OMB 2 CFR PART 200 COMPLIANT
COST ALLOCATION PLAN

FY 17-18 AUDITED ACTUAL EXPENSES

CITY OF JUNEAU, AK

DECEMBER 5, 2019



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TABLE OF CONTENTS

		Page Number
1.	EXECUTIVE SUMMARY	1
2.	READING THE PLAN	4
3.	ORGANIZATIONAL CHART	5
4.	SUMMARY OF RESULTING OVERHEAD ALLOCATIONS	8
5.	SUMMARY OF FUNCTIONS AND ALLOCATION BASES	40
6.	CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	43
7.	GRANTEE DEPARTMENTS (RECEIVERS)	45
8.	COST ALLOCATION PLAN	51
8.1	110-11-01 City Attorney	52
	COSTS TO BE ALLOCATED	54
	DEPARTMENTAL EXPENSE DETAIL	55
	Allocation Detail	56
	Legal Support	56
	ALLOCATION SUMMARY	57
8.2	110-12-01 City Manager	58
	COSTS TO BE ALLOCATED	60
	DEPARTMENTAL EXPENSE DETAIL	61
	Allocation Detail	62
	General Citywide Support - FTE	62
	General Citywide Support - Expenses	64
	Assembly Support	67
	ALLOCATION SUMMARY	68

		Page Number
8.3	110-07-01 Emergency Services	73
	COSTS TO BE ALLOCATED	75
	DEPARTMENTAL EXPENSE DETAIL	76
	Allocation Detail	77
	Internal Support	77
	Grant Support	78
	ALLOCATION SUMMARY	79
8.4	110-03/04- Clerk	80
	COSTS TO BE ALLOCATED	83
	DEPARTMENTAL EXPENSE DETAIL	84
	Allocation Detail	85
	Activities of the Assembly	85
	Boards and Commissions	86
	General Citywide Support	87
	Administer Appeals	88
	ALLOCATION SUMMARY	89
8.5	110-08-01 Human Resources	91
	COSTS TO BE ALLOCATED	93
	DEPARTMENTAL EXPENSE DETAIL	94
	Allocation Detail	95
	Human Resources	95
	HR Employee Support	97
	ALLOCATION SUMMARY	99
8.6	110-06/15- MIS	101
	COSTS TO BE ALLOCATED	103
	DEPARTMENTAL EXPENSE DETAIL	104
	Allocation Detail	105
	Device Support	105
	Networking Support	106
	Application Support	107
	Print Shop	108
	ALLOCATION SUMMARY	110

		Page Number
8.7	110-17-01 Finance Administration	112
	COSTS TO BE ALLOCATED	114
	DEPARTMENTAL EXPENSE DETAIL	115
	Allocation Detail	116
	Division Administration	116
	ALLOCATION SUMMARY	117
8.8	110-17-03 Controller	118
	COSTS TO BE ALLOCATED	121
	DEPARTMENTAL EXPENSE DETAIL	122
	Allocation Detail	123
	Accounting Support	123
	Accounts Payable	127
	Payroll	130
	Audit	132
	Capital Accounting	133
	Grant Accounting	134
	Budget	135
	ALLOCATION SUMMARY	138
8.9	110-17-04 Treasury	148
	COSTS TO BE ALLOCATED	150
	DEPARTMENTAL EXPENSE DETAIL	151
	Allocation Detail	152
	Revenue	152
	Cash Management	154
	Mail Room	157
	ALLOCATION SUMMARY	158
8.10	110-17-06 Purchasing	162
	COSTS TO BE ALLOCATED	164
	DEPARTMENTAL EXPENSE DETAIL	165
	Allocation Detail	166
	PO (Data Entry)	166
	PR (Buyers)	168
	ALLOCATION SUMMARY	169

	Page Number
8.11 110-23-01 Library	171
COSTS TO BE ALLOCATED	173
DEPARTMENTAL EXPENSE DETAIL	174
Allocation Detail	175
Website Support - Unique Views	175
Website Support - Pages	176
General Library Operations - Wifi Support	177
General Library Operations - Branch Support	178
ALLOCATION SUMMARY	179
9. CERTIFICATE OF INDIRECT COSTS	180

1. Executive Summary

The Matrix Consulting Group has prepared this Title 2 CFR 200 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 CFR 200 Plan is to determine costs applicable to State and / or Federal grant reimbursements. This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on 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, Circular 2 CFR Part 200 defines 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 the 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 **Title 2 CFR Part 200 Compliant Cost Allocation Plan**.

2 PROJECT STEPS

The project team, along with City staff, went through the following steps in order to develop this 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 2017 / 2018 Actual Expenditures,
- The allocation methodology is Title 2 CFR 200 Compliant,
- The results presented in this plan were derived using a double “step-down” allocation process.

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

2. Reading the Plan

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

- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.

- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.

- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

- **Central Service Departments:** Lists all central service departments, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.

- **Grantee Departments:** Lists all grantee or receiving departments, including their fund, department, and or division number.

- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:

  – **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving Departments, or those departments and programs within the City that benefit from services.

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

- **Departmental Expense Detail:** This worksheet details the Central Service's direct expenditures, and provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan's calculations.

- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

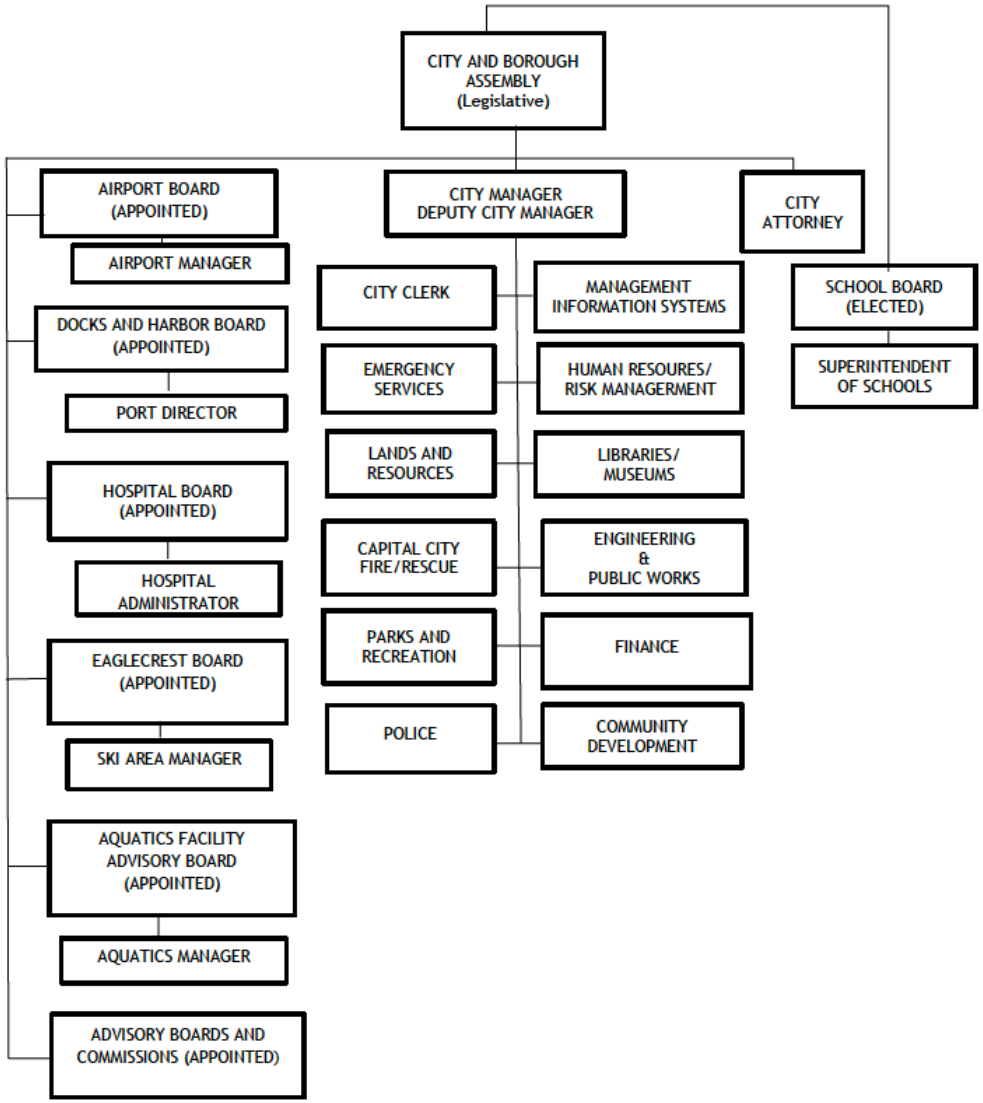
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

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

3. Organizational Chart

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

CITY & BOROUGH OF JUNEAU
GOVERNMENTAL FUNCTIONS
ORGANIZATIONAL CHART



4. Summary of Overhead Allocations

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-01-01 Non-departmental - NA	110-10- Mayor and Assembly	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	11	01	City Attorney	$ -	$ 67,883	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 2,618	$ 36,360	$ 150	$ 2,247	$ 1,840	$ 2,712
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 29,155	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ 6,792	$ -	$ -	$ 1,196	$ 1,574
110	06/15		MIS	$ -	$ 8,651	$ -	$ -	$ 622	$ 606
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 52	$ 32,080	$ 84	$ 1,267	$ 11,399	$ 4,924
110	17	04	Treasury	$ 3,955	$ 31,164	$ 145	$ 2,180	$ 1,304	$ 2,535
110	17	06	Purchasing	$ 44	$ 1,141	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ 2,077	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 6,669**	**$ 215,302**	**$ 380**	**$ 5,694**	**$ 16,361**	**$ 12,350**

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	110-21-01 Fire - Emergency Services
110	11	01	City Attorney	$ -	$181,286	$ -	$ 23,180	$ 25,529	$ 7,363
110	12	01	City Manager	$ 8,400	$ 41,023	$ 6,751	$ 6,357	$ 1,776	$ 30,017
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 2,922	$ 36,548	$ 11,650	$ 8,493	$ 8,493	$ -
110	08	01	Human Resources	$ 6,262	$ 7,049	$ 5,507	$ 5,507	$ 3,934	$ -
110	06/15		MIS	$ 141,953	$ 5,817	$ -	$ 68,476	$ 65,136	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ 94,563	$ 67,545	$ -
110	17	03	Controller	$ 23,497	$ 13,928	$ 9,934	$ 9,490	$ 5,753	$ 23,023
110	17	04	Treasury	$ 12,015	$ 8,739	$ 4,141	$ 9,386	$ 3	$ 38,557
110	17	06	Purchasing	$ 7,478	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ 16,934	$ -	$ -	$ 1,048	$ -	$ -
			Proposed Costs	**$ 219,463**	**$294,390**	**$ 37,983**	**$ 226,500**	**$ 178,168**	**$ 98,960**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	11	01	City Attorney	$ -	$ 33,478	$ -	$ -	$ -
110	12	01	City Manager	$ 3,758	$ 24,999	$ 97	$ 21,031	$ 1,604
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 22,176	$ -	$ 5,039	$ 3,157
110	08	01	Human Resources	$ 2,991	$ 14,019	$ 482	$ 13,161	$ 3,068
110	06/15		MIS	$ 41,723	$ 78,969	$ 1,213	$ 45,357	$ 1,238
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15,269	$ 19,755	$ 2,867	$ 30,631	$ 4,715
110	17	04	Treasury	$ 2,996	$ 1,526	$ 213	$ 10,312	$ 1,045
110	17	06	Purchasing	$ 784	$ 69,683	$ -	$ 7,685	$ -
110	23	01	Library	$ -	$ 1,169	$ -	$ -	$ -
			Proposed Costs	**$ 67,520**	**$ 265,776**	**$ 4,873**	**$ 133,216**	**$ 14,827**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-44-01 P&R Building Maintenance - Administration	110-47-01 Centennial Hall - Convention Center - Administration	111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 3,811	$ 2,669	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 8,112	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 74,826	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 10,283	$ 3,427	$ 14	$ 7	$ 8
110	17	04	Treasury	$ -	$ 2,588	$ 28	$ 1,390	$ 18
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 97,032**	**$ 8,684**	**$ 42**	**$ 1,397**	**$ 26**

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	150-01-01 Permanent Fund - Arboretum - Administration
110	11	01	City Attorney	$ -	$ -	$ 56,309	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ 29,653	$ 4,004	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 2,922	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 100	$ 23	$ 20,974	$ 4,327	$ -
110	17	04	Treasury	$ 210	$ 47	$ 33,945	$ 9,102	$ 14,444
110	17	06	Purchasing	$ -	$ -	$ 45	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 310**	**$ 70**	**$ 143,849**	**$ 17,433**	**$ 14,444**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	209-22-01 General Fund - Roaded Service Area - Police - Administration	209-22-02 General Fund - Roaded Service Area - Police - General Operations	209-22-05 General Fund - Roaded Service Area - Police - Communications
110	11	01	City Attorney	$ -	$ 44,074	$ -	$ -
110	12	01	City Manager	$ -	$ 9,721	$ 61,714	$ 9,395
110	07	01	Emergency Services	$ -	$ 50,122	$ -	$ -
110	03/04		Clerk	$ -	$ 2,922	$ -	$ -
110	08	01	Human Resources	$ -	$ 4,753	$ 89,111	$ 16,550
110	06/15		MIS	$ -	$ 14,422	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 34,937	$ 54,738	$ 69,535	$ 12,600
110	17	04	Treasury	$ 73,482	$ 9,757	$ 6,625	$ 864
110	17	06	Purchasing	$ -	$ 62,018	$ -	$ -
110	23	01	Library	$ -	$ 11,842	$ -	$ -
			Proposed Costs	**$ 108,420**	**$ 264,369**	**$ 226,986**	**$ 39,409**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-07 General Fund - Roaded Service Area - Police - Animal Control	209-22-08 General Fund - Roaded Service Area - Police - Community Services	209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	209-22-10 General Fund - Roaded Service Area - Police - Fleet	209-22-11 General Fund - Roaded Service Area - Police - Electronics
110	11	01	City Attorney	$ 2,253	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 5,089	$ 552	$ 6,864	$ 2,564	$ 958
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 8,493	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ 4,185	$ 787	$ 787
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 4,578	$ 1,931	$ 9,452	$ 13,019	$ 3,898
110	17	04	Treasury	$ 785	$ 85	$ 760	$ 341	$ 93
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 21,199**	**$ 2,568**	**$ 21,261**	**$ 16,710**	**$ 5,736**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	209-22-14 General Fund - Roaded Service Area - Police - Grants	209-22-16 General Fund - Roaded Service Area - Police - Airport Security	209-22-17 General Fund - Roaded Service Area - Police - Services	209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ 38,183	$ -
110	12	01	City Manager	$ 575	$ 1,533	$ 5,670	$ 10,923	$ 2,333	$ 3,506
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 6,079	$ -
110	08	01	Human Resources	$ -	$ -	$ 3,773	$ 8,438	$ 2,240	$ 4,002
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 64,339	$ 2,238
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,050	$ 3,792	$ 9,609	$ 15,232	$ 9,507	$ 6,943
110	17	04	Treasury	$ 89	$ 2,351	$ 5,224	$ 1,102	$ 1,074	$ 838
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 4,842	$ 1,454
110	23	01	Library	$ -	$ -	$ -	$ -	$ 17,130	$ -
			Proposed Costs	**$ 3,714**	**$ 7,676**	**$ 24,275**	**$ 35,694**	**$ 145,727**	**$ 18,981**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 741	$ -	$ 757	$ 7,908
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 10,693
110	06/15		MIS	$ 17	$ 1,309	$ 532	$ -	$ 41,040
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,605	$ 7,152	$ 1,605	$ 2,218	$ 12,540
110	17	04	Treasury	$ -	$ 114	$ -	$ 508	$ 972
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 846
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,622**	**$ 9,317**	**$ 2,138**	**$ 3,484**	**$ 73,999**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations
110	11	01	City Attorney	$ 3	$ -	$ -	$ -	$ 5,066
110	12	01	City Manager	$ 6,109	$ 60	$ 6,999	$ 8,428	$ 28,920
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 3,157	$ -	$ 3,157	$ 2,922	$ -
110	08	01	Human Resources	$ 5,214	$ -	$ 11,365	$ 1,951	$ 45,586
110	06/15		MIS	$ 23,093	$ -	$ -	$ 54,254	$ 505
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 11,486	$ 1,882	$ 13,637	$ 18,713	$ 56,736
110	17	04	Treasury	$ 3,067	$ 9	$ 256	$ 12,465	$ 2,850
110	17	06	Purchasing	$ 923	$ -	$ -	$ 19,233	$ 1,646
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 53,052**	**$ 1,951**	**$ 35,413**	**$ 117,966**	**$ 141,308**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	209-72-01 General Fund - Roaded Service Area - Streets - Administration	209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	210-01-01 General Fund - Fire Service Area - Fire - Administration
110	11	01	City Attorney	$ -	$ -	$ 5,066	$ -	$ -
110	12	01	City Manager	$ 10,510	$ 518	$ 35,228	$ 846	$ 17,964
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 2,922	$ -	$ 2,922
110	08	01	Human Resources	$ 6,262	$ -	$ 32,266	$ 755	$ -
110	06/15		MIS	$ -	$ -	$ 64,664	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 19,046	$ 2,089	$ 51,484	$ 2,847	$ 22,118
110	17	04	Treasury	$ 1,184	$ 80	$ 4,292	$ 76	$ 28,101
110	17	06	Purchasing	$ 22,777	$ -	$ 49,030	$ -	$ -
110	23	01	Library	$ -	$ -	$ 1,181	$ -	$ -
			Proposed Costs	**$ 59,778**	**$ 2,687**	**$ 246,132**	**$ 4,523**	**$ 71,105**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 19,250	$ 1,061	$ 3,946	$ 649	$ -
110	07	01	Emergency Services	$ 25,009	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 84,202	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 127,322	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 55,807	$ 2,270	$ 3,845	$ 9,922	$ 4,365
110	17	04	Treasury	$ 100	$ 832	$ 3,094	$ 11,583	$ 10,092
110	17	06	Purchasing	$ 26,369	$ -	$ -	$ -	$ -
110	23	01	Library	$ 3,629	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 341,687**	**$ 4,163**	**$ 10,885**	**$ 22,154**	**$ 14,457**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	218-01-01 Special Revenue Fund - Library Contributions - Administration	221-01-01 Special Revenue Fund - Tobacco Tax - Administration	225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	232-01-01 Special Revenue Fund - Port Development Fee - Administration	232-52-01 Special Revenue Fund - Port Development Fee - Administration
110	11	01	City Attorney	$ -	$ -	$ 29,903	$ -	$ -
110	12	01	City Manager	$ 233	$ -	$ 64,189	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 6,002	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 205	$ 7,956	$ 22,501	$ -	$ 10,420
110	17	04	Treasury	$ 420	$ 17,720	$ 37,141	$ 3,858	$ 21,916
110	17	06	Purchasing	$ 164	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ 431,051	$ -	$ -
			Proposed Costs	**$ 1,022**	**$ 25,676**	**$ 590,788**	**$ 3,858**	**$ 32,337**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	233-01-01 Special Revenue Fund - State MPF - Non-operational	235-28-01 Special Revenue Fund - Eaglecrest - Administration	235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	235-28-03 Special Revenue Fund - Eaglecrest - Lift	235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations
110	11	01	City Attorney	$ -	$ 26,177	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 827	$ 48	$ 37	$ 104	$ 54
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 6,079	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ 34,226	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 153,350	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15,208	$ 41,068	$ 2,355	$ 2,573	$ 4,013	$ 3,560
110	17	04	Treasury	$ 31,986	$ 25,353	$ 97	$ 75	$ 209	$ 109
110	17	06	Purchasing	$ -	$ 32,405	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ 226	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 47,194**	**$ 319,712**	**$ 2,501**	**$ 2,686**	**$ 4,325**	**$ 3,724**

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	235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 47	$ 31	$ 28	$ 36	$ 22	$ 14
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,398	$ 3,118	$ 853	$ 2,914	$ 2,117	$ 2,718
110	17	04	Treasury	$ 94	$ 62	$ 56	$ 72	$ 45	$ 28
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,539**	**$ 3,211**	**$ 937**	**$ 3,022**	**$ 2,184**	**$ 2,760**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ 877	$ -	$ -
110	12	01	City Manager	$ 23	$ 4,851	$ 10,818	$ -	$ 2,476
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 3,157	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ 10,650	$ -	$ 234
110	06/15		MIS	$ -	$ -	$ 57,106	$ 5,164	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,861	$ 3,407	$ 16,122	$ 3,722	$ 5,447
110	17	04	Treasury	$ 46	$ 1,412	$ 2,785	$ -	$ 5,583
110	17	06	Purchasing	$ -	$ -	$ 4,700	$ -	$ 317
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,929**	**$ 9,670**	**$ 106,213**	**$ 8,886**	**$ 14,056**

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	276-02-02 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)
110	11	01	City Attorney	$ 41,838	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 4,292	$ 1,476	$ 150	$ 479	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 6,079	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 2,360	$ 453	$ -	$ -	$ -
110	06/15		MIS	$ 21,081	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 12,197	$ 4,402	$ 1,838	$ 1,927	$ 66
110	17	04	Treasury	$ 19,641	$ 1,907	$ 1,841	$ 4,944	$ -
110	17	06	Purchasing	$ 5,593	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 113,081**	**$ 8,238**	**$ 3,829**	**$ 7,350**	**$ 66**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	330-01-01 Debt Service Fund - Debt Service - General Debt Service	330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)Fed Subsidy	330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	401-90-01 Capital Projects Fund - School CIPs - Construction	402-90-01 Capital Projects Fund - Roads CIPs - Construction
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ 839	$ 77	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 2,417	$ 4,014
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 38,342	$ 361	$ 473	$ 44	$ 10,416	$ 77,720
110	17	04	Treasury	$ 19,313	$ -	$ 25,455	$ 2,350	$ -	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 1,640	$ 4,828
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 57,656**	**$ 361**	**$ 26,766**	**$ 2,471**	**$ 14,472**	**$ 86,562**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 1,498	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 13,797	$ 3,209	$ 2,135	$ 1,548
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,758	$ 30,825	$ 35,938	$ 44,239	$ 51,068
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ 59	$ 5,838	$ 6,310	$ 3,965	$ 3,518
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,817**	**$ 51,958**	**$ 45,457**	**$ 50,339**	**$ 56,135**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ 5,183
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ 20,155
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 3,975
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 22,254
110	06/15		MIS	$ -	$ 6,463	$ 8,932	$ 11,973	$ 80,540
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,032	$ 45,520	$ 35,299	$ 3,956	$ 51,000
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ 100,814
110	17	06	Purchasing	$ 298	$ 2,893	$ 4,447	$ 30,023	$ 3,363
110	23	01	Library	$ -	$ -	$ -	$ -	$ 1,181
			Proposed Costs	**$ 3,330**	**$ 54,876**	**$ 48,678**	**$ 45,952**	**$ 288,464**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ 5,066	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ 15,958	$ 43,005	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 3,975	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ 9,131	$ 37,996	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ 121,809	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,951	$ -	$ 30,310	$ 47,336	$ 15	$ 15
110	17	04	Treasury	$ 77,111	$ -	$ 35,901	$ 42,933	$ -	$ -
110	17	06	Purchasing	$ -	$ 42,229	$ -	$ 6,584	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ 1,181	$ -	$ -
			Proposed Costs	**$ 79,062**	**$ 42,229**	**$ 100,340**	**$ 300,843**	**$ 15**	**$ 15**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	530-51-01 Enterprise Fund - Harbors - Administration	531-52-01 Enterprise Fund - Docks - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ 18,005	$ 18,005
110	12	01	City Manager	$ -	$ -	$ -	$ 16,474	$ 8,499
110	07	01	Emergency Services	$ -	$ -	$ -	$ 7,377	$ 7,377
110	03/04		Clerk	$ -	$ -	$ -	$ 4,781	$ 4,501
110	08	01	Human Resources	$ -	$ -	$ -	$ 13,500	$ 10,589
110	06/15		MIS	$ -	$ -	$ -	$ 136,219	$ 340
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15	$ 15	$ 15	$ 63,181	$ 29,544
110	17	04	Treasury	$ -	$ -	$ -	$ 39,062	$ 23,031
110	17	06	Purchasing	$ -	$ -	$ -	$ 3,542	$ 1,559
110	23	01	Library	$ -	$ -	$ -	$ 1,307	$ 1,307
			Proposed Costs	**$ 15**	**$ 15**	**$ 15**	**$ 303,447**	**$ 104,751**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	538-24-03 Enterprise Fund - WW Extension - Administration	539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	560-50-01 Enterprise Fund - Airport - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ 264,554	$ 19,043
110	12	01	City Manager	$ 302	$ 396	$ 351	$ 63,568	$ 5,451
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ 14,754
110	03/04		Clerk	$ -	$ -	$ -	$ 6,079	$ 6,359
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 8,353
110	06/15		MIS	$ -	$ -	$ -	$ 17,450	$ 84,039
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,775	$ 2,241	$ 2,605	$ 31,637	$ 20,305
110	17	04	Treasury	$ 428	$ 683	$ 819	$ 81,522	$ 10,489
110	17	06	Purchasing	$ -	$ -	$ 58	$ 11,141	$ 66,812
110	23	01	Library	$ -	$ -	$ -	$ -	$ 4,127
			Proposed Costs	**$ 2,505**	**$ 3,320**	**$ 3,832**	**$ 475,950**	**$ 239,732**

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	570-77-01 Enterprise Fund - Waste Management - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 6,193	$ 16,673	$ 5,245	$ 4,039	$ 136	$ 2,022
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ 3,975
110	08	01	Human Resources	$ 5,885	$ 12,892	$ -	$ -	$ -	$ 1,240
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ 13,434
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 21,591	$ 47,416	$ 5,506	$ 5,613	$ 1,947	$ 11,391
110	17	04	Treasury	$ 17,536	$ 35,930	$ 2,926	$ 3,009	$ 76	$ 8,395
110	17	06	Purchasing	$ 792	$ 5,595	$ -	$ -	$ -	$ 10,437
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ 1,181
			Proposed Costs	**$ 51,996**	**$ 118,507**	**$ 13,678**	**$ 12,661**	**$ 2,160**	**$ 52,076**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ 5,066
110	12	01	City Manager	$ 2,605	$ -	$ 2,886	$ 1,249	$ 8,362
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 2,922
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 4,716
110	06/15		MIS	$ 2,144	$ -	$ -	$ -	$ 780
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,411	$ 2,637	$ 3,233	$ 2,405	$ 25,631
110	17	04	Treasury	$ 3,229	$ -	$ 3,446	$ 1,491	$ 31,751
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 10,594
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 11,388**	**$ 2,637**	**$ 9,565**	**$ 5,144**	**$ 89,822**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-02 Internal Service Fund - Fleet - Replacement Program	602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants	602-79-04 Internal Service Fund - Fleet - Fuel Program	640-44-01 Internal Service Fund - Building Maintenance - Administration	680-60-01 Internal Service Fund - Risk - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ 22,639
110	12	01	City Manager	$ -	$ -	$ 4,774	$ 126	$ 5,363
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ 3,157	$ 2,922
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 4,462
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 26,745
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 10,517	$ 155	$ 9,277	$ 17,481	$ 12,093
110	17	04	Treasury	$ 16,636	$ -	$ 24,262	$ 2,109	$ 3,228
110	17	06	Purchasing	$ -	$ -	$ -	$ 35,350	$ 15,951
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 27,154**	**$ 155**	**$ 38,313**	**$ 58,223**	**$ 93,404**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 50	$ 392	$ 350	$ 197	$ 624	$ 177
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,633	$ 2,907	$ 2,056	$ 5,842	$ 2,408	$ 2,488
110	17	04	Treasury	$ 26	$ 16,527	$ 713	$ 4,693	$ 1,268	$ 6,738
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,709**	**$ 19,826**	**$ 3,118**	**$ 10,732**	**$ 4,301**	**$ 9,404**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 2,397	$ 225	$ 4,872	$ 1,049	$ 992	$ 375
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 2,485	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,199	$ 1,859	$ 14,328	$ 2,816	$ 2,629	$ 2,087
110	17	04	Treasury	$ 4,517	$ 382	$ 8,459	$ 1,842	$ 1,487	$ 637
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 9,113**	**$ 2,465**	**$ 27,660**	**$ 5,707**	**$ 7,593**	**$ 3,098**

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	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 375	$ 50	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,070	$ 1,772	$ -	$ -	$ -
110	17	04	Treasury	$ 726	$ 85	$ 790	$ 790	$ 790
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,170**	**$ 1,907**	**$ 790**	**$ 790**	**$ 790**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	-- Citywide Support
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -	$ -	$ -
110	17	04	Treasury	$ 790	$ 790	$ 790	$ 790	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$1,530,832
			Proposed Costs	**$ 790**	**$ 790**	**$ 790**	**$ 790**	**$1,530,832**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	11	01	City Attorney	$ 946,030	$ -	$ 844,033	$ 1,790,063
110	12	01	City Manager	$ 841,776	$ -	$ 54,736	$ 896,512
110	07	01	Emergency Services	$ 104,638	$ -	$ 78,688	$ 183,326
110	03/04		Clerk	$ 227,090	$ -	$ 140,193	$ 367,283
110	08	01	Human Resources	$ 591,510	$ -	$ -	$ 591,510
110	06/15		MIS	$ 1,705,497	$ -	$ -	$ 1,705,497
110	17	01	Finance Administration	$ 162,108	$ -	$ -	$ 162,108
110	17	03	Controller	$ 1,867,332	$ -	$ -	$ 1,867,332
110	17	04	Treasury	$ 1,220,096	$ -	$ 228,750	$ 1,448,846
110	17	06	Purchasing	$ 596,999	$ -	$ -	$ 596,999
110	23	01	Library	$ 2,027,405	$ 21,888	$ -	$ 2,049,293
			Proposed Costs	**$ 10,290,480**	**$ 21,888**	**$ 1,346,400**	**$11,658,769**

5. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each central service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-11-01 City Attorney			
	Legal Support	Avg Time Spent by City Attorneys (Excl Hospital & 50% Assembly)	FY18 and FY19 Time Tracking Reports
	Litigation	Not Allocated	
	0	0	
	Prosecution	Not Allocated	
110-12-01 City Manager			
	General Citywide Support - FTE	Weighted FTE Supervised by City Manager	FY20 Revised FTE Comparison
	General Citywide Support - Expenses	FY20 Budgeted Expenditures (Boards Overseen Depts and Insurance Div weighted at 5%)	FY20 Budget Line Detail
	Assembly Support	# of Agenda Items	Assembly and Committee Agenda Items
	Public Information	Not Allocated	
110-07-01 Emergency Services			
	Internal Support	Equal to All Benefitting Depts	
	Community Outreach	Not Allocated	
	Grant Support	# of Grants	Emergency Services Grants Schedule
110-03/04- Clerk			
	Activities of the Assembly	# of Agenda Items	Assembly and Committee Agenda Items
	Boards and Commissions	# of Boards and Commissions	
	General Citywide Support	Equal to All City Depts	
	Administer Appeals	Equal to All Appeal Entities	
	Public Information	Not Allocated	
	Marijuana License	Not Allocated	
	Liquor License	Not Allocated	
	Conduct Elections	Not Allocated	
110-08-01 Human Resources			
	Human Resources	# of FTE (Excl Schools and Hospital, x2 Police, Capital Transit, Streets, Fire, Water, Wastewater)	FY20 Revised FTE Comparison
	HR Employee Support	FTE Count (Excl Schools and Hospital)	FY20 Revised FTE Comparison

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-06/15- MIS			
	Device Support	MIS Device Allocation	FY20 MIS Allocation
	Networking Support	MIS Network Allocation	FY20 MIS Allocation
	Application Support	MIS Application Allocation	FY20 MIS Allocation
	Print Shop	Print Shop Charges	FY19 Print Shop Charges
110-17-01 Finance Administration			
	Division Administration	# of FTE per Finance Division	FY 20 Revised FTE Comparison
110-17-03 Controller			
	Accounting Support	Expenses and Revenue (School, Sales Tax, Wastewater, Hospital, weighted at 5%, Workers Comp, Property, Special Policy, Heath weighted at 10%)	FY20 Budget Line Detail
	Accounts Payable	# of AP Transactions	FY19 AP Transactions
	Payroll	# of FTE	FY20 Revised FTE Comparison
	Audit	Equal to All Depts	
	Capital Accounting	Capital Project Expenditures	FY20 Budget Line Detail
	Grant Accounting	# of Grants	Grant Accounting Grants
	Budget	Equal to All Divisions	
110-17-04 Treasury			
	Revenue	Revenue (Excl Non-Departmental and Sales Tax, School and Health Insurance weighted at 5%, Eaglecrest x2, Dept Service at 25%, Hospital at 10%)	FY20 Budget Line Detail
	Cash Management	Cash Balance (Hospital and Health Insurance weighted at 5%)	FY19 Cash Reconcilliation
	Mail Room	# of Mail Pieces	FY19 Mail Pieces
	Property Tax	Not Allocated	
110-17-06 Purchasing			
	PO (Data Entry)	# of PO's and Dollar Value of P-Card Transactions	P-Cards by Department
	PR (Buyers)	50% # and 50% Dollar Value of Purchase Requests	PO and RQ Data
110-23-01 Library			
	Website Support - Unique Views	Unique Page Views (Eaglecrest weighted at 5%)	
	Website Support - Pages	# of Pages (Library weighted at 50%)	
	General Library Operations - Wifi	# of Wifi Users	Library Statistics
	General Library Operations - Brai	# of Visitors	Library Statistics

6. Central Service Departments (Providers)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Expenditures	Cost Adjustments	TOTAL $
110	11	01	City Attorney	$ 1,127,777	$ 597,206	$ 1,724,984
110	12	01	City Manager	$ 1,518,611	$ (137,249)	$ 1,381,362
110	07	01	Emergency Services	$ 959,539	$ (823,523)	$ 136,016
110	03/04		Clerk	$ 221,957	$ 160,610	$ 382,567
110	08	01	Human Resources	$ 365,956	$ 204,920	$ 570,875
110	06/15		MIS	$ 1,865,551	$ 398,583	$ 2,264,134
110	17	01	Finance Administration	$ 370,734	$ 81,739	$ 452,472
110	17	03	Controller	$ 1,188,942	$ 462,932	$ 1,651,874
110	17	04	Treasury	$ 729,880	$ 410,156	$ 1,140,036
110	17	06	Purchasing	$ 369,784	$ 173,815	$ 543,598
110	23	01	Library	$ 2,602,951	$ (397,387)	$ 2,205,564
			Subtotal	$ 11,321,681	$ 1,131,801	$ 12,453,482
			Disallowed Items (All Departments)			$ (794,714)
			TOTAL ALLOCATED EXPENDITURES			**$ 11,658,769**

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

GRANTEE DEPARTMENTS (RECEIVERS)

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

GRANTEE DEPARTMENTS (RECEIVERS)

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

GRANTEE DEPARTMENTS (RECEIVERS)

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
520	80	98	Enterprise Fund - Wastewater LIDs - LID 98
530	51	01	Enterprise Fund - Harbors - Administration
531	52	01	Enterprise Fund - Docks - Administration
531	52	02	Enterprise Fund - Docks - CIP Engineers-Dock
538	24	03	Enterprise Fund - WW Extension - Administration
539	24	03	Enterprise Fund - Water Extension - Eng Water Extension
550	55	01	Enterprise Fund - Bartlett Regional Hospital - Administration
560	50	01	Enterprise Fund - Airport - Administration
560	50	02	Enterprise Fund - Airport - Terminal General Operations
560	50	03	Enterprise Fund - Airport - Airfield Maintenance Shop
560	50	04	Enterprise Fund - Airport - ARFF
560	50	05	Enterprise Fund - Airport - Airport Security
560	50	08	Enterprise Fund - Airport - Airport Landside
570	77	01	Enterprise Fund - Waste Management - Administration
570	77	02	Enterprise Fund - Waste Management - WM Recycling
570	77	03	Enterprise Fund - Waste Management - WM HHW SQG
570	77	03	Enterprise Fund - Waste Management - WM Household Hazardous Waste
570	77	04	Enterprise Fund - Waste Management - WM Junked Vehicle
602	79	01	Internal Service Fund - Fleet - Administration
602	79	02	Internal Service Fund - Fleet - Replacement Program
602	79	03	Internal Service Fund - Fleet - Replacement Program- Grants
602	79	04	Internal Service Fund - Fleet - Fuel Program
640	44	01	Internal Service Fund - Building Maintenance - Administration
680	60	01	Internal Service Fund - Risk - Administration
680	60	02	Internal Service Fund - Risk - Safety
680	60	02	Internal Service Fund - Risk - Workers Comp
680	60	03	Internal Service Fund - Risk - Auto
680	60	03	Internal Service Fund - Risk - General Liability
680	60	04	Internal Service Fund - Risk - EE Practice
680	60	04	Internal Service Fund - Risk - Property
680	60	05	Internal Service Fund - Risk - Special Policy

GRANTEE DEPARTMENTS (RECEIVERS)

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

8. Cost Allocation Plan

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

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

1 CITY ATTORNEY

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

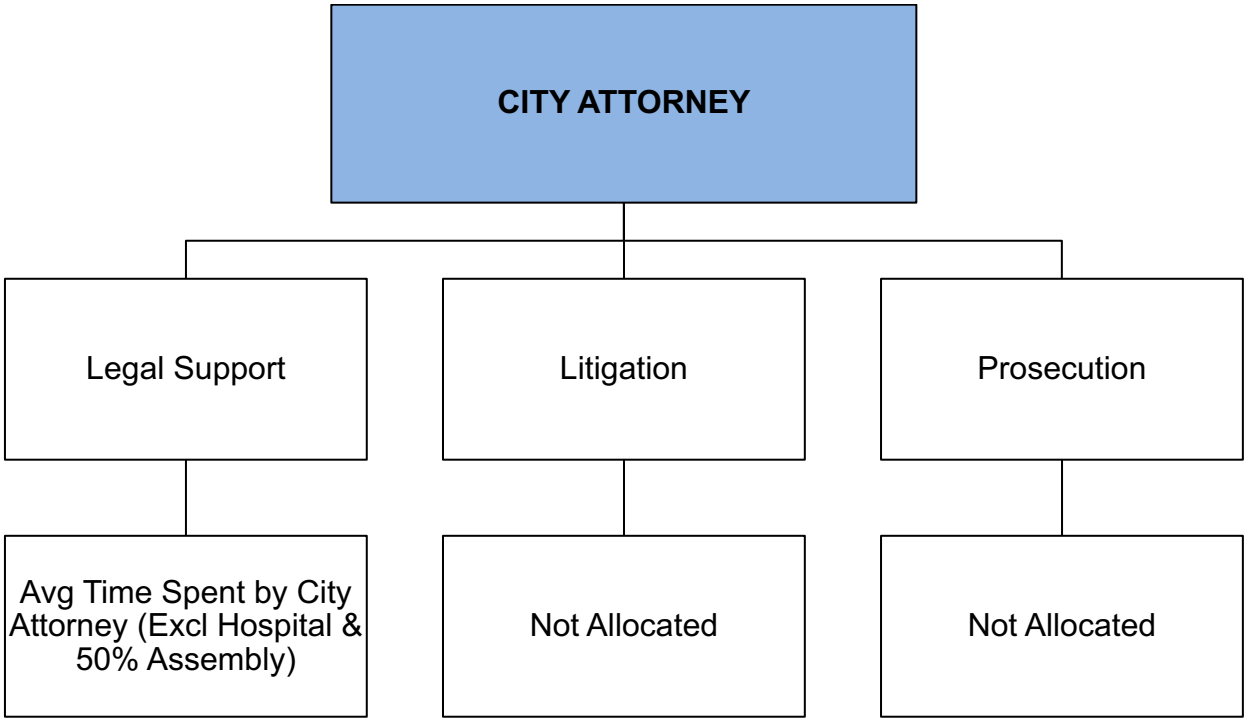
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours spent by City Attorney staff per Fund / Department / Division[1].

- **Litigation –** services associated with defending the City against lawsuits and other litigation matters have not been allocated through this study as these services are for the benefit of the City and Borough, rather than specific departments or funds.

- **Prosecution –** services associated with enforcing the laws of the City, including prosecuting criminal and civil offenses have not been allocated through this plan as they benefit the City and Borough as a whole, rather than specific departments or funds.

