9,719
110-17-07 Finance - Sales Tax	\$ -	\$ -	\$ 1,698	\$ 5,728
110-21-01 Fire - Emergency Services	\$ -	\$ -	\$ 1,698	\$ 34,506
110-23-02 Library - City Museum	\$ -	\$ 5,469	\$ 1,698	\$ 13,648
110-24-01 Engineering - Administration	\$ -	\$ -	\$ 1,698	\$ 20,492
110-24-02 Engineering - CIP	\$ -	\$ -	\$ 1,698	\$ 2,980
110-41-01 P&R Parks and Landscape - Administration	\$ -	\$ -	\$ 1,698	\$ 35,248
110-42-01 Arboretum - Administration	\$ -	\$ -	\$ 1,698	\$ 5,019
-	\$ -	\$ -	\$ -	\$ -
110-47-01 Centennial Hall - Convention Center	\$ -	\$ -	\$ 1,698	\$ 3,696
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	\$ -	\$ -	\$ -	\$ 15
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	\$ -	\$ -	\$ -	\$ 8
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	\$ -	\$ -	\$ -	\$ 8
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	\$ -	\$ -	\$ -	\$ 88
120-02-01 School District - Component Unit - School District - Administration	\$ -	\$ -	\$ 1,698	\$ 24,827
120-02-02 School District - Component Unit - School District - Administration	\$ -	\$ -	\$ -	\$ 4,945

ALLOCATION SUMMARY

110-17-03 Controller

	Capital Accounting	Grant Accounting	Budget	Total
150-42-01 Permanent Fund - Arboretum - Administration	\$ -	\$ -	\$ -	\$ 35
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	\$ -	\$ -	\$ -	\$ 3,118
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ -	\$ 32,816	\$ 1,698	\$ 81,645
209-22-02 General Fund - Roaded Services Area - Police - General Operations	\$ -	\$ -	\$ 1,698	\$ 73,115
209-22-05 General Fund - Roaded Services Area - Police - Communications	\$ -	\$ -	\$ 1,698	\$ 13,042
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	\$ -	\$ -	\$ 1,698	\$ 5,063
209-22-08 General Fund - Roaded Services Area - Police - Community Services	\$ -	\$ -	\$ 1,698	\$ 2,083
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	\$ -	\$ -	\$ 1,698	\$ 9,851
209-22-10 General Fund - Roaded Services Area - Police - Fleet	\$ -	\$ 5,469	\$ 1,698	\$ 11,312
209-22-11 General Fund - Roaded Services Area - Police - Electronics	\$ -	\$ -	\$ 1,698	\$ 4,012
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	\$ -	\$ -	\$ 1,698	\$ 2,999
209-22-14 General Fund - Roaded Services Area - Police - Grants	\$ -	\$ -	\$ 1,698	\$ 4,122
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	\$ -	\$ -	\$ 1,698	\$ 10,330
209-22-17 General Fund - Roaded Services Area - Police - Services	\$ -	\$ -	\$ 1,698	\$ 15,944
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ -	\$ -	\$ 1,698	\$ 10,023
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	\$ -	\$ -	\$ 1,698	\$ 8,299
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	\$ -	\$ -	\$ 1,698	\$ 7,297
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	\$ -	\$ -	\$ 1,698	\$ 2,440
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	\$ -	\$ -	\$ 1,698	\$ 12,800
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ -	\$ -	\$ 1,698	\$ 12,103
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	\$ -	\$ -	\$ 1,698	\$ 1,980
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	\$ -	\$ -	\$ 1,698	\$ 2,977
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ -	\$ 5,469	\$ 1,698	\$ 25,003
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	\$ -	\$ 21,877	\$ 1,698	\$ 57,697
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	\$ -	\$ -	\$ 1,698	\$ 19,487
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	\$ -	\$ -	\$ 1,698	\$ 2,263
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ -	\$ -	\$ 1,698	\$ 57,005
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	\$ -	\$ -	\$ -	\$ 244
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ -	\$ 1,698	\$ 6,156
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ -	\$ -	\$ 1,698	\$ 86,661
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	\$ -	\$ -	\$ 1,698	\$ 1,764
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ -	\$ -	\$ 1,698	\$ 4,082
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ -	\$ -	\$ 1,698	\$ 13,038
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$ -	\$ -	\$ 1,698	\$ 4,349
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ -	\$ -	\$ 1,698	\$ 1,894
219-20-03 CARES Relief Fund - - Small Business Grant	\$ -	\$ -	\$ 1,698	\$ 20,637
219-20-09 CARES Relief Fund - - Airlift NW	\$ -	\$ -	\$ 1,698	\$ 4,854

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Budget</u>	<u>Total</u>
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$ -	\$ -	\$ 1,698	\$ 9,441
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ -	\$ -	\$ 1,698	\$ 19,505
232-52-01 Special Revenue Fund - Port Development Fee - Administration	\$ -	\$ -	\$ -	\$ 3,181
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	\$ -	\$ -	\$ -	\$ 6,796
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ -	\$ -	\$ 1,698	\$ 16,557
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ -	\$ -	\$ 1,698	\$ 5,729
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ -	\$ -	\$ 1,698	\$ 7,778
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ -	\$ -	\$ 1,698	\$ 8,225
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ -	\$ -	\$ 1,698	\$ 5,701
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ -	\$ -	\$ 1,698	\$ 6,294
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ -	\$ -	\$ 1,698	\$ 4,338
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ -	\$ -	\$ 1,698	\$ 4,869
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ -	\$ -	\$ 1,698	\$ 4,040
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ -	\$ -	\$ 1,698	\$ 2,239
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ -	\$ -	\$ 1,698	\$ 2,881
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ -	\$ -	\$ 1,698	\$ 3,536
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ -	\$ -	\$ -	\$ 5,393
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ -	\$ -	\$ 1,698	\$ 28,993
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ -	\$ -	\$ 1,698	\$ 6,788
271-14-01 Special Revenue Fund - Lands - Administration	\$ -	\$ -	\$ 1,698	\$ 12,181
271-14-02 Special Revenue Fund - Lands - Quarries	\$ -	\$ -	\$ 1,698	\$ 4,498
276-02-01 Special Revenue Fund - Affordable Housing - Operations	\$ -	\$ -	\$ 1,698	\$ 1,743
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ -	\$ -	\$ 1,698	\$ 1,840
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ -	\$ -	\$ 1,698	\$ 2,053
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO (\$2.635M)	\$ -	\$ -	\$ -	\$ 67
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	\$ -	\$ -	\$ -	\$ 7,739
330-01-01 Debt Service Fund - Debt Service - General Debt Service	\$ -	\$ -	\$ -	\$ 29,722
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch \$17.575M	\$ -	\$ -	\$ -	\$ 392
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ -	\$ -	\$ -	\$ 382
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ -	\$ -	\$ -	\$ 16
401-90-01 Capital Projects Fund - School CIPs - Construction	\$ 15,077	\$ -	\$ 1,698	\$ 17,241
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ 31,964	\$ -	\$ 1,698	\$ 35,504
403-90-01 Capital Projects Fund - Fire CIPs - Construction	\$ -	\$ -	\$ -	\$ 67
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ 7,991	\$ -	\$ 1,698	\$ 12,422
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ 13,117	\$ -	\$ 1,698	\$ 16,857
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ 29,630	\$ -	\$ 1,698	\$ 31,809
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	\$ 46,529	\$ -	\$ 1,698	\$ 49,078

ALLOCATION SUMMARY

110-17-03 Controller

	Capital Accounting	Grant Accounting	Budget	Total
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	\$ -	\$ -	\$ 1,698	\$ 1,957
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ -	\$ -	\$ 1,698	\$ 2,786
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ 62,059	\$ -	\$ 1,698	\$ 64,068
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ -	\$ -	\$ 1,698	\$ 4,051
514-75-01 Enterprise Fund - Water - Administration	\$ -	\$ -	\$ 1,698	\$ 56,525
519-01-01 Enterprise Fund - Wastewater - Non-Operational	\$ -	\$ -	\$ -	\$ 2,411
519-76-04 Enterprise Fund - Wastewater - Collections	\$ -	\$ -	\$ 1,698	\$ 31,846
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ -	\$ -	\$ 1,698	\$ 51,869
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	\$ -	\$ -	\$ 1,698	\$ 68,401
531-52-01 Enterprise Fund - Docks - Administration	\$ -	\$ -	\$ 1,698	\$ 30,278
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ -	\$ -	\$ 1,698	\$ 1,889
538-24-03 Enterprise Fund - WW Extension - Administration	\$ -	\$ -	\$ 1,698	\$ 2,295
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ -	\$ -	\$ 1,698	\$ 2,641
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ -	\$ -	\$ 1,698	\$ 41,165
560-01-01 Enterprise Fund - Airport - Non-Operational	\$ -	\$ -	\$ -	\$ 7,739
560-50-01 Enterprise Fund - Airport - Administration	\$ -	\$ -	\$ 1,698	\$ 21,494
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ -	\$ -	\$ 1,698	\$ 22,523
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ -	\$ -	\$ 1,698	\$ 49,245
560-50-04 Enterprise Fund - Airport - ARFF	\$ -	\$ -	\$ 1,698	\$ 6,295
560-50-05 Enterprise Fund - Airport - Airport Security	\$ -	\$ -	\$ 1,698	\$ 6,139
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ -	\$ -	\$ 1,698	\$ 2,050
570-77-01 Enterprise Fund - Waste Management - Administration	\$ -	\$ -	\$ 1,698	\$ 8,348
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ -	\$ -	\$ 1,698	\$ 4,106
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	\$ -	\$ -	\$ -	\$ 1,036
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ -	\$ -	\$ -	\$ 2,072
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ -	\$ -	\$ 1,698	\$ 2,867
602-79-01 Internal Service Fund - Fleet - Administration	\$ -	\$ -	\$ 1,698	\$ 26,179
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$ -	\$ -	\$ -	\$ 10,380
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	\$ -	\$ -	\$ -	\$ 788
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ -	\$ -	\$ 1,698	\$ 10,307
602-79-05 Internal Service Fund - Fleet - Washbay	\$ -	\$ -	\$ -	\$ 654
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ -	\$ -	\$ -	\$ 40,273

ALLOCATION SUMMARY

110-17-03 Controller

	<u>Capital Accounting</u>	<u>Grant Accounting</u>	<u>Budget</u>	<u>Total</u>
680-60-01 Internal Service Fund - Risk - Administration	\$ -	\$ -	\$ 1,698	\$ 12,947
680-60-02 Internal Service Fund - Risk - Safety	\$ -	\$ -	\$ 849	\$ 912
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ -	\$ -	\$ 849	\$ 2,148
680-60-03 Internal Service Fund - Risk - Auto	\$ -	\$ -	\$ 849	\$ 1,891
680-60-03 Internal Service Fund - Risk - General Liability	\$ -	\$ -	\$ 849	\$ 8,206
680-60-04 Internal Service Fund - Risk - EE Practice	\$ -	\$ -	\$ 849	\$ 1,038
680-60-04 Internal Service Fund - Risk - Property	\$ -	\$ -	\$ 849	\$ 1,947
680-60-05 Internal Service Fund - Risk - Special Policy	\$ -	\$ -	\$ 1,698	\$ 2,364
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ -	\$ -	\$ 424	\$ 709
680-60-06 Internal Service Fund - Risk - Health	\$ -	\$ -	\$ 424	\$ 15,722
680-60-06 Internal Service Fund - Risk - Life	\$ -	\$ -	\$ 424	\$ 1,656
680-60-06 Internal Service Fund - Risk - Wellness	\$ -	\$ -	\$ 424	\$ 1,448
680-60-07 Internal Service Fund - Risk - UI BRH	\$ -	\$ -	\$ 849	\$ 1,382
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ -	\$ -	\$ 849	\$ 1,322
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ -	\$ -	\$ 1,698	\$ 1,872
Total	\$ 206,368	\$ 103,184	\$206,368	\$ 2,063,685

