TITLE 2 CFR 200 COMPLIANT ALLOCATION PLAN

FY19 AUDITED ACTUALS

CITY AND BOROUGH OF JUNEAU, AK

NOVEMBER 18, 2020

matrix consulting group

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

TABLE OF CONTENTS

		Page Number
1.	EXECUTIVE SUMMARY	1
2.	READING THE PLAN	4
3.	ORGANIZATIONAL CHART	6
4.	SUMMARY OF RESULTING OVERHEAD ALLOCATIONS	8
5.	SUMMARY OF FUNCTIONS AND ALLOCATION BASES	38
6.	CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	41
7.	GRANTEE DEPARTMENTS (RECEIVERS)	43
8.	COST ALLOCATION PLAN	48
8.1	110-11-01 City Attorney	49
	COSTS TO BE ALLOCATED	51
	DEPARTMENTAL EXPENSE DETAIL	52
	Allocation Detail	53
	Legal Support	53
	ALLOCATION SUMMARY	54
8.2	110-12-01 City Manager	55
	COSTS TO BE ALLOCATED	57
	DEPARTMENTAL EXPENSE DETAIL	58
	Allocation Detail	59
	General Citywide Support - FTE	59
	General Citywide Support - Expenses	61
	Assembly Support	64
	ALLOCATION SUMMARY	65

8.3 110-07-01 Emergency Services 69
COSTS TO BE ALLOCATED 71
DEPARTMENTAL EXPENSE DETAIL 72
Allocation Detail 73
Internal Support 73
Grant Support 74
ALLOCATION SUMMARY 75

8.4 110-03/04- Clerk 76
COSTS TO BE ALLOCATED 79
DEPARTMENTAL EXPENSE DETAIL 80
Allocation Detail 81
Activities of the Assembly 81
Boards and Commissions 82
General Citywide Support 83
Administer Appeals 84
ALLOCATION SUMMARY 85

8.5 110-08-01 Human Resources 87
COSTS TO BE ALLOCATED 89
DEPARTMENTAL EXPENSE DETAIL 90
Allocation Detail 91
Human Resources 91
HR Employee Support 93
ALLOCATION SUMMARY 95

8.6 110-06/15- MIS 98
COSTS TO BE ALLOCATED 100
DEPARTMENTAL EXPENSE DETAIL 101
Allocation Detail 102
Device Support 102
Networking Support 103
Application Support 104
Print Shop 105
ALLOCATION SUMMARY 107

8.7 110-17-01 Finance Administration 109
COSTS TO BE ALLOCATED 111
DEPARTMENTAL EXPENSE DETAIL 112
Allocation Detail 113
Division Administration 113
ALLOCATION SUMMARY 114

8.8 110-17-03 Controller 115
COSTS TO BE ALLOCATED 118
DEPARTMENTAL EXPENSE DETAIL 119
Allocation Detail 120
Accounting Support 120
Accounts Payable 123
Payroll 126
Audit 128
Capital Accounting 129
Grant Accounting 130
Budget 131
ALLOCATION SUMMARY 134

8.9 110-17-04 Treasury 142
COSTS TO BE ALLOCATED 144
DEPARTMENTAL EXPENSE DETAIL 145
Allocation Detail 146
Revenue 146
Cash Management 148
Mail Room 151
ALLOCATION SUMMARY 152

8.10 110-17-06 Purchasing 156
COSTS TO BE ALLOCATED 158
DEPARTMENTAL EXPENSE DETAIL 159
Allocation Detail 160
PO (Data Entry) 160
PR (Buyers) 161
ALLOCATION SUMMARY 162

8.11 110-23-01 Library 164
COSTS TO BE ALLOCATED 166
DEPARTMENTAL EXPENSE DETAIL 167
Allocation Detail 168
Website Support - Unique Views 168
Website Support - Pages 169
General Library Operations - Wifi Support 170
General Library Operations - Branch Support 171
ALLOCATION SUMMARY 172

9. CERTIFICATE OF INDIRECT COSTS 173

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 2018 / 2019 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 PR function of the Purchasing Division allocates by purchase requests, then the basis for the allocation of that function shown on this schedule would be number and value of purchase requests, and the source would potentially be requests data.

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

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

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

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

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

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

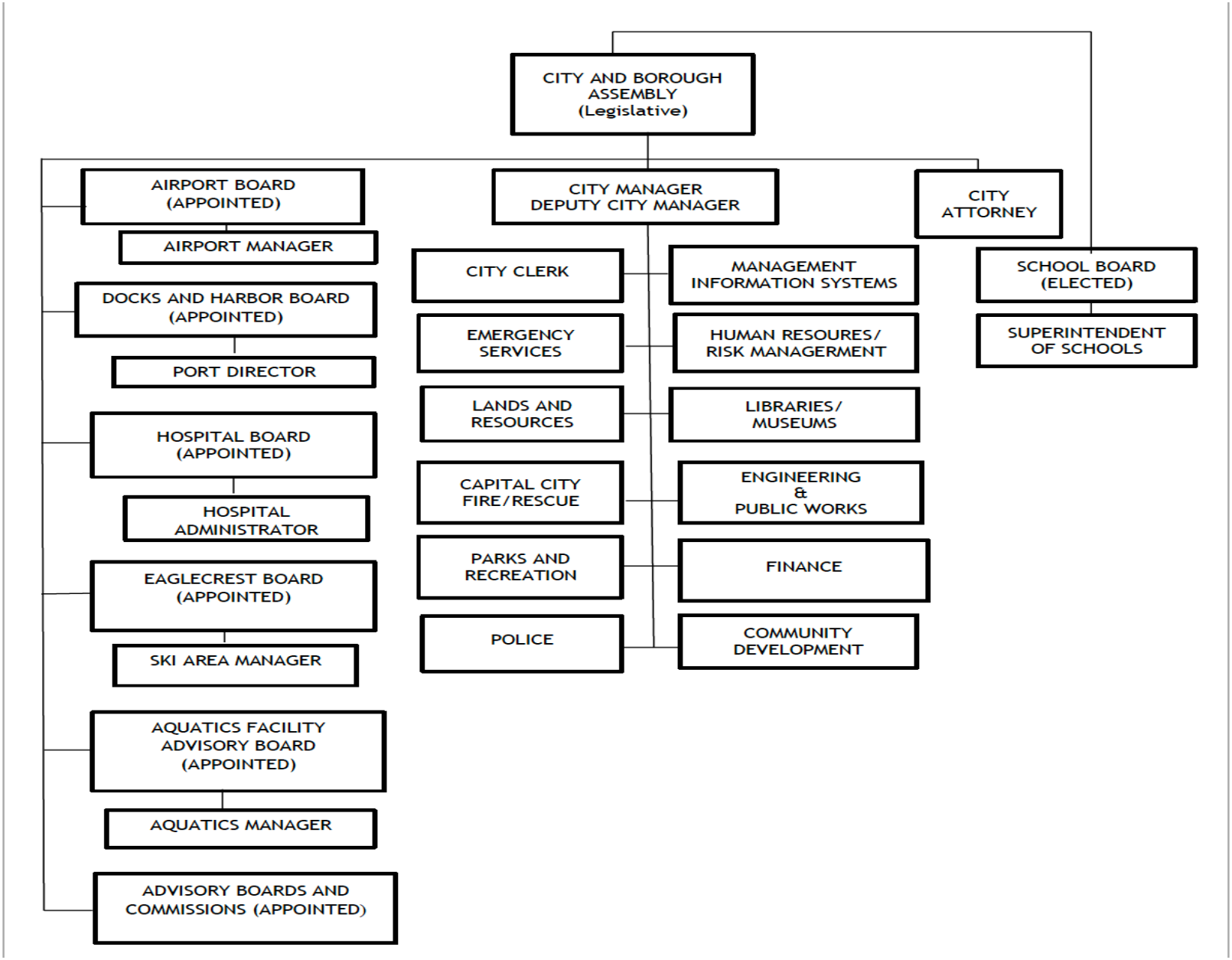
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

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

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

3. Organizational Chart

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


CITY AND BOROUGH ASSEMBLY (Legislative)
AIRPORT BOARD (APPOINTED)
AIRPORT MANAGER
DOCKS AND HARBOR BOARD (APPOINTED)
PORT DIRECTOR
HOSPITAL BOARD (APPOINTED)
HOSPITAL ADMINISTRATOR
EAGLECREST BOARD (APPOINTED)
SKI AREA MANAGER
AQUATICS FACILITY ADVISORY BOARD (APPOINTED)
AQUATICS MANAGER
ADVISORY BOARDS AND COMMISSIONS (APPOINTED)
CITY MANAGER DEPUTY CITY MANAGER
CITY CLERK
EMERGENCY SERVICES
LANDS AND RESOURCES
CAPITAL CITY FIRE/RESCUE
PARKS AND RECREATION
POLICE
MANAGEMENT INFORMATION SYSTEMS
HUMAN RESOURES/ RISK MANAGERMENT
LIBRARIES/ MUSEUMS
ENGINEERING & PUBLIC WORKS
FINANCE
COMMUNITY DEVELOPMENT
CITY ATTORNEY
SCHOOL BOARD (ELECTED)
SUPERINTENDENT OF SCHOOLS

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	$ -	$ 97,726	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 4,849	$ 44,274	$ 149	$ 1,985	$ 1,708	$ 4,600
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ 38,405	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ 7,247	$ -	$ -	$ 1,235	$ 805
110	06/1		MIS	$ 50	$ 21,305	$ -	$ -	$ 931	$ 502
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 53	$ 38,362	$ 121	$ 1,620	$ 10,044	$ 4,853
110	17	04	Treasury	$ 4,088	$ 31,697	$ 211	$ 3,170	$ 1,894	$ 3,851
110	17	06	Purchasing	$ 202	$ 1,461	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ 3,695	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 9,241**	**$ 284,171**	**$ 482**	**$ 6,776**	**$ 15,811**	**$ 14,611**

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	$ -	$ 264,001	$ 994	$ 16,902	$ 48,952	$ -
110	12	01	City Manager	$ 9,477	$ 31,816	$ 8,501	$ 5,925	$ 1,626	$ 22,392
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ 4,314	$ 15,724	$ 16,783	$ 7,290	$ 7,290	$ -
110	08	01	Human Resources	$ 8,052	$ 7,247	$ 5,636	$ 5,636	$ 4,026	$ -
110	06/1		MIS	$ 155,115	$ 4,359	$ -	$ 61,231	$ 72,810	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ 99,254	$ 70,896	$ -
110	17	03	Controller	$ 24,809	$ 13,543	$ 13,153	$ 10,465	$ 6,015	$ 25,934
110	17	04	Treasury	$ 14,141	$ 6,815	$ 9,563	$ 12,709	$ 13	$ 55,581
110	17	06	Purchasing	$ 5,101	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ 19,843	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 240,852**	**$ 343,505**	**$ 54,630**	**$ 219,412**	**$ 211,628**	**$ 103,908**

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	110-47-01 Centennial Hall - Convention Center
110	11	01	City Attorney	$ -	$ 18,096	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 3,797	$ 12,823	$ 4,970	$ 13,817	$ 1,568	$ 5,432
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ 9,132	$ -	$ -	$ 2,840	$ -
110	08	01	Human Resources	$ 3,319	$ 2,544	$ 11,356	$ 11,920	$ 1,370	$ 6,238
110	06/1		MIS	$ 49,994	$ 97,783	$ 14,571	$ 52,217	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 14,412	$ 9,075	$ 13,263	$ 32,259	$ 5,054	$ 10,208
110	17	04	Treasury	$ 4,352	$ 2,181	$ 137	$ 17,504	$ 1,709	$ 3,773
110	17	06	Purchasing	$ -	$ 916	$ -	$ 3,104	$ -	$ -
110	23	01	Library	$ -	$ 2,309	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 75,874**	**$ 154,860**	**$ 44,298**	**$ 130,821**	**$ 12,542**	**$ 25,651**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	120-02-01 School District - Component Unit - School District - Administration	120-02-02 School District - Component Unit - School District - Administration	150-42-01 Permanent Fund - Arboretum - Administration	209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental
110	11	01	City Attorney	$ -	$ 39,482	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 40,356	$ 3,914	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ 13,205	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ 28,996	$ 6,025	$ 48	$ 6,161
110	17	04	Treasury	$ 669	$ 37,208	$ 10,722	$ 13,100	$ 12,263
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 669**	**$ 159,247**	**$ 20,661**	**$ 13,149**	**$ 18,424**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-01 General Fund - Roaded Services Area - Police - Administration	209-22-02 General Fund - Roaded Services Area - Police - General Operations	209-22-05 General Fund - Roaded Services Area - Police - Communications	General Fund - Roaded Services Area - Police - Animal Control	General Fund - Roaded Services Area - Police - Community Services
110	11	01	City Attorney	$ 27,142	$ -	$ -	$ 4,652	$ -
110	12	01	City Manager	$ 10,241	$ 55,449	$ 8,802	$ 4,998	$ 724
110	07	01	Emergency Services	$ 50,503	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ 3,031	$ -	$ -	$ 7,290	$ -
110	08	01	Human Resources	$ 9,340	$ 87,175	$ 19,050	$ -	$ -
110	06/1		MIS	$ 21,183	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 63,786	$ 76,616	$ 14,886	$ 5,951	$ 2,373
110	17	04	Treasury	$ 13,755	$ 4,433	$ 558	$ 485	$ 55
110	17	06	Purchasing	$ 25,083	$ -	$ -	$ -	$ -
110	23	01	Library	$ 16,212	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 240,277**	**$ 223,673**	**$ 43,295**	**$ 23,375**	**$ 3,152**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	General Fund - Roaded Services Area - Police - System Admin/E911	209-22-10 General Fund - Roaded Services Area - Police - Fleet	209-22-11 General Fund - Roaded Services Area - Police - Electronics	General Fund - Roaded Services Area - Police - Travel and Training	209-22-14 General Fund - Roaded Services Area - Police - Grants	General Fund - Roaded Services Area - Police - Airport Security
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 6,483	$ 2,383	$ 926	$ 623	$ 1,662	$ 5,213
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 10,581	$ 1,557	$ 1,557	$ -	$ -	$ 7,784
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 11,438	$ 11,867	$ 4,256	$ 3,418	$ 3,868	$ 11,365
110	17	04	Treasury	$ 476	$ 210	$ 57	$ 27	$ 994	$ 6,273
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 28,978**	**$ 16,016**	**$ 6,797**	**$ 4,069**	**$ 6,524**	**$ 30,635**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-17 General Fund - Roaded Services Area - Police - Services	209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program
110	11	01	City Attorney	$ -	$ 19,300	$ -	$ -	$ -
110	12	01	City Manager	$ 9,381	$ 8,647	$ 4,218	$ -	$ 361
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ 14,480	$ -	$ -	$ -
110	08	01	Human Resources	$ 15,071	$ 3,100	$ 5,773	$ -	$ -
110	06/1		MIS	$ -	$ 78,124	$ 3,228	$ 13	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15,979	$ 11,244	$ 10,018	$ 1,767	$ 7,294
110	17	04	Treasury	$ 740	$ 6,872	$ 932	$ -	$ 72
110	17	06	Purchasing	$ -	$ 2,636	$ -	$ -	$ -
110	23	01	Library	$ -	$ 27,113	$ -	$ -	$ -
			Proposed Costs	**$ 41,171**	**$ 171,516**	**$ 24,168**	**$ 1,780**	**$ 7,727**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Center Grants	General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 652	$ 6,214	$ 6,067	$ 115
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ 2,710	$ -
110	08	01	Human Resources	$ -	$ -	$ 6,923	$ 5,456	$ -
110	06/1		MIS	$ -	$ 1,231	$ 42,982	$ 29,542	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,767	$ 2,605	$ 11,073	$ 13,760	$ 2,171
110	17	04	Treasury	$ -	$ 687	$ 650	$ 4,002	$ 127
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,767**	**$ 5,175**	**$ 67,842**	**$ 61,536**	**$ 2,413**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	General Fund - Roaded Services Area - Capital Transit - Operations	General Fund - Roaded Services Area - Capital Transit - Maintenance	209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center
110	11	01	City Attorney	$ -	$ 2,601	$ -	$ -	$ -
110	12	01	City Manager	$ 1,650	$ 9,388	$ 27,699	$ 9,593	$ 518
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ 2,710	$ 2,553	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ 3,919	$ 45,919	$ 12,454	$ -
110	06/1		MIS	$ -	$ 55,017	$ 1,746	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,348	$ 27,722	$ 62,045	$ 20,945	$ 2,386
110	17	04	Treasury	$ 156	$ 14,780	$ 1,825	$ 718	$ 55
110	17	06	Purchasing	$ -	$ 22,461	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 7,864**	**$ 138,441**	**$ 139,235**	**$ 43,709**	**$ 2,959**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-72-01 General Fund - Roaded Services Area - Streets - Administration	209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	210-01-01 General Fund - Fire Service Area - Fire - Administration	210-21-01 General Fund - Fire Service Area - Fire - Administration	210-21-60 General Fund - Fire Service Area - Fire - BLS Program
110	11	01	City Attorney	$ 2,601	$ -	$ -	$ 15,050	$ -
110	12	01	City Manager	$ 34,520	$ 562	$ -	$ 37,609	$ 898
110	07	01	Emergency Services	$ -	$ -	$ -	$ 49,499	$ -
110	03/0		Clerk	$ 2,553	$ -	$ -	$ 3,292	$ -
110	08	01	Human Resources	$ 34,112	$ -	$ -	$ 74,692	$ -
110	06/1		MIS	$ 67,219	$ -	$ -	$ 151,196	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 59,734	$ 2,475	$ 11,959	$ 74,112	$ 2,567
110	17	04	Treasury	$ 2,741	$ -	$ 20,287	$ 11,037	$ -
110	17	06	Purchasing	$ 27,940	$ -	$ -	$ 9,672	$ -
110	23	01	Library	$ 2,009	$ -	$ -	$ 4,090	$ -
			Proposed Costs	**$ 233,429**	**$ 3,036**	**$ 32,246**	**$ 430,248**	**$ 3,465**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	210-21-70 General Fund - Fire Service Area - Fire - CARES program	215-01-01 Special Revenue Fund - Sales Tax - Administration	216-01-01 Special Revenue Fund - Hotel Tax - Administration	218-01-01 Special Revenue Fund - Library Contributions - Administration	219-20-03 CARES Relief Fund - - Small Business Grant
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 70	$ 5,279	$ 95	$ 244	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,839	$ 13,362	$ 6,688	$ 275	$ -
110	17	04	Treasury	$ 1,959	$ 21,029	$ 13,985	$ 368	$ 23,985
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,868**	**$ 39,670**	**$ 20,768**	**$ 887**	**$ 23,985**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-09 CARES Relief Fund - - Airlift NW	221-01-01 Special Revenue Fund - Tobacco Tax - Administration	225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	232-52-01 Special Revenue Fund - Port Development Fee - Administration	233-01-01 Special Revenue Fund - State MPF - Non-Operational	235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational
110	11	01	City Attorney	$ -	$ -	$ 13,958	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 95	$ 86,815	$ 27	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ 2,509	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ 11,813	$ 29,859	$ 14,473	$ 20,250	$ 6,622
110	17	04	Treasury	$ 3,997	$ 26,119	$ 55,458	$ 40,916	$ 40,306	$ 26,360
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ 314,087	$ -	$ -	$ -
			Proposed Costs	**$ 3,997**	**$ 38,028**	**$ 502,686**	**$ 55,416**	**$ 60,556**	**$ 32,982**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-01 Special Revenue Fund - Eaglecrest - Administration	235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	235-28-03 Special Revenue Fund - Eaglecrest - Lift	235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School
110	11	01	City Attorney	$ 4,828	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 1,464	$ 99	$ 132	$ 158	$ 101	$ 113
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ 9,458	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 6,261	$ 3,730	$ 5,840	$ 4,495	$ 2,296	$ 4,229
110	06/1		MIS	$ 135,408	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 17,529	$ 5,783	$ 7,911	$ 8,261	$ 6,114	$ 6,395
110	17	04	Treasury	$ 32	$ 5	$ 4	$ 12	$ 6	$ 6
110	17	06	Purchasing	$ 9,268	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ 5,617	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 189,866**	**$ 9,616**	**$ 13,887**	**$ 12,926**	**$ 8,517**	**$ 10,742**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 48	$ 69	$ 51	$ 15	$ 12	$ 54
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 1,274	$ 2,587	$ 1,084	$ -	$ -	$ 1,814
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 4,493	$ 4,959	$ 4,147	$ 2,279	$ 2,942	$ 3,693
110	17	04	Treasury	$ 3	$ 4	$ 4	$ 2	$ 2	$ 3
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 5,819**	**$ 7,619**	**$ 5,286**	**$ 2,296**	**$ 2,956**	**$ 5,564**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	249-46-03 General Fund - Parks and Recreation - Aquatics	249-46-13 General Fund - Parks and Recreation - Aquatics	270-48-01 Special Revenue Fund - Downtown Parking - Administration	271-14-01 Special Revenue Fund - Lands - Administration	271-14-02 Special Revenue Fund - Lands - Quarries	276-02-01 Special Revenue Fund - Affordable Housing - Operations
110	11	01	City Attorney	$ 382	$ -	$ -	$ 21,321	$ -	$ -
110	12	01	City Manager	$ 9,152	$ 12,493	$ 2,921	$ 4,463	$ 956	$ 75
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ 2,710	$ -	$ 7,697	$ -	$ -
110	08	01	Human Resources	$ 8,624	$ 12,176	$ 287	$ 2,340	$ 617	$ -
110	06/1		MIS	$ 195	$ 63,368	$ -	$ 20,613	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 16,869	$ 22,880	$ 7,323	$ 13,557	$ 5,334	$ 1,836
110	17	04	Treasury	$ 2,505	$ 4,142	$ 6,395	$ 15,384	$ 7,339	$ 451
110	17	06	Purchasing	$ 813	$ -	$ 965	$ 5,236	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 38,539**	**$ 117,769**	**$ 17,891**	**$ 90,611**	**$ 14,246**	**$ 2,362**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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)Fed Subsidy
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 149	$ -	$ -	$ -	$ -	$ 470
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,928	$ 1,820	$ 68	$ 2,999	$ 401	$ 384
110	17	04	Treasury	$ 1,226	$ 3,669	$ -	$ 29,774	$ -	$ 5,277
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,302**	**$ 5,489**	**$ 68**	**$ 32,774**	**$ 401**	**$ 6,131**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 75	$ 436	$ 4	$ 499	$ 280
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ 1,785	$ 479	$ 62	$ 1,895
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ 6,807	$ 30,206	$ 2,051	$ 34,819	$ 21,024
110	17	04	Treasury	$ 218	$ -	$ -	$ -	$ 79	$ 204
110	17	06	Purchasing	$ -	$ 3,318	$ 51,778	$ -	$ 29,092	$ 35,438
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 218**	**$ 10,200**	**$ 84,205**	**$ 2,533**	**$ 64,551**	**$ 58,841**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 139	$ 216	$ 40	$ 564	$ 174	$ 1,091
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ 335	$ -	$ -	$ 4,779	$ 1,378	$ 18,431
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 10,856	$ 15,818	$ 4,540	$ 37,227	$ 12,666	$ 75,421
110	17	04	Treasury	$ 241	$ 7	$ 109	$ 1,892	$ -	$ 9,514
110	17	06	Purchasing	$ 29,813	$ 6,782	$ 870	$ 17,161	$ 4,728	$ 163,153
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 41,383**	**$ 22,823**	**$ 5,559**	**$ 61,622**	**$ 18,946**	**$ 267,609**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	514-75-01 Enterprise Fund - Water - Administration	519-01-01 Enterprise Fund - Wastewater - Non-Operational	519-76-04 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	$ 2,601	$ -	$ 2,601	$ -	$ -	$ -
110	12	01	City Manager	$ 17,744	$ -	$ 12,993	$ 38,436	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ 3,804	$ -	$ 3,413	$ -	$ -	$ -
110	08	01	Human Resources	$ 22,073	$ -	$ 22,359	$ 38,504	$ -	$ -
110	06/1		MIS	$ 96,727	$ -	$ 198	$ 149,497	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 61,392	$ 3,015	$ 26,265	$ 29,716	$ 15	$ 15
110	17	04	Treasury	$ 102,869	$ 115,200	$ 35,336	$ 47,417	$ -	$ -
110	17	06	Purchasing	$ 9,412	$ -	$ 28,372	$ -	$ -	$ -
110	23	01	Library	$ 2,009	$ -	$ -	$ 2,009	$ -	$ -
			Proposed Costs	**$ 318,631**	**$ 118,215**	**$ 131,537**	**$ 305,579**	**$ 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	531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock
110	11	01	City Attorney	$ -	$ -	$ -	$ 9,331	$ 9,331	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ 2,924	$ 2,234	$ 15
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ 7,169	$ 7,169	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ 13,802	$ 9,723	$ -
110	06/1		MIS	$ -	$ -	$ -	$ 145,971	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15	$ 15	$ 15	$ 72,911	$ 33,861	$ 2,006
110	17	04	Treasury	$ -	$ -	$ -	$ 47,806	$ 27,933	$ 343
110	17	06	Purchasing	$ -	$ -	$ -	$ 3,038	$ 767	$ -
110	23	01	Library	$ -	$ -	$ -	$ 1,987	$ 1,987	$ -
			Proposed Costs	**$ 15**	**$ 15**	**$ 15**	**$ 304,939**	**$ 93,004**	**$ 2,364**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	538-24-03 Enterprise Fund - WW Extension - Administration	539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	560-50-01 Enterprise Fund - Airport - Administration	560-50-02 Enterprise Fund - Airport - Terminal General Operations
110	11	01	City Attorney	$ -	$ -	$ 165,767	$ 25,098	$ -
110	12	01	City Manager	$ 316	$ 303	$ 38,407	$ 8,354	$ 6,683
110	07	01	Emergency Services	$ -	$ -	$ -	$ 17,202	$ -
110	03/0		Clerk	$ -	$ -	$ 14,350	$ 8,741	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ 8,256	$ 6,066
110	06/1		MIS	$ -	$ -	$ 16,464	$ 100,552	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,259	$ 2,635	$ 44,940	$ 19,549	$ 26,956
110	17	04	Treasury	$ 286	$ 422	$ 98,310	$ 3,571	$ 21,321
110	17	06	Purchasing	$ -	$ 200	$ 4,202	$ 20,211	$ -
110	23	01	Library	$ -	$ -	$ -	$ 5,365	$ -
			Proposed Costs	**$ 2,861**	**$ 3,560**	**$ 382,439**	**$ 216,897**	**$ 61,024**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	560-50-04 Enterprise Fund - Airport - ARFF	560-50-05 Enterprise Fund - Airport - Airport Security	560-50-08 Enterprise Fund - Airport - Airport Landside	570-77-01 Enterprise Fund - Waste Management - Administration	570-77-02 Enterprise Fund - Waste Management - WM Recycling
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 15,137	$ 5,103	$ 3,828	$ 135	$ 4,533	$ 1,776
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ 3,413	$ -
110	08	01	Human Resources	$ 13,207	$ -	$ -	$ -	$ 2,115	$ -
110	06/1		MIS	$ -	$ 397	$ -	$ -	$ 13,433	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 56,395	$ 6,892	$ 6,808	$ 2,150	$ 10,905	$ 15,351
110	17	04	Treasury	$ 40,691	$ 1,472	$ 2,104	$ 35	$ 583	$ 24,678
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 9,841	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ 2,009	$ -
			Proposed Costs	**$ 125,429**	**$ 13,864**	**$ 12,741**	**$ 2,319**	**$ 46,831**	**$ 41,805**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	602-79-01 Internal Service Fund - Fleet - Administration	602-79-02 Internal Service Fund - Fleet - Replacement Program	602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants
110	11	01	City Attorney	$ -	$ -	$ -	$ 2,601	$ -	$ -
110	12	01	City Manager	$ -	$ 2,579	$ 1,059	$ 7,400	$ 811	$ 40
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ 2,553	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ 4,418	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,060	$ 2,104	$ 2,729	$ 27,715	$ 12,078	$ 2,981
110	17	04	Treasury	$ -	$ 1,107	$ 574	$ 34,160	$ 22,581	$ 5,552
110	17	06	Purchasing	$ -	$ -	$ -	$ 45,312	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,060**	**$ 5,790**	**$ 4,362**	**$ 124,157**	**$ 35,470**	**$ 8,573**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-04 Internal Service Fund - Fleet - Fuel Program	602-79-05 Internal Service Fund - Fleet - Washbay	640-44-01 Internal Service Fund - Building Maintenance - Administration	680-60-01 Internal Service Fund - Risk - Administration	680-60-02 Internal Service Fund - Risk - Safety	680-60-02 Internal Service Fund - Risk - Workers Comp
110	11	01	City Attorney	$ -	$ -	$ -	$ 20,026	$ -	$ -
110	12	01	City Manager	$ 4,529	$ -	$ 5,215	$ 2,117	$ 3	$ 192
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ 3,101	$ 2,509	$ -	$ -
110	08	01	Human Resources	$ 655	$ -	$ 9,098	$ 4,606	$ -	$ -
110	06/1		MIS	$ -	$ -	$ 81,367	$ 28,630	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 11,537	$ -	$ 26,138	$ 14,129	$ 931	$ 2,330
110	17	04	Treasury	$ 24,828	$ 1,688	$ 1,730	$ 3,113	$ 47	$ 4,539
110	17	06	Purchasing	$ -	$ -	$ 17,267	$ 18,131	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 41,549**	**$ 1,688**	**$ 143,916**	**$ 93,261**	**$ 980**	**$ 7,062**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-03 Internal Service Fund - Risk - Auto	680-60-03 Internal Service Fund - Risk - General Liability	680-60-04 Internal Service Fund - Risk - EE Practice	680-60-04 Internal Service Fund - Risk - Property	680-60-05 Internal Service Fund - Risk - Special Policy	680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 22	$ 115	$ -	$ 52	$ 117	$ 10
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,599	$ 5,344	$ 1,529	$ 1,766	$ 2,492	$ 775
110	17	04	Treasury	$ 224	$ 2,278	$ 205	$ 2,328	$ 1,419	$ 123
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,844**	**$ 7,737**	**$ 1,734**	**$ 4,146**	**$ 4,028**	**$ 908**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-06 Internal Service Fund - Risk - Health	680-60-06 Internal Service Fund - Risk - Life	680-60-06 Internal Service Fund - Risk - Wellness	680-60-07 Internal Service Fund - Risk - UI BRH	680-60-07 Internal Service Fund - Risk - UI CBJ	680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 4,584	$ 47	$ 36	$ 9	$ 10	$ 3
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ 2,921	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 17,443	$ 1,966	$ 1,602	$ 1,250	$ 1,693	$ 1,949
110	17	04	Treasury	$ 10,196	$ 569	$ 442	$ 191	$ 240	$ 26
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 32,224**	**$ 2,581**	**$ 5,001**	**$ 1,451**	**$ 1,944**	**$ 1,977**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	710-01-01 Agency Fund - Golf Club - Administration	736-01-01 Agency Fund - Mental Health - Administration	740-01-01 Agency Fund - Museum Grant - Administration	750-01-01 Agency Fund - Senion Citizen - Administration	770-01-01 Agency Fund - Def Copensation Oversight - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -	$ -	$ -
110	17	04	Treasury	$ 734	$ 734	$ 734	$ 734	$ 734
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 734**	**$ 734**	**$ 734**	**$ 734**	**$ 734**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	780-01-01 Agency Fund - Sister City - Administration	790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	-- Citywide Support
110	11	01	City Attorney	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -
110	03/0		Clerk	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -
110	06/1		MIS	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -
110	17	04	Treasury	$ 734	$ 734	$ -
110	17	06	Purchasing	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$2,064,748
			Proposed Costs	**$ 734**	**$ 734**	**$2,064,748**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	11	01	City Attorney	$ 835,345	$ -	$ 767,172	$ 1,602,517
110	12	01	City Manager	$ 796,580	$ -	$ 49,964	$ 846,543
110	07	01	Emergency Services	$ 117,204	$ -	$ 106,067	$ 223,271
110	03/0		Clerk	$ 232,196	$ -	$ 110,204	$ 342,400
110	08	01	Human Resources	$ 633,628	$ -	$ -	$ 633,628
110	06/1		MIS	$ 1,867,235	$ -	$ -	$ 1,867,235
110	17	01	Finance Administration	$ 170,149	$ -	$ -	$ 170,149
110	17	03	Controller	$ 1,903,013	$ -	$ -	$ 1,903,013
110	17	04	Treasury	$ 1,377,014	$ -	$ 261,611	$ 1,638,625
110	17	06	Purchasing	$ 613,743	$ -	$ -	$ 613,743
110	23	01	Library	$ 2,475,087	$ 11,100	$ -	$ 2,486,187
			Proposed Costs	**$ 11,021,195**	**$ 11,100**	**$ 1,295,017**	**$ 12,327,312**

5. Summary of Functions and Allocation Bases

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-11-01 City Attorney			
	Legal Support	City Attorneys hours (Assembly @ 50%)	CY19 and CY20 Time Tracking Reports
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-01 City Manager			
	General Citywide Support - FTE	Weighted FTE	FY19 CBJ Staffing
	General Citywide Support - Expenses	Weighted FY19 Actual Expenditures	FY19 Expenditures
	Assembly Support	# of Agenda Items	FY20 Clerk Report
	Public Information	Not Allocated	
110-07-01 Emergency Services			
	Internal Support	Equal to all Benefitting Depts	
	Community Outreach	Not Allocated	
	Grant Support	# of Grants	Emergency Services Grants FY21
110-03/04- Clerk			
	Activities of the Assembly	# of Legislative Meetings	FY20 Clerks Office Department Meeting Support
	Boards and Commissions	# of Boards and Commissions	
	General Citywide Support	Equal to All City Depts	
	Administer Appeals	Equal to all Appeal Entities	
	Public Information	Not Allocated	
	Marijuana License	Not Allocated	
	Liquor License	Not Allocated	
	Conduct Elections	Not Allocated	
110-08-01 Human Resources			
	Human Resources	# of weighted FTE	FY19 Dept Staffing Schedules
	HR Employee Support	Employee Count (Excl Schools and Hospital)	FY19 Dept Staffing Schedules
110-06/15- MIS			
	Device Support	MIS Device Allocation	MIS Allocation FY20 (MIS RV)
	Networking Support	MIS Network Allocation	MIS Allocation FY20 (MIS RV)
	Application Support	MIS Application Allocation	MIS Allocation FY20 (MIS RV)
	Print Shop	Print Shop Charges	FY20 Print Shop Charges
110-17-01 Finance Administration			
	Division Administration	# of FTE per Finance Division	FY19 FTE
110-17-03 Controller			
	Accounting Support	Weighted Actual Expense and Revenue	FY19 Expense Line Item Detail
	Accounts Payable	# of AP Transactions	FY20 AP Transactions Data
	Payroll	# of FTE (Excl. Schools & Hospitals)	FY19 Dept Staffing
	Audit	Equal to all Depts	
	Capital Accounting	Capital Project Expenditures	FY19 Expense Line Item Detail
	Grant Accounting	# of Grants	Grant Accounting Grants
	Budget	Equal to all Divisions	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-04 Treasury			
	Revenue	Weighted Revenue	FY19 Actual Expense Line Item Detail
	Cash Management	Weighted Cash Balance	FY20 Cash Reconciliation
	Mail Room	# of Mail Pieces	FY20 Mail Pieces by Department
	Property Tax	Not Allocated	
110-17-06 Purchasing			
	PO (Data Entry)	# of PO's and Dollar Value of PO's	FY20 PO RQ Info
	PR (Buyers)	# and Dollar Value of Purchase Requests	FY20 PO RQ Info
110-23-01 Library			
	Website Support - Unique Views	Unique Page Views (Eaglecrest weighted at 5%)	Library Museum Metrics
	Website Support - Pages	# of Pages (Library weighted at 50%)	Library Museum Metrics
	General Library Operations - Wifi Support	# of Wifi Users	Library Museum Metrics
	General Library Operations - Branch Support	# of Visitors	Library Museum Metrics

6. Central Service Departments (Providers)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Expenditures	Cost Adjustments	TOTAL $
110	11	01	City Attorney	$ 932,808	$ 613,269	$ 1,546,078
110	12	01	City Manager	$ 952,146	$ (49,470)	$ 902,676
110	07	01	Emergency Services	$ 538,527	$ (359,033)	$ 179,494
110	03/04		Clerk	$ 227,247	$ 126,678	$ 353,925
110	08	01	Human Resources	$ 420,809	$ 189,440	$ 610,248
110	06/15		MIS	$ 2,101,758	$ 423,765	$ 2,525,523
110	17	01	Finance Administration	$ 271,987	$ 243,230	$ 515,217
110	17	03	Controller	$ 1,152,296	$ 465,053	$ 1,617,349
110	17	04	Treasury	$ 960,175	$ 367,549	$ 1,327,724
110	17	06	Purchasing	$ 341,144	$ 182,772	$ 523,916
110	23	01	Library	$ 2,926,241	$ (338,070)	$ 2,588,171
			Subtotal	$ 10,825,138	$ 1,865,183	$ 12,690,321
			Disallowed Items (All Departments)			$ (363,009)
			TOTAL ALLOCATED EXPENDITURES			**$ 12,327,312**

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	47	01	Centennial Hall - Convention Center
111	80	21	General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv
111	80	60	General Fund - LIDS - LID Assessments - LID 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	42	01	Permanent Fund - Arboretum - Administration
209	01	01	General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental
209	22	01	General Fund - Roaded Services Area - Police - Administration
209	22	02	General Fund - Roaded Services Area - Police - General Operations
209	22	05	General Fund - Roaded Services Area - Police - Communications
209	22	07	General Fund - Roaded Services Area - Police - Animal Control
209	22	08	General Fund - Roaded Services Area - Police - Community Services
209	22	09	General Fund - Roaded Services Area - Police - System Admin/E911
209	22	10	General Fund - Roaded Services Area - Police - Fleet
209	22	11	General Fund - Roaded Services Area - Police - Electronics
209	22	12	General Fund - Roaded Services Area - Police - Travel and Training
209	22	14	General Fund - Roaded Services Area - Police - Grants
209	22	16	General Fund - Roaded Services Area - Police - Airport Security
209	22	17	General Fund - Roaded Services Area - Police - Services
209	46	01	General Fund - Roaded Services Area - Parks and Recreation - Administration
209	46	02	General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation
209	46	04	General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Youth Center Grants
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Youth Sports
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center
209	46	08	General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena
209	46	09	General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships
209	46	12	General Fund - Roaded Services Area - Parks and Recreation - Youth Activities

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	71	01	General Fund - Roaded Services Area - Capital Transit - Administration
209	71	02	General Fund - Roaded Services Area - Capital Transit - Operations
209	71	03	General Fund - Roaded Services Area - Capital Transit - Maintenance
209	71	04	General Fund - Roaded Services Area - Capital Transit - Downtown Center
209	72	01	General Fund - Roaded Services Area - Streets - Administration
209	72	02	General Fund - Roaded Services Area - Streets - Marine Passenger Fees
210	01	01	General Fund - Fire Service Area - Fire - Administration
210	21	01	General Fund - Fire Service Area - Fire - Administration
210	21	60	General Fund - Fire Service Area - Fire - BLS Program
210	21	70	General Fund - Fire Service Area - Fire - CARES program
215	01	01	Special Revenue Fund - Sales Tax - Administration
216	01	01	Special Revenue Fund - Hotel Tax - Administration
218	01	01	Special Revenue Fund - Library Contributions - Administration
219	20	03	CARES Relief Fund - - Small Business Grant
219	20	09	CARES Relief Fund - - Airlift NW
221	01	01	Special Revenue Fund - Tobacco Tax - Administration
225	01	01	Special Revenue Fund - Marine Passenger Fees - Administration
232	01	01	Special Revenue Fund - Port Development Fee - Administration
232	52	01	Special Revenue Fund - Port Development Fee - Administration
233	01	01	Special Revenue Fund - State MPF - Non-Operational
235	01	01	Special Revenue Fund - Eaglecrest - Non-Operational
235	28	01	Special Revenue Fund - Eaglecrest - Administration
235	28	02	Special Revenue Fund - Eaglecrest - Ski Patrol
235	28	03	Special Revenue Fund - Eaglecrest - Lift
235	28	04	Special Revenue Fund - Eaglecrest - Mountain Maint
235	28	05	Special Revenue Fund - Eaglecrest - Lodge General Operations
235	28	06	Special Revenue Fund - Eaglecrest - Snow Sports School
235	28	07	Special Revenue Fund - Eaglecrest - Food Service
235	28	08	Special Revenue Fund - Eaglecrest - Ski Rental Shop
235	28	09	Special Revenue Fund - Eaglecrest - Marketing
235	28	11	Special Revenue Fund - Eaglecrest - Building Maint
235	28	12	Special Revenue Fund - Eaglecrest - Vehicle Maint
235	28	13	Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse
249	01	01	General Fund - Parks and Recreation - Aquatics
249	46	03	General Fund - Parks and Recreation - Aquatics
249	46	13	General Fund - Parks and Recreation - Aquatics
270	48	01	Special Revenue Fund - Downtown Parking - Administration
271	14	01	Special Revenue Fund - Lands - Administration
271	14	02	Special Revenue Fund - Lands - Quarries
276	02	01	Special Revenue Fund - Affordable Housing - Operations
276	02	02	Special Revenue Fund - Affordable Housing - Mobile Home Loans
276	02	03	Special Revenue Fund - Affordable Housing - Accessory Apt Grant
325	01	34	Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)
329	01	01	Debt Service Fund - Debt Service - JIA Bonds Debt Service
330	01	01	Debt Service Fund - Debt Service - General Debt Service
330	01	34	Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M
330	01	55	Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy
330	01	55	Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy
401	90	01	Capital Projects Fund - School CIPs - Construction
402	90	01	Capital Projects Fund - Roads CIPs - Construction

GRANTEE DEPARTMENTS (RECEIVERS)

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
430	90	01	Capital Projects Fund - Harbors CIPs - Construction
431	90	01	Capital Projects Fund - Docks CIPs - Construction
450	90	01	Capital Projects Fund - Hospital CIPs - Construction
460	90	01	Capital Projects Fund - Airport CIPs - Construction
514	75	01	Enterprise Fund - Water - Administration
519	01	01	Enterprise Fund - Wastewater - Non-Operational
519	76	02	Enterprise Fund - Wastewater - Mendenhall Treatment Plant
519	76	04	Enterprise Fund - Wastewater - Collections
519	76	05	Enterprise Fund - Wastewater - Treatment
520	80	13	Enterprise Fund - Wastewater LIDs - LID 130
520	80	91	Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	95	Enterprise Fund - Wastewater LIDs - LID 95
520	80	96	Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	98	Enterprise Fund - Wastewater LIDs - LID 98
530	51	01	Enterprise Fund - Harbors - Administration
531	52	01	Enterprise Fund - Docks - Administration
531	52	02	Enterprise Fund - Docks - CIP Engineers-Dock
538	24	03	Enterprise Fund - WW Extension - Administration
539	24	03	Enterprise Fund - Water Extension - Eng Water Extension
550	55	01	Enterprise Fund - Bartlett Regional Hospital - Administration
560	01	01	Enterprise Fund - Airport - Non-Operational
560	50	01	Enterprise Fund - Airport - Administration
560	50	02	Enterprise Fund - Airport - Terminal General Operations
560	50	03	Enterprise Fund - Airport - Airfield Maintenance Shop
560	50	04	Enterprise Fund - Airport - ARFF
560	50	05	Enterprise Fund - Airport - Airport Security
560	50	08	Enterprise Fund - Airport - Airport Landside
570	77	01	Enterprise Fund - Waste Management - Administration
570	77	02	Enterprise Fund - Waste Management - WM Recycling
570	77	03	Enterprise Fund - Waste Management - WM HHW SQG
570	77	03	Enterprise Fund - Waste Management - WM Household Hazardous Waste
570	77	04	Enterprise Fund - Waste Management - WM Junked Vehicle
602	79	01	Internal Service Fund - Fleet - Administration
602	79	02	Internal Service Fund - Fleet - Replacement Program
602	79	03	Internal Service Fund - Fleet - Replacement Program - Grants
602	79	04	Internal Service Fund - Fleet - Fuel Program
602	79	05	Internal Service Fund - Fleet - Washbay
640	44	01	Internal Service Fund - Building Maintenance - Administration
680	60	01	Internal Service Fund - Risk - Administration
680	60	02	Internal Service Fund - Risk - Safety
680	60	02	Internal Service Fund - Risk - Workers Comp
680	60	03	Internal Service Fund - Risk - Auto
680	60	03	Internal Service Fund - Risk - General Liability
680	60	04	Internal Service Fund - Risk - EE Practice
680	60	04	Internal Service Fund - Risk - Property

GRANTEE DEPARTMENTS (RECEIVERS)

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
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

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

- **Departmental narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to receiving departments.

