TITLE 2 CFR 200 COMPLIANT ALLOCATION PLAN

FY20 Audited Actual Expenditures

CITY AND BOROUGH OF JUNEAU, AK

OCTOBER 25, 2021

matrix consulting group

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1. Executive Summary

The Matrix Consulting Group has prepared this Title 2 CFR 200 Compliant Cost Allocation Plan (CAP) for the City and Borough of Juneau, AK. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of citywide administrative and support costs to all City operating departments and programs.

1 Methodology

The primary objective of a CFR 200 Plan is 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 many of the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.

- **Determined by allocation "bases" that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

In addition, 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 Receiving departments only.

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. A Full Cost Allocation Plan is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources, or included in a cost of service study to account for indirect overhead. The second form of Cost Allocation Plan is known as an OMB Compliant Plan. An OMB Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB. This plan is a **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 2019 / 2020 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 allocated by purchase requests, then the basis for the allocation of that function shown on this schedule would be number and value of purchase requests, and the source would potentially be requests data.

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

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

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

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

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

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

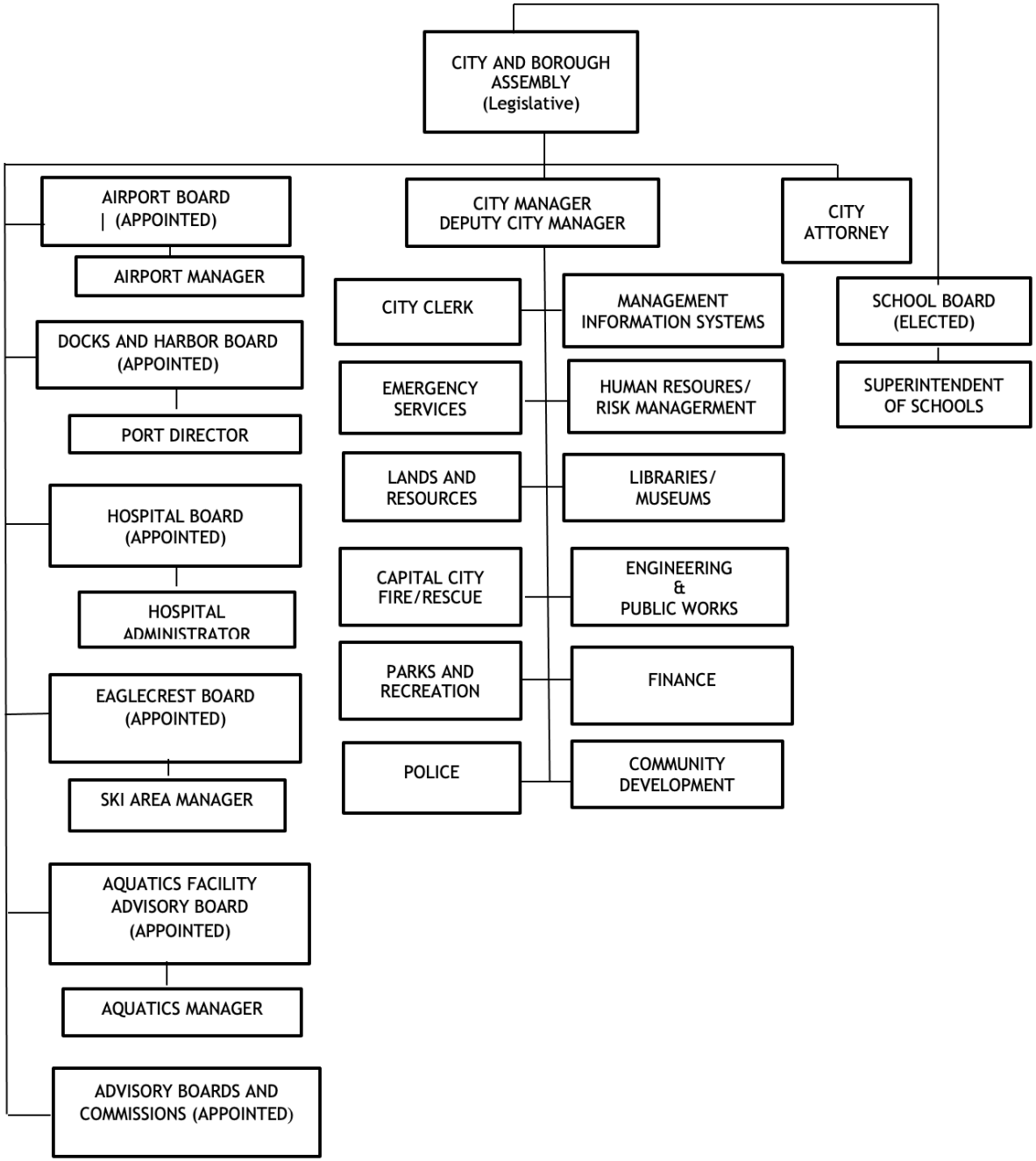
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

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

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

3. Organizational Chart

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


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 General Fund - Non-departmental - NA	110-10- General Fund - Mayor and Assembly	110-11-01 General Fund - Law - GHS Contract	110-11-01 General Fund - Law - Prison Care Contract	110-12-02 General Fund - Manager Office - Teen Health Center	110-12-05 General Fund - Manager Office - Housing and Homelessness
110	11	01	City Attorney	$ -	$ 114,734	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 13,771	$ 68,512	$ 130	$ 1,734	$ 1,418	$ 2,286
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 85,730	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ 8,068	$ -	$ -	$ 1,365	$ 1,793
110	06/15		MIS	$ 58	$ 21,672	$ -	$ -	$ -	$ 182
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 48	$ 32,855	$ 81	$ 1,076	$ 6,324	$ 7,348
110	17	04	Treasury	$ 74	$ 23,307	$ 135	$ 2,029	$ 1,213	$ 2,548
110	17	06	Purchasing	$ 72	$ 2,744	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ 3,485	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 14,023**	**$ 361,105**	**$ 346**	**$ 4,840**	**$ 10,319**	**$ 14,157**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-16-01 General Fund - CDD - Administration	110-16-02 General Fund - CDD - Planning	110-16-03 General Fund - CDD - Building	110-17-02 General Fund - Finance - Assessors	110-17-07 General Fund - Finance - Sales Tax	110-21-01 General Fund - Fire - Emergency Services
110	11	01	City Attorney	$ -	$ 224,003	$ -	$ 16,361	$ 43,528	$ -
110	12	01	City Manager	$ 8,928	$ 33,286	$ 6,903	$ 5,451	$ 2,554	$ 26,062
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 2,560	$ 4,741	$ 11,537	$ 10,162	$ 10,162	$ -
110	08	01	Human Resources	$ 7,171	$ 8,068	$ 6,275	$ 6,275	$ 4,482	$ -
110	06/15		MIS	$ 136,976	$ 1,738	$ -	$ 87,627	$ 73,644	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ 88,355	$ 63,111	$ -
110	17	03	Controller	$ 18,727	$ 12,923	$ 11,341	$ 9,416	$ 5,957	$ 21,764
110	17	04	Treasury	$ 8,877	$ 5,791	$ 7,425	$ 10,169	$ 4,900	$ 40,006
110	17	06	Purchasing	$ 605	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ 20,409	$ -	$ -	$ 2,641	$ -	$ -
			Proposed Costs	**$ 204,253**	**$ 290,550**	**$ 43,481**	**$ 236,456**	**$ 208,338**	**$ 87,832**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-23-02 General Fund - Library - City Museum	110-24-01 General Fund - Engineering - Administration	110-24-02 General Fund - Engineering - CIP	110-41-01 General Fund - P&R Parks and Landscape - Administration	110-42-01 General Fund - Arboretum - Administration	110-47-01 General Fund - Centennial Hall - Convention Center
110	11	01	City Attorney	$ -	$ 10,421	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 3,367	$ 19,822	$ 4,650	$ 13,755	$ 1,965	$ 5,222
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 3,936	$ -	$ -	$ 1,873	$ -
110	08	01	Human Resources	$ 3,371	$ 16,640	$ 1,530	$ 15,149	$ 1,559	$ -
110	06/15		MIS	$ 45,520	$ 95,797	$ 8,766	$ 42,238	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 16,083	$ 20,824	$ 4,156	$ 30,363	$ 4,612	$ 3,440
110	17	04	Treasury	$ 2,994	$ 1,510	$ 88	$ 11,404	$ 960	$ 2,660
110	17	06	Purchasing	$ -	$ 338	$ -	$ 6,215	$ -	$ -
110	23	01	Library	$ -	$ 12,341	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 71,335**	**$ 181,628**	**$ 19,191**	**$ 119,124**	**$ 10,969**	**$ 11,322**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-77-01 General Fund - RecycleWorks - Administration	110-77-02 General Fund - RecycleWorks - Recycling	110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	110-77-04 General Fund - RecycleWorks - Junked Vehicles
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -	$ -
110	17	04	Treasury	$ 1,192	$ 2,415	$ 3,408	$ 1,533
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,192**	**$ 2,415**	**$ 3,408**	**$ 1,533**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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.
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 13	$ 7	$ 7	$ 216
110	17	04	Treasury	$ 790	$ 18	$ 17	$ 564
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 803**	**$ 25**	**$ 23**	**$ 780**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	120-02-01 School District - Component Unit - School District - Administration	120-02-02 School District - Component Unit - School District - Administration	150-42-01 Permanent Fund - Arboretum - Administration
110	11	01	City Attorney	$ -	$ 76,099	$ -	$ -
110	12	01	City Manager	$ -	$ 42,364	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 3,058	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 22	$ 24,856	$ -	$ 29
110	17	04	Treasury	$ 56	$ 20,794	$ 557	$ 16,848
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 78**	**$ 167,170**	**$ 557**	**$ 16,877**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	209-22-01 General Fund - Roaded Services Area - Police - Administration	209-22-02 General Fund - Roaded Services Area - Police - General Operations	209-22-05 General Fund - Roaded Services Area - Police - Communications
110	11	01	City Attorney	$ -	$ 55,906	$ -	$ -
110	12	01	City Manager	$ 4,116	$ 8,872	$ 55,170	$ 8,177
110	07	01	Emergency Services	$ -	$ 55,252	$ -	$ -
110	03/04		Clerk	$ -	$ 7,219	$ -	$ -
110	08	01	Human Resources	$ -	$ 5,378	$ 100,115	$ 19,104
110	06/15		MIS	$ -	$ 20,263	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,578	$ 57,569	$ 70,497	$ 12,847
110	17	04	Treasury	$ 6,491	$ 12,366	$ 11,029	$ 1,430
110	17	06	Purchasing	$ -	$ 27,494	$ -	$ -
110	23	01	Library	$ -	$ 11,291	$ -	$ -
			Proposed Costs	**$ 14,185**	**$ 261,609**	**$ 236,812**	**$ 41,559**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ 3,771	$ -	$ -	$ -
110	12	01	City Manager	$ 4,419	$ 2,614	$ 5,521	$ 2,094
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 5,503	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ 896	$ 5,474	$ 896
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 4,423	$ 3,790	$ 9,044	$ 8,104
110	17	04	Treasury	$ 1,196	$ 138	$ 1,202	$ 617
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 19,312**	**$ 7,439**	**$ 21,242**	**$ 11,710**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 824	$ 122	$ 262	$ 5,001
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 896	$ -	$ -	$ 4,482
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,643	$ 2,057	$ 2,015	$ 9,614
110	17	04	Treasury	$ 159	$ 138	$ 801	$ 6,283
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 5,522**	**$ 2,317**	**$ 3,078**	**$ 25,380**

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	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center
110	11	01	City Attorney	$ -	$ 28,106	$ -	$ -
110	12	01	City Manager	$ 9,975	$ 6,866	$ 3,472	$ 7,265
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 4,931	$ -	$ -
110	08	01	Human Resources	$ 9,618	$ 2,552	$ 4,532	$ 12,227
110	06/15		MIS	$ -	$ 93,615	$ 418	$ 70,739
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 20,590	$ 10,194	$ 7,375	$ 19,430
110	17	04	Treasury	$ 1,840	$ 1,162	$ 1,275	$ 1,221
110	17	06	Purchasing	$ -	$ 1,419	$ -	$ -
110	23	01	Library	$ -	$ 27,793	$ -	$ -
			Proposed Costs	**$ 42,022**	**$ 176,638**	**$ 17,072**	**$ 110,883**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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 Sports	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 454	$ 928	$ -	$ 5,720
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ 1,376
110	08	01	Human Resources	$ -	$ -	$ -	$ 5,863
110	06/15		MIS	$ -	$ 311	$ -	$ 26,436
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 733	$ 2,402	$ 1,743	$ 11,254
110	17	04	Treasury	$ 186	$ 497	$ 734	$ 4,000
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,373**	**$ 4,138**	**$ 2,477**	**$ 54,648**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Juneau Arts & Cultural	209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ 2,788
110	12	01	City Manager	$ 45	$ 1,411	$ -	$ 8,723
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 1,873	$ -	$ 2,560
110	08	01	Human Resources	$ -	$ -	$ -	$ 2,301
110	06/15		MIS	$ -	$ -	$ -	$ 55,820
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,048	$ 2,700	$ 1,585	$ 24,914
110	17	04	Treasury	$ 23	$ 438	$ 335	$ 19,006
110	17	06	Purchasing	$ -	$ -	$ -	$ 20,448
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,116**	**$ 6,423**	**$ 1,920**	**$ 136,559**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 25,643	$ 8,871	$ 469	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 51,936	$ 7,171	$ -	$ -
110	06/15		MIS	$ 552	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 49,905	$ 16,754	$ 2,027	$ 1,585
110	17	04	Treasury	$ 4,469	$ 1,856	$ 120	$ 86
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 132,504**	**$ 34,652**	**$ 2,616**	**$ 1,671**

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	210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations
110	11	01	City Attorney	$ 2,788	$ -	$ -	$ 17,437	$ -
110	12	01	City Manager	$ 30,774	$ 401	$ 1,492	$ 36,603	$ 511
110	07	01	Emergency Services	$ -	$ -	$ -	$ 23,841	$ -
110	03/04		Clerk	$ 2,560	$ -	$ -	$ 2,560	$ -
110	08	01	Human Resources	$ 38,490	$ -	$ -	$ 105,254	$ -
110	06/15		MIS	$ 71,889	$ -	$ -	$ 130,909	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 50,091	$ 249	$ 6,231	$ 85,815	$ 3,469
110	17	04	Treasury	$ 6,798	$ -	$ 9,688	$ 7,403	$ 858
110	17	06	Purchasing	$ 29,420	$ -	$ -	$ 12,455	$ -
110	23	01	Library	$ -	$ -	$ -	$ 3,991	$ -
			Proposed Costs	**$ 232,808**	**$ 649**	**$ 17,412**	**$ 426,267**	**$ 4,838**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 845	$ 3,462	$ 4,430	$ 362	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,137	$ 4,356	$ 10,567	$ 5,172	$ 1,585
110	17	04	Treasury	$ -	$ 25,144	$ 6,546	$ 9,616	$ 416
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,983**	**$ 32,962**	**$ 21,543**	**$ 15,150**	**$ 2,002**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-01 CARES Relief Fund - - Operations	219-20-02 CARES Relief Fund - - Childcare	219-20-03 CARES Relief Fund - - Small Business Grant	219-20-04 CARES Relief Fund - - Rental Assistance	219-20-05 CARES Relief Fund - - Vote by Mail	219-20-06 CARES Relief Fund - - School District	219-20-09 CARES Relief Fund - - Airlift NW
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 4,750	$ 2,429	$ 16,967	$ 1,970	$ 4	$ 1,741	$ 138
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 67,730	$ -	$ -	$ -	$ 54	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 70,029	$ 3,158	$ 11,113	$ 2,124	$ 1,888	$ 2,409	$ 1,626
110	17	04	Treasury	$ 153,365	$ -	$ -	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 295,874**	**$ 5,587**	**$ 28,080**	**$ 4,093**	**$ 1,946**	**$ 4,150**	**$ 1,764**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-10 CARES Relief Fund - FEMA	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
110	11	01	City Attorney	$ -	$ -	$ 60	$ -	$ -
110	12	01	City Manager	$ 1,243	$ 87	$ 26,369	$ 24	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 2,560	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,186	$ 9,106	$ 23,490	$ 6,332	$ 12,109
110	17	04	Treasury	$ -	$ 21,952	$ 50,626	$ 18,903	$ 31,537
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ 137,143	$ -	$ -
			Proposed Costs	**$ 3,429**	**$ 31,144**	**$ 240,248**	**$ 25,259**	**$ 43,646**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	01	City Attorney	$ -	$ 6,444	$ -	$ -	$ -
110	12	01	City Manager	$ 167	$ 1,752	$ 32	$ 17	$ 69
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 8,794	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 154,857	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 6,147	$ 10,371	$ 2,258	$ 2,046	$ 3,992
110	17	04	Treasury	$ 23,151	$ 111	$ 19	$ 16	$ 45
110	17	06	Purchasing	$ -	$ 13,063	$ -	$ -	$ -
110	23	01	Library	$ -	$ 5,658	$ -	$ -	$ -
			Proposed Costs	**$ 29,465**	**$ 201,050**	**$ 2,310**	**$ 2,078**	**$ 4,106**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	235-28-07 Special Revenue Fund - Eaglecrest - Food Service	235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	235-28-09 Special Revenue Fund - Eaglecrest - Marketing
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 48	$ 27	$ 21	$ 19	$ 33
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,546	$ 2,206	$ 2,932	$ 2,392	$ 2,696
110	17	04	Treasury	$ 23	$ 17	$ 11	$ 13	$ 16
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,617**	**$ 2,249**	**$ 2,964**	**$ 2,424**	**$ 2,745**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	249-01-01 General Fund - Parks and Recreation - Aquatics
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 12	$ 15	$ 16	$ 2	$ 150
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,009	$ 3,079	$ 1,801	$ 1,989	$ 93
110	17	04	Treasury	$ 9	$ 8	$ -	$ -	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,030**	**$ 3,102**	**$ 1,817**	**$ 1,991**	**$ 243**

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
110	11	01	City Attorney	$ 290	$ -	$ -	$ 16,843	$ -
110	12	01	City Manager	$ 7,546	$ 11,296	$ 2,551	$ 3,684	$ 899
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 1,376	$ -	$ -	$ 8,911	$ -
110	08	01	Human Resources	$ 10,597	$ 16,250	$ 345	$ 2,604	$ 711
110	06/15		MIS	$ 47,241	$ -	$ 105	$ 19,703	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 12,671	$ 19,156	$ 5,497	$ 13,144	$ 4,236
110	17	04	Treasury	$ 2,520	$ 3,983	$ 4,588	$ 25,320	$ 8,460
110	17	06	Purchasing	$ -	$ -	$ 1,466	$ 5,759	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 82,241**	**$ 50,685**	**$ 14,552**	**$ 95,969**	**$ 14,306**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 109	$ 260	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,585	$ 1,694	$ 1,761	$ 1,585
110	17	04	Treasury	$ 100	$ 372	$ 853	$ 6,223
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,686**	**$ 2,175**	**$ 2,874**	**$ 7,808**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	330-01-01 Debt Service Fund - Debt Service - General Debt Service	330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 62	$ 2,382	$ 25,345	$ 396	$ -
110	17	04	Treasury	$ 431	$ 6,528	$ 16,933	$ 431	$ 431
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 492**	**$ 8,910**	**$ 42,278**	**$ 827**	**$ 431**

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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 801	$ 823	$ 8,304	$ 99	$ 8,854
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 3,159	$ 5,823	$ -	$ 865
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 497	$ 5,442	$ 38,093	$ 436	$ 40,813
110	17	04	Treasury	$ 431	$ -	$ -	$ -	$ 1,490
110	17	06	Purchasing	$ -	$ 19,932	$ 103,740	$ 2,577	$ 37,241
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,729**	**$ 29,356**	**$ 155,959**	**$ 3,113**	**$ 89,264**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	414-90-01 Capital Projects Fund - Water CIPs - Construction	419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	430-90-01 Capital Projects Fund - Harbors CIPs - Construction	431-90-01 Capital Projects Fund - Docks CIPs - Construction
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 6,253	$ 2,811	$ 2,140	$ 119	$ 11,231
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 3,289	$ -	$ 1,263	$ 185	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 31,732	$ 14,080	$ 11,303	$ 2,376	$ 58,387
110	17	04	Treasury	$ 3,639	$ 381	$ -	$ -	$ 23,138
110	17	06	Purchasing	$ 51,794	$ 9,705	$ 25,376	$ 837	$ 2,157
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 96,707**	**$ 26,976**	**$ 40,083**	**$ 3,517**	**$ 94,913**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	450-90-01 Capital Projects Fund - Hospital CIPs - Construction	460-90-01 Capital Projects Fund - Airport CIPs - Construction	514-75-01 Enterprise Fund - Water - Administration	519-01-01 Enterprise Fund - Wastewater - Non-Operational	519-76-04 Enterprise Fund - Wastewater - Collections	519-76-05 Enterprise Fund - Wastewater - Treatment
110	11	01	City Attorney	$ -	$ -	$ 2,788	$ -	$ 2,788	$ -
110	12	01	City Manager	$ 3,494	$ 15,309	$ 28,462	$ 10,643	$ 13,519	$ 32,878
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 3,019	$ -	$ 3,019	$ -
110	08	01	Human Resources	$ -	$ -	$ 25,465	$ -	$ 11,157	$ 43,602
110	06/15		MIS	$ 4,423	$ 3,391	$ 87,751	$ -	$ -	$ 134,788
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 17,084	$ 112,791	$ 57,697	$ 2,372	$ 29,586	$ 45,995
110	17	04	Treasury	$ 784	$ 119,116	$ 99,185	$ 101,344	$ 30,396	$ 53,023
110	17	06	Purchasing	$ 63,714	$ 17,420	$ 5,588	$ -	$ 27,903	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 89,500**	**$ 268,027**	**$ 309,954**	**$ 114,359**	**$ 118,368**	**$ 310,287**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 65	$ 114	$ 245	$ 290
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 14	$ 54	$ 84	$ 165	$ 975
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ 2,035
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 14**	**$ 119**	**$ 198**	**$ 410**	**$ 3,301**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	530-51-01 Enterprise Fund - Harbors - Administration	531-52-01 Enterprise Fund - Docks - Administration	531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	538-24-03 Enterprise Fund - WW Extension - Administration
110	11	01	City Attorney	$ -	$ 3,723	$ 3,723	$ -	$ -
110	12	01	City Manager	$ -	$ 7,914	$ 2,721	$ 8	$ 330
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 3,497	$ 3,497	$ -	$ -
110	08	01	Human Resources	$ -	$ 15,587	$ 11,913	$ -	$ -
110	06/15		MIS	$ -	$ 138,739	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 14	$ 68,259	$ 37,310	$ 1,680	$ 2,135
110	17	04	Treasury	$ 0	$ 49,150	$ 18,039	$ 9	$ 649
110	17	06	Purchasing	$ -	$ 3,544	$ 226	$ -	$ -
110	23	01	Library	$ -	$ 2,575	$ 2,575	$ -	$ -
			Proposed Costs	**$ 14**	**$ 292,987**	**$ 80,004**	**$ 1,697**	**$ 3,113**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	560-01-01 Enterprise Fund - Airport - Non-Operational	560-50-01 Enterprise Fund - Airport - Administration	560-50-02 Enterprise Fund - Airport - Terminal General Operations
110	11	01	City Attorney	$ -	$ 165,198	$ 19,103	$ -	$ -
110	12	01	City Manager	$ 311	$ 37,875	$ 34,197	$ 7,631	$ 5,920
110	07	01	Emergency Services	$ -	$ -	$ -	$ 13,672	$ -
110	03/04		Clerk	$ -	$ 3,936	$ -	$ 10,403	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ 9,598	$ 6,743
110	06/15		MIS	$ -	$ 29,601	$ -	$ 89,595	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,355	$ 32,012	$ 23,172	$ 18,813	$ 21,102
110	17	04	Treasury	$ 523	$ 89,830	$ 5,007	$ 6,709	$ 19,676
110	17	06	Purchasing	$ 214	$ 589	$ -	$ 30,665	$ -
110	23	01	Library	$ -	$ -	$ -	$ 5,094	$ -
			Proposed Costs	**$ 3,404**	**$ 359,041**	**$ 81,478**	**$ 192,179**	**$ 53,441**

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
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 13,386	$ 4,602	$ 3,435	$ 144	$ 1,725
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 3,019
110	08	01	Human Resources	$ 14,930	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 962	$ -	$ -	$ 11,658
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 44,509	$ 5,248	$ 5,306	$ 2,667	$ 9,009
110	17	04	Treasury	$ 41,728	$ 4,586	$ 4,231	$ 2,103	$ 9,771
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 11,300
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 114,553**	**$ 15,398**	**$ 12,972**	**$ 4,915**	**$ 46,481**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	570-77-02 Enterprise Fund - Waste Management - WM Recycling	570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	602-79-01 Internal Service Fund - Fleet - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ 2,788
110	12	01	City Manager	$ 3,264	$ -	$ 1,143	$ 1,155	$ 15,691
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 2,560
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 5,712
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,956	$ 916	$ 710	$ 2,391	$ 29,906
110	17	04	Treasury	$ 7	$ -	$ -	$ -	$ 25,497
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 66,780
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 7,228**	**$ 916**	**$ 1,853**	**$ 3,546**	**$ 148,933**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-02 Internal Service Fund - Fleet - Replacement Program	602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	602-79-04 Internal Service Fund - Fleet - Fuel Program	602-79-05 Internal Service Fund - Fleet - Washbay	640-44-01 Internal Service Fund - Building Maintenance - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 347	$ 5	$ 3,286	$ 1	$ 5,379
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 8,341
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 9,686
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 80,738
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 8,349	$ 287	$ 7,370	$ 110	$ 22,540
110	17	04	Treasury	$ 1,901	$ -	$ 18,663	$ 1,618	$ 3,212
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 23,431
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 10,597**	**$ 292**	**$ 29,318**	**$ 1,729**	**$ 153,326**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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 - General Liability	680-60-03 Internal Service Fund - Risk - Auto	680-60-04 Internal Service Fund - Risk - Property
110	11	01	City Attorney	$ 18,038	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 2,033	$ 1	$ 336	$ 135	$ 9	$ 249
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 2,560	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 5,201	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 32,869	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 12,570	$ 6,494	$ 1,326	$ 4,045	$ 1,322	$ 1,695
110	17	04	Treasury	$ 2,199	$ -	$ 4,032	$ 3,251	$ 139	$ 3,616
110	17	06	Purchasing	$ 20,466	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 95,936**	**$ 6,495**	**$ 5,694**	**$ 7,430**	**$ 1,470**	**$ 5,560**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-04 Internal Service Fund - Risk - EE Practice	680-60-05 Internal Service Fund - Risk - Special Policy	680-60-06 Internal Service Fund - Risk - Health	680-60-06 Internal Service Fund - Risk - Life	680-60-06 Internal Service Fund - Risk - Wellness	680-60-06 Internal Service Fund - Risk - EAP
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 120	$ 3,752	$ 41	$ 46	$ 9
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 4,171	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,229	$ 2,015	$ 12,156	$ 1,774	$ 1,943	$ 706
110	17	04	Treasury	$ 151	$ 1,933	$ 2,995	$ 529	$ 526	$ 113
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,380**	**$ 4,067**	**$ 18,903**	**$ 2,345**	**$ 6,686**	**$ 828**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-07 Internal Service Fund - Risk - UI CBJ	680-60-07 Internal Service Fund - Risk - UI BRH	680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	710-01-01 Agency Fund - Golf Club - Administration	736-01-01 Agency Fund - Mental Health - Administration	740-01-01 Agency Fund - Museum Grant - Administration
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 23	$ 15	$ 2	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,595	$ 1,149	$ 1,859	$ -	$ -	$ -
110	17	04	Treasury	$ 189	$ 189	$ 25	$ 983	$ 983	$ 983
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,807**	**$ 1,354**	**$ 1,886**	**$ 983**	**$ 983**	**$ 983**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	750-01-01 Agency Fund - Senion Citizen - Administration	770-01-01 Agency Fund - Def Copensation Oversight - Administration	780-01-01 Agency Fund - Sister City - Administration	790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	-- Other	-- Citywide Support
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -	$ -	$ -	$ -
110	17	04	Treasury	$ 983	$ 983	$ 983	$ 983	$ 17,953	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$2,265,279
			Proposed Costs	**$ 983**	**$ 983**	**$ 983**	**$ 983**	**$ 17,953**	**$2,265,279**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	11	01	City Attorney	$ 837,727	$ -	$ 799,040	$ 1,636,766
110	12	01	City Manager	$ 906,239	$ -	$ 54,652	$ 960,892
110	07	01	Emergency Services	$ 92,764	$ -	$ 81,807	$ 174,572
110	03/04		Clerk	$ 227,833	$ -	$ 111,606	$ 339,439
110	08	01	Human Resources	$ 649,032	$ -	$ -	$ 649,032
110	06/15		MIS	$ 1,908,129	$ -	$ -	$ 1,908,129
110	17	01	Finance Administration	$ 151,466	$ -	$ -	$ 151,466
110	17	03	Controller	$ 1,919,196	$ -	$ -	$ 1,919,196
110	17	04	Treasury	$ 1,479,431	$ -	$ 276,990	$ 1,756,421
110	17	06	Purchasing	$ 646,696	$ -	$ -	$ 646,696
110	23	01	Library	$ 2,500,274	$ 11,100	$ -	$ 2,511,374
			Proposed Costs	**$ 11,318,786**	**$ 11,100**	**$ 1,324,096**	**$ 12,653,983**

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%)	CY20 & CY21 YTD Combined Attorney Time Tracking Reports
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-01 City Manager			
	General Citywide Support - FTE	Weighted FTE	FY20 Staffing Schedules
	General Citywide Support - Expenses	Weighted FY20 Actual Expenditures	FY20 Actual Expenditures Line Item Detail
	Assembly Support	# of Agenda Items	FY21 Agenda Items by Department
	Public Information	Not Allocated	
110-07-01 Emergency Services			
	Internal Support	Equal to all Benefitting Depts	
	Community Outreach	Not Allocated	
	Grant Support	# of Grants	FY21 Emergency Service Grants
110-03/04- Clerk			
	Activities of the Assembly	# of Legislative Meetings	FY21 Clerks Office Meetings and Board Support
	Boards and Commissions	% of Support to Boards and Commissions	FY21 Clerks Office Meetings and Board Support
	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	FY20 Staffing Schedules
	HR Employee Support	Employee Count (Excl Schools and Hospital)	FY20 Staffing Schedules
110-06/15- MIS			
	Device Support	MIS Device Allocation	FY21 MIS Data Metrics
	Networking Support	MIS Network Allocation	FY21 MIS Data Metrics
	Application Support	MIS Application Allocation	FY21 MIS Data Metrics
	Print Shop	Print Shop Charges	FY21 MIS Data Metrics
110-17-01 Finance Administration			
	Division Administration	# of FTE per Finance Division	FY20 Staffing Schedules
110-17-03 Controller			
	Accounting Support	Weighted Expense and Revenue	FY20 Actual Expenditures Line Item Detail
	Accounts Payable	# of AP Transactions	FY21 AP Transaction Data
	Payroll	# of FTE (Excl. Schools & Hospitals)	FY20 Staffing Schedules
	Audit	Equal to all Depts	
	Capital Accounting	Capital Project Actual Expenditures	FY20 Actual Expenditures Line Item Detail
	Grant Accounting	# of Grants	FY21 Grant Account 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	FY20 Actual Expenditures Line Item Detail
	Cash Management	Weighted Cash Balance	FY21 Cash Reconciliation
	Mail Room	# of Mail Pieces	FY21 Mail Pieces by Dept
	Property Tax	Not Allocated	
110-17-06 Purchasing			
	PO (Data Entry)	# of PO's and Dollar Value of PO's	PO_RQ Summary
	PR (Buyers)	# and Dollar Value of Purchase Requests	PO_RQ Summary
110-23-01 Library			
	Website Support - Unique Views	Unique Page Views	FY21 Library Wifi and Website Data
	Website Support - Pages	# of Pages (Library weighted at 50%)	FY21 Library Wifi and Website Data
	General Library Operations - Wifi Support	# of Wifi Users	FY21 Library Wifi and Website Data
	General Library Operations - Branch Support	# of Visitors	FY21 Library Visitors by Branch

6. Central Service Departments (Providers)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Expenditures	Cost Adjustments	TOTAL $
110	11	01	City Attorney	$ 1,022,160	$ 588,785	$ 1,610,945
110	12	01	City Manager	$ 975,413	$ (94,528)	$ 880,885
110	07	01	Emergency Services	$ 524,134	$ (413,209)	$ 110,925
110	03/04		Clerk	$ 234,159	$ 125,082	$ 359,240
110	08	01	Human Resources	$ 460,946	$ 170,674	$ 631,620
110	06/15		MIS	$ 2,219,239	$ 394,789	$ 2,614,028
110	17	01	Finance Administration	$ 281,480	$ 184,491	$ 465,971
110	17	03	Controller	$ 1,152,817	$ 494,823	$ 1,647,640
110	17	04	Treasury	$ 1,043,805	$ 386,685	$ 1,430,490
110	17	06	Purchasing	$ 418,020	$ 166,956	$ 584,976
110	23	01	Library	$ 3,030,243	$ (389,795)	$ 2,640,448
			Subtotal	$ 11,362,416	$ 1,614,751	$ 12,977,168
			Disallowed Items (All Departments)			$ (323,185)
			TOTAL ALLOCATED EXPENDITURES			**$ 12,653,983**

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	General Fund - Non-departmental - NA
110	10		General Fund - Mayor and Assembly
110	11	01	General Fund - Law - GHS Contract
110	11	01	General Fund - Law - Prison Care Contract
110	12	02	General Fund - Manager Office - Teen Health Center
110	12	05	General Fund - Manager Office - Housing and Homelessness
110	16	01	General Fund - CDD - Administration
110	16	02	General Fund - CDD - Planning
110	16	03	General Fund - CDD - Building
110	17	02	General Fund - Finance - Assessors
110	17	07	General Fund - Finance - Sales Tax
110	21	01	General Fund - Fire - Emergency Services
110	23	02	General Fund - Library - City Museum
110	24	01	General Fund - Engineering - Administration
110	24	02	General Fund - Engineering - CIP
110	41	01	General Fund - P&R Parks and Landscape - Administration
110	42	01	General Fund - Arboretum - Administration
110	44	01	General Fund - P&R Building Maintenance - Administration
110	47	01	General Fund - Centennial Hall - Convention Center
110	77	01	General Fund - RecycleWorks - Administration
110	77	02	General Fund - RecycleWorks - Recycling
110	77	03	General Fund - RecycleWorks - Household Hazardous Waste
110	77	04	General Fund - RecycleWorks - Junked Vehicles
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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center
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 Sports
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)
209	46	08	General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena
209	46	09	General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships
209	46	12	General Fund - Roaded Services Area - Parks and Recreation - Youth Activities
209	46	14	General Fund - Roaded Services Area - Parks and Recreation - Juneau Arts & Cultural
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	71	05	General Fund - Roaded Services Area - Capital Transit - Valley 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	03	General Fund - Fire Service Area - Fire - COVID Airport Operations
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	01	CARES Relief Fund - - Operations
219	20	02	CARES Relief Fund - - Childcare
219	20	03	CARES Relief Fund - - Small Business Grant
219	20	04	CARES Relief Fund - - Rental Assistance
219	20	05	CARES Relief Fund - - Vote by Mail
219	20	06	CARES Relief Fund - - School District
219	20	09	CARES Relief Fund - - Airlift NW
219	20	10	CARES Relief Fund - - FEMA
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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
235	28	12	Special Revenue Fund - Eaglecrest - Vehicle Maint
235	28	13	Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse
235	28	14	Special Revenue Fund - Eaglecrest - Conservation Corps
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
276	02	05	Special Revenue Fund - Affordable Housing - Grants Awarded
325	01	34	Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)
329	01	01	Debt Service Fund - Debt Service - JIA Bonds Debt Service
330	01	01	Debt Service Fund - Debt Service - General Debt Service
330	01	34	Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M
330	01	55	Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy
330	01	55	Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy
401	90	01	Capital Projects Fund - School CIPs - Construction
402	90	01	Capital Projects Fund - Roads CIPs - Construction
403	90	01	Capital Projects Fund - Fire CIPs - Construction
404	90	01	Capital Projects Fund - Community Development CIPs - Construction
406	90	01	Capital Projects Fund - Parks and Rec CIPs - Construction
414	90	01	Capital Projects Fund - Water CIPs - Construction
419	90	01	Capital Projects Fund - Wastewater CIPs - Construction
430	90	01	Capital Projects Fund - Harbors CIPs - Construction
431	90	01	Capital Projects Fund - Docks CIPs - Construction
450	90	01	Capital Projects Fund - Hospital CIPs - Construction
460	90	01	Capital Projects Fund - Airport CIPs - Construction
514	75	01	Enterprise Fund - Water - Administration
519	01	01	Enterprise Fund - Wastewater - Non-Operational
519	76	02	Enterprise Fund - Wastewater - Mendenhall Treatment Plant
519	76	04	Enterprise Fund - Wastewater - Collections
519	76	05	Enterprise Fund - Wastewater - Treatment
520	80	13	Enterprise Fund - Wastewater LIDs - LID 130
520	80	91	Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	95	Enterprise Fund - Wastewater LIDs - LID 95
520	80	96	Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	97	Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr
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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
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 - General Liability
680	60	03	Internal Service Fund - Risk - Auto
680	60	04	Internal Service Fund - Risk - Property
680	60	04	Internal Service Fund - Risk - EE Practice
680	60	05	Internal Service Fund - Risk - Special Policy
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	06	Internal Service Fund - Risk - EAP
680	60	07	Internal Service Fund - Risk - UI CBJ
680	60	07	Internal Service Fund - Risk - UI BRH
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:

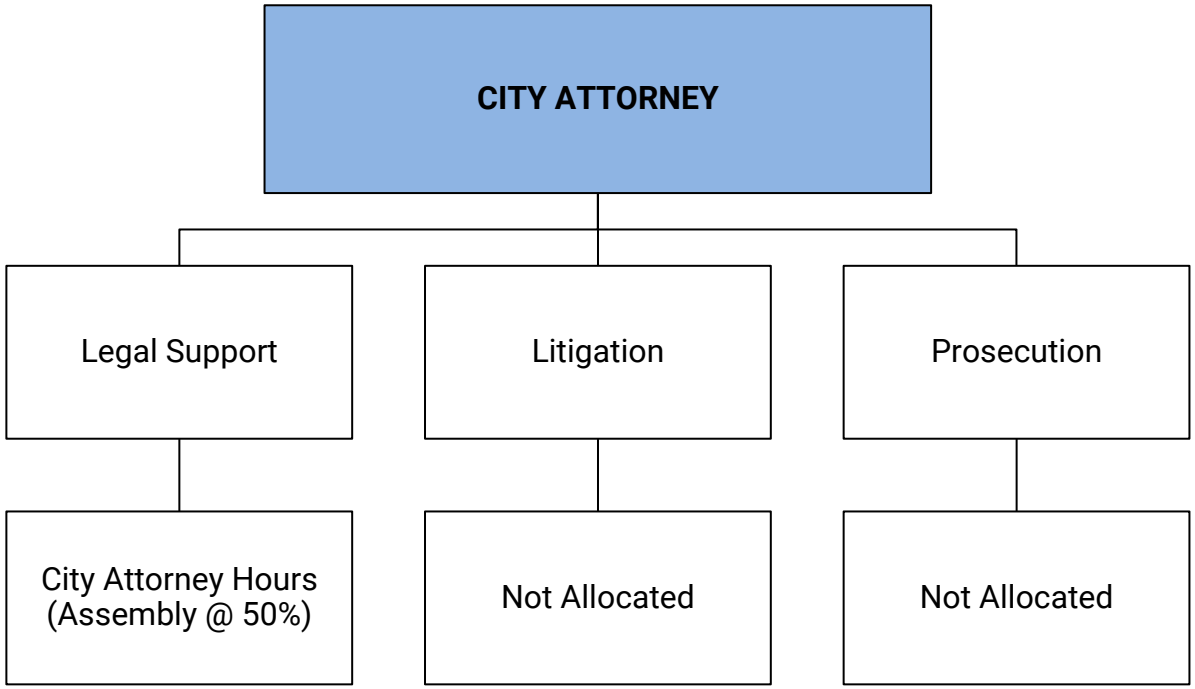
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours[1] spent by City Attorney staff per Fund / Department / Division[2].