10 TREASURY

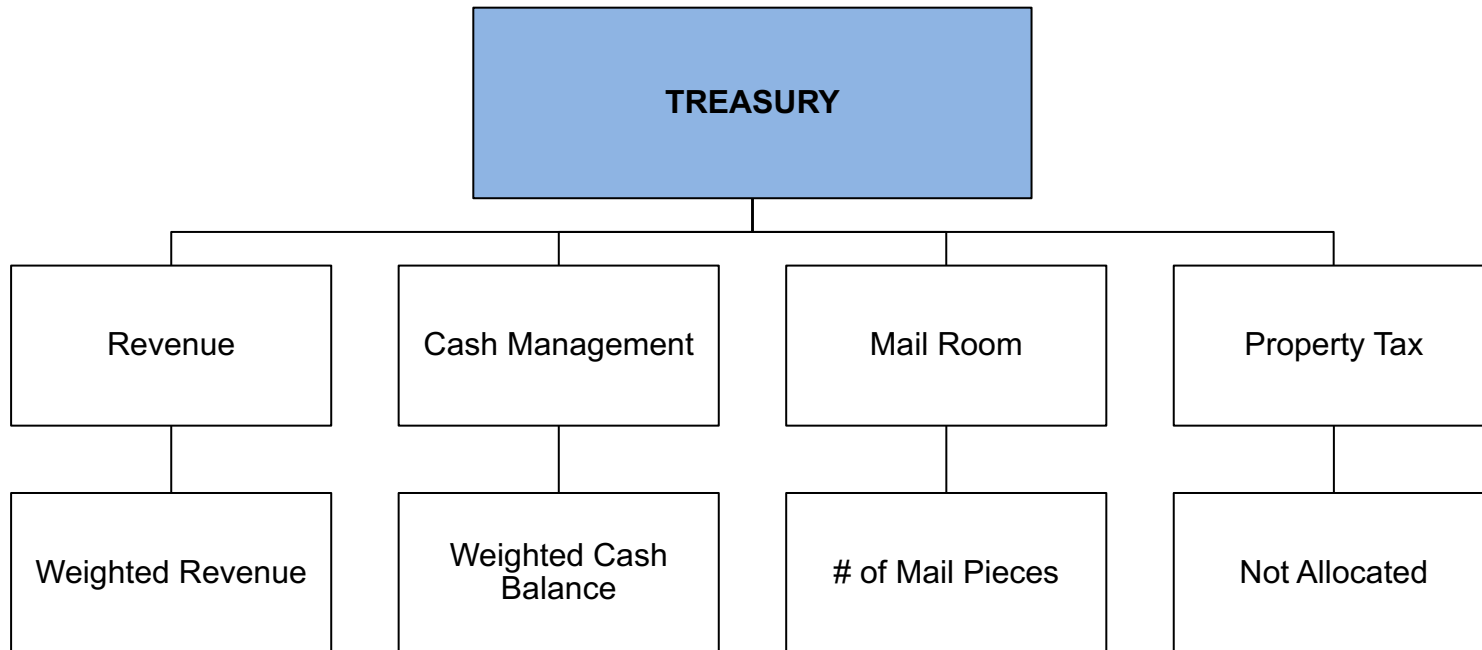
The Treasury Division within the Finance Department serves the revenue and cashing function for the City. It is responsible for managing accounts receivable, cash control, collections, investments, and the mailroom. Costs associated with Treasury are allocated to Receiving Departments through the following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

- **Revenue** – relates to support associated with processing incoming revenue. This function is allocated based on FY21 budgeted revenue per Fund, Department, and Division¹¹.
- **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 Division¹².
- **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.

¹¹ 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. Revenues associated with Internal Service Funds have been excluded, as Treasury has not involvement with these transactions.

¹² 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	\$ 771,400		\$ 771,400
Capital and Transfers	\$ (7,600)		
Total Deductions	<u>\$ (7,600)</u>		\$ (7,600)
Incoming Costs			
110-12-01 City Manager	\$ 10,562	\$ 1,962	\$ 12,525
110-08-01 Human Resources	\$ 10,456	\$ 1,507	\$ 11,963
110-06/15- MIS	\$ 198,307	\$ 16,254	\$ 214,561
110-17-01 Finance Administration	\$ 226,687	\$ 21,823	\$ 248,511
110-17-03 Controller	\$ 14,039	\$ 605	\$ 14,644
110-17-04 Treasury		\$ 8,023	\$ 8,023
Total Incoming Costs	<u>\$ 460,052</u>	<u>\$ 50,175</u>	<u>\$ 510,226</u>
Revenue	\$ (10,000)		
Reimbursable Expense	\$ 886,700		
Total Cost Adjustments	<u>\$ 876,700</u>		<u>\$ 876,700</u>
Total Costs to be Allocated	<u>\$2,100,552</u>	<u>\$ 50,175</u>	<u>\$2,150,726</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-04 Treasury

Expense Type	Expense (\$)	General Admin	Revenue	Cash Management	Mail Room	Property Tax
Personnel						
Salaries and Wages	\$ 846,000	\$ -	\$ 380,700	\$ 296,100	\$ 42,300	\$ 126,900
Benefits	\$ 489,700	\$ -	\$ 220,365	\$ 171,395	\$ 24,485	\$ 73,455
Subtotal Personnel Cost	\$ 1,335,700	\$ -	\$ 601,065	\$ 467,495	\$ 66,785	\$ 200,355
Operating Services & Supplies						
General Supplies	\$ 5,000	\$ -	\$ 2,250	\$ 1,750	\$ 250	\$ 750
Insurance	\$ 9,900	\$ -	\$ 4,455	\$ 3,465	\$ 495	\$ 1,485
Other Expenses	\$ 52,500	\$ -	\$ 23,625	\$ 18,375	\$ 2,625	\$ 7,875
Professional	\$ 149,400	\$ -	\$ 67,230	\$ 52,290	\$ 7,470	\$ 22,410
Public Utility Services	\$ 6,900	\$ -	\$ 3,105	\$ 2,415	\$ 345	\$ 1,035
Reimbursable Expenses	\$ (886,700)	\$ -	\$ (399,015)	\$ (310,345)	\$ (44,335)	\$ (133,005)
Repairs and Maintenance	\$ 26,300	\$ -	\$ 11,835	\$ 9,205	\$ 1,315	\$ 3,945
Travel and Training	\$ 8,000	\$ -	\$ 3,600	\$ 2,800	\$ 400	\$ 1,200
Postage	\$ 20,000	\$ -	\$ 9,000	\$ 7,000	\$ 1,000	\$ 3,000
Printing	\$ 21,600	\$ -	\$ 9,720	\$ 7,560	\$ 1,080	\$ 3,240
Rentals and Leases	\$ 15,200	\$ -	\$ 6,840	\$ 5,320	\$ 760	\$ 2,280
Capital Outlay	\$ 7,600	\$ -	\$ 3,420	\$ 2,660	\$ 380	\$ 1,140
Subtotal Operating Cost	\$ (564,300)	\$ -	\$ (253,935)	\$ (197,505)	\$ (28,215)	\$ (84,645)
DEPARTMENTAL EXPENDITURES	\$ 771,400	\$ -	\$ 347,130	\$ 269,990	\$ 38,570	\$ 115,710
Disallowed Costs						
Capital and Transfers	\$ (7,600)	\$ -	\$ (3,420)	\$ (2,660)	\$ (380)	\$ (1,140)
Subtotal Disallowed Costs	\$ (7,600)	\$ -	\$ (3,420)	\$ (2,660)	\$ (380)	\$ (1,140)
Cost Adjustments						
Revenue	\$ (10,000)			\$ (10,000)		
Reimbursable Expense	\$ 886,700	\$ -	\$ 399,015	\$ 310,345	\$ 44,335	\$ 133,005
Subtotal Cost Adjustments	\$ 876,700	\$ -	\$ 399,015	\$ 300,345	\$ 44,335	\$ 133,005
FUNCTIONAL COST	\$ 1,640,500	\$ -	\$ 742,725	\$ 567,675	\$ 82,525	\$ 247,575
First Allocation						
Incoming - All Others	\$ 460,052	\$ -	\$ 208,285	\$ 159,195	\$ 23,143	\$ 69,428
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (317,003)	\$ -	\$ -	\$ -	\$ -	\$ (317,003)
Subtotal of First Allocation	\$ 1,783,548	\$ -	\$ 951,010	\$ 726,870	\$ 105,668	\$ -
Second Allocation						
Incoming - All Others	\$ 50,175	\$ -	\$ 22,716	\$ 17,362	\$ 2,524	\$ 7,572
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (7,572)	\$ -	\$ -	\$ -	\$ -	\$ (7,572)
Subtotal of Second Allocation	\$ 42,603	\$ -	\$ 22,716	\$ 17,362	\$ 2,524	\$ -
TOTAL ALLOCATED	\$ 1,826,151	\$ -	\$ 973,726	\$ 744,233	\$ 108,192	\$ -

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	500.00	0.001%	\$ 5		\$ 5		\$ 5
110-07-01 Emergency Services	925,500.00	0.982%	\$ 9,339		\$ 9,339		\$ 9,339
110-03/04- Clerk	1,000.00	0.001%	\$ 10		\$ 10		\$ 10
110-17-01 Finance Administration	33,500.00	0.036%	\$ 338		\$ 338		\$ 338
110-17-04 Treasury	10,000.00	0.011%	\$ 101		\$ 101		\$ 101
110-23-01 Library	296,000.00	0.314%	\$ 2,987		\$ 2,987	\$ 72	\$ 3,059
110-12-02 Manager Office - Teen Health Center	6,000.00	0.006%	\$ 61		\$ 61	\$ 1	\$ 62
110-12-05 Manager Office - Housing and Homelessness	110,000.00	0.117%	\$ 1,110		\$ 1,110	\$ 27	\$ 1,137
110-16-01 CDD - Administration	47,000.00	0.050%	\$ 474		\$ 474	\$ 11	\$ 486
110-16-03 CDD - Building	480,000.00	0.509%	\$ 4,844		\$ 4,844	\$ 117	\$ 4,960
110-21-01 Fire - Emergency Services	4,169,800.00	4.424%	\$ 42,076		\$ 42,076	\$ 1,016	\$ 43,092
110-23-02 Library - City Museum	114,800.00	0.122%	\$ 1,158		\$ 1,158	\$ 28	\$ 1,186
110-24-01 Engineering - Administration	20,000.00	0.021%	\$ 202		\$ 202	\$ 5	\$ 207
110-41-01 P&R Parks and Landscape - Administration	206,500.00	0.219%	\$ 2,084		\$ 2,084	\$ 50	\$ 2,134
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.005%	\$ 48		\$ 48	\$ 1	\$ 50
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.003%	\$ 26		\$ 26	\$ 1	\$ 27
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	2,500.00	0.003%	\$ 25		\$ 25	\$ 1	\$ 26
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	28,000.00	0.030%	\$ 283		\$ 283	\$ 7	\$ 289
120-02-01 School District - Component Unit - School District - Administration	2,153,135.00	2.285%	\$ 21,727		\$ 21,727	\$ 524	\$ 22,251
120-02-02 School District - Component Unit - School District - Administration	737,500.00	0.783%	\$ 7,442		\$ 7,442	\$ 180	\$ 7,622
150-42-01 Permanent Fund - Arboretum - Administration	11,200.00	0.012%	\$ 113		\$ 113	\$ 3	\$ 116
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	987,900.00	1.048%	\$ 9,969		\$ 9,969	\$ 241	\$ 10,209
209-22-01 General Fund - Roaded Services Area - Police - Administration	7,998,500.00	8.487%	\$ 80,711		\$ 80,711	\$ 1,948	\$ 82,659
209-22-02 General Fund - Roaded Services Area - Police - General Operations	43,600.00	0.046%	\$ 440		\$ 440	\$ 11	\$ 451
209-22-14 General Fund - Roaded Services Area - Police - Grants	362,500.00	0.385%	\$ 3,658		\$ 3,658	\$ 88	\$ 3,746
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	813,000.00	0.863%	\$ 8,204		\$ 8,204	\$ 198	\$ 8,402
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	900.00	0.001%	\$ 9		\$ 9	\$ 0	\$ 9
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	98,800.00	0.105%	\$ 997		\$ 997	\$ 24	\$ 1,021
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	70,500.00	0.075%	\$ 711		\$ 711	\$ 17	\$ 729
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	70,200.00	0.074%	\$ 708		\$ 708	\$ 17	\$ 725
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	416,900.00	0.442%	\$ 4,207		\$ 4,207	\$ 102	\$ 4,308
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1,845,400.00	1.958%	\$ 18,621		\$ 18,621	\$ 449	\$ 19,071
209-72-01 General Fund - Roaded Services Area - Streets - Administration	760,000.00	0.806%	\$ 7,669		\$ 7,669	\$ 185	\$ 7,854
210-01-01 General Fund - Fire Service Area - Fire - Administration	1,412,200.00	1.498%	\$ 14,250		\$ 14,250	\$ 344	\$ 14,594
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,989,200.00	3.172%	\$ 30,163		\$ 30,163	\$ 728	\$ 30,891
216-01-01 Special Revenue Fund - Hotel Tax - Administration	810,000.00	0.859%	\$ 8,174		\$ 8,174	\$ 197	\$ 8,371
219-20-03 CARES Relief Fund - - Small Business Grant	3,000,000.00	3.183%	\$ 30,272		\$ 30,272	\$ 731	\$ 31,003
219-20-09 CARES Relief Fund - - Airlift NW	500,000.00	0.531%	\$ 5,045		\$ 5,045	\$ 122	\$ 5,167
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,400,000.00	2.547%	\$ 24,218		\$ 24,218	\$ 584	\$ 24,802
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1,700,000.00	1.804%	\$ 17,154		\$ 17,154	\$ 414	\$ 17,568
232-52-01 Special Revenue Fund - Port Development Fee - Administration	1,000,000.00	1.061%	\$ 10,091		\$ 10,091	\$ 244	\$ 10,334
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	4,305,800.00	4.569%	\$ 43,449		\$ 43,449	\$ 1,049	\$ 44,497
249-46-03 General Fund - Parks and Recreation - Aquatics	132,400.00	0.140%	\$ 1,336		\$ 1,336	\$ 32	\$ 1,368
249-46-13 General Fund - Parks and Recreation - Aquatics	454,000.00	0.482%	\$ 4,581		\$ 4,581	\$ 111	\$ 4,692
270-48-01 Special Revenue Fund - Downtown Parking - Administration	494,700.00	0.525%	\$ 4,992		\$ 4,992	\$ 120	\$ 5,112
271-14-01 Special Revenue Fund - Lands - Administration	453,000.00	0.481%	\$ 4,571		\$ 4,571	\$ 110	\$ 4,681
271-14-02 Special Revenue Fund - Lands - Quarries	256,800.00	0.272%	\$ 2,591		\$ 2,591	\$ 63	\$ 2,654