- **Costs to be allocated:** This details the total functional cost associated with a department as well as any cost adjustments, and incoming costs from other Central Service department.

- **Departmental expense detail**: This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.

- **Allocation detail**: This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.

- **Allocation summary:** This summarizes the total costs allocated to departments by central service functional areas.

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

1 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:

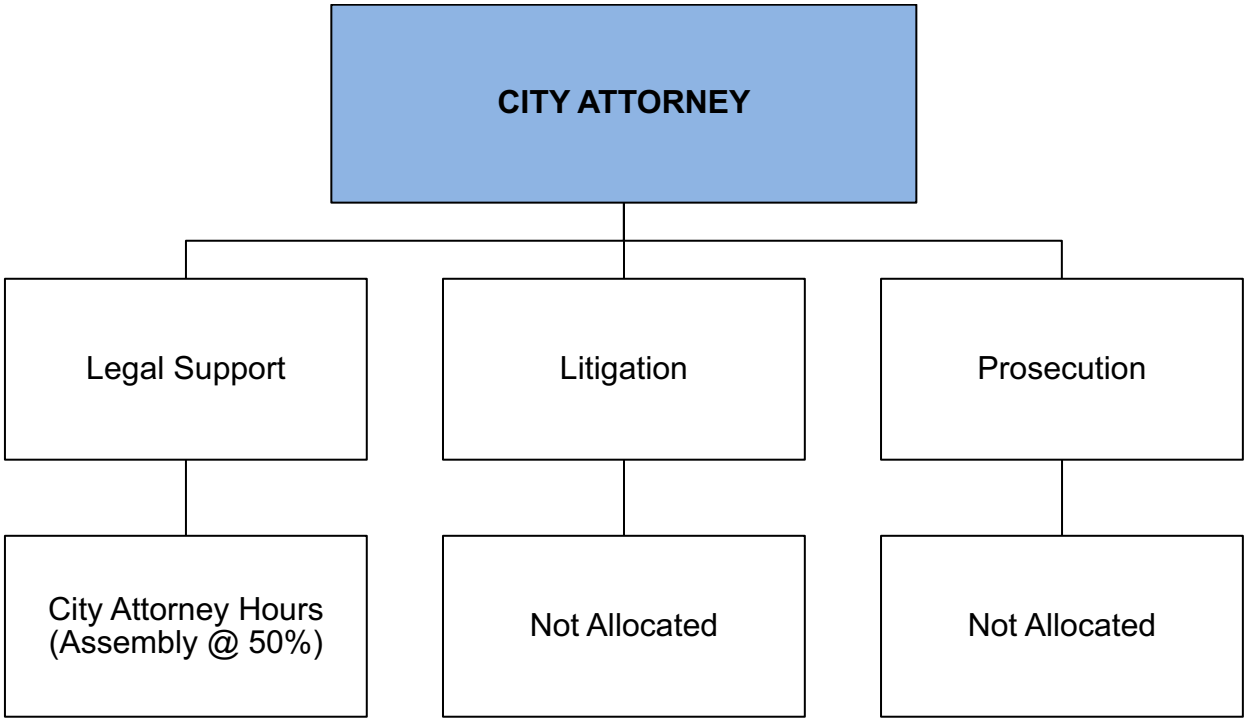
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours[1] spent by City Attorney staff per Fund / Department / Division[2].

- **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] Attorney hours relating to COVID-19 were excluded from the allocation basis.
[2] 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
City Attorney Hours
(Assembly @ 50%)
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110-11-01 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 932,808		$ 932,808
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager		$ 21,099	$ 21,099
110-03/04- Clerk		$ 2,094	$ 2,094
110-08-01 Human Resources		$ 8,493	$ 8,493
110-06/15- MIS		$ 94,660	$ 94,660
110-17-03 Controller		$ 19,301	$ 19,301
110-17-04 Treasury		$ 8,895	$ 8,895
110-17-06 Purchasing		$ 3,028	$ 3,028
110-23-01 Library		$ 1,179	$ 1,179
Total Incoming Costs	**$ -**	**$ 158,749**	**$ 158,749**
Revenues	$ (159)		
Benefit PERS	$ (30,497)		
Reimbursable Expenses	$ 643,925		
Total Cost Adjustments	**$ 613,269**		**$ 613,269**
Total Costs to be Allocated	**$1,546,078**	**$ 158,749**	**$1,704,827**

DEPARTMENTAL EXPENSE DETAIL

110-11-01 City Attorney

Expense Type	Expense ($)	General Admin	Legal Support	Litigation	Prosecution
Personnel					
Salaries and Wages	$ 949,366	$ -	$ 522,151	$ 94,937	$ 332,278
Benefits	$ 425,180	$ -	$ 233,849	$ 42,518	$ 148,813
Benefits - PERS	$ 30,497	$ -	$ 16,773	$ 3,050	$ 10,674
Subtotal Personnel Cost	**$ 1,405,042**	**$ -**	**$ 772,773**	**$ 140,504**	**$ 491,765**
Operating Services & Supplies					
General Supplies	$ 6,441	$ -	$ 3,543	$ 644	$ 2,254
Insurance	$ 5,004	$ -	$ 2,752	$ 500	$ 1,751
Miscellaneous Expense	$ 350	$ -	$ 193	$ 35	$ 123
Other Expenses	$ 31,944	$ -	$ 17,569	$ 3,194	$ 11,181
Professional	$ 29,766	$ -	$ 16,371	$ 2,977	$ 10,418
Public Utility Services	$ 7,647	$ -	$ 4,206	$ 765	$ 2,677
Reimbursable Expenses	$ (643,925)	$ -	$ (354,159)	$ (64,393)	$ (225,374)
Travel and Training	$ 10,164	$ -	$ 5,590	$ 1,016	$ 3,558
Printing	$ 1,720	$ -	$ 946	$ 172	$ 602
Data Lines and Rents	$ 78,653	$ -	$ 43,259	$ 7,865	$ 27,529
Subtotal Operating Cost	**$ (472,234)**	**$ -**	**$ (259,729)**	**$ (47,223)**	**$ (165,282)**
DEPARTMENTAL EXPENDITURES	**$ 932,808**	**$ -**	**$ 513,045**	**$ 93,281**	**$ 326,483**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Revenues	$ (159)	$ -	$ (87)	$ (16)	$ (56)
Benefit PERS	$ (30,497)	$ -	$ (16,773)	$ (3,050)	$ (10,674)
Reimbursable Expenses	$ 643,925	$ -	$ 354,159	$ 64,393	$ 225,374
Subtotal Cost Adjustments	**$ 613,269**	**$ -**	**$ 337,298**	**$ 61,327**	**$ 214,644**
FUNCTIONAL COST	**$ 1,546,078**	**$ -**	**$ 850,343**	**$ 154,608**	**$ 541,127**
First Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (695,735)		$ -	$ (154,608)	$ (541,127)
Subtotal of First Allocation	**$ 850,343**		**$ 850,343**	**$ -**	**$ -**
Second Allocation					
Incoming - All Others	$ 158,749	$ -	$ 87,312	$ 15,875	$ 55,562
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (71,437)		$ -	$ (15,875)	$ (55,562)
Subtotal of Second Allocation	**$ 87,312**		**$ 87,312**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 937,655**		**$ 937,655**	**$ -**	**$ -**

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	257.84	4.253%	$ 36,163		$ 36,163	$ 3,713	$ 39,877
110-03/04- Clerk	91.56	1.510%	$ 12,842		$ 12,842	$ 1,319	$ 14,160
110-08-01 Human Resources	30.84	0.509%	$ 4,325		$ 4,325	$ 444	$ 4,770
110-06/15- MIS	31.95	0.527%	$ 4,481		$ 4,481	$ 460	$ 4,941
110-17-03 Controller	240.48	3.966%	$ 33,728		$ 33,728	$ 3,463	$ 37,192
110-23-01 Library	8.86	0.146%	$ 1,243		$ 1,243	$ 128	$ 1,370
110-10- Mayor and Assembly	631.89	10.422%	$ 88,626		$ 88,626	$ 9,100	$ 97,726
110-16-02 CDD - Planning	1,707.02	28.155%	$ 239,418		$ 239,418	$ 24,583	$ 264,001
110-16-03 CDD - Building	6.43	0.106%	$ 902		$ 902	$ 93	$ 994
110-17-02 Finance - Assessors	109.29	1.803%	$ 15,328		$ 15,328	$ 1,574	$ 16,902
110-17-07 Finance - Sales Tax	316.52	5.221%	$ 44,393		$ 44,393	$ 4,558	$ 48,952
110-24-01 Engineering - Administration	117.01	1.930%	$ 16,411		$ 16,411	$ 1,685	$ 18,096
120-02-01 School District - Component Unit - School District - Administration	255.29	4.211%	$ 35,806		$ 35,806	$ 3,676	$ 39,482
209-22-01 General Fund - Roaded Services Area - Police - Administration	175.50	2.895%	$ 24,615		$ 24,615	$ 2,527	$ 27,142
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	30.08	0.496%	$ 4,219		$ 4,219	$ 433	$ 4,652
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	124.79	2.058%	$ 17,502		$ 17,502	$ 1,797	$ 19,300
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	16.82	0.277%	$ 2,359		$ 2,359	$ 242	$ 2,601
209-72-01 General Fund - Roaded Services Area - Streets - Administration	16.82	0.277%	$ 2,359		$ 2,359	$ 242	$ 2,601
210-21-01 General Fund - Fire Service Area - Fire - Administration	97.31	1.605%	$ 13,648		$ 13,648	$ 1,401	$ 15,050
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	90.25	1.489%	$ 12,658		$ 12,658	$ 1,300	$ 13,958
235-28-01 Special Revenue Fund - Eaglecrest - Administration	31.22	0.515%	$ 4,379		$ 4,379	$ 450	$ 4,828
249-46-03 General Fund - Parks and Recreation - Aquatics	2.47	0.041%	$ 346		$ 346	$ 36	$ 382
271-14-01 Special Revenue Fund - Lands - Administration	137.86	2.274%	$ 19,336		$ 19,336	$ 1,985	$ 21,321
514-75-01 Enterprise Fund - Water - Administration	16.82	0.277%	$ 2,359		$ 2,359	$ 242	$ 2,601
519-76-04 Enterprise Fund - Wastewater - Collections	16.82	0.277%	$ 2,359		$ 2,359	$ 242	$ 2,601
530-51-01 Enterprise Fund - Harbors - Administration	60.34	0.995%	$ 8,462		$ 8,462	$ 869	$ 9,331
531-52-01 Enterprise Fund - Docks - Administration	60.34	0.995%	$ 8,462		$ 8,462	$ 869	$ 9,331
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1,071.84	17.679%	$ 150,331		$ 150,331	$ 15,436	$ 165,767
560-50-01 Enterprise Fund - Airport - Administration	162.28	2.677%	$ 22,761		$ 22,761	$ 2,337	$ 25,098
602-79-01 Internal Service Fund - Fleet - Administration	16.82	0.277%	$ 2,359		$ 2,359	$ 242	$ 2,601
680-60-01 Internal Service Fund - Risk - Administration	129.49	2.136%	$ 18,162		$ 18,162	$ 1,865	$ 20,026
Total	**6,062.84**	**100.000%**	**$ 850,343**	**$ -**	**$ 850,343**	**$ 87,312**	**$ 937,655**

Allocation Basis: **City Attorneys hours (Assembly @ 50%)**

Source of Allocation: **CY19 and CY20 Time Tracking Reports**

ALLOCATION SUMMARY

110-11-01 City Attorney

	Legal Support	Total
110-12-01 City Manager	$ 39,877	$ 39,877
110-03/04- Clerk	$ 14,160	$ 14,160
110-08-01 Human Resources	$ 4,770	$ 4,770
110-06/15- MIS	$ 4,941	$ 4,941
110-17-03 Controller	$ 37,192	$ 37,192
110-23-01 Library	$ 1,370	$ 1,370
110-10- Mayor and Assembly	$ 97,726	$ 97,726
110-16-02 CDD - Planning	$ 264,001	$ 264,001
110-16-03 CDD - Building	$ 994	$ 994
110-17-02 Finance - Assessors	$ 16,902	$ 16,902
110-17-07 Finance - Sales Tax	$ 48,952	$ 48,952
110-24-01 Engineering - Administration	$ 18,096	$ 18,096
120-02-01 School District - Component Unit - School District - Administration	$ 39,482	$ 39,482
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 27,142	$ 27,142
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ 4,652	$ 4,652
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 19,300	$ 19,300
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 2,601	$ 2,601
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 2,601	$ 2,601
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 15,050	$ 15,050
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 13,958	$ 13,958
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 4,828	$ 4,828
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 382	$ 382
271-14-01 Special Revenue Fund - Lands - Administration	$ 21,321	$ 21,321
514-75-01 Enterprise Fund - Water - Administration	$ 2,601	$ 2,601
519-76-04 Enterprise Fund - Wastewater - Collections	$ 2,601	$ 2,601
530-51-01 Enterprise Fund - Harbors - Administration	$ 9,331	$ 9,331
531-52-01 Enterprise Fund - Docks - Administration	$ 9,331	$ 9,331
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 165,767	$ 165,767
560-50-01 Enterprise Fund - Airport - Administration	$ 25,098	$ 25,098
602-79-01 Internal Service Fund - Fleet - Administration	$ 2,601	$ 2,601
680-60-01 Internal Service Fund - Risk - Administration	$ 20,026	$ 20,026
Total	**$ 937,655**	**$ 937,655**

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[3].

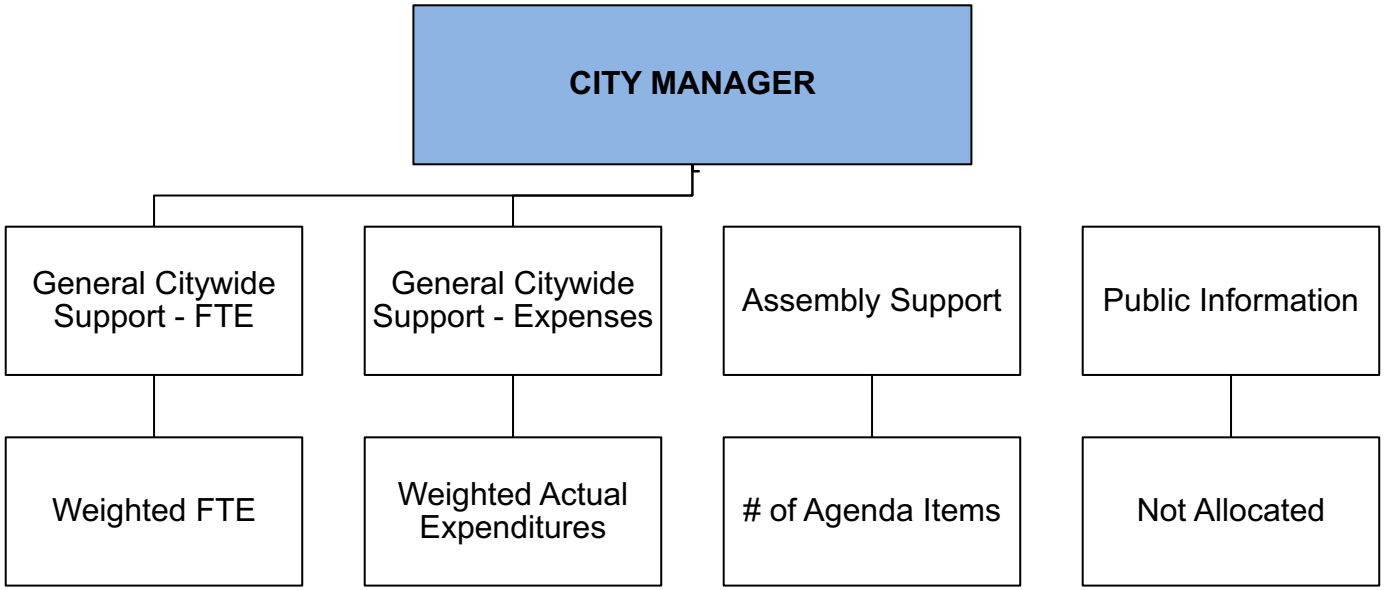
- **General Citywide Support - Expenses –** represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon FY19 actual expenditures per Fund, Department, and Division[4].

- **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[5] 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.

[3] 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.
[4] 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%).
[5] Agenda items relating to COVID-19 were included in the allocation basis, and coded to identified receivers.


CITY MANAGER
General Citywide Support - FTE
General Citywide Support - Expenses
Assembly Support
Public Information
Weighted FTE
Weighted Actual Expenditures
# of Agenda Items
Not Allocated

COSTS TO BE ALLOCATED

110-12-01 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 952,146		$ 952,146
Non-Operational Expenses	$ (90,088)		
Total Deductions	$ (90,088)		$ (90,088)
Incoming Costs			
110-11-01 City Attorney	$ 36,163	$ 3,713	$ 39,877
110-12-01 City Manager		$ 32,608	$ 32,608
110-03/04- Clerk		$ 3,113	$ 3,113
110-08-01 Human Resources		$ 4,247	$ 4,247
110-06/15- MIS		$ 57,455	$ 57,455
110-17-03 Controller		$ 15,072	$ 15,072
110-17-04 Treasury		$ 11,745	$ 11,745
110-17-06 Purchasing		$ 18,399	$ 18,399
110-23-01 Library		$ 4,169	$ 4,169
Total Incoming Costs	**$ 36,163**	**$ 150,520**	**$ 186,684**
Contractual Services	$ (216,617)		
Revenues	$ (676)		
Benefit PERS	$ (48,377)		
Reimbursable Expenses	$ 216,200		
Total Cost Adjustments	**$ (49,470)**		**$ (49,470)**
Total Costs to be Allocated	**$ 848,751**	**$ 150,520**	**$ 999,271**

DEPARTMENTAL EXPENSE DETAIL

110-12-01 City Manager

Expense Type	Expense ($)	General Admin	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Personnel						
Salaries and Wages	$ 523,931	$ -	$ 104,786	$ 314,359	$ 78,590	$ 26,197
Benefits	$ 216,888	$ -	$ 43,378	$ 130,133	$ 32,533	$ 10,844
Benefits - PERS	$ 48,377	$ -	$ 9,675	$ 29,026	$ 7,257	$ 2,419
Subtotal Personnel Cost	**$ 789,196**	**$ -**	**$ 157,839**	**$ 473,517**	**$ 118,379**	**$ 39,460**
Operating Services & Supplies						
General Supplies	$ 4,919	$ -	$ 984	$ 2,951	$ 738	$ 246
Insurance	$ 3,200	$ -	$ 640	$ 1,920	$ 480	$ 160
Miscellaneous Expense	$ 1,490	$ -	$ 298	$ 894	$ 224	$ 75
Other Expenses	$ 3,630	$ -	$ 726	$ 2,178	$ 544	$ 181
Professional	$ 303,323	$ -	$ 60,665	$ 181,994	$ 45,499	$ 15,166
Public Utility Services	$ 6,316	$ -	$ 1,263	$ 3,790	$ 947	$ 316
Reimbursable Expenses	$ (216,200)	$ -	$ (43,240)	$ (129,720)	$ (32,430)	$ (10,810)
Repairs and Maintenance	$ 32,000	$ -	$ 6,400	$ 19,200	$ 4,800	$ 1,600
Travel and Training	$ 16,519	$ -	$ 3,304	$ 9,911	$ 2,478	$ 826
Postage	$ 250	$ -	$ 50	$ 150	$ 37	$ 12
Printing	$ 1,128	$ -	$ 226	$ 677	$ 169	$ 56
Data Lines and Rents	$ 6,375	$ -	$ 1,275	$ 3,825	$ 956	$ 319
Subtotal Operating Cost	**$ 162,950**	**$ -**	**$ 32,590**	**$ 97,770**	**$ 24,442**	**$ 8,147**
DEPARTMENTAL EXPENDITURES	**$ 952,146**	**$ -**	**$ 190,429**	**$ 571,287**	**$ 142,822**	**$ 47,607**
Disallowed Costs						
Non-Operational Expenses	$ (90,088)	$ -	$ (18,018)	$ (54,053)	$ (13,513)	$ (4,504)
Subtotal Disallowed Costs	**$ (90,088)**	**$ -**	**$ (18,018)**	**$ (54,053)**	**$ (13,513)**	**$ (4,504)**
Cost Adjustments						
Contractual Services	$ (216,617)	$ -	$ (43,323)	$ (129,970)	$ (32,493)	$ (10,831)
Revenues	$ (676)	$ -	$ (135)	$ (405)	$ (101)	$ (34)
Benefit PERS	$ (48,377)	$ -	$ (9,675)	$ (29,026)	$ (7,257)	$ (2,419)
Reimbursable Expenses	$ 216,200	$ -	$ 43,240	$ 129,720	$ 32,430	$ 10,810
Subtotal Cost Adjustments	**$ (49,470)**	**$ -**	**$ (9,894)**	**$ (29,682)**	**$ (7,420)**	**$ (2,473)**
FUNCTIONAL COST	**$ 812,587**	**$ -**	**$ 162,517**	**$ 487,552**	**$ 121,888**	**$ 40,629**
First Allocation						
Incoming - All Others	$ 36,163	$ -	$ 7,233	$ 21,698	$ 5,424	$ 1,808
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (42,438)		$ -	$ -	$ -	$ (42,438)
Subtotal of First Allocation	**$ 806,313**		**$ 169,750**	**$ 509,250**	**$ 127,313**	**$ -**
Second Allocation						
Incoming - All Others	$ 150,520	$ -	$ 30,104	$ 90,312	$ 22,578	$ 7,526
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (7,526)		$ -	$ -	$ -	$ (7,526)
Subtotal of Second Allocation	**$ 142,994**		**$ 30,104**	**$ 90,312**	**$ 22,578**	**$ -**
TOTAL ALLOCATED	**$ 949,307**		**$ 199,854**	**$ 599,563**	**$ 149,891**	**$ -**

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	1.825%	$ 3,098		$ 3,098		$ 3,098
110-12-01 City Manager	6.00	0.913%	$ 1,549		$ 1,549		$ 1,549
110-07-01 Emergency Services	2.00	0.304%	$ 516		$ 516	$ 94	$ 610
110-03/04- Clerk	2.68	0.408%	$ 692		$ 692	$ 126	$ 818
110-08-01 Human Resources	4.40	0.669%	$ 1,136		$ 1,136	$ 207	$ 1,343
110-06/15- MIS	14.66	2.230%	$ 3,785		$ 3,785	$ 690	$ 4,475
110-17-01 Finance Administration	2.50	0.380%	$ 645		$ 645	$ 118	$ 763
110-17-03 Controller	14.00	2.129%	$ 3,614		$ 3,614	$ 659	$ 4,273
110-17-04 Treasury	13.00	1.977%	$ 3,356		$ 3,356	$ 612	$ 3,968
110-17-06 Purchasing	5.00	0.760%	$ 1,291		$ 1,291	$ 235	$ 1,526
110-23-01 Library	24.29	3.694%	$ 6,271		$ 6,271	$ 1,143	$ 7,414
110-10- Mayor and Assembly	9.00	1.369%	$ 2,324		$ 2,324	$ 424	$ 2,747
110-12-02 Manager Office - Teen Health Center	1.50	0.228%	$ 387		$ 387	$ 71	$ 458
110-12-05 Manager Office - Housing and Homelessness	1.00	0.152%	$ 258		$ 258	$ 47	$ 305
110-16-01 CDD - Administration	10.00	1.521%	$ 2,582		$ 2,582	$ 471	$ 3,052
110-16-02 CDD - Planning	9.00	1.369%	$ 2,324		$ 2,324	$ 424	$ 2,747
110-16-03 CDD - Building	7.00	1.065%	$ 1,807		$ 1,807	$ 330	$ 2,137
110-17-02 Finance - Assessors	7.00	1.065%	$ 1,807		$ 1,807	$ 330	$ 2,137
110-17-07 Finance - Sales Tax	5.00	0.760%	$ 1,291		$ 1,291	$ 235	$ 1,526
110-23-02 Library - City Museum	4.06	0.617%	$ 1,048		$ 1,048	$ 191	$ 1,239
110-24-01 Engineering - Administration	3.10	0.471%	$ 800		$ 800	$ 146	$ 946
110-24-02 Engineering - CIP	14.04	2.135%	$ 3,625		$ 3,625	$ 661	$ 4,286
110-41-01 P&R Parks and Landscape - Administration	14.79	2.249%	$ 3,818		$ 3,818	$ 696	$ 4,515
110-42-01 Arboretum - Administration	1.68	0.256%	$ 434		$ 434	$ 79	$ 513
110-47-01 Centennial Hall - Convention Center	7.73	1.176%	$ 1,996		$ 1,996	$ 364	$ 2,360
120-02-01 School District - Component Unit - School District - Administration	67.27	10.231%	$ 17,367		$ 17,367	$ 3,167	$ 20,533
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	0.913%	$ 1,549		$ 1,549	$ 282	$ 1,831
209-22-02 General Fund - Roaded Services Area - Police - General Operations	56.00	8.517%	$ 14,458		$ 14,458	$ 2,636	$ 17,094
209-22-05 General Fund - Roaded Services Area - Police - Communications	12.21	1.857%	$ 3,152		$ 3,152	$ 575	$ 3,727
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	6.79	1.033%	$ 1,753		$ 1,753	$ 320	$ 2,073
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.152%	$ 258		$ 258	$ 47	$ 305
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.152%	$ 258		$ 258	$ 47	$ 305
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.760%	$ 1,291		$ 1,291	$ 235	$ 1,526
209-22-17 General Fund - Roaded Services Area - Police - Services	9.67	1.471%	$ 2,497		$ 2,497	$ 455	$ 2,952
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	3.84	0.584%	$ 991		$ 991	$ 181	$ 1,172
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	7.11	1.081%	$ 1,836		$ 1,836	$ 335	$ 2,170
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	8.57	1.303%	$ 2,213		$ 2,213	$ 403	$ 2,616
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.76	1.028%	$ 1,745		$ 1,745	$ 318	$ 2,063
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.380%	$ 645		$ 645	$ 118	$ 763
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.484%	$ 7,611		$ 7,611	$ 1,388	$ 8,999
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.217%	$ 2,065		$ 2,065	$ 377	$ 2,442
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.91	3.332%	$ 5,657		$ 5,657	$ 1,031	$ 6,688
210-21-01 General Fund - Fire Service Area - Fire - Administration	47.98	7.297%	$ 12,387		$ 12,387	$ 2,259	$ 14,646
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.39	0.059%	$ 100		$ 100	$ 18	$ 118
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	0.23	0.035%	$ 59		$ 59	$ 11	$ 70
235-28-03 Special Revenue Fund - Eaglecrest - Lift	0.36	0.055%	$ 93		$ 93	$ 17	$ 110
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	0.28	0.042%	$ 72		$ 72	$ 13	$ 85

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	0.14	0.022%	$ 37		$ 37	$ 7	$ 43
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	0.26	0.040%	$ 68		$ 68	$ 12	$ 80
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	0.08	0.012%	$ 20		$ 20	$ 4	$ 24
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	0.16	0.024%	$ 41		$ 41	$ 7	$ 48
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	0.07	0.010%	$ 17		$ 17	$ 3	$ 20
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	0.11	0.017%	$ 28		$ 28	$ 5	$ 34
249-46-03 General Fund - Parks and Recreation - Aquatics	10.69	1.626%	$ 2,760		$ 2,760	$ 503	$ 3,263
249-46-13 General Fund - Parks and Recreation - Aquatics	15.06	2.290%	$ 3,888		$ 3,888	$ 709	$ 4,597
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.047%	$ 80		$ 80	$ 15	$ 95
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.441%	$ 749		$ 749	$ 137	$ 885
271-14-02 Special Revenue Fund - Lands - Quarries	0.75	0.114%	$ 194		$ 194	$ 35	$ 229
514-75-01 Enterprise Fund - Water - Administration	14.15	2.152%	$ 3,653		$ 3,653	$ 666	$ 4,319
519-76-04 Enterprise Fund - Wastewater - Collections	14.34	2.181%	$ 3,702		$ 3,702	$ 675	$ 4,377
519-76-05 Enterprise Fund - Wastewater - Treatment	24.73	3.760%	$ 6,383		$ 6,383	$ 1,164	$ 7,547
530-51-01 Enterprise Fund - Harbors - Administration	1.71	0.260%	$ 441		$ 441	$ 80	$ 521
531-52-01 Enterprise Fund - Docks - Administration	1.20	0.183%	$ 310		$ 310	$ 57	$ 367
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	43.88	6.673%	$ 11,328		$ 11,328	$ 2,065	$ 13,393
560-50-01 Enterprise Fund - Airport - Administration	1.02	0.155%	$ 263		$ 263	$ 48	$ 311
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.75	0.114%	$ 194		$ 194	$ 35	$ 229
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.64	0.249%	$ 422		$ 422	$ 77	$ 499
570-77-01 Enterprise Fund - Waste Management - Administration	2.60	0.395%	$ 671		$ 671	$ 122	$ 794
602-79-01 Internal Service Fund - Fleet - Administration	5.45	0.829%	$ 1,407		$ 1,407	$ 257	$ 1,664
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.122%	$ 207		$ 207	$ 38	$ 244
640-44-01 Internal Service Fund - Building Maintenance - Administration	11.25	1.711%	$ 2,904		$ 2,904	$ 530	$ 3,434
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.867%	$ 1,472		$ 1,472	$ 268	$ 1,740
Total	**657.51**	**100.000%**	**$169,750**	**$ -**	**$169,750**	**$ 30,104**	**$199,854**

Allocation Basis: **Weighted FTE**

Source of Allocation: **FY19 CBJ Staffing**

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	932,808.30	0.770%	$ 3,923		$ 3,923		$ 3,923
110-12-01 City Manager	952,145.56	0.786%	$ 4,005		$ 4,005		$ 4,005
110-07-01 Emergency Services	518,039.10	0.428%	$ 2,179		$ 2,179	$ 393	$ 2,571
110-03/04- Clerk	227,247.19	0.188%	$ 956		$ 956	$ 172	$ 1,128
110-08-01 Human Resources	420,808.74	0.348%	$ 1,770		$ 1,770	$ 319	$ 2,089
110-06/15- MIS	2,080,131.16	1.718%	$ 8,749		$ 8,749	$ 1,576	$ 10,325
110-17-01 Finance Administration	271,986.95	0.225%	$ 1,144		$ 1,144	$ 206	$ 1,350
110-17-03 Controller	1,152,295.55	0.952%	$ 4,847		$ 4,847	$ 873	$ 5,720
110-17-04 Treasury	960,175.35	0.793%	$ 4,038		$ 4,038	$ 728	$ 4,766
110-17-06 Purchasing	341,144.03	0.282%	$ 1,435		$ 1,435	$ 258	$ 1,693
110-23-01 Library	2,926,240.84	2.417%	$ 12,308		$ 12,308	$ 2,217	$ 14,525
110-01-01 Non-departmental - NA	976,811.43	0.807%	$ 4,108		$ 4,108	$ 740	$ 4,849
110-10- Mayor and Assembly	5,938,406.12	4.905%	$ 24,977		$ 24,977	$ 4,500	$ 29,476
110-11-01 Law - GHS Contract	30,000.00	0.025%	$ 126		$ 126	$ 23	$ 149
110-11-01 Law - Prison Care Contract	400,000.00	0.330%	$ 1,682		$ 1,682	$ 303	$ 1,985
110-12-02 Manager Office - Teen Health Center	251,767.04	0.208%	$ 1,059		$ 1,059	$ 191	$ 1,250
110-12-05 Manager Office - Housing and Homelessness	336,062.96	0.278%	$ 1,413		$ 1,413	$ 255	$ 1,668
110-16-01 CDD - Administration	1,076,424.33	0.889%	$ 4,527		$ 4,527	$ 816	$ 5,343
110-16-02 CDD - Planning	1,001,050.70	0.827%	$ 4,210		$ 4,210	$ 758	$ 4,969
110-16-03 CDD - Building	846,376.19	0.699%	$ 3,560		$ 3,560	$ 641	$ 4,201
110-17-02 Finance - Assessors	732,010.24	0.605%	$ 3,079		$ 3,079	$ 555	$ 3,633
110-17-07 Finance - Sales Tax	20,001.11	0.017%	$ 84		$ 84	$ 15	$ 99
110-21-01 Fire - Emergency Services	4,511,100.00	3.726%	$ 18,974		$ 18,974	$ 3,418	$ 22,392
110-23-02 Library - City Museum	452,976.93	0.374%	$ 1,905		$ 1,905	$ 343	$ 2,248
110-24-01 Engineering - Administration	214,112.42	0.177%	$ 901		$ 901	$ 162	$ 1,063
110-24-02 Engineering - CIP	13,360.28	0.011%	$ 56		$ 56	$ 10	$ 66
110-41-01 P&R Parks and Landscape - Administration	1,874,041.77	1.548%	$ 7,882		$ 7,882	$ 1,420	$ 9,302
110-42-01 Arboretum - Administration	181,539.68	0.150%	$ 764		$ 764	$ 138	$ 901
110-47-01 Centennial Hall - Convention Center	618,974.68	0.511%	$ 2,603		$ 2,603	$ 469	$ 3,072
120-02-01 School District - Component Unit - School District - Administration	3,526,637.05	2.913%	$ 14,833		$ 14,833	$ 2,672	$ 17,505
120-02-02 School District - Component Unit - School District - Administration	788,430.00	0.651%	$ 3,316		$ 3,316	$ 597	$ 3,914
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,569,629.39	1.296%	$ 6,602		$ 6,602	$ 1,189	$ 7,791
209-22-02 General Fund - Roaded Services Area - Police - General Operations	7,727,118.35	6.382%	$ 32,500		$ 32,500	$ 5,855	$ 38,355
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,022,470.95	0.844%	$ 4,301		$ 4,301	$ 775	$ 5,075
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,006,900.00	0.832%	$ 4,235		$ 4,235	$ 763	$ 4,998
209-22-08 General Fund - Roaded Services Area - Police - Community Services	145,896.91	0.120%	$ 614		$ 614	$ 111	$ 724
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	888,502.77	0.734%	$ 3,737		$ 3,737	$ 673	$ 4,410
209-22-10 General Fund - Roaded Services Area - Police - Fleet	418,628.83	0.346%	$ 1,761		$ 1,761	$ 317	$ 2,078
209-22-11 General Fund - Roaded Services Area - Police - Electronics	125,091.33	0.103%	$ 526		$ 526	$ 95	$ 621
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	125,494.32	0.104%	$ 528		$ 528	$ 95	$ 623
209-22-14 General Fund - Roaded Services Area - Police - Grants	334,771.81	0.276%	$ 1,408		$ 1,408	$ 254	$ 1,662
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	742,824.73	0.614%	$ 3,124		$ 3,124	$ 563	$ 3,687
209-22-17 General Fund - Roaded Services Area - Police - Services	1,295,174.77	1.070%	$ 5,447		$ 5,447	$ 981	$ 6,429
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	354,318.95	0.293%	$ 1,490		$ 1,490	$ 268	$ 1,759
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	412,585.40	0.341%	$ 1,735		$ 1,735	$ 313	$ 2,048
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	72,688.39	0.060%	$ 306		$ 306	$ 55	$ 361
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	131,448.09	0.109%	$ 553		$ 553	$ 100	$ 652

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 Services Area - Parks and Recreation - Zach Gordon Youth Center	724,888.36	0.599%	$ 3,049		$ 3,049	$ 549	$ 3,598
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	775,358.96	0.640%	$ 3,261		$ 3,261	$ 587	$ 3,849
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	23,170.80	0.019%	$ 97		$ 97	$ 18	$ 115
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	332,500.00	0.275%	$ 1,398		$ 1,398	$ 252	$ 1,650
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1,395,294.01	1.152%	$ 5,869		$ 5,869	$ 1,057	$ 6,926
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,767,479.48	3.112%	$ 15,846		$ 15,846	$ 2,855	$ 18,701
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,440,637.95	1.190%	$ 6,059		$ 6,059	$ 1,092	$ 7,151
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	104,343.35	0.086%	$ 439		$ 439	$ 79	$ 518
209-72-01 General Fund - Roaded Services Area - Streets - Administration	5,544,931.17	4.580%	$ 23,322		$ 23,322	$ 4,201	$ 27,523
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	113,151.11	0.093%	$ 476		$ 476	$ 86	$ 562
210-21-01 General Fund - Fire Service Area - Fire - Administration	4,532,912.96	3.744%	$ 19,065		$ 19,065	$ 3,435	$ 22,500
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	180,856.28	0.149%	$ 761		$ 761	$ 137	$ 898
210-21-70 General Fund - Fire Service Area - Fire - CARES program	14,115.16	0.012%	$ 59		$ 59	$ 11	$ 70
215-01-01 Special Revenue Fund - Sales Tax - Administration	1,063,470.69	0.878%	$ 4,473		$ 4,473	$ 806	$ 5,279
216-01-01 Special Revenue Fund - Hotel Tax - Administration	19,230.82	0.016%	$ 81		$ 81	$ 15	$ 95
218-01-01 Special Revenue Fund - Library Contributions - Administration	49,223.08	0.041%	$ 207		$ 207	$ 37	$ 244
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	19,230.82	0.016%	$ 81		$ 81	$ 15	$ 95
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	17,147,688.54	14.163%	$ 72,123		$ 72,123	$ 12,993	$ 85,116
232-52-01 Special Revenue Fund - Port Development Fee - Administration	5,500.00	0.005%	$ 23		$ 23	$ 4	$ 27
235-28-01 Special Revenue Fund - Eaglecrest - Administration	53,257.58	0.044%	$ 224		$ 224	$ 40	$ 264
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	5,685.40	0.005%	$ 24		$ 24	$ 4	$ 28
235-28-03 Special Revenue Fund - Eaglecrest - Lift	4,493.53	0.004%	$ 19		$ 19	$ 3	$ 22
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	14,696.90	0.012%	$ 62		$ 62	$ 11	$ 73
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	11,569.14	0.010%	$ 49		$ 49	$ 9	$ 57
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	6,631.22	0.005%	$ 28		$ 28	$ 5	$ 33
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	4,965.10	0.004%	$ 21		$ 21	$ 4	$ 25
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	4,290.97	0.004%	$ 18		$ 18	$ 3	$ 21
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	6,323.10	0.005%	$ 27		$ 27	$ 5	$ 31
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	3,051.48	0.003%	$ 13		$ 13	$ 2	$ 15
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	2,362.35	0.002%	$ 10		$ 10	$ 2	$ 12
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	4,068.22	0.003%	$ 17		$ 17	$ 3	$ 20
249-46-03 General Fund - Parks and Recreation - Aquatics	1,061,918.01	0.877%	$ 4,466		$ 4,466	$ 805	$ 5,271
249-46-13 General Fund - Parks and Recreation - Aquatics	1,590,676.75	1.314%	$ 6,690		$ 6,690	$ 1,205	$ 7,896
270-48-01 Special Revenue Fund - Downtown Parking - Administration	538,288.54	0.445%	$ 2,264		$ 2,264	$ 408	$ 2,672
271-14-01 Special Revenue Fund - Lands - Administration	658,532.30	0.544%	$ 2,770		$ 2,770	$ 499	$ 3,269
271-14-02 Special Revenue Fund - Lands - Quarries	146,396.73	0.121%	$ 616		$ 616	$ 111	$ 727
276-02-01 Special Revenue Fund - Affordable Housing - Operations	15,150.00	0.013%	$ 64		$ 64	$ 11	$ 75
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	30,000.00	0.025%	$ 126		$ 126	$ 23	$ 149
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	94,781.13	0.078%	$ 399		$ 399	$ 72	$ 470
401-90-01 Capital Projects Fund - School CIPs - Construction	15,097.92	0.012%	$ 64		$ 64	$ 11	$ 75
402-90-01 Capital Projects Fund - Roads CIPs - Construction	87,850.68	0.073%	$ 369		$ 369	$ 67	$ 436
403-90-01 Capital Projects Fund - Fire CIPs - Construction	715.70	0.001%	$ 3		$ 3	$ 1	$ 4
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	100,501.86	0.083%	$ 423		$ 423	$ 76	$ 499
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	56,456.74	0.047%	$ 237		$ 237	$ 43	$ 280
414-90-01 Capital Projects Fund - Water CIPs - Construction	28,042.37	0.023%	$ 118		$ 118	$ 21	$ 139
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	43,593.71	0.036%	$ 183		$ 183	$ 33	$ 216
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	8,116.36	0.007%	$ 34		$ 34	$ 6	$ 40
431-90-01 Capital Projects Fund - Docks CIPs - Construction	113,532.86	0.094%	$ 478		$ 478	$ 86	$ 564
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	35,009.13	0.029%	$ 147		$ 147	$ 27	$ 174
460-90-01 Capital Projects Fund - Airport CIPs - Construction	219,896.75	0.182%	$ 925		$ 925	$ 167	$ 1,091