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

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


CITY ATTORNEY
Legal Support
Litigation
Prosecution
Avg Time Spent by City Attorney (Excl Hospital & 50% Assembly)
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110-11-01 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,127,777		$1,127,777
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager		$ 19,991	$ 19,991
110-03/04- Clerk		$ 10,521	$ 10,521
110-08-01 Human Resources		$ 8,251	$ 8,251
110-06/15- MIS		$ 80,309	$ 80,309
110-17-03 Controller		$ 18,838	$ 18,838
110-17-04 Treasury		$ 6,028	$ 6,028
110-17-06 Purchasing		$ 5,673	$ 5,673
110-23-01 Library		$ 1,033	$ 1,033
Total Incoming Costs	**$ -**	**$ 150,646**	**$ 150,646**
Capital and Transfers	$ (397)		
Revenues	$ (399)		
Benefit PERS	$ (33,698)		
Reimbursable Expenses	$ 631,700		
Total Cost Adjustments	**$ 597,206**		**$ 597,206**
Total Costs to be Allocated	**$1,724,984**	**$ 150,646**	**$1,875,630**

DEPARTMENTAL EXPENSE DETAIL

110-11-01 City Attorney

Expense Type	$		General Admin	Legal Support	Litigation	Prosecution
Salaries and Wages	$ 1,064,492		$ -	$ 585,471	$ 106,449	$ 372,572
Benefits	$ 488,257		$ -	$ 268,541	$ 48,826	$ 170,890
Benefits - PERS	$ 33,698		$ -	$ 18,534	$ 3,370	$ 11,794
Subtotal Personnel Cost	**$ 1,586,446**		**$ -**	**$ 872,546**	**$ 158,645**	**$ 555,256**
Operating Services & Supplies						
General Supplies	$ 4,706		$ -	$ 2,588	$ 471	$ 1,647
Insurance	$ 5,304		$ -	$ 2,917	$ 530	$ 1,856
Miscellaneous Expense	$ 325		$ -	$ 179	$ 32	$ 114
Other Expenses	$ 30,683		$ -	$ 16,875	$ 3,068	$ 10,739
Professional	$ 30,646		$ -	$ 16,855	$ 3,065	$ 10,726
Public Utility Services	$ 8,026		$ -	$ 4,414	$ 803	$ 2,809
Reimbursable Expenses	$ (631,700)		$ -	$ (347,435)	$ (63,170)	$ (221,095)
Repairs and Maintenance	$ 276		$ -	$ 152	$ 28	$ 97
Travel and Training	$ 15,284		$ -	$ 8,406	$ 1,528	$ 5,349
Printing	$ 1,232		$ -	$ 678	$ 123	$ 431
Data Lines and Rents	$ 76,153		$ -	$ 41,884	$ 7,615	$ 26,653
Capital Outlay	$ 397		$ -	$ 218	$ 40	$ 139
Subtotal Operating Cost	**$ (458,669)**		**$ -**	**$ (252,268)**	**$ (45,867)**	**$ (160,534)**
DEPARTMENTAL EXPENDITURES	**$ 1,127,777**		**$ -**	**$ 620,278**	**$ 112,778**	**$ 394,722**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Capital and Transfers	$ (397)			$ (218)	$ (40)	$ (139)
Revenues	$ (399)			$ (220)	$ (40)	$ (140)
Benefit PERS	$ (33,698)			$ (18,534)	$ (3,370)	$ (11,794)
Reimbursable Expenses	$ 631,700	s		$ 347,435	$ 63,170	$ 221,095
Subtotal Cost Adjustments	**$ 597,206**		**$ -**	**$ 328,463**	**$ 59,721**	**$ 209,022**
FUNCTIONAL COST	**$ 1,724,984**		**$ -**	**$ 948,741**	**$ 172,498**	**$ 603,744**
First Allocation						
Incoming - All Others	$ -		$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -		$ -	$ -	$ -	$ -
Unallocated Costs	$ (776,243)			$ -	$ (172,498)	$ (603,744)
Subtotal of First Allocation	**$ 948,741**			**$ 948,741**	**$ -**	**$ -**
Second Allocation						$ -
Incoming - All Others	$ 150,646		$ -	$ 82,855	$ 15,065	$ 52,726
Reallocate Admin Costs	$ -		$ -	$ -	$ -	$ -
Unallocated Costs	$ (67,791)			$ -	$ (15,065)	$ (52,726)
Subtotal of Second Allocation	**$ 82,855**			**$ 82,855**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 1,031,596**			**$ 1,031,596**	**$ -**	**$ -**

110-11-01 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Support							
110-12-01 City Manager	233.82	3.897%	$ 36,976		$ 36,976	$ 3,229	$ 40,205
110-03/04- Clerk	51.57	0.860%	$ 8,155		$ 8,155	$ 712	$ 8,867
110-08-01 Human Resources	38.86	0.648%	$ 6,145		$ 6,145	$ 537	$ 6,682
110-06/15- MIS	31.17	0.520%	$ 4,929		$ 4,929	$ 430	$ 5,360
110-17-01 Finance Administration	134.84	2.248%	$ 21,323		$ 21,323	$ 1,862	$ 23,185
110-17-06 Purchasing	0.73	0.012%	$ 115		$ 115	$ 10	$ 126
110-23-01 Library	6.64	0.111%	$ 1,050		$ 1,050	$ 92	$ 1,142
110-10- Mayor and Assembly	394.79	6.580%	$ 62,431		$ 62,431	$ 5,452	$ 67,883
110-16-02 CDD - Planning	1,054.31	17.573%	$166,726		$ 166,726	$ 14,560	$ 181,286
110-17-02 Finance - Assessors	134.81	2.247%	$ 21,319		$ 21,319	$ 1,862	$ 23,180
110-17-07 Finance - Sales Tax	148.47	2.475%	$ 23,479		$ 23,479	$ 2,050	$ 25,529
110-21-01 Fire - Emergency Services	42.82	0.714%	$ 6,771		$ 6,771	$ 591	$ 7,363
110-24-01 Engineering - Administration	194.70	3.245%	$ 30,789		$ 30,789	$ 2,689	$ 33,478
120-02-01 School District - Component Unit - School District - Administration	327.48	5.458%	$ 51,787		$ 51,787	$ 4,523	$ 56,309
209-22-01 General Fund - Roaded Service Area - Police - Administration	256.32	4.272%	$ 40,534		$ 40,534	$ 3,540	$ 44,074
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	13.10	0.218%	$ 2,072		$ 2,072	$ 181	$ 2,253
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	222.06	3.701%	$ 35,116		$ 35,116	$ 3,067	$ 38,183
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	0.02	0.000%	$ 3		$ 3	$ 0	$ 3
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	29.46	0.491%	$ 4,659		$ 4,659	$ 407	$ 5,066
209-72-01 General Fund - Roaded Service Area - Streets - Administration	29.46	0.491%	$ 4,659		$ 4,659	$ 407	$ 5,066
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	173.91	2.899%	$ 27,502		$ 27,502	$ 2,402	$ 29,903
235-28-01 Special Revenue Fund - Eaglecrest - Administration	152.24	2.538%	$ 24,075		$ 24,075	$ 2,102	$ 26,177
249-46-03 General Fund - Parks and Recreation - Aquatics	5.10	0.085%	$ 807		$ 807	$ 70	$ 877
271-14-01 Special Revenue Fund - Lands - Administration	243.32	4.056%	$ 38,478		$ 38,478	$ 3,360	$ 41,838
514-75-01 Enterprise Fund - Water - Administration	30.14	0.502%	$ 4,767		$ 4,767	$ 416	$ 5,183
519-76-04 Enterprise Fund - Wastewater - Collections	29.46	0.491%	$ 4,659		$ 4,659	$ 407	$ 5,066
530-51-01 Enterprise Fund - Harbors - Administration	104.71	1.745%	$ 16,559		$ 16,559	$ 1,446	$ 18,005
531-52-01 Enterprise Fund - Docks - Administration	104.71	1.745%	$ 16,559		$ 16,559	$ 1,446	$ 18,005
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1,538.57	25.645%	$243,306		$ 243,306	$ 21,248	$ 264,554
560-50-01 Enterprise Fund - Airport - Administration	110.75	1.846%	$ 17,514		$ 17,514	$ 1,530	$ 19,043
602-79-01 Internal Service Fund - Fleet - Administration	29.46	0.491%	$ 4,659		$ 4,659	$ 407	$ 5,066
680-60-01 Internal Service Fund - Risk - Administration	131.66	2.195%	$ 20,820		$ 20,820	$ 1,818	$ 22,639
Total	**5,999.47**	**100.000%**	**$948,741**	**$ -**	**$ 948,741**	**$ 82,855**	**$ 1,031,596**

Allocation Basis: **Avg Time Spent by City Attorneys (Excl Hospital & 50% Assembly)**

Source of Allocation: **FY18 and FY19 Time Tracking Reports**

ALLOCATION SUMMARY

110-11-01 City Attorney

	Legal Support	Total
110-12-01 City Manager	$ 40,205	$ 40,205
110-03/04- Clerk	$ 8,867	$ 8,867
110-08-01 Human Resources	$ 6,682	$ 6,682
110-06/15- MIS	$ 5,360	$ 5,360
110-17-01 Finance Administration	$ 23,185	$ 23,185
110-17-06 Purchasing	$ 126	$ 126
110-23-01 Library	$ 1,142	$ 1,142
110-10- Mayor and Assembly	$ 67,883	$ 67,883
110-16-02 CDD - Planning	$ 181,286	$ 181,286
110-17-02 Finance - Assessors	$ 23,180	$ 23,180
110-17-07 Finance - Sales Tax	$ 25,529	$ 25,529
110-21-01 Fire - Emergency Services	$ 7,363	$ 7,363
110-24-01 Engineering - Administration	$ 33,478	$ 33,478
120-02-01 School District - Component Unit - School District - Administration	$ 56,309	$ 56,309
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 44,074	$ 44,074
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	$ 2,253	$ 2,253
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ 38,183	$ 38,183
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ 3	$ 3
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	$ 5,066	$ 5,066
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ 5,066	$ 5,066
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 29,903	$ 29,903
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 26,177	$ 26,177
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 877	$ 877
271-14-01 Special Revenue Fund - Lands - Administration	$ 41,838	$ 41,838
514-75-01 Enterprise Fund - Water - Administration	$ 5,183	$ 5,183
519-76-04 Enterprise Fund - Wastewater - Collections	$ 5,066	$ 5,066
530-51-01 Enterprise Fund - Harbors - Administration	$ 18,005	$ 18,005
531-52-01 Enterprise Fund - Docks - Administration	$ 18,005	$ 18,005
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 264,554	$ 264,554
560-50-01 Enterprise Fund - Airport - Administration	$ 19,043	$ 19,043
602-79-01 Internal Service Fund - Fleet - Administration	$ 5,066	$ 5,066
680-60-01 Internal Service Fund - Risk - Administration	$ 22,639	$ 22,639
Total	**$ 1,031,596**	**$ 1,031,596**

2 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 Division[2].

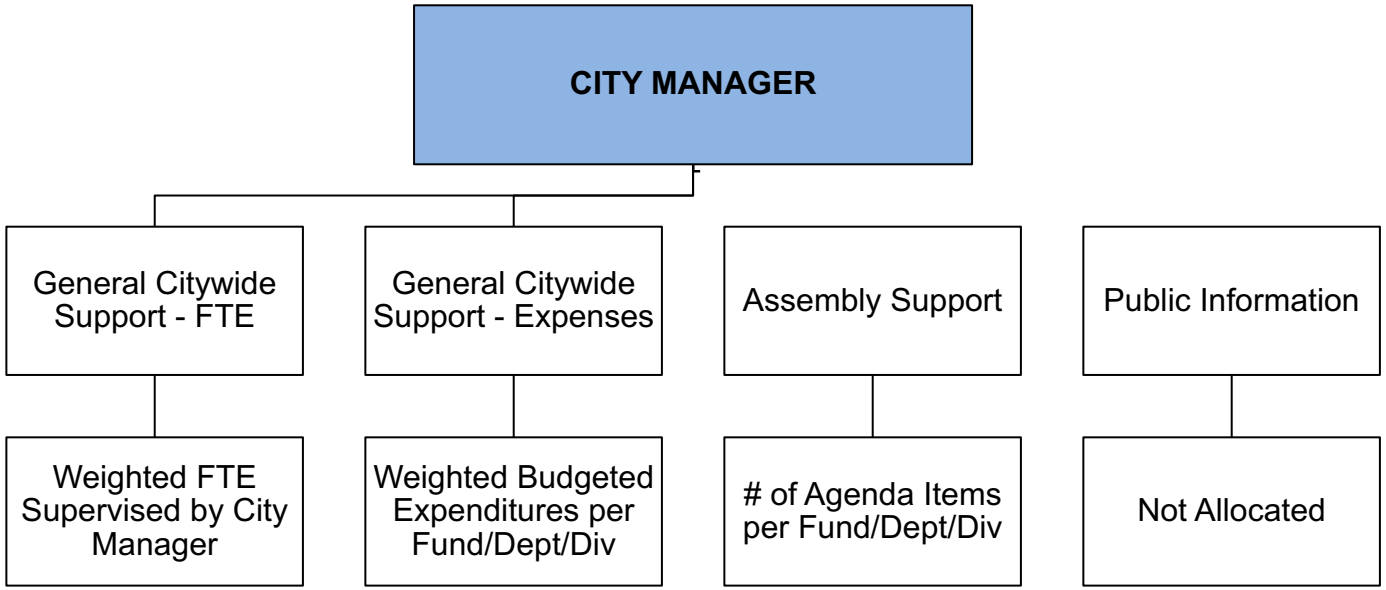
- **General Citywide Support - Expenses –** represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon budgeted expenditures per Fund, Department, and Division[3].

- **Assembly Support –** reflects the services and support associated with preparing and attending Assembly meetings, and implementation of Assembly policies and directives. This function is allocated based upon the number of agenda items per Fund, Department, and Division.

- **Public Information –** represents services and support provided to the community through the release of public information and various communication efforts. As these services benefit the community, rather than specific departments or funds, these costs have not been allocated.

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

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


CITY MANAGER
General Citywide Support - FTE
General Citywide Support - Expenses
Assembly Support
Public Information
Weighted FTE Supervised by City Manager
Weighted Budgeted Expenditures per Fund/Dept/Div
# of Agenda Items per Fund/Dept/Div
Not Allocated

COSTS TO BE ALLOCATED

110-12-01 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,518,611		$1,518,611
Grant Related	$ (463,105)		
Total Deductions	$ (463,105)		$ (463,105)
Incoming Costs			
110-11-01 City Attorney	$ 36,976	$ 3,229	$ 40,205
110-12-01 City Manager		$ 30,672	$ 30,672
110-03/04- Clerk		$ 20,974	$ 20,974
110-08-01 Human Resources		$ 3,478	$ 3,478
110-06/15- MIS		$ 40,794	$ 40,794
110-17-03 Controller		$ 13,255	$ 13,255
110-17-04 Treasury		$ 5,023	$ 5,023
110-17-06 Purchasing		$ 7,002	$ 7,002
110-23-01 Library		$ 15,065	$ 15,065
Total Incoming Costs	**$ 36,976**	**$ 139,491**	**$ 176,467**
Contractual Services	$ (300,519)		
Revenues	$ (16,692)		
Benefit PERS	$ (29,035)		
Reimbursable Expenses	$ 208,997		
Total Cost Adjustments	**$ (137,249)**		**$ (137,249)**
Total Costs to be Allocated	**$ 955,233**	**$ 139,491**	**$1,094,724**

DEPARTMENTAL EXPENSE DETAIL

110-12-01 City Manager

Expense Type	$	General Admin	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Salaries and Wages	$ 631,539	$ -	$ 126,308	$ 378,923	$ 94,731	$ 31,577
Benefits	$ 277,388	$ -	$ 55,478	$ 166,433	$ 41,608	$ 13,869
Benefits - PERS	$ 29,035	$ -	$ 5,807	$ 17,421	$ 4,355	$ 1,452
Subtotal Personnel Cost	**$ 937,961**	**$ -**	**$ 187,592**	**$ 562,777**	**$ 140,694**	**$ 46,898**
Operating Services & Supplies						
General Supplies	$ 4,038	$ -	$ 808	$ 2,423	$ 606	$ 202
Insurance	$ 3,900	$ -	$ 780	$ 2,340	$ 585	$ 195
Miscellaneous Expense	$ 10,705	$ -	$ 2,141	$ 6,423	$ 1,606	$ 535
Other Expenses	$ 3,508	$ -	$ 702	$ 2,105	$ 526	$ 175
Professional	$ 722,440	$ -	$ 144,488	$ 433,464	$ 108,366	$ 36,122
Reimbursable Expenses	$ (208,997)	$ -	$ (41,799)	$ (125,398)	$ (31,349)	$ (10,450)
Travel and Training	$ 11,967	$ -	$ 2,393	$ 7,180	$ 1,795	$ 598
Postage	$ 123	$ -	$ 25	$ 74	$ 18	$ 6
Printing	$ 8,521	$ -	$ 1,704	$ 5,113	$ 1,278	$ 426
Data Lines and Rents	$ 24,444	$ -	$ 4,889	$ 14,666	$ 3,667	$ 1,222
Subtotal Operating Cost	**$ 580,649**	**$ -**	**$ 116,130**	**$ 348,390**	**$ 87,097**	**$ 29,032**
DEPARTMENTAL EXPENDITURES	**$ 1,518,611**	**$ -**	**$ 303,722**	**$ 911,166**	**$ 227,792**	**$ 75,931**
Disallowed Costs						
Grant Related	$ (463,105)	$ -	$ (92,621)	$ (277,863)	$ (69,466)	$ (23,155)
Subtotal Disallowed Costs	**$ (463,105)**	**$ -**	**$ (92,621)**	**$ (277,863)**	**$ (69,466)**	**$ (23,155)**
Cost Adjustments						
Contractual Services	$ (300,519)	$ -	$ (60,104)	$ (180,311)	$ (45,078)	$ (15,026)
Revenues	$ (16,692)	$ -	$ (3,338)	$ (10,015)	$ (2,504)	$ (835)
Benefit PERS	$ (29,035)	$ -	$ (5,807)	$ (17,421)	$ (4,355)	$ (1,452)
Reimbursable Expenses	$ 208,997	$ -	$ 41,799	$ 125,398	$ 31,349	$ 10,450
Subtotal Cost Adjustments	**$ (137,249)**	**$ -**	**$ (27,450)**	**$ (82,349)**	**$ (20,587)**	**$ (6,862)**
FUNCTIONAL COST	**$ 918,257**	**$ -**	**$ 183,651**	**$ 550,954**	**$ 137,739**	**$ 45,913**
First Allocation						
Incoming - All Others	$ 36,976	$ -	$ 7,395	$ 22,185	$ 5,546	$ 1,849
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (47,762)		$ -	$ -	$ -	$ (47,762)
Subtotal of First Allocation	**$ 907,471**		**$ 191,047**	**$ 573,140**	**$ 143,285**	**$ -**
Second Allocation					$ -	$ -
Incoming - All Others	$ 139,491	$ -	$ 27,898	$ 83,695	$ 20,924	$ 6,975
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (6,975)		$ -	$ -	$ -	$ (6,975)
Subtotal of Second Allocation	**$ 132,517**		**$ 27,898**	**$ 83,695**	**$ 20,924**	**$ -**
TOTAL ALLOCATED	**$ 1,039,988**		**$ 218,945**	**$ 656,834**	**$ 164,209**	**$ -**

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - FTE							
110-11-01 City Attorney	12.00	1.936%	$ 3,699		$ 3,699		$ 3,699
110-12-01 City Manager	5.00	0.807%	$ 1,541		$ 1,541		$ 1,541
110-07-01 Emergency Services	2.00	0.323%	$ 616		$ 616	$ 93	$ 709
110-03/04- Clerk	2.68	0.432%	$ 826		$ 826	$ 124	$ 950
110-08-01 Human Resources	4.40	0.710%	$ 1,356		$ 1,356	$ 204	$ 1,560
110-06/15- MIS	15.66	2.527%	$ 4,827		$ 4,827	$ 725	$ 5,552
110-17-01 Finance Administration	2.00	0.323%	$ 616		$ 616	$ 93	$ 709
110-17-03 Controller	13.00	2.097%	$ 4,007		$ 4,007	$ 602	$ 4,609
110-17-04 Treasury	13.00	2.097%	$ 4,007		$ 4,007	$ 602	$ 4,609
110-17-06 Purchasing	5.00	0.807%	$ 1,541		$ 1,541	$ 231	$ 1,773
110-23-01 Library	24.82	4.004%	$ 7,650		$ 7,650	$ 1,149	$ 8,799
110-10- Mayor and Assembly	9.00	1.452%	$ 2,774		$ 2,774	$ 417	$ 3,191
110-12-02 Manager Office - Teen Health Center	1.50	0.242%	$ 462		$ 462	$ 69	$ 532
110-12-05 Manager Office - Housing and Homelessness	2.00	0.323%	$ 616		$ 616	$ 93	$ 709
110-16-01 CDD - Administration	8.00	1.291%	$ 2,466		$ 2,466	$ 370	$ 2,836
110-16-02 CDD - Planning	9.00	1.452%	$ 2,774		$ 2,774	$ 417	$ 3,191
110-16-03 CDD - Building	7.00	1.129%	$ 2,158		$ 2,158	$ 324	$ 2,482
110-17-02 Finance - Assessors	7.00	1.129%	$ 2,158		$ 2,158	$ 324	$ 2,482
110-17-07 Finance - Sales Tax	5.00	0.807%	$ 1,541		$ 1,541	$ 231	$ 1,773
110-23-02 Library - City Museum	3.75	0.605%	$ 1,156		$ 1,156	$ 174	$ 1,329
110-24-01 Engineering - Administration	18.45	2.977%	$ 5,687		$ 5,687	$ 854	$ 6,541
110-41-01 P&R Parks and Landscape - Administration	16.29	2.628%	$ 5,021		$ 5,021	$ 754	$ 5,775
110-42-01 Arboretum - Administration	1.68	0.271%	$ 518		$ 518	$ 78	$ 596
110-44-01 P&R Building Maintenance - Administration	10.75	1.734%	$ 3,313		$ 3,313	$ 498	$ 3,811
120-02-01 School District - Component Unit - School District - Administration	33.73	5.442%	$ 10,396		$ 10,396	$ 1,561	$ 11,957
209-22-01 General Fund - Roaded Service Area - Police - Administration	6.00	0.968%	$ 1,849		$ 1,849	$ 278	$ 2,127
209-22-02 General Fund - Roaded Service Area - Police - General Operations	58.00	9.358%	$ 17,877		$ 17,877	$ 2,684	$ 20,562
209-22-05 General Fund - Roaded Service Area - Police - Communications	10.71	1.728%	$ 3,301		$ 3,301	$ 496	$ 3,797
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	5.46	0.881%	$ 1,683		$ 1,683	$ 253	$ 1,936
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.161%	$ 308		$ 308	$ 46	$ 355
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.161%	$ 308		$ 308	$ 46	$ 355
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	5.00	0.807%	$ 1,541		$ 1,541	$ 231	$ 1,773
209-22-17 General Fund - Roaded Service Area - Police - Services	10.67	1.721%	$ 3,289		$ 3,289	$ 494	$ 3,783
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	2.84	0.458%	$ 875		$ 875	$ 131	$ 1,007
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	3.94	0.636%	$ 1,214		$ 1,214	$ 182	$ 1,397
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.943%	$ 3,711		$ 3,711	$ 557	$ 4,268
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	6.10	0.984%	$ 1,880		$ 1,880	$ 282	$ 2,163
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	15.06	2.430%	$ 4,642		$ 4,642	$ 697	$ 5,339
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.50	0.403%	$ 771		$ 771	$ 116	$ 886
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	29.48	4.756%	$ 9,087		$ 9,087	$ 1,364	$ 10,451
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	8.00	1.291%	$ 2,466		$ 2,466	$ 370	$ 2,836
209-72-01 General Fund - Roaded Service Area - Streets - Administration	20.91	3.374%	$ 6,445		$ 6,445	$ 968	$ 7,413
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	1.00	0.161%	$ 308		$ 308	$ 46	$ 355
210-21-01 General Fund - Fire Service Area - Fire - Administration	54.30	8.761%	$ 16,737		$ 16,737	$ 2,513	$ 19,250
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.78	0.287%	$ 549		$ 549	$ 82	$ 631

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
249-46-03 General Fund - Parks and Recreation - Aquatics	9.81	1.583%	$ 3,024		$ 3,024	$ 454	$ 3,478
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.050%	$ 96		$ 96	$ 14	$ 110
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.484%	$ 925		$ 925	$ 139	$ 1,064
271-14-02 Special Revenue Fund - Lands - Quarries	0.60	0.097%	$ 185		$ 185	$ 28	$ 213
514-75-01 Enterprise Fund - Water - Administration	14.33	2.312%	$ 4,417		$ 4,417	$ 663	$ 5,080
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	1.952%	$ 3,730		$ 3,730	$ 560	$ 4,290
519-76-05 Enterprise Fund - Wastewater - Treatment	24.76	3.995%	$ 7,632		$ 7,632	$ 1,146	$ 8,778
530-51-01 Enterprise Fund - Harbors - Administration	1.71	0.276%	$ 527		$ 527	$ 79	$ 606
531-52-01 Enterprise Fund - Docks - Administration	1.30	0.210%	$ 401		$ 401	$ 60	$ 461
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	46.40	7.486%	$ 14,302		$ 14,302	$ 2,147	$ 16,449
560-50-01 Enterprise Fund - Airport - Administration	1.06	0.171%	$ 327		$ 327	$ 49	$ 376
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.75	0.121%	$ 231		$ 231	$ 35	$ 266
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.64	0.265%	$ 505		$ 505	$ 76	$ 581
570-77-01 Enterprise Fund - Waste Management - Administration	1.60	0.258%	$ 493		$ 493	$ 74	$ 567
602-79-01 Internal Service Fund - Fleet - Administration	6.25	1.008%	$ 1,926		$ 1,926	$ 289	$ 2,216
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.920%	$ 1,757		$ 1,757	$ 264	$ 2,021
Total	**619.82**	**100.000%**	**$191,047**	**$ -**	**$191,047**	**$ 27,898**	**$218,945**

Allocation Basis: **Weighted FTE Supervised by City Manager**

Source of Allocation: **FY20 Revised FTE Comparison**

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - Expenses							
110-11-01 City Attorney	1,262,800.00	0.958%	$ 5,490		$ 5,490		$ 5,490
110-12-01 City Manager	1,045,700.00	0.793%	$ 4,547		$ 4,547		$ 4,547
110-07-01 Emergency Services	1,236,200.00	0.938%	$ 5,375		$ 5,375	$ 799	$ 6,174
110-03/04- Clerk	247,100.00	0.187%	$ 1,074		$ 1,074	$ 160	$ 1,234
110-08-01 Human Resources	452,600.00	0.343%	$ 1,968		$ 1,968	$ 292	$ 2,260
110-06/15- MIS	2,144,500.00	1.627%	$ 9,324		$ 9,324	$ 1,386	$ 10,710
110-17-01 Finance Administration	309,900.00	0.235%	$ 1,347		$ 1,347	$ 200	$ 1,548
110-17-03 Controller	1,058,700.00	0.803%	$ 4,603		$ 4,603	$ 684	$ 5,287
110-17-04 Treasury	1,031,700.00	0.783%	$ 4,486		$ 4,486	$ 667	$ 5,152
110-17-06 Purchasing	351,000.00	0.266%	$ 1,526		$ 1,526	$ 227	$ 1,753
110-23-01 Library	2,930,900.00	2.223%	$ 12,743		$ 12,743	$ 1,894	$ 14,637
110-01-01 Non-departmental - NA	524,300.00	0.398%	$ 2,280		$ 2,280	$ 339	$ 2,618
110-10- Mayor and Assembly	6,433,900.00	4.881%	$ 27,974		$ 27,974	$ 4,158	$ 32,131
110-11-01 Law - GHS Contract	30,000.00	0.023%	$ 130		$ 130	$ 19	$ 150
110-11-01 Law - Prison Care Contract	450,000.00	0.341%	$ 1,957		$ 1,957	$ 291	$ 2,247
110-12-02 Manager Office - Teen Health Center	261,900.00	0.199%	$ 1,139		$ 1,139	$ 169	$ 1,308
110-12-05 Manager Office - Housing and Homelessness	401,000.00	0.304%	$ 1,743		$ 1,743	$ 259	$ 2,003
110-16-01 CDD - Administration	1,114,100.00	0.845%	$ 4,844		$ 4,844	$ 720	$ 5,564
110-16-02 CDD - Planning	1,163,800.00	0.883%	$ 5,060		$ 5,060	$ 752	$ 5,812
110-16-03 CDD - Building	855,000.00	0.649%	$ 3,717		$ 3,717	$ 553	$ 4,270
110-17-02 Finance - Assessors	776,000.00	0.589%	$ 3,374		$ 3,374	$ 501	$ 3,875
110-17-07 Finance - Sales Tax	700.00	0.001%	$ 3		$ 3	$ 0	$ 3
110-21-01 Fire - Emergency Services	6,010,500.00	4.560%	$ 26,133		$ 26,133	$ 3,884	$ 30,017
110-23-02 Library - City Museum	486,200.00	0.369%	$ 2,114		$ 2,114	$ 314	$ 2,428
110-24-01 Engineering - Administration	282,500.00	0.214%	$ 1,228		$ 1,228	$ 183	$ 1,411
110-24-02 Engineering - CIP	19,500.00	0.015%	$ 85		$ 85	$ 13	$ 97
110-41-01 P&R Parks and Landscape - Administration	1,986,300.00	1.507%	$ 8,636		$ 8,636	$ 1,284	$ 9,920
110-42-01 Arboretum - Administration	202,000.00	0.153%	$ 878		$ 878	$ 131	$ 1,009
110-47-01 Centennial Hall - Convention Center - Administration	534,400.00	0.405%	$ 2,323		$ 2,323	$ 345	$ 2,669
120-02-01 School District - Component Unit - School District - Administration	3,543,485.00	2.688%	$ 15,407		$ 15,407	$ 2,290	$ 17,696
120-02-02 School District - Component Unit - School District - Administration	801,685.00	0.608%	$ 3,486		$ 3,486	$ 518	$ 4,004
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,520,500.00	1.153%	$ 6,611		$ 6,611	$ 983	$ 7,593
209-22-02 General Fund - Roaded Service Area - Police - General Operations	8,240,300.00	6.251%	$ 35,828		$ 35,828	$ 5,325	$ 41,153
209-22-05 General Fund - Roaded Service Area - Police - Communications	1,121,000.00	0.850%	$ 4,874		$ 4,874	$ 724	$ 5,598
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1,019,100.00	0.773%	$ 4,431		$ 4,431	$ 659	$ 5,089
209-22-08 General Fund - Roaded Service Area - Police - Community Services	110,500.00	0.084%	$ 480		$ 480	$ 71	$ 552
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	986,900.00	0.749%	$ 4,291		$ 4,291	$ 638	$ 4,929
209-22-10 General Fund - Roaded Service Area - Police - Fleet	442,400.00	0.336%	$ 1,923		$ 1,923	$ 286	$ 2,209
209-22-11 General Fund - Roaded Service Area - Police - Electronics	120,900.00	0.092%	$ 526		$ 526	$ 78	$ 604
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	115,200.00	0.087%	$ 501		$ 501	$ 74	$ 575
209-22-14 General Fund - Roaded Service Area - Police - Grants	307,000.00	0.233%	$ 1,335		$ 1,335	$ 198	$ 1,533
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	780,400.00	0.592%	$ 3,393		$ 3,393	$ 504	$ 3,897
209-22-17 General Fund - Roaded Service Area - Police - Services	1,429,700.00	1.085%	$ 6,216		$ 6,216	$ 924	$ 7,140
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	265,600.00	0.201%	$ 1,155		$ 1,155	$ 172	$ 1,326
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	422,400.00	0.320%	$ 1,837		$ 1,837	$ 273	$ 2,109

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	148,300.00	0.113%	$ 645		$ 645	$ 96	$ 741
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	151,600.00	0.115%	$ 659		$ 659	$ 98	$ 757
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	728,900.00	0.553%	$ 3,169		$ 3,169	$ 471	$ 3,640
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	790,200.00	0.599%	$ 3,436		$ 3,436	$ 511	$ 3,946
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	12,000.00	0.009%	$ 52		$ 52	$ 8	$ 60
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	332,500.00	0.252%	$ 1,446		$ 1,446	$ 215	$ 1,661
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1,510,200.00	1.146%	$ 6,566		$ 6,566	$ 976	$ 7,542
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	3,698,100.00	2.805%	$ 16,079		$ 16,079	$ 2,390	$ 18,469
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	1,536,600.00	1.166%	$ 6,681		$ 6,681	$ 993	$ 7,674
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	103,700.00	0.079%	$ 451		$ 451	$ 67	$ 518
209-72-01 General Fund - Roaded Service Area - Streets - Administration	5,569,600.00	4.225%	$ 24,216		$ 24,216	$ 3,599	$ 27,815
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	98,400.00	0.075%	$ 428		$ 428	$ 64	$ 491
210-01-01 General Fund - Fire Service Area - Fire - Administration	3,597,100.00	2.729%	$ 15,640		$ 15,640	$ 2,325	$ 17,964
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	212,500.00	0.161%	$ 924		$ 924	$ 137	$ 1,061
210-21-70 General Fund - Fire Service Area - Fire - CARES program	790,200.00	0.599%	$ 3,436		$ 3,436	$ 511	$ 3,946
215-01-01 Special Revenue Fund - Sales Tax - Administration	130,000.00	0.099%	$ 565		$ 565	$ 84	$ 649
218-01-01 Special Revenue Fund - Library Contributions - Administration	46,700.00	0.035%	$ 203		$ 203	$ 30	$ 233
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	12,200,000.00	9.255%	$ 53,044		$ 53,044	$ 7,884	$ 60,928
235-28-01 Special Revenue Fund - Eaglecrest - Administration	39,310.00	0.030%	$ 171		$ 171	$ 25	$ 196
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	9,655.00	0.007%	$ 42		$ 42	$ 6	$ 48
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7,500.00	0.006%	$ 33		$ 33	$ 5	$ 37
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	20,765.00	0.016%	$ 90		$ 90	$ 13	$ 104
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	10,890.00	0.008%	$ 47		$ 47	$ 7	$ 54
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	9,370.00	0.007%	$ 41		$ 41	$ 6	$ 47
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	6,180.00	0.005%	$ 27		$ 27	$ 4	$ 31
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	5,590.00	0.004%	$ 24		$ 24	$ 4	$ 28
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	7,145.00	0.005%	$ 31		$ 31	$ 5	$ 36
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	4,500.00	0.003%	$ 20		$ 20	$ 3	$ 22
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	2,750.00	0.002%	$ 12		$ 12	$ 2	$ 14
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	4,535.00	0.003%	$ 20		$ 20	$ 3	$ 23
249-01-01 General Fund - Parks and Recreation - Aquatics	971,400.00	0.737%	$ 4,223		$ 4,223	$ 628	$ 4,851
249-46-03 General Fund - Parks and Recreation - Aquatics	1,469,800.00	1.115%	$ 6,390		$ 6,390	$ 950	$ 7,340
270-48-01 Special Revenue Fund - Downtown Parking - Administration	473,700.00	0.359%	$ 2,060		$ 2,060	$ 306	$ 2,366
271-14-01 Special Revenue Fund - Lands - Administration	646,400.00	0.490%	$ 2,810		$ 2,810	$ 418	$ 3,228
271-14-02 Special Revenue Fund - Lands - Quarries	253,000.00	0.192%	$ 1,100		$ 1,100	$ 163	$ 1,264
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	30,000.00	0.023%	$ 130		$ 130	$ 19	$ 150
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.073%	$ 417		$ 417	$ 62	$ 479
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	167,900.00	0.127%	$ 730		$ 730	$ 109	$ 839
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	15,500.00	0.012%	$ 67		$ 67	$ 10	$ 77
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	300,000.00	0.228%	$ 1,304		$ 1,304	$ 194	$ 1,498
514-75-01 Enterprise Fund - Water - Administration	3,018,500.00	2.290%	$ 13,124		$ 13,124	$ 1,951	$ 15,075
519-76-04 Enterprise Fund - Wastewater - Collections	2,336,500.00	1.772%	$ 10,159		$ 10,159	$ 1,510	$ 11,669
519-76-05 Enterprise Fund - Wastewater - Treatment	6,853,500.00	5.199%	$ 29,798		$ 29,798	$ 4,429	$ 34,227
530-51-01 Enterprise Fund - Harbors - Administration	3,117,900.00	2.365%	$ 13,556		$ 13,556	$ 2,015	$ 15,571
531-52-01 Enterprise Fund - Docks - Administration	1,609,600.00	1.221%	$ 6,998		$ 6,998	$ 1,040	$ 8,038
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	60,400.00	0.046%	$ 263		$ 263	$ 39	$ 302
538-24-03 Enterprise Fund - WW Extension - Administration	79,200.00	0.060%	$ 344		$ 344	$ 51	$ 396
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	70,300.00	0.053%	$ 306		$ 306	$ 45	$ 351

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,434,920.00	7.157%	$ 41,022		$ 41,022	$ 6,097	$ 47,119
560-50-01 Enterprise Fund - Airport - Administration	956,800.00	0.726%	$ 4,160		$ 4,160	$ 618	$ 4,778
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1,186,800.00	0.900%	$ 5,160		$ 5,160	$ 767	$ 5,927
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	3,222,200.00	2.444%	$ 14,010		$ 14,010	$ 2,082	$ 16,092
560-50-04 Enterprise Fund - Airport - ARFF	1,050,300.00	0.797%	$ 4,567		$ 4,567	$ 679	$ 5,245
560-50-05 Enterprise Fund - Airport - Airport Security	808,700.00	0.613%	$ 3,516		$ 3,516	$ 523	$ 4,039
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.021%	$ 119		$ 119	$ 18	$ 136
570-77-01 Enterprise Fund - Waste Management - Administration	291,400.00	0.221%	$ 1,267		$ 1,267	$ 188	$ 1,455
570-77-02 Enterprise Fund - Waste Management - WM Recycling	521,600.00	0.396%	$ 2,268		$ 2,268	$ 337	$ 2,605
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	577,900.00	0.438%	$ 2,513		$ 2,513	$ 373	$ 2,886
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	250,000.00	0.190%	$ 1,087		$ 1,087	$ 162	$ 1,249
602-79-01 Internal Service Fund - Fleet - Administration	1,230,800.00	0.934%	$ 5,351		$ 5,351	$ 795	$ 6,147
602-79-04 Internal Service Fund - Fleet - Fuel Program	956,000.00	0.725%	$ 4,157		$ 4,157	$ 618	$ 4,774
640-44-01 Internal Service Fund - Building Maintenance - Administration	25,200.00	0.019%	$ 110		$ 110	$ 16	$ 126
680-60-01 Internal Service Fund - Risk - Administration	669,200.00	0.508%	$ 2,910		$ 2,910	$ 432	$ 3,342
680-60-02 Internal Service Fund - Risk - Safety	10,000.00	0.008%	$ 43		$ 43	$ 6	$ 50
680-60-02 Internal Service Fund - Risk - Workers Comp	78,500.00	0.060%	$ 341		$ 341	$ 51	$ 392
680-60-03 Internal Service Fund - Risk - Auto	70,000.00	0.053%	$ 304		$ 304	$ 45	$ 350
680-60-03 Internal Service Fund - Risk - General Liability	39,500.00	0.030%	$ 172		$ 172	$ 26	$ 197
680-60-04 Internal Service Fund - Risk - EE Practice	125,000.00	0.095%	$ 543		$ 543	$ 81	$ 624
680-60-04 Internal Service Fund - Risk - Property	35,500.00	0.027%	$ 154		$ 154	$ 23	$ 177
680-60-05 Internal Service Fund - Risk - Special Policy	480,000.00	0.364%	$ 2,087		$ 2,087	$ 310	$ 2,397
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	45,000.00	0.034%	$ 196		$ 196	$ 29	$ 225
680-60-06 Internal Service Fund - Risk - Health	975,625.00	0.740%	$ 4,242		$ 4,242	$ 630	$ 4,872
680-60-06 Internal Service Fund - Risk - Life	210,000.00	0.159%	$ 913		$ 913	$ 136	$ 1,049
680-60-06 Internal Service Fund - Risk - Wellness	198,600.00	0.151%	$ 863		$ 863	$ 128	$ 992
680-60-07 Internal Service Fund - Risk - UI BRH	75,000.00	0.057%	$ 326		$ 326	$ 48	$ 375
680-60-07 Internal Service Fund - Risk - UI CBJ	75,000.00	0.057%	$ 326		$ 326	$ 48	$ 375
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	10,000.00	0.008%	$ 43		$ 43	$ 6	$ 50
Total	**131,821,505.00**	**100.000%**	**$573,140**	**$ -**	**$573,140**	**$ 83,695**	**$656,834**

Allocation Basis: **FY20 Budgeted Expenditures (Boards Overseen Depts and Insurance Div weighted at 5%)**

Source of Allocation: **FY20 Budget Line Detail**

110-12-01 City Manager

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Assembly Support								
110-11-01 City Attorney		87.00	7.539%	$ 10,802		$ 10,802		$ 10,802
110-12-01 City Manager		198.00	17.158%	$ 24,584		$ 24,584		$ 24,584
110-03/04- Clerk		329.00	28.510%	$ 40,850		$ 40,850	$ 7,922	$ 48,771
110-08-01 Human Resources		1.00	0.087%	$ 124		$ 124	$ 24	$ 148
110-17-01 Finance Administration		139.00	12.045%	$ 17,259		$ 17,259	$ 3,347	$ 20,606
110-10- Mayor and Assembly		7.00	0.607%	$ 869		$ 869	$ 169	$ 1,038
110-16-02 CDD - Planning		216.00	18.718%	$ 26,819		$ 26,819	$ 5,201	$ 32,020
110-24-01 Engineering - Administration		115.00	9.965%	$ 14,279		$ 14,279	$ 2,769	$ 17,048
110-41-01 P&R Parks and Landscape - Administration		36.00	3.120%	$ 4,470		$ 4,470	$ 867	$ 5,337
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		22.00	1.906%	$ 2,732		$ 2,732	$ 530	$ 3,261
530-51-01 Enterprise Fund - Harbors - Administration		2.00	0.173%	$ 248		$ 248	$ 48	$ 296
560-50-01 Enterprise Fund - Airport - Administration		2.00	0.173%	$ 248		$ 248	$ 48	$ 296
	Total	**1,154.00**	**100.000%**	**$143,285**	**$ -**	**$143,285**	**$ 20,924**	**$164,209**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **Assembly and Committee Agenda Items**