110-17-04 Treasury

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	15,000.00	0.016%	\$ 151		\$ 151	\$ 4	\$ 155
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	612,925.00	0.650%	\$ 6,185		\$ 6,185	\$ 149	\$ 6,334
330-01-01 Debt Service Fund - Debt Service - General Debt Service	2,353,375.00	2.497%	\$ 23,747		\$ 23,747	\$ 573	\$ 24,320
514-75-01 Enterprise Fund - Water - Administration	6,111,900.00	6.485%	\$ 61,674		\$ 61,674	\$ 1,488	\$ 63,162
519-01-01 Enterprise Fund - Wastewater - Non-Operational	14,529,000.00	15.416%	\$146,609		\$146,609	\$ 3,538	\$150,147
530-51-01 Enterprise Fund - Harbors - Administration	4,520,000.00	4.796%	\$ 45,610		\$ 45,610	\$ 1,101	\$ 46,711
531-52-01 Enterprise Fund - Docks - Administration	1,660,000.00	1.761%	\$ 16,751		\$ 16,751	\$ 404	\$ 17,155
538-24-03 Enterprise Fund - WW Extension - Administration	75,000.00	0.080%	\$ 757		\$ 757	\$ 18	\$ 775
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	93,000.00	0.099%	\$ 938		\$ 938	\$ 23	\$ 961
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	11,751,190.00	12.469%	\$118,578		\$118,578	\$ 2,862	\$121,440
560-01-01 Enterprise Fund - Airport - Non-Operational	2,451,700.00	2.601%	\$ 24,740		\$ 24,740	\$ 597	\$ 25,337
560-50-01 Enterprise Fund - Airport - Administration	215,500.00	0.229%	\$ 2,175		\$ 2,175	\$ 52	\$ 2,227
560-50-02 Enterprise Fund - Airport - Terminal General Operations	2,253,400.00	2.391%	\$ 22,739		\$ 22,739	\$ 549	\$ 23,287
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	4,714,900.00	5.003%	\$ 47,577		\$ 47,577	\$ 1,148	\$ 48,725
560-50-05 Enterprise Fund - Airport - Airport Security	127,700.00	0.135%	\$ 1,289		\$ 1,289	\$ 31	\$ 1,320
570-77-02 Enterprise Fund - Waste Management - WM Recycling	24,400.00	0.026%	\$ 246		\$ 246	\$ 6	\$ 252
Total	94,245,625.00	100.000%	\$951,010	\$ -	\$951,010	\$ 22,716	\$973,726

Allocation Basis:

Weighted Revenue

Source of Allocation:

FY21 Budget Line Item 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	6,674,210.37	5.181%	\$ 37,659		\$ 37,659		\$ 37,659
110-11-01 City Attorney	1,905,624.64	1.479%	\$ 10,753		\$ 10,753		\$ 10,753
110-12-01 City Manager	1,223,444.54	0.950%	\$ 6,903		\$ 6,903		\$ 6,903
110-07-01 Emergency Services	1,661,766.39	1.290%	\$ 9,377		\$ 9,377		\$ 9,377
110-03/04- Clerk	497,506.42	0.386%	\$ 2,807		\$ 2,807		\$ 2,807
110-08-01 Human Resources	767,471.15	0.596%	\$ 4,330		\$ 4,330		\$ 4,330
110-06/15- MIS	3,159,625.63	2.453%	\$ 17,828		\$ 17,828		\$ 17,828
110-17-01 Finance Administration	935,234.95	0.726%	\$ 5,277		\$ 5,277		\$ 5,277
110-17-03 Controller	1,409,749.87	1.094%	\$ 7,955		\$ 7,955		\$ 7,955
110-17-04 Treasury	1,132,961.86	0.879%	\$ 6,393		\$ 6,393		\$ 6,393
110-17-06 Purchasing	528,211.20	0.410%	\$ 2,980		\$ 2,980	\$ 84	\$ 3,064
110-23-01 Library	4,551,427.29	3.533%	\$ 25,682		\$ 25,682	\$ 722	\$ 26,404
110-01-01 Non-departmental - NA	777,706.08	0.604%	\$ 4,388		\$ 4,388	\$ 123	\$ 4,512
110-11-01 Law - GHS Contract	44,499.68	0.035%	\$ 251		\$ 251	\$ 7	\$ 258
110-11-01 Law - Prison Care Contract	667,495.20	0.518%	\$ 3,766		\$ 3,766	\$ 106	\$ 3,872
110-12-02 Manager Office - Teen Health Center	390,113.86	0.303%	\$ 2,201		\$ 2,201	\$ 62	\$ 2,263
110-12-05 Manager Office - Housing and Homelessness	591,994.08	0.460%	\$ 3,340		\$ 3,340	\$ 94	\$ 3,434
110-16-01 CDD - Administration	1,705,821.07	1.324%	\$ 9,625		\$ 9,625	\$ 271	\$ 9,896
110-16-02 CDD - Planning	1,390,763.34	1.080%	\$ 7,847		\$ 7,847	\$ 221	\$ 8,068
110-16-03 CDD - Building	1,179,241.52	0.915%	\$ 6,654		\$ 6,654	\$ 187	\$ 6,841
110-17-02 Finance - Assessors	1,168,264.94	0.907%	\$ 6,592		\$ 6,592	\$ 185	\$ 6,777
110-17-07 Finance - Sales Tax	2,818.31	0.002%	\$ 16		\$ 16	\$ 0	\$ 16
110-21-01 Fire - Emergency Services	9,231,606.99	7.166%	\$ 52,090		\$ 52,090	\$ 1,464	\$ 53,554
110-23-02 Library - City Museum	765,839.50	0.595%	\$ 4,321		\$ 4,321	\$ 121	\$ 4,443
110-24-01 Engineering - Administration	416,517.01	0.323%	\$ 2,350		\$ 2,350	\$ 66	\$ 2,416
110-24-02 Engineering - CIP	28,924.79	0.022%	\$ 163		\$ 163	\$ 5	\$ 168
110-41-01 P&R Parks and Landscape - Administration	3,462,520.12	2.688%	\$ 19,537		\$ 19,537	\$ 549	\$ 20,087
110-42-01 Arboretum - Administration	359,854.08	0.279%	\$ 2,030		\$ 2,030	\$ 57	\$ 2,088
110-47-01 Centennial Hall - Convention Center	792,687.64	0.615%	\$ 4,473		\$ 4,473	\$ 126	\$ 4,599
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	140,835.04	0.109%	\$ 795		\$ 795	\$ 22	\$ 817
120-02-01 School District - Component Unit - School District - Administration	4,594,508.66	3.567%	\$ 25,925		\$ 25,925	\$ 729	\$ 26,653
120-02-02 School District - Component Unit - School District - Administration	1,070,977.94	0.831%	\$ 6,043		\$ 6,043	\$ 170	\$ 6,213
150-42-01 Permanent Fund - Arboretum - Administration	2,738,150.14	2.126%	\$ 15,450		\$ 15,450	\$ 434	\$ 15,884
209-22-01 General Fund - Roaded Services Area - Police - Administration	172,018.40	0.134%	\$ 971		\$ 971	\$ 27	\$ 998
209-22-02 General Fund - Roaded Services Area - Police - General Operations	896,210.26	0.696%	\$ 5,057		\$ 5,057	\$ 142	\$ 5,199
209-22-05 General Fund - Roaded Services Area - Police - Communications	117,391.67	0.091%	\$ 662		\$ 662	\$ 19	\$ 681
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	102,053.52	0.079%	\$ 576		\$ 576	\$ 16	\$ 592
209-22-08 General Fund - Roaded Services Area - Police - Community Services	11,585.09	0.009%	\$ 65		\$ 65	\$ 2	\$ 67
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	100,137.49	0.078%	\$ 565		\$ 565	\$ 16	\$ 581
209-22-10 General Fund - Roaded Services Area - Police - Fleet	44,137.93	0.034%	\$ 249		\$ 249	\$ 7	\$ 256
209-22-11 General Fund - Roaded Services Area - Police - Electronics	12,088.79	0.009%	\$ 68		\$ 68	\$ 2	\$ 70
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	5,757.98	0.004%	\$ 32		\$ 32	\$ 1	\$ 33
209-22-14 General Fund - Roaded Services Area - Police - Grants	30,320.75	0.024%	\$ 171		\$ 171	\$ 5	\$ 176
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	80,295.67	0.062%	\$ 453		\$ 453	\$ 13	\$ 466
209-22-17 General Fund - Roaded Services Area - Police - Services	155,890.14	0.121%	\$ 880		\$ 880	\$ 25	\$ 904
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	46,310.75	0.036%	\$ 261		\$ 261	\$ 7	\$ 269
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	52,444.03	0.041%	\$ 296		\$ 296	\$ 8	\$ 304