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
514-75-01 Enterprise Fund - Water - Administration	2,585,228.36	2.135%	$ 10,873		$ 10,873	$ 1,959	$ 12,832
519-76-04 Enterprise Fund - Wastewater - Collections	1,735,685.84	1.434%	$ 7,300		$ 7,300	$ 1,315	$ 8,615
519-76-05 Enterprise Fund - Wastewater - Treatment	6,103,652.43	5.041%	$ 25,672		$ 25,672	$ 4,625	$ 30,297
530-51-01 Enterprise Fund - Harbors - Administration	157,237.26	0.130%	$ 661		$ 661	$ 119	$ 780
531-52-01 Enterprise Fund - Docks - Administration	80,514.49	0.066%	$ 339		$ 339	$ 61	$ 400
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	2,955.98	0.002%	$ 12		$ 12	$ 2	$ 15
538-24-03 Enterprise Fund - WW Extension - Administration	63,627.32	0.053%	$ 268		$ 268	$ 48	$ 316
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	61,127.15	0.050%	$ 257		$ 257	$ 46	$ 303
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	4,603,633.15	3.802%	$ 19,363		$ 19,363	$ 3,488	$ 22,851
560-50-01 Enterprise Fund - Airport - Administration	1,153,369.09	0.953%	$ 4,851		$ 4,851	$ 874	$ 5,725
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1,300,169.51	1.074%	$ 5,468		$ 5,468	$ 985	$ 6,454
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	2,948,908.31	2.436%	$ 12,403		$ 12,403	$ 2,234	$ 14,637
560-50-04 Enterprise Fund - Airport - ARFF	1,028,069.73	0.849%	$ 4,324		$ 4,324	$ 779	$ 5,103
560-50-05 Enterprise Fund - Airport - Airport Security	771,217.68	0.637%	$ 3,244		$ 3,244	$ 584	$ 3,828
560-50-08 Enterprise Fund - Airport - Airport Landside	27,236.27	0.022%	$ 115		$ 115	$ 21	$ 135
570-77-01 Enterprise Fund - Waste Management - Administration	618,405.36	0.511%	$ 2,601		$ 2,601	$ 469	$ 3,070
570-77-02 Enterprise Fund - Waste Management - WM Recycling	357,817.83	0.296%	$ 1,505		$ 1,505	$ 271	$ 1,776
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	519,519.23	0.429%	$ 2,185		$ 2,185	$ 394	$ 2,579
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	213,394.74	0.176%	$ 898		$ 898	$ 162	$ 1,059
602-79-01 Internal Service Fund - Fleet - Administration	1,155,611.49	0.954%	$ 4,860		$ 4,860	$ 876	$ 5,736
602-79-02 Internal Service Fund - Fleet - Replacement Program	163,295.88	0.135%	$ 687		$ 687	$ 124	$ 811
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	8,065.79	0.007%	$ 34		$ 34	$ 6	$ 40
602-79-04 Internal Service Fund - Fleet - Fuel Program	863,229.05	0.713%	$ 3,631		$ 3,631	$ 654	$ 4,285
640-44-01 Internal Service Fund - Building Maintenance - Administration	296,466.13	0.245%	$ 1,247		$ 1,247	$ 225	$ 1,472
680-60-01 Internal Service Fund - Risk - Administration	44,893.46	0.037%	$ 189		$ 189	$ 34	$ 223
680-60-02 Internal Service Fund - Risk - Safety	583.27	0.000%	$ 2		$ 2	$ 0	$ 3
680-60-02 Internal Service Fund - Risk - Workers Comp	38,735.22	0.032%	$ 163		$ 163	$ 29	$ 192
680-60-03 Internal Service Fund - Risk - Auto	4,339.88	0.004%	$ 18		$ 18	$ 3	$ 22
680-60-03 Internal Service Fund - Risk - General Liability	23,188.45	0.019%	$ 98		$ 98	$ 18	$ 115
680-60-04 Internal Service Fund - Risk - Property	10,459.22	0.009%	$ 44		$ 44	$ 8	$ 52
680-60-05 Internal Service Fund - Risk - Special Policy	23,589.68	0.019%	$ 99		$ 99	$ 18	$ 117
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	2,016.03	0.002%	$ 8		$ 8	$ 2	$ 10
680-60-06 Internal Service Fund - Risk - Health	923,495.10	0.763%	$ 3,884		$ 3,884	$ 700	$ 4,584
680-60-06 Internal Service Fund - Risk - Life	9,377.64	0.008%	$ 39		$ 39	$ 7	$ 47
680-60-06 Internal Service Fund - Risk - Wellness	7,288.79	0.006%	$ 31		$ 31	$ 6	$ 36
680-60-07 Internal Service Fund - Risk - UI BRH	1,890.27	0.002%	$ 8		$ 8	$ 1	$ 9
680-60-07 Internal Service Fund - Risk - UI CBJ	2,020.33	0.002%	$ 8		$ 8	$ 2	$ 10
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	568.78	0.000%	$ 2		$ 2	$ 0	$ 3
Total	**121,077,470.96**	**100.000%**	**$509,250**	**$ -**	**$509,250**	**$ 90,312**	**$599,563**

Allocation Basis: **Weighted FY19 Actual Expenditures**

Source of Allocation: **FY19 Expenditures**

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	115.00	11.058%	$ 14,078		$ 14,078		$ 14,078
110-12-01 City Manager	221.00	21.250%	$ 27,054		$ 27,054		$ 27,054
110-07-01 Emergency Services	5.00	0.481%	$ 612		$ 612	$ 160	$ 772
110-03/04- Clerk	36.00	3.462%	$ 4,407		$ 4,407	$ 1,155	$ 5,562
110-08-01 Human Resources	19.00	1.827%	$ 2,326		$ 2,326	$ 609	$ 2,935
110-17-01 Finance Administration	130.00	12.500%	$ 15,914		$ 15,914	$ 4,169	$ 20,083
110-17-06 Purchasing	2.00	0.192%	$ 245		$ 245	$ 64	$ 309
110-10- Mayor and Assembly	78.00	7.500%	$ 9,548		$ 9,548	$ 2,502	$ 12,050
110-12-05 Manager Office - Housing and Homelessness	17.00	1.635%	$ 2,081		$ 2,081	$ 545	$ 2,626
110-16-01 CDD - Administration	7.00	0.673%	$ 857		$ 857	$ 224	$ 1,081
110-16-02 CDD - Planning	156.00	15.000%	$ 19,097		$ 19,097	$ 5,003	$ 24,100
110-16-03 CDD - Building	14.00	1.346%	$ 1,714		$ 1,714	$ 449	$ 2,163
110-17-02 Finance - Assessors	1.00	0.096%	$ 122		$ 122	$ 32	$ 154
110-23-02 Library - City Museum	2.00	0.192%	$ 245		$ 245	$ 64	$ 309
110-24-01 Engineering - Administration	70.00	6.731%	$ 8,569		$ 8,569	$ 2,245	$ 10,814
110-24-02 Engineering - CIP	4.00	0.385%	$ 490		$ 490	$ 128	$ 618
110-42-01 Arboretum - Administration	1.00	0.096%	$ 122		$ 122	$ 32	$ 154
120-02-01 School District - Component Unit - School District - Administration	15.00	1.442%	$ 1,836		$ 1,836	$ 481	$ 2,317
209-22-01 General Fund - Roaded Services Area - Police - Administration	4.00	0.385%	$ 490		$ 490	$ 128	$ 618
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	37.00	3.558%	$ 4,529		$ 4,529	$ 1,187	$ 5,716
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.096%	$ 122		$ 122	$ 32	$ 154
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	11.00	1.058%	$ 1,347		$ 1,347	$ 353	$ 1,699
209-72-01 General Fund - Roaded Services Area - Streets - Administration	2.00	0.192%	$ 245		$ 245	$ 64	$ 309
210-21-01 General Fund - Fire Service Area - Fire - Administration	3.00	0.288%	$ 367		$ 367	$ 96	$ 463
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	11.00	1.058%	$ 1,347		$ 1,347	$ 353	$ 1,699
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.00	0.673%	$ 857		$ 857	$ 224	$ 1,081
249-46-03 General Fund - Parks and Recreation - Aquatics	4.00	0.385%	$ 490		$ 490	$ 128	$ 618
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.096%	$ 122		$ 122	$ 32	$ 154
271-14-01 Special Revenue Fund - Lands - Administration	2.00	0.192%	$ 245		$ 245	$ 64	$ 309
514-75-01 Enterprise Fund - Water - Administration	3.83	0.369%	$ 469		$ 469	$ 123	$ 592
519-76-05 Enterprise Fund - Wastewater - Treatment	3.83	0.369%	$ 469		$ 469	$ 123	$ 592
530-51-01 Enterprise Fund - Harbors - Administration	10.50	1.010%	$ 1,285		$ 1,285	$ 337	$ 1,622
531-52-01 Enterprise Fund - Docks - Administration	9.50	0.913%	$ 1,163		$ 1,163	$ 305	$ 1,468
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	14.00	1.346%	$ 1,714		$ 1,714	$ 449	$ 2,163
560-50-01 Enterprise Fund - Airport - Administration	15.00	1.442%	$ 1,836		$ 1,836	$ 481	$ 2,317
570-77-01 Enterprise Fund - Waste Management - Administration	4.33	0.417%	$ 530		$ 530	$ 139	$ 669
640-44-01 Internal Service Fund - Building Maintenance - Administration	2.00	0.192%	$ 245		$ 245	$ 64	$ 309
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.096%	$ 122		$ 122	$ 32	$ 154
Total	**1,040.00**	**100.000%**	**$127,313**	**$ -**	**$127,313**	**$ 22,578**	**$149,891**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **FY20 Clerk Report**

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-11-01 City Attorney	$ 3,098	$ 3,923	$ 14,078	$ 21,099
110-12-01 City Manager	$ 1,549	$ 4,005	$ 27,054	$ 32,608
110-07-01 Emergency Services	$ 610	$ 2,571	$ 772	$ 3,954
110-03/04- Clerk	$ 818	$ 1,128	$ 5,562	$ 7,508
110-08-01 Human Resources	$ 1,343	$ 2,089	$ 2,935	$ 6,367
110-06/15- MIS	$ 4,475	$ 10,325	$ -	$ 14,800
110-17-01 Finance Administration	$ 763	$ 1,350	$ 20,083	$ 22,196
110-17-03 Controller	$ 4,273	$ 5,720	$ -	$ 9,993
110-17-04 Treasury	$ 3,968	$ 4,766	$ -	$ 8,734
110-17-06 Purchasing	$ 1,526	$ 1,693	$ 309	$ 3,529
110-23-01 Library	$ 7,414	$ 14,525	$ -	$ 21,939
110-01-01 Non-departmental - NA	$ -	$ 4,849	$ -	$ 4,849
110-10- Mayor and Assembly	$ 2,747	$ 29,476	$ 12,050	$ 44,274
110-11-01 Law - GHS Contract	$ -	$ 149	$ -	$ 149
110-11-01 Law - Prison Care Contract	$ -	$ 1,985	$ -	$ 1,985
110-12-02 Manager Office - Teen Health Center	$ 458	$ 1,250	$ -	$ 1,708
110-12-05 Manager Office - Housing and Homelessness	$ 305	$ 1,668	$ 2,626	$ 4,600
110-16-01 CDD - Administration	$ 3,052	$ 5,343	$ 1,081	$ 9,477
110-16-02 CDD - Planning	$ 2,747	$ 4,969	$ 24,100	$ 31,816
110-16-03 CDD - Building	$ 2,137	$ 4,201	$ 2,163	$ 8,501
110-17-02 Finance - Assessors	$ 2,137	$ 3,633	$ 154	$ 5,925
110-17-07 Finance - Sales Tax	$ 1,526	$ 99	$ -	$ 1,626
110-21-01 Fire - Emergency Services	$ -	$ 22,392	$ -	$ 22,392
110-23-02 Library - City Museum	$ 1,239	$ 2,248	$ 309	$ 3,797
110-24-01 Engineering - Administration	$ 946	$ 1,063	$ 10,814	$ 12,823
110-24-02 Engineering - CIP	$ 4,286	$ 66	$ 618	$ 4,970
110-41-01 P&R Parks and Landscape - Administration	$ 4,515	$ 9,302	$ -	$ 13,817
110-42-01 Arboretum - Administration	$ 513	$ 901	$ 154	$ 1,568
110-47-01 Centennial Hall - Convention Center	$ 2,360	$ 3,072	$ -	$ 5,432
120-02-01 School District - Component Unit - School District - Administration	$ 20,533	$ 17,505	$ 2,317	$ 40,356
120-02-02 School District - Component Unit - School District - Administration	$ -	$ 3,914	$ -	$ 3,914
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 1,831	$ 7,791	$ 618	$ 10,241
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 17,094	$ 38,355	$ -	$ 55,449
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 3,727	$ 5,075	$ -	$ 8,802
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 4,998	$ -	$ 4,998
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ -	$ 724	$ -	$ 724

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 2,073	$ 4,410	$ -	$ 6,483
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 305	$ 2,078	$ -	$ 2,383
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 305	$ 621	$ -	$ 926
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 623	$ -	$ 623
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ -	$ 1,662	$ -	$ 1,662
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 1,526	$ 3,687	$ -	$ 5,213
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 2,952	$ 6,429	$ -	$ 9,381
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 1,172	$ 1,759	$ 5,716	$ 8,647
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 2,170	$ 2,048	$ -	$ 4,218
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	$ -	$ 361	$ -	$ 361
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ 652	$ -	$ 652
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 2,616	$ 3,598	$ -	$ 6,214
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 2,063	$ 3,849	$ 154	$ 6,067
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ -	$ 115	$ -	$ 115
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 1,650	$ -	$ 1,650
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 763	$ 6,926	$ 1,699	$ 9,388
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 8,999	$ 18,701	$ -	$ 27,699
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 2,442	$ 7,151	$ -	$ 9,593
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 518	$ -	$ 518
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 6,688	$ 27,523	$ 309	$ 34,520
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	$ -	$ 562	$ -	$ 562
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 14,646	$ 22,500	$ 463	$ 37,609
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ -	$ 898	$ -	$ 898
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 70	$ -	$ 70
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 5,279	$ -	$ 5,279
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ -	$ 95	$ -	$ 95
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 244	$ -	$ 244
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ -	$ 95	$ -	$ 95
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ 85,116	$ 1,699	$ 86,815
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ 27	$ -	$ 27
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 118	$ 264	$ 1,081	$ 1,464
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 70	$ 28	$ -	$ 99
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 110	$ 22	$ -	$ 132
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 85	$ 73	$ -	$ 158
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 43	$ 57	$ -	$ 101
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 80	$ 33	$ -	$ 113
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 24	$ 25	$ -	$ 48

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 48	$ 21	$ -	$ 69
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 20	$ 31	$ -	$ 51
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 15	$ -	$ 15
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 12	$ -	$ 12
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ 34	$ 20	$ -	$ 54
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 3,263	$ 5,271	$ 618	$ 9,152
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 4,597	$ 7,896	$ -	$ 12,493
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 95	$ 2,672	$ 154	$ 2,921
271-14-01 Special Revenue Fund - Lands - Administration	$ 885	$ 3,269	$ 309	$ 4,463
271-14-02 Special Revenue Fund - Lands - Quarries	$ 229	$ 727	$ -	$ 956
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ 75	$ -	$ 75
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ 149	$ -	$ 149
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ 470	$ -	$ 470
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ 75	$ -	$ 75
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ 436	$ -	$ 436
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ -	$ 4	$ -	$ 4
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ 499	$ -	$ 499
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ 280	$ -	$ 280
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ -	$ 139	$ -	$ 139
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ 216	$ -	$ 216
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ 40	$ -	$ 40
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ -	$ 564	$ -	$ 564
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ 174	$ -	$ 174
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ 1,091	$ -	$ 1,091
514-75-01 Enterprise Fund - Water - Administration	$ 4,319	$ 12,832	$ 592	$ 17,744
519-76-04 Enterprise Fund - Wastewater - Collections	$ 4,377	$ 8,615	$ -	$ 12,993
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 7,547	$ 30,297	$ 592	$ 38,436
530-51-01 Enterprise Fund - Harbors - Administration	$ 521	$ 780	$ 1,622	$ 2,924
531-52-01 Enterprise Fund - Docks - Administration	$ 367	$ 400	$ 1,468	$ 2,234
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 15	$ -	$ 15
538-24-03 Enterprise Fund - WW Extension - Administration	$ -	$ 316	$ -	$ 316
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ -	$ 303	$ -	$ 303
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 13,393	$ 22,851	$ 2,163	$ 38,407
560-50-01 Enterprise Fund - Airport - Administration	$ 311	$ 5,725	$ 2,317	$ 8,354
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 229	$ 6,454	$ -	$ 6,683
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 499	$ 14,637	$ -	$ 15,137
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 5,103	$ -	$ 5,103

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ 3,828	$ -	$ 3,828
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 135	$ -	$ 135
570-77-01 Enterprise Fund - Waste Management - Administration	$ 794	$ 3,070	$ 669	$ 4,533
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ -	$ 1,776	$ -	$ 1,776
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ -	$ 2,579	$ -	$ 2,579
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ -	$ 1,059	$ -	$ 1,059
602-79-01 Internal Service Fund - Fleet - Administration	$ 1,664	$ 5,736	$ -	$ 7,400
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ 811	$ -	$ 811
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ -	$ 40	$ -	$ 40
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ 244	$ 4,285	$ -	$ 4,529
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 3,434	$ 1,472	$ 309	$ 5,215
680-60-01 Internal Service Fund - Risk - Administration	$ 1,740	$ 223	$ 154	$ 2,117
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 3	$ -	$ 3
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 192	$ -	$ 192
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 22	$ -	$ 22
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 115	$ -	$ 115
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 52	$ -	$ 52
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 117	$ -	$ 117
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	$ -	$ 10	$ -	$ 10
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 4,584	$ -	$ 4,584
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 47	$ -	$ 47
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ 36	$ -	$ 36
680-60-07 Internal Service Fund - Risk - UI BRH	$ -	$ 9	$ -	$ 9
680-60-07 Internal Service Fund - Risk - UI CBJ	$ -	$ 10	$ -	$ 10
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ -	$ 3	$ -	$ 3
Total	**$ 199,854**	**$ 599,563**	**$ 149,891**	**$ 949,307**

3 EMERGENCY SERVICES

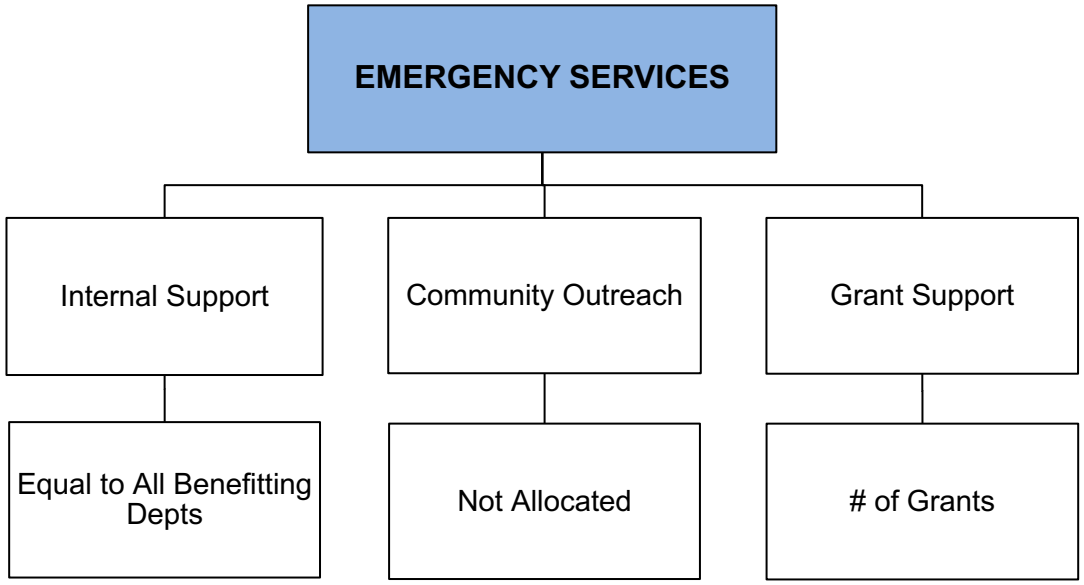
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

- **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

COSTS TO BE ALLOCATED

110-07-01 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 538,527		$ 538,527
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 3,307	$ 647	$ 3,954
110-07-01 Emergency Services		$ 18,890	$ 18,890
110-03/04- Clerk		$ 4,123	$ 4,123
110-08-01 Human Resources		$ 1,416	$ 1,416
110-06/15- MIS		$ 23,415	$ 23,415
110-17-03 Controller		$ 23,668	$ 23,668
110-17-04 Treasury		$ 10,207	$ 10,207
Total Incoming Costs	**$ 3,307**	**$ 82,365**	**$ 85,673**
Capital and Transfers	$ (48,439)		
Revenues	$ (315,728)		
Benefit PERS	$ 5,134		
Total Cost Adjustments	**$ (359,033)**		**$ (359,033)**
Total Costs to be Allocated	**$ 182,801**	**$ 82,365**	**$ 265,167**

DEPARTMENTAL EXPENSE DETAIL

110-07-01 Emergency Services

Expense Type	Exense ($)	General Admin	Internal Support	Community Outreach	Grant Support
Personnel					
Salaries and Wages	$ 244,370	$ -	$ 73,311	$ 97,748	$ 73,311
Benefits	$ 118,145	$ -	$ 35,444	$ 47,258	$ 35,444
Benefits - PERS	$ (5,134)	$ -	$ (1,540)	$ (2,053)	$ (1,540)
Subtotal Personnel Cost	**$ 357,382**	**$ -**	**$ 107,215**	**$ 142,953**	**$ 107,215**
Operating Services & Supplies					
General Supplies	$ 31,073	$ -	$ 9,322	$ 12,429	$ 9,322
Insurance	$ 1,000	$ -	$ 300	$ 400	$ 300
Other Expenses	$ 869	$ -	$ 261	$ 348	$ 261
Professional	$ 41,032	$ -	$ 12,310	$ 16,413	$ 12,310
Public Utility Services	$ 911	$ -	$ 273	$ 364	$ 273
Travel and Training	$ 50,663	$ -	$ 15,199	$ 20,265	$ 15,199
Postage	$ 7	$ -	$ 2	$ 3	$ 2
Printing	$ 52	$ -	$ 15	$ 21	$ 15
Data Lines and Rents	$ 7,100	$ -	$ 2,130	$ 2,840	$ 2,130
Capital Outlay	$ 48,439	$ -	$ 14,532	$ 19,376	$ 14,532
Subtotal Operating Cost	**$ 181,145**	**$ -**	**$ 54,344**	**$ 72,458**	**$ 54,344**
DEPARTMENTAL EXPENDITURES	**$ 538,527**	**$ -**	**$ 161,558**	**$ 215,411**	**$ 161,558**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Capital and Transfers	$ (48,439)	$ -	$ (14,532)	$ (19,376)	$ (14,532)
Revenues	$ (315,728)	$ -	$ (94,718)	$ (126,291)	$ (94,718)
Benefit PERS	$ 5,134	$ -	$ 1,540	$ 2,053	$ 1,540
Subtotal Cost Adjustments	**$ (359,033)**	**$ -**	**$ (107,710)**	**$ (143,613)**	**$ (107,710)**
FUNCTIONAL COST	**$ 179,494**	**$ -**	**$ 53,848**	**$ 71,798**	**$ 53,848**
First Allocation					
Incoming - All Others	$ 3,307	$ -	$ 992	$ 1,323	$ 992
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (73,121)		$ -	$ (73,121)	$ -
Subtotal of First Allocation	**$ 109,681**		**$ 54,840**	**$ -**	**$ 54,840**
Second Allocation					
Incoming - All Others	$ 82,365	$ -	$ 24,710	$ 32,946	$ 24,710
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (32,946)		$ -	$ (32,946)	$ -
Subtotal of Second Allocation	**$ 49,419**		**$ 24,710**	**$ -**	**$ 24,710**
TOTAL ALLOCATED	**$ 159,100**		**$ 79,550**	**$ -**	**$ 79,550**

110-07-01 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Internal Support							
110-07-01 Emergency Services	1.00	20.000%	$ 10,968		$ 10,968		$ 10,968
110-06/15- MIS	1.00	20.000%	$ 10,968		$ 10,968	$ 6,177	$ 17,145
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	20.000%	$ 10,968		$ 10,968	$ 6,177	$ 17,145
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	20.000%	$ 10,968		$ 10,968	$ 6,177	$ 17,145
560-50-01 Enterprise Fund - Airport - Administration	1.00	20.000%	$ 10,968		$ 10,968	$ 6,177	$ 17,145
Total	**5.00**	**100.000%**	**$ 54,840**	**$ -**	**$ 54,840**	**$ 24,710**	**$ 79,550**

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	0.58	14.445%	$ 7,922		$ 7,922		$ 7,922
110-06/15- MIS	0.28	7.000%	$ 3,839		$ 3,839	$ 2,022	$ 5,861
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.59	39.844%	$ 21,850		$ 21,850	$ 11,508	$ 33,358
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.55	38.644%	$ 21,192		$ 21,192	$ 11,161	$ 32,353
560-50-01 Enterprise Fund - Airport - Administration	0.00	0.068%	$ 37		$ 37	$ 19	$ 57
Total	**4.00**	**100.000%**	**$ 54,840**	**$ -**	**$ 54,840**	**$ 24,710**	**$ 79,550**

Allocation Basis: **# of Grants**

Source of Allocation: **Emergency Services Grants FY21**

ALLOCATION SUMMARY

110-07-01 Emergency Services

	Internal Support	Grant Support	Total
110-07-01 Emergency Services	$ 10,968	$ 7,922	$ 18,890
110-06/15- MIS	$ 17,145	$ 5,861	$ 23,006
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 17,145	$ 33,358	$ 50,503
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 17,145	$ 32,353	$ 49,499
560-50-01 Enterprise Fund - Airport - Administration	$ 17,145	$ 57	$ 17,202
Total	**$ 79,550**	**$ 79,550**	**$159,100**

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 legislative (commission, committee, and mayor and assembly) meetings per Fund / Department / Division.

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

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

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

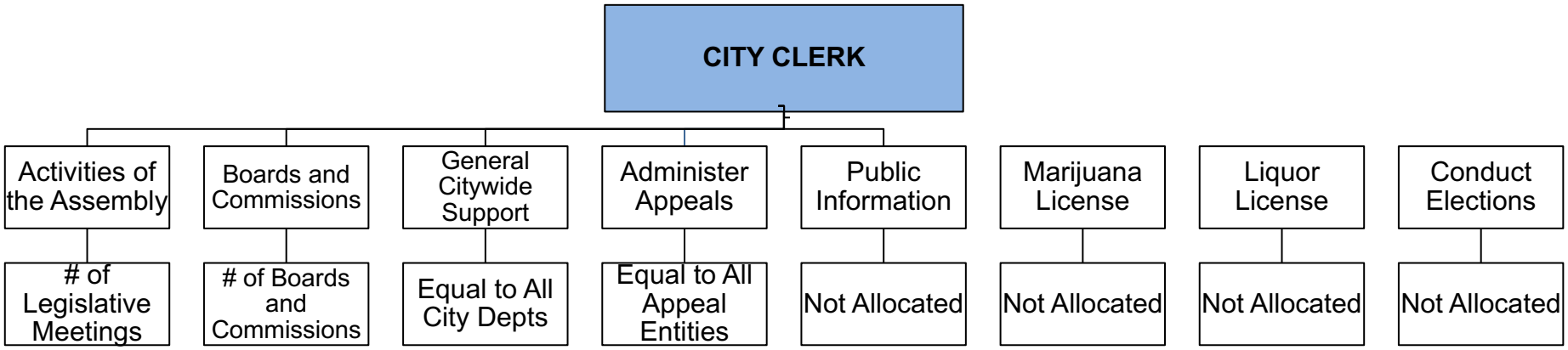
- **Public Information –** represents support and services associated with responding to public records requests. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

- **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 Legislative Meetings
# 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	$ 227,247		$ 227,247
Advertising	$ (3,369)		
Direct Election Costs	$ (38,352)		
Total Deductions	$ (41,721)		$ (41,721)
Incoming Costs			
110-11-01 City Attorney	$ 12,842	$ 1,319	$ 14,160
110-12-01 City Manager	$ 6,055	$ 1,453	$ 7,508
110-03/04- Clerk		$ 14,731	$ 14,731
110-08-01 Human Resources		$ 1,912	$ 1,912
110-06/15- MIS		$ 39,378	$ 39,378
110-17-03 Controller		$ 10,985	$ 10,985
110-17-04 Treasury		$ 2,348	$ 2,348
110-17-06 Purchasing		$ 679	$ 679
110-23-01 Library		$ 4,027	$ 4,027
Total Incoming Costs	**$ 18,896**	**$ 76,831**	**$ 95,727**
Capital and Transfers	$ (399)		
Revenues	$ (1,077)		
Benefit PERS	$ (9,146)		
Reimbursable Expenses	$ 137,300		
Total Cost Adjustments	**$ 126,678**		**$ 126,678**
Total Costs to be Allocated	**$ 331,101**	**$ 76,831**	**$ 407,931**

DEPARTMENTAL EXPENSE DETAIL

110-03/04- Clerk

Expense Type	Expense ($)	General Admin	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License	Conduct Elections
Personnel										
Salaries and Wages	$ 193,112	$ -	$ 48,278	$ 38,622	$ 28,967	$ 9,656	$ 19,311	$ 4,828	$ 4,828	$ 38,622
Benefits	$ 87,742	$ -	$ 21,935	$ 17,548	$ 13,161	$ 4,387	$ 8,774	$ 2,194	$ 2,194	$ 17,548
Benefits - PERS	$ 9,146	$ -	$ 2,287	$ 1,829	$ 1,372	$ 457	$ 915	$ 229	$ 229	$ 1,829
Subtotal Personnel Cost	**$ 290,000**	**$ -**	**$ 72,500**	**$ 58,000**	**$ 43,500**	**$ 14,500**	**$ 29,000**	**$ 7,250**	**$ 7,250**	**$ 58,000**
Operating Services & Supplies										
General Supplies	$ 2,947	$ -	$ 737	$ 589	$ 442	$ 147	$ 295	$ 74	$ 74	$ 589
Insurance	$ 2,400	$ -	$ 600	$ 480	$ 360	$ 120	$ 240	$ 60	$ 60	$ 480
Other Expenses	$ 1,304	$ -	$ 326	$ 261	$ 196	$ 65	$ 130	$ 33	$ 33	$ 261
Professional	$ 9,429	$ -	$ 2,357	$ 1,886	$ 1,414	$ 471	$ 943	$ 236	$ 236	$ 1,886
Public Utility Services	$ 3,369	$ -	$ 842	$ 674	$ 505	$ 168	$ 337	$ 84	$ 84	$ 674
Reimbursable Expenses	$ (137,300)	$ -	$ (34,325)	$ (27,460)	$ (20,595)	$ (6,865)	$ (13,730)	$ (3,433)	$ (3,433)	$ (27,460)
Repairs and Maintenance	$ 8,000	$ -	$ 2,000	$ 1,600	$ 1,200	$ 400	$ 800	$ 200	$ 200	$ 1,600
Travel and Training	$ 6,139	$ -	$ 1,535	$ 1,228	$ 921	$ 307	$ 614	$ 153	$ 153	$ 1,228
Postage	$ 458	$ -	$ 115	$ 92	$ 69	$ 23	$ 46	$ 11	$ 11	$ 92
Printing	$ 12,250	$ -	$ 3,062	$ 2,450	$ 1,837	$ 612	$ 1,225	$ 306	$ 306	$ 2,450
Data Lines and Rents	$ 1,625	$ -	$ 406	$ 325	$ 244	$ 81	$ 162	$ 41	$ 41	$ 325
Advertising	$ 26,227	$ -	$ 6,557	$ 5,245	$ 3,934	$ 1,311	$ 2,623	$ 656	$ 656	$ 5,245
Capital Outlay	$ 399	$ -	$ 100	$ 80	$ 60	$ 20	$ 40	$ 10	$ 10	$ 80
Subtotal Operating Cost	**$ (62,753)**	**$ -**	**$ (15,688)**	**$ (12,551)**	**$ (9,413)**	**$ (3,138)**	**$ (6,275)**	**$ (1,569)**	**$ (1,569)**	**$ (12,551)**
DEPARTMENTAL EXPENDITURES	**$ 227,247**	**$ -**	**$ 56,812**	**$ 45,449**	**$ 34,087**	**$ 11,362**	**$ 22,725**	**$ 5,681**	**$ 5,681**	**$ 45,449**
Disallowed Costs										
Advertising	$ (3,369)	$ -	$ (842)	$ (674)	$ (505)	$ (168)	$ (337)	$ (84)	$ (84)	$ (674)
Direct Election Costs	$ (38,352)									$ (38,352)
Subtotal Disallowed Costs	**$ (41,721)**	**$ -**	**$ (842)**	**$ (674)**	**$ (505)**	**$ (168)**	**$ (337)**	**$ (84)**	**$ (84)**	**$ (39,026)**
Cost Adjustments										
Capital and Transfers	$ (399)	$ -	$ (100)	$ (80)	$ (60)	$ (20)	$ (40)	$ (10)	$ (10)	$ (80)
Revenues	$ (1,077)	$ -	$ (269)	$ (215)	$ (162)	$ (54)	$ (108)	$ (27)	$ (27)	$ (215)
Benefit PERS	$ (9,146)	$ -	$ (2,287)	$ (1,829)	$ (1,372)	$ (457)	$ (915)	$ (229)	$ (229)	$ (1,829)
Reimbursable Expenses	$ 137,300	$ -	$ 34,325	$ 27,460	$ 20,595	$ 6,865	$ 13,730	$ 3,433	$ 3,433	$ 27,460
Subtotal Cost Adjustments	**$ 126,678**	**$ -**	**$ 31,669**	**$ 25,336**	**$ 19,002**	**$ 6,334**	**$ 12,668**	**$ 3,167**	**$ 3,167**	**$ 25,336**
FUNCTIONAL COST	**$ 312,204**	**$ -**	**$ 87,639**	**$ 70,111**	**$ 52,583**	**$ 17,528**	**$ 35,056**	**$ 8,764**	**$ 8,764**	**$ 31,759**
First Allocation										
Incoming - All Others	$ 18,896	$ -	$ 5,304	$ 4,244	$ 3,183	$ 1,061	$ 2,122	$ 530	$ 530	$ 1,922
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (89,448)		$ -	$ -	$ -	$ -	$ (37,177)	$ (9,294)	$ (9,294)	$ (33,682)
Subtotal of First Allocation	**$ 241,653**		**$ 92,943**	**$ 74,355**	**$ 55,766**	**$ 18,589**	**$ -**	**$ -**	**$ -**	**$ -**
Second Allocation						$ -	$ -	$ -	$ -	$ -
Incoming - All Others	$ 76,831	$ -	$ 21,567	$ 17,254	$ 12,940	$ 4,313	$ 8,627	$ 2,157	$ 2,157	$ 7,816
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (20,756)		$ -	$ -	$ -	$ -	$ (8,627)	$ (2,157)	$ (2,157)	$ (7,816)
Subtotal of Second Allocation	**$ 56,075**		**$ 21,567**	**$ 17,254**	**$ 12,940**	**$ 4,313**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 297,728**		**$ 114,511**	**$ 91,608**	**$ 68,706**	**$ 22,902**	**$ -**	**$ -**	**$ -**	**$ -**

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	1.00	0.110%	$ 102		$ 102		$ 102
110-12-01 City Manager	11.00	1.206%	$ 1,121		$ 1,121		$ 1,121
110-07-01 Emergency Services	19.00	2.083%	$ 1,936		$ 1,936		$ 1,936
110-03/04- Clerk	125.00	13.706%	$ 12,739		$ 12,739		$ 12,739
110-08-01 Human Resources	20.00	2.193%	$ 2,038		$ 2,038	$ 571	$ 2,609
110-06/15- MIS	32.00	3.509%	$ 3,261		$ 3,261	$ 913	$ 4,174
110-17-01 Finance Administration	48.00	5.263%	$ 4,892		$ 4,892	$ 1,369	$ 6,261
110-23-01 Library	2.00	0.219%	$ 204		$ 204	$ 57	$ 261
110-10- Mayor and Assembly	109.00	11.952%	$ 11,108		$ 11,108	$ 3,110	$ 14,218
110-16-01 CDD - Administration	13.83	1.517%	$ 1,410		$ 1,410	$ 395	$ 1,804
110-16-02 CDD - Planning	79.00	8.662%	$ 8,051		$ 8,051	$ 2,254	$ 10,305
110-16-03 CDD - Building	52.00	5.702%	$ 5,299		$ 5,299	$ 1,483	$ 6,783
110-24-01 Engineering - Administration	30.00	3.289%	$ 3,057		$ 3,057	$ 856	$ 3,913
110-42-01 Arboretum - Administration	1.00	0.110%	$ 102		$ 102	$ 29	$ 130
120-02-01 School District - Component Unit - School District - Administration	82.00	8.991%	$ 8,357		$ 8,357	$ 2,339	$ 10,696
209-22-01 General Fund - Roaded Services Area - Police - Administration	4.00	0.439%	$ 408		$ 408	$ 114	$ 522
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	71.00	7.785%	$ 7,236		$ 7,236	$ 2,025	$ 9,261
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.33	0.037%	$ 34		$ 34	$ 10	$ 43
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.33	0.037%	$ 34		$ 34	$ 10	$ 43
210-21-01 General Fund - Fire Service Area - Fire - Administration	6.00	0.658%	$ 611		$ 611	$ 171	$ 783
235-28-01 Special Revenue Fund - Eaglecrest - Administration	32.50	3.564%	$ 3,312		$ 3,312	$ 927	$ 4,239
271-14-01 Special Revenue Fund - Lands - Administration	19.00	2.083%	$ 1,936		$ 1,936	$ 542	$ 2,478
514-75-01 Enterprise Fund - Water - Administration	3.00	0.329%	$ 306		$ 306	$ 86	$ 391
530-51-01 Enterprise Fund - Harbors - Administration	25.33	2.778%	$ 2,582		$ 2,582	$ 723	$ 3,304
531-52-01 Enterprise Fund - Docks - Administration	25.33	2.778%	$ 2,582		$ 2,582	$ 723	$ 3,304
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	70.00	7.675%	$ 7,134		$ 7,134	$ 1,997	$ 9,131
560-50-01 Enterprise Fund - Airport - Administration	27.00	2.961%	$ 2,752		$ 2,752	$ 770	$ 3,522
602-79-01 Internal Service Fund - Fleet - Administration	0.33	0.037%	$ 34		$ 34	$ 10	$ 43
640-44-01 Internal Service Fund - Building Maintenance - Administration	3.00	0.329%	$ 306		$ 306	$ 86	$ 391
Total	**912.00**	**100.000%**	**$ 92,943**	**$ -**	**$ 92,943**	**$ 21,567**	**$ 114,511**

Allocation Basis: **# of Legislative Meetings**

Source of Allocation: **FY20 Clerks Office Department Meeting Support**

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Boards and Commissions							
110-07-01 Emergency Services	1.00	2.941%	$ 2,187		$ 2,187		$ 2,187
110-08-01 Human Resources	2.00	5.882%	$ 4,374		$ 4,374	$ 1,046	$ 5,419
110-17-03 Controller	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
110-17-06 Purchasing	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
110-23-01 Library	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
110-10- Mayor and Assembly	8.00	23.529%	$ 17,495		$ 17,495	$ 4,183	$ 21,678
110-16-02 CDD - Planning	2.00	5.882%	$ 4,374		$ 4,374	$ 1,046	$ 5,419
110-16-03 CDD - Building	2.00	5.882%	$ 4,374		$ 4,374	$ 1,046	$ 5,419
110-17-02 Finance - Assessors	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
110-17-07 Finance - Sales Tax	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
110-24-01 Engineering - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
110-42-01 Arboretum - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
249-46-13 General Fund - Parks and Recreation - Aquatics	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
271-14-01 Special Revenue Fund - Lands - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
514-75-01 Enterprise Fund - Water - Administration	0.33	0.980%	$ 729		$ 729	$ 174	$ 903
519-76-04 Enterprise Fund - Wastewater - Collections	0.33	0.980%	$ 729		$ 729	$ 174	$ 903
530-51-01 Enterprise Fund - Harbors - Administration	0.50	1.471%	$ 1,093		$ 1,093	$ 261	$ 1,355
531-52-01 Enterprise Fund - Docks - Administration	0.50	1.471%	$ 1,093		$ 1,093	$ 261	$ 1,355
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
560-50-01 Enterprise Fund - Airport - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
570-77-01 Enterprise Fund - Waste Management - Administration	0.33	0.980%	$ 729		$ 729	$ 174	$ 903
640-44-01 Internal Service Fund - Building Maintenance - Administration	1.00	2.941%	$ 2,187		$ 2,187	$ 523	$ 2,710
Total	**34.00**	**100.000%**	**$ 74,355**	**$ -**	**$ 74,355**	**$ 17,254**	**$ 91,608**

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%	$ 1,992		$ 1,992		$ 1,992
110-12-01 City Manager	1.00	3.571%	$ 1,992		$ 1,992		$ 1,992
110-03/04- Clerk	1.00	3.571%	$ 1,992		$ 1,992		$ 1,992
110-08-01 Human Resources	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
110-06/15- MIS	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
110-17-01 Finance Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
110-23-01 Library	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
110-10- Mayor and Assembly	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
110-16-01 CDD - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
110-24-01 Engineering - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 1,992		$ 1,992	$ 518	$ 2,509
Total	**28.00**	**100.000%**	**$ 55,766**	**$ -**	**$ 55,766**	**$ 12,940**	**$ 68,706**

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%	$ 3,718		$ 3,718	$ 863	$ 4,580
110-16-03 CDD - Building	1.00	20.000%	$ 3,718		$ 3,718	$ 863	$ 4,580
110-17-02 Finance - Assessors	1.00	20.000%	$ 3,718		$ 3,718	$ 863	$ 4,580
110-17-07 Finance - Sales Tax	1.00	20.000%	$ 3,718		$ 3,718	$ 863	$ 4,580
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	20.000%	$ 3,718		$ 3,718	$ 863	$ 4,580
Total	**5.00**	**100.000%**	**$ 18,589**	**$ -**	**$ 18,589**	**$ 4,313**	**$ 22,902**

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	$ 102	$ -	$ 1,992	$ -	$ 2,094
110-12-01 City Manager	$ 1,121	$ -	$ 1,992	$ -	$ 3,113
110-07-01 Emergency Services	$ 1,936	$ 2,187	$ -	$ -	$ 4,123
110-03/04- Clerk	$ 12,739	$ -	$ 1,992	$ -	$ 14,731
110-08-01 Human Resources	$ 2,609	$ 5,419	$ 2,509	$ -	$ 10,538
110-06/15- MIS	$ 4,174	$ -	$ 2,509	$ -	$ 6,683
110-17-01 Finance Administration	$ 6,261	$ -	$ 2,509	$ -	$ 8,770
110-17-03 Controller	$ -	$ 2,710	$ -	$ -	$ 2,710
110-17-06 Purchasing	$ -	$ 2,710	$ -	$ 4,580	$ 7,290
110-23-01 Library	$ 261	$ 2,710	$ 2,509	$ -	$ 5,480
110-10- Mayor and Assembly	$ 14,218	$ 21,678	$ 2,509	$ -	$ 38,405
110-16-01 CDD - Administration	$ 1,804	$ -	$ 2,509	$ -	$ 4,314
110-16-02 CDD - Planning	$ 10,305	$ 5,419	$ -	$ -	$ 15,724
110-16-03 CDD - Building	$ 6,783	$ 5,419	$ -	$ 4,580	$ 16,783
110-17-02 Finance - Assessors	$ -	$ 2,710	$ -	$ 4,580	$ 7,290
110-17-07 Finance - Sales Tax	$ -	$ 2,710	$ -	$ 4,580	$ 7,290
110-24-01 Engineering - Administration	$ 3,913	$ 2,710	$ 2,509	$ -	$ 9,132
110-42-01 Arboretum - Administration	$ 130	$ 2,710	$ -	$ -	$ 2,840
120-02-01 School District - Component Unit - School District - Administration	$ 10,696	$ -	$ 2,509	$ -	$ 13,205
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 522	$ -	$ 2,509	$ -	$ 3,031
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 2,710	$ -	$ 4,580	$ 7,290
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 9,261	$ 2,710	$ 2,509	$ -	$ 14,480
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ -	$ 2,710	$ -	$ -	$ 2,710
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 2,710	$ -	$ -	$ 2,710
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 43	$ -	$ 2,509	$ -	$ 2,553
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 43	$ -	$ 2,509	$ -	$ 2,553
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 783	$ -	$ 2,509	$ -	$ 3,292
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ 2,509	$ -	$ 2,509
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 4,239	$ 2,710	$ 2,509	$ -	$ 9,458
249-46-13 General Fund - Parks and Recreation - Aquatics	$ -	$ 2,710	$ -	$ -	$ 2,710
271-14-01 Special Revenue Fund - Lands - Administration	$ 2,478	$ 2,710	$ 2,509	$ -	$ 7,697
514-75-01 Enterprise Fund - Water - Administration	$ 391	$ 903	$ 2,509	$ -	$ 3,804
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 903	$ 2,509	$ -	$ 3,413
530-51-01 Enterprise Fund - Harbors - Administration	$ 3,304	$ 1,355	$ 2,509	$ -	$ 7,169
531-52-01 Enterprise Fund - Docks - Administration	$ 3,304	$ 1,355	$ 2,509	$ -	$ 7,169

ALLOCATION SUMMARY

110-03/04- Clerk

		Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		$ 9,131	$ 2,710	$ 2,509	$ -	$ 14,350
560-50-01 Enterprise Fund - Airport - Administration		$ 3,522	$ 2,710	$ 2,509	$ -	$ 8,741
570-77-01 Enterprise Fund - Waste Management - Administration		$ -	$ 903	$ 2,509	$ -	$ 3,413
602-79-01 Internal Service Fund - Fleet - Administration		$ 43	$ -	$ 2,509	$ -	$ 2,553
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 391	$ 2,710	$ -	$ -	$ 3,101
680-60-01 Internal Service Fund - Risk - Administration		$ -	$ -	$ 2,509	$ -	$ 2,509
	Total	**$ 114,511**	**$ 91,608**	**$ 68,706**	**$ 22,902**	**$ 297,728**

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:

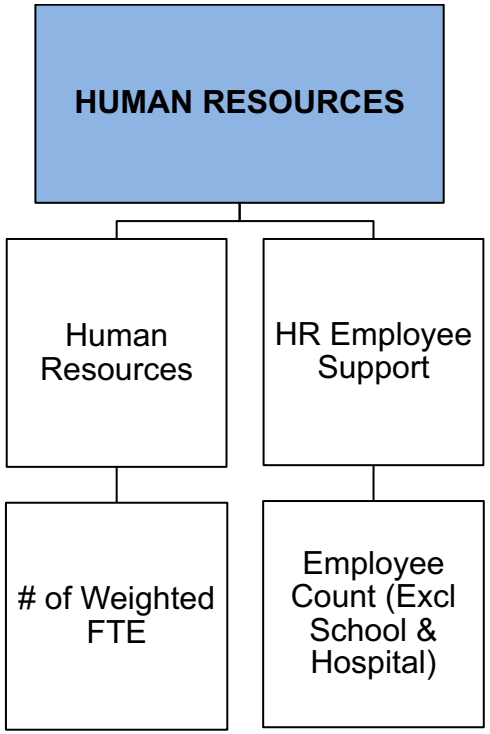
- **Human Resources –** represents services and support associated with general human resources functions including trainings, health and wellness programs, and employee and labor relations. This function is allocated based on the number of full-time equivalent employees per Fund, Department, and Division[6].