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide	General Citywide	Assembly Support	Total
110-11-01 City Attorney	$ 3,699	$ 5,490	$ 10,802	$ 19,991
110-12-01 City Manager	$ 1,541	$ 4,547	$ 24,584	$ 30,672
110-07-01 Emergency Services	$ 709	$ 6,174	$ -	$ 6,883
110-03/04- Clerk	$ 950	$ 1,234	$ 48,771	$ 50,956
110-08-01 Human Resources	$ 1,560	$ 2,260	$ 148	$ 3,968
110-06/15- MIS	$ 5,552	$ 10,710	$ -	$ 16,261
110-17-01 Finance Administration	$ 709	$ 1,548	$ 20,606	$ 22,862
110-17-03 Controller	$ 4,609	$ 5,287	$ -	$ 9,896
110-17-04 Treasury	$ 4,609	$ 5,152	$ -	$ 9,761
110-17-06 Purchasing	$ 1,773	$ 1,753	$ -	$ 3,525
110-23-01 Library	$ 8,799	$ 14,637	$ -	$ 23,436
110-01-01 Non-departmental - NA	$ -	$ 2,618	$ -	$ 2,618
110-10- Mayor and Assembly	$ 3,191	$ 32,131	$ 1,038	$ 36,360
110-11-01 Law - GHS Contract	$ -	$ 150	$ -	$ 150
110-11-01 Law - Prison Care Contract	$ -	$ 2,247	$ -	$ 2,247
110-12-02 Manager Office - Teen Health Center	$ 532	$ 1,308	$ -	$ 1,840
110-12-05 Manager Office - Housing and Homelessness	$ 709	$ 2,003	$ -	$ 2,712
110-16-01 CDD - Administration	$ 2,836	$ 5,564	$ -	$ 8,400
110-16-02 CDD - Planning	$ 3,191	$ 5,812	$ 32,020	$ 41,023
110-16-03 CDD - Building	$ 2,482	$ 4,270	$ -	$ 6,751
110-17-02 Finance - Assessors	$ 2,482	$ 3,875	$ -	$ 6,357
110-17-07 Finance - Sales Tax	$ 1,773	$ 3	$ -	$ 1,776
110-21-01 Fire - Emergency Services	$ -	$ 30,017	$ -	$ 30,017
110-23-02 Library - City Museum	$ 1,329	$ 2,428	$ -	$ 3,758
110-24-01 Engineering - Administration	$ 6,541	$ 1,411	$ 17,048	$ 24,999
110-24-02 Engineering - CIP	$ -	$ 97	$ -	$ 97
110-41-01 P&R Parks and Landscape - Administration	$ 5,775	$ 9,920	$ 5,337	$ 21,031
110-42-01 Arboretum - Administration	$ 596	$ 1,009	$ -	$ 1,604
110-44-01 P&R Building Maintenance - Administration	$ 3,811	$ -	$ -	$ 3,811
110-47-01 Centennial Hall - Convention Center - Administration	$ -	$ 2,669	$ -	$ 2,669

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide	General Citywide	Assembly Support	Total
120-02-01 School District - Component Unit - School District - Administration	$ 11,957	$ 17,696	$ -	$ 29,653
120-02-02 School District - Component Unit - School District - Administration	$ -	$ 4,004	$ -	$ 4,004
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 2,127	$ 7,593	$ -	$ 9,721
209-22-02 General Fund - Roaded Service Area - Police - General Operations	$ 20,562	$ 41,153	$ -	$ 61,714
209-22-05 General Fund - Roaded Service Area - Police - Communications	$ 3,797	$ 5,598	$ -	$ 9,395
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	$ -	$ 5,089	$ -	$ 5,089
209-22-08 General Fund - Roaded Service Area - Police - Community Services	$ -	$ 552	$ -	$ 552
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	$ 1,936	$ 4,929	$ -	$ 6,864
209-22-10 General Fund - Roaded Service Area - Police - Fleet	$ 355	$ 2,209	$ -	$ 2,564
209-22-11 General Fund - Roaded Service Area - Police - Electronics	$ 355	$ 604	$ -	$ 958
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	$ -	$ 575	$ -	$ 575
209-22-14 General Fund - Roaded Service Area - Police - Grants	$ -	$ 1,533	$ -	$ 1,533
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	$ 1,773	$ 3,897	$ -	$ 5,670
209-22-17 General Fund - Roaded Service Area - Police - Services	$ 3,783	$ 7,140	$ -	$ 10,923
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ 1,007	$ 1,326	$ -	$ 2,333
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	$ 1,397	$ 2,109	$ -	$ 3,506
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	$ -	$ 741	$ -	$ 741
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	$ -	$ 757	$ -	$ 757
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	$ 4,268	$ 3,640	$ -	$ 7,908
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ 2,163	$ 3,946	$ -	$ 6,109
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	$ -	$ 60	$ -	$ 60
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	$ 5,339	$ 1,661	$ -	$ 6,999
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	$ 886	$ 7,542	$ -	$ 8,428
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	$ 10,451	$ 18,469	$ -	$ 28,920
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	$ 2,836	$ 7,674	$ -	$ 10,510
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	$ -	$ 518	$ -	$ 518
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ 7,413	$ 27,815	$ -	$ 35,228
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	$ 355	$ 491	$ -	$ 846
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ 17,964	$ -	$ 17,964
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 19,250	$ -	$ -	$ 19,250

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide	General Citywide	Assembly Support	Total
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ -	$ 1,061	$ -	$ 1,061
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 3,946	$ -	$ 3,946
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 649	$ -	$ 649
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 233	$ -	$ 233
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ 60,928	$ 3,261	$ 64,189
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 631	$ 196	$ -	$ 827
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 48	$ -	$ 48
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 37	$ -	$ 37
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 104	$ -	$ 104
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 54	$ -	$ 54
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 47	$ -	$ 47
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 31	$ -	$ 31
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 28	$ -	$ 28
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 36	$ -	$ 36
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 22	$ -	$ 22
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 14	$ -	$ 14
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ -	$ 23	$ -	$ 23
249-01-01 General Fund - Parks and Recreation - Aquatics	$ -	$ 4,851	$ -	$ 4,851
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 3,478	$ 7,340	$ -	$ 10,818
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 110	$ 2,366	$ -	$ 2,476
271-14-01 Special Revenue Fund - Lands - Administration	$ 1,064	$ 3,228	$ -	$ 4,292
271-14-02 Special Revenue Fund - Lands - Quarries	$ 213	$ 1,264	$ -	$ 1,476
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ 150	$ -	$ 150
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 479	$ -	$ 479
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ 839	$ -	$ 839
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ 77	$ -	$ 77
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ 1,498	$ -	$ 1,498
514-75-01 Enterprise Fund - Water - Administration	$ 5,080	$ 15,075	$ -	$ 20,155
519-76-04 Enterprise Fund - Wastewater - Collections	$ 4,290	$ 11,669	$ -	$ 15,958
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 8,778	$ 34,227	$ -	$ 43,005

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide	General Citywide	Assembly Support	Total
530-51-01 Enterprise Fund - Harbors - Administration	$ 606	$ 15,571	$ 296	$ 16,474
531-52-01 Enterprise Fund - Docks - Administration	$ 461	$ 8,038	$ -	$ 8,499
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 302	$ -	$ 302
538-24-03 Enterprise Fund - WW Extension - Administration	$ -	$ 396	$ -	$ 396
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ -	$ 351	$ -	$ 351
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 16,449	$ 47,119	$ -	$ 63,568
560-50-01 Enterprise Fund - Airport - Administration	$ 376	$ 4,778	$ 296	$ 5,451
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 266	$ 5,927	$ -	$ 6,193
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 581	$ 16,092	$ -	$ 16,673
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 5,245	$ -	$ 5,245
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ 4,039	$ -	$ 4,039
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 136	$ -	$ 136
570-77-01 Enterprise Fund - Waste Management - Administration	$ 567	$ 1,455	$ -	$ 2,022
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ -	$ 2,605	$ -	$ 2,605
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ -	$ 2,886	$ -	$ 2,886
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ -	$ 1,249	$ -	$ 1,249
602-79-01 Internal Service Fund - Fleet - Administration	$ 2,216	$ 6,147	$ -	$ 8,362
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ -	$ 4,774	$ -	$ 4,774
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ -	$ 126	$ -	$ 126
680-60-01 Internal Service Fund - Risk - Administration	$ 2,021	$ 3,342	$ -	$ 5,363
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 50	$ -	$ 50
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 392	$ -	$ 392
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 350	$ -	$ 350
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 197	$ -	$ 197
680-60-04 Internal Service Fund - Risk - EE Practice	$ -	$ 624	$ -	$ 624
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 177	$ -	$ 177
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 2,397	$ -	$ 2,397
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	$ -	$ 225	$ -	$ 225
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 4,872	$ -	$ 4,872
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 1,049	$ -	$ 1,049

ALLOCATION SUMMARY

110-12-01 City Manager

		General Citywide	General Citywide	Assembly Support	Total
680-60-06 Internal Service Fund - Risk - Wellness		$ -	$ 992	$ -	$ 992
680-60-07 Internal Service Fund - Risk - UI BRH		$ -	$ 375	$ -	$ 375
680-60-07 Internal Service Fund - Risk - UI CBJ		$ -	$ 375	$ -	$ 375
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		$ -	$ 50	$ -	$ 50
	Total	**$218,945**	**$656,834**	**$164,209**	**$ 1,039,988**

3 EMERGENCY SERVICES

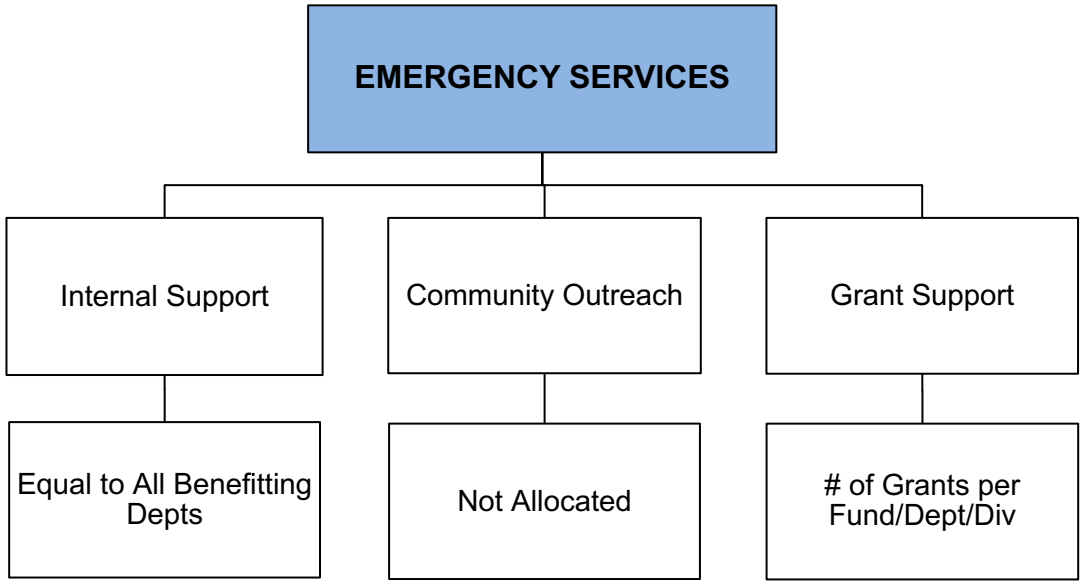
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

- **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 proving 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.


EMERGENCY SERVICES
Internal Support
Community Outreach
Grant Support
Equal to All Benefitting Depts
Not Allocated
# of Grants per Fund/Dept/Div

COSTS TO BE ALLOCATED

110-07-01 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 959,539		$ 959,539
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 5,991	$ 891	$ 6,883
110-07-01 Emergency Services		$ 7,952	$ 7,952
110-03/04- Clerk		$ 2,557	$ 2,557
110-08-01 Human Resources		$ 1,380	$ 1,380
110-06/15- MIS		$ 1,025	$ 1,025
110-17-03 Controller		$ 24,312	$ 24,312
110-17-04 Treasury		$ 11,099	$ 11,099
110-17-06 Purchasing		$ 5,496	$ 5,496
Total Incoming Costs	**$ 5,991**	**$ 54,713**	**$ 60,704**
Capital and Transfers	$ (87,888)		
Revenues	$ (735,635)		
Total Cost Adjustments	**$ (823,523)**		**$ (823,523)**
Total Costs to be Allocated	**$ 142,007**	**$ 54,713**	**$ 196,720**

DEPARTMENTAL EXPENSE DETAIL

110-07-01 Emergency Services

Expense Type	$	General Admin	Internal Support	Community Outreach	Grant Support
Personnel					
Salaries and Wages	$ 250,037	$ -	$ 75,011	$ 100,015	$ 75,011
Benefits	$ 119,004	$ -	$ 35,701	$ 47,602	$ 35,701
Subtotal Personnel Cost	**$ 369,041**	**$ -**	**$ 110,712**	**$ 147,616**	**$ 110,712**
Operating Services & Supplies					
General Supplies	$ 66,359	$ -	$ 19,908	$ 26,544	$ 19,908
Miscellaneous Expense	$ 829	$ -	$ 249	$ 332	$ 249
Professional	$ 427,400	$ -	$ 128,220	$ 170,960	$ 128,220
Public Utility Services	$ 914	$ -	$ 274	$ 366	$ 274
Travel and Training	$ 1,865	$ -	$ 559	$ 746	$ 559
Postage	$ 172	$ -	$ 52	$ 69	$ 52
Printing	$ 170	$ -	$ 51	$ 68	$ 51
Data Lines and Rents	$ 4,900	$ -	$ 1,470	$ 1,960	$ 1,470
Capital Outlay	$ 87,888	$ -	$ 26,366	$ 35,155	$ 26,366
Subtotal Operating Cost	**$ 590,498**	**$ -**	**$ 177,150**	**$ 236,199**	**$ 177,150**
DEPARTMENTAL EXPENDITURES	**$ 959,539**	**$ -**	**$ 287,862**	**$ 383,816**	**$ 287,862**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Capital and Transfers	$ (87,888)		$ (26,366)	$ (35,155)	$ (26,366)
Revenues	$ (735,635)		$ (220,690)	$ (294,254)	$ (220,690)
Subtotal Cost Adjustments	**$ (823,523)**	**$ -**	**$ (247,057)**	**$ (329,409)**	**$ (247,057)**
FUNCTIONAL COST	**$ 136,016**	**$ -**	**$ 40,805**	**$ 54,406**	**$ 40,805**
First Allocation					
Incoming - All Others	$ 5,991	$ -	$ 1,797	$ 2,397	$ 1,797
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (56,803)		$ -	$ (56,803)	$ -
Subtotal of First Allocation	**$ 85,204**		**$ 42,602**	**$ -**	**$ 42,602**
Second Allocation					
Incoming - All Others	$ 54,713	$ -	$ 16,414	$ 21,885	$ 16,414
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (21,885)		$ -	$ (21,885)	$ -
Subtotal of Second Allocation	**$ 32,828**		**$ 16,414**	**$ -**	**$ 16,414**
TOTAL ALLOCATED	**$ 118,032**		**$ 59,016**	**$ -**	**$ 59,016**

110-07-01 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Internal Support							
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	25.000%	$ 10,651		$ 10,651	$ 4,103	$ 14,754
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	25.000%	$ 10,651		$ 10,651	$ 4,103	$ 14,754
530-51-01 Enterprise Fund - Harbors - Administration	0.50	12.500%	$ 5,325		$ 5,325	$ 2,052	$ 7,377
531-52-01 Enterprise Fund - Docks - Administration	0.50	12.500%	$ 5,325		$ 5,325	$ 2,052	$ 7,377
560-50-01 Enterprise Fund - Airport - Administration	1.00	25.000%	$ 10,651		$ 10,651	$ 4,103	$ 14,754
Total	**4.00**	**100.000%**	**$ 42,602**	**$ -**	**$ 42,602**	**$ 16,414**	**$ 59,016**

Allocation Basis: **Equal to All Benefitting Depts**

110-07-01 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Support							
110-07-01 Emergency Services	0.56	18.667%	$ 7,952		$ 7,952		$ 7,952
110-06/15- MIS	0.26	8.667%	$ 3,692		$ 3,692	$ 1,749	$ 5,441
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.69	56.333%	$ 23,999		$ 23,999	$ 11,369	$ 35,368
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.49	16.333%	$ 6,958		$ 6,958	$ 3,296	$ 10,255
Total	**3.00**	**100.000%**	**$ 42,602**	**$ -**	**$ 42,602**	**$ 16,414**	**$ 59,016**

Allocation Basis: **# of Grants**

Source of Allocation: **Emergency Services Grants Schedule**

ALLOCATION SUMMARY

110-07-01 Emergency Services

	Internal Support	Grant Support	Total
110-07-01 Emergency Services	$ -	$ 7,952	$ 7,952
110-06/15- MIS	$ -	$ 5,441	$ 5,441
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 14,754	$ 35,368	$ 50,122
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 14,754	$ 10,255	$ 25,009
530-51-01 Enterprise Fund - Harbors - Administration	$ 7,377	$ -	$ 7,377
531-52-01 Enterprise Fund - Docks - Administration	$ 7,377	$ -	$ 7,377
560-50-01 Enterprise Fund - Airport - Administration	$ 14,754	$ -	$ 14,754
Total	**$ 59,016**	**$ 59,016**	**$118,032**

4 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 agenda items per Fund / Department / Division.

- **Boards and Commissions –** represents preparation and management of Boards and Commissions activity packets, minutes, and elections. This function is allocated based on the number of boards and commissions per Fund / Department / Division.

- **General Citywide Support –** represents management and oversight of maintaining citywide records and managing an office tracking system. This function is allocated equally to all city departments.

- **Administer Appeals –** represents managing the appeal status of appeals made to the Assembly from decisions made by the Planning Commission and other Boards. This function is allocated equally to all appeal entities.

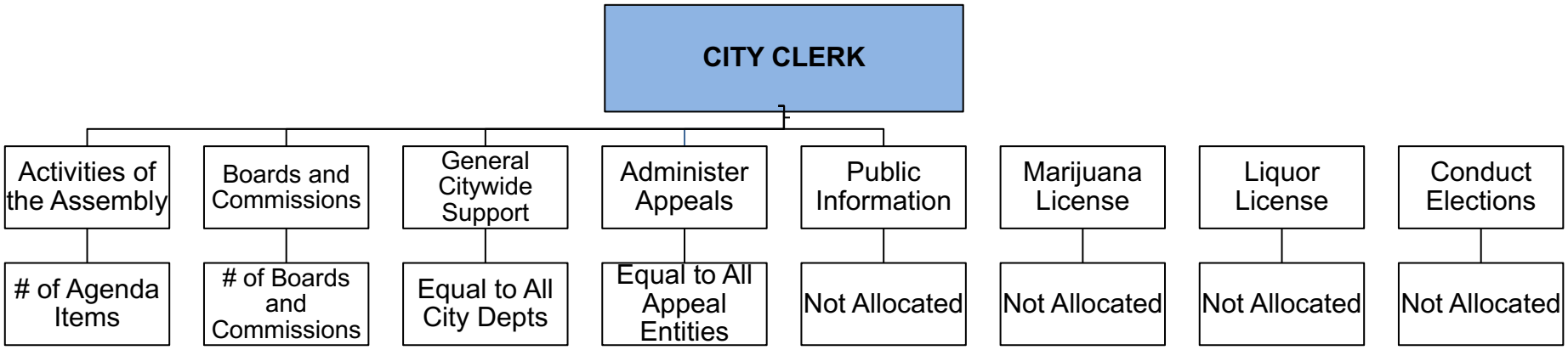
- **Public Information –** represents support and services associated with responding to public records requests. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

- **Marijuana License –** represents support and services associated with administering and managing requests for marijuana licenses within the City. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

- **Liquor License –** represents support and services associated with administering and managing requests for liquor licenses with the City. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

- **Conduct Elections –** represents support and services associated with managing municipal elections including preparing packets, running workshops, managing voter registrations, and processing candidate filings and disclosures. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

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


CITY CLERK
Activities of the Assembly
Boards and Commissions
General Citywide Support
Administer Appeals
Public Information
Marijuana License
Liquor License
Conduct Elections
# of Agenda Items
# of Boards and Commissions
Equal to All City Depts
Equal to All Appeal Entities
Not Allocated
Not Allocated
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110-03/04- Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 221,957		$ 221,957
Advertising	$ (3,660)		
Direct Election Costs	$ (33,072)		
Total Deductions	$ (36,732)		$ (36,732)
Incoming Costs			
110-11-01 City Attorney	$ 8,155	$ 712	$ 8,867
110-12-01 City Manager	$ 42,750	$ 8,205	$ 50,956
110-03/04- Clerk		$ 33,310	$ 33,310
110-08-01 Human Resources		$ 1,943	$ 1,943
110-06/15- MIS		$ 26,731	$ 26,731
110-17-03 Controller		$ 10,398	$ 10,398
110-17-04 Treasury		$ 1,280	$ 1,280
110-17-06 Purchasing		$ 4,405	$ 4,405
110-23-01 Library		$ 3,326	$ 3,326
Total Incoming Costs	**$ 50,905**	**$ 90,310**	**$ 141,216**
Capital and Transfers	$ (949)		
Revenues	$ (1,015)		
Benefit PERS	$ (6,326)		
Reimbursable Expenses	$ 168,900		
Total Cost Adjustments	**$ 160,610**		**$ 160,610**
Total Costs to be Allocated	**$ 396,740**	**$ 90,310**	**$ 487,051**

DEPARTMENTAL EXPENSE DETAIL

110-03/04- Clerk

Expense Type	$	General Admin	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License	Conduct Elections
Personnel										
Salaries and Wages	$ 218,809	$ -	$ 54,702	$ 43,762	$ 32,821	$ 10,940	$ 21,881	$ 5,470	$ 5,470	$ 43,762
Benefits	$ 97,698	$ -	$ 24,424	$ 19,540	$ 14,655	$ 4,885	$ 9,770	$ 2,442	$ 2,442	$ 19,540
Benefits - PERS	$ 6,326	$ -	$ 1,582	$ 1,265	$ 949	$ 316	$ 633	$ 158	$ 158	$ 1,265
Subtotal Personnel Cost	**$ 322,833**	**$ -**	**$ 80,708**	**$ 64,567**	**$ 48,425**	**$ 16,142**	**$ 32,283**	**$ 8,071**	**$ 8,071**	**$ 64,567**
Operating Services & Supplies										
General Supplies	$ 1,958	$ -	$ 490	$ 392	$ 294	$ 98	$ 196	$ 49	$ 49	$ 392
Insurance	$ 1,600	$ -	$ 400	$ 320	$ 240	$ 80	$ 160	$ 40	$ 40	$ 320
Miscellaneous Expense	$ 1,255	$ -	$ 314	$ 251	$ 188	$ 63	$ 126	$ 31	$ 31	$ 251
Professional	$ 9,484	$ -	$ 2,371	$ 1,897	$ 1,423	$ 474	$ 948	$ 237	$ 237	$ 1,897
Public Utility Services	$ 3,660	$ -	$ 915	$ 732	$ 549	$ 183	$ 366	$ 91	$ 91	$ 732
Reimbursable Expenses	$ (168,900)	$ -	$ (42,225)	$ (33,780)	$ (25,335)	$ (8,445)	$ (16,890)	$ (4,223)	$ (4,223)	$ (33,780)
Travel and Training	$ 8,060	$ -	$ 2,015	$ 1,612	$ 1,209	$ 403	$ 806	$ 201	$ 201	$ 1,612
Postage	$ 679	$ -	$ 170	$ 136	$ 102	$ 34	$ 68	$ 17	$ 17	$ 136
Printing	$ 10,234	$ -	$ 2,559	$ 2,047	$ 1,535	$ 512	$ 1,023	$ 256	$ 256	$ 2,047
Data Lines and Rents	$ 1,916	$ -	$ 479	$ 383	$ 287	$ 96	$ 192	$ 48	$ 48	$ 383
Advertising	$ 28,230	$ -	$ 7,057	$ 5,646	$ 4,234	$ 1,411	$ 2,823	$ 706	$ 706	$ 5,646
Capital Outlay	$ 949	$ -	$ 237	$ 190	$ 142	$ 47	$ 95	$ 24	$ 24	$ 190
Subtotal Operating Cost	**$ (100,875)**	**$ -**	**$ (25,219)**	**$ (20,175)**	**$ (15,131)**	**$ (5,044)**	**$ (10,088)**	**$ (2,522)**	**$ (2,522)**	**$ (20,175)**
DEPARTMENTAL EXPENDITURES	**$ 221,957**	**$ -**	**$ 55,489**	**$ 44,391**	**$ 33,294**	**$ 11,098**	**$ 22,196**	**$ 5,549**	**$ 5,549**	**$ 44,391**
Disallowed Costs										
Advertising	$ (3,660)	$ -	$ (915)	$ (732)	$ (549)	$ (183)	$ (366)	$ (91)	$ (91)	$ (732)
Direct Election Costs	$ (33,072)									$ (33,072)
Subtotal Disallowed Costs	**$ (36,732)**	**$ -**	**$ (915)**	**$ (732)**	**$ (549)**	**$ (183)**	**$ (366)**	**$ (91)**	**$ (91)**	**$ (33,804)**
Cost Adjustments										
Capital and Transfers	$ (949)		$ (237)	$ (190)	$ (142)	$ (47)	$ (95)	$ (24)	$ (24)	$ (190)
Revenues	$ (1,015)		$ (254)	$ (203)	$ (152)	$ (51)	$ (102)	$ (25)	$ (25)	$ (203)
Benefit PERS	$ (6,326)		$ (1,582)	$ (1,265)	$ (949)	$ (316)	$ (633)	$ (158)	$ (158)	$ (1,265)
Reimbursable Expenses	$ 168,900		$ 42,225	$ 33,780	$ 25,335	$ 8,445	$ 16,890	$ 4,223	$ 4,223	$ 33,780
Subtotal Cost Adjustments	**$ 160,610**	**$ -**	**$ 40,152**	**$ 32,122**	**$ 24,091**	**$ 8,030**	**$ 16,061**	**$ 4,015**	**$ 4,015**	**$ 32,122**
FUNCTIONAL COST	**$ 345,835**	**$ -**	**$ 94,727**	**$ 75,781**	**$ 56,836**	**$ 18,945**	**$ 37,891**	**$ 9,473**	**$ 9,473**	**$ 42,709**
First Allocation										
Incoming - All Others	$ 50,905	$ -	$ 13,943	$ 11,155	$ 8,366	$ 2,789	$ 5,577	$ 1,394	$ 1,394	$ 6,287
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (114,198)		$ -	$ -	$ -	$ -	$ (43,468)	$ (10,867)	$ (10,867)	$ (48,996)
Subtotal of First Allocation	**$ 282,542**		**$ 108,670**	**$ 86,936**	**$ 65,202**	**$ 21,734**	**$ -**	**$ -**	**$ -**	**$ -**
Second Allocation						$ -	$ -	$ -	$ -	$ -
Incoming - All Others	$ 90,310	$ -	$ 24,737	$ 19,789	$ 14,842	$ 4,947	$ 9,895	$ 2,474	$ 2,474	$ 11,153
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (25,995)		$ -	$ -	$ -	$ -	$ (9,895)	$ (2,474)	$ (2,474)	$ (11,153)
Subtotal of Second Allocation	**$ 64,315**		**$ 24,737**	**$ 19,789**	**$ 14,842**	**$ 4,947**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 346,858**		**$ 133,407**	**$ 106,725**	**$ 80,044**	**$ 26,681**	**$ -**	**$ -**	**$ -**	**$ -**

110-03/04- Clerk

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Activities of the Assembly								
110-11-01 City Attorney		87.00	7.539%	$ 8,193		$ 8,193		$ 8,193
110-12-01 City Manager		198.00	17.158%	$ 18,645		$ 18,645		$ 18,645
110-03/04- Clerk		329.00	28.510%	$ 30,981		$ 30,981		$ 30,981
110-08-01 Human Resources		1.00	0.087%	$ 94		$ 94	$ 46	$ 140
110-17-01 Finance Administration		139.00	12.045%	$ 13,089		$ 13,089	$ 6,367	$ 19,457
110-10- Mayor and Assembly		7.00	0.607%	$ 659		$ 659	$ 321	$ 980
110-16-02 CDD - Planning		216.00	18.718%	$ 20,340		$ 20,340	$ 9,895	$ 30,235
110-24-01 Engineering - Administration		115.00	9.965%	$ 10,829		$ 10,829	$ 5,268	$ 16,097
110-41-01 P&R Parks and Landscape - Administration		36.00	3.120%	$ 3,390		$ 3,390	$ 1,649	$ 5,039
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		22.00	1.906%	$ 2,072		$ 2,072	$ 1,008	$ 3,079
530-51-01 Enterprise Fund - Harbors - Administration		2.00	0.173%	$ 188		$ 188	$ 92	$ 280
560-50-01 Enterprise Fund - Airport - Administration		2.00	0.173%	$ 188		$ 188	$ 92	$ 280
	Total	**1,154.00**	**100.000%**	**$108,670**	**$ -**	**$108,670**	**$ 24,737**	**$133,407**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **Assembly and Committee Agenda Items**

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Boards and Commissions							
110-07-01 Emergency Services	1.00	2.941%	$ 2,557		$ 2,557		$ 2,557
110-08-01 Human Resources	2.00	5.882%	$ 5,114		$ 5,114	$ 1,199	$ 6,313
110-17-03 Controller	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
110-17-06 Purchasing	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
110-23-01 Library	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
110-10- Mayor and Assembly	8.00	23.529%	$ 20,456		$ 20,456	$ 4,797	$ 25,253
110-16-02 CDD - Planning	2.00	5.882%	$ 5,114		$ 5,114	$ 1,199	$ 6,313
110-16-03 CDD - Building	2.00	5.882%	$ 5,114		$ 5,114	$ 1,199	$ 6,313
110-17-02 Finance - Assessors	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
110-17-07 Finance - Sales Tax	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
110-24-01 Engineering - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
110-42-01 Arboretum - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
249-46-03 General Fund - Parks and Recreation - Aquatics	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
271-14-01 Special Revenue Fund - Lands - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
514-75-01 Enterprise Fund - Water - Administration	0.33	0.980%	$ 852		$ 852	$ 200	$ 1,052
519-76-04 Enterprise Fund - Wastewater - Collections	0.33	0.980%	$ 852		$ 852	$ 200	$ 1,052
530-51-01 Enterprise Fund - Harbors - Administration	0.50	1.471%	$ 1,278		$ 1,278	$ 300	$ 1,578
531-52-01 Enterprise Fund - Docks - Administration	0.50	1.471%	$ 1,278		$ 1,278	$ 300	$ 1,578
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
560-50-01 Enterprise Fund - Airport - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
570-77-01 Enterprise Fund - Waste Management - Administration	0.33	0.980%	$ 852		$ 852	$ 200	$ 1,052
640-44-01 Internal Service Fund - Building Maintenance - Administration	1.00	2.941%	$ 2,557		$ 2,557	$ 600	$ 3,157
Total	**34.00**	**100.000%**	**$ 86,936**	**$ -**	**$ 86,936**	**$ 19,789**	**$106,725**

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							
110-11-01 City Attorney	1.00	3.571%	$ 2,329		$ 2,329		$ 2,329
110-12-01 City Manager	1.00	3.571%	$ 2,329		$ 2,329		$ 2,329
110-03/04- Clerk	1.00	3.571%	$ 2,329		$ 2,329		$ 2,329
110-08-01 Human Resources	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
110-06/15- MIS	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
110-17-01 Finance Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
110-23-01 Library	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
110-10- Mayor and Assembly	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
110-16-01 CDD - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
110-24-01 Engineering - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 2,329		$ 2,329	$ 594	$ 2,922
Total	**28.00**	**100.000%**	**$ 65,202**	**$ -**	**$ 65,202**	**$ 14,842**	**$ 80,044**

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%	$ 4,347		$ 4,347	$ 989	$ 5,336
110-16-03 CDD - Building		1.00	20.000%	$ 4,347		$ 4,347	$ 989	$ 5,336
110-17-02 Finance - Assessors		1.00	20.000%	$ 4,347		$ 4,347	$ 989	$ 5,336
110-17-07 Finance - Sales Tax		1.00	20.000%	$ 4,347		$ 4,347	$ 989	$ 5,336
209-22-07 General Fund - Roaded Service Area - Police - Animal Control		1.00	20.000%	$ 4,347		$ 4,347	$ 989	$ 5,336
	Total	**5.00**	**100.000%**	**$ 21,734**	**$ -**	**$ 21,734**	**$ 4,947**	**$ 26,681**

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
110-11-01 City Attorney	$ 8,193	$ -	$ 2,329	$ -	$ 10,521
110-12-01 City Manager	$ 18,645	$ -	$ 2,329	$ -	$ 20,974
110-07-01 Emergency Services	$ -	$ 2,557	$ -	$ -	$ 2,557
110-03/04- Clerk	$ 30,981	$ -	$ 2,329	$ -	$ 33,310
110-08-01 Human Resources	$ 140	$ 6,313	$ 2,922	$ -	$ 9,376
110-06/15- MIS	$ -	$ -	$ 2,922	$ -	$ 2,922
110-17-01 Finance Administration	$ 19,457	$ -	$ 2,922	$ -	$ 22,379
110-17-03 Controller	$ -	$ 3,157	$ -	$ -	$ 3,157
110-17-06 Purchasing	$ -	$ 3,157	$ -	$ 5,336	$ 8,493
110-23-01 Library	$ -	$ 3,157	$ 2,922	$ -	$ 6,079
110-10- Mayor and Assembly	$ 980	$ 25,253	$ 2,922	$ -	$ 29,155
110-16-01 CDD - Administration	$ -	$ -	$ 2,922	$ -	$ 2,922
110-16-02 CDD - Planning	$ 30,235	$ 6,313	$ -	$ -	$ 36,548
110-16-03 CDD - Building	$ -	$ 6,313	$ -	$ 5,336	$ 11,650
110-17-02 Finance - Assessors	$ -	$ 3,157	$ -	$ 5,336	$ 8,493
110-17-07 Finance - Sales Tax	$ -	$ 3,157	$ -	$ 5,336	$ 8,493
110-24-01 Engineering - Administration	$ 16,097	$ 3,157	$ 2,922	$ -	$ 22,176
110-41-01 P&R Parks and Landscape - Administration	$ 5,039	$ -	$ -	$ -	$ 5,039
110-42-01 Arboretum - Administration	$ -	$ 3,157	$ -	$ -	$ 3,157
120-02-01 School District - Component Unit - School District - Administration	$ -	$ -	$ 2,922	$ -	$ 2,922
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ -	$ -	$ 2,922	$ -	$ 2,922
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	$ -	$ 3,157	$ -	$ 5,336	$ 8,493
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ -	$ 3,157	$ 2,922	$ -	$ 6,079
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ -	$ 3,157	$ -	$ -	$ 3,157
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	$ -	$ 3,157	$ -	$ -	$ 3,157
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	$ -	$ -	$ 2,922	$ -	$ 2,922
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ -	$ -	$ 2,922	$ -	$ 2,922
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ -	$ 2,922	$ -	$ 2,922
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 3,079	$ -	$ 2,922	$ -	$ 6,002
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ 3,157	$ 2,922	$ -	$ 6,079
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ 3,157	$ -	$ -	$ 3,157
271-14-01 Special Revenue Fund - Lands - Administration	$ -	$ 3,157	$ 2,922	$ -	$ 6,079
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 1,052	$ 2,922	$ -	$ 3,975

ALLOCATION SUMMARY

110-03/04- Clerk

		Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
519-76-04 Enterprise Fund - Wastewater - Collections		$ -	$ 1,052	$ 2,922	$ -	$ 3,975
530-51-01 Enterprise Fund - Harbors - Administration		$ 280	$ 1,578	$ 2,922	$ -	$ 4,781
531-52-01 Enterprise Fund - Docks - Administration		$ -	$ 1,578	$ 2,922	$ -	$ 4,501
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		$ -	$ 3,157	$ 2,922	$ -	$ 6,079
560-50-01 Enterprise Fund - Airport - Administration		$ 280	$ 3,157	$ 2,922	$ -	$ 6,359
570-77-01 Enterprise Fund - Waste Management - Administration		$ -	$ 1,052	$ 2,922	$ -	$ 3,975
602-79-01 Internal Service Fund - Fleet - Administration		$ -	$ -	$ 2,922	$ -	$ 2,922
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ -	$ 3,157	$ -	$ -	$ 3,157
680-60-01 Internal Service Fund - Risk - Administration		$ -	$ -	$ 2,922	$ -	$ 2,922
	Total	**$133,407**	**$ 106,725**	**$ 80,044**	**$ 26,681**	**$346,858**

5 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:

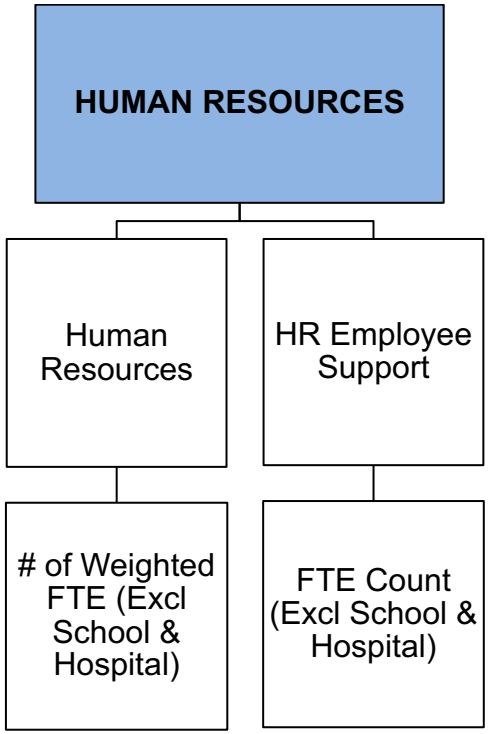
- **Human Resources –** represents services and support associated with general human resources functions including trainings, health and wellness programs, and employee and labor relations. This function is allocated based on the number of full-time equivalent employees per Fund, Department, and Division[4].

- **HR Employee Support –** represents support associated with payroll and benefits that are directly driven by the number of total employees (full-time, part-time, or temporary) within each Fund, Department, and Division. This function is allocated based on the count of employees per Fund / Department / Division[5].