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 Services Area - Parks and Recreation - BAM After school Program	15,229.51	0.012%	\$ 86		\$ 86	\$ 2	\$ 88
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	16,256.66	0.013%	\$ 92		\$ 92	\$ 3	\$ 94
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	74,606.82	0.058%	\$ 421		\$ 421	\$ 12	\$ 433
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	80,927.76	0.063%	\$ 457		\$ 457	\$ 13	\$ 469
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	1,185.18	0.001%	\$ 7		\$ 7	\$ 0	\$ 7
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	32,839.25	0.025%	\$ 185		\$ 185	\$ 5	\$ 191
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	142,932.21	0.111%	\$ 806		\$ 806	\$ 23	\$ 829
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	384,372.30	0.298%	\$ 2,169		\$ 2,169	\$ 61	\$ 2,230
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	151,090.17	0.117%	\$ 853		\$ 853	\$ 24	\$ 876
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	11,654.23	0.009%	\$ 66		\$ 66	\$ 2	\$ 68
209-72-01 General Fund - Roaded Services Area - Streets - Administration	576,341.16	0.447%	\$ 3,252		\$ 3,252	\$ 91	\$ 3,343
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,262,018.28	1.756%	\$ 12,764		\$ 12,764	\$ 359	\$ 13,122
210-21-70 General Fund - Fire Service Area - Fire - CARES program	412,460.15	0.320%	\$ 2,327		\$ 2,327	\$ 65	\$ 2,393
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,644,885.27	2.053%	\$ 14,924		\$ 14,924	\$ 420	\$ 15,343
216-01-01 Special Revenue Fund - Hotel Tax - Administration	174,374.21	0.135%	\$ 984		\$ 984	\$ 28	\$ 1,012
218-01-01 Special Revenue Fund - Library Contributions - Administration	77,497.57	0.060%	\$ 437		\$ 437	\$ 12	\$ 450
219-20-03 CARES Relief Fund - Small Business Grant	5,050,320.84	3.920%	\$ 28,497		\$ 28,497	\$ 801	\$ 29,298
219-20-09 CARES Relief Fund - Airlift NW	841,720.14	0.653%	\$ 4,749		\$ 4,749	\$ 134	\$ 4,883
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	581,359.19	0.451%	\$ 3,280		\$ 3,280	\$ 92	\$ 3,373
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1,508,821.82	1.171%	\$ 8,514		\$ 8,514	\$ 239	\$ 8,753
232-52-01 Special Revenue Fund - Port Development Fee - Administration	2,558,976.25	1.986%	\$ 14,439		\$ 14,439	\$ 406	\$ 14,845
235-28-01 Special Revenue Fund - Eaglecrest - Administration	6,672.01	0.005%	\$ 38		\$ 38	\$ 1	\$ 39
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1,072.82	0.001%	\$ 6		\$ 6	\$ 0	\$ 6
235-28-03 Special Revenue Fund - Eaglecrest - Lift	895.24	0.001%	\$ 5		\$ 5	\$ 0	\$ 5
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	2,496.86	0.002%	\$ 14		\$ 14	\$ 0	\$ 14
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1,246.46	0.001%	\$ 7		\$ 7	\$ 0	\$ 7
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1,159.64	0.001%	\$ 7		\$ 7	\$ 0	\$ 7
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	686.65	0.001%	\$ 4		\$ 4	\$ 0	\$ 4
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	752.61	0.001%	\$ 4		\$ 4	\$ 0	\$ 4
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	945.98	0.001%	\$ 5		\$ 5	\$ 0	\$ 5
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	504.56	0.000%	\$ 3		\$ 3	\$ 0	\$ 3
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	394.63	0.000%	\$ 2		\$ 2	\$ 0	\$ 2
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	532.75	0.000%	\$ 3		\$ 3	\$ 0	\$ 3
249-46-03 General Fund - Parks and Recreation - Aquatics	94,310.37	0.073%	\$ 532		\$ 532	\$ 15	\$ 547
249-46-13 General Fund - Parks and Recreation - Aquatics	148,986.49	0.116%	\$ 841		\$ 841	\$ 24	\$ 864
270-48-01 Special Revenue Fund - Downtown Parking - Administration	517,909.92	0.402%	\$ 2,922		\$ 2,922	\$ 82	\$ 3,004
271-14-01 Special Revenue Fund - Lands - Administration	2,375,354.56	1.844%	\$ 13,403		\$ 13,403	\$ 377	\$ 13,780
271-14-02 Special Revenue Fund - Lands - Quarries	841,148.86	0.653%	\$ 4,746		\$ 4,746	\$ 133	\$ 4,880
276-02-01 Special Revenue Fund - Affordable Housing - Operations	94,967.63	0.074%	\$ 536		\$ 536	\$ 15	\$ 551
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	241,443.13	0.187%	\$ 1,362		\$ 1,362	\$ 38	\$ 1,401
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	772,618.01	0.600%	\$ 4,360		\$ 4,360	\$ 123	\$ 4,482
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	1,111,119.65	0.863%	\$ 6,270		\$ 6,270	\$ 176	\$ 6,446
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	45,914.04	0.036%	\$ 259		\$ 259	\$ 7	\$ 266
514-75-01 Enterprise Fund - Water - Administration	8,066,625.44	6.262%	\$ 45,516		\$ 45,516	\$ 1,280	\$ 46,796
519-76-04 Enterprise Fund - Wastewater - Collections	3,363,981.01	2.611%	\$ 18,981		\$ 18,981	\$ 534	\$ 19,515
519-76-05 Enterprise Fund - Wastewater - Treatment	9,984,415.54	7.751%	\$ 56,337		\$ 56,337	\$ 1,584	\$ 57,921
530-51-01 Enterprise Fund - Harbors - Administration	2,450,685.63	1.902%	\$ 13,828		\$ 13,828	\$ 389	\$ 14,217
531-52-01 Enterprise Fund - Docks - Administration	2,451,896.40	1.903%	\$ 13,835		\$ 13,835	\$ 389	\$ 14,224
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	72,241.24	0.056%	\$ 408		\$ 408	\$ 11	\$ 419
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	3,389,141.63	2.631%	\$ 19,123		\$ 19,123	\$ 538	\$ 19,661

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-01 Enterprise Fund - Airport - Administration	357,555.82	0.278%	\$ 2,018		\$ 2,018	\$ 57	\$ 2,074
560-50-02 Enterprise Fund - Airport - Terminal General Operations	338,509.00	0.263%	\$ 1,910		\$ 1,910	\$ 54	\$ 1,964
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	858,551.28	0.666%	\$ 4,844		\$ 4,844	\$ 136	\$ 4,981
560-50-04 Enterprise Fund - Airport - ARFF	309,992.28	0.241%	\$ 1,749		\$ 1,749	\$ 49	\$ 1,798
560-50-05 Enterprise Fund - Airport - Airport Security	226,234.44	0.176%	\$ 1,277		\$ 1,277	\$ 36	\$ 1,312
560-50-08 Enterprise Fund - Airport - Airport Landside	7,303.06	0.006%	\$ 41		\$ 41	\$ 1	\$ 42
570-77-01 Enterprise Fund - Waste Management - Administration	122,804.62	0.095%	\$ 693		\$ 693	\$ 19	\$ 712
570-77-02 Enterprise Fund - Waste Management - WM Recycling	230,691.54	0.179%	\$ 1,302		\$ 1,302	\$ 37	\$ 1,338
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	233,106.79	0.181%	\$ 1,315		\$ 1,315	\$ 37	\$ 1,352
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	120,762.31	0.094%	\$ 681		\$ 681	\$ 19	\$ 701
602-79-01 Internal Service Fund - Fleet - Administration	5,300,950.15	4.115%	\$ 29,911		\$ 29,911	\$ 841	\$ 30,752
602-79-02 Internal Service Fund - Fleet - Replacement Program	401,692.50	0.312%	\$ 2,267		\$ 2,267	\$ 64	\$ 2,330
602-79-04 Internal Service Fund - Fleet - Fuel Program	3,876,209.86	3.009%	\$ 21,872		\$ 21,872	\$ 615	\$ 22,487
602-79-05 Internal Service Fund - Fleet - Washbay	355,469.22	0.276%	\$ 2,006		\$ 2,006	\$ 56	\$ 2,062
640-44-01 Internal Service Fund - Building Maintenance - Administration	364,201.94	0.283%	\$ 2,055		\$ 2,055	\$ 58	\$ 2,113
680-60-01 Internal Service Fund - Risk - Administration	432,829.31	0.336%	\$ 2,442		\$ 2,442	\$ 69	\$ 2,511
680-60-02 Internal Service Fund - Risk - Safety	9,878.56	0.008%	\$ 56		\$ 56	\$ 2	\$ 57
680-60-02 Internal Service Fund - Risk - Workers Comp	775,467.33	0.602%	\$ 4,376		\$ 4,376	\$ 123	\$ 4,499
680-60-03 Internal Service Fund - Risk - Auto	39,514.26	0.031%	\$ 223		\$ 223	\$ 6	\$ 229
680-60-03 Internal Service Fund - Risk - General Liability	441,571.84	0.343%	\$ 2,492		\$ 2,492	\$ 70	\$ 2,562
680-60-04 Internal Service Fund - Risk - EE Practice	29,635.69	0.023%	\$ 167		\$ 167	\$ 5	\$ 172
680-60-04 Internal Service Fund - Risk - Property	419,839.00	0.326%	\$ 2,369		\$ 2,369	\$ 67	\$ 2,436
680-60-05 Internal Service Fund - Risk - Special Policy	251,903.40	0.196%	\$ 1,421		\$ 1,421	\$ 40	\$ 1,461
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	22,226.77	0.017%	\$ 125		\$ 125	\$ 4	\$ 129
680-60-06 Internal Service Fund - Risk - Health	513,006.21	0.398%	\$ 2,895		\$ 2,895	\$ 81	\$ 2,976
680-60-06 Internal Service Fund - Risk - Life	103,724.93	0.081%	\$ 585		\$ 585	\$ 16	\$ 602
680-60-06 Internal Service Fund - Risk - Wellness	81,053.62	0.063%	\$ 457		\$ 457	\$ 13	\$ 470
680-60-07 Internal Service Fund - Risk - UI BRH	37,044.62	0.029%	\$ 209		\$ 209	\$ 6	\$ 215
680-60-07 Internal Service Fund - Risk - UI CBJ	37,044.62	0.029%	\$ 209		\$ 209	\$ 6	\$ 215
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	4,939.28	0.004%	\$ 28		\$ 28	\$ 1	\$ 29
710-01-01 Agency Fund - Golf Club - Administration	154,459.84	0.120%	\$ 872		\$ 872	\$ 25	\$ 896
736-01-01 Agency Fund - Mental Health - Administration	154,459.84	0.120%	\$ 872		\$ 872	\$ 25	\$ 896
740-01-01 Agency Fund - Museum Grant - Administration	154,459.84	0.120%	\$ 872		\$ 872	\$ 25	\$ 896
750-01-01 Agency Fund - Senior Citizen - Administration	154,459.84	0.120%	\$ 872		\$ 872	\$ 25	\$ 896
770-01-01 Agency Fund - Def Copensation Oversight - Administration	154,459.84	0.120%	\$ 872		\$ 872	\$ 25	\$ 896
780-01-01 Agency Fund - Sister City - Administration	154,459.84	0.120%	\$ 872		\$ 872	\$ 25	\$ 896
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	154,459.84	0.120%	\$ 872		\$ 872	\$ 25	\$ 896
Total	128,819,938.64	100.000%	\$726,870	\$ -	\$726,870	\$ 17,362	\$744,233

Allocation Basis:

Weighted Cash Balance

Source of Allocation:

FY20 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	136.00	0.056%	\$ 59		\$ 59		\$ 59
110-12-01 City Manager	17,240.00	7.094%	\$ 7,496		\$ 7,496		\$ 7,496
110-03/04- Clerk	84.00	0.035%	\$ 37		\$ 37		\$ 37
110-08-01 Human Resources	162.00	0.067%	\$ 70		\$ 70		\$ 70
110-06/15- MIS	5.00	0.002%	\$ 2		\$ 2		\$ 2
110-17-01 Finance Administration	57.00	0.023%	\$ 25		\$ 25		\$ 25
110-17-03 Controller	26,911.00	11.074%	\$ 11,701		\$ 11,701		\$ 11,701
110-17-04 Treasury	3,516.00	1.447%	\$ 1,529		\$ 1,529		\$ 1,529
110-17-06 Purchasing	6.00	0.002%	\$ 3		\$ 3	\$ 0	\$ 3
110-23-01 Library	1,325.00	0.545%	\$ 576		\$ 576	\$ 17	\$ 593
110-01-01 Non-departmental - NA	1,093.00	0.450%	\$ 475		\$ 475	\$ 14	\$ 489
110-16-01 CDD - Administration	15,214.00	6.261%	\$ 6,615		\$ 6,615	\$ 197	\$ 6,812
110-17-02 Finance - Assessors	19,856.00	8.171%	\$ 8,634		\$ 8,634	\$ 257	\$ 8,891
110-24-01 Engineering - Administration	285.00	0.117%	\$ 124		\$ 124	\$ 4	\$ 128
209-22-01 General Fund - Roaded Services Area - Police - Administration	2,246.00	0.924%	\$ 977		\$ 977	\$ 29	\$ 1,006
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	17,394.00	7.158%	\$ 7,563		\$ 7,563	\$ 225	\$ 7,789
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	27.00	0.011%	\$ 12		\$ 12	\$ 0	\$ 12
210-21-01 General Fund - Fire Service Area - Fire - Administration	163.00	0.067%	\$ 71		\$ 71	\$ 2	\$ 73
215-01-01 Special Revenue Fund - Sales Tax - Administration	23,479.00	9.662%	\$ 10,209		\$ 10,209	\$ 304	\$ 10,513
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
271-14-01 Special Revenue Fund - Lands - Administration	10.00	0.004%	\$ 4		\$ 4	\$ 0	\$ 4
514-75-01 Enterprise Fund - Water - Administration	46,873.00	19.288%	\$ 20,381		\$ 20,381	\$ 607	\$ 20,988
519-76-04 Enterprise Fund - Wastewater - Collections	53,681.00	22.090%	\$ 23,342		\$ 23,342	\$ 695	\$ 24,037
530-51-01 Enterprise Fund - Harbors - Administration	8,488.00	3.493%	\$ 3,691		\$ 3,691	\$ 110	\$ 3,801
560-50-01 Enterprise Fund - Airport - Administration	66.00	0.027%	\$ 29		\$ 29	\$ 1	\$ 30
680-60-01 Internal Service Fund - Risk - Administration	2,932.00	1.207%	\$ 1,275		\$ 1,275	\$ 38	\$ 1,313
680-60-06 Internal Service Fund - Risk - Health	1,764.00	0.726%	\$ 767		\$ 767	\$ 23	\$ 790
Total	243,014.00	100.000%	\$105,668	\$ -	\$105,668	\$ 2,524	\$108,192

Allocation Basis:

of Mail Pieces

Source of Allocation:

FY20 Mail Pieces by Department

ALLOCATION SUMMARY

110-17-04 Treasury

	Cash			Total
	Revenue	Management	Mail Room	
110-10- Mayor and Assembly	\$ -	\$ 37,659	\$ -	\$ 37,659
110-11-01 City Attorney	\$ -	\$ 10,753	\$ 59	\$ 10,812
110-12-01 City Manager	\$ 5	\$ 6,903	\$ 7,496	\$ 14,405
110-07-01 Emergency Services	\$ 9,339	\$ 9,377	\$ -	\$ 18,716
110-03/04- Clerk	\$ 10	\$ 2,807	\$ 37	\$ 2,854
110-08-01 Human Resources	\$ -	\$ 4,330	\$ 70	\$ 4,401
110-06/15- MIS	\$ -	\$ 17,828	\$ 2	\$ 17,830
110-17-01 Finance Administration	\$ 338	\$ 5,277	\$ 25	\$ 5,640
110-17-03 Controller	\$ -	\$ 7,955	\$ 11,701	\$ 19,656
110-17-04 Treasury	\$ 101	\$ 6,393	\$ 1,529	\$ 8,023
110-17-06 Purchasing	\$ -	\$ 3,064	\$ 3	\$ 3,067
110-23-01 Library	\$ 3,059	\$ 26,404	\$ 593	\$ 30,056
110-01-01 Non-departmental - NA	\$ -	\$ 4,512	\$ 489	\$ 5,001
110-11-01 Law - GHS Contract	\$ -	\$ 258	\$ -	\$ 258
110-11-01 Law - Prison Care Contract	\$ -	\$ 3,872	\$ -	\$ 3,872
110-12-02 Manager Office - Teen Health Center	\$ 62	\$ 2,263	\$ -	\$ 2,325
110-12-05 Manager Office - Housing and Homelessness	\$ 1,137	\$ 3,434	\$ -	\$ 4,571
110-16-01 CDD - Administration	\$ 486	\$ 9,896	\$ 6,812	\$ 17,194
110-16-02 CDD - Planning	\$ -	\$ 8,068	\$ -	\$ 8,068
110-16-03 CDD - Building	\$ 4,960	\$ 6,841	\$ -	\$ 11,801
110-17-02 Finance - Assessors	\$ -	\$ 6,777	\$ 8,891	\$ 15,668
110-17-07 Finance - Sales Tax	\$ -	\$ 16	\$ -	\$ 16
110-21-01 Fire - Emergency Services	\$ 43,092	\$ 53,554	\$ -	\$ 96,646
110-23-02 Library - City Museum	\$ 1,186	\$ 4,443	\$ -	\$ 5,629
110-24-01 Engineering - Administration	\$ 207	\$ 2,416	\$ 128	\$ 2,751
110-24-02 Engineering - CIP	\$ -	\$ 168	\$ -	\$ 168
110-41-01 P&R Parks and Landscape - Administration	\$ 2,134	\$ 20,087	\$ -	\$ 22,221
110-42-01 Arboretum - Administration	\$ -	\$ 2,088	\$ -	\$ 2,088
110-47-01 Centennial Hall - Convention Center	\$ -	\$ 4,599	\$ -	\$ 4,599
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	\$ 50	\$ -	\$ -	\$ 50
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	\$ 27	\$ 817	\$ -	\$ 844
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	\$ 26	\$ -	\$ -	\$ 26
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	\$ 289	\$ -	\$ -	\$ 289
120-02-01 School District - Component Unit - School District - Administration	\$ 22,251	\$ 26,653	\$ -	\$ 48,905
120-02-02 School District - Component Unit - School District - Administration	\$ 7,622	\$ 6,213	\$ -	\$ 13,834
150-42-01 Permanent Fund - Arboretum - Administration	\$ 116	\$ 15,884	\$ -	\$ 16,000
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	\$ 10,209	\$ -	\$ -	\$ 10,209

ALLOCATION SUMMARY

110-17-04 Treasury

	Cash			Total
	Revenue	Management	Mail Room	
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 82,659	\$ 998	\$ 1,006	\$ 84,663
209-22-02 General Fund - Roaded Services Area - Police - General Operations	\$ 451	\$ 5,199	\$ -	\$ 5,650
209-22-05 General Fund - Roaded Services Area - Police - Communications	\$ -	\$ 681	\$ -	\$ 681
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	\$ -	\$ 592	\$ -	\$ 592
209-22-08 General Fund - Roaded Services Area - Police - Community Services	\$ -	\$ 67	\$ -	\$ 67
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	\$ -	\$ 581	\$ -	\$ 581
209-22-10 General Fund - Roaded Services Area - Police - Fleet	\$ -	\$ 256	\$ -	\$ 256
209-22-11 General Fund - Roaded Services Area - Police - Electronics	\$ -	\$ 70	\$ -	\$ 70
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	\$ -	\$ 33	\$ -	\$ 33
209-22-14 General Fund - Roaded Services Area - Police - Grants	\$ 3,746	\$ 176	\$ -	\$ 3,922
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	\$ 8,402	\$ 466	\$ -	\$ 8,868
209-22-17 General Fund - Roaded Services Area - Police - Services	\$ -	\$ 904	\$ -	\$ 904
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 9	\$ 269	\$ 7,789	\$ 8,067
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	\$ 1,021	\$ 304	\$ -	\$ 1,325
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	\$ -	\$ 88	\$ -	\$ 88
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	\$ 729	\$ 94	\$ -	\$ 823
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	\$ 725	\$ 433	\$ -	\$ 1,158
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	\$ 4,308	\$ 469	\$ -	\$ 4,778
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	\$ -	\$ 7	\$ -	\$ 7
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	\$ -	\$ 191	\$ -	\$ 191
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 19,071	\$ 829	\$ 12	\$ 19,912
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	\$ -	\$ 2,230	\$ -	\$ 2,230
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	\$ -	\$ 876	\$ -	\$ 876
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	\$ -	\$ 68	\$ -	\$ 68
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 7,854	\$ 3,343	\$ -	\$ 11,198
210-01-01 General Fund - Fire Service Area - Fire - Administration	\$ 14,594	\$ -	\$ -	\$ 14,594
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 30,891	\$ 13,122	\$ 73	\$ 44,087
210-21-70 General Fund - Fire Service Area - Fire - CARES program	\$ -	\$ 2,393	\$ -	\$ 2,393
215-01-01 Special Revenue Fund - Sales Tax - Administration	\$ -	\$ 15,343	\$ 10,513	\$ 25,857
216-01-01 Special Revenue Fund - Hotel Tax - Administration	\$ 8,371	\$ 1,012	\$ -	\$ 9,382
218-01-01 Special Revenue Fund - Library Contributions - Administration	\$ -	\$ 450	\$ -	\$ 450
219-20-03 CARES Relief Fund - - Small Business Grant	\$ 31,003	\$ 29,298	\$ -	\$ 60,301
219-20-09 CARES Relief Fund - - Airlift NW	\$ 5,167	\$ 4,883	\$ -	\$ 10,050
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	\$ 24,802	\$ 3,373	\$ -	\$ 28,175
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ 17,568	\$ 8,753	\$ -	\$ 26,321
232-52-01 Special Revenue Fund - Port Development Fee - Administration	\$ 10,334	\$ 14,845	\$ -	\$ 25,179
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	\$ 44,497	\$ -	\$ -	\$ 44,497
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ -	\$ 39	\$ 0	\$ 39

ALLOCATION SUMMARY

110-17-04 Treasury

	Cash			Total
	Revenue	Management	Mail Room	
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	\$ -	\$ 6	\$ -	\$ 6
235-28-03 Special Revenue Fund - Eaglecrest - Lift	\$ -	\$ 5	\$ -	\$ 5
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	\$ -	\$ 14	\$ -	\$ 14
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	\$ -	\$ 7	\$ -	\$ 7
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	\$ -	\$ 7	\$ -	\$ 7
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	\$ -	\$ 4	\$ -	\$ 4
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	\$ -	\$ 4	\$ -	\$ 4
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	\$ -	\$ 5	\$ -	\$ 5
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	\$ -	\$ 3	\$ -	\$ 3
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	\$ -	\$ 2	\$ -	\$ 2
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	\$ -	\$ 3	\$ -	\$ 3
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 1,368	\$ 547	\$ -	\$ 1,915
249-46-13 General Fund - Parks and Recreation - Aquatics	\$ 4,692	\$ 864	\$ -	\$ 5,556
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 5,112	\$ 3,004	\$ -	\$ 8,117
271-14-01 Special Revenue Fund - Lands - Administration	\$ 4,681	\$ 13,780	\$ 4	\$ 18,466
271-14-02 Special Revenue Fund - Lands - Quarries	\$ 2,654	\$ 4,880	\$ -	\$ 7,533
276-02-01 Special Revenue Fund - Affordable Housing - Operations	\$ -	\$ 551	\$ -	\$ 551
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	\$ 155	\$ 1,401	\$ -	\$ 1,556
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	\$ -	\$ 4,482	\$ -	\$ 4,482
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	\$ 6,334	\$ -	\$ -	\$ 6,334
330-01-01 Debt Service Fund - Debt Service - General Debt Service	\$ 24,320	\$ -	\$ -	\$ 24,320
330-01-55 Debt Service Fund - Debt Service - '10 DPAC (\$7.58M)FedSubsidy	\$ -	\$ 6,446	\$ -	\$ 6,446
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH (\$6M)FedSubsidy	\$ -	\$ 266	\$ -	\$ 266
514-75-01 Enterprise Fund - Water - Administration	\$ 63,162	\$ 46,796	\$ 20,988	\$ 130,946
519-01-01 Enterprise Fund - Wastewater - Non-Operational	\$ 150,147	\$ -	\$ -	\$ 150,147
519-76-04 Enterprise Fund - Wastewater - Collections	\$ -	\$ 19,515	\$ 24,037	\$ 43,552
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ -	\$ 57,921	\$ -	\$ 57,921
530-51-01 Enterprise Fund - Harbors - Administration	\$ 46,711	\$ 14,217	\$ 3,801	\$ 64,729
531-52-01 Enterprise Fund - Docks - Administration	\$ 17,155	\$ 14,224	\$ -	\$ 31,379
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	\$ -	\$ 419	\$ -	\$ 419
538-24-03 Enterprise Fund - WW Extension - Administration	\$ 775	\$ -	\$ -	\$ 775
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ 961	\$ -	\$ -	\$ 961
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 121,440	\$ 19,661	\$ -	\$ 141,101
560-01-01 Enterprise Fund - Airport - Non-Operational	\$ 25,337	\$ -	\$ -	\$ 25,337
560-50-01 Enterprise Fund - Airport - Administration	\$ 2,227	\$ 2,074	\$ 30	\$ 4,331
560-50-02 Enterprise Fund - Airport - Terminal General Operations	\$ 23,287	\$ 1,964	\$ -	\$ 25,251
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	\$ 48,725	\$ 4,981	\$ -	\$ 53,706
560-50-04 Enterprise Fund - Airport - ARFF	\$ -	\$ 1,798	\$ -	\$ 1,798