- **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 employee count per Fund / Department / Division[7].

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.

[6] 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.

[7] 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
Employee Count (Excl School & Hospital)

COSTS TO BE ALLOCATED

110-08-01 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 420,809		$ 420,809
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 4,325	$ 444	$ 4,770
110-12-01 City Manager	$ 5,232	$ 1,135	$ 6,367
110-03/04- Clerk	$ 8,404	$ 2,134	$ 10,538
110-08-01 Human Resources		$ 3,095	$ 3,095
110-06/15- MIS		$ 56,953	$ 56,953
110-17-03 Controller		$ 11,005	$ 11,005
110-17-04 Treasury		$ 3,620	$ 3,620
110-23-01 Library		$ 5,419	$ 5,419
Total Incoming Costs	**$ 17,961**	**$ 83,805**	**$ 101,766**
Benefit PERS	$ (22,960)		
Reimbursable Expenses	$ 212,400		
Total Cost Adjustments	**$ 189,440**		**$ 189,440**
Total Costs to be Allocated	**$ 628,209**	**$ 83,805**	**$ 712,014**

DEPARTMENTAL EXPENSE DETAIL

110-08-01 Human Resources

Expense Type	Expense ($)	General Admin	Human Resources	HR Employee Support
Personnel				
Salaries and Wages	$ 338,077	$ -	$ 321,173	$ 16,904
Benefits	$ 168,839	$ -	$ 160,397	$ 8,442
Benefits - PERS	$ 22,960	$ -	$ 21,812	$ 1,148
Subtotal Personnel Cost	**$ 529,875**	**$ -**	**$ 503,382**	**$ 26,494**
Operating Services & Supplies				
Insurance	$ 1,600	$ -	$ 1,520	$ 80
Miscellaneous Expense	$ 3,939	$ -	$ 3,742	$ 197
Other Expenses	$ 4,311	$ -	$ 4,095	$ 216
Professional	$ 230	$ -	$ 219	$ 12
Public Utility Services	$ 4,239	$ -	$ 4,027	$ 212
Reimbursable Expenses	$ (212,400)	$ -	$ (201,780)	$ (10,620)
Repairs and Maintenance	$ 3,490	$ -	$ 3,316	$ 175
Travel and Training	$ 28,866	$ -	$ 27,423	$ 1,443
Postage	$ 41	$ -	$ 39	$ 2
Printing	$ 1,720	$ -	$ 1,634	$ 86
Data Lines and Rents	$ 54,897	$ -	$ 52,152	$ 2,745
Subtotal Operating Cost	**$ (109,067)**	**$ -**	**$ (103,613)**	**$ (5,453)**
DEPARTMENTAL EXPENDITURES	**$ 420,809**	**$ -**	**$ 399,768**	**$ 21,040**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefit PERS	$ (22,960)	$ -	$ (21,812)	$ (1,148)
Reimbursable Expenses	$ 212,400	$ -	$ 201,780	$ 10,620
Subtotal Cost Adjustments	**$ 189,440**	**$ -**	**$ 179,968**	**$ 9,472**
FUNCTIONAL COST	**$ 610,248**	**$ -**	**$ 579,736**	**$ 30,512**
First Allocation				
Incoming - All Others	$ 17,961	$ -	$ 17,063	$ 898
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 628,209**		**$ 596,799**	**$ 31,410**
Second Allocation				
Incoming - All Others	$ 83,805	$ -	$ 79,614	$ 4,190
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 83,805**		**$ 79,614**	**$ 4,190**
TOTAL ALLOCATED	**$ 712,014**		**$ 676,413**	**$ 35,601**

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	1.328%	$ 7,928		$ 7,928		$ 7,928
110-12-01 City Manager	6.00	0.664%	$ 3,964		$ 3,964		$ 3,964
110-07-01 Emergency Services	2.00	0.221%	$ 1,321		$ 1,321		$ 1,321
110-03/04- Clerk	2.68	0.297%	$ 1,771		$ 1,771		$ 1,771
110-08-01 Human Resources	4.40	0.487%	$ 2,907		$ 2,907		$ 2,907
110-06/15- MIS	14.66	1.623%	$ 9,685		$ 9,685	$ 1,332	$ 11,017
110-17-01 Finance Administration	2.50	0.277%	$ 1,652		$ 1,652	$ 227	$ 1,879
110-17-03 Controller	14.00	1.550%	$ 9,249		$ 9,249	$ 1,272	$ 10,521
110-17-04 Treasury	13.00	1.439%	$ 8,589		$ 8,589	$ 1,181	$ 9,770
110-17-06 Purchasing	5.00	0.554%	$ 3,303		$ 3,303	$ 454	$ 3,758
110-23-01 Library	24.29	2.689%	$ 16,048		$ 16,048	$ 2,207	$ 18,255
110-10- Mayor and Assembly	9.00	0.996%	$ 5,946		$ 5,946	$ 818	$ 6,764
110-12-02 Manager Office - Teen Health Center	1.50	0.166%	$ 991		$ 991	$ 136	$ 1,127
110-12-05 Manager Office - Housing and Homelessness	1.00	0.111%	$ 661		$ 661	$ 91	$ 752
110-16-01 CDD - Administration	10.00	1.107%	$ 6,607		$ 6,607	$ 909	$ 7,515
110-16-02 CDD - Planning	9.00	0.996%	$ 5,946		$ 5,946	$ 818	$ 6,764
110-16-03 CDD - Building	7.00	0.775%	$ 4,625		$ 4,625	$ 636	$ 5,261
110-17-02 Finance - Assessors	7.00	0.775%	$ 4,625		$ 4,625	$ 636	$ 5,261
110-17-07 Finance - Sales Tax	5.00	0.554%	$ 3,303		$ 3,303	$ 454	$ 3,758
110-23-02 Library - City Museum	4.06	0.449%	$ 2,682		$ 2,682	$ 369	$ 3,051
110-24-01 Engineering - Administration	3.10	0.343%	$ 2,048		$ 2,048	$ 282	$ 2,330
110-24-02 Engineering - CIP	14.04	1.554%	$ 9,276		$ 9,276	$ 1,276	$ 10,552
110-41-01 P&R Parks and Landscape - Administration	14.79	1.637%	$ 9,771		$ 9,771	$ 1,344	$ 11,115
110-42-01 Arboretum - Administration	1.68	0.186%	$ 1,110		$ 1,110	$ 153	$ 1,263
110-47-01 Centennial Hall - Convention Center	7.73	0.856%	$ 5,107		$ 5,107	$ 702	$ 5,809
209-22-01 General Fund - Roaded Services Area - Police - Administration	12.00	1.328%	$ 7,928		$ 7,928	$ 1,090	$ 9,018
209-22-02 General Fund - Roaded Services Area - Police - General Operations	112.00	12.399%	$ 73,995		$ 73,995	$ 10,176	$ 84,172
209-22-05 General Fund - Roaded Services Area - Police - Communications	24.42	2.703%	$ 16,134		$ 16,134	$ 2,219	$ 18,352
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	13.58	1.503%	$ 8,972		$ 8,972	$ 1,234	$ 10,206
209-22-10 General Fund - Roaded Services Area - Police - Fleet	2.00	0.221%	$ 1,321		$ 1,321	$ 182	$ 1,503
209-22-11 General Fund - Roaded Services Area - Police - Electronics	2.00	0.221%	$ 1,321		$ 1,321	$ 182	$ 1,503
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	10.00	1.107%	$ 6,607		$ 6,607	$ 909	$ 7,515
209-22-17 General Fund - Roaded Services Area - Police - Services	19.34	2.141%	$ 12,777		$ 12,777	$ 1,757	$ 14,535
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	3.84	0.425%	$ 2,537		$ 2,537	$ 349	$ 2,886
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	7.11	0.787%	$ 4,697		$ 4,697	$ 646	$ 5,343
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	8.57	0.949%	$ 5,662		$ 5,662	$ 779	$ 6,441
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.76	0.748%	$ 4,466		$ 4,466	$ 614	$ 5,080
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	5.00	0.554%	$ 3,303		$ 3,303	$ 454	$ 3,758
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	58.96	6.527%	$ 38,953		$ 38,953	$ 5,357	$ 44,310
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	16.00	1.771%	$ 10,571		$ 10,571	$ 1,454	$ 12,025
209-72-01 General Fund - Roaded Services Area - Streets - Administration	43.82	4.851%	$ 28,951		$ 28,951	$ 3,981	$ 32,932
210-21-01 General Fund - Fire Service Area - Fire - Administration	95.96	10.623%	$ 63,398		$ 63,398	$ 8,719	$ 72,117
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.76	0.859%	$ 5,127		$ 5,127	$ 705	$ 5,832

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	4.61	0.510%	$ 3,043		$ 3,043	$ 418	$ 3,462
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7.20	0.797%	$ 4,757		$ 4,757	$ 654	$ 5,411
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	5.55	0.615%	$ 3,669		$ 3,669	$ 505	$ 4,173
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	2.84	0.315%	$ 1,877		$ 1,877	$ 258	$ 2,135
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	5.27	0.583%	$ 3,482		$ 3,482	$ 479	$ 3,961
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.55	0.172%	$ 1,026		$ 1,026	$ 141	$ 1,167
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	3.16	0.349%	$ 2,086		$ 2,086	$ 287	$ 2,373
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.30	0.144%	$ 859		$ 859	$ 118	$ 977
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	2.20	0.244%	$ 1,453		$ 1,453	$ 200	$ 1,653
249-46-03 General Fund - Parks and Recreation - Aquatics	10.69	1.183%	$ 7,063		$ 7,063	$ 971	$ 8,034
249-46-13 General Fund - Parks and Recreation - Aquatics	15.06	1.667%	$ 9,950		$ 9,950	$ 1,368	$ 11,318
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.034%	$ 205		$ 205	$ 28	$ 233
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.321%	$ 1,916		$ 1,916	$ 263	$ 2,179
271-14-02 Special Revenue Fund - Lands - Quarries	0.75	0.083%	$ 496		$ 496	$ 68	$ 564
514-75-01 Enterprise Fund - Water - Administration	28.30	3.133%	$ 18,697		$ 18,697	$ 2,571	$ 21,268
519-76-04 Enterprise Fund - Wastewater - Collections	28.68	3.175%	$ 18,948		$ 18,948	$ 2,606	$ 21,554
519-76-05 Enterprise Fund - Wastewater - Treatment	49.45	5.474%	$ 32,670		$ 32,670	$ 4,493	$ 37,163
530-51-01 Enterprise Fund - Harbors - Administration	17.08	1.891%	$ 11,284		$ 11,284	$ 1,552	$ 12,836
531-52-01 Enterprise Fund - Docks - Administration	12.01	1.330%	$ 7,935		$ 7,935	$ 1,091	$ 9,026
560-50-01 Enterprise Fund - Airport - Administration	10.20	1.129%	$ 6,739		$ 6,739	$ 927	$ 7,666
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	0.830%	$ 4,955		$ 4,955	$ 681	$ 5,636
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	16.36	1.811%	$ 10,809		$ 10,809	$ 1,486	$ 12,295
570-77-01 Enterprise Fund - Waste Management - Administration	2.60	0.288%	$ 1,718		$ 1,718	$ 236	$ 1,954
602-79-01 Internal Service Fund - Fleet - Administration	5.45	0.603%	$ 3,601		$ 3,601	$ 495	$ 4,096
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.089%	$ 529		$ 529	$ 73	$ 601
640-44-01 Internal Service Fund - Building Maintenance - Administration	11.25	1.245%	$ 7,433		$ 7,433	$ 1,022	$ 8,455
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.631%	$ 3,766		$ 3,766	$ 518	$ 4,284
Total	**903.32**	**100.000%**	**$596,799**	**$ -**	**$596,799**	**$ 79,614**	**$676,413**

Allocation Basis: **# of weighted FTE**

Source of Allocation: **FY19 Dept Staffing Schedules**

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	12.00	1.799%	$ 565		$ 565		$ 565
110-12-01 City Manager	6.00	0.900%	$ 283		$ 283		$ 283
110-07-01 Emergency Services	2.00	0.300%	$ 94		$ 94		$ 94
110-03/04- Clerk	3.00	0.450%	$ 141		$ 141		$ 141
110-08-01 Human Resources	4.00	0.600%	$ 188		$ 188		$ 188
110-06/15- MIS	15.00	2.249%	$ 706		$ 706	$ 98	$ 805
110-17-01 Finance Administration	3.00	0.450%	$ 141		$ 141	$ 20	$ 161
110-17-03 Controller	14.00	2.099%	$ 659		$ 659	$ 92	$ 751
110-17-04 Treasury	13.00	1.949%	$ 612		$ 612	$ 85	$ 697
110-17-06 Purchasing	5.00	0.750%	$ 235		$ 235	$ 33	$ 268
110-23-01 Library	25.00	3.748%	$ 1,177		$ 1,177	$ 164	$ 1,341
110-10- Mayor and Assembly	9.00	1.349%	$ 424		$ 424	$ 59	$ 483
110-12-02 Manager Office - Teen Health Center	2.00	0.300%	$ 94		$ 94	$ 13	$ 107
110-12-05 Manager Office - Housing and Homelessness	1.00	0.150%	$ 47		$ 47	$ 7	$ 54
110-16-01 CDD - Administration	10.00	1.499%	$ 471		$ 471	$ 65	$ 536
110-16-02 CDD - Planning	9.00	1.349%	$ 424		$ 424	$ 59	$ 483
110-16-03 CDD - Building	7.00	1.049%	$ 330		$ 330	$ 46	$ 375
110-17-02 Finance - Assessors	7.00	1.049%	$ 330		$ 330	$ 46	$ 375
110-17-07 Finance - Sales Tax	5.00	0.750%	$ 235		$ 235	$ 33	$ 268
110-23-02 Library - City Museum	5.00	0.750%	$ 235		$ 235	$ 33	$ 268
110-24-01 Engineering - Administration	4.00	0.600%	$ 188		$ 188	$ 26	$ 215
110-24-02 Engineering - CIP	15.00	2.249%	$ 706		$ 706	$ 98	$ 805
110-41-01 P&R Parks and Landscape - Administration	15.00	2.249%	$ 706		$ 706	$ 98	$ 805
110-42-01 Arboretum - Administration	2.00	0.300%	$ 94		$ 94	$ 13	$ 107
110-47-01 Centennial Hall - Convention Center	8.00	1.199%	$ 377		$ 377	$ 52	$ 429
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	0.900%	$ 283		$ 283	$ 39	$ 322
209-22-02 General Fund - Roaded Services Area - Police - General Operations	56.00	8.396%	$ 2,637		$ 2,637	$ 367	$ 3,004
209-22-05 General Fund - Roaded Services Area - Police - Communications	13.00	1.949%	$ 612		$ 612	$ 85	$ 697
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	7.00	1.049%	$ 330		$ 330	$ 46	$ 375
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.150%	$ 47		$ 47	$ 7	$ 54
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.150%	$ 47		$ 47	$ 7	$ 54
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.750%	$ 235		$ 235	$ 33	$ 268
209-22-17 General Fund - Roaded Services Area - Police - Services	10.00	1.499%	$ 471		$ 471	$ 65	$ 536
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	4.00	0.600%	$ 188		$ 188	$ 26	$ 215
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	8.00	1.199%	$ 377		$ 377	$ 52	$ 429
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	9.00	1.349%	$ 424		$ 424	$ 59	$ 483
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	7.00	1.049%	$ 330		$ 330	$ 46	$ 375
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	3.00	0.450%	$ 141		$ 141	$ 20	$ 161
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	30.00	4.498%	$ 1,413		$ 1,413	$ 196	$ 1,609
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.199%	$ 377		$ 377	$ 52	$ 429
209-72-01 General Fund - Roaded Services Area - Streets - Administration	22.00	3.298%	$ 1,036		$ 1,036	$ 144	$ 1,180
210-21-01 General Fund - Fire Service Area - Fire - Administration	48.00	7.196%	$ 2,260		$ 2,260	$ 314	$ 2,575
235-28-01 Special Revenue Fund - Eaglecrest - Administration	8.00	1.199%	$ 377		$ 377	$ 52	$ 429

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	5.00	0.750%	$ 235		$ 235	$ 33	$ 268
235-28-03 Special Revenue Fund - Eaglecrest - Lift	8.00	1.199%	$ 377		$ 377	$ 52	$ 429
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	6.00	0.900%	$ 283		$ 283	$ 39	$ 322
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	3.00	0.450%	$ 141		$ 141	$ 20	$ 161
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	5.00	0.750%	$ 235		$ 235	$ 33	$ 268
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	2.00	0.300%	$ 94		$ 94	$ 13	$ 107
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	4.00	0.600%	$ 188		$ 188	$ 26	$ 215
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	2.00	0.300%	$ 94		$ 94	$ 13	$ 107
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	3.00	0.450%	$ 141		$ 141	$ 20	$ 161
249-46-03 General Fund - Parks and Recreation - Aquatics	11.00	1.649%	$ 518		$ 518	$ 72	$ 590
249-46-13 General Fund - Parks and Recreation - Aquatics	16.00	2.399%	$ 753		$ 753	$ 105	$ 858
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.150%	$ 47		$ 47	$ 7	$ 54
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.450%	$ 141		$ 141	$ 20	$ 161
271-14-02 Special Revenue Fund - Lands - Quarries	1.00	0.150%	$ 47		$ 47	$ 7	$ 54
514-75-01 Enterprise Fund - Water - Administration	15.00	2.249%	$ 706		$ 706	$ 98	$ 805
519-76-04 Enterprise Fund - Wastewater - Collections	15.00	2.249%	$ 706		$ 706	$ 98	$ 805
519-76-05 Enterprise Fund - Wastewater - Treatment	25.00	3.748%	$ 1,177		$ 1,177	$ 164	$ 1,341
530-51-01 Enterprise Fund - Harbors - Administration	18.00	2.699%	$ 848		$ 848	$ 118	$ 966
531-52-01 Enterprise Fund - Docks - Administration	13.00	1.949%	$ 612		$ 612	$ 85	$ 697
560-50-01 Enterprise Fund - Airport - Administration	11.00	1.649%	$ 518		$ 518	$ 72	$ 590
560-50-02 Enterprise Fund - Airport - Terminal General Operations	8.00	1.199%	$ 377		$ 377	$ 52	$ 429
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	17.00	2.549%	$ 801		$ 801	$ 111	$ 912
570-77-01 Enterprise Fund - Waste Management - Administration	3.00	0.450%	$ 141		$ 141	$ 20	$ 161
602-79-01 Internal Service Fund - Fleet - Administration	6.00	0.900%	$ 283		$ 283	$ 39	$ 322
602-79-04 Internal Service Fund - Fleet - Fuel Program	1.00	0.150%	$ 47		$ 47	$ 7	$ 54
640-44-01 Internal Service Fund - Building Maintenance - Administration	12.00	1.799%	$ 565		$ 565	$ 79	$ 644
680-60-01 Internal Service Fund - Risk - Administration	6.00	0.900%	$ 283		$ 283	$ 39	$ 322
Total	**667.00**	**100.000%**	**$ 31,410**	**$ -**	**$ 31,410**	**$ 4,190**	**$ 35,601**

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

Source of Allocation: **F FY19 Dept Staffing Schedules**

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
110-11-01 City Attorney	$ 7,928	$ 565	$ 8,493
110-12-01 City Manager	$ 3,964	$ 283	$ 4,247
110-07-01 Emergency Services	$ 1,321	$ 94	$ 1,416
110-03/04- Clerk	$ 1,771	$ 141	$ 1,912
110-08-01 Human Resources	$ 2,907	$ 188	$ 3,095
110-06/15- MIS	$ 11,017	$ 805	$ 11,822
110-17-01 Finance Administration	$ 1,879	$ 161	$ 2,040
110-17-03 Controller	$ 10,521	$ 751	$ 11,272
110-17-04 Treasury	$ 9,770	$ 697	$ 10,467
110-17-06 Purchasing	$ 3,758	$ 268	$ 4,026
110-23-01 Library	$ 18,255	$ 1,341	$ 19,596
110-10- Mayor and Assembly	$ 6,764	$ 483	$ 7,247
110-12-02 Manager Office - Teen Health Center	$ 1,127	$ 107	$ 1,235
110-12-05 Manager Office - Housing and Homelessness	$ 752	$ 54	$ 805
110-16-01 CDD - Administration	$ 7,515	$ 536	$ 8,052
110-16-02 CDD - Planning	$ 6,764	$ 483	$ 7,247
110-16-03 CDD - Building	$ 5,261	$ 375	$ 5,636
110-17-02 Finance - Assessors	$ 5,261	$ 375	$ 5,636
110-17-07 Finance - Sales Tax	$ 3,758	$ 268	$ 4,026
110-23-02 Library - City Museum	$ 3,051	$ 268	$ 3,319
110-24-01 Engineering - Administration	$ 2,330	$ 215	$ 2,544
110-24-02 Engineering - CIP	$ 10,552	$ 805	$ 11,356
110-41-01 P&R Parks and Landscape - Administration	$ 11,115	$ 805	$ 11,920
110-42-01 Arboretum - Administration	$ 1,263	$ 107	$ 1,370
110-47-01 Centennial Hall - Convention Center	$ 5,809	$ 429	$ 6,238
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 9,018	$ 322	$ 9,340
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 84,172	$ 3,004	$ 87,175
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 18,352	$ 697	$ 19,050
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 10,206	$ 375	$ 10,581
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 1,503	$ 54	$ 1,557
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 1,503	$ 54	$ 1,557

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 7,515	$ 268	$ 7,784
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 14,535	$ 536	$ 15,071
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 2,886	$ 215	$ 3,100
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 5,343	$ 429	$ 5,773
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 6,441	$ 483	$ 6,923
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 5,080	$ 375	$ 5,456
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 3,758	$ 161	$ 3,919
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 44,310	$ 1,609	$ 45,919
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 12,025	$ 429	$ 12,454
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 32,932	$ 1,180	$ 34,112
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 72,117	$ 2,575	$ 74,692
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 5,832	$ 429	$ 6,261
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 3,462	$ 268	$ 3,730
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 5,411	$ 429	$ 5,840
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 4,173	$ 322	$ 4,495
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 2,135	$ 161	$ 2,296
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 3,961	$ 268	$ 4,229
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 1,167	$ 107	$ 1,274
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 2,373	$ 215	$ 2,587
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 977	$ 107	$ 1,084
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ 1,653	$ 161	$ 1,814
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 8,034	$ 590	$ 8,624
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 11,318	$ 858	$ 12,176
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 233	$ 54	$ 287
271-14-01 Special Revenue Fund - Lands - Administration	$ 2,179	$ 161	$ 2,340
271-14-02 Special Revenue Fund - Lands - Quarries	$ 564	$ 54	$ 617
514-75-01 Enterprise Fund - Water - Administration	$ 21,268	$ 805	$ 22,073
519-76-04 Enterprise Fund - Wastewater - Collections	$ 21,554	$ 805	$ 22,359
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 37,163	$ 1,341	$ 38,504
530-51-01 Enterprise Fund - Harbors - Administration	$ 12,836	$ 966	$ 13,802
531-52-01 Enterprise Fund - Docks - Administration	$ 9,026	$ 697	$ 9,723
560-50-01 Enterprise Fund - Airport - Administration	$ 7,666	$ 590	$ 8,256

ALLOCATION SUMMARY

110-08-01 Human Resources

		Human Resources	HR Employee Support	Total
560-50-02 Enterprise Fund - Airport - Terminal General Operations		$ 5,636	$ 429	$ 6,066
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		$ 12,295	$ 912	$ 13,207
570-77-01 Enterprise Fund - Waste Management - Administration		$ 1,954	$ 161	$ 2,115
602-79-01 Internal Service Fund - Fleet - Administration		$ 4,096	$ 322	$ 4,418
602-79-04 Internal Service Fund - Fleet - Fuel Program		$ 601	$ 54	$ 655
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 8,455	$ 644	$ 9,098
680-60-01 Internal Service Fund - Risk - Administration		$ 4,284	$ 322	$ 4,606
	Total	**$ 676,413**	**$ 35,601**	**$ 712,014**

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:

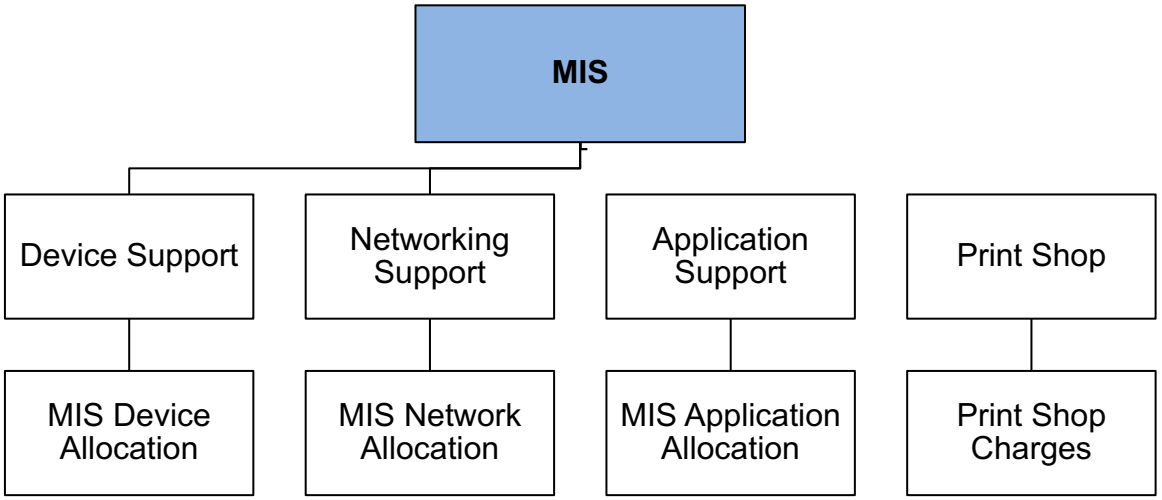
- **Device Support –** represents services and support associated with set up and maintenance of all city owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity 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	$2,101,758		$2,101,758
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 4,481	$ 460	$ 4,941
110-12-01 City Manager	$ 12,534	$ 2,266	$ 14,800
110-07-01 Emergency Services	$ 14,807	$ 8,199	$ 23,006
110-03/04- Clerk	$ 5,253	$ 1,431	$ 6,683
110-08-01 Human Resources	$ 10,392	$ 1,430	$ 11,822
110-06/15- MIS		$ 113,945	$ 113,945
110-17-03 Controller		$ 29,235	$ 29,235
110-17-04 Treasury		$ 14,669	$ 14,669
110-17-06 Purchasing		$ 12,394	$ 12,394
Total Incoming Costs	**$ 47,467**	**$ 184,029**	**$ 231,496**
Capital and Transfers	$ (157,131)		
Benefit PERS	$ (52,285)		
Reimbursable Expenses	$ 633,181		
Total Cost Adjustments	**$ 423,765**		**$ 423,765**
Total Costs to be Allocated	**$2,572,990**	**$ 184,029**	**$2,757,019**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense ($)	General Admin	Device Support	Networking Support	Application Support	Print Shop
Personnel						
Salaries and Wages	$ 1,203,350	$ -	$ 421,173	$ 385,072	$ 300,838	$ 96,268
Benefits	$ 579,491	$ -	$ 202,822	$ 185,437	$ 144,873	$ 46,359
Benefits - PERS	$ 52,285	$ -	$ 18,300	$ 16,731	$ 13,071	$ 4,183
Subtotal Personnel Cost	**$ 1,835,127**	**$ -**	**$ 642,295**	**$ 587,241**	**$ 458,782**	**$ 146,810**
Operating Services & Supplies						
General Supplies	$ 32,122	$ -	$ 11,243	$ 10,279	$ 8,031	$ 2,570
Insurance	$ 6,200	$ -	$ 2,170	$ 1,984	$ 1,550	$ 496
Miscellaneous Expense	$ 1,503	$ -	$ 526	$ 481	$ 376	$ 120
Professional	$ 504,210	$ -	$ 176,473	$ 161,347	$ 126,052	$ 40,337
Public Utility Services	$ 11,569	$ -	$ 4,049	$ 3,702	$ 2,892	$ 925
Reimbursable Expenses	$ (633,181)	$ -	$ (221,613)	$ (202,618)	$ (158,295)	$ (50,654)
Repairs and Maintenance	$ 62,649	$ -	$ 21,927	$ 20,048	$ 15,662	$ 5,012
Travel and Training	$ 7,344	$ -	$ 2,570	$ 2,350	$ 1,836	$ 588
Postage	$ 19	$ -	$ 7	$ 6	$ 5	$ 2
Data Lines and Rents	$ 116,716	$ -	$ 40,851	$ 37,349	$ 29,179	$ 9,337
Advertising	$ 349	$ -	$ 122	$ 112	$ 87	$ 28
Capital Outlay	$ 157,131	$ -	$ 54,996	$ 50,282	$ 39,283	$ 12,570
Subtotal Operating Cost	**$ 266,631**	**$ -**	**$ 93,321**	**$ 85,322**	**$ 66,658**	**$ 21,330**
DEPARTMENTAL EXPENDITURES	**$ 2,101,758**	**$ -**	**$ 735,615**	**$ 672,563**	**$ 525,440**	**$ 168,141**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Capital and Transfers	$ (157,131)	$ -	$ (54,996)	$ (50,282)	$ (39,283)	$ (12,570)
Benefit PERS	$ (52,285)	$ -	$ (18,300)	$ (16,731)	$ (13,071)	$ (4,183)
Reimbursable Expenses	$ 633,181	$ -	$ 221,613	$ 202,618	$ 158,295	$ 50,654
Subtotal Cost Adjustments	**$ 423,765**	**$ -**	**$ 148,318**	**$ 135,605**	**$ 105,941**	**$ 33,901**
FUNCTIONAL COST	**$ 2,525,523**	**$ -**	**$ 883,933**	**$ 808,167**	**$ 631,381**	**$ 202,042**
First Allocation						
Incoming - All Others	$ 47,467	$ -	$ 16,613	$ 15,189	$ 11,867	$ 3,797
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,572,990**		**$ 900,546**	**$ 823,357**	**$ 643,247**	**$ 205,839**
Second Allocation						
Incoming - All Others	$ 184,029	$ -	$ 64,410	$ 58,889	$ 46,007	$ 14,722
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 184,029**		**$ 64,410**	**$ 58,889**	**$ 46,007**	$ 14,722
TOTAL ALLOCATED	**$ 2,757,019**		**$ 964,957**	**$ 882,246**	**$ 689,255**	**$ 220,562**

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	0.00797	4.724%	$ 42,546		$ 42,546		$ 42,546
110-12-01 City Manager	0.00485	2.872%	$ 25,861		$ 25,861		$ 25,861
110-03/04- Clerk	0.00125	0.741%	$ 6,674		$ 6,674		$ 6,674
110-08-01 Human Resources	0.00297	1.760%	$ 15,850		$ 15,850		$ 15,850
110-06/15- MIS	0.00789	4.678%	$ 42,128		$ 42,128		$ 42,128
110-17-01 Finance Administration	0.00172	1.019%	$ 9,176		$ 9,176	$ 770	$ 9,947
110-17-03 Controller	0.00650	3.854%	$ 34,704		$ 34,704	$ 2,912	$ 37,616
110-17-04 Treasury	0.00585	3.465%	$ 31,200		$ 31,200	$ 2,618	$ 33,818
110-17-06 Purchasing	0.00172	1.019%	$ 9,176		$ 9,176	$ 770	$ 9,947
110-10- Mayor and Assembly	0.00078	0.463%	$ 4,171		$ 4,171	$ 350	$ 4,521
110-16-01 CDD - Administration	0.01141	6.762%	$ 60,898		$ 60,898	$ 5,111	$ 66,009
110-17-02 Finance - Assessors	0.00297	1.760%	$ 15,850		$ 15,850	$ 1,330	$ 17,180
110-17-07 Finance - Sales Tax	0.00219	1.297%	$ 11,679		$ 11,679	$ 980	$ 12,659
110-23-02 Library - City Museum	0.00375	2.223%	$ 20,021		$ 20,021	$ 1,680	$ 21,702
110-24-01 Engineering - Administration	0.00860	5.095%	$ 45,882		$ 45,882	$ 3,851	$ 49,733
110-41-01 P&R Parks and Landscape - Administration	0.00406	2.409%	$ 21,690		$ 21,690	$ 1,820	$ 23,510
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.00453	2.686%	$ 24,193		$ 24,193	$ 2,030	$ 26,223
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.00281	1.667%	$ 15,016		$ 15,016	$ 1,260	$ 16,276
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00219	1.297%	$ 11,679		$ 11,679	$ 980	$ 12,659
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.00438	2.594%	$ 23,358		$ 23,358	$ 1,960	$ 25,319
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.00594	3.520%	$ 31,701		$ 31,701	$ 2,660	$ 34,361
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01266	7.503%	$ 67,572		$ 67,572	$ 5,671	$ 73,243
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01107	6.559%	$ 59,063		$ 59,063	$ 4,957	$ 64,020
249-46-13 General Fund - Parks and Recreation - Aquatics	0.00469	2.779%	$ 25,027		$ 25,027	$ 2,100	$ 27,127
271-14-01 Special Revenue Fund - Lands - Administration	0.00156	0.926%	$ 8,342		$ 8,342	$ 700	$ 9,042
514-75-01 Enterprise Fund - Water - Administration	0.00531	3.150%	$ 28,364		$ 28,364	$ 2,380	$ 30,744
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01297	7.689%	$ 69,241		$ 69,241	$ 5,811	$ 75,052
530-51-01 Enterprise Fund - Harbors - Administration	0.01141	6.762%	$ 60,898		$ 60,898	$ 5,111	$ 66,009
560-50-01 Enterprise Fund - Airport - Administration	0.00894	5.299%	$ 47,718		$ 47,718	$ 4,005	$ 51,722
570-77-01 Enterprise Fund - Waste Management - Administration	0.00031	0.185%	$ 1,668		$ 1,668	$ 140	$ 1,808
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.00	2.594%	$ 23,358		$ 23,358	$ 1,960	$ 25,319
680-60-01 Internal Service Fund - Risk - Administration	0.00109	0.648%	$ 5,840		$ 5,840	$ 490	$ 6,330
Total	**0.16875**	**100.000%**	**$900,546**	**$ -**	**$900,546**	**$ 64,410**	**$964,957**

Allocation Basis: **MIS Device Allocation**

Source of Allocation: **MIS Allocation FY20 (MIS RV)**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Networking Support							
110-11-01 City Attorney	0.0059	2.859%	$ 23,543		$ 23,543		$ 23,543
110-12-01 City Manager	0.0054	2.628%	$ 21,634		$ 21,634		$ 21,634
110-03/04- Clerk	0.0045	2.164%	$ 17,816		$ 17,816		$ 17,816
110-08-01 Human Resources	0.0035	1.700%	$ 13,998		$ 13,998		$ 13,998
110-06/15- MIS	0.0166	8.037%	$ 66,174		$ 66,174		$ 66,174
110-17-01 Finance Administration	0.0022	1.082%	$ 8,908		$ 8,908	$ 771	$ 9,679
110-17-03 Controller	0.0080	3.864%	$ 31,814		$ 31,814	$ 2,754	$ 34,569
110-17-04 Treasury	0.0065	3.168%	$ 26,088		$ 26,088	$ 2,259	$ 28,346
110-17-06 Purchasing	0.0022	1.082%	$ 8,908		$ 8,908	$ 771	$ 9,679
110-23-01 Library	0.0008	0.386%	$ 3,181		$ 3,181	$ 275	$ 3,457
110-10- Mayor and Assembly	0.0013	0.618%	$ 5,090		$ 5,090	$ 441	$ 5,531
110-16-01 CDD - Administration	0.0121	5.873%	$ 48,358		$ 48,358	$ 4,187	$ 52,545
110-17-02 Finance - Assessors	0.0035	1.700%	$ 13,998		$ 13,998	$ 1,212	$ 15,210
110-17-07 Finance - Sales Tax	0.0027	1.314%	$ 10,817		$ 10,817	$ 936	$ 11,753
110-23-02 Library - City Museum	0.0048	2.318%	$ 19,089		$ 19,089	$ 1,653	$ 20,741
110-24-01 Engineering - Administration	0.0092	4.482%	$ 36,905		$ 36,905	$ 3,195	$ 40,100
110-41-01 P&R Parks and Landscape - Administration	0.0051	2.473%	$ 20,361		$ 20,361	$ 1,763	$ 22,124
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.0016	0.773%	$ 6,363		$ 6,363	$ 551	$ 6,914
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.0051	2.473%	$ 20,361		$ 20,361	$ 1,763	$ 22,124
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.0033	1.623%	$ 13,362		$ 13,362	$ 1,157	$ 14,519
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.0032	1.546%	$ 12,726		$ 12,726	$ 1,102	$ 13,828
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.0054	2.628%	$ 21,634		$ 21,634	$ 1,873	$ 23,507
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.0070	3.400%	$ 27,997		$ 27,997	$ 2,424	$ 30,421
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.0148	7.187%	$ 59,175		$ 59,175	$ 5,123	$ 64,298
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.0108	5.255%	$ 43,268		$ 43,268	$ 3,746	$ 47,014
249-46-13 General Fund - Parks and Recreation - Aquatics	0.0062	3.014%	$ 24,815		$ 24,815	$ 2,148	$ 26,964
271-14-01 Special Revenue Fund - Lands - Administration	0.0021	1.005%	$ 8,272		$ 8,272	$ 716	$ 8,988
514-75-01 Enterprise Fund - Water - Administration	0.0078	3.787%	$ 31,178		$ 31,178	$ 2,699	$ 33,877
519-76-05 Enterprise Fund - Wastewater - Treatment	0.0137	6.646%	$ 54,721		$ 54,721	$ 4,738	$ 59,458
530-51-01 Enterprise Fund - Harbors - Administration	0.0135	6.569%	$ 54,084		$ 54,084	$ 4,682	$ 58,767
560-50-01 Enterprise Fund - Airport - Administration	0.0084	4.096%	$ 33,723		$ 33,723	$ 2,920	$ 36,643
570-77-01 Enterprise Fund - Waste Management - Administration	0.0013	0.618%	$ 5,090		$ 5,090	$ 441	$ 5,531
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.01	2.859%	$ 23,543		$ 23,543	$ 2,038	$ 25,581
680-60-01 Internal Service Fund - Risk - Administration	0.0016	0.773%	$ 6,363		$ 6,363	$ 551	$ 6,914
Total	**0.2063**	**100.000%**	**$823,357**	**$ -**	**$823,357**	**$ 58,889**	**$882,246**

Allocation Basis: **MIS Network Allocation**

Source of Allocation: **MIS Allocation FY20 (MIS RV)**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Application Support							
110-11-01 City Attorney	0.02303	4.386%	$ 28,213		$ 28,213		$ 28,213
110-12-01 City Manager	0.00461	0.877%	$ 5,643		$ 5,643		$ 5,643
110-03/04- Clerk	0.00461	0.877%	$ 5,643		$ 5,643		$ 5,643
110-08-01 Human Resources	0.01842	3.509%	$ 22,570		$ 22,570		$ 22,570
110-06/15- MIS	0.00461	0.877%	$ 5,643		$ 5,643		$ 5,643
110-17-01 Finance Administration	0.00921	1.754%	$ 11,285		$ 11,285	$ 902	$ 12,187
110-17-03 Controller	0.09671	18.421%	$118,493		$118,493	$ 9,472	$127,965
110-17-04 Treasury	0.09211	17.544%	$112,850		$112,850	$ 9,021	$121,871
110-17-06 Purchasing	0.02303	4.386%	$ 28,213		$ 28,213	$ 2,255	$ 30,468
110-23-01 Library	0.00461	0.877%	$ 5,643		$ 5,643	$ 451	$ 6,094
110-10- Mayor and Assembly	0.00461	0.877%	$ 5,643		$ 5,643	$ 451	$ 6,094
110-16-01 CDD - Administration	0.02763	5.263%	$ 33,855		$ 33,855	$ 2,706	$ 36,561
110-17-02 Finance - Assessors	0.01842	3.509%	$ 22,570		$ 22,570	$ 1,804	$ 24,374
110-17-07 Finance - Sales Tax	0.02763	5.263%	$ 33,855		$ 33,855	$ 2,706	$ 36,561
110-23-02 Library - City Museum	0.00461	0.877%	$ 5,643		$ 5,643	$ 451	$ 6,094
110-24-01 Engineering - Administration	0.00461	0.877%	$ 5,643		$ 5,643	$ 451	$ 6,094
110-41-01 P&R Parks and Landscape - Administration	0.00461	0.877%	$ 5,643		$ 5,643	$ 451	$ 6,094
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.00921	1.754%	$ 11,285		$ 11,285	$ 902	$ 12,187
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.01842	3.509%	$ 22,570		$ 22,570	$ 1,804	$ 24,374
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.00921	1.754%	$ 11,285		$ 11,285	$ 902	$ 12,187
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00092	0.175%	$ 1,129		$ 1,129	$ 90	$ 1,219
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.00461	0.877%	$ 5,643		$ 5,643	$ 451	$ 6,094
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.00184	0.351%	$ 2,257		$ 2,257	$ 180	$ 2,437
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.00921	1.754%	$ 11,285		$ 11,285	$ 902	$ 12,187
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01842	3.509%	$ 22,570		$ 22,570	$ 1,804	$ 24,374
249-46-13 General Fund - Parks and Recreation - Aquatics	0.00184	0.351%	$ 2,257		$ 2,257	$ 180	$ 2,437
271-14-01 Special Revenue Fund - Lands - Administration	0.00184	0.351%	$ 2,257		$ 2,257	$ 180	$ 2,437
514-75-01 Enterprise Fund - Water - Administration	0.00737	1.404%	$ 9,028		$ 9,028	$ 722	$ 9,750
519-76-05 Enterprise Fund - Wastewater - Treatment	0.00921	1.754%	$ 11,285		$ 11,285	$ 902	$ 12,187
530-51-01 Enterprise Fund - Harbors - Administration	0.01382	2.632%	$ 16,928		$ 16,928	$ 1,353	$ 18,281
560-50-01 Enterprise Fund - Airport - Administration	0.00921	1.754%	$ 11,285		$ 11,285	$ 902	$ 12,187
570-77-01 Enterprise Fund - Waste Management - Administration	0.00461	0.877%	$ 5,643		$ 5,643	$ 451	$ 6,094
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.02	4.386%	$ 28,213		$ 28,213	$ 2,255	$ 30,468
680-60-01 Internal Service Fund - Risk - Administration	0.00921	1.754%	$ 11,285		$ 11,285	$ 902	$ 12,187
Total	**0.52500**	**100.000%**	**$643,247**	**$ -**	**$643,247**	**$ 46,007**	**$689,255**