- **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 included in the allocation basis, and coded to identified receivers.
[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	$1,022,160		$1,022,160
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager		$ 14,838	$ 14,838
110-03/04- Clerk		$ 1,959	$ 1,959
110-08-01 Human Resources		$ 9,463	$ 9,463
110-06/15- MIS		$ 107,510	$ 107,510
110-17-03 Controller		$ 18,278	$ 18,278
110-17-04 Treasury		$ 6,709	$ 6,709
110-17-06 Purchasing		$ 4,635	$ 4,635
110-23-01 Library		$ 1,308	$ 1,308
Total Incoming Costs	**$ -**	**$ 164,700**	**$ 164,700**
Capital and Transfers	$ (2,091)		
Benefit PERS	$ (64,464)		
Reimbursable Expenses	$ 655,340		
Total Cost Adjustments	**$ 588,785**		**$ 588,785**
Total Costs to be Allocated	**$1,610,945**	**$ 164,700**	**$1,775,644**

DEPARTMENTAL EXPENSE DETAIL

110-11-01 City Attorney

Expense Type	Expense ($)	General Admin	Legal Support	Litigation	Prosecution
Personnel					
Salaries and Wages	$ 991,818	$ -	$ 545,500	$ 99,182	$ 347,136
Benefits	$ 442,158	$ -	$ 243,187	$ 44,216	$ 154,755
Benefits - PERS	$ 64,464	$ -	$ 35,455	$ 6,446	$ 22,562
Subtotal Personnel Cost	**$ 1,498,439**	**$ -**	**$ 824,142**	**$ 149,844**	**$ 524,454**
Operating Services & Supplies					
General Supplies	$ 6,951	$ -	$ 3,823	$ 695	$ 2,433
Insurance	$ 4,954	$ -	$ 2,725	$ 495	$ 1,734
Other Expenses	$ 31,114	$ -	$ 17,113	$ 3,111	$ 10,890
Professional	$ 32,295	$ -	$ 17,762	$ 3,229	$ 11,303
Public Utility Services	$ 7,911	$ -	$ 4,351	$ 791	$ 2,769
Reimbursable Expenses	$ (655,340)	$ -	$ (360,437)	$ (65,534)	$ (229,369)
Repairs and Maintenance	$ 490	$ -	$ 270	$ 49	$ 172
Travel and Training	$ 11,963	$ -	$ 6,580	$ 1,196	$ 4,187
Postage	$ 335	$ -	$ 184	$ 33	$ 117
Printing	$ 11	$ -	$ 6	$ 1	$ 4
Rentals and Leases	$ 80,945	$ -	$ 44,520	$ 8,094	$ 28,331
Capital Outlay	$ 2,091	$ -	$ 1,150	$ 209	$ 732
Subtotal Operating Cost	**$ (476,280)**	**$ -**	**$ (261,954)**	**$ (47,628)**	**$ (166,698)**
DEPARTMENTAL EXPENDITURES	**$ 1,022,160**	**$ -**	**$ 562,188**	**$ 102,216**	**$ 357,756**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Capital and Transfers	$ (2,091)	$ -	$ (1,150)	$ (209)	$ (732)
Benefit PERS	$ (64,464)	$ -	$ (35,455)	$ (6,446)	$ (22,562)
Reimbursable Expenses	$ 655,340	$ -	$ 360,437	$ 65,534	$ 229,369
Subtotal Cost Adjustments	**$ 588,785**	**$ -**	**$ 323,832**	**$ 58,878**	**$ 206,075**
FUNCTIONAL COST	**$ 1,610,945**	**$ -**	**$ 886,019**	**$ 161,094**	**$ 563,831**
First Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (724,925)		$ -	$ (161,094)	$ (563,831)
Subtotal of First Allocation	**$ 886,019**		**$ 886,019**	**$ -**	**$ -**
Second Allocation					
Incoming - All Others	$ 164,700	$ -	$ 90,585	$ 16,470	$ 57,645
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (74,115)		$ -	$ (16,470)	$ (57,645)
Subtotal of Second Allocation	**$ 90,585**		**$ 90,585**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 976,604**		**$ 976,604**	**$ -**	**$ -**

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	647.62	7.900%	$ 69,994		$ 69,994	$ 7,156	$ 77,150
110-03/04- Clerk	204.45	2.494%	$ 22,096		$ 22,096	$ 2,259	$ 24,355
110-08-01 Human Resources	45.59	0.556%	$ 4,928		$ 4,928	$ 504	$ 5,431
110-06/15- MIS	54.55	0.665%	$ 5,896		$ 5,896	$ 603	$ 6,499
110-17-03 Controller	195.28	2.382%	$ 21,105		$ 21,105	$ 2,158	$ 23,263
110-23-01 Library	18.29	0.223%	$ 1,977		$ 1,977	$ 202	$ 2,179
110-10- General Fund - Mayor and Assembly	963.11	11.748%	$104,092		$104,092	$ 10,642	$114,734
110-16-02 General Fund - CDD - Planning	1,880.35	22.937%	$203,226		$203,226	$ 20,777	$224,003
110-17-02 General Fund - Finance - Assessors	137.34	1.675%	$ 14,843		$ 14,843	$ 1,518	$ 16,361
110-17-07 General Fund - Finance - Sales Tax	365.39	4.457%	$ 39,491		$ 39,491	$ 4,037	$ 43,528
110-24-01 General Fund - Engineering - Administration	87.48	1.067%	$ 9,454		$ 9,454	$ 967	$ 10,421
120-02-01 School District - Component Unit - School District - Administration	638.80	7.792%	$ 69,040		$ 69,040	$ 7,059	$ 76,099
209-22-01 General Fund - Roaded Services Area - Police - Administration	469.29	5.725%	$ 50,720		$ 50,720	$ 5,186	$ 55,906
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	31.65	0.386%	$ 3,421		$ 3,421	$ 350	$ 3,771
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	235.93	2.878%	$ 25,499		$ 25,499	$ 2,607	$ 28,106
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	23.40	0.285%	$ 2,529		$ 2,529	$ 259	$ 2,788
209-72-01 General Fund - Roaded Services Area - Streets - Administration	23.40	0.285%	$ 2,529		$ 2,529	$ 259	$ 2,788
210-21-01 General Fund - Fire Service Area - Fire - Administration	146.37	1.785%	$ 15,820		$ 15,820	$ 1,617	$ 17,437
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	0.50	0.006%	$ 54		$ 54	$ 6	$ 60
235-28-01 Special Revenue Fund - Eaglecrest - Administration	54.09	0.660%	$ 5,846		$ 5,846	$ 598	$ 6,444
249-46-03 General Fund - Parks and Recreation - Aquatics	2.44	0.030%	$ 263		$ 263	$ 27	$ 290
271-14-01 Special Revenue Fund - Lands - Administration	141.38	1.725%	$ 15,280		$ 15,280	$ 1,562	$ 16,843
514-75-01 Enterprise Fund - Water - Administration	23.40	0.285%	$ 2,529		$ 2,529	$ 259	$ 2,788
519-76-04 Enterprise Fund - Wastewater - Collections	23.40	0.285%	$ 2,529		$ 2,529	$ 259	$ 2,788
530-51-01 Enterprise Fund - Harbors - Administration	31.25	0.381%	$ 3,378		$ 3,378	$ 345	$ 3,723
531-52-01 Enterprise Fund - Docks - Administration	31.25	0.381%	$ 3,378		$ 3,378	$ 345	$ 3,723
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1,386.72	16.916%	$149,875		$149,875	$ 15,323	$165,198
560-01-01 Enterprise Fund - Airport - Non-Operational	160.35	1.956%	$ 17,331		$ 17,331	$ 1,772	$ 19,103
602-79-01 Internal Service Fund - Fleet - Administration	23.40	0.285%	$ 2,529		$ 2,529	$ 259	$ 2,788
680-60-01 Internal Service Fund - Risk - Administration	151.42	1.847%	$ 16,365		$ 16,365	$ 1,673	$ 18,038
Total	**8,197.92**	**100.000%**	**$886,019**	**$ -**	**$886,019**	**$ 90,585**	**$976,604**

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

Source of Allocation: **CY20 & CY21 YTD Combined Attorney Time Tracking Reports**

ALLOCATION SUMMARY

110-11-01 City Attorney

	Legal Support	Total
110-12-01 City Manager	$ 77,150	$ 77,150
110-03/04- Clerk	$ 24,355	$ 24,355
110-08-01 Human Resources	$ 5,431	$ 5,431
110-06/15- MIS	$ 6,499	$ 6,499
110-17-03 Controller	$ 23,263	$ 23,263
110-23-01 Library	$ 2,179	$ 2,179
110-10- General Fund - Mayor and Assembly	$ 114,734	$ 114,734
110-16-02 General Fund - CDD - Planning	$ 224,003	$ 224,003
110-17-02 General Fund - Finance - Assessors	$ 16,361	$ 16,361
110-17-07 General Fund - Finance - Sales Tax	$ 43,528	$ 43,528
110-24-01 General Fund - Engineering - Administration	$ 10,421	$ 10,421
120-02-01 School District - Component Unit - School District - Administration	$ 76,099	$ 76,099
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 55,906	$ 55,906
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ 3,771	$ 3,771
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 28,106	$ 28,106
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 2,788	$ 2,788
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 2,788	$ 2,788
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 17,437	$ 17,437
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 60	$ 60
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 6,444	$ 6,444
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 290	$ 290
271-14-01 Special Revenue Fund - Lands - Administration	$ 16,843	$ 16,843
514-75-01 Enterprise Fund - Water - Administration	$ 2,788	$ 2,788
519-76-04 Enterprise Fund - Wastewater - Collections	$ 2,788	$ 2,788
530-51-01 Enterprise Fund - Harbors - Administration	$ 3,723	$ 3,723
531-52-01 Enterprise Fund - Docks - Administration	$ 3,723	$ 3,723
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 165,198	$ 165,198
560-01-01 Enterprise Fund - Airport - Non-Operational	$ 19,103	$ 19,103
602-79-01 Internal Service Fund - Fleet - Administration	$ 2,788	$ 2,788
680-60-01 Internal Service Fund - Risk - Administration	$ 18,038	$ 18,038
Total	**$ 976,604**	**$ 976,604**

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].

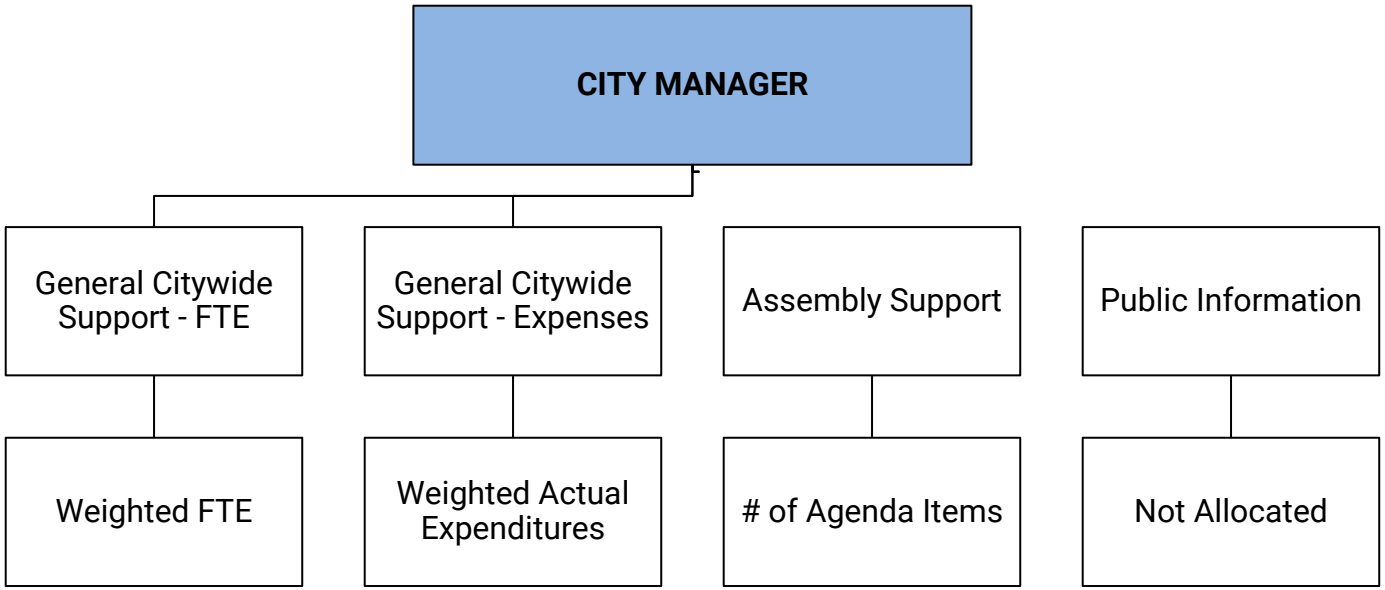
- **General Citywide Support - Expenses –** represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon actual expenditures per Fund, Department, and Division[4].

- **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 was weighted: School(10%), Eaglecrest (5%), Docks (10%), Hospital (10%), and Airport (10%).
[4] In order to provide an accurate reflection of City Manager support, expenditures were weighted for the following receivers at 5%: School, Eaglecrest, Hospital, and Risk Insurance Divisions - Workers Comp, General Liability, Property, and Health.
[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	$ 975,413		$ 975,413
Non-Operational Expenses	$ (11,541)		
Total Deductions	$ (11,541)		$ (11,541)
Incoming Costs			
110-11-01 City Attorney	$ 69,994	$ 7,156	$ 77,150
110-12-01 City Manager		$ 22,938	$ 22,938
110-03/04- Clerk		$ 4,097	$ 4,097
110-08-01 Human Resources		$ 3,943	$ 3,943
110-06/15- MIS		$ 71,745	$ 71,745
110-17-03 Controller		$ 12,704	$ 12,704
110-17-04 Treasury		$ 19,786	$ 19,786
110-17-06 Purchasing		$ 6,792	$ 6,792
110-23-01 Library		$ 4,551	$ 4,551
Total Incoming Costs	**$ 69,994**	**$ 153,711**	**$ 223,705**
Contractual Services	$ (244,178)		
Revenues	$ (41)		
Benefit PERS	$ (66,759)		
Reimbursable Expenses	$ 216,450		
Total Cost Adjustments	**$ (94,528)**		**$ (94,528)**
Total Costs to be Allocated	**$ 939,338**	**$ 153,711**	**$1,093,049**

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	$ 558,163	$ -	$ 111,633	$ 334,898	$ 83,724	$ 27,908
Benefits	$ 230,945	$ -	$ 46,189	$ 138,567	$ 34,642	$ 11,547
Benefits - PERS	$ 66,759	$ -	$ 13,352	$ 40,055	$ 10,014	$ 3,338
Subtotal Personnel Cost	**$ 855,868**	**$ -**	**$ 171,174**	**$ 513,521**	**$ 128,380**	**$ 42,793**
Operating Services & Supplies						
General Supplies	$ 5,066	$ -	$ 1,013	$ 3,040	$ 760	$ 253
Insurance	$ 3,200	$ -	$ 640	$ 1,920	$ 480	$ 160
Miscellaneous Expense	$ 13,732	$ -	$ 2,746	$ 8,239	$ 2,060	$ 687
Other Expenses	$ 2,795	$ -	$ 559	$ 1,677	$ 419	$ 140
Professional	$ 247,356	$ -	$ 49,471	$ 148,414	$ 37,103	$ 12,368
Public Utility Services	$ 5,858	$ -	$ 1,172	$ 3,515	$ 879	$ 293
Reimbursable Expenses	$ (216,450)	$ -	$ (43,290)	$ (129,870)	$ (32,468)	$ (10,823)
Repairs and Maintenance	$ 32,000	$ -	$ 6,400	$ 19,200	$ 4,800	$ 1,600
Travel and Training	$ 12,900	$ -	$ 2,580	$ 7,740	$ 1,935	$ 645
Postage	$ 2,962	$ -	$ 592	$ 1,777	$ 444	$ 148
Printing	$ 5,693	$ -	$ 1,139	$ 3,416	$ 854	$ 285
Rentals and Leases	$ 4,434	$ -	$ 887	$ 2,660	$ 665	$ 222
Subtotal Operating Cost	**$ 119,546**	**$ -**	**$ 23,909**	**$ 71,727**	**$ 17,932**	**$ 5,977**
DEPARTMENTAL EXPENDITURES	**$ 975,413**	**$ -**	**$ 195,083**	**$ 585,248**	**$ 146,312**	**$ 48,771**
Disallowed Costs						
Non-Operational Expenses	$ (11,541)	$ -	$ (2,308)	$ (6,924)	$ (1,731)	$ (577)
Subtotal Disallowed Costs	**$ (11,541)**	**$ -**	**$ (2,308)**	**$ (6,924)**	**$ (1,731)**	**$ (577)**
Cost Adjustments						
Contractual Services	$ (244,178)	$ -	$ (48,836)	$ (146,507)	$ (36,627)	$ (12,209)
Revenues	$ (41)	$ -	$ (8)	$ (25)	$ (6)	$ (2)
Benefit PERS	$ (66,759)	$ -	$ (13,352)	$ (40,055)	$ (10,014)	$ (3,338)
Reimbursable Expenses	$ 216,450	$ -	$ 43,290	$ 129,870	$ 32,468	$ 10,823
Subtotal Cost Adjustments	**$ (94,528)**	**$ -**	**$ (18,906)**	**$ (56,717)**	**$ (14,179)**	**$ (4,726)**
FUNCTIONAL COST	**$ 869,344**	**$ -**	**$ 173,869**	**$ 521,607**	**$ 130,402**	**$ 43,467**
First Allocation						
Incoming - All Others	$ 69,994	$ -	$ 13,999	$ 41,996	$ 10,499	$ 3,500
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (46,967)		$ -	$ -	$ -	$ (46,967)
Subtotal of First Allocation	**$ 892,371**		**$ 187,868**	**$ 563,603**	**$ 140,901**	**$ -**
Second Allocation						
Incoming - All Others	$ 153,711	$ -	$ 30,742	$ 92,227	$ 23,057	$ 7,686
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (7,686)		$ -	$ -	$ -	$ (7,686)
Subtotal of Second Allocation	**$ 146,026**		**$ 30,742**	**$ 92,227**	**$ 23,057**	**$ -**
TOTAL ALLOCATED	**$ 1,038,397**		**$ 218,610**	**$ 655,830**	**$ 163,957**	**$ -**

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	1.783%	$ 3,350		$ 3,350		$ 3,350
110-12-01 City Manager	5.00	0.743%	$ 1,396		$ 1,396		$ 1,396
110-07-01 Emergency Services	2.00	0.297%	$ 558		$ 558	$ 94	$ 652
110-03/04- Clerk	2.68	0.398%	$ 748		$ 748	$ 126	$ 874
110-08-01 Human Resources	4.40	0.654%	$ 1,228		$ 1,228	$ 206	$ 1,435
110-06/15- MIS	15.66	2.327%	$ 4,372		$ 4,372	$ 734	$ 5,106
110-17-01 Finance Administration	2.00	0.297%	$ 558		$ 558	$ 94	$ 652
110-17-03 Controller	13.00	1.932%	$ 3,629		$ 3,629	$ 609	$ 4,238
110-17-04 Treasury	13.00	1.932%	$ 3,629		$ 3,629	$ 609	$ 4,238
110-17-06 Purchasing	5.00	0.743%	$ 1,396		$ 1,396	$ 234	$ 1,630
110-23-01 Library	24.12	3.584%	$ 6,734		$ 6,734	$ 1,130	$ 7,864
110-10- General Fund - Mayor and Assembly	9.00	1.337%	$ 2,513		$ 2,513	$ 422	$ 2,934
110-12-02 General Fund - Manager Office - Teen Health Center	1.50	0.223%	$ 419		$ 419	$ 70	$ 489
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.297%	$ 558		$ 558	$ 94	$ 652
110-16-01 General Fund - CDD - Administration	8.00	1.189%	$ 2,233		$ 2,233	$ 375	$ 2,608
110-16-02 General Fund - CDD - Planning	9.00	1.337%	$ 2,513		$ 2,513	$ 422	$ 2,934
110-16-03 General Fund - CDD - Building	7.00	1.040%	$ 1,954		$ 1,954	$ 328	$ 2,282
110-17-02 General Fund - Finance - Assessors	7.00	1.040%	$ 1,954		$ 1,954	$ 328	$ 2,282
110-17-07 General Fund - Finance - Sales Tax	5.00	0.743%	$ 1,396		$ 1,396	$ 234	$ 1,630
110-23-02 General Fund - Library - City Museum	3.75	0.557%	$ 1,047		$ 1,047	$ 176	$ 1,223
110-24-01 General Fund - Engineering - Administration	18.45	2.742%	$ 5,151		$ 5,151	$ 865	$ 6,015
110-24-02 General Fund - Engineering - CIP	1.60	0.238%	$ 447		$ 447	$ 75	$ 522
110-41-01 General Fund - P&R Parks and Landscape - Administration	16.29	2.421%	$ 4,548		$ 4,548	$ 763	$ 5,311
110-42-01 General Fund - Arboretum - Administration	1.68	0.250%	$ 469		$ 469	$ 79	$ 548
120-02-01 School District - Component Unit - School District - Administration	68.30	10.149%	$ 19,067		$ 19,067	$ 3,201	$ 22,268
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	0.892%	$ 1,675		$ 1,675	$ 281	$ 1,956
209-22-02 General Fund - Roaded Services Area - Police - General Operations	57.00	8.470%	$ 15,913		$ 15,913	$ 2,671	$ 18,584
209-22-05 General Fund - Roaded Services Area - Police - Communications	10.71	1.591%	$ 2,990		$ 2,990	$ 502	$ 3,492
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.149%	$ 279		$ 279	$ 47	$ 326
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.46	0.811%	$ 1,524		$ 1,524	$ 256	$ 1,780
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.149%	$ 279		$ 279	$ 47	$ 326
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.149%	$ 279		$ 279	$ 47	$ 326
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.743%	$ 1,396		$ 1,396	$ 234	$ 1,630
209-22-17 General Fund - Roaded Services Area - Police - Services	10.67	1.586%	$ 2,979		$ 2,979	$ 500	$ 3,479
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.84	0.422%	$ 793		$ 793	$ 133	$ 926
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	3.94	0.585%	$ 1,100		$ 1,100	$ 185	$ 1,285
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.789%	$ 3,361		$ 3,361	$ 564	$ 3,925
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.10	0.906%	$ 1,703		$ 1,703	$ 286	$ 1,989
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.371%	$ 698		$ 698	$ 117	$ 815
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.381%	$ 8,230		$ 8,230	$ 1,382	$ 9,612
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.189%	$ 2,233		$ 2,233	$ 375	$ 2,608
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.91	3.256%	$ 6,117		$ 6,117	$ 1,027	$ 7,143
210-21-01 General Fund - Fire Service Area - Fire - Administration	60.00	8.916%	$ 16,750		$ 16,750	$ 2,812	$ 19,562
249-46-03 General Fund - Parks and Recreation - Aquatics	9.81	1.458%	$ 2,739		$ 2,739	$ 460	$ 3,198
249-46-13 General Fund - Parks and Recreation - Aquatics	15.06	2.238%	$ 4,204		$ 4,204	$ 706	$ 4,910
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.046%	$ 87		$ 87	$ 15	$ 101
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.431%	$ 810		$ 810	$ 136	$ 946
271-14-02 Special Revenue Fund - Lands - Quarries	0.69	0.103%	$ 193		$ 193	$ 32	$ 225
514-75-01 Enterprise Fund - Water - Administration	14.33	2.129%	$ 4,001		$ 4,001	$ 672	$ 4,672
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	1.797%	$ 3,377		$ 3,377	$ 567	$ 3,943
519-76-05 Enterprise Fund - Wastewater - Treatment	24.76	3.679%	$ 6,911		$ 6,911	$ 1,160	$ 8,071

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
530-51-01 Enterprise Fund - Harbors - Administration	17.08	2.538%	$ 4,768		$ 4,768	$ 800	$ 5,569
531-52-01 Enterprise Fund - Docks - Administration	1.31	0.194%	$ 365		$ 365	$ 61	$ 426
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	46.39	6.894%	$ 12,951		$ 12,951	$ 2,174	$ 15,125
560-50-01 Enterprise Fund - Airport - Administration	1.06	0.158%	$ 296		$ 296	$ 50	$ 346
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.75	0.111%	$ 209		$ 209	$ 35	$ 245
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.64	0.243%	$ 457		$ 457	$ 77	$ 533
602-79-01 Internal Service Fund - Fleet - Administration	6.25	0.929%	$ 1,745		$ 1,745	$ 293	$ 2,038
640-44-01 Internal Service Fund - Building Maintenance - Administration	10.75	1.597%	$ 3,001		$ 3,001	$ 504	$ 3,505
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.847%	$ 1,591		$ 1,591	$ 267	$ 1,858
Total	**672.95**	**100.000%**	**$187,868**	**$ -**	**$187,868**	**$ 30,742**	**$218,610**

Allocation Basis: **Weighted FTE**

Source of Allocation: **FY20 Staffing Schedules**

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - Expenses							
110-11-01 City Attorney	1,020,068.47	0.673%	$ 3,794		$ 3,794		$ 3,794
110-12-01 City Manager	975,413.11	0.644%	$ 3,628		$ 3,628		$ 3,628
110-07-01 Emergency Services	501,328.65	0.331%	$ 1,865		$ 1,865	$ 309	$ 2,174
110-03/04- Clerk	234,158.91	0.155%	$ 871		$ 871	$ 144	$ 1,015
110-08-01 Human Resources	454,252.65	0.300%	$ 1,689		$ 1,689	$ 280	$ 1,970
110-06/15- MIS	2,053,350.57	1.355%	$ 7,637		$ 7,637	$ 1,266	$ 8,903
110-17-01 Finance Administration	281,480.29	0.186%	$ 1,047		$ 1,047	$ 174	$ 1,221
110-17-03 Controller	1,151,700.11	0.760%	$ 4,283		$ 4,283	$ 710	$ 4,994
110-17-04 Treasury	1,042,780.59	0.688%	$ 3,878		$ 3,878	$ 643	$ 4,522
110-17-06 Purchasing	418,020.32	0.276%	$ 1,555		$ 1,555	$ 258	$ 1,813
110-23-01 Library	2,991,599.27	1.974%	$ 11,127		$ 11,127	$ 1,845	$ 12,972
110-01-01 General Fund - Non-departmental - NA	3,175,978.68	2.096%	$ 11,812		$ 11,812	$ 1,959	$ 13,771
110-10- General Fund - Mayor and Assembly	7,178,951.18	4.737%	$ 26,700		$ 26,700	$ 4,428	$ 31,128
110-11-01 General Fund - Law - GHS Contract	30,000.00	0.020%	$ 112		$ 112	$ 19	$ 130
110-11-01 General Fund - Law - Prison Care Contract	400,000.00	0.264%	$ 1,488		$ 1,488	$ 247	$ 1,734
110-12-02 General Fund - Manager Office - Teen Health Center	214,145.78	0.141%	$ 796		$ 796	$ 132	$ 929
110-12-05 General Fund - Manager Office - Housing and Homelessness	376,712.45	0.249%	$ 1,401		$ 1,401	$ 232	$ 1,633
110-16-01 General Fund - CDD - Administration	1,139,616.36	0.752%	$ 4,239		$ 4,239	$ 703	$ 4,941
110-16-02 General Fund - CDD - Planning	1,215,843.01	0.802%	$ 4,522		$ 4,522	$ 750	$ 5,272
110-16-03 General Fund - CDD - Building	938,582.60	0.619%	$ 3,491		$ 3,491	$ 579	$ 4,070
110-17-02 General Fund - Finance - Assessors	730,832.40	0.482%	$ 2,718		$ 2,718	$ 451	$ 3,169
110-17-07 General Fund - Finance - Sales Tax	54,259.89	0.036%	$ 202		$ 202	$ 33	$ 235
110-21-01 General Fund - Fire - Emergency Services	6,010,500.00	3.966%	$ 22,355		$ 22,355	$ 3,707	$ 26,062
110-23-02 General Fund - Library - City Museum	494,443.86	0.326%	$ 1,839		$ 1,839	$ 305	$ 2,144
110-24-01 General Fund - Engineering - Administration	260,332.65	0.172%	$ 968		$ 968	$ 161	$ 1,129
110-24-02 General Fund - Engineering - CIP	30,550.18	0.020%	$ 114		$ 114	$ 19	$ 132
110-41-01 General Fund - P&R Parks and Landscape - Administration	1,947,407.56	1.285%	$ 7,243		$ 7,243	$ 1,201	$ 8,444
110-42-01 General Fund - Arboretum - Administration	199,753.81	0.132%	$ 743		$ 743	$ 123	$ 866
110-47-01 General Fund - Centennial Hall - Convention Center	664,000.00	0.438%	$ 2,470		$ 2,470	$ 410	$ 2,879
120-02-01 School District - Component Unit - School District - Administration	4,062,743.38	2.681%	$ 15,110		$ 15,110	$ 2,506	$ 17,616
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	949,274.01	0.626%	$ 3,531		$ 3,531	$ 585	$ 4,116
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,594,900.55	1.052%	$ 5,932		$ 5,932	$ 984	$ 6,915
209-22-02 General Fund - Roaded Services Area - Police - General Operations	8,437,805.89	5.568%	$ 31,382		$ 31,382	$ 5,204	$ 36,586
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,080,507.98	0.713%	$ 4,019		$ 4,019	$ 666	$ 4,685
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,019,082.00	0.673%	$ 3,790		$ 3,790	$ 629	$ 4,419
209-22-08 General Fund - Roaded Services Area - Police - Community Services	527,700.09	0.348%	$ 1,963		$ 1,963	$ 325	$ 2,288
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	862,767.59	0.569%	$ 3,209		$ 3,209	$ 532	$ 3,741
209-22-10 General Fund - Roaded Services Area - Police - Fleet	407,639.35	0.269%	$ 1,516		$ 1,516	$ 251	$ 1,768
209-22-11 General Fund - Roaded Services Area - Police - Electronics	114,907.32	0.076%	$ 427		$ 427	$ 71	$ 498
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	28,022.32	0.018%	$ 104		$ 104	$ 17	$ 122
209-22-14 General Fund - Roaded Services Area - Police - Grants	60,494.70	0.040%	$ 225		$ 225	$ 37	$ 262
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	777,452.76	0.513%	$ 2,892		$ 2,892	$ 479	$ 3,371
209-22-17 General Fund - Roaded Services Area - Police - Services	1,498,271.58	0.989%	$ 5,572		$ 5,572	$ 924	$ 6,497
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	289,394.12	0.191%	$ 1,076		$ 1,076	$ 178	$ 1,255
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	504,509.58	0.333%	$ 1,876		$ 1,876	$ 311	$ 2,188
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	738,468.15	0.487%	$ 2,747		$ 2,747	$ 455	$ 3,202
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	104,680.13	0.069%	$ 389		$ 389	$ 65	$ 454
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	118,608.97	0.078%	$ 441		$ 441	$ 73	$ 514
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	828,737.16	0.547%	$ 3,082		$ 3,082	$ 511	$ 3,593
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	10,485.00	0.007%	$ 39		$ 39	$ 6	$ 45
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	325,425.00	0.215%	$ 1,210		$ 1,210	$ 201	$ 1,411

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1,442,372.24	0.952%	$ 5,365		$ 5,365	$ 890	$ 6,254
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,697,203.70	2.440%	$ 13,751		$ 13,751	$ 2,280	$ 16,031
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,444,353.98	0.953%	$ 5,372		$ 5,372	$ 891	$ 6,263
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	108,227.07	0.071%	$ 403		$ 403	$ 67	$ 469
209-72-01 General Fund - Roaded Services Area - Streets - Administration	5,449,796.25	3.596%	$ 20,269		$ 20,269	$ 3,361	$ 23,630
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	92,394.12	0.061%	$ 344		$ 344	$ 57	$ 401
210-01-01 General Fund - Fire Service Area - Fire - Administration	344,116.87	0.227%	$ 1,280		$ 1,280	$ 212	$ 1,492
210-21-01 General Fund - Fire Service Area - Fire - Administration	3,929,982.77	2.593%	$ 14,617		$ 14,617	$ 2,424	$ 17,040
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	117,872.60	0.078%	$ 438		$ 438	$ 73	$ 511
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	194,938.16	0.129%	$ 725		$ 725	$ 120	$ 845
210-21-70 General Fund - Fire Service Area - Fire - CARES program	798,524.94	0.527%	$ 2,970		$ 2,970	$ 492	$ 3,462
215-01-01 Special Revenue Fund - Sales Tax - Administration	1,021,783.84	0.674%	$ 3,800		$ 3,800	$ 630	$ 4,430
216-01-01 Special Revenue Fund - Hotel Tax - Administration	19,958.83	0.013%	$ 74		$ 74	$ 12	$ 87
219-20-01 CARES Relief Fund - - Operations	459,878.49	0.303%	$ 1,710		$ 1,710	$ 284	$ 1,994
219-20-02 CARES Relief Fund - - Childcare	528,500.00	0.349%	$ 1,966		$ 1,966	$ 326	$ 2,292
219-20-03 CARES Relief Fund - - Small Business Grant	3,500,000.00	2.310%	$ 13,017		$ 13,017	$ 2,159	$ 15,176
219-20-04 CARES Relief Fund - - Rental Assistance	200,000.00	0.132%	$ 744		$ 744	$ 123	$ 867
219-20-05 CARES Relief Fund - - Vote by Mail	815.00	0.001%	$ 3		$ 3	$ 1	$ 4
219-20-06 CARES Relief Fund - - School District	306,206.59	0.202%	$ 1,139		$ 1,139	$ 189	$ 1,328
219-20-10 CARES Relief Fund - - FEMA	223,100.54	0.147%	$ 830		$ 830	$ 138	$ 967
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	19,958.83	0.013%	$ 74		$ 74	$ 12	$ 87
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	5,541,200.00	3.657%	$ 20,609		$ 20,609	$ 3,417	$ 24,027
232-52-01 Special Revenue Fund - Port Development Fee - Administration	5,500.00	0.004%	$ 20		$ 20	$ 3	$ 24
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	38,489.97	0.025%	$ 143		$ 143	$ 24	$ 167
235-28-01 Special Revenue Fund - Eaglecrest - Administration	54,408.57	0.036%	$ 202		$ 202	$ 34	$ 236
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	7,424.06	0.005%	$ 28		$ 28	$ 5	$ 32
235-28-03 Special Revenue Fund - Eaglecrest - Lift	3,852.23	0.003%	$ 14		$ 14	$ 2	$ 17
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	15,884.80	0.010%	$ 59		$ 59	$ 10	$ 69
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	11,035.68	0.007%	$ 41		$ 41	$ 7	$ 48
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	6,188.91	0.004%	$ 23		$ 23	$ 4	$ 27
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	4,948.77	0.003%	$ 18		$ 18	$ 3	$ 21
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	4,446.36	0.003%	$ 17		$ 17	$ 3	$ 19
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	7,676.36	0.005%	$ 29		$ 29	$ 5	$ 33
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	2,796.95	0.002%	$ 10		$ 10	$ 2	$ 12
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	3,490.95	0.002%	$ 13		$ 13	$ 2	$ 15
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	3,623.58	0.002%	$ 13		$ 13	$ 2	$ 16
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	506.70	0.000%	$ 2		$ 2	$ 0	$ 2
249-01-01 General Fund - Parks and Recreation - Aquatics	34,525.43	0.023%	$ 128		$ 128	$ 21	$ 150
249-46-03 General Fund - Parks and Recreation - Aquatics	1,002,722.91	0.662%	$ 3,729		$ 3,729	$ 618	$ 4,348
249-46-13 General Fund - Parks and Recreation - Aquatics	1,472,846.79	0.972%	$ 5,478		$ 5,478	$ 908	$ 6,386
270-48-01 Special Revenue Fund - Downtown Parking - Administration	565,059.93	0.373%	$ 2,102		$ 2,102	$ 348	$ 2,450
271-14-01 Special Revenue Fund - Lands - Administration	631,611.86	0.417%	$ 2,349		$ 2,349	$ 390	$ 2,739
271-14-02 Special Revenue Fund - Lands - Quarries	155,412.29	0.103%	$ 578		$ 578	$ 96	$ 674
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	25,250.00	0.017%	$ 94		$ 94	$ 16	$ 109
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	60,000.00	0.040%	$ 223		$ 223	$ 37	$ 260
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	184,803.92	0.122%	$ 687		$ 687	$ 114	$ 801
401-90-01 Capital Projects Fund - School CIPs - Construction	189,844.54	0.125%	$ 706		$ 706	$ 117	$ 823
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1,915,018.00	1.264%	$ 7,122		$ 7,122	$ 1,181	$ 8,304
403-90-01 Capital Projects Fund - Fire CIPs - Construction	22,909.81	0.015%	$ 85		$ 85	$ 14	$ 99
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	2,042,014.88	1.348%	$ 7,595		$ 7,595	$ 1,259	$ 8,854
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1,442,129.34	0.952%	$ 5,364		$ 5,364	$ 889	$ 6,253
414-90-01 Capital Projects Fund - Water CIPs - Construction	648,217.66	0.428%	$ 2,411		$ 2,411	$ 400	$ 2,811
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	493,516.25	0.326%	$ 1,836		$ 1,836	$ 304	$ 2,140
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	27,358.59	0.018%	$ 102		$ 102	$ 17	$ 119

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
431-90-01 Capital Projects Fund - Docks CIPs - Construction	2,590,224.67	1.709%	$ 9,634		$ 9,634	$ 1,597	$ 11,231
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	805,912.14	0.532%	$ 2,997		$ 2,997	$ 497	$ 3,494
460-90-01 Capital Projects Fund - Airport CIPs - Construction	3,530,684.57	2.330%	$ 13,132		$ 13,132	$ 2,177	$ 15,309
514-75-01 Enterprise Fund - Water - Administration	5,423,029.61	3.579%	$ 20,170		$ 20,170	$ 3,345	$ 23,514
519-01-01 Enterprise Fund - Wastewater - Non-Operational	2,454,519.75	1.620%	$ 9,129		$ 9,129	$ 1,514	$ 10,643
519-76-04 Enterprise Fund - Wastewater - Collections	1,986,012.10	1.311%	$ 7,387		$ 7,387	$ 1,225	$ 8,611
519-76-05 Enterprise Fund - Wastewater - Treatment	5,721,167.28	3.775%	$ 21,279		$ 21,279	$ 3,528	$ 24,807
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	15,011.70	0.010%	$ 56		$ 56	$ 9	$ 65
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	26,238.30	0.017%	$ 98		$ 98	$ 16	$ 114
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	56,413.80	0.037%	$ 210		$ 210	$ 35	$ 245
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	66,930.00	0.044%	$ 249		$ 249	$ 41	$ 290
530-51-01 Enterprise Fund - Harbors - Administration	302,555.39	0.200%	$ 1,125		$ 1,125	$ 187	$ 1,312
531-52-01 Enterprise Fund - Docks - Administration	290,925.29	0.192%	$ 1,082		$ 1,082	$ 179	$ 1,261
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1,765.93	0.001%	$ 7		$ 7	$ 1	$ 8
538-24-03 Enterprise Fund - WW Extension - Administration	76,022.00	0.050%	$ 283		$ 283	$ 47	$ 330
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	71,826.38	0.047%	$ 267		$ 267	$ 44	$ 311
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	4,515,923.50	2.980%	$ 16,796		$ 16,796	$ 2,785	$ 19,581
560-01-01 Enterprise Fund - Airport - Non-Operational	7,886,686.25	5.205%	$ 29,333		$ 29,333	$ 4,864	$ 34,197
560-50-01 Enterprise Fund - Airport - Administration	1,394,173.31	0.920%	$ 5,185		$ 5,185	$ 860	$ 6,045
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1,308,898.36	0.864%	$ 4,868		$ 4,868	$ 807	$ 5,675
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	2,964,164.89	1.956%	$ 11,025		$ 11,025	$ 1,828	$ 12,853
560-50-04 Enterprise Fund - Airport - ARFF	1,061,365.61	0.700%	$ 3,948		$ 3,948	$ 655	$ 4,602
560-50-05 Enterprise Fund - Airport - Airport Security	792,221.14	0.523%	$ 2,946		$ 2,946	$ 489	$ 3,435
560-50-08 Enterprise Fund - Airport - Airport Landside	33,195.20	0.022%	$ 123		$ 123	$ 20	$ 144
570-77-01 Enterprise Fund - Waste Management - Administration	334,215.74	0.221%	$ 1,243		$ 1,243	$ 206	$ 1,449
570-77-02 Enterprise Fund - Waste Management - WM Recycling	752,879.89	0.497%	$ 2,800		$ 2,800	$ 464	$ 3,264
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	263,712.08	0.174%	$ 981		$ 981	$ 163	$ 1,143
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	266,336.03	0.176%	$ 991		$ 991	$ 164	$ 1,155
602-79-01 Internal Service Fund - Fleet - Administration	3,085,178.48	2.036%	$ 11,475		$ 11,475	$ 1,903	$ 13,377
602-79-02 Internal Service Fund - Fleet - Replacement Program	80,045.37	0.053%	$ 298		$ 298	$ 49	$ 347
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	1,201.52	0.001%	$ 4		$ 4	$ 1	$ 5
602-79-04 Internal Service Fund - Fleet - Fuel Program	757,828.21	0.500%	$ 2,819		$ 2,819	$ 467	$ 3,286
602-79-05 Internal Service Fund - Fleet - Washbay	333.04	0.000%	$ 1		$ 1	$ 0	$ 1
640-44-01 Internal Service Fund - Building Maintenance - Administration	432,259.11	0.285%	$ 1,608		$ 1,608	$ 267	$ 1,874
680-60-01 Internal Service Fund - Risk - Administration	40,160.88	0.027%	$ 149		$ 149	$ 25	$ 174
680-60-02 Internal Service Fund - Risk - Safety	312.26	0.000%	$ 1		$ 1	$ 0	$ 1
680-60-02 Internal Service Fund - Risk - Workers Comp	77,502.92	0.051%	$ 288		$ 288	$ 48	$ 336
680-60-03 Internal Service Fund - Risk - General Liability	31,135.08	0.021%	$ 116		$ 116	$ 19	$ 135
680-60-03 Internal Service Fund - Risk - Auto	2,159.80	0.001%	$ 8		$ 8	$ 1	$ 9
680-60-04 Internal Service Fund - Risk - Property	57,530.77	0.038%	$ 214		$ 214	$ 35	$ 249
680-60-05 Internal Service Fund - Risk - Special Policy	27,615.58	0.018%	$ 103		$ 103	$ 17	$ 120
680-60-06 Internal Service Fund - Risk - Health	865,343.94	0.571%	$ 3,218		$ 3,218	$ 534	$ 3,752
680-60-06 Internal Service Fund - Risk - Life	9,555.30	0.006%	$ 36		$ 36	$ 6	$ 41
680-60-06 Internal Service Fund - Risk - Wellness	10,699.54	0.007%	$ 40		$ 40	$ 7	$ 46
680-60-06 Internal Service Fund - Risk - EAP	1,975.17	0.001%	$ 7		$ 7	$ 1	$ 9
680-60-07 Internal Service Fund - Risk - UI CBJ	5,302.72	0.003%	$ 20		$ 20	$ 3	$ 23
680-60-07 Internal Service Fund - Risk - UI BRH	3,549.93	0.002%	$ 13		$ 13	$ 2	$ 15
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	474.46	0.000%	$ 2		$ 2	$ 0	$ 2
Total	**151,535,816.89**	**100.000%**	**$563,603**	**$ -**	**$563,603**	**$ 92,227**	**$655,830**

Allocation Basis: **Weighted FY20 Actual Expenditures**

Source of Allocation: **FY20 Actual Expenditures Line Item Detail**

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Assembly Support							
110-11-01 City Attorney	67.00	5.460%	$ 7,694		$ 7,694		$ 7,694
110-12-01 City Manager	156.00	12.714%	$ 17,914		$ 17,914		$ 17,914
110-03/04- Clerk	19.00	1.548%	$ 2,182		$ 2,182	$ 436	$ 2,618
110-08-01 Human Resources	23.00	1.874%	$ 2,641		$ 2,641	$ 528	$ 3,169
110-17-03 Controller	98.00	7.987%	$ 11,254		$ 11,254	$ 2,251	$ 13,504
110-17-04 Treasury	63.00	5.134%	$ 7,235		$ 7,235	$ 1,447	$ 8,681
110-23-01 Library	1.00	0.081%	$ 115		$ 115	$ 23	$ 138
110-10- General Fund - Mayor and Assembly	250.00	20.375%	$ 28,708		$ 28,708	$ 5,741	$ 34,450
110-16-01 General Fund - CDD - Administration	10.00	0.815%	$ 1,148		$ 1,148	$ 230	$ 1,378
110-16-02 General Fund - CDD - Planning	182.00	14.833%	$ 20,900		$ 20,900	$ 4,180	$ 25,079
110-16-03 General Fund - CDD - Building	4.00	0.326%	$ 459		$ 459	$ 92	$ 551
110-17-07 General Fund - Finance - Sales Tax	5.00	0.407%	$ 574		$ 574	$ 115	$ 689
110-24-01 General Fund - Engineering - Administration	92.00	7.498%	$ 10,565		$ 10,565	$ 2,113	$ 12,677
110-24-02 General Fund - Engineering - CIP	29.00	2.363%	$ 3,330		$ 3,330	$ 666	$ 3,996
110-42-01 General Fund - Arboretum - Administration	4.00	0.326%	$ 459		$ 459	$ 92	$ 551
110-47-01 General Fund - Centennial Hall - Convention Center	17.00	1.385%	$ 1,952		$ 1,952	$ 390	$ 2,343
120-02-01 School District - Component Unit - School District - Administration	18.00	1.467%	$ 2,067		$ 2,067	$ 413	$ 2,480
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	34.00	2.771%	$ 3,904		$ 3,904	$ 781	$ 4,685
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.081%	$ 115		$ 115	$ 23	$ 138
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	3.00	0.244%	$ 345		$ 345	$ 69	$ 413
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.081%	$ 115		$ 115	$ 23	$ 138
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	12.00	0.978%	$ 1,378		$ 1,378	$ 276	$ 1,654
216-01-01 Special Revenue Fund - Hotel Tax - Administration	2.00	0.163%	$ 230		$ 230	$ 46	$ 276
219-20-01 CARES Relief Fund - - Operations	20.00	1.630%	$ 2,297		$ 2,297	$ 459	$ 2,756
219-20-02 CARES Relief Fund - - Childcare	1.00	0.081%	$ 115		$ 115	$ 23	$ 138
219-20-03 CARES Relief Fund - - Small Business Grant	13.00	1.059%	$ 1,493		$ 1,493	$ 299	$ 1,791
219-20-04 CARES Relief Fund - - Rental Assistance	8.00	0.652%	$ 919		$ 919	$ 184	$ 1,102
219-20-06 CARES Relief Fund - - School District	3.00	0.244%	$ 345		$ 345	$ 69	$ 413
219-20-09 CARES Relief Fund - - Airlift NW	1.00	0.081%	$ 115		$ 115	$ 23	$ 138
219-20-10 CARES Relief Fund - - FEMA	2.00	0.163%	$ 230		$ 230	$ 46	$ 276
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	17.00	1.385%	$ 1,952		$ 1,952	$ 390	$ 2,343
235-28-01 Special Revenue Fund - Eaglecrest - Administration	11.00	0.896%	$ 1,263		$ 1,263	$ 253	$ 1,516
514-75-01 Enterprise Fund - Water - Administration	2.00	0.163%	$ 230		$ 230	$ 46	$ 276
519-76-04 Enterprise Fund - Wastewater - Collections	7.00	0.570%	$ 804		$ 804	$ 161	$ 965
530-51-01 Enterprise Fund - Harbors - Administration	7.50	0.611%	$ 861		$ 861	$ 172	$ 1,033
531-52-01 Enterprise Fund - Docks - Administration	7.50	0.611%	$ 861		$ 861	$ 172	$ 1,033
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	23.00	1.874%	$ 2,641		$ 2,641	$ 528	$ 3,169
560-50-01 Enterprise Fund - Airport - Administration	9.00	0.733%	$ 1,034		$ 1,034	$ 207	$ 1,240
570-77-01 Enterprise Fund - Waste Management - Administration	2.00	0.163%	$ 230		$ 230	$ 46	$ 276
602-79-01 Internal Service Fund - Fleet - Administration	2.00	0.163%	$ 230		$ 230	$ 46	$ 276
Total	**1,227.00**	**100.000%**	**$140,901**	**$ -**	**$140,901**	**$ 23,057**	**$163,957**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **FY21 Agenda Items by Department**