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

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

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


HUMAN RESOURCES
Human Resources
HR Employee Support
# of Weighted FTE (Excl School & Hospital)
FTE Count (Excl School & Hospital)

COSTS TO BE ALLOCATED

110-08-01 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 365,956		$ 365,956
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 6,145	$ 537	$ 6,682
110-12-01 City Manager	$ 3,448	$ 520	$ 3,968
110-03/04- Clerk	$ 7,537	$ 1,839	$ 9,376
110-08-01 Human Resources		$ 3,137	$ 3,137
110-06/15- MIS		$ 52,277	$ 52,277
110-17-03 Controller		$ 10,361	$ 10,361
110-17-04 Treasury		$ 2,162	$ 2,162
110-17-06 Purchasing		$ 4,119	$ 4,119
110-23-01 Library		$ 4,989	$ 4,989
Total Incoming Costs	**$ 17,130**	**$ 79,941**	**$ 97,071**
Benefit PERS	$ (15,080)		
Reimbursable Expenses	$ 220,000		
Total Cost Adjustments	**$ 204,920**		**$ 204,920**
Total Costs to be Allocated	**$ 588,005**	**$ 79,941**	**$ 667,946**

DEPARTMENTAL EXPENSE DETAIL

110-08-01 Human Resources

Expense Type	$	General Admin	Human Resources	HR Employee Support
Personnel				
Salaries and Wages	$ 321,628	$ -	$ 305,547	$ 16,081
Benefits	$ 165,690	$ -	$ 157,405	$ 8,284
Benefits - PERS	$ 15,080	$ -	$ 14,326	$ 754
Subtotal Personnel Cost	**$ 502,398**	**$ -**	**$ 477,278**	**$ 25,120**
Operating Services & Supplies				
Insurance	$ 1,500	$ -	$ 1,425	$ 75
Miscellaneous Expense	$ 5,911	$ -	$ 5,615	$ 296
Other Expenses	$ 2,940	$ -	$ 2,793	$ 147
Public Utility Services	$ 4,433	$ -	$ 4,211	$ 222
Reimbursable Expenses	$ (220,000)	$ -	$ (209,000)	$ (11,000)
Travel and Training	$ 14,080	$ -	$ 13,376	$ 704
Postage	$ 30	$ -	$ 29	$ 2
Printing	$ 981	$ -	$ 932	$ 49
Data Lines and Rents	$ 53,683	$ -	$ 50,998	$ 2,684
Subtotal Operating Cost	**$ (136,442)**	**$ -**	**$ (129,620)**	**$ (6,822)**
DEPARTMENTAL EXPENDITURES	**$ 365,956**	**$ -**	**$ 347,658**	**$ 18,298**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefit PERS	$ (15,080)	$ -	$ (14,326)	$ (754)
Reimbursable Expenses	$ 220,000	$ -	$ 209,000	$ 11,000
Subtotal Cost Adjustments	**$ 204,920**	**$ -**	**$ 194,674**	**$ 10,246**
FUNCTIONAL COST	**$ 570,875**	**$ -**	**$ 542,331**	**$ 28,544**
First Allocation				
Incoming - All Others	$ 17,130	$ -	$ 16,274	$ 857
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 588,005**		**$ 558,605**	**$ 29,400**
Second Allocation				
Incoming - All Others	$ 79,941	$ -	$ 75,944	$ 3,997
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 79,941**		**$ 75,944**	**$ 3,997**
TOTAL ALLOCATED	**$ 667,946**		**$ 634,549**	**$ 33,397**

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Resources							
110-11-01 City Attorney	12.00	1.422%	$ 7,941		$ 7,941		$ 7,941
110-12-01 City Manager	5.00	0.592%	$ 3,309		$ 3,309		$ 3,309
110-07-01 Emergency Services	2.00	0.237%	$ 1,324		$ 1,324		$ 1,324
110-03/04- Clerk	2.68	0.318%	$ 1,774		$ 1,774		$ 1,774
110-08-01 Human Resources	4.40	0.521%	$ 2,912		$ 2,912		$ 2,912
110-06/15- MIS	15.66	1.855%	$ 10,364		$ 10,364	$ 1,454	$ 11,817
110-17-01 Finance Administration	2.00	0.237%	$ 1,324		$ 1,324	$ 186	$ 1,509
110-17-03 Controller	13.00	1.540%	$ 8,603		$ 8,603	$ 1,207	$ 9,810
110-17-04 Treasury	13.00	1.540%	$ 8,603		$ 8,603	$ 1,207	$ 9,810
110-17-06 Purchasing	5.00	0.592%	$ 3,309		$ 3,309	$ 464	$ 3,773
110-23-01 Library	24.82	2.940%	$ 16,425		$ 16,425	$ 2,304	$ 18,730
110-10- Mayor and Assembly	9.00	1.066%	$ 5,956		$ 5,956	$ 836	$ 6,792
110-12-02 Manager Office - Teen Health Center	1.50	0.178%	$ 993		$ 993	$ 139	$ 1,132
110-12-05 Manager Office - Housing and Homelessness	2.00	0.237%	$ 1,324		$ 1,324	$ 186	$ 1,509
110-16-01 CDD - Administration	8.00	0.948%	$ 5,294		$ 5,294	$ 743	$ 6,037
110-16-02 CDD - Planning	9.00	1.066%	$ 5,956		$ 5,956	$ 836	$ 6,792
110-16-03 CDD - Building	7.00	0.829%	$ 4,632		$ 4,632	$ 650	$ 5,282
110-17-02 Finance - Assessors	7.00	0.829%	$ 4,632		$ 4,632	$ 650	$ 5,282
110-17-07 Finance - Sales Tax	5.00	0.592%	$ 3,309		$ 3,309	$ 464	$ 3,773
110-23-02 Library - City Museum	3.75	0.444%	$ 2,482		$ 2,482	$ 348	$ 2,830
110-24-01 Engineering - Administration	18.45	2.186%	$ 12,210		$ 12,210	$ 1,713	$ 13,923
110-41-01 P&R Parks and Landscape - Administration	16.29	1.930%	$ 10,780		$ 10,780	$ 1,512	$ 12,293
110-42-01 Arboretum - Administration	1.68	0.199%	$ 1,112		$ 1,112	$ 156	$ 1,268
110-44-01 P&R Building Maintenance - Administration	10.75	1.274%	$ 7,114		$ 7,114	$ 998	$ 8,112
209-22-01 General Fund - Roaded Service Area - Police - Administration	6.00	0.711%	$ 3,971		$ 3,971	$ 557	$ 4,528
209-22-02 General Fund - Roaded Service Area - Police - General Operations	116.00	13.743%	$ 76,767		$ 76,767	$ 10,769	$ 87,536
209-22-05 General Fund - Roaded Service Area - Police - Communications	21.42	2.538%	$ 14,175		$ 14,175	$ 1,989	$ 16,164
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	5.46	0.647%	$ 3,613		$ 3,613	$ 507	$ 4,120
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.118%	$ 662		$ 662	$ 93	$ 755
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.118%	$ 662		$ 662	$ 93	$ 755
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	5.00	0.592%	$ 3,309		$ 3,309	$ 464	$ 3,773
209-22-17 General Fund - Roaded Service Area - Police - Services	10.67	1.264%	$ 7,061		$ 7,061	$ 991	$ 8,052
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	2.84	0.336%	$ 1,879		$ 1,879	$ 264	$ 2,143
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	3.94	0.467%	$ 2,607		$ 2,607	$ 366	$ 2,973
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.426%	$ 7,968		$ 7,968	$ 1,118	$ 9,086
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	6.10	0.723%	$ 4,037		$ 4,037	$ 566	$ 4,603
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	15.06	1.784%	$ 9,966		$ 9,966	$ 1,398	$ 11,365
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.50	0.296%	$ 1,654		$ 1,654	$ 232	$ 1,887
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	58.96	6.985%	$ 39,019		$ 39,019	$ 5,474	$ 44,493
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	8.00	0.948%	$ 5,294		$ 5,294	$ 743	$ 6,037
209-72-01 General Fund - Roaded Service Area - Streets - Administration	41.82	4.954%	$ 27,676		$ 27,676	$ 3,883	$ 31,558

110-08-01 Human Resources

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees		1.00	0.118%	$ 662		$ 662	$ 93	$ 755
210-21-01 General Fund - Fire Service Area - Fire - Administration		108.60	12.866%	$ 71,870		$ 71,870	$ 10,082	$ 81,952
235-28-01 Special Revenue Fund - Eaglecrest - Administration		35.60	4.218%	$ 23,559		$ 23,559	$ 3,305	$ 26,865
249-46-03 General Fund - Parks and Recreation - Aquatics		9.81	1.162%	$ 6,492		$ 6,492	$ 911	$ 7,403
270-48-01 Special Revenue Fund - Downtown Parking - Administration		0.31	0.037%	$ 205		$ 205	$ 29	$ 234
271-14-01 Special Revenue Fund - Lands - Administration		3.00	0.355%	$ 1,985		$ 1,985	$ 279	$ 2,264
271-14-02 Special Revenue Fund - Lands - Quarries		0.60	0.071%	$ 397		$ 397	$ 56	$ 453
514-75-01 Enterprise Fund - Water - Administration		28.66	3.395%	$ 18,967		$ 18,967	$ 2,661	$ 21,627
519-76-04 Enterprise Fund - Wastewater - Collections		12.10	1.433%	$ 8,008		$ 8,008	$ 1,123	$ 9,131
519-76-05 Enterprise Fund - Wastewater - Treatment		49.52	5.867%	$ 32,772		$ 32,772	$ 4,597	$ 37,369
530-51-01 Enterprise Fund - Harbors - Administration		17.08	2.023%	$ 11,303		$ 11,303	$ 1,586	$ 12,889
531-52-01 Enterprise Fund - Docks - Administration		13.01	1.541%	$ 8,610		$ 8,610	$ 1,208	$ 9,818
560-50-01 Enterprise Fund - Airport - Administration		10.60	1.256%	$ 7,015		$ 7,015	$ 984	$ 7,999
560-50-02 Enterprise Fund - Airport - Terminal General Operations		7.50	0.889%	$ 4,963		$ 4,963	$ 696	$ 5,660
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		16.36	1.938%	$ 10,827		$ 10,827	$ 1,519	$ 12,346
570-77-01 Enterprise Fund - Waste Management - Administration		1.60	0.190%	$ 1,059		$ 1,059	$ 149	$ 1,207
602-79-01 Internal Service Fund - Fleet - Administration		6.25	0.740%	$ 4,136		$ 4,136	$ 580	$ 4,716
680-60-01 Internal Service Fund - Risk - Administration		5.70	0.675%	$ 3,772		$ 3,772	$ 529	$ 4,301
	Total	**844.09**	**100.000%**	**$558,605**	**$ -**	**$558,605**	**$ 75,944**	**$634,549**

Allocation Basis: **# of FTE (Excl Schools and Hospital, x2 Police, Capital Transit, Streets, Fire, Water, Wastewater**

Source of Allocation: **FY20 Revised FTE Comparison**

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HR Employee Support							
110-11-01 City Attorney	11.00	1.055%	$ 310		$ 310		$ 310
110-12-01 City Manager	6.00	0.575%	$ 169		$ 169		$ 169
110-07-01 Emergency Services	2.00	0.192%	$ 56		$ 56		$ 56
110-03/04- Clerk	6.00	0.575%	$ 169		$ 169		$ 169
110-08-01 Human Resources	8.00	0.767%	$ 226		$ 226		$ 226
110-06/15- MIS	15.00	1.438%	$ 423		$ 423	$ 59	$ 482
110-17-01 Finance Administration	2.00	0.192%	$ 56		$ 56	$ 8	$ 64
110-17-03 Controller	13.00	1.246%	$ 366		$ 366	$ 51	$ 418
110-17-04 Treasury	13.00	1.246%	$ 366		$ 366	$ 51	$ 418
110-17-06 Purchasing	5.00	0.479%	$ 141		$ 141	$ 20	$ 161
110-23-01 Library	39.00	3.739%	$ 1,099		$ 1,099	$ 154	$ 1,254
110-12-02 Manager Office - Teen Health Center	2.00	0.192%	$ 56		$ 56	$ 8	$ 64
110-12-05 Manager Office - Housing and Homelessness	2.00	0.192%	$ 56		$ 56	$ 8	$ 64
110-16-01 CDD - Administration	7.00	0.671%	$ 197		$ 197	$ 28	$ 225
110-16-02 CDD - Planning	8.00	0.767%	$ 226		$ 226	$ 32	$ 257
110-16-03 CDD - Building	7.00	0.671%	$ 197		$ 197	$ 28	$ 225
110-17-02 Finance - Assessors	7.00	0.671%	$ 197		$ 197	$ 28	$ 225
110-17-07 Finance - Sales Tax	5.00	0.479%	$ 141		$ 141	$ 20	$ 161
110-23-02 Library - City Museum	5.00	0.479%	$ 141		$ 141	$ 20	$ 161
110-24-01 Engineering - Administration	3.00	0.288%	$ 85		$ 85	$ 12	$ 96
110-24-02 Engineering - CIP	15.00	1.438%	$ 423		$ 423	$ 59	$ 482
110-41-01 P&R Parks and Landscape - Administration	27.00	2.589%	$ 761		$ 761	$ 107	$ 868
110-42-01 Arboretum - Administration	56.00	5.369%	$ 1,579		$ 1,579	$ 222	$ 1,800
209-22-01 General Fund - Roaded Service Area - Police - Administration	7.00	0.671%	$ 197		$ 197	$ 28	$ 225
209-22-02 General Fund - Roaded Service Area - Police - General Operations	49.00	4.698%	$ 1,381		$ 1,381	$ 194	$ 1,575
209-22-05 General Fund - Roaded Service Area - Police - Communications	12.00	1.151%	$ 338		$ 338	$ 47	$ 386
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	2.00	0.192%	$ 56		$ 56	$ 8	$ 64
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.096%	$ 28		$ 28	$ 4	$ 32
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.096%	$ 28		$ 28	$ 4	$ 32
209-22-17 General Fund - Roaded Service Area - Police - Services	12.00	1.151%	$ 338		$ 338	$ 47	$ 386
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	3.00	0.288%	$ 85		$ 85	$ 12	$ 96
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	32.00	3.068%	$ 902		$ 902	$ 127	$ 1,029
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	50.00	4.794%	$ 1,409		$ 1,409	$ 198	$ 1,607
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	19.00	1.822%	$ 536		$ 536	$ 75	$ 611
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.00	0.192%	$ 56		$ 56	$ 8	$ 64
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	34.00	3.260%	$ 958		$ 958	$ 135	$ 1,093
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	7.00	0.671%	$ 197		$ 197	$ 28	$ 225
209-72-01 General Fund - Roaded Service Area - Streets - Administration	22.00	2.109%	$ 620		$ 620	$ 87	$ 707
210-21-01 General Fund - Fire Service Area - Fire - Administration	70.00	6.711%	$ 1,973		$ 1,973	$ 277	$ 2,250
235-28-01 Special Revenue Fund - Eaglecrest - Administration	229.00	21.956%	$ 6,455		$ 6,455	$ 906	$ 7,361
249-46-03 General Fund - Parks and Recreation - Aquatics	101.00	9.684%	$ 2,847		$ 2,847	$ 400	$ 3,247

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.288%	$ 85		$ 85	$ 12	$ 96
514-75-01 Enterprise Fund - Water - Administration	19.50	1.870%	$ 550		$ 550	$ 77	$ 627
519-76-05 Enterprise Fund - Wastewater - Treatment	19.50	1.870%	$ 550		$ 550	$ 77	$ 627
530-51-01 Enterprise Fund - Harbors - Administration	19.00	1.822%	$ 536		$ 536	$ 75	$ 611
531-52-01 Enterprise Fund - Docks - Administration	24.00	2.301%	$ 677		$ 677	$ 95	$ 771
560-50-01 Enterprise Fund - Airport - Administration	11.00	1.055%	$ 310		$ 310	$ 44	$ 354
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.00	0.671%	$ 197		$ 197	$ 28	$ 225
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	17.00	1.630%	$ 479		$ 479	$ 67	$ 546
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	0.096%	$ 28		$ 28	$ 4	$ 32
680-60-01 Internal Service Fund - Risk - Administration	5.00	0.479%	$ 141		$ 141	$ 20	$ 161
Total	**1,043.00**	**100.000%**	**$ 29,400**	**$ -**	**$ 29,400**	**$ 3,997**	**$ 33,397**

Allocation Basis: **FTE Count (Excl Schools and Hospital)**

Source of Allocation: **F FY20 Revised FTE Comparison**

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
110-11-01 City Attorney	$ 7,941	$ 310	$ 8,251
110-12-01 City Manager	$ 3,309	$ 169	$ 3,478
110-07-01 Emergency Services	$ 1,324	$ 56	$ 1,380
110-03/04- Clerk	$ 1,774	$ 169	$ 1,943
110-08-01 Human Resources	$ 2,912	$ 226	$ 3,137
110-06/15- MIS	$ 11,817	$ 482	$ 12,300
110-17-01 Finance Administration	$ 1,509	$ 64	$ 1,574
110-17-03 Controller	$ 9,810	$ 418	$ 10,228
110-17-04 Treasury	$ 9,810	$ 418	$ 10,228
110-17-06 Purchasing	$ 3,773	$ 161	$ 3,934
110-23-01 Library	$ 18,730	$ 1,254	$ 19,983
110-10- Mayor and Assembly	$ 6,792	$ -	$ 6,792
110-12-02 Manager Office - Teen Health Center	$ 1,132	$ 64	$ 1,196
110-12-05 Manager Office - Housing and Homelessness	$ 1,509	$ 64	$ 1,574
110-16-01 CDD - Administration	$ 6,037	$ 225	$ 6,262
110-16-02 CDD - Planning	$ 6,792	$ 257	$ 7,049
110-16-03 CDD - Building	$ 5,282	$ 225	$ 5,507
110-17-02 Finance - Assessors	$ 5,282	$ 225	$ 5,507
110-17-07 Finance - Sales Tax	$ 3,773	$ 161	$ 3,934
110-23-02 Library - City Museum	$ 2,830	$ 161	$ 2,991
110-24-01 Engineering - Administration	$ 13,923	$ 96	$ 14,019
110-24-02 Engineering - CIP	$ -	$ 482	$ 482
110-41-01 P&R Parks and Landscape - Administration	$ 12,293	$ 868	$ 13,161
110-42-01 Arboretum - Administration	$ 1,268	$ 1,800	$ 3,068
110-44-01 P&R Building Maintenance - Administration	$ 8,112	$ -	$ 8,112
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 4,528	$ 225	$ 4,753
209-22-02 General Fund - Roaded Service Area - Police - General Operations	$ 87,536	$ 1,575	$ 89,111
209-22-05 General Fund - Roaded Service Area - Police - Communications	$ 16,164	$ 386	$ 16,550
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	$ 4,120	$ 64	$ 4,185
209-22-10 General Fund - Roaded Service Area - Police - Fleet	$ 755	$ 32	$ 787
209-22-11 General Fund - Roaded Service Area - Police - Electronics	$ 755	$ 32	$ 787
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	$ 3,773	$ -	$ 3,773
209-22-17 General Fund - Roaded Service Area - Police - Services	$ 8,052	$ 386	$ 8,438
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ 2,143	$ 96	$ 2,240

ALLOCATION SUMMARY

110-08-01 Human Resources

		Human Resources	HR Employee Support	Total
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation		$ 2,973	$ 1,029	$ 4,002
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center		$ 9,086	$ 1,607	$ 10,693
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena		$ 4,603	$ 611	$ 5,214
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities		$ 11,365	$ -	$ 11,365
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration		$ 1,887	$ 64	$ 1,951
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations		$ 44,493	$ 1,093	$ 45,586
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance		$ 6,037	$ 225	$ 6,262
209-72-01 General Fund - Roaded Service Area - Streets - Administration		$ 31,558	$ 707	$ 32,266
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees		$ 755	$ -	$ 755
210-21-01 General Fund - Fire Service Area - Fire - Administration		$ 81,952	$ 2,250	$ 84,202
235-28-01 Special Revenue Fund - Eaglecrest - Administration		$ 26,865	$ 7,361	$ 34,226
249-46-03 General Fund - Parks and Recreation - Aquatics		$ 7,403	$ 3,247	$ 10,650
270-48-01 Special Revenue Fund - Downtown Parking - Administration		$ 234	$ -	$ 234
271-14-01 Special Revenue Fund - Lands - Administration		$ 2,264	$ 96	$ 2,360
271-14-02 Special Revenue Fund - Lands - Quarries		$ 453	$ -	$ 453
514-75-01 Enterprise Fund - Water - Administration		$ 21,627	$ 627	$ 22,254
519-76-04 Enterprise Fund - Wastewater - Collections		$ 9,131	$ -	$ 9,131
519-76-05 Enterprise Fund - Wastewater - Treatment		$ 37,369	$ 627	$ 37,996
530-51-01 Enterprise Fund - Harbors - Administration		$ 12,889	$ 611	$ 13,500
531-52-01 Enterprise Fund - Docks - Administration		$ 9,818	$ 771	$ 10,589
560-50-01 Enterprise Fund - Airport - Administration		$ 7,999	$ 354	$ 8,353
560-50-02 Enterprise Fund - Airport - Terminal General Operations		$ 5,660	$ 225	$ 5,885
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		$ 12,346	$ 546	$ 12,892
570-77-01 Enterprise Fund - Waste Management - Administration		$ 1,207	$ 32	$ 1,240
602-79-01 Internal Service Fund - Fleet - Administration		$ 4,716	$ -	$ 4,716
680-60-01 Internal Service Fund - Risk - Administration		$ 4,301	$ 161	$ 4,462
	Total	**$ 634,549**	**$ 33,397**	**$667,946**

6 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:

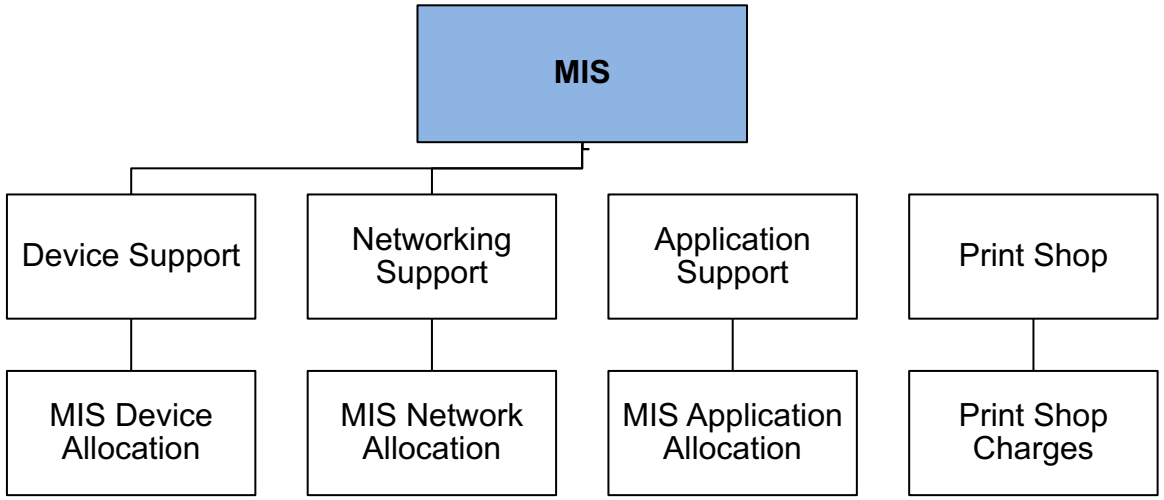
- **Device Support –** represents services and support associated with set up and maintenance of all city owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity 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.


MIS
Device Support
Networking Support
Application Support
Print Shop
MIS Device Allocation
MIS Network Allocation
MIS Application Allocation
Print Shop Charges

COSTS TO BE ALLOCATED

110-06/15- MIS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,865,551		$1,865,551
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 4,929	$ 430	$ 5,360
110-12-01 City Manager	$ 14,151	$ 2,111	$ 16,261
110-07-01 Emergency Services	$ 3,692	$ 1,749	$ 5,441
110-03/04- Clerk	$ 2,329	$ 594	$ 2,922
110-08-01 Human Resources	$ 10,786	$ 1,513	$ 12,300
110-06/15- MIS		$ 101,489	$ 101,489
110-17-03 Controller		$ 27,213	$ 27,213
110-17-04 Treasury		$ 10,119	$ 10,119
110-17-06 Purchasing		$ 29,881	$ 29,881
Total Incoming Costs	**$ 35,887**	**$ 175,098**	**$ 210,985**
Capital and Transfers	$ (225,679)		
Benefit PERS	$ (36,994)		
Reimbursable Expenses	$ 661,256		
Total Cost Adjustments	**$ 398,583**		**$ 398,583**
Total Costs to be Allocated	**$2,300,021**	**$ 175,098**	**$2,475,120**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type Personnel	$	General Admin	Device Support	Networking Support	Application Support	Print Shop
Salaries and Wages	$ 1,147,460	$ -	$ 401,611	$ 367,187	$ 286,865	$ 91,797
Benefits	$ 551,775	$ -	$ 193,121	$ 176,568	$ 137,944	$ 44,142
Benefits - PERS	$ 36,994	$ -	$ 12,948	$ 11,838	$ 9,249	$ 2,960
Subtotal Personnel Cost	**$ 1,736,230**	**$ -**	**$ 607,680**	**$ 555,594**	**$ 434,057**	**$ 138,898**
Operating Services & Supplies						
General Supplies	$ 13,427	$ -	$ 4,700	$ 4,297	$ 3,357	$ 1,074
Insurance	$ 5,900	$ -	$ 2,065	$ 1,888	$ 1,475	$ 472
Miscellaneous Expense	$ 14,991	$ -	$ 5,247	$ 4,797	$ 3,748	$ 1,199
Professional	$ 386,455	$ -	$ 135,259	$ 123,666	$ 96,614	$ 30,916
Public Utility Services	$ 10,117	$ -	$ 3,541	$ 3,238	$ 2,529	$ 809
Reimbursable Expenses	$ (661,256)	$ -	$ (231,440)	$ (211,602)	$ (165,314)	$ (52,900)
Repairs and Maintenance	$ 11,826	$ -	$ 4,139	$ 3,784	$ 2,957	$ 946
Travel and Training	$ 11,312	$ -	$ 3,959	$ 3,620	$ 2,828	$ 905
Postage	$ 85	$ -	$ 30	$ 27	$ 21	$ 7
Printing	$ 687	$ -	$ 241	$ 220	$ 172	$ 55
Data Lines and Rents	$ 110,098	$ -	$ 38,534	$ 35,231	$ 27,524	$ 8,808
Capital Outlay	$ 225,679	$ -	$ 78,987	$ 72,217	$ 56,420	$ 18,054
Subtotal Operating Cost	**$ 129,321**	**$ -**	**$ 45,262**	**$ 41,383**	**$ 32,330**	**$ 10,346**
DEPARTMENTAL EXPENDITURES	**$ 1,865,551**	**$ -**	**$ 652,943**	**$ 596,976**	**$ 466,388**	**$ 149,244**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Capital and Transfers	$ (225,679)	$ -	$ (78,987)	$ (72,217)	$ (56,420)	$ (18,054)
Benefit PERS	$ (36,994)	$ -	$ (12,948)	$ (11,838)	$ (9,249)	$ (2,960)
Reimbursable Expenses	$ 661,256	$ -	$ 231,440	$ 211,602	$ 165,314	$ 52,900
Subtotal Cost Adjustments	**$ 398,583**	**$ -**	**$ 139,504**	**$ 127,547**	**$ 99,646**	**$ 31,887**
FUNCTIONAL COST	**$ 2,264,134**	**$ -**	**$ 792,447**	**$ 724,523**	**$ 566,034**	**$ 181,131**
First Allocation						
Incoming - All Others	$ 35,887	$ -	$ 12,561	$ 11,484	$ 8,972	$ 2,871
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,300,021**		**$ 805,007**	**$ 736,007**	**$ 575,005**	**$ 184,002**
Second Allocation						
Incoming - All Others	$ 175,098	$ -	$ 61,284	$ 56,031	$ 43,775	$ 14,008
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 175,098**		**$ 61,284**	**$ 56,031**	**$ 43,775**	$ 14,008
TOTAL ALLOCATED	**$ 2,475,120**		**$ 866,292**	**$ 792,038**	**$ 618,780**	**$ 198,010**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Device Support							
110-11-01 City Attorney	0.01	3.885%	$ 31,276		$ 31,276		$ 31,276
110-06/15- MIS	0.01	4.619%	$ 37,181		$ 37,181		$ 37,181
110-17-03 Controller	0.01	3.949%	$ 31,786		$ 31,786	$ 2,774	$ 34,560
110-16-01 CDD - Administration	0.01	6.883%	$ 55,407		$ 55,407	$ 4,835	$ 60,242
110-24-01 Engineering - Administration	0.01	4.528%	$ 36,452		$ 36,452	$ 3,181	$ 39,633
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.01	3.441%	$ 27,704		$ 27,704	$ 2,418	$ 30,121
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	6.158%	$ 49,575		$ 49,575	$ 4,326	$ 53,901
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.02	9.781%	$ 78,736		$ 78,736	$ 6,871	$ 85,607
249-46-03 General Fund - Parks and Recreation - Aquatics	0.01	3.079%	$ 24,787		$ 24,787	$ 2,163	$ 26,950
514-75-01 Enterprise Fund - Water - Administration	0.01	2.989%	$ 24,058		$ 24,058	$ 2,099	$ 26,158
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	6.883%	$ 55,407		$ 55,407	$ 4,835	$ 60,242
530-51-01 Enterprise Fund - Harbors - Administration	0.01	7.471%	$ 60,146		$ 60,146	$ 5,249	$ 65,394
560-50-01 Enterprise Fund - Airport - Administration	0.01	4.827%	$ 38,858		$ 38,858	$ 3,391	$ 42,249
Total	**0.17**	**100.000%**	**$805,007**	**$ -**	**$805,007**	**$ 61,284**	**$866,292**

Allocation Basis: **MIS Device Allocation**

Source of Allocation: **FY20 MIS Allocation**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Networking Support							
110-11-01 City Attorney	0.01	2.989%	$ 21,996		$ 21,996		$ 21,996
110-06/15- MIS	0.02	8.046%	$ 59,219		$ 59,219		$ 59,219
110-17-03 Controller	0.01	3.985%	$ 29,327		$ 29,327	$ 2,649	$ 31,976
110-17-04 Treasury	0.01	2.759%	$ 20,304		$ 20,304	$ 1,834	$ 22,137
110-16-01 CDD - Administration	0.01	6.054%	$ 44,555		$ 44,555	$ 4,024	$ 48,579
110-17-02 Finance - Assessors	0.01	2.452%	$ 18,048		$ 18,048	$ 1,630	$ 19,678
110-24-01 Engineering - Administration	0.01	4.061%	$ 29,891		$ 29,891	$ 2,700	$ 32,591
110-44-01 P&R Building Maintenance - Administration	0.01	2.529%	$ 18,612		$ 18,612	$ 1,681	$ 20,293
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.01	2.912%	$ 21,432		$ 21,432	$ 1,936	$ 23,367
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.01	3.372%	$ 24,816		$ 24,816	$ 2,241	$ 27,057
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	6.130%	$ 45,119		$ 45,119	$ 4,075	$ 49,194
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01	7.203%	$ 53,015		$ 53,015	$ 4,788	$ 57,803
249-46-03 General Fund - Parks and Recreation - Aquatics	0.01	3.295%	$ 24,252		$ 24,252	$ 2,190	$ 26,442
514-75-01 Enterprise Fund - Water - Administration	0.01	3.448%	$ 25,380		$ 25,380	$ 2,292	$ 27,672
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	6.284%	$ 46,247		$ 46,247	$ 4,177	$ 50,424
530-51-01 Enterprise Fund - Harbors - Administration	0.01	6.667%	$ 49,067		$ 49,067	$ 4,432	$ 53,499
560-50-01 Enterprise Fund - Airport - Administration	0.01	3.831%	$ 28,199		$ 28,199	$ 2,547	$ 30,746
Total	**0.21**	**100.000%**	**$736,007**	**$ -**	**$736,007**	**$ 56,031**	**$792,038**

Allocation Basis: **MIS Network Allocation**

Source of Allocation: **FY20 MIS Allocation**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Application Support							
110-11-01 City Attorney	0.02	4.425%	$ 25,443		$ 25,443		$ 25,443
110-08-01 Human Resources	0.02	3.540%	$ 20,354		$ 20,354		$ 20,354
110-17-01 Finance Administration	0.01	1.770%	$ 10,177		$ 10,177	$ 867	$ 11,044
110-17-03 Controller	0.10	18.584%	$106,859		$106,859	$ 9,102	$115,961
110-17-04 Treasury	0.09	17.699%	$101,771		$101,771	$ 8,668	$110,439
110-17-06 Purchasing	0.02	4.425%	$ 25,443		$ 25,443	$ 2,167	$ 27,610
110-16-01 CDD - Administration	0.03	5.310%	$ 30,531		$ 30,531	$ 2,600	$ 33,132
110-17-02 Finance - Assessors	0.02	3.540%	$ 20,354		$ 20,354	$ 1,734	$ 22,088
110-17-07 Finance - Sales Tax	0.03	5.310%	$ 30,531		$ 30,531	$ 2,600	$ 33,132
110-44-01 P&R Building Maintenance - Administration	0.03	5.310%	$ 30,531		$ 30,531	$ 2,600	$ 33,132
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	0.02	3.540%	$ 20,354		$ 20,354	$ 1,734	$ 22,088
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	0.01	1.770%	$ 10,177		$ 10,177	$ 867	$ 11,044
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.02	3.540%	$ 20,354		$ 20,354	$ 1,734	$ 22,088
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01	1.593%	$ 9,159		$ 9,159	$ 780	$ 9,940
514-75-01 Enterprise Fund - Water - Administration	0.01	1.416%	$ 8,142		$ 8,142	$ 693	$ 8,835
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	1.770%	$ 10,177		$ 10,177	$ 867	$ 11,044
530-51-01 Enterprise Fund - Harbors - Administration	0.01	2.655%	$ 15,266		$ 15,266	$ 1,300	$ 16,566
560-50-01 Enterprise Fund - Airport - Administration	0.01	1.770%	$ 10,177		$ 10,177	$ 867	$ 11,044
680-60-01 Internal Service Fund - Risk - Administration	0.01	1.770%	$ 10,177		$ 10,177	$ 867	$ 11,044
Total	**0.53**	**100.000%**	**$575,005**	**$ -**	**$575,005**	**$ 43,775**	**$618,780**

Allocation Basis: **MIS Application Allocation**

Source of Allocation: **FY20 MIS Allocation**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Print Shop							
110-11-01 City Attorney	484.59	0.867%	$ 1,595		$ 1,595		$ 1,595
110-12-01 City Manager	1,298.27	2.323%	$ 4,274		$ 4,274		$ 4,274
110-07-01 Emergency Services	311.26	0.557%	$ 1,025		$ 1,025		$ 1,025
110-03/04- Clerk	3,239.93	5.796%	$ 10,665		$ 10,665		$ 10,665
110-08-01 Human Resources	1,720.28	3.078%	$ 5,663		$ 5,663		$ 5,663
110-17-01 Finance Administration	1,850.30	3.310%	$ 6,091		$ 6,091	$ 531	$ 6,622
110-17-03 Controller	1,129.50	2.021%	$ 3,718		$ 3,718	$ 324	$ 4,042
110-17-04 Treasury	1,982.90	3.547%	$ 6,527		$ 6,527	$ 569	$ 7,096
110-23-01 Library	987.92	1.767%	$ 3,252		$ 3,252	$ 283	$ 3,535
110-10- Mayor and Assembly	180.33	0.323%	$ 594		$ 594	$ 52	$ 645
110-12-02 Manager Office - Teen Health Center	173.80	0.311%	$ 572		$ 572	$ 50	$ 622
110-12-05 Manager Office - Housing and Homelessness	169.41	0.303%	$ 558		$ 558	$ 49	$ 606
110-16-02 CDD - Planning	1,625.36	2.908%	$ 5,350		$ 5,350	$ 466	$ 5,817
110-17-02 Finance - Assessors	1,040.42	1.861%	$ 3,425		$ 3,425	$ 298	$ 3,723
110-17-07 Finance - Sales Tax	2,134.21	3.818%	$ 7,025		$ 7,025	$ 612	$ 7,638
110-23-02 Library - City Museum	431.56	0.772%	$ 1,421		$ 1,421	$ 124	$ 1,544
110-24-01 Engineering - Administration	341.80	0.611%	$ 1,125		$ 1,125	$ 98	$ 1,223
110-24-02 Engineering - CIP	339.02	0.607%	$ 1,116		$ 1,116	$ 97	$ 1,213
110-41-01 P&R Parks and Landscape - Administration	267.00	0.478%	$ 879		$ 879	$ 77	$ 955
110-42-01 Arboretum - Administration	345.96	0.619%	$ 1,139		$ 1,139	$ 99	$ 1,238
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,455.94	2.605%	$ 4,793		$ 4,793	$ 418	$ 5,210
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1,064.50	1.904%	$ 3,504		$ 3,504	$ 305	$ 3,809
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	625.38	1.119%	$ 2,059		$ 2,059	$ 179	$ 2,238
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	4.77	0.009%	$ 16		$ 16	$ 1	$ 17
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	365.86	0.655%	$ 1,204		$ 1,204	$ 105	$ 1,309
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	148.77	0.266%	$ 490		$ 490	$ 43	$ 532
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	141.00	0.252%	$ 464		$ 464	$ 40	$ 505
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1,474.65	2.638%	$ 4,854		$ 4,854	$ 423	$ 5,277
210-21-01 General Fund - Fire Service Area - Fire - Administration	597.79	1.069%	$ 1,968		$ 1,968	$ 171	$ 2,139
249-46-03 General Fund - Parks and Recreation - Aquatics	420.50	0.752%	$ 1,384		$ 1,384	$ 121	$ 1,505
249-46-13 General Fund - Parks and Recreation - Aquatics	1,442.90	2.581%	$ 4,750		$ 4,750	$ 414	$ 5,164
271-14-01 Special Revenue Fund - Lands - Administration	38.12	0.068%	$ 125		$ 125	$ 11	$ 136
401-90-01 Capital Projects Fund - School CIPs - Construction	675.42	1.208%	$ 2,223		$ 2,223	$ 194	$ 2,417
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1,121.67	2.007%	$ 3,692		$ 3,692	$ 322	$ 4,014
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	3,855.28	6.897%	$ 12,691		$ 12,691	$ 1,106	$ 13,797
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	896.72	1.604%	$ 2,952		$ 2,952	$ 257	$ 3,209
414-90-01 Capital Projects Fund - Water CIPs - Construction	596.59	1.067%	$ 1,964		$ 1,964	$ 171	$ 2,135
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	432.64	0.774%	$ 1,424		$ 1,424	$ 124	$ 1,548
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1,805.90	3.231%	$ 5,945		$ 5,945	$ 518	$ 6,463
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	2,495.90	4.465%	$ 8,216		$ 8,216	$ 716	$ 8,932
460-90-01 Capital Projects Fund - Airport CIPs - Construction	3,345.75	5.986%	$ 11,014		$ 11,014	$ 960	$ 11,973
514-75-01 Enterprise Fund - Water - Administration	4,995.00	8.936%	$ 16,443		$ 16,443	$ 1,433	$ 17,875
519-76-05 Enterprise Fund - Wastewater - Treatment	27.50	0.049%	$ 91		$ 91	$ 8	$ 98
530-51-01 Enterprise Fund - Harbors - Administration	212.48	0.380%	$ 699		$ 699	$ 61	$ 760
531-52-01 Enterprise Fund - Docks - Administration	95.00	0.170%	$ 313		$ 313	$ 27	$ 340

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	4,876.20	8.724%	$ 16,052		$ 16,052	$ 1,398	$ 17,450
570-77-02 Enterprise Fund - Waste Management - WM Recycling	599.16	1.072%	$ 1,972		$ 1,972	$ 172	$ 2,144
602-79-01 Internal Service Fund - Fleet - Administration	217.87	0.390%	$ 717		$ 717	$ 62	$ 780
680-60-01 Internal Service Fund - Risk - Administration	1,118.75	2.001%	$ 3,683		$ 3,683	$ 321	$ 4,004
680-60-06 Internal Service Fund - Risk - Wellness	694.35	1.242%	$ 2,286		$ 2,286	$ 199	$ 2,485
Total	**55,896.18**	**100.000%**	**$184,002**	**$ -**	**$184,002**	**$ 14,008**	**$198,010**

Allocation Basis: **Print Shop Charges**

Source of Allocation: **FY19 Print Shop Charges**

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-11-01 City Attorney	$ 31,276	$ 21,996	$ 25,443	$ 1,595	$ 80,309
110-12-01 City Manager	$ 16,768	$ 14,664	$ 5,089	$ 4,274	$ 40,794
110-07-01 Emergency Services	$ -	$ -	$ -	$ 1,025	$ 1,025
110-03/04- Clerk	$ 3,645	$ 7,332	$ 5,089	$ 10,665	$ 26,731
110-08-01 Human Resources	$ 13,852	$ 12,408	$ 20,354	$ 5,663	$ 52,277
110-06/15- MIS	$ 37,181	$ 59,219	$ 5,089	$ -	$ 101,489
110-17-01 Finance Administration	$ 10,305	$ 9,839	$ 11,044	$ 6,622	$ 37,809
110-17-03 Controller	$ 34,560	$ 31,976	$ 115,961	$ 4,042	$ 186,539
110-17-04 Treasury	$ 24,890	$ 22,137	$ 110,439	$ 7,096	$ 164,562
110-17-06 Purchasing	$ 8,719	$ 8,609	$ 27,610	$ -	$ 44,938
110-23-01 Library	$ 8,719	$ 15,373	$ 5,522	$ 3,535	$ 33,150
110-10- Mayor and Assembly	$ 1,982	$ 4,919	$ 1,104	$ 645	$ 8,651
110-12-02 Manager Office - Teen Health Center	$ -	$ -	$ -	$ 622	$ 622
110-12-05 Manager Office - Housing and Homelessness	$ -	$ -	$ -	$ 606	$ 606
110-16-01 CDD - Administration	$ 60,242	$ 48,579	$ 33,132	$ -	$ 141,953
110-16-02 CDD - Planning	$ -	$ -	$ -	$ 5,817	$ 5,817
110-17-02 Finance - Assessors	$ 22,987	$ 19,678	$ 22,088	$ 3,723	$ 68,476
110-17-07 Finance - Sales Tax	$ 12,683	$ 11,684	$ 33,132	$ 7,638	$ 65,136
110-23-02 Library - City Museum	$ 17,439	$ 17,218	$ 5,522	$ 1,544	$ 41,723
110-24-01 Engineering - Administration	$ 39,633	$ 32,591	$ 5,522	$ 1,223	$ 78,969
110-24-02 Engineering - CIP	$ -	$ -	$ -	$ 1,213	$ 1,213
110-41-01 P&R Parks and Landscape - Administration	$ 19,817	$ 19,063	$ 5,522	$ 955	$ 45,357
110-42-01 Arboretum - Administration	$ -	$ -	$ -	$ 1,238	$ 1,238
110-44-01 P&R Building Maintenance - Administration	$ 21,402	$ 20,293	$ 33,132	$ -	$ 74,826
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ -	$ 3,690	$ 5,522	$ 5,210	$ 14,422
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ 20,609	$ 17,833	$ 22,088	$ 3,809	$ 64,339
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 2,238	$ 2,238
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	$ -	$ -	$ -	$ 17	$ 17
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	$ -	$ -	$ -	$ 1,309	$ 1,309
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	$ -	$ -	$ -	$ 532	$ 532
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	$ 15,853	$ 14,143	$ 11,044	$ -	$ 41,040
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ 10,305	$ 11,684	$ 1,104	$ -	$ 23,093
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	$ 25,365	$ 23,367	$ 5,522	$ -	$ 54,254
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	$ -	$ -	$ -	$ 505	$ 505
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ 30,121	$ 27,057	$ 2,209	$ 5,277	$ 64,664

ALLOCATION SUMMARY

110-06/15- MIS

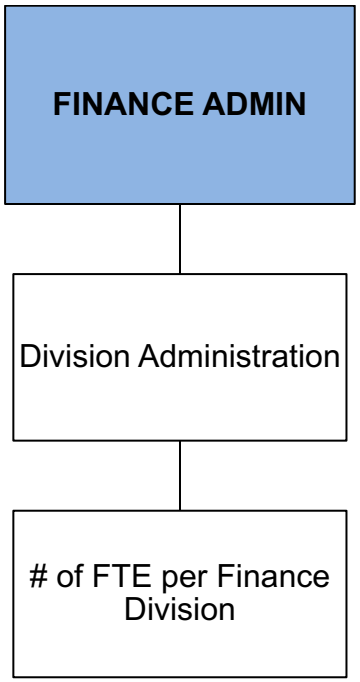
	Device Support	Networking Support	Application Support	Print Shop	Total
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 53,901	$ 49,194	$ 22,088	$ 2,139	$ 127,322
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 85,607	$ 57,803	$ 9,940	$ -	$ 153,350
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 26,950	$ 26,442	$ 2,209	$ 1,505	$ 57,106
249-46-13 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ -	$ 5,164	$ 5,164
271-14-01 Special Revenue Fund - Lands - Administration	$ 9,512	$ 9,224	$ 2,209	$ 136	$ 21,081
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ -	$ -	$ 2,417	$ 2,417
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ -	$ -	$ 4,014	$ 4,014
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ -	$ -	$ 13,797	$ 13,797
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ -	$ -	$ 3,209	$ 3,209
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ -	$ -	$ -	$ 2,135	$ 2,135
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ -	$ -	$ 1,548	$ 1,548
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ -	$ -	$ -	$ 6,463	$ 6,463
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ -	$ -	$ 8,932	$ 8,932
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ -	$ -	$ 11,973	$ 11,973
514-75-01 Enterprise Fund - Water - Administration	$ 26,158	$ 27,672	$ 8,835	$ 17,875	$ 80,540
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 60,242	$ 50,424	$ 11,044	$ 98	$ 121,809
530-51-01 Enterprise Fund - Harbors - Administration	$ 65,394	$ 53,499	$ 16,566	$ 760	$ 136,219
531-52-01 Enterprise Fund - Docks - Administration	$ -	$ -	$ -	$ 340	$ 340
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ -	$ -	$ 17,450	$ 17,450
560-50-01 Enterprise Fund - Airport - Administration	$ 42,249	$ 30,746	$ 11,044	$ -	$ 84,039
570-77-01 Enterprise Fund - Waste Management - Administration	$ 2,378	$ 5,534	$ 5,522	$ -	$ 13,434
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ -	$ -	$ -	$ 2,144	$ 2,144
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ -	$ -	$ 780	$ 780
680-60-01 Internal Service Fund - Risk - Administration	$ 5,549	$ 6,149	$ 11,044	$ 4,004	$ 26,745
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ -	$ -	$ 2,485	$ 2,485
Total	**$866,292**	**$ 792,038**	**$ 618,780**	**$198,010**	**$ 2,475,120**

7 FINANCE ADMINSTRATION

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.