ALLOCATION SUMMARY

110-17-04 Treasury

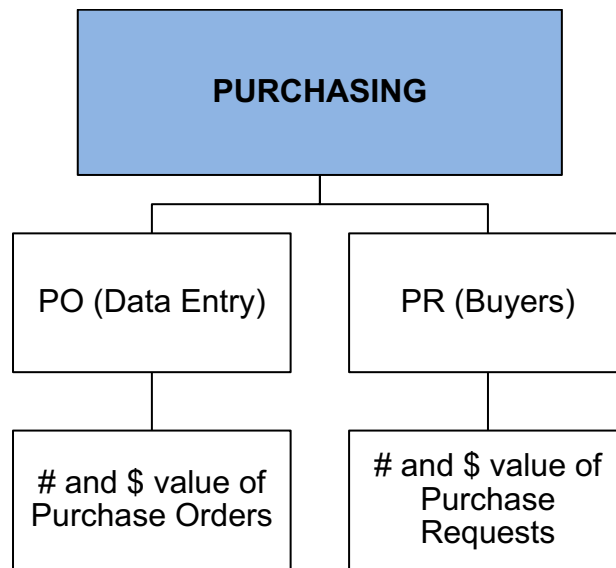
	Cash			Total
	Revenue	Management	Mail Room	
560-50-05 Enterprise Fund - Airport - Airport Security	\$ 1,320	\$ 1,312	\$ -	\$ 2,632
560-50-08 Enterprise Fund - Airport - Airport Landside	\$ -	\$ 42	\$ -	\$ 42
570-77-01 Enterprise Fund - Waste Management - Administration	\$ -	\$ 712	\$ -	\$ 712
570-77-02 Enterprise Fund - Waste Management - WM Recycling	\$ 252	\$ 1,338	\$ -	\$ 1,590
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	\$ -	\$ 1,352	\$ -	\$ 1,352
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	\$ -	\$ 701	\$ -	\$ 701
602-79-01 Internal Service Fund - Fleet - Administration	\$ -	\$ 30,752	\$ -	\$ 30,752
602-79-02 Internal Service Fund - Fleet - Replacement Program	\$ -	\$ 2,330	\$ -	\$ 2,330
602-79-04 Internal Service Fund - Fleet - Fuel Program	\$ -	\$ 22,487	\$ -	\$ 22,487
602-79-05 Internal Service Fund - Fleet - Washbay	\$ -	\$ 2,062	\$ -	\$ 2,062
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ -	\$ 2,113	\$ -	\$ 2,113
680-60-01 Internal Service Fund - Risk - Administration	\$ -	\$ 2,511	\$ 1,313	\$ 3,824
680-60-02 Internal Service Fund - Risk - Safety	\$ -	\$ 57	\$ -	\$ 57
680-60-02 Internal Service Fund - Risk - Workers Comp	\$ -	\$ 4,499	\$ -	\$ 4,499
680-60-03 Internal Service Fund - Risk - Auto	\$ -	\$ 229	\$ -	\$ 229
680-60-03 Internal Service Fund - Risk - General Liability	\$ -	\$ 2,562	\$ -	\$ 2,562
680-60-04 Internal Service Fund - Risk - EE Practice	\$ -	\$ 172	\$ -	\$ 172
680-60-04 Internal Service Fund - Risk - Property	\$ -	\$ 2,436	\$ -	\$ 2,436
680-60-05 Internal Service Fund - Risk - Special Policy	\$ -	\$ 1,461	\$ -	\$ 1,461
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	\$ -	\$ 129	\$ -	\$ 129
680-60-06 Internal Service Fund - Risk - Health	\$ -	\$ 2,976	\$ 790	\$ 3,766
680-60-06 Internal Service Fund - Risk - Life	\$ -	\$ 602	\$ -	\$ 602
680-60-06 Internal Service Fund - Risk - Wellness	\$ -	\$ 470	\$ -	\$ 470
680-60-07 Internal Service Fund - Risk - UI BRH	\$ -	\$ 215	\$ -	\$ 215
680-60-07 Internal Service Fund - Risk - UI CBJ	\$ -	\$ 215	\$ -	\$ 215
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	\$ -	\$ 29	\$ -	\$ 29
710-01-01 Agency Fund - Golf Club - Administration	\$ -	\$ 896	\$ -	\$ 896
736-01-01 Agency Fund - Mental Health - Administration	\$ -	\$ 896	\$ -	\$ 896
740-01-01 Agency Fund - Museum Grant - Administration	\$ -	\$ 896	\$ -	\$ 896
750-01-01 Agency Fund - Senion Citizen - Administration	\$ -	\$ 896	\$ -	\$ 896
770-01-01 Agency Fund - Def Copensation Oversight - Administration	\$ -	\$ 896	\$ -	\$ 896
780-01-01 Agency Fund - Sister City - Administration	\$ -	\$ 896	\$ -	\$ 896
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	\$ -	\$ 896	\$ -	\$ 896
Total	\$ 973,726	\$ 744,233	\$108,192	\$ 1,826,151

11 PURCHASING

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

- **PO (Data Entry)** – relates to support associated with reviewing and processing purchase orders from departments. This function is allocated based on the number of purchase orders and the value of purchase orders per Fund, Department, and Division.
- **PR (Buyers)** – relates to support associated with managing different types of purchase requests from departments. This function is allocated based on 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	\$ 357,600		\$ 357,600
Capital and Transfers	\$ (1,500)		
Total Deductions	<u>\$ (1,500)</u>		\$ (1,500)
Incoming Costs			
110-10- Mayor and Assembly	\$ 556	\$ 333	\$ 889
110-12-01 City Manager	\$ 4,874	\$ 954	\$ 5,828
110-03/04- Clerk	\$ 6,874	\$ 1,685	\$ 8,560
110-08-01 Human Resources	\$ 4,021	\$ 580	\$ 4,601
110-06/15- MIS	\$ 52,372	\$ 4,293	\$ 56,665
110-17-01 Finance Administration	\$ 87,187	\$ 8,394	\$ 95,581
110-17-03 Controller	\$ 6,564	\$ 283	\$ 6,847
110-17-04 Treasury	\$ 2,983	\$ 84	\$ 3,067
Total Incoming Costs	<u>\$ 165,431</u>	<u>\$ 16,606</u>	<u>\$ 182,038</u>
Reimbursable Expense	\$ 226,300		
Total Cost Adjustments	<u>\$ 226,300</u>		\$ 226,300
Total Costs to be Allocated	<u>\$ 747,831</u>	<u>\$ 16,606</u>	<u>\$ 764,438</u>

DEPARTMENTAL EXPENSE DETAIL

110-17-06 Purchasing

Expense Type	Expense (\$)	General Admin	PO (Data Entry)	PR (Buyers)
Personnel				
Salaries and Wages	\$ 364,600	\$ -	\$ 72,920	\$ 291,680
Benefits	\$ 200,500	\$ -	\$ 40,100	\$ 160,400
Subtotal Personnel Cost	\$ 565,100	\$ -	\$ 113,020	\$ 452,080
Operating Services & Supplies				
General Supplies	\$ 1,400	\$ -	\$ 280	\$ 1,120
Insurance	\$ 3,900	\$ -	\$ 780	\$ 3,120
Other Expenses	\$ 800	\$ -	\$ 160	\$ 640
Professional	\$ 1,400	\$ -	\$ 280	\$ 1,120
Public Utility Services	\$ 3,000	\$ -	\$ 600	\$ 2,400
Reimbursable Expenses	\$ (226,300)	\$ -	\$ (45,260)	\$ (181,040)
Travel and Training	\$ 2,400	\$ -	\$ 480	\$ 1,920
Postage	\$ 100	\$ -	\$ 20	\$ 80
Printing	\$ 100	\$ -	\$ 20	\$ 80
Rentals and Leases	\$ 2,200	\$ -	\$ 440	\$ 1,760
Advertising	\$ 2,000	\$ -	\$ 400	\$ 1,600
Capital Outlay	\$ 1,500	\$ -	\$ 300	\$ 1,200
Subtotal Operating Cost	\$ (207,500)	\$ -	\$ (41,500)	\$ (166,000)
DEPARTMENTAL EXPENDITURES	\$ 357,600	\$ -	\$ 71,520	\$ 286,080
Disallowed Costs				
Capital and Transfers	\$ (1,500)	\$ -	\$ (300)	\$ (1,200)
Subtotal Disallowed Costs	\$ (1,500)	\$ -	\$ (300)	\$ (1,200)
Cost Adjustments				
Reimbursable Expense	\$ 226,300	\$ -	\$ 45,260	\$ 181,040
Subtotal Cost Adjustments	\$ 226,300	\$ -	\$ 45,260	\$ 181,040
FUNCTIONAL COST	\$ 582,400	\$ -	\$ 116,480	\$ 465,920
First Allocation				
Incoming - All Others	\$ 165,431	\$ -	\$ 33,086	\$ 132,345
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 747,831	\$ -	\$ 149,566	\$ 598,265
Second Allocation				
Incoming - All Others	\$ 16,606	\$ -	\$ 3,321	\$ 13,285
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 16,606	\$ -	\$ 3,321	\$ 13,285
TOTAL ALLOCATED	\$ 764,438	\$ -	\$ 152,888	\$ 611,550

110-17-06 Purchasing

ALLOCATION DETAIL

PO (Data Entry)	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
110-10- Mayor and Assembly	0.00	0.175%	\$ 262		\$ 262		\$ 262
110-11-01 City Attorney	0.01	0.371%	\$ 555		\$ 555		\$ 555
110-12-01 City Manager	0.06	2.963%	\$ 4,432		\$ 4,432		\$ 4,432
110-03/04- Clerk	0.00	0.122%	\$ 182		\$ 182		\$ 182
110-06/15- MIS	0.03	1.610%	\$ 2,408		\$ 2,408		\$ 2,408
110-17-01 Finance Administration	0.02	0.935%	\$ 1,398		\$ 1,398		\$ 1,398
110-23-01 Library	0.05	2.577%	\$ 3,855		\$ 3,855	\$ 91	\$ 3,946
110-01-01 Non-departmental - NA	0.00	0.151%	\$ 225		\$ 225	\$ 5	\$ 231
110-16-01 CDD - Administration	0.01	0.480%	\$ 718		\$ 718	\$ 17	\$ 735
110-41-01 P&R Parks and Landscape - Administration	0.01	0.379%	\$ 567		\$ 567	\$ 13	\$ 580
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.06	3.213%	\$ 4,806		\$ 4,806	\$ 114	\$ 4,919
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.01	0.375%	\$ 560		\$ 560	\$ 13	\$ 574
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.05	2.650%	\$ 3,963		\$ 3,963	\$ 94	\$ 4,057
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.09	4.286%	\$ 6,411		\$ 6,411	\$ 152	\$ 6,562
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.03	1.411%	\$ 2,110		\$ 2,110	\$ 50	\$ 2,160
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.05	2.445%	\$ 3,657		\$ 3,657	\$ 87	\$ 3,744
249-46-03 General Fund - Parks and Recreation - Aquatics	0.00	0.054%	\$ 80		\$ 80	\$ 2	\$ 82
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.00	0.131%	\$ 195		\$ 195	\$ 5	\$ 200
271-14-01 Special Revenue Fund - Lands - Administration	0.02	0.831%	\$ 1,242		\$ 1,242	\$ 29	\$ 1,272
401-90-01 Capital Projects Fund - School CIPs - Construction	0.01	0.424%	\$ 633		\$ 633	\$ 15	\$ 648
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.11	5.540%	\$ 8,286		\$ 8,286	\$ 196	\$ 8,482
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.06	3.169%	\$ 4,740		\$ 4,740	\$ 112	\$ 4,852
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.08	3.938%	\$ 5,889		\$ 5,889	\$ 139	\$ 6,029
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.04	2.237%	\$ 3,346		\$ 3,346	\$ 79	\$ 3,425
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.02	0.845%	\$ 1,263		\$ 1,263	\$ 30	\$ 1,293
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.00	0.191%	\$ 285		\$ 285	\$ 7	\$ 292
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.24	11.796%	\$ 17,642		\$ 17,642	\$ 418	\$ 18,060
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.02	0.797%	\$ 1,192		\$ 1,192	\$ 28	\$ 1,220
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.44	22.234%	\$ 33,254		\$ 33,254	\$ 787	\$ 34,041
514-75-01 Enterprise Fund - Water - Administration	0.04	1.953%	\$ 2,921		\$ 2,921	\$ 69	\$ 2,990
519-76-04 Enterprise Fund - Wastewater - Collections	0.09	4.269%	\$ 6,385		\$ 6,385	\$ 151	\$ 6,536
530-51-01 Enterprise Fund - Harbors - Administration	0.05	2.266%	\$ 3,390		\$ 3,390	\$ 80	\$ 3,470
531-52-01 Enterprise Fund - Docks - Administration	0.01	0.572%	\$ 855		\$ 855	\$ 20	\$ 876
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.00	0.149%	\$ 223		\$ 223	\$ 5	\$ 229
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.00	0.228%	\$ 341		\$ 341	\$ 8	\$ 349
560-50-01 Enterprise Fund - Airport - Administration	0.06	2.891%	\$ 4,324		\$ 4,324	\$ 102	\$ 4,426
570-77-01 Enterprise Fund - Waste Management - Administration	0.02	1.175%	\$ 1,758		\$ 1,758	\$ 42	\$ 1,799
602-79-01 Internal Service Fund - Fleet - Administration	0.12	6.176%	\$ 9,237		\$ 9,237	\$ 219	\$ 9,456
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.04	1.951%	\$ 2,917		\$ 2,917	\$ 69	\$ 2,986
680-60-01 Internal Service Fund - Risk - Administration	0.04	2.044%	\$ 3,056		\$ 3,056	\$ 72	\$ 3,129
Total	2.00	100.000%	\$149,566	\$ -	\$149,566	\$ 3,321	\$152,888

Allocation Basis:

of PO's and Dollar Value of PO's

Source of Allocation:

FY20 PO RQ Info

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>
PR (Buyers)							
110-10- Mayor and Assembly	0.00	0.229%	\$ 1,367		\$ 1,367		\$ 1,367
110-11-01 City Attorney	0.00	0.482%	\$ 2,883		\$ 2,883		\$ 2,883
110-12-01 City Manager	0.03	2.751%	\$ 16,456		\$ 16,456		\$ 16,456
110-03/04- Clerk	0.00	0.098%	\$ 588		\$ 588		\$ 588
110-06/15- MIS	0.02	1.949%	\$ 11,662		\$ 11,662		\$ 11,662
110-17-01 Finance Administration	0.01	1.203%	\$ 7,195		\$ 7,195		\$ 7,195
110-23-01 Library	0.02	1.934%	\$ 11,572		\$ 11,572	\$ 275	\$ 11,848
110-16-01 CDD - Administration	0.01	0.831%	\$ 4,971		\$ 4,971	\$ 118	\$ 5,090
110-24-01 Engineering - Administration	0.00	0.171%	\$ 1,022		\$ 1,022	\$ 24	\$ 1,046
110-41-01 P&R Parks and Landscape - Administration	0.00	0.484%	\$ 2,895		\$ 2,895	\$ 69	\$ 2,964
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.04	3.874%	\$ 23,175		\$ 23,175	\$ 552	\$ 23,727
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.00	0.398%	\$ 2,381		\$ 2,381	\$ 57	\$ 2,437
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.04	3.526%	\$ 21,093		\$ 21,093	\$ 502	\$ 21,595
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.04	4.138%	\$ 24,757		\$ 24,757	\$ 589	\$ 25,346
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	1.451%	\$ 8,679		\$ 8,679	\$ 207	\$ 8,886
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01	1.117%	\$ 6,682		\$ 6,682	\$ 159	\$ 6,841
249-46-03 General Fund - Parks and Recreation - Aquatics	0.00	0.138%	\$ 826		\$ 826	\$ 20	\$ 846
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.00	0.147%	\$ 882		\$ 882	\$ 21	\$ 903
271-14-01 Special Revenue Fund - Lands - Administration	0.01	0.769%	\$ 4,598		\$ 4,598	\$ 109	\$ 4,708
401-90-01 Capital Projects Fund - School CIPs - Construction	0.01	0.513%	\$ 3,068		\$ 3,068	\$ 73	\$ 3,141
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.08	8.269%	\$ 49,474		\$ 49,474	\$ 1,178	\$ 50,651
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.05	4.632%	\$ 27,713		\$ 27,713	\$ 660	\$ 28,373
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.06	5.623%	\$ 33,643		\$ 33,643	\$ 801	\$ 34,444
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.05	4.999%	\$ 29,910		\$ 29,910	\$ 712	\$ 30,622
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.01	1.053%	\$ 6,302		\$ 6,302	\$ 150	\$ 6,453
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.00	0.114%	\$ 685		\$ 685	\$ 16	\$ 701
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.00	0.251%	\$ 1,502		\$ 1,502	\$ 36	\$ 1,538
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.01	0.682%	\$ 4,082		\$ 4,082	\$ 97	\$ 4,179
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.25	24.863%	\$148,746		\$148,746	\$ 3,541	\$152,287
514-75-01 Enterprise Fund - Water - Administration	0.01	1.267%	\$ 7,579		\$ 7,579	\$ 180	\$ 7,759
519-76-04 Enterprise Fund - Wastewater - Collections	0.04	4.223%	\$ 25,265		\$ 25,265	\$ 601	\$ 25,867
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.01	0.727%	\$ 4,347		\$ 4,347	\$ 103	\$ 4,450
560-50-01 Enterprise Fund - Airport - Administration	0.03	3.046%	\$ 18,222		\$ 18,222	\$ 434	\$ 18,656
570-77-01 Enterprise Fund - Waste Management - Administration	0.02	1.541%	\$ 9,220		\$ 9,220	\$ 219	\$ 9,439
602-79-01 Internal Service Fund - Fleet - Administration	0.07	6.905%	\$ 41,309		\$ 41,309	\$ 983	\$ 42,292
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.03	2.732%	\$ 16,344		\$ 16,344	\$ 389	\$ 16,733
680-60-01 Internal Service Fund - Risk - Administration	0.03	2.870%	\$ 17,169		\$ 17,169	\$ 409	\$ 17,578
Total	1.00	100.000%	\$598,265	\$ -	\$598,265	\$ 13,285	\$611,550

Allocation Basis:

and Dollar Value of Purchase Requests

Source of Allocation:

FY20 PO RQ Info

ALLOCATION SUMMARY

110-17-06 Purchasing

	<u>PO (Data Entry)</u>	<u>PR (Buyers)</u>	<u>Total</u>
110-10- Mayor and Assembly	\$ 262	\$ 1,367	\$ 1,629
110-11-01 City Attorney	\$ 555	\$ 2,883	\$ 3,438
110-12-01 City Manager	\$ 4,432	\$ 16,456	\$ 20,888
110-03/04- Clerk	\$ 182	\$ 588	\$ 771
110-06/15- MIS	\$ 2,408	\$ 11,662	\$ 14,070
110-17-01 Finance Administration	\$ 1,398	\$ 7,195	\$ 8,594
110-23-01 Library	\$ 3,946	\$ 11,848	\$ 15,793
110-01-01 Non-departmental - NA	\$ 231	\$ -	\$ 231
110-16-01 CDD - Administration	\$ 735	\$ 5,090	\$ 5,825
110-24-01 Engineering - Administration	\$ -	\$ 1,046	\$ 1,046
110-41-01 P&R Parks and Landscape - Administration	\$ 580	\$ 2,964	\$ 3,545
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 4,919	\$ 23,727	\$ 28,646
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 574	\$ 2,437	\$ 3,011
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	\$ 4,057	\$ 21,595	\$ 25,652
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ 6,562	\$ 25,346	\$ 31,908
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 2,160	\$ 8,886	\$ 11,046
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 3,744	\$ 6,841	\$ 10,585
249-46-03 General Fund - Parks and Recreation - Aquatics	\$ 82	\$ 846	\$ 928
270-48-01 Special Revenue Fund - Downtown Parking - Administration	\$ 200	\$ 903	\$ 1,103
271-14-01 Special Revenue Fund - Lands - Administration	\$ 1,272	\$ 4,708	\$ 5,979
401-90-01 Capital Projects Fund - School CIPs - Construction	\$ 648	\$ 3,141	\$ 3,789
402-90-01 Capital Projects Fund - Roads CIPs - Construction	\$ 8,482	\$ 50,651	\$ 59,133
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	\$ 4,852	\$ 28,373	\$ 33,225
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	\$ 6,029	\$ 34,444	\$ 40,472
414-90-01 Capital Projects Fund - Water CIPs - Construction	\$ 3,425	\$ 30,622	\$ 34,047
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	\$ 1,293	\$ 6,453	\$ 7,746
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	\$ 292	\$ 701	\$ 993
431-90-01 Capital Projects Fund - Docks CIPs - Construction	\$ 18,060	\$ 1,538	\$ 19,598
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	\$ 1,220	\$ 4,179	\$ 5,399
460-90-01 Capital Projects Fund - Airport CIPs - Construction	\$ 34,041	\$ 152,287	\$ 186,328
514-75-01 Enterprise Fund - Water - Administration	\$ 2,990	\$ 7,759	\$ 10,749
519-76-04 Enterprise Fund - Wastewater - Collections	\$ 6,536	\$ 25,867	\$ 32,403
530-51-01 Enterprise Fund - Harbors - Administration	\$ 3,470	\$ -	\$ 3,470
531-52-01 Enterprise Fund - Docks - Administration	\$ 876	\$ -	\$ 876
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	\$ 229	\$ -	\$ 229
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	\$ 349	\$ 4,450	\$ 4,799

ALLOCATION SUMMARY

110-17-06 Purchasing

	<u>PO (Data Entry)</u>	<u>PR (Buyers)</u>	<u>Total</u>
560-50-01 Enterprise Fund - Airport - Administration	\$ 4,426	\$ 18,656	\$ 23,082
570-77-01 Enterprise Fund - Waste Management - Administration	\$ 1,799	\$ 9,439	\$ 11,239
602-79-01 Internal Service Fund - Fleet - Administration	\$ 9,456	\$ 42,292	\$ 51,748
640-44-01 Internal Service Fund - Building Maintenance - Administration	\$ 2,986	\$ 16,733	\$ 19,719
680-60-01 Internal Service Fund - Risk - Administration	\$ 3,129	\$ 17,578	\$ 20,707
Total	\$ 152,888	\$ 611,550	\$ 764,438

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 Division¹³.
- **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 Division¹⁴.
- **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 users¹⁵.
- **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.¹⁶

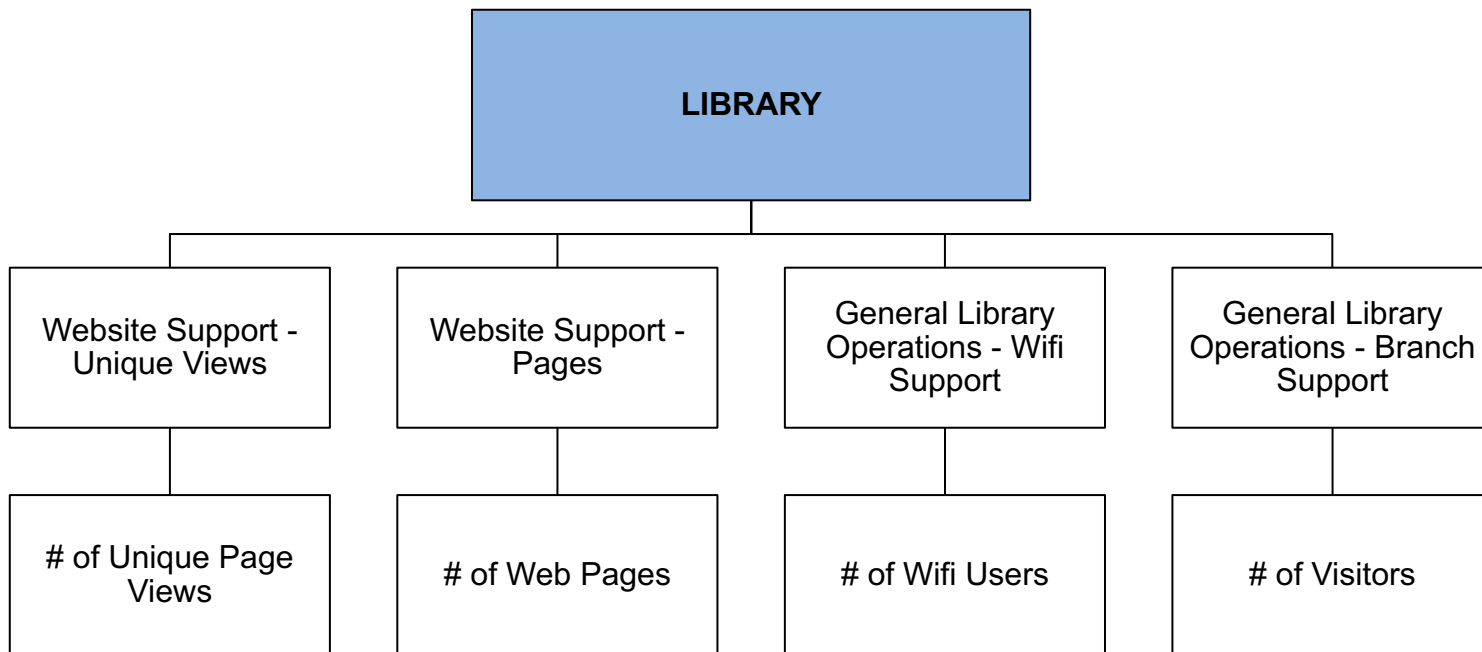
The chart on the following page illustrates the functions and measures used to allocate Library costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart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

¹³ In order to accurately reflect the Library’s support of Eaglecrest, unique views have been weighted at 5%.

¹⁴ In order to accurately reflect the Library’s support related to website pages, pages related to the Library have been weighted at 50%.

¹⁵ Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).