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-11-01 City Attorney	$ 3,350	$ 3,794	$ 7,694	$ 14,838
110-12-01 City Manager	$ 1,396	$ 3,628	$ 17,914	$ 22,938
110-07-01 Emergency Services	$ 652	$ 2,174	$ -	$ 2,826
110-03/04- Clerk	$ 874	$ 1,015	$ 2,618	$ 4,507
110-08-01 Human Resources	$ 1,435	$ 1,970	$ 3,169	$ 6,574
110-06/15- MIS	$ 5,106	$ 8,903	$ -	$ 14,009
110-17-01 Finance Administration	$ 652	$ 1,221	$ -	$ 1,873
110-17-03 Controller	$ 4,238	$ 4,994	$ 13,504	$ 22,736
110-17-04 Treasury	$ 4,238	$ 4,522	$ 8,681	$ 17,441
110-17-06 Purchasing	$ 1,630	$ 1,813	$ -	$ 3,443
110-23-01 Library	$ 7,864	$ 12,972	$ 138	$ 20,973
110-01-01 General Fund - Non-departmental - NA	$ -	$ 13,771	$ -	$ 13,771
110-10- General Fund - Mayor and Assembly	$ 2,934	$ 31,128	$ 34,450	$ 68,512
110-11-01 General Fund - Law - GHS Contract	$ -	$ 130	$ -	$ 130
110-11-01 General Fund - Law - Prison Care Contract	$ -	$ 1,734	$ -	$ 1,734
110-12-02 General Fund - Manager Office - Teen Health Center	$ 489	$ 929	$ -	$ 1,418
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 652	$ 1,633	$ -	$ 2,286
110-16-01 General Fund - CDD - Administration	$ 2,608	$ 4,941	$ 1,378	$ 8,928
110-16-02 General Fund - CDD - Planning	$ 2,934	$ 5,272	$ 25,079	$ 33,286
110-16-03 General Fund - CDD - Building	$ 2,282	$ 4,070	$ 551	$ 6,903
110-17-02 General Fund - Finance - Assessors	$ 2,282	$ 3,169	$ -	$ 5,451
110-17-07 General Fund - Finance - Sales Tax	$ 1,630	$ 235	$ 689	$ 2,554
110-21-01 General Fund - Fire - Emergency Services	$ -	$ 26,062	$ -	$ 26,062
110-23-02 General Fund - Library - City Museum	$ 1,223	$ 2,144	$ -	$ 3,367
110-24-01 General Fund - Engineering - Administration	$ 6,015	$ 1,129	$ 12,677	$ 19,822
110-24-02 General Fund - Engineering - CIP	$ 522	$ 132	$ 3,996	$ 4,650
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 5,311	$ 8,444	$ -	$ 13,755
110-42-01 General Fund - Arboretum - Administration	$ 548	$ 866	$ 551	$ 1,965
110-47-01 General Fund - Centennial Hall - Convention Center	$ -	$ 2,879	$ 2,343	$ 5,222
120-02-01 School District - Component Unit - School District - Administration	$ 22,268	$ 17,616	$ 2,480	$ 42,364
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ -	$ 4,116	$ -	$ 4,116
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 1,956	$ 6,915	$ -	$ 8,872
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 18,584	$ 36,586	$ -	$ 55,170
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 3,492	$ 4,685	$ -	$ 8,177
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 4,419	$ -	$ 4,419
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ 326	$ 2,288	$ -	$ 2,614
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 1,780	$ 3,741	$ -	$ 5,521
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 326	$ 1,768	$ -	$ 2,094
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 326	$ 498	$ -	$ 824
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 122	$ -	$ 122

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ -	$ 262	$ -	$ 262
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 1,630	$ 3,371	$ -	$ 5,001
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 3,479	$ 6,497	$ -	$ 9,975
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 926	$ 1,255	$ 4,685	$ 6,866
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 1,285	$ 2,188	$ -	$ 3,472
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 3,925	$ 3,202	$ 138	$ 7,265
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ -	$ 454	$ -	$ 454
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ 514	$ 413	$ 928
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 1,989	$ 3,593	$ 138	$ 5,720
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ -	$ 45	$ -	$ 45
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 1,411	$ -	$ 1,411
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 815	$ 6,254	$ 1,654	$ 8,723
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 9,612	$ 16,031	$ -	$ 25,643
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 2,608	$ 6,263	$ -	$ 8,871
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 469	$ -	$ 469
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 7,143	$ 23,630	$ -	$ 30,774
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	$ -	$ 401	$ -	$ 401
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ 1,492	$ -	$ 1,492
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 19,562	$ 17,040	$ -	$ 36,603
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	$ -	$ 511	$ -	$ 511
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ -	$ 845	$ -	$ 845
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 3,462	$ -	$ 3,462
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 4,430	$ -	$ 4,430
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ -	$ 87	$ 276	$ 362
219-20-01 CARES Relief Fund - - Operations	$ -	$ 1,994	$ 2,756	$ 4,750
219-20-02 CARES Relief Fund - - Childcare	$ -	$ 2,292	$ 138	$ 2,429
219-20-03 CARES Relief Fund - - Small Business Grant	$ -	$ 15,176	$ 1,791	$ 16,967
219-20-04 CARES Relief Fund - - Rental Assistance	$ -	$ 867	$ 1,102	$ 1,970
219-20-05 CARES Relief Fund - - Vote by Mail	$ -	$ 4	$ -	$ 4
219-20-06 CARES Relief Fund - - School District	$ -	$ 1,328	$ 413	$ 1,741
219-20-09 CARES Relief Fund - - Airlift NW	$ -	$ -	$ 138	$ 138
219-20-10 CARES Relief Fund - - FEMA	$ -	$ 967	$ 276	$ 1,243
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ -	$ 87	$ -	$ 87
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ 24,027	$ 2,343	$ 26,369
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ 24	$ -	$ 24
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ -	$ 167	$ -	$ 167
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ 236	$ 1,516	$ 1,752
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 32	$ -	$ 32
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 17	$ -	$ 17
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 69	$ -	$ 69
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 48	$ -	$ 48

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 27	$ -	$ 27
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 21	$ -	$ 21
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 19	$ -	$ 19
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 33	$ -	$ 33
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 12	$ -	$ 12
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 15	$ -	$ 15
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ -	$ 16	$ -	$ 16
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	$ -	$ 2	$ -	$ 2
249-01-01 General Fund - Parks and Recreation - Aquatics	$ -	$ 150	$ -	$ 150
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 3,198	$ 4,348	$ -	$ 7,546
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 4,910	$ 6,386	$ -	$ 11,296
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 101	$ 2,450	$ -	$ 2,551
271-14-01 Special Revenue Fund - Lands - Administration	$ 946	$ 2,739	$ -	$ 3,684
271-14-02 Special Revenue Fund - Lands - Quarries	$ 225	$ 674	$ -	$ 899
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ 109	$ -	$ 109
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 260	$ -	$ 260
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ 801	$ -	$ 801
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ 823	$ -	$ 823
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ 8,304	$ -	$ 8,304
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ -	$ 99	$ -	$ 99
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ 8,854	$ -	$ 8,854
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ 6,253	$ -	$ 6,253
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ -	$ 2,811	$ -	$ 2,811
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ 2,140	$ -	$ 2,140
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ 119	$ -	$ 119
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ -	$ 11,231	$ -	$ 11,231
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ 3,494	$ -	$ 3,494
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ 15,309	$ -	$ 15,309
514-75-01 Enterprise Fund - Water - Administration	$ 4,672	$ 23,514	$ 276	$ 28,462
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ -	$ 10,643	$ -	$ 10,643
519-76-04 Enterprise Fund - Wastewater - Collections	$ 3,943	$ 8,611	$ 965	$ 13,519
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 8,071	$ 24,807	$ -	$ 32,878
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ 65	$ -	$ 65
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	$ -	$ 114	$ -	$ 114
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ 245	$ -	$ 245
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ 290	$ -	$ 290
530-51-01 Enterprise Fund - Harbors - Administration	$ 5,569	$ 1,312	$ 1,033	$ 7,914
531-52-01 Enterprise Fund - Docks - Administration	$ 426	$ 1,261	$ 1,033	$ 2,721
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 8	$ -	$ 8
538-24-03 Enterprise Fund - WW Extension - Administration	$ -	$ 330	$ -	$ 330
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ -	$ 311	$ -	$ 311

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 15,125	$ 19,581	$ 3,169	$ 37,875
560-01-01 Enterprise Fund - Airport - Non-Operational	$ -	$ 34,197	$ -	$ 34,197
560-50-01 Enterprise Fund - Airport - Administration	$ 346	$ 6,045	$ 1,240	$ 7,631
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 245	$ 5,675	$ -	$ 5,920
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 533	$ 12,853	$ -	$ 13,386
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 4,602	$ -	$ 4,602
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ 3,435	$ -	$ 3,435
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 144	$ -	$ 144
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ 1,449	$ 276	$ 1,725
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ -	$ 3,264	$ -	$ 3,264
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ -	$ 1,143	$ -	$ 1,143
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ -	$ 1,155	$ -	$ 1,155
602-79-01 Internal Service Fund - Fleet - Administration	$ 2,038	$ 13,377	$ 276	$ 15,691
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ 347	$ -	$ 347
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ -	$ 5	$ -	$ 5
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ -	$ 3,286	$ -	$ 3,286
602-79-05 Internal Service Fund - Fleet - Washbay	$ -	$ 1	$ -	$ 1
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 3,505	$ 1,874	$ -	$ 5,379
680-60-01 Internal Service Fund - Risk - Administration	$ 1,858	$ 174	$ -	$ 2,033
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 1	$ -	$ 1
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 336	$ -	$ 336
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 135	$ -	$ 135
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 9	$ -	$ 9
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 249	$ -	$ 249
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 120	$ -	$ 120
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 3,752	$ -	$ 3,752
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 41	$ -	$ 41
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ 46	$ -	$ 46
680-60-06 Internal Service Fund - Risk - EAP	$ -	$ 9	$ -	$ 9
680-60-07 Internal Service Fund - Risk - UI CBJ	$ -	$ 23	$ -	$ 23
680-60-07 Internal Service Fund - Risk - UI BRH	$ -	$ 15	$ -	$ 15
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ -	$ 2	$ -	$ 2
Total	**$ 218,610**	**$ 655,830**	**$ 163,957**	**$ 1,038,397**

3 Emergency Services

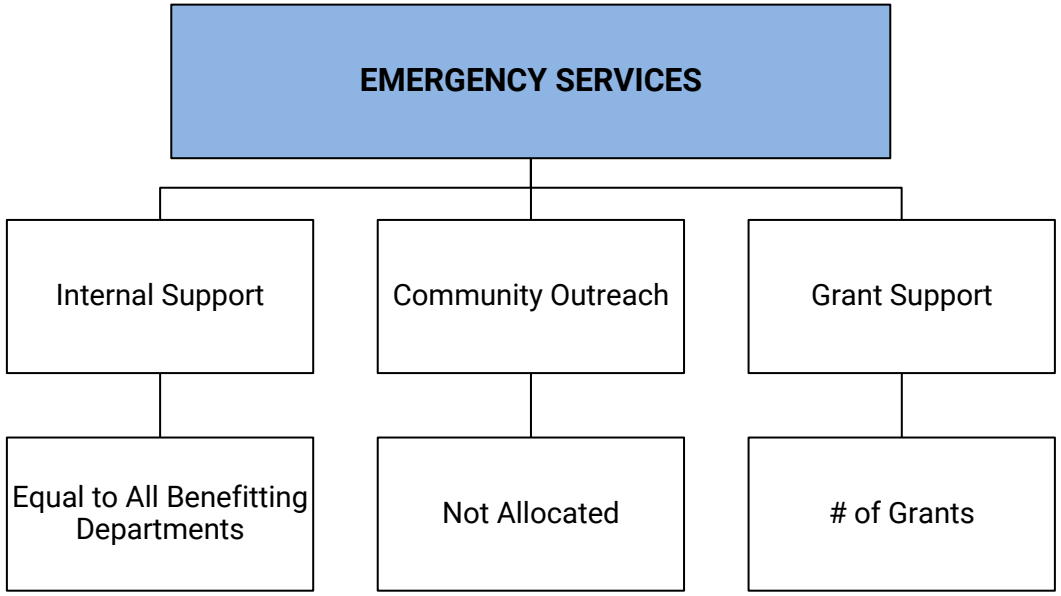
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

- **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 Departments
Not Allocated
# of Grants

COSTS TO BE ALLOCATED

110-07-01 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 524,134		$ 524,134
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 2,423	$ 403	$ 2,826
110-07-01 Emergency Services		$ 11,765	$ 11,765
110-03/04- Clerk		$ 4,682	$ 4,682
110-08-01 Human Resources		$ 1,577	$ 1,577
110-06/15- MIS		$ 5,659	$ 5,659
110-17-03 Controller		$ 23,314	$ 23,314
110-17-04 Treasury		$ 7,435	$ 7,435
110-17-06 Purchasing		$ 36,335	$ 36,335
Total Incoming Costs	**$ 2,423**	**$ 91,171**	**$ 93,594**
Capital and Transfers	$ (22,805)		
Revenues	$ (390,662)		
Benefit PERS	$ 259		
Total Cost Adjustments	**$ (413,209)**		**$ (413,209)**
Total Costs to be Allocated	**$ 113,348**	**$ 91,171**	**$ 204,519**

DEPARTMENTAL EXPENSE DETAIL

110-07-01 Emergency Services

Expense Type	Exense ($)	General Admin	Internal Support	Community Outreach	Grant Support
Personnel					
Salaries and Wages	$ 182,427	$ -	$ 54,728	$ 72,971	$ 54,728
Benefits	$ 87,186	$ -	$ 26,156	$ 34,874	$ 26,156
Benefits - PERS	$ (259)	$ -	$ (78)	$ (103)	$ (78)
Subtotal Personnel Cost	**$ 269,355**	**$ -**	**$ 80,806**	**$ 107,742**	**$ 80,806**
Operating Services & Supplies					
General Supplies	$ 4,054	$ -	$ 1,216	$ 1,622	$ 1,216
Other Expenses	$ 1,605	$ -	$ 482	$ 642	$ 482
Professional	$ 216,417	$ -	$ 64,925	$ 86,567	$ 64,925
Public Utility Services	$ 894	$ -	$ 268	$ 358	$ 268
Travel and Training	$ 2,815	$ -	$ 845	$ 1,126	$ 845
Postage	$ 1	$ -	$ 0	$ 0	$ 0
Printing	$ 88	$ -	$ 26	$ 35	$ 26
Rentals and Leases	$ 6,100	$ -	$ 1,830	$ 2,440	$ 1,830
Capital Outlay	$ 22,805	$ -	$ 6,842	$ 9,122	$ 6,842
Subtotal Operating Cost	**$ 254,779**	**$ -**	**$ 76,434**	**$ 101,912**	**$ 76,434**
DEPARTMENTAL EXPENDITURES	**$ 524,134**	**$ -**	**$ 157,240**	**$ 209,654**	**$ 157,240**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Capital and Transfers	$ (22,805)	$ -	$ (6,842)	$ (9,122)	$ (6,842)
Revenues	$ (390,662)	$ -	$ (117,199)	$ (156,265)	$ (117,199)
Benefit PERS	$ 259	$ -	$ 78	$ 103	$ 78
Subtotal Cost Adjustments	**$ (413,209)**	**$ -**	**$ (123,963)**	**$ (165,284)**	**$ (123,963)**
FUNCTIONAL COST	**$ 110,925**	**$ -**	**$ 33,277**	**$ 44,370**	**$ 33,277**
First Allocation					
Incoming - All Others	$ 2,423	$ -	$ 727	$ 969	$ 727
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (45,339)		$ -	$ (45,339)	$ -
Subtotal of First Allocation	**$ 68,009**		**$ 34,004**	**$ -**	**$ 34,004**
Second Allocation					
Incoming - All Others	$ 91,171	$ -	$ 27,351	$ 36,468	$ 27,351
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (36,468)		$ -	$ (36,468)	$ -
Subtotal of Second Allocation	**$ 54,703**		**$ 27,351**	**$ -**	**$ 27,351**
TOTAL ALLOCATED	**$ 122,711**		**$ 61,356**	**$ -**	**$ 61,356**

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%	$ 6,801		$ 6,801		$ 6,801
110-06/15- MIS	1.00	20.000%	$ 6,801		$ 6,801	$ 6,838	$ 13,639
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	20.000%	$ 6,801		$ 6,801	$ 6,838	$ 13,639
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	20.000%	$ 6,801		$ 6,801	$ 6,838	$ 13,639
560-50-01 Enterprise Fund - Airport - Administration	1.00	20.000%	$ 6,801		$ 6,801	$ 6,838	$ 13,639
Total	**5.00**	**100.000%**	**$ 34,004**	**$ -**	**$ 34,004**	**$ 27,351**	**$ 61,356**

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	0.73	14.600%	$ 4,965		$ 4,965		$ 4,965
110-06/15- MIS	0.34	6.880%	$ 2,339		$ 2,339	$ 2,203	$ 4,543
209-22-01 General Fund - Roaded Services Area - Police - Administration	3.15	63.020%	$ 21,430		$ 21,430	$ 20,184	$ 41,613
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.77	15.450%	$ 5,254		$ 5,254	$ 4,948	$ 10,202
560-50-01 Enterprise Fund - Airport - Administration	0.00	0.050%	$ 17		$ 17	$ 16	$ 33
Total	**5.00**	**100.000%**	**$ 34,004**	**$ -**	**$ 34,004**	**$ 27,351**	**$ 61,356**

Allocation Basis: **# of Grants**

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

ALLOCATION SUMMARY

110-07-01 Emergency Services

	Internal Support	Grant Support	Total
110-07-01 Emergency Services	$ 6,801	$ 4,965	$ 11,765
110-06/15- MIS	$ 13,639	$ 4,543	$ 18,182
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 13,639	$ 41,613	$ 55,252
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 13,639	$ 10,202	$ 23,841
560-50-01 Enterprise Fund - Airport - Administration	$ 13,639	$ 33	$ 13,672
Total	**$ 61,356**	**$ 61,356**	**$ 122,711**

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 percent of support to boards and commissions per Fund / Department / Division.

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

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

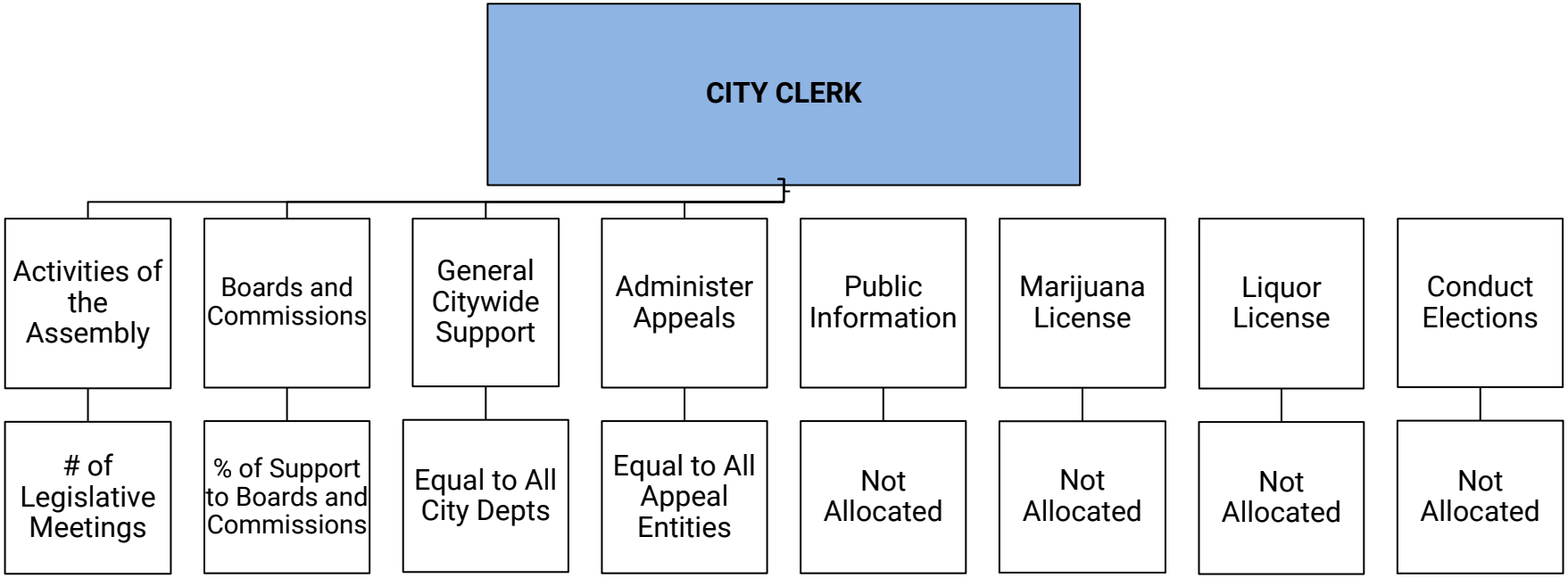
- **Public Information –** represents support and services associated with responding to public records requests. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

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

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

- **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 Support to 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	$ 234,159		$ 234,159
Advertising	$ (22,719)		
Direct Election Costs	$ (37,166)		
Total Deductions	$ (59,885)		$ (59,885)
Incoming Costs			
110-11-01 City Attorney	$ 22,096	$ 2,259	$ 24,355
110-12-01 City Manager	$ 3,801	$ 706	$ 4,507
110-03/04- Clerk		$ 23,275	$ 23,275
110-08-01 Human Resources		$ 2,230	$ 2,230
110-06/15- MIS		$ 42,680	$ 42,680
110-17-03 Controller		$ 10,192	$ 10,192
110-17-04 Treasury		$ 1,986	$ 1,986
110-17-06 Purchasing		$ 1,265	$ 1,265
110-23-01 Library		$ 4,584	$ 4,584
Total Incoming Costs	**$ 25,897**	**$ 89,177**	**$ 115,074**
Revenues	$ (1,000)		
Benefit PERS	$ (11,218)		
Reimbursable Expenses	$ 137,300		
Total Cost Adjustments	**$ 125,082**		**$ 125,082**
Total Costs to be Allocated	**$ 325,252**	**$ 89,177**	**$ 414,430**

DEPARTMENTAL EXPENSE DETAIL

110-03/04- Clerk

Expense Type Personnel	Expense ($)	General Admin	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License	Conduct Elections
Salaries and Wages	$ 206,261	$ -	$ 51,565	$ 41,252	$ 30,939	$ 10,313	$ 20,626	$ 5,157	$ 5,157	$ 41,252
Benefits	$ 92,127	$ -	$ 23,032	$ 18,425	$ 13,819	$ 4,606	$ 9,213	$ 2,303	$ 2,303	$ 18,425
Benefits - PERS	$ 11,218	$ -	$ 2,805	$ 2,244	$ 1,683	$ 561	$ 1,122	$ 280	$ 280	$ 2,244
Subtotal Personnel Cost	**$ 309,607**	**$ -**	**$ 77,402**	**$ 61,921**	**$ 46,441**	**$ 15,480**	**$ 30,961**	**$ 7,740**	**$ 7,740**	**$ 61,921**
Operating Services & Supplies										
General Supplies	$ 2,192	$ -	$ 548	$ 438	$ 329	$ 110	$ 219	$ 55	$ 55	$ 438
Insurance	$ 1,400	$ -	$ 350	$ 280	$ 210	$ 70	$ 140	$ 35	$ 35	$ 280
Other Expenses	$ 634	$ -	$ 159	$ 127	$ 95	$ 32	$ 63	$ 16	$ 16	$ 127
Professional	$ 9,551	$ -	$ 2,388	$ 1,910	$ 1,433	$ 478	$ 955	$ 239	$ 239	$ 1,910
Public Utility Services	$ 1,435	$ -	$ 359	$ 287	$ 215	$ 72	$ 144	$ 36	$ 36	$ 287
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	$ 3,907	$ -	$ 977	$ 781	$ 586	$ 195	$ 391	$ 98	$ 98	$ 781
Postage	$ 518	$ -	$ 130	$ 104	$ 78	$ 26	$ 52	$ 13	$ 13	$ 104
Printing	$ 9,862	$ -	$ 2,465	$ 1,972	$ 1,479	$ 493	$ 986	$ 247	$ 247	$ 1,972
Rentals and Leases	$ 1,635	$ -	$ 409	$ 327	$ 245	$ 82	$ 163	$ 41	$ 41	$ 327
Advertising	$ 22,719	$ -	$ 5,680	$ 4,544	$ 3,408	$ 1,136	$ 2,272	$ 568	$ 568	$ 4,544
Subtotal Operating Cost	**$ (75,448)**	**$ -**	**$ (18,862)**	**$ (15,090)**	**$ (11,317)**	**$ (3,772)**	**$ (7,545)**	**$ (1,886)**	**$ (1,886)**	**$ (15,090)**
DEPARTMENTAL EXPENDITURES	**$ 234,159**	**$ -**	**$ 58,540**	**$ 46,832**	**$ 35,124**	**$ 11,708**	**$ 23,416**	**$ 5,854**	**$ 5,854**	**$ 46,832**
Disallowed Costs										
Advertising	$ (22,719)	$ -	$ (5,680)	$ (4,544)	$ (3,408)	$ (1,136)	$ (2,272)	$ (568)	$ (568)	$ (4,544)
Direct Election Costs	$ (37,166)									$ (37,166)
Subtotal Disallowed Costs	**$ (59,885)**	**$ -**	**$ (5,680)**	**$ (4,544)**	**$ (3,408)**	**$ (1,136)**	**$ (2,272)**	**$ (568)**	**$ (568)**	**$ (41,710)**
Cost Adjustments										
Revenues	$ (1,000)	$ -	$ (250)	$ (200)	$ (150)	$ (50)	$ (100)	$ (25)	$ (25)	$ (200)
Benefit PERS	$ (11,218)	$ -	$ (2,805)	$ (2,244)	$ (1,683)	$ (561)	$ (1,122)	$ (280)	$ (280)	$ (2,244)
Reimbursable Expenses	$ 137,300	$ -	$ 34,325	$ 27,460	$ 20,595	$ 6,865	$ 13,730	$ 3,433	$ 3,433	$ 27,460
Subtotal Cost Adjustments	**$ 125,082**	**$ -**	**$ 31,270**	**$ 25,016**	**$ 18,762**	**$ 6,254**	**$ 12,508**	**$ 3,127**	**$ 3,127**	**$ 25,016**
FUNCTIONAL COST	**$ 299,355**	**$ -**	**$ 84,130**	**$ 67,304**	**$ 50,478**	**$ 16,826**	**$ 33,652**	**$ 8,413**	**$ 8,413**	**$ 30,138**
First Allocation										
Incoming - All Others	$ 25,897	$ -	$ 7,278	$ 5,822	$ 4,367	$ 1,456	$ 2,911	$ 728	$ 728	$ 2,607
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (87,591)		$ -	$ -	$ -	$ -	$ (36,563)	$ (9,141)	$ (9,141)	$ (32,746)
Subtotal of First Allocation	**$ 237,662**		**$ 91,408**	**$ 73,127**	**$ 54,845**	**$ 18,282**	**$ -**	**$ -**	**$ -**	**$ -**
Second Allocation						$ -	$ -	$ -	$ -	$ -
Incoming - All Others	$ 89,177	$ -	$ 25,062	$ 20,050	$ 15,037	$ 5,012	$ 10,025	$ 2,506	$ 2,506	$ 8,978
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (24,015)		$ -	$ -	$ -	$ -	$ (10,025)	$ (2,506)	$ (2,506)	$ (8,978)
Subtotal of Second Allocation	**$ 65,162**		**$ 25,062**	**$ 20,050**	**$ 15,037**	**$ 5,012**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 302,823**		**$ 116,471**	**$ 93,176**	**$ 69,882**	**$ 23,294**	**$ -**	**$ -**	**$ -**	**$ -**

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Activities of the Assembly							
110-07-01 Emergency Services	10.00	3.953%	$ 3,613		$ 3,613		$ 3,613
110-03/04- Clerk	59.00	23.320%	$ 21,317		$ 21,317		$ 21,317
110-08-01 Human Resources	1.00	0.395%	$ 361		$ 361	$ 136	$ 498
110-17-01 Finance Administration	21.00	8.300%	$ 7,587		$ 7,587	$ 2,860	$ 10,448
110-10- General Fund - Mayor and Assembly	108.00	42.688%	$ 39,020		$ 39,020	$ 14,710	$ 53,731
110-16-02 General Fund - CDD - Planning	4.00	1.581%	$ 1,445		$ 1,445	$ 545	$ 1,990
110-42-01 General Fund - Arboretum - Administration	1.00	0.395%	$ 361		$ 361	$ 136	$ 498
120-02-01 School District - Component Unit - School District - Administration	1.00	0.395%	$ 361		$ 361	$ 136	$ 498
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.00	0.791%	$ 723		$ 723	$ 272	$ 995
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	0.395%	$ 361		$ 361	$ 136	$ 498
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.00	2.767%	$ 2,529		$ 2,529	$ 953	$ 3,483
271-14-01 Special Revenue Fund - Lands - Administration	10.00	3.953%	$ 3,613		$ 3,613	$ 1,362	$ 4,975
530-51-01 Enterprise Fund - Harbors - Administration	0.50	0.198%	$ 181		$ 181	$ 68	$ 249
531-52-01 Enterprise Fund - Docks - Administration	0.50	0.198%	$ 181		$ 181	$ 68	$ 249
560-50-01 Enterprise Fund - Airport - Administration	13.00	5.138%	$ 4,697		$ 4,697	$ 1,771	$ 6,468
640-44-01 Internal Service Fund - Building Maintenance - Administration	14.00	5.534%	$ 5,058		$ 5,058	$ 1,907	$ 6,965
Total	**253.00**	**100.000%**	**$ 91,408**	**$ -**	**$ 91,408**	**$ 25,062**	**$116,471**

Allocation Basis: **# of Legislative Meetings**

Source of Allocation: **FY21 Clerks Office Meetings and Board Support**

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Boards and Commissions							
110-12-01 City Manager	0.50	2.924%	$ 2,138		$ 2,138		$ 2,138
110-07-01 Emergency Services	0.25	1.462%	$ 1,069		$ 1,069		$ 1,069
110-08-01 Human Resources	1.25	7.310%	$ 5,346		$ 5,346	$ 1,533	$ 6,878
110-17-01 Finance Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
110-17-06 Purchasing	1.00	5.848%	$ 4,276		$ 4,276	$ 1,226	$ 5,503
110-23-01 Library	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
110-10- General Fund - Mayor and Assembly	5.35	31.287%	$ 22,879		$ 22,879	$ 6,561	$ 29,439
110-16-02 General Fund - CDD - Planning	0.50	2.924%	$ 2,138		$ 2,138	$ 613	$ 2,751
110-16-03 General Fund - CDD - Building	1.25	7.310%	$ 5,346		$ 5,346	$ 1,533	$ 6,878
110-17-02 General Fund - Finance - Assessors	1.00	5.848%	$ 4,276		$ 4,276	$ 1,226	$ 5,503
110-17-07 General Fund - Finance - Sales Tax	1.00	5.848%	$ 4,276		$ 4,276	$ 1,226	$ 5,503
110-24-01 General Fund - Engineering - Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
110-42-01 General Fund - Arboretum - Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	5.848%	$ 4,276		$ 4,276	$ 1,226	$ 5,503
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.50	2.924%	$ 2,138		$ 2,138	$ 613	$ 2,751
249-46-03 General Fund - Parks and Recreation - Aquatics	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
271-14-01 Special Revenue Fund - Lands - Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
514-75-01 Enterprise Fund - Water - Administration	0.08	0.487%	$ 356		$ 356	$ 102	$ 459
519-76-04 Enterprise Fund - Wastewater - Collections	0.08	0.487%	$ 356		$ 356	$ 102	$ 459
530-51-01 Enterprise Fund - Harbors - Administration	0.13	0.731%	$ 535		$ 535	$ 153	$ 688
531-52-01 Enterprise Fund - Docks - Administration	0.13	0.731%	$ 535		$ 535	$ 153	$ 688
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
560-50-01 Enterprise Fund - Airport - Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
570-77-01 Enterprise Fund - Waste Management - Administration	0.08	0.487%	$ 356		$ 356	$ 102	$ 459
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.25	1.462%	$ 1,069		$ 1,069	$ 307	$ 1,376
Total	**17.10**	**100.000%**	**$ 73,127**	**$ -**	**$ 73,127**	**$ 20,050**	**$ 93,176**

Allocation Basis: **% of Support to Boards and Commissions**

Source of Allocation: **FY21 Clerks Office Meetings and Board Support**

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%	$ 1,959		$ 1,959		$ 1,959
110-12-01 City Manager	1.00	3.571%	$ 1,959		$ 1,959		$ 1,959
110-03/04- Clerk	1.00	3.571%	$ 1,959		$ 1,959		$ 1,959
110-08-01 Human Resources	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
110-06/15- MIS	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
110-17-01 Finance Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
110-23-01 Library	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
110-10- General Fund - Mayor and Assembly	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
110-16-01 General Fund - CDD - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
110-24-01 General Fund - Engineering - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 1,959		$ 1,959	$ 601	$ 2,560
Total	**28.00**	**100.000%**	**$ 54,845**	**$ -**	**$ 54,845**	**$ 15,037**	**$ 69,882**

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%	$ 3,656		$ 3,656	$ 1,002	$ 4,659
110-16-03 General Fund - CDD - Building		1.00	20.000%	$ 3,656		$ 3,656	$ 1,002	$ 4,659
110-17-02 General Fund - Finance - Assessors		1.00	20.000%	$ 3,656		$ 3,656	$ 1,002	$ 4,659
110-17-07 General Fund - Finance - Sales Tax		1.00	20.000%	$ 3,656		$ 3,656	$ 1,002	$ 4,659
209-22-01 General Fund - Roaded Services Area - Police - Administration		1.00	20.000%	$ 3,656		$ 3,656	$ 1,002	$ 4,659
	Total	**5.00**	**100.000%**	**$ 18,282**	**$ -**	**$ 18,282**	**$ 5,012**	**$ 23,294**

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	$ -	$ -	$ 1,959	$ -	$ 1,959
110-12-01 City Manager	$ -	$ 2,138	$ 1,959	$ -	$ 4,097
110-07-01 Emergency Services	$ 3,613	$ 1,069	$ -	$ -	$ 4,682
110-03/04- Clerk	$ 21,317	$ -	$ 1,959	$ -	$ 23,275
110-08-01 Human Resources	$ 498	$ 6,878	$ 2,560	$ -	$ 9,936
110-06/15- MIS	$ -	$ -	$ 2,560	$ -	$ 2,560
110-17-01 Finance Administration	$ 10,448	$ 1,376	$ 2,560	$ -	$ 14,384
110-17-06 Purchasing	$ -	$ 5,503	$ -	$ 4,659	$ 10,162
110-23-01 Library	$ -	$ 1,376	$ 2,560	$ -	$ 3,936
110-10- General Fund - Mayor and Assembly	$ 53,731	$ 29,439	$ 2,560	$ -	$ 85,730
110-16-01 General Fund - CDD - Administration	$ -	$ -	$ 2,560	$ -	$ 2,560
110-16-02 General Fund - CDD - Planning	$ 1,990	$ 2,751	$ -	$ -	$ 4,741
110-16-03 General Fund - CDD - Building	$ -	$ 6,878	$ -	$ 4,659	$ 11,537
110-17-02 General Fund - Finance - Assessors	$ -	$ 5,503	$ -	$ 4,659	$ 10,162
110-17-07 General Fund - Finance - Sales Tax	$ -	$ 5,503	$ -	$ 4,659	$ 10,162
110-24-01 General Fund - Engineering - Administration	$ -	$ 1,376	$ 2,560	$ -	$ 3,936
110-42-01 General Fund - Arboretum - Administration	$ 498	$ 1,376	$ -	$ -	$ 1,873
120-02-01 School District - Component Unit - School District - Administration	$ 498	$ -	$ 2,560	$ -	$ 3,058
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ -	$ -	$ 2,560	$ 4,659	$ 7,219
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 5,503	$ -	$ -	$ 5,503
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 995	$ 1,376	$ 2,560	$ -	$ 4,931
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ -	$ 1,376	$ -	$ -	$ 1,376
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ 498	$ 1,376	$ -	$ -	$ 1,873
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ -	$ -	$ 2,560	$ -	$ 2,560
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ -	$ -	$ 2,560	$ -	$ 2,560
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ -	$ 2,560	$ -	$ 2,560
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ 2,560	$ -	$ 2,560
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 3,483	$ 2,751	$ 2,560	$ -	$ 8,794
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ 1,376	$ -	$ -	$ 1,376
271-14-01 Special Revenue Fund - Lands - Administration	$ 4,975	$ 1,376	$ 2,560	$ -	$ 8,911
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 459	$ 2,560	$ -	$ 3,019
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 459	$ 2,560	$ -	$ 3,019
530-51-01 Enterprise Fund - Harbors - Administration	$ 249	$ 688	$ 2,560	$ -	$ 3,497
531-52-01 Enterprise Fund - Docks - Administration	$ 249	$ 688	$ 2,560	$ -	$ 3,497
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ 1,376	$ 2,560	$ -	$ 3,936
560-50-01 Enterprise Fund - Airport - Administration	$ 6,468	$ 1,376	$ 2,560	$ -	$ 10,403
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ 459	$ 2,560	$ -	$ 3,019
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ -	$ 2,560	$ -	$ 2,560
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 6,965	$ 1,376	$ -	$ -	$ 8,341
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ -	$ 2,560	$ -	$ 2,560
Total	**$ 116,471**	**$ 93,176**	**$ 69,882**	**$ 23,294**	**$ 302,823**

5 Human Resources

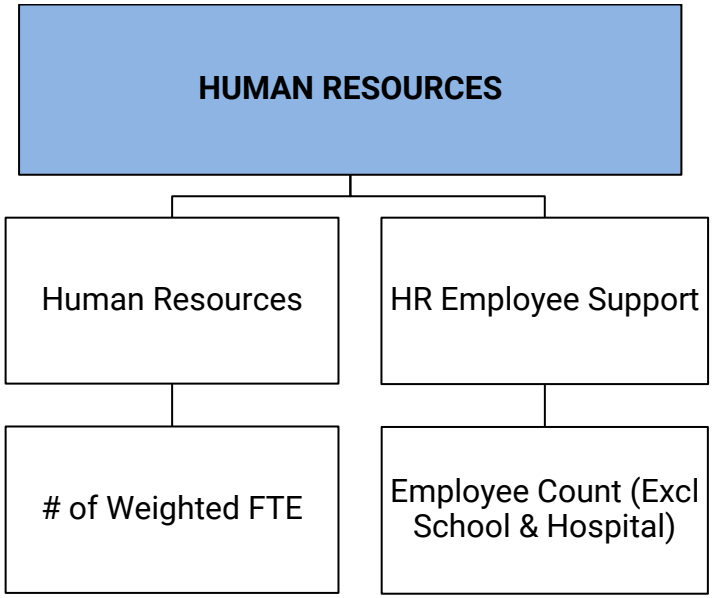
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following 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 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	$ 460,946		$ 460,946
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 4,928	$ 504	$ 5,431
110-12-01 City Manager	$ 5,559	$ 1,015	$ 6,574
110-03/04- Clerk	$ 7,666	$ 2,271	$ 9,936
110-08-01 Human Resources		$ 3,561	$ 3,561
110-06/15- MIS		$ 59,460	$ 59,460
110-17-03 Controller		$ 10,504	$ 10,504
110-17-04 Treasury		$ 3,508	$ 3,508
110-17-06 Purchasing		$ 968	$ 968
110-23-01 Library		$ 4,211	$ 4,211
Total Incoming Costs	**$ 18,152**	**$ 86,001**	**$ 104,154**
Capital and Transfers	$ (6,693)		
Benefit PERS	$ (35,033)		
Reimbursable Expenses	$ 212,400		
Total Cost Adjustments	**$ 170,674**		**$ 170,674**
Total Costs to be Allocated	**$ 649,772**	**$ 86,001**	**$ 735,773**

DEPARTMENTAL EXPENSE DETAIL

110-08-01 Human Resources

Expense Type	Expense ($)	General Admin	Human Resources	HR Employee Support
Personnel				
Salaries and Wages	$ 377,715	$ -	$ 358,829	$ 18,886
Benefits	$ 179,217	$ -	$ 170,256	$ 8,961
Benefits - PERS	$ 35,033	$ -	$ 33,281	$ 1,752
Subtotal Personnel Cost	**$ 591,965**	**$ -**	**$ 562,367**	**$ 29,598**
Operating Services & Supplies				
General Supplies	$ 2,283	$ -	$ 2,169	$ 114
Insurance	$ 1,600	$ -	$ 1,520	$ 80
Miscellaneous Expense	$ 1,911	$ -	$ 1,815	$ 96
Other Expenses	$ 3,315	$ -	$ 3,149	$ 166
Public Utility Services	$ 4,455	$ -	$ 4,232	$ 223
Reimbursable Expenses	$ (212,400)	$ -	$ (201,780)	$ (10,620)
Travel and Training	$ 3,894	$ -	$ 3,699	$ 195
Postage	$ 83	$ -	$ 79	$ 4
Printing	$ 706	$ -	$ 671	$ 35
Rentals and Leases	$ 56,441	$ -	$ 53,619	$ 2,822
Capital Outlay	$ 6,693	$ -	$ 6,358	$ 335
Subtotal Operating Cost	**$ (131,019)**	**$ -**	**$ (124,468)**	**$ (6,551)**
DEPARTMENTAL EXPENDITURES	**$ 460,946**	**$ -**	**$ 437,898**	**$ 23,047**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Capital and Transfers	$ (6,693)	$ -	$ (6,358)	$ (335)
Benefit PERS	$ (35,033)	$ -	$ (33,281)	$ (1,752)
Reimbursable Expenses	$ 212,400	$ -	$ 201,780	$ 10,620
Subtotal Cost Adjustments	**$ 170,674**	**$ -**	**$ 162,140**	**$ 8,534**
FUNCTIONAL COST	**$ 631,620**	**$ -**	**$ 600,039**	**$ 31,581**
First Allocation				
Incoming - All Others	$ 18,152	$ -	$ 17,245	$ 908
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 649,772**		**$ 617,283**	**$ 32,489**
Second Allocation				
Incoming - All Others	$ 86,001	$ -	$ 81,701	$ 4,300
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 86,001**		**$ 81,701**	**$ 4,300**
TOTAL ALLOCATED	**$ 735,773**		**$ 698,984**	**$ 36,789**