Allocation Basis: **MIS Application Allocation**

Source of Allocation: **MIS Allocation FY20 (MIS RV)**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Print Shop							
110-11-01 City Attorney	118.46	0.175%	$ 359		$ 359		$ 359
110-12-01 City Manager	1,422.79	2.097%	$ 4,317		$ 4,317		$ 4,317
110-07-01 Emergency Services	7,716.51	11.375%	$ 23,415		$ 23,415		$ 23,415
110-03/04- Clerk	3,047.03	4.492%	$ 9,246		$ 9,246		$ 9,246
110-08-01 Human Resources	1,494.31	2.203%	$ 4,534		$ 4,534		$ 4,534
110-17-01 Finance Administration	4,717.92	6.955%	$ 14,316		$ 14,316	$ 1,285	$ 15,602
110-17-03 Controller	1,110.46	1.637%	$ 3,370		$ 3,370	$ 303	$ 3,672
110-17-04 Treasury	1,702.69	2.510%	$ 5,167		$ 5,167	$ 464	$ 5,631
110-23-01 Library	1,037.08	1.529%	$ 3,147		$ 3,147	$ 283	$ 3,429
110-01-01 Non-departmental - NA	15.04	0.022%	$ 46		$ 46	$ 4	$ 50
110-10- Mayor and Assembly	1,560.22	2.300%	$ 4,734		$ 4,734	$ 425	$ 5,159
110-12-02 Manager Office - Teen Health Center	281.50	0.415%	$ 854		$ 854	$ 77	$ 931
110-12-05 Manager Office - Housing and Homelessness	151.84	0.224%	$ 461		$ 461	$ 41	$ 502
110-16-02 CDD - Planning	1,318.10	1.943%	$ 4,000		$ 4,000	$ 359	$ 4,359
110-17-02 Finance - Assessors	1,350.46	1.991%	$ 4,098		$ 4,098	$ 368	$ 4,466
110-17-07 Finance - Sales Tax	3,579.29	5.276%	$ 10,861		$ 10,861	$ 975	$ 11,836
110-23-02 Library - City Museum	440.78	0.650%	$ 1,338		$ 1,338	$ 120	$ 1,458
110-24-01 Engineering - Administration	561.50	0.828%	$ 1,704		$ 1,704	$ 153	$ 1,857
110-24-02 Engineering - CIP	4,406.42	6.496%	$ 13,371		$ 13,371	$ 1,201	$ 14,571
110-41-01 P&R Parks and Landscape - Administration	148.09	0.218%	$ 449		$ 449	$ 40	$ 490
209-22-01 General Fund - Roaded Services Area - Police - Administration	629.66	0.928%	$ 1,911		$ 1,911	$ 172	$ 2,082
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1,633.74	2.408%	$ 4,957		$ 4,957	$ 445	$ 5,403
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	976.01	1.439%	$ 2,962		$ 2,962	$ 266	$ 3,228
209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	4.00	0.006%	$ 12		$ 12	$ 1	$ 13
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	372.16	0.549%	$ 1,129		$ 1,129	$ 101	$ 1,231
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	555.36	0.819%	$ 1,685		$ 1,685	$ 151	$ 1,837
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	29.55	0.044%	$ 90		$ 90	$ 8	$ 98
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	528.00	0.778%	$ 1,602		$ 1,602	$ 144	$ 1,746
210-21-01 General Fund - Fire Service Area - Fire - Administration	443.73	0.654%	$ 1,346		$ 1,346	$ 121	$ 1,467
249-46-03 General Fund - Parks and Recreation - Aquatics	59.00	0.087%	$ 179		$ 179	$ 16	$ 195
249-46-13 General Fund - Parks and Recreation - Aquatics	2,068.44	3.049%	$ 6,277		$ 6,277	$ 564	$ 6,840
271-14-01 Special Revenue Fund - Lands - Administration	44.06	0.065%	$ 134		$ 134	$ 12	$ 146
402-90-01 Capital Projects Fund - Roads CIPs - Construction	539.74	0.796%	$ 1,638		$ 1,638	$ 147	$ 1,785
403-90-01 Capital Projects Fund - Fire CIPs - Construction	144.74	0.213%	$ 439		$ 439	$ 39	$ 479
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	18.67	0.028%	$ 57		$ 57	$ 5	$ 62
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	573.01	0.845%	$ 1,739		$ 1,739	$ 156	$ 1,895
414-90-01 Capital Projects Fund - Water CIPs - Construction	101.25	0.149%	$ 307		$ 307	$ 28	$ 335
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1,445.05	2.130%	$ 4,385		$ 4,385	$ 394	$ 4,779
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	416.79	0.614%	$ 1,265		$ 1,265	$ 114	$ 1,378
460-90-01 Capital Projects Fund - Airport CIPs - Construction	5,573.39	8.216%	$ 16,912		$ 16,912	$ 1,519	$ 18,431
514-75-01 Enterprise Fund - Water - Administration	6,760.29	9.966%	$ 20,514		$ 20,514	$ 1,842	$ 22,355
519-76-04 Enterprise Fund - Wastewater - Collections	60.00	0.088%	$ 182		$ 182	$ 16	$ 198
519-76-05 Enterprise Fund - Wastewater - Treatment	846.62	1.248%	$ 2,569		$ 2,569	$ 231	$ 2,800

110-06/15- MIS

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
530-51-01 Enterprise Fund - Harbors - Administration		881.32	1.299%	$ 2,674		$ 2,674	$ 240	$ 2,914
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		4,978.70	7.339%	$ 15,107		$ 15,107	$ 1,356	$ 16,464
560-50-04 Enterprise Fund - Airport - ARFF		120.00	0.177%	$ 364		$ 364	$ 33	$ 397
680-60-01 Internal Service Fund - Risk - Administration		967.54	1.426%	$ 2,936		$ 2,936	$ 264	$ 3,200
680-60-06 Internal Service Fund - Risk - Wellness		883.44	1.302%	$ 2,681		$ 2,681	$ 241	$ 2,921
	Total	**67,834.75**	**100.000%**	**$205,839**	**$ -**	**$205,839**	**$ 14,722**	**$220,562**

Allocation Basis: **Print Shop Charges**

Source of Allocation: **FY20 Print Shop Charges**

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-11-01 City Attorney	$ 42,546	$ 23,543	$ 28,213	$ 359	$ 94,660
110-12-01 City Manager	$ 25,861	$ 21,634	$ 5,643	$ 4,317	$ 57,455
110-07-01 Emergency Services	$ -	$ -	$ -	$ 23,415	$ 23,415
110-03/04- Clerk	$ 6,674	$ 17,816	$ 5,643	$ 9,246	$ 39,378
110-08-01 Human Resources	$ 15,850	$ 13,998	$ 22,570	$ 4,534	$ 56,953
110-06/15- MIS	$ 42,128	$ 66,174	$ 5,643	$ -	$ 113,945
110-17-01 Finance Administration	$ 9,947	$ 9,679	$ 12,187	$ 15,602	$ 47,415
110-17-03 Controller	$ 37,616	$ 34,569	$ 127,965	$ 3,672	$ 203,822
110-17-04 Treasury	$ 33,818	$ 28,346	$ 121,871	$ 5,631	$ 189,667
110-17-06 Purchasing	$ 9,947	$ 9,679	$ 30,468	$ -	$ 50,094
110-23-01 Library	$ -	$ 3,457	$ 6,094	$ 3,429	$ 12,980
110-01-01 Non-departmental - NA	$ -	$ -	$ -	$ 50	$ 50
110-10- Mayor and Assembly	$ 4,521	$ 5,531	$ 6,094	$ 5,159	$ 21,305
110-12-02 Manager Office - Teen Health Center	$ -	$ -	$ -	$ 931	$ 931
110-12-05 Manager Office - Housing and Homelessness	$ -	$ -	$ -	$ 502	$ 502
110-16-01 CDD - Administration	$ 66,009	$ 52,545	$ 36,561	$ -	$ 155,115
110-16-02 CDD - Planning	$ -	$ -	$ -	$ 4,359	$ 4,359
110-17-02 Finance - Assessors	$ 17,180	$ 15,210	$ 24,374	$ 4,466	$ 61,231
110-17-07 Finance - Sales Tax	$ 12,659	$ 11,753	$ 36,561	$ 11,836	$ 72,810
110-23-02 Library - City Museum	$ 21,702	$ 20,741	$ 6,094	$ 1,458	$ 49,994
110-24-01 Engineering - Administration	$ 49,733	$ 40,100	$ 6,094	$ 1,857	$ 97,783
110-24-02 Engineering - CIP	$ -	$ -	$ -	$ 14,571	$ 14,571
110-41-01 P&R Parks and Landscape - Administration	$ 23,510	$ 22,124	$ 6,094	$ 490	$ 52,217
--	$ -	$ -	$ -	$ -	$ -
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ -	$ 6,914	$ 12,187	$ 2,082	$ 21,183
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 26,223	$ 22,124	$ 24,374	$ 5,403	$ 78,124
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 3,228	$ 3,228
209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	$ -	$ -	$ -	$ 13	$ 13
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ 1,231	$ 1,231
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 16,276	$ 14,519	$ 12,187	$ -	$ 42,982
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 12,659	$ 13,828	$ 1,219	$ 1,837	$ 29,542
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 25,319	$ 23,507	$ 6,094	$ 98	$ 55,017
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ -	$ -	$ -	$ 1,746	$ 1,746
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 34,361	$ 30,421	$ 2,437	$ -	$ 67,219
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 73,243	$ 64,298	$ 12,187	$ 1,467	$ 151,196
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 64,020	$ 47,014	$ 24,374	$ -	$ 135,408
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ -	$ 195	$ 195
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 27,127	$ 26,964	$ 2,437	$ 6,840	$ 63,368
271-14-01 Special Revenue Fund - Lands - Administration	$ 9,042	$ 8,988	$ 2,437	$ 146	$ 20,613

ALLOCATION SUMMARY

110-06/15- MIS

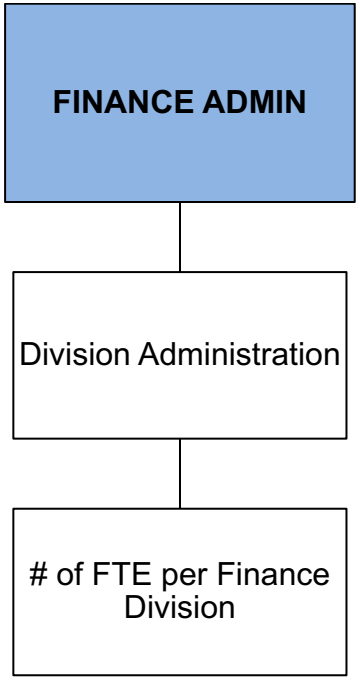
		Device Support	Networking Support	Application Support	Print Shop	Total
402-90-01 Capital Projects Fund - Roads CIPs - Construction		$ -	$ -	$ -	$ 1,785	$ 1,785
403-90-01 Capital Projects Fund - Fire CIPs - Construction		$ -	$ -	$ -	$ 479	$ 479
404-90-01 Capital Projects Fund - Community Development CIPs - Construction		$ -	$ -	$ -	$ 62	$ 62
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction		$ -	$ -	$ -	$ 1,895	$ 1,895
414-90-01 Capital Projects Fund - Water CIPs - Construction		$ -	$ -	$ -	$ 335	$ 335
431-90-01 Capital Projects Fund - Docks CIPs - Construction		$ -	$ -	$ -	$ 4,779	$ 4,779
450-90-01 Capital Projects Fund - Hospital CIPs - Construction		$ -	$ -	$ -	$ 1,378	$ 1,378
460-90-01 Capital Projects Fund - Airport CIPs - Construction		$ -	$ -	$ -	$ 18,431	$ 18,431
514-75-01 Enterprise Fund - Water - Administration		$ 30,744	$ 33,877	$ 9,750	$ 22,355	$ 96,727
519-76-04 Enterprise Fund - Wastewater - Collections		$ -	$ -	$ -	$ 198	$ 198
519-76-05 Enterprise Fund - Wastewater - Treatment		$ 75,052	$ 59,458	$ 12,187	$ 2,800	$ 149,497
530-51-01 Enterprise Fund - Harbors - Administration		$ 66,009	$ 58,767	$ 18,281	$ 2,914	$ 145,971
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		$ -	$ -	$ -	$ 16,464	$ 16,464
560-50-01 Enterprise Fund - Airport - Administration		$ 51,722	$ 36,643	$ 12,187	$ -	$ 100,552
560-50-04 Enterprise Fund - Airport - ARFF		$ -	$ -	$ -	$ 397	$ 397
570-77-01 Enterprise Fund - Waste Management - Administration		$ 1,808	$ 5,531	$ 6,094	$ -	$ 13,433
680-60-01 Internal Service Fund - Risk - Administration		$ 6,330	$ 6,914	$ 12,187	$ 3,200	$ 28,630
680-60-06 Internal Service Fund - Risk - Wellness		$ -	$ -	$ -	$ 2,921	$ 2,921
	Total	**$ 964,957**	**$ 882,246**	**$ 689,255**	**$ 220,562**	**$ 2,757,019**

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	$ 271,987		$ 271,987
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 17,703	$ 4,493	$ 22,196
110-03/04- Clerk	$ 6,883	$ 1,887	$ 8,770
110-08-01 Human Resources	$ 1,793	$ 247	$ 2,040
110-06/15- MIS	$ 43,686	$ 3,729	$ 47,415
110-17-03 Controller		$ 9,750	$ 9,750
110-17-04 Treasury		$ 4,628	$ 4,628
110-17-06 Purchasing		$ 7,570	$ 7,570
110-23-01 Library		$ 6,296	$ 6,296
Total Incoming Costs	**$ 70,066**	**$ 38,599**	**$ 108,664**
Contractual Services	$ (32,562)		
Capital and Transfers	$ (36)		
Revenues	$ (33,732)		
Benefit PERS	$ 38,260		
Reimbursable Expenses	$ 271,300		
Total Cost Adjustments	**$ 243,230**		**$ 243,230**
Total Costs to be Allocated	**$ 585,283**	**$ 38,599**	**$ 623,881**

DEPARTMENTAL EXPENSE DETAIL

110-17-01 Finance Administration

Expense Type	Expense ($)	General Admin	Division Administration
Personnel			
Salaries and Wages	$ 253,856	$ -	$ 253,856
Benefits	$ 110,666	$ -	$ 110,666
Benefits - PERS	$ (38,260)	$ -	$ (38,260)
Subtotal Personnel Cost	**$ 326,262**	**$ -**	**$ 326,262**
Operating Services & Supplies			
General Supplies	$ 2,308	$ -	$ 2,308
Insurance	$ 1,200	$ -	$ 1,200
Miscellaneous Expense	$ 4,916	$ -	$ 4,916
Other Expenses	$ 940	$ -	$ 940
Professional	$ 32,562	$ -	$ 32,562
Public Utility Services	$ 4,286	$ -	$ 4,286
Reimbursable Expenses	$ (271,300)	$ -	$ (271,300)
Travel and Training	$ 11,349	$ -	$ 11,349
Printing	$ 1,885	$ -	$ 1,885
Data Lines and Rents	$ 157,543	$ -	$ 157,543
Capital Outlay	$ 36	$ -	$ 36
Subtotal Operating Cost	**$ (54,275)**	**$ -**	**$ (54,275)**
DEPARTMENTAL EXPENDITURES	**$ 271,987**	**$ -**	**$ 271,987**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Contractual Services	$ (32,562)	$ -	$ (32,562)
Capital and Transfers	$ (36)	$ -	$ (36)
Revenues	$ (33,732)	$ -	$ (33,732)
Benefit PERS	$ 38,260	$ -	$ 38,260
Reimbursable Expenses	$ 271,300	$ -	$ 271,300
Subtotal Cost Adjustments	**$ 243,230**	**$ -**	**$ 243,230**
FUNCTIONAL COST	**$ 515,217**	**$ -**	**$ 515,217**
First Allocation			
Incoming - All Others	$ 70,066	$ -	$ 70,066
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 585,283**		**$ 585,283**
Second Allocation			
Incoming - All Others	$ 38,599	$ -	$ 38,599
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 38,599**		**$ 38,599**
TOTAL ALLOCATED	**$ 623,881**		**$ 623,881**

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	14.00	31.818%	$ 186,226		$ 186,226	$ 12,281	$ 198,508
110-17-04 Treasury	13.00	29.545%	$ 172,924		$ 172,924	$ 11,404	$ 184,329
110-17-06 Purchasing	5.00	11.364%	$ 66,509		$ 66,509	$ 4,386	$ 70,896
110-17-02 Finance - Assessors	7.00	15.909%	$ 93,113		$ 93,113	$ 6,141	$ 99,254
110-17-07 Finance - Sales Tax	5.00	11.364%	$ 66,509		$ 66,509	$ 4,386	$ 70,896
Total	**44.00**	**100.000%**	**$ 585,283**	**$ -**	**$ 585,283**	**$ 38,599**	**$ 623,881**

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

Source of Allocation: **FY19 FTE**

ALLOCATION SUMMARY

110-17-01 Finance Administration

		Division Administration	Total
110-17-03 Controller		$ 198,508	$ 198,508
110-17-04 Treasury		$ 184,329	$ 184,329
110-17-06 Purchasing		$ 70,896	$ 70,896
110-17-02 Finance - Assessors		$ 99,254	$ 99,254
110-17-07 Finance - Sales Tax		$ 70,896	$ 70,896
	Total	**$ 623,881**	**$ 623,881**

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 FY19 actual expenses and revenue per Fund, Department, and Division[8].

- **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[9].

- **Audit –** relates to oversight and support of conducting the annual financial audits as well as single audits, including internal and external audits of departments and functions. This function is allocated equally to all departments.

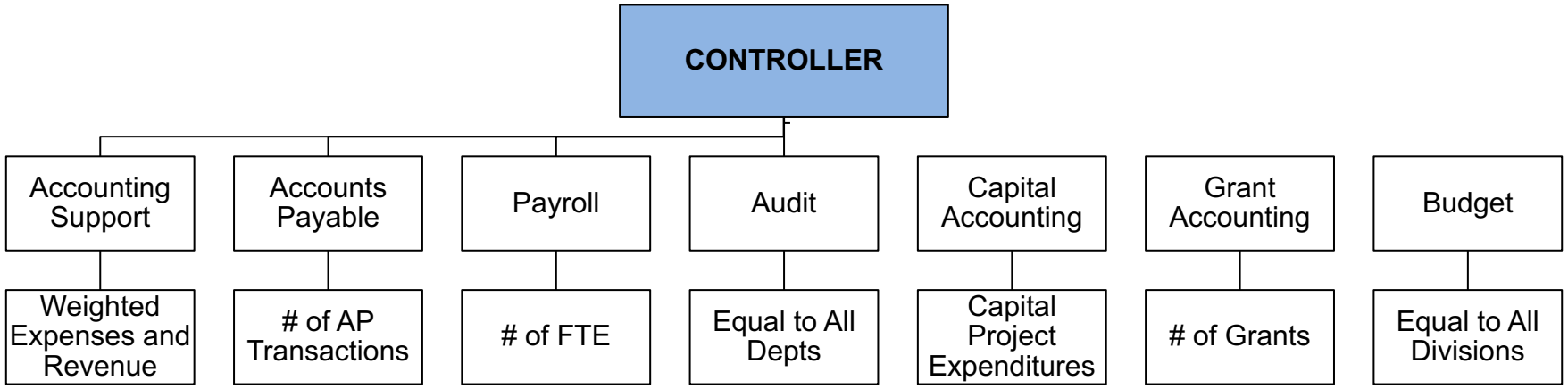
- **Capital Accounting –** relates to services associated with processing capital project expenditures, including data entry, recording, and reporting requirements. This function is allocated based on capital project expenses per Fund, Department, and Division.

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

- **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.

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

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


CONTROLLER
Accounting Support
Accounts Payable
Payroll
Audit
Capital Accounting
Grant Accounting
Budget
Weighted Expenses and Revenue
# 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	$1,152,296		$1,152,296
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 33,728	$ 3,463	$ 37,192
110-12-01 City Manager	$ 8,461	$ 1,532	$ 9,993
110-03/04- Clerk	$ 2,187	$ 523	$ 2,710
110-08-01 Human Resources	$ 9,909	$ 1,364	$ 11,272
110-06/15- MIS	$ 188,381	$ 15,442	$ 203,822
110-17-01 Finance Administration	$ 186,226	$ 12,281	$ 198,508
110-17-03 Controller		$ 16,897	$ 16,897
110-17-04 Treasury		$ 16,004	$ 16,004
Total Incoming Costs	**$ 428,892**	**$ 67,506**	**$ 496,398**
Capital and Transfers	$ (525)		
Benefit PERS	$ (60,322)		
Reimbursable Expenses	$ 525,900		
Total Cost Adjustments	**$ 465,053**		**$ 465,053**
Total Costs to be Allocated	**$2,046,241**	**$ 67,506**	**$2,113,746**

DEPARTMENTAL EXPENSE DETAIL

110-17-03 Controller

Expense Type	Expense ($)	General Admin	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Personnel									
Salaries and Wages	$ 1,048,470	$ -	$ 366,964	$ 136,301	$ 230,663	$ 52,423	$ 104,847	$ 52,423	$ 104,847
Benefits	$ 522,563	$ -	$ 182,897	$ 67,933	$ 114,964	$ 26,128	$ 52,256	$ 26,128	$ 52,256
Benefits - PERS	$ 60,322	$ -	$ 21,113	$ 7,842	$ 13,271	$ 3,016	$ 6,032	$ 3,016	$ 6,032
Subtotal Personnel Cost	**$ 1,631,355**	**$ -**	**$ 570,974**	**$ 212,076**	**$ 358,898**	**$ 81,568**	**$ 163,135**	**$ 81,568**	**$ 163,135**
Operating Services & Supplies									
Insurance	$ 6,100	$ -	$ 2,135	$ 793	$ 1,342	$ 305	$ 610	$ 305	$ 610
Miscellaneous Expense	$ 5,133	$ -	$ 1,796	$ 667	$ 1,129	$ 257	$ 513	$ 257	$ 513
Other Expenses	$ 1,125	$ -	$ 394	$ 146	$ 248	$ 56	$ 113	$ 56	$ 113
Professional	$ 5,208	$ -	$ 1,823	$ 677	$ 1,146	$ 260	$ 521	$ 260	$ 521
Public Utility Services	$ 7,098	$ -	$ 2,484	$ 923	$ 1,562	$ 355	$ 710	$ 355	$ 710
Reimbursable Expenses	$ (525,900)	$ -	$ (184,065)	$ (68,367)	$ (115,698)	$ (26,295)	$ (52,590)	$ (26,295)	$ (52,590)
Repairs and Maintenance	$ 264	$ -	$ 92	$ 34	$ 58	$ 13	$ 26	$ 13	$ 26
Travel and Training	$ 10,107	$ -	$ 3,537	$ 1,314	$ 2,223	$ 505	$ 1,011	$ 505	$ 1,011
Postage	$ 2,955	$ -	$ 1,034	$ 384	$ 650	$ 148	$ 295	$ 148	$ 295
Printing	$ 2,599	$ -	$ 910	$ 338	$ 572	$ 130	$ 260	$ 130	$ 260
Data Lines and Rents	$ 5,729	$ -	$ 2,005	$ 745	$ 1,260	$ 286	$ 573	$ 286	$ 573
Capital Outlay	$ 525	$ -	$ 184	$ 68	$ 116	$ 26	$ 53	$ 26	$ 53
Subtotal Operating Cost	**$ (479,059)**	**$ -**	**$ (167,671)**	**$ (62,278)**	**$ (105,393)**	**$ (23,953)**	**$ (47,906)**	**$ (23,953)**	**$ (47,906)**
DEPARTMENTAL EXPENDITURES	**$ 1,152,296**	**$ -**	**$ 403,303**	**$ 149,798**	**$ 253,505**	**$ 57,615**	**$ 115,230**	**$ 57,615**	**$ 115,230**
Disallowed Costs									
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments									
Capital and Transfers	$ (525)	$ -	$ (184)	$ (68)	$ (116)	$ (26)	$ (53)	$ (26)	$ (53)
Benefit PERS	$ (60,322)	$ -	$ (21,113)	$ (7,842)	$ (13,271)	$ (3,016)	$ (6,032)	$ (3,016)	$ (6,032)
Reimbursable Expenses	$ 525,900	$ -	$ 184,065	$ 68,367	$ 115,698	$ 26,295	$ 52,590	$ 26,295	$ 52,590
Subtotal Cost Adjustments	**$ 465,053**	**$ -**	**$ 162,769**	**$ 60,457**	**$ 102,312**	**$ 23,253**	**$ 46,505**	**$ 23,253**	**$ 46,505**
FUNCTIONAL COST	**$ 1,617,349**	**$ -**	**$ 566,072**	**$ 210,255**	**$ 355,817**	**$ 80,867**	**$ 161,735**	**$ 80,867**	**$ 161,735**
First Allocation									
Incoming - All Others	$ 428,892	$ -	$ 150,112	$ 55,756	$ 94,356	$ 21,445	$ 42,889	$ 21,445	$ 42,889
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,046,241**		**$ 716,184**	**$ 266,011**	**$ 450,173**	$ 102,312	**$ 204,624**	**$ 102,312**	**$ 204,624**
Second Allocation									
Incoming - All Others	$ 67,506	$ -	$ 23,627	$ 8,776	$ 14,851	$ 3,375	$ 6,751	$ 3,375	$ 6,751
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 67,506**		**$ 23,627**	**$ 8,776**	**$ 14,851**	$ 3,375	**$ 6,751**	**$ 3,375**	**$ 6,751**
TOTAL ALLOCATED	**$ 2,113,746**		**$ 739,811**	**$ 274,787**	**$ 465,024**	**$ 105,687**	**$ 211,375**	**$ 105,687**	**$ 211,375**

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	932,967.30	0.510%	$ 3,653		$ 3,653		$ 3,653
110-12-01 City Manager	952,821.35	0.521%	$ 3,731		$ 3,731		$ 3,731
110-07-01 Emergency Services	833,766.61	0.456%	$ 3,265		$ 3,265		$ 3,265
110-03/04- Clerk	228,324.00	0.125%	$ 894		$ 894		$ 894
110-08-01 Human Resources	420,808.74	0.230%	$ 1,648		$ 1,648		$ 1,648
110-06/15- MIS	2,080,131.16	1.137%	$ 8,145		$ 8,145		$ 8,145
110-17-01 Finance Administration	305,719.01	0.167%	$ 1,197		$ 1,197		$ 1,197
110-17-03 Controller	1,152,295.55	0.630%	$ 4,512		$ 4,512		$ 4,512
110-17-04 Treasury	970,676.23	0.531%	$ 3,801		$ 3,801	$ 130	$ 3,931
110-17-06 Purchasing	346,499.29	0.189%	$ 1,357		$ 1,357	$ 47	$ 1,403
110-23-01 Library	3,187,779.24	1.743%	$ 12,483		$ 12,483	$ 428	$ 12,911
110-10- Mayor and Assembly	5,938,406.12	3.247%	$ 23,253		$ 23,253	$ 797	$ 24,051
110-11-01 Law - GHS Contract	30,000.00	0.016%	$ 117		$ 117	$ 4	$ 121
110-11-01 Law - Prison Care Contract	400,000.00	0.219%	$ 1,566		$ 1,566	$ 54	$ 1,620
110-12-02 Manager Office - Teen Health Center	256,837.04	0.140%	$ 1,006		$ 1,006	$ 34	$ 1,040
110-12-05 Manager Office - Housing and Homelessness	465,055.68	0.254%	$ 1,821		$ 1,821	$ 62	$ 1,883
110-16-01 CDD - Administration	1,145,062.38	0.626%	$ 4,484		$ 4,484	$ 154	$ 4,638
110-16-02 CDD - Planning	1,027,129.69	0.562%	$ 4,022		$ 4,022	$ 138	$ 4,160
110-16-03 CDD - Building	1,337,895.27	0.731%	$ 5,239		$ 5,239	$ 180	$ 5,418
110-17-02 Finance - Assessors	732,035.24	0.400%	$ 2,866		$ 2,866	$ 98	$ 2,965
110-17-07 Finance - Sales Tax	20,001.11	0.011%	$ 78		$ 78	$ 3	$ 81
110-21-01 Fire - Emergency Services	5,967,367.36	3.263%	$ 23,367		$ 23,367	$ 801	$ 24,168
110-23-02 Library - City Museum	541,628.41	0.296%	$ 2,121		$ 2,121	$ 73	$ 2,194
110-24-01 Engineering - Administration	226,502.42	0.124%	$ 887		$ 887	$ 30	$ 917
110-24-02 Engineering - CIP	13,360.28	0.007%	$ 52		$ 52	$ 2	$ 54
110-41-01 P&R Parks and Landscape - Administration	2,005,474.96	1.096%	$ 7,853		$ 7,853	$ 269	$ 8,122
110-42-01 Arboretum - Administration	181,539.68	0.099%	$ 711		$ 711	$ 24	$ 735
110-47-01 Centennial Hall - Convention Center	619,985.90	0.339%	$ 2,428		$ 2,428	$ 83	$ 2,511
120-02-01 School District - Component Unit - School District - Administration	5,435,491.75	2.972%	$ 21,284		$ 21,284	$ 730	$ 22,014
120-02-02 School District - Component Unit - School District - Administration	1,487,595.00	0.813%	$ 5,825		$ 5,825	$ 200	$ 6,025
150-42-01 Permanent Fund - Arboretum - Administration	11,945.92	0.007%	$ 47		$ 47	$ 2	$ 48
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	1,521,230.59	0.832%	$ 5,957		$ 5,957	$ 204	$ 6,161
209-22-01 General Fund - Roaded Services Area - Police - Administration	3,074,148.60	1.681%	$ 12,038		$ 12,038	$ 413	$ 12,450
209-22-02 General Fund - Roaded Services Area - Police - General Operations	7,749,056.57	4.237%	$ 30,343		$ 30,343	$ 1,040	$ 31,384
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,022,470.95	0.559%	$ 4,004		$ 4,004	$ 137	$ 4,141
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,006,900.00	0.551%	$ 3,943		$ 3,943	$ 135	$ 4,078
209-22-08 General Fund - Roaded Services Area - Police - Community Services	145,896.91	0.080%	$ 571		$ 571	$ 20	$ 591
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	888,502.77	0.486%	$ 3,479		$ 3,479	$ 119	$ 3,598
209-22-10 General Fund - Roaded Services Area - Police - Fleet	418,628.83	0.229%	$ 1,639		$ 1,639	$ 56	$ 1,695
209-22-11 General Fund - Roaded Services Area - Police - Electronics	125,091.33	0.068%	$ 490		$ 490	$ 17	$ 507
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	125,494.32	0.069%	$ 491		$ 491	$ 17	$ 508
209-22-14 General Fund - Roaded Services Area - Police - Grants	440,274.08	0.241%	$ 1,724		$ 1,724	$ 59	$ 1,783
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1,473,680.46	0.806%	$ 5,771		$ 5,771	$ 198	$ 5,968
209-22-17 General Fund - Roaded Services Area - Police - Services	1,295,174.77	0.708%	$ 5,072		$ 5,072	$ 174	$ 5,245
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	401,296.93	0.219%	$ 1,571		$ 1,571	$ 54	$ 1,625
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	497,311.22	0.272%	$ 1,947		$ 1,947	$ 67	$ 2,014
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	72,688.39	0.040%	$ 285		$ 285	$ 10	$ 294
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	207,074.15	0.113%	$ 811		$ 811	$ 28	$ 839
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	761,550.84	0.416%	$ 2,982		$ 2,982	$ 102	$ 3,084
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1,224,082.60	0.669%	$ 4,793		$ 4,793	$ 164	$ 4,958
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	38,170.80	0.021%	$ 149		$ 149	$ 5	$ 155

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	332,500.00	0.182%	$ 1,302		$ 1,302	$ 45	$ 1,347
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	3,143,356.84	1.719%	$ 12,309		$ 12,309	$ 422	$ 12,731
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,767,479.48	2.060%	$ 14,753		$ 14,753	$ 506	$ 15,258
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,440,637.95	0.788%	$ 5,641		$ 5,641	$ 193	$ 5,835
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	104,343.35	0.057%	$ 409		$ 409	$ 14	$ 423
209-72-01 General Fund - Roaded Services Area - Streets - Administration	5,544,439.94	3.031%	$ 21,711		$ 21,711	$ 744	$ 22,455
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	113,151.11	0.062%	$ 443		$ 443	$ 15	$ 458
210-01-01 General Fund - Fire Service Area - Fire - Administration	2,516,603.80	1.376%	$ 9,854		$ 9,854	$ 338	$ 10,192
210-21-01 General Fund - Fire Service Area - Fire - Administration	4,562,092.96	2.494%	$ 17,864		$ 17,864	$ 612	$ 18,476
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	180,856.28	0.099%	$ 708		$ 708	$ 24	$ 732
210-21-70 General Fund - Fire Service Area - Fire - CARES program	14,115.16	0.008%	$ 55		$ 55	$ 2	$ 57
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,605,612.43	1.425%	$ 10,203		$ 10,203	$ 350	$ 10,553
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,651,336.64	0.903%	$ 6,466		$ 6,466	$ 222	$ 6,688
218-01-01 Special Revenue Fund - Library Contributions - Administration	49,223.08	0.027%	$ 193		$ 193	$ 7	$ 199
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,916,835.49	1.595%	$ 11,422		$ 11,422	$ 392	$ 11,813
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	5,996,280.00	3.278%	$ 23,480		$ 23,480	$ 805	$ 24,285
232-52-01 Special Revenue Fund - Port Development Fee - Administration	3,573,604.00	1.954%	$ 13,993		$ 13,993	$ 480	$ 14,473
233-01-01 Special Revenue Fund - State MPF - Non-Operational	5,000,000.00	2.734%	$ 19,579		$ 19,579	$ 671	$ 20,250
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	1,635,017.43	0.894%	$ 6,402		$ 6,402	$ 220	$ 6,622
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1,065,151.67	0.582%	$ 4,171		$ 4,171	$ 143	$ 4,314
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	113,707.99	0.062%	$ 445		$ 445	$ 15	$ 461
235-28-03 Special Revenue Fund - Eaglecrest - Lift	89,870.55	0.049%	$ 352		$ 352	$ 12	$ 364
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	293,938.03	0.161%	$ 1,151		$ 1,151	$ 39	$ 1,190
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	231,382.74	0.127%	$ 906		$ 906	$ 31	$ 937
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	132,624.41	0.073%	$ 519		$ 519	$ 18	$ 537
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	99,302.06	0.054%	$ 389		$ 389	$ 13	$ 402
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	85,819.38	0.047%	$ 336		$ 336	$ 12	$ 348
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	126,462.09	0.069%	$ 495		$ 495	$ 17	$ 512
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	61,029.56	0.033%	$ 239		$ 239	$ 8	$ 247
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	47,247.09	0.026%	$ 185		$ 185	$ 6	$ 191
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	81,364.33	0.044%	$ 319		$ 319	$ 11	$ 330
249-46-03 General Fund - Parks and Recreation - Aquatics	1,317,055.98	0.720%	$ 5,157		$ 5,157	$ 177	$ 5,334
249-46-13 General Fund - Parks and Recreation - Aquatics	2,016,670.33	1.103%	$ 7,897		$ 7,897	$ 271	$ 8,168
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1,026,510.97	0.561%	$ 4,020		$ 4,020	$ 138	$ 4,157
271-14-01 Special Revenue Fund - Lands - Administration	1,167,026.07	0.638%	$ 4,570		$ 4,570	$ 157	$ 4,726
271-14-02 Special Revenue Fund - Lands - Quarries	561,255.36	0.307%	$ 2,198		$ 2,198	$ 75	$ 2,273
276-02-01 Special Revenue Fund - Affordable Housing - Operations	15,150.00	0.008%	$ 59		$ 59	$ 2	$ 61
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	39,798.76	0.022%	$ 156		$ 156	$ 5	$ 161
330-01-01 Debt Service Fund - Debt Service - General Debt Service	738,713.80	0.404%	$ 2,893		$ 2,893	$ 99	$ 2,992
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	94,781.13	0.052%	$ 371		$ 371	$ 13	$ 384
401-90-01 Capital Projects Fund - School CIPs - Construction	15,097.92	0.008%	$ 59		$ 59	$ 2	$ 61
402-90-01 Capital Projects Fund - Roads CIPs - Construction	87,850.68	0.048%	$ 344		$ 344	$ 12	$ 356
403-90-01 Capital Projects Fund - Fire CIPs - Construction	715.70	0.000%	$ 3		$ 3	$ 0	$ 3
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	110,277.55	0.060%	$ 432		$ 432	$ 15	$ 447
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	81,737.60	0.045%	$ 320		$ 320	$ 11	$ 331
414-90-01 Capital Projects Fund - Water CIPs - Construction	57,911.49	0.032%	$ 227		$ 227	$ 8	$ 235
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	44,461.67	0.024%	$ 174		$ 174	$ 6	$ 180
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	21,639.19	0.012%	$ 85		$ 85	$ 3	$ 88
431-90-01 Capital Projects Fund - Docks CIPs - Construction	121,227.51	0.066%	$ 475		$ 475	$ 16	$ 491
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	35,009.13	0.019%	$ 137		$ 137	$ 5	$ 142
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1,400,123.04	0.766%	$ 5,483		$ 5,483	$ 188	$ 5,670
514-75-01 Enterprise Fund - Water - Administration	8,496,865.37	4.646%	$ 33,272		$ 33,272	$ 1,141	$ 34,412
519-01-01 Enterprise Fund - Wastewater - Non-Operational	714,535.33	0.391%	$ 2,798		$ 2,798	$ 96	$ 2,894
519-76-04 Enterprise Fund - Wastewater - Collections	86,784.29	0.047%	$ 340		$ 340	$ 12	$ 351

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
519-76-05 Enterprise Fund - Wastewater - Treatment	305,182.62	0.167%	$ 1,195		$ 1,195	$ 41	$ 1,236
530-51-01 Enterprise Fund - Harbors - Administration	7,251,575.42	3.965%	$ 28,395		$ 28,395	$ 974	$ 29,369
531-52-01 Enterprise Fund - Docks - Administration	3,630,917.30	1.985%	$ 14,218		$ 14,218	$ 487	$ 14,705
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	59,119.59	0.032%	$ 231		$ 231	$ 8	$ 239
538-24-03 Enterprise Fund - WW Extension - Administration	99,161.32	0.054%	$ 388		$ 388	$ 13	$ 402
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	113,451.15	0.062%	$ 444		$ 444	$ 15	$ 459
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,703,063.35	5.305%	$ 37,995		$ 37,995	$ 1,303	$ 39,297
560-50-01 Enterprise Fund - Airport - Administration	1,382,743.36	0.756%	$ 5,414		$ 5,414	$ 186	$ 5,600
560-50-02 Enterprise Fund - Airport - Terminal General Operations	3,745,591.64	2.048%	$ 14,667		$ 14,667	$ 503	$ 15,170
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	7,490,858.84	4.096%	$ 29,332		$ 29,332	$ 1,006	$ 30,338
560-50-04 Enterprise Fund - Airport - ARFF	1,028,069.73	0.562%	$ 4,026		$ 4,026	$ 138	$ 4,164
560-50-05 Enterprise Fund - Airport - Airport Security	898,967.68	0.492%	$ 3,520		$ 3,520	$ 121	$ 3,641
560-50-08 Enterprise Fund - Airport - Airport Landside	27,236.27	0.015%	$ 107		$ 107	$ 4	$ 110
570-77-01 Enterprise Fund - Waste Management - Administration	618,405.36	0.338%	$ 2,422		$ 2,422	$ 83	$ 2,505
570-77-02 Enterprise Fund - Waste Management - WM Recycling	3,283,217.31	1.795%	$ 12,856		$ 12,856	$ 441	$ 13,297
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	519,519.23	0.284%	$ 2,034		$ 2,034	$ 70	$ 2,104
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	213,394.74	0.117%	$ 836		$ 836	$ 29	$ 864
602-79-01 Internal Service Fund - Fleet - Administration	2,270,167.34	1.241%	$ 8,889		$ 8,889	$ 305	$ 9,194
602-79-02 Internal Service Fund - Fleet - Replacement Program	2,727,895.88	1.491%	$ 10,682		$ 10,682	$ 366	$ 11,048
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	696,762.86	0.381%	$ 2,728		$ 2,728	$ 94	$ 2,822
602-79-04 Internal Service Fund - Fleet - Fuel Program	1,659,494.10	0.907%	$ 6,498		$ 6,498	$ 223	$ 6,721
640-44-01 Internal Service Fund - Building Maintenance - Administration	296,466.13	0.162%	$ 1,161		$ 1,161	$ 40	$ 1,201
680-60-01 Internal Service Fund - Risk - Administration	897,869.26	0.491%	$ 3,516		$ 3,516	$ 121	$ 3,636
680-60-02 Internal Service Fund - Risk - Safety	11,665.42	0.006%	$ 46		$ 46	$ 2	$ 47
680-60-02 Internal Service Fund - Risk - Workers Comp	289,940.44	0.159%	$ 1,135		$ 1,135	$ 39	$ 1,174
680-60-03 Internal Service Fund - Risk - Auto	176,697.66	0.097%	$ 692		$ 692	$ 24	$ 716
680-60-03 Internal Service Fund - Risk - General Liability	912,469.00	0.499%	$ 3,573		$ 3,573	$ 122	$ 3,695
680-60-04 Internal Service Fund - Risk - EE Practice	159,500.00	0.087%	$ 625		$ 625	$ 21	$ 646
680-60-04 Internal Service Fund - Risk - Property	103,918.43	0.057%	$ 407		$ 407	$ 14	$ 421
680-60-05 Internal Service Fund - Risk - Special Policy	102,434.79	0.056%	$ 401		$ 401	$ 14	$ 415
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	82,415.95	0.045%	$ 323		$ 323	$ 11	$ 334
680-60-06 Internal Service Fund - Risk - Health	3,614,462.33	1.976%	$ 14,153		$ 14,153	$ 485	$ 14,639
680-60-06 Internal Service Fund - Risk - Life	376,261.95	0.206%	$ 1,473		$ 1,473	$ 51	$ 1,524
680-60-06 Internal Service Fund - Risk - Wellness	286,560.00	0.157%	$ 1,122		$ 1,122	$ 38	$ 1,161
680-60-07 Internal Service Fund - Risk - UI BRH	75,610.72	0.041%	$ 296		$ 296	$ 10	$ 306
680-60-07 Internal Service Fund - Risk - UI CBJ	200,044.45	0.109%	$ 783		$ 783	$ 27	$ 810
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	16,908.85	0.009%	$ 66		$ 66	$ 2	$ 68
Total	**182,898,432.99**	**100.000%**	**$716,184**	**$ -**	**$716,184**	**$ 23,627**	**$ 739,811**