FINANCE ADMIN
Division Administration
# of FTE per Finance Division

COSTS TO BE ALLOCATED

110-17-01 Finance Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 370,734		$ 370,734
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 21,323	$ 1,862	$ 23,185
110-12-01 City Manager	$ 19,223	$ 3,640	$ 22,862
110-03/04- Clerk	$ 15,418	$ 6,961	$ 22,379
110-08-01 Human Resources	$ 1,380	$ 194	$ 1,574
110-06/15- MIS	$ 34,769	$ 3,040	$ 37,809
110-17-03 Controller		$ 8,882	$ 8,882
110-17-04 Treasury		$ 1,631	$ 1,631
110-17-06 Purchasing		$ 4,436	$ 4,436
110-23-01 Library		$ 5,655	$ 5,655
Total Incoming Costs	**$ 92,113**	**$ 36,300**	**$ 128,413**
Contractual Services	$ (97,700)		
Capital and Transfers	$ (38,200)		
Revenues	$ (35,510)		
Benefit PERS	$ (6,351)		
Reimbursable Expenses	$ 259,500		
Total Cost Adjustments	**$ 81,739**		**$ 81,739**
Total Costs to be Allocated	**$ 544,586**	**$ 36,300**	**$ 580,886**

DEPARTMENTAL EXPENSE DETAIL

110-17-01 Finance Administration

Expense Type Personnel	$	General Admin	Division Administration
Salaries and Wages	$ 200,069	$ -	$ 200,069
Benefits	$ 91,565	$ -	$ 91,565
Benefits - PERS	$ 6,351	$ -	$ 6,351
Subtotal Personnel Cost	**$ 297,985**	**$ -**	**$ 297,985**
Operating Services & Supplies			
General Supplies	$ 2,844	$ -	$ 2,844
Insurance	$ 900	$ -	$ 900
Miscellaneous Expense	$ 20,048	$ -	$ 20,048
Other Expenses	$ (230)	$ -	$ (230)
Professional	$ 97,700	$ -	$ 97,700
Public Utility Services	$ 3,147	$ -	$ 3,147
Reimbursable Expenses	$ (259,500)	$ -	$ (259,500)
Travel and Training	$ 3,584	$ -	$ 3,584
Printing	$ 1,641	$ -	$ 1,641
Data Lines and Rents	$ 164,415	$ -	$ 164,415
Capital Outlay	$ 38,200	$ -	$ 38,200
Subtotal Operating Cost	**$ 72,749**	**$ -**	**$ 72,749**
DEPARTMENTAL EXPENDITURES	**$ 370,734**	**$ -**	**$ 370,734**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Contractual Services	$ (97,700)		$ (97,700)
Capital and Transfers	$ (38,200)		$ (38,200)
Revenues	$ (35,510)		$ (35,510)
Benefit PERS	$ (6,351)		$ (6,351)
Reimbursable Expenses	$ 259,500		$ 259,500
Subtotal Cost Adjustments	**$ 81,739**	**$ -**	**$ 81,739**
FUNCTIONAL COST	**$ 452,472**	**$ -**	**$ 452,472**
First Allocation			
Incoming - All Others	$ 92,113	$ -	$ 92,113
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 544,586**		**$ 544,586**
Second Allocation			
Incoming - All Others	$ 36,300	$ -	$ 36,300
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 36,300**		**$ 36,300**
TOTAL ALLOCATED	**$ 580,886**		**$ 580,886**

110-17-01 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Division Administration							
110-17-03 Controller	13.00	30.233%	$164,642		$164,642	$ 10,974	$175,617
110-17-04 Treasury	13.00	30.233%	$164,642		$164,642	$ 10,974	$175,617
110-17-06 Purchasing	5.00	11.628%	$ 63,324		$ 63,324	$ 4,221	$ 67,545
110-17-02 Finance - Assessors	7.00	16.279%	$ 88,653		$ 88,653	$ 5,909	$ 94,563
110-17-07 Finance - Sales Tax	5.00	11.628%	$ 63,324		$ 63,324	$ 4,221	$ 67,545
Total	**43.00**	**100.000%**	**$544,586**	**$ -**	**$544,586**	**$ 36,300**	**$580,886**

Allocation Basis: **# of FTE per Finance Division**

Source of Allocation: **FY 20 Revised FTE Comparison**

ALLOCATION SUMMARY

110-17-01 Finance Administration

		Division Administration	Total
110-17-03 Controller		$ 175,617	$175,617
110-17-04 Treasury		$ 175,617	$175,617
110-17-06 Purchasing		$ 67,545	$ 67,545
110-17-02 Finance - Assessors		$ 94,563	$ 94,563
110-17-07 Finance - Sales Tax		$ 67,545	$ 67,545
	Total	**$ 580,886**	**$580,886**

8 CONTROLLER

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

- **Accounting Support –** relates to support associated with managing and processing expenses and revenue. This function is allocated based on expenses and revenue per Fund, Department, and Division[6].

- **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 Division[7].

- **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[8].

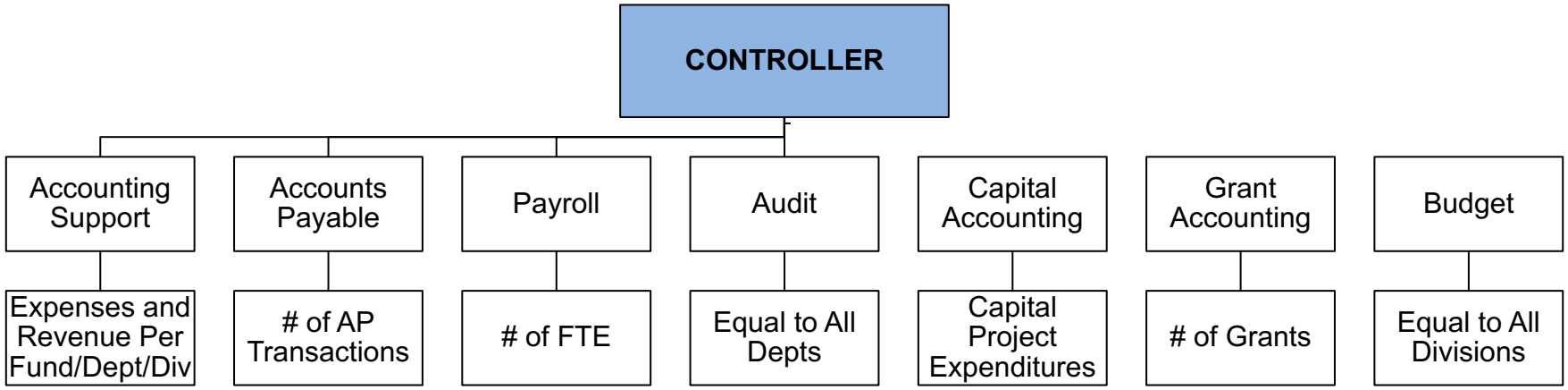
- **Capital Accounting –** relates to services associated with processing capital project expenditures, including data entry, recording, and reporting requirements. This function is allocated based on capital project expenses per Fund, Department, and Division.

- **Grant Accounting –** relates to services and support associated with processing grant expenditures, and ensuring accurate coding based on individual grant requirements. This function is allocated based on the number of grants per Fund, Department, and Division.

[6] In order to provide an accurate reflection of Controller support, revenues and expenditures were weighted for the following receivers: School (5%), Sales Tax (5%), Wastewater (5%), Workers Comp (10%), Property (10%), Special Policy (10%), and Health (10%).
[7] FTE associated with the School Department were not included, as the Controller does not process their payroll.
[8] In order to provide an accurate reflection of Controller support, School and Hospital departments were weighted at 50%.

- **Budget –** represents services and support associated with developing the annual budget as well as managing departments budgets during the budget process. This function is allocated equally to each division within the City.

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


CONTROLLER
Accounting Support
Accounts Payable
Payroll
Audit
Capital Accounting
Grant Accounting
Budget
Expenses and Revenue Per Fund/Dept/Div
# of AP Transactions
# of FTE
Equal to All Depts
Capital Project Expenditures
# of Grants
Equal to All Divisions

COSTS TO BE ALLOCATED

110-17-03 Controller

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,188,942		$1,188,942
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 8,610	$ 1,286	$ 9,896
110-03/04- Clerk	$ 2,557	$ 600	$ 3,157
110-08-01 Human Resources	$ 8,970	$ 1,258	$ 10,228
110-06/15- MIS	$ 171,691	$ 14,848	$ 186,539
110-17-01 Finance Administration	$ 164,642	$ 10,974	$ 175,617
110-17-03 Controller		$ 14,405	$ 14,405
110-17-04 Treasury		$ 14,104	$ 14,104
Total Incoming Costs	**$ 356,470**	**$ 57,476**	**$ 413,946**
Capital and Transfers	$ (156)		
Benefit PERS	$ (32,262)		
Reimbursable Expenses	$ 495,350		
Total Cost Adjustments	**$ 462,932**		**$ 462,932**
Total Costs to be Allocated	**$2,008,344**	**$ 57,476**	**$2,065,820**

DEPARTMENTAL EXPENSE DETAIL

110-17-03 Controller

Expense Type Personnel	$	General Admin	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Salaries and Wages	$ 1,095,222	$ -	$ 383,328	$ 142,379	$ 240,949	$ 54,761	$ 109,522	$ 54,761	$ 109,522
Benefits	$ 515,980	$ -	$ 180,593	$ 67,077	$ 113,516	$ 25,799	$ 51,598	$ 25,799	$ 51,598
Benefits - PERS	$ 32,262	$ -	$ 11,292	$ 4,194	$ 7,098	$ 1,613	$ 3,226	$ 1,613	$ 3,226
Subtotal Personnel Cost	**$ 1,643,464**	**$ -**	**$ 575,213**	**$ 213,650**	**$ 361,562**	**$ 82,173**	**$ 164,346**	**$ 82,173**	**$ 164,346**
Operating Services & Supplies									
Insurance	$ 5,200	$ -	$ 1,820	$ 676	$ 1,144	$ 260	$ 520	$ 260	$ 520
Miscellaneous Expense	$ 4,462	$ -	$ 1,562	$ 580	$ 982	$ 223	$ 446	$ 223	$ 446
Other Expenses	$ 340	$ -	$ 119	$ 44	$ 75	$ 17	$ 34	$ 17	$ 34
Professional	$ 3,648	$ -	$ 1,277	$ 474	$ 802	$ 182	$ 365	$ 182	$ 365
Public Utility Services	$ 7,278	$ -	$ 2,547	$ 946	$ 1,601	$ 364	$ 728	$ 364	$ 728
Reimbursable Expenses	$ (495,350)	$ -	$ (173,373)	$ (64,396)	$ (108,977)	$ (24,768)	$ (49,535)	$ (24,768)	$ (49,535)
Travel and Training	$ 9,860	$ -	$ 3,451	$ 1,282	$ 2,169	$ 493	$ 986	$ 493	$ 986
Postage	$ 2,922	$ -	$ 1,023	$ 380	$ 643	$ 146	$ 292	$ 146	$ 292
Printing	$ 1,371	$ -	$ 480	$ 178	$ 302	$ 69	$ 137	$ 69	$ 137
Data Lines and Rents	$ 5,591	$ -	$ 1,957	$ 727	$ 1,230	$ 280	$ 559	$ 280	$ 559
Capital Outlay	$ 156	$ -	$ 54	$ 20	$ 34	$ 8	$ 16	$ 8	$ 16
Subtotal Operating Cost	**$ (454,523)**	**$ -**	**$ (159,083)**	**$ (59,088)**	**$ (99,995)**	**$ (22,726)**	**$ (45,452)**	**$ (22,726)**	**$ (45,452)**
DEPARTMENTAL EXPENDITURES	**$ 1,188,942**	**$ -**	**$ 416,130**	**$ 154,562**	**$ 261,567**	**$ 59,447**	**$ 118,894**	**$ 59,447**	**$ 118,894**
Disallowed Costs									
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments									
Capital and Transfers	$ (156)		$ (54)	$ (20)	$ (34)	$ (8)	$ (16)	$ (8)	$ (16)
Benefit PERS	$ (32,262)		$ (11,292)	$ (4,194)	$ (7,098)	$ (1,613)	$ (3,226)	$ (1,613)	$ (3,226)
Reimbursable Expenses	$ 495,350		$ 173,373	$ 64,396	$ 108,977	$ 24,768	$ 49,535	$ 24,768	$ 49,535
Subtotal Cost Adjustments	**$ 462,932**	**$ -**	**$ 162,026**	**$ 60,181**	**$ 101,845**	**$ 23,147**	**$ 46,293**	**$ 23,147**	**$ 46,293**
FUNCTIONAL COST	**$ 1,651,874**	**$ -**	**$ 578,156**	**$ 214,744**	**$ 363,412**	**$ 82,594**	**$ 165,187**	**$ 82,594**	**$ 165,187**
First Allocation									
Incoming - All Others	$ 356,470	$ -	$ 124,765	$ 46,341	$ 78,423	$ 17,824	$ 35,647	$ 17,824	$ 35,647
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,008,344**		**$ 702,920**	**$ 261,085**	**$ 441,836**	$ 100,417	**$ 200,834**	**$ 100,417**	**$ 200,834**
Second Allocation									
Incoming - All Others	$ 57,476	$ -	$ 20,116	$ 7,472	$ 12,645	$ 2,874	$ 5,748	$ 2,874	$ 5,748
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 57,476**		**$ 20,116**	**$ 7,472**	**$ 12,645**	$ 2,874	**$ 5,748**	**$ 2,874**	**$ 5,748**
TOTAL ALLOCATED	**$ 2,065,820**		**$ 723,037**	**$ 268,557**	**$ 454,480**	**$ 103,291**	**$ 206,582**	**$ 103,291**	**$ 206,582**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting Support							
110-11-01 City Attorney	1,262,800.00	0.491%	$ 3,454		$ 3,454		$ 3,454
110-12-01 City Manager	1,046,000.00	0.407%	$ 2,861		$ 2,861		$ 2,861
110-07-01 Emergency Services	2,147,200.00	0.836%	$ 5,873		$ 5,873		$ 5,873
110-03/04- Clerk	248,100.00	0.097%	$ 679		$ 679		$ 679
110-08-01 Human Resources	452,600.00	0.176%	$ 1,238		$ 1,238		$ 1,238
110-06/15- MIS	2,144,500.00	0.834%	$ 5,866		$ 5,866		$ 5,866
110-17-01 Finance Administration	334,900.00	0.130%	$ 916		$ 916		$ 916
110-17-03 Controller	1,058,700.00	0.412%	$ 2,896		$ 2,896		$ 2,896
110-17-04 Treasury	1,043,700.00	0.406%	$ 2,855		$ 2,855	$ 85	$ 2,939
110-17-06 Purchasing	351,000.00	0.137%	$ 960		$ 960	$ 28	$ 989
110-23-01 Library	3,245,500.00	1.263%	$ 8,877		$ 8,877	$ 263	$ 9,140
110-10- Mayor and Assembly	6,433,900.00	2.504%	$ 17,598		$ 17,598	$ 521	$ 18,120
110-11-01 Law - GHS Contract	30,000.00	0.012%	$ 82		$ 82	$ 2	$ 84
110-11-01 Law - Prison Care Contract	450,000.00	0.175%	$ 1,231		$ 1,231	$ 36	$ 1,267
110-12-02 Manager Office - Teen Health Center	267,900.00	0.104%	$ 733		$ 733	$ 22	$ 754
110-12-05 Manager Office - Housing and Homelessness	501,000.00	0.195%	$ 1,370		$ 1,370	$ 41	$ 1,411
110-16-01 CDD - Administration	1,167,600.00	0.454%	$ 3,194		$ 3,194	$ 95	$ 3,288
110-16-02 CDD - Planning	1,687,500.00	0.657%	$ 4,616		$ 4,616	$ 137	$ 4,752
110-16-03 CDD - Building	855,000.00	0.333%	$ 2,339		$ 2,339	$ 69	$ 2,408
110-17-02 Finance - Assessors	776,000.00	0.302%	$ 2,123		$ 2,123	$ 63	$ 2,185
110-17-07 Finance - Sales Tax	700.00	0.000%	$ 2		$ 2	$ 0	$ 2
110-21-01 Fire - Emergency Services	7,604,900.00	2.959%	$ 20,801		$ 20,801	$ 616	$ 21,417
110-23-02 Library - City Museum	594,400.00	0.231%	$ 1,626		$ 1,626	$ 48	$ 1,674
110-24-01 Engineering - Administration	282,500.00	0.110%	$ 773		$ 773	$ 23	$ 796
110-24-02 Engineering - CIP	500.00	0.000%	$ 1		$ 1	$ 0	$ 1
110-41-01 P&R Parks and Landscape - Administration	2,102,900.00	0.818%	$ 5,752		$ 5,752	$ 170	$ 5,922
110-42-01 Arboretum - Administration	213,200.00	0.083%	$ 583		$ 583	$ 17	$ 600
110-47-01 Centennial Hall - Convention Center - Administration	534,400.00	0.208%	$ 1,462		$ 1,462	$ 43	$ 1,505
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.002%	$ 13		$ 13	$ 0	$ 14
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.001%	$ 7		$ 7	$ 0	$ 7
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	3,000.00	0.001%	$ 8		$ 8	$ 0	$ 8
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	35,500.00	0.014%	$ 97		$ 97	$ 3	$ 100
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	8,000.00	0.003%	$ 22		$ 22	$ 1	$ 23
120-02-01 School District - Component Unit - School District - Administration	5,730,755.00	2.230%	$ 15,675		$ 15,675	$ 464	$ 16,139
120-02-02 School District - Component Unit - School District - Administration	1,536,545.00	0.598%	$ 4,203		$ 4,203	$ 124	$ 4,327
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	12,405,500.00	4.827%	$ 33,932		$ 33,932	$ 1,005	$ 34,937
209-22-01 General Fund - Roaded Service Area - Police - Administration	2,765,500.00	1.076%	$ 7,564		$ 7,564	$ 224	$ 7,788
209-22-02 General Fund - Roaded Service Area - Police - General Operations	8,286,900.00	3.225%	$ 22,667		$ 22,667	$ 671	$ 23,338
209-22-05 General Fund - Roaded Service Area - Police - Communications	1,121,000.00	0.436%	$ 3,066		$ 3,066	$ 91	$ 3,157
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1,019,100.00	0.397%	$ 2,787		$ 2,787	$ 83	$ 2,870
209-22-08 General Fund - Roaded Service Area - Police - Community Services	110,500.00	0.043%	$ 302		$ 302	$ 9	$ 311
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	986,900.00	0.384%	$ 2,699		$ 2,699	$ 80	$ 2,779
209-22-10 General Fund - Roaded Service Area - Police - Fleet	442,400.00	0.172%	$ 1,210		$ 1,210	$ 36	$ 1,246
209-22-11 General Fund - Roaded Service Area - Police - Electronics	120,900.00	0.047%	$ 331		$ 331	$ 10	$ 340
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	115,200.00	0.045%	$ 315		$ 315	$ 9	$ 324

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-14 General Fund - Roaded Service Area - Police - Grants	664,000.00	0.258%	$ 1,816		$ 1,816	$ 54	$ 1,870
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	1,560,800.00	0.607%	$ 4,269		$ 4,269	$ 126	$ 4,396
209-22-17 General Fund - Roaded Service Area - Police - Services	1,429,700.00	0.556%	$ 3,911		$ 3,911	$ 116	$ 4,026
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	324,000.00	0.126%	$ 886		$ 886	$ 26	$ 912
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	509,000.00	0.198%	$ 1,392		$ 1,392	$ 41	$ 1,433
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	148,300.00	0.058%	$ 406		$ 406	$ 12	$ 418
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	217,700.00	0.085%	$ 595		$ 595	$ 18	$ 613
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	798,100.00	0.311%	$ 2,183		$ 2,183	$ 65	$ 2,248
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	1,205,200.00	0.469%	$ 3,297		$ 3,297	$ 98	$ 3,394
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	12,000.00	0.005%	$ 33		$ 33	$ 1	$ 34
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	332,500.00	0.129%	$ 909		$ 909	$ 27	$ 936
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	3,415,600.00	1.329%	$ 9,342		$ 9,342	$ 277	$ 9,619
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	3,698,100.00	1.439%	$ 10,115		$ 10,115	$ 300	$ 10,415
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	1,536,600.00	0.598%	$ 4,203		$ 4,203	$ 124	$ 4,327
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	103,700.00	0.040%	$ 284		$ 284	$ 8	$ 292
209-72-01 General Fund - Roaded Service Area - Streets - Administration	5,569,600.00	2.167%	$ 15,234		$ 15,234	$ 451	$ 15,685
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	98,400.00	0.038%	$ 269		$ 269	$ 8	$ 277
210-01-01 General Fund - Fire Service Area - Fire - Administration	5,963,800.00	2.321%	$ 16,312		$ 16,312	$ 483	$ 16,796
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	212,500.00	0.083%	$ 581		$ 581	$ 17	$ 598
210-21-70 General Fund - Fire Service Area - Fire - CARES program	790,200.00	0.307%	$ 2,161		$ 2,161	$ 64	$ 2,225
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,552,325.00	0.993%	$ 6,981		$ 6,981	$ 207	$ 7,188
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,550,000.00	0.603%	$ 4,240		$ 4,240	$ 126	$ 4,365
218-01-01 Special Revenue Fund - Library Contributions - Administration	46,700.00	0.018%	$ 128		$ 128	$ 4	$ 132
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,825,000.00	1.099%	$ 7,727		$ 7,727	$ 229	$ 7,956
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	6,100,000.00	2.374%	$ 16,685		$ 16,685	$ 494	$ 17,179
232-52-01 Special Revenue Fund - Port Development Fee - Administration	3,700,000.00	1.440%	$ 10,120		$ 10,120	$ 300	$ 10,420
233-01-01 Special Revenue Fund - State MPF - Non-operational	5,400,000.00	2.101%	$ 14,770		$ 14,770	$ 438	$ 15,208
235-28-01 Special Revenue Fund - Eaglecrest - Administration	2,878,100.00	1.120%	$ 7,872		$ 7,872	$ 233	$ 8,105
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	193,100.00	0.075%	$ 528		$ 528	$ 16	$ 544
235-28-03 Special Revenue Fund - Eaglecrest - Lift	150,000.00	0.058%	$ 410		$ 410	$ 12	$ 422
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	415,300.00	0.162%	$ 1,136		$ 1,136	$ 34	$ 1,170
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	217,800.00	0.085%	$ 596		$ 596	$ 18	$ 613
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	187,400.00	0.073%	$ 513		$ 513	$ 15	$ 528
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	123,600.00	0.048%	$ 338		$ 338	$ 10	$ 348
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	111,800.00	0.044%	$ 306		$ 306	$ 9	$ 315
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	142,900.00	0.056%	$ 391		$ 391	$ 12	$ 402
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	90,000.00	0.035%	$ 246		$ 246	$ 7	$ 253
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	55,000.00	0.021%	$ 150		$ 150	$ 4	$ 155
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	90,700.00	0.035%	$ 248		$ 248	$ 7	$ 255
249-01-01 General Fund - Parks and Recreation - Aquatics	1,209,800.00	0.471%	$ 3,309		$ 3,309	$ 98	$ 3,407
249-46-03 General Fund - Parks and Recreation - Aquatics	1,939,900.00	0.755%	$ 5,306		$ 5,306	$ 157	$ 5,463
270-48-01 Special Revenue Fund - Downtown Parking - Administration	876,500.00	0.341%	$ 2,397		$ 2,397	$ 71	$ 2,468
271-14-01 Special Revenue Fund - Lands - Administration	1,272,100.00	0.495%	$ 3,479		$ 3,479	$ 103	$ 3,583
271-14-02 Special Revenue Fund - Lands - Quarries	575,000.00	0.224%	$ 1,573		$ 1,573	$ 47	$ 1,619
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	80,000.00	0.031%	$ 219		$ 219	$ 6	$ 225
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.037%	$ 263		$ 263	$ 8	$ 270
330-01-01 Debt Service Fund - Debt Service - General Debt Service	13,042,100.00	5.075%	$ 35,673		$ 35,673	$ 1,057	$ 36,730
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	167,900.00	0.065%	$ 459		$ 459	$ 14	$ 473

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	15,500.00	0.006%	$ 42		$ 42	$ 1	$ 44
401-90-01 Capital Projects Fund - School CIPs - Construction	1,000,000.00	0.389%	$ 2,735		$ 2,735	$ 81	$ 2,816
402-90-01 Capital Projects Fund - Roads CIPs - Construction	8,900,000.00	3.463%	$ 24,344		$ 24,344	$ 721	$ 25,065
403-90-01 Capital Projects Fund - Fire CIPs - Construction	250,000.00	0.097%	$ 684		$ 684	$ 20	$ 704
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	3,192,000.00	1.242%	$ 8,731		$ 8,731	$ 259	$ 8,989
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	3,870,000.00	1.506%	$ 10,585		$ 10,585	$ 314	$ 10,899
414-90-01 Capital Projects Fund - Water CIPs - Construction	5,050,000.00	1.965%	$ 13,813		$ 13,813	$ 409	$ 14,222
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	5,825,000.00	2.267%	$ 15,933		$ 15,933	$ 472	$ 16,405
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	140,000.00	0.054%	$ 383		$ 383	$ 11	$ 394
431-90-01 Capital Projects Fund - Docks CIPs - Construction	5,131,100.00	1.997%	$ 14,035		$ 14,035	$ 416	$ 14,451
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	4,000,000.00	1.557%	$ 10,941		$ 10,941	$ 324	$ 11,265
514-75-01 Enterprise Fund - Water - Administration	8,690,500.00	3.382%	$ 23,771		$ 23,771	$ 704	$ 24,475
519-01-01 Enterprise Fund - Wastewater - Non-operational	650,900.00	0.253%	$ 1,780		$ 1,780	$ 53	$ 1,833
519-76-04 Enterprise Fund - Wastewater - Collections	2,336,500.00	0.909%	$ 6,391		$ 6,391	$ 189	$ 6,580
519-76-05 Enterprise Fund - Wastewater - Treatment	6,853,500.00	2.667%	$ 18,746		$ 18,746	$ 555	$ 19,301
530-51-01 Enterprise Fund - Harbors - Administration	7,317,900.00	2.848%	$ 20,016		$ 20,016	$ 593	$ 20,609
531-52-01 Enterprise Fund - Docks - Administration	3,571,600.00	1.390%	$ 9,769		$ 9,769	$ 289	$ 10,059
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	60,400.00	0.024%	$ 165		$ 165	$ 5	$ 170
538-24-03 Enterprise Fund - WW Extension - Administration	194,500.00	0.076%	$ 532		$ 532	$ 16	$ 548
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	208,500.00	0.081%	$ 570		$ 570	$ 17	$ 587
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,980,125.00	3.884%	$ 27,298		$ 27,298	$ 809	$ 28,107
560-50-01 Enterprise Fund - Airport - Administration	2,266,800.00	0.882%	$ 6,200		$ 6,200	$ 184	$ 6,384
560-50-02 Enterprise Fund - Airport - Terminal General Operations	3,589,100.00	1.397%	$ 9,817		$ 9,817	$ 291	$ 10,108
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	7,772,600.00	3.025%	$ 21,260		$ 21,260	$ 630	$ 21,890
560-50-04 Enterprise Fund - Airport - ARFF	1,050,300.00	0.409%	$ 2,873		$ 2,873	$ 85	$ 2,958
560-50-05 Enterprise Fund - Airport - Airport Security	936,400.00	0.364%	$ 2,561		$ 2,561	$ 76	$ 2,637
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.011%	$ 75		$ 75	$ 2	$ 77
570-77-01 Enterprise Fund - Waste Management - Administration	1,415,400.00	0.551%	$ 3,871		$ 3,871	$ 115	$ 3,986
570-77-02 Enterprise Fund - Waste Management - WM Recycling	541,600.00	0.211%	$ 1,481		$ 1,481	$ 44	$ 1,525
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	577,900.00	0.225%	$ 1,581		$ 1,581	$ 47	$ 1,628
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	250,000.00	0.097%	$ 684		$ 684	$ 20	$ 704
602-79-01 Internal Service Fund - Fleet - Administration	2,495,700.00	0.971%	$ 6,826		$ 6,826	$ 202	$ 7,029
602-79-02 Internal Service Fund - Fleet - Replacement Program	2,808,600.00	1.093%	$ 7,682		$ 7,682	$ 228	$ 7,910
602-79-04 Internal Service Fund - Fleet - Fuel Program	1,871,000.00	0.728%	$ 5,118		$ 5,118	$ 152	$ 5,269
640-44-01 Internal Service Fund - Building Maintenance - Administration	25,200.00	0.010%	$ 69		$ 69	$ 2	$ 71
680-60-01 Internal Service Fund - Risk - Administration	669,200.00	0.260%	$ 1,830		$ 1,830	$ 54	$ 1,885
680-60-02 Internal Service Fund - Risk - Safety	10,000.00	0.004%	$ 27		$ 27	$ 1	$ 28
680-60-02 Internal Service Fund - Risk - Workers Comp	368,000.00	0.143%	$ 1,007		$ 1,007	$ 30	$ 1,036
680-60-03 Internal Service Fund - Risk - Auto	160,000.00	0.062%	$ 438		$ 438	$ 13	$ 451
680-60-03 Internal Service Fund - Risk - General Liability	1,240,000.00	0.483%	$ 3,392		$ 3,392	$ 100	$ 3,492
680-60-04 Internal Service Fund - Risk - EE Practice	285,000.00	0.111%	$ 780		$ 780	$ 23	$ 803
680-60-04 Internal Service Fund - Risk - Property	154,000.00	0.060%	$ 421		$ 421	$ 12	$ 434
680-60-05 Internal Service Fund - Risk - Special Policy	103,460.00	0.040%	$ 283		$ 283	$ 8	$ 291
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	90,000.00	0.035%	$ 246		$ 246	$ 7	$ 253
680-60-06 Internal Service Fund - Risk - Health	3,701,250.00	1.440%	$ 10,124		$ 10,124	$ 300	$ 10,424
680-60-06 Internal Service Fund - Risk - Life	430,000.00	0.167%	$ 1,176		$ 1,176	$ 35	$ 1,211
680-60-06 Internal Service Fund - Risk - Wellness	363,600.00	0.141%	$ 995		$ 995	$ 29	$ 1,024
680-60-07 Internal Service Fund - Risk - UI BRH	150,000.00	0.058%	$ 410		$ 410	$ 12	$ 422

110-17-03 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
680-60-07 Internal Service Fund - Risk - UI CBJ		165,000.00	0.064%	$ 451		$ 451	$ 13	$ 465
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		20,000.00	0.008%	$ 55		$ 55	$ 2	$ 56
	Total	**256,986,760.00**	**100.000%**	**$702,920**	**$ -**	**$702,920**	**$ 20,116**	**$723,037**

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

Source of Allocation: **FY20 Budget Line Detail**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-11-01 City Attorney	258.00	0.707%	$ 1,846		$ 1,846		$ 1,846
110-12-01 City Manager	245.00	0.671%	$ 1,753		$ 1,753		$ 1,753
110-07-01 Emergency Services	159.00	0.436%	$ 1,138		$ 1,138		$ 1,138
110-03/04- Clerk	160.00	0.438%	$ 1,145		$ 1,145		$ 1,145
110-08-01 Human Resources	126.00	0.345%	$ 902		$ 902		$ 902
110-06/15- MIS	516.00	1.414%	$ 3,692		$ 3,692		$ 3,692
110-17-01 Finance Administration	199.00	0.545%	$ 1,424		$ 1,424		$ 1,424
110-17-03 Controller	120.00	0.329%	$ 859		$ 859		$ 859
110-17-04 Treasury	192.00	0.526%	$ 1,374		$ 1,374	$ 41	$ 1,415
110-17-06 Purchasing	72.00	0.197%	$ 515		$ 515	$ 15	$ 531
110-23-01 Library	1,217.00	3.335%	$ 8,707		$ 8,707	$ 262	$ 8,969
110-01-01 Non-departmental - NA	7.00	0.019%	$ 50		$ 50	$ 2	$ 52
110-10- Mayor and Assembly	291.00	0.797%	$ 2,082		$ 2,082	$ 63	$ 2,145
110-12-02 Manager Office - Teen Health Center	74.00	0.203%	$ 529		$ 529	$ 16	$ 545
110-12-05 Manager Office - Housing and Homelessness	63.00	0.173%	$ 451		$ 451	$ 14	$ 464
110-16-01 CDD - Administration	231.00	0.633%	$ 1,653		$ 1,653	$ 50	$ 1,702
110-16-02 CDD - Planning	146.00	0.400%	$ 1,045		$ 1,045	$ 31	$ 1,076
110-16-03 CDD - Building	118.00	0.323%	$ 844		$ 844	$ 25	$ 870
110-17-02 Finance - Assessors	88.00	0.241%	$ 630		$ 630	$ 19	$ 649
110-17-07 Finance - Sales Tax	73.00	0.200%	$ 522		$ 522	$ 16	$ 538
110-23-02 Library - City Museum	254.00	0.696%	$ 1,817		$ 1,817	$ 55	$ 1,872
110-24-01 Engineering - Administration	44.00	0.121%	$ 315		$ 315	$ 9	$ 324
110-24-02 Engineering - CIP	171.00	0.469%	$ 1,223		$ 1,223	$ 37	$ 1,260
110-41-01 P&R Parks and Landscape - Administration	1,540.00	4.220%	$ 11,018		$ 11,018	$ 332	$ 11,350
110-42-01 Arboretum - Administration	176.00	0.482%	$ 1,259		$ 1,259	$ 38	$ 1,297
110-44-01 P&R Building Maintenance - Administration	125.00	0.343%	$ 894		$ 894	$ 27	$ 921
110-47-01 Centennial Hall - Convention Center - Administration	43.00	0.118%	$ 308		$ 308	$ 9	$ 317
120-02-01 School District - Component Unit - School District - Administration	186.00	0.510%	$ 1,331		$ 1,331	$ 40	$ 1,371
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,038.00	2.845%	$ 7,427		$ 7,427	$ 223	$ 7,650
209-22-02 General Fund - Roaded Service Area - Police - General Operations	372.00	1.019%	$ 2,662		$ 2,662	$ 80	$ 2,742
209-22-05 General Fund - Roaded Service Area - Police - Communications	15.00	0.041%	$ 107		$ 107	$ 3	$ 111
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	14.00	0.038%	$ 100		$ 100	$ 3	$ 103
209-22-08 General Fund - Roaded Service Area - Police - Community Services	2.00	0.005%	$ 14		$ 14	$ 0	$ 15
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	153.00	0.419%	$ 1,095		$ 1,095	$ 33	$ 1,128
209-22-10 General Fund - Roaded Service Area - Police - Fleet	276.00	0.756%	$ 1,975		$ 1,975	$ 59	$ 2,034
209-22-11 General Fund - Roaded Service Area - Police - Electronics	167.00	0.458%	$ 1,195		$ 1,195	$ 36	$ 1,231
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	152.00	0.417%	$ 1,088		$ 1,088	$ 33	$ 1,120
209-22-14 General Fund - Roaded Service Area - Police - Grants	43.00	0.118%	$ 308		$ 308	$ 9	$ 317
209-22-17 General Fund - Roaded Service Area - Police - Services	258.00	0.707%	$ 1,846		$ 1,846	$ 56	$ 1,901
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	166.00	0.455%	$ 1,188		$ 1,188	$ 36	$ 1,223
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	144.00	0.395%	$ 1,030		$ 1,030	$ 31	$ 1,061
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	696.00	1.907%	$ 4,980		$ 4,980	$ 150	$ 5,130
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	283.00	0.776%	$ 2,025		$ 2,025	$ 61	$ 2,086
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	33.00	0.090%	$ 236		$ 236	$ 7	$ 243
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	31.00	0.085%	$ 222		$ 222	$ 7	$ 228

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 Service Area - Capital Transit - Administration	267.00	0.732%	$ 1,910		$ 1,910	$ 57	$ 1,968
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	164.00	0.449%	$ 1,173		$ 1,173	$ 35	$ 1,209
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	996.00	2.729%	$ 7,126		$ 7,126	$ 214	$ 7,341
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	26.00	0.071%	$ 186		$ 186	$ 6	$ 192
209-72-01 General Fund - Roaded Service Area - Streets - Administration	2,088.00	5.722%	$ 14,939		$ 14,939	$ 449	$ 15,389
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	33.00	0.090%	$ 236		$ 236	$ 7	$ 243
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,256.00	6.182%	$ 16,141		$ 16,141	$ 486	$ 16,627
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	9.00	0.025%	$ 64		$ 64	$ 2	$ 66
210-21-70 General Fund - Fire Service Area - Fire - CARES program	2.00	0.005%	$ 14		$ 14	$ 0	$ 15
215-01-01 Special Revenue Fund - Sales Tax - Administration	371.00	1.017%	$ 2,654		$ 2,654	$ 80	$ 2,734
218-01-01 Special Revenue Fund - Library Contributions - Administration	10.00	0.027%	$ 72		$ 72	$ 2	$ 74
235-28-01 Special Revenue Fund - Eaglecrest - Administration	265.00	0.726%	$ 1,896		$ 1,896	$ 57	$ 1,953
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	28.00	0.077%	$ 200		$ 200	$ 6	$ 206
235-28-03 Special Revenue Fund - Eaglecrest - Lift	74.00	0.203%	$ 529		$ 529	$ 16	$ 545
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	168.00	0.460%	$ 1,202		$ 1,202	$ 36	$ 1,238
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	182.00	0.499%	$ 1,302		$ 1,302	$ 39	$ 1,341
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	36.00	0.099%	$ 258		$ 258	$ 8	$ 265
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	158.00	0.433%	$ 1,130		$ 1,130	$ 34	$ 1,164
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	73.00	0.200%	$ 522		$ 522	$ 16	$ 538
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	123.00	0.337%	$ 880		$ 880	$ 26	$ 907
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	35.00	0.096%	$ 250		$ 250	$ 8	$ 258
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	130.00	0.356%	$ 930		$ 930	$ 28	$ 958
249-46-03 General Fund - Parks and Recreation - Aquatics	268.00	0.734%	$ 1,917		$ 1,917	$ 58	$ 1,975
249-46-13 General Fund - Parks and Recreation - Aquatics	505.00	1.384%	$ 3,613		$ 3,613	$ 109	$ 3,722
270-48-01 Special Revenue Fund - Downtown Parking - Administration	156.00	0.428%	$ 1,116		$ 1,116	$ 34	$ 1,150
271-14-01 Special Revenue Fund - Lands - Administration	153.00	0.419%	$ 1,095		$ 1,095	$ 33	$ 1,128
271-14-02 Special Revenue Fund - Lands - Quarries	101.00	0.277%	$ 723		$ 723	$ 22	$ 744
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	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	$ 2	$ 66
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	49.00	0.134%	$ 351		$ 351	$ 11	$ 361
401-90-01 Capital Projects Fund - School CIPs - Construction	63.00	0.173%	$ 451		$ 451	$ 14	$ 464
402-90-01 Capital Projects Fund - Roads CIPs - Construction	249.00	0.682%	$ 1,782		$ 1,782	$ 54	$ 1,835
403-90-01 Capital Projects Fund - Fire CIPs - Construction	9.00	0.025%	$ 64		$ 64	$ 2	$ 66
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	350.00	0.959%	$ 2,504		$ 2,504	$ 75	$ 2,580
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	276.00	0.756%	$ 1,975		$ 1,975	$ 59	$ 2,034
414-90-01 Capital Projects Fund - Water CIPs - Construction	66.00	0.181%	$ 472		$ 472	$ 14	$ 486
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	115.00	0.315%	$ 823		$ 823	$ 25	$ 848
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	35.00	0.096%	$ 250		$ 250	$ 8	$ 258
431-90-01 Capital Projects Fund - Docks CIPs - Construction	148.00	0.406%	$ 1,059		$ 1,059	$ 32	$ 1,091
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	42.00	0.115%	$ 301		$ 301	$ 9	$ 310
460-90-01 Capital Projects Fund - Airport CIPs - Construction	319.00	0.874%	$ 2,282		$ 2,282	$ 69	$ 2,351
514-75-01 Enterprise Fund - Water - Administration	1,474.00	4.039%	$ 10,546		$ 10,546	$ 317	$ 10,863
519-01-01 Enterprise Fund - Wastewater - Non-operational	16.00	0.044%	$ 114		$ 114	$ 3	$ 118
519-76-04 Enterprise Fund - Wastewater - Collections	1,313.00	3.598%	$ 9,394		$ 9,394	$ 283	$ 9,677
519-76-05 Enterprise Fund - Wastewater - Treatment	1,162.00	3.184%	$ 8,314		$ 8,314	$ 250	$ 8,564
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	2.00	0.005%	$ 14		$ 14	$ 0	$ 15

110-17-03 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV		2.00	0.005%	$ 14		$ 14	$ 0	$ 15
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95		2.00	0.005%	$ 14		$ 14	$ 0	$ 15
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer		2.00	0.005%	$ 14		$ 14	$ 0	$ 15
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98		2.00	0.005%	$ 14		$ 14	$ 0	$ 15
530-51-01 Enterprise Fund - Harbors - Administration		3,382.00	9.268%	$ 24,197		$ 24,197	$ 728	$ 24,925
531-52-01 Enterprise Fund - Docks - Administration		648.00	1.776%	$ 4,636		$ 4,636	$ 139	$ 4,776
538-24-03 Enterprise Fund - WW Extension - Administration		12.00	0.033%	$ 86		$ 86	$ 3	$ 88
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension		56.00	0.153%	$ 401		$ 401	$ 12	$ 413
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		9.00	0.025%	$ 64		$ 64	$ 2	$ 66
560-50-01 Enterprise Fund - Airport - Administration		129.00	0.354%	$ 923		$ 923	$ 28	$ 951
560-50-02 Enterprise Fund - Airport - Terminal General Operations		606.00	1.661%	$ 4,336		$ 4,336	$ 130	$ 4,466
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		1,644.00	4.505%	$ 11,762		$ 11,762	$ 354	$ 12,116
560-50-04 Enterprise Fund - Airport - ARFF		128.00	0.351%	$ 916		$ 916	$ 28	$ 943
560-50-05 Enterprise Fund - Airport - Airport Security		186.00	0.510%	$ 1,331		$ 1,331	$ 40	$ 1,371
560-50-08 Enterprise Fund - Airport - Airport Landside		36.00	0.099%	$ 258		$ 258	$ 8	$ 265
570-77-01 Enterprise Fund - Waste Management - Administration		126.00	0.345%	$ 902		$ 902	$ 27	$ 929
570-77-02 Enterprise Fund - Waste Management - WM Recycling		38.00	0.104%	$ 272		$ 272	$ 8	$ 280
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG		140.00	0.384%	$ 1,002		$ 1,002	$ 30	$ 1,032
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle		13.00	0.036%	$ 93		$ 93	$ 3	$ 96
602-79-01 Internal Service Fund - Fleet - Administration		1,190.00	3.261%	$ 8,514		$ 8,514	$ 256	$ 8,770
602-79-02 Internal Service Fund - Fleet - Replacement Program		136.00	0.373%	$ 973		$ 973	$ 29	$ 1,002
602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants		21.00	0.058%	$ 150		$ 150	$ 5	$ 155
602-79-04 Internal Service Fund - Fleet - Fuel Program		326.00	0.893%	$ 2,332		$ 2,332	$ 70	$ 2,403
640-44-01 Internal Service Fund - Building Maintenance - Administration		1,858.00	5.092%	$ 13,294		$ 13,294	$ 400	$ 13,694
680-60-01 Internal Service Fund - Risk - Administration		105.00	0.288%	$ 751		$ 751	$ 23	$ 774
680-60-02 Internal Service Fund - Risk - Workers Comp		36.00	0.099%	$ 258		$ 258	$ 8	$ 265
680-60-03 Internal Service Fund - Risk - General Liability		101.00	0.277%	$ 723		$ 723	$ 22	$ 744
680-60-04 Internal Service Fund - Risk - Property		61.00	0.167%	$ 436		$ 436	$ 13	$ 450
680-60-05 Internal Service Fund - Risk - Special Policy		41.00	0.112%	$ 293		$ 293	$ 9	$ 302
680-60-06 Internal Service Fund - Risk - Health		312.00	0.855%	$ 2,232		$ 2,232	$ 67	$ 2,299
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	$ 3	$ 111
	Total	**36,491.00**	**100.000%**	**$261,085**	**$ -**	**$261,085**	**$ 7,472**	**$268,557**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **FY19 AP Transactions**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
110-11-01 City Attorney	12.00	1.900%	$ 8,395		$ 8,395		$ 8,395
110-12-01 City Manager	5.00	0.792%	$ 3,498		$ 3,498		$ 3,498
110-07-01 Emergency Services	2.00	0.317%	$ 1,399		$ 1,399		$ 1,399
110-03/04- Clerk	2.68	0.424%	$ 1,875		$ 1,875		$ 1,875
110-08-01 Human Resources	4.40	0.697%	$ 3,078		$ 3,078		$ 3,078
110-06/15- MIS	15.66	2.479%	$ 10,955		$ 10,955		$ 10,955
110-17-01 Finance Administration	2.00	0.317%	$ 1,399		$ 1,399		$ 1,399
110-17-03 Controller	13.00	2.058%	$ 9,094		$ 9,094		$ 9,094
110-17-04 Treasury	13.00	2.058%	$ 9,094		$ 9,094	$ 286	$ 9,380
110-17-06 Purchasing	5.00	0.792%	$ 3,498		$ 3,498	$ 110	$ 3,608
110-23-01 Library	24.82	3.930%	$ 17,363		$ 17,363	$ 546	$ 17,909
110-10- Mayor and Assembly	9.00	1.425%	$ 6,296		$ 6,296	$ 198	$ 6,494
110-12-02 Manager Office - Teen Health Center	1.50	0.237%	$ 1,049		$ 1,049	$ 33	$ 1,082
110-12-05 Manager Office - Housing and Homelessness	2.00	0.317%	$ 1,399		$ 1,399	$ 44	$ 1,443
110-16-01 CDD - Administration	8.00	1.267%	$ 5,596		$ 5,596	$ 176	$ 5,772
110-16-02 CDD - Planning	9.00	1.425%	$ 6,296		$ 6,296	$ 198	$ 6,494
110-16-03 CDD - Building	7.00	1.108%	$ 4,897		$ 4,897	$ 154	$ 5,051
110-17-02 Finance - Assessors	7.00	1.108%	$ 4,897		$ 4,897	$ 154	$ 5,051
110-17-07 Finance - Sales Tax	5.00	0.792%	$ 3,498		$ 3,498	$ 110	$ 3,608
110-23-02 Library - City Museum	3.75	0.594%	$ 2,623		$ 2,623	$ 82	$ 2,706
110-24-01 Engineering - Administration	18.45	2.921%	$ 12,907		$ 12,907	$ 406	$ 13,313
110-41-01 P&R Parks and Landscape - Administration	16.29	2.579%	$ 11,396		$ 11,396	$ 358	$ 11,754
110-42-01 Arboretum - Administration	1.68	0.266%	$ 1,175		$ 1,175	$ 37	$ 1,212
110-44-01 P&R Building Maintenance - Administration	10.75	1.702%	$ 7,520		$ 7,520	$ 236	$ 7,757
209-22-01 General Fund - Roaded Service Area - Police - Administration	6.00	0.950%	$ 4,197		$ 4,197	$ 132	$ 4,329
209-22-02 General Fund - Roaded Service Area - Police - General Operations	58.00	9.183%	$ 40,574		$ 40,574	$ 1,276	$ 41,850
209-22-05 General Fund - Roaded Service Area - Police - Communications	10.71	1.696%	$ 7,492		$ 7,492	$ 236	$ 7,728
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	5.46	0.864%	$ 3,820		$ 3,820	$ 120	$ 3,940
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.158%	$ 700		$ 700	$ 22	$ 722
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.158%	$ 700		$ 700	$ 22	$ 722
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	5.00	0.792%	$ 3,498		$ 3,498	$ 110	$ 3,608
209-22-17 General Fund - Roaded Service Area - Police - Services	10.67	1.689%	$ 7,464		$ 7,464	$ 235	$ 7,699
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	2.84	0.450%	$ 1,987		$ 1,987	$ 62	$ 2,049
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	3.94	0.624%	$ 2,756		$ 2,756	$ 87	$ 2,843
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.906%	$ 8,423		$ 8,423	$ 265	$ 8,687
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	6.10	0.966%	$ 4,267		$ 4,267	$ 134	$ 4,401
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	15.06	2.384%	$ 10,535		$ 10,535	$ 331	$ 10,866
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	2.50	0.396%	$ 1,749		$ 1,749	$ 55	$ 1,804
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	29.48	4.668%	$ 20,623		$ 20,623	$ 648	$ 21,271
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	8.00	1.267%	$ 5,596		$ 5,596	$ 176	$ 5,772
209-72-01 General Fund - Roaded Service Area - Streets - Administration	20.91	3.311%	$ 14,628		$ 14,628	$ 460	$ 15,088
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	1.00	0.158%	$ 700		$ 700	$ 22	$ 722
210-21-01 General Fund - Fire Service Area - Fire - Administration	54.30	8.597%	$ 37,986		$ 37,986	$ 1,194	$ 39,180
235-28-01 Special Revenue Fund - Eaglecrest - Administration	35.60	5.636%	$ 24,904		$ 24,904	$ 783	$ 25,687
249-46-03 General Fund - Parks and Recreation - Aquatics	9.81	1.553%	$ 6,863		$ 6,863	$ 216	$ 7,078

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.049%	$ 217		$ 217	$ 7	$ 224
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.475%	$ 2,099		$ 2,099	$ 66	$ 2,165
271-14-02 Special Revenue Fund - Lands - Quarries	0.60	0.095%	$ 420		$ 420	$ 13	$ 433
514-75-01 Enterprise Fund - Water - Administration	14.33	2.269%	$ 10,025		$ 10,025	$ 315	$ 10,340
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	1.916%	$ 8,465		$ 8,465	$ 266	$ 8,731
519-76-05 Enterprise Fund - Wastewater - Treatment	24.76	3.920%	$ 17,321		$ 17,321	$ 545	$ 17,865
530-51-01 Enterprise Fund - Harbors - Administration	17.08	2.704%	$ 11,948		$ 11,948	$ 376	$ 12,324
531-52-01 Enterprise Fund - Docks - Administration	13.01	2.060%	$ 9,101		$ 9,101	$ 286	$ 9,387
560-50-01 Enterprise Fund - Airport - Administration	10.60	1.678%	$ 7,415		$ 7,415	$ 233	$ 7,648
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	1.187%	$ 5,247		$ 5,247	$ 165	$ 5,412
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	16.36	2.590%	$ 11,445		$ 11,445	$ 360	$ 11,804
570-77-01 Enterprise Fund - Waste Management - Administration	1.60	0.253%	$ 1,119		$ 1,119	$ 35	$ 1,154
602-79-01 Internal Service Fund - Fleet - Administration	6.25	0.990%	$ 4,372		$ 4,372	$ 137	$ 4,510
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.902%	$ 3,987		$ 3,987	$ 125	$ 4,113
Total	**631.60**	**100.000%**	**$441,836**	**$ -**	**$441,836**	**$ 12,645**	**$454,480**

Allocation Basis: **# of FTE**

Source of Allocation: **FY20 Revised FTE Comparison**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Audit							
110-11-01 City Attorney	1.00	3.571%	$ 3,586		$ 3,586		$ 3,586
110-12-01 City Manager	1.00	3.571%	$ 3,586		$ 3,586		$ 3,586
110-03/04- Clerk	1.00	3.571%	$ 3,586		$ 3,586		$ 3,586
110-08-01 Human Resources	1.00	3.571%	$ 3,586		$ 3,586		$ 3,586
110-06/15- MIS	1.00	3.571%	$ 3,586		$ 3,586		$ 3,586
110-17-01 Finance Administration	1.00	3.571%	$ 3,586		$ 3,586		$ 3,586
110-23-01 Library	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
110-10- Mayor and Assembly	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
110-16-01 CDD - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
110-24-01 Engineering - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
120-02-01 School District - Component Unit - School District - Administration	0.50	1.786%	$ 1,793		$ 1,793	$ 65	$ 1,858
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.50	1.786%	$ 1,793		$ 1,793	$ 65	$ 1,858
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
640-44-01 Internal Service Fund - Building Maintenance - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 3,586		$ 3,586	$ 131	$ 3,717
Total	**28.00**	**100.000%**	**$100,417**	**$ -**	**$100,417**	**$ 2,874**	**$103,291**

Allocation Basis: **Equal to All Depts**

110-17-03 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Capital Accounting								
401-90-01 Capital Projects Fund - School CIPs - Construction		1,000,000.00	2.677%	$ 5,376		$ 5,376	$ 154	$ 5,530
402-90-01 Capital Projects Fund - Roads CIPs - Construction		8,900,000.00	23.823%	$ 47,846		$ 47,846	$ 1,369	$ 49,215
403-90-01 Capital Projects Fund - Fire CIPs - Construction		250,000.00	0.669%	$ 1,344		$ 1,344	$ 38	$ 1,382
404-90-01 Capital Projects Fund - Community Development CIPs - Construction		3,192,000.00	8.544%	$ 17,160		$ 17,160	$ 491	$ 17,651
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction		3,870,000.00	10.359%	$ 20,805		$ 20,805	$ 595	$ 21,400
414-90-01 Capital Projects Fund - Water CIPs - Construction		5,050,000.00	13.518%	$ 27,148		$ 27,148	$ 777	$ 27,925
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction		5,825,000.00	15.592%	$ 31,315		$ 31,315	$ 896	$ 32,211
430-90-01 Capital Projects Fund - Harbors CIPs - Construction		140,000.00	0.375%	$ 753		$ 753	$ 22	$ 774
431-90-01 Capital Projects Fund - Docks CIPs - Construction		5,131,100.00	13.735%	$ 27,584		$ 27,584	$ 789	$ 28,374
450-90-01 Capital Projects Fund - Hospital CIPs - Construction		4,000,000.00	10.707%	$ 21,504		$ 21,504	$ 615	$ 22,119
	Total	**37,358,100.00**	**100.000%**	**$200,834**	**$ -**	**$200,834**	**$ 5,748**	**$206,582**

Allocation Basis: **Capital Project Expenditures**

Source of Allocation: **FY20 Budget Line Detail**

110-17-03 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Accounting								
110-07-01 Emergency Services		2.00	14.286%	$ 14,345		$ 14,345		$ 14,345
110-23-01 Library		1.00	7.143%	$ 7,173		$ 7,173	$ 239	$ 7,412
110-12-02 Manager Office - Teen Health Center		1.00	7.143%	$ 7,173		$ 7,173	$ 239	$ 7,412
110-16-01 CDD - Administration		1.00	7.143%	$ 7,173		$ 7,173	$ 239	$ 7,412
110-23-02 Library - City Museum		1.00	7.143%	$ 7,173		$ 7,173	$ 239	$ 7,412
209-22-01 General Fund - Roaded Service Area - Police - Administration		4.00	28.571%	$ 28,691		$ 28,691	$ 958	$ 29,649
209-22-10 General Fund - Roaded Service Area - Police - Fleet		1.00	7.143%	$ 7,173		$ 7,173	$ 239	$ 7,412
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations		3.00	21.429%	$ 21,518		$ 21,518	$ 718	$ 22,236
	Total	**14.00**	**100.000%**	**$100,417**	**$ -**	**$100,417**	**$ 2,874**	**$103,291**

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							
110-11-01 City Attorney	1.00	0.775%	$ 1,557		$ 1,557		$ 1,557
110-12-01 City Manager	1.00	0.775%	$ 1,557		$ 1,557		$ 1,557
110-07-01 Emergency Services	1.00	0.775%	$ 1,557		$ 1,557		$ 1,557
110-03/04- Clerk	2.00	1.550%	$ 3,114		$ 3,114		$ 3,114
110-08-01 Human Resources	1.00	0.775%	$ 1,557		$ 1,557		$ 1,557
110-06/15- MIS	2.00	1.550%	$ 3,114		$ 3,114		$ 3,114
110-17-01 Finance Administration	1.00	0.775%	$ 1,557		$ 1,557		$ 1,557
110-17-03 Controller	1.00	0.775%	$ 1,557		$ 1,557		$ 1,557
110-17-04 Treasury	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-17-06 Purchasing	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-23-01 Library	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-10- Mayor and Assembly	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-12-02 Manager Office - Teen Health Center	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-12-05 Manager Office - Housing and Homelessness	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-16-01 CDD - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-16-02 CDD - Planning	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-16-03 CDD - Building	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-17-02 Finance - Assessors	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-17-07 Finance - Sales Tax	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-21-01 Fire - Emergency Services	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-23-02 Library - City Museum	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-24-01 Engineering - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-24-02 Engineering - CIP	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-41-01 P&R Parks and Landscape - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-42-01 Arboretum - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-44-01 P&R Building Maintenance - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
110-47-01 Centennial Hall - Convention Center - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
120-02-01 School District - Component Unit - School District - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-01 General Fund - Roaded Service Area - Police - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-02 General Fund - Roaded Service Area - Police - General Operations	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-05 General Fund - Roaded Service Area - Police - Communications	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-08 General Fund - Roaded Service Area - Police - Community Services	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-10 General Fund - Roaded Service Area - Police - Fleet	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-11 General Fund - Roaded Service Area - Police - Electronics	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-14 General Fund - Roaded Service Area - Police - Grants	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-22-17 General Fund - Roaded Service Area - Police - Services	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-72-01 General Fund - Roaded Service Area - Streets - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-03 Special Revenue Fund - Eaglecrest - Lift	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
249-46-03 General Fund - Parks and Recreation - Aquatics	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
271-14-01 Special Revenue Fund - Lands - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
271-14-02 Special Revenue Fund - Lands - Quarries	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
330-01-01 Debt Service Fund - Debt Service - General Debt Service	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
401-90-01 Capital Projects Fund - School CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
403-90-01 Capital Projects Fund - Fire CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
414-90-01 Capital Projects Fund - Water CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
514-75-01 Enterprise Fund - Water - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
519-76-05 Enterprise Fund - Wastewater - Treatment	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
530-51-01 Enterprise Fund - Harbors - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605

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	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
538-24-03 Enterprise Fund - WW Extension - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
560-50-01 Enterprise Fund - Airport - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
560-50-04 Enterprise Fund - Airport - ARFF	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
560-50-05 Enterprise Fund - Airport - Airport Security	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
560-50-08 Enterprise Fund - Airport - Airport Landside	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
570-77-02 Enterprise Fund - Waste Management - WM Recycling	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
602-79-01 Internal Service Fund - Fleet - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
602-79-02 Internal Service Fund - Fleet - Replacement Program	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
602-79-04 Internal Service Fund - Fleet - Fuel Program	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-02 Internal Service Fund - Risk - Safety	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-02 Internal Service Fund - Risk - Workers Comp	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-03 Internal Service Fund - Risk - Auto	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-03 Internal Service Fund - Risk - General Liability	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-04 Internal Service Fund - Risk - EE Practice	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-04 Internal Service Fund - Risk - Property	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-05 Internal Service Fund - Risk - Special Policy	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-06 Internal Service Fund - Risk - Health	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-06 Internal Service Fund - Risk - Life	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-06 Internal Service Fund - Risk - Wellness	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-07 Internal Service Fund - Risk - UI BRH	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-07 Internal Service Fund - Risk - UI CBJ	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	1.00	0.775%	$ 1,557		$ 1,557	$ 48	$ 1,605
Total	**129.00**	**100.000%**	**$200,834**	**$ -**	**$200,834**	**$ 5,748**	**$206,582**

Allocation Basis: **Equal to All Divisions**

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
110-11-01 City Attorney	$ 3,454	$ 1,846	$ 8,395	$ 3,586
110-12-01 City Manager	$ 2,861	$ 1,753	$ 3,498	$ 3,586
110-07-01 Emergency Services	$ 5,873	$ 1,138	$ 1,399	$ -
110-03/04- Clerk	$ 679	$ 1,145	$ 1,875	$ 3,586
110-08-01 Human Resources	$ 1,238	$ 902	$ 3,078	$ 3,586
110-06/15- MIS	$ 5,866	$ 3,692	$ 10,955	$ 3,586
110-17-01 Finance Administration	$ 916	$ 1,424	$ 1,399	$ 3,586
110-17-03 Controller	$ 2,896	$ 859	$ 9,094	$ -
110-17-04 Treasury	$ 2,939	$ 1,415	$ 9,380	$ -
110-17-06 Purchasing	$ 989	$ 531	$ 3,608	$ -
110-23-01 Library	$ 9,140	$ 8,969	$ 17,909	$ 3,717
110-01-01 Non-departmental - NA	$ -	$ 52	$ -	$ -
110-10- Mayor and Assembly	$ 18,120	$ 2,145	$ 6,494	$ 3,717
110-11-01 Law - GHS Contract	$ 84	$ -	$ -	$ -
110-11-01 Law - Prison Care Contract	$ 1,267	$ -	$ -	$ -
110-12-02 Manager Office - Teen Health Center	$ 754	$ 545	$ 1,082	$ -
110-12-05 Manager Office - Housing and Homelessness	$ 1,411	$ 464	$ 1,443	$ -
110-16-01 CDD - Administration	$ 3,288	$ 1,702	$ 5,772	$ 3,717
110-16-02 CDD - Planning	$ 4,752	$ 1,076	$ 6,494	$ -
110-16-03 CDD - Building	$ 2,408	$ 870	$ 5,051	$ -
110-17-02 Finance - Assessors	$ 2,185	$ 649	$ 5,051	$ -
110-17-07 Finance - Sales Tax	$ 2	$ 538	$ 3,608	$ -
110-21-01 Fire - Emergency Services	$ 21,417	$ -	$ -	$ -
110-23-02 Library - City Museum	$ 1,674	$ 1,872	$ 2,706	$ -
110-24-01 Engineering - Administration	$ 796	$ 324	$ 13,313	$ 3,717
110-24-02 Engineering - CIP	$ 1	$ 1,260	$ -	$ -
110-41-01 P&R Parks and Landscape - Administration	$ 5,922	$ 11,350	$ 11,754	$ -
110-42-01 Arboretum - Administration	$ 600	$ 1,297	$ 1,212	$ -
110-44-01 P&R Building Maintenance - Administration	$ -	$ 921	$ 7,757	$ -
110-47-01 Centennial Hall - Convention Center - Administration	$ 1,505	$ 317	$ -	$ -
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ 14	$ -	$ -	$ -
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ 7	$ -	$ -	$ -
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.	$ 100	$ -	$ -	$ -
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	$ 23	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
120-02-01 School District - Component Unit - School District - Administration	$ 16,139	$ 1,371	$ -	$ 1,858
120-02-02 School District - Component Unit - School District - Administration	$ 4,327	$ -	$ -	$ -
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	$ 34,937	$ -	$ -	$ -
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 7,788	$ 7,650	$ 4,329	$ 3,717
209-22-02 General Fund - Roaded Service Area - Police - General Operations	$ 23,338	$ 2,742	$ 41,850	$ -
209-22-05 General Fund - Roaded Service Area - Police - Communications	$ 3,157	$ 111	$ 7,728	$ -
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	$ 2,870	$ 103	$ -	$ -
209-22-08 General Fund - Roaded Service Area - Police - Community Services	$ 311	$ 15	$ -	$ -
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	$ 2,779	$ 1,128	$ 3,940	$ -
209-22-10 General Fund - Roaded Service Area - Police - Fleet	$ 1,246	$ 2,034	$ 722	$ -
209-22-11 General Fund - Roaded Service Area - Police - Electronics	$ 340	$ 1,231	$ 722	$ -
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	$ 324	$ 1,120	$ -	$ -
209-22-14 General Fund - Roaded Service Area - Police - Grants	$ 1,870	$ 317	$ -	$ -
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	$ 4,396	$ -	$ 3,608	$ -
209-22-17 General Fund - Roaded Service Area - Police - Services	$ 4,026	$ 1,901	$ 7,699	$ -
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ 912	$ 1,223	$ 2,049	$ 3,717
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	$ 1,433	$ 1,061	$ 2,843	$ -
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	$ -	$ -	$ -	$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	$ 418	$ 5,130	$ -	$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	$ -	$ -	$ -	$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	$ 613	$ -	$ -	$ -
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	$ 2,248	$ -	$ 8,687	$ -
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ 3,394	$ 2,086	$ 4,401	$ -
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	$ 34	$ 243	$ -	$ -
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	$ 936	$ 228	$ 10,866	$ -
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	$ 9,619	$ 1,968	$ 1,804	$ 3,717
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	$ 10,415	$ 1,209	$ 21,271	$ -
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	$ 4,327	$ 7,341	$ 5,772	$ -
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	$ 292	$ 192	$ -	$ -
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ 15,685	$ 15,389	$ 15,088	$ 3,717
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	$ 277	$ 243	$ 722	$ -
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 16,796	$ -	$ -	$ 3,717
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ 16,627	$ 39,180	$ -
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ 598	$ 66	$ -	$ -
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ 2,225	$ 15	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ 7,188	$ 2,734	$ -	$ -
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 4,365	$ -	$ -	$ -
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ 132	$ 74	$ -	$ -
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 7,956	$ -	$ -	$ -
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 17,179	$ -	$ -	$ 3,717
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 10,420	$ -	$ -	$ -
233-01-01 Special Revenue Fund - State MPF - Non-operational	$ 15,208	$ -	$ -	$ -
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 8,105	$ 1,953	$ 25,687	$ 3,717
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 544	$ 206	$ -	$ -
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 422	$ 545	$ -	$ -
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 1,170	$ 1,238	$ -	$ -
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 613	$ 1,341	$ -	$ -
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 528	$ 265	$ -	$ -
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 348	$ 1,164	$ -	$ -
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 315	$ 538	$ -	$ -
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 402	$ 907	$ -	$ -
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ 253	$ 258	$ -	$ -
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ 155	$ 958	$ -	$ -
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ 255	$ -	$ -	$ -
249-01-01 General Fund - Parks and Recreation - Aquatics	$ 3,407	$ -	$ -	$ -
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 5,463	$ 1,975	$ 7,078	$ -
249-46-13 General Fund - Parks and Recreation - Aquatics	$ -	$ 3,722	$ -	$ -
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 2,468	$ 1,150	$ 224	$ -
271-14-01 Special Revenue Fund - Lands - Administration	$ 3,583	$ 1,128	$ 2,165	$ 3,717
271-14-02 Special Revenue Fund - Lands - Quarries	$ 1,619	$ 744	$ 433	$ -
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 225	$ 7	$ -	$ -
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ 270	$ 52	$ -	$ -
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ 66	$ -	$ -
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 36,730	$ 7	$ -	$ -
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ 361	$ -	$ -
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ 473	$ -	$ -	$ -
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ 44	$ -	$ -	$ -
401-90-01 Capital Projects Fund - School CIPs - Construction	$ 2,816	$ 464	$ -	$ -
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ 25,065	$ 1,835	$ -	$ -
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ 704	$ 66	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 8,989	$ 2,580	$ -	$ -
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 10,899	$ 2,034	$ -	$ -
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 14,222	$ 486	$ -	$ -
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 16,405	$ 848	$ -	$ -
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 394	$ 258	$ -	$ -
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 14,451	$ 1,091	$ -	$ -
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 11,265	$ 310	$ -	$ -
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ 2,351	$ -	$ -
514-75-01 Enterprise Fund - Water - Administration	$ 24,475	$ 10,863	$ 10,340	$ 3,717
519-01-01 Enterprise Fund - Wastewater - Non-operational	$ 1,833	$ 118	$ -	$ -
519-76-04 Enterprise Fund - Wastewater - Collections	$ 6,580	$ 9,677	$ 8,731	$ 3,717
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 19,301	$ 8,564	$ 17,865	$ -
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	$ 20,609	$ 24,925	$ 12,324	$ 3,717
531-52-01 Enterprise Fund - Docks - Administration	$ 10,059	$ 4,776	$ 9,387	$ 3,717
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ 170	$ -	$ -	$ -
538-24-03 Enterprise Fund - WW Extension - Administration	$ 548	$ 88	$ -	$ -
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 587	$ 413	$ -	$ -
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 28,107	$ 66	$ -	$ 1,858
560-50-01 Enterprise Fund - Airport - Administration	$ 6,384	$ 951	$ 7,648	$ 3,717
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 10,108	$ 4,466	$ 5,412	$ -
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 21,890	$ 12,116	$ 11,804	$ -
560-50-04 Enterprise Fund - Airport - ARFF	$ 2,958	$ 943	$ -	$ -
560-50-05 Enterprise Fund - Airport - Airport Security	$ 2,637	$ 1,371	$ -	$ -
560-50-08 Enterprise Fund - Airport - Airport Landside	$ 77	$ 265	$ -	$ -
570-77-01 Enterprise Fund - Waste Management - Administration	$ 3,986	$ 929	$ 1,154	$ 3,717
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ 1,525	$ 280	$ -	$ -
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	$ -	$ 1,032	$ -	$ -
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ 1,628	$ -	$ -	$ -
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ 704	$ 96	$ -	$ -
602-79-01 Internal Service Fund - Fleet - Administration	$ 7,029	$ 8,770	$ 4,510	$ 3,717

ALLOCATION SUMMARY

110-17-03 Controller

		Accounting Support	Accounts Payable	Payroll	Audit
602-79-02 Internal Service Fund - Fleet - Replacement Program		$ 7,910	$ 1,002	$ -	$ -
602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants		$ -	$ 155	$ -	$ -
602-79-04 Internal Service Fund - Fleet - Fuel Program		$ 5,269	$ 2,403	$ -	$ -
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 71	$ 13,694	$ -	$ 3,717
680-60-01 Internal Service Fund - Risk - Administration		$ 1,885	$ 774	$ 4,113	$ 3,717
680-60-02 Internal Service Fund - Risk - Safety		$ 28	$ -	$ -	$ -
680-60-02 Internal Service Fund - Risk - Workers Comp		$ 1,036	$ 265	$ -	$ -
680-60-03 Internal Service Fund - Risk - Auto		$ 451	$ -	$ -	$ -
680-60-03 Internal Service Fund - Risk - General Liability		$ 3,492	$ 744	$ -	$ -
680-60-04 Internal Service Fund - Risk - EE Practice		$ 803	$ -	$ -	$ -
680-60-04 Internal Service Fund - Risk - Property		$ 434	$ 450	$ -	$ -
680-60-05 Internal Service Fund - Risk - Special Policy		$ 291	$ 302	$ -	$ -
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)		$ 253	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Health		$ 10,424	$ 2,299	$ -	$ -
680-60-06 Internal Service Fund - Risk - Life		$ 1,211	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Wellness		$ 1,024	$ -	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI BRH		$ 422	$ 59	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI CBJ		$ 465	$ -	$ -	$ -
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		$ 56	$ 111	$ -	$ -
	Total	**$ 723,037**	**$268,557**	**$454,480**	**$103,291**

ALLOCATION SUMMARY

110-17-03 Controller

	Capital Accounting	Grant Accounting	Budget	Total
110-11-01 City Attorney	$ -	$ -	$ 1,557	$ 18,838
110-12-01 City Manager	$ -	$ -	$ 1,557	$ 13,255
110-07-01 Emergency Services	$ -	$ 14,345	$ 1,557	$ 24,312
110-03/04- Clerk	$ -	$ -	$ 3,114	$ 10,398
110-08-01 Human Resources	$ -	$ -	$ 1,557	$ 10,361
110-06/15- MIS	$ -	$ -	$ 3,114	$ 27,213
110-17-01 Finance Administration	$ -	$ -	$ 1,557	$ 8,882
110-17-03 Controller	$ -	$ -	$ 1,557	$ 14,405
110-17-04 Treasury	$ -	$ -	$ 1,605	$ 15,340
110-17-06 Purchasing	$ -	$ -	$ 1,605	$ 6,732
110-23-01 Library	$ -	$ 7,412	$ 1,605	$ 48,753
110-01-01 Non-departmental - NA	$ -	$ -	$ -	$ 52
110-10- Mayor and Assembly	$ -	$ -	$ 1,605	$ 32,080
110-11-01 Law - GHS Contract	$ -	$ -	$ -	$ 84
110-11-01 Law - Prison Care Contract	$ -	$ -	$ -	$ 1,267
110-12-02 Manager Office - Teen Health Center	$ -	$ 7,412	$ 1,605	$ 11,399
110-12-05 Manager Office - Housing and Homelessness	$ -	$ -	$ 1,605	$ 4,924
110-16-01 CDD - Administration	$ -	$ 7,412	$ 1,605	$ 23,497
110-16-02 CDD - Planning	$ -	$ -	$ 1,605	$ 13,928
110-16-03 CDD - Building	$ -	$ -	$ 1,605	$ 9,934
110-17-02 Finance - Assessors	$ -	$ -	$ 1,605	$ 9,490
110-17-07 Finance - Sales Tax	$ -	$ -	$ 1,605	$ 5,753
110-21-01 Fire - Emergency Services	$ -	$ -	$ 1,605	$ 23,023
110-23-02 Library - City Museum	$ -	$ 7,412	$ 1,605	$ 15,269
110-24-01 Engineering - Administration	$ -	$ -	$ 1,605	$ 19,755
110-24-02 Engineering - CIP	$ -	$ -	$ 1,605	$ 2,867
110-41-01 P&R Parks and Landscape - Administration	$ -	$ -	$ 1,605	$ 30,631
110-42-01 Arboretum - Administration	$ -	$ -	$ 1,605	$ 4,715
110-44-01 P&R Building Maintenance - Administration	$ -	$ -	$ 1,605	$ 10,283
110-47-01 Centennial Hall - Convention Center - Administration	$ -	$ -	$ 1,605	$ 3,427
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ -	$ -	$ -	$ 14
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ -	$ -	$ -	$ 7
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.	$ -	$ -	$ -	$ 100
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	$ -	$ -	$ -	$ 23

ALLOCATION SUMMARY

110-17-03 Controller

	Capital Accounting	Grant Accounting	Budget	Total
120-02-01 School District - Component Unit - School District - Administration	$ -	$ -	$ 1,605	$ 20,974
120-02-02 School District - Component Unit - School District - Administration	$ -	$ -	$ -	$ 4,327
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	$ -	$ -	$ -	$ 34,937
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ -	$ 29,649	$ 1,605	$ 54,738
209-22-02 General Fund - Roaded Service Area - Police - General Operations	$ -	$ -	$ 1,605	$ 69,535
209-22-05 General Fund - Roaded Service Area - Police - Communications	$ -	$ -	$ 1,605	$ 12,600
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	$ -	$ -	$ 1,605	$ 4,578
209-22-08 General Fund - Roaded Service Area - Police - Community Services	$ -	$ -	$ 1,605	$ 1,931
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	$ -	$ -	$ 1,605	$ 9,452
209-22-10 General Fund - Roaded Service Area - Police - Fleet	$ -	$ 7,412	$ 1,605	$ 13,019
209-22-11 General Fund - Roaded Service Area - Police - Electronics	$ -	$ -	$ 1,605	$ 3,898
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	$ -	$ -	$ 1,605	$ 3,050
209-22-14 General Fund - Roaded Service Area - Police - Grants	$ -	$ -	$ 1,605	$ 3,792
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	$ -	$ -	$ 1,605	$ 9,609
209-22-17 General Fund - Roaded Service Area - Police - Services	$ -	$ -	$ 1,605	$ 15,232
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ -	$ -	$ 1,605	$ 9,507
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	$ -	$ -	$ 1,605	$ 6,943
209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	$ -	$ -	$ 1,605	$ 1,605
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	$ -	$ -	$ 1,605	$ 7,152
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	$ -	$ -	$ 1,605	$ 1,605
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	$ -	$ -	$ 1,605	$ 2,218
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	$ -	$ -	$ 1,605	$ 12,540
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ -	$ -	$ 1,605	$ 11,486
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	$ -	$ -	$ 1,605	$ 1,882
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	$ -	$ -	$ 1,605	$ 13,637
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	$ -	$ -	$ 1,605	$ 18,713
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	$ -	$ 22,236	$ 1,605	$ 56,736
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	$ -	$ -	$ 1,605	$ 19,046
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	$ -	$ -	$ 1,605	$ 2,089
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ -	$ -	$ 1,605	$ 51,484
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	$ -	$ -	$ 1,605	$ 2,847
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ -	$ 1,605	$ 22,118
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ -	$ -	$ 55,807
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ -	$ -	$ 1,605	$ 2,270
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ -	$ 1,605	$ 3,845

ALLOCATION SUMMARY

110-17-03 Controller

	Capital Accounting	Grant Accounting	Budget	Total
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ -	$ -	$ 9,922
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ -	$ -	$ -	$ 4,365
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ -	$ -	$ 205
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ -	$ -	$ -	$ 7,956
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ 1,605	$ 22,501
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ -	$ -	$ 10,420
233-01-01 Special Revenue Fund - State MPF - Non-operational	$ -	$ -	$ -	$ 15,208
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ -	$ 1,605	$ 41,068
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ -	$ 1,605	$ 2,355
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ -	$ 1,605	$ 2,573
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ -	$ 1,605	$ 4,013
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ -	$ 1,605	$ 3,560
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ -	$ 1,605	$ 2,398
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ -	$ 1,605	$ 3,118
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ -	$ -	$ 853
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ -	$ 1,605	$ 2,914
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ -	$ 1,605	$ 2,117
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ -	$ 1,605	$ 2,718
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ -	$ -	$ 1,605	$ 1,861
249-01-01 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ -	$ 3,407
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ 1,605	$ 16,122
249-46-13 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ -	$ 3,722
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ -	$ -	$ 1,605	$ 5,447
271-14-01 Special Revenue Fund - Lands - Administration	$ -	$ -	$ 1,605	$ 12,197
271-14-02 Special Revenue Fund - Lands - Quarries	$ -	$ -	$ 1,605	$ 4,402
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ -	$ 1,605	$ 1,838
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ -	$ 1,605	$ 1,927
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ -	$ 66
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ -	$ -	$ 1,605	$ 38,342
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ -	$ -	$ 361
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ -	$ -	$ 473
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ -	$ -	$ 44
401-90-01 Capital Projects Fund - School CIPs - Construction	$ 5,530	$ -	$ 1,605	$ 10,416
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ 49,215	$ -	$ 1,605	$ 77,720
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ 1,382	$ -	$ 1,605	$ 3,758

ALLOCATION SUMMARY

110-17-03 Controller

	Capital Accounting	Grant Accounting	Budget	Total
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 17,651	$ -	$ 1,605	$ 30,825
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 21,400	$ -	$ 1,605	$ 35,938
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 27,925	$ -	$ 1,605	$ 44,239
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 32,211	$ -	$ 1,605	$ 51,068
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 774	$ -	$ 1,605	$ 3,032
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 28,374	$ -	$ 1,605	$ 45,520
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 22,119	$ -	$ 1,605	$ 35,299
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ -	$ 1,605	$ 3,956
514-75-01 Enterprise Fund - Water - Administration	$ -	$ -	$ 1,605	$ 51,000
519-01-01 Enterprise Fund - Wastewater - Non-operational	$ -	$ -	$ -	$ 1,951
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ -	$ 1,605	$ 30,310
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ -	$ 1,605	$ 47,336
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	$ -	$ -	$ 1,605	$ 63,181
531-52-01 Enterprise Fund - Docks - Administration	$ -	$ -	$ 1,605	$ 29,544
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ -	$ 1,605	$ 1,775
538-24-03 Enterprise Fund - WW Extension - Administration	$ -	$ -	$ 1,605	$ 2,241
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ -	$ -	$ 1,605	$ 2,605
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ -	$ 1,605	$ 31,637
560-50-01 Enterprise Fund - Airport - Administration	$ -	$ -	$ 1,605	$ 20,305
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ -	$ -	$ 1,605	$ 21,591
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ -	$ -	$ 1,605	$ 47,416
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ -	$ 1,605	$ 5,506
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ -	$ 1,605	$ 5,613
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ -	$ 1,605	$ 1,947
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ -	$ 1,605	$ 11,391
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ -	$ -	$ 1,605	$ 3,411
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	$ -	$ -	$ 1,605	$ 2,637
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ -	$ -	$ 1,605	$ 3,233
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ -	$ -	$ 1,605	$ 2,405
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ -	$ 1,605	$ 25,631

ALLOCATION SUMMARY

110-17-03 Controller

		Capital Accounting	Grant Accounting	Budget	Total
602-79-02 Internal Service Fund - Fleet - Replacement Program		$ -	$ -	$ 1,605	$ 10,517
602-79-03 Internal Service Fund - Fleet - Replacement Program- Grants		$ -	$ -	$ -	$ 155
602-79-04 Internal Service Fund - Fleet - Fuel Program		$ -	$ -	$ 1,605	$ 9,277
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ -	$ -	$ -	$ 17,481
680-60-01 Internal Service Fund - Risk - Administration		$ -	$ -	$ 1,605	$ 12,093
680-60-02 Internal Service Fund - Risk - Safety		$ -	$ -	$ 1,605	$ 1,633
680-60-02 Internal Service Fund - Risk - Workers Comp		$ -	$ -	$ 1,605	$ 2,907
680-60-03 Internal Service Fund - Risk - Auto		$ -	$ -	$ 1,605	$ 2,056
680-60-03 Internal Service Fund - Risk - General Liability		$ -	$ -	$ 1,605	$ 5,842
680-60-04 Internal Service Fund - Risk - EE Practice		$ -	$ -	$ 1,605	$ 2,408
680-60-04 Internal Service Fund - Risk - Property		$ -	$ -	$ 1,605	$ 2,488
680-60-05 Internal Service Fund - Risk - Special Policy		$ -	$ -	$ 1,605	$ 2,199
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)		$ -	$ -	$ 1,605	$ 1,859
680-60-06 Internal Service Fund - Risk - Health		$ -	$ -	$ 1,605	$ 14,328
680-60-06 Internal Service Fund - Risk - Life		$ -	$ -	$ 1,605	$ 2,816
680-60-06 Internal Service Fund - Risk - Wellness		$ -	$ -	$ 1,605	$ 2,629
680-60-07 Internal Service Fund - Risk - UI BRH		$ -	$ -	$ 1,605	$ 2,087
680-60-07 Internal Service Fund - Risk - UI CBJ		$ -	$ -	$ 1,605	$ 2,070
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		$ -	$ -	$ 1,605	$ 1,772
	Total	**$ 206,582**	**$ 103,291**	**$206,582**	**$ 2,065,820**

9 TREASURY

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

- **Revenue –** relates to support associated with processing incoming revenue. This function is allocated based on revenue per Fund, Department, and Division[9].

- **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 Division[10].

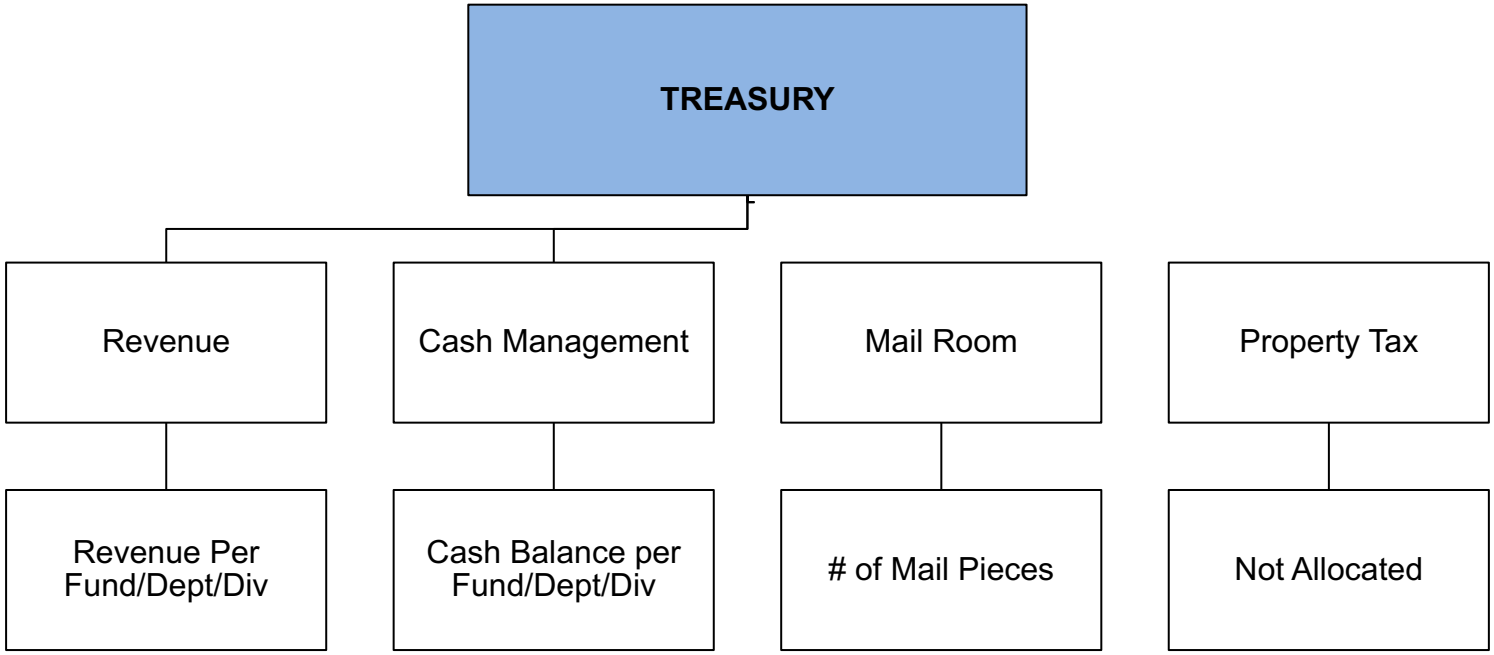
- **Mail Room –** relates to support associated with collecting and processing mail for all departments. This function is allocated based on the number of mail pieces per Fund, Department, and Division.

- **Property Tax –** relates to support associated with management and oversight of property tax collections. These services benefit the City and Borough rather than specific departments or funds, as such these costs have not been allocated.

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

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

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


TREASURY
Revenue
Cash Management
Mail Room
Property Tax
Revenue Per Fund/Dept/Div
Cash Balance per Fund/Dept/Div
# of Mail Pieces
Not Allocated

COSTS TO BE ALLOCATED

110-17-04 Treasury

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 729,880		$ 729,880
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 8,493	$ 1,268	$ 9,761
110-08-01 Human Resources	$ 8,970	$ 1,258	$ 10,228
110-06/15- MIS	$ 151,494	$ 13,068	$ 164,562
110-17-01 Finance Administration	$ 164,642	$ 10,974	$ 175,617
110-17-03 Controller	$ 14,879	$ 460	$ 15,340
110-17-04 Treasury		$ 6,353	$ 6,353
110-17-06 Purchasing		$ 3,102	$ 3,102
Total Incoming Costs	**$ 348,478**	**$ 36,484**	**$ 384,962**
Contractual Services	$ (194,934)		
Capital and Transfers	$ (406)		
Revenues	$ (30,692)		
Benefit PERS	$ (21,712)		
Reimbursable Expenses	$ 657,900		
Total Cost Adjustments	**$ 410,156**		**$ 410,156**
Total Costs to be Allocated	**$1,488,514**	**$ 36,484**	**$1,524,998**

DEPARTMENTAL EXPENSE DETAIL

110-17-04 Treasury

Expense Type Personnel	$	General Admin	Revenue	Cash Management	Mail Room	Property Tax
Salaries and Wages	$ 690,593	$ -	$ 310,767	$ 241,707	$ 34,530	$ 103,589
Benefits	$ 371,458	$ -	$ 167,156	$ 130,010	$ 18,573	$ 55,719
Benefits - PERS	$ 21,712	$ -	$ 9,770	$ 7,599	$ 1,086	$ 3,257
Subtotal Personnel Cost	**$ 1,083,763**	**$ -**	**$ 487,693**	**$ 379,317**	**$ 54,188**	**$ 162,564**
Operating Services & Supplies						
General Supplies	$ 4,937	$ -	$ 2,221	$ 1,728	$ 247	$ 740
Insurance	$ 4,200	$ -	$ 1,890	$ 1,470	$ 210	$ 630
Miscellaneous Expense	$ 9,000	$ -	$ 4,050	$ 3,150	$ 450	$ 1,350
Other Expenses	$ 49,320	$ -	$ 22,194	$ 17,262	$ 2,466	$ 7,398
Professional	$ 203,557	$ -	$ 91,601	$ 71,245	$ 10,178	$ 30,534
Public Utility Services	$ 7,448	$ -	$ 3,351	$ 2,607	$ 372	$ 1,117
Reimbursable Expenses	$ (657,900)	$ -	$ (296,055)	$ (230,265)	$ (32,895)	$ (98,685)
Travel and Training	$ 5,789	$ -	$ 2,605	$ 2,026	$ 289	$ 868
Postage	$ (4,252)	$ -	$ (1,914)	$ (1,488)	$ (213)	$ (638)
Printing	$ 18,709	$ -	$ 8,419	$ 6,548	$ 935	$ 2,806
Data Lines and Rents	$ 4,904	$ -	$ 2,207	$ 1,716	$ 245	$ 736
Capital Outlay	$ 406	$ -	$ 183	$ 142	$ 20	$ 61
Subtotal Operating Cost	**$ (353,883)**	**$ -**	**$ (159,247)**	**$ (123,859)**	**$ (17,694)**	**$ (53,082)**
DEPARTMENTAL EXPENDITURES	**$ 729,880**	**$ -**	**$ 328,446**	**$ 255,458**	**$ 36,494**	**$ 109,482**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Contractual Services	$ (194,934)		$ (87,720)	$ (68,227)	$ (9,747)	$ (29,240)
Capital and Transfers	$ (406)		$ (183)	$ (142)	$ (20)	$ (61)
Revenues	$ (30,692)		$ (13,811)	$ (10,742)	$ (1,535)	$ (4,604)
Benefit PERS	$ (21,712)		$ (9,770)	$ (7,599)	$ (1,086)	$ (3,257)
Reimbursable Expenses	$ 657,900		$ 296,055	$ 230,265	$ 32,895	$ 98,685
Subtotal Cost Adjustments	**$ 410,156**	**$ -**	**$ 184,570**	**$ 143,555**	**$ 20,508**	**$ 61,523**
FUNCTIONAL COST	**$ 1,140,036**	**$ -**	**$ 513,016**	**$ 399,013**	**$ 57,002**	**$ 171,005**
First Allocation						
Incoming - All Others	$ 348,478	$ -	$ 156,815	$ 121,967	$ 17,424	$ 52,272
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (223,277)		$ -	$ -	$ -	$ (223,277)
Subtotal of First Allocation	**$ 1,265,237**		**$ 669,831**	**$ 520,980**	**$ 74,426**	$ -
Second Allocation						
Incoming - All Others	$ 36,484	$ -	$ 16,418	$ 12,770	$ 1,824	$ 5,473
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (5,473)		$ -	$ -	$ -	$ (5,473)
Subtotal of Second Allocation	**$ 31,012**		**$ 16,418**	**$ 12,770**	**$ 1,824**	$ -
TOTAL ALLOCATED	**$ 1,296,248**		**$ 686,249**	**$ 533,749**	**$ 76,250**	**$ -**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Revenue							
110-12-01 City Manager	300.00	0.000%	$ 2		$ 2		$ 2
110-07-01 Emergency Services	911,000.00	0.786%	$ 5,266		$ 5,266		$ 5,266
110-03/04- Clerk	1,000.00	0.001%	$ 6		$ 6		$ 6
110-17-01 Finance Administration	25,000.00	0.022%	$ 145		$ 145		$ 145
110-17-04 Treasury	12,000.00	0.010%	$ 69		$ 69		$ 69
110-23-01 Library	314,600.00	0.271%	$ 1,819		$ 1,819	$ 45	$ 1,863
110-12-02 Manager Office - Teen Health Center	6,000.00	0.005%	$ 35		$ 35	$ 1	$ 36
110-12-05 Manager Office - Housing and Homelessness	100,000.00	0.086%	$ 578		$ 578	$ 14	$ 592
110-16-01 CDD - Administration	53,500.00	0.046%	$ 309		$ 309	$ 8	$ 317
110-16-02 CDD - Planning	523,700.00	0.452%	$ 3,027		$ 3,027	$ 75	$ 3,102
110-21-01 Fire - Emergency Services	1,594,400.00	1.376%	$ 9,216		$ 9,216	$ 228	$ 9,444
110-23-02 Library - City Museum	108,200.00	0.093%	$ 625		$ 625	$ 15	$ 641
110-24-02 Engineering - CIP	20,000.00	0.017%	$ 116		$ 116	$ 3	$ 118
110-41-01 P&R Parks and Landscape - Administration	116,600.00	0.101%	$ 674		$ 674	$ 17	$ 691
110-42-01 Arboretum - Administration	11,200.00	0.010%	$ 65		$ 65	$ 2	$ 66
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.004%	$ 28		$ 28	$ 1	$ 28
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.002%	$ 15		$ 15	$ 0	$ 15
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	3,000.00	0.003%	$ 17		$ 17	$ 0	$ 18
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	35,500.00	0.031%	$ 205		$ 205	$ 5	$ 210
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	8,000.00	0.007%	$ 46		$ 46	$ 1	$ 47
120-02-01 School District - Component Unit - School District - Administration	5,730,755.00	4.946%	$ 33,127		$ 33,127	$ 819	$ 33,945
120-02-02 School District - Component Unit - School District - Administration	1,536,545.00	1.326%	$ 8,882		$ 8,882	$ 220	$ 9,102
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	12,405,500.00	10.706%	$ 71,710		$ 71,710	$ 1,772	$ 73,482
209-22-01 General Fund - Roaded Service Area - Police - Administration	1,245,000.00	1.074%	$ 7,197		$ 7,197	$ 178	$ 7,375
209-22-02 General Fund - Roaded Service Area - Police - General Operations	46,600.00	0.040%	$ 269		$ 269	$ 7	$ 276
209-22-14 General Fund - Roaded Service Area - Police - Grants	357,000.00	0.308%	$ 2,064		$ 2,064	$ 51	$ 2,115
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	780,400.00	0.673%	$ 4,511		$ 4,511	$ 111	$ 4,623
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	58,400.00	0.050%	$ 338		$ 338	$ 8	$ 346
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	86,600.00	0.075%	$ 501		$ 501	$ 12	$ 513
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	66,100.00	0.057%	$ 382		$ 382	$ 9	$ 392
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	69,200.00	0.060%	$ 400		$ 400	$ 10	$ 410
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	415,000.00	0.358%	$ 2,399		$ 2,399	$ 59	$ 2,458
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	1,905,400.00	1.644%	$ 11,014		$ 11,014	$ 272	$ 11,286
210-01-01 General Fund - Fire Service Area - Fire - Administration	2,366,700.00	2.042%	$ 13,681		$ 13,681	$ 338	$ 14,019
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,550,000.00	1.338%	$ 8,960		$ 8,960	$ 221	$ 9,181
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,825,000.00	2.438%	$ 16,330		$ 16,330	$ 404	$ 16,734
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	6,100,000.00	5.264%	$ 35,261		$ 35,261	$ 871	$ 36,133
232-52-01 Special Revenue Fund - Port Development Fee - Administration	3,700,000.00	3.193%	$ 21,388		$ 21,388	$ 529	$ 21,916
233-01-01 Special Revenue Fund - State MPF - Non-operational	5,400,000.00	4.660%	$ 31,215		$ 31,215	$ 771	$ 31,986
235-28-01 Special Revenue Fund - Eaglecrest - Administration	4,183,800.00	3.611%	$ 24,185		$ 24,185	$ 598	$ 24,782
249-01-01 General Fund - Parks and Recreation - Aquatics	238,400.00	0.206%	$ 1,378		$ 1,378	$ 34	$ 1,412
249-46-03 General Fund - Parks and Recreation - Aquatics	470,100.00	0.406%	$ 2,717		$ 2,717	$ 67	$ 2,785
270-48-01 Special Revenue Fund - Downtown Parking - Administration	402,800.00	0.348%	$ 2,328		$ 2,328	$ 58	$ 2,386
271-14-01 Special Revenue Fund - Lands - Administration	625,700.00	0.540%	$ 3,617		$ 3,617	$ 89	$ 3,706
271-14-02 Special Revenue Fund - Lands - Quarries	322,000.00	0.278%	$ 1,861		$ 1,861	$ 46	$ 1,907

110-17-04 Treasury

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans		50,000.00	0.043%	$ 289		$ 289	$ 7	$ 296
330-01-01 Debt Service Fund - Debt Service - General Debt Service		3,260,525.00	2.814%	$ 18,848		$ 18,848	$ 466	$ 19,313
514-75-01 Enterprise Fund - Water - Administration		5,672,000.00	4.895%	$ 32,787		$ 32,787	$ 810	$ 33,597
519-01-01 Enterprise Fund - Wastewater - Non-operational		13,018,000.00	11.234%	$ 75,251		$ 75,251	$ 1,860	$ 77,111
530-51-01 Enterprise Fund - Harbors - Administration		4,200,000.00	3.625%	$ 24,278		$ 24,278	$ 600	$ 24,878
531-52-01 Enterprise Fund - Docks - Administration		1,962,000.00	1.693%	$ 11,341		$ 11,341	$ 280	$ 11,622
538-24-03 Enterprise Fund - WW Extension - Administration		115,300.00	0.100%	$ 666		$ 666	$ 16	$ 683
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension		138,200.00	0.119%	$ 799		$ 799	$ 20	$ 819
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		10,525,330.00	9.083%	$ 60,842		$ 60,842	$ 1,504	$ 62,345
560-50-01 Enterprise Fund - Airport - Administration		1,310,000.00	1.131%	$ 7,572		$ 7,572	$ 187	$ 7,760
560-50-02 Enterprise Fund - Airport - Terminal General Operations		2,402,300.00	2.073%	$ 13,887		$ 13,887	$ 343	$ 14,230
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		4,550,400.00	3.927%	$ 26,304		$ 26,304	$ 650	$ 26,954
560-50-05 Enterprise Fund - Airport - Airport Security		127,700.00	0.110%	$ 738		$ 738	$ 18	$ 756
570-77-01 Enterprise Fund - Waste Management - Administration		1,124,000.00	0.970%	$ 6,497		$ 6,497	$ 161	$ 6,658
570-77-02 Enterprise Fund - Waste Management - WM Recycling		20,000.00	0.017%	$ 116		$ 116	$ 3	$ 118
602-79-01 Internal Service Fund - Fleet - Administration		1,264,900.00	1.092%	$ 7,312		$ 7,312	$ 181	$ 7,492
602-79-02 Internal Service Fund - Fleet - Replacement Program		2,808,600.00	2.424%	$ 16,235		$ 16,235	$ 401	$ 16,636
602-79-04 Internal Service Fund - Fleet - Fuel Program		915,000.00	0.790%	$ 5,289		$ 5,289	$ 131	$ 5,420
680-60-02 Internal Service Fund - Risk - Workers Comp		2,110,000.00	1.821%	$ 12,197		$ 12,197	$ 301	$ 12,498
680-60-03 Internal Service Fund - Risk - Auto		90,000.00	0.078%	$ 520		$ 520	$ 13	$ 533
680-60-03 Internal Service Fund - Risk - General Liability		450,000.00	0.388%	$ 2,601		$ 2,601	$ 64	$ 2,666
680-60-04 Internal Service Fund - Risk - EE Practice		160,000.00	0.138%	$ 925		$ 925	$ 23	$ 948
680-60-04 Internal Service Fund - Risk - Property		830,000.00	0.716%	$ 4,798		$ 4,798	$ 119	$ 4,916
680-60-05 Internal Service Fund - Risk - Special Policy		554,600.00	0.479%	$ 3,206		$ 3,206	$ 79	$ 3,285
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)		45,000.00	0.039%	$ 260		$ 260	$ 6	$ 267
680-60-06 Internal Service Fund - Risk - Health		875,000.00	0.755%	$ 5,058		$ 5,058	$ 125	$ 5,183
680-60-06 Internal Service Fund - Risk - Life		220,000.00	0.190%	$ 1,272		$ 1,272	$ 31	$ 1,303
680-60-06 Internal Service Fund - Risk - Wellness		165,000.00	0.142%	$ 954		$ 954	$ 24	$ 977
680-60-07 Internal Service Fund - Risk - UI BRH		75,000.00	0.065%	$ 434		$ 434	$ 11	$ 444
680-60-07 Internal Service Fund - Risk - UI CBJ		90,000.00	0.078%	$ 520		$ 520	$ 13	$ 533
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		10,000.00	0.009%	$ 58		$ 58	$ 1	$ 59
	Total	**115,877,255.00**	**100.000%**	**$669,831**	**$ -**	**$669,831**	**$ 16,418**	**$686,249**

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

Source of Allocation: **FY20 Budget Line Detail**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Cash Management							
110-11-01 City Attorney	1,128,624.72	1.144%	$ 5,958		$ 5,958		$ 5,958
110-12-01 City Manager	934,592.07	0.947%	$ 4,934		$ 4,934		$ 4,934
110-07-01 Emergency Services	1,104,851.02	1.120%	$ 5,832		$ 5,832		$ 5,832
110-03/04- Clerk	220,845.08	0.224%	$ 1,166		$ 1,166		$ 1,166
110-08-01 Human Resources	404,510.25	0.410%	$ 2,135		$ 2,135		$ 2,135
110-06/15- MIS	1,916,642.15	1.942%	$ 10,118		$ 10,118		$ 10,118
110-17-01 Finance Administration	276,972.44	0.281%	$ 1,462		$ 1,462		$ 1,462
110-17-03 Controller	946,210.79	0.959%	$ 4,995		$ 4,995		$ 4,995
110-17-04 Treasury	922,079.60	0.934%	$ 4,868		$ 4,868		$ 4,868
110-17-06 Purchasing	313,705.48	0.318%	$ 1,656		$ 1,656	$ 44	$ 1,700
110-23-01 Library	2,619,485.41	2.654%	$ 13,828		$ 13,828	$ 368	$ 14,196
110-01-01 Non-departmental - NA	468,591.97	0.475%	$ 2,474		$ 2,474	$ 66	$ 2,540
110-10- Mayor and Assembly	5,750,283.94	5.827%	$ 30,356		$ 30,356	$ 808	$ 31,164
110-11-01 Law - GHS Contract	26,812.43	0.027%	$ 142		$ 142	$ 4	$ 145
110-11-01 Law - Prison Care Contract	402,186.51	0.408%	$ 2,123		$ 2,123	$ 57	$ 2,180
110-12-02 Manager Office - Teen Health Center	234,072.55	0.237%	$ 1,236		$ 1,236	$ 33	$ 1,269
110-12-05 Manager Office - Housing and Homelessness	358,392.87	0.363%	$ 1,892		$ 1,892	$ 50	$ 1,942
110-16-01 CDD - Administration	995,724.42	1.009%	$ 5,256		$ 5,256	$ 140	$ 5,396
110-16-02 CDD - Planning	1,040,143.68	1.054%	$ 5,491		$ 5,491	$ 146	$ 5,637
110-16-03 CDD - Building	764,154.36	0.774%	$ 4,034		$ 4,034	$ 107	$ 4,141
110-17-02 Finance - Assessors	693,548.29	0.703%	$ 3,661		$ 3,661	$ 97	$ 3,759
110-17-07 Finance - Sales Tax	625.62	0.001%	$ 3		$ 3	$ 0	$ 3
110-21-01 Fire - Emergency Services	5,371,871.12	5.443%	$ 28,358		$ 28,358	$ 755	$ 29,113
110-23-02 Library - City Museum	434,540.18	0.440%	$ 2,294		$ 2,294	$ 61	$ 2,355
110-24-01 Engineering - Administration	252,483.75	0.256%	$ 1,333		$ 1,333	$ 35	$ 1,368
110-24-02 Engineering - CIP	17,428.08	0.018%	$ 92		$ 92	$ 2	$ 94
110-41-01 P&R Parks and Landscape - Administration	1,775,251.25	1.799%	$ 9,371		$ 9,371	$ 250	$ 9,621
110-42-01 Arboretum - Administration	180,537.05	0.183%	$ 953		$ 953	$ 25	$ 978
110-47-01 Centennial Hall - Convention Center - Administration	477,618.82	0.484%	$ 2,521		$ 2,521	$ 67	$ 2,588
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	253,549.08	0.257%	$ 1,338		$ 1,338	$ 36	$ 1,374
150-01-01 Permanent Fund - Arboretum - Administration	2,665,222.74	2.701%	$ 14,070		$ 14,070	$ 375	$ 14,444
209-22-01 General Fund - Roaded Service Area - Police - Administration	216,179.61	0.219%	$ 1,141		$ 1,141	$ 30	$ 1,172
209-22-02 General Fund - Roaded Service Area - Police - General Operations	1,171,578.30	1.187%	$ 6,185		$ 6,185	$ 165	$ 6,349
209-22-05 General Fund - Roaded Service Area - Police - Communications	159,380.03	0.161%	$ 841		$ 841	$ 22	$ 864
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	144,892.23	0.147%	$ 765		$ 765	$ 20	$ 785
209-22-08 General Fund - Roaded Service Area - Police - Community Services	15,710.52	0.016%	$ 83		$ 83	$ 2	$ 85
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	140,314.14	0.142%	$ 741		$ 741	$ 20	$ 760
209-22-10 General Fund - Roaded Service Area - Police - Fleet	62,898.95	0.064%	$ 332		$ 332	$ 9	$ 341
209-22-11 General Fund - Roaded Service Area - Police - Electronics	17,189.16	0.017%	$ 91		$ 91	$ 2	$ 93
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	16,378.75	0.017%	$ 86		$ 86	$ 2	$ 89
209-22-14 General Fund - Roaded Service Area - Police - Grants	43,648.23	0.044%	$ 230		$ 230	$ 6	$ 237
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	110,954.66	0.112%	$ 586		$ 586	$ 16	$ 601
209-22-17 General Fund - Roaded Service Area - Police - Services	203,269.97	0.206%	$ 1,073		$ 1,073	$ 29	$ 1,102
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	37,762.12	0.038%	$ 199		$ 199	$ 5	$ 205
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	60,055.42	0.061%	$ 317		$ 317	$ 8	$ 325

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	21,084.80	0.021%	$ 111		$ 111	$ 3	$ 114
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	21,553.98	0.022%	$ 114		$ 114	$ 3	$ 117
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	103,632.56	0.105%	$ 547		$ 547	$ 15	$ 562
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	112,347.99	0.114%	$ 593		$ 593	$ 16	$ 609
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	1,706.12	0.002%	$ 9		$ 9	$ 0	$ 9
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	47,273.74	0.048%	$ 250		$ 250	$ 7	$ 256
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	214,715.19	0.218%	$ 1,133		$ 1,133	$ 30	$ 1,164
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	525,783.49	0.533%	$ 2,776		$ 2,776	$ 74	$ 2,850
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	218,468.65	0.221%	$ 1,153		$ 1,153	$ 31	$ 1,184
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	14,743.72	0.015%	$ 78		$ 78	$ 2	$ 80
209-72-01 General Fund - Roaded Service Area - Streets - Administration	791,867.11	0.802%	$ 4,180		$ 4,180	$ 111	$ 4,292
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	13,990.18	0.014%	$ 74		$ 74	$ 2	$ 76
210-01-01 General Fund - Fire Service Area - Fire - Administration	2,598,427.19	2.633%	$ 13,717		$ 13,717	$ 365	$ 14,082
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	153,503.04	0.156%	$ 810		$ 810	$ 22	$ 832
210-21-70 General Fund - Fire Service Area - Fire - CARES program	570,814.59	0.578%	$ 3,013		$ 3,013	$ 80	$ 3,094
215-01-01 Special Revenue Fund - Sales Tax - Administration	1,408,647.29	1.427%	$ 7,436		$ 7,436	$ 198	$ 7,634
216-01-01 Special Revenue Fund - Hotel Tax - Administration	167,985.00	0.170%	$ 887		$ 887	$ 24	$ 910
218-01-01 Special Revenue Fund - Library Contributions - Administration	77,497.57	0.079%	$ 409		$ 409	$ 11	$ 420
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	181,953.01	0.184%	$ 961		$ 961	$ 26	$ 986
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	186,088.70	0.189%	$ 982		$ 982	$ 26	$ 1,009
232-01-01 Special Revenue Fund - Port Development Fee - Administration	711,920.90	0.721%	$ 3,758		$ 3,758	$ 100	$ 3,858
235-28-01 Special Revenue Fund - Eaglecrest - Administration	72,882.63	0.074%	$ 385		$ 385	$ 10	$ 395
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	17,900.83	0.018%	$ 94		$ 94	$ 3	$ 97
235-28-03 Special Revenue Fund - Eaglecrest - Lift	13,905.36	0.014%	$ 73		$ 73	$ 2	$ 75
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	38,499.31	0.039%	$ 203		$ 203	$ 5	$ 209
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	20,190.58	0.020%	$ 107		$ 107	$ 3	$ 109
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	17,372.43	0.018%	$ 92		$ 92	$ 2	$ 94
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	11,458.02	0.012%	$ 60		$ 60	$ 2	$ 62
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	10,364.13	0.011%	$ 55		$ 55	$ 1	$ 56
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	13,247.17	0.013%	$ 70		$ 70	$ 2	$ 72
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	8,343.22	0.008%	$ 44		$ 44	$ 1	$ 45
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	5,098.63	0.005%	$ 27		$ 27	$ 1	$ 28
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	8,408.11	0.009%	$ 44		$ 44	$ 1	$ 46
270-48-01 Special Revenue Fund - Downtown Parking - Administration	589,967.72	0.598%	$ 3,114		$ 3,114	$ 83	$ 3,197
271-14-01 Special Revenue Fund - Lands - Administration	2,939,655.23	2.979%	$ 15,518		$ 15,518	$ 413	$ 15,932
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	285,053.52	0.289%	$ 1,505		$ 1,505	$ 40	$ 1,545
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	912,171.28	0.924%	$ 4,815		$ 4,815	$ 128	$ 4,944
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	4,696,886.19	4.759%	$ 24,795		$ 24,795	$ 660	$ 25,455
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	433,601.76	0.439%	$ 2,289		$ 2,289	$ 61	$ 2,350
514-75-01 Enterprise Fund - Water - Administration	8,885,204.14	9.003%	$ 46,905		$ 46,905	$ 1,249	$ 48,154
519-76-04 Enterprise Fund - Wastewater - Collections	2,700,750.92	2.737%	$ 14,257		$ 14,257	$ 380	$ 14,637
519-76-05 Enterprise Fund - Wastewater - Treatment	7,921,932.99	8.027%	$ 41,820		$ 41,820	$ 1,114	$ 42,933
530-51-01 Enterprise Fund - Harbors - Administration	2,126,393.10	2.155%	$ 11,225		$ 11,225	$ 299	$ 11,524
531-52-01 Enterprise Fund - Docks - Administration	2,105,236.88	2.133%	$ 11,113		$ 11,113	$ 296	$ 11,409
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	78,998.70	0.080%	$ 417		$ 417	$ 11	$ 428
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	3,538,431.60	3.585%	$ 18,679		$ 18,679	$ 497	$ 19,177
560-50-01 Enterprise Fund - Airport - Administration	491,840.38	0.498%	$ 2,596		$ 2,596	$ 69	$ 2,666
560-50-02 Enterprise Fund - Airport - Terminal General Operations	610,071.25	0.618%	$ 3,221		$ 3,221	$ 86	$ 3,306

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1,656,362.97	1.678%	$ 8,744		$ 8,744	$ 233	$ 8,977
560-50-04 Enterprise Fund - Airport - ARFF	539,903.80	0.547%	$ 2,850		$ 2,850	$ 76	$ 2,926
560-50-05 Enterprise Fund - Airport - Airport Security	415,709.99	0.421%	$ 2,195		$ 2,195	$ 58	$ 2,253
560-50-08 Enterprise Fund - Airport - Airport Landside	14,033.49	0.014%	$ 74		$ 74	$ 2	$ 76
570-77-01 Enterprise Fund - Waste Management - Administration	320,607.92	0.325%	$ 1,692		$ 1,692	$ 45	$ 1,738
570-77-02 Enterprise Fund - Waste Management - WM Recycling	573,881.57	0.582%	$ 3,030		$ 3,030	$ 81	$ 3,110
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	635,824.69	0.644%	$ 3,356		$ 3,356	$ 89	$ 3,446
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	275,058.27	0.279%	$ 1,452		$ 1,452	$ 39	$ 1,491
602-79-01 Internal Service Fund - Fleet - Administration	4,476,065.56	4.535%	$ 23,629		$ 23,629	$ 629	$ 24,258
602-79-04 Internal Service Fund - Fleet - Fuel Program	3,476,697.00	3.523%	$ 18,353		$ 18,353	$ 489	$ 18,842
640-44-01 Internal Service Fund - Building Maintenance - Administration	389,108.43	0.394%	$ 2,054		$ 2,054	$ 55	$ 2,109
680-60-01 Internal Service Fund - Risk - Administration	316,834.75	0.321%	$ 1,673		$ 1,673	$ 45	$ 1,717
680-60-02 Internal Service Fund - Risk - Safety	4,734.53	0.005%	$ 25		$ 25	$ 1	$ 26
680-60-02 Internal Service Fund - Risk - Workers Comp	743,321.21	0.753%	$ 3,924		$ 3,924	$ 104	$ 4,028
680-60-03 Internal Service Fund - Risk - Auto	33,141.71	0.034%	$ 175		$ 175	$ 5	$ 180
680-60-03 Internal Service Fund - Risk - General Liability	374,027.87	0.379%	$ 1,974		$ 1,974	$ 53	$ 2,027
680-60-04 Internal Service Fund - Risk - EE Practice	59,181.63	0.060%	$ 312		$ 312	$ 8	$ 321
680-60-04 Internal Service Fund - Risk - Property	336,151.63	0.341%	$ 1,775		$ 1,775	$ 47	$ 1,822
680-60-05 Internal Service Fund - Risk - Special Policy	227,257.44	0.230%	$ 1,200		$ 1,200	$ 32	$ 1,232
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	21,305.39	0.022%	$ 112		$ 112	$ 3	$ 115
680-60-06 Internal Service Fund - Risk - Health	461,912.58	0.468%	$ 2,438		$ 2,438	$ 65	$ 2,503
680-60-06 Internal Service Fund - Risk - Life	99,425.13	0.101%	$ 525		$ 525	$ 14	$ 539
680-60-06 Internal Service Fund - Risk - Wellness	94,027.77	0.095%	$ 496		$ 496	$ 13	$ 510
680-60-07 Internal Service Fund - Risk - UI BRH	35,508.98	0.036%	$ 187		$ 187	$ 5	$ 192
680-60-07 Internal Service Fund - Risk - UI CBJ	35,508.98	0.036%	$ 187		$ 187	$ 5	$ 192
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	4,734.53	0.005%	$ 25		$ 25	$ 1	$ 26
710-01-01 Agency Fund - Golf Club - Administration	145,681.50	0.148%	$ 769		$ 769	$ 20	$ 790
736-01-01 Agency Fund - Mental Health - Administration	145,681.50	0.148%	$ 769		$ 769	$ 20	$ 790
740-01-01 Agency Fund - Museum Grant - Administration	145,681.50	0.148%	$ 769		$ 769	$ 20	$ 790
750-01-01 Agency Fund - Senion Citizen - Administration	145,681.50	0.148%	$ 769		$ 769	$ 20	$ 790
770-01-01 Agency Fund - Def Copensation Oversight - Administration	145,681.50	0.148%	$ 769		$ 769	$ 20	$ 790
780-01-01 Agency Fund - Sister City - Administration	145,681.50	0.148%	$ 769		$ 769	$ 20	$ 790
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	145,681.50	0.148%	$ 769		$ 769	$ 20	$ 790
Total	**98,689,739.04**	**100.000%**	**$520,980**	**$ -**	**$520,980**	**$ 12,770**	**$533,749**

Allocation Basis: **Cash Balance (Hospital and Health Insurance weighted at 5%)**

Source of Allocation: **FY19 Cash Reconcilliation**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Mail Room							
110-11-01 City Attorney	208.00	0.095%	$ 70		$ 70		$ 70
110-12-01 City Manager	258.00	0.117%	$ 87		$ 87		$ 87
110-07-01 Emergency Services	2.00	0.001%	$ 1		$ 1		$ 1
110-03/04- Clerk	320.00	0.146%	$ 108		$ 108		$ 108
110-08-01 Human Resources	80.00	0.036%	$ 27		$ 27		$ 27
110-06/15- MIS	4.00	0.002%	$ 1		$ 1		$ 1
110-17-01 Finance Administration	71.00	0.032%	$ 24		$ 24		$ 24
110-17-03 Controller	26,913.00	12.239%	$ 9,109		$ 9,109		$ 9,109
110-17-04 Treasury	4,184.00	1.903%	$ 1,416		$ 1,416		$ 1,416
110-17-06 Purchasing	13.00	0.006%	$ 4		$ 4	$ 0	$ 5
110-23-01 Library	1,689.00	0.768%	$ 572		$ 572	$ 16	$ 588
110-01-01 Non-departmental - NA	4,066.00	1.849%	$ 1,376		$ 1,376	$ 39	$ 1,416
110-16-01 CDD - Administration	18,101.00	8.232%	$ 6,126		$ 6,126	$ 176	$ 6,302
110-17-02 Finance - Assessors	16,162.00	7.350%	$ 5,470		$ 5,470	$ 157	$ 5,627
110-24-01 Engineering - Administration	453.00	0.206%	$ 153		$ 153	$ 4	$ 158
209-22-01 General Fund - Roaded Service Area - Police - Administration	3,479.00	1.582%	$ 1,177		$ 1,177	$ 34	$ 1,211
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	1,502.00	0.683%	$ 508		$ 508	$ 15	$ 523
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	42.00	0.019%	$ 14		$ 14	$ 0	$ 15
210-21-01 General Fund - Fire Service Area - Fire - Administration	288.00	0.131%	$ 97		$ 97	$ 3	$ 100
215-01-01 Special Revenue Fund - Sales Tax - Administration	11,341.00	5.157%	$ 3,838		$ 3,838	$ 110	$ 3,949
235-28-01 Special Revenue Fund - Eaglecrest - Administration	505.00	0.230%	$ 171		$ 171	$ 5	$ 176
271-14-01 Special Revenue Fund - Lands - Administration	9.00	0.004%	$ 3		$ 3	$ 0	$ 3
514-75-01 Enterprise Fund - Water - Administration	54,751.50	24.899%	$ 18,531		$ 18,531	$ 532	$ 19,063
519-76-04 Enterprise Fund - Wastewater - Collections	61,074.50	27.774%	$ 20,671		$ 20,671	$ 593	$ 21,264
530-51-01 Enterprise Fund - Harbors - Administration	7,640.00	3.474%	$ 2,586		$ 2,586	$ 74	$ 2,660
560-50-01 Enterprise Fund - Airport - Administration	183.00	0.083%	$ 62		$ 62	$ 2	$ 64
680-60-01 Internal Service Fund - Risk - Administration	4,340.00	1.974%	$ 1,469		$ 1,469	$ 42	$ 1,511
680-60-06 Internal Service Fund - Risk - Health	2,219.00	1.009%	$ 751		$ 751	$ 22	$ 773
Total	**219,898.00**	**100.000%**	**$ 74,426**	**$ -**	**$ 74,426**	**$ 1,824**	**$ 76,250**

Allocation Basis: **# of Mail Pieces**

Source of Allocation: **FY19 Mail Pieces**

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
110-11-01 City Attorney	$ -	$ 5,958	$ 70	$ 6,028
110-12-01 City Manager	$ 2	$ 4,934	$ 87	$ 5,023
110-07-01 Emergency Services	$ 5,266	$ 5,832	$ 1	$ 11,099
110-03/04- Clerk	$ 6	$ 1,166	$ 108	$ 1,280
110-08-01 Human Resources	$ -	$ 2,135	$ 27	$ 2,162
110-06/15- MIS	$ -	$ 10,118	$ 1	$ 10,119
110-17-01 Finance Administration	$ 145	$ 1,462	$ 24	$ 1,631
110-17-03 Controller	$ -	$ 4,995	$ 9,109	$ 14,104
110-17-04 Treasury	$ 69	$ 4,868	$ 1,416	$ 6,353
110-17-06 Purchasing	$ -	$ 1,700	$ 5	$ 1,705
110-23-01 Library	$ 1,863	$ 14,196	$ 588	$ 16,648
110-01-01 Non-departmental - NA	$ -	$ 2,540	$ 1,416	$ 3,955
110-10- Mayor and Assembly	$ -	$ 31,164	$ -	$ 31,164
110-11-01 Law - GHS Contract	$ -	$ 145	$ -	$ 145
110-11-01 Law - Prison Care Contract	$ -	$ 2,180	$ -	$ 2,180
110-12-02 Manager Office - Teen Health Center	$ 36	$ 1,269	$ -	$ 1,304
110-12-05 Manager Office - Housing and Homelessness	$ 592	$ 1,942	$ -	$ 2,535
110-16-01 CDD - Administration	$ 317	$ 5,396	$ 6,302	$ 12,015
110-16-02 CDD - Planning	$ 3,102	$ 5,637	$ -	$ 8,739
110-16-03 CDD - Building	$ -	$ 4,141	$ -	$ 4,141
110-17-02 Finance - Assessors	$ -	$ 3,759	$ 5,627	$ 9,386
110-17-07 Finance - Sales Tax	$ -	$ 3	$ -	$ 3
110-21-01 Fire - Emergency Services	$ 9,444	$ 29,113	$ -	$ 38,557
110-23-02 Library - City Museum	$ 641	$ 2,355	$ -	$ 2,996
110-24-01 Engineering - Administration	$ -	$ 1,368	$ 158	$ 1,526
110-24-02 Engineering - CIP	$ 118	$ 94	$ -	$ 213
110-41-01 P&R Parks and Landscape - Administration	$ 691	$ 9,621	$ -	$ 10,312
110-42-01 Arboretum - Administration	$ 66	$ 978	$ -	$ 1,045
110-47-01 Centennial Hall - Convention Center - Administration	$ -	$ 2,588	$ -	$ 2,588
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ 28	$ -	$ -	$ 28
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ 15	$ 1,374	$ -	$ 1,390
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	$ 18	$ -	$ -	$ 18
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	$ 210	$ -	$ -	$ 210
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	$ 47	$ -	$ -	$ 47
120-02-01 School District - Component Unit - School District - Administration	$ 33,945	$ -	$ -	$ 33,945
120-02-02 School District - Component Unit - School District - Administration	$ 9,102	$ -	$ -	$ 9,102
150-01-01 Permanent Fund - Arboretum - Administration	$ -	$ 14,444	$ -	$ 14,444

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental	$ 73,482	$ -	$ -	$ 73,482
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 7,375	$ 1,172	$ 1,211	$ 9,757
209-22-02 General Fund - Roaded Service Area - Police - General Operations	$ 276	$ 6,349	$ -	$ 6,625
209-22-05 General Fund - Roaded Service Area - Police - Communications	$ -	$ 864	$ -	$ 864
209-22-07 General Fund - Roaded Service Area - Police - Animal Control	$ -	$ 785	$ -	$ 785
209-22-08 General Fund - Roaded Service Area - Police - Community Services	$ -	$ 85	$ -	$ 85
209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	$ -	$ 760	$ -	$ 760
209-22-10 General Fund - Roaded Service Area - Police - Fleet	$ -	$ 341	$ -	$ 341
209-22-11 General Fund - Roaded Service Area - Police - Electronics	$ -	$ 93	$ -	$ 93
209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	$ -	$ 89	$ -	$ 89
209-22-14 General Fund - Roaded Service Area - Police - Grants	$ 2,115	$ 237	$ -	$ 2,351
209-22-16 General Fund - Roaded Service Area - Police - Airport Security	$ 4,623	$ 601	$ -	$ 5,224
209-22-17 General Fund - Roaded Service Area - Police - Services	$ -	$ 1,102	$ -	$ 1,102
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ 346	$ 205	$ 523	$ 1,074
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	$ 513	$ 325	$ -	$ 838
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program	$ -	$ 114	$ -	$ 114
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	$ 392	$ 117	$ -	$ 508
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	$ 410	$ 562	$ -	$ 972
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ 2,458	$ 609	$ -	$ 3,067
209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships	$ -	$ 9	$ -	$ 9
209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	$ -	$ 256	$ -	$ 256
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	$ 11,286	$ 1,164	$ 15	$ 12,465
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	$ -	$ 2,850	$ -	$ 2,850
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	$ -	$ 1,184	$ -	$ 1,184
209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center	$ -	$ 80	$ -	$ 80
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ -	$ 4,292	$ -	$ 4,292
209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	$ -	$ 76	$ -	$ 76
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 14,019	$ 14,082	$ -	$ 28,101
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ -	$ 100	$ 100
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ -	$ 832	$ -	$ 832
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 3,094	$ -	$ 3,094
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 7,634	$ 3,949	$ 11,583
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 9,181	$ 910	$ -	$ 10,092
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 420	$ -	$ 420
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 16,734	$ 986	$ -	$ 17,720
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 36,133	$ 1,009	$ -	$ 37,141
232-01-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ 3,858	$ -	$ 3,858

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 21,916	$ -	$ -	$ 21,916
233-01-01 Special Revenue Fund - State MPF - Non-operational	$ 31,986	$ -	$ -	$ 31,986
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 24,782	$ 395	$ 176	$ 25,353
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 97	$ -	$ 97
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 75	$ -	$ 75
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 209	$ -	$ 209
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 109	$ -	$ 109
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 94	$ -	$ 94
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 62	$ -	$ 62
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 56	$ -	$ 56
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 72	$ -	$ 72
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 45	$ -	$ 45
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 28	$ -	$ 28
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ -	$ 46	$ -	$ 46
249-01-01 General Fund - Parks and Recreation - Aquatics	$ 1,412	$ -	$ -	$ 1,412
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 2,785	$ -	$ -	$ 2,785
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 2,386	$ 3,197	$ -	$ 5,583
271-14-01 Special Revenue Fund - Lands - Administration	$ 3,706	$ 15,932	$ 3	$ 19,641
271-14-02 Special Revenue Fund - Lands - Quarries	$ 1,907	$ -	$ -	$ 1,907
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 296	$ 1,545	$ -	$ 1,841
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 4,944	$ -	$ 4,944
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 19,313	$ -	$ -	$ 19,313
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ 25,455	$ -	$ 25,455
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ 2,350	$ -	$ 2,350
514-75-01 Enterprise Fund - Water - Administration	$ 33,597	$ 48,154	$ 19,063	$ 100,814
519-01-01 Enterprise Fund - Wastewater - Non-operational	$ 77,111	$ -	$ -	$ 77,111
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 14,637	$ 21,264	$ 35,901
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 42,933	$ -	$ 42,933
530-51-01 Enterprise Fund - Harbors - Administration	$ 24,878	$ 11,524	$ 2,660	$ 39,062
531-52-01 Enterprise Fund - Docks - Administration	$ 11,622	$ 11,409	$ -	$ 23,031
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 428	$ -	$ 428
538-24-03 Enterprise Fund - WW Extension - Administration	$ 683	$ -	$ -	$ 683
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 819	$ -	$ -	$ 819
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 62,345	$ 19,177	$ -	$ 81,522
560-50-01 Enterprise Fund - Airport - Administration	$ 7,760	$ 2,666	$ 64	$ 10,489
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 14,230	$ 3,306	$ -	$ 17,536
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 26,954	$ 8,977	$ -	$ 35,930

ALLOCATION SUMMARY

110-17-04 Treasury

		Revenue	Cash Management	Mail Room	Total
560-50-04 Enterprise Fund - Airport - ARFF		$ -	$ 2,926	$ -	$ 2,926
560-50-05 Enterprise Fund - Airport - Airport Security		$ 756	$ 2,253	$ -	$ 3,009
560-50-08 Enterprise Fund - Airport - Airport Landside		$ -	$ 76	$ -	$ 76
570-77-01 Enterprise Fund - Waste Management - Administration		$ 6,658	$ 1,738	$ -	$ 8,395
570-77-02 Enterprise Fund - Waste Management - WM Recycling		$ 118	$ 3,110	$ -	$ 3,229
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste		$ -	$ 3,446	$ -	$ 3,446
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle		$ -	$ 1,491	$ -	$ 1,491
602-79-01 Internal Service Fund - Fleet - Administration		$ 7,492	$ 24,258	$ -	$ 31,751
602-79-02 Internal Service Fund - Fleet - Replacement Program		$ 16,636	$ -	$ -	$ 16,636
602-79-04 Internal Service Fund - Fleet - Fuel Program		$ 5,420	$ 18,842	$ -	$ 24,262
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ -	$ 2,109	$ -	$ 2,109
680-60-01 Internal Service Fund - Risk - Administration		$ -	$ 1,717	$ 1,511	$ 3,228
680-60-02 Internal Service Fund - Risk - Safety		$ -	$ 26	$ -	$ 26
680-60-02 Internal Service Fund - Risk - Workers Comp		$ 12,498	$ 4,028	$ -	$ 16,527
680-60-03 Internal Service Fund - Risk - Auto		$ 533	$ 180	$ -	$ 713
680-60-03 Internal Service Fund - Risk - General Liability		$ 2,666	$ 2,027	$ -	$ 4,693
680-60-04 Internal Service Fund - Risk - EE Practice		$ 948	$ 321	$ -	$ 1,268
680-60-04 Internal Service Fund - Risk - Property		$ 4,916	$ 1,822	$ -	$ 6,738
680-60-05 Internal Service Fund - Risk - Special Policy		$ 3,285	$ 1,232	$ -	$ 4,517
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)		$ 267	$ 115	$ -	$ 382
680-60-06 Internal Service Fund - Risk - Health		$ 5,183	$ 2,503	$ 773	$ 8,459
680-60-06 Internal Service Fund - Risk - Life		$ 1,303	$ 539	$ -	$ 1,842
680-60-06 Internal Service Fund - Risk - Wellness		$ 977	$ 510	$ -	$ 1,487
680-60-07 Internal Service Fund - Risk - UI BRH		$ 444	$ 192	$ -	$ 637
680-60-07 Internal Service Fund - Risk - UI CBJ		$ 533	$ 192	$ -	$ 726
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		$ 59	$ 26	$ -	$ 85
710-01-01 Agency Fund - Golf Club - Administration		$ -	$ 790	$ -	$ 790
736-01-01 Agency Fund - Mental Health - Administration		$ -	$ 790	$ -	$ 790
740-01-01 Agency Fund - Museum Grant - Administration		$ -	$ 790	$ -	$ 790
750-01-01 Agency Fund - Senion Citizen - Administration		$ -	$ 790	$ -	$ 790
770-01-01 Agency Fund - Def Copensation Oversight - Administration		$ -	$ 790	$ -	$ 790
780-01-01 Agency Fund - Sister City - Administration		$ -	$ 790	$ -	$ 790
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration		$ -	$ 790	$ -	$ 790
	Total	**$686,249**	**$ 533,749**	**$ 76,250**	**$1,296,248**

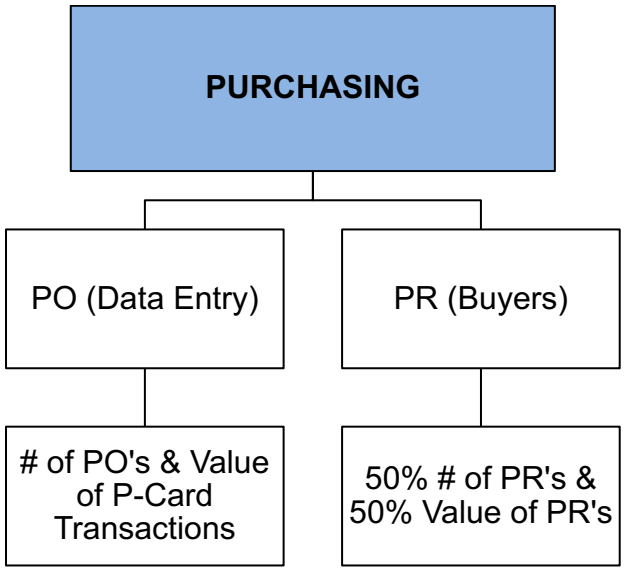
10 PURCHASING

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

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

- **PR (Buyers) –** relates to support associated with managing different types of purchase requests from departments. This function is allocated based on 50% of the number of purchase requests and 50% on the value of the purchase requests per Fund, Department, and Division.

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


PURCHASING
PO (Data Entry)
PR (Buyers)
# of PO's & Value of P-Card Transactions
50% # of PR's & 50% Value of PR's

COSTS TO BE ALLOCATED

110-17-06 Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 369,784		$ 369,784
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 115	$ 10	$ 126
110-12-01 City Manager	$ 3,067	$ 458	$ 3,525
110-03/04- Clerk	$ 6,904	$ 1,589	$ 8,493
110-08-01 Human Resources	$ 3,450	$ 484	$ 3,934
110-06/15- MIS	$ 41,358	$ 3,580	$ 44,938
110-17-01 Finance Administration	$ 63,324	$ 4,221	$ 67,545
110-17-03 Controller	$ 6,530	$ 202	$ 6,732
110-17-04 Treasury	$ 1,660	$ 44	$ 1,705
Total Incoming Costs	**$ 126,408**	**$ 10,589**	**$ 136,997**
Revenues	$ (10,453)		
Benefit PERS	$ (11,133)		
Reimbursable Expenses	$ 195,400		
Total Cost Adjustments	**$ 173,815**		**$ 173,815**
Total Costs to be Allocated	**$ 670,007**	**$ 10,589**	**$ 680,596**

DEPARTMENTAL EXPENSE DETAIL

110-17-06 Purchasing

Expense Type	$	General Admin	PO (Data Entry)	PR (Buyers)
Personnel				
Salaries and Wages	$ 350,582	$ -	$ 70,116	$ 280,466
Benefits	$ 186,222	$ -	$ 37,244	$ 148,978
Benefits - PERS	$ 11,133	$ -	$ 2,227	$ 8,906
Subtotal Personnel Cost	**$ 547,937**	**$ -**	**$ 109,587**	**$ 438,350**
Operating Services & Supplies				
General Supplies	$ 1,271	$ -	$ 254	$ 1,017
Insurance	$ 1,900	$ -	$ 380	$ 1,520
Miscellaneous Expense	$ 759	$ -	$ 152	$ 607
Professional	$ 656	$ -	$ 131	$ 525
Public Utility Services	$ 2,714	$ -	$ 543	$ 2,172
Reimbursable Expenses	$ (195,400)	$ -	$ (39,080)	$ (156,320)
Travel and Training	$ 2,809	$ -	$ 562	$ 2,247
Postage	$ 19	$ -	$ 4	$ 15
Printing	$ 57	$ -	$ 11	$ 46
Data Lines and Rents	$ 2,750	$ -	$ 550	$ 2,200
Advertising	$ 4,311	$ -	$ 862	$ 3,449
Subtotal Operating Cost	**$ (178,153)**	**$ -**	**$ (35,631)**	**$ (142,523)**
DEPARTMENTAL EXPENDITURES	**$ 369,784**	**$ -**	**$ 73,957**	**$ 295,827**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenues	$ (10,453)	$ -	$ (2,091)	$ (8,362)
Benefit PERS	$ (11,133)	$ -	$ (2,227)	$ (8,906)
Reimbursable Expenses	$ 195,400	$ -	$ 39,080	$ 156,320
Subtotal Cost Adjustments	**$ 173,815**	**$ -**	**$ 34,763**	**$ 139,052**
FUNCTIONAL COST	**$ 543,598**	**$ -**	**$ 108,720**	**$ 434,879**
First Allocation				
Incoming - All Others	$ 126,408	$ -	$ 25,282	$ 101,127
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 670,007**		**$ 134,001**	**$ 536,006**
Second Allocation				
Incoming - All Others	$ 10,589	$ -	$ 2,118	$ 8,471
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 10,589**		**$ 2,118**	**$ 8,471**
TOTAL ALLOCATED	**$ 680,596**		**$ 136,119**	**$ 544,477**

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PO (Data Entry)							
110-11-01 City Attorney	0.010	0.477%	$ 640		$ 640		$ 640
110-12-01 City Manager	0.033	1.646%	$ 2,205		$ 2,205		$ 2,205
110-03/04- Clerk	0.004	0.217%	$ 291		$ 291		$ 291
110-08-01 Human Resources	0.002	0.111%	$ 148		$ 148		$ 148
110-06/15- MIS	0.037	1.853%	$ 2,484		$ 2,484		$ 2,484
110-17-01 Finance Administration	0.007	0.361%	$ 484		$ 484		$ 484
110-23-01 Library	0.032	1.580%	$ 2,117		$ 2,117	$ 35	$ 2,153
110-01-01 Non-departmental - NA	0.001	0.032%	$ 43		$ 43	$ 1	$ 44
110-10- Mayor and Assembly	0.005	0.271%	$ 363		$ 363	$ 6	$ 369
110-16-01 CDD - Administration	0.012	0.609%	$ 816		$ 816	$ 14	$ 829
110-24-01 Engineering - Administration	0.003	0.132%	$ 177		$ 177	$ 3	$ 180
110-41-01 P&R Parks and Landscape - Administration	0.012	0.618%	$ 828		$ 828	$ 14	$ 841
120-02-01 School District - Component Unit - School District - Administration	0.001	0.033%	$ 44		$ 44	$ 1	$ 45
209-22-01 General Fund - Roaded Service Area - Police - Administration	0.102	5.090%	$ 6,821		$ 6,821	$ 113	$ 6,934
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreatio	0.010	0.508%	$ 680		$ 680	$ 11	$ 691
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.102	5.096%	$ 6,828		$ 6,828	$ 113	$ 6,941
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.085	4.227%	$ 5,664		$ 5,664	$ 94	$ 5,758
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.026	1.302%	$ 1,745		$ 1,745	$ 29	$ 1,774
218-01-01 Special Revenue Fund - Library Contributions - Administration	0.002	0.120%	$ 161		$ 161	$ 3	$ 164
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.029	1.468%	$ 1,967		$ 1,967	$ 33	$ 2,000
249-46-03 General Fund - Parks and Recreation - Aquatics	0.012	0.577%	$ 773		$ 773	$ 13	$ 786
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.005	0.232%	$ 311		$ 311	$ 5	$ 317
271-14-01 Special Revenue Fund - Lands - Administration	0.014	0.702%	$ 941		$ 941	$ 16	$ 957
401-90-01 Capital Projects Fund - School CIPs - Construction	0.024	1.204%	$ 1,613		$ 1,613	$ 27	$ 1,640
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.071	3.544%	$ 4,749		$ 4,749	$ 79	$ 4,828
403-90-01 Capital Projects Fund - Fire CIPs - Construction	0.001	0.043%	$ 58		$ 58	$ 1	$ 59
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.086	4.285%	$ 5,742		$ 5,742	$ 95	$ 5,838
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.093	4.632%	$ 6,207		$ 6,207	$ 103	$ 6,310
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.058	2.911%	$ 3,900		$ 3,900	$ 65	$ 3,965
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.052	2.583%	$ 3,461		$ 3,461	$ 57	$ 3,518
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.004	0.219%	$ 293		$ 293	$ 5	$ 298
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.042	2.123%	$ 2,845		$ 2,845	$ 47	$ 2,893
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.065	3.265%	$ 4,375		$ 4,375	$ 73	$ 4,447
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.441	22.039%	$ 29,533		$ 29,533	$ 490	$ 30,023
514-75-01 Enterprise Fund - Water - Administration	0.038	1.887%	$ 2,529		$ 2,529	$ 42	$ 2,571
519-76-05 Enterprise Fund - Wastewater - Treatment	0.097	4.833%	$ 6,477		$ 6,477	$ 107	$ 6,584
530-51-01 Enterprise Fund - Harbors - Administration	0.052	2.600%	$ 3,484		$ 3,484	$ 58	$ 3,542
531-52-01 Enterprise Fund - Docks - Administration	0.023	1.144%	$ 1,533		$ 1,533	$ 25	$ 1,559
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.001	0.042%	$ 57		$ 57	$ 1	$ 58
560-50-01 Enterprise Fund - Airport - Administration	0.065	3.238%	$ 4,339		$ 4,339	$ 72	$ 4,411
570-77-01 Enterprise Fund - Waste Management - Administration	0.022	1.109%	$ 1,486		$ 1,486	$ 25	$ 1,511

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
602-79-01 Internal Service Fund - Fleet - Administration	0.156	7.777%	$ 10,421		$ 10,421	$ 173	$ 10,594
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.033	1.672%	$ 2,240		$ 2,240	$ 37	$ 2,278
680-60-01 Internal Service Fund - Risk - Administration	0.032	1.586%	$ 2,126		$ 2,126	$ 35	$ 2,161
Total	**2.000**	**100.000%**	**$ 134,001**	**$ -**	**$ 134,001**	**$ 2,118**	**$ 136,119**

Allocation Basis: **# of PO's and Dollar Value of P-Card Transactions**

Source of Allocation: **P-Cards by Department**

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PR (Buyers)							
110-11-01 City Attorney	0.009	0.939%	$ 5,034		$ 5,034		$ 5,034
110-12-01 City Manager	0.009	0.895%	$ 4,796		$ 4,796		$ 4,796
110-07-01 Emergency Services	0.010	1.025%	$ 5,496		$ 5,496		$ 5,496
110-03/04- Clerk	0.008	0.767%	$ 4,114		$ 4,114		$ 4,114
110-08-01 Human Resources	0.007	0.741%	$ 3,970		$ 3,970		$ 3,970
110-06/15- MIS	0.051	5.111%	$ 27,397		$ 27,397		$ 27,397
110-17-01 Finance Administration	0.007	0.737%	$ 3,952		$ 3,952		$ 3,952
110-17-04 Treasury	0.006	0.579%	$ 3,102		$ 3,102		$ 3,102
110-23-01 Library	0.032	3.177%	$ 17,030		$ 17,030	$ 302	$ 17,331
110-10- Mayor and Assembly	0.001	0.141%	$ 758		$ 758	$ 13	$ 772
110-16-01 CDD - Administration	0.012	1.219%	$ 6,533		$ 6,533	$ 116	$ 6,649
110-23-02 Library - City Museum	0.001	0.144%	$ 770		$ 770	$ 14	$ 784
110-24-01 Engineering - Administration	0.127	12.741%	$ 68,294		$ 68,294	$ 1,210	$ 69,504
110-41-01 P&R Parks and Landscape - Administration	0.013	1.255%	$ 6,724		$ 6,724	$ 119	$ 6,843
209-22-01 General Fund - Roaded Service Area - Police - Administration	0.101	10.098%	$ 54,125		$ 54,125	$ 959	$ 55,084
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	0.009	0.888%	$ 4,758		$ 4,758	$ 84	$ 4,842
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreatio	0.001	0.140%	$ 749		$ 749	$ 13	$ 762
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth	0.002	0.155%	$ 831		$ 831	$ 15	$ 846
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	0.002	0.169%	$ 907		$ 907	$ 16	$ 923
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	0.022	2.253%	$ 12,077		$ 12,077	$ 214	$ 12,291
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	0.003	0.302%	$ 1,618		$ 1,618	$ 29	$ 1,646
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	0.042	4.175%	$ 22,380		$ 22,380	$ 396	$ 22,777
209-72-01 General Fund - Roaded Service Area - Streets - Administration	0.079	7.933%	$ 42,519		$ 42,519	$ 753	$ 43,272
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.045	4.509%	$ 24,167		$ 24,167	$ 428	$ 24,595
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.056	5.574%	$ 29,877		$ 29,877	$ 529	$ 30,406
249-46-03 General Fund - Parks and Recreation - Aquatics	0.007	0.717%	$ 3,846		$ 3,846	$ 68	$ 3,914
271-14-01 Special Revenue Fund - Lands - Administration	0.008	0.850%	$ 4,556		$ 4,556	$ 81	$ 4,636
514-75-01 Enterprise Fund - Water - Administration	0.001	0.145%	$ 778		$ 778	$ 14	$ 792
519-76-02 Enterprise Fund - Wastewater - Mendenhall Treatment Plant	0.077	7.741%	$ 41,494		$ 41,494	$ 735	$ 42,229
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.020	2.042%	$ 10,947		$ 10,947	$ 194	$ 11,141
560-50-01 Enterprise Fund - Airport - Administration	0.114	11.439%	$ 61,315		$ 61,315	$ 1,086	$ 62,401
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.001	0.145%	$ 778		$ 778	$ 14	$ 792
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	0.010	1.026%	$ 5,498		$ 5,498	$ 97	$ 5,595
570-77-01 Enterprise Fund - Waste Management - Administration	0.016	1.636%	$ 8,771		$ 8,771	$ 155	$ 8,927
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.060	6.063%	$ 32,496		$ 32,496	$ 576	$ 33,072
680-60-01 Internal Service Fund - Risk - Administration	0.025	2.528%	$ 13,550		$ 13,550	$ 240	$ 13,790
Total	**1.00**	**100.000%**	**$ 536,006**	**$ -**	**$ 536,006**	**$ 8,471**	**$ 544,477**

Allocation Basis: **50% # and 50% Dollar Value of Purchase Requests**

Source of Allocation: **PO and RQ Data**

ALLOCATION SUMMARY

110-17-06 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-11-01 City Attorney	$ 640	$ 5,034	$ 5,673
110-12-01 City Manager	$ 2,205	$ 4,796	$ 7,002
110-07-01 Emergency Services	$ -	$ 5,496	$ 5,496
110-03/04- Clerk	$ 291	$ 4,114	$ 4,405
110-08-01 Human Resources	$ 148	$ 3,970	$ 4,119
110-06/15- MIS	$ 2,484	$ 27,397	$ 29,881
110-17-01 Finance Administration	$ 484	$ 3,952	$ 4,436
110-17-04 Treasury	$ -	$ 3,102	$ 3,102
110-23-01 Library	$ 2,153	$ 17,331	$ 19,484
110-01-01 Non-departmental - NA	$ 44	$ -	$ 44
110-10- Mayor and Assembly	$ 369	$ 772	$ 1,141
110-16-01 CDD - Administration	$ 829	$ 6,649	$ 7,478
110-23-02 Library - City Museum	$ -	$ 784	$ 784
110-24-01 Engineering - Administration	$ 180	$ 69,504	$ 69,683
110-41-01 P&R Parks and Landscape - Administration	$ 841	$ 6,843	$ 7,685
120-02-01 School District - Component Unit - School District - Administration	$ 45	$ -	$ 45
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 6,934	$ 55,084	$ 62,018
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ -	$ 4,842	$ 4,842
209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	$ 691	$ 762	$ 1,454
209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	$ -	$ 846	$ 846
209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	$ -	$ 923	$ 923
209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	$ 6,941	$ 12,291	$ 19,233
209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	$ -	$ 1,646	$ 1,646
209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	$ -	$ 22,777	$ 22,777
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ 5,758	$ 43,272	$ 49,030
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 1,774	$ 24,595	$ 26,369
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ 164	$ -	$ 164
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 2,000	$ 30,406	$ 32,405

ALLOCATION SUMMARY

110-17-06 Purchasing

		PO (Data Entry)	PR (Buyers)	Total
249-46-03 General Fund - Parks and Recreation - Aquatics		$ 786	$ 3,914	$ 4,700
270-48-01 Special Revenue Fund - Downtown Parking - Administration		$ 317	$ -	$ 317
271-14-01 Special Revenue Fund - Lands - Administration		$ 957	$ 4,636	$ 5,593
401-90-01 Capital Projects Fund - School CIPs - Construction		$ 1,640	$ -	$ 1,640
402-90-01 Capital Projects Fund - Roads CIPs - Construction		$ 4,828	$ -	$ 4,828
403-90-01 Capital Projects Fund - Fire CIPs - Construction		$ 59	$ -	$ 59
404-90-01 Capital Projects Fund - Community Development CIPs - Construction		$ 5,838	$ -	$ 5,838
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction		$ 6,310	$ -	$ 6,310
414-90-01 Capital Projects Fund - Water CIPs - Construction		$ 3,965	$ -	$ 3,965
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction		$ 3,518	$ -	$ 3,518
430-90-01 Capital Projects Fund - Harbors CIPs - Construction		$ 298	$ -	$ 298
431-90-01 Capital Projects Fund - Docks CIPs - Construction		$ 2,893	$ -	$ 2,893
450-90-01 Capital Projects Fund - Hospital CIPs - Construction		$ 4,447	$ -	$ 4,447
460-90-01 Capital Projects Fund - Airport CIPs - Construction		$ 30,023	$ -	$ 30,023
514-75-01 Enterprise Fund - Water - Administration		$ 2,571	$ 792	$ 3,363
519-76-02 Enterprise Fund - Wastewater - Mendenhall Treatment Plant		$ -	$ 42,229	$ 42,229
519-76-05 Enterprise Fund - Wastewater - Treatment		$ 6,584	$ -	$ 6,584
530-51-01 Enterprise Fund - Harbors - Administration		$ 3,542	$ -	$ 3,542
531-52-01 Enterprise Fund - Docks - Administration		$ 1,559	$ -	$ 1,559
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension		$ 58	$ -	$ 58
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		$ -	$ 11,141	$ 11,141
560-50-01 Enterprise Fund - Airport - Administration		$ 4,411	$ 62,401	$ 66,812
560-50-02 Enterprise Fund - Airport - Terminal General Operations		$ -	$ 792	$ 792
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		$ -	$ 5,595	$ 5,595
570-77-01 Enterprise Fund - Waste Management - Administration		$ 1,511	$ 8,927	$ 10,437
602-79-01 Internal Service Fund - Fleet - Administration		$ 10,594	$ -	$ 10,594
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 2,278	$ 33,072	$ 35,350
680-60-01 Internal Service Fund - Risk - Administration		$ 2,161	$ 13,790	$ 15,951
	Total	**$136,119**	**$544,477**	**$ 680,596**

11 LIBRARY

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

- **Website Support – Unique Views –** relates to support associated with managing and updating the content on departmental website pages. This function is allocated based on the number of unique page views per Fund, Department, and Division[11].

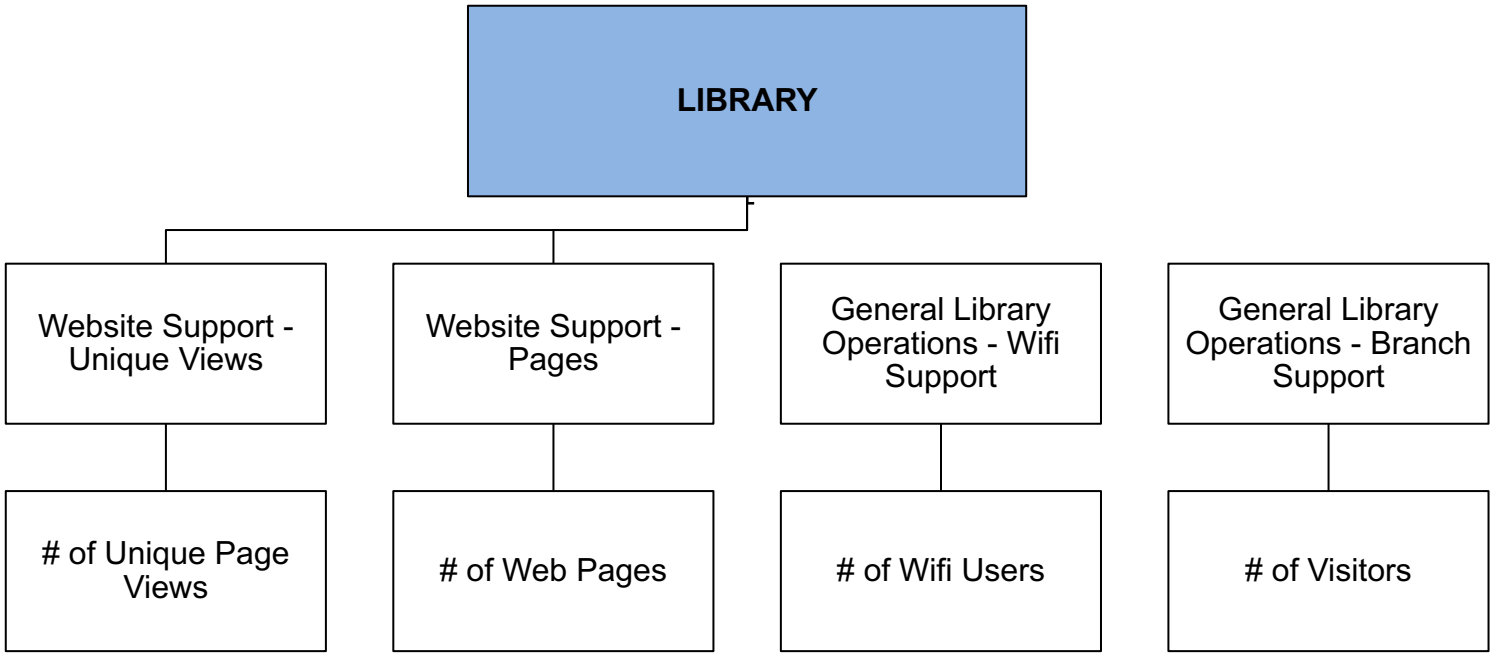
- **Website Support - Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division.

- **General Library Operations – WiFi Support –** relates to support associated with providing the community and tourists access to free WiFi while at the Library. This function is allocated based on the number of WiFi users[12].

- **General Library Operations – Branch Support –** relates to support associated with providing the community access to the Library and the use of the Library's Resources. This function is allocated based on the number of visitors.[13]

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

[11] In order to accurately reflect the Library's support of Eaglecrest, unique views have been weighted at 5%.
[12] Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).
[13] Visitors are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).


LIBRARY
Website Support - Unique Views
Website Support - Pages
General Library Operations - Wifi Support
General Library Operations - Branch Support
# of Unique Page Views
# of Web Pages
# of Wifi Users
# of Visitors

COSTS TO BE ALLOCATED

110-23-01 Library

	First Allocation	Second Allocation	Total
Departmental Expenditures	$2,602,951		$2,602,951
Grant Related	$ (294,877)		
Total Deductions	$ (294,877)		$ (294,877)
Incoming Costs			
110-11-01 City Attorney	$ 1,050	$ 92	$ 1,142
110-12-01 City Manager	$ 20,393	$ 3,043	$ 23,436
110-03/04- Clerk	$ 4,886	$ 1,193	$ 6,079
110-08-01 Human Resources	$ 17,525	$ 2,459	$ 19,983
110-06/15- MIS	$ 30,460	$ 2,690	$ 33,150
110-17-03 Controller	$ 47,263	$ 1,489	$ 48,753
110-17-04 Treasury	$ 16,218	$ 430	$ 16,648
110-17-06 Purchasing	$ 19,147	$ 337	$ 19,484
110-23-01 Library		$ 8,819	$ 8,819
Total Incoming Costs	**$ 156,942**	**$ 20,551**	**$ 177,493**
Capital and Transfers	$ (42,100)		
Revenues	$ (317,198)		
Benefit PERS	$ (39,188)		
Reimbursable Expenses	$ 1,099		
Total Cost Adjustments	**$ (397,387)**		**$ (397,387)**
Total Costs to be Allocated	**$2,067,630**	**$ 20,551**	**$2,088,181**

DEPARTMENTAL EXPENSE DETAIL

110-23-01 Library

Expense Type	$	General Admin	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel						
Salaries and Wages	$ 1,300,214	$ -	$ 16,253	$ 48,758	$ 65,011	$ 1,170,193
Benefits	$ 686,405	$ -	$ 8,580	$ 25,740	$ 34,320	$ 617,764
Benefits - PERS	$ 39,188	$ -	$ 490	$ 1,470	$ 1,959	$ 35,269
Subtotal Personnel Cost	**$ 2,025,807**	**$ -**	**$ 25,323**	**$ 75,968**	**$ 101,290**	**$ 1,823,226**
Operating Services & Supplies						
General Supplies	$ 191,322	$ -	$ 2,392	$ 7,175	$ 9,566	$ 172,190
Insurance	$ 14,900	$ -	$ 186	$ 559	$ 745	$ 13,410
Miscellaneous Expense	$ 12,947	$ -	$ 162	$ 486	$ 647	$ 11,652
Other Expenses	$ 57,393	$ -	$ 717	$ 2,152	$ 2,870	$ 51,653
Professional	$ 63,916	$ -	$ 799	$ 2,397	$ 3,196	$ 57,525
Public Utility Services	$ 130,026	$ -	$ 1,625	$ 4,876	$ 6,501	$ 117,023
Reimbursable Expenses	$ (1,099)	$ -	$ (14)	$ (41)	$ (55)	$ (989)
Travel and Training	$ 22,473	$ -	$ 281	$ 843	$ 1,124	$ 20,225
Postage	$ 24,500	$ -	$ 306	$ 919	$ 1,225	$ 22,050
Printing	$ 1,276	$ -	$ 16	$ 48	$ 64	$ 1,149
Data Lines and Rents	$ 17,389	$ -	$ 217	$ 652	$ 869	$ 15,650
Capital Outlay	$ 42,100	$ -	$ 526	$ 1,579	$ 2,105	$ 37,890
Subtotal Operating Cost	**$ 577,144**	**$ -**	**$ 7,214**	**$ 21,643**	**$ 28,857**	**$ 519,430**
DEPARTMENTAL EXPENDITURES	**$ 2,602,951**	**$ -**	**$ 32,537**	**$ 97,611**	**$ 130,148**	**$ 2,342,656**
Disallowed Costs						
Grant Related	$ (294,877)		$ (3,686)	$ (11,058)	$ (14,744)	$ (265,389)
Subtotal Disallowed Costs	**$ (294,877)**	**$ -**	**$ (3,686)**	**$ (11,058)**	**$ (14,744)**	**$ (265,389)**
Cost Adjustments						
Capital and Transfers	$ (42,100)		$ (526)	$ (1,579)	$ (2,105)	$ (37,890)
Revenues	$ (317,198)		$ (3,965)	$ (11,895)	$ (15,860)	$ (285,478)
Benefit PERS	$ (39,188)		$ (490)	$ (1,470)	$ (1,959)	$ (35,269)
Reimbursable Expenses	$ 1,099		$ 14	$ 41	$ 55	$ 989
Subtotal Cost Adjustments	**$ (397,387)**	**$ -**	**$ (4,967)**	**$ (14,902)**	**$ (19,869)**	**$ (357,648)**
FUNCTIONAL COST	**$ 1,910,687**	**$ -**	**$ 23,884**	**$ 71,651**	**$ 95,534**	**$ 1,719,619**
First Allocation						
Incoming - All Others	$ 156,942	$ -	$ 1,962	$ 5,885	$ 7,847	$ 141,248
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,067,630**		**$ 25,845**	**$ 77,536**	**$ 103,381**	**$ 1,860,867**
Second Allocation						$ -
Incoming - All Others	$ 20,551	$ -	$ 257	$ 771	$ 1,028	$ 18,496
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 20,551**		**$ 257**	**$ 771**	**$ 1,028**	**$ 18,496**
TOTAL ALLOCATED	**$ 2,088,181**		**$ 26,102**	**$ 78,307**	**$ 104,409**	**$ 1,879,363**

110-23-01 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Unique Views							
110-11-01 City Attorney	4,968.00	0.500%	$ 129		$ 129		$ 129
110-12-01 City Manager	202,055.00	20.319%	$ 5,252		$ 5,252		$ 5,252
110-03/04- Clerk	18,679.00	1.878%	$ 485		$ 485		$ 485
110-08-01 Human Resources	102,533.00	10.311%	$ 2,665		$ 2,665		$ 2,665
110-17-01 Finance Administration	123,204.00	12.390%	$ 3,202		$ 3,202		$ 3,202
110-23-01 Library	123,204.00	12.390%	$ 3,202		$ 3,202		$ 3,202
110-10- Mayor and Assembly	18,978.00	1.908%	$ 493		$ 493	$ 12	$ 505
110-16-01 CDD - Administration	1,441.00	0.145%	$ 37		$ 37	$ 1	$ 38
110-24-01 Engineering - Administration	19,734.00	1.985%	$ 513		$ 513	$ 12	$ 525
209-22-01 General Fund - Roaded Service Area - Police - Administration	233,429.00	23.474%	$ 6,067		$ 6,067	$ 143	$ 6,210
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	97,430.00	9.798%	$ 2,532		$ 2,532	$ 60	$ 2,592
210-21-01 General Fund - Fire Service Area - Fire - Administration	18,237.00	1.834%	$ 474		$ 474	$ 11	$ 485
235-28-01 Special Revenue Fund - Eaglecrest - Administration	8,506.10	0.855%	$ 221		$ 221	$ 5	$ 226
530-51-01 Enterprise Fund - Harbors - Administration	2,357.50	0.237%	$ 61		$ 61	$ 1	$ 63
531-52-01 Enterprise Fund - Docks - Administration	2,357.50	0.237%	$ 61		$ 61	$ 1	$ 63
560-50-01 Enterprise Fund - Airport - Administration	17,286.00	1.738%	$ 449		$ 449	$ 11	$ 460
Total	**994,399.10**	**100.000%**	**$ 25,845**	**$ -**	**$ 25,845**	**$ 257**	**$ 26,102**

Allocation Basis: **Unique Page Views (Eaglecrest weighted at 5%)**

110-23-01 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Pages							
110-11-01 City Attorney	7.00	1.166%	$ 904		$ 904		$ 904
110-12-01 City Manager	76.00	12.656%	$ 9,813		$ 9,813		$ 9,813
110-03/04- Clerk	22.00	3.664%	$ 2,841		$ 2,841		$ 2,841
110-08-01 Human Resources	18.00	2.998%	$ 2,324		$ 2,324		$ 2,324
110-17-01 Finance Administration	19.00	3.164%	$ 2,453		$ 2,453		$ 2,453
110-23-01 Library	43.50	7.244%	$ 5,617		$ 5,617		$ 5,617
110-10- Mayor and Assembly	12.00	1.998%	$ 1,549		$ 1,549	$ 22	$ 1,572
110-16-01 CDD - Administration	129.00	21.482%	$ 16,656		$ 16,656	$ 240	$ 16,896
110-17-02 Finance - Assessors	8.00	1.332%	$ 1,033		$ 1,033	$ 15	$ 1,048
110-24-01 Engineering - Administration	4.92	0.819%	$ 635		$ 635	$ 9	$ 644
209-22-01 General Fund - Roaded Service Area - Police - Administration	43.00	7.161%	$ 5,552		$ 5,552	$ 80	$ 5,632
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	111.00	18.485%	$ 14,332		$ 14,332	$ 206	$ 14,538
209-72-01 General Fund - Roaded Service Area - Streets - Administration	9.02	1.502%	$ 1,165		$ 1,165	$ 17	$ 1,181
210-21-01 General Fund - Fire Service Area - Fire - Administration	24.00	3.997%	$ 3,099		$ 3,099	$ 45	$ 3,143
514-75-01 Enterprise Fund - Water - Administration	9.02	1.502%	$ 1,165		$ 1,165	$ 17	$ 1,181
519-76-05 Enterprise Fund - Wastewater - Treatment	9.02	1.502%	$ 1,165		$ 1,165	$ 17	$ 1,181
530-51-01 Enterprise Fund - Harbors - Administration	9.50	1.582%	$ 1,227		$ 1,227	$ 18	$ 1,244
531-52-01 Enterprise Fund - Docks - Administration	9.50	1.582%	$ 1,227		$ 1,227	$ 18	$ 1,244
560-50-01 Enterprise Fund - Airport - Administration	28.00	4.663%	$ 3,615		$ 3,615	$ 52	$ 3,667
570-77-01 Enterprise Fund - Waste Management - Administration	9.02	1.502%	$ 1,165		$ 1,165	$ 17	$ 1,181
Total	**600.50**	**100.000%**	**$ 77,536**	**$ -**	**$ 77,536**	**$ 771**	**$ 78,307**

Allocation Basis: **# of Pages (Library weighted at 50%)**

110-23-01 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Wifi Support								
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		30,135.00	32.855%	$ 33,966		$ 33,966	$ 338	$ 34,304
-- Citywide Support		61,586.00	67.145%	$ 69,415		$ 69,415	$ 690	$ 70,105
	Total	**91,721.00**	**100.000%**	**$ 103,381**	**$ -**	**$ 103,381**	**$ 1,028**	**$ 104,409**

Allocation Basis: **# of Wifi Users**

Source of Allocation: **Library Statistics**

110-23-01 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Branch Support								
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		45,236.00	22.275%	$ 414,516	$21,888	$ 392,628	$ 4,120	$ 396,748
-- Citywide Support		157,840.00	77.725%	$ 1,446,351		$1,446,351	$ 14,376	$ 1,460,727
	Total	**203,076.00**	**100.000%**	**$ 1,860,867**	**$21,888**	**$1,838,979**	**$ 18,496**	**$ 1,857,474**

Allocation Basis: **# of Visitors**

Source of Allocation: **Library Statistics**

ALLOCATION SUMMARY

110-23-01 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-11-01 City Attorney	$ 129	$ 904	$ -	$ -	$ 1,033
110-12-01 City Manager	$ 5,252	$ 9,813	$ -	$ -	$ 15,065
110-03/04- Clerk	$ 485	$ 2,841	$ -	$ -	$ 3,326
110-08-01 Human Resources	$ 2,665	$ 2,324	$ -	$ -	$ 4,989
110-17-01 Finance Administration	$ 3,202	$ 2,453	$ -	$ -	$ 5,655
110-23-01 Library	$ 3,202	$ 5,617	$ -	$ -	$ 8,819
110-10- Mayor and Assembly	$ 505	$ 1,572	$ -	$ -	$ 2,077
110-16-01 CDD - Administration	$ 38	$ 16,896	$ -	$ -	$ 16,934
110-17-02 Finance - Assessors	$ -	$ 1,048	$ -	$ -	$ 1,048
110-24-01 Engineering - Administration	$ 525	$ 644	$ -	$ -	$ 1,169
209-22-01 General Fund - Roaded Service Area - Police - Administration	$ 6,210	$ 5,632	$ -	$ -	$ 11,842
209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	$ 2,592	$ 14,538	$ -	$ -	$ 17,130
209-72-01 General Fund - Roaded Service Area - Streets - Administration	$ -	$ 1,181	$ -	$ -	$ 1,181
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 485	$ 3,143	$ -	$ -	$ 3,629
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ 34,304	$ 396,748	$ 431,051
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 226	$ -	$ -	$ -	$ 226
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 1,181	$ -	$ -	$ 1,181
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 1,181	$ -	$ -	$ 1,181
530-51-01 Enterprise Fund - Harbors - Administration	$ 63	$ 1,244	$ -	$ -	$ 1,307
531-52-01 Enterprise Fund - Docks - Administration	$ 63	$ 1,244	$ -	$ -	$ 1,307
560-50-01 Enterprise Fund - Airport - Administration	$ 460	$ 3,667	$ -	$ -	$ 4,127
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ 1,181	$ -	$ -	$ 1,181
– Citywide Support	$ -	$ -	$ 70,105	$ 1,460,727	$ 1,530,832
Total	**$ 26,102**	**$ 78,307**	**$ 104,409**	**$ 1,857,474**	**$ 2,066,293**

9. Certificate of Indirect Costs

The following page provided the certification letter of indirect costs for the City and Borough of Juneau's Title 2 CFR 200 Compliant Cost Allocation Plan.

CITY AND BOROUGH OF JUNEAU, ALASKA
CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal December 5, 2019 to establish billing or final indirect costs rates for July 1, 2017 through June 30, 2018 are allowable in accordance with the requirements of 2 CFR Part 200, Cost Principles for State, Local, and Indian Tribal Governments (Title 2 CFR 200), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct:

City and Borough of Juneau, AK

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____