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	1.465%	$ 9,042		$ 9,042		$ 9,042
110-12-01 City Manager	5.00	0.610%	$ 3,767		$ 3,767		$ 3,767
110-07-01 Emergency Services	2.00	0.244%	$ 1,507		$ 1,507		$ 1,507
110-03/04- Clerk	2.68	0.327%	$ 2,019		$ 2,019		$ 2,019
110-08-01 Human Resources	4.40	0.537%	$ 3,315		$ 3,315		$ 3,315
110-06/15- MIS	15.66	1.912%	$ 11,800		$ 11,800	$ 1,613	$ 13,413
110-17-01 Finance Administration	2.00	0.244%	$ 1,507		$ 1,507	$ 206	$ 1,713
110-17-03 Controller	13.00	1.587%	$ 9,795		$ 9,795	$ 1,339	$ 11,135
110-17-04 Treasury	13.00	1.587%	$ 9,795		$ 9,795	$ 1,339	$ 11,135
110-17-06 Purchasing	5.00	0.610%	$ 3,767		$ 3,767	$ 515	$ 4,283
110-23-01 Library	24.12	2.944%	$ 18,174		$ 18,174	$ 2,485	$ 20,659
110-10- General Fund - Mayor and Assembly	9.00	1.099%	$ 6,781		$ 6,781	$ 927	$ 7,709
110-12-02 General Fund - Manager Office - Teen Health Center	1.50	0.183%	$ 1,130		$ 1,130	$ 155	$ 1,285
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.244%	$ 1,507		$ 1,507	$ 206	$ 1,713
110-16-01 General Fund - CDD - Administration	8.00	0.977%	$ 6,028		$ 6,028	$ 824	$ 6,852
110-16-02 General Fund - CDD - Planning	9.00	1.099%	$ 6,781		$ 6,781	$ 927	$ 7,709
110-16-03 General Fund - CDD - Building	7.00	0.854%	$ 5,274		$ 5,274	$ 721	$ 5,996
110-17-02 General Fund - Finance - Assessors	7.00	0.854%	$ 5,274		$ 5,274	$ 721	$ 5,996
110-17-07 General Fund - Finance - Sales Tax	5.00	0.610%	$ 3,767		$ 3,767	$ 515	$ 4,283
110-23-02 General Fund - Library - City Museum	3.75	0.458%	$ 2,826		$ 2,826	$ 386	$ 3,212
110-24-01 General Fund - Engineering - Administration	18.45	2.252%	$ 13,902		$ 13,902	$ 1,901	$ 15,803
110-24-02 General Fund - Engineering - CIP	1.60	0.195%	$ 1,206		$ 1,206	$ 165	$ 1,370
110-41-01 General Fund - P&R Parks and Landscape - Administration	16.29	1.988%	$ 12,274		$ 12,274	$ 1,678	$ 13,952
110-42-01 General Fund - Arboretum - Administration	1.68	0.205%	$ 1,266		$ 1,266	$ 173	$ 1,439
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	0.732%	$ 4,521		$ 4,521	$ 618	$ 5,139
209-22-02 General Fund - Roaded Services Area - Police - General Operations	114.00	13.916%	$ 85,899		$ 85,899	$ 11,743	$ 97,642
209-22-05 General Fund - Roaded Services Area - Police - Communications	21.42	2.615%	$ 16,140		$ 16,140	$ 2,206	$ 18,346
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.122%	$ 753		$ 753	$ 103	$ 857
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.46	0.666%	$ 4,114		$ 4,114	$ 562	$ 4,677
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.122%	$ 753		$ 753	$ 103	$ 857
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.122%	$ 753		$ 753	$ 103	$ 857
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.610%	$ 3,767		$ 3,767	$ 515	$ 4,283
209-22-17 General Fund - Roaded Services Area - Police - Services	10.67	1.302%	$ 8,040		$ 8,040	$ 1,099	$ 9,139
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.84	0.347%	$ 2,140		$ 2,140	$ 293	$ 2,432
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	3.94	0.481%	$ 2,969		$ 2,969	$ 406	$ 3,375
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	12.04	1.470%	$ 9,072		$ 9,072	$ 1,240	$ 10,312
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.10	0.745%	$ 4,596		$ 4,596	$ 628	$ 5,225
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.305%	$ 1,884		$ 1,884	$ 258	$ 2,141
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	58.96	7.197%	$ 44,426		$ 44,426	$ 6,073	$ 50,500
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	0.977%	$ 6,028		$ 6,028	$ 824	$ 6,852
209-72-01 General Fund - Roaded Services Area - Streets - Administration	43.82	5.349%	$ 33,018		$ 33,018	$ 4,514	$ 37,532
210-21-01 General Fund - Fire Service Area - Fire - Administration	120.00	14.648%	$ 90,420		$ 90,420	$ 12,361	$ 102,781
249-46-03 General Fund - Parks and Recreation - Aquatics	9.81	1.197%	$ 7,392		$ 7,392	$ 1,011	$ 8,402
249-46-13 General Fund - Parks and Recreation - Aquatics	15.06	1.838%	$ 11,348		$ 11,348	$ 1,551	$ 12,899
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.038%	$ 234		$ 234	$ 32	$ 266
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.354%	$ 2,185		$ 2,185	$ 299	$ 2,484
271-14-02 Special Revenue Fund - Lands - Quarries	0.69	0.084%	$ 520		$ 520	$ 71	$ 591

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
514-75-01 Enterprise Fund - Water - Administration	28.66	3.498%	$ 21,595		$ 21,595	$ 2,952	$ 24,547
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	1.476%	$ 9,114		$ 9,114	$ 1,246	$ 10,359
519-76-05 Enterprise Fund - Wastewater - Treatment	49.51	6.044%	$ 37,306		$ 37,306	$ 5,100	$ 42,406
530-51-01 Enterprise Fund - Harbors - Administration	17.08	2.085%	$ 12,870		$ 12,870	$ 1,759	$ 14,629
531-52-01 Enterprise Fund - Docks - Administration	13.07	1.595%	$ 9,848		$ 9,848	$ 1,346	$ 11,195
560-50-01 Enterprise Fund - Airport - Administration	10.60	1.294%	$ 7,987		$ 7,987	$ 1,092	$ 9,079
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	0.915%	$ 5,651		$ 5,651	$ 773	$ 6,424
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	16.36	1.997%	$ 12,327		$ 12,327	$ 1,685	$ 14,012
602-79-01 Internal Service Fund - Fleet - Administration	6.25	0.763%	$ 4,709		$ 4,709	$ 644	$ 5,353
640-44-01 Internal Service Fund - Building Maintenance - Administration	10.75	1.312%	$ 8,100		$ 8,100	$ 1,107	$ 9,207
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.696%	$ 4,295		$ 4,295	$ 587	$ 4,882
Total	**819.23**	**100.000%**	**$617,283**	**$ -**	**$617,283**	**$ 81,701**	**$ 698,984**

Allocation Basis: **# of weighted FTE**

Source of Allocation: **FY20 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	1.296%	$ 421		$ 421		$ 421
110-12-01 City Manager	5.00	0.540%	$ 175		$ 175		$ 175
110-07-01 Emergency Services	2.00	0.216%	$ 70		$ 70		$ 70
110-03/04- Clerk	6.00	0.648%	$ 211		$ 211		$ 211
110-08-01 Human Resources	7.00	0.756%	$ 246		$ 246		$ 246
110-06/15- MIS	16.00	1.728%	$ 561		$ 561	$ 77	$ 638
110-17-01 Finance Administration	2.00	0.216%	$ 70		$ 70	$ 10	$ 80
110-17-03 Controller	13.00	1.404%	$ 456		$ 456	$ 63	$ 519
110-17-04 Treasury	13.00	1.404%	$ 456		$ 456	$ 63	$ 519
110-17-06 Purchasing	5.00	0.540%	$ 175		$ 175	$ 24	$ 199
110-23-01 Library	42.00	4.536%	$ 1,474		$ 1,474	$ 202	$ 1,676
110-10- General Fund - Mayor and Assembly	9.00	0.972%	$ 316		$ 316	$ 43	$ 359
110-12-02 General Fund - Manager Office - Teen Health Center	2.00	0.216%	$ 70		$ 70	$ 10	$ 80
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.216%	$ 70		$ 70	$ 10	$ 80
110-16-01 General Fund - CDD - Administration	8.00	0.864%	$ 281		$ 281	$ 38	$ 319
110-16-02 General Fund - CDD - Planning	9.00	0.972%	$ 316		$ 316	$ 43	$ 359
110-16-03 General Fund - CDD - Building	7.00	0.756%	$ 246		$ 246	$ 34	$ 279
110-17-02 General Fund - Finance - Assessors	7.00	0.756%	$ 246		$ 246	$ 34	$ 279
110-17-07 General Fund - Finance - Sales Tax	5.00	0.540%	$ 175		$ 175	$ 24	$ 199
110-23-02 General Fund - Library - City Museum	4.00	0.432%	$ 140		$ 140	$ 19	$ 160
110-24-01 General Fund - Engineering - Administration	21.00	2.268%	$ 737		$ 737	$ 101	$ 838
110-24-02 General Fund - Engineering - CIP	4.00	0.432%	$ 140		$ 140	$ 19	$ 160
110-41-01 General Fund - P&R Parks and Landscape - Administration	30.00	3.240%	$ 1,053		$ 1,053	$ 144	$ 1,197
110-42-01 General Fund - Arboretum - Administration	3.00	0.324%	$ 105		$ 105	$ 14	$ 120
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	0.648%	$ 211		$ 211	$ 29	$ 239
209-22-02 General Fund - Roaded Services Area - Police - General Operations	62.00	6.695%	$ 2,175		$ 2,175	$ 298	$ 2,473
209-22-05 General Fund - Roaded Services Area - Police - Communications	19.00	2.052%	$ 667		$ 667	$ 91	$ 758
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.108%	$ 35		$ 35	$ 5	$ 40
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	20.00	2.160%	$ 702		$ 702	$ 96	$ 798
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.108%	$ 35		$ 35	$ 5	$ 40
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.108%	$ 35		$ 35	$ 5	$ 40
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.540%	$ 175		$ 175	$ 24	$ 199
209-22-17 General Fund - Roaded Services Area - Police - Services	12.00	1.296%	$ 421		$ 421	$ 58	$ 479
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	3.00	0.324%	$ 105		$ 105	$ 14	$ 120
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	29.00	3.132%	$ 1,017		$ 1,017	$ 139	$ 1,157
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	48.00	5.184%	$ 1,684		$ 1,684	$ 231	$ 1,915
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	16.00	1.728%	$ 561		$ 561	$ 77	$ 638
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	4.00	0.432%	$ 140		$ 140	$ 19	$ 160
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	36.00	3.888%	$ 1,263		$ 1,263	$ 173	$ 1,436
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	0.864%	$ 281		$ 281	$ 38	$ 319
209-72-01 General Fund - Roaded Services Area - Streets - Administration	24.00	2.592%	$ 842		$ 842	$ 115	$ 957
210-21-01 General Fund - Fire Service Area - Fire - Administration	62.00	6.695%	$ 2,175		$ 2,175	$ 298	$ 2,473
249-46-03 General Fund - Parks and Recreation - Aquatics	55.00	5.940%	$ 1,930		$ 1,930	$ 265	$ 2,194
249-46-13 General Fund - Parks and Recreation - Aquatics	84.00	9.071%	$ 2,947		$ 2,947	$ 404	$ 3,351
270-48-01 Special Revenue Fund - Downtown Parking - Administration	2.00	0.216%	$ 70		$ 70	$ 10	$ 80
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.324%	$ 105		$ 105	$ 14	$ 120
271-14-02 Special Revenue Fund - Lands - Quarries	3.00	0.324%	$ 105		$ 105	$ 14	$ 120

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
514-75-01 Enterprise Fund - Water - Administration	23.00	2.484%	$ 807		$ 807	$ 111	$ 918
519-76-04 Enterprise Fund - Wastewater - Collections	20.00	2.160%	$ 702		$ 702	$ 96	$ 798
519-76-05 Enterprise Fund - Wastewater - Treatment	30.00	3.240%	$ 1,053		$ 1,053	$ 144	$ 1,197
530-51-01 Enterprise Fund - Harbors - Administration	24.00	2.592%	$ 842		$ 842	$ 115	$ 957
531-52-01 Enterprise Fund - Docks - Administration	18.00	1.944%	$ 632		$ 632	$ 87	$ 718
560-50-01 Enterprise Fund - Airport - Administration	13.00	1.404%	$ 456		$ 456	$ 63	$ 519
560-50-02 Enterprise Fund - Airport - Terminal General Operations	8.00	0.864%	$ 281		$ 281	$ 38	$ 319
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	23.00	2.484%	$ 807		$ 807	$ 111	$ 918
602-79-01 Internal Service Fund - Fleet - Administration	9.00	0.972%	$ 316		$ 316	$ 43	$ 359
640-44-01 Internal Service Fund - Building Maintenance - Administration	12.00	1.296%	$ 421		$ 421	$ 58	$ 479
680-60-01 Internal Service Fund - Risk - Administration	8.00	0.864%	$ 281		$ 281	$ 38	$ 319
Total	**926.00**	**100.000%**	**$ 32,489**	**$ -**	**$ 32,489**	**$ 4,300**	**$ 36,789**

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

Source of Allocation: **FY20 Staffing Schedules**

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
110-11-01 City Attorney	$ 9,042	$ 421	$ 9,463
110-12-01 City Manager	$ 3,767	$ 175	$ 3,943
110-07-01 Emergency Services	$ 1,507	$ 70	$ 1,577
110-03/04- Clerk	$ 2,019	$ 211	$ 2,230
110-08-01 Human Resources	$ 3,315	$ 246	$ 3,561
110-06/15- MIS	$ 13,413	$ 638	$ 14,051
110-17-01 Finance Administration	$ 1,713	$ 80	$ 1,793
110-17-03 Controller	$ 11,135	$ 519	$ 11,653
110-17-04 Treasury	$ 11,135	$ 519	$ 11,653
110-17-06 Purchasing	$ 4,283	$ 199	$ 4,482
110-23-01 Library	$ 20,659	$ 1,676	$ 22,335
110-10- General Fund - Mayor and Assembly	$ 7,709	$ 359	$ 8,068
110-12-02 General Fund - Manager Office - Teen Health Center	$ 1,285	$ 80	$ 1,365
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 1,713	$ 80	$ 1,793
110-16-01 General Fund - CDD - Administration	$ 6,852	$ 319	$ 7,171
110-16-02 General Fund - CDD - Planning	$ 7,709	$ 359	$ 8,068
110-16-03 General Fund - CDD - Building	$ 5,996	$ 279	$ 6,275
110-17-02 General Fund - Finance - Assessors	$ 5,996	$ 279	$ 6,275
110-17-07 General Fund - Finance - Sales Tax	$ 4,283	$ 199	$ 4,482
110-23-02 General Fund - Library - City Museum	$ 3,212	$ 160	$ 3,371
110-24-01 General Fund - Engineering - Administration	$ 15,803	$ 838	$ 16,640
110-24-02 General Fund - Engineering - CIP	$ 1,370	$ 160	$ 1,530
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 13,952	$ 1,197	$ 15,149
110-42-01 General Fund - Arboretum - Administration	$ 1,439	$ 120	$ 1,559
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 5,139	$ 239	$ 5,378
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 97,642	$ 2,473	$ 100,115
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 18,346	$ 758	$ 19,104
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ 857	$ 40	$ 896
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 4,677	$ 798	$ 5,474
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 857	$ 40	$ 896
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 857	$ 40	$ 896
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 4,283	$ 199	$ 4,482
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 9,139	$ 479	$ 9,618
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 2,432	$ 120	$ 2,552
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 3,375	$ 1,157	$ 4,532
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 10,312	$ 1,915	$ 12,227
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 5,225	$ 638	$ 5,863

ALLOCATION SUMMARY

110-08-01 Human Resources

		Human Resources	HR Employee Support	Total
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration		$ 2,141	$ 160	$ 2,301
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations		$ 50,500	$ 1,436	$ 51,936
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance		$ 6,852	$ 319	$ 7,171
209-72-01 General Fund - Roaded Services Area - Streets - Administration		$ 37,532	$ 957	$ 38,490
210-21-01 General Fund - Fire Service Area - Fire - Administration		$ 102,781	$ 2,473	$ 105,254
249-46-03 General Fund - Parks and Recreation - Aquatics		$ 8,402	$ 2,194	$ 10,597
249-46-13 General Fund - Parks and Recreation - Aquatics		$ 12,899	$ 3,351	$ 16,250
270-48-01 Special Revenue Fund - Downtown Parking - Administration		$ 266	$ 80	$ 345
271-14-01 Special Revenue Fund - Lands - Administration		$ 2,484	$ 120	$ 2,604
271-14-02 Special Revenue Fund - Lands - Quarries		$ 591	$ 120	$ 711
514-75-01 Enterprise Fund - Water - Administration		$ 24,547	$ 918	$ 25,465
519-76-04 Enterprise Fund - Wastewater - Collections		$ 10,359	$ 798	$ 11,157
519-76-05 Enterprise Fund - Wastewater - Treatment		$ 42,406	$ 1,197	$ 43,602
530-51-01 Enterprise Fund - Harbors - Administration		$ 14,629	$ 957	$ 15,587
531-52-01 Enterprise Fund - Docks - Administration		$ 11,195	$ 718	$ 11,913
560-50-01 Enterprise Fund - Airport - Administration		$ 9,079	$ 519	$ 9,598
560-50-02 Enterprise Fund - Airport - Terminal General Operations		$ 6,424	$ 319	$ 6,743
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		$ 14,012	$ 918	$ 14,930
602-79-01 Internal Service Fund - Fleet - Administration		$ 5,353	$ 359	$ 5,712
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 9,207	$ 479	$ 9,686
680-60-01 Internal Service Fund - Risk - Administration		$ 4,882	$ 319	$ 5,201
	Total	**$ 698,984**	**$ 36,789**	**$ 735,773**

6 Management Information Systems (MIS)

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

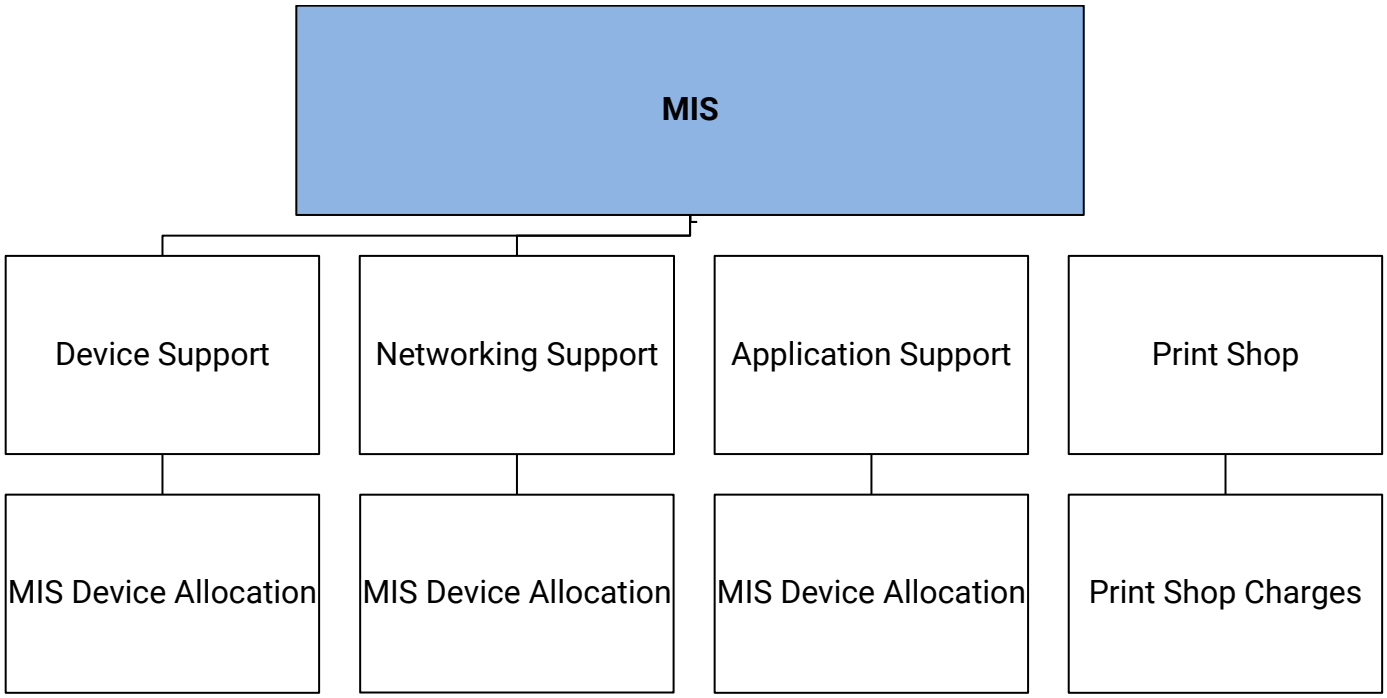
- **Device Support –** represents services and support associated with set up and maintenance of all city owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity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

- **Networking Support –** represents services and support associated with the management of networks, circuits, and servers used by departments. This function is allocated based on MIS's network allocation which is based on the number of network services provided and the number of circuits and servers per Fund, Department, and Division.

- **Application Support –** represents services and support associated with the management of workgroup systems used by departments. This function is allocated based on MIS's application allocation which is based on the workgroup systems demand per Fund, Department, and Division.

- **Print Shop –** relates to services and support associated with graphic design and printing of city materials. This function is allocated based on the amount of print shop charges per Fund, Department, and Division.

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


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

COSTS TO BE ALLOCATED

110-06/15- MIS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$2,219,239		$2,219,239
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 5,896	$ 603	$ 6,499
110-12-01 City Manager	$ 12,009	$ 2,000	$ 14,009
110-07-01 Emergency Services	$ 9,140	$ 9,041	$ 18,182
110-03/04- Clerk	$ 1,959	$ 601	$ 2,560
110-08-01 Human Resources	$ 12,361	$ 1,690	$ 14,051
110-06/15- MIS		$ 102,652	$ 102,652
110-17-03 Controller		$ 27,618	$ 27,618
110-17-04 Treasury		$ 8,881	$ 8,881
110-17-06 Purchasing		$ 16,279	$ 16,279
Total Incoming Costs	**$ 41,365**	**$ 169,365**	**$ 210,730**
Capital and Transfers	$ (165,889)		
Benefit PERS	$ (85,477)		
Reimbursable Expenses	$ 646,154		
Total Cost Adjustments	**$ 394,789**		**$ 394,789**
Total Costs to be Allocated	**$2,655,393**	**$ 169,365**	**$2,824,759**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense ($)	General Admin	Device Support	Networking Support	Application Support	Print Shop
Personnel						
Salaries and Wages	$ 1,286,285	$ -	$ 450,200	$ 411,611	$ 321,571	$ 102,903
Benefits	$ 605,770	$ -	$ 212,019	$ 193,846	$ 151,442	$ 48,462
Benefits - PERS	$ 85,477	$ -	$ 29,917	$ 27,353	$ 21,369	$ 6,838
Subtotal Personnel Cost	**$ 1,977,531**	**$ -**	**$ 692,136**	**$ 632,810**	**$ 494,383**	**$ 158,202**
Operating Services & Supplies						
General Supplies	$ 21,814	$ -	$ 7,635	$ 6,980	$ 5,453	$ 1,745
Insurance	$ 6,200	$ -	$ 2,170	$ 1,984	$ 1,550	$ 496
Professional	$ 487,273	$ -	$ 170,546	$ 155,927	$ 121,818	$ 38,982
Public Utility Services	$ 11,730	$ -	$ 4,106	$ 3,754	$ 2,933	$ 938
Reimbursable Expenses	$ (646,154)	$ -	$ (226,154)	$ (206,769)	$ (161,539)	$ (51,692)
Repairs and Maintenance	$ 57,704	$ -	$ 20,196	$ 18,465	$ 14,426	$ 4,616
Travel and Training	$ 15,542	$ -	$ 5,440	$ 4,973	$ 3,886	$ 1,243
Postage	$ 201	$ -	$ 70	$ 64	$ 50	$ 16
Printing	$ 987	$ -	$ 346	$ 316	$ 247	$ 79
Rentals and Leases	$ 120,223	$ -	$ 42,078	$ 38,471	$ 30,056	$ 9,618
Advertising	$ 300	$ -	$ 105	$ 96	$ 75	$ 24
Capital Outlay	$ 165,889	$ -	$ 58,061	$ 53,084	$ 41,472	$ 13,271
Subtotal Operating Cost	**$ 241,708**	**$ -**	**$ 84,598**	**$ 77,347**	**$ 60,427**	**$ 19,337**
DEPARTMENTAL EXPENDITURES	**$ 2,219,239**	**$ -**	**$ 776,734**	**$ 710,157**	**$ 554,810**	**$ 177,539**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Capital and Transfers	$ (165,889)	$ -	$ (58,061)	$ (53,084)	$ (41,472)	$ (13,271)
Benefit PERS	$ (85,477)	$ -	$ (29,917)	$ (27,353)	$ (21,369)	$ (6,838)
Reimbursable Expenses	$ 646,154	$ -	$ 226,154	$ 206,769	$ 161,539	$ 51,692
Subtotal Cost Adjustments	**$ 394,789**	**$ -**	**$ 138,176**	**$ 126,332**	**$ 98,697**	**$ 31,583**
FUNCTIONAL COST	**$ 2,614,028**	**$ -**	**$ 914,910**	**$ 836,489**	**$ 653,507**	**$ 209,122**
First Allocation						
Incoming - All Others	$ 41,365	$ -	$ 14,478	$ 13,237	$ 10,341	$ 3,309
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,655,393**		**$ 929,388**	**$ 849,726**	**$ 663,848**	**$ 212,431**
Second Allocation						
Incoming - All Others	$ 169,365	$ -	$ 59,278	$ 54,197	$ 42,341	$ 13,549
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 169,365**		**$ 59,278**	**$ 54,197**	**$ 42,341**	**$ 13,549**
TOTAL ALLOCATED	**$ 2,824,759**		**$ 988,666**	**$ 903,923**	**$ 706,190**	**$ 225,981**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Device Support							
110-11-01 City Attorney	0.01	5.193%	$ 48,259		$ 48,259		$ 48,259
110-12-01 City Manager	0.01	3.300%	$ 30,669		$ 30,669		$ 30,669
110-03/04- Clerk	0.00	1.634%	$ 15,184		$ 15,184		$ 15,184
110-08-01 Human Resources	0.00	1.828%	$ 16,988		$ 16,988		$ 16,988
110-06/15- MIS	0.01	3.971%	$ 36,909		$ 36,909		$ 36,909
110-17-01 Finance Administration	0.00	0.825%	$ 7,667		$ 7,667	$ 582	$ 8,249
110-17-03 Controller	0.01	4.500%	$ 41,825		$ 41,825	$ 3,173	$ 44,998
110-17-04 Treasury	0.01	3.549%	$ 32,985		$ 32,985	$ 2,502	$ 35,487
110-17-06 Purchasing	0.00	1.165%	$ 10,824		$ 10,824	$ 821	$ 11,646
110-10- General Fund - Mayor and Assembly	0.00	0.437%	$ 4,059		$ 4,059	$ 308	$ 4,367
110-16-01 General Fund - CDD - Administration	0.01	6.066%	$ 56,378		$ 56,378	$ 4,277	$ 60,655
110-17-02 General Fund - Finance - Assessors	0.01	3.057%	$ 28,414		$ 28,414	$ 2,156	$ 30,570
110-17-07 General Fund - Finance - Sales Tax	0.00	1.407%	$ 13,080		$ 13,080	$ 992	$ 14,072
110-23-02 General Fund - Library - City Museum	0.00	1.844%	$ 17,139		$ 17,139	$ 1,300	$ 18,439
110-24-01 General Fund - Engineering - Administration	0.01	4.950%	$ 46,004		$ 46,004	$ 3,490	$ 49,494
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.00	1.763%	$ 16,387		$ 16,387	$ 1,243	$ 17,630
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.01	3.704%	$ 34,428		$ 34,428	$ 2,612	$ 37,040
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.00	2.976%	$ 27,663		$ 27,663	$ 2,099	$ 29,761
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00	1.165%	$ 10,824		$ 10,824	$ 821	$ 11,646
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.00	2.523%	$ 23,453		$ 23,453	$ 1,779	$ 25,232
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.01	3.607%	$ 33,526		$ 33,526	$ 2,543	$ 36,069
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	6.034%	$ 56,077		$ 56,077	$ 4,254	$ 60,331
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01	7.493%	$ 69,638		$ 69,638	$ 5,283	$ 74,920
249-46-03 General Fund - Parks and Recreation - Aquatics	0.00	2.248%	$ 20,897		$ 20,897	$ 1,585	$ 22,483
271-14-01 Special Revenue Fund - Lands - Administration	0.00	0.841%	$ 7,818		$ 7,818	$ 593	$ 8,411
514-75-01 Enterprise Fund - Water - Administration	0.01	3.106%	$ 28,865		$ 28,865	$ 2,190	$ 31,055
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	6.487%	$ 60,286		$ 60,286	$ 4,574	$ 64,860
530-51-01 Enterprise Fund - Harbors - Administration	0.01	6.179%	$ 57,430		$ 57,430	$ 4,357	$ 61,787
560-50-01 Enterprise Fund - Airport - Administration	0.01	4.458%	$ 41,434		$ 41,434	$ 3,143	$ 44,577
570-77-01 Enterprise Fund - Waste Management - Administration	0.00	0.194%	$ 1,804		$ 1,804	$ 137	$ 1,941
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.00	2.475%	$ 23,002		$ 23,002	$ 1,745	$ 24,747
680-60-01 Internal Service Fund - Risk - Administration	0.00	1.019%	$ 9,471		$ 9,471	$ 719	$ 10,190
Total	**0.17**	**100.000%**	**$929,388**	**$ -**	**$929,388**	**$ 59,278**	**$988,666**

Allocation Basis: **MIS Device Allocation**

Source of Allocation: **FY21 MIS Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Networking Support							
110-11-01 City Attorney	0.01	3.385%	$ 28,762		$ 28,762		$ 28,762
110-12-01 City Manager	0.01	3.017%	$ 25,636		$ 25,636		$ 25,636
110-03/04- Clerk	0.00	1.840%	$ 15,631		$ 15,631		$ 15,631
110-08-01 Human Resources	0.00	1.766%	$ 15,006		$ 15,006		$ 15,006
110-06/15- MIS	0.01	6.917%	$ 58,774		$ 58,774		$ 58,774
110-17-01 Finance Administration	0.00	0.883%	$ 7,503		$ 7,503	$ 576	$ 8,079
110-17-03 Controller	0.01	4.489%	$ 38,141		$ 38,141	$ 2,928	$ 41,069
110-17-04 Treasury	0.01	3.385%	$ 28,762		$ 28,762	$ 2,208	$ 30,970
110-17-06 Purchasing	0.00	1.251%	$ 10,629		$ 10,629	$ 816	$ 11,445
110-23-01 Library	0.00	0.368%	$ 3,126		$ 3,126	$ 240	$ 3,366
110-10- General Fund - Mayor and Assembly	0.00	0.589%	$ 5,002		$ 5,002	$ 384	$ 5,386
110-16-01 General Fund - CDD - Administration	0.01	5.445%	$ 46,269		$ 46,269	$ 3,552	$ 49,821
110-17-02 General Fund - Finance - Assessors	0.01	2.796%	$ 23,760		$ 23,760	$ 1,824	$ 25,584
110-17-07 General Fund - Finance - Sales Tax	0.00	1.472%	$ 12,505		$ 12,505	$ 960	$ 13,465
110-23-02 General Fund - Library - City Museum	0.00	2.060%	$ 17,507		$ 17,507	$ 1,344	$ 18,851
110-24-01 General Fund - Engineering - Administration	0.01	4.341%	$ 36,890		$ 36,890	$ 2,832	$ 39,722
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.00	1.987%	$ 16,882		$ 16,882	$ 1,296	$ 18,178
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.00	0.736%	$ 6,253		$ 6,253	$ 480	$ 6,733
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.01	3.385%	$ 28,762		$ 28,762	$ 2,208	$ 30,970
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.01	3.091%	$ 26,261		$ 26,261	$ 2,016	$ 28,277
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00	1.472%	$ 12,505		$ 12,505	$ 960	$ 13,465
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.01	2.649%	$ 22,509		$ 22,509	$ 1,728	$ 24,237
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.01	3.606%	$ 30,638		$ 30,638	$ 2,352	$ 32,990
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	6.107%	$ 51,896		$ 51,896	$ 3,984	$ 55,881
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01	5.960%	$ 50,646		$ 50,646	$ 3,888	$ 54,534
249-46-03 General Fund - Parks and Recreation - Aquatics	0.01	2.428%	$ 20,634		$ 20,634	$ 1,584	$ 22,218
271-14-01 Special Revenue Fund - Lands - Administration	0.00	0.957%	$ 8,128		$ 8,128	$ 624	$ 8,752
514-75-01 Enterprise Fund - Water - Administration	0.01	3.458%	$ 29,387		$ 29,387	$ 2,256	$ 31,643
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	6.255%	$ 53,147		$ 53,147	$ 4,080	$ 57,227
530-51-01 Enterprise Fund - Harbors - Administration	0.01	6.328%	$ 53,772		$ 53,772	$ 4,128	$ 57,901
560-50-01 Enterprise Fund - Airport - Administration	0.01	3.532%	$ 30,012		$ 30,012	$ 2,304	$ 32,317
570-77-01 Enterprise Fund - Waste Management - Administration	0.00	0.368%	$ 3,126		$ 3,126	$ 240	$ 3,366
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.01	2.649%	$ 22,509		$ 22,509	$ 1,728	$ 24,237
680-60-01 Internal Service Fund - Risk - Administration	0.00	1.030%	$ 8,754		$ 8,754	$ 672	$ 9,426
Total	**0.21**	**100.000%**	**$849,726**	**$ -**	**$849,726**	**$ 54,197**	**$903,923**

Allocation Basis: **MIS Network Allocation**

Source of Allocation: **FY21 MIS Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Application Support							
110-11-01 City Attorney	0.02	4.464%	$ 29,636		$ 29,636		$ 29,636
110-12-01 City Manager	0.00	0.893%	$ 5,927		$ 5,927		$ 5,927
110-03/04- Clerk	0.00	0.893%	$ 5,927		$ 5,927		$ 5,927
110-08-01 Human Resources	0.02	3.571%	$ 23,709		$ 23,709		$ 23,709
110-06/15- MIS	0.00	0.893%	$ 5,927		$ 5,927		$ 5,927
110-17-01 Finance Administration	0.01	1.786%	$ 11,854		$ 11,854	$ 847	$ 12,701
110-17-03 Controller	0.10	18.750%	$124,472		$124,472	$ 8,892	$133,363
110-17-04 Treasury	0.09	17.857%	$118,544		$118,544	$ 8,468	$127,013
110-17-06 Purchasing	0.02	4.464%	$ 29,636		$ 29,636	$ 2,117	$ 31,753
110-23-01 Library	0.00	0.893%	$ 5,927		$ 5,927	$ 423	$ 6,351
110-10- General Fund - Mayor and Assembly	0.00	0.893%	$ 5,927		$ 5,927	$ 423	$ 6,351
110-16-01 General Fund - CDD - Administration	0.02	3.571%	$ 23,709		$ 23,709	$ 1,694	$ 25,403
110-17-02 General Fund - Finance - Assessors	0.02	3.571%	$ 23,709		$ 23,709	$ 1,694	$ 25,403
110-17-07 General Fund - Finance - Sales Tax	0.03	5.357%	$ 35,563		$ 35,563	$ 2,540	$ 38,104
110-23-02 General Fund - Library - City Museum	0.00	0.893%	$ 5,927		$ 5,927	$ 423	$ 6,351
110-24-01 General Fund - Engineering - Administration	0.00	0.893%	$ 5,927		$ 5,927	$ 423	$ 6,351
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.00	0.893%	$ 5,927		$ 5,927	$ 423	$ 6,351
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.01	1.786%	$ 11,854		$ 11,854	$ 847	$ 12,701
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.02	3.571%	$ 23,709		$ 23,709	$ 1,694	$ 25,403
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.01	1.786%	$ 11,854		$ 11,854	$ 847	$ 12,701
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00	0.179%	$ 1,185		$ 1,185	$ 85	$ 1,270
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.00	0.893%	$ 5,927		$ 5,927	$ 423	$ 6,351
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.00	0.357%	$ 2,371		$ 2,371	$ 169	$ 2,540
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	1.786%	$ 11,854		$ 11,854	$ 847	$ 12,701
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.02	3.571%	$ 23,709		$ 23,709	$ 1,694	$ 25,403
249-46-03 General Fund - Parks and Recreation - Aquatics	0.00	0.357%	$ 2,371		$ 2,371	$ 169	$ 2,540
271-14-01 Special Revenue Fund - Lands - Administration	0.00	0.357%	$ 2,371		$ 2,371	$ 169	$ 2,540
514-75-01 Enterprise Fund - Water - Administration	0.01	1.429%	$ 9,484		$ 9,484	$ 677	$ 10,161
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	1.786%	$ 11,854		$ 11,854	$ 847	$ 12,701
530-51-01 Enterprise Fund - Harbors - Administration	0.01	2.679%	$ 17,782		$ 17,782	$ 1,270	$ 19,052
560-50-01 Enterprise Fund - Airport - Administration	0.01	1.786%	$ 11,854		$ 11,854	$ 847	$ 12,701
570-77-01 Enterprise Fund - Waste Management - Administration	0.00	0.893%	$ 5,927		$ 5,927	$ 423	$ 6,351
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.02	4.464%	$ 29,636		$ 29,636	$ 2,117	$ 31,753
680-60-01 Internal Service Fund - Risk - Administration	0.01	1.786%	$ 11,854		$ 11,854	$ 847	$ 12,701
Total	**0.53**	**100.000%**	**$663,848**	**$ -**	**$663,848**	**$ 42,341**	**$706,190**

Allocation Basis: **MIS Application Allocation**

Source of Allocation: **FY21 MIS Data Metrics**

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	283.00	0.401%	$ 852		$ 852		$ 852
110-12-01 City Manager	3,158.13	4.478%	$ 9,513		$ 9,513		$ 9,513
110-07-01 Emergency Services	1,878.50	2.664%	$ 5,659		$ 5,659		$ 5,659
110-03/04- Clerk	1,970.80	2.795%	$ 5,937		$ 5,937		$ 5,937
110-08-01 Human Resources	1,247.16	1.768%	$ 3,757		$ 3,757		$ 3,757
110-06/15- MIS	346.00	0.491%	$ 1,042		$ 1,042		$ 1,042
110-17-01 Finance Administration	2,931.36	4.157%	$ 8,830		$ 8,830	$ 644	$ 9,474
110-17-03 Controller	543.70	0.771%	$ 1,638		$ 1,638	$ 120	$ 1,757
110-17-04 Treasury	2,177.21	3.087%	$ 6,558		$ 6,558	$ 479	$ 7,037
110-23-01 Library	669.82	0.950%	$ 2,018		$ 2,018	$ 147	$ 2,165
110-01-01 General Fund - Non-departmental - NA	18.00	0.026%	$ 54		$ 54	$ 4	$ 58
110-10- General Fund - Mayor and Assembly	1,722.66	2.443%	$ 5,189		$ 5,189	$ 379	$ 5,568
110-12-05 General Fund - Manager Office - Housing and Homelessness	56.34	0.080%	$ 170		$ 170	$ 12	$ 182
110-16-01 General Fund - CDD - Administration	339.47	0.481%	$ 1,023		$ 1,023	$ 75	$ 1,097
110-16-02 General Fund - CDD - Planning	537.80	0.763%	$ 1,620		$ 1,620	$ 118	$ 1,738
110-17-02 General Fund - Finance - Assessors	1,878.30	2.663%	$ 5,658		$ 5,658	$ 413	$ 6,071
110-17-07 General Fund - Finance - Sales Tax	2,476.26	3.511%	$ 7,459		$ 7,459	$ 544	$ 8,003
110-23-02 General Fund - Library - City Museum	581.48	0.825%	$ 1,752		$ 1,752	$ 128	$ 1,879
110-24-01 General Fund - Engineering - Administration	71.00	0.101%	$ 214		$ 214	$ 16	$ 229
110-24-02 General Fund - Engineering - CIP	2,712.28	3.846%	$ 8,170		$ 8,170	$ 596	$ 8,766
110-41-01 General Fund - P&R Parks and Landscape - Administration	24.30	0.034%	$ 73		$ 73	$ 5	$ 79
209-22-01 General Fund - Roaded Services Area - Police - Administration	256.56	0.364%	$ 773		$ 773	$ 56	$ 829
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	62.67	0.089%	$ 189		$ 189	$ 14	$ 203
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	129.47	0.184%	$ 390		$ 390	$ 28	$ 418
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	96.15	0.136%	$ 290		$ 290	$ 21	$ 311
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	16.94	0.024%	$ 51		$ 51	$ 4	$ 55
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	170.71	0.242%	$ 514		$ 514	$ 38	$ 552
209-72-01 General Fund - Roaded Services Area - Streets - Administration	89.50	0.127%	$ 270		$ 270	$ 20	$ 289
210-21-01 General Fund - Fire Service Area - Fire - Administration	617.62	0.876%	$ 1,860		$ 1,860	$ 136	$ 1,996
219-20-01 CARES Relief Fund - - Operations	20,955.36	29.715%	$ 63,123		$ 63,123	$ 4,606	$ 67,730
219-20-05 CARES Relief Fund - - Vote by Mail	16.85	0.024%	$ 51		$ 51	$ 4	$ 54
270-48-01 Special Revenue Fund - Downtown Parking - Administration	32.45	0.046%	$ 98		$ 98	$ 7	$ 105
401-90-01 Capital Projects Fund - School CIPs - Construction	977.26	1.386%	$ 2,944		$ 2,944	$ 215	$ 3,159
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1,801.56	2.555%	$ 5,427		$ 5,427	$ 396	$ 5,823
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	267.51	0.379%	$ 806		$ 806	$ 59	$ 865
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1,017.63	1.443%	$ 3,065		$ 3,065	$ 224	$ 3,289
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	390.89	0.554%	$ 1,177		$ 1,177	$ 86	$ 1,263
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	57.31	0.081%	$ 173		$ 173	$ 13	$ 185
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1,368.42	1.940%	$ 4,122		$ 4,122	$ 301	$ 4,423
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1,049.10	1.488%	$ 3,160		$ 3,160	$ 231	$ 3,391
514-75-01 Enterprise Fund - Water - Administration	4,607.30	6.533%	$ 13,878		$ 13,878	$ 1,013	$ 14,891
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,158.50	12.987%	$ 27,588		$ 27,588	$ 2,013	$ 29,601
560-50-04 Enterprise Fund - Airport - ARFF	297.60	0.422%	$ 896		$ 896	$ 65	$ 962
680-60-01 Internal Service Fund - Risk - Administration	170.73	0.242%	$ 514		$ 514	$ 38	$ 552
680-60-06 Internal Service Fund - Risk - Wellness	1,290.35	1.830%	$ 3,887		$ 3,887	$ 284	$ 4,171
Total	**70,522.01**	**100.000%**	**$212,431**	**$ -**	**$212,431**	**$ 13,549**	**$225,981**

Allocation Basis: **Print Shop Charges**

Source of Allocation: **FY21 MIS Data Metrics**

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-11-01 City Attorney	$ 48,259	$ 28,762	$ 29,636	$ 852	$ 107,510
110-12-01 City Manager	$ 30,669	$ 25,636	$ 5,927	$ 9,513	$ 71,745
110-07-01 Emergency Services	$ -	$ -	$ -	$ 5,659	$ 5,659
110-03/04- Clerk	$ 15,184	$ 15,631	$ 5,927	$ 5,937	$ 42,680
110-08-01 Human Resources	$ 16,988	$ 15,006	$ 23,709	$ 3,757	$ 59,460
110-06/15- MIS	$ 36,909	$ 58,774	$ 5,927	$ 1,042	$ 102,652
110-17-01 Finance Administration	$ 8,249	$ 8,079	$ 12,701	$ 9,474	$ 38,504
110-17-03 Controller	$ 44,998	$ 41,069	$ 133,363	$ 1,757	$ 221,187
110-17-04 Treasury	$ 35,487	$ 30,970	$ 127,013	$ 7,037	$ 200,507
110-17-06 Purchasing	$ 11,646	$ 11,445	$ 31,753	$ -	$ 54,844
110-23-01 Library	$ -	$ 3,366	$ 6,351	$ 2,165	$ 11,882
110-01-01 General Fund - Non-departmental - NA	$ -	$ -	$ -	$ 58	$ 58
110-10- General Fund - Mayor and Assembly	$ 4,367	$ 5,386	$ 6,351	$ 5,568	$ 21,672
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ -	$ -	$ -	$ 182	$ 182
110-16-01 General Fund - CDD - Administration	$ 60,655	$ 49,821	$ 25,403	$ 1,097	$ 136,976
110-16-02 General Fund - CDD - Planning	$ -	$ -	$ -	$ 1,738	$ 1,738
110-17-02 General Fund - Finance - Assessors	$ 30,570	$ 25,584	$ 25,403	$ 6,071	$ 87,627
110-17-07 General Fund - Finance - Sales Tax	$ 14,072	$ 13,465	$ 38,104	$ 8,003	$ 73,644
110-23-02 General Fund - Library - City Museum	$ 18,439	$ 18,851	$ 6,351	$ 1,879	$ 45,520
110-24-01 General Fund - Engineering - Administration	$ 49,494	$ 39,722	$ 6,351	$ 229	$ 95,797
110-24-02 General Fund - Engineering - CIP	$ -	$ -	$ -	$ 8,766	$ 8,766
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 17,630	$ 18,178	$ 6,351	$ 79	$ 42,238
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ -	$ 6,733	$ 12,701	$ 829	$ 20,263
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 37,040	$ 30,970	$ 25,403	$ 203	$ 93,615
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 418	$ 418
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 29,761	$ 28,277	$ 12,701	$ -	$ 70,739
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ 311	$ 311
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 11,646	$ 13,465	$ 1,270	$ 55	$ 26,436
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 25,232	$ 24,237	$ 6,351	$ -	$ 55,820
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ -	$ -	$ -	$ 552	$ 552
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 36,069	$ 32,990	$ 2,540	$ 289	$ 71,889
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 60,331	$ 55,881	$ 12,701	$ 1,996	$ 130,909
219-20-01 CARES Relief Fund - - Operations	$ -	$ -	$ -	$ 67,730	$ 67,730
219-20-05 CARES Relief Fund - - Vote by Mail	$ -	$ -	$ -	$ 54	$ 54
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 74,920	$ 54,534	$ 25,403	$ -	$ 154,857
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 22,483	$ 22,218	$ 2,540	$ -	$ 47,241
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ -	$ -	$ -	$ 105	$ 105
271-14-01 Special Revenue Fund - Lands - Administration	$ 8,411	$ 8,752	$ 2,540	$ -	$ 19,703
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ -	$ -	$ 3,159	$ 3,159
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ -	$ -	$ 5,823	$ 5,823

ALLOCATION SUMMARY

110-06/15- MIS

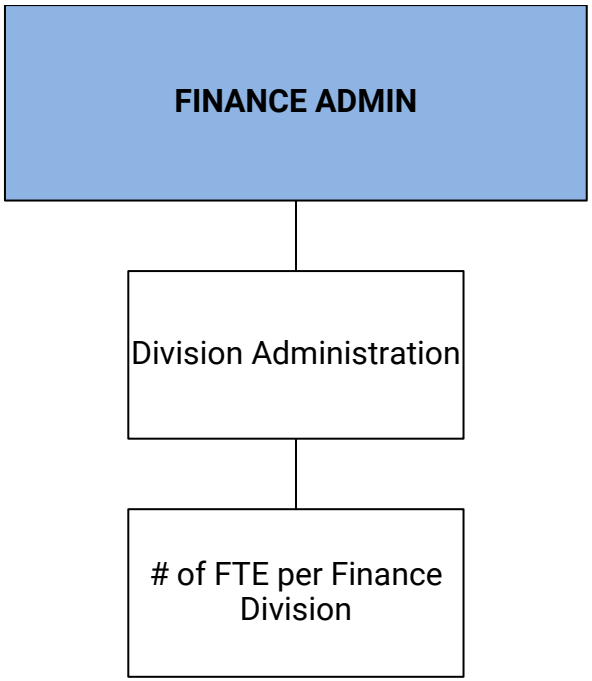
	Device Support	Networking Support	Application Support	Print Shop	Total
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ -	$ -	$ 865	$ 865
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ -	$ -	$ 3,289	$ 3,289
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ -	$ -	$ 1,263	$ 1,263
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ -	$ -	$ 185	$ 185
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ -	$ -	$ 4,423	$ 4,423
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ -	$ -	$ 3,391	$ 3,391
514-75-01 Enterprise Fund - Water - Administration	$ 31,055	$ 31,643	$ 10,161	$ 14,891	$ 87,751
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 64,860	$ 57,227	$ 12,701	$ -	$ 134,788
530-51-01 Enterprise Fund - Harbors - Administration	$ 61,787	$ 57,901	$ 19,052	$ -	$ 138,739
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ -	$ -	$ 29,601	$ 29,601
560-50-01 Enterprise Fund - Airport - Administration	$ 44,577	$ 32,317	$ 12,701	$ -	$ 89,595
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ -	$ -	$ 962	$ 962
570-77-01 Enterprise Fund - Waste Management - Administration	$ 1,941	$ 3,366	$ 6,351	$ -	$ 11,658
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 24,747	$ 24,237	$ 31,753	$ -	$ 80,738
680-60-01 Internal Service Fund - Risk - Administration	$ 10,190	$ 9,426	$ 12,701	$ 552	$ 32,869
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ -	$ -	$ 4,171	$ 4,171
Total	**$ 988,666**	**$ 903,923**	**$ 706,190**	**$ 225,981**	**$ 2,824,759**

7 Finance Administration

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

- **Division Administration –** represents costs associated with general support provided to finance divisions including administrative duties and general oversight. This function is allocated based on the number of full-time employees per Finance Division.

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


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	$ 281,480		$ 281,480
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 1,605	$ 267	$ 1,873
110-03/04- Clerk	$ 10,615	$ 3,768	$ 14,384
110-08-01 Human Resources	$ 1,577	$ 216	$ 1,793
110-06/15- MIS	$ 35,855	$ 2,649	$ 38,504
110-17-03 Controller		$ 8,045	$ 8,045
110-17-04 Treasury		$ 3,269	$ 3,269
110-17-06 Purchasing		$ 1,903	$ 1,903
110-23-01 Library		$ 7,011	$ 7,011
Total Incoming Costs	**$ 49,652**	**$ 27,128**	**$ 76,781**
Contractual Services	$ (50,079)		
Revenues	$ (33,507)		
Benefit PERS	$ (3,223)		
Reimbursable Expenses	$ 271,300		
Total Cost Adjustments	**$ 184,491**		**$ 184,491**
Total Costs to be Allocated	**$ 515,624**	**$ 27,128**	**$ 542,752**

DEPARTMENTAL EXPENSE DETAIL

110-17-01 Finance Administration

Expense Type	Expense ($)	General Admin	Division Administration
Personnel			
Salaries and Wages	$ 220,012	$ -	$ 220,012
Benefits	$ 100,796	$ -	$ 100,796
Benefits - PERS	$ 3,223	$ -	$ 3,223
Subtotal Personnel Cost	**$ 324,031**	**$ -**	**$ 324,031**
Operating Services & Supplies			
General Supplies	$ 2,823	$ -	$ 2,823
Insurance	$ 1,200	$ -	$ 1,200
Miscellaneous Expense	$ 61	$ -	$ 61
Professional	$ 50,079	$ -	$ 50,079
Public Utility Services	$ 4,250	$ -	$ 4,250
Reimbursable Expenses	$ (271,300)	$ -	$ (271,300)
Travel and Training	$ 3,904	$ -	$ 3,904
Postage	$ 43	$ -	$ 43
Printing	$ 5,334	$ -	$ 5,334
Rentals and Leases	$ 161,055	$ -	$ 161,055
Subtotal Operating Cost	**$ (42,550)**	**$ -**	**$ (42,550)**
DEPARTMENTAL EXPENDITURES	**$ 281,480**	**$ -**	**$ 281,480**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Contractual Services	$ (50,079)	$ -	$ (50,079)
Revenues	$ (33,507)	$ -	$ (33,507)
Benefit PERS	$ (3,223)	$ -	$ (3,223)
Reimbursable Expenses	$ 271,300	$ -	$ 271,300
Subtotal Cost Adjustments	**$ 184,491**	**$ -**	**$ 184,491**
FUNCTIONAL COST	**$ 465,971**	**$ -**	**$ 465,971**
First Allocation			
Incoming - All Others	$ 49,652	$ -	$ 49,652
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 515,624**		**$ 515,624**
Second Allocation			
Incoming - All Others	$ 27,128	$ -	$ 27,128
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 27,128**		**$ 27,128**
TOTAL ALLOCATED	**$ 542,752**		**$ 542,752**

110-17-01 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Division Administration							
110-17-03 Controller	13.00	30.233%	$155,886		$ 155,886	$ 8,202	$ 164,088
110-17-04 Treasury	13.00	30.233%	$155,886		$ 155,886	$ 8,202	$ 164,088
110-17-06 Purchasing	5.00	11.628%	$ 59,956		$ 59,956	$ 3,154	$ 63,111
110-17-02 General Fund - Finance - Assessors	7.00	16.279%	$ 83,939		$ 83,939	$ 4,416	$ 88,355
110-17-07 General Fund - Finance - Sales Tax	5.00	11.628%	$ 59,956		$ 59,956	$ 3,154	$ 63,111
Total	**43.00**	**100.000%**	**$515,624**	**$ -**	**$ 515,624**	**$ 27,128**	**$ 542,752**

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

Source of Allocation: **FY20 Staffing Schedules**

ALLOCATION SUMMARY

110-17-01 Finance Administration

	Division Administration	Total
110-17-03 Controller	$ 164,088	$164,088
110-17-04 Treasury	$ 164,088	$164,088
110-17-06 Purchasing	$ 63,111	$ 63,111
110-17-02 General Fund - Finance - Assessors	$ 88,355	$ 88,355
110-17-07 General Fund - Finance - Sales Tax	$ 63,111	$ 63,111
Total	**$ 542,752**	**$542,752**

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 fund and departmental expenses and revenue. This function is allocated based on FY20 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.

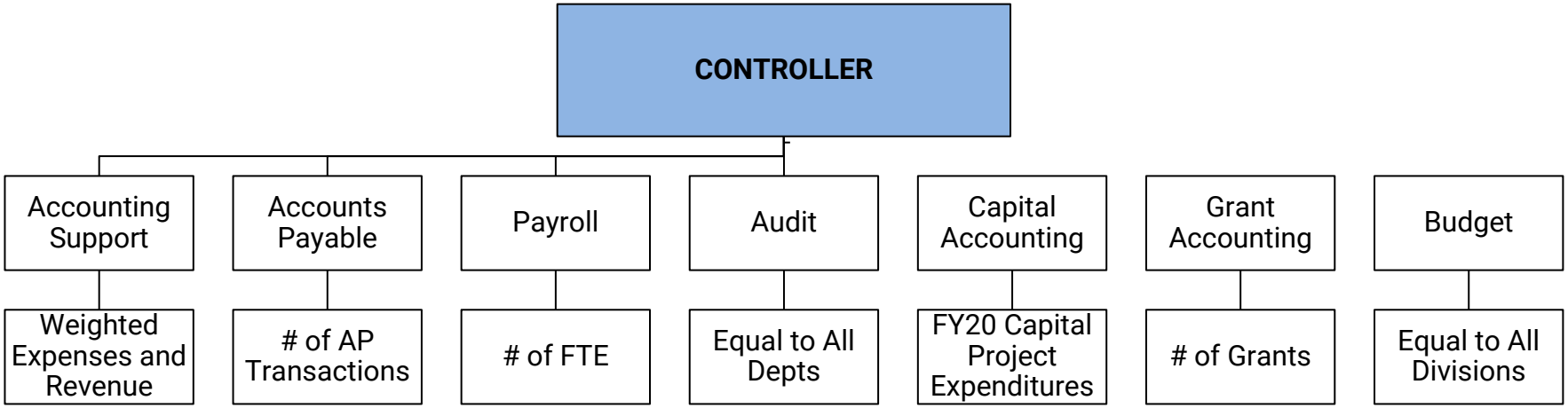
- **Capital Accounting –** relates to services associated with processing capital project expenditures, including data entry, recording, and reporting requirements. This function is allocated based on FY20 capital project expenses per Fund, Department, and Division.

- **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%), Roaded Services Area Non-Operational (10%), Sales Tax (5%), Wastewater (5%), Hospital (5%), Workers Comp (10%), Property (10%), Special Policy (10%), and Health (10%), and property tax related revenue 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
FY20 Capital Project Expenditures
# of Grants
Equal to All Divisions

COSTS TO BE ALLOCATED

110-17-03 Controller

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,152,817		$1,152,817
Total Deductions	$ -		$ -
Incoming Costs			
110-11-01 City Attorney	$ 21,105	$ 2,158	$ 23,263
110-12-01 City Manager	$ 19,166	$ 3,570	$ 22,736
110-08-01 Human Resources	$ 10,252	$ 1,402	$ 11,653
110-06/15- MIS	$ 206,075	$ 15,112	$ 221,187
110-17-01 Finance Administration	$ 155,886	$ 8,202	$ 164,088
110-17-03 Controller		$ 14,788	$ 14,788
110-17-04 Treasury		$ 14,289	$ 14,289
Total Incoming Costs	**$ 412,484**	**$ 59,521**	**$ 472,005**
Capital and Transfers	$ (1,116)		
Benefit PERS	$ (29,960)		
Reimbursable Expenses	$ 525,900		
Total Cost Adjustments	**$ 494,823**		**$ 494,823**
Total Costs to be Allocated	**$2,060,124**	**$ 59,521**	**$2,119,645**

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	$ 1,065,979	$ -	$ 373,092	$ 138,577	$ 234,515	$ 53,299	$ 106,598	$ 53,299	$ 106,598
Benefits	$ 528,043	$ -	$ 184,815	$ 68,646	$ 116,170	$ 26,402	$ 52,804	$ 26,402	$ 52,804
Benefits - PERS	$ 29,960	$ -	$ 10,486	$ 3,895	$ 6,591	$ 1,498	$ 2,996	$ 1,498	$ 2,996
Subtotal Personnel Cost	**$ 1,623,982**	**$ -**	**$ 568,394**	**$ 211,118**	**$ 357,276**	**$ 81,199**	**$ 162,398**	**$ 81,199**	**$ 162,398**
Operating Services & Supplies									
General Supplies	$ 3,243	$ -	$ 1,135	$ 422	$ 713	$ 162	$ 324	$ 162	$ 324
Insurance	$ 6,100	$ -	$ 2,135	$ 793	$ 1,342	$ 305	$ 610	$ 305	$ 610
Other Expenses	$ 1,073	$ -	$ 376	$ 139	$ 236	$ 54	$ 107	$ 54	$ 107
Professional	$ 17,390	$ -	$ 6,086	$ 2,261	$ 3,826	$ 869	$ 1,739	$ 869	$ 1,739
Public Utility Services	$ 7,305	$ -	$ 2,557	$ 950	$ 1,607	$ 365	$ 730	$ 365	$ 730
Reimbursable Expenses	$ (525,900)	$ -	$ (184,065)	$ (68,367)	$ (115,698)	$ (26,295)	$ (52,590)	$ (26,295)	$ (52,590)
Travel and Training	$ 8,949	$ -	$ 3,132	$ 1,163	$ 1,969	$ 447	$ 895	$ 447	$ 895
Postage	$ 2,895	$ -	$ 1,013	$ 376	$ 637	$ 145	$ 289	$ 145	$ 289
Printing	$ 1,943	$ -	$ 680	$ 253	$ 427	$ 97	$ 194	$ 97	$ 194
Rentals and Leases	$ 4,720	$ -	$ 1,652	$ 614	$ 1,039	$ 236	$ 472	$ 236	$ 472
Capital Outlay	$ 1,116	$ -	$ 391	$ 145	$ 246	$ 56	$ 112	$ 56	$ 112
Subtotal Operating Cost	**$ (471,166)**	**$ -**	**$ (164,908)**	**$ (61,252)**	**$ (103,656)**	**$ (23,558)**	**$ (47,117)**	**$ (23,558)**	**$ (47,117)**
DEPARTMENTAL EXPENDITURES	**$ 1,152,817**	**$ -**	**$ 403,486**	**$ 149,866**	**$ 253,620**	**$ 57,641**	**$ 115,282**	**$ 57,641**	**$ 115,282**
Disallowed Costs									
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments									
Capital and Transfers	$ (1,116)	$ -	$ (391)	$ (145)	$ (246)	$ (56)	$ (112)	$ (56)	$ (112)
Benefit PERS	$ (29,960)	$ -	$ (10,486)	$ (3,895)	$ (6,591)	$ (1,498)	$ (2,996)	$ (1,498)	$ (2,996)
Reimbursable Expenses	$ 525,900	$ -	$ 184,065	$ 68,367	$ 115,698	$ 26,295	$ 52,590	$ 26,295	$ 52,590
Subtotal Cost Adjustments	**$ 494,823**	**$ -**	**$ 173,188**	**$ 64,327**	**$ 108,861**	**$ 24,741**	**$ 49,482**	**$ 24,741**	**$ 49,482**
FUNCTIONAL COST	**$ 1,647,640**	**$ -**	**$ 576,674**	**$ 214,193**	**$ 362,481**	**$ 82,382**	**$ 164,764**	**$ 82,382**	**$ 164,764**
First Allocation									
Incoming - All Others	$ 412,484	$ -	$ 144,369	$ 53,623	$ 90,747	$ 20,624	$ 41,248	$ 20,624	$ 41,248
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,060,124**		**$ 721,043**	**$ 267,816**	**$ 453,227**	**$ 103,006**	**$ 206,012**	**$ 103,006**	**$ 206,012**
Second Allocation									
Incoming - All Others	$ 59,521	$ -	$ 20,832	$ 7,738	$ 13,095	$ 2,976	$ 5,952	$ 2,976	$ 5,952
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 59,521**		**$ 20,832**	**$ 7,738**	**$ 13,095**	**$ 2,976**	**$ 5,952**	**$ 2,976**	**$ 5,952**
TOTAL ALLOCATED	**$ 2,119,645**		**$ 741,876**	**$ 275,554**	**$ 466,322**	**$ 105,982**	**$ 211,964**	**$ 105,982**	**$ 211,964**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting Support							
110-11-01 City Attorney	1,020,068.47	0.370%	$ 2,666		$ 2,666		$ 2,666
110-12-01 City Manager	975,454.11	0.354%	$ 2,549		$ 2,549		$ 2,549
110-07-01 Emergency Services	891,990.97	0.323%	$ 2,331		$ 2,331		$ 2,331
110-03/04- Clerk	235,158.91	0.085%	$ 615		$ 615		$ 615
110-08-01 Human Resources	454,252.65	0.165%	$ 1,187		$ 1,187		$ 1,187
110-06/15- MIS	2,053,350.57	0.744%	$ 5,366		$ 5,366		$ 5,366
110-17-01 Finance Administration	314,987.70	0.114%	$ 823		$ 823		$ 823
110-17-03 Controller	1,151,700.11	0.417%	$ 3,010		$ 3,010		$ 3,010
110-17-04 Treasury	1,052,092.48	0.381%	$ 2,750		$ 2,750	$ 82	$ 2,831
110-17-06 Purchasing	421,921.32	0.153%	$ 1,103		$ 1,103	$ 33	$ 1,135
110-23-01 Library	3,257,125.98	1.181%	$ 8,512		$ 8,512	$ 252	$ 8,764
110-10- General Fund - Mayor and Assembly	7,178,951.18	2.602%	$ 18,761		$ 18,761	$ 556	$ 19,318
110-11-01 General Fund - Law - GHS Contract	30,000.00	0.011%	$ 78		$ 78	$ 2	$ 81
110-11-01 General Fund - Law - Prison Care Contract	400,000.00	0.145%	$ 1,045		$ 1,045	$ 31	$ 1,076
110-12-02 General Fund - Manager Office - Teen Health Center	218,765.78	0.079%	$ 572		$ 572	$ 17	$ 589
110-12-05 General Fund - Manager Office - Housing and Homelessness	482,829.65	0.175%	$ 1,262		$ 1,262	$ 37	$ 1,299
110-16-01 General Fund - CDD - Administration	1,213,632.13	0.440%	$ 3,172		$ 3,172	$ 94	$ 3,266
110-16-02 General Fund - CDD - Planning	1,356,786.64	0.492%	$ 3,546		$ 3,546	$ 105	$ 3,651
110-16-03 General Fund - CDD - Building	1,448,892.34	0.525%	$ 3,786		$ 3,786	$ 112	$ 3,899
110-17-02 General Fund - Finance - Assessors	730,832.40	0.265%	$ 1,910		$ 1,910	$ 57	$ 1,967
110-17-07 General Fund - Finance - Sales Tax	54,259.89	0.020%	$ 142		$ 142	$ 4	$ 146
110-21-01 General Fund - Fire - Emergency Services	7,498,971.27	2.718%	$ 19,598		$ 19,598	$ 581	$ 20,179
110-23-02 General Fund - Library - City Museum	574,449.74	0.208%	$ 1,501		$ 1,501	$ 45	$ 1,546
110-24-01 General Fund - Engineering - Administration	269,918.65	0.098%	$ 705		$ 705	$ 21	$ 726
110-24-02 General Fund - Engineering - CIP	30,550.18	0.011%	$ 80		$ 80	$ 2	$ 82
110-41-01 General Fund - P&R Parks and Landscape - Administration	2,029,702.96	0.736%	$ 5,304		$ 5,304	$ 157	$ 5,462
110-42-01 General Fund - Arboretum - Administration	199,753.81	0.072%	$ 522		$ 522	$ 15	$ 538
110-47-01 General Fund - Centennial Hall - Convention Center	664,000.00	0.241%	$ 1,735		$ 1,735	$ 51	$ 1,787
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,821.42	0.002%	$ 13		$ 13	$ 0	$ 13
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,590.00	0.001%	$ 7		$ 7	$ 0	$ 7
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	2,416.67	0.001%	$ 6		$ 6	$ 0	$ 7
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	80,450.00	0.029%	$ 210		$ 210	$ 6	$ 216
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	8,016.07	0.003%	$ 21		$ 21	$ 1	$ 22
120-02-01 School District - Component Unit - School District - Administration	6,753,025.23	2.448%	$ 17,648		$ 17,648	$ 523	$ 18,171
150-42-01 Permanent Fund - Arboretum - Administration	10,865.92	0.004%	$ 28		$ 28	$ 1	$ 29
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	1,329,810.39	0.482%	$ 3,475		$ 3,475	$ 103	$ 3,578
209-22-01 General Fund - Roaded Services Area - Police - Administration	2,966,441.49	1.075%	$ 7,752		$ 7,752	$ 230	$ 7,982
209-22-02 General Fund - Roaded Services Area - Police - General Operations	8,443,424.54	3.060%	$ 22,066		$ 22,066	$ 654	$ 22,720
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,080,507.98	0.392%	$ 2,824		$ 2,824	$ 84	$ 2,908
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,019,082.00	0.369%	$ 2,663		$ 2,663	$ 79	$ 2,742
209-22-08 General Fund - Roaded Services Area - Police - Community Services	527,700.09	0.191%	$ 1,379		$ 1,379	$ 41	$ 1,420
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	862,767.59	0.313%	$ 2,255		$ 2,255	$ 67	$ 2,322
209-22-10 General Fund - Roaded Services Area - Police - Fleet	407,639.35	0.148%	$ 1,065		$ 1,065	$ 32	$ 1,097
209-22-11 General Fund - Roaded Services Area - Police - Electronics	114,907.32	0.042%	$ 300		$ 300	$ 9	$ 309
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	28,022.32	0.010%	$ 73		$ 73	$ 2	$ 75
209-22-14 General Fund - Roaded Services Area - Police - Grants	121,658.29	0.044%	$ 318		$ 318	$ 9	$ 327
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1,537,695.23	0.557%	$ 4,019		$ 4,019	$ 119	$ 4,138
209-22-17 General Fund - Roaded Services Area - Police - Services	1,498,271.58	0.543%	$ 3,916		$ 3,916	$ 116	$ 4,032

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	353,576.11	0.128%	$ 924		$ 924	$ 27	$ 951
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	595,759.50	0.216%	$ 1,557		$ 1,557	$ 46	$ 1,603
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	784,238.01	0.284%	$ 2,050		$ 2,050	$ 61	$ 2,110
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	104,680.13	0.038%	$ 274		$ 274	$ 8	$ 282
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	161,337.91	0.058%	$ 422		$ 422	$ 13	$ 434
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1,257,582.73	0.456%	$ 3,287		$ 3,287	$ 97	$ 3,384
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	11,803.00	0.004%	$ 31		$ 31	$ 1	$ 32
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	333,027.85	0.121%	$ 870		$ 870	$ 26	$ 896
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	3,908,535.11	1.417%	$ 10,214		$ 10,214	$ 303	$ 10,517
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,697,203.70	1.340%	$ 9,662		$ 9,662	$ 287	$ 9,949
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,444,353.98	0.523%	$ 3,775		$ 3,775	$ 112	$ 3,887
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	108,227.07	0.039%	$ 283		$ 283	$ 8	$ 291
209-72-01 General Fund - Roaded Services Area - Streets - Administration	5,449,796.25	1.975%	$ 14,242		$ 14,242	$ 422	$ 14,665
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	92,394.12	0.033%	$ 241		$ 241	$ 7	$ 249
210-01-01 General Fund - Fire Service Area - Fire - Administration	1,726,568.67	0.626%	$ 4,512		$ 4,512	$ 134	$ 4,646
210-21-01 General Fund - Fire Service Area - Fire - Administration	4,979,896.50	1.805%	$ 13,014		$ 13,014	$ 386	$ 13,400
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	240,285.27	0.087%	$ 628		$ 628	$ 19	$ 647
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	194,938.16	0.071%	$ 509		$ 509	$ 15	$ 525
210-21-70 General Fund - Fire Service Area - Fire - CARES program	798,524.94	0.289%	$ 2,087		$ 2,087	$ 62	$ 2,149
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,443,702.16	0.886%	$ 6,386		$ 6,386	$ 189	$ 6,576
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,332,898.23	0.483%	$ 3,483		$ 3,483	$ 103	$ 3,587
219-20-01 CARES Relief Fund - - Operations	13,473,769.25	4.883%	$ 35,212		$ 35,212	$ 1,044	$ 36,256
219-20-02 CARES Relief Fund - - Childcare	528,500.00	0.192%	$ 1,381		$ 1,381	$ 41	$ 1,422
219-20-03 CARES Relief Fund - - Small Business Grant	3,500,000.00	1.269%	$ 9,147		$ 9,147	$ 271	$ 9,418
219-20-04 CARES Relief Fund - - Rental Assistance	200,000.00	0.072%	$ 523		$ 523	$ 15	$ 538
219-20-05 CARES Relief Fund - - Vote by Mail	815.00	0.000%	$ 2		$ 2	$ 0	$ 2
219-20-06 CARES Relief Fund - - School District	306,206.59	0.111%	$ 800		$ 800	$ 24	$ 824
219-20-10 CARES Relief Fund - - FEMA	223,100.54	0.081%	$ 583		$ 583	$ 17	$ 600
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,794,769.66	1.013%	$ 7,304		$ 7,304	$ 217	$ 7,520
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	6,722,905.00	2.437%	$ 17,569		$ 17,569	$ 521	$ 18,090
232-52-01 Special Revenue Fund - Port Development Fee - Administration	2,353,234.00	0.853%	$ 6,150		$ 6,150	$ 182	$ 6,332
233-01-01 Special Revenue Fund - State MPF - Non-Operational	4,500,000.00	1.631%	$ 11,760		$ 11,760	$ 349	$ 12,109
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	1,690,173.84	0.613%	$ 4,417		$ 4,417	$ 131	$ 4,548
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1,088,171.42	0.394%	$ 2,844		$ 2,844	$ 84	$ 2,928
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	148,481.26	0.054%	$ 388		$ 388	$ 12	$ 400
235-28-03 Special Revenue Fund - Eaglecrest - Lift	77,044.68	0.028%	$ 201		$ 201	$ 6	$ 207
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	317,696.02	0.115%	$ 830		$ 830	$ 25	$ 855
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	220,713.66	0.080%	$ 577		$ 577	$ 17	$ 594
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	123,778.23	0.045%	$ 323		$ 323	$ 10	$ 333
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	98,975.31	0.036%	$ 259		$ 259	$ 8	$ 266
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	88,927.29	0.032%	$ 232		$ 232	$ 7	$ 239
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	153,527.26	0.056%	$ 401		$ 401	$ 12	$ 413
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	55,938.91	0.020%	$ 146		$ 146	$ 4	$ 151
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	69,819.08	0.025%	$ 182		$ 182	$ 5	$ 188
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	72,471.64	0.026%	$ 189		$ 189	$ 6	$ 195
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	10,133.93	0.004%	$ 26		$ 26	$ 1	$ 27
249-01-01 General Fund - Parks and Recreation - Aquatics	34,525.43	0.013%	$ 90		$ 90	$ 3	$ 93
249-46-03 General Fund - Parks and Recreation - Aquatics	1,196,679.44	0.434%	$ 3,127		$ 3,127	$ 93	$ 3,220
249-46-13 General Fund - Parks and Recreation - Aquatics	1,783,583.76	0.646%	$ 4,661		$ 4,661	$ 138	$ 4,799
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1,016,094.27	0.368%	$ 2,655		$ 2,655	$ 79	$ 2,734
271-14-01 Special Revenue Fund - Lands - Administration	1,922,829.36	0.697%	$ 5,025		$ 5,025	$ 149	$ 5,174
271-14-02 Special Revenue Fund - Lands - Quarries	508,652.86	0.184%	$ 1,329		$ 1,329	$ 39	$ 1,369

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	40,258.65	0.015%	$ 105		$ 105	$ 3	$ 108
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	60,000.00	0.022%	$ 157		$ 157	$ 5	$ 161
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	869,990.30	0.315%	$ 2,274		$ 2,274	$ 67	$ 2,341
330-01-01 Debt Service Fund - Debt Service - General Debt Service	9,418,874.66	3.414%	$ 24,615		$ 24,615	$ 730	$ 25,345
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	184,803.92	0.067%	$ 483		$ 483	$ 14	$ 497
401-90-01 Capital Projects Fund - School CIPs - Construction	189,844.54	0.069%	$ 496		$ 496	$ 15	$ 511
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1,915,018.00	0.694%	$ 5,005		$ 5,005	$ 148	$ 5,153
403-90-01 Capital Projects Fund - Fire CIPs - Construction	22,909.81	0.008%	$ 60		$ 60	$ 2	$ 62
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	2,254,625.01	0.817%	$ 5,892		$ 5,892	$ 175	$ 6,067
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1,961,321.10	0.711%	$ 5,126		$ 5,126	$ 152	$ 5,278
414-90-01 Capital Projects Fund - Water CIPs - Construction	702,561.19	0.255%	$ 1,836		$ 1,836	$ 54	$ 1,890
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	493,516.25	0.179%	$ 1,290		$ 1,290	$ 38	$ 1,328
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	27,358.59	0.010%	$ 71		$ 71	$ 2	$ 74
431-90-01 Capital Projects Fund - Docks CIPs - Construction	5,891,770.74	2.135%	$ 15,397		$ 15,397	$ 457	$ 15,854
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	917,800.91	0.333%	$ 2,399		$ 2,399	$ 71	$ 2,470
460-90-01 Capital Projects Fund - Airport CIPs - Construction	20,527,402.71	7.440%	$ 53,646		$ 53,646	$ 1,591	$ 55,236
514-75-01 Enterprise Fund - Water - Administration	11,372,489.67	4.122%	$ 29,721		$ 29,721	$ 881	$ 30,602
519-01-01 Enterprise Fund - Wastewater - Non-Operational	845,770.60	0.307%	$ 2,210		$ 2,210	$ 66	$ 2,276
519-76-04 Enterprise Fund - Wastewater - Collections	1,986,012.10	0.720%	$ 5,190		$ 5,190	$ 154	$ 5,344
519-76-05 Enterprise Fund - Wastewater - Treatment	5,721,167.28	2.074%	$ 14,952		$ 14,952	$ 443	$ 15,395
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	15,011.70	0.005%	$ 39		$ 39	$ 1	$ 40
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	26,238.30	0.010%	$ 69		$ 69	$ 2	$ 71
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	56,413.80	0.020%	$ 147		$ 147	$ 4	$ 152
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	357,330.00	0.130%	$ 934		$ 934	$ 28	$ 962
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	1.80	0.000%	$ 0		$ 0	$ 0	$ 0
530-51-01 Enterprise Fund - Harbors - Administration	10,459,397.03	3.791%	$ 27,334		$ 27,334	$ 811	$ 28,145
531-52-01 Enterprise Fund - Docks - Administration	6,961,870.24	2.523%	$ 18,194		$ 18,194	$ 540	$ 18,733
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	35,318.50	0.013%	$ 92		$ 92	$ 3	$ 95
538-24-03 Enterprise Fund - WW Extension - Administration	168,622.00	0.061%	$ 441		$ 441	$ 13	$ 454
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	146,428.38	0.053%	$ 383		$ 383	$ 11	$ 394
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,857,030.11	3.573%	$ 25,760		$ 25,760	$ 764	$ 26,524
560-01-01 Enterprise Fund - Airport - Non-Operational	8,601,127.82	3.117%	$ 22,478		$ 22,478	$ 667	$ 23,144
560-50-01 Enterprise Fund - Airport - Administration	1,663,002.30	0.603%	$ 4,346		$ 4,346	$ 129	$ 4,475
560-50-02 Enterprise Fund - Airport - Terminal General Operations	3,420,453.46	1.240%	$ 8,939		$ 8,939	$ 265	$ 9,204
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	7,068,275.29	2.562%	$ 18,472		$ 18,472	$ 548	$ 19,020
560-50-04 Enterprise Fund - Airport - ARFF	1,061,365.61	0.385%	$ 2,774		$ 2,774	$ 82	$ 2,856
560-50-05 Enterprise Fund - Airport - Airport Security	920,321.14	0.334%	$ 2,405		$ 2,405	$ 71	$ 2,476
560-50-08 Enterprise Fund - Airport - Airport Landside	318,202.14	0.115%	$ 832		$ 832	$ 25	$ 856
570-77-01 Enterprise Fund - Waste Management - Administration	1,130,479.26	0.410%	$ 2,954		$ 2,954	$ 88	$ 3,042
570-77-02 Enterprise Fund - Waste Management - WM Recycling	753,929.89	0.273%	$ 1,970		$ 1,970	$ 58	$ 2,029
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	263,712.08	0.096%	$ 689		$ 689	$ 20	$ 710
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	266,336.03	0.097%	$ 696		$ 696	$ 21	$ 717
602-79-01 Internal Service Fund - Fleet - Administration	4,358,876.90	1.580%	$ 11,391		$ 11,391	$ 338	$ 11,729
602-79-02 Internal Service Fund - Fleet - Replacement Program	2,838,645.37	1.029%	$ 7,418		$ 7,418	$ 220	$ 7,638
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	15,101.51	0.005%	$ 39		$ 39	$ 1	$ 41
602-79-04 Internal Service Fund - Fleet - Fuel Program	1,430,829.90	0.519%	$ 3,739		$ 3,739	$ 111	$ 3,850
602-79-05 Internal Service Fund - Fleet - Washbay	333.04	0.000%	$ 1		$ 1	$ 0	$ 1
640-44-01 Internal Service Fund - Building Maintenance - Administration	432,259.11	0.157%	$ 1,130		$ 1,130	$ 33	$ 1,163
680-60-01 Internal Service Fund - Risk - Administration	803,217.50	0.291%	$ 2,099		$ 2,099	$ 62	$ 2,161
680-60-02 Internal Service Fund - Risk - Safety	2,113,545.22	0.766%	$ 5,523		$ 5,523	$ 164	$ 5,687
680-60-02 Internal Service Fund - Risk - Workers Comp	155,005.85	0.056%	$ 405		$ 405	$ 12	$ 417
680-60-03 Internal Service Fund - Risk - General Liability	1,071,401.58	0.388%	$ 2,800		$ 2,800	$ 83	$ 2,883

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ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
680-60-03 Internal Service Fund - Risk - Auto		133,095.97	0.048%	$ 348		$ 348	$ 10	$ 358
680-60-04 Internal Service Fund - Risk - Property		198,061.54	0.072%	$ 518		$ 518	$ 15	$ 533
680-60-04 Internal Service Fund - Risk - EE Practice		159,500.00	0.058%	$ 417		$ 417	$ 12	$ 429
680-60-05 Internal Service Fund - Risk - Special Policy		111,321.50	0.040%	$ 291		$ 291	$ 9	$ 300
680-60-06 Internal Service Fund - Risk - Health		3,593,010.09	1.302%	$ 9,390		$ 9,390	$ 278	$ 9,668
680-60-06 Internal Service Fund - Risk - Life		395,220.39	0.143%	$ 1,033		$ 1,033	$ 31	$ 1,063
680-60-06 Internal Service Fund - Risk - Wellness		368,911.04	0.134%	$ 964		$ 964	$ 29	$ 993
680-60-06 Internal Service Fund - Risk - EAP		74,354.61	0.027%	$ 194		$ 194	$ 6	$ 200
680-60-07 Internal Service Fund - Risk - UI CBJ		272,731.35	0.099%	$ 713		$ 713	$ 21	$ 734
680-60-07 Internal Service Fund - Risk - UI BRH		99,485.91	0.036%	$ 260		$ 260	$ 8	$ 268
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		15,179.35	0.006%	$ 40		$ 40	$ 1	$ 41
	Total	**275,905,811.10**	**100.000%**	**$721,043**	**$ -**	**$721,043**	**$ 20,832**	**$741,876**

Allocation Basis: **Weighted Expense and Revenue**

Source of Allocation: **FY20 Actual Expenditures Line Item Detail**

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-11-01 City Attorney	203.00	0.503%	$ 1,347		$ 1,347		$ 1,347
110-12-01 City Manager	176.00	0.436%	$ 1,168		$ 1,168		$ 1,168
110-07-01 Emergency Services	186.00	0.461%	$ 1,234		$ 1,234		$ 1,234
110-03/04- Clerk	121.00	0.300%	$ 803		$ 803		$ 803
110-08-01 Human Resources	118.00	0.292%	$ 783		$ 783		$ 783
110-06/15- MIS	556.00	1.377%	$ 3,689		$ 3,689		$ 3,689
110-17-01 Finance Administration	75.00	0.186%	$ 498		$ 498		$ 498
110-17-03 Controller	66.00	0.164%	$ 438		$ 438		$ 438
110-17-04 Treasury	163.00	0.404%	$ 1,081		$ 1,081	$ 32	$ 1,114
110-17-06 Purchasing	62.00	0.154%	$ 411		$ 411	$ 12	$ 424
110-23-01 Library	1,152.00	2.854%	$ 7,643		$ 7,643	$ 229	$ 7,873
110-01-01 General Fund - Non-departmental - NA	7.00	0.017%	$ 46		$ 46	$ 1	$ 48
110-10- General Fund - Mayor and Assembly	166.00	0.411%	$ 1,101		$ 1,101	$ 33	$ 1,134
110-12-02 General Fund - Manager Office - Teen Health Center	15.00	0.037%	$ 100		$ 100	$ 3	$ 103
110-12-05 General Fund - Manager Office - Housing and Homelessness	4.00	0.010%	$ 27		$ 27	$ 1	$ 27
110-16-01 General Fund - CDD - Administration	140.00	0.347%	$ 929		$ 929	$ 28	$ 957
110-16-02 General Fund - CDD - Planning	100.00	0.248%	$ 663		$ 663	$ 20	$ 683
110-16-03 General Fund - CDD - Building	60.00	0.149%	$ 398		$ 398	$ 12	$ 410
110-17-02 General Fund - Finance - Assessors	61.00	0.151%	$ 405		$ 405	$ 12	$ 417
110-17-07 General Fund - Finance - Sales Tax	49.00	0.121%	$ 325		$ 325	$ 10	$ 335
110-23-02 General Fund - Library - City Museum	204.00	0.505%	$ 1,354		$ 1,354	$ 41	$ 1,394
110-24-01 General Fund - Engineering - Administration	50.00	0.124%	$ 332		$ 332	$ 10	$ 342
110-24-02 General Fund - Engineering - CIP	182.00	0.451%	$ 1,208		$ 1,208	$ 36	$ 1,244
110-41-01 General Fund - P&R Parks and Landscape - Administration	1,557.00	3.857%	$ 10,330		$ 10,330	$ 310	$ 10,640
110-42-01 General Fund - Arboretum - Administration	173.00	0.429%	$ 1,148		$ 1,148	$ 34	$ 1,182
110-47-01 General Fund - Centennial Hall - Convention Center	10.00	0.025%	$ 66		$ 66	$ 2	$ 68
120-02-01 School District - Component Unit - School District - Administration	188.00	0.466%	$ 1,247		$ 1,247	$ 37	$ 1,285
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,147.00	2.842%	$ 7,610		$ 7,610	$ 228	$ 7,839
209-22-02 General Fund - Roaded Services Area - Police - General Operations	269.00	0.666%	$ 1,785		$ 1,785	$ 54	$ 1,838
209-22-05 General Fund - Roaded Services Area - Police - Communications	3.00	0.007%	$ 20		$ 20	$ 1	$ 21
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	14.00	0.035%	$ 93		$ 93	$ 3	$ 96
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.002%	$ 7		$ 7	$ 0	$ 7
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	130.00	0.322%	$ 863		$ 863	$ 26	$ 888
209-22-10 General Fund - Roaded Services Area - Police - Fleet	258.00	0.639%	$ 1,712		$ 1,712	$ 51	$ 1,763
209-22-11 General Fund - Roaded Services Area - Police - Electronics	142.00	0.352%	$ 942		$ 942	$ 28	$ 970
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	58.00	0.144%	$ 385		$ 385	$ 12	$ 396
209-22-14 General Fund - Roaded Services Area - Police - Grants	15.00	0.037%	$ 100		$ 100	$ 3	$ 103
209-22-17 General Fund - Roaded Services Area - Police - Services	976.00	2.418%	$ 6,476		$ 6,476	$ 194	$ 6,670
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	239.00	0.592%	$ 1,586		$ 1,586	$ 48	$ 1,633
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	164.00	0.406%	$ 1,088		$ 1,088	$ 33	$ 1,121
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	510.00	1.263%	$ 3,384		$ 3,384	$ 102	$ 3,485
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	66.00	0.164%	$ 438		$ 438	$ 13	$ 451
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	56.00	0.139%	$ 372		$ 372	$ 11	$ 383
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	23.00	0.057%	$ 153		$ 153	$ 5	$ 157
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	225.00	0.557%	$ 1,493		$ 1,493	$ 45	$ 1,538
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	63.00	0.156%	$ 418		$ 418	$ 13	$ 431
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	32.00	0.079%	$ 212		$ 212	$ 6	$ 219
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	189.00	0.468%	$ 1,254		$ 1,254	$ 38	$ 1,292
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	151.00	0.374%	$ 1,002		$ 1,002	$ 30	$ 1,032