Allocation Basis: **Weighted Actual Expense and Revenue**

Source of Allocation: **FY19 Expense Line Item Detail**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-11-01 City Attorney	257.00	0.707%	$ 1,881		$ 1,881		$ 1,881
110-12-01 City Manager	243.00	0.669%	$ 1,779		$ 1,779		$ 1,779
110-07-01 Emergency Services	156.00	0.429%	$ 1,142		$ 1,142		$ 1,142
110-03/04- Clerk	157.00	0.432%	$ 1,149		$ 1,149		$ 1,149
110-08-01 Human Resources	125.00	0.344%	$ 915		$ 915		$ 915
110-06/15- MIS	513.00	1.412%	$ 3,755		$ 3,755		$ 3,755
110-17-01 Finance Administration	197.00	0.542%	$ 1,442		$ 1,442		$ 1,442
110-17-03 Controller	119.00	0.327%	$ 871		$ 871		$ 871
110-17-04 Treasury	190.00	0.523%	$ 1,391		$ 1,391	$ 48	$ 1,439
110-17-06 Purchasing	71.00	0.195%	$ 520		$ 520	$ 18	$ 538
110-23-01 Library	1,214.00	3.340%	$ 8,886		$ 8,886	$ 308	$ 9,194
110-01-01 Non-departmental - NA	7.00	0.019%	$ 51		$ 51	$ 2	$ 53
110-10- Mayor and Assembly	291.00	0.801%	$ 2,130		$ 2,130	$ 74	$ 2,204
110-12-02 Manager Office - Teen Health Center	73.00	0.201%	$ 534		$ 534	$ 19	$ 553
110-12-05 Manager Office - Housing and Homelessness	63.00	0.173%	$ 461		$ 461	$ 16	$ 477
110-16-01 CDD - Administration	230.00	0.633%	$ 1,684		$ 1,684	$ 58	$ 1,742
110-16-02 CDD - Planning	143.00	0.393%	$ 1,047		$ 1,047	$ 36	$ 1,083
110-16-03 CDD - Building	117.00	0.322%	$ 856		$ 856	$ 30	$ 886
110-17-02 Finance - Assessors	86.00	0.237%	$ 629		$ 629	$ 22	$ 651
110-17-07 Finance - Sales Tax	71.00	0.195%	$ 520		$ 520	$ 18	$ 538
110-23-02 Library - City Museum	252.00	0.693%	$ 1,845		$ 1,845	$ 64	$ 1,909
110-24-01 Engineering - Administration	44.00	0.121%	$ 322		$ 322	$ 11	$ 333
110-24-02 Engineering - CIP	165.00	0.454%	$ 1,208		$ 1,208	$ 42	$ 1,250
110-41-01 P&R Parks and Landscape - Administration	1,536.00	4.227%	$ 11,243		$ 11,243	$ 390	$ 11,633
110-42-01 Arboretum - Administration	176.00	0.484%	$ 1,288		$ 1,288	$ 45	$ 1,333
110-47-01 Centennial Hall - Convention Center	42.00	0.116%	$ 307		$ 307	$ 11	$ 318
120-02-01 School District - Component Unit - School District - Administration	186.00	0.512%	$ 1,361		$ 1,361	$ 47	$ 1,409
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,034.00	2.845%	$ 7,569		$ 7,569	$ 262	$ 7,831
209-22-02 General Fund - Roaded Services Area - Police - General Operations	371.00	1.021%	$ 2,716		$ 2,716	$ 94	$ 2,810
209-22-05 General Fund - Roaded Services Area - Police - Communications	15.00	0.041%	$ 110		$ 110	$ 4	$ 114
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	14.00	0.039%	$ 102		$ 102	$ 4	$ 106
209-22-08 General Fund - Roaded Services Area - Police - Community Services	2.00	0.006%	$ 15		$ 15	$ 1	$ 15
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	151.00	0.415%	$ 1,105		$ 1,105	$ 38	$ 1,144
209-22-10 General Fund - Roaded Services Area - Police - Fleet	275.00	0.757%	$ 2,013		$ 2,013	$ 70	$ 2,083
209-22-11 General Fund - Roaded Services Area - Police - Electronics	166.00	0.457%	$ 1,215		$ 1,215	$ 42	$ 1,257
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	151.00	0.415%	$ 1,105		$ 1,105	$ 38	$ 1,144
209-22-14 General Fund - Roaded Services Area - Police - Grants	42.00	0.116%	$ 307		$ 307	$ 11	$ 318
209-22-17 General Fund - Roaded Services Area - Police - Services	257.00	0.707%	$ 1,881		$ 1,881	$ 65	$ 1,946
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	166.00	0.457%	$ 1,215		$ 1,215	$ 42	$ 1,257
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	142.00	0.391%	$ 1,039		$ 1,039	$ 36	$ 1,075
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	691.00	1.901%	$ 5,058		$ 5,058	$ 175	$ 5,233
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	281.00	0.773%	$ 2,057		$ 2,057	$ 71	$ 2,128
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	33.00	0.091%	$ 242		$ 242	$ 8	$ 250
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	31.00	0.085%	$ 227		$ 227	$ 8	$ 235
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	265.00	0.729%	$ 1,940		$ 1,940	$ 67	$ 2,007
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	163.00	0.449%	$ 1,193		$ 1,193	$ 41	$ 1,234
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	995.00	2.738%	$ 7,283		$ 7,283	$ 253	$ 7,536
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	26.00	0.072%	$ 190		$ 190	$ 7	$ 197
209-72-01 General Fund - Roaded Services Area - Streets - Administration	2,086.00	5.740%	$ 15,269		$ 15,269	$ 529	$ 15,798
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	33.00	0.091%	$ 242		$ 242	$ 8	$ 250
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,244.00	6.175%	$ 16,425		$ 16,425	$ 570	$ 16,995
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	9.00	0.025%	$ 66		$ 66	$ 2	$ 68

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
210-21-70 General Fund - Fire Service Area - Fire - CARES program	2.00	0.006%	$ 15		$ 15	$ 1	$ 15
215-01-01 Special Revenue Fund - Sales Tax - Administration	371.00	1.021%	$ 2,716		$ 2,716	$ 94	$ 2,810
218-01-01 Special Revenue Fund - Library Contributions - Administration	10.00	0.028%	$ 73		$ 73	$ 3	$ 76
235-28-01 Special Revenue Fund - Eaglecrest - Administration	265.00	0.729%	$ 1,940		$ 1,940	$ 67	$ 2,007
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	28.00	0.077%	$ 205		$ 205	$ 7	$ 212
235-28-03 Special Revenue Fund - Eaglecrest - Lift	73.00	0.201%	$ 534		$ 534	$ 19	$ 553
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	168.00	0.462%	$ 1,230		$ 1,230	$ 43	$ 1,272
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	178.00	0.490%	$ 1,303		$ 1,303	$ 45	$ 1,348
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	35.00	0.096%	$ 256		$ 256	$ 9	$ 265
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	158.00	0.435%	$ 1,157		$ 1,157	$ 40	$ 1,197
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	73.00	0.201%	$ 534		$ 534	$ 19	$ 553
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	122.00	0.336%	$ 893		$ 893	$ 31	$ 924
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	35.00	0.096%	$ 256		$ 256	$ 9	$ 265
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	130.00	0.358%	$ 952		$ 952	$ 33	$ 985
249-46-03 General Fund - Parks and Recreation - Aquatics	265.00	0.729%	$ 1,940		$ 1,940	$ 67	$ 2,007
249-46-13 General Fund - Parks and Recreation - Aquatics	499.00	1.373%	$ 3,653		$ 3,653	$ 127	$ 3,779
270-48-01 Special Revenue Fund - Downtown Parking - Administration	155.00	0.427%	$ 1,135		$ 1,135	$ 39	$ 1,174
271-14-01 Special Revenue Fund - Lands - Administration	152.00	0.418%	$ 1,113		$ 1,113	$ 39	$ 1,151
271-14-02 Special Revenue Fund - Lands - Quarries	99.00	0.272%	$ 725		$ 725	$ 25	$ 750
276-02-01 Special Revenue Fund - Affordable Housing - Operations	1.00	0.003%	$ 7		$ 7	$ 0	$ 8
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	7.00	0.019%	$ 51		$ 51	$ 2	$ 53
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	9.00	0.025%	$ 66		$ 66	$ 2	$ 68
330-01-01 Debt Service Fund - Debt Service - General Debt Service	1.00	0.003%	$ 7		$ 7	$ 0	$ 8
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	53.00	0.146%	$ 388		$ 388	$ 13	$ 401
401-90-01 Capital Projects Fund - School CIPs - Construction	63.00	0.173%	$ 461		$ 461	$ 16	$ 477
402-90-01 Capital Projects Fund - Roads CIPs - Construction	249.00	0.685%	$ 1,823		$ 1,823	$ 63	$ 1,886
403-90-01 Capital Projects Fund - Fire CIPs - Construction	9.00	0.025%	$ 66		$ 66	$ 2	$ 68
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	348.00	0.958%	$ 2,547		$ 2,547	$ 88	$ 2,636
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	276.00	0.759%	$ 2,020		$ 2,020	$ 70	$ 2,090
414-90-01 Capital Projects Fund - Water CIPs - Construction	65.00	0.179%	$ 476		$ 476	$ 16	$ 492
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	115.00	0.316%	$ 842		$ 842	$ 29	$ 871
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	35.00	0.096%	$ 256		$ 256	$ 9	$ 265
431-90-01 Capital Projects Fund - Docks CIPs - Construction	147.00	0.404%	$ 1,076		$ 1,076	$ 37	$ 1,113
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	42.00	0.116%	$ 307		$ 307	$ 11	$ 318
460-90-01 Capital Projects Fund - Airport CIPs - Construction	318.00	0.875%	$ 2,328		$ 2,328	$ 81	$ 2,408
514-75-01 Enterprise Fund - Water - Administration	1,470.00	4.045%	$ 10,760		$ 10,760	$ 373	$ 11,133
519-01-01 Enterprise Fund - Wastewater - Non-Operational	16.00	0.044%	$ 117		$ 117	$ 4	$ 121
519-76-04 Enterprise Fund - Wastewater - Collections	1,311.00	3.607%	$ 9,596		$ 9,596	$ 333	$ 9,929
519-76-05 Enterprise Fund - Wastewater - Treatment	1,157.00	3.184%	$ 8,469		$ 8,469	$ 294	$ 8,763
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	2.00	0.006%	$ 15		$ 15	$ 1	$ 15
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.006%	$ 15		$ 15	$ 1	$ 15
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	2.00	0.006%	$ 15		$ 15	$ 1	$ 15
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.006%	$ 15		$ 15	$ 1	$ 15
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	2.00	0.006%	$ 15		$ 15	$ 1	$ 15
530-51-01 Enterprise Fund - Harbors - Administration	3,376.00	9.290%	$ 24,711		$ 24,711	$ 857	$ 25,568
531-52-01 Enterprise Fund - Docks - Administration	642.00	1.767%	$ 4,699		$ 4,699	$ 163	$ 4,862
538-24-03 Enterprise Fund - WW Extension - Administration	12.00	0.033%	$ 88		$ 88	$ 3	$ 91
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	54.00	0.149%	$ 395		$ 395	$ 14	$ 409
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9.00	0.025%	$ 66		$ 66	$ 2	$ 68
560-50-01 Enterprise Fund - Airport - Administration	128.00	0.352%	$ 937		$ 937	$ 32	$ 969
560-50-02 Enterprise Fund - Airport - Terminal General Operations	604.00	1.662%	$ 4,421		$ 4,421	$ 153	$ 4,574
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1,639.00	4.510%	$ 11,997		$ 11,997	$ 416	$ 12,413
560-50-04 Enterprise Fund - Airport - ARFF	127.00	0.349%	$ 930		$ 930	$ 32	$ 962
560-50-05 Enterprise Fund - Airport - Airport Security	185.00	0.509%	$ 1,354		$ 1,354	$ 47	$ 1,401

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-08 Enterprise Fund - Airport - Airport Landside	36.00	0.099%	$ 264		$ 264	$ 9	$ 273
570-77-01 Enterprise Fund - Waste Management - Administration	124.00	0.341%	$ 908		$ 908	$ 31	$ 939
570-77-02 Enterprise Fund - Waste Management - WM Recycling	38.00	0.105%	$ 278		$ 278	$ 10	$ 288
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	140.00	0.385%	$ 1,025		$ 1,025	$ 36	$ 1,060
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	13.00	0.036%	$ 95		$ 95	$ 3	$ 98
602-79-01 Internal Service Fund - Fleet - Administration	1,187.00	3.266%	$ 8,688		$ 8,688	$ 301	$ 8,990
602-79-02 Internal Service Fund - Fleet - Replacement Program	136.00	0.374%	$ 995		$ 995	$ 35	$ 1,030
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	21.00	0.058%	$ 154		$ 154	$ 5	$ 159
602-79-04 Internal Service Fund - Fleet - Fuel Program	326.00	0.897%	$ 2,386		$ 2,386	$ 83	$ 2,469
640-44-01 Internal Service Fund - Building Maintenance - Administration	1,981.00	5.451%	$ 14,500		$ 14,500	$ 503	$ 15,003
680-60-01 Internal Service Fund - Risk - Administration	103.00	0.283%	$ 754		$ 754	$ 26	$ 780
680-60-02 Internal Service Fund - Risk - Workers Comp	36.00	0.099%	$ 264		$ 264	$ 9	$ 273
680-60-03 Internal Service Fund - Risk - General Liability	101.00	0.278%	$ 739		$ 739	$ 26	$ 765
680-60-04 Internal Service Fund - Risk - Property	61.00	0.168%	$ 446		$ 446	$ 15	$ 462
680-60-05 Internal Service Fund - Risk - Special Policy	41.00	0.113%	$ 300		$ 300	$ 10	$ 311
680-60-06 Internal Service Fund - Risk - Health	312.00	0.859%	$ 2,284		$ 2,284	$ 79	$ 2,363
680-60-07 Internal Service Fund - Risk - UI BRH	8.00	0.022%	$ 59		$ 59	$ 2	$ 61
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	15.00	0.041%	$ 110		$ 110	$ 4	$ 114
Total	**36,342.00**	**100.000%**	**$266,011**	**$ -**	**$266,011**	**$ 8,776**	**$ 274,787**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **FY20 AP Transactions Data**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
110-11-01 City Attorney	12.00	1.868%	$ 8,407		$ 8,407		$ 8,407
110-12-01 City Manager	6.00	0.934%	$ 4,204		$ 4,204		$ 4,204
110-07-01 Emergency Services	2.00	0.311%	$ 1,401		$ 1,401		$ 1,401
110-03/04- Clerk	2.68	0.417%	$ 1,878		$ 1,878		$ 1,878
110-08-01 Human Resources	4.40	0.685%	$ 3,083		$ 3,083		$ 3,083
110-06/15- MIS	14.66	2.281%	$ 10,271		$ 10,271		$ 10,271
110-17-01 Finance Administration	2.50	0.389%	$ 1,751		$ 1,751		$ 1,751
110-17-03 Controller	14.00	2.179%	$ 9,808		$ 9,808		$ 9,808
110-17-04 Treasury	13.00	2.023%	$ 9,108		$ 9,108	$ 330	$ 9,438
110-17-06 Purchasing	5.00	0.778%	$ 3,503		$ 3,503	$ 127	$ 3,630
110-23-01 Library	24.29	3.780%	$ 17,017		$ 17,017	$ 617	$ 17,635
110-10- Mayor and Assembly	9.00	1.401%	$ 6,305		$ 6,305	$ 229	$ 6,534
110-12-02 Manager Office - Teen Health Center	1.50	0.233%	$ 1,051		$ 1,051	$ 38	$ 1,089
110-12-05 Manager Office - Housing and Homelessness	1.00	0.156%	$ 701		$ 701	$ 25	$ 726
110-16-01 CDD - Administration	10.00	1.556%	$ 7,006		$ 7,006	$ 254	$ 7,260
110-16-02 CDD - Planning	9.00	1.401%	$ 6,305		$ 6,305	$ 229	$ 6,534
110-16-03 CDD - Building	7.00	1.089%	$ 4,904		$ 4,904	$ 178	$ 5,082
110-17-02 Finance - Assessors	7.00	1.089%	$ 4,904		$ 4,904	$ 178	$ 5,082
110-17-07 Finance - Sales Tax	5.00	0.778%	$ 3,503		$ 3,503	$ 127	$ 3,630
110-23-02 Library - City Museum	4.06	0.632%	$ 2,844		$ 2,844	$ 103	$ 2,948
110-24-01 Engineering - Administration	3.10	0.482%	$ 2,172		$ 2,172	$ 79	$ 2,251
110-24-02 Engineering - CIP	14.04	2.185%	$ 9,836		$ 9,836	$ 357	$ 10,193
110-41-01 P&R Parks and Landscape - Administration	14.79	2.302%	$ 10,362		$ 10,362	$ 376	$ 10,738
110-42-01 Arboretum - Administration	1.68	0.261%	$ 1,177		$ 1,177	$ 43	$ 1,220
110-47-01 Centennial Hall - Convention Center	7.73	1.203%	$ 5,416		$ 5,416	$ 196	$ 5,612
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	0.934%	$ 4,204		$ 4,204	$ 152	$ 4,356
209-22-02 General Fund - Roaded Services Area - Police - General Operations	56.00	8.715%	$ 39,233		$ 39,233	$ 1,423	$ 40,656
209-22-05 General Fund - Roaded Services Area - Police - Communications	12.21	1.900%	$ 8,554		$ 8,554	$ 310	$ 8,865
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	6.79	1.057%	$ 4,757		$ 4,757	$ 173	$ 4,930
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.156%	$ 701		$ 701	$ 25	$ 726
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.156%	$ 701		$ 701	$ 25	$ 726
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.778%	$ 3,503		$ 3,503	$ 127	$ 3,630
209-22-17 General Fund - Roaded Services Area - Police - Services	9.67	1.505%	$ 6,775		$ 6,775	$ 246	$ 7,020
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	3.84	0.598%	$ 2,690		$ 2,690	$ 98	$ 2,788
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	7.11	1.107%	$ 4,981		$ 4,981	$ 181	$ 5,162
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	8.57	1.334%	$ 6,004		$ 6,004	$ 218	$ 6,222
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.76	1.052%	$ 4,736		$ 4,736	$ 172	$ 4,908
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.389%	$ 1,751		$ 1,751	$ 64	$ 1,815
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.588%	$ 20,653		$ 20,653	$ 749	$ 21,403
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.245%	$ 5,605		$ 5,605	$ 203	$ 5,808
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.91	3.410%	$ 15,350		$ 15,350	$ 557	$ 15,907
210-21-01 General Fund - Fire Service Area - Fire - Administration	47.98	7.467%	$ 33,614		$ 33,614	$ 1,219	$ 34,834
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.76	1.208%	$ 5,437		$ 5,437	$ 197	$ 5,634
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	4.61	0.717%	$ 3,227		$ 3,227	$ 117	$ 3,344
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7.20	1.121%	$ 5,044		$ 5,044	$ 183	$ 5,227
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	5.55	0.864%	$ 3,890		$ 3,890	$ 141	$ 4,031
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	2.84	0.442%	$ 1,990		$ 1,990	$ 72	$ 2,063
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	5.27	0.820%	$ 3,692		$ 3,692	$ 134	$ 3,826
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.55	0.242%	$ 1,088		$ 1,088	$ 39	$ 1,127
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	3.16	0.491%	$ 2,212		$ 2,212	$ 80	$ 2,292
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.30	0.202%	$ 911		$ 911	$ 33	$ 944
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	2.20	0.342%	$ 1,541		$ 1,541	$ 56	$ 1,597

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
249-46-03 General Fund - Parks and Recreation - Aquatics	10.69	1.664%	$ 7,489		$ 7,489	$ 272	$ 7,761
249-46-13 General Fund - Parks and Recreation - Aquatics	15.06	2.344%	$ 10,551		$ 10,551	$ 383	$ 10,934
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.048%	$ 217		$ 217	$ 8	$ 225
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.451%	$ 2,032		$ 2,032	$ 74	$ 2,105
271-14-02 Special Revenue Fund - Lands - Quarries	0.75	0.117%	$ 525		$ 525	$ 19	$ 545
514-75-01 Enterprise Fund - Water - Administration	14.15	2.202%	$ 9,913		$ 9,913	$ 360	$ 10,273
519-76-04 Enterprise Fund - Wastewater - Collections	14.34	2.232%	$ 10,046		$ 10,046	$ 364	$ 10,411
519-76-05 Enterprise Fund - Wastewater - Treatment	24.73	3.848%	$ 17,322		$ 17,322	$ 628	$ 17,950
530-51-01 Enterprise Fund - Harbors - Administration	17.08	2.658%	$ 11,966		$ 11,966	$ 434	$ 12,400
531-52-01 Enterprise Fund - Docks - Administration	12.01	1.869%	$ 8,414		$ 8,414	$ 305	$ 8,719
560-50-01 Enterprise Fund - Airport - Administration	10.20	1.587%	$ 7,146		$ 7,146	$ 259	$ 7,405
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	1.167%	$ 5,254		$ 5,254	$ 191	$ 5,445
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	16.36	2.546%	$ 11,462		$ 11,462	$ 416	$ 11,877
570-77-01 Enterprise Fund - Waste Management - Administration	2.60	0.405%	$ 1,822		$ 1,822	$ 66	$ 1,888
602-79-01 Internal Service Fund - Fleet - Administration	5.45	0.848%	$ 3,818		$ 3,818	$ 139	$ 3,957
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.125%	$ 560		$ 560	$ 20	$ 581
640-44-01 Internal Service Fund - Building Maintenance - Administration	11.25	1.751%	$ 7,882		$ 7,882	$ 286	$ 8,168
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.887%	$ 3,993		$ 3,993	$ 145	$ 4,138
Total	**642.57**	**100.000%**	**$450,173**	**$ -**	**$450,173**	**$ 14,851**	**$ 465,024**

Allocation Basis: **# of FTE (Excl. Schools & Hospitals)**

Source of Allocation: **FY19 Dept Staffing**

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%	$ 3,654		$ 3,654		$ 3,654
110-12-01 City Manager	1.00	3.571%	$ 3,654		$ 3,654		$ 3,654
110-03/04- Clerk	1.00	3.571%	$ 3,654		$ 3,654		$ 3,654
110-08-01 Human Resources	1.00	3.571%	$ 3,654		$ 3,654		$ 3,654
110-06/15- MIS	1.00	3.571%	$ 3,654		$ 3,654		$ 3,654
110-17-01 Finance Administration	1.00	3.571%	$ 3,654		$ 3,654		$ 3,654
110-23-01 Library	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
110-10- Mayor and Assembly	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
110-16-01 CDD - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
110-24-01 Engineering - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 3,654		$ 3,654	$ 153	$ 3,807
Total	**28.00**	**100.000%**	**$102,312**	**$ -**	**$102,312**	**$ 3,375**	**$ 105,687**

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		301,958.37	2.130%	$ 4,359		$ 4,359	$ 144	$ 4,502
402-90-01 Capital Projects Fund - Roads CIPs - Construction		1,757,013.51	12.394%	$ 25,361		$ 25,361	$ 837	$ 26,198
403-90-01 Capital Projects Fund - Fire CIPs - Construction		14,314.07	0.101%	$ 207		$ 207	$ 7	$ 213
404-90-01 Capital Projects Fund - Community Development CIPs - Construction		2,010,037.21	14.179%	$ 29,013		$ 29,013	$ 957	$ 29,971
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction		1,129,134.83	7.965%	$ 16,298		$ 16,298	$ 538	$ 16,836
414-90-01 Capital Projects Fund - Water CIPs - Construction		560,847.34	3.956%	$ 8,095		$ 8,095	$ 267	$ 8,362
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction		871,874.22	6.150%	$ 12,585		$ 12,585	$ 415	$ 13,000
430-90-01 Capital Projects Fund - Harbors CIPs - Construction		162,327.26	1.145%	$ 2,343		$ 2,343	$ 77	$ 2,420
431-90-01 Capital Projects Fund - Docks CIPs - Construction		2,270,657.11	16.017%	$ 32,775		$ 32,775	$ 1,081	$ 33,857
450-90-01 Capital Projects Fund - Hospital CIPs - Construction		700,182.67	4.939%	$ 10,107		$ 10,107	$ 333	$ 10,440
460-90-01 Capital Projects Fund - Airport CIPs - Construction		4,397,935.08	31.023%	$ 63,481		$ 63,481	$ 2,094	$ 65,575
	Total	**14,176,281.67**	**100.000%**	**$204,624**	**$ -**	**$204,624**	**$ 6,751**	**$ 211,375**

Allocation Basis: **Capital Project Expenditures**

Source of Allocation: **FY19 Expense Line Item 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	3.00	15.789%	$ 16,155		$ 16,155		$ 16,155
110-23-01 Library	1.00	5.263%	$ 5,385		$ 5,385	$ 211	$ 5,596
110-12-02 Manager Office - Teen Health Center	1.00	5.263%	$ 5,385		$ 5,385	$ 211	$ 5,596
110-16-01 CDD - Administration	1.00	5.263%	$ 5,385		$ 5,385	$ 211	$ 5,596
110-23-02 Library - City Museum	1.00	5.263%	$ 5,385		$ 5,385	$ 211	$ 5,596
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	31.579%	$ 32,309		$ 32,309	$ 1,266	$ 33,575
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	5.263%	$ 5,385		$ 5,385	$ 211	$ 5,596
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	5.263%	$ 5,385		$ 5,385	$ 211	$ 5,596
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	4.00	21.053%	$ 21,539		$ 21,539	$ 844	$ 22,383
Total	**19.00**	**100.000%**	**$102,312**	**$ -**	**$102,312**	**$ 3,375**	**$ 105,687**

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	0.833%	$ 1,705		$ 1,705		$ 1,705
110-12-01 City Manager	1.00	0.833%	$ 1,705		$ 1,705		$ 1,705
110-07-01 Emergency Services	1.00	0.833%	$ 1,705		$ 1,705		$ 1,705
110-03/04- Clerk	2.00	1.667%	$ 3,410		$ 3,410		$ 3,410
110-08-01 Human Resources	1.00	0.833%	$ 1,705		$ 1,705		$ 1,705
110-06/15- MIS	2.00	1.667%	$ 3,410		$ 3,410		$ 3,410
110-17-01 Finance Administration	1.00	0.833%	$ 1,705		$ 1,705		$ 1,705
110-17-03 Controller	1.00	0.833%	$ 1,705		$ 1,705		$ 1,705
110-17-04 Treasury	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-17-06 Purchasing	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-23-01 Library	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-10- Mayor and Assembly	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-12-02 Manager Office - Teen Health Center	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-12-05 Manager Office - Housing and Homelessness	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-16-01 CDD - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-16-02 CDD - Planning	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-16-03 CDD - Building	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-17-02 Finance - Assessors	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-17-07 Finance - Sales Tax	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-21-01 Fire - Emergency Services	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-23-02 Library - City Museum	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-24-01 Engineering - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-24-02 Engineering - CIP	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-41-01 P&R Parks and Landscape - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-42-01 Arboretum - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
110-47-01 Centennial Hall - Convention Center	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
120-02-01 School District - Component Unit - School District - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-02 General Fund - Roaded Services Area - Police - General Operations	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-05 General Fund - Roaded Services Area - Police - Communications	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-14 General Fund - Roaded Services Area - Police - Grants	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-22-17 General Fund - Roaded Services Area - Police - Services	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Center Grants	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-03 Special Revenue Fund - Eaglecrest - Lift	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
249-46-03 General Fund - Parks and Recreation - Aquatics	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
271-14-01 Special Revenue Fund - Lands - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
271-14-02 Special Revenue Fund - Lands - Quarries	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
276-02-01 Special Revenue Fund - Affordable Housing - Operations	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
401-90-01 Capital Projects Fund - School CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
403-90-01 Capital Projects Fund - Fire CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
414-90-01 Capital Projects Fund - Water CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
514-75-01 Enterprise Fund - Water - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
519-76-05 Enterprise Fund - Wastewater - Treatment	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
530-51-01 Enterprise Fund - Harbors - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
531-52-01 Enterprise Fund - Docks - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
538-24-03 Enterprise Fund - WW Extension - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
560-50-01 Enterprise Fund - Airport - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
560-50-04 Enterprise Fund - Airport - ARFF	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
560-50-05 Enterprise Fund - Airport - Airport Security	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
560-50-08 Enterprise Fund - Airport - Airport Landside	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
570-77-02 Enterprise Fund - Waste Management - WM Recycling	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
602-79-01 Internal Service Fund - Fleet - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
602-79-04 Internal Service Fund - Fleet - Fuel Program	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
640-44-01 Internal Service Fund - Building Maintenance - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
680-60-02 Internal Service Fund - Risk - Safety	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-02 Internal Service Fund - Risk - Workers Comp	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-03 Internal Service Fund - Risk - Auto	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-03 Internal Service Fund - Risk - General Liability	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-04 Internal Service Fund - Risk - EE Practice	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-04 Internal Service Fund - Risk - Property	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-05 Internal Service Fund - Risk - Special Policy	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	0.25	0.208%	$ 426		$ 426	$ 15	$ 442
680-60-06 Internal Service Fund - Risk - Health	0.25	0.208%	$ 426		$ 426	$ 15	$ 442
680-60-06 Internal Service Fund - Risk - Life	0.25	0.208%	$ 426		$ 426	$ 15	$ 442
680-60-06 Internal Service Fund - Risk - Wellness	0.25	0.208%	$ 426		$ 426	$ 15	$ 442
680-60-07 Internal Service Fund - Risk - UI BRH	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-07 Internal Service Fund - Risk - UI CBJ	0.50	0.417%	$ 853		$ 853	$ 31	$ 883
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	1.00	0.833%	$ 1,705		$ 1,705	$ 61	$ 1,767
Total	**120.00**	**100.000%**	**$204,624**	**$ -**	**$204,624**	**$ 6,751**	**$ 211,375**

Allocation Basis: **Equal to all Divisions**

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
110-11-01 City Attorney	$ 3,653	$ 1,881	$ 8,407	$ 3,654	$ -
110-12-01 City Manager	$ 3,731	$ 1,779	$ 4,204	$ 3,654	$ -
110-07-01 Emergency Services	$ 3,265	$ 1,142	$ 1,401	$ -	$ -
110-03/04- Clerk	$ 894	$ 1,149	$ 1,878	$ 3,654	$ -
110-08-01 Human Resources	$ 1,648	$ 915	$ 3,083	$ 3,654	$ -
110-06/15- MIS	$ 8,145	$ 3,755	$ 10,271	$ 3,654	$ -
110-17-01 Finance Administration	$ 1,197	$ 1,442	$ 1,751	$ 3,654	$ -
110-17-03 Controller	$ 4,512	$ 871	$ 9,808	$ -	$ -
110-17-04 Treasury	$ 3,931	$ 1,439	$ 9,438	$ -	$ -
110-17-06 Purchasing	$ 1,403	$ 538	$ 3,630	$ -	$ -
110-23-01 Library	$ 12,911	$ 9,194	$ 17,635	$ 3,807	$ -
110-01-01 Non-departmental - NA	$ -	$ 53	$ -	$ -	$ -
110-10- Mayor and Assembly	$ 24,051	$ 2,204	$ 6,534	$ 3,807	$ -
110-11-01 Law - GHS Contract	$ 121	$ -	$ -	$ -	$ -
110-11-01 Law - Prison Care Contract	$ 1,620	$ -	$ -	$ -	$ -
110-12-02 Manager Office - Teen Health Center	$ 1,040	$ 553	$ 1,089	$ -	$ -
110-12-05 Manager Office - Housing and Homelessness	$ 1,883	$ 477	$ 726	$ -	$ -
110-16-01 CDD - Administration	$ 4,638	$ 1,742	$ 7,260	$ 3,807	$ -
110-16-02 CDD - Planning	$ 4,160	$ 1,083	$ 6,534	$ -	$ -
110-16-03 CDD - Building	$ 5,418	$ 886	$ 5,082	$ -	$ -
110-17-02 Finance - Assessors	$ 2,965	$ 651	$ 5,082	$ -	$ -
110-17-07 Finance - Sales Tax	$ 81	$ 538	$ 3,630	$ -	$ -
110-21-01 Fire - Emergency Services	$ 24,168	$ -	$ -	$ -	$ -
110-23-02 Library - City Museum	$ 2,194	$ 1,909	$ 2,948	$ -	$ -
110-24-01 Engineering - Administration	$ 917	$ 333	$ 2,251	$ 3,807	$ -
110-24-02 Engineering - CIP	$ 54	$ 1,250	$ 10,193	$ -	$ -
110-41-01 P&R Parks and Landscape - Administration	$ 8,122	$ 11,633	$ 10,738	$ -	$ -
110-42-01 Arboretum - Administration	$ 735	$ 1,333	$ 1,220	$ -	$ -
--	$ -	$ -	$ -	$ -	$ -
110-47-01 Centennial Hall - Convention Center	$ 2,511	$ 318	$ 5,612	$ -	$ -
120-02-01 School District - Component Unit - School District - Administration	$ 22,014	$ 1,409	$ -	$ 3,807	$ -
120-02-02 School District - Component Unit - School District - Administration	$ 6,025	$ -	$ -	$ -	$ -
150-42-01 Permanent Fund - Arboretum - Administration	$ 48	$ -	$ -	$ -	$ -
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ 6,161	$ -	$ -	$ -	$ -
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 12,450	$ 7,831	$ 4,356	$ 3,807	$ -
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 31,384	$ 2,810	$ 40,656	$ -	$ -
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 4,141	$ 114	$ 8,865	$ -	$ -
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ 4,078	$ 106	$ -	$ -	$ -
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ 591	$ 15	$ -	$ -	$ -
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 3,598	$ 1,144	$ 4,930	$ -	$ -
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 1,695	$ 2,083	$ 726	$ -	$ -
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 507	$ 1,257	$ 726	$ -	$ -
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ 508	$ 1,144	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ 1,783	$ 318	$ -	$ -	$ -
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 5,968	$ -	$ 3,630	$ -	$ -
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 5,245	$ 1,946	$ 7,020	$ -	$ -
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 1,625	$ 1,257	$ 2,788	$ 3,807	$ -
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 2,014	$ 1,075	$ 5,162	$ -	$ -
209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	$ -	$ -	$ -	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	$ 294	$ 5,233	$ -	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Center Grants	$ -	$ -	$ -	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 839	$ -	$ -	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 3,084	$ -	$ 6,222	$ -	$ -
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 4,958	$ 2,128	$ 4,908	$ -	$ -
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ 155	$ 250	$ -	$ -	$ -
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ 1,347	$ 235	$ -	$ -	$ -
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 12,731	$ 2,007	$ 1,815	$ 3,807	$ -
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 15,258	$ 1,234	$ 21,403	$ -	$ -
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 5,835	$ 7,536	$ 5,808	$ -	$ -
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ 423	$ 197	$ -	$ -	$ -
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 22,455	$ 15,798	$ 15,907	$ 3,807	$ -
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	$ 458	$ 250	$ -	$ -	$ -
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 10,192	$ -	$ -	$ -	$ -
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 18,476	$ 16,995	$ 34,834	$ 3,807	$ -
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ 732	$ 68	$ -	$ -	$ -
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ 57	$ 15	$ -	$ -	$ -
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ 10,553	$ 2,810	$ -	$ -	$ -
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 6,688	$ -	$ -	$ -	$ -
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ 199	$ 76	$ -	$ -	$ -
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 11,813	$ -	$ -	$ -	$ -
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 24,285	$ -	$ -	$ 3,807	$ -
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 14,473	$ -	$ -	$ -	$ -
233-01-01 Special Revenue Fund - State MPF - Non-Operational	$ 20,250	$ -	$ -	$ -	$ -
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ 6,622	$ -	$ -	$ -	$ -
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 4,314	$ 2,007	$ 5,634	$ 3,807	$ -
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 461	$ 212	$ 3,344	$ -	$ -
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 364	$ 553	$ 5,227	$ -	$ -
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 1,190	$ 1,272	$ 4,031	$ -	$ -
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 937	$ 1,348	$ 2,063	$ -	$ -
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 537	$ 265	$ 3,826	$ -	$ -
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 402	$ 1,197	$ 1,127	$ -	$ -
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 348	$ 553	$ 2,292	$ -	$ -
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 512	$ 924	$ 944	$ -	$ -
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ 247	$ 265	$ -	$ -	$ -
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ 191	$ 985	$ -	$ -	$ -
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ 330	$ -	$ 1,597	$ -	$ -
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 5,334	$ 2,007	$ 7,761	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 8,168	$ 3,779	$ 10,934	$ -	$ -
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 4,157	$ 1,174	$ 225	$ -	$ -
271-14-01 Special Revenue Fund - Lands - Administration	$ 4,726	$ 1,151	$ 2,105	$ 3,807	$ -
271-14-02 Special Revenue Fund - Lands - Quarries	$ 2,273	$ 750	$ 545	$ -	$ -
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ 61	$ 8	$ -	$ -	$ -
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 161	$ -	$ -	$ -	$ -
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 53	$ -	$ -	$ -
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ 68	$ -	$ -	$ -
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 2,992	$ 8	$ -	$ -	$ -
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ 401	$ -	$ -	$ -
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ 384	$ -	$ -	$ -	$ -
401-90-01 Capital Projects Fund - School CIPs - Construction	$ 61	$ 477	$ -	$ -	$ 4,502
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ 356	$ 1,886	$ -	$ -	$ 26,198
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ 3	$ 68	$ -	$ -	$ 213
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 447	$ 2,636	$ -	$ -	$ 29,971
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 331	$ 2,090	$ -	$ -	$ 16,836
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 235	$ 492	$ -	$ -	$ 8,362
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 180	$ 871	$ -	$ -	$ 13,000
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 88	$ 265	$ -	$ -	$ 2,420
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 491	$ 1,113	$ -	$ -	$ 33,857
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 142	$ 318	$ -	$ -	$ 10,440
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ 5,670	$ 2,408	$ -	$ -	$ 65,575
514-75-01 Enterprise Fund - Water - Administration	$ 34,412	$ 11,133	$ 10,273	$ 3,807	$ -
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ 2,894	$ 121	$ -	$ -	$ -
519-76-04 Enterprise Fund - Wastewater - Collections	$ 351	$ 9,929	$ 10,411	$ 3,807	$ -
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 1,236	$ 8,763	$ 17,950	$ -	$ -
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	$ 29,369	$ 25,568	$ 12,400	$ 3,807	$ -
531-52-01 Enterprise Fund - Docks - Administration	$ 14,705	$ 4,862	$ 8,719	$ 3,807	$ -
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ 239	$ -	$ -	$ -	$ -
538-24-03 Enterprise Fund - WW Extension - Administration	$ 402	$ 91	$ -	$ -	$ -
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 459	$ 409	$ -	$ -	$ -
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 39,297	$ 68	$ -	$ 3,807	$ -
560-50-01 Enterprise Fund - Airport - Administration	$ 5,600	$ 969	$ 7,405	$ 3,807	$ -
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 15,170	$ 4,574	$ 5,445	$ -	$ -
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 30,338	$ 12,413	$ 11,877	$ -	$ -
560-50-04 Enterprise Fund - Airport - ARFF	$ 4,164	$ 962	$ -	$ -	$ -
560-50-05 Enterprise Fund - Airport - Airport Security	$ 3,641	$ 1,401	$ -	$ -	$ -
560-50-08 Enterprise Fund - Airport - Airport Landside	$ 110	$ 273	$ -	$ -	$ -
570-77-01 Enterprise Fund - Waste Management - Administration	$ 2,505	$ 939	$ 1,888	$ 3,807	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ 13,297	$ 288	$ -	$ -	$ -
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	$ -	$ 1,060	$ -	$ -	$ -
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ 2,104	$ -	$ -	$ -	$ -
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ 864	$ 98	$ -	$ -	$ -
602-79-01 Internal Service Fund - Fleet - Administration	$ 9,194	$ 8,990	$ 3,957	$ 3,807	$ -
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ 11,048	$ 1,030	$ -	$ -	$ -
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ 2,822	$ 159	$ -	$ -	$ -
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ 6,721	$ 2,469	$ 581	$ -	$ -
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 1,201	$ 15,003	$ 8,168	$ -	$ -
680-60-01 Internal Service Fund - Risk - Administration	$ 3,636	$ 780	$ 4,138	$ 3,807	$ -
680-60-02 Internal Service Fund - Risk - Safety	$ 47	$ -	$ -	$ -	$ -
680-60-02 Internal Service Fund - Risk - Workers Comp	$ 1,174	$ 273	$ -	$ -	$ -
680-60-03 Internal Service Fund - Risk - Auto	$ 716	$ -	$ -	$ -	$ -
680-60-03 Internal Service Fund - Risk - General Liability	$ 3,695	$ 765	$ -	$ -	$ -
680-60-04 Internal Service Fund - Risk - EE Practice	$ 646	$ -	$ -	$ -	$ -
680-60-04 Internal Service Fund - Risk - Property	$ 421	$ 462	$ -	$ -	$ -
680-60-05 Internal Service Fund - Risk - Special Policy	$ 415	$ 311	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	$ 334	$ -	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Health	$ 14,639	$ 2,363	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Life	$ 1,524	$ -	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Wellness	$ 1,161	$ -	$ -	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI BRH	$ 306	$ 61	$ -	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI CBJ	$ 810	$ -	$ -	$ -	$ -
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ 68	$ 114	$ -	$ -	$ -
Total	**$ 739,811**	**$ 274,787**	**$ 465,024**	**$ 105,687**	**$ 211,375**

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
110-11-01 City Attorney	$ -	$ 1,705	$ 19,301
110-12-01 City Manager	$ -	$ 1,705	$ 15,072
110-07-01 Emergency Services	$ 16,155	$ 1,705	$ 23,668
110-03/04- Clerk	$ -	$ 3,410	$ 10,985
110-08-01 Human Resources	$ -	$ 1,705	$ 11,005
110-06/15- MIS	$ -	$ 3,410	$ 29,235
110-17-01 Finance Administration	$ -	$ 1,705	$ 9,750
110-17-03 Controller	$ -	$ 1,705	$ 16,897
110-17-04 Treasury	$ -	$ 1,767	$ 16,575
110-17-06 Purchasing	$ -	$ 1,767	$ 7,338
110-23-01 Library	$ 5,596	$ 1,767	$ 50,909
110-01-01 Non-departmental - NA	$ -	$ -	$ 53
110-10- Mayor and Assembly	$ -	$ 1,767	$ 38,362
110-11-01 Law - GHS Contract	$ -	$ -	$ 121
110-11-01 Law - Prison Care Contract	$ -	$ -	$ 1,620
110-12-02 Manager Office - Teen Health Center	$ 5,596	$ 1,767	$ 10,044
110-12-05 Manager Office - Housing and Homelessness	$ -	$ 1,767	$ 4,853
110-16-01 CDD - Administration	$ 5,596	$ 1,767	$ 24,809
110-16-02 CDD - Planning	$ -	$ 1,767	$ 13,543
110-16-03 CDD - Building	$ -	$ 1,767	$ 13,153
110-17-02 Finance - Assessors	$ -	$ 1,767	$ 10,465
110-17-07 Finance - Sales Tax	$ -	$ 1,767	$ 6,015
110-21-01 Fire - Emergency Services	$ -	$ 1,767	$ 25,934
110-23-02 Library - City Museum	$ 5,596	$ 1,767	$ 14,412
110-24-01 Engineering - Administration	$ -	$ 1,767	$ 9,075
110-24-02 Engineering - CIP	$ -	$ 1,767	$ 13,263
110-41-01 P&R Parks and Landscape - Administration	$ -	$ 1,767	$ 32,259
110-42-01 Arboretum - Administration	$ -	$ 1,767	$ 5,054
--	$ -	$ -	$ -
110-47-01 Centennial Hall - Convention Center	$ -	$ 1,767	$ 10,208
120-02-01 School District - Component Unit - School District - Administration	$ -	$ 1,767	$ 28,996
120-02-02 School District - Component Unit - School District - Administration	$ -	$ -	$ 6,025
150-42-01 Permanent Fund - Arboretum - Administration	$ -	$ -	$ 48
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ -	$ -	$ 6,161
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 33,575	$ 1,767	$ 63,786
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ -	$ 1,767	$ 76,616
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ -	$ 1,767	$ 14,886
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 1,767	$ 5,951
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ -	$ 1,767	$ 2,373
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ -	$ 1,767	$ 11,438
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 5,596	$ 1,767	$ 11,867
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ -	$ 1,767	$ 4,256
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 1,767	$ 3,418

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ -	$ 1,767	$ 3,868
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ -	$ 1,767	$ 11,365
209-22-17 General Fund - Roaded Services Area - Police - Services	$ -	$ 1,767	$ 15,979
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ -	$ 1,767	$ 11,244
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ -	$ 1,767	$ 10,018
209-46-04 General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball	$ -	$ 1,767	$ 1,767
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	$ -	$ 1,767	$ 7,294
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Center Grants	$ -	$ 1,767	$ 1,767
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ 1,767	$ 2,605
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ -	$ 1,767	$ 11,073
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ -	$ 1,767	$ 13,760
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ -	$ 1,767	$ 2,171
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 1,767	$ 3,348
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 5,596	$ 1,767	$ 27,722
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 22,383	$ 1,767	$ 62,045
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ -	$ 1,767	$ 20,945
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 1,767	$ 2,386
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ -	$ 1,767	$ 59,734
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	$ -	$ 1,767	$ 2,475
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ 1,767	$ 11,959
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ -	$ 74,112
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ -	$ 1,767	$ 2,567
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 1,767	$ 1,839
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ -	$ 13,362
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ -	$ -	$ 6,688
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ -	$ 275
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ -	$ -	$ 11,813
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ 1,767	$ 29,859
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ -	$ 14,473
233-01-01 Special Revenue Fund - State MPF - Non-Operational	$ -	$ -	$ 20,250
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ -	$ -	$ 6,622
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ 1,767	$ 17,529
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 1,767	$ 5,783
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 1,767	$ 7,911
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 1,767	$ 8,261
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 1,767	$ 6,114
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 1,767	$ 6,395
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 1,767	$ 4,493
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 1,767	$ 4,959
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 1,767	$ 4,147
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 1,767	$ 2,279
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 1,767	$ 2,942
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ -	$ 1,767	$ 3,693
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ 1,767	$ 16,869

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
249-46-13 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ 22,880
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ -	$ 1,767	$ 7,323
271-14-01 Special Revenue Fund - Lands - Administration	$ -	$ 1,767	$ 13,557
271-14-02 Special Revenue Fund - Lands - Quarries	$ -	$ 1,767	$ 5,334
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ 1,767	$ 1,836
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ 1,767	$ 1,928
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 1,767	$ 1,820
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ 68
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ -	$ -	$ 2,999
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ -	$ 401
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ -	$ 384
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ 1,767	$ 6,807
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ 1,767	$ 30,206
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ -	$ 1,767	$ 2,051
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ 1,767	$ 34,819
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ 1,767	$ 21,024
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ -	$ 1,767	$ 10,856
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ 1,767	$ 15,818
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ 1,767	$ 4,540
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ -	$ 1,767	$ 37,227
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ 1,767	$ 12,666
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ 1,767	$ 75,421
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 1,767	$ 61,392
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ -	$ -	$ 3,015
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 1,767	$ 26,265
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 1,767	$ 29,716
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	$ -	$ 1,767	$ 72,911
531-52-01 Enterprise Fund - Docks - Administration	$ -	$ 1,767	$ 33,861
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 1,767	$ 2,006
538-24-03 Enterprise Fund - WW Extension - Administration	$ -	$ 1,767	$ 2,259
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ -	$ 1,767	$ 2,635
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ 1,767	$ 44,940
560-50-01 Enterprise Fund - Airport - Administration	$ -	$ 1,767	$ 19,549
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ -	$ 1,767	$ 26,956
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ -	$ 1,767	$ 56,395
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 1,767	$ 6,892
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ 1,767	$ 6,808
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 1,767	$ 2,150
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ 1,767	$ 10,905

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ -	$ 1,767	$ 15,351
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	$ -	$ -	$ 1,060
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ -	$ -	$ 2,104
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ -	$ 1,767	$ 2,729
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ 1,767	$ 27,715
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ -	$ 12,078
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ -	$ -	$ 2,981
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ -	$ 1,767	$ 11,537
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ -	$ 1,767	$ 26,138
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ 1,767	$ 14,129
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 883	$ 931
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 883	$ 2,330
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 883	$ 1,599
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 883	$ 5,344
680-60-04 Internal Service Fund - Risk - EE Practice	$ -	$ 883	$ 1,529
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 883	$ 1,766
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 1,767	$ 2,492
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	$ -	$ 442	$ 775
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 442	$ 17,443
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 442	$ 1,966
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ 442	$ 1,602
680-60-07 Internal Service Fund - Risk - UI BRH	$ -	$ 883	$ 1,250
680-60-07 Internal Service Fund - Risk - UI CBJ	$ -	$ 883	$ 1,693
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ -	$ 1,767	$ 1,949
Total	**$ 105,687**	**$ 211,375**	**$ 2,113,746**

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[10].