¹⁶ 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	\$3,111,300		\$3,111,300
Capital and Transfers	\$ (42,900)		
Total Deductions	<u>\$ (42,900)</u>		\$ (42,900)
Incoming Costs			
110-11-01 City Attorney	\$ 1,198	\$ 164	\$ 1,362
110-12-01 City Manager	\$ 30,538	\$ 5,692	\$ 36,230
110-03/04- Clerk	\$ 5,100	\$ 1,406	\$ 6,506
110-08-01 Human Resources	\$ 19,308	\$ 2,782	\$ 22,090
110-06/15- MIS	\$ 13,542	\$ 1,148	\$ 14,690
110-17-03 Controller	\$ 44,946	\$ 1,973	\$ 46,920
110-17-04 Treasury	\$ 29,245	\$ 811	\$ 30,056
110-17-06 Purchasing	\$ 15,427	\$ 367	\$ 15,793
110-23-01 Library		\$ 9,952	\$ 9,952
Total Incoming Costs	<u>\$ 159,303</u>	<u>\$ 24,295</u>	<u>\$ 183,599</u>
Revenue	\$ (296,000)		
Reimbursable Expense	\$ 10,900		
Total Cost Adjustments	<u>\$ (285,100)</u>		\$ (285,100)
Total Costs to be Allocated	<u>\$2,942,603</u>	<u>\$ 24,295</u>	<u>\$2,966,899</u>

DEPARTMENTAL EXPENSE DETAIL

110-23-01 Library

Expense Type	Expense (\$)	General Admin	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel						
Salaries and Wages	\$ 1,382,900	\$ -	\$ 17,286	\$ 51,859	\$ 69,145	\$ 1,244,610
Benefits	\$ 792,700	\$ -	\$ 9,909	\$ 29,726	\$ 39,635	\$ 713,430
Subtotal Personnel Cost	\$ 2,175,600	\$ -	\$ 27,195	\$ 81,585	\$ 108,780	\$ 1,958,040
Operating Services & Supplies						
General Supplies	\$ 166,000	\$ -	\$ 2,075	\$ 6,225	\$ 8,300	\$ 149,400
Insurance	\$ 41,800	\$ -	\$ 523	\$ 1,568	\$ 2,090	\$ 37,620
Other Expenses	\$ 66,000	\$ -	\$ 825	\$ 2,475	\$ 3,300	\$ 59,400
Professional	\$ 52,500	\$ -	\$ 656	\$ 1,969	\$ 2,625	\$ 47,250
Public Utility Services	\$ 143,100	\$ -	\$ 1,789	\$ 5,366	\$ 7,155	\$ 128,790
Reimbursable Expenses	\$ (10,900)	\$ -	\$ (136)	\$ (409)	\$ (545)	\$ (9,810)
Repairs and Maintenance	\$ 350,200	\$ -	\$ 4,378	\$ 13,133	\$ 17,510	\$ 315,180
Travel and Training	\$ 38,800	\$ -	\$ 485	\$ 1,455	\$ 1,940	\$ 34,920
Postage	\$ 26,500	\$ -	\$ 331	\$ 994	\$ 1,325	\$ 23,850
Printing	\$ 2,000	\$ -	\$ 25	\$ 75	\$ 100	\$ 1,800
Rentals and Leases	\$ 16,800	\$ -	\$ 210	\$ 630	\$ 840	\$ 15,120
Capital Outlay	\$ 42,900	\$ -	\$ 536	\$ 1,609	\$ 2,145	\$ 38,610
Subtotal Operating Cost	\$ 935,700	\$ -	\$ 11,696	\$ 35,089	\$ 46,785	\$ 842,130
DEPARTMENTAL EXPENDITURES	\$ 3,111,300	\$ -	\$ 38,891	\$ 116,674	\$ 155,565	\$ 2,800,170
Disallowed Costs						
Capital and Transfers	\$ (42,900)	\$ -	\$ (536)	\$ (1,609)	\$ (2,145)	\$ (38,610)
Subtotal Disallowed Costs	\$ (42,900)	\$ -	\$ (536)	\$ (1,609)	\$ (2,145)	\$ (38,610)
Cost Adjustments						
Revenue	\$ (296,000)	\$ -	\$ (3,700)	\$ (11,100)	\$ (14,800)	\$ (266,400)
Reimbursable Expense	\$ 10,900	\$ -	\$ 136	\$ 409	\$ 545	\$ 9,810
Subtotal Cost Adjustments	\$ (285,100)	\$ -	\$ (3,564)	\$ (10,691)	\$ (14,255)	\$ (256,590)
FUNCTIONAL COST	\$ 2,783,300	\$ -	\$ 34,791	\$ 104,374	\$ 139,165	\$ 2,504,970
First Allocation						
Incoming - All Others	\$ 159,303	\$ -	\$ 1,991	\$ 5,974	\$ 7,965	\$ 143,373
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,942,603	\$ -	\$ 36,783	\$ 110,348	\$ 147,130	\$ 2,648,343
Second Allocation						
Incoming - All Others	\$ 24,295	\$ -	\$ 304	\$ 911	\$ 1,215	\$ 21,866
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 24,295	\$ -	\$ 304	\$ 911	\$ 1,215	\$ 21,866
TOTAL ALLOCATED	\$ 2,966,899	\$ -	\$ 37,086	\$ 111,259	\$ 148,345	\$ 2,670,209

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	69,564.00	4.261%	\$ 1,567		\$ 1,567		\$ 1,567
110-11-01 City Attorney	11,531.00	0.706%	\$ 260		\$ 260		\$ 260
110-12-01 City Manager	38,941.00	2.385%	\$ 877		\$ 877		\$ 877
110-03/04- Clerk	38,680.00	2.369%	\$ 871		\$ 871		\$ 871
110-08-01 Human Resources	140,162.00	8.584%	\$ 3,158		\$ 3,158		\$ 3,158
110-17-01 Finance Administration	85,712.00	5.250%	\$ 1,931		\$ 1,931		\$ 1,931
110-23-01 Library	101,368.00	6.208%	\$ 2,284		\$ 2,284		\$ 2,284
110-16-01 CDD - Administration	46,142.00	2.826%	\$ 1,039		\$ 1,039	\$ 12	\$ 1,052
110-24-01 Engineering - Administration	62,830.00	3.848%	\$ 1,415		\$ 1,415	\$ 17	\$ 1,432
209-22-01 General Fund - Roaded Services Area - Police - Administration	467,054.00	28.606%	\$ 10,522		\$ 10,522	\$ 124	\$ 10,646
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	164,734.00	10.089%	\$ 3,711		\$ 3,711	\$ 44	\$ 3,755
210-21-01 General Fund - Fire Service Area - Fire - Administration	32,686.00	2.002%	\$ 736		\$ 736	\$ 9	\$ 745
235-28-01 Special Revenue Fund - Eaglecrest - Administration	290,893.00	17.816%	\$ 6,553		\$ 6,553	\$ 77	\$ 6,630
530-51-01 Enterprise Fund - Harbors - Administration	16,928.50	1.037%	\$ 381		\$ 381	\$ 4	\$ 386
531-52-01 Enterprise Fund - Docks - Administration	16,928.50	1.037%	\$ 381		\$ 381	\$ 4	\$ 386
560-50-01 Enterprise Fund - Airport - Administration	48,587.00	2.976%	\$ 1,095		\$ 1,095	\$ 13	\$ 1,107
Total	1,632,741.00	100.000%	\$ 36,783	\$ -	\$ 36,783	\$ 304	\$ 37,086

Allocation Basis:

Unique Page Views (Eaglecrest weighted at 5%)

Source of Allocation:

Library Museum Metrics

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	17.00	2.487%	\$ 2,745		\$ 2,745		\$ 2,745
110-11-01 City Attorney	7.00	1.024%	\$ 1,130		\$ 1,130		\$ 1,130
110-12-01 City Manager	25.00	3.658%	\$ 4,036		\$ 4,036		\$ 4,036
110-03/04- Clerk	24.00	3.511%	\$ 3,875		\$ 3,875		\$ 3,875
110-08-01 Human Resources	20.00	2.926%	\$ 3,229		\$ 3,229		\$ 3,229
110-17-01 Finance Administration	34.00	4.974%	\$ 5,489		\$ 5,489		\$ 5,489
110-23-01 Library	47.50	6.950%	\$ 7,669		\$ 7,669		\$ 7,669
110-16-01 CDD - Administration	137.00	20.044%	\$ 22,118		\$ 22,118	\$ 245	\$ 22,363
110-24-01 Engineering - Administration	7.92	1.159%	\$ 1,279		\$ 1,279	\$ 14	\$ 1,293
209-22-01 General Fund - Roaded Services Area - Police - Administration	52.00	7.608%	\$ 8,395		\$ 8,395	\$ 93	\$ 8,488
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	173.00	25.311%	\$ 27,930		\$ 27,930	\$ 310	\$ 28,240
209-72-01 General Fund - Roaded Services Area - Streets - Administration	14.52	2.124%	\$ 2,344		\$ 2,344	\$ 26	\$ 2,370
210-21-01 General Fund - Fire Service Area - Fire - Administration	25.00	3.658%	\$ 4,036		\$ 4,036	\$ 45	\$ 4,081
514-75-01 Enterprise Fund - Water - Administration	14.52	2.124%	\$ 2,344		\$ 2,344	\$ 26	\$ 2,370
519-76-05 Enterprise Fund - Wastewater - Treatment	14.52	2.124%	\$ 2,344		\$ 2,344	\$ 26	\$ 2,370
530-51-01 Enterprise Fund - Harbors - Administration	12.00	1.756%	\$ 1,937		\$ 1,937	\$ 21	\$ 1,959
531-52-01 Enterprise Fund - Docks - Administration	12.00	1.756%	\$ 1,937		\$ 1,937	\$ 21	\$ 1,959
560-50-01 Enterprise Fund - Airport - Administration	32.00	4.682%	\$ 5,166		\$ 5,166	\$ 57	\$ 5,224
570-77-01 Enterprise Fund - Waste Management - Administration	14.52	2.124%	\$ 2,344		\$ 2,344	\$ 26	\$ 2,370
Total	683.50	100.000%	\$ 110,348	\$ -	\$ 110,348	\$ 911	\$ 111,259

Allocation Basis:

of Pages (Library weighted at 50%)

Source of Allocation:

Library Museum Metrics

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	22,397.00	52.638%	\$ 77,447		\$ 77,447	\$ 639	\$ 78,086
- Citywide Support	20,152.00	47.362%	\$ 69,684		\$ 69,684	\$ 575	\$ 70,259
Total	42,549.00	100.000%	\$ 147,130	\$ -	\$ 147,130	\$ 1,215	\$ 148,345

Allocation Basis:

of Wifi Users

Source of Allocation:

Library Museum Metrics

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	19,660.00	11.438%	\$ 302,920		\$ 302,920	\$ 2,501	\$ 305,421
- Citywide Support	152,222.00	88.562%	\$ 2,345,423		\$ 2,345,423	\$ 19,365	\$ 2,364,788
Total	171,882.00	100.000%	\$ 2,648,343	\$ -	\$ 2,648,343	\$ 21,866	\$ 2,670,209

Allocation Basis:

of Visitors

Source of Allocation:

Library Museum Metrics

ALLOCATION SUMMARY

110-23-01 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-10- Mayor and Assembly	\$ 1,567	\$ 2,745	\$ -	\$ -	\$ 4,312
110-11-01 City Attorney	\$ 260	\$ 1,130	\$ -	\$ -	\$ 1,390
110-12-01 City Manager	\$ 877	\$ 4,036	\$ -	\$ -	\$ 4,913
110-03/04- Clerk	\$ 871	\$ 3,875	\$ -	\$ -	\$ 4,746
110-08-01 Human Resources	\$ 3,158	\$ 3,229	\$ -	\$ -	\$ 6,386
110-17-01 Finance Administration	\$ 1,931	\$ 5,489	\$ -	\$ -	\$ 7,420
110-23-01 Library	\$ 2,284	\$ 7,669	\$ -	\$ -	\$ 9,952
110-16-01 CDD - Administration	\$ 1,052	\$ 22,363	\$ -	\$ -	\$ 23,415
110-24-01 Engineering - Administration	\$ 1,432	\$ 1,293	\$ -	\$ -	\$ 2,725
209-22-01 General Fund - Roaded Services Area - Police - Administration	\$ 10,646	\$ 8,488	\$ -	\$ -	\$ 19,134
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	\$ 3,755	\$ 28,240	\$ -	\$ -	\$ 31,994
209-72-01 General Fund - Roaded Services Area - Streets - Administration	\$ -	\$ 2,370	\$ -	\$ -	\$ 2,370
210-21-01 General Fund - Fire Service Area - Fire - Administration	\$ 745	\$ 4,081	\$ -	\$ -	\$ 4,826
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	\$ -	\$ -	\$ 78,086	\$ 305,421	\$ 383,507
235-28-01 Special Revenue Fund - Eaglecrest - Administration	\$ 6,630	\$ -	\$ -	\$ -	\$ 6,630
514-75-01 Enterprise Fund - Water - Administration	\$ -	\$ 2,370	\$ -	\$ -	\$ 2,370
519-76-05 Enterprise Fund - Wastewater - Treatment	\$ -	\$ 2,370	\$ -	\$ -	\$ 2,370
530-51-01 Enterprise Fund - Harbors - Administration	\$ 386	\$ 1,959	\$ -	\$ -	\$ 2,345
531-52-01 Enterprise Fund - Docks - Administration	\$ 386	\$ 1,959	\$ -	\$ -	\$ 2,345
560-50-01 Enterprise Fund - Airport - Administration	\$ 1,107	\$ 5,224	\$ -	\$ -	\$ 6,331
570-77-01 Enterprise Fund - Waste Management - Administration	\$ -	\$ 2,370	\$ -	\$ -	\$ 2,370
- Citywide Support	\$ -	\$ -	\$ 70,259	\$ 2,364,788	\$ 2,435,047
Total	\$ 37,086	\$ 111,259	\$ 148,345	\$ 2,670,209	\$ 2,966,899