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	740.00	1.833%	$ 4,910		$ 4,910	$ 147	$ 5,057
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	22.00	0.055%	$ 146		$ 146	$ 4	$ 150
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1,899.00	4.705%	$ 12,600		$ 12,600	$ 378	$ 12,978
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,553.00	6.325%	$ 16,939		$ 16,939	$ 508	$ 17,447
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	181.00	0.448%	$ 1,201		$ 1,201	$ 36	$ 1,237
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	4.00	0.010%	$ 27		$ 27	$ 1	$ 27
210-21-70 General Fund - Fire Service Area - Fire - CARES program	91.00	0.225%	$ 604		$ 604	$ 18	$ 622
215-01-01 Special Revenue Fund - Sales Tax - Administration	352.00	0.872%	$ 2,335		$ 2,335	$ 70	$ 2,406
219-20-01 CARES Relief Fund - - Operations	4,710.00	11.669%	$ 31,250		$ 31,250	$ 938	$ 32,188
219-20-02 CARES Relief Fund - - Childcare	22.00	0.055%	$ 146		$ 146	$ 4	$ 150
219-20-03 CARES Relief Fund - - Small Business Grant	16.00	0.040%	$ 106		$ 106	$ 3	$ 109
219-20-05 CARES Relief Fund - - Vote by Mail	44.00	0.109%	$ 292		$ 292	$ 9	$ 301
219-20-09 CARES Relief Fund - - Airlift NW	6.00	0.015%	$ 40		$ 40	$ 1	$ 41
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
235-28-01 Special Revenue Fund - Eaglecrest - Administration	299.00	0.741%	$ 1,984		$ 1,984	$ 60	$ 2,043
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	40.00	0.099%	$ 265		$ 265	$ 8	$ 273
235-28-03 Special Revenue Fund - Eaglecrest - Lift	37.00	0.092%	$ 245		$ 245	$ 7	$ 253
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	227.00	0.562%	$ 1,506		$ 1,506	$ 45	$ 1,551
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	200.00	0.495%	$ 1,327		$ 1,327	$ 40	$ 1,367
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	42.00	0.104%	$ 279		$ 279	$ 8	$ 287
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	158.00	0.391%	$ 1,048		$ 1,048	$ 31	$ 1,080
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	83.00	0.206%	$ 551		$ 551	$ 17	$ 567
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	102.00	0.253%	$ 677		$ 677	$ 20	$ 697
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	40.00	0.099%	$ 265		$ 265	$ 8	$ 273
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	191.00	0.473%	$ 1,267		$ 1,267	$ 38	$ 1,305
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	3.00	0.007%	$ 20		$ 20	$ 1	$ 21
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	55.00	0.136%	$ 365		$ 365	$ 11	$ 376
249-46-03 General Fund - Parks and Recreation - Aquatics	266.00	0.659%	$ 1,765		$ 1,765	$ 53	$ 1,818
249-46-13 General Fund - Parks and Recreation - Aquatics	154.00	0.382%	$ 1,022		$ 1,022	$ 31	$ 1,052
270-48-01 Special Revenue Fund - Downtown Parking - Administration	137.00	0.339%	$ 909		$ 909	$ 27	$ 936
271-14-01 Special Revenue Fund - Lands - Administration	46.00	0.114%	$ 305		$ 305	$ 9	$ 314
271-14-02 Special Revenue Fund - Lands - Quarries	109.00	0.270%	$ 723		$ 723	$ 22	$ 745
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	9.00	0.022%	$ 60		$ 60	$ 2	$ 62
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	6.00	0.015%	$ 40		$ 40	$ 1	$ 41
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	58.00	0.144%	$ 385		$ 385	$ 12	$ 396
401-90-01 Capital Projects Fund - School CIPs - Construction	60.00	0.149%	$ 398		$ 398	$ 12	$ 410
402-90-01 Capital Projects Fund - Roads CIPs - Construction	255.00	0.632%	$ 1,692		$ 1,692	$ 51	$ 1,743
403-90-01 Capital Projects Fund - Fire CIPs - Construction	3.00	0.007%	$ 20		$ 20	$ 1	$ 21
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	232.00	0.575%	$ 1,539		$ 1,539	$ 46	$ 1,585
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	376.00	0.932%	$ 2,495		$ 2,495	$ 75	$ 2,570
414-90-01 Capital Projects Fund - Water CIPs - Construction	85.00	0.211%	$ 564		$ 564	$ 17	$ 581
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	111.00	0.275%	$ 736		$ 736	$ 22	$ 759
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	43.00	0.107%	$ 285		$ 285	$ 9	$ 294
431-90-01 Capital Projects Fund - Docks CIPs - Construction	131.00	0.325%	$ 869		$ 869	$ 26	$ 895
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	83.00	0.206%	$ 551		$ 551	$ 17	$ 567
460-90-01 Capital Projects Fund - Airport CIPs - Construction	201.00	0.498%	$ 1,334		$ 1,334	$ 40	$ 1,374
514-75-01 Enterprise Fund - Water - Administration	1,543.00	3.823%	$ 10,238		$ 10,238	$ 307	$ 10,545
519-01-01 Enterprise Fund - Wastewater - Non-Operational	14.00	0.035%	$ 93		$ 93	$ 3	$ 96
519-76-04 Enterprise Fund - Wastewater - Collections	1,380.00	3.419%	$ 9,156		$ 9,156	$ 275	$ 9,431
519-76-05 Enterprise Fund - Wastewater - Treatment	1,427.00	3.535%	$ 9,468		$ 9,468	$ 284	$ 9,752
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	2.00	0.005%	$ 13		$ 13	$ 0	$ 14

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
530-51-01 Enterprise Fund - Harbors - Administration	3,135.00	7.767%	$ 20,800		$ 20,800	$ 624	$ 21,424
531-52-01 Enterprise Fund - Docks - Administration	440.00	1.090%	$ 2,919		$ 2,919	$ 88	$ 3,007
538-24-03 Enterprise Fund - WW Extension - Administration	14.00	0.035%	$ 93		$ 93	$ 3	$ 96
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	55.00	0.136%	$ 365		$ 365	$ 11	$ 376
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	13.00	0.032%	$ 86		$ 86	$ 3	$ 89
560-01-01 Enterprise Fund - Airport - Non-Operational	4.00	0.010%	$ 27		$ 27	$ 1	$ 27
560-50-01 Enterprise Fund - Airport - Administration	101.00	0.250%	$ 670		$ 670	$ 20	$ 690
560-50-02 Enterprise Fund - Airport - Terminal General Operations	655.00	1.623%	$ 4,346		$ 4,346	$ 130	$ 4,476
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1,635.00	4.051%	$ 10,848		$ 10,848	$ 326	$ 11,174
560-50-04 Enterprise Fund - Airport - ARFF	118.00	0.292%	$ 783		$ 783	$ 23	$ 806
560-50-05 Enterprise Fund - Airport - Airport Security	182.00	0.451%	$ 1,208		$ 1,208	$ 36	$ 1,244
560-50-08 Enterprise Fund - Airport - Airport Landside	33.00	0.082%	$ 219		$ 219	$ 7	$ 226
570-77-01 Enterprise Fund - Waste Management - Administration	83.00	0.206%	$ 551		$ 551	$ 17	$ 567
570-77-02 Enterprise Fund - Waste Management - WM Recycling	50.00	0.124%	$ 332		$ 332	$ 10	$ 342
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	134.00	0.332%	$ 889		$ 889	$ 27	$ 916
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	13.00	0.032%	$ 86		$ 86	$ 3	$ 89
602-79-01 Internal Service Fund - Fleet - Administration	1,158.00	2.869%	$ 7,683		$ 7,683	$ 231	$ 7,914
602-79-02 Internal Service Fund - Fleet - Replacement Program	104.00	0.258%	$ 690		$ 690	$ 21	$ 711
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	36.00	0.089%	$ 239		$ 239	$ 7	$ 246
602-79-04 Internal Service Fund - Fleet - Fuel Program	283.00	0.701%	$ 1,878		$ 1,878	$ 56	$ 1,934
602-79-05 Internal Service Fund - Fleet - Washbay	16.00	0.040%	$ 106		$ 106	$ 3	$ 109
640-44-01 Internal Service Fund - Building Maintenance - Administration	1,904.00	4.717%	$ 12,633		$ 12,633	$ 379	$ 13,012
680-60-01 Internal Service Fund - Risk - Administration	84.00	0.208%	$ 557		$ 557	$ 17	$ 574
680-60-02 Internal Service Fund - Risk - Safety	2.00	0.005%	$ 13		$ 13	$ 0	$ 14
680-60-02 Internal Service Fund - Risk - Workers Comp	17.00	0.042%	$ 113		$ 113	$ 3	$ 116
680-60-03 Internal Service Fund - Risk - General Liability	54.00	0.134%	$ 358		$ 358	$ 11	$ 369
680-60-03 Internal Service Fund - Risk - Auto	25.00	0.062%	$ 166		$ 166	$ 5	$ 171
680-60-04 Internal Service Fund - Risk - Property	54.00	0.134%	$ 358		$ 358	$ 11	$ 369
680-60-04 Internal Service Fund - Risk - EE Practice	1.00	0.002%	$ 7		$ 7	$ 0	$ 7
680-60-05 Internal Service Fund - Risk - Special Policy	19.00	0.047%	$ 126		$ 126	$ 4	$ 130
680-60-06 Internal Service Fund - Risk - Health	306.00	0.758%	$ 2,030		$ 2,030	$ 61	$ 2,091
680-60-06 Internal Service Fund - Risk - Life	46.00	0.114%	$ 305		$ 305	$ 9	$ 314
680-60-06 Internal Service Fund - Risk - Wellness	81.00	0.201%	$ 537		$ 537	$ 16	$ 554
680-60-06 Internal Service Fund - Risk - EAP	16.00	0.040%	$ 106		$ 106	$ 3	$ 109
680-60-07 Internal Service Fund - Risk - UI CBJ	10.00	0.025%	$ 66		$ 66	$ 2	$ 68
680-60-07 Internal Service Fund - Risk - UI BRH	13.00	0.032%	$ 86		$ 86	$ 3	$ 89
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	34.00	0.084%	$ 226		$ 226	$ 7	$ 232
Total	**40,365.00**	**100.000%**	**$267,816**	**$ -**	**$267,816**	**$ 7,738**	**$275,554**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **FY21 AP Transaction 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	1.997%	$ 9,049		$ 9,049		$ 9,049
110-12-01 City Manager	5.00	0.832%	$ 3,770		$ 3,770		$ 3,770
110-07-01 Emergency Services	2.00	0.333%	$ 1,508		$ 1,508		$ 1,508
110-03/04- Clerk	2.68	0.446%	$ 2,021		$ 2,021		$ 2,021
110-08-01 Human Resources	4.40	0.732%	$ 3,318		$ 3,318		$ 3,318
110-06/15- MIS	15.66	2.605%	$ 11,809		$ 11,809		$ 11,809
110-17-01 Finance Administration	2.00	0.333%	$ 1,508		$ 1,508		$ 1,508
110-17-03 Controller	13.00	2.163%	$ 9,803		$ 9,803		$ 9,803
110-17-04 Treasury	13.00	2.163%	$ 9,803		$ 9,803	$ 313	$ 10,116
110-17-06 Purchasing	5.00	0.832%	$ 3,770		$ 3,770	$ 120	$ 3,891
110-23-01 Library	24.12	4.013%	$ 18,188		$ 18,188	$ 580	$ 18,768
110-10- General Fund - Mayor and Assembly	9.00	1.497%	$ 6,787		$ 6,787	$ 217	$ 7,003
110-12-02 General Fund - Manager Office - Teen Health Center	1.50	0.250%	$ 1,131		$ 1,131	$ 36	$ 1,167
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.333%	$ 1,508		$ 1,508	$ 48	$ 1,556
110-16-01 General Fund - CDD - Administration	8.00	1.331%	$ 6,033		$ 6,033	$ 192	$ 6,225
110-16-02 General Fund - CDD - Planning	9.00	1.497%	$ 6,787		$ 6,787	$ 217	$ 7,003
110-16-03 General Fund - CDD - Building	7.00	1.165%	$ 5,279		$ 5,279	$ 168	$ 5,447
110-17-02 General Fund - Finance - Assessors	7.00	1.165%	$ 5,279		$ 5,279	$ 168	$ 5,447
110-17-07 General Fund - Finance - Sales Tax	5.00	0.832%	$ 3,770		$ 3,770	$ 120	$ 3,891
110-23-02 General Fund - Library - City Museum	3.75	0.624%	$ 2,828		$ 2,828	$ 90	$ 2,918
110-24-01 General Fund - Engineering - Administration	18.45	3.070%	$ 13,913		$ 13,913	$ 444	$ 14,356
110-24-02 General Fund - Engineering - CIP	1.60	0.266%	$ 1,207		$ 1,207	$ 38	$ 1,245
110-41-01 General Fund - P&R Parks and Landscape - Administration	16.29	2.710%	$ 12,284		$ 12,284	$ 392	$ 12,676
110-42-01 General Fund - Arboretum - Administration	1.68	0.280%	$ 1,267		$ 1,267	$ 40	$ 1,307
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.00	0.998%	$ 4,524		$ 4,524	$ 144	$ 4,669
209-22-02 General Fund - Roaded Services Area - Police - General Operations	57.00	9.484%	$ 42,982		$ 42,982	$ 1,371	$ 44,353
209-22-05 General Fund - Roaded Services Area - Police - Communications	10.71	1.782%	$ 8,076		$ 8,076	$ 258	$ 8,334
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.166%	$ 754		$ 754	$ 24	$ 778
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.46	0.908%	$ 4,117		$ 4,117	$ 131	$ 4,249
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.166%	$ 754		$ 754	$ 24	$ 778
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.166%	$ 754		$ 754	$ 24	$ 778
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.832%	$ 3,770		$ 3,770	$ 120	$ 3,891
209-22-17 General Fund - Roaded Services Area - Police - Services	10.67	1.775%	$ 8,046		$ 8,046	$ 257	$ 8,303
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.84	0.473%	$ 2,142		$ 2,142	$ 68	$ 2,210
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	3.94	0.656%	$ 2,971		$ 2,971	$ 95	$ 3,066
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	12.04	2.003%	$ 9,079		$ 9,079	$ 290	$ 9,369
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.10	1.015%	$ 4,600		$ 4,600	$ 147	$ 4,747
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.416%	$ 1,885		$ 1,885	$ 60	$ 1,945
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.905%	$ 22,230		$ 22,230	$ 709	$ 22,939
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.331%	$ 6,033		$ 6,033	$ 192	$ 6,225
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.91	3.645%	$ 16,522		$ 16,522	$ 527	$ 17,049
210-21-01 General Fund - Fire Service Area - Fire - Administration	60.00	9.983%	$ 45,244		$ 45,244	$ 1,443	$ 46,688
249-46-03 General Fund - Parks and Recreation - Aquatics	9.81	1.632%	$ 7,397		$ 7,397	$ 236	$ 7,633
249-46-13 General Fund - Parks and Recreation - Aquatics	15.06	2.506%	$ 11,356		$ 11,356	$ 362	$ 11,719
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.052%	$ 234		$ 234	$ 7	$ 241
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.482%	$ 2,187		$ 2,187	$ 70	$ 2,257
271-14-02 Special Revenue Fund - Lands - Quarries	0.69	0.115%	$ 520		$ 520	$ 17	$ 537
514-75-01 Enterprise Fund - Water - Administration	14.33	2.384%	$ 10,806		$ 10,806	$ 345	$ 11,151
519-76-04 Enterprise Fund - Wastewater - Collections	12.10	2.012%	$ 9,120		$ 9,120	$ 291	$ 9,411

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	24.76	4.119%	$ 18,667		$ 18,667	$ 596	$ 19,263
530-51-01 Enterprise Fund - Harbors - Administration	17.08	2.842%	$ 12,880		$ 12,880	$ 411	$ 13,290
531-52-01 Enterprise Fund - Docks - Administration	13.07	2.175%	$ 9,856		$ 9,856	$ 314	$ 10,170
560-50-01 Enterprise Fund - Airport - Administration	10.60	1.764%	$ 7,993		$ 7,993	$ 255	$ 8,248
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	1.248%	$ 5,656		$ 5,656	$ 180	$ 5,836
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	16.36	2.722%	$ 12,337		$ 12,337	$ 394	$ 12,730
602-79-01 Internal Service Fund - Fleet - Administration	6.25	1.040%	$ 4,713		$ 4,713	$ 150	$ 4,863
640-44-01 Internal Service Fund - Building Maintenance - Administration	10.75	1.789%	$ 8,106		$ 8,106	$ 259	$ 8,365
680-60-01 Internal Service Fund - Risk - Administration	5.70	0.948%	$ 4,298		$ 4,298	$ 137	$ 4,435
Total	**601.04**	**100.000%**	**$453,227**	**$ -**	**$453,227**	**$ 13,095**	**$466,322**

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

Source of Allocation: **FY20 Staffing Schedules**

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%	$ 3,679		$ 3,679		$ 3,679
110-12-01 City Manager	1.00	3.571%	$ 3,679		$ 3,679		$ 3,679
110-03/04- Clerk	1.00	3.571%	$ 3,679		$ 3,679		$ 3,679
110-08-01 Human Resources	1.00	3.571%	$ 3,679		$ 3,679		$ 3,679
110-06/15- MIS	1.00	3.571%	$ 3,679		$ 3,679		$ 3,679
110-17-01 Finance Administration	1.00	3.571%	$ 3,679		$ 3,679		$ 3,679
110-23-01 Library	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
110-10- General Fund - Mayor and Assembly	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
110-16-01 General Fund - CDD - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
110-24-01 General Fund - Engineering - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 3,679		$ 3,679	$ 135	$ 3,814
Total	**28.00**	**100.000%**	**$103,006**	**$ -**	**$103,006**	**$ 2,976**	**$105,982**

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		189,844.54	1.385%	$ 2,853		$ 2,853	$ 82	$ 2,936
402-90-01 Capital Projects Fund - Roads CIPs - Construction		1,915,018.00	13.970%	$ 28,780		$ 28,780	$ 832	$ 29,612
403-90-01 Capital Projects Fund - Fire CIPs - Construction		22,909.81	0.167%	$ 344		$ 344	$ 10	$ 354
404-90-01 Capital Projects Fund - Community Development CIPs - Construction		2,042,014.88	14.897%	$ 30,689		$ 30,689	$ 887	$ 31,576
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction		1,442,129.34	10.520%	$ 21,673		$ 21,673	$ 626	$ 22,300
414-90-01 Capital Projects Fund - Water CIPs - Construction		648,217.66	4.729%	$ 9,742		$ 9,742	$ 281	$ 10,023
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction		493,516.25	3.600%	$ 7,417		$ 7,417	$ 214	$ 7,631
430-90-01 Capital Projects Fund - Harbors CIPs - Construction		27,358.59	0.200%	$ 411		$ 411	$ 12	$ 423
431-90-01 Capital Projects Fund - Docks CIPs - Construction		2,590,224.67	18.896%	$ 38,928		$ 38,928	$ 1,125	$ 40,053
450-90-01 Capital Projects Fund - Hospital CIPs - Construction		805,912.14	5.879%	$ 12,112		$ 12,112	$ 350	$ 12,462
460-90-01 Capital Projects Fund - Airport CIPs - Construction		3,530,684.57	25.757%	$ 53,062		$ 53,062	$ 1,533	$ 54,595
	Total	**13,707,830.45**	**100.000%**	**$206,012**	**$ -**	**$206,012**	**$ 5,952**	**$211,964**

Allocation Basis: **Capital Project Actual Expenditures**

Source of Allocation: **FY20 Actual Expenditures 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	6.00	16.216%	$ 16,704		$ 16,704		$ 16,704
110-23-01 Library	4.00	10.811%	$ 11,136		$ 11,136	$ 384	$ 11,520
110-12-02 General Fund - Manager Office - Teen Health Center	1.00	2.703%	$ 2,784		$ 2,784	$ 96	$ 2,880
110-12-05 General Fund - Manager Office - Housing and Homelessness	1.00	2.703%	$ 2,784		$ 2,784	$ 96	$ 2,880
110-16-01 General Fund - CDD - Administration	1.00	2.703%	$ 2,784		$ 2,784	$ 96	$ 2,880
110-23-02 General Fund - Library - City Museum	3.00	8.108%	$ 8,352		$ 8,352	$ 288	$ 8,640
209-22-01 General Fund - Roaded Services Area - Police - Administration	11.00	29.730%	$ 30,623		$ 30,623	$ 1,056	$ 31,679
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	2.703%	$ 2,784		$ 2,784	$ 96	$ 2,880
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	2.703%	$ 2,784		$ 2,784	$ 96	$ 2,880
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.00	5.405%	$ 5,568		$ 5,568	$ 192	$ 5,760
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	5.00	13.514%	$ 13,920		$ 13,920	$ 480	$ 14,400
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	2.703%	$ 2,784		$ 2,784	$ 96	$ 2,880
Total	**37.00**	**100.000%**	**$103,006**	**$ -**	**$103,006**	**$ 2,976**	**$105,982**

Allocation Basis: **# of Grants**

Source of Allocation: **FY21 Grant Account 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	0.746%	$ 1,537		$ 1,537		$ 1,537
110-12-01 City Manager	1.00	0.746%	$ 1,537		$ 1,537		$ 1,537
110-07-01 Emergency Services	1.00	0.746%	$ 1,537		$ 1,537		$ 1,537
110-03/04- Clerk	2.00	1.493%	$ 3,075		$ 3,075		$ 3,075
110-08-01 Human Resources	1.00	0.746%	$ 1,537		$ 1,537		$ 1,537
110-06/15- MIS	2.00	1.493%	$ 3,075		$ 3,075		$ 3,075
110-17-01 Finance Administration	1.00	0.746%	$ 1,537		$ 1,537		$ 1,537
110-17-03 Controller	1.00	0.746%	$ 1,537		$ 1,537		$ 1,537
110-17-04 Treasury	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-17-06 Purchasing	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-23-01 Library	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-10- General Fund - Mayor and Assembly	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-12-02 General Fund - Manager Office - Teen Health Center	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-12-05 General Fund - Manager Office - Housing and Homelessness	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-16-01 General Fund - CDD - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-16-02 General Fund - CDD - Planning	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-16-03 General Fund - CDD - Building	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-17-02 General Fund - Finance - Assessors	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-17-07 General Fund - Finance - Sales Tax	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-21-01 General Fund - Fire - Emergency Services	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-23-02 General Fund - Library - City Museum	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-24-01 General Fund - Engineering - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-24-02 General Fund - Engineering - CIP	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-41-01 General Fund - P&R Parks and Landscape - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-42-01 General Fund - Arboretum - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
110-47-01 General Fund - Centennial Hall - Convention Center	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
120-02-01 School District - Component Unit - School District - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-02 General Fund - Roaded Services Area - Police - General Operations	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-05 General Fund - Roaded Services Area - Police - Communications	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-14 General Fund - Roaded Services Area - Police - Grants	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-22-17 General Fund - Roaded Services Area - Police - Services	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Juneau Arts & Cultural	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
215-01-01 Special Revenue Fund - Sales Tax - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
218-01-01 Special Revenue Fund - Library Contributions - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-01 CARES Relief Fund - - Operations	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-02 CARES Relief Fund - - Childcare	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-03 CARES Relief Fund - - Small Business Grant	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-04 CARES Relief Fund - - Rental Assistance	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-05 CARES Relief Fund - - Vote by Mail	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-06 CARES Relief Fund - - School District	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-09 CARES Relief Fund - - Airlift NW	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
219-20-10 CARES Relief Fund - - FEMA	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-03 Special Revenue Fund - Eaglecrest - Lift	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
249-46-13 General Fund - Parks and Recreation - Aquatics	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
271-14-01 Special Revenue Fund - Lands - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
271-14-02 Special Revenue Fund - Lands - Quarries	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
276-02-01 Special Revenue Fund - Affordable Housing - Operations	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
401-90-01 Capital Projects Fund - School CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
414-90-01 Capital Projects Fund - Water CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
514-75-01 Enterprise Fund - Water - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
519-76-05 Enterprise Fund - Wastewater - Treatment	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
530-51-01 Enterprise Fund - Harbors - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
531-52-01 Enterprise Fund - Docks - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
538-24-03 Enterprise Fund - WW Extension - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
560-50-01 Enterprise Fund - Airport - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
560-50-04 Enterprise Fund - Airport - ARFF	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
560-50-05 Enterprise Fund - Airport - Airport Security	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
560-50-08 Enterprise Fund - Airport - Airport Landside	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
570-77-01 Enterprise Fund - Waste Management - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
570-77-02 Enterprise Fund - Waste Management - WM Recycling	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
602-79-01 Internal Service Fund - Fleet - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
602-79-04 Internal Service Fund - Fleet - Fuel Program	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
680-60-02 Internal Service Fund - Risk - Safety	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-02 Internal Service Fund - Risk - Workers Comp	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-03 Internal Service Fund - Risk - General Liability	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-03 Internal Service Fund - Risk - Auto	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-04 Internal Service Fund - Risk - Property	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-04 Internal Service Fund - Risk - EE Practice	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-05 Internal Service Fund - Risk - Special Policy	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
680-60-06 Internal Service Fund - Risk - Health	0.25	0.187%	$ 384		$ 384	$ 12	$ 396
680-60-06 Internal Service Fund - Risk - Life	0.25	0.187%	$ 384		$ 384	$ 12	$ 396
680-60-06 Internal Service Fund - Risk - Wellness	0.25	0.187%	$ 384		$ 384	$ 12	$ 396
680-60-06 Internal Service Fund - Risk - EAP	0.25	0.187%	$ 384		$ 384	$ 12	$ 396
680-60-07 Internal Service Fund - Risk - UI CBJ	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-07 Internal Service Fund - Risk - UI BRH	0.50	0.373%	$ 769		$ 769	$ 24	$ 793
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	1.00	0.746%	$ 1,537		$ 1,537	$ 48	$ 1,585
Total	**134.00**	**100.000%**	**$206,012**	**$ -**	**$206,012**	**$ 5,952**	**$211,964**

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	$ 2,666	$ 1,347	$ 9,049	$ 3,679	$ -
110-12-01 City Manager	$ 2,549	$ 1,168	$ 3,770	$ 3,679	$ -
110-07-01 Emergency Services	$ 2,331	$ 1,234	$ 1,508	$ -	$ -
110-03/04- Clerk	$ 615	$ 803	$ 2,021	$ 3,679	$ -
110-08-01 Human Resources	$ 1,187	$ 783	$ 3,318	$ 3,679	$ -
110-06/15- MIS	$ 5,366	$ 3,689	$ 11,809	$ 3,679	$ -
110-17-01 Finance Administration	$ 823	$ 498	$ 1,508	$ 3,679	$ -
110-17-03 Controller	$ 3,010	$ 438	$ 9,803	$ -	$ -
110-17-04 Treasury	$ 2,831	$ 1,114	$ 10,116	$ -	$ -
110-17-06 Purchasing	$ 1,135	$ 424	$ 3,891	$ -	$ -
110-23-01 Library	$ 8,764	$ 7,873	$ 18,768	$ 3,814	$ -
110-01-01 General Fund - Non-departmental - NA	$ -	$ 48	$ -	$ -	$ -
110-10- General Fund - Mayor and Assembly	$ 19,318	$ 1,134	$ 7,003	$ 3,814	$ -
110-11-01 General Fund - Law - GHS Contract	$ 81	$ -	$ -	$ -	$ -
110-11-01 General Fund - Law - Prison Care Contract	$ 1,076	$ -	$ -	$ -	$ -
110-12-02 General Fund - Manager Office - Teen Health Center	$ 589	$ 103	$ 1,167	$ -	$ -
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 1,299	$ 27	$ 1,556	$ -	$ -
110-16-01 General Fund - CDD - Administration	$ 3,266	$ 957	$ 6,225	$ 3,814	$ -
110-16-02 General Fund - CDD - Planning	$ 3,651	$ 683	$ 7,003	$ -	$ -
110-16-03 General Fund - CDD - Building	$ 3,899	$ 410	$ 5,447	$ -	$ -
110-17-02 General Fund - Finance - Assessors	$ 1,967	$ 417	$ 5,447	$ -	$ -
110-17-07 General Fund - Finance - Sales Tax	$ 146	$ 335	$ 3,891	$ -	$ -
110-21-01 General Fund - Fire - Emergency Services	$ 20,179	$ -	$ -	$ -	$ -
110-23-02 General Fund - Library - City Museum	$ 1,546	$ 1,394	$ 2,918	$ -	$ -
110-24-01 General Fund - Engineering - Administration	$ 726	$ 342	$ 14,356	$ 3,814	$ -
110-24-02 General Fund - Engineering - CIP	$ 82	$ 1,244	$ 1,245	$ -	$ -
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 5,462	$ 10,640	$ 12,676	$ -	$ -
110-42-01 General Fund - Arboretum - Administration	$ 538	$ 1,182	$ 1,307	$ -	$ -
110-47-01 General Fund - Centennial Hall - Convention Center	$ 1,787	$ 68	$ -	$ -	$ -
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ 13	$ -	$ -	$ -	$ -
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ 7	$ -	$ -	$ -	$ -
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	$ 7	$ -	$ -	$ -	$ -
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	$ 216	$ -	$ -	$ -	$ -
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	$ 22	$ -	$ -	$ -	$ -
120-02-01 School District - Component Unit - School District - Administration	$ 18,171	$ 1,285	$ -	$ 3,814	$ -
150-42-01 Permanent Fund - Arboretum - Administration	$ 29	$ -	$ -	$ -	$ -
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ 3,578	$ -	$ -	$ -	$ -
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 7,982	$ 7,839	$ 4,669	$ 3,814	$ -
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 22,720	$ 1,838	$ 44,353	$ -	$ -
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 2,908	$ 21	$ 8,334	$ -	$ -
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ 2,742	$ 96	$ -	$ -	$ -
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ 1,420	$ 7	$ 778	$ -	$ -
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 2,322	$ 888	$ 4,249	$ -	$ -
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 1,097	$ 1,763	$ 778	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 309	$ 970	$ 778	$ -	$ -
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ 75	$ 396	$ -	$ -	$ -
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ 327	$ 103	$ -	$ -	$ -
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 4,138	$ -	$ 3,891	$ -	$ -
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 4,032	$ 6,670	$ 8,303	$ -	$ -
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 951	$ 1,633	$ 2,210	$ 3,814	$ -
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 1,603	$ 1,121	$ 3,066	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 2,110	$ 3,485	$ 9,369	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ 282	$ 451	$ -	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 434	$ 383	$ -	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ -	$ 157	$ -	$ -	$ -
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 3,384	$ 1,538	$ 4,747	$ -	$ -
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ 32	$ 431	$ -	$ -	$ -
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ 896	$ 219	$ -	$ -	$ -
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Juneau Arts & Cultural	$ -	$ -	$ -	$ -	$ -
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 10,517	$ 1,292	$ 1,945	$ 3,814	$ -
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 9,949	$ 1,032	$ 22,939	$ -	$ -
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 3,887	$ 5,057	$ 6,225	$ -	$ -
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ 291	$ 150	$ -	$ -	$ -
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	$ -	$ -	$ -	$ -	$ -
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 14,665	$ 12,978	$ 17,049	$ 3,814	$ -
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	$ 249	$ -	$ -	$ -	$ -
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 4,646	$ -	$ -	$ -	$ -
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 13,400	$ 17,447	$ 46,688	$ 3,814	$ -
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	$ 647	$ 1,237	$ -	$ -	$ -
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ 525	$ 27	$ -	$ -	$ -
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ 2,149	$ 622	$ -	$ -	$ -
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ 6,576	$ 2,406	$ -	$ -	$ -
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 3,587	$ -	$ -	$ -	$ -
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ -	$ -	$ -	$ -
219-20-01 CARES Relief Fund - - Operations	$ 36,256	$ 32,188	$ -	$ -	$ -
219-20-02 CARES Relief Fund - - Childcare	$ 1,422	$ 150	$ -	$ -	$ -
219-20-03 CARES Relief Fund - - Small Business Grant	$ 9,418	$ 109	$ -	$ -	$ -
219-20-04 CARES Relief Fund - - Rental Assistance	$ 538	$ -	$ -	$ -	$ -
219-20-05 CARES Relief Fund - - Vote by Mail	$ 2	$ 301	$ -	$ -	$ -
219-20-06 CARES Relief Fund - - School District	$ 824	$ -	$ -	$ -	$ -
219-20-09 CARES Relief Fund - - Airlift NW	$ -	$ 41	$ -	$ -	$ -
219-20-10 CARES Relief Fund - - FEMA	$ 600	$ -	$ -	$ -	$ -
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 7,520	$ -	$ -	$ -	$ -
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 18,090	$ -	$ -	$ 3,814	$ -
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 6,332	$ -	$ -	$ -	$ -
233-01-01 Special Revenue Fund - State MPF - Non-Operational	$ 12,109	$ -	$ -	$ -	$ -
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ 4,548	$ 14	$ -	$ -	$ -
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 2,928	$ 2,043	$ -	$ 3,814	$ -
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 400	$ 273	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 207	$ 253	$ -	$ -	$ -
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 855	$ 1,551	$ -	$ -	$ -
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 594	$ 1,367	$ -	$ -	$ -
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 333	$ 287	$ -	$ -	$ -
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 266	$ 1,080	$ -	$ -	$ -
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 239	$ 567	$ -	$ -	$ -
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 413	$ 697	$ -	$ -	$ -
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ 151	$ 273	$ -	$ -	$ -
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ 188	$ 1,305	$ -	$ -	$ -
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ 195	$ 21	$ -	$ -	$ -
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	$ 27	$ 376	$ -	$ -	$ -
249-01-01 General Fund - Parks and Recreation - Aquatics	$ 93	$ -	$ -	$ -	$ -
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 3,220	$ 1,818	$ 7,633	$ -	$ -
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 4,799	$ 1,052	$ 11,719	$ -	$ -
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 2,734	$ 936	$ 241	$ -	$ -
271-14-01 Special Revenue Fund - Lands - Administration	$ 5,174	$ 314	$ 2,257	$ 3,814	$ -
271-14-02 Special Revenue Fund - Lands - Quarries	$ 1,369	$ 745	$ 537	$ -	$ -
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ -	$ -	$ -	$ -
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 108	$ -	$ -	$ -	$ -
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ 161	$ 14	$ -	$ -	$ -
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$ -	$ -	$ -	$ -	$ -
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ 62	$ -	$ -	$ -
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	$ 2,341	$ 41	$ -	$ -	$ -
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 25,345	$ -	$ -	$ -	$ -
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ 396	$ -	$ -	$ -
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ 497	$ -	$ -	$ -	$ -
401-90-01 Capital Projects Fund - School CIPs - Construction	$ 511	$ 410	$ -	$ -	$ 2,936
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ 5,153	$ 1,743	$ -	$ -	$ 29,612
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ 62	$ 21	$ -	$ -	$ 354
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 6,067	$ 1,585	$ -	$ -	$ 31,576
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 5,278	$ 2,570	$ -	$ -	$ 22,300
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 1,890	$ 581	$ -	$ -	$ 10,023
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 1,328	$ 759	$ -	$ -	$ 7,631
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 74	$ 294	$ -	$ -	$ 423
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 15,854	$ 895	$ -	$ -	$ 40,053
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 2,470	$ 567	$ -	$ -	$ 12,462
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ 55,236	$ 1,374	$ -	$ -	$ 54,595
514-75-01 Enterprise Fund - Water - Administration	$ 30,602	$ 10,545	$ 11,151	$ 3,814	$ -
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ 2,276	$ 96	$ -	$ -	$ -
519-76-04 Enterprise Fund - Wastewater - Collections	$ 5,344	$ 9,431	$ 9,411	$ 3,814	$ -
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 15,395	$ 9,752	$ 19,263	$ -	$ -
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	$ -	$ 14	$ -	$ -	$ -
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ 40	$ 14	$ -	$ -	$ -
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	$ 71	$ 14	$ -	$ -	$ -
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	$ 152	$ 14	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ 962	$ 14	$ -	$ -	$ -
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	$ 0	$ 14	$ -	$ -	$ -
530-51-01 Enterprise Fund - Harbors - Administration	$ 28,145	$ 21,424	$ 13,290	$ 3,814	$ -
531-52-01 Enterprise Fund - Docks - Administration	$ 18,733	$ 3,007	$ 10,170	$ 3,814	$ -
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ 95	$ -	$ -	$ -	$ -
538-24-03 Enterprise Fund - WW Extension - Administration	$ 454	$ 96	$ -	$ -	$ -
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 394	$ 376	$ -	$ -	$ -
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 26,524	$ 89	$ -	$ 3,814	$ -
560-01-01 Enterprise Fund - Airport - Non-Operational	$ 23,144	$ 27	$ -	$ -	$ -
560-50-01 Enterprise Fund - Airport - Administration	$ 4,475	$ 690	$ 8,248	$ 3,814	$ -
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 9,204	$ 4,476	$ 5,836	$ -	$ -
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 19,020	$ 11,174	$ 12,730	$ -	$ -
560-50-04 Enterprise Fund - Airport - ARFF	$ 2,856	$ 806	$ -	$ -	$ -
560-50-05 Enterprise Fund - Airport - Airport Security	$ 2,476	$ 1,244	$ -	$ -	$ -
560-50-08 Enterprise Fund - Airport - Airport Landside	$ 856	$ 226	$ -	$ -	$ -
570-77-01 Enterprise Fund - Waste Management - Administration	$ 3,042	$ 567	$ -	$ 3,814	$ -
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ 2,029	$ 342	$ -	$ -	$ -
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	$ -	$ 916	$ -	$ -	$ -
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ 710	$ -	$ -	$ -	$ -
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ 717	$ 89	$ -	$ -	$ -
602-79-01 Internal Service Fund - Fleet - Administration	$ 11,729	$ 7,914	$ 4,863	$ 3,814	$ -
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ 7,638	$ 711	$ -	$ -	$ -
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ 41	$ 246	$ -	$ -	$ -
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ 3,850	$ 1,934	$ -	$ -	$ -
602-79-05 Internal Service Fund - Fleet - Washbay	$ 1	$ 109	$ -	$ -	$ -
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 1,163	$ 13,012	$ 8,365	$ -	$ -
680-60-01 Internal Service Fund - Risk - Administration	$ 2,161	$ 574	$ 4,435	$ 3,814	$ -
680-60-02 Internal Service Fund - Risk - Safety	$ 5,687	$ 14	$ -	$ -	$ -
680-60-02 Internal Service Fund - Risk - Workers Comp	$ 417	$ 116	$ -	$ -	$ -
680-60-03 Internal Service Fund - Risk - General Liability	$ 2,883	$ 369	$ -	$ -	$ -
680-60-03 Internal Service Fund - Risk - Auto	$ 358	$ 171	$ -	$ -	$ -
680-60-04 Internal Service Fund - Risk - Property	$ 533	$ 369	$ -	$ -	$ -
680-60-04 Internal Service Fund - Risk - EE Practice	$ 429	$ 7	$ -	$ -	$ -
680-60-05 Internal Service Fund - Risk - Special Policy	$ 300	$ 130	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Health	$ 9,668	$ 2,091	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Life	$ 1,063	$ 314	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Wellness	$ 993	$ 554	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - EAP	$ 200	$ 109	$ -	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI CBJ	$ 734	$ 68	$ -	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI BRH	$ 268	$ 89	$ -	$ -	$ -
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ 41	$ 232	$ -	$ -	$ -
Total	**$ 741,876**	**$ 275,554**	**$ 466,322**	**$ 105,982**	**$ 211,964**

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
110-11-01 City Attorney	$ -	$ 1,537	$ 18,278
110-12-01 City Manager	$ -	$ 1,537	$ 12,704
110-07-01 Emergency Services	$ 16,704	$ 1,537	$ 23,314
110-03/04- Clerk	$ -	$ 3,075	$ 10,192
110-08-01 Human Resources	$ -	$ 1,537	$ 10,504
110-06/15- MIS	$ -	$ 3,075	$ 27,618
110-17-01 Finance Administration	$ -	$ 1,537	$ 8,045
110-17-03 Controller	$ -	$ 1,537	$ 14,788
110-17-04 Treasury	$ -	$ 1,585	$ 15,646
110-17-06 Purchasing	$ -	$ 1,585	$ 7,035
110-23-01 Library	$ 11,520	$ 1,585	$ 52,325
110-01-01 General Fund - Non-departmental - NA	$ -	$ -	$ 48
110-10- General Fund - Mayor and Assembly	$ -	$ 1,585	$ 32,855
110-11-01 General Fund - Law - GHS Contract	$ -	$ -	$ 81
110-11-01 General Fund - Law - Prison Care Contract	$ -	$ -	$ 1,076
110-12-02 General Fund - Manager Office - Teen Health Center	$ 2,880	$ 1,585	$ 6,324
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 2,880	$ 1,585	$ 7,348
110-16-01 General Fund - CDD - Administration	$ 2,880	$ 1,585	$ 18,727
110-16-02 General Fund - CDD - Planning	$ -	$ 1,585	$ 12,923
110-16-03 General Fund - CDD - Building	$ -	$ 1,585	$ 11,341
110-17-02 General Fund - Finance - Assessors	$ -	$ 1,585	$ 9,416
110-17-07 General Fund - Finance - Sales Tax	$ -	$ 1,585	$ 5,957
110-21-01 General Fund - Fire - Emergency Services	$ -	$ 1,585	$ 21,764
110-23-02 General Fund - Library - City Museum	$ 8,640	$ 1,585	$ 16,083
110-24-01 General Fund - Engineering - Administration	$ -	$ 1,585	$ 20,824
110-24-02 General Fund - Engineering - CIP	$ -	$ 1,585	$ 4,156
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ -	$ 1,585	$ 30,363
110-42-01 General Fund - Arboretum - Administration	$ -	$ 1,585	$ 4,612
110-47-01 General Fund - Centennial Hall - Convention Center	$ -	$ 1,585	$ 3,440
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ -	$ -	$ 13
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ -	$ -	$ 7
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	$ -	$ -	$ 7
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	$ -	$ -	$ 216
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	$ -	$ -	$ 22
120-02-01 School District - Component Unit - School District - Administration	$ -	$ 1,585	$ 24,856
150-42-01 Permanent Fund - Arboretum - Administration	$ -	$ -	$ 29
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ -	$ -	$ 3,578
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 31,679	$ 1,585	$ 57,569
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ -	$ 1,585	$ 70,497
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ -	$ 1,585	$ 12,847
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 1,585	$ 4,423
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ -	$ 1,585	$ 3,790
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ -	$ 1,585	$ 9,044
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 2,880	$ 1,585	$ 8,104

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ -	$ 1,585	$ 3,643
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 1,585	$ 2,057
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ -	$ 1,585	$ 2,015
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ -	$ 1,585	$ 9,614
209-22-17 General Fund - Roaded Services Area - Police - Services	$ -	$ 1,585	$ 20,590
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ -	$ 1,585	$ 10,194
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ -	$ 1,585	$ 7,375
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 2,880	$ 1,585	$ 19,430
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ -	$ -	$ 733
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ 1,585	$ 2,402
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ -	$ 1,585	$ 1,743
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ -	$ 1,585	$ 11,254
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ -	$ 1,585	$ 2,048
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 1,585	$ 2,700
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Juneau Arts & Cultural	$ -	$ 1,585	$ 1,585
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 5,760	$ 1,585	$ 24,914
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 14,400	$ 1,585	$ 49,905
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ -	$ 1,585	$ 16,754
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 1,585	$ 2,027
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	$ -	$ 1,585	$ 1,585
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ -	$ 1,585	$ 50,091
209-72-02 General Fund - Roaded Services Area - Streets - Marine Passenger Fees	$ -	$ -	$ 249
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ 1,585	$ 6,231
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 2,880	$ 1,585	$ 85,815
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	$ -	$ 1,585	$ 3,469
210-21-60 General Fund - Fire Service Area - Fire - BLS Program	$ -	$ 1,585	$ 2,137
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 1,585	$ 4,356
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 1,585	$ 10,567
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ -	$ 1,585	$ 5,172
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 1,585	$ 1,585
219-20-01 CARES Relief Fund - - Operations	$ -	$ 1,585	$ 70,029
219-20-02 CARES Relief Fund - - Childcare	$ -	$ 1,585	$ 3,158
219-20-03 CARES Relief Fund - - Small Business Grant	$ -	$ 1,585	$ 11,113
219-20-04 CARES Relief Fund - - Rental Assistance	$ -	$ 1,585	$ 2,124
219-20-05 CARES Relief Fund - - Vote by Mail	$ -	$ 1,585	$ 1,888
219-20-06 CARES Relief Fund - - School District	$ -	$ 1,585	$ 2,409
219-20-09 CARES Relief Fund - - Airlift NW	$ -	$ 1,585	$ 1,626
219-20-10 CARES Relief Fund - - FEMA	$ -	$ 1,585	$ 2,186
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ -	$ 1,585	$ 9,106
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ 1,585	$ 23,490
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ -	$ 6,332
233-01-01 Special Revenue Fund - State MPF - Non-Operational	$ -	$ -	$ 12,109
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ -	$ 1,585	$ 6,147
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ 1,585	$ 10,371
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 1,585	$ 2,258

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 1,585	$ 2,046
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 1,585	$ 3,992
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 1,585	$ 3,546
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 1,585	$ 2,206
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 1,585	$ 2,932
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 1,585	$ 2,392
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 1,585	$ 2,696
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 1,585	$ 2,009
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 1,585	$ 3,079
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$ -	$ 1,585	$ 1,801
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	$ -	$ 1,585	$ 1,989
249-01-01 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ 93
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ 12,671
249-46-13 General Fund - Parks and Recreation - Aquatics	$ -	$ 1,585	$ 19,156
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ -	$ 1,585	$ 5,497
271-14-01 Special Revenue Fund - Lands - Administration	$ -	$ 1,585	$ 13,144
271-14-02 Special Revenue Fund - Lands - Quarries	$ -	$ 1,585	$ 4,236
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ 1,585	$ 1,585
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ 1,585	$ 1,694
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 1,585	$ 1,761
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$ -	$ 1,585	$ 1,585
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ 62
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	$ -	$ -	$ 2,382
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ -	$ -	$ 25,345
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ -	$ 396
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ -	$ 497
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ 1,585	$ 5,442
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ 1,585	$ 38,093
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ -	$ -	$ 436
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ 1,585	$ 40,813
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ 1,585	$ 31,732
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ -	$ 1,585	$ 14,080
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ 1,585	$ 11,303
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ 1,585	$ 2,376
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ -	$ 1,585	$ 58,387
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ 1,585	$ 17,084
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ 1,585	$ 112,791
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 1,585	$ 57,697
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ -	$ -	$ 2,372
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 1,585	$ 29,586
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 1,585	$ 45,995
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	$ -	$ -	$ 14
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ -	$ 54
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	$ -	$ -	$ 84
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ -	$ 165

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ -	$ 975
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	$ -	$ -	$ 14
530-51-01 Enterprise Fund - Harbors - Administration	$ -	$ 1,585	$ 68,259
531-52-01 Enterprise Fund - Docks - Administration	$ -	$ 1,585	$ 37,310
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 1,585	$ 1,680
538-24-03 Enterprise Fund - WW Extension - Administration	$ -	$ 1,585	$ 2,135
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ -	$ 1,585	$ 2,355
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ 1,585	$ 32,012
560-01-01 Enterprise Fund - Airport - Non-Operational	$ -	$ -	$ 23,172
560-50-01 Enterprise Fund - Airport - Administration	$ -	$ 1,585	$ 18,813
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ -	$ 1,585	$ 21,102
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ -	$ 1,585	$ 44,509
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 1,585	$ 5,248
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ 1,585	$ 5,306
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 1,585	$ 2,667
570-77-01 Enterprise Fund - Waste Management - Administration	$ -	$ 1,585	$ 9,009
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ -	$ 1,585	$ 3,956
570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	$ -	$ -	$ 916
570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	$ -	$ -	$ 710
570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	$ -	$ 1,585	$ 2,391
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ 1,585	$ 29,906
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ -	$ 8,349
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ -	$ -	$ 287
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ -	$ 1,585	$ 7,370
602-79-05 Internal Service Fund - Fleet - Washbay	$ -	$ -	$ 110
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ -	$ -	$ 22,540
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ 1,585	$ 12,570
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 793	$ 6,494
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 793	$ 1,326
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 793	$ 4,045
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 793	$ 1,322
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 793	$ 1,695
680-60-04 Internal Service Fund - Risk - EE Practice	$ -	$ 793	$ 1,229
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 1,585	$ 2,015
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 396	$ 12,156
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 396	$ 1,774
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ 396	$ 1,943
680-60-06 Internal Service Fund - Risk - EAP	$ -	$ 396	$ 706
680-60-07 Internal Service Fund - Risk - UI CBJ	$ -	$ 793	$ 1,595
680-60-07 Internal Service Fund - Risk - UI BRH	$ -	$ 793	$ 1,149
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ -	$ 1,585	$ 1,859
Total	**$ 105,982**	**$ 211,964**	**$ 2,119,645**

9 Treasury

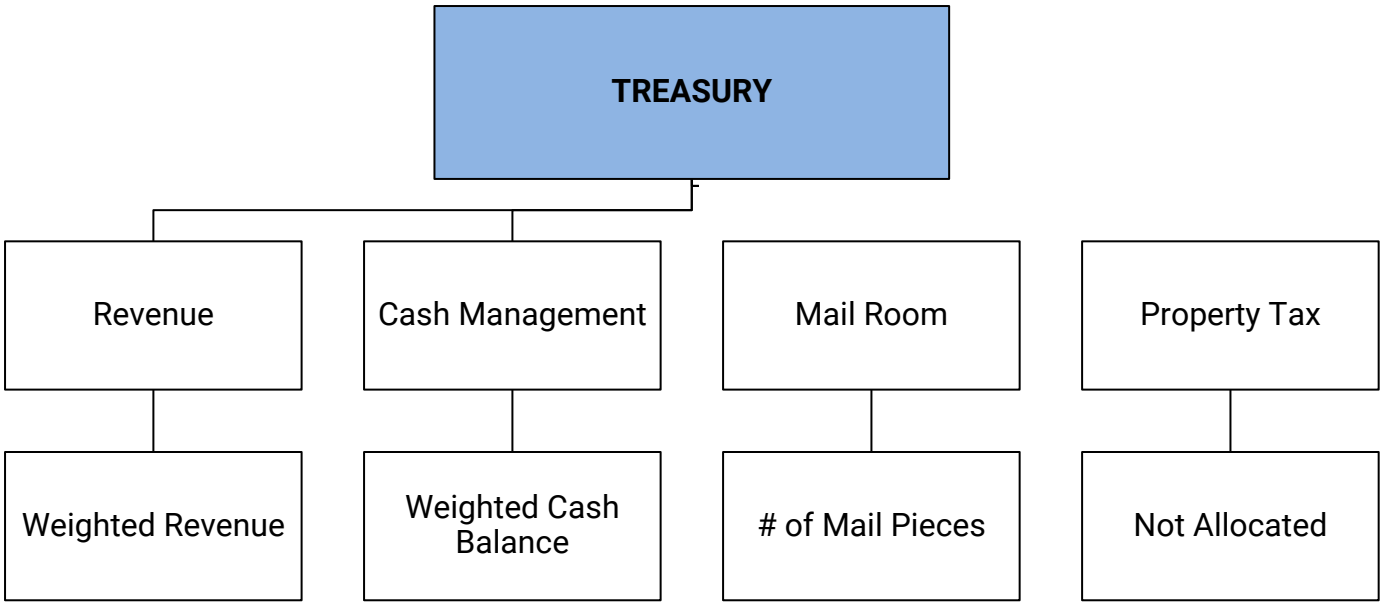
The Treasury Division within the Finance Department serves the revenue and cashiering function for the City. It is responsible for managing accounts receivable, cash control, collections, investments, and the mailroom. Costs associated with Treasury are allocated to Receiving Departments through the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

- **Revenue –** relates to support associated with processing incoming revenue. This function is allocated based on FY20 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%), Roaded Services Area Non-Operational (7.5%), 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	$1,043,805		$1,043,805
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 14,742	$ 2,699	$ 17,441
110-08-01 Human Resources	$ 10,252	$ 1,402	$ 11,653
110-06/15- MIS	$ 186,849	$ 13,657	$ 200,507
110-17-01 Finance Administration	$ 155,886	$ 8,202	$ 164,088
110-17-03 Controller	$ 15,171	$ 475	$ 15,646
110-17-04 Treasury		$ 6,778	$ 6,778
Total Incoming Costs	**$ 382,900**	**$ 33,213**	**$ 416,113**
Contractual Services	$ (149,372)		
Capital and Transfers	$ (1,024)		
Revenues	$ (9,312)		
Benefit PERS	$ (77,518)		
Reimbursable Expenses	$ 623,910		
Total Cost Adjustments	**$ 386,685**		**$ 386,685**
Total Costs to be Allocated	**$1,813,390**	**$ 33,213**	**$1,846,603**

DEPARTMENTAL EXPENSE DETAIL

110-17-04 Treasury

Expense Type	Expense ($)	General Admin	Revenue	Cash Management	Mail Room	Property Tax
Personnel						
Salaries and Wages	$ 834,715	$ -	$ 375,622	$ 292,150	$ 41,736	$ 125,207
Benefits	$ 471,004	$ -	$ 211,952	$ 164,852	$ 23,550	$ 70,651
Benefits - PERS	$ 77,518	$ -	$ 34,883	$ 27,131	$ 3,876	$ 11,628
Subtotal Personnel Cost	**$ 1,383,237**	**$ -**	**$ 622,456**	**$ 484,133**	**$ 69,162**	**$ 207,485**
Operating Services & Supplies						
General Supplies	$ 3,563	$ -	$ 1,603	$ 1,247	$ 178	$ 534
Insurance	$ 4,900	$ -	$ 2,205	$ 1,715	$ 245	$ 735
Other Expenses	$ 43,435	$ -	$ 19,546	$ 15,202	$ 2,172	$ 6,515
Professional	$ 154,170	$ -	$ 69,376	$ 53,959	$ 7,708	$ 23,125
Public Utility Services	$ 6,689	$ -	$ 3,010	$ 2,341	$ 334	$ 1,003
Reimbursable Expenses	$ (623,910)	$ -	$ (280,760)	$ (218,369)	$ (31,196)	$ (93,587)
Repairs and Maintenance	$ 26,700	$ -	$ 12,015	$ 9,345	$ 1,335	$ 4,005
Travel and Training	$ 2,676	$ -	$ 1,204	$ 937	$ 134	$ 401
Postage	$ 15,142	$ -	$ 6,814	$ 5,300	$ 757	$ 2,271
Printing	$ 8,649	$ -	$ 3,892	$ 3,027	$ 432	$ 1,297
Rentals and Leases	$ 16,050	$ -	$ 7,222	$ 5,617	$ 802	$ 2,407
Advertising	$ 1,481	$ -	$ 666	$ 518	$ 74	$ 222
Capital Outlay	$ 1,024	$ -	$ 461	$ 359	$ 51	$ 154
Subtotal Operating Cost	**$ (339,432)**	**$ -**	**$ (152,744)**	**$ (118,801)**	**$ (16,972)**	**$ (50,915)**
DEPARTMENTAL EXPENDITURES	**$ 1,043,805**	**$ -**	**$ 469,712**	**$ 365,332**	**$ 52,190**	**$ 156,571**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Contractual Services	$ (149,372)	$ -	$ (67,217)	$ (52,280)	$ (7,469)	$ (22,406)
Capital and Transfers	$ (1,024)	$ -	$ (461)	$ (359)	$ (51)	$ (154)
Revenues	$ (9,312)	$ -	$ (4,190)	$ (3,259)	$ (466)	$ (1,397)
Benefit PERS	$ (77,518)	$ -	$ (34,883)	$ (27,131)	$ (3,876)	$ (11,628)
Reimbursable Expenses	$ 623,910	$ -	$ 280,760	$ 218,369	$ 31,196	$ 93,587
Subtotal Cost Adjustments	**$ 386,685**	**$ -**	**$ 174,008**	**$ 135,340**	**$ 19,334**	**$ 58,003**
FUNCTIONAL COST	**$ 1,430,490**	**$ -**	**$ 643,720**	**$ 500,671**	**$ 71,524**	**$ 214,573**
First Allocation						
Incoming - All Others	$ 382,900	$ -	$ 172,305	$ 134,015	$ 19,145	$ 57,435
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (272,009)		$ -	$ -	$ -	$ (272,009)
Subtotal of First Allocation	**$ 1,541,382**		**$ 816,026**	**$ 634,687**	**$ 90,670**	**$ -**
Second Allocation						
Incoming - All Others	$ 33,213	$ -	$ 14,946	$ 11,625	$ 1,661	$ 4,982
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (4,982)		$ -	$ -	$ -	$ (4,982)
Subtotal of Second Allocation	**$ 28,231**		**$ 14,946**	**$ 11,625**	**$ 1,661**	**$ -**
TOTAL ALLOCATED	**$ 1,569,613**		**$ 830,971**	**$ 646,311**	**$ 92,330**	**$ -**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Revenue							
110-12-01 City Manager	41.00	0.000%	$ 0		$ 0		$ 0
110-07-01 Emergency Services	390,662.32	0.329%	$ 2,688		$ 2,688		$ 2,688
110-03/04- Clerk	1,000.00	0.001%	$ 7		$ 7		$ 7
110-17-01 Finance Administration	33,507.41	0.028%	$ 231		$ 231		$ 231
110-17-04 Treasury	9,311.89	0.008%	$ 64		$ 64		$ 64
110-17-06 Purchasing	3,901.00	0.003%	$ 27		$ 27	$ 0	$ 27
110-23-01 Library	265,526.71	0.224%	$ 1,827		$ 1,827	$ 34	$ 1,861
110-12-02 General Fund - Manager Office - Teen Health Center	4,620.00	0.004%	$ 32		$ 32	$ 1	$ 32
110-12-05 General Fund - Manager Office - Housing and Homelessness	106,117.20	0.089%	$ 730		$ 730	$ 13	$ 744
110-16-01 General Fund - CDD - Administration	74,015.77	0.062%	$ 509		$ 509	$ 9	$ 519
110-16-02 General Fund - CDD - Planning	140,943.63	0.119%	$ 970		$ 970	$ 18	$ 988
110-16-03 General Fund - CDD - Building	510,309.74	0.430%	$ 3,512		$ 3,512	$ 65	$ 3,576
110-21-01 General Fund - Fire - Emergency Services	1,488,471.27	1.255%	$ 10,243		$ 10,243	$ 188	$ 10,431
110-23-02 General Fund - Library - City Museum	80,005.88	0.067%	$ 551		$ 551	$ 10	$ 561
110-24-01 General Fund - Engineering - Administration	9,586.00	0.008%	$ 66		$ 66	$ 1	$ 67
110-41-01 General Fund - P&R Parks and Landscape - Administration	82,295.40	0.069%	$ 566		$ 566	$ 10	$ 577
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,821.42	0.004%	$ 33		$ 33	$ 1	$ 34
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,590.00	0.002%	$ 18		$ 18	$ 0	$ 18
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	2,416.67	0.002%	$ 17		$ 17	$ 0	$ 17
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	80,450.00	0.068%	$ 554		$ 554	$ 10	$ 564
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	8,016.07	0.007%	$ 55		$ 55	$ 1	$ 56
120-02-01 School District - Component Unit - School District - Administration	2,690,281.85	2.269%	$ 18,514		$ 18,514	$ 340	$ 18,854
150-42-01 Permanent Fund - Arboretum - Administration	10,865.92	0.009%	$ 75		$ 75	$ 1	$ 76
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	926,162.24	0.781%	$ 6,374		$ 6,374	$ 117	$ 6,491
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,371,540.94	1.157%	$ 9,438		$ 9,438	$ 174	$ 9,612
209-22-02 General Fund - Roaded Services Area - Police - General Operations	5,618.65	0.005%	$ 39		$ 39	$ 1	$ 39
209-22-14 General Fund - Roaded Services Area - Police - Grants	61,163.59	0.052%	$ 421		$ 421	$ 8	$ 429
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	760,242.47	0.641%	$ 5,232		$ 5,232	$ 96	$ 5,328
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	64,181.99	0.054%	$ 442		$ 442	$ 8	$ 450
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	91,249.92	0.077%	$ 628		$ 628	$ 12	$ 639
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	45,769.86	0.039%	$ 315		$ 315	$ 6	$ 321
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	42,728.94	0.036%	$ 294		$ 294	$ 5	$ 299
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	428,845.57	0.362%	$ 2,951		$ 2,951	$ 54	$ 3,005
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	1,318.00	0.001%	$ 9		$ 9	$ 0	$ 9
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	7,602.85	0.006%	$ 52		$ 52	$ 1	$ 53
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2,466,162.87	2.080%	$ 16,971		$ 16,971	$ 312	$ 17,283
210-01-01 General Fund - Fire Service Area - Fire - Administration	1,382,451.80	1.166%	$ 9,514		$ 9,514	$ 175	$ 9,688
210-21-01 General Fund - Fire Service Area - Fire - Administration	1,049,913.73	0.885%	$ 7,225		$ 7,225	$ 133	$ 7,358
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	122,412.67	0.103%	$ 842		$ 842	$ 15	$ 858
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,312,939.40	1.107%	$ 9,035		$ 9,035	$ 166	$ 9,201
219-20-01 CARES Relief Fund - - Operations	13,013,890.76	10.975%	$ 89,557		$ 89,557	$ 1,646	$ 91,204
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,774,810.83	2.340%	$ 19,095		$ 19,095	$ 351	$ 19,446
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	3,952,305.00	3.333%	$ 27,198		$ 27,198	$ 500	$ 27,698
232-52-01 Special Revenue Fund - Port Development Fee - Administration	2,347,734.00	1.980%	$ 16,156		$ 16,156	$ 297	$ 16,453
233-01-01 Special Revenue Fund - State MPF - Non-Operational	4,500,000.00	3.795%	$ 30,968		$ 30,968	$ 569	$ 31,537
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	3,303,367.74	2.786%	$ 22,733		$ 22,733	$ 418	$ 23,151
249-46-03 General Fund - Parks and Recreation - Aquatics	193,956.53	0.164%	$ 1,335		$ 1,335	$ 25	$ 1,359
249-46-13 General Fund - Parks and Recreation - Aquatics	310,736.97	0.262%	$ 2,138		$ 2,138	$ 39	$ 2,178
270-48-01 Special Revenue Fund - Downtown Parking - Administration	451,034.34	0.380%	$ 3,104		$ 3,104	$ 57	$ 3,161
271-14-01 Special Revenue Fund - Lands - Administration	1,291,217.50	1.089%	$ 8,886		$ 8,886	$ 163	$ 9,049
271-14-02 Special Revenue Fund - Lands - Quarries	353,240.57	0.298%	$ 2,431		$ 2,431	$ 45	$ 2,476

110-17-04 Treasury

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans		15,008.65	0.013%	$ 103		$ 103	$ 2	$ 105
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service		869,990.30	0.734%	$ 5,987		$ 5,987	$ 110	$ 6,097
330-01-01 Debt Service Fund - Debt Service - General Debt Service		2,354,718.67	1.986%	$ 16,204		$ 16,204	$ 298	$ 16,502
404-90-01 Capital Projects Fund - Community Development CIPs - Construction		212,610.13	0.179%	$ 1,463		$ 1,463	$ 27	$ 1,490
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction		519,191.76	0.438%	$ 3,573		$ 3,573	$ 66	$ 3,639
414-90-01 Capital Projects Fund - Water CIPs - Construction		54,343.53	0.046%	$ 374		$ 374	$ 7	$ 381
431-90-01 Capital Projects Fund - Docks CIPs - Construction		3,301,546.07	2.784%	$ 22,720		$ 22,720	$ 418	$ 23,138
450-90-01 Capital Projects Fund - Hospital CIPs - Construction		111,888.77	0.094%	$ 770		$ 770	$ 14	$ 784
460-90-01 Capital Projects Fund - Airport CIPs - Construction		16,996,718.14	14.334%	$116,966		$116,966	$ 2,150	$119,116
514-75-01 Enterprise Fund - Water - Administration		5,949,460.06	5.017%	$ 40,942		$ 40,942	$ 753	$ 41,695
519-01-01 Enterprise Fund - Wastewater - Non-Operational		14,460,892.31	12.195%	$ 99,515		$ 99,515	$ 1,829	$101,344
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr		290,400.00	0.245%	$ 1,998		$ 1,998	$ 37	$ 2,035
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98		1.80	0.000%	$ 0		$ 0	$ 0	$ 0
530-51-01 Enterprise Fund - Harbors - Administration		4,408,289.17	3.718%	$ 30,336		$ 30,336	$ 558	$ 30,894
531-52-01 Enterprise Fund - Docks - Administration		1,143,364.35	0.964%	$ 7,868		$ 7,868	$ 145	$ 8,013
538-24-03 Enterprise Fund - WW Extension - Administration		92,600.00	0.078%	$ 637		$ 637	$ 12	$ 649
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension		74,602.00	0.063%	$ 513		$ 513	$ 9	$ 523
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		10,682,213.22	9.008%	$ 73,511		$ 73,511	$ 1,351	$ 74,863
560-01-01 Enterprise Fund - Airport - Non-Operational		714,441.57	0.602%	$ 4,917		$ 4,917	$ 90	$ 5,007
560-50-01 Enterprise Fund - Airport - Administration		268,828.99	0.227%	$ 1,850		$ 1,850	$ 34	$ 1,884
560-50-02 Enterprise Fund - Airport - Terminal General Operations		2,111,555.10	1.781%	$ 14,531		$ 14,531	$ 267	$ 14,798
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		4,104,110.40	3.461%	$ 28,243		$ 28,243	$ 519	$ 28,762
560-50-05 Enterprise Fund - Airport - Airport Security		128,100.00	0.108%	$ 882		$ 882	$ 16	$ 898
560-50-08 Enterprise Fund - Airport - Airport Landside		285,006.94	0.240%	$ 1,961		$ 1,961	$ 36	$ 1,997
570-77-01 Enterprise Fund - Waste Management - Administration		796,263.52	0.672%	$ 5,480		$ 5,480	$ 101	$ 5,580
570-77-02 Enterprise Fund - Waste Management - WM Recycling		1,050.00	0.001%	$ 7		$ 7	$ 0	$ 7
	Total	**118,579,552.33**	**100.000%**	**$816,026**	**$ -**	**$816,026**	**$ 14,946**	**$830,971**

Allocation Basis: **Weighted Revenue**

Source of Allocation: **FY20 Actual Expenditures 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	1,266,566.64	1.052%	$ 6,675		$ 6,675		$ 6,675
110-12-01 City Manager	744,145.66	0.618%	$ 3,922		$ 3,922		$ 3,922
110-07-01 Emergency Services	900,578.23	0.748%	$ 4,746		$ 4,746		$ 4,746
110-03/04- Clerk	369,848.87	0.307%	$ 1,949		$ 1,949		$ 1,949
110-08-01 Human Resources	447,729.46	0.372%	$ 2,360		$ 2,360		$ 2,360
110-06/15- MIS	1,684,419.49	1.399%	$ 8,877		$ 8,877		$ 8,877
110-17-01 Finance Administration	567,739.42	0.471%	$ 2,992		$ 2,992		$ 2,992
110-17-03 Controller	936,581.21	0.778%	$ 4,936		$ 4,936		$ 4,936
110-17-04 Treasury	718,297.37	0.596%	$ 3,786		$ 3,786		$ 3,786
110-17-06 Purchasing	310,347.43	0.258%	$ 1,636		$ 1,636	$ 32	$ 1,668
110-23-01 Library	2,590,452.72	2.151%	$ 13,652		$ 13,652	$ 267	$ 13,919
110-10- General Fund - Mayor and Assembly	4,337,562.72	3.602%	$ 22,859		$ 22,859	$ 447	$ 23,307
110-11-01 General Fund - Law - GHS Contract	25,176.91	0.021%	$ 133		$ 133	$ 3	$ 135
110-11-01 General Fund - Law - Prison Care Contract	377,653.71	0.314%	$ 1,990		$ 1,990	$ 39	$ 2,029
110-12-02 General Fund - Manager Office - Teen Health Center	219,710.54	0.182%	$ 1,158		$ 1,158	$ 23	$ 1,181
110-12-05 General Fund - Manager Office - Housing and Homelessness	335,860.04	0.279%	$ 1,770		$ 1,770	$ 35	$ 1,805
110-16-01 General Fund - CDD - Administration	1,001,537.65	0.832%	$ 5,278		$ 5,278	$ 103	$ 5,381
110-16-02 General Fund - CDD - Planning	893,948.30	0.742%	$ 4,711		$ 4,711	$ 92	$ 4,803
110-16-03 General Fund - CDD - Building	716,283.21	0.595%	$ 3,775		$ 3,775	$ 74	$ 3,849
110-17-02 General Fund - Finance - Assessors	698,659.37	0.580%	$ 3,682		$ 3,682	$ 72	$ 3,754
110-21-01 General Fund - Fire - Emergency Services	5,504,177.01	4.570%	$ 29,008		$ 29,008	$ 567	$ 29,575
110-23-02 General Fund - Library - City Museum	452,848.77	0.376%	$ 2,387		$ 2,387	$ 47	$ 2,433
110-24-01 General Fund - Engineering - Administration	248,328.30	0.206%	$ 1,309		$ 1,309	$ 26	$ 1,334
110-24-02 General Fund - Engineering - CIP	16,364.99	0.014%	$ 86		$ 86	$ 2	$ 88
110-41-01 General Fund - P&R Parks and Landscape - Administration	2,015,076.30	1.673%	$ 10,620		$ 10,620	$ 208	$ 10,827
110-42-01 General Fund - Arboretum - Administration	178,588.25	0.148%	$ 941		$ 941	$ 18	$ 960
110-47-01 General Fund - Centennial Hall - Convention Center	494,978.14	0.411%	$ 2,609		$ 2,609	$ 51	$ 2,660
110-77-01 General Fund - RecycleWorks - Administration	221,892.54	0.184%	$ 1,169		$ 1,169	$ 23	$ 1,192
110-77-02 General Fund - RecycleWorks - Recycling	449,491.84	0.373%	$ 2,369		$ 2,369	$ 46	$ 2,415
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	634,206.47	0.527%	$ 3,342		$ 3,342	$ 65	$ 3,408
110-77-04 General Fund - RecycleWorks - Junked Vehicles	285,338.36	0.237%	$ 1,504		$ 1,504	$ 29	$ 1,533
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	140,801.20	0.117%	$ 742		$ 742	$ 15	$ 757
120-02-01 School District - Component Unit - School District - Administration	360,997.66	0.300%	$ 1,903		$ 1,903	$ 37	$ 1,940
120-02-02 School District - Component Unit - School District - Administration	103,734.70	0.086%	$ 547		$ 547	$ 11	$ 557
150-42-01 Permanent Fund - Arboretum - Administration	3,121,378.42	2.592%	$ 16,450		$ 16,450	$ 322	$ 16,772
209-22-01 General Fund - Roaded Services Area - Police - Administration	390,671.58	0.324%	$ 2,059		$ 2,059	$ 40	$ 2,099
209-22-02 General Fund - Roaded Services Area - Police - General Operations	2,045,355.36	1.698%	$ 10,779		$ 10,779	$ 211	$ 10,990
209-22-05 General Fund - Roaded Services Area - Police - Communications	266,148.65	0.221%	$ 1,403		$ 1,403	$ 27	$ 1,430
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	222,573.16	0.185%	$ 1,173		$ 1,173	$ 23	$ 1,196
209-22-08 General Fund - Roaded Services Area - Police - Community Services	25,697.26	0.021%	$ 135		$ 135	$ 3	$ 138
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	223,779.40	0.186%	$ 1,179		$ 1,179	$ 23	$ 1,202
209-22-10 General Fund - Roaded Services Area - Police - Fleet	114,808.38	0.095%	$ 605		$ 605	$ 12	$ 617
209-22-11 General Fund - Roaded Services Area - Police - Electronics	29,509.85	0.025%	$ 156		$ 156	$ 3	$ 159
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	25,718.80	0.021%	$ 136		$ 136	$ 3	$ 138
209-22-14 General Fund - Roaded Services Area - Police - Grants	69,272.75	0.058%	$ 365		$ 365	$ 7	$ 372
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	177,769.89	0.148%	$ 937		$ 937	$ 18	$ 955
209-22-17 General Fund - Roaded Services Area - Police - Services	342,378.82	0.284%	$ 1,804		$ 1,804	$ 35	$ 1,840
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	108,777.17	0.090%	$ 573		$ 573	$ 11	$ 584
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	118,276.32	0.098%	$ 623		$ 623	$ 12	$ 636
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	167,624.54	0.139%	$ 883		$ 883	$ 17	$ 901
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	34,700.99	0.029%	$ 183		$ 183	$ 4	$ 186

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 - Youth Sports	36,790.38	0.031%	$ 194		$ 194	$ 4	$ 198
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	136,693.05	0.114%	$ 720		$ 720	$ 14	$ 734
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	185,115.04	0.154%	$ 976		$ 976	$ 19	$ 995
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	2,584.80	0.002%	$ 14		$ 14	$ 0	$ 14
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	71,620.61	0.059%	$ 377		$ 377	$ 7	$ 385
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Juneau Arts & Cultural	62,272.24	0.052%	$ 328		$ 328	$ 6	$ 335
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	318,210.91	0.264%	$ 1,677		$ 1,677	$ 33	$ 1,710
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	831,639.13	0.691%	$ 4,383		$ 4,383	$ 86	$ 4,469
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	345,437.51	0.287%	$ 1,820		$ 1,820	$ 36	$ 1,856
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	22,272.39	0.018%	$ 117		$ 117	$ 2	$ 120
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	16,004.24	0.013%	$ 84		$ 84	$ 2	$ 86
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1,265,089.21	1.050%	$ 6,667		$ 6,667	$ 130	$ 6,798
210-21-70 General Fund - Fire Service Area - Fire - CARES program	4,679,492.26	3.886%	$ 24,661		$ 24,661	$ 482	$ 25,144
215-01-01 Special Revenue Fund - Sales Tax - Administration	1,218,336.74	1.012%	$ 6,421		$ 6,421	$ 126	$ 6,546
216-01-01 Special Revenue Fund - Hotel Tax - Administration	77,107.21	0.064%	$ 406		$ 406	$ 8	$ 414
218-01-01 Special Revenue Fund - Library Contributions - Administration	77,497.57	0.064%	$ 408		$ 408	$ 8	$ 416
219-20-01 CARES Relief Fund - - Operations	11,568,763.41	9.606%	$ 60,969		$ 60,969	$ 1,192	$ 62,161
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	466,304.17	0.387%	$ 2,457		$ 2,457	$ 48	$ 2,506
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	4,266,956.82	3.543%	$ 22,487		$ 22,487	$ 440	$ 22,927
232-52-01 Special Revenue Fund - Port Development Fee - Administration	455,976.25	0.379%	$ 2,403		$ 2,403	$ 47	$ 2,450
235-28-01 Special Revenue Fund - Eaglecrest - Administration	20,741.31	0.017%	$ 109		$ 109	$ 2	$ 111
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	3,593.61	0.003%	$ 19		$ 19	$ 0	$ 19
235-28-03 Special Revenue Fund - Eaglecrest - Lift	2,946.94	0.002%	$ 16		$ 16	$ 0	$ 16
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	8,415.88	0.007%	$ 44		$ 44	$ 1	$ 45
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	4,251.36	0.004%	$ 22		$ 22	$ 0	$ 23
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	3,166.81	0.003%	$ 17		$ 17	$ 0	$ 17
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	2,047.16	0.002%	$ 11		$ 11	$ 0	$ 11
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	2,372.34	0.002%	$ 13		$ 13	$ 0	$ 13
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	2,976.50	0.002%	$ 16		$ 16	$ 0	$ 16
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1,616.66	0.001%	$ 9		$ 9	$ 0	$ 9
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1,478.09	0.001%	$ 8		$ 8	$ 0	$ 8
249-46-03 General Fund - Parks and Recreation - Aquatics	216,111.15	0.179%	$ 1,139		$ 1,139	$ 22	$ 1,161
249-46-13 General Fund - Parks and Recreation - Aquatics	335,938.35	0.279%	$ 1,770		$ 1,770	$ 35	$ 1,805
270-48-01 Special Revenue Fund - Downtown Parking - Administration	265,526.52	0.220%	$ 1,399		$ 1,399	$ 27	$ 1,427
271-14-01 Special Revenue Fund - Lands - Administration	3,026,852.72	2.513%	$ 15,952		$ 15,952	$ 312	$ 16,264
271-14-02 Special Revenue Fund - Lands - Quarries	1,113,830.43	0.925%	$ 5,870		$ 5,870	$ 115	$ 5,985
276-02-01 Special Revenue Fund - Affordable Housing - Operations	18,694.72	0.016%	$ 99		$ 99	$ 2	$ 100
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	49,631.99	0.041%	$ 262		$ 262	$ 5	$ 267
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	158,822.36	0.132%	$ 837		$ 837	$ 16	$ 853
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	1,158,079.71	0.962%	$ 6,103		$ 6,103	$ 119	$ 6,223
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	80,156.75	0.067%	$ 422		$ 422	$ 8	$ 431
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	80,156.75	0.067%	$ 422		$ 422	$ 8	$ 431
330-01-01 Debt Service Fund - Debt Service - General Debt Service	80,156.75	0.067%	$ 422		$ 422	$ 8	$ 431
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	80,156.75	0.067%	$ 422		$ 422	$ 8	$ 431
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	80,156.75	0.067%	$ 422		$ 422	$ 8	$ 431
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	80,156.75	0.067%	$ 422		$ 422	$ 8	$ 431
514-75-01 Enterprise Fund - Water - Administration	7,748,427.98	6.434%	$ 40,835		$ 40,835	$ 799	$ 41,634
519-76-04 Enterprise Fund - Wastewater - Collections	3,536,274.55	2.936%	$ 18,637		$ 18,637	$ 364	$ 19,001
519-76-05 Enterprise Fund - Wastewater - Treatment	9,868,037.40	8.194%	$ 52,006		$ 52,006	$ 1,017	$ 53,023
530-51-01 Enterprise Fund - Harbors - Administration	3,002,568.20	2.493%	$ 15,824		$ 15,824	$ 309	$ 16,133
531-52-01 Enterprise Fund - Docks - Administration	1,865,998.21	1.549%	$ 9,834		$ 9,834	$ 192	$ 10,026
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1,639.00	0.001%	$ 9		$ 9	$ 0	$ 9
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	2,785,472.26	2.313%	$ 14,680		$ 14,680	$ 287	$ 14,967
560-50-01 Enterprise Fund - Airport - Administration	890,250.74	0.739%	$ 4,692		$ 4,692	$ 92	$ 4,783

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-02 Enterprise Fund - Airport - Terminal General Operations	907,824.33	0.754%	$ 4,784		$ 4,784	$ 94	$ 4,878
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	2,413,006.19	2.004%	$ 12,717		$ 12,717	$ 249	$ 12,966
560-50-04 Enterprise Fund - Airport - ARFF	853,512.53	0.709%	$ 4,498		$ 4,498	$ 88	$ 4,586
560-50-05 Enterprise Fund - Airport - Airport Security	620,355.06	0.515%	$ 3,269		$ 3,269	$ 64	$ 3,333
560-50-08 Enterprise Fund - Airport - Airport Landside	19,743.17	0.016%	$ 104		$ 104	$ 2	$ 106
570-77-01 Enterprise Fund - Waste Management - Administration	780,008.55	0.648%	$ 4,111		$ 4,111	$ 80	$ 4,191
602-79-01 Internal Service Fund - Fleet - Administration	4,745,206.30	3.940%	$ 25,008		$ 25,008	$ 489	$ 25,497
602-79-02 Internal Service Fund - Fleet - Replacement Program	353,839.36	0.294%	$ 1,865		$ 1,865	$ 36	$ 1,901
602-79-04 Internal Service Fund - Fleet - Fuel Program	3,473,336.32	2.884%	$ 18,305		$ 18,305	$ 358	$ 18,663
602-79-05 Internal Service Fund - Fleet - Washbay	301,070.67	0.250%	$ 1,587		$ 1,587	$ 31	$ 1,618
640-44-01 Internal Service Fund - Building Maintenance - Administration	597,764.21	0.496%	$ 3,150		$ 3,150	$ 62	$ 3,212
680-60-01 Internal Service Fund - Risk - Administration	407,486.93	0.338%	$ 2,148		$ 2,148	$ 42	$ 2,190
680-60-02 Internal Service Fund - Risk - Workers Comp	750,349.98	0.623%	$ 3,954		$ 3,954	$ 77	$ 4,032
680-60-03 Internal Service Fund - Risk - General Liability	604,969.67	0.502%	$ 3,188		$ 3,188	$ 62	$ 3,251
680-60-03 Internal Service Fund - Risk - Auto	25,793.28	0.021%	$ 136		$ 136	$ 3	$ 139
680-60-04 Internal Service Fund - Risk - Property	672,970.13	0.559%	$ 3,547		$ 3,547	$ 69	$ 3,616
680-60-04 Internal Service Fund - Risk - EE Practice	28,138.12	0.023%	$ 148		$ 148	$ 3	$ 151
680-60-05 Internal Service Fund - Risk - Special Policy	359,699.02	0.299%	$ 1,896		$ 1,896	$ 37	$ 1,933
680-60-06 Internal Service Fund - Risk - Health	528,058.80	0.438%	$ 2,783		$ 2,783	$ 54	$ 2,837
680-60-06 Internal Service Fund - Risk - Life	98,483.43	0.082%	$ 519		$ 519	$ 10	$ 529
680-60-06 Internal Service Fund - Risk - Wellness	97,920.67	0.081%	$ 516		$ 516	$ 10	$ 526
680-60-06 Internal Service Fund - Risk - EAP	21,103.59	0.018%	$ 111		$ 111	$ 2	$ 113
680-60-07 Internal Service Fund - Risk - UI CBJ	35,172.66	0.029%	$ 185		$ 185	$ 4	$ 189
680-60-07 Internal Service Fund - Risk - UI BRH	35,172.66	0.029%	$ 185		$ 185	$ 4	$ 189
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	4,689.69	0.004%	$ 25		$ 25	$ 0	$ 25
710-01-01 Agency Fund - Golf Club - Administration	182,884.59	0.152%	$ 964		$ 964	$ 19	$ 983
736-01-01 Agency Fund - Mental Health - Administration	182,884.59	0.152%	$ 964		$ 964	$ 19	$ 983
740-01-01 Agency Fund - Museum Grant - Administration	182,884.59	0.152%	$ 964		$ 964	$ 19	$ 983
750-01-01 Agency Fund - Senion Citizen - Administration	182,884.59	0.152%	$ 964		$ 964	$ 19	$ 983
770-01-01 Agency Fund - Def Copensation Oversight - Administration	182,884.59	0.152%	$ 964		$ 964	$ 19	$ 983
780-01-01 Agency Fund - Sister City - Administration	182,884.59	0.152%	$ 964		$ 964	$ 19	$ 983
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	182,884.59	0.152%	$ 964		$ 964	$ 19	$ 983
Total	**120,431,099.59**	**100.000%**	**$634,687**	**$ -**	**$634,687**	**$ 11,625**	**$646,311**

Allocation Basis: **Weighted Cash Balance**

Source of Allocation: **FY21 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	112.00	0.038%	$ 34		$ 34		$ 34
110-12-01 City Manager	51,603.00	17.496%	$ 15,864		$ 15,864		$ 15,864
110-07-01 Emergency Services	1.00	0.000%	$ 0		$ 0		$ 0
110-03/04- Clerk	97.00	0.033%	$ 30		$ 30		$ 30
110-08-01 Human Resources	3,735.00	1.266%	$ 1,148		$ 1,148		$ 1,148
110-06/15- MIS	12.00	0.004%	$ 4		$ 4		$ 4
110-17-01 Finance Administration	150.00	0.051%	$ 46		$ 46		$ 46
110-17-03 Controller	30,425.00	10.316%	$ 9,353		$ 9,353		$ 9,353
110-17-04 Treasury	9,527.00	3.230%	$ 2,929		$ 2,929		$ 2,929
110-17-06 Purchasing	3.00	0.001%	$ 1		$ 1	$ 0	$ 1
110-23-01 Library	206.00	0.070%	$ 63		$ 63	$ 2	$ 65
110-01-01 General Fund - Non-departmental - NA	234.00	0.079%	$ 72		$ 72	$ 2	$ 74
110-16-01 General Fund - CDD - Administration	9,429.00	3.197%	$ 2,899		$ 2,899	$ 79	$ 2,977
110-17-02 General Fund - Finance - Assessors	20,315.00	6.888%	$ 6,245		$ 6,245	$ 169	$ 6,415
110-17-07 General Fund - Finance - Sales Tax	15,517.00	5.261%	$ 4,770		$ 4,770	$ 129	$ 4,900
110-24-01 General Fund - Engineering - Administration	343.00	0.116%	$ 105		$ 105	$ 3	$ 108
209-22-01 General Fund - Roaded Services Area - Police - Administration	2,073.00	0.703%	$ 637		$ 637	$ 17	$ 655
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	406.00	0.138%	$ 125		$ 125	$ 3	$ 128
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	40.00	0.014%	$ 12		$ 12	$ 0	$ 13
210-21-01 General Fund - Fire Service Area - Fire - Administration	143.00	0.048%	$ 44		$ 44	$ 1	$ 45
271-14-01 Special Revenue Fund - Lands - Administration	23.00	0.008%	$ 7		$ 7	$ 0	$ 7
514-75-01 Enterprise Fund - Water - Administration	50,217.54	17.027%	$ 15,438		$ 15,438	$ 418	$ 15,857
519-76-04 Enterprise Fund - Wastewater - Collections	36,087.46	12.236%	$ 11,094		$ 11,094	$ 301	$ 11,395
530-51-01 Enterprise Fund - Harbors - Administration	6,721.00	2.279%	$ 2,066		$ 2,066	$ 56	$ 2,122
560-50-01 Enterprise Fund - Airport - Administration	131.00	0.044%	$ 40		$ 40	$ 1	$ 41
680-60-01 Internal Service Fund - Risk - Administration	29.00	0.010%	$ 9		$ 9	$ 0	$ 9
680-60-06 Internal Service Fund - Risk - Health	498.00	0.169%	$ 153		$ 153	$ 4	$ 157
– Other	56,856.00	19.278%	$ 17,479		$ 17,479	$ 474	$ 17,953
Total	**294,934.00**	**100.000%**	**$ 90,670**	**$ -**	**$ 90,670**	**$ 1,661**	**$ 92,330**

Allocation Basis: **# of Mail Pieces**

Source of Allocation: **FY21 Mail Pieces by Dept**

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
110-11-01 City Attorney	$ -	$ 6,675	$ 34	$ 6,709
110-12-01 City Manager	$ 0	$ 3,922	$ 15,864	$ 19,786
110-07-01 Emergency Services	$ 2,688	$ 4,746	$ 0	$ 7,435
110-03/04- Clerk	$ 7	$ 1,949	$ 30	$ 1,986
110-08-01 Human Resources	$ -	$ 2,360	$ 1,148	$ 3,508
110-06/15- MIS	$ -	$ 8,877	$ 4	$ 8,881
110-17-01 Finance Administration	$ 231	$ 2,992	$ 46	$ 3,269
110-17-03 Controller	$ -	$ 4,936	$ 9,353	$ 14,289
110-17-04 Treasury	$ 64	$ 3,786	$ 2,929	$ 6,778
110-17-06 Purchasing	$ 27	$ 1,668	$ 1	$ 1,696
110-23-01 Library	$ 1,861	$ 13,919	$ 65	$ 15,845
110-01-01 General Fund - Non-departmental - NA	$ -	$ -	$ 74	$ 74
110-10- General Fund - Mayor and Assembly	$ -	$ 23,307	$ -	$ 23,307
110-11-01 General Fund - Law - GHS Contract	$ -	$ 135	$ -	$ 135
110-11-01 General Fund - Law - Prison Care Contract	$ -	$ 2,029	$ -	$ 2,029
110-12-02 General Fund - Manager Office - Teen Health Center	$ 32	$ 1,181	$ -	$ 1,213
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 744	$ 1,805	$ -	$ 2,548
110-16-01 General Fund - CDD - Administration	$ 519	$ 5,381	$ 2,977	$ 8,877
110-16-02 General Fund - CDD - Planning	$ 988	$ 4,803	$ -	$ 5,791
110-16-03 General Fund - CDD - Building	$ 3,576	$ 3,849	$ -	$ 7,425
110-17-02 General Fund - Finance - Assessors	$ -	$ 3,754	$ 6,415	$ 10,169
110-17-07 General Fund - Finance - Sales Tax	$ -	$ -	$ 4,900	$ 4,900
110-21-01 General Fund - Fire - Emergency Services	$ 10,431	$ 29,575	$ -	$ 40,006
110-23-02 General Fund - Library - City Museum	$ 561	$ 2,433	$ -	$ 2,994
110-24-01 General Fund - Engineering - Administration	$ 67	$ 1,334	$ 108	$ 1,510
110-24-02 General Fund - Engineering - CIP	$ -	$ 88	$ -	$ 88
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 577	$ 10,827	$ -	$ 11,404
110-42-01 General Fund - Arboretum - Administration	$ -	$ 960	$ -	$ 960
110-47-01 General Fund - Centennial Hall - Convention Center	$ -	$ 2,660	$ -	$ 2,660
110-77-01 General Fund - RecycleWorks - Administration	$ -	$ 1,192	$ -	$ 1,192
110-77-02 General Fund - RecycleWorks - Recycling	$ -	$ 2,415	$ -	$ 2,415
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	$ -	$ 3,408	$ -	$ 3,408
110-77-04 General Fund - RecycleWorks - Junked Vehicles	$ -	$ 1,533	$ -	$ 1,533
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ 34	$ 757	$ -	$ 790
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ 18	$ -	$ -	$ 18
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	$ 17	$ -	$ -	$ 17
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	$ 564	$ -	$ -	$ 564

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	$ 56	$ -	$ -	$ 56
120-02-01 School District - Component Unit - School District - Administration	$ 18,854	$ 1,940	$ -	$ 20,794
120-02-02 School District - Component Unit - School District - Administration	$ -	$ 557	$ -	$ 557
150-42-01 Permanent Fund - Arboretum - Administration	$ 76	$ 16,772	$ -	$ 16,848
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ 6,491	$ -	$ -	$ 6,491
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 9,612	$ 2,099	$ 655	$ 12,366
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 39	$ 10,990	$ -	$ 11,029
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ -	$ 1,430	$ -	$ 1,430
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 1,196	$ -	$ 1,196
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ -	$ 138	$ -	$ 138
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ -	$ 1,202	$ -	$ 1,202
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ -	$ 617	$ -	$ 617
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ -	$ 159	$ -	$ 159
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 138	$ -	$ 138
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ 429	$ 372	$ -	$ 801
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 5,328	$ 955	$ -	$ 6,283
209-22-17 General Fund - Roaded Services Area - Police - Services	$ -	$ 1,840	$ -	$ 1,840
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 450	$ 584	$ 128	$ 1,162
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 639	$ 636	$ -	$ 1,275
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 321	$ 901	$ -	$ 1,221
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ -	$ 186	$ -	$ 186
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 299	$ 198	$ -	$ 497
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ -	$ 734	$ -	$ 734
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 3,005	$ 995	$ -	$ 4,000
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ 9	$ 14	$ -	$ 23
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ 53	$ 385	$ -	$ 438
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Juneau Arts & Cultural	$ -	$ 335	$ -	$ 335
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 17,283	$ 1,710	$ 13	$ 19,006
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ -	$ 4,469	$ -	$ 4,469
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ -	$ 1,856	$ -	$ 1,856
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 120	$ -	$ 120
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	$ -	$ 86	$ -	$ 86
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ -	$ 6,798	$ -	$ 6,798
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 9,688	$ -	$ -	$ 9,688
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 7,358	$ -	$ 45	$ 7,403
210-21-03 General Fund - Fire Service Area - Fire - COVID Airport Operations	$ 858	$ -	$ -	$ 858
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 25,144	$ -	$ 25,144
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 6,546	$ -	$ 6,546

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 9,201	$ 414	$ -	$ 9,616
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 416	$ -	$ 416
219-20-01 CARES Relief Fund - - Operations	$ 91,204	$ 62,161	$ -	$ 153,365
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 19,446	$ 2,506	$ -	$ 21,952
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 27,698	$ 22,927	$ -	$ 50,626
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 16,453	$ 2,450	$ -	$ 18,903
233-01-01 Special Revenue Fund - State MPF - Non-Operational	$ 31,537	$ -	$ -	$ 31,537
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ 23,151	$ -	$ -	$ 23,151
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ 111	$ -	$ 111
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 19	$ -	$ 19
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 16	$ -	$ 16
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 45	$ -	$ 45
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 23	$ -	$ 23
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 17	$ -	$ 17
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 11	$ -	$ 11
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 13	$ -	$ 13
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 16	$ -	$ 16
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 9	$ -	$ 9
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 8	$ -	$ 8
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 1,359	$ 1,161	$ -	$ 2,520
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 2,178	$ 1,805	$ -	$ 3,983
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 3,161	$ 1,427	$ -	$ 4,588
271-14-01 Special Revenue Fund - Lands - Administration	$ 9,049	$ 16,264	$ 7	$ 25,320
271-14-02 Special Revenue Fund - Lands - Quarries	$ 2,476	$ 5,985	$ -	$ 8,460
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ 100	$ -	$ 100
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 105	$ 267	$ -	$ 372
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 853	$ -	$ 853
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$ -	$ 6,223	$ -	$ 6,223
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ 431	$ -	$ 431
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	$ 6,097	$ 431	$ -	$ 6,528
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 16,502	$ 431	$ -	$ 16,933
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ 431	$ -	$ 431
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ 431	$ -	$ 431
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ 431	$ -	$ 431
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 1,490	$ -	$ -	$ 1,490
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 3,639	$ -	$ -	$ 3,639
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 381	$ -	$ -	$ 381
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 23,138	$ -	$ -	$ 23,138

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 784	$ -	$ -	$ 784
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ 119,116	$ -	$ -	$ 119,116
514-75-01 Enterprise Fund - Water - Administration	$ 41,695	$ 41,634	$ 15,857	$ 99,185
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ 101,344	$ -	$ -	$ 101,344
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 19,001	$ 11,395	$ 30,396
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 53,023	$ -	$ 53,023
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ 2,035	$ -	$ -	$ 2,035
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	$ 0	$ -	$ -	$ 0
530-51-01 Enterprise Fund - Harbors - Administration	$ 30,894	$ 16,133	$ 2,122	$ 49,150
531-52-01 Enterprise Fund - Docks - Administration	$ 8,013	$ 10,026	$ -	$ 18,039
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 9	$ -	$ 9
538-24-03 Enterprise Fund - WW Extension - Administration	$ 649	$ -	$ -	$ 649
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 523	$ -	$ -	$ 523
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 74,863	$ 14,967	$ -	$ 89,830
560-01-01 Enterprise Fund - Airport - Non-Operational	$ 5,007	$ -	$ -	$ 5,007
560-50-01 Enterprise Fund - Airport - Administration	$ 1,884	$ 4,783	$ 41	$ 6,709
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 14,798	$ 4,878	$ -	$ 19,676
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 28,762	$ 12,966	$ -	$ 41,728
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 4,586	$ -	$ 4,586
560-50-05 Enterprise Fund - Airport - Airport Security	$ 898	$ 3,333	$ -	$ 4,231
560-50-08 Enterprise Fund - Airport - Airport Landside	$ 1,997	$ 106	$ -	$ 2,103
570-77-01 Enterprise Fund - Waste Management - Administration	$ 5,580	$ 4,191	$ -	$ 9,771
570-77-02 Enterprise Fund - Waste Management - WM Recycling	$ 7	$ -	$ -	$ 7
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ 25,497	$ -	$ 25,497
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ 1,901	$ -	$ 1,901
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ -	$ 18,663	$ -	$ 18,663
602-79-05 Internal Service Fund - Fleet - Washbay	$ -	$ 1,618	$ -	$ 1,618
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ -	$ 3,212	$ -	$ 3,212
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ 2,190	$ 9	$ 2,199
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 4,032	$ -	$ 4,032
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 3,251	$ -	$ 3,251
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 139	$ -	$ 139
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 3,616	$ -	$ 3,616
680-60-04 Internal Service Fund - Risk - EE Practice	$ -	$ 151	$ -	$ 151
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 1,933	$ -	$ 1,933
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 2,837	$ 157	$ 2,995
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 529	$ -	$ 529
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ 526	$ -	$ 526

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Cash Management	Mail Room	Total
680-60-06 Internal Service Fund - Risk - EAP	$ -	$ 113	$ -	$ 113
680-60-07 Internal Service Fund - Risk - UI CBJ	$ -	$ 189	$ -	$ 189
680-60-07 Internal Service Fund - Risk - UI BRH	$ -	$ 189	$ -	$ 189
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ -	$ 25	$ -	$ 25
710-01-01 Agency Fund - Golf Club - Administration	$ -	$ 983	$ -	$ 983
736-01-01 Agency Fund - Mental Health - Administration	$ -	$ 983	$ -	$ 983
740-01-01 Agency Fund - Museum Grant - Administration	$ -	$ 983	$ -	$ 983
750-01-01 Agency Fund - Senion Citizen - Administration	$ -	$ 983	$ -	$ 983
770-01-01 Agency Fund - Def Copensation Oversight - Administration	$ -	$ 983	$ -	$ 983
780-01-01 Agency Fund - Sister City - Administration	$ -	$ 983	$ -	$ 983
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	$ -	$ 983	$ -	$ 983
-- Other	$ -	$ -	$ 17,953	$ 17,953
Total	**$ 830,971**	**$ 646,311**	**$ 92,330**	**$ 1,569,613**

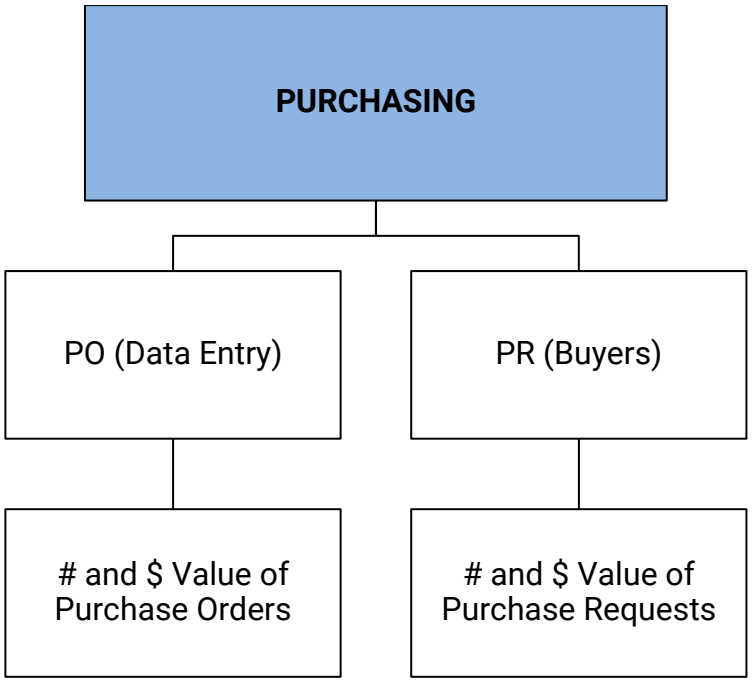
10 Purchasing

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 the number of purchase requests and the value of the purchase requests per Fund, Department, and Division.

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


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	$ 418,020		$ 418,020
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 2,951	$ 492	$ 3,443
110-03/04- Clerk	$ 7,933	$ 2,229	$ 10,162
110-08-01 Human Resources	$ 3,943	$ 539	$ 4,482
110-06/15- MIS	$ 51,090	$ 3,754	$ 54,844
110-17-01 Finance Administration	$ 59,956	$ 3,154	$ 63,111
110-17-03 Controller	$ 6,822	$ 213	$ 7,035
110-17-04 Treasury	$ 1,663	$ 33	$ 1,696
Total Incoming Costs	**$ 134,358**	**$ 10,415**	**$ 144,772**
Revenues	$ (3,901)		
Benefit PERS	$ (37,543)		
Reimbursable Expenses	$ 208,400		
Total Cost Adjustments	**$ 166,956**		**$ 166,956**
Total Costs to be Allocated	**$ 719,334**	**$ 10,415**	**$ 729,748**

DEPARTMENTAL EXPENSE DETAIL

110-17-06 Purchasing

Expense Type	Expense ($)	General Admin	PO (Data Entry)	PR (Buyers)
Personnel				
Salaries and Wages	$ 374,967	$ -	$ 74,993	$ 299,973
Benefits	$ 197,428	$ -	$ 39,486	$ 157,942
Benefits - PERS	$ 37,543	$ -	$ 7,509	$ 30,035
Subtotal Personnel Cost	**$ 609,938**	**$ -**	**$ 121,988**	**$ 487,950**
Operating Services & Supplies				
General Supplies	$ 807	$ -	$ 161	$ 646
Insurance	$ 2,400	$ -	$ 480	$ 1,920
Other Expenses	$ 639	$ -	$ 128	$ 512
Professional	$ 643	$ -	$ 129	$ 514
Public Utility Services	$ 2,670	$ -	$ 534	$ 2,136
Reimbursable Expenses	$ (208,400)	$ -	$ (41,680)	$ (166,720)
Travel and Training	$ 5,625	$ -	$ 1,125	$ 4,500
Postage	$ 95	$ -	$ 19	$ 76
Rentals and Leases	$ 2,383	$ -	$ 477	$ 1,907
Advertising	$ 1,219	$ -	$ 244	$ 975
Subtotal Operating Cost	**$ (191,918)**	**$ -**	**$ (38,384)**	**$ (153,534)**
DEPARTMENTAL EXPENDITURES	**$ 418,020**	**$ -**	**$ 83,604**	**$ 334,416**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenues	$ (3,901)	$ -	$ (780)	$ (3,121)
Benefit PERS	$ (37,543)	$ -	$ (7,509)	$ (30,035)
Reimbursable Expenses	$ 208,400	$ -	$ 41,680	$ 166,720
Subtotal Cost Adjustments	**$ 166,956**	**$ -**	**$ 33,391**	**$ 133,565**
FUNCTIONAL COST	**$ 584,976**	**$ -**	**$ 116,995**	**$ 467,981**
First Allocation				
Incoming - All Others	$ 134,358	$ -	$ 26,872	$ 107,486
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 719,334**		**$ 143,867**	**$ 575,467**
Second Allocation				
Incoming - All Others	$ 10,415	$ -	$ 2,083	$ 8,332
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 10,415**		**$ 2,083**	**$ 8,332**
TOTAL ALLOCATED	**$ 729,748**		**$ 145,950**	**$ 583,799**

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PO (Data Entry)							
110-11-01 City Attorney	0.01	0.597%	$ 859		$ 859		$ 859
110-12-01 City Manager	0.03	1.694%	$ 2,436		$ 2,436		$ 2,436
110-07-01 Emergency Services	0.09	4.732%	$ 6,807		$ 6,807		$ 6,807
110-03/04- Clerk	0.00	0.219%	$ 316		$ 316		$ 316
110-08-01 Human Resources	0.00	0.052%	$ 74		$ 74		$ 74
110-06/15- MIS	0.03	1.652%	$ 2,376		$ 2,376		$ 2,376
110-17-01 Finance Administration	0.01	0.627%	$ 902		$ 902		$ 902
110-23-01 Library	0.05	2.336%	$ 3,361		$ 3,361	$ 54	$ 3,415
110-01-01 General Fund - Non-departmental - NA	0.00	0.049%	$ 71		$ 71	$ 1	$ 72
110-10- General Fund - Mayor and Assembly	0.01	0.435%	$ 625		$ 625	$ 10	$ 635
110-16-01 General Fund - CDD - Administration	0.00	0.105%	$ 151		$ 151	$ 2	$ 153
110-24-01 General Fund - Engineering - Administration	0.00	0.231%	$ 332		$ 332	$ 5	$ 338
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.02	0.841%	$ 1,209		$ 1,209	$ 19	$ 1,229
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.07	3.313%	$ 4,766		$ 4,766	$ 76	$ 4,842
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.00	0.159%	$ 228		$ 228	$ 4	$ 232
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.06	2.882%	$ 4,146		$ 4,146	$ 66	$ 4,213
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.09	4.678%	$ 6,731		$ 6,731	$ 108	$ 6,838
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.03	1.482%	$ 2,132		$ 2,132	$ 34	$ 2,166
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.06	3.046%	$ 4,382		$ 4,382	$ 70	$ 4,452
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.00	0.188%	$ 270		$ 270	$ 4	$ 275
271-14-01 Special Revenue Fund - Lands - Administration	0.02	1.061%	$ 1,527		$ 1,527	$ 24	$ 1,551
401-90-01 Capital Projects Fund - School CIPs - Construction	0.04	1.856%	$ 2,670		$ 2,670	$ 43	$ 2,713
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.25	12.557%	$ 18,066		$ 18,066	$ 289	$ 18,355
403-90-01 Capital Projects Fund - Fire CIPs - Construction	0.01	0.347%	$ 499		$ 499	$ 8	$ 507
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.09	4.716%	$ 6,784		$ 6,784	$ 109	$ 6,893
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.11	5.724%	$ 8,236		$ 8,236	$ 132	$ 8,367
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.03	1.279%	$ 1,840		$ 1,840	$ 29	$ 1,870
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.05	2.608%	$ 3,752		$ 3,752	$ 60	$ 3,813
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.01	0.572%	$ 824		$ 824	$ 13	$ 837
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.02	1.028%	$ 1,480		$ 1,480	$ 24	$ 1,503
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.19	9.284%	$ 13,357		$ 13,357	$ 214	$ 13,571
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.05	2.352%	$ 3,384		$ 3,384	$ 54	$ 3,438
514-75-01 Enterprise Fund - Water - Administration	0.02	1.139%	$ 1,638		$ 1,638	$ 26	$ 1,664
519-76-04 Enterprise Fund - Wastewater - Collections	0.09	4.352%	$ 6,261		$ 6,261	$ 100	$ 6,361
530-51-01 Enterprise Fund - Harbors - Administration	0.05	2.424%	$ 3,488		$ 3,488	$ 56	$ 3,544
531-52-01 Enterprise Fund - Docks - Administration	0.00	0.155%	$ 223		$ 223	$ 4	$ 226
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.00	0.146%	$ 211		$ 211	$ 3	$ 214
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.00	0.101%	$ 146		$ 146	$ 2	$ 148
560-50-01 Enterprise Fund - Airport - Administration	0.09	4.607%	$ 6,628		$ 6,628	$ 106	$ 6,734
570-77-01 Enterprise Fund - Waste Management - Administration	0.03	1.450%	$ 2,086		$ 2,086	$ 33	$ 2,119
602-79-01 Internal Service Fund - Fleet - Administration	0.17	8.628%	$ 12,413		$ 12,413	$ 199	$ 12,611
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.04	2.146%	$ 3,087		$ 3,087	$ 49	$ 3,137
680-60-01 Internal Service Fund - Risk - Administration	0.04	2.149%	$ 3,091		$ 3,091	$ 49	$ 3,141
Total	**2.00**	**100.000%**	**$143,867**	**$ -**	**$143,867**	**$ 2,083**	**$145,950**

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

Source of Allocation: **PO_RQ Summary**

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PR (Buyers)							
110-11-01 City Attorney	0.01	0.656%	$ 3,776		$ 3,776		$ 3,776
110-12-01 City Manager	0.02	0.757%	$ 4,355		$ 4,355		$ 4,355
110-07-01 Emergency Services	0.10	5.131%	$ 29,528		$ 29,528		$ 29,528
110-03/04- Clerk	0.00	0.165%	$ 950		$ 950		$ 950
110-08-01 Human Resources	0.00	0.155%	$ 894		$ 894		$ 894
110-06/15- MIS	0.05	2.416%	$ 13,903		$ 13,903		$ 13,903
110-17-01 Finance Administration	0.00	0.174%	$ 1,001		$ 1,001		$ 1,001
110-23-01 Library	0.04	1.960%	$ 11,280		$ 11,280	$ 180	$ 11,460
110-10- General Fund - Mayor and Assembly	0.01	0.361%	$ 2,075		$ 2,075	$ 33	$ 2,108
110-16-01 General Fund - CDD - Administration	0.00	0.077%	$ 445		$ 445	$ 7	$ 452
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.02	0.853%	$ 4,907		$ 4,907	$ 78	$ 4,986
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.08	3.874%	$ 22,295		$ 22,295	$ 356	$ 22,651
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.00	0.203%	$ 1,168		$ 1,168	$ 19	$ 1,187
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.06	2.777%	$ 15,979		$ 15,979	$ 256	$ 16,235
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.08	3.862%	$ 22,226		$ 22,226	$ 355	$ 22,582
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.04	1.760%	$ 10,127		$ 10,127	$ 162	$ 10,288
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.03	1.473%	$ 8,475		$ 8,475	$ 136	$ 8,611
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.00	0.204%	$ 1,172		$ 1,172	$ 19	$ 1,191
271-14-01 Special Revenue Fund - Lands - Administration	0.01	0.720%	$ 4,142		$ 4,142	$ 66	$ 4,208
401-90-01 Capital Projects Fund - School CIPs - Construction	0.06	2.945%	$ 16,948		$ 16,948	$ 271	$ 17,219
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.29	14.604%	$ 84,041		$ 84,041	$ 1,344	$ 85,385
403-90-01 Capital Projects Fund - Fire CIPs - Construction	0.01	0.354%	$ 2,038		$ 2,038	$ 33	$ 2,071
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.10	5.191%	$ 29,871		$ 29,871	$ 478	$ 30,348
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.15	7.428%	$ 42,743		$ 42,743	$ 683	$ 43,426
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.03	1.340%	$ 7,711		$ 7,711	$ 123	$ 7,835
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.07	3.688%	$ 21,224		$ 21,224	$ 339	$ 21,564
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.00	0.112%	$ 643		$ 643	$ 10	$ 654
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.17	8.576%	$ 49,354		$ 49,354	$ 789	$ 50,143
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.05	2.392%	$ 13,763		$ 13,763	$ 220	$ 13,983
514-75-01 Enterprise Fund - Water - Administration	0.01	0.671%	$ 3,862		$ 3,862	$ 62	$ 3,923
519-76-04 Enterprise Fund - Wastewater - Collections	0.07	3.684%	$ 21,202		$ 21,202	$ 339	$ 21,542
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.00	0.075%	$ 434		$ 434	$ 7	$ 441
560-50-01 Enterprise Fund - Airport - Administration	0.08	4.093%	$ 23,554		$ 23,554	$ 377	$ 23,931
570-77-01 Enterprise Fund - Waste Management - Administration	0.03	1.570%	$ 9,036		$ 9,036	$ 144	$ 9,180
602-79-01 Internal Service Fund - Fleet - Administration	0.19	9.265%	$ 53,316		$ 53,316	$ 853	$ 54,168
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.07	3.471%	$ 19,975		$ 19,975	$ 319	$ 20,294
680-60-01 Internal Service Fund - Risk - Administration	0.06	2.963%	$ 17,053		$ 17,053	$ 273	$ 17,326
Total	**2.00**	**100.000%**	**$575,467**	**$ -**	**$575,467**	**$ 8,332**	**$583,799**

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

Source of Allocation: **PO_RQ Summary**

ALLOCATION SUMMARY

110-17-06 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-11-01 City Attorney	$ 859	$ 3,776	$ 4,635
110-12-01 City Manager	$ 2,436	$ 4,355	$ 6,792
110-07-01 Emergency Services	$ 6,807	$ 29,528	$ 36,335
110-03/04- Clerk	$ 316	$ 950	$ 1,265
110-08-01 Human Resources	$ 74	$ 894	$ 968
110-06/15- MIS	$ 2,376	$ 13,903	$ 16,279
110-17-01 Finance Administration	$ 902	$ 1,001	$ 1,903
110-23-01 Library	$ 3,415	$ 11,460	$ 14,875
110-01-01 General Fund - Non-departmental - NA	$ 72	$ -	$ 72
110-10- General Fund - Mayor and Assembly	$ 635	$ 2,108	$ 2,744
110-16-01 General Fund - CDD - Administration	$ 153	$ 452	$ 605
110-24-01 General Fund - Engineering - Administration	$ 338	$ -	$ 338
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 1,229	$ 4,986	$ 6,215
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 4,842	$ 22,651	$ 27,494
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 232	$ 1,187	$ 1,419
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 4,213	$ 16,235	$ 20,448
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 6,838	$ 22,582	$ 29,420
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 2,166	$ 10,288	$ 12,455
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 4,452	$ 8,611	$ 13,063
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 275	$ 1,191	$ 1,466
271-14-01 Special Revenue Fund - Lands - Administration	$ 1,551	$ 4,208	$ 5,759
401-90-01 Capital Projects Fund - School CIPs - Construction	$ 2,713	$ 17,219	$ 19,932
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ 18,355	$ 85,385	$ 103,740
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ 507	$ 2,071	$ 2,577
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 6,893	$ 30,348	$ 37,241
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 8,367	$ 43,426	$ 51,794
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 1,870	$ 7,835	$ 9,705
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 3,813	$ 21,564	$ 25,376
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 837	$ -	$ 837
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 1,503	$ 654	$ 2,157
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 13,571	$ 50,143	$ 63,714
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ 3,438	$ 13,983	$ 17,420
514-75-01 Enterprise Fund - Water - Administration	$ 1,664	$ 3,923	$ 5,588
519-76-04 Enterprise Fund - Wastewater - Collections	$ 6,361	$ 21,542	$ 27,903
530-51-01 Enterprise Fund - Harbors - Administration	$ 3,544	$ -	$ 3,544

ALLOCATION SUMMARY

110-17-06 Purchasing

		PO (Data Entry)	PR (Buyers)	Total
531-52-01 Enterprise Fund - Docks - Administration		$ 226	$ -	$ 226
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension		$ 214	$ -	$ 214
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		$ 148	$ 441	$ 589
560-50-01 Enterprise Fund - Airport - Administration		$ 6,734	$ 23,931	$ 30,665
570-77-01 Enterprise Fund - Waste Management - Administration		$ 2,119	$ 9,180	$ 11,300
602-79-01 Internal Service Fund - Fleet - Administration		$ 12,611	$ 54,168	$ 66,780
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 3,137	$ 20,294	$ 23,431
680-60-01 Internal Service Fund - Risk - Administration		$ 3,141	$ 17,326	$ 20,466
	Total	**$ 145,950**	**$ 583,799**	**$ 729,748**

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.

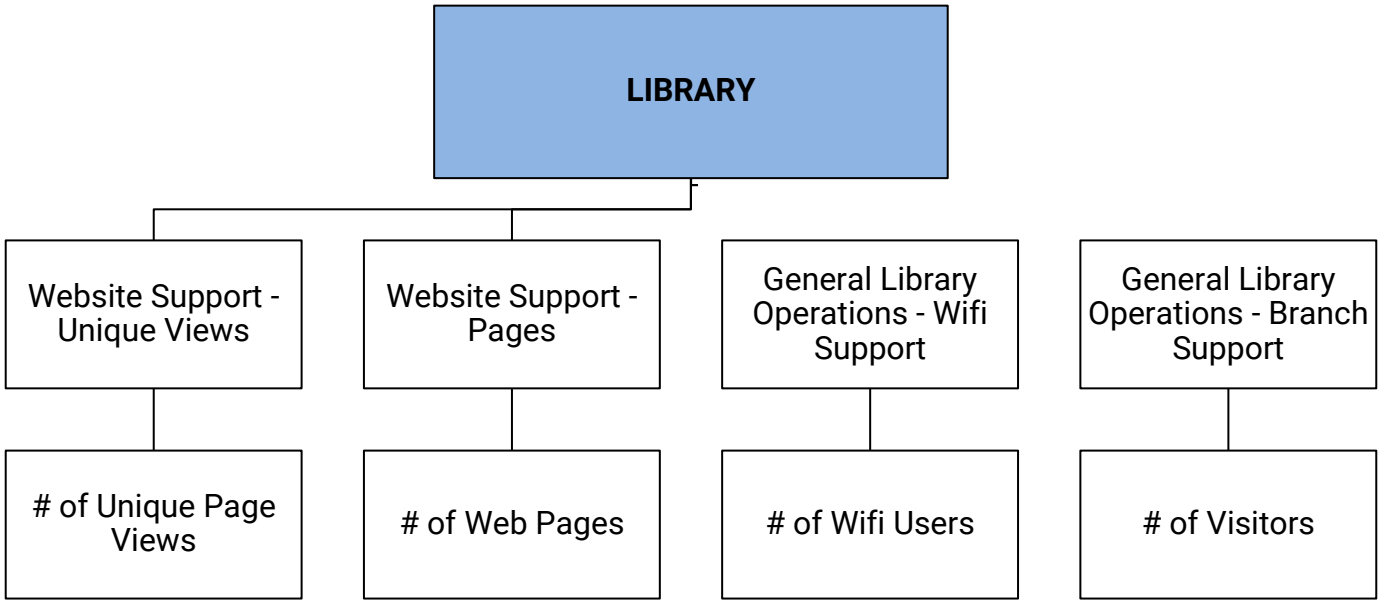
- **Website Support - Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division[12].

- **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[13].

- **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.[14]

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 related to website pages, pages related to the Library have been weighted at 50%.
[13] Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).
[14] 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	$3,030,243		$3,030,243
Non-Operational Expenses	$ (251,759)		
Total Deductions	$ (251,759)		$ (251,759)
Incoming Costs			
110-11-01 City Attorney	$ 1,977	$ 202	$ 2,179
110-12-01 City Manager	$ 17,975	$ 2,998	$ 20,973
110-03/04- Clerk	$ 3,028	$ 908	$ 3,936
110-08-01 Human Resources	$ 19,648	$ 2,687	$ 22,335
110-06/15- MIS	$ 11,071	$ 811	$ 11,882
110-17-03 Controller	$ 50,696	$ 1,629	$ 52,325
110-17-04 Treasury	$ 15,543	$ 302	$ 15,845
110-17-06 Purchasing	$ 14,641	$ 234	$ 14,875
110-23-01 Library		$ 7,510	$ 7,510
Total Incoming Costs	**$ 134,578**	**$ 17,282**	**$ 151,860**
Contractual Services	$ -		
Capital and Transfers	$ (38,644)		
Revenues	$ (265,527)		
Benefit PERS	$ (86,158)		
Reimbursable Expenses	$ 534		
Total Cost Adjustments	**$ (389,795)**		**$ (389,795)**
Total Costs to be Allocated	**$2,523,267**	**$ 17,282**	**$2,540,549**

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	$ 1,378,114	$ -	$ 17,226	$ 51,679	$ 68,906	$ 1,240,303
Benefits	$ 721,633	$ -	$ 9,020	$ 27,061	$ 36,082	$ 649,469
Benefits - PERS	$ 86,158	$ -	$ 1,077	$ 3,231	$ 4,308	$ 77,543
Subtotal Personnel Cost	**$ 2,185,905**	**$ -**	**$ 27,324**	**$ 81,971**	**$ 109,295**	**$ 1,967,315**
Operating Services & Supplies						
General Supplies	$ 137,955	$ -	$ 1,724	$ 5,173	$ 6,898	$ 124,160
Insurance	$ 23,700	$ -	$ 296	$ 889	$ 1,185	$ 21,330
Other Expenses	$ 65,111	$ -	$ 814	$ 2,442	$ 3,256	$ 58,600
Professional	$ 42,753	$ -	$ 534	$ 1,603	$ 2,138	$ 38,478
Public Utility Services	$ 135,614	$ -	$ 1,695	$ 5,086	$ 6,781	$ 122,053
Reimbursable Expenses	$ (534)	$ -	$ (7)	$ (20)	$ (27)	$ (481)
Repairs and Maintenance	$ 347,500	$ -	$ 4,344	$ 13,031	$ 17,375	$ 312,750
Travel and Training	$ 10,108	$ -	$ 126	$ 379	$ 505	$ 9,097
Postage	$ 25,433	$ -	$ 318	$ 954	$ 1,272	$ 22,890
Printing	$ 1,998	$ -	$ 25	$ 75	$ 100	$ 1,798
Rentals and Leases	$ 16,055	$ -	$ 201	$ 602	$ 803	$ 14,450
Capital Outlay	$ 38,644	$ -	$ 483	$ 1,449	$ 1,932	$ 34,780
Subtotal Operating Cost	**$ 844,338**	**$ -**	**$ 10,554**	**$ 31,663**	**$ 42,217**	**$ 759,904**
DEPARTMENTAL EXPENDITURES	**$ 3,030,243**	**$ -**	**$ 37,878**	**$ 113,634**	**$ 151,512**	**$ 2,727,219**
Disallowed Costs						
Non-Operational Expenses	$ (251,759)	$ -	$ (3,147)	$ (9,441)	$ (12,588)	$ (226,583)
Subtotal Disallowed Costs	**$ (251,759)**	**$ -**	**$ (3,147)**	**$ (9,441)**	**$ (12,588)**	**$ (226,583)**
Cost Adjustments						
Capital and Transfers	$ (38,644)	$ -	$ (483)	$ (1,449)	$ (1,932)	$ (34,780)
Revenues	$ (265,527)	$ -	$ (3,319)	$ (9,957)	$ (13,276)	$ (238,974)
Benefit PERS	$ (86,158)	$ -	$ (1,077)	$ (3,231)	$ (4,308)	$ (77,543)
Reimbursable Expenses	$ 534	$ -	$ 7	$ 20	$ 27	$ 481
Subtotal Cost Adjustments	**$ (389,795)**	**$ -**	**$ (4,872)**	**$ (14,617)**	**$ (19,490)**	**$ (350,816)**
FUNCTIONAL COST	**$ 2,388,689**	**$ -**	**$ 29,859**	**$ 89,576**	**$ 119,434**	**$ 2,149,820**
First Allocation						
Incoming - All Others	$ 134,578	$ -	$ 1,682	$ 5,047	$ 6,729	$ 121,120
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,523,267**		**$ 31,541**	**$ 94,623**	**$ 126,163**	**$ 2,270,940**
Second Allocation						
Incoming - All Others	$ 17,282	$ -	$ 216	$ 648	$ 864	$ 15,554
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 17,282**		**$ 216**	**$ 648**	**$ 864**	**$ 15,554**
TOTAL ALLOCATED	**$ 2,540,549**		**$ 31,757**	**$ 95,271**	**$ 127,027**	**$ 2,286,494**

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	25,353.00	1.263%	$ 398		$ 398		$ 398
110-12-01 City Manager	82,866.00	4.127%	$ 1,302		$ 1,302		$ 1,302
110-03/04- Clerk	68,400.00	3.407%	$ 1,074		$ 1,074		$ 1,074
110-08-01 Human Resources	86,040.00	4.285%	$ 1,352		$ 1,352		$ 1,352
110-17-01 Finance Administration	173,275.00	8.630%	$ 2,722		$ 2,722		$ 2,722
110-23-01 Library	72,655.00	3.619%	$ 1,141		$ 1,141		$ 1,141
110-10- General Fund - Mayor and Assembly	62,683.00	3.122%	$ 985		$ 985	$ 9	$ 994
110-16-01 General Fund - CDD - Administration	112,859.00	5.621%	$ 1,773		$ 1,773	$ 16	$ 1,789
110-17-02 General Fund - Finance - Assessors	166,612.00	8.298%	$ 2,617		$ 2,617	$ 24	$ 2,641
110-24-01 General Fund - Engineering - Administration	166,404.00	8.288%	$ 2,614		$ 2,614	$ 24	$ 2,638
209-22-01 General Fund - Roaded Services Area - Police - Administration	257,300.00	12.815%	$ 4,042		$ 4,042	$ 37	$ 4,079
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	214,723.00	10.694%	$ 3,373		$ 3,373	$ 31	$ 3,404
210-21-01 General Fund - Fire Service Area - Fire - Administration	36,701.00	1.828%	$ 577		$ 577	$ 5	$ 582
235-28-01 Special Revenue Fund - Eaglecrest - Administration	356,899.00	17.776%	$ 5,607		$ 5,607	$ 51	$ 5,658
530-51-01 Enterprise Fund - Harbors - Administration	38,339.00	1.909%	$ 602		$ 602	$ 6	$ 608
531-52-01 Enterprise Fund - Docks - Administration	38,339.00	1.909%	$ 602		$ 602	$ 6	$ 608
560-50-01 Enterprise Fund - Airport - Administration	48,365.00	2.409%	$ 760		$ 760	$ 7	$ 767
Total	**2,007,813.00**	**100.000%**	**$ 31,541**	**$ -**	**$ 31,541**	**$ 216**	**$ 31,757**

Allocation Basis: **Unique Page Views**

Source of Allocation: **FY21 Library Wifi and Website Data**

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	0.962%	$ 910		$ 910		$ 910
110-12-01 City Manager	25.00	3.434%	$ 3,249		$ 3,249		$ 3,249
110-03/04- Clerk	27.00	3.709%	$ 3,509		$ 3,509		$ 3,509
110-08-01 Human Resources	22.00	3.022%	$ 2,859		$ 2,859		$ 2,859
110-17-01 Finance Administration	33.00	4.533%	$ 4,289		$ 4,289		$ 4,289
110-23-01 Library	49.00	6.731%	$ 6,369		$ 6,369		$ 6,369
110-10- General Fund - Mayor and Assembly	19.00	2.610%	$ 2,470		$ 2,470	$ 22	$ 2,491
110-16-01 General Fund - CDD - Administration	142.00	19.505%	$ 18,457		$ 18,457	$ 163	$ 18,619
110-24-01 General Fund - Engineering - Administration	74.00	10.165%	$ 9,618		$ 9,618	$ 85	$ 9,703
209-22-01 General Fund - Roaded Services Area - Police - Administration	55.00	7.555%	$ 7,149		$ 7,149	$ 63	$ 7,212
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	186.00	25.549%	$ 24,176		$ 24,176	$ 213	$ 24,389
210-21-01 General Fund - Fire Service Area - Fire - Administration	26.00	3.571%	$ 3,379		$ 3,379	$ 30	$ 3,409
530-51-01 Enterprise Fund - Harbors - Administration	15.00	2.060%	$ 1,950		$ 1,950	$ 17	$ 1,967
531-52-01 Enterprise Fund - Docks - Administration	15.00	2.060%	$ 1,950		$ 1,950	$ 17	$ 1,967
560-50-01 Enterprise Fund - Airport - Administration	33.00	4.533%	$ 4,289		$ 4,289	$ 38	$ 4,327
Total	**728.00**	**100.000%**	**$ 94,623**	**$ -**	**$ 94,623**	**$ 648**	**$ 95,271**

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

Source of Allocation: **FY21 Library Wifi and Website Data**

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		721.00	4.234%	$ 5,342	$5,550	$ (208)	$ 37	$ (171)
-- Citywide Support		16,307.00	95.766%	$ 120,821		$ 120,821	$ 828	$ 121,649
	Total	**17,028.00**	**100.000%**	**$ 126,163**	**$5,550**	**$ 120,613**	**$ 864**	**$ 121,477**

Allocation Basis: **# of Wifi Users**

Source of Allocation: **FY21 Library Wifi and Website Data**

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		4,730.00	6.248%	$ 141,893	$5,550	$ 136,343	$ 972	$ 137,314
-- Citywide Support		70,972.00	93.752%	$ 2,129,048		$ 2,129,048	$ 14,582	$ 2,143,630
	Total	**75,702.00**	**100.000%**	**$ 2,270,940**	**$5,550**	**$ 2,265,390**	**$ 15,554**	**$ 2,280,944**

Allocation Basis: **# of Visitors**

Source of Allocation: **FY21 Library Visitors by Branch**

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	$ 398	$ 910	$ -	$ -	$ 1,308
110-12-01 City Manager	$ 1,302	$ 3,249	$ -	$ -	$ 4,551
110-03/04- Clerk	$ 1,074	$ 3,509	$ -	$ -	$ 4,584
110-08-01 Human Resources	$ 1,352	$ 2,859	$ -	$ -	$ 4,211
110-17-01 Finance Administration	$ 2,722	$ 4,289	$ -	$ -	$ 7,011
110-23-01 Library	$ 1,141	$ 6,369	$ -	$ -	$ 7,510
110-10- General Fund - Mayor and Assembly	$ 994	$ 2,491	$ -	$ -	$ 3,485
110-16-01 General Fund - CDD - Administration	$ 1,789	$ 18,619	$ -	$ -	$ 20,409
110-17-02 General Fund - Finance - Assessors	$ 2,641	$ -	$ -	$ -	$ 2,641
110-24-01 General Fund - Engineering - Administration	$ 2,638	$ 9,703	$ -	$ -	$ 12,341
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 4,079	$ 7,212	$ -	$ -	$ 11,291
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 3,404	$ 24,389	$ -	$ -	$ 27,793
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 582	$ 3,409	$ -	$ -	$ 3,991
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ (171)	$ 137,314	$ 137,143
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 5,658	$ -	$ -	$ -	$ 5,658
530-51-01 Enterprise Fund - Harbors - Administration	$ 608	$ 1,967	$ -	$ -	$ 2,575
531-52-01 Enterprise Fund - Docks - Administration	$ 608	$ 1,967	$ -	$ -	$ 2,575
560-50-01 Enterprise Fund - Airport - Administration	$ 767	$ 4,327	$ -	$ -	$ 5,094
-- Citywide Support	$ -	$ -	$ 121,649	$ 2,143,630	$ 2,265,279
Total	**$ 31,757**	**$ 95,271**	**$ 121,477**	**$ 2,280,944**	**$ 2,529,449**

9. Certificate of Indirect Costs

The following page provides 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 October 25, 2021 to establish billing or final indirect costs rates for July 1, 2019 through June 30, 2020 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: _____