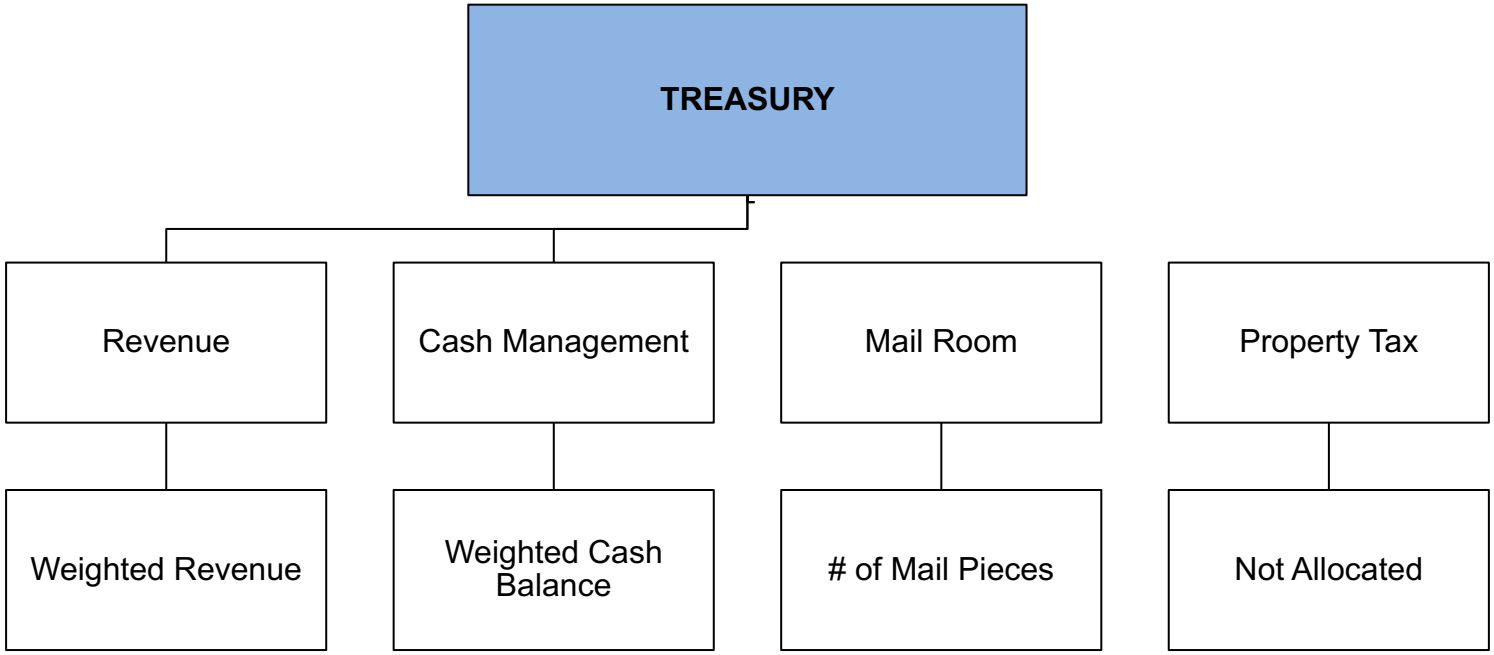
- **Cash Management –** relates to support associated with reviewing cash balances and reconciliation. This function is allocated based on the cash balance per Fund, Department, and Division[11].

- **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.

[10] In order to provide an accurate reflection of Treasury support, revenues were weighted for the following receivers: School (5%), Health (5%), Debt Services (25%), Hospital (10%), Eaglecrest (200%). Revenues associated with Sales Tax have been excluded, as processing is done by the City's sales tax office. Revenues associated with Non-Departmental have been excluded, as support for this is accounted for in the Property Tax function. Revenues associated with Internal Service Funds have been excluded, as Treasury has not involvement with these transactions.
[11] 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
Weighted Revenue
Weighted Cash Balance
# of Mail Pieces
Not Allocated

COSTS TO BE ALLOCATED

110-17-04 Treasury

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 960,175		$ 960,175
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 7,395	$ 1,339	$ 8,734
110-08-01 Human Resources	$ 9,201	$ 1,266	$ 10,467
110-06/15- MIS	$ 175,305	$ 14,362	$ 189,667
110-17-01 Finance Administration	$ 172,924	$ 11,404	$ 184,329
110-17-03 Controller	$ 16,004	$ 570	$ 16,575
110-17-04 Treasury		$ 6,578	$ 6,578
Total Incoming Costs	**$ 380,830**	**$ 35,520**	**$ 416,350**
Contractual Services	$ (189,036)		
Capital and Transfers	$ (1,665)		
Revenues	$ (20,448)		
Benefit PERS	$ (45,203)		
Reimbursable Expenses	$ 623,900		
Total Cost Adjustments	**$ 367,549**		**$ 367,549**
Total Costs to be Allocated	**$1,708,554**	**$ 35,520**	**$1,744,074**

DEPARTMENTAL EXPENSE DETAIL

110-17-04 Treasury

Expense Type	Expense ($)	General Admin	Revenue	Cash Management	Mail Room	Property Tax
Personnel						
Salaries and Wages	$ 773,348	$ -	$ 348,007	$ 270,672	$ 38,667	$ 116,002
Benefits	$ 430,789	$ -	$ 193,855	$ 150,776	$ 21,539	$ 64,618
Benefits - PERS	$ 45,203	$ -	$ 20,341	$ 15,821	$ 2,260	$ 6,780
Subtotal Personnel Cost	**$ 1,249,340**	**$ -**	**$ 562,203**	**$ 437,269**	**$ 62,467**	**$ 187,401**
Operating Services & Supplies						
General Supplies	$ 4,457	$ -	$ 2,006	$ 1,560	$ 223	$ 669
Insurance	$ 4,900	$ -	$ 2,205	$ 1,715	$ 245	$ 735
Miscellaneous Expense	$ 15,866	$ -	$ 7,140	$ 5,553	$ 793	$ 2,380
Other Expenses	$ 43,851	$ -	$ 19,733	$ 15,348	$ 2,193	$ 6,578
Professional	$ 191,198	$ -	$ 86,039	$ 66,919	$ 9,560	$ 28,680
Public Utility Services	$ 7,433	$ -	$ 3,345	$ 2,602	$ 372	$ 1,115
Reimbursable Expenses	$ (623,900)	$ -	$ (280,755)	$ (218,365)	$ (31,195)	$ (93,585)
Repairs and Maintenance	$ 27,441	$ -	$ 12,349	$ 9,604	$ 1,372	$ 4,116
Travel and Training	$ 4,580	$ -	$ 2,061	$ 1,603	$ 229	$ 687
Postage	$ 15,490	$ -	$ 6,971	$ 5,422	$ 775	$ 2,324
Printing	$ 17,854	$ -	$ 8,035	$ 6,249	$ 893	$ 2,678
Capital Outlay	$ 1,665	$ -	$ 749	$ 583	$ 83	$ 250
Subtotal Operating Cost	**$ (289,165)**	**$ -**	**$ (130,124)**	**$ (101,208)**	**$ (14,458)**	**$ (43,375)**
DEPARTMENTAL EXPENDITURES	**$ 960,175**	**$ -**	**$ 432,079**	**$ 336,061**	**$ 48,009**	**$ 144,026**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Contractual Services	$ (189,036)	$ -	$ (85,066)	$ (66,163)	$ (9,452)	$ (28,355)
Capital and Transfers	$ (1,665)	$ -	$ (749)	$ (583)	$ (83)	$ (250)
Revenues	$ (20,448)	$ -	$ (9,201)	$ (7,157)	$ (1,022)	$ (3,067)
Benefit PERS	$ (45,203)	$ -	$ (20,341)	$ (15,821)	$ (2,260)	$ (6,780)
Reimbursable Expenses	$ 623,900	$ -	$ 280,755	$ 218,365	$ 31,195	$ 93,585
Subtotal Cost Adjustments	**$ 367,549**	**$ -**	**$ 165,397**	**$ 128,642**	**$ 18,377**	**$ 55,132**
FUNCTIONAL COST	**$ 1,327,724**	**$ -**	**$ 597,476**	**$ 464,704**	**$ 66,386**	**$ 199,159**
First Allocation						
Incoming - All Others	$ 380,830	$ -	$ 171,373	$ 133,290	$ 19,041	$ 57,124
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (256,283)		$ -	$ -	$ -	$ (256,283)
Subtotal of First Allocation	**$ 1,452,271**		**$ 768,849**	**$ 597,994**	**$ 85,428**	$ -
Second Allocation						
Incoming - All Others	$ 35,520	$ -	$ 15,984	$ 12,432	$ 1,776	$ 5,328
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (5,328)		$ -	$ -	$ -	$ (5,328)
Subtotal of Second Allocation	**$ 30,192**		**$ 15,984**	**$ 12,432**	**$ 1,776**	$ -
TOTAL ALLOCATED	**$ 1,482,463**		**$ 784,833**	**$ 610,426**	**$ 87,204**	**$ -**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Revenue							
110-11-01 City Attorney	159.00	0.000%	$ 1		$ 1		$ 1
110-12-01 City Manager	675.79	0.001%	$ 5		$ 5		$ 5
110-07-01 Emergency Services	315,727.51	0.324%	$ 2,493		$ 2,493		$ 2,493
110-03/04- Clerk	1,076.81	0.001%	$ 9		$ 9		$ 9
110-17-01 Finance Administration	33,732.06	0.035%	$ 266		$ 266		$ 266
110-17-04 Treasury	10,500.88	0.011%	$ 83		$ 83		$ 83
110-17-06 Purchasing	5,355.26	0.006%	$ 42		$ 42	$ 1	$ 43
110-23-01 Library	261,538.40	0.269%	$ 2,065		$ 2,065	$ 43	$ 2,108
110-12-02 Manager Office - Teen Health Center	5,070.00	0.005%	$ 40		$ 40	$ 1	$ 41
110-12-05 Manager Office - Housing and Homelessness	128,992.72	0.132%	$ 1,019		$ 1,019	$ 21	$ 1,040
110-16-01 CDD - Administration	68,638.05	0.070%	$ 542		$ 542	$ 11	$ 553
110-16-02 CDD - Planning	26,078.99	0.027%	$ 206		$ 206	$ 4	$ 210
110-16-03 CDD - Building	491,519.08	0.505%	$ 3,881		$ 3,881	$ 81	$ 3,962
110-17-02 Finance - Assessors	25.00	0.000%	$ 0		$ 0	$ 0	$ 0
110-21-01 Fire - Emergency Services	1,456,267.36	1.496%	$ 11,499		$ 11,499	$ 240	$ 11,739
110-23-02 Library - City Museum	88,651.48	0.091%	$ 700		$ 700	$ 15	$ 715
110-24-01 Engineering - Administration	12,390.00	0.013%	$ 98		$ 98	$ 2	$ 100
110-41-01 P&R Parks and Landscape - Administration	131,433.19	0.135%	$ 1,038		$ 1,038	$ 22	$ 1,060
110-47-01 Centennial Hall - Convention Center	1,011.22	0.001%	$ 8		$ 8	$ 0	$ 8
120-02-01 School District - Component Unit - School District - Administration	1,908,854.70	1.960%	$ 15,073		$ 15,073	$ 315	$ 15,388
120-02-02 School District - Component Unit - School District - Administration	699,165.00	0.718%	$ 5,521		$ 5,521	$ 115	$ 5,636
150-42-01 Permanent Fund - Arboretum - Administration	11,945.92	0.012%	$ 94		$ 94	$ 2	$ 96
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	1,521,230.59	1.562%	$ 12,012		$ 12,012	$ 251	$ 12,263
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,504,519.21	1.545%	$ 11,880		$ 11,880	$ 248	$ 12,128
209-22-02 General Fund - Roaded Services Area - Police - General Operations	21,938.22	0.023%	$ 173		$ 173	$ 4	$ 177
209-22-14 General Fund - Roaded Services Area - Police - Grants	105,502.27	0.108%	$ 833		$ 833	$ 17	$ 850
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	730,855.73	0.751%	$ 5,771		$ 5,771	$ 120	$ 5,892
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	46,977.98	0.048%	$ 371		$ 371	$ 8	$ 379
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	84,725.82	0.087%	$ 669		$ 669	$ 14	$ 683
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	75,626.06	0.078%	$ 597		$ 597	$ 12	$ 610
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	36,662.48	0.038%	$ 290		$ 290	$ 6	$ 296
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	448,723.64	0.461%	$ 3,543		$ 3,543	$ 74	$ 3,617
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	15,000.00	0.015%	$ 118		$ 118	$ 2	$ 121
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1,748,062.83	1.795%	$ 13,803		$ 13,803	$ 288	$ 14,091
209-72-01 General Fund - Roaded Services Area - Streets - Administration	491.23	0.001%	$ 4		$ 4	$ 0	$ 4
210-01-01 General Fund - Fire Service Area - Fire - Administration	2,516,603.80	2.585%	$ 19,872		$ 19,872	$ 415	$ 20,287
210-21-01 General Fund - Fire Service Area - Fire - Administration	29,180.00	0.030%	$ 230		$ 230	$ 5	$ 235
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,632,105.82	1.676%	$ 12,888		$ 12,888	$ 269	$ 13,157
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,897,604.67	2.976%	$ 22,881		$ 22,881	$ 477	$ 23,358
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	5,990,780.00	6.153%	$ 47,306		$ 47,306	$ 987	$ 48,293
232-52-01 Special Revenue Fund - Port Development Fee - Administration	3,568,104.00	3.665%	$ 28,175		$ 28,175	$ 588	$ 28,763
233-01-01 Special Revenue Fund - State MPF - Non-Operational	5,000,000.00	5.135%	$ 39,482		$ 39,482	$ 824	$ 40,306
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	3,270,034.86	3.358%	$ 25,821		$ 25,821	$ 539	$ 26,360
249-46-03 General Fund - Parks and Recreation - Aquatics	255,137.97	0.262%	$ 2,015		$ 2,015	$ 42	$ 2,057
249-46-13 General Fund - Parks and Recreation - Aquatics	425,993.58	0.438%	$ 3,364		$ 3,364	$ 70	$ 3,434
270-48-01 Special Revenue Fund - Downtown Parking - Administration	488,222.43	0.501%	$ 3,855		$ 3,855	$ 80	$ 3,936
271-14-01 Special Revenue Fund - Lands - Administration	508,493.77	0.522%	$ 4,015		$ 4,015	$ 84	$ 4,099

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
271-14-02 Special Revenue Fund - Lands - Quarries	414,858.63	0.426%	$ 3,276		$ 3,276	$ 68	$ 3,344
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	9,798.76	0.010%	$ 77		$ 77	$ 2	$ 79
330-01-01 Debt Service Fund - Debt Service - General Debt Service	3,693,569.02	3.793%	$ 29,166		$ 29,166	$ 609	$ 29,774
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	9,775.69	0.010%	$ 77		$ 77	$ 2	$ 79
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	25,280.85	0.026%	$ 200		$ 200	$ 4	$ 204
414-90-01 Capital Projects Fund - Water CIPs - Construction	29,869.12	0.031%	$ 236		$ 236	$ 5	$ 241
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	867.96	0.001%	$ 7		$ 7	$ 0	$ 7
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	13,522.82	0.014%	$ 107		$ 107	$ 2	$ 109
431-90-01 Capital Projects Fund - Docks CIPs - Construction	234,760.36	0.241%	$ 1,854		$ 1,854	$ 39	$ 1,892
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1,180,226.29	1.212%	$ 9,320		$ 9,320	$ 194	$ 9,514
514-75-01 Enterprise Fund - Water - Administration	5,911,637.01	6.071%	$ 46,681		$ 46,681	$ 974	$ 47,655
519-01-01 Enterprise Fund - Wastewater - Non-Operational	14,290,706.53	14.677%	$112,845		$112,845	$ 2,355	$115,200
530-51-01 Enterprise Fund - Harbors - Administration	4,106,830.31	4.218%	$ 32,429		$ 32,429	$ 677	$ 33,106
531-52-01 Enterprise Fund - Docks - Administration	2,020,627.49	2.075%	$ 15,956		$ 15,956	$ 333	$ 16,289
538-24-03 Enterprise Fund - WW Extension - Administration	35,534.00	0.036%	$ 281		$ 281	$ 6	$ 286
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	52,324.00	0.054%	$ 413		$ 413	$ 9	$ 422
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	10,198,860.40	10.475%	$ 80,534		$ 80,534	$ 1,681	$ 82,215
560-50-01 Enterprise Fund - Airport - Administration	229,374.27	0.236%	$ 1,811		$ 1,811	$ 38	$ 1,849
560-50-02 Enterprise Fund - Airport - Terminal General Operations	2,445,422.13	2.512%	$ 19,310		$ 19,310	$ 403	$ 19,713
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	4,541,950.53	4.665%	$ 35,865		$ 35,865	$ 748	$ 36,613
560-50-05 Enterprise Fund - Airport - Airport Security	127,750.00	0.131%	$ 1,009		$ 1,009	$ 21	$ 1,030
570-77-02 Enterprise Fund - Waste Management - WM Recycling	2,925,399.48	3.005%	$ 23,100		$ 23,100	$ 482	$ 23,582
602-79-01 Internal Service Fund - Fleet - Administration	1,114,555.85	1.145%	$ 8,801		$ 8,801	$ 184	$ 8,985
602-79-02 Internal Service Fund - Fleet - Replacement Program	2,564,600.00	2.634%	$ 20,251		$ 20,251	$ 423	$ 20,674
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	688,697.07	0.707%	$ 5,438		$ 5,438	$ 113	$ 5,552
602-79-04 Internal Service Fund - Fleet - Fuel Program	796,265.05	0.818%	$ 6,288		$ 6,288	$ 131	$ 6,419
680-60-02 Internal Service Fund - Risk - Workers Comp	106,235.00	0.109%	$ 839		$ 839	$ 18	$ 856
680-60-03 Internal Service Fund - Risk - Auto	4,495.00	0.005%	$ 35		$ 35	$ 1	$ 36
680-60-03 Internal Service Fund - Risk - General Liability	22,435.00	0.023%	$ 177		$ 177	$ 4	$ 181
680-60-04 Internal Service Fund - Risk - EE Practice	7,975.00	0.008%	$ 63		$ 63	$ 1	$ 64
680-60-04 Internal Service Fund - Risk - Property	41,500.00	0.043%	$ 328		$ 328	$ 7	$ 335
680-60-05 Internal Service Fund - Risk - Special Policy	27,627.72	0.028%	$ 218		$ 218	$ 5	$ 223
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	2,104.77	0.002%	$ 17		$ 17	$ 0	$ 17
680-60-06 Internal Service Fund - Risk - Health	883,736.06	0.908%	$ 6,978		$ 6,978	$ 146	$ 7,124
680-60-06 Internal Service Fund - Risk - Life	9,435.45	0.010%	$ 75		$ 75	$ 2	$ 76
680-60-06 Internal Service Fund - Risk - Wellness	7,039.21	0.007%	$ 56		$ 56	$ 1	$ 57
680-60-07 Internal Service Fund - Risk - UI BRH	1,890.27	0.002%	$ 15		$ 15	$ 0	$ 15
680-60-07 Internal Service Fund - Risk - UI CBJ	7,981.90	0.008%	$ 63		$ 63	$ 1	$ 64
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	276.67	0.000%	$ 2		$ 2	$ 0	$ 2
Total	**97,367,181.05**	**100.000%**	**$768,849**	**$ -**	**$768,849**	**$ 15,984**	**$784,833**

Allocation Basis: **Weighted Revenue**

Source of Allocation: **FY19 Actual Expense Line Item Detail**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Cash Management							
110-11-01 City Attorney	1,905,624.64	1.479%	$ 8,846		$ 8,846		$ 8,846
110-12-01 City Manager	1,223,444.54	0.950%	$ 5,679		$ 5,679		$ 5,679
110-07-01 Emergency Services	1,661,766.39	1.290%	$ 7,714		$ 7,714		$ 7,714
110-03/04- Clerk	497,506.42	0.386%	$ 2,309		$ 2,309		$ 2,309
110-08-01 Human Resources	767,471.15	0.596%	$ 3,563		$ 3,563		$ 3,563
110-06/15- MIS	3,159,625.63	2.453%	$ 14,667		$ 14,667		$ 14,667
110-17-01 Finance Administration	935,234.95	0.726%	$ 4,341		$ 4,341		$ 4,341
110-17-03 Controller	1,409,749.87	1.094%	$ 6,544		$ 6,544		$ 6,544
110-17-04 Treasury	1,132,961.86	0.879%	$ 5,259		$ 5,259		$ 5,259
110-17-06 Purchasing	528,211.20	0.410%	$ 2,452		$ 2,452	$ 57	$ 2,509
110-23-01 Library	4,551,427.29	3.533%	$ 21,128		$ 21,128	$ 487	$ 21,615
110-01-01 Non-departmental - NA	777,706.08	0.604%	$ 3,610		$ 3,610	$ 83	$ 3,693
110-10- Mayor and Assembly	6,674,210.37	5.181%	$ 30,982		$ 30,982	$ 715	$ 31,697
110-11-01 Law - GHS Contract	44,499.68	0.035%	$ 207		$ 207	$ 5	$ 211
110-11-01 Law - Prison Care Contract	667,495.20	0.518%	$ 3,099		$ 3,099	$ 71	$ 3,170
110-12-02 Manager Office - Teen Health Center	390,113.86	0.303%	$ 1,811		$ 1,811	$ 42	$ 1,853
110-12-05 Manager Office - Housing and Homelessness	591,994.08	0.460%	$ 2,748		$ 2,748	$ 63	$ 2,811
110-16-01 CDD - Administration	1,705,821.07	1.324%	$ 7,919		$ 7,919	$ 183	$ 8,101
110-16-02 CDD - Planning	1,390,763.34	1.080%	$ 6,456		$ 6,456	$ 149	$ 6,605
110-16-03 CDD - Building	1,179,241.52	0.915%	$ 5,474		$ 5,474	$ 126	$ 5,600
110-17-02 Finance - Assessors	1,168,264.94	0.907%	$ 5,423		$ 5,423	$ 125	$ 5,548
110-17-07 Finance - Sales Tax	2,818.31	0.002%	$ 13		$ 13	$ 0	$ 13
110-21-01 Fire - Emergency Services	9,231,606.99	7.166%	$ 42,854		$ 42,854	$ 988	$ 43,842
110-23-02 Library - City Museum	765,839.50	0.595%	$ 3,555		$ 3,555	$ 82	$ 3,637
110-24-01 Engineering - Administration	416,517.01	0.323%	$ 1,934		$ 1,934	$ 45	$ 1,978
110-24-02 Engineering - CIP	28,924.79	0.022%	$ 134		$ 134	$ 3	$ 137
110-41-01 P&R Parks and Landscape - Administration	3,462,520.12	2.688%	$ 16,073		$ 16,073	$ 371	$ 16,444
110-42-01 Arboretum - Administration	359,854.08	0.279%	$ 1,670		$ 1,670	$ 39	$ 1,709
110-47-01 Centennial Hall - Convention Center	792,687.64	0.615%	$ 3,680		$ 3,680	$ 85	$ 3,765
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	140,835.04	0.109%	$ 654		$ 654	$ 15	$ 669
120-02-01 School District - Component Unit - School District - Administration	4,594,508.66	3.567%	$ 21,328		$ 21,328	$ 492	$ 21,820
120-02-02 School District - Component Unit - School District - Administration	1,070,977.94	0.831%	$ 4,972		$ 4,972	$ 115	$ 5,086
150-42-01 Permanent Fund - Arboretum - Administration	2,738,150.14	2.126%	$ 12,711		$ 12,711	$ 293	$ 13,004
209-22-01 General Fund - Roaded Services Area - Police - Administration	172,018.40	0.134%	$ 799		$ 799	$ 18	$ 817
209-22-02 General Fund - Roaded Services Area - Police - General Operations	896,210.26	0.696%	$ 4,160		$ 4,160	$ 96	$ 4,256
209-22-05 General Fund - Roaded Services Area - Police - Communications	117,391.67	0.091%	$ 545		$ 545	$ 13	$ 558
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	102,053.52	0.079%	$ 474		$ 474	$ 11	$ 485
209-22-08 General Fund - Roaded Services Area - Police - Community Services	11,585.09	0.009%	$ 54		$ 54	$ 1	$ 55
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	100,137.49	0.078%	$ 465		$ 465	$ 11	$ 476
209-22-10 General Fund - Roaded Services Area - Police - Fleet	44,137.93	0.034%	$ 205		$ 205	$ 5	$ 210
209-22-11 General Fund - Roaded Services Area - Police - Electronics	12,088.79	0.009%	$ 56		$ 56	$ 1	$ 57
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	5,757.98	0.004%	$ 27		$ 27	$ 1	$ 27
209-22-14 General Fund - Roaded Services Area - Police - Grants	30,320.75	0.024%	$ 141		$ 141	$ 3	$ 144
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	80,295.67	0.062%	$ 373		$ 373	$ 9	$ 381
209-22-17 General Fund - Roaded Services Area - Police - Services	155,890.14	0.121%	$ 724		$ 724	$ 17	$ 740
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	46,310.75	0.036%	$ 215		$ 215	$ 5	$ 220
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	52,444.03	0.041%	$ 243		$ 243	$ 6	$ 249

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	15,229.51	0.012%	$ 71		$ 71	$ 2	$ 72
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	16,256.66	0.013%	$ 75		$ 75	$ 2	$ 77
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	74,606.82	0.058%	$ 346		$ 346	$ 8	$ 354
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	80,927.76	0.063%	$ 376		$ 376	$ 9	$ 384
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	1,185.18	0.001%	$ 6		$ 6	$ 0	$ 6
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	32,839.25	0.025%	$ 152		$ 152	$ 4	$ 156
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	142,932.21	0.111%	$ 664		$ 664	$ 15	$ 679
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	384,372.30	0.298%	$ 1,784		$ 1,784	$ 41	$ 1,825
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	151,090.17	0.117%	$ 701		$ 701	$ 16	$ 718
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	11,654.23	0.009%	$ 54		$ 54	$ 1	$ 55
209-72-01 General Fund - Roaded Services Area - Streets - Administration	576,341.16	0.447%	$ 2,675		$ 2,675	$ 62	$ 2,737
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,262,018.28	1.756%	$ 10,500		$ 10,500	$ 242	$ 10,743
210-21-70 General Fund - Fire Service Area - Fire - CARES program	412,460.15	0.320%	$ 1,915		$ 1,915	$ 44	$ 1,959
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,644,885.27	2.053%	$ 12,278		$ 12,278	$ 283	$ 12,561
216-01-01 Special Revenue Fund - Hotel Tax - Administration	174,374.21	0.135%	$ 809		$ 809	$ 19	$ 828
218-01-01 Special Revenue Fund - Library Contributions - Administration	77,497.57	0.060%	$ 360		$ 360	$ 8	$ 368
219-20-03 CARES Relief Fund - - Small Business Grant	5,050,320.84	3.920%	$ 23,444		$ 23,444	$ 541	$ 23,985
219-20-09 CARES Relief Fund - - Airlift NW	841,720.14	0.653%	$ 3,907		$ 3,907	$ 90	$ 3,997
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	581,359.19	0.451%	$ 2,699		$ 2,699	$ 62	$ 2,761
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1,508,821.82	1.171%	$ 7,004		$ 7,004	$ 162	$ 7,166
232-52-01 Special Revenue Fund - Port Development Fee - Administration	2,558,976.25	1.986%	$ 11,879		$ 11,879	$ 274	$ 12,153
235-28-01 Special Revenue Fund - Eaglecrest - Administration	6,672.01	0.005%	$ 31		$ 31	$ 1	$ 32
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1,072.82	0.001%	$ 5		$ 5	$ 0	$ 5
235-28-03 Special Revenue Fund - Eaglecrest - Lift	895.24	0.001%	$ 4		$ 4	$ 0	$ 4
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	2,496.86	0.002%	$ 12		$ 12	$ 0	$ 12
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1,246.46	0.001%	$ 6		$ 6	$ 0	$ 6
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1,159.64	0.001%	$ 5		$ 5	$ 0	$ 6
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	686.65	0.001%	$ 3		$ 3	$ 0	$ 3
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	752.61	0.001%	$ 3		$ 3	$ 0	$ 4
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	945.98	0.001%	$ 4		$ 4	$ 0	$ 4
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	504.56	0.000%	$ 2		$ 2	$ 0	$ 2
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	394.63	0.000%	$ 2		$ 2	$ 0	$ 2
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	532.75	0.000%	$ 2		$ 2	$ 0	$ 3
249-46-03 General Fund - Parks and Recreation - Aquatics	94,310.37	0.073%	$ 438		$ 438	$ 10	$ 448
249-46-13 General Fund - Parks and Recreation - Aquatics	148,986.49	0.116%	$ 692		$ 692	$ 16	$ 708
270-48-01 Special Revenue Fund - Downtown Parking - Administration	517,909.92	0.402%	$ 2,404		$ 2,404	$ 55	$ 2,460
271-14-01 Special Revenue Fund - Lands - Administration	2,375,354.56	1.844%	$ 11,027		$ 11,027	$ 254	$ 11,281
271-14-02 Special Revenue Fund - Lands - Quarries	841,148.86	0.653%	$ 3,905		$ 3,905	$ 90	$ 3,995
276-02-01 Special Revenue Fund - Affordable Housing - Operations	94,967.63	0.074%	$ 441		$ 441	$ 10	$ 451
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	241,443.13	0.187%	$ 1,121		$ 1,121	$ 26	$ 1,147
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	772,618.01	0.600%	$ 3,587		$ 3,587	$ 83	$ 3,669
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	1,111,119.65	0.863%	$ 5,158		$ 5,158	$ 119	$ 5,277
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	45,914.04	0.036%	$ 213		$ 213	$ 5	$ 218
514-75-01 Enterprise Fund - Water - Administration	8,066,625.44	6.262%	$ 37,446		$ 37,446	$ 864	$ 38,310
519-76-04 Enterprise Fund - Wastewater - Collections	3,363,981.01	2.611%	$ 15,616		$ 15,616	$ 360	$ 15,976
519-76-05 Enterprise Fund - Wastewater - Treatment	9,984,415.54	7.751%	$ 46,349		$ 46,349	$ 1,069	$ 47,417
530-51-01 Enterprise Fund - Harbors - Administration	2,450,685.63	1.902%	$ 11,376		$ 11,376	$ 262	$ 11,639
531-52-01 Enterprise Fund - Docks - Administration	2,451,896.40	1.903%	$ 11,382		$ 11,382	$ 262	$ 11,644
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	72,241.24	0.056%	$ 335		$ 335	$ 8	$ 343
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	3,389,141.63	2.631%	$ 15,733		$ 15,733	$ 363	$ 16,096

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-01 Enterprise Fund - Airport - Administration	357,555.82	0.278%	$ 1,660		$ 1,660	$ 38	$ 1,698
560-50-02 Enterprise Fund - Airport - Terminal General Operations	338,509.00	0.263%	$ 1,571		$ 1,571	$ 36	$ 1,608
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	858,551.28	0.666%	$ 3,985		$ 3,985	$ 92	$ 4,077
560-50-04 Enterprise Fund - Airport - ARFF	309,992.28	0.241%	$ 1,439		$ 1,439	$ 33	$ 1,472
560-50-05 Enterprise Fund - Airport - Airport Security	226,234.44	0.176%	$ 1,050		$ 1,050	$ 24	$ 1,074
560-50-08 Enterprise Fund - Airport - Airport Landside	7,303.06	0.006%	$ 34		$ 34	$ 1	$ 35
570-77-01 Enterprise Fund - Waste Management - Administration	122,804.62	0.095%	$ 570		$ 570	$ 13	$ 583
570-77-02 Enterprise Fund - Waste Management - WM Recycling	230,691.54	0.179%	$ 1,071		$ 1,071	$ 25	$ 1,096
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	233,106.79	0.181%	$ 1,082		$ 1,082	$ 25	$ 1,107
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	120,762.31	0.094%	$ 561		$ 561	$ 13	$ 574
602-79-01 Internal Service Fund - Fleet - Administration	5,300,950.15	4.115%	$ 24,607		$ 24,607	$ 568	$ 25,175
602-79-02 Internal Service Fund - Fleet - Replacement Program	401,692.50	0.312%	$ 1,865		$ 1,865	$ 43	$ 1,908
602-79-04 Internal Service Fund - Fleet - Fuel Program	3,876,209.86	3.009%	$ 17,994		$ 17,994	$ 415	$ 18,409
602-79-05 Internal Service Fund - Fleet - Washbay	355,469.22	0.276%	$ 1,650		$ 1,650	$ 38	$ 1,688
640-44-01 Internal Service Fund - Building Maintenance - Administration	364,201.94	0.283%	$ 1,691		$ 1,691	$ 39	$ 1,730
680-60-01 Internal Service Fund - Risk - Administration	432,829.31	0.336%	$ 2,009		$ 2,009	$ 46	$ 2,056
680-60-02 Internal Service Fund - Risk - Safety	9,878.56	0.008%	$ 46		$ 46	$ 1	$ 47
680-60-02 Internal Service Fund - Risk - Workers Comp	775,467.33	0.602%	$ 3,600		$ 3,600	$ 83	$ 3,683
680-60-03 Internal Service Fund - Risk - Auto	39,514.26	0.031%	$ 183		$ 183	$ 4	$ 188
680-60-03 Internal Service Fund - Risk - General Liability	441,571.84	0.343%	$ 2,050		$ 2,050	$ 47	$ 2,097
680-60-04 Internal Service Fund - Risk - EE Practice	29,635.69	0.023%	$ 138		$ 138	$ 3	$ 141
680-60-04 Internal Service Fund - Risk - Property	419,839.00	0.326%	$ 1,949		$ 1,949	$ 45	$ 1,994
680-60-05 Internal Service Fund - Risk - Special Policy	251,903.40	0.196%	$ 1,169		$ 1,169	$ 27	$ 1,196
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	22,226.77	0.017%	$ 103		$ 103	$ 2	$ 106
680-60-06 Internal Service Fund - Risk - Health	513,006.21	0.398%	$ 2,381		$ 2,381	$ 55	$ 2,436
680-60-06 Internal Service Fund - Risk - Life	103,724.93	0.081%	$ 482		$ 482	$ 11	$ 493
680-60-06 Internal Service Fund - Risk - Wellness	81,053.62	0.063%	$ 376		$ 376	$ 9	$ 385
680-60-07 Internal Service Fund - Risk - UI BRH	37,044.62	0.029%	$ 172		$ 172	$ 4	$ 176
680-60-07 Internal Service Fund - Risk - UI CBJ	37,044.62	0.029%	$ 172		$ 172	$ 4	$ 176
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	4,939.28	0.004%	$ 23		$ 23	$ 1	$ 23
710-01-01 Agency Fund - Golf Club - Administration	154,459.84	0.120%	$ 717		$ 717	$ 17	$ 734
736-01-01 Agency Fund - Mental Health - Administration	154,459.84	0.120%	$ 717		$ 717	$ 17	$ 734
740-01-01 Agency Fund - Museum Grant - Administration	154,459.84	0.120%	$ 717		$ 717	$ 17	$ 734
750-01-01 Agency Fund - Senion Citizen - Administration	154,459.84	0.120%	$ 717		$ 717	$ 17	$ 734
770-01-01 Agency Fund - Def Copensation Oversight - Administration	154,459.84	0.120%	$ 717		$ 717	$ 17	$ 734
780-01-01 Agency Fund - Sister City - Administration	154,459.84	0.120%	$ 717		$ 717	$ 17	$ 734
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	154,459.84	0.120%	$ 717		$ 717	$ 17	$ 734
Total	**128,819,938.64**	**100.000%**	**$597,994**	**$ -**	**$597,994**	**$ 12,432**	**$610,426**

Allocation Basis: **Weighted Cash Balance**

Source of Allocation: **FY20 Cash Reconciliation**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Mail Room							
110-11-01 City Attorney	136.00	0.056%	$ 48		$ 48		$ 48
110-12-01 City Manager	17,240.00	7.094%	$ 6,060		$ 6,060		$ 6,060
110-03/04- Clerk	84.00	0.035%	$ 30		$ 30		$ 30
110-08-01 Human Resources	162.00	0.067%	$ 57		$ 57		$ 57
110-06/15- MIS	5.00	0.002%	$ 2		$ 2		$ 2
110-17-01 Finance Administration	57.00	0.023%	$ 20		$ 20		$ 20
110-17-03 Controller	26,911.00	11.074%	$ 9,460		$ 9,460		$ 9,460
110-17-04 Treasury	3,516.00	1.447%	$ 1,236		$ 1,236		$ 1,236
110-17-06 Purchasing	6.00	0.002%	$ 2		$ 2	$ 0	$ 2
110-23-01 Library	1,325.00	0.545%	$ 466		$ 466	$ 12	$ 478
110-01-01 Non-departmental - NA	1,093.00	0.450%	$ 384		$ 384	$ 10	$ 394
110-16-01 CDD - Administration	15,214.00	6.261%	$ 5,348		$ 5,348	$ 139	$ 5,487
110-17-02 Finance - Assessors	19,856.00	8.171%	$ 6,980		$ 6,980	$ 181	$ 7,161
110-24-01 Engineering - Administration	285.00	0.117%	$ 100		$ 100	$ 3	$ 103
209-22-01 General Fund - Roaded Services Area - Police - Administration	2,246.00	0.924%	$ 790		$ 790	$ 20	$ 810
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	17,394.00	7.158%	$ 6,115		$ 6,115	$ 158	$ 6,273
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	27.00	0.011%	$ 9		$ 9	$ 0	$ 10
210-21-01 General Fund - Fire Service Area - Fire - Administration	163.00	0.067%	$ 57		$ 57	$ 1	$ 59
215-01-01 Special Revenue Fund - Sales Tax - Administration	23,479.00	9.662%	$ 8,254		$ 8,254	$ 214	$ 8,468
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.000%	$ 0		$ 0	$ 0	$ 0
271-14-01 Special Revenue Fund - Lands - Administration	10.00	0.004%	$ 4		$ 4	$ 0	$ 4
514-75-01 Enterprise Fund - Water - Administration	46,873.00	19.288%	$ 16,477		$ 16,477	$ 427	$ 16,905
519-76-04 Enterprise Fund - Wastewater - Collections	53,681.00	22.090%	$ 18,871		$ 18,871	$ 489	$ 19,360
530-51-01 Enterprise Fund - Harbors - Administration	8,488.00	3.493%	$ 2,984		$ 2,984	$ 77	$ 3,061
560-50-01 Enterprise Fund - Airport - Administration	66.00	0.027%	$ 23		$ 23	$ 1	$ 24
680-60-01 Internal Service Fund - Risk - Administration	2,932.00	1.207%	$ 1,031		$ 1,031	$ 27	$ 1,057
680-60-06 Internal Service Fund - Risk - Health	1,764.00	0.726%	$ 620		$ 620	$ 16	$ 636
Total	**243,014.00**	**100.000%**	**$ 85,428**	**$ -**	**$ 85,428**	**$ 1,776**	**$ 87,204**

Allocation Basis: **# of Mail Pieces**

Source of Allocation: **FY20 Mail Pieces by Department**

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
110-11-01 City Attorney	$ 1	$ 8,846	$ 48	$ 8,895
110-12-01 City Manager	$ 5	$ 5,679	$ 6,060	$ 11,745
110-07-01 Emergency Services	$ 2,493	$ 7,714	$ -	$ 10,207
110-03/04- Clerk	$ 9	$ 2,309	$ 30	$ 2,348
110-08-01 Human Resources	$ -	$ 3,563	$ 57	$ 3,620
110-06/15- MIS	$ -	$ 14,667	$ 2	$ 14,669
110-17-01 Finance Administration	$ 266	$ 4,341	$ 20	$ 4,628
110-17-03 Controller	$ -	$ 6,544	$ 9,460	$ 16,004
110-17-04 Treasury	$ 83	$ 5,259	$ 1,236	$ 6,578
110-17-06 Purchasing	$ 43	$ 2,509	$ 2	$ 2,554
110-23-01 Library	$ 2,108	$ 21,615	$ 478	$ 24,202
110-01-01 Non-departmental - NA	$ -	$ 3,693	$ 394	$ 4,088
110-10- Mayor and Assembly	$ -	$ 31,697	$ -	$ 31,697
110-11-01 Law - GHS Contract	$ -	$ 211	$ -	$ 211
110-11-01 Law - Prison Care Contract	$ -	$ 3,170	$ -	$ 3,170
110-12-02 Manager Office - Teen Health Center	$ 41	$ 1,853	$ -	$ 1,894
110-12-05 Manager Office - Housing and Homelessness	$ 1,040	$ 2,811	$ -	$ 3,851
110-16-01 CDD - Administration	$ 553	$ 8,101	$ 5,487	$ 14,141
110-16-02 CDD - Planning	$ 210	$ 6,605	$ -	$ 6,815
110-16-03 CDD - Building	$ 3,962	$ 5,600	$ -	$ 9,563
110-17-02 Finance - Assessors	$ 0	$ 5,548	$ 7,161	$ 12,709
110-17-07 Finance - Sales Tax	$ -	$ 13	$ -	$ 13
110-21-01 Fire - Emergency Services	$ 11,739	$ 43,842	$ -	$ 55,581
110-23-02 Library - City Museum	$ 715	$ 3,637	$ -	$ 4,352
110-24-01 Engineering - Administration	$ 100	$ 1,978	$ 103	$ 2,181
110-24-02 Engineering - CIP	$ -	$ 137	$ -	$ 137
110-41-01 P&R Parks and Landscape - Administration	$ 1,060	$ 16,444	$ -	$ 17,504
110-42-01 Arboretum - Administration	$ -	$ 1,709	$ -	$ 1,709
110-47-01 Centennial Hall - Convention Center	$ 8	$ 3,765	$ -	$ 3,773
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ -	$ 669	$ -	$ 669
120-02-01 School District - Component Unit - School District - Administration	$ 15,388	$ 21,820	$ -	$ 37,208
120-02-02 School District - Component Unit - School District - Administration	$ 5,636	$ 5,086	$ -	$ 10,722
150-42-01 Permanent Fund - Arboretum - Administration	$ 96	$ 13,004	$ -	$ 13,100
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ 12,263	$ -	$ -	$ 12,263
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 12,128	$ 817	$ 810	$ 13,755
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 177	$ 4,256	$ -	$ 4,433
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ -	$ 558	$ -	$ 558

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 485	$ -	$ 485
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ -	$ 55	$ -	$ 55
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ -	$ 476	$ -	$ 476
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ -	$ 210	$ -	$ 210
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ -	$ 57	$ -	$ 57
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 27	$ -	$ 27
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ 850	$ 144	$ -	$ 994
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 5,892	$ 381	$ -	$ 6,273
209-22-17 General Fund - Roaded Services Area - Police - Services	$ -	$ 740	$ -	$ 740
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 379	$ 220	$ 6,273	$ 6,872
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 683	$ 249	$ -	$ 932
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After school Program	$ -	$ 72	$ -	$ 72
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 610	$ 77	$ -	$ 687
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 296	$ 354	$ -	$ 650
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 3,617	$ 384	$ -	$ 4,002
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ 121	$ 6	$ -	$ 127
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 156	$ -	$ 156
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 14,091	$ 679	$ 10	$ 14,780
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ -	$ 1,825	$ -	$ 1,825
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ -	$ 718	$ -	$ 718
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 55	$ -	$ 55
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 4	$ 2,737	$ -	$ 2,741
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 20,287	$ -	$ -	$ 20,287
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 235	$ 10,743	$ 59	$ 11,037
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 1,959	$ -	$ 1,959
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 12,561	$ 8,468	$ 21,029
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 13,157	$ 828	$ -	$ 13,985
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 368	$ -	$ 368
219-20-03 CARES Relief Fund - - Small Business Grant	$ -	$ 23,985	$ -	$ 23,985
219-20-09 CARES Relief Fund - - Airlift NW	$ -	$ 3,997	$ -	$ 3,997
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 23,358	$ 2,761	$ -	$ 26,119
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 48,293	$ 7,166	$ -	$ 55,458
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 28,763	$ 12,153	$ -	$ 40,916
233-01-01 Special Revenue Fund - State MPF - Non-Operational	$ 40,306	$ -	$ -	$ 40,306
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ 26,360	$ -	$ -	$ 26,360
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ 32	$ 0	$ 32
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 5	$ -	$ 5
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 4	$ -	$ 4

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 12	$ -	$ 12
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 6	$ -	$ 6
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 6	$ -	$ 6
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 3	$ -	$ 3
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 4	$ -	$ 4
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 4	$ -	$ 4
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 2	$ -	$ 2
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 2	$ -	$ 2
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ -	$ 3	$ -	$ 3
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 2,057	$ 448	$ -	$ 2,505
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 3,434	$ 708	$ -	$ 4,142
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 3,936	$ 2,460	$ -	$ 6,395
271-14-01 Special Revenue Fund - Lands - Administration	$ 4,099	$ 11,281	$ 4	$ 15,384
271-14-02 Special Revenue Fund - Lands - Quarries	$ 3,344	$ 3,995	$ -	$ 7,339
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ 451	$ -	$ 451
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 79	$ 1,147	$ -	$ 1,226
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 3,669	$ -	$ 3,669
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 29,774	$ -	$ -	$ 29,774
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ 5,277	$ -	$ 5,277
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ 218	$ -	$ 218
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 79	$ -	$ -	$ 79
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 204	$ -	$ -	$ 204
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 241	$ -	$ -	$ 241
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 7	$ -	$ -	$ 7
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 109	$ -	$ -	$ 109
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 1,892	$ -	$ -	$ 1,892
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ 9,514	$ -	$ -	$ 9,514
514-75-01 Enterprise Fund - Water - Administration	$ 47,655	$ 38,310	$ 16,905	$ 102,869
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ 115,200	$ -	$ -	$ 115,200
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 15,976	$ 19,360	$ 35,336
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 47,417	$ -	$ 47,417
530-51-01 Enterprise Fund - Harbors - Administration	$ 33,106	$ 11,639	$ 3,061	$ 47,806
531-52-01 Enterprise Fund - Docks - Administration	$ 16,289	$ 11,644	$ -	$ 27,933
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 343	$ -	$ 343
538-24-03 Enterprise Fund - WW Extension - Administration	$ 286	$ -	$ -	$ 286
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 422	$ -	$ -	$ 422
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 82,215	$ 16,096	$ -	$ 98,310
560-50-01 Enterprise Fund - Airport - Administration	$ 1,849	$ 1,698	$ 24	$ 3,571

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 19,713	$ 1,608	$ -	$ 21,321
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 36,613	$ 4,077	$ -	$ 40,691
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 1,472	$ -	$ 1,472
560-50-05 Enterprise Fund - Airport - Airport Security	$ 1,030	$ 1,074	$ -	$ 2,104
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 35	$ -	$ 35
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ 583	$ -	$ 583
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ 23,582	$ 1,096	$ -	$ 24,678
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ -	$ 1,107	$ -	$ 1,107
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ -	$ 574	$ -	$ 574
602-79-01 Internal Service Fund - Fleet - Administration	$ 8,985	$ 25,175	$ -	$ 34,160
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ 20,674	$ 1,908	$ -	$ 22,581
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ 5,552	$ -	$ -	$ 5,552
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ 6,419	$ 18,409	$ -	$ 24,828
602-79-05 Internal Service Fund - Fleet - Washbay	$ -	$ 1,688	$ -	$ 1,688
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ -	$ 1,730	$ -	$ 1,730
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ 2,056	$ 1,057	$ 3,113
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 47	$ -	$ 47
680-60-02 Internal Service Fund - Risk - Workers Comp	$ 856	$ 3,683	$ -	$ 4,539
680-60-03 Internal Service Fund - Risk - Auto	$ 36	$ 188	$ -	$ 224
680-60-03 Internal Service Fund - Risk - General Liability	$ 181	$ 2,097	$ -	$ 2,278
680-60-04 Internal Service Fund - Risk - EE Practice	$ 64	$ 141	$ -	$ 205
680-60-04 Internal Service Fund - Risk - Property	$ 335	$ 1,994	$ -	$ 2,328
680-60-05 Internal Service Fund - Risk - Special Policy	$ 223	$ 1,196	$ -	$ 1,419
680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	$ 17	$ 106	$ -	$ 123
680-60-06 Internal Service Fund - Risk - Health	$ 7,124	$ 2,436	$ 636	$ 10,196
680-60-06 Internal Service Fund - Risk - Life	$ 76	$ 493	$ -	$ 569
680-60-06 Internal Service Fund - Risk - Wellness	$ 57	$ 385	$ -	$ 442
680-60-07 Internal Service Fund - Risk - UI BRH	$ 15	$ 176	$ -	$ 191
680-60-07 Internal Service Fund - Risk - UI CBJ	$ 64	$ 176	$ -	$ 240
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ 2	$ 23	$ -	$ 26
710-01-01 Agency Fund - Golf Club - Administration	$ -	$ 734	$ -	$ 734
736-01-01 Agency Fund - Mental Health - Administration	$ -	$ 734	$ -	$ 734
740-01-01 Agency Fund - Museum Grant - Administration	$ -	$ 734	$ -	$ 734
750-01-01 Agency Fund - Senion Citizen - Administration	$ -	$ 734	$ -	$ 734
770-01-01 Agency Fund - Def Copensation Oversight - Administration	$ -	$ 734	$ -	$ 734
780-01-01 Agency Fund - Sister City - Administration	$ -	$ 734	$ -	$ 734
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	$ -	$ 734	$ -	$ 734
Total	**$ 784,833**	**$ 610,426**	**$ 87,204**	**$ 1,482,463**

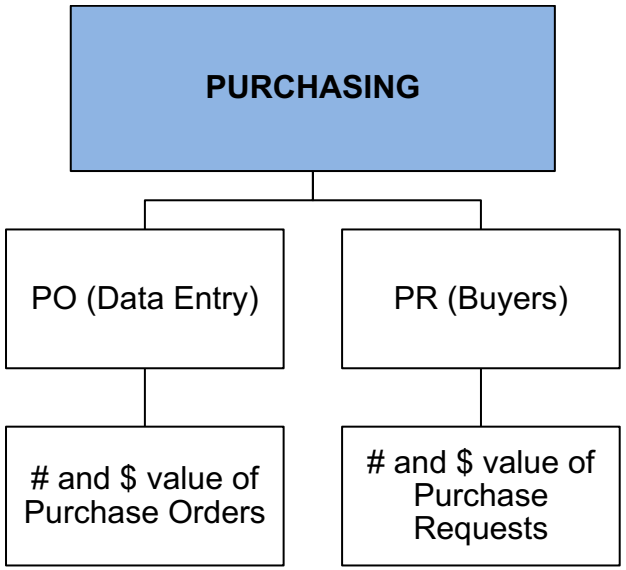
10 PURCHASING

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 purchase orders per Fund, Department, and Division.

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

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


PURCHASING
PO (Data Entry)
PR (Buyers)
and $ value of Purchase Orders
and $ value of Purchase Requests

COSTS TO BE ALLOCATED

110-17-06 Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 341,144		$ 341,144
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 2,971	$ 558	$ 3,529
110-03/04- Clerk	$ 5,905	$ 1,386	$ 7,290
110-08-01 Human Resources	$ 3,539	$ 487	$ 4,026
110-06/15- MIS	$ 46,297	$ 3,797	$ 50,094
110-17-01 Finance Administration	$ 66,509	$ 4,386	$ 70,896
110-17-03 Controller	$ 7,085	$ 253	$ 7,338
110-17-04 Treasury	$ 2,496	$ 57	$ 2,554
Total Incoming Costs	**$ 134,802**	**$ 10,924**	**$ 145,725**
Capital and Transfers	$ (185)		
Revenues	$ (5,355)		
Benefit PERS	$ (20,088)		
Reimbursable Expenses	$ 208,400		
Total Cost Adjustments	**$ 182,772**		**$ 182,772**
Total Costs to be Allocated	**$ 658,717**	**$ 10,924**	**$ 669,641**

DEPARTMENTAL EXPENSE DETAIL

110-17-06 Purchasing

Expense Type	Expense ($)	General Admin	PO (Data Entry)	PR (Buyers)
Personnel				
Salaries and Wages	$ 336,163	$ -	$ 67,233	$ 268,931
Benefits	$ 181,746	$ -	$ 36,349	$ 145,397
Benefits - PERS	$ 20,088	$ -	$ 4,018	$ 16,070
Subtotal Personnel Cost	**$ 537,998**	**$ -**	**$ 107,600**	**$ 430,398**
Operating Services & Supplies				
General Supplies	$ 770	$ -	$ 154	$ 616
Insurance	$ 2,400	$ -	$ 480	$ 1,920
Other Expenses	$ 709	$ -	$ 142	$ 567
Professional	$ 443	$ -	$ 89	$ 354
Public Utility Services	$ 2,686	$ -	$ 537	$ 2,149
Reimbursable Expenses	$ (208,400)	$ -	$ (41,680)	$ (166,720)
Travel and Training	$ 818	$ -	$ 164	$ 654
Postage	$ 39	$ -	$ 8	$ 31
Data Lines and Rents	$ 2,704	$ -	$ 541	$ 2,163
Advertising	$ 793	$ -	$ 159	$ 635
Capital Outlay	$ 185	$ -	$ 37	$ 148
Subtotal Operating Cost	**$ (196,854)**	**$ -**	**$ (39,371)**	**$ (157,483)**
DEPARTMENTAL EXPENDITURES	**$ 341,144**	**$ -**	**$ 68,229**	**$ 272,915**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Capital and Transfers	$ (185)	$ -	$ (37)	$ (148)
Revenues	$ (5,355)	$ -	$ (1,071)	$ (4,284)
Benefit PERS	$ (20,088)	$ -	$ (4,018)	$ (16,070)
Reimbursable Expenses	$ 208,400	$ -	$ 41,680	$ 166,720
Subtotal Cost Adjustments	**$ 182,772**	**$ -**	**$ 36,554**	**$ 146,217**
FUNCTIONAL COST	**$ 523,916**	**$ -**	**$ 104,783**	**$ 419,133**
First Allocation				
Incoming - All Others	$ 134,802	$ -	$ 26,960	$ 107,841
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 658,717**		**$ 131,743**	**$ 526,974**
Second Allocation				
Incoming - All Others	$ 10,924	$ -	$ 2,185	$ 8,739
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 10,924**		**$ 2,185**	**$ 8,739**
TOTAL ALLOCATED	**$ 669,641**		**$ 133,928**	**$ 535,713**

110-17-06 Purchasing

ALLOCATION DETAIL

	Units	Percent	Allocation	Billed	Allocation	Allocation	Total
PO (Data Entry)							
110-11-01 City Attorney	0.007	0.371%	$ 489		$ 489		$ 489
110-12-01 City Manager	0.059	2.963%	$ 3,904		$ 3,904		$ 3,904
110-03/04- Clerk	0.002	0.122%	$ 161		$ 161		$ 161
110-06/15- MIS	0.032	1.610%	$ 2,121		$ 2,121		$ 2,121
110-17-01 Finance Administration	0.019	0.935%	$ 1,232		$ 1,232		$ 1,232
110-23-01 Library	0.052	2.577%	$ 3,395		$ 3,395	$ 60	$ 3,455
110-01-01 Non-departmental - NA	0.003	0.151%	$ 198		$ 198	$ 4	$ 202
110-10- Mayor and Assembly	0.004	0.175%	$ 231		$ 231	$ 4	$ 235
110-16-01 CDD - Administration	0.010	0.480%	$ 633		$ 633	$ 11	$ 644
110-41-01 P&R Parks and Landscape - Administration	0.008	0.379%	$ 499		$ 499	$ 9	$ 508
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.064	3.213%	$ 4,233		$ 4,233	$ 75	$ 4,308
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.007	0.375%	$ 494		$ 494	$ 9	$ 502
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.053	2.650%	$ 3,491		$ 3,491	$ 62	$ 3,552
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.086	4.286%	$ 5,647		$ 5,647	$ 100	$ 5,746
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.028	1.411%	$ 1,859		$ 1,859	$ 33	$ 1,892
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.049	2.445%	$ 3,221		$ 3,221	$ 57	$ 3,278
249-46-03 General Fund - Parks and Recreation - Aquatics	0.001	0.054%	$ 71		$ 71	$ 1	$ 72
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.003	0.131%	$ 172		$ 172	$ 3	$ 175
271-14-01 Special Revenue Fund - Lands - Administration	0.017	0.831%	$ 1,094		$ 1,094	$ 19	$ 1,113
401-90-01 Capital Projects Fund - School CIPs - Construction	0.008	0.424%	$ 558		$ 558	$ 10	$ 568
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.111	5.540%	$ 7,298		$ 7,298	$ 129	$ 7,427
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.063	3.169%	$ 4,175		$ 4,175	$ 74	$ 4,249
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.079	3.938%	$ 5,187		$ 5,187	$ 92	$ 5,279
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.045	2.237%	$ 2,947		$ 2,947	$ 52	$ 2,999
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.017	0.845%	$ 1,113		$ 1,113	$ 20	$ 1,132
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.004	0.191%	$ 251		$ 251	$ 4	$ 256
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.236	11.796%	$ 15,540		$ 15,540	$ 274	$ 15,814
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.016	0.797%	$ 1,050		$ 1,050	$ 19	$ 1,069
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.445	22.234%	$ 29,291		$ 29,291	$ 517	$ 29,808
514-75-01 Enterprise Fund - Water - Administration	0.039	1.953%	$ 2,573		$ 2,573	$ 45	$ 2,618
519-76-04 Enterprise Fund - Wastewater - Collections	0.085	4.269%	$ 5,624		$ 5,624	$ 99	$ 5,723
530-51-01 Enterprise Fund - Harbors - Administration	0.045	2.266%	$ 2,986		$ 2,986	$ 53	$ 3,038
531-52-01 Enterprise Fund - Docks - Administration	0.011	0.572%	$ 753		$ 753	$ 13	$ 767
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.003	0.149%	$ 197		$ 197	$ 3	$ 200
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.005	0.228%	$ 300		$ 300	$ 5	$ 305
560-50-01 Enterprise Fund - Airport - Administration	0.058	2.891%	$ 3,808		$ 3,808	$ 67	$ 3,876
570-77-01 Enterprise Fund - Waste Management - Administration	0.024	1.175%	$ 1,548		$ 1,548	$ 27	$ 1,576
602-79-01 Internal Service Fund - Fleet - Administration	0.124	6.176%	$ 8,137		$ 8,137	$ 144	$ 8,280
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.039	1.951%	$ 2,570		$ 2,570	$ 45	$ 2,615
680-60-01 Internal Service Fund - Risk - Administration	0.041	2.044%	$ 2,692		$ 2,692	$ 47	$ 2,740
Total	**2.000**	**100.000%**	**$131,743**	**$ -**	**$131,743**	**$ 2,185**	**$133,928**

Allocation Basis: **# of PO's and Dollar Value of PO's**

Source of Allocation: **FY20 PO RQ Info**

110-17-06 Purchasing

ALLOCATION DETAIL

	Units	Percent	Allocation	Billed	Allocation	Allocation	Total
PR (Buyers)							
110-11-01 City Attorney	0.0048	0.482%	$ 2,539		$ 2,539		$ 2,539
110-12-01 City Manager	0.0275	2.751%	$ 14,495		$ 14,495		$ 14,495
110-03/04- Clerk	0.0010	0.098%	$ 518		$ 518		$ 518
110-06/15- MIS	0.0195	1.949%	$ 10,272		$ 10,272		$ 10,272
110-17-01 Finance Administration	0.0120	1.203%	$ 6,338		$ 6,338		$ 6,338
110-23-01 Library	0.0193	1.934%	$ 10,193		$ 10,193	$ 181	$ 10,374
110-10- Mayor and Assembly	0.0023	0.229%	$ 1,204		$ 1,204	$ 21	$ 1,226
110-16-01 CDD - Administration	0.0083	0.831%	$ 4,379		$ 4,379	$ 78	$ 4,457
110-24-01 Engineering - Administration	0.0017	0.171%	$ 900		$ 900	$ 16	$ 916
110-41-01 P&R Parks and Landscape - Administration	0.0048	0.484%	$ 2,550		$ 2,550	$ 45	$ 2,596
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.0387	3.874%	$ 20,414		$ 20,414	$ 362	$ 20,776
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.0040	0.398%	$ 2,097		$ 2,097	$ 37	$ 2,134
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.0353	3.526%	$ 18,579		$ 18,579	$ 329	$ 18,909
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.0414	4.138%	$ 21,807		$ 21,807	$ 387	$ 22,193
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.0145	1.451%	$ 7,645		$ 7,645	$ 136	$ 7,780
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.0112	1.117%	$ 5,886		$ 5,886	$ 104	$ 5,990
249-46-03 General Fund - Parks and Recreation - Aquatics	0.0014	0.138%	$ 728		$ 728	$ 13	$ 741
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.0015	0.147%	$ 777		$ 777	$ 14	$ 790
271-14-01 Special Revenue Fund - Lands - Administration	0.0077	0.769%	$ 4,050		$ 4,050	$ 72	$ 4,122
401-90-01 Capital Projects Fund - School CIPs - Construction	0.0051	0.513%	$ 2,702		$ 2,702	$ 48	$ 2,750
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.0827	8.269%	$ 43,578		$ 43,578	$ 773	$ 44,351
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.0463	4.632%	$ 24,411		$ 24,411	$ 433	$ 24,844
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.0562	5.623%	$ 29,634		$ 29,634	$ 526	$ 30,159
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.0500	4.999%	$ 26,346		$ 26,346	$ 467	$ 26,813
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.0105	1.053%	$ 5,551		$ 5,551	$ 98	$ 5,650
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.0011	0.114%	$ 603		$ 603	$ 11	$ 614
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.0025	0.251%	$ 1,323		$ 1,323	$ 23	$ 1,347
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.0068	0.682%	$ 3,595		$ 3,595	$ 64	$ 3,659
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.2486	24.863%	$131,021		$131,021	$ 2,323	$133,345
514-75-01 Enterprise Fund - Water - Administration	0.0127	1.267%	$ 6,676		$ 6,676	$ 118	$ 6,794
519-76-04 Enterprise Fund - Wastewater - Collections	0.0422	4.223%	$ 22,255		$ 22,255	$ 395	$ 22,649
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.0073	0.727%	$ 3,829		$ 3,829	$ 68	$ 3,897
560-50-01 Enterprise Fund - Airport - Administration	0.0305	3.046%	$ 16,051		$ 16,051	$ 285	$ 16,335
570-77-01 Enterprise Fund - Waste Management - Administration	0.0154	1.541%	$ 8,121		$ 8,121	$ 144	$ 8,265
602-79-01 Internal Service Fund - Fleet - Administration	0.0690	6.905%	$ 36,386		$ 36,386	$ 645	$ 37,031
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.0273	2.732%	$ 14,396		$ 14,396	$ 255	$ 14,652
680-60-01 Internal Service Fund - Risk - Administration	0.0287	2.870%	$ 15,123		$ 15,123	$ 268	$ 15,392
Total	**1.0000**	**100.000%**	**$526,974**	**$ -**	**$526,974**	**$ 8,739**	**$535,713**

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

Source of Allocation: **FY20 PO RQ Info**

ALLOCATION SUMMARY

110-17-06 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-11-01 City Attorney	$ 489	$ 2,539	$ 3,028
110-12-01 City Manager	$ 3,904	$ 14,495	$ 18,399
110-03/04- Clerk	$ 161	$ 518	$ 679
110-06/15- MIS	$ 2,121	$ 10,272	$ 12,394
110-17-01 Finance Administration	$ 1,232	$ 6,338	$ 7,570
110-23-01 Library	$ 3,455	$ 10,374	$ 13,829
110-01-01 Non-departmental - NA	$ 202	$ -	$ 202
110-10- Mayor and Assembly	$ 235	$ 1,226	$ 1,461
110-16-01 CDD - Administration	$ 644	$ 4,457	$ 5,101
110-24-01 Engineering - Administration	$ -	$ 916	$ 916
110-41-01 P&R Parks and Landscape - Administration	$ 508	$ 2,596	$ 3,104
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 4,308	$ 20,776	$ 25,083
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 502	$ 2,134	$ 2,636
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 3,552	$ 18,909	$ 22,461
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 5,746	$ 22,193	$ 27,940
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 1,892	$ 7,780	$ 9,672
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 3,278	$ 5,990	$ 9,268
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 72	$ 741	$ 813
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 175	$ 790	$ 965
271-14-01 Special Revenue Fund - Lands - Administration	$ 1,113	$ 4,122	$ 5,236
401-90-01 Capital Projects Fund - School CIPs - Construction	$ 568	$ 2,750	$ 3,318
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ 7,427	$ 44,351	$ 51,778
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 4,249	$ 24,844	$ 29,092
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 5,279	$ 30,159	$ 35,438
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 2,999	$ 26,813	$ 29,813
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 1,132	$ 5,650	$ 6,782
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 256	$ 614	$ 870
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 15,814	$ 1,347	$ 17,161
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 1,069	$ 3,659	$ 4,728
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ 29,808	$ 133,345	$ 163,153
514-75-01 Enterprise Fund - Water - Administration	$ 2,618	$ 6,794	$ 9,412
519-76-04 Enterprise Fund - Wastewater - Collections	$ 5,723	$ 22,649	$ 28,372
530-51-01 Enterprise Fund - Harbors - Administration	$ 3,038	$ -	$ 3,038
531-52-01 Enterprise Fund - Docks - Administration	$ 767	$ -	$ 767
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 200	$ -	$ 200
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 305	$ 3,897	$ 4,202

ALLOCATION SUMMARY

110-17-06 Purchasing

		PO (Data Entry)	PR (Buyers)	Total
560-50-01 Enterprise Fund - Airport - Administration		$ 3,876	$ 16,335	$ 20,211
570-77-01 Enterprise Fund - Waste Management - Administration		$ 1,576	$ 8,265	$ 9,841
602-79-01 Internal Service Fund - Fleet - Administration		$ 8,280	$ 37,031	$ 45,312
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 2,615	$ 14,652	$ 17,267
680-60-01 Internal Service Fund - Risk - Administration		$ 2,740	$ 15,392	$ 18,131
	Total	**$ 133,928**	**$ 535,713**	**$ 669,641**

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[12].

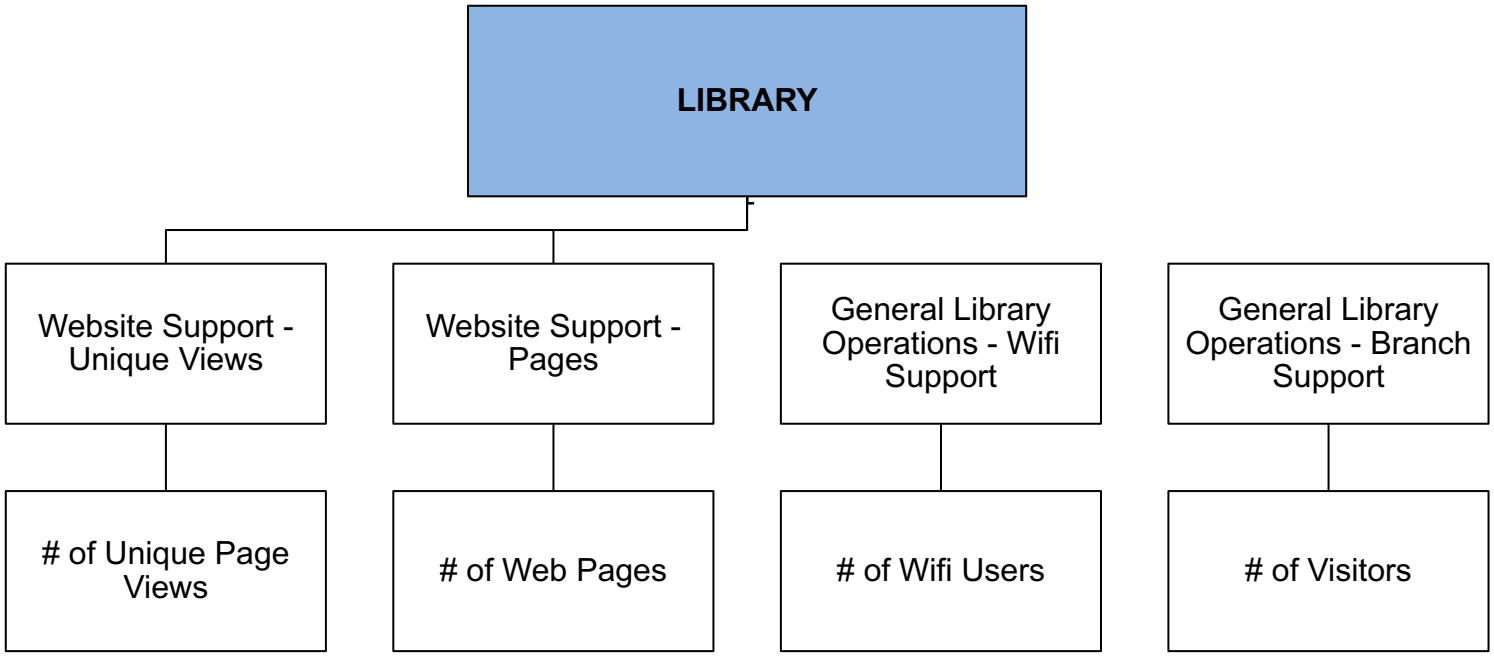
- **Website Support - Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages[13] per Fund, Department, and Division.

- **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[14].

- **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.[15]

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.

[12] In order to accurately reflect the Library's support of Eaglecrest, unique views have been weighted at 5%.
[13] In order to accurately reflect the Library's support related to website pages, pages related to the Library have been weighted at 50%.
[14] Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).
[15] 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	$2,926,241		$2,926,241
Non-Operational Expenses	$ (231,200)		
Total Deductions	$ (231,200)		$ (231,200)
Incoming Costs			
110-11-01 City Attorney	$ 1,243	$ 128	$ 1,370
110-12-01 City Manager	$ 18,579	$ 3,361	$ 21,939
110-03/04- Clerk	$ 4,382	$ 1,098	$ 5,480
110-08-01 Human Resources	$ 17,225	$ 2,371	$ 19,596
110-06/15- MIS	$ 11,971	$ 1,009	$ 12,980
110-17-03 Controller	$ 49,130	$ 1,779	$ 50,909
110-17-04 Treasury	$ 23,659	$ 542	$ 24,202
110-17-06 Purchasing	$ 13,588	$ 241	$ 13,829
110-23-01 Library		$ 8,444	$ 8,444
Total Incoming Costs	**$ 139,777**	**$ 18,972**	**$ 158,749**
Capital and Transfers	$ (27,438)		
Revenues	$ (261,538)		
Benefit PERS	$ (51,573)		
Reimbursable Expenses	$ 2,480		
Total Cost Adjustments	**$ (338,070)**		**$ (338,070)**
Total Costs to be Allocated	**$2,496,749**	**$ 18,972**	**$2,515,721**

DEPARTMENTAL EXPENSE DETAIL

110-23-01 Library

Expense Type	Expense ($)	General Admin	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel						
Salaries and Wages	$ 1,337,908	$ -	$ 16,724	$ 50,172	$ 66,895	$ 1,204,118
Benefits	$ 706,972	$ -	$ 8,837	$ 26,511	$ 35,349	$ 636,274
Benefits - PERS	$ 51,573	$ -	$ 645	$ 1,934	$ 2,579	$ 46,415
Subtotal Personnel Cost	**$ 2,096,453**	**$ -**	**$ 26,206**	**$ 78,617**	**$ 104,823**	**$ 1,886,808**
Operating Services & Supplies						
General Supplies	$ 161,462	$ -	$ 2,018	$ 6,055	$ 8,073	$ 145,316
Insurance	$ 23,700	$ -	$ 296	$ 889	$ 1,185	$ 21,330
Other Expenses	$ 49,555	$ -	$ 619	$ 1,858	$ 2,478	$ 44,600
Professional	$ 38,243	$ -	$ 478	$ 1,434	$ 1,912	$ 34,418
Public Utility Services	$ 126,092	$ -	$ 1,576	$ 4,728	$ 6,305	$ 113,483
Reimbursable Expenses	$ (2,480)	$ -	$ (31)	$ (93)	$ (124)	$ (2,232)
Repairs and Maintenance	$ 347,500	$ -	$ 4,344	$ 13,031	$ 17,375	$ 312,750
Travel and Training	$ 12,140	$ -	$ 152	$ 455	$ 607	$ 10,926
Postage	$ 27,649	$ -	$ 346	$ 1,037	$ 1,382	$ 24,884
Printing	$ 1,995	$ -	$ 25	$ 75	$ 100	$ 1,795
Data Lines and Rents	$ 16,494	$ -	$ 206	$ 619	$ 825	$ 14,845
Capital Outlay	$ 27,438	$ -	$ 343	$ 1,029	$ 1,372	$ 24,695
Subtotal Operating Cost	**$ 829,788**	**$ -**	**$ 10,372**	**$ 31,117**	**$ 41,489**	**$ 746,809**
DEPARTMENTAL EXPENDITURES	**$ 2,926,241**	**$ -**	**$ 36,578**	**$ 109,734**	**$ 146,312**	**$ 2,633,617**
Disallowed Costs						
Non-Operational Expenses	$ (231,200)	$ -	$ (2,890)	$ (8,670)	$ (11,560)	$ (208,080)
Subtotal Disallowed Costs	**$ (231,200)**	**$ -**	**$ (2,890)**	**$ (8,670)**	**$ (11,560)**	**$ (208,080)**
Cost Adjustments						
Capital and Transfers	$ (27,438)	$ -	$ (343)	$ (1,029)	$ (1,372)	$ (24,695)
Revenues	$ (261,538)	$ -	$ (3,269)	$ (9,808)	$ (13,077)	$ (235,385)
Benefit PERS	$ (51,573)	$ -	$ (645)	$ (1,934)	$ (2,579)	$ (46,415)
Reimbursable Expenses	$ 2,480	$ -	$ 31	$ 93	$ 124	$ 2,232
Subtotal Cost Adjustments	**$ (338,070)**	**$ -**	**$ (4,226)**	**$ (12,678)**	**$ (16,903)**	**$ (304,263)**
FUNCTIONAL COST	**$ 2,356,972**	**$ -**	**$ 29,462**	**$ 88,386**	**$ 117,849**	**$ 2,121,274**
First Allocation						
Incoming - All Others	$ 139,777	$ -	$ 1,747	$ 5,242	$ 6,989	$ 125,800
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,496,749**		**$ 31,209**	**$ 93,628**	**$ 124,837**	**$ 2,247,074**
Second Allocation						
Incoming - All Others	$ 18,972	$ -	$ 237	$ 711	$ 949	$ 17,075
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 18,972**		**$ 237**	**$ 711**	**$ 949**	**$ 17,075**
TOTAL ALLOCATED	**$ 2,515,721**		**$ 31,447**	**$ 94,340**	**$ 125,786**	**$ 2,264,149**

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	11,531.00	0.706%	$ 220		$ 220		$ 220
110-12-01 City Manager	38,941.00	2.385%	$ 744		$ 744		$ 744
110-03/04- Clerk	38,680.00	2.369%	$ 739		$ 739		$ 739
110-08-01 Human Resources	140,162.00	8.584%	$ 2,679		$ 2,679		$ 2,679
110-17-01 Finance Administration	85,712.00	5.250%	$ 1,638		$ 1,638		$ 1,638
110-23-01 Library	101,368.00	6.208%	$ 1,938		$ 1,938		$ 1,938
110-10- Mayor and Assembly	69,564.00	4.261%	$ 1,330		$ 1,330	$ 14	$ 1,343
110-16-01 CDD - Administration	46,142.00	2.826%	$ 882		$ 882	$ 9	$ 891
110-24-01 Engineering - Administration	62,830.00	3.848%	$ 1,201		$ 1,201	$ 12	$ 1,213
209-22-01 General Fund - Roaded Services Area - Police - Administration	467,054.00	28.606%	$ 8,928		$ 8,928	$ 91	$ 9,019
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	164,734.00	10.089%	$ 3,149		$ 3,149	$ 32	$ 3,181
210-21-01 General Fund - Fire Service Area - Fire - Administration	32,686.00	2.002%	$ 625		$ 625	$ 6	$ 631
235-28-01 Special Revenue Fund - Eaglecrest - Administration	290,893.00	17.816%	$ 5,560		$ 5,560	$ 57	$ 5,617
530-51-01 Enterprise Fund - Harbors - Administration	16,928.50	1.037%	$ 324		$ 324	$ 3	$ 327
531-52-01 Enterprise Fund - Docks - Administration	16,928.50	1.037%	$ 324		$ 324	$ 3	$ 327
560-50-01 Enterprise Fund - Airport - Administration	48,587.00	2.976%	$ 929		$ 929	$ 9	$ 938
Total	**1,632,741.00**	**100.000%**	**$ 31,209**	**$ -**	**$ 31,209**	**$ 237**	**$ 31,447**

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

Source of Allocation: **Library Museum Metrics**

110-23-01 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Pages							
110-11-01 City Attorney	7.00	1.024%	$ 959		$ 959		$ 959
110-12-01 City Manager	25.00	3.658%	$ 3,425		$ 3,425		$ 3,425
110-03/04- Clerk	24.00	3.511%	$ 3,288		$ 3,288		$ 3,288
110-08-01 Human Resources	20.00	2.926%	$ 2,740		$ 2,740		$ 2,740
110-17-01 Finance Administration	34.00	4.974%	$ 4,657		$ 4,657		$ 4,657
110-23-01 Library	47.50	6.950%	$ 6,507		$ 6,507		$ 6,507
110-10- Mayor and Assembly	17.00	2.487%	$ 2,329		$ 2,329	$ 23	$ 2,352
110-16-01 CDD - Administration	137.00	20.044%	$ 18,767		$ 18,767	$ 185	$ 18,952
110-24-01 Engineering - Administration	7.92	1.159%	$ 1,085		$ 1,085	$ 11	$ 1,096
209-22-01 General Fund - Roaded Services Area - Police - Administration	52.00	7.608%	$ 7,123		$ 7,123	$ 70	$ 7,193
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	173.00	25.311%	$ 23,698		$ 23,698	$ 234	$ 23,932
209-72-01 General Fund - Roaded Services Area - Streets - Administration	14.52	2.124%	$ 1,989		$ 1,989	$ 20	$ 2,009
210-21-01 General Fund - Fire Service Area - Fire - Administration	25.00	3.658%	$ 3,425		$ 3,425	$ 34	$ 3,458
514-75-01 Enterprise Fund - Water - Administration	14.52	2.124%	$ 1,989		$ 1,989	$ 20	$ 2,009
519-76-05 Enterprise Fund - Wastewater - Treatment	14.52	2.124%	$ 1,989		$ 1,989	$ 20	$ 2,009
530-51-01 Enterprise Fund - Harbors - Administration	12.00	1.756%	$ 1,644		$ 1,644	$ 16	$ 1,660
531-52-01 Enterprise Fund - Docks - Administration	12.00	1.756%	$ 1,644		$ 1,644	$ 16	$ 1,660
560-50-01 Enterprise Fund - Airport - Administration	32.00	4.682%	$ 4,383		$ 4,383	$ 43	$ 4,427
570-77-01 Enterprise Fund - Waste Management - Administration	14.52	2.124%	$ 1,989		$ 1,989	$ 20	$ 2,009
Total	**683.50**	**100.000%**	**$ 93,628**	**$ -**	**$ 93,628**	**$ 711**	**$ 94,340**

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

Source of Allocation: **Library Museum Metrics**

110-23-01 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Wifi Support								
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		22,397.00	52.638%	$ 65,712	$ 5,550	$ 60,162	$ 499	$ 60,661
-- Citywide Support		20,152.00	47.362%	$ 59,125		$ 59,125	$ 449	$ 59,575
	Total	**42,549.00**	**100.000%**	**$ 124,837**	**$ 5,550**	**$ 119,287**	**$ 949**	**$ 120,236**

Allocation Basis: **# of Wifi Users**

Source of Allocation: **Library Museum Metrics**

110-23-01 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Branch Support								
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		19,660.00	11.438%	$ 257,022	$ 5,550	$ 251,472	$ 1,953	$ 253,425
-- Citywide Support		152,222.00	88.562%	$ 1,990,052		$ 1,990,052	$ 15,122	$ 2,005,174
	Total	**171,882.00**	**100.000%**	**$ 2,247,074**	**$ 5,550**	**$ 2,241,524**	**$ 17,075**	**$ 2,258,599**

Allocation Basis: **# of Visitors**

Source of Allocation: **Library Museum Metrics**

ALLOCATION SUMMARY

110-23-01 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-11-01 City Attorney	$ 220	$ 959	$ -	$ -	$ 1,179
110-12-01 City Manager	$ 744	$ 3,425	$ -	$ -	$ 4,169
110-03/04- Clerk	$ 739	$ 3,288	$ -	$ -	$ 4,027
110-08-01 Human Resources	$ 2,679	$ 2,740	$ -	$ -	$ 5,419
110-17-01 Finance Administration	$ 1,638	$ 4,657	$ -	$ -	$ 6,296
110-23-01 Library	$ 1,938	$ 6,507	$ -	$ -	$ 8,444
110-10- Mayor and Assembly	$ 1,343	$ 2,352	$ -	$ -	$ 3,695
110-16-01 CDD - Administration	$ 891	$ 18,952	$ -	$ -	$ 19,843
110-24-01 Engineering - Administration	$ 1,213	$ 1,096	$ -	$ -	$ 2,309
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 9,019	$ 7,193	$ -	$ -	$ 16,212
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 3,181	$ 23,932	$ -	$ -	$ 27,113
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ -	$ 2,009	$ -	$ -	$ 2,009
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 631	$ 3,458	$ -	$ -	$ 4,090
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ 60,661	$ 253,425	$ 314,087
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 5,617	$ -	$ -	$ -	$ 5,617
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 2,009	$ -	$ -	$ 2,009
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 2,009	$ -	$ -	$ 2,009
530-51-01 Enterprise Fund - Harbors - Administration	$ 327	$ 1,660	$ -	$ -	$ 1,987
531-52-01 Enterprise Fund - Docks - Administration	$ 327	$ 1,660	$ -	$ -	$ 1,987
560-50-01 Enterprise Fund - Airport - Administration	$ 938	$ 4,427	$ -	$ -	$ 5,365
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ 2,009	$ -	$ -	$ 2,009
-- Citywide Support	$ -	$ -	$ 59,575	$ 2,005,174	$ 2,064,748
Total	**$ 31,447**	**$ 94,340**	**$ 120,236**	**$ 2,258,599**	**$ 2,504,621**

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 November 18, 2020 to establish billing or final indirect costs rates for July 1, 2018 through June 30, 2019 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: