TITLE 2 CFR 200 COMPLIANT ALLOCATION PLAN

FY 21 Audited Actual Expenditures

CITY AND BOROUGH OF JUNEAU, AK

DECEMBER 8, 2022

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 2020 / 2021 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.

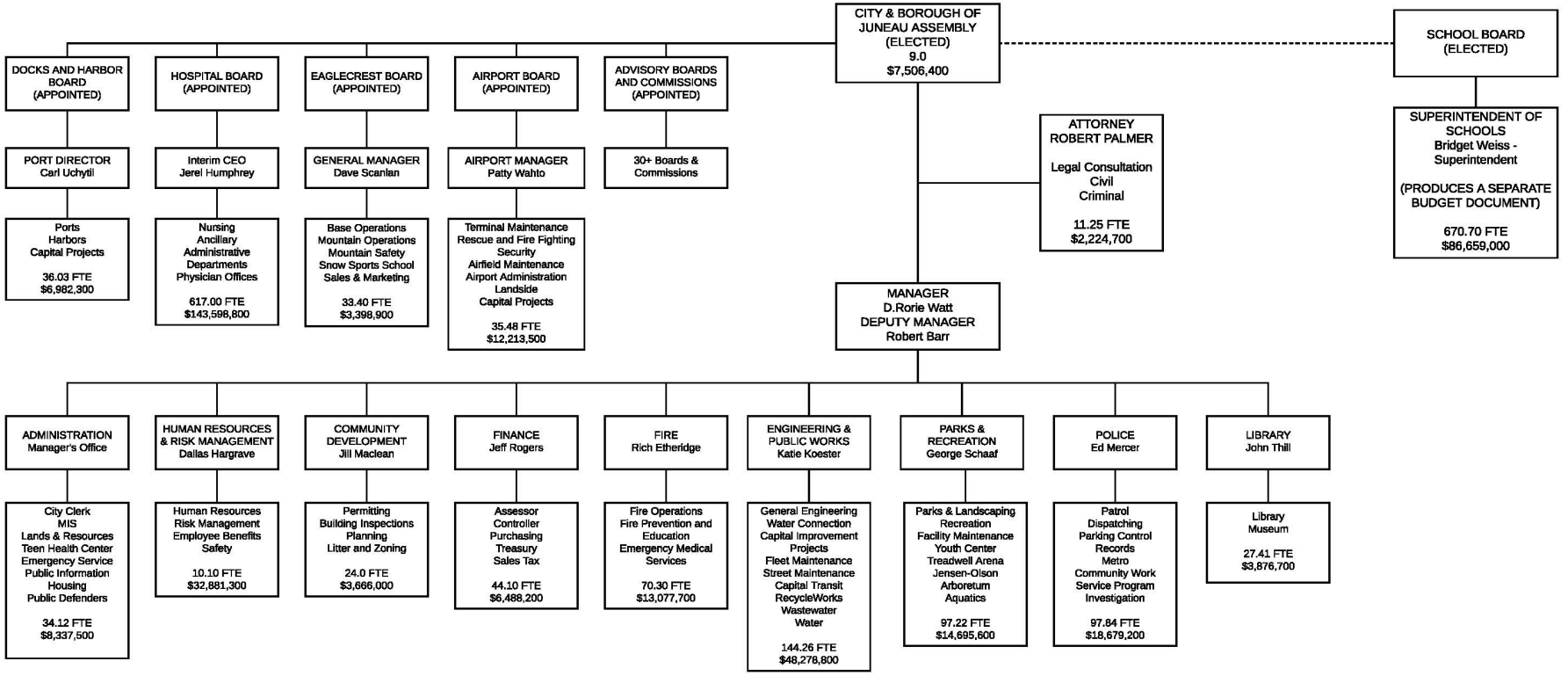
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

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.

OVERVIEW OF MUNICIPAL OPERATIONS



NOTE: Budget & FTE based on the FY23 Adopted Budget.
HRRM, Law & Engineering (CIP) provide shared services to BRH & JSD

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	110-01-1 General Fund - General Fund - Non-Dept	110-04-1 Elections	110-10-1 Mayor and Assembly	110-12-2 Manager Office - Teen Health Center	110-12-3 Manager Office - Syst. Racism Rev.
110	11	1	City Attorney	$ -	$ -	$ 63,771	$ -	$ -
110	12	1	City Manager	$ 6	$ 1,446	$ 23,336	$ 1,306	$ 4,711
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ 107,241	$ -	$ 20,981
110	8	1	Human Resources	$ -	$ 287	$ 8,639	$ 1,460	$ -
110	06/15		MIS	$ -	$ 1,639	$ 27,317	$ 570	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 210	$ 2,808	$ 16,017	$ 3,641	$ 1,868
110	17	4	Treasury	$ 1,115	$ 18	$ 374	$ 98	$ 10
110	17	6	Purchasing	$ 694	$ 710	$ 3,920	$ -	$ -
110	23	1	Library	$ -	$ -	$ 3,217	$ -	$ -
			Proposed Costs	**$ 2,025**	**$ 6,909**	**$ 253,833**	**$ 7,075**	**$ 27,569**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	110-12-5 Manager Office - Housing and Homelessness	110-16-1 CDD - Administration	110-16-2 CDD - Planning	110-16-3 CDD - Building	110-17-2 Finance - Assessors
110	11	1	City Attorney	$ -	$ -	$ 194,767	$ -	$ 67,492
110	12	1	City Manager	$ 3,282	$ 9,731	$ 35,856	$ 9,669	$ 7,720
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ 10,344	$ 3,133	$ 13,984	$ 12,809
110	8	1	Human Resources	$ 1,920	$ 7,679	$ 8,558	$ 6,760	$ 6,719
110	06/15		MIS	$ -	$ 136,085	$ 1,245	$ -	$ 76,109
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ 119,840
110	17	3	Controller	$ 4,441	$ 22,586	$ 12,279	$ 11,593	$ 9,632
110	17	4	Treasury	$ 168	$ 5,447	$ 637	$ 535	$ 7,481
110	17	6	Purchasing	$ -	$ 2,679	$ -	$ -	$ -
110	23	1	Library	$ -	$ 23,351	$ -	$ -	$ 1,948
			Proposed Costs	**$ 9,810**	**$ 217,903**	**$ 256,473**	**$ 42,541**	**$ 309,749**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	110-17-7 Finance - Sales Tax	110-21-1 Fire - Emergency Services	110-23-2 Library - City Museum	110-24-1 Engineering - Administration	110-24-2 Engineering - CIP
110	11	1	City Attorney	$ 17,100	$ -	$ -	$ 54,626	$ -
110	12	1	City Manager	$ 4,395	$ 32,886	$ 4,150	$ 14,140	$ 15,836
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ 12,809	$ -	$ -	$ 17,673	$ -
110	8	1	Human Resources	$ 4,799	$ -	$ 3,840	$ 1,991	$ 16,124
110	06/15		MIS	$ 74,376	$ -	$ 43,661	$ 103,806	$ 2,959
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,138	$ 22,404	$ 19,841	$ 8,682	$ 18,194
110	17	4	Treasury	$ 5,646	$ 3,955	$ 328	$ 351	$ 506
110	17	6	Purchasing	$ -	$ -	$ 3,468	$ 580	$ -
110	23	1	Library	$ -	$ -	$ -	$ 11,384	$ -
			Proposed Costs	**$ 126,263**	**$ 59,245**	**$ 75,288**	**$ 213,234**	**$ 53,619**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	110-41-1 P&R Parks and Landscape - Administration	110-41-2 P&R Parks and Landscape - PR - Conservation Corp	110-42-1 Arboretum
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 90	$ 18,241	$ 924	$ 1,896
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ 1,175
110	8	1	Human Resources	$ -	$ 19,610	$ -	$ 1,767
110	06/15		MIS	$ -	$ 52,459	$ -	$ 102
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,903	$ 35,816	$ 2,300	$ 5,378
110	17	4	Treasury	$ 11	$ 108,541	$ 111	$ 139
110	17	6	Purchasing	$ -	$ 1,699	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,004**	**$ 236,366**	**$ 3,336**	**$ 10,457**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	110-47-1 Centennial Hall - Convention Center	110-77-1 RecycleWorks - Administration	110-77-2 RecycleWorks - Recycling	110-77-3 RecycleWorks - Household Hazardous Waste
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 4,270	$ 3,130	$ 3,335	$ 3,715
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ 4,021	$ -	$ -
110	8	1	Human Resources	$ -	$ 1,317	$ -	$ -
110	06/15		MIS	$ -	$ 10,952	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,493	$ 8,958	$ 3,416	$ 4,833
110	17	4	Treasury	$ 386	$ 294	$ 436	$ 644
110	17	6	Purchasing	$ -	$ 10,978	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 8,149**	**$ 39,650**	**$ 7,187**	**$ 9,192**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	110-77-4 RecycleWorks - Junked Vehicles	111-80-21 LID Assessments - LID 201 - Dunn St. Improv	111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 2,193	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 2,750	$ 13	$ 11
110	17	4	Treasury	$ 285	$ 130	$ 35
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 5,227**	**$ 143**	**$ 46**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	111-80-92 LID Assessments - LID 92 - Old fund 310	120-02-1 School District - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ 58,103
110	12	1	City Manager	$ -	$ -	$ -	$ 49,407
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ 3,630
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7	$ 124	$ -	$ 26,026
110	17	4	Treasury	$ 5	$ 374	$ 5	$ 3,207
110	17	6	Purchasing	$ -	$ -	$ -	$ 135
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 12**	**$ 498**	**$ 5**	**$ 140,507**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	150-42-1 Arboretum	209-01-1 Roaded Service Area Non-Operational	209-22-1 Police - Administration	209-22-2 Police - General Operations	209-22-5 Police - Communications
110	11	1	City Attorney	$ -	$ -	$ 80,743	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ 14,355	$ 63,086	$ 9,239
110	7	1	Emergency Services	$ -	$ -	$ (255,864)	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ 8,607	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ 5,938	$ 107,313	$ 20,462
110	06/15		MIS	$ -	$ -	$ 18,109	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 16	$ 3,589	$ 62,527	$ 70,004	$ 12,942
110	17	4	Treasury	$ 2,222	$ 55	$ 25,241	$ 1,436	$ 183
110	17	6	Purchasing	$ -	$ -	$ 20,059	$ -	$ -
110	23	1	Library	$ -	$ -	$ 12,523	$ -	$ -
			Proposed Costs	**$ 2,238**	**$ 3,643**	**$ (7,761)**	**$ 241,839**	**$ 42,827**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	209-22-7 Police - Animal Control	209-22-8 Police - Community Services	209-22-9 Police - System Admin/E911	209-22-10 Police - Fleet	209-22-11 Police - Electronics
110	11	1	City Attorney	$ 366	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 5,460	$ 3,540	$ 6,034	$ 2,943	$ 1,288
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ 7,832	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 960	$ 5,873	$ 960	$ 960
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,734	$ 4,245	$ 8,943	$ 5,846	$ 4,262
110	17	4	Treasury	$ 175	$ 103	$ 136	$ 84	$ 31
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 18,567**	**$ 8,847**	**$ 20,986**	**$ 9,833**	**$ 6,541**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	209-22-12 Police - Travel and Training	209-22-14 Police - Grants	209-22-16 Police - Airport Security	209-22-17 Police - Services	209-46-1 Parks and Recreation - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 25,168
110	12	1	City Manager	$ 193	$ 274	$ 5,771	$ 11,702	$ 6,039
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ 4,805
110	8	1	Human Resources	$ -	$ -	$ 4,799	$ 10,158	$ 2,595
110	06/15		MIS	$ -	$ 1,822	$ -	$ -	$ 111,727
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 2,531	$ 2,477	$ 9,821	$ 20,017	$ 10,258
110	17	4	Treasury	$ 6	$ 9	$ 132	$ 264	$ 218
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 2,946
110	23	1	Library	$ -	$ -	$ -	$ -	$ 26,253
			Proposed Costs	**$ 2,730**	**$ 4,581**	**$ 20,524**	**$ 42,142**	**$ 190,008**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	209-46-2 Parks and Recreation - Areawide Recreation	209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	209-46-7-2 Parks and Recreation - BAM After School Program	209-46-7-4 Parks and Recreation - Youth Sports
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 3,943	$ 8,705	$ 408	$ 560
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 5,940	$ 13,234	$ -	$ -
110	06/15		MIS	$ 3,729	$ 67,269	$ -	$ 1,423
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 8,448	$ 23,632	$ 2,580	$ 2,752
110	17	4	Treasury	$ 73	$ 151	$ 13	$ 18
110	17	6	Purchasing	$ 510	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 22,643**	**$ 112,991**	**$ 3,000**	**$ 4,753**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	209-46-8 Parks and Recreation - Treadwell Arena	209-46-9 Parks and Recreation - Youth Scholarships	209-46-12 Parks and Recreation - Youth Activities
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 209	$ 7,035	$ 137	$ 2,466
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ 1,175	$ -	$ 1,175
110	8	1	Human Resources	$ -	$ 6,501	$ -	$ -
110	06/15		MIS	$ -	$ 26,062	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,711	$ 11,173	$ 2,283	$ 2,957
110	17	4	Treasury	$ 7	$ 134	$ 4	$ 54
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,926**	**$ 52,080**	**$ 2,424**	**$ 6,652**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	209-46-14 Parks and Recreation - Diamond Park Field House	209-71-1 Capital Transit - Administration	209-71-2 Capital Transit - Operations	209-71-3 Capital Transit - Maintenance	209-71-4 Capital Transit - Downtown Center
110	11	1	City Attorney	$ -	$ 6,899	$ -	$ -	$ -
110	12	1	City Manager	$ 463	$ 9,261	$ 29,413	$ 11,524	$ 604
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ 3,630	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 2,501	$ 55,661	$ 7,679	$ -
110	06/15		MIS	$ 136	$ 67,051	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,091	$ 24,580	$ 50,271	$ 18,297	$ 2,320
110	17	4	Treasury	$ -	$ 9,388	$ 632	$ 285	$ 19
110	17	6	Purchasing	$ -	$ 18,888	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,689**	**$ 142,199**	**$ 135,978**	**$ 37,785**	**$ 2,943**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	209-71-5 Capital Transit - Valley Center	209-72-1 Streets - Administration	209-72-2 Streets - Marine Passenger Fees	210-01-1 Fire - Administration	210-21-1 Fire - Administration
110	11	1	City Attorney	$ -	$ 6,899	$ -	$ -	$ 16,033
110	12	1	City Manager	$ -	$ 38,150	$ 13	$ -	$ 40,932
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ (46,135)
110	03	1	Clerk	$ -	$ 3,630	$ -	$ -	$ 3,630
110	8	1	Human Resources	$ -	$ 41,256	$ -	$ -	$ 113,786
110	06/15		MIS	$ -	$ 64,553	$ -	$ -	$ 143,601
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,826	$ 54,522	$ 1,840	$ 12,691	$ 87,114
110	17	4	Treasury	$ -	$ 936	$ 0	$ -	$ 64
110	17	6	Purchasing	$ -	$ 24,000	$ -	$ -	$ 13,261
110	23	1	Library	$ -	$ -	$ -	$ 3,475	$ -
			Proposed Costs	**$ 1,826**	**$ 233,948**	**$ 1,853**	**$ 16,166**	**$ 372,286**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	210-21-3 Fire - COVID Airport Operations	210-21-60 Fire - BLS Program	210-21-70 Fire - CARES program	215-01-1 Sales Tax	216-01-1 Hotel Tax
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 5,654	$ 47	$ 3,817	$ 6,128	$ 614
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ 344	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,658	$ 1,850	$ 5,815	$ 10,175	$ 5,266
110	17	4	Treasury	$ 20	$ -	$ 3,331	$ 574,158	$ 17,030
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 13,332**	**$ 1,897**	**$ 13,307**	**$ 590,460**	**$ 22,911**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	218-01-1 Library Contributions	219-01-1 CARES Relief Fund - Pandemic Response Non-Dept	219-20-1 CARES Relief Fund - Operations	219-20-2 CARES Relief Fund - Childcare	219-20-3 CARES Relief Fund - Small Business Grant
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ 14,495	$ 71	$ 1,526
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ 26,959	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ -	$ 471	$ 126,593	$ 190	$ 783
110	17	4	Treasury	$ 55	$ -	$ 8,235	$ -	$ -
110	17	6	Purchasing	$ -	$ 8,450	$ 1,699	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 55**	**$ 8,922**	**$ 177,980**	**$ 260**	**$ 2,309**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	219-20-4 CARES Relief Fund - Rental Assistance	219-20-5 CARES Relief Fund - Vote by Mail	219-20-6 CARES Relief Fund - School District	219-20-9 CARES Relief Fund - Airlift NW	219-20-10 CARES Relief Fund - FEMA
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 542	$ 458	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ -	$ 278	$ 235	$ -	$ -
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ -**	**$ 821**	**$ 692**	**$ -**	**$ -**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	219-20-11 CARES Relief Fund - Hotline	219-20-13 CARES Relief Fund - Hagevig Testing	219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	219-20-15 CARES Relief Fund - Isolation and Quarantine
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 2,006	$ 1,492	$ 13	$ 12
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,067	$ 1,156	$ 45	$ 29
110	17	4	Treasury	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 3,074**	**$ 2,648**	**$ 58**	**$ 41**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	219-20-16 CARES Relief Fund - Pop-up testing	219-20-17 CARES Relief Fund - Kallaco Testing Grant	219-20-18 CARES Relief Fund - Non-Profit Grants	219-20-19 CARES Relief Fund - Housing Assistance Pmts
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 286	$ -	$ 132	$ 114
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 292	$ -	$ 68	$ 74
110	17	4	Treasury	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 579**	**$ -**	**$ 200**	**$ 188**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	219-20-20 CARES Relief Fund - ArtWorks/PT Grants	219-20-21 CARES Relief Fund - Wastewater COVID Samples	219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	219-20-23 CARES Relief Fund - Youth dist lrng ctrs
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 242	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ -	$ 124	$ 8	$ -
110	17	4	Treasury	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ -**	**$ 367**	**$ 8**	**$ -**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	219-20-24 CARES Relief Fund - Vulnerable population support	219-20-26 CARES Relief Fund - Communication Costs	219-20-27 CARES Relief Fund - MIH & Sleep Off
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 218	$ 762
110	7	1	Emergency Services	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ -	$ 135	$ 414
110	17	4	Treasury	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ -**	**$ 354**	**$ 1,176**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	219-20-28 CARES Relief Fund - Individual Assistance Payments	219-20-29 CARES Relief Fund - Vaccine Distribution	219-20-30 CARES Relief Fund - USDOJ-COVID	219-20-31 CARES Relief Fund - Safe Opening and Operation
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 826	$ 78	$ 6
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 92	$ 922	$ 40	$ 34
110	17	4	Treasury	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 92**	**$ 1,747**	**$ 117**	**$ 39**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	219-20-32 CARES Relief Fund - Healthy Equitable Grant	221-01-1 Tobacco Tax	225-01-1 Marine Passenger Fees	232-52-1 Port Development Fee	233-01-1 State MPF
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 268	$ 4,515	$ 40	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ 3,630	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 38	$ 9,132	$ 5,871	$ 21	$ 6,631
110	17	4	Treasury	$ -	$ 36,527	$ 3,038	$ 325	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ 234,076	$ -	$ -
			Proposed Costs	**$ 38**	**$ 45,927**	**$ 251,130**	**$ 385**	**$ 6,631**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	235-01-1 Eaglecrest - Non-Operational	235-28-1 Eaglecrest - Administration	235-28-2 Eaglecrest - Ski Patrol	235-28-3 Eaglecrest - Lift	235-28-4 Eaglecrest - Mountain Maint
110	11	1	City Attorney	$ -	$ 37,558	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 3,338	$ 129	$ 97	$ 201
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ 10,903	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 4,321	$ 4,244	$ 4,230	$ 4,806
110	06/15		MIS	$ -	$ 147,613	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 6,128	$ 14,542	$ 6,004	$ 5,811	$ 9,132
110	17	4	Treasury	$ 30	$ 40,232	$ 3	$ 1	$ 5
110	17	6	Purchasing	$ -	$ 6,594	$ -	$ -	$ -
110	23	1	Library	$ -	$ 3,517	$ -	$ -	$ -
			Proposed Costs	**$ 6,158**	**$ 268,617**	**$ 10,379**	**$ 10,139**	**$ 14,144**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	235-28-5 Eaglecrest - Lodge General Operations	235-28-6 Eaglecrest - Snow Sports School	235-28-7 Eaglecrest - Food Service	235-28-8 Eaglecrest - Ski Rental Shop	235-28-9 Eaglecrest - Marketing
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 110	$ 141	$ 55	$ 74	$ 58
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 2,542	$ 5,416	$ 1,738	$ 2,747	$ 1,350
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 5,976	$ 6,794	$ 4,435	$ 4,927	$ 4,140
110	17	4	Treasury	$ 3	$ 2	$ 1	$ 1	$ 2
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 8,630**	**$ 12,354**	**$ 6,230**	**$ 7,749**	**$ 5,550**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	235-28-11 Eaglecrest - Building Maint	235-28-12 Eaglecrest - Vehicle Maint	235-28-13 Eaglecrest - Dimond Park Fieldhouse	235-28-14 Eaglecrest - Conservation Corps	249-01-1 Parks and Recreation - Aquatics
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 22	$ 31	$ 53	$ 76	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ 2,777	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 2,155	$ 3,903	$ 4,034	$ 2,604	$ 116
110	17	4	Treasury	$ 1	$ 1	$ 0	$ 3	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,179**	**$ 3,935**	**$ 6,865**	**$ 2,683**	**$ 116**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	249-46-3 Parks and Recreation - Aquatics	249-46-13 Parks and Recreation - Diamond Park Aquatic Center	270-48-1 Downtown Parking - Marine Parking Garage	271-14-1 Lands - Administration	271-14-2 Lands - Quarries
110	11	1	City Attorney	$ 141	$ -	$ -	$ 35,605	$ -
110	12	1	City Manager	$ 7,372	$ 12,164	$ 4,070	$ 4,369	$ 1,095
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ 1,175	$ -	$ -	$ 16,498	$ -
110	8	1	Human Resources	$ 10,929	$ 17,301	$ 366	$ 2,788	$ 765
110	06/15		MIS	$ 15,858	$ 32,094	$ -	$ 17,182	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 13,431	$ 18,369	$ 5,594	$ 12,958	$ 4,066
110	17	4	Treasury	$ 118	$ 207	$ 336	$ 3,083	$ 954
110	17	6	Purchasing	$ -	$ -	$ 1,382	$ 6,268	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 49,024**	**$ 80,134**	**$ 11,748**	**$ 98,751**	**$ 6,879**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	276-02-1 Affordable Housing - Operations	276-02-2 Affordable Housing - Mobile Home Loans	276-02-3 Affordable Housing - Accessory Apt Grant	276-02-5 Affordable Housing - Grants Awarded
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 1,606	$ 53	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ 8,392	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,858	$ 1,853	$ 46	$ 23
110	17	4	Treasury	$ 534	$ 452	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 12,390**	**$ 2,358**	**$ 46**	**$ 23**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	325-01-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	329-01-1 Debt Service - JIA Bonds Debt Service	330-01-1 Debt Service - General Debt Service	330-01-34 Debt Service - 16-III&IV Ref06BSch $17.575M
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 84	$ 61	$ 16,849	$ -
110	17	4	Treasury	$ 17,649	$ 7,254	$ 24,046	$ 57
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 17,733**	**$ 7,315**	**$ 40,895**	**$ 57**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	330-01-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	330-01-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	401-90-1 School CIPs	402-90-1 Roads CIPs	403-90-1 Fire CIPs
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ 1,469	$ 28,660	$ 266
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ 1,522	$ 7,373	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ -	$ -	$ 4,058	$ 80,666	$ 1,085
110	17	4	Treasury	$ 57	$ 57	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ 27,629	$ 89,626	$ 8,008
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 57**	**$ 57**	**$ 34,678**	**$ 206,325**	**$ 9,359**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	404-90-1 Community Development CIPs	406-90-1 Parks and Rec CIPs	414-90-1 Water CIPs	419-90-1 Wastewater CIPs	430-90-1 Harbors CIPs
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 14,287	$ 6,497	$ 2,683	$ 18,468	$ 1,340
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 3,328	$ 5,049	$ -	$ 1,494	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 42,024	$ 21,343	$ 8,340	$ 49,354	$ 4,181
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ 44,109	$ 78,664	$ 11,463	$ 7,263	$ 600
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 103,749**	**$ 111,553**	**$ 22,486**	**$ 76,580**	**$ 6,121**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	431-90-1 Docks CIPs	450-90-1 Hospital CIPs	460-90-1 Airport CIPs	514-75-1 Water	519-01-1 Wastewater - Non-Operational
110	11	1	City Attorney	$ -	$ -	$ -	$ 6,899	$ -
110	12	1	City Manager	$ 7,870	$ 5,336	$ 15,655	$ 18,509	$ 620
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ 4,021	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ 26,780	$ -
110	06/15		MIS	$ 1,276	$ 6,974	$ 184	$ 82,983	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 47,066	$ 15,081	$ 84,615	$ 53,704	$ 1,991
110	17	4	Treasury	$ -	$ -	$ -	$ 276,839	$ -
110	17	6	Purchasing	$ 3,925	$ 28,228	$ 3,863	$ 6,809	$ 4,827
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 60,138**	**$ 55,619**	**$ 104,316**	**$ 476,545**	**$ 7,437**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	519-76-4 Wastewater - Collections	519-76-5 Wastewater - Treatment	520-80-13 Wastewater LIDs - LID 130	520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	520-80-93 Wastewater LIDs - LID 93 DglsHwySwrInfi
110	11	1	City Attorney	$ 6,899	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 14,270	$ 39,078	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ 4,021	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 12,115	$ 47,688	$ -	$ -	$ -
110	06/15		MIS	$ 132,826	$ 228	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 31,627	$ 47,993	$ 15	$ 15	$ -
110	17	4	Treasury	$ 237,372	$ 7,222	$ 275	$ 324	$ 10
110	17	6	Purchasing	$ 17,399	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 456,529**	**$ 142,209**	**$ 291**	**$ 340**	**$ 10**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	520-80-95 Wastewater LIDs - LID 95	520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	520-80-98 Wastewater LIDs - LID 98	530-51-1 Harbors
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 23,094
110	12	1	City Manager	$ -	$ -	$ -	$ -	$ 8,528
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ 4,648
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ 15,906
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 146,349
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 15	$ 15	$ 15	$ 16	$ 65,255
110	17	4	Treasury	$ 399	$ 137	$ 369	$ 735	$ 51,348
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 2,122
110	23	1	Library	$ -	$ -	$ -	$ -	$ 4,090
			Proposed Costs	**$ 415**	**$ 152**	**$ 384**	**$ 751**	**$ 321,340**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	531-52-1 Docks - Administration	531-52-2 Docks - CIP Engineers- Dock	538-24-3 WW Extension - Administration	539-24-3 Water Extension - Eng Water Extension	550-55-1 Bartlett Regional Hospital
110	11	1	City Attorney	$ 23,094	$ -	$ -	$ -	$ 79,825
110	12	1	City Manager	$ 1,700	$ 419	$ 622	$ 570	$ 50,821
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ 4,648	$ -	$ -	$ -	$ 5,588
110	8	1	Human Resources	$ 10,913	$ 2,874	$ 633	$ 582	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 15,619
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 22,676	$ 4,201	$ 1,885	$ 2,119	$ 38,718
110	17	4	Treasury	$ 1,284	$ 46	$ -	$ 8,811	$ 21,035
110	17	6	Purchasing	$ 1,206	$ -	$ 997	$ 429	$ 276
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 65,521**	**$ 7,540**	**$ 4,137**	**$ 12,511**	**$ 211,881**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	560-50-1 Airport - Administration	560-50-2 Airport - Terminal General Operations	560-50-3 Airport - Airfield Maintenance Shop	560-50-4 Airport - ARFF	560-50-5 Airport - Airport Security
110	11	1	City Attorney	$ 28,648	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 1,790	$ 587	$ 1,509	$ 306	$ 214
110	7	1	Emergency Services	$ 47,974	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ 6,427	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 10,291	$ 7,260	$ 17,756	$ -	$ -
110	06/15		MIS	$ 89,225	$ 316	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 19,444	$ 19,112	$ 45,563	$ 6,004	$ 5,884
110	17	4	Treasury	$ 6,459	$ 1,501	$ 3,182	$ 578	$ 405
110	17	6	Purchasing	$ 44,638	$ -	$ -	$ -	$ -
110	23	1	Library	$ 5,092	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 259,987**	**$ 28,777**	**$ 68,010**	**$ 6,887**	**$ 6,503**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	560-50-8 Airport - Airport Landside	560-50-13 Airport - PRFAS Cleanup	602-79-1 Fleet - Administration	602-79-2 Fleet - Replacement Program	602-79-3 Fleet - Replacement Program - Grants
110	11	1	City Attorney	$ -	$ -	$ 6,899	$ -	$ -
110	12	1	City Manager	$ 7	$ 21	$ 8,697	$ 518	$ 689
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ 3,630	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ 6,152	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 2,176	$ 2,046	$ 26,725	$ 11,230	$ 4,090
110	17	4	Treasury	$ 14	$ 39	$ 3,534	$ 275	$ 366
110	17	6	Purchasing	$ -	$ -	$ 63,330	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,197**	**$ 2,105**	**$ 118,967**	**$ 12,024**	**$ 5,144**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	602-79-4 Fleet - Fuel Program	602-79-5 Fleet - Washbay	640-44-1 Building Maintenance	680-01-1 Risk - Non-operational	680-60-1 Risk - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 46,894
110	12	1	City Manager	$ 3,738	$ 295	$ 17,020	$ 3	$ 2,251
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ 3,630
110	8	1	Human Resources	$ -	$ -	$ 10,370	$ -	$ 5,565
110	06/15		MIS	$ -	$ -	$ 75,599	$ -	$ 30,498
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,528	$ 2,092	$ 40,071	$ 123	$ 16,205
110	17	4	Treasury	$ 1,985	$ 157	$ 426	$ -	$ 336
110	17	6	Purchasing	$ -	$ -	$ 15,877	$ -	$ 31,041
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 13,251**	**$ 2,544**	**$ 159,363**	**$ 127**	**$ 136,419**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	680-60-2 Risk - Workers Comp	680-60-3 Risk - General Liability	680-60-3 Risk - Auto	680-60-4 Risk - Property	680-60-5 Risk - Special Policy
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 236	$ 258	$ 14	$ 529	$ 159
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 2,644	$ 6,991	$ 1,939	$ 3,269	$ 2,410
110	17	4	Treasury	$ 2,503	$ 360	$ 19	$ 736	$ 221
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 5,383**	**$ 7,609**	**$ 1,972**	**$ 4,534**	**$ 2,789**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	680-60-6 Risk - Health	680-60-6 Risk - Life	680-60-6 Risk - Wellness	680-60-6 Risk - EAP	680-60-7 Risk - UI CBJ
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 5,372	$ 65	$ 42	$ 10	$ 61
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ 3,463	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 13,962	$ 2,371	$ 2,315	$ 736	$ 2,502
110	17	4	Treasury	$ 545	$ 90	$ 58	$ 13	$ 85
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 19,879**	**$ 2,526**	**$ 5,879**	**$ 759**	**$ 2,648**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	680-60-7 Risk - UI BRH	680-60-8 Risk - Cafeteria Plan CBJ	710-01-1 Golf Club	736-01-1 Mental Health	740-01-1 Museum Grant
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 20	$ 4	$ -	$ 1	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,486	$ 2,118	$ -	$ 0	$ -
110	17	4	Treasury	$ 28	$ 5	$ 130	$ 130	$ 130
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,534**	**$ 2,127**	**$ 130**	**$ 131**	**$ 130**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	750-01-1 Senion Citizen	770-01-1 Def Copensation Oversight	780-01-1 Sister City	790-01-1 Juneau Public Library Endowment	-- Other
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ -	$ 2,778
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03	1	Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ -	$ -	$ -	$ -	$ -
110	17	4	Treasury	$ 130	$ 130	$ 130	$ 130	$ 19,471
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 130**	**$ 130**	**$ 130**	**$ 130**	**$ 22,249**

SUMMARY OF RESULTING OVERHEAD ALL

FUND	DEPT	DIV	NAME	-- Citywide Support	Subtotal	Unallocated	Total
110	11	1	City Attorney	$ -	$ 887,522	$ 944,059	$ 1,831,581
110	12	1	City Manager	$ -	$ 903,747	$ 55,675	$ 959,422
110	7	1	Emergency Services	$ -	$ (254,025)	$ 215,535	$ (38,491)
110	03	1	Clerk	$ -	$ 319,492	$ 74,660	$ 394,151
110	8	1	Human Resources	$ -	$ 739,253	$ -	$ 739,253
110	06/15		MIS	$ -	$ 1,881,116	$ -	$ 1,881,116
110	17	1	Finance Administration	$ -	$ 119,840	$ -	$ 119,840
110	17	3	Controller	$ -	$ 2,013,179	$ -	$ 2,013,179
110	17	4	Treasury	$ -	$ 1,571,662	$ 329,602	$ 1,901,264
110	17	6	Purchasing	$ -	$ 621,249	$ -	$ 621,249
110	23	1	Library	$ 2,094,922	$ 2,423,850	$ -	$ 2,423,850
			Proposed Costs	**$ 2,094,922**	**$ 11,226,883**	**$ 1,619,530**	**$ 12,846,414**

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
110-11-1 City Attorney			
	Legal Support	2 Yr Avg of City Attorney Hours	City Attorney Time Report
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-1 City Manager			
	General Citywide Support - FTE	# of FTE	Staffing File
	General Citywide Support - Expenses	Actual Expenditures	Actual Expenditures
	Assembly Support	# of Agenda Items	Agenda Items by Dept.
	Public Information	Not Allocated	
110-7-1 Emergency Services			
	Internal Support	Equal to All Benefitting Dept.	
	Grant Support	# of Grants	Emergency Svcs Grant by Dept.
	Community Outreach	Not Allocated	
110-03-1 Clerk			
	Activities of the Assembly	# of Legislative Meetings	Clerk's Office Report
	Boards and Commissions	% of Boards and Commissions	Clerk's Office Report
	General Citywide Support	Equal to All City Dept.	
	Administer Appeals	Equal to All Appeal Entities	
	Public Information	Not Allocated	
	Marijuana License	Not Allocated	
	Liquor License	Not Allocated	
110-8-1 Human Resources			
	Human Resources	# of FTE	Staffing File
	HR Employee Support	Employee Count	Staffing File
110-06/15- MIS			
	Device Support	MIS Device Allocation	IT Data Metrics
	Networking Support	MIS Network Allocation	IT Data Metrics
	Application Support	MIS Application Allocation	IT Data Metrics
	Print Shop	Value of Print Shop Charges	IT Data Metrics
110-17-1 Finance Administration			
	Division Administration	# of FTE per Finance Division	Staffing File
110-17-3 Controller			
	Accounting Support	Actual Expenses and Revenue	Actual Expenditures and Revenue
	Accounts Payable	# of AP Transactions	AP Transaction Data
	Payroll	# of FTE	Staffing File
	Audit	Equal to All Depts	
	Capital Accounting	Capital Project Actual Expenditures	Actual Expenditures
	Grant Accounting	# of Grants	Accountant Grants
	Budget	Equal to All Divisions	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-4 Treasury			
	Billings / Collections	# of Billing, Collection, and Receipt Trans	Billing Data
	Transmittals & Reconcilations	# of Transmittal and Reconcilation Trans	Transmittals
	Bank Account Reconcilation	# of Bank Account Trans	Bank Account Transactions
	Debt Management	Total Debt Maturities	Debt Maturites
	Managed Investments	Value of Cash Balance per Fund	Cash Reconciliations
	Mail Room	# of Mail Pieces	Mail Room Report
	Sales / Hotel / Tobacco Tax	Budgeted Revenue for Sales, Hotel, and Tabacco Tax Fu	Actual Expenditures
	Property Tax	Not Allocated	
110-17-6 Purchasing			
	PO (Data Entry)	# and Value of POs	PO & RQ Data
	PR (Buyers)	# and Value of Purchase Requests	PO & RQ Data
110-23-1 Library			
	Website Support - Unique Views	# of Unique Page Views	Library Data
	Website Support - Pages	# of Website Pages	Library Data
	General Library Operations - Wifi Support	# of Wifi Users	Library Data
	General Library Operations - Branch Suppo	# of Visitors	Library Data

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	1	City Attorney	$ 1,692,017	$ 254,066	$ 1,946,083
110	12	1	City Manager	$ 895,630	$ 76,655	$ 972,285
110	7	1	Emergency Services	$ 717,253	$ (783,961)	$ (66,708)
110	03	1	Clerk	$ 307,587	$ 45,401	$ 352,988
110	8	1	Human Resources	$ 555,295	$ 119,330	$ 674,624
110	06/15		MIS	$ 2,061,475	$ 503,083	$ 2,564,558
110	17	1	Finance Administration	$ 615,821	$ (105,617)	$ 510,204
110	17	3	Controller	$ 1,118,109	$ 540,953	$ 1,659,062
110	17	4	Treasury	$ 820,128	$ 670,717	$ 1,490,845
110	17	6	Purchasing	$ 299,707	$ 203,050	$ 502,757
110	23	1	Library	$ 2,964,821	$ (409,839)	$ 2,554,982
			Subtotal	$ 12,047,845	$ 1,113,837	$ 13,161,682
			Disallowed Items (All Departments)			$ (315,268)
			TOTAL ALLOCATED EXPENDITURES			**$ 12,846,414**

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	04	1	Elections
110	10	1	Mayor and Assembly
110	12	2	Manager Office - Teen Health Center
110	12	3	Manager Office - Syst. Racism Rev.
110	12	5	Manager Office - Housing and Homelessness
110	16	1	CDD - Administration
110	16	2	CDD - Planning
110	16	3	CDD - Building
110	17	2	Finance - Assessors
110	17	7	Finance - Sales Tax
110	21	1	Fire - Emergency Services
110	23	2	Library - City Museum
110	24	1	Engineering - Administration
110	24	2	Engineering - CIP
110	24	4	Engineering - GF Eng Nonidentified F110-F2XX
110	41	1	P&R Parks and Landscape - Administration
110	41	2	P&R Parks and Landscape - PR - Conservation Corp
110	42	1	Arboretum
110	47	1	Centennial Hall - Convention Center
110	77	1	RecycleWorks - Administration
110	77	2	RecycleWorks - Recycling
110	77	3	RecycleWorks - Household Hazardous Waste
110	77	4	RecycleWorks - Junked Vehicles
111	80	21	LID Assessments - LID 201 - Dunn St. Improv
111	80	60	LID Assessments - LID 60TannerTerracePvng-Old321
111	80	61	LID Assessments - LID 61 Hughes Way-Old fund 318
111	80	62	LID Assessments - LID 62 - McGinnis Street Imprv.
111	80	92	LID Assessments - LID 92 - Old fund 310
120	02	1	School District - Administration
150	42	1	Arboretum
209	01	1	Roaded Service Area Non-Operational
209	22	1	Police - Administration
209	22	2	Police - General Operations
209	22	5	Police - Communications
209	22	7	Police - Animal Control
209	22	8	Police - Community Services
209	22	9	Police - System Admin/E911
209	22	10	Police - Fleet
209	22	11	Police - Electronics
209	22	12	Police - Travel and Training
209	22	14	Police - Grants
209	22	16	Police - Airport Security

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	22	17	Police - Services
209	46	1	Parks and Recreation - Administration
209	46	2	Parks and Recreation - Areawide Recreation
209	46	7-1	Parks and Recreation - Zach Gordon Youth Center
209	46	7-2	Parks and Recreation - BAM After School Program
209	46	7-4	Parks and Recreation - Youth Sports
209	46	7-50	Parks and Recreation - Grants (Youth Shelter)
209	46	8	Parks and Recreation - Treadwell Arena
209	46	9	Parks and Recreation - Youth Scholarships
209	46	12	Parks and Recreation - Youth Activities
209	46	14	Parks and Recreation - Diamond Park Field House
209	71	1	Capital Transit - Administration
209	71	2	Capital Transit - Operations
209	71	3	Capital Transit - Maintenance
209	71	4	Capital Transit - Downtown Center
209	71	5	Capital Transit - Valley Center
209	72	1	Streets - Administration
209	72	2	Streets - Marine Passenger Fees
210	01	1	Fire - Administration
210	21	1	Fire - Administration
210	21	3	Fire - COVID Airport Operations
210	21	60	Fire - BLS Program
210	21	70	Fire - CARES program
215	01	1	Sales Tax
216	01	1	Hotel Tax
218	01	1	Library Contributions
219	01	1	CARES Relief Fund - Pandemic Response Non-Dept
219	20	1	CARES Relief Fund - Operations
219	20	2	CARES Relief Fund - Childcare
219	20	3	CARES Relief Fund - Small Business Grant
219	20	4	CARES Relief Fund - Rental Assistance
219	20	5	CARES Relief Fund - Vote by Mail
219	20	6	CARES Relief Fund - School District
219	20	9	CARES Relief Fund - Airlift NW
219	20	10	CARES Relief Fund - FEMA
219	20	11	CARES Relief Fund - Hotline
219	20	13	CARES Relief Fund - Hagevig Testing
219	20	14	CARES Relief Fund - Sheltering(hlthy popltn only)
219	20	15	CARES Relief Fund - Isolation and Quarantine
219	20	16	CARES Relief Fund - Pop-up testing
219	20	17	CARES Relief Fund - Kallaco Testing Grant
219	20	18	CARES Relief Fund - Non-Profit Grants

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
219	20	19	CARES Relief Fund - Housing Assistance Pmts
219	20	20	CARES Relief Fund - ArtWorks/PT Grants
219	20	21	CARES Relief Fund - Wastewater COVID Samples
219	20	22	CARES Relief Fund - Travel Juneau(JnuCaresCampn)
219	20	23	CARES Relief Fund - Youth dist lrng ctrs
219	20	24	CARES Relief Fund - Vulnerable population support
219	20	26	CARES Relief Fund - Communication Costs
219	20	27	CARES Relief Fund - MIH & Sleep Off
219	20	28	CARES Relief Fund - Individual Assistance Payments
219	20	29	CARES Relief Fund - Vaccine Distribution
219	20	30	CARES Relief Fund - USDOJ-COVID
219	20	31	CARES Relief Fund - Safe Opening and Operation
219	20	32	CARES Relief Fund - Healthy Equitable Grant
221	01	1	Tobacco Tax
225	01	1	Marine Passenger Fees
232	52	1	Port Development Fee
233	01	1	State MPF
235	01	1	Eaglecrest - Non-Operational
235	28	1	Eaglecrest - Administration
235	28	2	Eaglecrest - Ski Patrol
235	28	3	Eaglecrest - Lift
235	28	4	Eaglecrest - Mountain Maint
235	28	5	Eaglecrest - Lodge General Operations
235	28	6	Eaglecrest - Snow Sports School
235	28	7	Eaglecrest - Food Service
235	28	8	Eaglecrest - Ski Rental Shop
235	28	9	Eaglecrest - Marketing
235	28	11	Eaglecrest - Building Maint
235	28	12	Eaglecrest - Vehicle Maint
235	28	13	Eaglecrest - Dimond Park Fieldhouse
235	28	14	Eaglecrest - Conservation Corps
249	01	1	Parks and Recreation - Aquatics
249	46	3	Parks and Recreation - Aquatics
249	46	13	Parks and Recreation - Diamond Park Aquatic Center
270	48	1	Downtown Parking - Marine Parking Garage
271	14	1	Lands - Administration
271	14	2	Lands - Quarries
276	02	1	Affordable Housing - Operations
276	02	2	Affordable Housing - Mobile Home Loans
276	02	3	Affordable Housing - Accessory Apt Grant
276	02	5	Affordable Housing - Grants Awarded
325	01	34	Debt Service - 16-III&IV TranCtrGO ($2.635M)

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
329	01	1	Debt Service - JIA Bonds Debt Service
330	01	1	Debt Service - General Debt Service
330	01	34	Debt Service - 16-III&IV Ref06BSch $17.575M
330	01	55	Debt Service - 10 DPAC ($7.58M)FedSubsidy
330	01	55	Debt Service - 10 GAST SCH ($6M)FedSubsidy
401	90	1	School CIPs
402	90	1	Roads CIPs
403	90	1	Fire CIPs
404	90	1	Community Development CIPs
406	90	1	Parks and Rec CIPs
414	90	1	Water CIPs
419	90	1	Wastewater CIPs
430	90	1	Harbors CIPs
431	90	1	Docks CIPs
450	90	1	Hospital CIPs
460	90	1	Airport CIPs
514	75	1	Water
519	01	1	Wastewater - Non-Operational
519	76	4	Wastewater - Collections
519	76	5	Wastewater - Treatment
520	80	13	Wastewater LIDs - LID 130
520	80	91	Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	93	Wastewater LIDs - LID 93 DglsHwySwrInfi
520	80	95	Wastewater LIDs - LID 95
520	80	96	Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	97	Wastewater LIDs - LID 97 Eagles Edge Street Impr
520	80	98	Wastewater LIDs - LID 98
530	51	1	Harbors
531	52	1	Docks - Administration
531	52	2	Docks - CIP Engineers-Dock
538	24	3	WW Extension - Administration
539	24	3	Water Extension - Eng Water Extension
550	55	1	Bartlett Regional Hospital
560	01	1	Airport - Non-Operational
560	50	1	Airport - Administration
560	50	2	Airport - Terminal General Operations
560	50	3	Airport - Airfield Maintenance Shop
560	50	4	Airport - ARFF
560	50	5	Airport - Airport Security
560	50	6	Airport - Debt Service
560	50	8	Airport - Airport Landside
560	50	13	Airport - PRFAS Cleanup

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
602	79	1	Fleet - Administration
602	79	2	Fleet - Replacement Program
602	79	3	Fleet - Replacement Program - Grants
602	79	4	Fleet - Fuel Program
602	79	5	Fleet - Washbay
640	44	1	Building Maintenance
680	01	1	Risk - Non-operational
680	60	1	Risk - Administration
680	60	2	Risk - Workers Comp
680	60	3	Risk - General Liability
680	60	3	Risk - Auto
680	60	4	Risk - Property
680	60	5	Risk - Special Policy
680	60	6	Risk - Health
680	60	6	Risk - Life
680	60	6	Risk - Wellness
680	60	6	Risk - EAP
680	60	7	Risk - UI CBJ
680	60	7	Risk - UI BRH
680	60	8	Risk - Cafeteria Plan CBJ
710	01	1	Golf Club
736	01	1	Mental Health
740	01	1	Museum Grant
750	01	1	Senion Citizen
770	01	1	Def Copensation Oversight
780	01	1	Sister City
790	01	1	Juneau Public Library Endowment
			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:

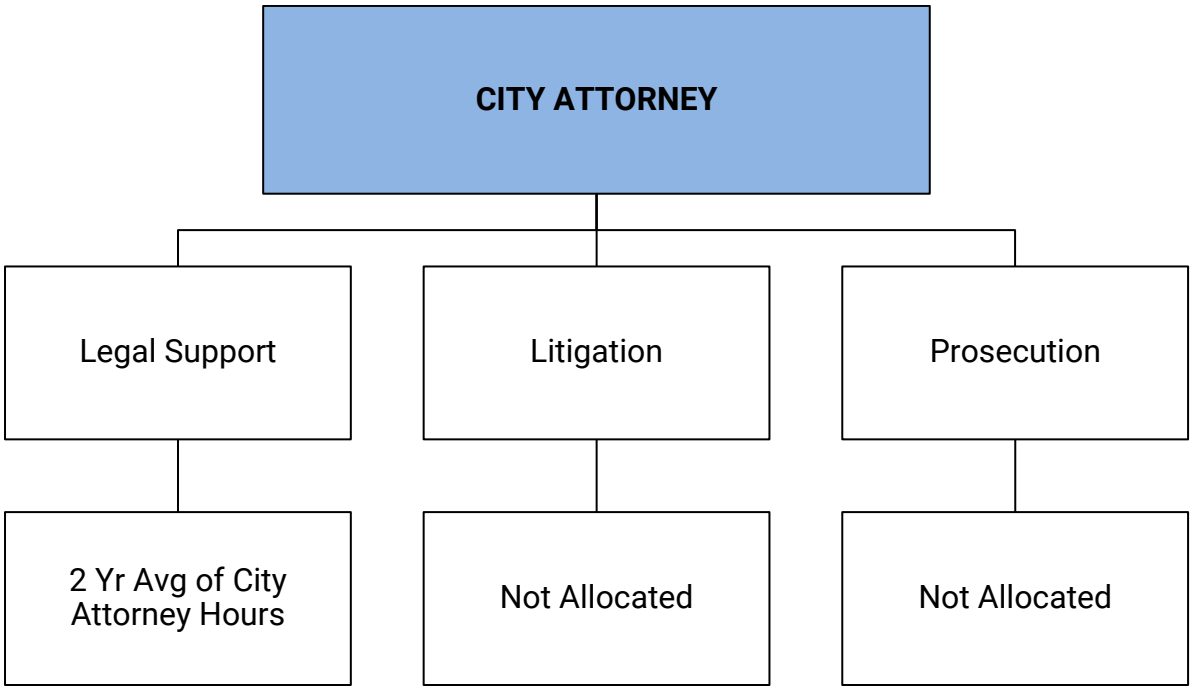
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours[1] spent by City Attorney staff per Fund / Department / Division[2].

- **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
2 Yr Avg of City Attorney Hours
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110-11-1 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,692,017		$ 1,692,017
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager		$ 20,143	$ 20,143
110-03-1 Clerk		$ 2,933	$ 2,933
110-8-1 Human Resources		$ 9,484	$ 9,484
110-06/15- MIS		$ 92,197	$ 92,197
110-17-3 Controller		$ 20,911	$ 20,911
110-17-4 Treasury		$ 1,298	$ 1,298
110-17-6 Purchasing		$ 3,836	$ 3,836
110-23-1 Library		$ 1,023	$ 1,023
Total Incoming Costs	**$ -**	**$ 151,826**	**$ 151,826**
Benefits - PERS	$ (74,384)		
Capital	$ (2,850)		
Reimbursable Expenses	$ 331,300		
Total Cost Adjustments	**$ 254,066**		**$ 254,066**
Total Costs to be Allocated	**$ 1,946,083**	**$ 151,826**	**$ 2,097,910**

DEPARTMENTAL EXPENSE DETAIL

110-11-1 City Attorney

Expense Type	Expense ($)	Legal Support	Litigation	Prosecution
Personnel				
Salary and Wages	$ 925,117	$ 508,814	$ 92,512	$ 323,791
Benefits	$ 410,442	$ 225,743	$ 41,044	$ 143,655
Benefits - PERS	$ 74,384	$ 40,911	$ 7,438	$ 26,035
Subtotal Personnel Cost	**$ 1,409,943**	**$ 775,469**	**$ 140,994**	**$ 493,480**
Operating Services & Supplies				
General Supplies	$ 4,945	$ 2,720	$ 495	$ 1,731
Insurance	$ 11,600	$ 6,380	$ 1,160	$ 4,060
Minor Capital Outlay	$ 2,850	$ 1,567	$ 285	$ 997
Miscellaneous Expenses	$ 2,613	$ 1,437	$ 261	$ 915
Other Expenses	$ 32,218	$ 17,720	$ 3,222	$ 11,276
Postage	$ 241	$ 132	$ 24	$ 84
Printing	$ 185	$ 102	$ 19	$ 65
Professional	$ 464,313	$ 255,372	$ 46,431	$ 162,510
Public Utility Services	$ 7,825	$ 4,304	$ 782	$ 2,739
Reimbursable Expenses	$ (331,300)	$ (182,215)	$ (33,130)	$ (115,955)
Rentals and Leases	$ 83,303	$ 45,817	$ 8,330	$ 29,156
Travel and Training	$ 3,282	$ 1,805	$ 328	$ 1,149
Subtotal Operating Cost	**$ 282,074**	**$ 155,141**	**$ 28,207**	**$ 98,726**
DEPARTMENTAL EXPENDITURES	**$ 1,692,017**	**$ 930,609**	**$ 169,202**	**$ 592,206**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefits - PERS	$ (74,384.30)	$ (40,911)	$ (7,438)	$ (26,035)
Capital	$ (2,849.51)	$ (1,567)	$ (285)	$ (997)
Reimbursable Expenses	$ 331,300.00	$ 182,215	$ 33,130	$ 115,955
Subtotal Cost Adjustments	**$ 254,066**	**$ 139,736**	**$ 25,407**	**$ 88,923**
FUNCTIONAL COST	**$ 1,946,083**	**$ 1,070,346**	**$ 194,608**	**$ 681,129**
First Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (875,737)	$ -	$ (194,608)	$ (681,129)
Subtotal of First Allocation	**$ 1,070,346**	$ 1,070,346	$ -	$ -
Second Allocation				
Incoming - All Others	$ 151,826	$ 83,504	$ 15,183	$ 53,139
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (68,322)	$ -	$ (15,183)	$ (53,139)
Subtotal of Second Allocation	**$ 83,504**	$ 83,504	$ -	$ -
TOTAL ALLOCATED	**$ 1,153,850**	**$ 1,153,850**	**$ -**	**$ -**

110-11-1 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Legal Support						
110-12-1 City Manager	276.68	3.667%	$ 39,254	$ 39,254	$ 3,062	$ 42,316
110-03-1 Clerk	605.82	8.030%	$ 85,950	$ 85,950	$ 6,705	$ 92,655
110-8-1 Human Resources	135.06	1.790%	$ 19,161	$ 19,161	$ 1,495	$ 20,656
110-06/15- MIS	42.22	0.560%	$ 5,990	$ 5,990	$ 467	$ 6,457
110-17-3 Controller	613.50	8.132%	$ 87,039	$ 87,039	$ 6,790	$ 93,830
110-23-1 Library	68.09	0.903%	$ 9,660	$ 9,660	$ 754	$ 10,414
110-10-1 Mayor and Assembly	416.96	5.527%	$ 59,156	$ 59,156	$ 4,615	$ 63,771
110-16-2 CDD - Planning	1,273.47	16.880%	$ 180,672	$ 180,672	$ 14,095	$ 194,767
110-17-2 Finance - Assessors	441.29	5.849%	$ 62,607	$ 62,607	$ 4,884	$ 67,492
110-17-7 Finance - Sales Tax	111.81	1.482%	$ 15,863	$ 15,863	$ 1,238	$ 17,100
110-24-1 Engineering - Administration	357.17	4.734%	$ 50,673	$ 50,673	$ 3,953	$ 54,626
120-02-1 School District - Administration	379.90	5.036%	$ 53,898	$ 53,898	$ 4,205	$ 58,103
209-22-1 Police - Administration	527.93	6.998%	$ 74,899	$ 74,899	$ 5,843	$ 80,743
209-22-7 Police - Animal Control	2.39	0.032%	$ 339	$ 339	$ 26	$ 366
209-46-1 Parks and Recreation - Administration	164.56	2.181%	$ 23,347	$ 23,347	$ 1,821	$ 25,168
209-71-1 Capital Transit - Administration	45.11	0.598%	$ 6,400	$ 6,400	$ 499	$ 6,899
209-72-1 Streets - Administration	45.11	0.598%	$ 6,400	$ 6,400	$ 499	$ 6,899
210-21-1 Fire - Administration	104.83	1.390%	$ 14,873	$ 14,873	$ 1,160	$ 16,033
235-28-1 Eaglecrest - Administration	245.57	3.255%	$ 34,840	$ 34,840	$ 2,718	$ 37,558
249-46-3 Parks and Recreation - Aquatics	0.92	0.012%	$ 131	$ 131	$ 10	$ 141
271-14-1 Lands - Administration	232.80	3.086%	$ 33,028	$ 33,028	$ 2,577	$ 35,605
514-75-1 Water	45.11	0.598%	$ 6,400	$ 6,400	$ 499	$ 6,899
519-76-4 Wastewater - Collections	45.11	0.598%	$ 6,400	$ 6,400	$ 499	$ 6,899
530-51-1 Harbors	151.00	2.001%	$ 21,423	$ 21,423	$ 1,671	$ 23,094
531-52-1 Docks - Administration	151.00	2.001%	$ 21,423	$ 21,423	$ 1,671	$ 23,094
550-55-1 Bartlett Regional Hospital	521.93	6.918%	$ 74,048	$ 74,048	$ 5,777	$ 79,825
560-50-1 Airport - Administration	187.31	2.483%	$ 26,574	$ 26,574	$ 2,073	$ 28,648
602-79-1 Fleet - Administration	45.11	0.598%	$ 6,400	$ 6,400	$ 499	$ 6,899
680-60-1 Risk - Administration	306.61	4.064%	$ 43,500	$ 43,500	$ 3,394	$ 46,894
Total	**7544.37**	**100.000%**	**$ 1,070,346**	**$ 1,070,346**	**$ 83,504**	**$ 1,153,850**

Allocation Basis: **2 Yr Avg of City Attorney Hours**

Source of Allocation: **City Attorney Time Report**

ALLOCATION SUMMARY

110-11-1 City Attorney

	Legal Support	Total
110-12-1 City Manager	$ 42,316	$ 42,316
110-03-1 Clerk	$ 92,655	$ 92,655
110-8-1 Human Resources	$ 20,656	$ 20,656
110-06/15- MIS	$ 6,457	$ 6,457
110-17-3 Controller	$ 93,830	$ 93,830
110-23-1 Library	$ 10,414	$ 10,414
110-10-1 Mayor and Assembly	$ 63,771	$ 63,771
110-16-2 CDD - Planning	$ 194,767	$ 194,767
110-17-2 Finance - Assessors	$ 67,492	$ 67,492
110-17-7 Finance - Sales Tax	$ 17,100	$ 17,100
110-24-1 Engineering - Administration	$ 54,626	$ 54,626
120-02-1 School District - Administration	$ 58,103	$ 58,103
209-22-1 Police - Administration	$ 80,743	$ 80,743
209-22-7 Police - Animal Control	$ 366	$ 366
209-46-1 Parks and Recreation - Administration	$ 25,168	$ 25,168
209-71-1 Capital Transit - Administration	$ 6,899	$ 6,899
209-72-1 Streets - Administration	$ 6,899	$ 6,899
210-21-1 Fire - Administration	$ 16,033	$ 16,033
235-28-1 Eaglecrest - Administration	$ 37,558	$ 37,558
249-46-3 Parks and Recreation - Aquatics	$ 141	$ 141
271-14-1 Lands - Administration	$ 35,605	$ 35,605
514-75-1 Water	$ 6,899	$ 6,899
519-76-4 Wastewater - Collections	$ 6,899	$ 6,899
530-51-1 Harbors	$ 23,094	$ 23,094
531-52-1 Docks - Administration	$ 23,094	$ 23,094
550-55-1 Bartlett Regional Hospital	$ 79,825	$ 79,825
560-50-1 Airport - Administration	$ 28,648	$ 28,648
602-79-1 Fleet - Administration	$ 6,899	$ 6,899
680-60-1 Risk - Administration	$ 46,894	$ 46,894
Total	**$ 1,153,850**	**$ 1,153,850**

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].

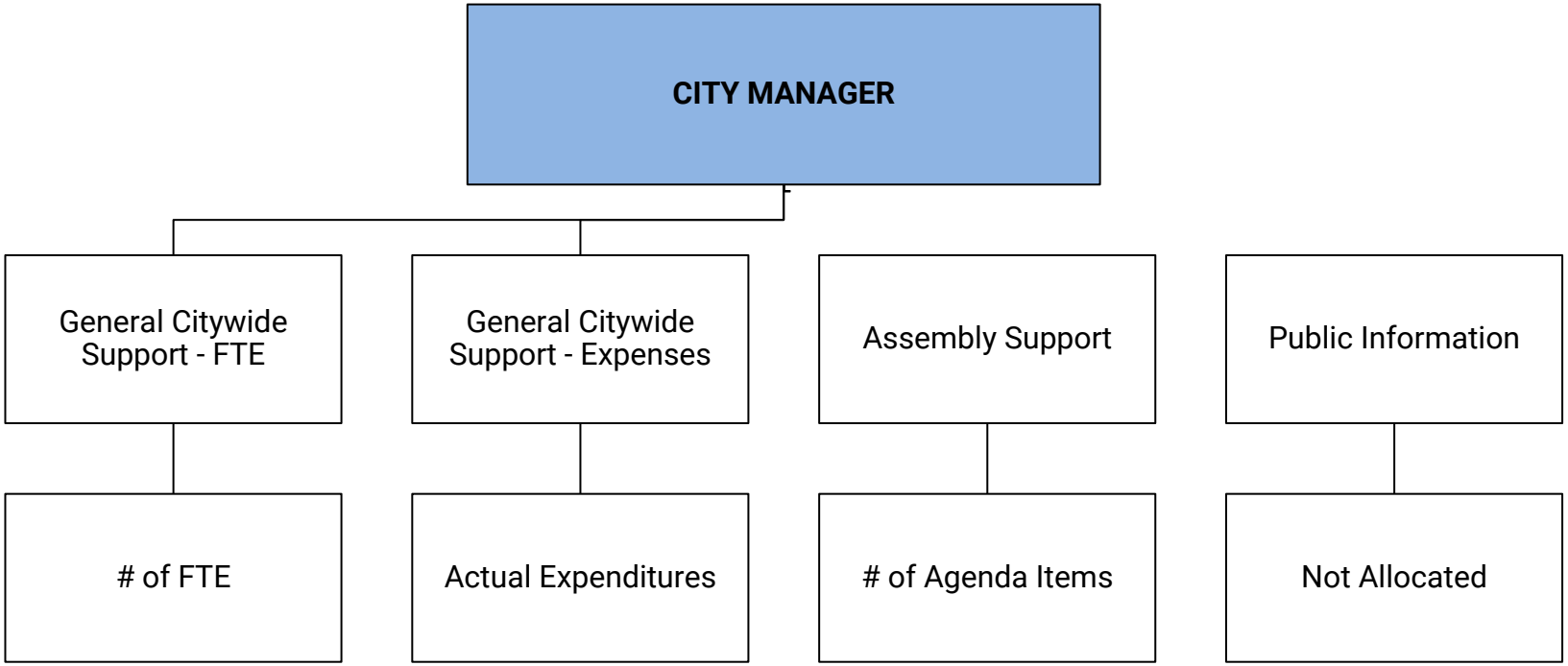
- **General Citywide Support - Expenses –** represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon actual expenditures per Fund, Department, and Division[4].

- **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. Additionally, large one-time expenditures were excluded (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures.)
[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
# of FTE
Actual Expenditures
# of Agenda Items
Not Allocated

COSTS TO BE ALLOCATED

110-12-1 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 895,630		$ 895,630
Non-Operational Expenses	$ (13,096)		
Total Deductions	$ (13,096)		$ (13,096)
Incoming Costs			
110-11-1 City Attorney	$ 39,254	$ 3,062	$ 42,316
110-12-1 City Manager		$ 17,585	$ 17,585
110-03-1 Clerk		$ 4,541	$ 4,541
110-8-1 Human Resources		$ 4,151	$ 4,151
110-06/15- MIS		$ 39,246	$ 39,246
110-17-3 Controller		$ 14,332	$ 14,332
110-17-4 Treasury		$ 18,038	$ 18,038
110-17-6 Purchasing		$ 10,623	$ 10,623
110-23-1 Library		$ 3,481	$ 3,481
Total Incoming Costs	**$ 39,254**	**$ 115,059**	**$ 154,313**
Benefits - PERS	$ (91,239)		
Contractual Services	$ (210,806)		
Reimbursable Expenses	$ 378,700		
Total Cost Adjustments	**$ 76,655**		**$ 76,655**
Total Costs to be Allocated	**$ 998,442**	**$ 115,059**	**$ 1,113,502**

DEPARTMENTAL EXPENSE DETAIL

110-12-1 City Manager

Expense Type	Expense ($)	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Personnel					
Salary and Wages	$ 662,980	$ 132,596	$ 397,788	$ 99,447	$ 33,149
Benefits	$ 235,908	$ 47,182	$ 141,545	$ 35,386	$ 11,795
Benefits - PERS	$ 91,239	$ 18,248	$ 54,744	$ 13,686	$ 4,562
Subtotal Personnel Cost	**$ 990,128**	**$ 198,026**	**$ 594,077**	**$ 148,519**	**$ 49,506**
Operating Services & Supplies					
Advertising	$ 723	$ 145	$ 434	$ 108	$ 36
General Supplies	$ 3,791	$ 758	$ 2,275	$ 569	$ 190
Insurance	$ 12,700	$ 2,540	$ 7,620	$ 1,905	$ 635
Miscellaneous Expenses	$ 5,267	$ 1,053	$ 3,160	$ 790	$ 263
Other Expenses	$ 3,521	$ 704	$ 2,112	$ 528	$ 176
Postage	$ 2,969	$ 594	$ 1,781	$ 445	$ 148
Printing	$ 6,773	$ 1,355	$ 4,064	$ 1,016	$ 339
Professional	$ 212,846	$ 42,569	$ 127,708	$ 31,927	$ 10,642
Public Utility Services	$ 5,506	$ 1,101	$ 3,304	$ 826	$ 275
Reimbursable Expenses	$ (378,700)	$ (75,740)	$ (227,220)	$ (56,805)	$ (18,935)
Rentals and Leases	$ 1,100	$ 220	$ 660	$ 165	$ 55
Repairs and Maintenance	$ 28,500	$ 5,700	$ 17,100	$ 4,275	$ 1,425
Travel and Training	$ 506	$ 101	$ 303	$ 76	$ 25
Subtotal Operating Cost	**$ (94,498)**	**$ (18,900)**	**$ (56,699)**	**$ (14,175)**	**$ (4,725)**
DEPARTMENTAL EXPENDITURES	**$ 895,630**	**$ 179,126**	**$ 537,378**	**$ 134,345**	**$ 44,782**
Disallowed Costs					
Non-Operational Expenses	$ (13,096)	$ (2,619)	$ (7,858)	$ (1,964)	$ (655)
Subtotal Disallowed Costs	**$ (13,096)**	**$ (2,619)**	**$ (7,858)**	**$ (1,964)**	**$ (655)**
Cost Adjustments					
Benefits - PERS	$ (91,239)	$ (18,248)	$ (54,744)	$ (13,686)	$ (4,562)
Contractual Services	$ (210,806)	$ (42,161)	$ (126,483)	$ (31,621)	$ (10,540)
Reimbursable Expenses	$ 378,700	$ 75,740	$ 227,220	$ 56,805	$ 18,935
Subtotal Cost Adjustments	**$ 76,655**	**$ 15,331**	**$ 45,993**	**$ 11,498**	**$ 3,833**
FUNCTIONAL COST	**$ 959,189**	**$ 191,838**	**$ 575,513**	**$ 143,878**	**$ 47,959**
First Allocation					
Incoming - All Others	$ 39,254	$ 7,851	$ 23,552	$ 5,888	$ 1,963
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (49,922)	$ -	$ -	$ -	$ (49,922)
Subtotal of First Allocation	**$ 948,520**	**$ 199,688**	**$ 599,065**	**$ 149,766**	**$ -**
Second Allocation					
Incoming - All Others	$ 115,059	$ 23,012	$ 69,035	$ 17,259	$ 5,753
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (5,753)	$ -	$ -	$ -	$ (5,753)
Subtotal of Second Allocation	**$ 109,306**	**$ 23,012**	**$ 69,035**	**$ 17,259**	**$ -**
TOTAL ALLOCATED	**$ 1,057,827**	**$ 222,700**	**$ 668,101**	**$ 167,025**	**$ -**

110-12-1 City Manager

ALLOCATION DETAIL

General Citywide Support - FTE	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
110-11-1 City Attorney	11.50	1.683%	$ 3,360	$ 3,360		$ 3,360
110-12-1 City Manager	5.00	0.732%	$ 1,461	$ 1,461		$ 1,461
110-7-1 Emergency Services	2.00	0.293%	$ 584	$ 584	$ 69	$ 653
110-03-1 Clerk	2.50	0.366%	$ 730	$ 730	$ 86	$ 817
110-8-1 Human Resources	4.40	0.644%	$ 1,286	$ 1,286	$ 152	$ 1,437
110-06/15- MIS	15.66	2.291%	$ 4,575	$ 4,575	$ 540	$ 5,116
110-17-1 Finance Administration	3.00	0.439%	$ 877	$ 877	$ 104	$ 980
110-17-3 Controller	12.00	1.756%	$ 3,506	$ 3,506	$ 414	$ 3,920
110-17-4 Treasury	13.00	1.902%	$ 3,798	$ 3,798	$ 449	$ 4,247
110-17-6 Purchasing	5.00	0.732%	$ 1,461	$ 1,461	$ 173	$ 1,633
110-23-1 Library	23.71	3.469%	$ 6,928	$ 6,928	$ 818	$ 7,746
110-04-1 Elections	0.18	0.026%	$ 53	$ 53	$ 6	$ 59
110-10-1 Mayor and Assembly	9.00	1.317%	$ 2,630	$ 2,630	$ 311	$ 2,940
110-12-2 Manager Office - Teen Health Center	1.50	0.219%	$ 438	$ 438	$ 52	$ 490
110-12-5 Manager Office - Housing and Homelessness	2.00	0.293%	$ 584	$ 584	$ 69	$ 653
110-16-1 CDD - Administration	8.00	1.171%	$ 2,337	$ 2,337	$ 276	$ 2,613
110-16-2 CDD - Planning	9.00	1.317%	$ 2,630	$ 2,630	$ 311	$ 2,940
110-16-3 CDD - Building	7.00	1.024%	$ 2,045	$ 2,045	$ 242	$ 2,287
110-17-2 Finance - Assessors	7.00	1.024%	$ 2,045	$ 2,045	$ 242	$ 2,287
110-17-7 Finance - Sales Tax	5.00	0.732%	$ 1,461	$ 1,461	$ 173	$ 1,633
110-23-2 Library - City Museum	4.00	0.585%	$ 1,169	$ 1,169	$ 138	$ 1,307
110-24-1 Engineering - Administration	1.90	0.278%	$ 555	$ 555	$ 66	$ 621
110-24-2 Engineering - CIP	16.70	2.443%	$ 4,879	$ 4,879	$ 576	$ 5,456
110-41-1 P&R Parks and Landscape - Administration	19.74	2.888%	$ 5,768	$ 5,768	$ 681	$ 6,449
110-42-1 Arboretum	1.79	0.262%	$ 523	$ 523	$ 62	$ 585
110-77-1 RecycleWorks - Administration	1.30	0.190%	$ 380	$ 380	$ 45	$ 425
120-02-1 School District - Administration	67.67	9.901%	$ 19,772	$ 19,772	$ 2,335	$ 22,106
209-22-1 Police - Administration	6.15	0.900%	$ 1,797	$ 1,797	$ 212	$ 2,009
209-22-2 Police - General Operations	57.00	8.340%	$ 16,654	$ 16,654	$ 1,967	$ 18,621
209-22-5 Police - Communications	10.71	1.567%	$ 3,129	$ 3,129	$ 370	$ 3,499
209-22-8 Police - Community Services	1.00	0.146%	$ 292	$ 292	$ 35	$ 327
209-22-9 Police - System Admin/E911	5.46	0.799%	$ 1,595	$ 1,595	$ 188	$ 1,784
209-22-10 Police - Fleet	1.00	0.146%	$ 292	$ 292	$ 35	$ 327
209-22-11 Police - Electronics	1.00	0.146%	$ 292	$ 292	$ 35	$ 327

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-16 Police - Airport Security	5.00	0.732%	$ 1,461	$ 1,461	$ 173	$ 1,633
209-22-17 Police - Services	10.52	1.539%	$ 3,074	$ 3,074	$ 363	$ 3,437
209-46-1 Parks and Recreation - Administration	2.69	0.394%	$ 786	$ 786	$ 93	$ 879
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.745%	$ 1,487	$ 1,487	$ 176	$ 1,663
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	12.14	1.776%	$ 3,547	$ 3,547	$ 419	$ 3,966
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.925%	$ 1,847	$ 1,847	$ 218	$ 2,065
209-71-1 Capital Transit - Administration	2.50	0.366%	$ 730	$ 730	$ 86	$ 817
209-71-2 Capital Transit - Operations	29.48	4.313%	$ 8,613	$ 8,613	$ 1,017	$ 9,631
209-71-3 Capital Transit - Maintenance	8.00	1.171%	$ 2,337	$ 2,337	$ 276	$ 2,613
209-72-1 Streets - Administration	21.91	3.206%	$ 6,402	$ 6,402	$ 756	$ 7,158
210-21-1 Fire - Administration	60.30	8.823%	$ 17,618	$ 17,618	$ 2,081	$ 19,699
235-28-1 Eaglecrest - Administration	0.22	0.032%	$ 64	$ 64	$ 8	$ 72
235-28-2 Eaglecrest - Ski Patrol	0.21	0.031%	$ 61	$ 61	$ 7	$ 69
235-28-3 Eaglecrest - Lift	0.22	0.032%	$ 64	$ 64	$ 8	$ 72
235-28-4 Eaglecrest - Mountain Maint	0.24	0.035%	$ 70	$ 70	$ 8	$ 78
235-28-5 Eaglecrest - Lodge General Operations	0.13	0.019%	$ 38	$ 38	$ 4	$ 42
235-28-6 Eaglecrest - Snow Sports School	0.27	0.040%	$ 79	$ 79	$ 9	$ 88
235-28-7 Eaglecrest - Food Service	0.08	0.012%	$ 23	$ 23	$ 3	$ 26
235-28-8 Eaglecrest - Ski Rental Shop	0.13	0.019%	$ 38	$ 38	$ 4	$ 42
235-28-9 Eaglecrest - Marketing	0.07	0.010%	$ 20	$ 20	$ 2	$ 23
235-28-13 Eaglecrest - Dimond Park Fieldhouse	0.14	0.020%	$ 41	$ 41	$ 5	$ 46
249-46-3 Parks and Recreation - Aquatics	9.81	1.435%	$ 2,866	$ 2,866	$ 338	$ 3,205
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.06	2.204%	$ 4,400	$ 4,400	$ 520	$ 4,920
270-48-1 Downtown Parking - Marine Parking Garage	0.31	0.045%	$ 91	$ 91	$ 11	$ 101
271-14-1 Lands - Administration	2.90	0.424%	$ 847	$ 847	$ 100	$ 947
271-14-2 Lands - Quarries	0.70	0.102%	$ 205	$ 205	$ 24	$ 229
514-75-1 Water	14.08	2.060%	$ 4,114	$ 4,114	$ 486	$ 4,600
519-76-4 Wastewater - Collections	12.25	1.792%	$ 3,579	$ 3,579	$ 423	$ 4,002
519-76-5 Wastewater - Treatment	25.01	3.659%	$ 7,307	$ 7,307	$ 863	$ 8,170
530-51-1 Harbors	16.33	2.389%	$ 4,771	$ 4,771	$ 563	$ 5,335
531-52-1 Docks - Administration	1.08	0.158%	$ 316	$ 316	$ 37	$ 353
531-52-2 Docks - CIP Engineers-Dock	0.30	0.044%	$ 88	$ 88	$ 10	$ 98
538-24-3 WW Extension - Administration	0.60	0.088%	$ 175	$ 175	$ 21	$ 196
539-24-3 Water Extension - Eng Water Extension	0.50	0.073%	$ 146	$ 146	$ 17	$ 163
550-55-1 Bartlett Regional Hospital	50.60	7.404%	$ 14,784	$ 14,784	$ 1,746	$ 16,530

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
560-50-1 Airport - Administration	1.06	0.155%	$ 310	$ 310	$ 37	$ 346
560-50-2 Airport - Terminal General Operations	0.75	0.110%	$ 219	$ 219	$ 26	$ 245
560-50-3 Airport - Airfield Maintenance Shop	1.88	0.275%	$ 549	$ 549	$ 65	$ 614
602-79-1 Fleet - Administration	6.25	0.914%	$ 1,826	$ 1,826	$ 216	$ 2,042
640-44-1 Building Maintenance	10.75	1.573%	$ 3,141	$ 3,141	$ 371	$ 3,512
680-60-1 Risk - Administration	5.70	0.834%	$ 1,665	$ 1,665	$ 197	$ 1,862
Total	**683.45**	**100.000%**	**$199,688**	**$199,688**	**$ 23,012**	**$222,700**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Citywide Support - Expenses						
110-11-1 City Attorney	2,020,468.00	1.594%	$ 9,547	$ 9,547		$ 9,547
110-12-1 City Manager	1,274,330.00	1.005%	$ 6,021	$ 6,021		$ 6,021
110-7-1 Emergency Services	426,070.00	0.336%	$ 2,013	$ 2,013	$ 238	$ 2,251
110-03-1 Clerk	372,187.28	0.294%	$ 1,759	$ 1,759	$ 208	$ 1,967
110-8-1 Human Resources	719,995.00	0.568%	$ 3,402	$ 3,402	$ 403	$ 3,805
110-06/15- MIS	2,657,281.00	2.096%	$ 12,556	$ 12,556	$ 1,486	$ 14,041
110-17-1 Finance Administration	615,426.00	0.485%	$ 2,908	$ 2,908	$ 344	$ 3,252
110-17-3 Controller	1,687,415.00	1.331%	$ 7,973	$ 7,973	$ 943	$ 8,917
110-17-4 Treasury	1,704,476.00	1.344%	$ 8,054	$ 8,054	$ 953	$ 9,007
110-17-6 Purchasing	525,493.00	0.414%	$ 2,483	$ 2,483	$ 294	$ 2,777
110-23-1 Library	2,942,070.00	2.321%	$ 13,902	$ 13,902	$ 1,645	$ 15,546
110-01-1 General Fund - General Fund - Non-Dept	1,173.00	0.001%	$ 6	$ 6	$ 1	$ 6
110-04-1 Elections	28,944.37	0.023%	$ 137	$ 137	$ 16	$ 153
110-10-1 Mayor and Assembly	589,087.00	0.465%	$ 2,784	$ 2,784	$ 329	$ 3,113
110-12-2 Manager Office - Teen Health Center	154,384.00	0.122%	$ 729	$ 729	$ 86	$ 816
110-12-3 Manager Office - Syst. Racism Rev.	15,404.00	0.012%	$ 73	$ 73	$ 9	$ 81
110-12-5 Manager Office - Housing and Homelessness	263,857.00	0.208%	$ 1,247	$ 1,247	$ 148	$ 1,394
110-16-1 CDD - Administration	1,142,534.00	0.901%	$ 5,399	$ 5,399	$ 639	$ 6,037
110-16-2 CDD - Planning	1,001,646.00	0.790%	$ 4,733	$ 4,733	$ 560	$ 5,293
110-16-3 CDD - Building	842,153.00	0.664%	$ 3,979	$ 3,979	$ 471	$ 4,450
110-17-2 Finance - Assessors	823,694.00	0.650%	$ 3,892	$ 3,892	$ 460	$ 4,353
110-17-7 Finance - Sales Tax	522,527.00	0.412%	$ 2,469	$ 2,469	$ 292	$ 2,761
110-21-1 Fire - Emergency Services	6,223,600.00	4.909%	$ 29,407	$ 29,407	$ 3,479	$ 32,886
110-23-2 Library - City Museum	508,871.00	0.401%	$ 2,404	$ 2,404	$ 284	$ 2,689
110-24-1 Engineering - Administration	368,268.00	0.290%	$ 1,740	$ 1,740	$ 206	$ 1,946
110-24-2 Engineering - CIP	796,374.00	0.628%	$ 3,763	$ 3,763	$ 445	$ 4,208
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	17,004.00	0.013%	$ 80	$ 80	$ 10	$ 90

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
110-41-1 P&R Parks and Landscape - Administration	2,231,671.00	1.760%	$ 10,545	$ 10,545	$ 1,248	$ 11,793
110-41-2 P&R Parks and Landscape - PR - Conservation Corp	174,900.00	0.138%	$ 826	$ 826	$ 98	$ 924
110-42-1 Arboretum	218,890.00	0.173%	$ 1,034	$ 1,034	$ 122	$ 1,157
110-47-1 Centennial Hall - Convention Center	603,615.00	0.476%	$ 2,852	$ 2,852	$ 337	$ 3,190
110-77-1 RecycleWorks - Administration	307,511.00	0.243%	$ 1,453	$ 1,453	$ 172	$ 1,625
110-77-2 RecycleWorks - Recycling	455,936.00	0.360%	$ 2,154	$ 2,154	$ 255	$ 2,409
110-77-3 RecycleWorks - Household Hazardous Waste	673,866.00	0.532%	$ 3,184	$ 3,184	$ 377	$ 3,561
110-77-4 RecycleWorks - Junked Vehicles	298,214.00	0.235%	$ 1,409	$ 1,409	$ 167	$ 1,576
120-02-1 School District - Administration	4,611,603.00	3.637%	$ 21,790	$ 21,790	$ 2,578	$ 24,368
209-22-1 Police - Administration	2,015,236.00	1.590%	$ 9,522	$ 9,522	$ 1,127	$ 10,649
209-22-2 Police - General Operations	8,414,849.00	6.637%	$ 39,761	$ 39,761	$ 4,704	$ 44,465
209-22-5 Police - Communications	1,086,268.00	0.857%	$ 5,133	$ 5,133	$ 607	$ 5,740
209-22-7 Police - Animal Control	1,033,349.00	0.815%	$ 4,883	$ 4,883	$ 578	$ 5,460
209-22-8 Police - Community Services	608,124.00	0.480%	$ 2,873	$ 2,873	$ 340	$ 3,213
209-22-9 Police - System Admin/E911	804,444.00	0.635%	$ 3,801	$ 3,801	$ 450	$ 4,251
209-22-10 Police - Fleet	495,037.00	0.390%	$ 2,339	$ 2,339	$ 277	$ 2,616
209-22-11 Police - Electronics	181,987.00	0.144%	$ 860	$ 860	$ 102	$ 962
209-22-12 Police - Travel and Training	36,517.00	0.029%	$ 173	$ 173	$ 20	$ 193
209-22-14 Police - Grants	51,822.00	0.041%	$ 245	$ 245	$ 29	$ 274
209-22-16 Police - Airport Security	783,012.00	0.618%	$ 3,700	$ 3,700	$ 438	$ 4,138
209-22-17 Police - Services	1,564,118.00	1.234%	$ 7,391	$ 7,391	$ 874	$ 8,265
209-46-1 Parks and Recreation - Administration	450,818.00	0.356%	$ 2,130	$ 2,130	$ 252	$ 2,382
209-46-2 Parks and Recreation - Areawide Recreation	431,430.00	0.340%	$ 2,039	$ 2,039	$ 241	$ 2,280
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	896,770.00	0.707%	$ 4,237	$ 4,237	$ 501	$ 4,739
209-46-7-2 Parks and Recreation - BAM After School Program	77,171.00	0.061%	$ 365	$ 365	$ 43	$ 408
209-46-7-4 Parks and Recreation - Youth Sports	105,953.00	0.084%	$ 501	$ 501	$ 59	$ 560
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	39,466.00	0.031%	$ 186	$ 186	$ 22	$ 209
209-46-8 Parks and Recreation - Treadwell Arena	794,631.00	0.627%	$ 3,755	$ 3,755	$ 444	$ 4,199
209-46-9 Parks and Recreation - Youth Scholarships	25,903.00	0.020%	$ 122	$ 122	$ 14	$ 137
209-46-12 Parks and Recreation - Youth Activities	320,704.00	0.253%	$ 1,515	$ 1,515	$ 179	$ 1,695
209-71-1 Capital Transit - Administration	1,364,463.00	1.076%	$ 6,447	$ 6,447	$ 763	$ 7,210
209-71-2 Capital Transit - Operations	3,743,709.00	2.953%	$ 17,689	$ 17,689	$ 2,093	$ 19,782
209-71-3 Capital Transit - Maintenance	1,686,232.00	1.330%	$ 7,968	$ 7,968	$ 943	$ 8,910
209-71-4 Capital Transit - Downtown Center	114,315.00	0.090%	$ 540	$ 540	$ 64	$ 604
209-72-1 Streets - Administration	5,543,933.00	4.373%	$ 26,196	$ 26,196	$ 3,099	$ 29,295

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-72-2 Streets - Marine Passenger Fees	2,399.00	0.002%	$ 11	$ 11	$ 1	$ 13
210-21-1 Fire - Administration	3,988,996.00	3.146%	$ 18,848	$ 18,848	$ 2,230	$ 21,078
210-21-3 Fire - COVID Airport Operations	1,069,992.00	0.844%	$ 5,056	$ 5,056	$ 598	$ 5,654
210-21-60 Fire - BLS Program	8,836.00	0.007%	$ 42	$ 42	$ 5	$ 47
210-21-70 Fire - CARES program	722,337.00	0.570%	$ 3,413	$ 3,413	$ 404	$ 3,817
215-01-1 Sales Tax	546,343.00	0.431%	$ 2,582	$ 2,582	$ 305	$ 2,887
216-01-1 Hotel Tax	28,651.00	0.023%	$ 135	$ 135	$ 16	$ 151
219-20-1 CARES Relief Fund - Operations	2,743,056.00	2.164%	$ 12,961	$ 12,961	$ 1,533	$ 14,495
219-20-2 CARES Relief Fund - Childcare	13,390.00	0.011%	$ 63	$ 63	$ 7	$ 71
219-20-3 CARES Relief Fund - Small Business Grant	288,790.00	0.228%	$ 1,365	$ 1,365	$ 161	$ 1,526
219-20-5 CARES Relief Fund - Vote by Mail	102,642.00	0.081%	$ 485	$ 485	$ 57	$ 542
219-20-6 CARES Relief Fund - School District	86,586.00	0.068%	$ 409	$ 409	$ 48	$ 458
219-20-11 CARES Relief Fund - Hotline	379,660.00	0.299%	$ 1,794	$ 1,794	$ 212	$ 2,006
219-20-13 CARES Relief Fund - Hagevig Testing	282,313.00	0.223%	$ 1,334	$ 1,334	$ 158	$ 1,492
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	2,422.00	0.002%	$ 11	$ 11	$ 1	$ 13
219-20-15 CARES Relief Fund - Isolation and Quarantine	2,200.00	0.002%	$ 10	$ 10	$ 1	$ 12
219-20-16 CARES Relief Fund - Pop-up testing	54,173.00	0.043%	$ 256	$ 256	$ 30	$ 286
219-20-18 CARES Relief Fund - Non-Profit Grants	25,000.00	0.020%	$ 118	$ 118	$ 14	$ 132
219-20-19 CARES Relief Fund - Housing Assistance Pmts	21,560.00	0.017%	$ 102	$ 102	$ 12	$ 114
219-20-21 CARES Relief Fund - Wastewater COVID Samples	45,845.00	0.036%	$ 217	$ 217	$ 26	$ 242
219-20-26 CARES Relief Fund - Communication Costs	41,343.00	0.033%	$ 195	$ 195	$ 23	$ 218
219-20-27 CARES Relief Fund - MIH & Sleep Off	144,252.00	0.114%	$ 682	$ 682	$ 81	$ 762
219-20-29 CARES Relief Fund - Vaccine Distribution	156,245.00	0.123%	$ 738	$ 738	$ 87	$ 826
219-20-30 CARES Relief Fund - USDOJ-COVID	14,686.00	0.012%	$ 69	$ 69	$ 8	$ 78
219-20-31 CARES Relief Fund - Safe Opening and Operation	1,100.00	0.001%	$ 5	$ 5	$ 1	$ 6
221-01-1 Tobacco Tax	50,687.00	0.040%	$ 240	$ 240	$ 28	$ 268
225-01-1 Marine Passenger Fees	7,500.00	0.006%	$ 35	$ 35	$ 4	$ 40
232-52-1 Port Development Fee	7,600.00	0.006%	$ 36	$ 36	$ 4	$ 40
235-28-1 Eaglecrest - Administration	63,251.00	0.050%	$ 299	$ 299	$ 35	$ 334
235-28-2 Eaglecrest - Ski Patrol	11,350.00	0.009%	$ 54	$ 54	$ 6	$ 60
235-28-3 Eaglecrest - Lift	4,845.00	0.004%	$ 23	$ 23	$ 3	$ 26
235-28-4 Eaglecrest - Mountain Maint	23,156.00	0.018%	$ 109	$ 109	$ 13	$ 122
235-28-5 Eaglecrest - Lodge General Operations	12,687.00	0.010%	$ 60	$ 60	$ 7	$ 67
235-28-6 Eaglecrest - Snow Sports School	9,918.00	0.008%	$ 47	$ 47	$ 6	$ 52
235-28-7 Eaglecrest - Food Service	5,417.00	0.004%	$ 26	$ 26	$ 3	$ 29

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
235-28-8 Eaglecrest - Ski Rental Shop	5,937.00	0.005%	$ 28	$ 28	$ 3	$ 31
235-28-9 Eaglecrest - Marketing	6,729.00	0.005%	$ 32	$ 32	$ 4	$ 36
235-28-11 Eaglecrest - Building Maint	4,234.00	0.003%	$ 20	$ 20	$ 2	$ 22
235-28-12 Eaglecrest - Vehicle Maint	5,792.00	0.005%	$ 27	$ 27	$ 3	$ 31
235-28-13 Eaglecrest - Dimond Park Fieldhouse	1,358.00	0.001%	$ 6	$ 6	$ 1	$ 7
235-28-14 Eaglecrest - Conservation Corps	14,347.00	0.011%	$ 68	$ 68	$ 8	$ 76
249-46-3 Parks and Recreation - Aquatics	700,941.00	0.553%	$ 3,312	$ 3,312	$ 392	$ 3,704
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,224,866.00	0.966%	$ 5,788	$ 5,788	$ 685	$ 6,472
270-48-1 Downtown Parking - Marine Parking Garage	634,176.00	0.500%	$ 2,997	$ 2,997	$ 355	$ 3,351
271-14-1 Lands - Administration	472,393.00	0.373%	$ 2,232	$ 2,232	$ 264	$ 2,496
271-14-2 Lands - Quarries	163,871.00	0.129%	$ 774	$ 774	$ 92	$ 866
276-02-1 Affordable Housing - Operations	11,800.00	0.009%	$ 56	$ 56	$ 7	$ 62
276-02-2 Affordable Housing - Mobile Home Loans	10,000.00	0.008%	$ 47	$ 47	$ 6	$ 53
401-90-1 School CIPs	248,709.00	0.196%	$ 1,175	$ 1,175	$ 139	$ 1,314
402-90-1 Roads CIPs	5,336,154.00	4.209%	$ 25,214	$ 25,214	$ 2,983	$ 28,197
403-90-1 Fire CIPs	50,397.00	0.040%	$ 238	$ 238	$ 28	$ 266
404-90-1 Community Development CIPs	2,703,807.00	2.133%	$ 12,776	$ 12,776	$ 1,512	$ 14,287
406-90-1 Parks and Rec CIPs	1,229,511.00	0.970%	$ 5,810	$ 5,810	$ 687	$ 6,497
414-90-1 Water CIPs	449,260.00	0.354%	$ 2,123	$ 2,123	$ 251	$ 2,374
419-90-1 Wastewater CIPs	3,378,182.00	2.665%	$ 15,962	$ 15,962	$ 1,889	$ 17,851
430-90-1 Harbors CIPs	253,581.00	0.200%	$ 1,198	$ 1,198	$ 142	$ 1,340
431-90-1 Docks CIPs	1,489,418.00	1.175%	$ 7,038	$ 7,038	$ 833	$ 7,870
450-90-1 Hospital CIPs	951,383.00	0.750%	$ 4,495	$ 4,495	$ 532	$ 5,027
460-90-1 Airport CIPs	2,962,564.00	2.337%	$ 13,998	$ 13,998	$ 1,656	$ 15,655
514-75-1 Water	2,617,670.00	2.065%	$ 12,369	$ 12,369	$ 1,463	$ 13,832
519-01-1 Wastewater - Non-Operational	117,358.00	0.093%	$ 555	$ 555	$ 66	$ 620
519-76-4 Wastewater - Collections	1,848,346.00	1.458%	$ 8,734	$ 8,734	$ 1,033	$ 9,767
519-76-5 Wastewater - Treatment	5,754,275.00	4.539%	$ 27,190	$ 27,190	$ 3,217	$ 30,407
530-51-1 Harbors	151,683.00	0.120%	$ 717	$ 717	$ 85	$ 802
531-52-1 Docks - Administration	65,168.00	0.051%	$ 308	$ 308	$ 36	$ 344
531-52-2 Docks - CIP Engineers-Dock	2,325.00	0.002%	$ 11	$ 11	$ 1	$ 12
538-24-3 WW Extension - Administration	80,558.00	0.064%	$ 381	$ 381	$ 45	$ 426
539-24-3 Water Extension - Eng Water Extension	77,052.00	0.061%	$ 364	$ 364	$ 43	$ 407
550-55-1 Bartlett Regional Hospital	5,759,256.00	4.543%	$ 27,213	$ 27,213	$ 3,220	$ 30,433
560-50-1 Airport - Administration	68,752.00	0.054%	$ 325	$ 325	$ 38	$ 363

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
560-50-2 Airport - Terminal General Operations	64,717.00	0.051%	$ 306	$ 306	$ 36	$ 342
560-50-3 Airport - Airfield Maintenance Shop	169,318.00	0.134%	$ 800	$ 800	$ 95	$ 895
560-50-4 Airport - ARFF	57,835.00	0.046%	$ 273	$ 273	$ 32	$ 306
560-50-5 Airport - Airport Security	40,488.00	0.032%	$ 191	$ 191	$ 23	$ 214
560-50-8 Airport - Airport Landside	1,367.00	0.001%	$ 6	$ 6	$ 1	$ 7
560-50-13 Airport - PRFAS Cleanup	3,906.00	0.003%	$ 18	$ 18	$ 2	$ 21
602-79-1 Fleet - Administration	1,259,484.00	0.993%	$ 5,951	$ 5,951	$ 704	$ 6,655
602-79-2 Fleet - Replacement Program	98,100.00	0.077%	$ 464	$ 464	$ 55	$ 518
602-79-3 Fleet - Replacement Program - Grants	130,335.00	0.103%	$ 616	$ 616	$ 73	$ 689
602-79-4 Fleet - Fuel Program	707,368.00	0.558%	$ 3,342	$ 3,342	$ 395	$ 3,738
602-79-5 Fleet - Washbay	55,820.00	0.044%	$ 264	$ 264	$ 31	$ 295
640-44-1 Building Maintenance	2,556,394.00	2.016%	$ 12,079	$ 12,079	$ 1,429	$ 13,508
680-01-1 Risk - Non-operational	641.00	0.001%	$ 3	$ 3	$ 0	$ 3
680-60-1 Risk - Administration	44,318.00	0.035%	$ 209	$ 209	$ 25	$ 234
680-60-2 Risk - Workers Comp	44,622.00	0.035%	$ 211	$ 211	$ 25	$ 236
680-60-3 Risk - General Liability	48,869.00	0.039%	$ 231	$ 231	$ 27	$ 258
680-60-3 Risk - Auto	2,610.00	0.002%	$ 12	$ 12	$ 1	$ 14
680-60-4 Risk - Property	100,046.00	0.079%	$ 473	$ 473	$ 56	$ 529
680-60-5 Risk - Special Policy	30,012.00	0.024%	$ 142	$ 142	$ 17	$ 159
680-60-6 Risk - Health	1,016,671.00	0.802%	$ 4,804	$ 4,804	$ 568	$ 5,372
680-60-6 Risk - Life	12,242.00	0.010%	$ 58	$ 58	$ 7	$ 65
680-60-6 Risk - Wellness	7,884.00	0.006%	$ 37	$ 37	$ 4	$ 42
680-60-6 Risk - EAP	1,820.00	0.001%	$ 9	$ 9	$ 1	$ 10
680-60-7 Risk - UI CBJ	11,509.00	0.009%	$ 54	$ 54	$ 6	$ 61
680-60-7 Risk - UI BRH	3,797.00	0.003%	$ 18	$ 18	$ 2	$ 20
680-60-8 Risk - Cafeteria Plan CBJ	725.00	0.001%	$ 3	$ 3	$ 0	$ 4
736-01-1 Mental Health	96.00	0.000%	$ 0	$ 0	$ 0	$ 1
Total	**126,783,273.65**	**100.000%**	**$599,065**	**$599,065**	**$ 69,035**	**$668,101**

Allocation Basis: **Actual Expenditures**

Source of Allocation: **Actual Expenditures**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Assembly Support						
110-11-1 City Attorney	53.00	4.831%	$ 7,236	$ 7,236		$ 7,236
110-12-1 City Manager	74.00	6.746%	$ 10,103	$ 10,103		$ 10,103
110-7-1 Emergency Services	18.00	1.641%	$ 2,457	$ 2,457	$ 320	$ 2,778
110-03-1 Clerk	52.00	4.740%	$ 7,099	$ 7,099	$ 925	$ 8,024
110-8-1 Human Resources	30.00	2.735%	$ 4,096	$ 4,096	$ 534	$ 4,629
110-06/15- MIS	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
110-17-1 Finance Administration	75.00	6.837%	$ 10,239	$ 10,239	$ 1,334	$ 11,574
110-17-4 Treasury	6.00	0.547%	$ 819	$ 819	$ 107	$ 926
110-23-1 Library	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
110-04-1 Elections	8.00	0.729%	$ 1,092	$ 1,092	$ 142	$ 1,235
110-10-1 Mayor and Assembly	112.00	10.210%	$ 15,291	$ 15,291	$ 1,993	$ 17,283
110-12-3 Manager Office - Syst. Racism Rev.	30.00	2.735%	$ 4,096	$ 4,096	$ 534	$ 4,629
110-12-5 Manager Office - Housing and Homelessness	8.00	0.729%	$ 1,092	$ 1,092	$ 142	$ 1,235
110-16-1 CDD - Administration	7.00	0.638%	$ 956	$ 956	$ 125	$ 1,080
110-16-2 CDD - Planning	179.00	16.317%	$ 24,438	$ 24,438	$ 3,185	$ 27,623
110-16-3 CDD - Building	19.00	1.732%	$ 2,594	$ 2,594	$ 338	$ 2,932
110-17-2 Finance - Assessors	7.00	0.638%	$ 956	$ 956	$ 125	$ 1,080
110-23-2 Library - City Museum	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
110-24-1 Engineering - Administration	75.00	6.837%	$ 10,239	$ 10,239	$ 1,334	$ 11,574
110-24-2 Engineering - CIP	40.00	3.646%	$ 5,461	$ 5,461	$ 712	$ 6,173
110-42-1 Arboretum	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
110-47-1 Centennial Hall - Convention Center	7.00	0.638%	$ 956	$ 956	$ 125	$ 1,080
110-77-1 RecycleWorks - Administration	7.00	0.638%	$ 956	$ 956	$ 125	$ 1,080
110-77-2 RecycleWorks - Recycling	6.00	0.547%	$ 819	$ 819	$ 107	$ 926
110-77-3 RecycleWorks - Household Hazardous Waste	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
110-77-4 RecycleWorks - Junked Vehicles	4.00	0.365%	$ 546	$ 546	$ 71	$ 617
120-02-1 School District - Administration	19.00	1.732%	$ 2,594	$ 2,594	$ 338	$ 2,932
209-22-1 Police - Administration	11.00	1.003%	$ 1,502	$ 1,502	$ 196	$ 1,697
209-46-1 Parks and Recreation - Administration	18.00	1.641%	$ 2,457	$ 2,457	$ 320	$ 2,778
209-46-8 Parks and Recreation - Treadwell Arena	5.00	0.456%	$ 683	$ 683	$ 89	$ 772
209-46-12 Parks and Recreation - Youth Activities	5.00	0.456%	$ 683	$ 683	$ 89	$ 772
209-46-14 Parks and Recreation - Diamond Park Field House	3.00	0.273%	$ 410	$ 410	$ 53	$ 463
209-71-1 Capital Transit - Administration	8.00	0.729%	$ 1,092	$ 1,092	$ 142	$ 1,235

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-72-1 Streets - Administration	11.00	1.003%	$ 1,502	$ 1,502	$ 196	$ 1,697
210-21-1 Fire - Administration	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
215-01-1 Sales Tax	21.00	1.914%	$ 2,867	$ 2,867	$ 374	$ 3,241
216-01-1 Hotel Tax	3.00	0.273%	$ 410	$ 410	$ 53	$ 463
225-01-1 Marine Passenger Fees	29.00	2.644%	$ 3,959	$ 3,959	$ 516	$ 4,475
235-28-1 Eaglecrest - Administration	19.00	1.732%	$ 2,594	$ 2,594	$ 338	$ 2,932
249-46-3 Parks and Recreation - Aquatics	3.00	0.273%	$ 410	$ 410	$ 53	$ 463
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	5.00	0.456%	$ 683	$ 683	$ 89	$ 772
270-48-1 Downtown Parking - Marine Parking Garage	4.00	0.365%	$ 546	$ 546	$ 71	$ 617
271-14-1 Lands - Administration	6.00	0.547%	$ 819	$ 819	$ 107	$ 926
276-02-1 Affordable Housing - Operations	10.00	0.912%	$ 1,365	$ 1,365	$ 178	$ 1,543
401-90-1 School CIPs	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
402-90-1 Roads CIPs	3.00	0.273%	$ 410	$ 410	$ 53	$ 463
414-90-1 Water CIPs	2.00	0.182%	$ 273	$ 273	$ 36	$ 309
419-90-1 Wastewater CIPs	4.00	0.365%	$ 546	$ 546	$ 71	$ 617
450-90-1 Hospital CIPs	2.00	0.182%	$ 273	$ 273	$ 36	$ 309
514-75-1 Water	0.50	0.046%	$ 68	$ 68	$ 9	$ 77
519-76-4 Wastewater - Collections	3.25	0.296%	$ 444	$ 444	$ 58	$ 502
519-76-5 Wastewater - Treatment	3.25	0.296%	$ 444	$ 444	$ 58	$ 502
530-51-1 Harbors	15.50	1.413%	$ 2,116	$ 2,116	$ 276	$ 2,392
531-52-1 Docks - Administration	6.50	0.593%	$ 887	$ 887	$ 116	$ 1,003
531-52-2 Docks - CIP Engineers-Dock	2.00	0.182%	$ 273	$ 273	$ 36	$ 309
550-55-1 Bartlett Regional Hospital	25.00	2.279%	$ 3,413	$ 3,413	$ 445	$ 3,858
560-50-1 Airport - Administration	7.00	0.638%	$ 956	$ 956	$ 125	$ 1,080
680-60-1 Risk - Administration	1.00	0.091%	$ 137	$ 137	$ 18	$ 154
-- Other	18.00	1.641%	$ 2,457	$ 2,457	$ 320	$ 2,778
Total	**1,097.00**	**100.000%**	**$149,766**	**$149,766**	**$ 17,259**	**$167,025**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **Agenda Items by Dept.**

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-11-1 City Attorney	$ 3,360	$ 9,547	$ 7,236	$ 20,143
110-12-1 City Manager	$ 1,461	$ 6,021	$ 10,103	$ 17,585
110-7-1 Emergency Services	$ 653	$ 2,251	$ 2,778	$ 5,682
110-03-1 Clerk	$ 817	$ 1,967	$ 8,024	$ 10,808
110-8-1 Human Resources	$ 1,437	$ 3,805	$ 4,629	$ 9,871
110-06/15- MIS	$ 5,116	$ 14,041	$ 154	$ 19,312
110-17-1 Finance Administration	$ 980	$ 3,252	$ 11,574	$ 15,806
110-17-3 Controller	$ 3,920	$ 8,917	$ -	$ 12,837
110-17-4 Treasury	$ 4,247	$ 9,007	$ 926	$ 14,179
110-17-6 Purchasing	$ 1,633	$ 2,777	$ -	$ 4,410
110-23-1 Library	$ 7,746	$ 15,546	$ 154	$ 23,446
110-01-1 General Fund - General Fund - Non-Dept	$ -	$ 6	$ -	$ 6
110-04-1 Elections	$ 59	$ 153	$ 1,235	$ 1,446
110-10-1 Mayor and Assembly	$ 2,940	$ 3,113	$ 17,283	$ 23,336
110-12-2 Manager Office - Teen Health Center	$ 490	$ 816	$ -	$ 1,306
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ 81	$ 4,629	$ 4,711
110-12-5 Manager Office - Housing and Homelessness	$ 653	$ 1,394	$ 1,235	$ 3,282
110-16-1 CDD - Administration	$ 2,613	$ 6,037	$ 1,080	$ 9,731
110-16-2 CDD - Planning	$ 2,940	$ 5,293	$ 27,623	$ 35,856
110-16-3 CDD - Building	$ 2,287	$ 4,450	$ 2,932	$ 9,669
110-17-2 Finance - Assessors	$ 2,287	$ 4,353	$ 1,080	$ 7,720
110-17-7 Finance - Sales Tax	$ 1,633	$ 2,761	$ -	$ 4,395
110-21-1 Fire - Emergency Services	$ -	$ 32,886	$ -	$ 32,886
110-23-2 Library - City Museum	$ 1,307	$ 2,689	$ 154	$ 4,150
110-24-1 Engineering - Administration	$ 621	$ 1,946	$ 11,574	$ 14,140
110-24-2 Engineering - CIP	$ 5,456	$ 4,208	$ 6,173	$ 15,836
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ -	$ 90	$ -	$ 90
110-41-1 P&R Parks and Landscape - Administration	$ 6,449	$ 11,793	$ -	$ 18,241
110-41-2 P&R Parks and Landscape - PR - Conservation Corp	$ -	$ 924	$ -	$ 924
110-42-1 Arboretum	$ 585	$ 1,157	$ 154	$ 1,896
110-47-1 Centennial Hall - Convention Center	$ -	$ 3,190	$ 1,080	$ 4,270
110-77-1 RecycleWorks - Administration	$ 425	$ 1,625	$ 1,080	$ 3,130
110-77-2 RecycleWorks - Recycling	$ -	$ 2,409	$ 926	$ 3,335

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ 3,561	$ 154	$ 3,715
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ 1,576	$ 617	$ 2,193
120-02-1 School District - Administration	$ 22,106	$ 24,368	$ 2,932	$ 49,407
209-22-1 Police - Administration	$ 2,009	$ 10,649	$ 1,697	$ 14,355
209-22-2 Police - General Operations	$ 18,621	$ 44,465	$ -	$ 63,086
209-22-5 Police - Communications	$ 3,499	$ 5,740	$ -	$ 9,239
209-22-7 Police - Animal Control	$ -	$ 5,460	$ -	$ 5,460
209-22-8 Police - Community Services	$ 327	$ 3,213	$ -	$ 3,540
209-22-9 Police - System Admin/E911	$ 1,784	$ 4,251	$ -	$ 6,034
209-22-10 Police - Fleet	$ 327	$ 2,616	$ -	$ 2,943
209-22-11 Police - Electronics	$ 327	$ 962	$ -	$ 1,288
209-22-12 Police - Travel and Training	$ -	$ 193	$ -	$ 193
209-22-14 Police - Grants	$ -	$ 274	$ -	$ 274
209-22-16 Police - Airport Security	$ 1,633	$ 4,138	$ -	$ 5,771
209-22-17 Police - Services	$ 3,437	$ 8,265	$ -	$ 11,702
209-46-1 Parks and Recreation - Administration	$ 879	$ 2,382	$ 2,778	$ 6,039
209-46-2 Parks and Recreation - Areawide Recreation	$ 1,663	$ 2,280	$ -	$ 3,943
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 3,966	$ 4,739	$ -	$ 8,705
209-46-7-2 Parks and Recreation - BAM After School Program	$ -	$ 408	$ -	$ 408
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ 560	$ -	$ 560
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ -	$ 209	$ -	$ 209
209-46-8 Parks and Recreation - Treadwell Arena	$ 2,065	$ 4,199	$ 772	$ 7,035
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ 137	$ -	$ 137
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 1,695	$ 772	$ 2,466
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ -	$ 463	$ 463
209-71-1 Capital Transit - Administration	$ 817	$ 7,210	$ 1,235	$ 9,261
209-71-2 Capital Transit - Operations	$ 9,631	$ 19,782	$ -	$ 29,413
209-71-3 Capital Transit - Maintenance	$ 2,613	$ 8,910	$ -	$ 11,524
209-71-4 Capital Transit - Downtown Center	$ -	$ 604	$ -	$ 604
209-72-1 Streets - Administration	$ 7,158	$ 29,295	$ 1,697	$ 38,150
209-72-2 Streets - Marine Passenger Fees	$ -	$ 13	$ -	$ 13
210-21-1 Fire - Administration	$ 19,699	$ 21,078	$ 154	$ 40,932
210-21-3 Fire - COVID Airport Operations	$ -	$ 5,654	$ -	$ 5,654
210-21-60 Fire - BLS Program	$ -	$ 47	$ -	$ 47

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
210-21-70 Fire - CARES program	$ -	$ 3,817	$ -	$ 3,817
215-01-1 Sales Tax	$ -	$ 2,887	$ 3,241	$ 6,128
216-01-1 Hotel Tax	$ -	$ 151	$ 463	$ 614
219-20-1 CARES Relief Fund - Operations	$ -	$ 14,495	$ -	$ 14,495
219-20-2 CARES Relief Fund - Childcare	$ -	$ 71	$ -	$ 71
219-20-3 CARES Relief Fund - Small Business Grant	$ -	$ 1,526	$ -	$ 1,526
219-20-5 CARES Relief Fund - Vote by Mail	$ -	$ 542	$ -	$ 542
219-20-6 CARES Relief Fund - School District	$ -	$ 458	$ -	$ 458
219-20-11 CARES Relief Fund - Hotline	$ -	$ 2,006	$ -	$ 2,006
219-20-13 CARES Relief Fund - Hagevig Testing	$ -	$ 1,492	$ -	$ 1,492
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	$ -	$ 13	$ -	$ 13
219-20-15 CARES Relief Fund - Isolation and Quarantine	$ -	$ 12	$ -	$ 12
219-20-16 CARES Relief Fund - Pop-up testing	$ -	$ 286	$ -	$ 286
219-20-18 CARES Relief Fund - Non-Profit Grants	$ -	$ 132	$ -	$ 132
219-20-19 CARES Relief Fund - Housing Assistance Pmts	$ -	$ 114	$ -	$ 114
219-20-21 CARES Relief Fund - Wastewater COVID Samples	$ -	$ 242	$ -	$ 242
219-20-26 CARES Relief Fund - Communication Costs	$ -	$ 218	$ -	$ 218
219-20-27 CARES Relief Fund - MIH & Sleep Off	$ -	$ 762	$ -	$ 762
219-20-29 CARES Relief Fund - Vaccine Distribution	$ -	$ 826	$ -	$ 826
219-20-30 CARES Relief Fund - USDOJ-COVID	$ -	$ 78	$ -	$ 78
219-20-31 CARES Relief Fund - Safe Opening and Operation	$ -	$ 6	$ -	$ 6
221-01-1 Tobacco Tax	$ -	$ 268	$ -	$ 268
225-01-1 Marine Passenger Fees	$ -	$ 40	$ 4,475	$ 4,515
232-52-1 Port Development Fee	$ -	$ 40	$ -	$ 40
235-28-1 Eaglecrest - Administration	$ 72	$ 334	$ 2,932	$ 3,338
235-28-2 Eaglecrest - Ski Patrol	$ 69	$ 60	$ -	$ 129
235-28-3 Eaglecrest - Lift	$ 72	$ 26	$ -	$ 97
235-28-4 Eaglecrest - Mountain Maint	$ 78	$ 122	$ -	$ 201
235-28-5 Eaglecrest - Lodge General Operations	$ 42	$ 67	$ -	$ 110
235-28-6 Eaglecrest - Snow Sports School	$ 88	$ 52	$ -	$ 141
235-28-7 Eaglecrest - Food Service	$ 26	$ 29	$ -	$ 55
235-28-8 Eaglecrest - Ski Rental Shop	$ 42	$ 31	$ -	$ 74
235-28-9 Eaglecrest - Marketing	$ 23	$ 36	$ -	$ 58
235-28-11 Eaglecrest - Building Maint	$ -	$ 22	$ -	$ 22

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ 31	$ -	$ 31
235-28-13 Eaglecrest - Dimond Park Fieldhouse	$ 46	$ 7	$ -	$ 53
235-28-14 Eaglecrest - Conservation Corps	$ -	$ 76	$ -	$ 76
249-46-3 Parks and Recreation - Aquatics	$ 3,205	$ 3,704	$ 463	$ 7,372
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 4,920	$ 6,472	$ 772	$ 12,164
270-48-1 Downtown Parking - Marine Parking Garage	$ 101	$ 3,351	$ 617	$ 4,070
271-14-1 Lands - Administration	$ 947	$ 2,496	$ 926	$ 4,369
271-14-2 Lands - Quarries	$ 229	$ 866	$ -	$ 1,095
276-02-1 Affordable Housing - Operations	$ -	$ 62	$ 1,543	$ 1,606
276-02-2 Affordable Housing - Mobile Home Loans	$ -	$ 53	$ -	$ 53
401-90-1 School CIPs	$ -	$ 1,314	$ 154	$ 1,469
402-90-1 Roads CIPs	$ -	$ 28,197	$ 463	$ 28,660
403-90-1 Fire CIPs	$ -	$ 266	$ -	$ 266
404-90-1 Community Development CIPs	$ -	$ 14,287	$ -	$ 14,287
406-90-1 Parks and Rec CIPs	$ -	$ 6,497	$ -	$ 6,497
414-90-1 Water CIPs	$ -	$ 2,374	$ 309	$ 2,683
419-90-1 Wastewater CIPs	$ -	$ 17,851	$ 617	$ 18,468
430-90-1 Harbors CIPs	$ -	$ 1,340	$ -	$ 1,340
431-90-1 Docks CIPs	$ -	$ 7,870	$ -	$ 7,870
450-90-1 Hospital CIPs	$ -	$ 5,027	$ 309	$ 5,336
460-90-1 Airport CIPs	$ -	$ 15,655	$ -	$ 15,655
514-75-1 Water	$ 4,600	$ 13,832	$ 77	$ 18,509
519-01-1 Wastewater - Non-Operational	$ -	$ 620	$ -	$ 620
519-76-4 Wastewater - Collections	$ 4,002	$ 9,767	$ 502	$ 14,270
519-76-5 Wastewater - Treatment	$ 8,170	$ 30,407	$ 502	$ 39,078
530-51-1 Harbors	$ 5,335	$ 802	$ 2,392	$ 8,528
531-52-1 Docks - Administration	$ 353	$ 344	$ 1,003	$ 1,700
531-52-2 Docks - CIP Engineers-Dock	$ 98	$ 12	$ 309	$ 419
538-24-3 WW Extension - Administration	$ 196	$ 426	$ -	$ 622
539-24-3 Water Extension - Eng Water Extension	$ 163	$ 407	$ -	$ 570
550-55-1 Bartlett Regional Hospital	$ 16,530	$ 30,433	$ 3,858	$ 50,821
560-50-1 Airport - Administration	$ 346	$ 363	$ 1,080	$ 1,790
560-50-2 Airport - Terminal General Operations	$ 245	$ 342	$ -	$ 587
560-50-3 Airport - Airfield Maintenance Shop	$ 614	$ 895	$ -	$ 1,509

ALLOCATION SUMMARY

110-12-1 City Manager

		General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
560-50-4 Airport - ARFF		$ -	$ 306	$ -	$ 306
560-50-5 Airport - Airport Security		$ -	$ 214	$ -	$ 214
560-50-8 Airport - Airport Landside		$ -	$ 7	$ -	$ 7
560-50-13 Airport - PRFAS Cleanup		$ -	$ 21	$ -	$ 21
602-79-1 Fleet - Administration		$ 2,042	$ 6,655	$ -	$ 8,697
602-79-2 Fleet - Replacement Program		$ -	$ 518	$ -	$ 518
602-79-3 Fleet - Replacement Program - Grants		$ -	$ 689	$ -	$ 689
602-79-4 Fleet - Fuel Program		$ -	$ 3,738	$ -	$ 3,738
602-79-5 Fleet - Washbay		$ -	$ 295	$ -	$ 295
640-44-1 Building Maintenance		$ 3,512	$ 13,508	$ -	$ 17,020
680-01-1 Risk - Non-operational		$ -	$ 3	$ -	$ 3
680-60-1 Risk - Administration		$ 1,862	$ 234	$ 154	$ 2,251
680-60-2 Risk - Workers Comp		$ -	$ 236	$ -	$ 236
680-60-3 Risk - General Liability		$ -	$ 258	$ -	$ 258
680-60-3 Risk - Auto		$ -	$ 14	$ -	$ 14
680-60-4 Risk - Property		$ -	$ 529	$ -	$ 529
680-60-5 Risk - Special Policy		$ -	$ 159	$ -	$ 159
680-60-6 Risk - Health		$ -	$ 5,372	$ -	$ 5,372
680-60-6 Risk - Life		$ -	$ 65	$ -	$ 65
680-60-6 Risk - Wellness		$ -	$ 42	$ -	$ 42
680-60-6 Risk - EAP		$ -	$ 10	$ -	$ 10
680-60-7 Risk - UI CBJ		$ -	$ 61	$ -	$ 61
680-60-7 Risk - UI BRH		$ -	$ 20	$ -	$ 20
680-60-8 Risk - Cafeteria Plan CBJ		$ -	$ 4	$ -	$ 4
736-01-1 Mental Health		$ -	$ 1	$ -	$ 1
-- Other		$ -	$ -	$ 2,778	$ 2,778
	Total	**$ 222,700**	**$ 668,101**	**$167,025**	**$ 1,057,827**

3 Emergency Services

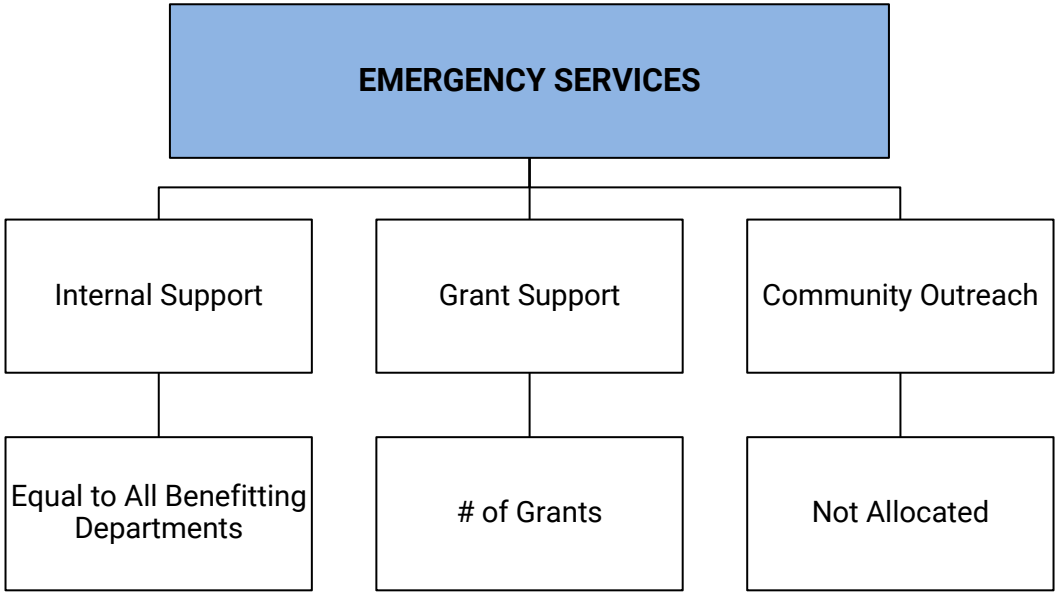
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large Citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

- **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.

- **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.

- **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.

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
Grant Support
Community Outreach
Equal to All Benefitting Departments
# of Grants
Not Allocated

COSTS TO BE ALLOCATED

110-7-1 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 717,253		$ 717,253
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 5,055	$ 627	$ 5,682
110-7-1 Emergency Services		$ (78,888)	$ (78,888)
110-03-1 Clerk		$ 8,422	$ 8,422
110-8-1 Human Resources		$ 1,646	$ 1,646
110-06/15- MIS		$ 416	$ 416
110-17-3 Controller		$ 14,954	$ 14,954
110-17-4 Treasury		$ 2,049	$ 2,049
Total Incoming Costs	**$ 5,055**	**$ (50,773)**	**$ (45,718)**
Benefits - PERS	$ 220		
Capital	$ (241,183)		
Revenues	$ (542,999)		
Total Cost Adjustments	**$ (783,961)**		**$ (783,961)**
Total Costs to be Allocated	**$ (61,653)**	**$ (50,773)**	**$ (112,426)**

DEPARTMENTAL EXPENSE DETAIL

110-7-1 Emergency Services

Expense Type	Expense ($)	Internal Support	Grant Support	Community Outreach
Personnel				
Salary and Wages	$ 174,889	$ 52,467	$ 69,956	$ 52,467
Benefits	$ 87,652	$ 26,296	$ 35,061	$ 26,296
Benefits - PERS	$ (220)	$ (66)	$ (88)	$ (66)
Subtotal Personnel Cost	**$ 262,321**	**$ 78,696**	**$ 104,928**	**$ 78,696**
Operating Services & Supplies				
Advertising	$ -	$ -	$ -	$ -
General Supplies	$ 5,549	$ 1,665	$ 2,220	$ 1,665
Insurance	$ -	$ -	$ -	$ -
Major Capital Outlay	$ 110,630	$ -	$ 110,630	$ -
Minor Capital Outlay	$ 130,553	$ -	$ 89,283	$ 41,270
Miscellaneous Expenses	$ 50,000	$ -	$ -	$ 50,000
Other Expenses	$ 355	$ 107	$ 142	$ 107
Postage	$ 56	$ 17	$ 22	$ 17
Professional	$ 149,375	$ 44,813	$ 59,750	$ 44,813
Public Utility Services	$ 338	$ 101	$ 135	$ 101
Rentals and Leases	$ 7,200	$ 2,160	$ 2,880	$ 2,160
Travel and Training	$ 878	$ 263	$ 351	$ 263
Subtotal Operating Cost	**$ 454,933**	**$ 49,125**	**$ 265,412**	**$ 140,395**
DEPARTMENTAL EXPENDITURES	**$ 717,253**	**$ 127,821**	**$ 370,341**	**$ 219,091**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefits - PERS	$ 220	$ 66	$ 88	$ 66
Capital	$ (241,183)	$ -	$ (199,913)	$ (41,270)
Revenues	$ (542,999)	$ -	$ (492,999)	$ (50,000)
Subtotal Cost Adjustments	**$ (783,961)**	**$ 66**	**$ (692,823)**	**$ (91,204)**
FUNCTIONAL COST	**$ (66,708)**	**$ 127,887**	**$ (322,483)**	**$ 127,887**
First Allocation				
Incoming - All Others	$ 5,055	$ (9,691)	$ 24,437	$ (9,691)
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (118,196)	$ -	$ -	$ (118,196)
Subtotal of First Allocation	**$ (179,849)**	**$ 118,196**	**$ (298,046)**	**$ -**
Second Allocation				
Incoming - All Others	$ (50,773)	$ 97,338	$ (245,450)	$ 97,338
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (97,338)	$ -	$ -	$ (97,338)
Subtotal of Second Allocation	**$ (148,112)**	**$ 97,338**	**$ (245,450)**	**$ -**
TOTAL ALLOCATED	**$ (327,961)**	**$ 215,535**	**$ (543,496)**	**$ -**

110-7-1 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Internal Support						
110-7-1 Emergency Services	1.00	20.000%	$ 23,639	$ 23,639		$ 23,639
110-06/15- MIS	1.00	20.000%	$ 23,639	$ 23,639	$ 24,335	$ 47,974
209-22-1 Police - Administration	1.00	20.000%	$ 23,639	$ 23,639	$ 24,335	$ 47,974
210-21-1 Fire - Administration	1.00	20.000%	$ 23,639	$ 23,639	$ 24,335	$ 47,974
560-50-1 Airport - Administration	1.00	20.000%	$ 23,639	$ 23,639	$ 24,335	$ 47,974
Total	**5.00**	**100.000%**	**$ 118,196**	**$ 118,196**	**$ 97,338**	**$ 215,535**

Allocation Basis: **Equal to All Benefitting Dept.**

Source of Allocation:

110-7-1 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Grant Support						
110-7-1 Emergency Services	1.72	34.400%	$ (102,528)	$ (102,528)		$ (102,528)
110-06/15- MIS	0.32	6.400%	$ (19,075)	$ (19,075)	$ (23,946)	$ (43,021)
209-22-1 Police - Administration	2.26	45.200%	$ (134,717)	$ (134,717)	$ (169,121)	$ (303,838)
210-21-1 Fire - Administration	0.70	14.000%	$ (41,726)	$ (41,726)	$ (52,383)	$ (94,109)
Total	**5.00**	**100.000%**	**$ (298,046)**	**$ (298,046)**	**$ (245,450)**	**$ (543,496)**

Allocation Basis: **# of Grants**

Source of Allocation: **Emergency Svcs Grant by Dept.**

ALLOCATION SUMMARY

110-7-1 Emergency Services

	Internal Support	Grant Support	Total
110-7-1 Emergency Services	$ 23,639	$ (102,528)	$ (78,888)
110-06/15- MIS	$ 47,974	$ (43,021)	$ 4,953
209-22-1 Police - Administration	$ 47,974	$ (303,838)	$ (255,864)
210-21-1 Fire - Administration	$ 47,974	$ (94,109)	$ (46,135)
560-50-1 Airport - Administration	$ 47,974	$ -	$ 47,974
Total	**$215,535**	**$ (543,496)**	**$ (327,961)**

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.

COSTS TO BE ALLOCATED

110-03-1 Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 307,587		$ 307,587
Advertising	$ (37,902)		
Total Deductions	$ (37,902)		$ (37,902)
Incoming Costs			
110-11-1 City Attorney	$ 85,950	$ 6,705	$ 92,655
110-12-1 City Manager	$ 9,588	$ 1,220	$ 10,808
110-03-1 Clerk		$ 11,068	$ 11,068
110-8-1 Human Resources		$ 2,075	$ 2,075
110-06/15- MIS		$ 52,059	$ 52,059
110-17-3 Controller		$ 8,777	$ 8,777
110-17-4 Treasury		$ 265	$ 265
110-17-6 Purchasing		$ 676	$ 676
110-23-1 Library		$ 4,262	$ 4,262
Total Incoming Costs	**$ 95,538**	**$ 87,108**	**$ 182,646**
Benefits - PERS	$ (16,220)		
Revenues	$ (2,979)		
Reimbursable Expenses	$ 64,600		
Total Cost Adjustments	**$ 45,401**		**$ 45,401**
Total Costs to be Allocated	**$ 410,625**	**$ 87,108**	**$ 497,733**

DEPARTMENTAL EXPENSE DETAIL

110-03-1 Clerk

Expense Type	Exense ($)	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License
Personnel								
Salary and Wages	$ 204,564	$ 71,597	$ 51,141	$ 40,913	$ 10,228	$ 20,456	$ 5,114	$ 5,114
Benefits	$ 94,399	$ 33,040	$ 23,600	$ 18,880	$ 4,720	$ 9,440	$ 2,360	$ 2,360
Benefits - PERS	$ 16,220	$ 5,677	$ 4,055	$ 3,244	$ 811	$ 1,622	$ 405	$ 405
Subtotal Personnel Cost	**$ 315,182**	**$ 110,314**	**$ 78,796**	**$ 63,036**	**$ 15,759**	**$ 31,518**	**$ 7,880**	**$ 7,880**
Operating Services & Supplies								
Advertising	$ 37,902	$ 13,266	$ 9,475	$ 7,580	$ 1,895	$ 3,790	$ 948	$ 948
General Supplies	$ 358	$ 125	$ 89	$ 72	$ 18	$ 36	$ 9	$ 9
Insurance	$ 3,000	$ 1,050	$ 750	$ 600	$ 150	$ 300	$ 75	$ 75
Other Expenses	$ 1,129	$ 395	$ 282	$ 226	$ 56	$ 113	$ 28	$ 28
Postage	$ 170	$ 60	$ 43	$ 34	$ 9	$ 17	$ 4	$ 4
Printing	$ 1,433	$ 501	$ 358	$ 287	$ 72	$ 143	$ 36	$ 36
Professional	$ 1,022	$ 358	$ 255	$ 204	$ 51	$ 102	$ 26	$ 26
Public Utility Services	$ 1,433	$ 501	$ 358	$ 287	$ 72	$ 143	$ 36	$ 36
Reimbursable Expenses	$ (64,600)	$ (22,610)	$ (16,150)	$ (12,920)	$ (3,230)	$ (6,460)	$ (1,615)	$ (1,615)
Rentals and Leases	$ 1,558	$ 545	$ 390	$ 312	$ 78	$ 156	$ 39	$ 39
Repairs and Maintenance	$ 7,100	$ 2,485	$ 1,775	$ 1,420	$ 355	$ 710	$ 178	$ 178
Travel and Training	$ 1,901	$ 665	$ 475	$ 380	$ 95	$ 190	$ 48	$ 48
Subtotal Operating Cost	**$ (7,595)**	**$ (2,658)**	**$ (1,899)**	**$ (1,519)**	**$ (380)**	**$ (760)**	**$ (190)**	**$ (190)**
DEPARTMENTAL EXPENDITURES	**$ 307,587**	**$ 107,656**	**$ 76,897**	**$ 61,517**	**$ 15,379**	**$ 30,759**	**$ 7,690**	**$ 7,690**
Disallowed Costs								
Non-Operational Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ (37,902)	$ (13,266)	$ (9,475)	$ (7,580)	$ (1,895)	$ (3,790)	$ (948)	$ (948)
Subtotal Disallowed Costs	**$ (37,902)**	**$ (13,266)**	**$ (9,475)**	**$ (7,580)**	**$ (1,895)**	**$ (3,790)**	**$ (948)**	**$ (948)**
Cost Adjustments								
Benefits - PERS	$ (16,220)	$ (5,677)	$ (4,055)	$ (3,244)	$ (811)	$ (1,622)	$ (405)	$ (405)
Revenues	$ (2,979)	$ (1,043)	$ (745)	$ (596)	$ (149)	$ (298)	$ (74)	$ (74)
Reimbursable Expenses	$ 64,600	$ 22,610	$ 16,150	$ 12,920	$ 3,230	$ 6,460	$ 1,615	$ 1,615
	$ -							
Subtotal Cost Adjustments	**$ 45,401**	**$ 15,890**	**$ 11,350**	**$ 9,080**	**$ 2,270**	**$ 4,540**	**$ 1,135**	**$ 1,135**
FUNCTIONAL COST	**$ 315,087**	**$ 110,280**	**$ 78,772**	**$ 63,017**	**$ 15,754**	**$ 31,509**	**$ 7,877**	**$ 7,877**
First Allocation								
Incoming - All Others	$ 95,538	$ 33,438	$ 23,885	$ 19,108	$ 4,777	$ 9,554	$ 2,388	$ 2,388
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (61,594)	$ -	$ -	$ -	$ -	$ (41,062)	$ (10,266)	$ (10,266)
Subtotal of First Allocation	**$ 349,031**	**$ 143,719**	**$ 102,656**	**$ 82,125**	**$ 20,531**	**$ -**	**$ -**	**$ -**
Second Allocation					$ -	$ -	$ -	$ -
Incoming - All Others	$ 87,108	$ 30,488	$ 21,777	$ 17,422	$ 4,355	$ 8,711	$ 2,178	$ 2,178
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (13,066)	$ -	$ -	$ -	$ -	$ (8,711)	$ (2,178)	$ (2,178)
Subtotal of Second Allocation	**$ 74,042**	**$ 30,488**	**$ 21,777**	**$ 17,422**	**$ 4,355**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 423,073**	**$ 174,206**	**$ 124,433**	**$ 99,547**	**$ 24,887**	**$ -**	**$ -**	**$ -**

110-03-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Activities of the Assembly						
110-7-1 Emergency Services	11.00	5.189%	$ 7,457	$ 7,457		$ 7,457
110-03-1 Clerk	12.00	5.660%	$ 8,135	$ 8,135		$ 8,135
110-17-1 Finance Administration	41.00	19.340%	$ 27,795	$ 27,795	$ 6,614	$ 34,408
110-10-1 Mayor and Assembly	74.00	34.906%	$ 50,166	$ 50,166	$ 11,937	$ 62,103
110-12-3 Manager Office - Syst. Racism Rev.	25.00	11.792%	$ 16,948	$ 16,948	$ 4,033	$ 20,981
110-16-1 CDD - Administration	8.00	3.774%	$ 5,423	$ 5,423	$ 1,290	$ 6,714
110-24-1 Engineering - Administration	13.00	6.132%	$ 8,813	$ 8,813	$ 2,097	$ 10,910
235-28-1 Eaglecrest - Administration	4.00	1.887%	$ 2,712	$ 2,712	$ 645	$ 3,357
271-14-1 Lands - Administration	13.00	6.132%	$ 8,813	$ 8,813	$ 2,097	$ 10,910
276-02-1 Affordable Housing - Operations	10.00	4.717%	$ 6,779	$ 6,779	$ 1,613	$ 8,392
560-50-1 Airport - Administration	1.00	0.472%	$ 678	$ 678	$ 161	$ 839
Total	**212.00**	**100.000%**	**$143,719**	**$143,719**	**$ 30,488**	**$174,206**

Allocation Basis: **# of Legislative Meetings**

Source of Allocation: **Clerk's Office Report**

110-03-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Boards and Commissions						
110-12-1 City Manager	0.25	1.566%	$ 1,608	$ 1,608		$ 1,608
110-7-1 Emergency Services	0.15	0.940%	$ 965	$ 965		$ 965
110-8-1 Human Resources	1.50	9.398%	$ 9,648	$ 9,648	$ 2,099	$ 11,747
110-17-1 Finance Administration	0.25	1.566%	$ 1,608	$ 1,608	$ 350	$ 1,958
110-17-6 Purchasing	1.00	6.266%	$ 6,432	$ 6,432	$ 1,400	$ 7,832
110-23-1 Library	0.15	0.940%	$ 965	$ 965	$ 210	$ 1,175
110-10-1 Mayor and Assembly	5.30	33.208%	$ 34,090	$ 34,090	$ 7,418	$ 41,508
110-16-2 CDD - Planning	0.40	2.506%	$ 2,573	$ 2,573	$ 560	$ 3,133
110-16-3 CDD - Building	1.15	7.206%	$ 7,397	$ 7,397	$ 1,609	$ 9,006
110-17-2 Finance - Assessors	1.00	6.266%	$ 6,432	$ 6,432	$ 1,400	$ 7,832
110-17-7 Finance - Sales Tax	1.00	6.266%	$ 6,432	$ 6,432	$ 1,400	$ 7,832
110-24-1 Engineering - Administration	0.40	2.506%	$ 2,573	$ 2,573	$ 560	$ 3,133
110-42-1 Arboretum	0.15	0.940%	$ 965	$ 965	$ 210	$ 1,175
110-77-1 RecycleWorks - Administration	0.05	0.313%	$ 322	$ 322	$ 70	$ 392
209-22-7 Police - Animal Control	1.00	6.266%	$ 6,432	$ 6,432	$ 1,400	$ 7,832
209-46-1 Parks and Recreation - Administration	0.15	0.940%	$ 965	$ 965	$ 210	$ 1,175
209-46-8 Parks and Recreation - Treadwell Arena	0.15	0.940%	$ 965	$ 965	$ 210	$ 1,175
209-46-12 Parks and Recreation - Youth Activities	0.15	0.940%	$ 965	$ 965	$ 210	$ 1,175
235-28-1 Eaglecrest - Administration	0.50	3.133%	$ 3,216	$ 3,216	$ 700	$ 3,916
249-46-3 Parks and Recreation - Aquatics	0.15	0.940%	$ 965	$ 965	$ 210	$ 1,175
271-14-1 Lands - Administration	0.25	1.566%	$ 1,608	$ 1,608	$ 350	$ 1,958
514-75-1 Water	0.05	0.313%	$ 322	$ 322	$ 70	$ 392
519-76-4 Wastewater - Collections	0.05	0.313%	$ 322	$ 322	$ 70	$ 392
530-51-1 Harbors	0.13	0.815%	$ 836	$ 836	$ 182	$ 1,018
531-52-1 Docks - Administration	0.13	0.815%	$ 836	$ 836	$ 182	$ 1,018
550-55-1 Bartlett Regional Hospital	0.25	1.566%	$ 1,608	$ 1,608	$ 350	$ 1,958
560-50-1 Airport - Administration	0.25	1.566%	$ 1,608	$ 1,608	$ 350	$ 1,958
Total	**15.96**	**100.000%**	**$102,656**	**$102,656**	**$ 21,777**	**$124,433**

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

Source of Allocation: **Clerk's Office Report**

110-03-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Citywide Support						
110-11-1 City Attorney	1.00	3.571%	$ 2,933	$ 2,933		$ 2,933
110-12-1 City Manager	1.00	3.571%	$ 2,933	$ 2,933		$ 2,933
110-03-1 Clerk	1.00	3.571%	$ 2,933	$ 2,933		$ 2,933
110-8-1 Human Resources	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
110-06/15- MIS	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
110-17-1 Finance Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
110-23-1 Library	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
110-10-1 Mayor and Assembly	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
110-16-1 CDD - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
110-24-1 Engineering - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
120-02-1 School District - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
209-22-1 Police - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
209-72-1 Streets - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
210-21-1 Fire - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
225-01-1 Marine Passenger Fees	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
271-14-1 Lands - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
514-75-1 Water	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
519-76-4 Wastewater - Collections	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
530-51-1 Harbors	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
531-52-1 Docks - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
560-50-1 Airport - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
602-79-1 Fleet - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
680-60-1 Risk - Administration	1.00	3.571%	$ 2,933	$ 2,933	$ 697	$ 3,630
Total	**28.00**	**100.000%**	**$ 82,125**	**$ 82,125**	**$ 17,422**	**$ 99,547**

Allocation Basis: **Equal to All City Dept.**

Source of Allocation:

110-03-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Administer Appeals						
110-17-6 Purchasing	1.00	20.000%	$ 4,106	$ 4,106	$ 871	$ 4,977
110-16-3 CDD - Building	1.00	20.000%	$ 4,106	$ 4,106	$ 871	$ 4,977
110-17-2 Finance - Assessors	1.00	20.000%	$ 4,106	$ 4,106	$ 871	$ 4,977
110-17-7 Finance - Sales Tax	1.00	20.000%	$ 4,106	$ 4,106	$ 871	$ 4,977
209-22-1 Police - Administration	1.00	20.000%	$ 4,106	$ 4,106	$ 871	$ 4,977
Total	**5.00**	**100.000%**	**$ 20,531**	**$ 20,531**	**$ 4,355**	**$ 24,887**

Allocation Basis: **Equal to All Appeal Entities**

ALLOCATION SUMMARY

110-03-1 Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
110-11-1 City Attorney	$ -	$ -	$ 2,933	$ -	$ 2,933
110-12-1 City Manager	$ -	$ 1,608	$ 2,933	$ -	$ 4,541
110-7-1 Emergency Services	$ 7,457	$ 965	$ -	$ -	$ 8,422
110-03-1 Clerk	$ 8,135	$ -	$ 2,933	$ -	$ 11,068
110-8-1 Human Resources	$ -	$ 11,747	$ 3,630	$ -	$ 15,377
110-06/15- MIS	$ -	$ -	$ 3,630	$ -	$ 3,630
110-17-1 Finance Administration	$ 34,408	$ 1,958	$ 3,630	$ -	$ 39,996
110-17-6 Purchasing	$ -	$ 7,832	$ -	$ 4,977	$ 12,809
110-23-1 Library	$ -	$ 1,175	$ 3,630	$ -	$ 4,805
110-10-1 Mayor and Assembly	$ 62,103	$ 41,508	$ 3,630	$ -	$107,241
110-12-3 Manager Office - Syst. Racism Rev.	$ 20,981	$ -	$ -	$ -	$ 20,981
110-16-1 CDD - Administration	$ 6,714	$ -	$ 3,630	$ -	$ 10,344
110-16-2 CDD - Planning	$ -	$ 3,133	$ -	$ -	$ 3,133
110-16-3 CDD - Building	$ -	$ 9,006	$ -	$ 4,977	$ 13,984
110-17-2 Finance - Assessors	$ -	$ 7,832	$ -	$ 4,977	$ 12,809
110-17-7 Finance - Sales Tax	$ -	$ 7,832	$ -	$ 4,977	$ 12,809
110-24-1 Engineering - Administration	$ 10,910	$ 3,133	$ 3,630	$ -	$ 17,673
110-42-1 Arboretum	$ -	$ 1,175	$ -	$ -	$ 1,175
110-77-1 RecycleWorks - Administration	$ -	$ 392	$ 3,630	$ -	$ 4,021
120-02-1 School District - Administration	$ -	$ -	$ 3,630	$ -	$ 3,630
209-22-1 Police - Administration	$ -	$ -	$ 3,630	$ 4,977	$ 8,607
209-22-7 Police - Animal Control	$ -	$ 7,832	$ -	$ -	$ 7,832
209-46-1 Parks and Recreation - Administration	$ -	$ 1,175	$ 3,630	$ -	$ 4,805
209-46-8 Parks and Recreation - Treadwell Arena	$ -	$ 1,175	$ -	$ -	$ 1,175
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 1,175	$ -	$ -	$ 1,175
209-71-1 Capital Transit - Administration	$ -	$ -	$ 3,630	$ -	$ 3,630
209-72-1 Streets - Administration	$ -	$ -	$ 3,630	$ -	$ 3,630
210-21-1 Fire - Administration	$ -	$ -	$ 3,630	$ -	$ 3,630
225-01-1 Marine Passenger Fees	$ -	$ -	$ 3,630	$ -	$ 3,630
235-28-1 Eaglecrest - Administration	$ 3,357	$ 3,916	$ 3,630	$ -	$ 10,903

ALLOCATION SUMMARY

110-03-1 Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
249-46-3 Parks and Recreation - Aquatics	$ -	$ 1,175	$ -	$ -	$ 1,175
271-14-1 Lands - Administration	$ 10,910	$ 1,958	$ 3,630	$ -	$ 16,498
276-02-1 Affordable Housing - Operations	$ 8,392	$ -	$ -	$ -	$ 8,392
514-75-1 Water	$ -	$ 392	$ 3,630	$ -	$ 4,021
519-76-4 Wastewater - Collections	$ -	$ 392	$ 3,630	$ -	$ 4,021
530-51-1 Harbors	$ -	$ 1,018	$ 3,630	$ -	$ 4,648
531-52-1 Docks - Administration	$ -	$ 1,018	$ 3,630	$ -	$ 4,648
550-55-1 Bartlett Regional Hospital	$ -	$ 1,958	$ 3,630	$ -	$ 5,588
560-50-1 Airport - Administration	$ 839	$ 1,958	$ 3,630	$ -	$ 6,427
602-79-1 Fleet - Administration	$ -	$ -	$ 3,630	$ -	$ 3,630
680-60-1 Risk - Administration	$ -	$ -	$ 3,630	$ -	$ 3,630
Total	**$ 174,206**	**$ 124,433**	**$ 99,547**	**$ 24,887**	**$423,073**

5 Human Resources

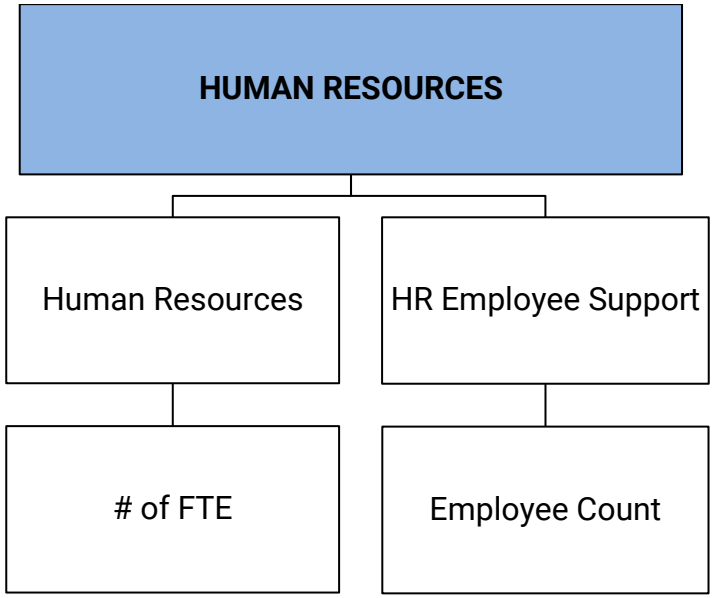
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following 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 FTE
Employee Count

COSTS TO BE ALLOCATED

110-8-1 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 555,295		$ 555,295
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 19,161	$ 1,495	$ 20,656
110-12-1 City Manager	$ 8,783	$ 1,088	$ 9,871
110-03-1 Clerk	$ 12,581	$ 2,796	$ 15,377
110-8-1 Human Resources		$ 3,713	$ 3,713
110-06/15- MIS		$ 87,809	$ 87,809
110-17-3 Controller		$ 11,425	$ 11,425
110-17-4 Treasury		$ 1,697	$ 1,697
110-17-6 Purchasing		$ 468	$ 468
110-23-1 Library		$ 4,744	$ 4,744
Total Incoming Costs	**$ 40,526**	**$ 115,235**	**$ 155,761**
Benefits - PERS	$ (45,185)		
Capital	$ (185)		
Reimbursable Expenses	$ 164,700		
Total Cost Adjustments	**$ 119,330**		**$ 119,330**
Total Costs to be Allocated	**$ 715,150**	**$ 115,235**	**$ 830,385**

DEPARTMENTAL EXPENSE DETAIL

110-8-1 Human Resources

Expense Type	Expense ($)	Human Resources	HR Employee Support
Personnel			
Salary and Wages	$ 403,184	$ 383,025	$ 20,159
Benefits	$ 195,640	$ 185,858	$ 9,782
Benefits - PERS	$ 45,185	$ 42,926	$ 2,259
Subtotal Personnel Cost	**$ 644,009**	**$ 611,809**	**$ 32,200**
Operating Services & Supplies			
General Supplies	$ 2,659	$ 2,526	$ 133
Insurance	$ 3,900	$ 3,705	$ 195
Minor Capital Outlay	$ 185	$ 176	$ 9
Miscellaneous Expenses	$ 1,110	$ 1,054	$ 55
Other Expenses	$ 3,061	$ 2,908	$ 153
Postage	$ 67	$ 64	$ 3
Printing	$ 1,491	$ 1,416	$ 75
Public Utility Services	$ 4,239	$ 4,027	$ 212
Reimbursable Expenses	$ (164,700)	$ (156,465)	$ (8,235)
Rentals and Leases	$ 56,610	$ 53,780	$ 2,831
Travel and Training	$ 2,664	$ 2,531	$ 133
Subtotal Operating Cost	**$ (88,714)**	**$ (84,279)**	**$ (4,436)**
DEPARTMENTAL EXPENDITURES	**$ 555,295**	**$ 527,530**	**$ 27,765**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (45,185)	$ (42,926)	$ (2,259)
Capital	$ (185)	$ (176)	$ (9)
Reimbursable Expenses	$ 164,700	$ 156,465	$ 8,235
Subtotal Cost Adjustments	**$ 119,330**	**$ 113,363**	**$ 5,966**
FUNCTIONAL COST	**$ 674,624**	**$ 640,893**	**$ 33,731**
First Allocation			
Incoming - All Others	$ 40,526	$ 38,500	$ 2,026
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 715,150**	**$ 679,393**	**$ 35,758**
Second Allocation			
Incoming - All Others	$ 115,235	$ 109,473	$ 5,762
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 115,235**	**$ 109,473**	**$ 5,762**
TOTAL ALLOCATED	**$ 830,385**	**$ 788,866**	**$ 41,519**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Human Resources						
110-11-1 City Attorney	11.50	1.334%	$ 9,066	$ 9,066		$ 9,066
110-12-1 City Manager	5.00	0.580%	$ 3,942	$ 3,942		$ 3,942
110-7-1 Emergency Services	2.00	0.232%	$ 1,577	$ 1,577		$ 1,577
110-03-1 Clerk	2.50	0.290%	$ 1,971	$ 1,971		$ 1,971
110-8-1 Human Resources	4.40	0.511%	$ 3,469	$ 3,469		$ 3,469
110-06/15- MIS	15.66	1.817%	$ 12,345	$ 12,345	$ 2,050	$ 14,395
110-17-1 Finance Administration	3.00	0.348%	$ 2,365	$ 2,365	$ 393	$ 2,758
110-17-3 Controller	12.00	1.392%	$ 9,460	$ 9,460	$ 1,571	$ 11,031
110-17-4 Treasury	13.00	1.508%	$ 10,248	$ 10,248	$ 1,702	$ 11,950
110-17-6 Purchasing	5.00	0.580%	$ 3,942	$ 3,942	$ 654	$ 4,596
110-23-1 Library	23.71	2.751%	$ 18,691	$ 18,691	$ 3,103	$ 21,795
110-04-1 Elections	0.18	0.021%	$ 142	$ 142	$ 24	$ 165
110-10-1 Mayor and Assembly	9.00	1.044%	$ 7,095	$ 7,095	$ 1,178	$ 8,273
110-12-2 Manager Office - Teen Health Center	1.50	0.174%	$ 1,182	$ 1,182	$ 196	$ 1,379
110-12-5 Manager Office - Housing and Homelessness	2.00	0.232%	$ 1,577	$ 1,577	$ 262	$ 1,838
110-16-1 CDD - Administration	8.00	0.928%	$ 6,307	$ 6,307	$ 1,047	$ 7,354
110-16-2 CDD - Planning	9.00	1.044%	$ 7,095	$ 7,095	$ 1,178	$ 8,273
110-16-3 CDD - Building	7.00	0.812%	$ 5,518	$ 5,518	$ 916	$ 6,435
110-17-2 Finance - Assessors	7.00	0.812%	$ 5,518	$ 5,518	$ 916	$ 6,435
110-17-7 Finance - Sales Tax	5.00	0.580%	$ 3,942	$ 3,942	$ 654	$ 4,596
110-23-2 Library - City Museum	4.00	0.464%	$ 3,153	$ 3,153	$ 524	$ 3,677
110-24-1 Engineering - Administration	1.90	0.220%	$ 1,498	$ 1,498	$ 249	$ 1,747
110-24-2 Engineering - CIP	16.70	1.938%	$ 13,165	$ 13,165	$ 2,186	$ 15,351
110-41-1 P&R Parks and Landscape - Administration	19.74	2.291%	$ 15,562	$ 15,562	$ 2,584	$ 18,145
110-42-1 Arboretum	1.79	0.208%	$ 1,411	$ 1,411	$ 234	$ 1,645
110-77-1 RecycleWorks - Administration	1.30	0.151%	$ 1,025	$ 1,025	$ 170	$ 1,195
209-22-1 Police - Administration	6.15	0.714%	$ 4,848	$ 4,848	$ 805	$ 5,653
209-22-2 Police - General Operations	114.00	13.228%	$ 89,870	$ 89,870	$ 14,921	$104,791
209-22-5 Police - Communications	21.42	2.485%	$ 16,886	$ 16,886	$ 2,804	$ 19,690
209-22-8 Police - Community Services	1.00	0.116%	$ 788	$ 788	$ 131	$ 919
209-22-9 Police - System Admin/E911	5.46	0.634%	$ 4,304	$ 4,304	$ 715	$ 5,019
209-22-10 Police - Fleet	1.00	0.116%	$ 788	$ 788	$ 131	$ 919

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-11 Police - Electronics	1.00	0.116%	$ 788	$ 788	$ 131	$ 919
209-22-16 Police - Airport Security	5.00	0.580%	$ 3,942	$ 3,942	$ 654	$ 4,596
209-22-17 Police - Services	10.52	1.221%	$ 8,293	$ 8,293	$ 1,377	$ 9,670
209-46-1 Parks and Recreation - Administration	2.69	0.312%	$ 2,121	$ 2,121	$ 352	$ 2,473
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.591%	$ 4,013	$ 4,013	$ 666	$ 4,679
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	12.14	1.409%	$ 9,570	$ 9,570	$ 1,589	$ 11,159
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.733%	$ 4,982	$ 4,982	$ 827	$ 5,809
209-71-1 Capital Transit - Administration	2.50	0.290%	$ 1,971	$ 1,971	$ 327	$ 2,298
209-71-2 Capital Transit - Operations	58.96	6.841%	$ 46,480	$ 46,480	$ 7,717	$ 54,197
209-71-3 Capital Transit - Maintenance	8.00	0.928%	$ 6,307	$ 6,307	$ 1,047	$ 7,354
209-72-1 Streets - Administration	43.82	5.085%	$ 34,545	$ 34,545	$ 5,735	$ 40,280
210-21-1 Fire - Administration	120.60	13.994%	$ 95,073	$ 95,073	$ 15,785	$110,858
235-28-1 Eaglecrest - Administration	4.48	0.520%	$ 3,532	$ 3,532	$ 586	$ 4,118
235-28-2 Eaglecrest - Ski Patrol	4.13	0.479%	$ 3,256	$ 3,256	$ 541	$ 3,796
235-28-3 Eaglecrest - Lift	4.38	0.508%	$ 3,453	$ 3,453	$ 573	$ 4,026
235-28-4 Eaglecrest - Mountain Maint	4.83	0.560%	$ 3,808	$ 3,808	$ 632	$ 4,440
235-28-5 Eaglecrest - Lodge General Operations	2.50	0.290%	$ 1,971	$ 1,971	$ 327	$ 2,298
235-28-6 Eaglecrest - Snow Sports School	5.45	0.632%	$ 4,296	$ 4,296	$ 713	$ 5,010
235-28-7 Eaglecrest - Food Service	1.67	0.194%	$ 1,317	$ 1,317	$ 219	$ 1,535
235-28-8 Eaglecrest - Ski Rental Shop	2.59	0.301%	$ 2,042	$ 2,042	$ 339	$ 2,381
235-28-9 Eaglecrest - Marketing	1.38	0.160%	$ 1,088	$ 1,088	$ 181	$ 1,269
235-28-13 Eaglecrest - Dimond Park Fieldhouse	2.80	0.325%	$ 2,207	$ 2,207	$ 366	$ 2,574
249-46-3 Parks and Recreation - Aquatics	9.81	1.138%	$ 7,734	$ 7,734	$ 1,284	$ 9,018
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.06	1.747%	$ 11,872	$ 11,872	$ 1,971	$ 13,843
270-48-1 Downtown Parking - Marine Parking Garage	0.31	0.036%	$ 244	$ 244	$ 41	$ 285
271-14-1 Lands - Administration	2.90	0.337%	$ 2,286	$ 2,286	$ 380	$ 2,666
271-14-2 Lands - Quarries	0.70	0.081%	$ 552	$ 552	$ 92	$ 643
514-75-1 Water	28.16	3.268%	$ 22,199	$ 22,199	$ 3,686	$ 25,885
519-76-4 Wastewater - Collections	12.25	1.421%	$ 9,657	$ 9,657	$ 1,603	$ 11,260
519-76-5 Wastewater - Treatment	50.02	5.804%	$ 39,432	$ 39,432	$ 6,547	$ 45,979
530-51-1 Harbors	16.33	1.895%	$ 12,873	$ 12,873	$ 2,137	$ 15,011
531-52-1 Docks - Administration	10.81	1.254%	$ 8,522	$ 8,522	$ 1,415	$ 9,937
531-52-2 Docks - CIP Engineers-Dock	2.95	0.342%	$ 2,326	$ 2,326	$ 386	$ 2,712
538-24-3 WW Extension - Administration	0.60	0.070%	$ 473	$ 473	$ 79	$ 552
539-24-3 Water Extension - Eng Water Extension	0.50	0.058%	$ 394	$ 394	$ 65	$ 460

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
560-50-1 Airport - Administration	10.62	1.232%	$ 8,372	$ 8,372	$ 1,390	$ 9,762
560-50-2 Airport - Terminal General Operations	7.50	0.870%	$ 5,912	$ 5,912	$ 982	$ 6,894
560-50-3 Airport - Airfield Maintenance Shop	18.83	2.185%	$ 14,844	$ 14,844	$ 2,465	$ 17,309
602-79-1 Fleet - Administration	6.25	0.725%	$ 4,927	$ 4,927	$ 818	$ 5,745
640-44-1 Building Maintenance	10.75	1.247%	$ 8,475	$ 8,475	$ 1,407	$ 9,882
680-60-1 Risk - Administration	5.70	0.661%	$ 4,493	$ 4,493	$ 746	$ 5,240
Total	**861.81**	**100.000%**	**$679,393**	**$679,393**	**$109,473**	**$788,866**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
HR Employee Support						
110-11-1 City Attorney	12.00	1.171%	$ 419	$ 419		$ 419
110-12-1 City Manager	6.00	0.585%	$ 209	$ 209		$ 209
110-7-1 Emergency Services	2.00	0.195%	$ 70	$ 70		$ 70
110-03-1 Clerk	3.00	0.293%	$ 105	$ 105		$ 105
110-8-1 Human Resources	7.00	0.683%	$ 244	$ 244		$ 244
110-06/15- MIS	16.00	1.561%	$ 558	$ 558	$ 93	$ 651
110-17-1 Finance Administration	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
110-17-3 Controller	12.00	1.171%	$ 419	$ 419	$ 69	$ 488
110-17-4 Treasury	13.00	1.268%	$ 454	$ 454	$ 75	$ 529
110-17-6 Purchasing	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
110-23-1 Library	38.00	3.707%	$ 1,326	$ 1,326	$ 220	$ 1,546
110-04-1 Elections	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
110-10-1 Mayor and Assembly	9.00	0.878%	$ 314	$ 314	$ 52	$ 366
110-12-2 Manager Office - Teen Health Center	2.00	0.195%	$ 70	$ 70	$ 12	$ 81
110-12-5 Manager Office - Housing and Homelessness	2.00	0.195%	$ 70	$ 70	$ 12	$ 81
110-16-1 CDD - Administration	8.00	0.780%	$ 279	$ 279	$ 46	$ 325
110-16-2 CDD - Planning	7.00	0.683%	$ 244	$ 244	$ 41	$ 285
110-16-3 CDD - Building	8.00	0.780%	$ 279	$ 279	$ 46	$ 325
110-17-2 Finance - Assessors	7.00	0.683%	$ 244	$ 244	$ 41	$ 285
110-17-7 Finance - Sales Tax	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
110-23-2 Library - City Museum	4.00	0.390%	$ 140	$ 140	$ 23	$ 163
110-24-1 Engineering - Administration	6.00	0.585%	$ 209	$ 209	$ 35	$ 244
110-24-2 Engineering - CIP	19.00	1.854%	$ 663	$ 663	$ 110	$ 773
110-41-1 P&R Parks and Landscape - Administration	36.00	3.512%	$ 1,256	$ 1,256	$ 208	$ 1,464
110-42-1 Arboretum	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
110-77-1 RecycleWorks - Administration	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
209-22-1 Police - Administration	7.00	0.683%	$ 244	$ 244	$ 41	$ 285
209-22-2 Police - General Operations	62.00	6.049%	$ 2,163	$ 2,163	$ 359	$ 2,522
209-22-5 Police - Communications	19.00	1.854%	$ 663	$ 663	$ 110	$ 773
209-22-8 Police - Community Services	1.00	0.098%	$ 35	$ 35	$ 6	$ 41
209-22-9 Police - System Admin/E911	21.00	2.049%	$ 733	$ 733	$ 122	$ 854
209-22-10 Police - Fleet	1.00	0.098%	$ 35	$ 35	$ 6	$ 41
209-22-11 Police - Electronics	1.00	0.098%	$ 35	$ 35	$ 6	$ 41

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-16 Police - Airport Security	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
209-22-17 Police - Services	12.00	1.171%	$ 419	$ 419	$ 69	$ 488
209-46-1 Parks and Recreation - Administration	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
209-46-2 Parks and Recreation - Areawide Recreation	31.00	3.024%	$ 1,081	$ 1,081	$ 180	$ 1,261
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	51.00	4.976%	$ 1,779	$ 1,779	$ 295	$ 2,074
209-46-8 Parks and Recreation - Treadwell Arena	17.00	1.659%	$ 593	$ 593	$ 98	$ 691
209-71-1 Capital Transit - Administration	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
209-71-2 Capital Transit - Operations	36.00	3.512%	$ 1,256	$ 1,256	$ 208	$ 1,464
209-71-3 Capital Transit - Maintenance	8.00	0.780%	$ 279	$ 279	$ 46	$ 325
209-72-1 Streets - Administration	24.00	2.341%	$ 837	$ 837	$ 139	$ 976
210-21-1 Fire - Administration	72.00	7.024%	$ 2,512	$ 2,512	$ 417	$ 2,929
235-28-1 Eaglecrest - Administration	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
235-28-2 Eaglecrest - Ski Patrol	11.00	1.073%	$ 384	$ 384	$ 64	$ 447
235-28-3 Eaglecrest - Lift	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
235-28-4 Eaglecrest - Mountain Maint	9.00	0.878%	$ 314	$ 314	$ 52	$ 366
235-28-5 Eaglecrest - Lodge General Operations	6.00	0.585%	$ 209	$ 209	$ 35	$ 244
235-28-6 Eaglecrest - Snow Sports School	10.00	0.976%	$ 349	$ 349	$ 58	$ 407
235-28-7 Eaglecrest - Food Service	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
235-28-8 Eaglecrest - Ski Rental Shop	9.00	0.878%	$ 314	$ 314	$ 52	$ 366
235-28-9 Eaglecrest - Marketing	2.00	0.195%	$ 70	$ 70	$ 12	$ 81
235-28-13 Eaglecrest - Dimond Park Fieldhouse	5.00	0.488%	$ 174	$ 174	$ 29	$ 203
249-46-3 Parks and Recreation - Aquatics	47.00	4.585%	$ 1,640	$ 1,640	$ 272	$ 1,912
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	85.00	8.293%	$ 2,965	$ 2,965	$ 492	$ 3,457
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.195%	$ 70	$ 70	$ 12	$ 81
271-14-1 Lands - Administration	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
271-14-2 Lands - Quarries	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
514-75-1 Water	22.00	2.146%	$ 767	$ 767	$ 127	$ 895
519-76-4 Wastewater - Collections	21.00	2.049%	$ 733	$ 733	$ 122	$ 854
519-76-5 Wastewater - Treatment	42.00	4.098%	$ 1,465	$ 1,465	$ 243	$ 1,708
530-51-1 Harbors	22.00	2.146%	$ 767	$ 767	$ 127	$ 895
531-52-1 Docks - Administration	24.00	2.341%	$ 837	$ 837	$ 139	$ 976
531-52-2 Docks - CIP Engineers-Dock	4.00	0.390%	$ 140	$ 140	$ 23	$ 163
538-24-3 WW Extension - Administration	2.00	0.195%	$ 70	$ 70	$ 12	$ 81
539-24-3 Water Extension - Eng Water Extension	3.00	0.293%	$ 105	$ 105	$ 17	$ 122
560-50-1 Airport - Administration	13.00	1.268%	$ 454	$ 454	$ 75	$ 529

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
560-50-2 Airport - Terminal General Operations	9.00	0.878%	$ 314	$ 314	$ 52	$ 366
560-50-3 Airport - Airfield Maintenance Shop	11.00	1.073%	$ 384	$ 384	$ 64	$ 447
602-79-1 Fleet - Administration	10.00	0.976%	$ 349	$ 349	$ 58	$ 407
640-44-1 Building Maintenance	12.00	1.171%	$ 419	$ 419	$ 69	$ 488
680-60-1 Risk - Administration	8.00	0.780%	$ 279	$ 279	$ 46	$ 325
Total	**1,025.00**	**100.000%**	**$ 35,758**	**$ 35,758**	**$ 5,762**	**$ 41,519**

Allocation Basis: **Employee Count**

Source of Allocation: **Staffing File**

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
110-11-1 City Attorney	$ 9,066	$ 419	$ 9,484
110-12-1 City Manager	$ 3,942	$ 209	$ 4,151
110-7-1 Emergency Services	$ 1,577	$ 70	$ 1,646
110-03-1 Clerk	$ 1,971	$ 105	$ 2,075
110-8-1 Human Resources	$ 3,469	$ 244	$ 3,713
110-06/15- MIS	$ 14,395	$ 651	$ 15,046
110-17-1 Finance Administration	$ 2,758	$ 122	$ 2,880
110-17-3 Controller	$ 11,031	$ 488	$ 11,519
110-17-4 Treasury	$ 11,950	$ 529	$ 12,479
110-17-6 Purchasing	$ 4,596	$ 203	$ 4,799
110-23-1 Library	$ 21,795	$ 1,546	$ 23,340
110-04-1 Elections	$ 165	$ 122	$ 287
110-10-1 Mayor and Assembly	$ 8,273	$ 366	$ 8,639
110-12-2 Manager Office - Teen Health Center	$ 1,379	$ 81	$ 1,460
110-12-5 Manager Office - Housing and Homelessness	$ 1,838	$ 81	$ 1,920
110-16-1 CDD - Administration	$ 7,354	$ 325	$ 7,679
110-16-2 CDD - Planning	$ 8,273	$ 285	$ 8,558
110-16-3 CDD - Building	$ 6,435	$ 325	$ 6,760
110-17-2 Finance - Assessors	$ 6,435	$ 285	$ 6,719
110-17-7 Finance - Sales Tax	$ 4,596	$ 203	$ 4,799
110-23-2 Library - City Museum	$ 3,677	$ 163	$ 3,840
110-24-1 Engineering - Administration	$ 1,747	$ 244	$ 1,991
110-24-2 Engineering - CIP	$ 15,351	$ 773	$ 16,124
110-41-1 P&R Parks and Landscape - Administration	$ 18,145	$ 1,464	$ 19,610
110-42-1 Arboretum	$ 1,645	$ 122	$ 1,767
110-77-1 RecycleWorks - Administration	$ 1,195	$ 122	$ 1,317
209-22-1 Police - Administration	$ 5,653	$ 285	$ 5,938
209-22-2 Police - General Operations	$ 104,791	$ 2,522	$107,313
209-22-5 Police - Communications	$ 19,690	$ 773	$ 20,462
209-22-8 Police - Community Services	$ 919	$ 41	$ 960

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
209-22-9 Police - System Admin/E911	$ 5,019	$ 854	$ 5,873
209-22-10 Police - Fleet	$ 919	$ 41	$ 960
209-22-11 Police - Electronics	$ 919	$ 41	$ 960
209-22-16 Police - Airport Security	$ 4,596	$ 203	$ 4,799
209-22-17 Police - Services	$ 9,670	$ 488	$ 10,158
209-46-1 Parks and Recreation - Administration	$ 2,473	$ 122	$ 2,595
209-46-2 Parks and Recreation - Areawide Recreation	$ 4,679	$ 1,261	$ 5,940
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 11,159	$ 2,074	$ 13,234
209-46-8 Parks and Recreation - Treadwell Arena	$ 5,809	$ 691	$ 6,501
209-71-1 Capital Transit - Administration	$ 2,298	$ 203	$ 2,501
209-71-2 Capital Transit - Operations	$ 54,197	$ 1,464	$ 55,661
209-71-3 Capital Transit - Maintenance	$ 7,354	$ 325	$ 7,679
209-72-1 Streets - Administration	$ 40,280	$ 976	$ 41,256
210-21-1 Fire - Administration	$ 110,858	$ 2,929	$113,786
235-28-1 Eaglecrest - Administration	$ 4,118	$ 203	$ 4,321
235-28-2 Eaglecrest - Ski Patrol	$ 3,796	$ 447	$ 4,244
235-28-3 Eaglecrest - Lift	$ 4,026	$ 203	$ 4,230
235-28-4 Eaglecrest - Mountain Maint	$ 4,440	$ 366	$ 4,806
235-28-5 Eaglecrest - Lodge General Operations	$ 2,298	$ 244	$ 2,542
235-28-6 Eaglecrest - Snow Sports School	$ 5,010	$ 407	$ 5,416
235-28-7 Eaglecrest - Food Service	$ 1,535	$ 203	$ 1,738
235-28-8 Eaglecrest - Ski Rental Shop	$ 2,381	$ 366	$ 2,747
235-28-9 Eaglecrest - Marketing	$ 1,269	$ 81	$ 1,350
235-28-13 Eaglecrest - Dimond Park Fieldhouse	$ 2,574	$ 203	$ 2,777
249-46-3 Parks and Recreation - Aquatics	$ 9,018	$ 1,912	$ 10,929
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 13,843	$ 3,457	$ 17,301
270-48-1 Downtown Parking - Marine Parking Garage	$ 285	$ 81	$ 366
271-14-1 Lands - Administration	$ 2,666	$ 122	$ 2,788
271-14-2 Lands - Quarries	$ 643	$ 122	$ 765
514-75-1 Water	$ 25,885	$ 895	$ 26,780
519-76-4 Wastewater - Collections	$ 11,260	$ 854	$ 12,115

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
519-76-5 Wastewater - Treatment	$ 45,979	$ 1,708	$ 47,688
530-51-1 Harbors	$ 15,011	$ 895	$ 15,906
531-52-1 Docks - Administration	$ 9,937	$ 976	$ 10,913
531-52-2 Docks - CIP Engineers-Dock	$ 2,712	$ 163	$ 2,874
538-24-3 WW Extension - Administration	$ 552	$ 81	$ 633
539-24-3 Water Extension - Eng Water Extension	$ 460	$ 122	$ 582
560-50-1 Airport - Administration	$ 9,762	$ 529	$ 10,291
560-50-2 Airport - Terminal General Operations	$ 6,894	$ 366	$ 7,260
560-50-3 Airport - Airfield Maintenance Shop	$ 17,309	$ 447	$ 17,756
602-79-1 Fleet - Administration	$ 5,745	$ 407	$ 6,152
640-44-1 Building Maintenance	$ 9,882	$ 488	$ 10,370
680-60-1 Risk - Administration	$ 5,240	$ 325	$ 5,565
Total	**$ 788,866**	**$ 41,519**	**$830,385**

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:

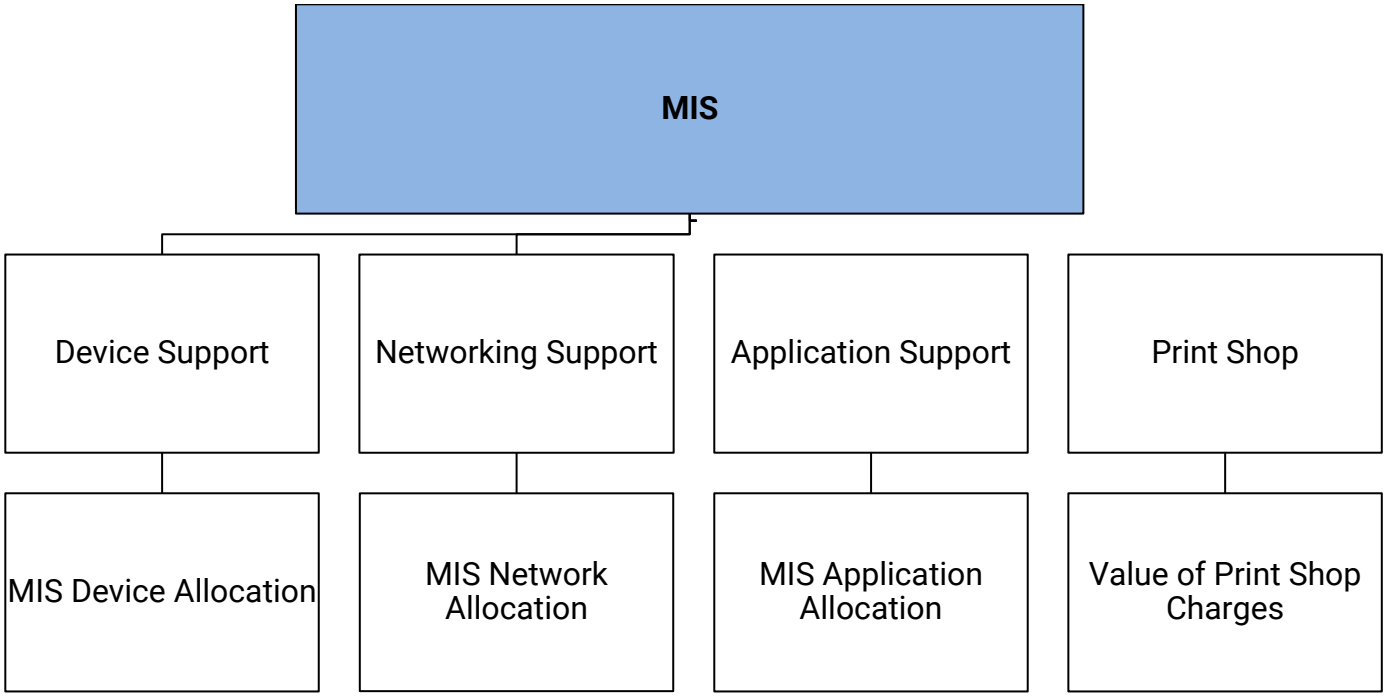
- **Device Support –** represents services and support associated with set up and maintenance of all City owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity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

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


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

COSTS TO BE ALLOCATED

110-06/15- MIS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,061,475		$ 2,061,475
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 5,990	$ 467	$ 6,457
110-12-1 City Manager	$ 17,268	$ 2,044	$ 19,312
110-7-1 Emergency Services	$ 4,564	$ 388	$ 4,953
110-03-1 Clerk	$ 2,933	$ 697	$ 3,630
110-8-1 Human Resources	$ 12,903	$ 2,142	$ 15,046
110-06/15- MIS		$ 91,973	$ 91,973
110-17-3 Controller		$ 30,215	$ 30,215
110-17-4 Treasury		$ 1,662	$ 1,662
110-17-6 Purchasing		$ 17,497	$ 17,497
Total Incoming Costs	**$ 43,659**	**$ 147,086**	**$ 190,744**
Benefits - PERS	$ (92,724)		
Capital	$ (132,397)		
Reimbursable Expenses	$ 728,204		
Total Cost Adjustments	**$ 503,083**		**$ 503,083**
Total Costs to be Allocated	**$ 2,608,216**	**$ 147,086**	**$ 2,755,302**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense ($)	Device Support	Networking Support	Application Support	Print Shop
Personnel					
Salary and Wages	$ 1,153,269	$ 403,644	$ 369,046	$ 288,317	$ 92,261
Benefits	$ 550,558	$ 192,695	$ 176,179	$ 137,640	$ 44,045
Benefits - PERS	$ 92,724	$ 32,453	$ 29,672	$ 23,181	$ 7,418
Subtotal Personnel Cost	**$ 1,796,551**	**$ 628,793**	**$ 574,896**	**$ 449,138**	**$ 143,724**
Operating Services & Supplies					
General Supplies	$ 29,125	$ 10,194	$ 9,320	$ 7,281	$ 2,330
Insurance	$ 14,800	$ 5,180	$ 4,736	$ 3,700	$ 1,184
Minor Capital Outlay	$ 132,397	$ 46,339	$ 42,367	$ 33,099	$ 10,592
Other Expenses	$ 1,122	$ 393	$ 359	$ 280	$ 90
Postage	$ 215	$ 75	$ 69	$ 54	$ 17
Printing	$ 654	$ 229	$ 209	$ 164	$ 52
Professional	$ 570,550	$ 199,692	$ 182,576	$ 142,637	$ 45,644
Public Utility Services	$ 31,753	$ 11,114	$ 10,161	$ 7,938	$ 2,540
Reimbursable Expenses	$ (728,204)	$ (254,871)	$ (233,025)	$ (182,051)	$ (58,256)
Rentals and Leases	$ 150,325	$ 52,614	$ 48,104	$ 37,581	$ 12,026
Repairs and Maintenance	$ 59,382	$ 20,784	$ 19,002	$ 14,846	$ 4,751
Travel and Training	$ 2,805	$ 982	$ 898	$ 701	$ 224
Subtotal Operating Cost	**$ 264,925**	**$ 92,724**	**$ 84,776**	**$ 66,231**	**$ 21,194**
DEPARTMENTAL EXPENDITURES	**$ 2,061,475**	**$ 721,516**	**$ 659,672**	**$ 515,369**	**$ 164,918**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Benefits - PERS	$ (92,724)	$ (32,453)	$ (29,672)	$ (23,181)	$ (7,418)
Capital	$ (132,397)	$ (46,339)	$ (42,367)	$ (33,099)	$ (10,592)
Reimbursable Expenses	$ 728,204	$ 254,871	$ 233,025	$ 182,051	$ 58,256
Subtotal Cost Adjustments	**$ 503,083**	**$ 176,079**	**$ 160,986**	**$ 125,771**	**$ 40,247**
FUNCTIONAL COST	**$ 2,564,558**	**$ 897,595**	**$ 820,658**	**$ 641,139**	**$ 205,165**
First Allocation					
Incoming - All Others	$ 43,659	$ 15,281	$ 13,971	$ 10,915	$ 3,493
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,608,216**	**$ 912,876**	**$ 834,629**	**$ 652,054**	**$ 208,657**
Second Allocation					
Incoming - All Others	$ 147,086	$ 51,480	$ 47,067	$ 36,771	$ 11,767
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 147,086**	**$ 51,480**	**$ 47,067**	**$ 36,771**	**$ 11,767**
TOTAL ALLOCATED	**$ 2,755,302**	**$ 964,356**	**$ 881,697**	**$ 688,825**	**$ 220,424**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Device Support						
110-11-1 City Attorney	0.01	4.224%	$ 38,557	$ 38,557		$ 38,557
110-12-1 City Manager	0.00	1.810%	$ 16,524	$ 16,524		$ 16,524
110-03-1 Clerk	0.00	2.253%	$ 20,563	$ 20,563		$ 20,563
110-8-1 Human Resources	0.01	3.620%	$ 33,049	$ 33,049		$ 33,049
110-06/15- MIS	0.01	3.620%	$ 33,049	$ 33,049		$ 33,049
110-17-1 Finance Administration	0.00	0.603%	$ 5,508	$ 5,508	$ 368	$ 5,876
110-17-3 Controller	0.01	4.224%	$ 38,557	$ 38,557	$ 2,574	$ 41,131
110-17-4 Treasury	0.01	3.620%	$ 33,049	$ 33,049	$ 2,206	$ 35,255
110-17-6 Purchasing	0.00	1.207%	$ 11,016	$ 11,016	$ 735	$ 11,752
110-10-1 Mayor and Assembly	0.00	0.603%	$ 5,508	$ 5,508	$ 368	$ 5,876
110-16-1 CDD - Administration	0.01	6.034%	$ 55,081	$ 55,081	$ 3,677	$ 58,758
110-17-2 Finance - Assessors	0.00	2.414%	$ 22,032	$ 22,032	$ 1,471	$ 23,503
110-17-7 Finance - Sales Tax	0.00	1.207%	$ 11,016	$ 11,016	$ 735	$ 11,752
110-23-2 Library - City Museum	0.00	1.810%	$ 16,524	$ 16,524	$ 1,103	$ 17,627
110-24-1 Engineering - Administration	0.01	5.430%	$ 49,573	$ 49,573	$ 3,309	$ 52,882
110-41-1 P&R Parks and Landscape - Administration	0.00	2.414%	$ 22,032	$ 22,032	$ 1,471	$ 23,503
209-46-1 Parks and Recreation - Administration	0.01	4.827%	$ 44,065	$ 44,065	$ 2,942	$ 47,007
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	3.017%	$ 27,541	$ 27,541	$ 1,839	$ 29,379
209-46-8 Parks and Recreation - Treadwell Arena	0.00	1.207%	$ 11,016	$ 11,016	$ 735	$ 11,752
209-71-1 Capital Transit - Administration	0.00	2.414%	$ 22,032	$ 22,032	$ 1,471	$ 23,503
209-72-1 Streets - Administration	0.01	3.017%	$ 27,541	$ 27,541	$ 1,839	$ 29,379
210-21-1 Fire - Administration	0.01	6.637%	$ 60,589	$ 60,589	$ 4,045	$ 64,634
235-28-1 Eaglecrest - Administration	0.01	7.241%	$ 66,097	$ 66,097	$ 4,413	$ 70,510
249-46-3 Parks and Recreation - Aquatics	0.00	0.603%	$ 5,508	$ 5,508	$ 368	$ 5,876
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	1.810%	$ 16,524	$ 16,524	$ 1,103	$ 17,627
271-14-1 Lands - Administration	0.00	0.603%	$ 5,508	$ 5,508	$ 368	$ 5,876
514-75-1 Water	0.00	2.414%	$ 22,032	$ 22,032	$ 1,471	$ 23,503
519-76-4 Wastewater - Collections	0.01	6.637%	$ 60,589	$ 60,589	$ 4,045	$ 64,634
530-51-1 Harbors	0.01	6.637%	$ 60,589	$ 60,589	$ 4,045	$ 64,634
560-50-1 Airport - Administration	0.01	4.827%	$ 44,065	$ 44,065	$ 2,942	$ 47,007
640-44-1 Building Maintenance	0.00	2.414%	$ 22,032	$ 22,032	$ 1,471	$ 23,503
680-60-1 Risk - Administration	0.00	0.603%	$ 5,508	$ 5,508	$ 368	$ 5,876
Total	**0.17**	**100.000%**	**$912,876**	**$912,876**	**$ 51,480**	**$964,356**

Allocation Basis: **MIS Device Allocation**

Source of Allocation: **IT Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Networking Support						
110-11-1 City Attorney	0.01	2.914%	$ 24,322	$ 24,322		$ 24,322
110-12-1 City Manager	0.00	1.943%	$ 16,215	$ 16,215		$ 16,215
110-03-1 Clerk	0.00	2.376%	$ 19,832	$ 19,832		$ 19,832
110-8-1 Human Resources	0.01	3.400%	$ 28,376	$ 28,376		$ 28,376
110-06/15- MIS	0.01	6.314%	$ 52,698	$ 52,698		$ 52,698
110-17-1 Finance Administration	0.00	0.971%	$ 8,107	$ 8,107	$ 550	$ 8,658
110-17-3 Controller	0.01	3.886%	$ 32,430	$ 32,430	$ 2,202	$ 34,632
110-17-4 Treasury	0.01	3.400%	$ 28,376	$ 28,376	$ 1,927	$ 30,303
110-17-6 Purchasing	0.00	0.971%	$ 8,107	$ 8,107	$ 550	$ 8,658
110-23-1 Library	0.00	0.486%	$ 4,054	$ 4,054	$ 275	$ 4,329
110-10-1 Mayor and Assembly	0.00	0.486%	$ 4,054	$ 4,054	$ 275	$ 4,329
110-16-1 CDD - Administration	0.01	5.343%	$ 44,591	$ 44,591	$ 3,028	$ 47,619
110-17-2 Finance - Assessors	0.01	2.428%	$ 20,269	$ 20,269	$ 1,376	$ 21,645
110-17-7 Finance - Sales Tax	0.00	0.971%	$ 8,107	$ 8,107	$ 550	$ 8,658
110-23-2 Library - City Museum	0.00	1.943%	$ 16,215	$ 16,215	$ 1,101	$ 17,316
110-24-1 Engineering - Administration	0.01	4.857%	$ 40,537	$ 40,537	$ 2,752	$ 43,290
110-41-1 P&R Parks and Landscape - Administration	0.01	2.428%	$ 20,269	$ 20,269	$ 1,376	$ 21,645
110-77-1 RecycleWorks - Administration	0.00	0.486%	$ 4,054	$ 4,054	$ 275	$ 4,329
209-22-1 Police - Administration	0.00	0.486%	$ 4,054	$ 4,054	$ 275	$ 4,329
209-46-1 Parks and Recreation - Administration	0.01	4.371%	$ 36,483	$ 36,483	$ 2,477	$ 38,961
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	2.914%	$ 24,322	$ 24,322	$ 1,651	$ 25,974
209-46-8 Parks and Recreation - Treadwell Arena	0.00	1.457%	$ 12,161	$ 12,161	$ 826	$ 12,987
209-71-1 Capital Transit - Administration	0.01	2.914%	$ 24,322	$ 24,322	$ 1,651	$ 25,974
209-72-1 Streets - Administration	0.01	2.914%	$ 24,322	$ 24,322	$ 1,651	$ 25,974
210-21-1 Fire - Administration	0.01	6.800%	$ 56,752	$ 56,752	$ 3,853	$ 60,605
235-28-1 Eaglecrest - Administration	0.01	5.828%	$ 48,645	$ 48,645	$ 3,303	$ 51,948
249-46-3 Parks and Recreation - Aquatics	0.00	0.971%	$ 8,107	$ 8,107	$ 550	$ 8,658
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	1.457%	$ 12,161	$ 12,161	$ 826	$ 12,987
271-14-1 Lands - Administration	0.00	0.971%	$ 8,107	$ 8,107	$ 550	$ 8,658
514-75-1 Water	0.01	3.400%	$ 28,376	$ 28,376	$ 1,927	$ 30,303
519-76-4 Wastewater - Collections	0.01	6.314%	$ 52,698	$ 52,698	$ 3,578	$ 56,277
530-51-1 Harbors	0.01	6.800%	$ 56,752	$ 56,752	$ 3,853	$ 60,605
560-50-1 Airport - Administration	0.01	3.400%	$ 28,376	$ 28,376	$ 1,927	$ 30,303
640-44-1 Building Maintenance	0.01	2.428%	$ 20,269	$ 20,269	$ 1,376	$ 21,645
680-60-1 Risk - Administration	0.00	0.971%	$ 8,107	$ 8,107	$ 550	$ 8,658
Total	**0.21**	**100.000%**	**$834,629**	**$834,629**	**$ 47,067**	**$881,697**

Allocation Basis: **MIS Network Allocation**

Source of Allocation: **IT Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Application Support						
110-11-1 City Attorney	0.02	4.392%	$ 28,640	$ 28,640		$ 28,640
110-12-1 City Manager	0.01	0.955%	$ 6,226	$ 6,226		$ 6,226
110-03-1 Clerk	0.00	0.887%	$ 5,781	$ 5,781		$ 5,781
110-8-1 Human Resources	0.02	3.628%	$ 23,659	$ 23,659		$ 23,659
110-06/15- MIS	0.01	0.955%	$ 6,226	$ 6,226		$ 6,226
110-17-1 Finance Administration	0.01	1.719%	$ 11,207	$ 11,207	$ 709	$ 11,916
110-17-3 Controller	0.10	18.524%	$120,787	$120,787	$ 7,638	$128,425
110-17-4 Treasury	0.09	17.760%	$115,806	$115,806	$ 7,323	$123,129
110-17-6 Purchasing	0.02	4.392%	$ 28,640	$ 28,640	$ 1,811	$ 30,451
110-23-1 Library	0.01	0.955%	$ 6,226	$ 6,226	$ 394	$ 6,620
110-10-1 Mayor and Assembly	0.01	0.955%	$ 6,226	$ 6,226	$ 394	$ 6,620
110-16-1 CDD - Administration	0.02	3.628%	$ 23,659	$ 23,659	$ 1,496	$ 25,155
110-17-2 Finance - Assessors	0.02	3.628%	$ 23,659	$ 23,659	$ 1,496	$ 25,155
110-17-7 Finance - Sales Tax	0.03	5.347%	$ 34,866	$ 34,866	$ 2,205	$ 37,071
110-23-2 Library - City Museum	0.01	0.955%	$ 6,226	$ 6,226	$ 394	$ 6,620
110-24-1 Engineering - Administration	0.01	0.955%	$ 6,226	$ 6,226	$ 394	$ 6,620
110-41-1 P&R Parks and Landscape - Administration	0.01	0.955%	$ 6,226	$ 6,226	$ 394	$ 6,620
110-77-1 RecycleWorks - Administration	0.01	0.955%	$ 6,226	$ 6,226	$ 394	$ 6,620
209-22-1 Police - Administration	0.01	1.719%	$ 11,207	$ 11,207	$ 709	$ 11,916
209-46-1 Parks and Recreation - Administration	0.02	3.628%	$ 23,659	$ 23,659	$ 1,496	$ 25,155
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	1.719%	$ 11,207	$ 11,207	$ 709	$ 11,916
209-46-8 Parks and Recreation - Treadwell Arena	0.00	0.191%	$ 1,245	$ 1,245	$ 79	$ 1,324
209-71-1 Capital Transit - Administration	0.01	0.955%	$ 6,226	$ 6,226	$ 394	$ 6,620
209-72-1 Streets - Administration	0.00	0.382%	$ 2,490	$ 2,490	$ 157	$ 2,648
210-21-1 Fire - Administration	0.01	1.719%	$ 11,207	$ 11,207	$ 709	$ 11,916
235-28-1 Eaglecrest - Administration	0.02	3.628%	$ 23,659	$ 23,659	$ 1,496	$ 25,155
249-46-3 Parks and Recreation - Aquatics	0.00	0.191%	$ 1,245	$ 1,245	$ 79	$ 1,324
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	0.191%	$ 1,245	$ 1,245	$ 79	$ 1,324
271-14-1 Lands - Administration	0.00	0.382%	$ 2,490	$ 2,490	$ 157	$ 2,648
514-75-1 Water	0.01	1.528%	$ 9,962	$ 9,962	$ 630	$ 10,592
519-76-4 Wastewater - Collections	0.01	1.719%	$ 11,207	$ 11,207	$ 709	$ 11,916
530-51-1 Harbors	0.01	2.674%	$ 17,433	$ 17,433	$ 1,102	$ 18,536
560-50-1 Airport - Administration	0.01	1.719%	$ 11,207	$ 11,207	$ 709	$ 11,916
640-44-1 Building Maintenance	0.02	4.392%	$ 28,640	$ 28,640	$ 1,811	$ 30,451
680-60-1 Risk - Administration	0.01	1.719%	$ 11,207	$ 11,207	$ 709	$ 11,916
Total	**0.52**	**100.000%**	**$652,054**	**$652,054**	**$ 36,771**	**$688,825**

Allocation Basis: **MIS Application Allocation**

Source of Allocation: **IT Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Print Shop						
110-11-1 City Attorney	233.04	0.325%	$ 678	$ 678		$ 678
110-12-1 City Manager	96.60	0.135%	$ 281	$ 281		$ 281
110-7-1 Emergency Services	143.11	0.200%	$ 416	$ 416		$ 416
110-03-1 Clerk	2,021.18	2.819%	$ 5,882	$ 5,882		$ 5,882
110-8-1 Human Resources	936.39	1.306%	$ 2,725	$ 2,725		$ 2,725
110-17-1 Finance Administration	5,018.94	7.000%	$ 14,606	$ 14,606	$ 865	$ 15,471
110-17-3 Controller	691.70	0.965%	$ 2,013	$ 2,013	$ 119	$ 2,132
110-17-4 Treasury	3,321.60	4.633%	$ 9,666	$ 9,666	$ 573	$ 10,239
110-17-6 Purchasing	30.50	0.043%	$ 89	$ 89	$ 5	$ 94
110-23-1 Library	459.30	0.641%	$ 1,337	$ 1,337	$ 79	$ 1,416
110-04-1 Elections	531.60	0.741%	$ 1,547	$ 1,547	$ 92	$ 1,639
110-10-1 Mayor and Assembly	3,404.00	4.748%	$ 9,906	$ 9,906	$ 587	$ 10,493
110-12-2 Manager Office - Teen Health Center	185.00	0.258%	$ 538	$ 538	$ 32	$ 570
110-16-1 CDD - Administration	1,477.10	2.060%	$ 4,299	$ 4,299	$ 255	$ 4,553
110-16-2 CDD - Planning	403.81	0.563%	$ 1,175	$ 1,175	$ 70	$ 1,245
110-17-2 Finance - Assessors	1,883.48	2.627%	$ 5,481	$ 5,481	$ 325	$ 5,806
110-17-7 Finance - Sales Tax	5,480.91	7.644%	$ 15,950	$ 15,950	$ 945	$ 16,895
110-23-2 Library - City Museum	680.42	0.949%	$ 1,980	$ 1,980	$ 117	$ 2,097
110-24-1 Engineering - Administration	329.08	0.459%	$ 958	$ 958	$ 57	$ 1,014
110-24-2 Engineering - CIP	959.82	1.339%	$ 2,793	$ 2,793	$ 165	$ 2,959
110-41-1 P&R Parks and Landscape - Administration	224.05	0.312%	$ 652	$ 652	$ 39	$ 691
110-42-1 Arboretum	33.00	0.046%	$ 96	$ 96	$ 6	$ 102
110-77-1 RecycleWorks - Administration	0.93	0.001%	$ 3	$ 3	$ 0	$ 3
209-22-1 Police - Administration	604.88	0.844%	$ 1,760	$ 1,760	$ 104	$ 1,865
209-22-14 Police - Grants	591.00	0.824%	$ 1,720	$ 1,720	$ 102	$ 1,822
209-46-1 Parks and Recreation - Administration	195.96	0.273%	$ 570	$ 570	$ 34	$ 604
209-46-2 Parks and Recreation - Areawide Recreation	1,209.58	1.687%	$ 3,520	$ 3,520	$ 208	$ 3,729
209-46-7-4 Parks and Recreation - Youth Sports	461.75	0.644%	$ 1,344	$ 1,344	$ 80	$ 1,423
209-46-14 Parks and Recreation - Diamond Park Field House	44.00	0.061%	$ 128	$ 128	$ 8	$ 136
209-71-1 Capital Transit - Administration	3,553.60	4.956%	$ 10,342	$ 10,342	$ 612	$ 10,954
209-72-1 Streets - Administration	2,125.75	2.965%	$ 6,186	$ 6,186	$ 366	$ 6,553
210-21-1 Fire - Administration	2,091.25	2.917%	$ 6,086	$ 6,086	$ 360	$ 6,446
210-21-70 Fire - CARES program	111.50	0.156%	$ 324	$ 324	$ 19	$ 344
219-20-1 CARES Relief Fund - Operations	8,745.70	12.198%	$ 25,451	$ 25,451	$ 1,507	$ 26,959
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	50.50	0.070%	$ 147	$ 147	$ 9	$ 156
401-90-1 School CIPs	493.83	0.689%	$ 1,437	$ 1,437	$ 85	$ 1,522
402-90-1 Roads CIPs	2,391.72	3.336%	$ 6,960	$ 6,960	$ 412	$ 7,373
404-90-1 Community Development CIPs	1,079.68	1.506%	$ 3,142	$ 3,142	$ 186	$ 3,328
406-90-1 Parks and Rec CIPs	1,637.93	2.284%	$ 4,767	$ 4,767	$ 282	$ 5,049
419-90-1 Wastewater CIPs	484.61	0.676%	$ 1,410	$ 1,410	$ 84	$ 1,494

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
431-90-1 Docks CIPs	414.00	0.577%	$ 1,205	$ 1,205	$ 71	$ 1,276
450-90-1 Hospital CIPs	2,262.51	3.156%	$ 6,584	$ 6,584	$ 390	$ 6,974
460-90-1 Airport CIPs	59.56	0.083%	$ 173	$ 173	$ 10	$ 184
514-75-1 Water	6,029.36	8.409%	$ 17,546	$ 17,546	$ 1,039	$ 18,586
519-76-5 Wastewater - Treatment	74.00	0.103%	$ 215	$ 215	$ 13	$ 228
530-51-1 Harbors	834.93	1.164%	$ 2,430	$ 2,430	$ 144	$ 2,574
550-55-1 Bartlett Regional Hospital	5,067.00	7.067%	$ 14,746	$ 14,746	$ 873	$ 15,619
560-50-2 Airport - Terminal General Operations	102.64	0.143%	$ 299	$ 299	$ 18	$ 316
680-60-1 Risk - Administration	1,313.35	1.832%	$ 3,822	$ 3,822	$ 226	$ 4,048
680-60-6 Risk - Wellness	1,123.59	1.567%	$ 3,270	$ 3,270	$ 194	$ 3,463
Total	**71,699.74**	**100.000%**	**$208,657**	**$208,657**	**$ 11,767**	**$220,424**

Allocation Basis: **Value of Print Shop Charges**

Source of Allocation: **IT Data Metrics**

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-11-1 City Attorney	$ 38,557	$ 24,322	$ 28,640	$ 678	$ 92,197
110-12-1 City Manager	$ 16,524	$ 16,215	$ 6,226	$ 281	$ 39,246
110-7-1 Emergency Services	$ -	$ -	$ -	$ 416	$ 416
110-03-1 Clerk	$ 20,563	$ 19,832	$ 5,781	$ 5,882	$ 52,059
110-8-1 Human Resources	$ 33,049	$ 28,376	$ 23,659	$ 2,725	$ 87,809
110-06/15- MIS	$ 33,049	$ 52,698	$ 6,226	$ -	$ 91,973
110-17-1 Finance Administration	$ 5,876	$ 8,658	$ 11,916	$ 15,471	$ 41,920
110-17-3 Controller	$ 41,131	$ 34,632	$ 128,425	$ 2,132	$ 206,319
110-17-4 Treasury	$ 35,255	$ 30,303	$ 123,129	$ 10,239	$ 198,925
110-17-6 Purchasing	$ 11,752	$ 8,658	$ 30,451	$ 94	$ 50,955
110-23-1 Library	$ -	$ 4,329	$ 6,620	$ 1,416	$ 12,365
110-04-1 Elections	$ -	$ -	$ -	$ 1,639	$ 1,639
110-10-1 Mayor and Assembly	$ 5,876	$ 4,329	$ 6,620	$ 10,493	$ 27,317
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ 570	$ 570
110-16-1 CDD - Administration	$ 58,758	$ 47,619	$ 25,155	$ 4,553	$ 136,085
110-16-2 CDD - Planning	$ -	$ -	$ -	$ 1,245	$ 1,245
110-17-2 Finance - Assessors	$ 23,503	$ 21,645	$ 25,155	$ 5,806	$ 76,109
110-17-7 Finance - Sales Tax	$ 11,752	$ 8,658	$ 37,071	$ 16,895	$ 74,376
110-23-2 Library - City Museum	$ 17,627	$ 17,316	$ 6,620	$ 2,097	$ 43,661
110-24-1 Engineering - Administration	$ 52,882	$ 43,290	$ 6,620	$ 1,014	$ 103,806
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ 2,959	$ 2,959
110-41-1 P&R Parks and Landscape - Administration	$ 23,503	$ 21,645	$ 6,620	$ 691	$ 52,459
110-42-1 Arboretum	$ -	$ -	$ -	$ 102	$ 102
110-77-1 RecycleWorks - Administration	$ -	$ 4,329	$ 6,620	$ 3	$ 10,952
209-22-1 Police - Administration	$ -	$ 4,329	$ 11,916	$ 1,865	$ 18,109
209-22-14 Police - Grants	$ -	$ -	$ -	$ 1,822	$ 1,822
209-46-1 Parks and Recreation - Administration	$ 47,007	$ 38,961	$ 25,155	$ 604	$ 111,727
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 3,729	$ 3,729
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 29,379	$ 25,974	$ 11,916	$ -	$ 67,269
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ 1,423	$ 1,423
209-46-8 Parks and Recreation - Treadwell Arena	$ 11,752	$ 12,987	$ 1,324	$ -	$ 26,062

ALLOCATION SUMMARY

110-06/15- MIS

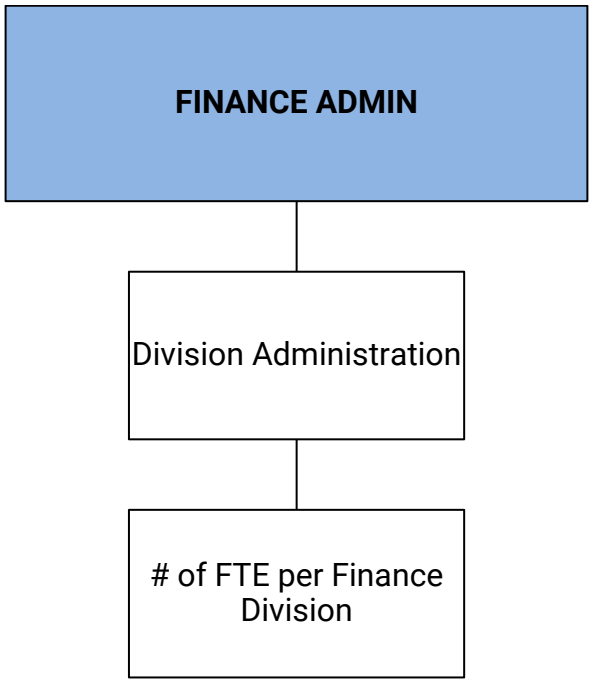
	Device Support	Networking Support	Application Support	Print Shop	Total
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ -	$ -	$ 136	$ 136
209-71-1 Capital Transit - Administration	$ 23,503	$ 25,974	$ 6,620	$ 10,954	$ 67,051
209-72-1 Streets - Administration	$ 29,379	$ 25,974	$ 2,648	$ 6,553	$ 64,553
210-21-1 Fire - Administration	$ 64,634	$ 60,605	$ 11,916	$ 6,446	$ 143,601
210-21-70 Fire - CARES program	$ -	$ -	$ -	$ 344	$ 344
219-20-1 CARES Relief Fund - Operations	$ -	$ -	$ -	$ 26,959	$ 26,959
235-28-1 Eaglecrest - Administration	$ 70,510	$ 51,948	$ 25,155	$ -	$ 147,613
249-46-3 Parks and Recreation - Aquatics	$ 5,876	$ 8,658	$ 1,324	$ -	$ 15,858
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 17,627	$ 12,987	$ 1,324	$ 156	$ 32,094
271-14-1 Lands - Administration	$ 5,876	$ 8,658	$ 2,648	$ -	$ 17,182
401-90-1 School CIPs	$ -	$ -	$ -	$ 1,522	$ 1,522
402-90-1 Roads CIPs	$ -	$ -	$ -	$ 7,373	$ 7,373
404-90-1 Community Development CIPs	$ -	$ -	$ -	$ 3,328	$ 3,328
406-90-1 Parks and Rec CIPs	$ -	$ -	$ -	$ 5,049	$ 5,049
419-90-1 Wastewater CIPs	$ -	$ -	$ -	$ 1,494	$ 1,494
431-90-1 Docks CIPs	$ -	$ -	$ -	$ 1,276	$ 1,276
450-90-1 Hospital CIPs	$ -	$ -	$ -	$ 6,974	$ 6,974
460-90-1 Airport CIPs	$ -	$ -	$ -	$ 184	$ 184
514-75-1 Water	$ 23,503	$ 30,303	$ 10,592	$ 18,586	$ 82,983
519-76-4 Wastewater - Collections	$ 64,634	$ 56,277	$ 11,916	$ -	$ 132,826
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ 228	$ 228
530-51-1 Harbors	$ 64,634	$ 60,605	$ 18,536	$ 2,574	$ 146,349
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ -	$ 15,619	$ 15,619
560-50-1 Airport - Administration	$ 47,007	$ 30,303	$ 11,916	$ -	$ 89,225
560-50-2 Airport - Terminal General Operations	$ -	$ -	$ -	$ 316	$ 316
640-44-1 Building Maintenance	$ 23,503	$ 21,645	$ 30,451	$ -	$ 75,599
680-60-1 Risk - Administration	$ 5,876	$ 8,658	$ 11,916	$ 4,048	$ 30,498
680-60-6 Risk - Wellness	$ -	$ -	$ -	$ 3,463	$ 3,463
Total	**$ 964,356**	**$ 881,697**	**$ 688,825**	**$ 220,424**	**$ 2,755,302**

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

110-17-1 Finance Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 615,821		$ 615,821
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 14,024	$ 1,782	$ 15,806
110-03-1 Clerk	$ 32,336	$ 7,660	$ 39,996
110-8-1 Human Resources	$ 2,470	$ 410	$ 2,880
110-06/15- MIS	$ 39,428	$ 2,492	$ 41,920
110-17-3 Controller		$ 10,516	$ 10,516
110-17-4 Treasury		$ 434	$ 434
110-17-6 Purchasing		$ 5,329	$ 5,329
110-23-1 Library		$ 6,354	$ 6,354
Total Incoming Costs	**$ 88,258**	**$ 34,977**	**$ 123,235**
Benefits - PERS	$ (20,152)		
Contractual Services	$ (7,013)		
Capital	$ (395)		
Revenues	$ (78,057)		
Total Cost Adjustments	**$ (105,617)**		**$ (105,617)**
Total Costs to be Allocated	**$ 598,462**	**$ 34,977**	**$ 633,439**

DEPARTMENTAL EXPENSE DETAIL

110-17-1 Finance Administration

Expense Type	Expense ($)	Division Administration
Personnel		
Salary and Wages	$ 281,790	$ 281,790
Benefits	$ 120,819	$ 120,819
Benefits - PERS	$ 20,152	$ 20,152
Subtotal Personnel Cost	**$ 422,761**	**$ 422,761**
Operating Services & Supplies		
Advertising	$ 472	$ 472
General Supplies	$ 1,901	$ 1,901
Insurance	$ 2,100	$ 2,100
Minor Capital Outlay	$ 395	$ 395
Other Expenses	$ 859	$ 859
Postage	$ 89	$ 89
Printing	$ 3,163	$ 3,163
Professional	$ 7,013	$ 7,013
Public Utility Services	$ 5,351	$ 5,351
Rentals and Leases	$ 170,242	$ 170,242
Travel and Training	$ 1,475	$ 1,475
Subtotal Operating Cost	**$ 193,060**	**$ 193,060**
DEPARTMENTAL EXPENDITURES	**$ 615,821**	**$ 615,821**
Disallowed Costs		
Subtotal Disallowed Costs	**$ -**	**$ -**
Cost Adjustments		
Benefits - PERS	$ (20,152)	$ (20,152)
Contractual Services	$ (7,013)	$ (7,013)
Capital	$ (395)	$ (395)
Revenues	$ (78,057)	$ (78,057)
Subtotal Cost Adjustments	**$ (105,617)**	**$ (105,617)**
FUNCTIONAL COST	**$ 510,204**	**$ 510,204**
First Allocation		
Incoming - All Others	$ 88,258	$ 88,258
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 598,462**	**$ 598,462**
Second Allocation		
Incoming - All Others	$ 34,977	$ 34,977
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ 34,977**	**$ 34,977**
TOTAL ALLOCATED	**$ 633,439**	**$ 633,439**

110-17-1 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Division Administration						
110-17-3 Controller	12.00	32.432%	$194,096	$194,096	$ 11,344	$205,440
110-17-4 Treasury	13.00	35.135%	$210,270	$210,270	$ 12,289	$222,560
110-17-6 Purchasing	5.00	13.514%	$ 80,873	$ 80,873	$ 4,727	$ 85,600
110-17-2 Finance - Assessors	7.00	18.919%	$113,222	$113,222	$ 6,617	$119,840
Total	**37.00**	**100.000%**	**$598,462**	**$598,462**	**$ 34,977**	**$633,439**

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

Source of Allocation: **Staffing File**

ALLOCATION SUMMARY

110-17-1 Finance Administration

		Division Administration	Total
110-17-3 Controller		$ 205,440	$205,440
110-17-4 Treasury		$ 222,560	$222,560
110-17-6 Purchasing		$ 85,600	$ 85,600
110-17-2 Finance - Assessors		$ 119,840	$119,840
	Total	**$ 633,439**	**$633,439**

8 Controller

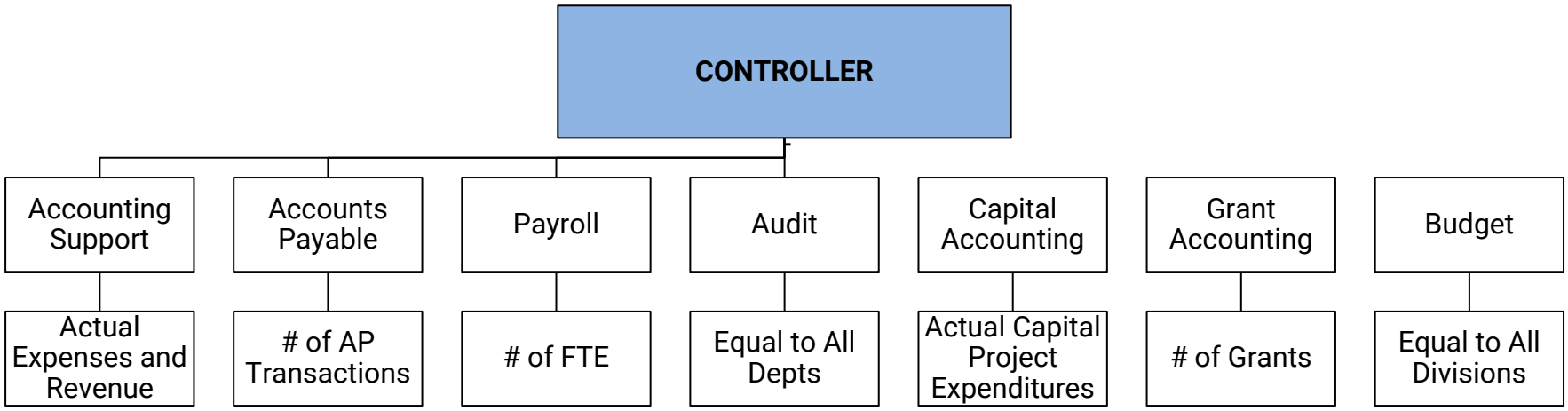
The Controller Division within the Finance Department is responsible for managing accounts payable, general accounting, grants and contracts, payroll, and the City's budget. It is the primary financial reporting component of the City. Costs associated with the Controller's division are allocated to Receiving 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 actual expenses and revenue per Fund, Department, and Division[8].
- **Accounts Payable –** represents services associated with processing invoices on behalf of the City. This function is allocated based on the number of accounts payable (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 actual 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 all division within the City.

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

[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%). Additionally, revenue from General Fund Non-Departmental and revenue associated with property tax related were excluded; along with large one-time expenditures (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures.)

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


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

COSTS TO BE ALLOCATED

110-17-3 Controller

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,118,109		$ 1,118,109
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 87,039	$ 6,790	$ 93,830
110-12-1 City Manager	$ 11,479	$ 1,357	$ 12,837
110-8-1 Human Resources	$ 9,879	$ 1,640	$ 11,519
110-06/15- MIS	$ 193,786	$ 12,533	$ 206,319
110-17-1 Finance Administration	$ 194,096	$ 11,344	$ 205,440
110-17-3 Controller		$ 15,525	$ 15,525
110-17-4 Treasury		$ 18,079	$ 18,079
Total Incoming Costs	**$ 496,279**	**$ 67,268**	**$ 563,548**
Benefits - PERS	$ (28,353)		
Capital	$ (424)		
Reimbursable Expenses	$ 569,730		
Total Cost Adjustments	**$ 540,953**		**$ 540,953**
Total Costs to be Allocated	**$ 2,155,342**	**$ 67,268**	**$ 2,222,610**

DEPARTMENTAL EXPENSE DETAIL

110-17-3 Controller

Expense Type	Expense ($)	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Personnel								
Salary and Wages	$ 1,045,222	$ 365,828	$ 135,879	$ 229,949	$ 52,261	$ 104,522	$ 52,261	$ 104,522
Benefits	$ 524,504	$ 183,576	$ 68,185	$ 115,391	$ 26,225	$ 52,450	$ 26,225	$ 52,450
Benefits - PERS	$ 28,353	$ 9,924	$ 3,686	$ 6,238	$ 1,418	$ 2,835	$ 1,418	$ 2,835
Subtotal Personnel Cost	**$ 1,598,078**	**$ 559,327**	**$ 207,750**	**$ 351,577**	**$ 79,904**	**$ 159,808**	**$ 79,904**	**$ 159,808**
Operating Services & Supplies								
General Supplies	$ 1,227	$ 429	$ 160	$ 270	$ 61	$ 123	$ 61	$ 123
Insurance	$ 11,100	$ 3,885	$ 1,443	$ 2,442	$ 555	$ 1,110	$ 555	$ 1,110
Minor Capital Outlay	$ 424	$ 148	$ 55	$ 93	$ 21	$ 42	$ 21	$ 42
Other Expenses	$ 823	$ 288	$ 107	$ 181	$ 41	$ 82	$ 41	$ 82
Postage	$ 5,004	$ 1,751	$ 650	$ 1,101	$ 250	$ 500	$ 250	$ 500
Printing	$ 972	$ 340	$ 126	$ 214	$ 49	$ 97	$ 49	$ 97
Professional	$ 58,388	$ 20,436	$ 7,590	$ 12,845	$ 2,919	$ 5,839	$ 2,919	$ 5,839
Public Utility Services	$ 7,183	$ 2,514	$ 934	$ 1,580	$ 359	$ 718	$ 359	$ 718
Reimbursable Expenses	$ (569,730)	$ (199,406)	$ (74,065)	$ (125,341)	$ (28,487)	$ (56,973)	$ (28,487)	$ (56,973)
Rentals and Leases	$ 4,537	$ 1,588	$ 590	$ 998	$ 227	$ 454	$ 227	$ 454
Travel and Training	$ 104	$ 36	$ 13	$ 23	$ 5	$ 10	$ 5	$ 10
Subtotal Operating Cost	**$ (479,969)**	**$ (167,989)**	**$ (62,396)**	**$ (105,593)**	**$ (23,998)**	**$ (47,997)**	**$ (23,998)**	**$ (47,997)**
DEPARTMENTAL EXPENDITURES	**$ 1,118,109**	**$ 391,338**	**$ 145,354**	**$ 245,984**	**$ 55,905**	**$ 111,811**	**$ 55,905**	**$ 111,811**
Disallowed Costs								
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments								
Benefits - PERS	$ (28,353)	$ (9,924)	$ (3,686)	$ (6,238)	$ (1,418)	$ (2,835)	$ (1,418)	$ (2,835)
Capital	$ (424)	$ (148)	$ (55)	$ (93)	$ (21)	$ (42)	$ (21)	$ (42)
Reimbursable Expenses	$ 569,730	$ 199,406	$ 74,065	$ 125,341	$ 28,487	$ 56,973	$ 28,487	$ 56,973
Subtotal Cost Adjustments	**$ 540,953**	**$ 189,334**	**$ 70,324**	**$ 119,010**	**$ 27,048**	**$ 54,095**	**$ 27,048**	**$ 54,095**
FUNCTIONAL COST	**$ 1,659,062**	**$ 580,672**	**$ 215,678**	**$ 364,994**	**$ 82,953**	**$ 165,906**	**$ 82,953**	**$ 165,906**
First Allocation								
Incoming - All Others	$ 496,279	$ 173,698	$ 64,516	$ 109,181	$ 24,814	$ 49,628	$ 24,814	$ 49,628
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,155,342**	**$ 754,370**	**$ 280,194**	**$ 474,175**	$ 107,767	**$ 215,534**	**$ 107,767**	**$ 215,534**
Second Allocation								
Incoming - All Others	$ 67,268	$ 23,544	$ 8,745	$ 14,799	$ 3,363	$ 6,727	$ 3,363	$ 6,727
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 67,268**	**$ 23,544**	**$ 8,745**	**$ 14,799**	$ 3,363	**$ 6,727**	**$ 3,363**	**$ 6,727**
TOTAL ALLOCATED	**$ 2,222,610**	**$ 777,914**	**$ 288,939**	**$ 488,974**	**$ 111,131**	**$ 222,261**	**$ 111,131**	**$ 222,261**

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Accounting Support						
110-11-1 City Attorney	2,020,468.00	0.703%	$ 5,305	$ 5,305		$ 5,305
110-12-1 City Manager	1,274,330.00	0.444%	$ 3,346	$ 3,346		$ 3,346
110-7-1 Emergency Services	969,068.96	0.337%	$ 2,544	$ 2,544		$ 2,544
110-03-1 Clerk	375,166.43	0.131%	$ 985	$ 985		$ 985
110-8-1 Human Resources	719,995.00	0.251%	$ 1,890	$ 1,890		$ 1,890
110-06/15- MIS	2,657,281.30	0.925%	$ 6,977	$ 6,977		$ 6,977
110-17-1 Finance Administration	693,482.95	0.241%	$ 1,821	$ 1,821		$ 1,821
110-17-3 Controller	1,687,415.00	0.587%	$ 4,430	$ 4,430		$ 4,430
110-17-4 Treasury	1,710,940.07	0.595%	$ 4,492	$ 4,492	$ 145	$ 4,638
110-17-6 Purchasing	526,335.50	0.183%	$ 1,382	$ 1,382	$ 45	$ 1,427
110-23-1 Library	3,218,599.23	1.120%	$ 8,451	$ 8,451	$ 274	$ 8,724
110-01-1 General Fund - General Fund - Non-Dept	1,173.00	0.000%	$ 3	$ 3	$ 0	$ 3
110-04-1 Elections	28,944.37	0.010%	$ 76	$ 76	$ 2	$ 78
110-10-1 Mayor and Assembly	589,087.00	0.205%	$ 1,547	$ 1,547	$ 50	$ 1,597
110-12-2 Manager Office - Teen Health Center	154,384.00	0.054%	$ 405	$ 405	$ 13	$ 418
110-12-3 Manager Office - Syst. Racism Rev.	15,404.00	0.005%	$ 40	$ 40	$ 1	$ 42
110-12-5 Manager Office - Housing and Homelessness	373,857.00	0.130%	$ 982	$ 982	$ 32	$ 1,013
110-16-1 CDD - Administration	1,212,330.48	0.422%	$ 3,183	$ 3,183	$ 103	$ 3,286
110-16-2 CDD - Planning	1,037,017.07	0.361%	$ 2,723	$ 2,723	$ 88	$ 2,811
110-16-3 CDD - Building	1,419,900.99	0.494%	$ 3,728	$ 3,728	$ 121	$ 3,849
110-17-2 Finance - Assessors	823,694.00	0.287%	$ 2,163	$ 2,163	$ 70	$ 2,233
110-17-7 Finance - Sales Tax	522,527.00	0.182%	$ 1,372	$ 1,372	$ 44	$ 1,416
110-21-1 Fire - Emergency Services	7,591,725.29	2.642%	$ 19,932	$ 19,932	$ 645	$ 20,578
110-23-2 Library - City Museum	535,596.32	0.186%	$ 1,406	$ 1,406	$ 46	$ 1,452
110-24-1 Engineering - Administration	391,319.00	0.136%	$ 1,027	$ 1,027	$ 33	$ 1,061
110-24-2 Engineering - CIP	796,374.00	0.277%	$ 2,091	$ 2,091	$ 68	$ 2,159
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	17,004.00	0.006%	$ 45	$ 45	$ 1	$ 46
110-41-1 P&R Parks and Landscape - Administration	2,362,328.42	0.822%	$ 6,202	$ 6,202	$ 201	$ 6,403
110-41-2 P&R Parks and Landscape - PR - Conservation Corp	174,900.00	0.061%	$ 459	$ 459	$ 15	$ 474
110-42-1 Arboretum	218,890.00	0.076%	$ 575	$ 575	$ 19	$ 593
110-47-1 Centennial Hall - Convention Center	603,690.00	0.210%	$ 1,585	$ 1,585	$ 51	$ 1,636
110-77-1 RecycleWorks - Administration	364,934.81	0.127%	$ 958	$ 958	$ 31	$ 989
110-77-2 RecycleWorks - Recycling	479,070.00	0.167%	$ 1,258	$ 1,258	$ 41	$ 1,299
110-77-3 RecycleWorks - Household Hazardous Waste	673,866.00	0.235%	$ 1,769	$ 1,769	$ 57	$ 1,827
110-77-4 RecycleWorks - Junked Vehicles	298,214.00	0.104%	$ 783	$ 783	$ 25	$ 808
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	4,821.42	0.002%	$ 13	$ 13	$ 0	$ 13
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	4,058.57	0.001%	$ 11	$ 11	$ 0	$ 11
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	2,416.67	0.001%	$ 6	$ 6	$ 0	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	45,850.00	0.016%	$ 120	$ 120	$ 4	$ 124
120-02-1 School District - Administration	7,386,448.62	2.571%	$ 19,394	$ 19,394	$ 628	$ 20,022
150-42-1 Arboretum	5,732.96	0.002%	$ 15	$ 15	$ 0	$ 16
209-01-1 Roaded Service Area Non-Operational	1,323,930.04	0.461%	$ 3,476	$ 3,476	$ 113	$ 3,589
209-22-1 Police - Administration	3,269,810.18	1.138%	$ 8,585	$ 8,585	$ 278	$ 8,863

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-2 Police - General Operations	8,415,989.00	2.929%	$ 22,097	$ 22,097	$ 716	$ 22,812
209-22-5 Police - Communications	1,086,268.00	0.378%	$ 2,852	$ 2,852	$ 92	$ 2,944
209-22-7 Police - Animal Control	1,033,349.00	0.360%	$ 2,713	$ 2,713	$ 88	$ 2,801
209-22-8 Police - Community Services	608,124.00	0.212%	$ 1,597	$ 1,597	$ 52	$ 1,648
209-22-9 Police - System Admin/E911	804,444.00	0.280%	$ 2,112	$ 2,112	$ 68	$ 2,181
209-22-10 Police - Fleet	495,037.00	0.172%	$ 1,300	$ 1,300	$ 42	$ 1,342
209-22-11 Police - Electronics	181,987.00	0.063%	$ 478	$ 478	$ 15	$ 493
209-22-12 Police - Travel and Training	36,517.00	0.013%	$ 96	$ 96	$ 3	$ 99
209-22-14 Police - Grants	81,692.53	0.028%	$ 214	$ 214	$ 7	$ 221
209-22-16 Police - Airport Security	1,543,466.75	0.537%	$ 4,052	$ 4,052	$ 131	$ 4,184
209-22-17 Police - Services	1,564,118.00	0.544%	$ 4,107	$ 4,107	$ 133	$ 4,240
209-46-1 Parks and Recreation - Administration	456,579.69	0.159%	$ 1,199	$ 1,199	$ 39	$ 1,238
209-46-2 Parks and Recreation - Areawide Recreation	434,855.97	0.151%	$ 1,142	$ 1,142	$ 37	$ 1,179
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	940,349.65	0.327%	$ 2,469	$ 2,469	$ 80	$ 2,549
209-46-7-2 Parks and Recreation - BAM After School Program	77,170.87	0.027%	$ 203	$ 203	$ 7	$ 209
209-46-7-4 Parks and Recreation - Youth Sports	126,685.39	0.044%	$ 333	$ 333	$ 11	$ 343
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	78,932.40	0.027%	$ 207	$ 207	$ 7	$ 214
209-46-8 Parks and Recreation - Treadwell Arena	1,045,848.00	0.364%	$ 2,746	$ 2,746	$ 89	$ 2,835
209-46-9 Parks and Recreation - Youth Scholarships	41,287.46	0.014%	$ 108	$ 108	$ 4	$ 112
209-46-12 Parks and Recreation - Youth Activities	340,782.00	0.119%	$ 895	$ 895	$ 29	$ 924
209-71-1 Capital Transit - Administration	4,542,478.12	1.581%	$ 11,927	$ 11,927	$ 386	$ 12,313
209-71-2 Capital Transit - Operations	3,743,709.00	1.303%	$ 9,829	$ 9,829	$ 318	$ 10,148
209-71-3 Capital Transit - Maintenance	1,686,232.00	0.587%	$ 4,427	$ 4,427	$ 143	$ 4,571
209-71-4 Capital Transit - Downtown Center	114,315.00	0.040%	$ 300	$ 300	$ 10	$ 310
209-72-1 Streets - Administration	6,147,585.48	2.140%	$ 16,141	$ 16,141	$ 523	$ 16,663
209-72-2 Streets - Marine Passenger Fees	2,399.00	0.001%	$ 6	$ 6	$ 0	$ 7
210-01-1 Fire - Administration	1,844,866.84	0.642%	$ 4,844	$ 4,844	$ 157	$ 5,001
210-21-1 Fire - Administration	5,203,801.65	1.811%	$ 13,663	$ 13,663	$ 442	$ 14,105
210-21-3 Fire - COVID Airport Operations	2,151,480.60	0.749%	$ 5,649	$ 5,649	$ 183	$ 5,832
210-21-60 Fire - BLS Program	8,836.00	0.003%	$ 23	$ 23	$ 1	$ 24
210-21-70 Fire - CARES program	722,337.00	0.251%	$ 1,897	$ 1,897	$ 61	$ 1,958
215-01-1 Sales Tax	2,121,606.02	0.738%	$ 5,570	$ 5,570	$ 180	$ 5,751
216-01-1 Hotel Tax	1,268,921.67	0.442%	$ 3,332	$ 3,332	$ 108	$ 3,440
219-01-1 CARES Relief Fund - Pandemic Response Non-Dept	173,935.27	0.061%	$ 457	$ 457	$ 15	$ 471
219-20-1 CARES Relief Fund - Operations	46,264,980.29	16.102%	$121,471	$121,471	$ 3,933	$125,405
219-20-2 CARES Relief Fund - Childcare	13,390.00	0.005%	$ 35	$ 35	$ 1	$ 36
219-20-3 CARES Relief Fund - Small Business Grant	288,790.00	0.101%	$ 758	$ 758	$ 25	$ 783
219-20-5 CARES Relief Fund - Vote by Mail	102,642.00	0.036%	$ 269	$ 269	$ 9	$ 278
219-20-6 CARES Relief Fund - School District	86,586.00	0.030%	$ 227	$ 227	$ 7	$ 235
219-20-11 CARES Relief Fund - Hotline	379,660.00	0.132%	$ 997	$ 997	$ 32	$ 1,029
219-20-13 CARES Relief Fund - Hagevig Testing	282,313.00	0.098%	$ 741	$ 741	$ 24	$ 765
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	2,422.00	0.001%	$ 6	$ 6	$ 0	$ 7
219-20-15 CARES Relief Fund - Isolation and Quarantine	2,200.00	0.001%	$ 6	$ 6	$ 0	$ 6
219-20-16 CARES Relief Fund - Pop-up testing	54,173.00	0.019%	$ 142	$ 142	$ 5	$ 147
219-20-18 CARES Relief Fund - Non-Profit Grants	25,000.00	0.009%	$ 66	$ 66	$ 2	$ 68
219-20-19 CARES Relief Fund - Housing Assistance Pmts	21,560.00	0.008%	$ 57	$ 57	$ 2	$ 58

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
219-20-21 CARES Relief Fund - Wastewater COVID Samples	45,845.00	0.016%	$ 120	$ 120	$ 4	$ 124
219-20-26 CARES Relief Fund - Communication Costs	41,343.00	0.014%	$ 109	$ 109	$ 4	$ 112
219-20-27 CARES Relief Fund - MIH & Sleep Off	144,252.00	0.050%	$ 379	$ 379	$ 12	$ 391
219-20-29 CARES Relief Fund - Vaccine Distribution	156,245.00	0.054%	$ 410	$ 410	$ 13	$ 424
219-20-30 CARES Relief Fund - USDOJ-COVID	14,686.00	0.005%	$ 39	$ 39	$ 1	$ 40
219-20-31 CARES Relief Fund - Safe Opening and Operation	1,100.00	0.000%	$ 3	$ 3	$ 0	$ 3
221-01-1 Tobacco Tax	2,695,191.63	0.938%	$ 7,076	$ 7,076	$ 229	$ 7,306
225-01-1 Marine Passenger Fees	16,070.00	0.006%	$ 42	$ 42	$ 1	$ 44
232-52-1 Port Development Fee	7,600.00	0.003%	$ 20	$ 20	$ 1	$ 21
233-01-1 State MPF	2,446,364.00	0.851%	$ 6,423	$ 6,423	$ 208	$ 6,631
235-01-1 Eaglecrest - Non-Operational	2,164,578.10	0.753%	$ 5,683	$ 5,683	$ 184	$ 5,867
235-28-1 Eaglecrest - Administration	1,265,028.00	0.440%	$ 3,321	$ 3,321	$ 108	$ 3,429
235-28-2 Eaglecrest - Ski Patrol	227,008.00	0.079%	$ 596	$ 596	$ 19	$ 615
235-28-3 Eaglecrest - Lift	96,898.00	0.034%	$ 254	$ 254	$ 8	$ 263
235-28-4 Eaglecrest - Mountain Maint	463,122.00	0.161%	$ 1,216	$ 1,216	$ 39	$ 1,255
235-28-5 Eaglecrest - Lodge General Operations	253,735.00	0.088%	$ 666	$ 666	$ 22	$ 688
235-28-6 Eaglecrest - Snow Sports School	198,365.00	0.069%	$ 521	$ 521	$ 17	$ 538
235-28-7 Eaglecrest - Food Service	108,345.00	0.038%	$ 284	$ 284	$ 9	$ 294
235-28-8 Eaglecrest - Ski Rental Shop	118,738.00	0.041%	$ 312	$ 312	$ 10	$ 322
235-28-9 Eaglecrest - Marketing	134,588.00	0.047%	$ 353	$ 353	$ 11	$ 365
235-28-11 Eaglecrest - Building Maint	84,678.00	0.029%	$ 222	$ 222	$ 7	$ 230
235-28-12 Eaglecrest - Vehicle Maint	115,832.00	0.040%	$ 304	$ 304	$ 10	$ 314
235-28-13 Eaglecrest - Dimond Park Fieldhouse	27,168.00	0.009%	$ 71	$ 71	$ 2	$ 74
235-28-14 Eaglecrest - Conservation Corps	286,933.00	0.100%	$ 753	$ 753	$ 24	$ 778
249-01-1 Parks and Recreation - Aquatics	42,846.44	0.015%	$ 112	$ 112	$ 4	$ 116
249-46-3 Parks and Recreation - Aquatics	815,657.47	0.284%	$ 2,142	$ 2,142	$ 69	$ 2,211
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,437,889.86	0.500%	$ 3,775	$ 3,775	$ 122	$ 3,898
270-48-1 Downtown Parking - Marine Parking Garage	898,323.63	0.313%	$ 2,359	$ 2,359	$ 76	$ 2,435
271-14-1 Lands - Administration	1,724,292.71	0.600%	$ 4,527	$ 4,527	$ 147	$ 4,674
271-14-2 Lands - Quarries	315,416.23	0.110%	$ 828	$ 828	$ 27	$ 855
276-02-1 Affordable Housing - Operations	11,800.00	0.004%	$ 31	$ 31	$ 1	$ 32
276-02-2 Affordable Housing - Mobile Home Loans	10,000.00	0.003%	$ 26	$ 26	$ 1	$ 27
330-01-1 Debt Service - General Debt Service	6,080,361.45	2.116%	$ 15,964	$ 15,964	$ 517	$ 16,481
401-90-1 School CIPs	248,709.00	0.087%	$ 653	$ 653	$ 21	$ 674
402-90-1 Roads CIPs	5,836,154.00	2.031%	$ 15,323	$ 15,323	$ 496	$ 15,819
403-90-1 Fire CIPs	50,397.00	0.018%	$ 132	$ 132	$ 4	$ 137
404-90-1 Community Development CIPs	2,920,301.06	1.016%	$ 7,667	$ 7,667	$ 248	$ 7,916
406-90-1 Parks and Rec CIPs	1,969,132.08	0.685%	$ 5,170	$ 5,170	$ 167	$ 5,337
414-90-1 Water CIPs	1,018,987.54	0.355%	$ 2,675	$ 2,675	$ 87	$ 2,762
419-90-1 Wastewater CIPs	3,378,182.00	1.176%	$ 8,870	$ 8,870	$ 287	$ 9,157
430-90-1 Harbors CIPs	397,417.97	0.138%	$ 1,043	$ 1,043	$ 34	$ 1,077
431-90-1 Docks CIPs	10,832,403.42	3.770%	$ 28,441	$ 28,441	$ 921	$ 29,362
450-90-1 Hospital CIPs	1,039,494.23	0.362%	$ 2,729	$ 2,729	$ 88	$ 2,818
460-90-1 Airport CIPs	17,564,630.52	6.113%	$ 46,117	$ 46,117	$ 1,493	$ 47,610
514-75-1 Water	8,548,367.92	2.975%	$ 22,444	$ 22,444	$ 727	$ 23,171
519-01-1 Wastewater - Non-Operational	689,125.34	0.240%	$ 1,809	$ 1,809	$ 59	$ 1,868

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
519-76-4 Wastewater - Collections	1,848,346.00	0.643%	$ 4,853	$ 4,853	$ 157	$ 5,010
519-76-5 Wastewater - Treatment	5,754,275.00	2.003%	$ 15,108	$ 15,108	$ 489	$ 15,597
520-80-98 Wastewater LIDs - LID 98	100.00	0.000%	$ 0	$ 0	$ 0	$ 0
530-51-1 Harbors	7,160,719.43	2.492%	$ 18,801	$ 18,801	$ 609	$ 19,410
531-52-1 Docks - Administration	1,408,338.56	0.490%	$ 3,698	$ 3,698	$ 120	$ 3,817
531-52-2 Docks - CIP Engineers-Dock	46,502.00	0.016%	$ 122	$ 122	$ 4	$ 126
538-24-3 WW Extension - Administration	144,703.00	0.050%	$ 380	$ 380	$ 12	$ 392
539-24-3 Water Extension - Eng Water Extension	165,768.00	0.058%	$ 435	$ 435	$ 14	$ 449
550-55-1 Bartlett Regional Hospital	12,065,955.69	4.200%	$ 31,680	$ 31,680	$ 1,026	$ 32,706
560-50-1 Airport - Administration	1,657,726.16	0.577%	$ 4,352	$ 4,352	$ 141	$ 4,493
560-50-2 Airport - Terminal General Operations	2,379,018.46	0.828%	$ 6,246	$ 6,246	$ 202	$ 6,449
560-50-3 Airport - Airfield Maintenance Shop	6,378,135.85	2.220%	$ 16,746	$ 16,746	$ 542	$ 17,288
560-50-4 Airport - ARFF	1,156,692.00	0.403%	$ 3,037	$ 3,037	$ 98	$ 3,135
560-50-5 Airport - Airport Security	937,153.00	0.326%	$ 2,461	$ 2,461	$ 80	$ 2,540
560-50-8 Airport - Airport Landside	27,344.00	0.010%	$ 72	$ 72	$ 2	$ 74
560-50-13 Airport - PRFAS Cleanup	78,111.00	0.027%	$ 205	$ 205	$ 7	$ 212
602-79-1 Fleet - Administration	2,555,683.21	0.889%	$ 6,710	$ 6,710	$ 217	$ 6,927
602-79-2 Fleet - Replacement Program	3,223,300.00	1.122%	$ 8,463	$ 8,463	$ 274	$ 8,737
602-79-3 Fleet - Replacement Program - Grants	1,480,594.17	0.515%	$ 3,887	$ 3,887	$ 126	$ 4,013
602-79-4 Fleet - Fuel Program	1,359,901.72	0.473%	$ 3,570	$ 3,570	$ 116	$ 3,686
602-79-5 Fleet - Washbay	55,820.00	0.019%	$ 147	$ 147	$ 5	$ 151
640-44-1 Building Maintenance	5,326,284.16	1.854%	$ 13,984	$ 13,984	$ 453	$ 14,437
680-01-1 Risk - Non-operational	45,551.43	0.016%	$ 120	$ 120	$ 4	$ 123
680-60-1 Risk - Administration	886,363.00	0.308%	$ 2,327	$ 2,327	$ 75	$ 2,403
680-60-2 Risk - Workers Comp	259,243.40	0.090%	$ 681	$ 681	$ 22	$ 703
680-60-3 Risk - General Liability	2,177,370.63	0.758%	$ 5,717	$ 5,717	$ 185	$ 5,902
680-60-3 Risk - Auto	302,201.93	0.105%	$ 793	$ 793	$ 26	$ 819
680-60-4 Risk - Property	320,092.40	0.111%	$ 840	$ 840	$ 27	$ 868
680-60-5 Risk - Special Policy	141,846.97	0.049%	$ 372	$ 372	$ 12	$ 384
680-60-6 Risk - Health	4,108,806.26	1.430%	$ 10,788	$ 10,788	$ 349	$ 11,137
680-60-6 Risk - Life	508,333.41	0.177%	$ 1,335	$ 1,335	$ 43	$ 1,378
680-60-6 Risk - Wellness	323,809.02	0.113%	$ 850	$ 850	$ 28	$ 878
680-60-6 Risk - EAP	72,107.10	0.025%	$ 189	$ 189	$ 6	$ 195
680-60-7 Risk - UI CBJ	569,367.52	0.198%	$ 1,495	$ 1,495	$ 48	$ 1,543
680-60-7 Risk - UI BRH	194,404.59	0.068%	$ 510	$ 510	$ 17	$ 527
680-60-8 Risk - Cafeteria Plan CBJ	22,781.52	0.008%	$ 60	$ 60	$ 2	$ 62
736-01-1 Mental Health	96.00	0.000%	$ 0	$ 0	$ 0	$ 0
Total	**287,318,534.49**	**100.000%**	**$754,370**	**$754,370**	**$ 23,544**	**$777,914**

Allocation Basis: **Actual Expenses and Revenue**

Source of Allocation: **Actual Expenditures and Revenue**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Accounts Payable						
110-11-1 City Attorney	204.00	0.541%	$ 1,514	$ 1,514		$ 1,514
110-12-1 City Manager	227.00	0.601%	$ 1,685	$ 1,685		$ 1,685
110-7-1 Emergency Services	89.00	0.236%	$ 661	$ 661		$ 661
110-03-1 Clerk	45.00	0.119%	$ 334	$ 334		$ 334
110-8-1 Human Resources	91.00	0.241%	$ 676	$ 676		$ 676
110-06/15- MIS	581.00	1.539%	$ 4,313	$ 4,313		$ 4,313
110-17-1 Finance Administration	117.00	0.310%	$ 869	$ 869		$ 869
110-17-3 Controller	65.00	0.172%	$ 483	$ 483		$ 483
110-17-4 Treasury	238.00	0.631%	$ 1,767	$ 1,767	$ 57	$ 1,824
110-17-6 Purchasing	46.00	0.122%	$ 342	$ 342	$ 11	$ 353
110-23-1 Library	906.00	2.401%	$ 6,726	$ 6,726	$ 218	$ 6,944
110-01-1 General Fund - General Fund - Non-Dept	27.00	0.072%	$ 200	$ 200	$ 7	$ 207
110-04-1 Elections	100.00	0.265%	$ 742	$ 742	$ 24	$ 766
110-10-1 Mayor and Assembly	226.00	0.599%	$ 1,678	$ 1,678	$ 54	$ 1,732
110-12-2 Manager Office - Teen Health Center	33.00	0.087%	$ 245	$ 245	$ 8	$ 253
110-12-5 Manager Office - Housing and Homelessness	10.00	0.026%	$ 74	$ 74	$ 2	$ 77
110-16-1 CDD - Administration	197.00	0.522%	$ 1,463	$ 1,463	$ 47	$ 1,510
110-16-2 CDD - Planning	102.00	0.270%	$ 757	$ 757	$ 25	$ 782
110-16-3 CDD - Building	76.00	0.201%	$ 564	$ 564	$ 18	$ 583
110-17-2 Finance - Assessors	31.00	0.082%	$ 230	$ 230	$ 7	$ 238
110-17-7 Finance - Sales Tax	11.00	0.029%	$ 82	$ 82	$ 3	$ 84
110-23-2 Library - City Museum	233.00	0.617%	$ 1,730	$ 1,730	$ 56	$ 1,786
110-24-1 Engineering - Administration	45.00	0.119%	$ 334	$ 334	$ 11	$ 345
110-24-2 Engineering - CIP	193.00	0.511%	$ 1,433	$ 1,433	$ 46	$ 1,479
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	4.00	0.011%	$ 30	$ 30	$ 1	$ 31
110-41-1 P&R Parks and Landscape - Administration	1,636.00	4.335%	$ 12,146	$ 12,146	$ 394	$ 12,539
110-42-1 Arboretum	208.00	0.551%	$ 1,544	$ 1,544	$ 50	$ 1,594
110-47-1 Centennial Hall - Convention Center	4.00	0.011%	$ 30	$ 30	$ 1	$ 31
110-77-1 RecycleWorks - Administration	150.00	0.397%	$ 1,114	$ 1,114	$ 36	$ 1,150
110-77-2 RecycleWorks - Recycling	38.00	0.101%	$ 282	$ 282	$ 9	$ 291
110-77-3 RecycleWorks - Household Hazardous Waste	154.00	0.408%	$ 1,143	$ 1,143	$ 37	$ 1,180
110-77-4 RecycleWorks - Junked Vehicles	15.00	0.040%	$ 111	$ 111	$ 4	$ 115
120-02-1 School District - Administration	23.00	0.061%	$ 171	$ 171	$ 6	$ 176
209-22-1 Police - Administration	1,039.00	2.753%	$ 7,713	$ 7,713	$ 250	$ 7,964
209-22-2 Police - General Operations	250.00	0.662%	$ 1,856	$ 1,856	$ 60	$ 1,916
209-22-5 Police - Communications	1.00	0.003%	$ 7	$ 7	$ 0	$ 8
209-22-7 Police - Animal Control	14.00	0.037%	$ 104	$ 104	$ 3	$ 107
209-22-8 Police - Community Services	1.00	0.003%	$ 7	$ 7	$ 0	$ 8
209-22-9 Police - System Admin/E911	101.00	0.268%	$ 750	$ 750	$ 24	$ 774
209-22-10 Police - Fleet	250.00	0.662%	$ 1,856	$ 1,856	$ 60	$ 1,916
209-22-11 Police - Electronics	154.00	0.408%	$ 1,143	$ 1,143	$ 37	$ 1,180
209-22-12 Police - Travel and Training	79.00	0.209%	$ 586	$ 586	$ 19	$ 606
209-22-14 Police - Grants	56.00	0.148%	$ 416	$ 416	$ 13	$ 429

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-17 Police - Services	774.00	2.051%	$ 5,746	$ 5,746	$ 186	$ 5,932
209-46-1 Parks and Recreation - Administration	149.00	0.395%	$ 1,106	$ 1,106	$ 36	$ 1,142
209-46-2 Parks and Recreation - Areawide Recreation	204.00	0.541%	$ 1,514	$ 1,514	$ 49	$ 1,564
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	540.00	1.431%	$ 4,009	$ 4,009	$ 130	$ 4,139
209-46-7-2 Parks and Recreation - BAM After School Program	71.00	0.188%	$ 527	$ 527	$ 17	$ 544
209-46-7-4 Parks and Recreation - Youth Sports	76.00	0.201%	$ 564	$ 564	$ 18	$ 583
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	218.00	0.578%	$ 1,618	$ 1,618	$ 52	$ 1,671
209-46-8 Parks and Recreation - Treadwell Arena	221.00	0.586%	$ 1,641	$ 1,641	$ 53	$ 1,694
209-46-9 Parks and Recreation - Youth Scholarships	45.00	0.119%	$ 334	$ 334	$ 11	$ 345
209-46-12 Parks and Recreation - Youth Activities	27.00	0.072%	$ 200	$ 200	$ 7	$ 207
209-46-14 Parks and Recreation - Diamond Park Field House	165.00	0.437%	$ 1,225	$ 1,225	$ 40	$ 1,265
209-71-1 Capital Transit - Administration	209.00	0.554%	$ 1,552	$ 1,552	$ 50	$ 1,602
209-71-2 Capital Transit - Operations	152.00	0.403%	$ 1,128	$ 1,128	$ 37	$ 1,165
209-71-3 Capital Transit - Maintenance	757.00	2.006%	$ 5,620	$ 5,620	$ 182	$ 5,802
209-71-4 Capital Transit - Downtown Center	24.00	0.064%	$ 178	$ 178	$ 6	$ 184
209-72-1 Streets - Administration	2,000.00	5.299%	$ 14,848	$ 14,848	$ 482	$ 15,329
209-72-2 Streets - Marine Passenger Fees	1.00	0.003%	$ 7	$ 7	$ 0	$ 8
210-21-1 Fire - Administration	2,768.00	7.334%	$ 20,549	$ 20,549	$ 666	$ 21,216
210-21-70 Fire - CARES program	265.00	0.702%	$ 1,967	$ 1,967	$ 64	$ 2,031
215-01-1 Sales Tax	339.00	0.898%	$ 2,517	$ 2,517	$ 82	$ 2,598
219-20-1 CARES Relief Fund - Operations	155.00	0.411%	$ 1,151	$ 1,151	$ 37	$ 1,188
219-20-2 CARES Relief Fund - Childcare	20.00	0.053%	$ 148	$ 148	$ 5	$ 153
219-20-11 CARES Relief Fund - Hotline	5.00	0.013%	$ 37	$ 37	$ 1	$ 38
219-20-13 CARES Relief Fund - Hagevig Testing	51.00	0.135%	$ 379	$ 379	$ 12	$ 391
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	5.00	0.013%	$ 37	$ 37	$ 1	$ 38
219-20-15 CARES Relief Fund - Isolation and Quarantine	3.00	0.008%	$ 22	$ 22	$ 1	$ 23
219-20-16 CARES Relief Fund - Pop-up testing	19.00	0.050%	$ 141	$ 141	$ 5	$ 146
219-20-19 CARES Relief Fund - Housing Assistance Pmts	2.00	0.005%	$ 15	$ 15	$ 0	$ 15
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	1.00	0.003%	$ 7	$ 7	$ 0	$ 8
219-20-26 CARES Relief Fund - Communication Costs	3.00	0.008%	$ 22	$ 22	$ 1	$ 23
219-20-27 CARES Relief Fund - MIH & Sleep Off	3.00	0.008%	$ 22	$ 22	$ 1	$ 23
219-20-28 CARES Relief Fund - Individual Assistance Payments	12.00	0.032%	$ 89	$ 89	$ 3	$ 92
219-20-29 CARES Relief Fund - Vaccine Distribution	65.00	0.172%	$ 483	$ 483	$ 16	$ 498
219-20-31 CARES Relief Fund - Safe Opening and Operation	4.00	0.011%	$ 30	$ 30	$ 1	$ 31
219-20-32 CARES Relief Fund - Healthy Equitable Grant	5.00	0.013%	$ 37	$ 37	$ 1	$ 38
235-01-1 Eaglecrest - Non-Operational	34.00	0.090%	$ 252	$ 252	$ 8	$ 261
235-28-1 Eaglecrest - Administration	244.00	0.646%	$ 1,811	$ 1,811	$ 59	$ 1,870
235-28-2 Eaglecrest - Ski Patrol	54.00	0.143%	$ 401	$ 401	$ 13	$ 414
235-28-3 Eaglecrest - Lift	50.00	0.132%	$ 371	$ 371	$ 12	$ 383
235-28-4 Eaglecrest - Mountain Maint	309.00	0.819%	$ 2,294	$ 2,294	$ 74	$ 2,368
235-28-5 Eaglecrest - Lodge General Operations	203.00	0.538%	$ 1,507	$ 1,507	$ 49	$ 1,556
235-28-6 Eaglecrest - Snow Sports School	36.00	0.095%	$ 267	$ 267	$ 9	$ 276
235-28-7 Eaglecrest - Food Service	136.00	0.360%	$ 1,010	$ 1,010	$ 33	$ 1,042
235-28-8 Eaglecrest - Ski Rental Shop	105.00	0.278%	$ 780	$ 780	$ 25	$ 805
235-28-9 Eaglecrest - Marketing	117.00	0.310%	$ 869	$ 869	$ 28	$ 897
235-28-11 Eaglecrest - Building Maint	13.00	0.034%	$ 97	$ 97	$ 3	$ 100

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
235-28-12 Eaglecrest - Vehicle Maint	230.00	0.609%	$ 1,708	$ 1,708	$ 55	$ 1,763
249-46-3 Parks and Recreation - Aquatics	250.00	0.662%	$ 1,856	$ 1,856	$ 60	$ 1,916
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	152.00	0.403%	$ 1,128	$ 1,128	$ 37	$ 1,165
270-48-1 Downtown Parking - Marine Parking Garage	143.00	0.379%	$ 1,062	$ 1,062	$ 34	$ 1,096
271-14-1 Lands - Administration	32.00	0.085%	$ 238	$ 238	$ 8	$ 245
271-14-2 Lands - Quarries	111.00	0.294%	$ 824	$ 824	$ 27	$ 851
276-02-3 Affordable Housing - Accessory Apt Grant	6.00	0.016%	$ 45	$ 45	$ 1	$ 46
276-02-5 Affordable Housing - Grants Awarded	3.00	0.008%	$ 22	$ 22	$ 1	$ 23
325-01-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	11.00	0.029%	$ 82	$ 82	$ 3	$ 84
329-01-1 Debt Service - JIA Bonds Debt Service	8.00	0.021%	$ 59	$ 59	$ 2	$ 61
330-01-1 Debt Service - General Debt Service	48.00	0.127%	$ 356	$ 356	$ 12	$ 368
401-90-1 School CIPs	63.00	0.167%	$ 468	$ 468	$ 15	$ 483
402-90-1 Roads CIPs	339.00	0.898%	$ 2,517	$ 2,517	$ 82	$ 2,598
403-90-1 Fire CIPs	47.00	0.125%	$ 349	$ 349	$ 11	$ 360
404-90-1 Community Development CIPs	335.00	0.888%	$ 2,487	$ 2,487	$ 81	$ 2,568
406-90-1 Parks and Rec CIPs	217.00	0.575%	$ 1,611	$ 1,611	$ 52	$ 1,663
414-90-1 Water CIPs	44.00	0.117%	$ 327	$ 327	$ 11	$ 337
419-90-1 Wastewater CIPs	103.00	0.273%	$ 765	$ 765	$ 25	$ 789
430-90-1 Harbors CIPs	19.00	0.050%	$ 141	$ 141	$ 5	$ 146
431-90-1 Docks CIPs	43.00	0.114%	$ 319	$ 319	$ 10	$ 330
450-90-1 Hospital CIPs	152.00	0.403%	$ 1,128	$ 1,128	$ 37	$ 1,165
460-90-1 Airport CIPs	319.00	0.845%	$ 2,368	$ 2,368	$ 77	$ 2,445
514-75-1 Water	1,823.00	4.830%	$ 13,534	$ 13,534	$ 439	$ 13,973
519-01-1 Wastewater - Non-Operational	16.00	0.042%	$ 119	$ 119	$ 4	$ 123
519-76-4 Wastewater - Collections	1,494.00	3.958%	$ 11,091	$ 11,091	$ 360	$ 11,451
519-76-5 Wastewater - Treatment	1,501.00	3.977%	$ 11,143	$ 11,143	$ 361	$ 11,505
520-80-13 Wastewater LIDs - LID 130	2.00	0.005%	$ 15	$ 15	$ 0	$ 15
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.005%	$ 15	$ 15	$ 0	$ 15
520-80-95 Wastewater LIDs - LID 95	2.00	0.005%	$ 15	$ 15	$ 0	$ 15
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.005%	$ 15	$ 15	$ 0	$ 15
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	$ 15	$ 15	$ 0	$ 15
520-80-98 Wastewater LIDs - LID 98	2.00	0.005%	$ 15	$ 15	$ 0	$ 15
530-51-1 Harbors	3,597.00	9.530%	$ 26,704	$ 26,704	$ 866	$ 27,570
531-52-1 Docks - Administration	625.00	1.656%	$ 4,640	$ 4,640	$ 150	$ 4,790
538-24-3 WW Extension - Administration	16.00	0.042%	$ 119	$ 119	$ 4	$ 123
539-24-3 Water Extension - Eng Water Extension	49.00	0.130%	$ 364	$ 364	$ 12	$ 376
550-55-1 Bartlett Regional Hospital	24.00	0.064%	$ 178	$ 178	$ 6	$ 184
560-50-1 Airport - Administration	134.00	0.355%	$ 995	$ 995	$ 32	$ 1,027
560-50-2 Airport - Terminal General Operations	668.00	1.770%	$ 4,959	$ 4,959	$ 161	$ 5,120
560-50-3 Airport - Airfield Maintenance Shop	1,578.00	4.181%	$ 11,715	$ 11,715	$ 380	$ 12,095
560-50-4 Airport - ARFF	136.00	0.360%	$ 1,010	$ 1,010	$ 33	$ 1,042
560-50-5 Airport - Airport Security	198.00	0.525%	$ 1,470	$ 1,470	$ 48	$ 1,518
560-50-8 Airport - Airport Landside	36.00	0.095%	$ 267	$ 267	$ 9	$ 276
560-50-13 Airport - PRFAS Cleanup	1.00	0.003%	$ 7	$ 7	$ 0	$ 8
602-79-1 Fleet - Administration	1,201.00	3.182%	$ 8,916	$ 8,916	$ 289	$ 9,205
602-79-2 Fleet - Replacement Program	87.00	0.231%	$ 646	$ 646	$ 21	$ 667

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
602-79-3 Fleet - Replacement Program - Grants	10.00	0.026%	$ 74	$ 74	$ 2	$ 77
602-79-4 Fleet - Fuel Program	263.00	0.697%	$ 1,952	$ 1,952	$ 63	$ 2,016
602-79-5 Fleet - Washbay	15.00	0.040%	$ 111	$ 111	$ 4	$ 115
640-44-1 Building Maintenance	2,037.00	5.397%	$ 15,123	$ 15,123	$ 490	$ 15,613
680-60-1 Risk - Administration	91.00	0.241%	$ 676	$ 676	$ 22	$ 697
680-60-2 Risk - Workers Comp	15.00	0.040%	$ 111	$ 111	$ 4	$ 115
680-60-3 Risk - General Liability	23.00	0.061%	$ 171	$ 171	$ 6	$ 176
680-60-3 Risk - Auto	27.00	0.072%	$ 200	$ 200	$ 7	$ 207
680-60-4 Risk - Property	75.00	0.199%	$ 557	$ 557	$ 18	$ 575
680-60-5 Risk - Special Policy	26.00	0.069%	$ 193	$ 193	$ 6	$ 199
680-60-6 Risk - Health	309.00	0.819%	$ 2,294	$ 2,294	$ 74	$ 2,368
680-60-6 Risk - Life	70.00	0.185%	$ 520	$ 520	$ 17	$ 537
680-60-6 Risk - Wellness	128.00	0.339%	$ 950	$ 950	$ 31	$ 981
680-60-6 Risk - EAP	11.00	0.029%	$ 82	$ 82	$ 3	$ 84
680-60-7 Risk - UI CBJ	6.00	0.016%	$ 45	$ 45	$ 1	$ 46
680-60-7 Risk - UI BRH	6.00	0.016%	$ 45	$ 45	$ 1	$ 46
680-60-8 Risk - Cafeteria Plan CBJ	30.00	0.079%	$ 223	$ 223	$ 7	$ 230
Total	**37,742.00**	**100.000%**	**$280,194**	**$280,194**	**$ 8,745**	**$288,939**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **AP Transaction Data**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Payroll						
110-11-1 City Attorney	11.50	1.788%	$ 8,476	$ 8,476		$ 8,476
110-12-1 City Manager	5.00	0.777%	$ 3,685	$ 3,685		$ 3,685
110-7-1 Emergency Services	2.00	0.311%	$ 1,474	$ 1,474		$ 1,474
110-03-1 Clerk	2.50	0.389%	$ 1,843	$ 1,843		$ 1,843
110-8-1 Human Resources	4.40	0.684%	$ 3,243	$ 3,243		$ 3,243
110-06/15- MIS	15.66	2.434%	$ 11,543	$ 11,543		$ 11,543
110-17-1 Finance Administration	3.00	0.466%	$ 2,211	$ 2,211		$ 2,211
110-17-3 Controller	12.00	1.865%	$ 8,845	$ 8,845		$ 8,845
110-17-4 Treasury	13.00	2.021%	$ 9,582	$ 9,582	$ 328	$ 9,910
110-17-6 Purchasing	5.00	0.777%	$ 3,685	$ 3,685	$ 126	$ 3,811
110-23-1 Library	23.71	3.686%	$ 17,476	$ 17,476	$ 597	$ 18,074
110-04-1 Elections	0.18	0.028%	$ 133	$ 133	$ 5	$ 137
110-10-1 Mayor and Assembly	9.00	1.399%	$ 6,634	$ 6,634	$ 227	$ 6,860
110-12-2 Manager Office - Teen Health Center	1.50	0.233%	$ 1,106	$ 1,106	$ 38	$ 1,143
110-12-5 Manager Office - Housing and Homelessness	2.00	0.311%	$ 1,474	$ 1,474	$ 50	$ 1,525
110-16-1 CDD - Administration	8.00	1.244%	$ 5,897	$ 5,897	$ 202	$ 6,098
110-16-2 CDD - Planning	9.00	1.399%	$ 6,634	$ 6,634	$ 227	$ 6,860
110-16-3 CDD - Building	7.00	1.088%	$ 5,160	$ 5,160	$ 176	$ 5,336
110-17-2 Finance - Assessors	7.00	1.088%	$ 5,160	$ 5,160	$ 176	$ 5,336
110-17-7 Finance - Sales Tax	5.00	0.777%	$ 3,685	$ 3,685	$ 126	$ 3,811
110-23-2 Library - City Museum	4.00	0.622%	$ 2,948	$ 2,948	$ 101	$ 3,049
110-24-1 Engineering - Administration	1.90	0.295%	$ 1,400	$ 1,400	$ 48	$ 1,448
110-24-2 Engineering - CIP	16.70	2.596%	$ 12,309	$ 12,309	$ 421	$ 12,730
110-41-1 P&R Parks and Landscape - Administration	19.74	3.068%	$ 14,550	$ 14,550	$ 497	$ 15,047
110-42-1 Arboretum	1.79	0.278%	$ 1,319	$ 1,319	$ 45	$ 1,364
110-77-1 RecycleWorks - Administration	1.30	0.202%	$ 958	$ 958	$ 33	$ 991
209-22-1 Police - Administration	6.15	0.956%	$ 4,533	$ 4,533	$ 155	$ 4,688
209-22-2 Police - General Operations	57.00	8.860%	$ 42,013	$ 42,013	$ 1,436	$ 43,450
209-22-5 Police - Communications	10.71	1.665%	$ 7,894	$ 7,894	$ 270	$ 8,164
209-22-8 Police - Community Services	1.00	0.155%	$ 737	$ 737	$ 25	$ 762
209-22-9 Police - System Admin/E911	5.46	0.849%	$ 4,024	$ 4,024	$ 138	$ 4,162
209-22-10 Police - Fleet	1.00	0.155%	$ 737	$ 737	$ 25	$ 762
209-22-11 Police - Electronics	1.00	0.155%	$ 737	$ 737	$ 25	$ 762
209-22-16 Police - Airport Security	5.00	0.777%	$ 3,685	$ 3,685	$ 126	$ 3,811
209-22-17 Police - Services	10.52	1.635%	$ 7,754	$ 7,754	$ 265	$ 8,019
209-46-1 Parks and Recreation - Administration	2.69	0.418%	$ 1,983	$ 1,983	$ 68	$ 2,051
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.791%	$ 3,752	$ 3,752	$ 128	$ 3,880
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	12.14	1.887%	$ 8,948	$ 8,948	$ 306	$ 9,254
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.982%	$ 4,658	$ 4,658	$ 159	$ 4,818
209-71-1 Capital Transit - Administration	2.50	0.389%	$ 1,843	$ 1,843	$ 63	$ 1,906
209-71-2 Capital Transit - Operations	29.48	4.582%	$ 21,729	$ 21,729	$ 743	$ 22,472
209-71-3 Capital Transit - Maintenance	8.00	1.244%	$ 5,897	$ 5,897	$ 202	$ 6,098
209-72-1 Streets - Administration	21.91	3.406%	$ 16,149	$ 16,149	$ 552	$ 16,701

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
210-21-1 Fire - Administration	60.30	9.373%	$ 44,446	$ 44,446	$ 1,520	$ 45,965
235-28-1 Eaglecrest - Administration	4.48	0.696%	$ 3,302	$ 3,302	$ 113	$ 3,415
235-28-2 Eaglecrest - Ski Patrol	4.13	0.642%	$ 3,044	$ 3,044	$ 104	$ 3,148
235-28-3 Eaglecrest - Lift	4.38	0.681%	$ 3,228	$ 3,228	$ 110	$ 3,339
235-28-4 Eaglecrest - Mountain Maint	4.83	0.751%	$ 3,560	$ 3,560	$ 122	$ 3,682
235-28-5 Eaglecrest - Lodge General Operations	2.50	0.389%	$ 1,843	$ 1,843	$ 63	$ 1,906
235-28-6 Eaglecrest - Snow Sports School	5.45	0.847%	$ 4,017	$ 4,017	$ 137	$ 4,154
235-28-7 Eaglecrest - Food Service	1.67	0.260%	$ 1,231	$ 1,231	$ 42	$ 1,273
235-28-8 Eaglecrest - Ski Rental Shop	2.59	0.403%	$ 1,909	$ 1,909	$ 65	$ 1,974
235-28-9 Eaglecrest - Marketing	1.38	0.215%	$ 1,017	$ 1,017	$ 35	$ 1,052
235-28-13 Eaglecrest - Dimond Park Fieldhouse	2.80	0.435%	$ 2,064	$ 2,064	$ 71	$ 2,134
249-46-3 Parks and Recreation - Aquatics	9.81	1.525%	$ 7,231	$ 7,231	$ 247	$ 7,478
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.06	2.341%	$ 11,100	$ 11,100	$ 380	$ 11,480
270-48-1 Downtown Parking - Marine Parking Garage	0.31	0.048%	$ 228	$ 228	$ 8	$ 236
271-14-1 Lands - Administration	2.90	0.451%	$ 2,138	$ 2,138	$ 73	$ 2,211
271-14-2 Lands - Quarries	0.70	0.109%	$ 516	$ 516	$ 18	$ 534
514-75-1 Water	14.08	2.189%	$ 10,378	$ 10,378	$ 355	$ 10,733
519-76-4 Wastewater - Collections	12.25	1.904%	$ 9,029	$ 9,029	$ 309	$ 9,338
519-76-5 Wastewater - Treatment	25.01	3.888%	$ 18,434	$ 18,434	$ 630	$ 19,065
530-51-1 Harbors	16.33	2.538%	$ 12,036	$ 12,036	$ 412	$ 12,448
531-52-1 Docks - Administration	10.81	1.680%	$ 7,968	$ 7,968	$ 272	$ 8,240
531-52-2 Docks - CIP Engineers-Dock	2.95	0.459%	$ 2,174	$ 2,174	$ 74	$ 2,249
538-24-3 WW Extension - Administration	0.60	0.093%	$ 442	$ 442	$ 15	$ 457
539-24-3 Water Extension - Eng Water Extension	0.50	0.078%	$ 369	$ 369	$ 13	$ 381
560-50-1 Airport - Administration	10.62	1.651%	$ 7,828	$ 7,828	$ 268	$ 8,095
560-50-2 Airport - Terminal General Operations	7.50	1.166%	$ 5,528	$ 5,528	$ 189	$ 5,717
560-50-3 Airport - Airfield Maintenance Shop	18.83	2.927%	$ 13,879	$ 13,879	$ 475	$ 14,354
602-79-1 Fleet - Administration	6.25	0.972%	$ 4,607	$ 4,607	$ 158	$ 4,764
640-44-1 Building Maintenance	10.75	1.671%	$ 7,924	$ 7,924	$ 271	$ 8,194
680-60-1 Risk - Administration	5.70	0.886%	$ 4,201	$ 4,201	$ 144	$ 4,345
Total	**643.32**	**100.000%**	**$474,175**	**$474,175**	**$ 14,799**	**$488,974**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Audit						
110-11-1 City Attorney	1.00	3.571%	$ 3,849	$ 3,849		$ 3,849
110-12-1 City Manager	1.00	3.571%	$ 3,849	$ 3,849		$ 3,849
110-03-1 Clerk	1.00	3.571%	$ 3,849	$ 3,849		$ 3,849
110-8-1 Human Resources	1.00	3.571%	$ 3,849	$ 3,849		$ 3,849
110-06/15- MIS	1.00	3.571%	$ 3,849	$ 3,849		$ 3,849
110-17-1 Finance Administration	1.00	3.571%	$ 3,849	$ 3,849		$ 3,849
110-23-1 Library	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
110-10-1 Mayor and Assembly	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
110-16-1 CDD - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
110-24-1 Engineering - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
120-02-1 School District - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
209-22-1 Police - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
209-72-1 Streets - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
210-21-1 Fire - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
225-01-1 Marine Passenger Fees	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
271-14-1 Lands - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
514-75-1 Water	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
519-76-4 Wastewater - Collections	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
530-51-1 Harbors	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
531-52-1 Docks - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
560-50-1 Airport - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
602-79-1 Fleet - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
680-60-1 Risk - Administration	1.00	3.571%	$ 3,849	$ 3,849	$ 153	$ 4,002
Total	**28.00**	**100.000%**	**$107,767**	**$107,767**	**$ 3,363**	**$111,131**

Allocation Basis: **Equal to All Depts**

Source of Allocation:

110-17-3 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Capital Accounting							
401-90-1 School CIPs		248,709.00	1.305%	$ 2,813	$ 2,813	$ 88	$ 2,901
402-90-1 Roads CIPs		5,336,154.00	28.007%	$ 60,365	$ 60,365	$ 1,884	$ 62,249
403-90-1 Fire CIPs		50,397.00	0.265%	$ 570	$ 570	$ 18	$ 588
404-90-1 Community Development CIPs		2,703,807.00	14.191%	$ 30,586	$ 30,586	$ 955	$ 31,541
406-90-1 Parks and Rec CIPs		1,229,511.00	6.453%	$ 13,909	$ 13,909	$ 434	$ 14,343
414-90-1 Water CIPs		449,260.00	2.358%	$ 5,082	$ 5,082	$ 159	$ 5,241
419-90-1 Wastewater CIPs		3,378,182.00	17.730%	$ 38,215	$ 38,215	$ 1,193	$ 39,408
430-90-1 Harbors CIPs		253,581.00	1.331%	$ 2,869	$ 2,869	$ 90	$ 2,958
431-90-1 Docks CIPs		1,489,418.00	7.817%	$ 16,849	$ 16,849	$ 526	$ 17,375
450-90-1 Hospital CIPs		951,383.00	4.993%	$ 10,762	$ 10,762	$ 336	$ 11,098
460-90-1 Airport CIPs		2,962,564.00	15.549%	$ 33,514	$ 33,514	$ 1,046	$ 34,560
	Total	**19,052,966.00**	**100.000%**	**$215,534**	**$215,534**	**$ 6,727**	**$222,261**

Allocation Basis: **Capital Project Actual Expenditures**

Source of Allocation: **Actual Expenditures**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Grant Accounting						
110-7-1 Emergency Services	3.00	7.895%	$ 8,508	$ 8,508		$ 8,508
110-23-1 Library	6.00	15.789%	$ 17,016	$ 17,016	$ 577	$ 17,592
110-16-1 CDD - Administration	2.00	5.263%	$ 5,672	$ 5,672	$ 192	$ 5,864
110-23-2 Library - City Museum	4.00	10.526%	$ 11,344	$ 11,344	$ 384	$ 11,728
209-22-1 Police - Administration	12.00	31.579%	$ 34,032	$ 34,032	$ 1,153	$ 35,185
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	2.00	5.263%	$ 5,672	$ 5,672	$ 192	$ 5,864
209-71-1 Capital Transit - Administration	1.00	2.632%	$ 2,836	$ 2,836	$ 96	$ 2,932
209-71-2 Capital Transit - Operations	5.00	13.158%	$ 14,180	$ 14,180	$ 480	$ 14,660
210-01-1 Fire - Administration	2.00	5.263%	$ 5,672	$ 5,672	$ 192	$ 5,864
680-60-1 Risk - Administration	1.00	2.632%	$ 2,836	$ 2,836	$ 96	$ 2,932
Total	**38.00**	**100.000%**	**$107,767**	**$107,767**	**$ 3,363**	**$111,131**

Allocation Basis: **# of Grants**

Source of Allocation: **Accountant Grants**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Budget						
110-11-1 City Attorney	1.00	0.820%	$ 1,767	$ 1,767		$ 1,767
110-12-1 City Manager	1.00	0.820%	$ 1,767	$ 1,767		$ 1,767
110-7-1 Emergency Services	1.00	0.820%	$ 1,767	$ 1,767		$ 1,767
110-03-1 Clerk	1.00	0.820%	$ 1,767	$ 1,767		$ 1,767
110-8-1 Human Resources	1.00	0.820%	$ 1,767	$ 1,767		$ 1,767
110-06/15- MIS	2.00	1.639%	$ 3,533	$ 3,533		$ 3,533
110-17-1 Finance Administration	1.00	0.820%	$ 1,767	$ 1,767		$ 1,767
110-17-3 Controller	1.00	0.820%	$ 1,767	$ 1,767		$ 1,767
110-17-4 Treasury	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-17-6 Purchasing	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-23-1 Library	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-04-1 Elections	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-10-1 Mayor and Assembly	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-12-2 Manager Office - Teen Health Center	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-12-3 Manager Office - Syst. Racism Rev.	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-12-5 Manager Office - Housing and Homelessness	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-16-1 CDD - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-16-2 CDD - Planning	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-16-3 CDD - Building	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-17-2 Finance - Assessors	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-17-7 Finance - Sales Tax	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-21-1 Fire - Emergency Services	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-23-2 Library - City Museum	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-24-1 Engineering - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-24-2 Engineering - CIP	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-41-1 P&R Parks and Landscape - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-41-2 P&R Parks and Landscape - PR - Conservation Corp	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-42-1 Arboretum	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-47-1 Centennial Hall - Convention Center	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-77-1 RecycleWorks - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-77-2 RecycleWorks - Recycling	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-77-3 RecycleWorks - Household Hazardous Waste	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
110-77-4 RecycleWorks - Junked Vehicles	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
120-02-1 School District - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-1 Police - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-2 Police - General Operations	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-5 Police - Communications	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-7 Police - Animal Control	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-8 Police - Community Services	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-9 Police - System Admin/E911	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-10 Police - Fleet	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-11 Police - Electronics	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-12 Police - Travel and Training	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-14 Police - Grants	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-16 Police - Airport Security	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-22-17 Police - Services	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-1 Parks and Recreation - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-2 Parks and Recreation - Areawide Recreation	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-7-2 Parks and Recreation - BAM After School Program	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-7-4 Parks and Recreation - Youth Sports	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-8 Parks and Recreation - Treadwell Arena	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-9 Parks and Recreation - Youth Scholarships	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-12 Parks and Recreation - Youth Activities	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-46-14 Parks and Recreation - Diamond Park Field House	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-71-1 Capital Transit - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-71-2 Capital Transit - Operations	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-71-3 Capital Transit - Maintenance	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-71-4 Capital Transit - Downtown Center	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-71-5 Capital Transit - Valley Center	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-72-1 Streets - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
209-72-2 Streets - Marine Passenger Fees	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
210-01-1 Fire - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
210-21-1 Fire - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
210-21-3 Fire - COVID Airport Operations	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
210-21-60 Fire - BLS Program	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
210-21-70 Fire - CARES program	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
215-01-1 Sales Tax	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
216-01-1 Hotel Tax	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
221-01-1 Tobacco Tax	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
225-01-1 Marine Passenger Fees	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-1 Eaglecrest - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-2 Eaglecrest - Ski Patrol	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-3 Eaglecrest - Lift	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-4 Eaglecrest - Mountain Maint	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-5 Eaglecrest - Lodge General Operations	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-6 Eaglecrest - Snow Sports School	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-7 Eaglecrest - Food Service	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-8 Eaglecrest - Ski Rental Shop	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-9 Eaglecrest - Marketing	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-11 Eaglecrest - Building Maint	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-12 Eaglecrest - Vehicle Maint	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-13 Eaglecrest - Dimond Park Fieldhouse	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
235-28-14 Eaglecrest - Conservation Corps	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
249-46-3 Parks and Recreation - Aquatics	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
270-48-1 Downtown Parking - Marine Parking Garage	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
271-14-1 Lands - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
271-14-2 Lands - Quarries	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
276-02-1 Affordable Housing - Operations	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
276-02-2 Affordable Housing - Mobile Home Loans	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
514-75-1 Water	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
519-76-4 Wastewater - Collections	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
519-76-5 Wastewater - Treatment	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
530-51-1 Harbors	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
531-52-1 Docks - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
531-52-2 Docks - CIP Engineers-Dock	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
538-24-3 WW Extension - Administration	0.50	0.410%	$ 883	$ 883	$ 30	$ 913
539-24-3 Water Extension - Eng Water Extension	0.50	0.410%	$ 883	$ 883	$ 30	$ 913
550-55-1 Bartlett Regional Hospital	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
560-50-1 Airport - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
560-50-2 Airport - Terminal General Operations	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
560-50-3 Airport - Airfield Maintenance Shop	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
560-50-4 Airport - ARFF	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
560-50-5 Airport - Airport Security	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
560-50-8 Airport - Airport Landside	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
560-50-13 Airport - PRFAS Cleanup	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
602-79-1 Fleet - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
602-79-2 Fleet - Replacement Program	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
602-79-4 Fleet - Fuel Program	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
602-79-5 Fleet - Washbay	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
640-44-1 Building Maintenance	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
680-60-1 Risk - Administration	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
680-60-2 Risk - Workers Comp	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
680-60-3 Risk - General Liability	0.50	0.410%	$ 883	$ 883	$ 30	$ 913
680-60-3 Risk - Auto	0.50	0.410%	$ 883	$ 883	$ 30	$ 913
680-60-4 Risk - Property	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
680-60-5 Risk - Special Policy	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
680-60-6 Risk - Health	0.25	0.205%	$ 442	$ 442	$ 15	$ 457
680-60-6 Risk - Life	0.25	0.205%	$ 442	$ 442	$ 15	$ 457
680-60-6 Risk - Wellness	0.25	0.205%	$ 442	$ 442	$ 15	$ 457
680-60-6 Risk - EAP	0.25	0.205%	$ 442	$ 442	$ 15	$ 457
680-60-7 Risk - UI CBJ	0.50	0.410%	$ 883	$ 883	$ 30	$ 913
680-60-7 Risk - UI BRH	0.50	0.410%	$ 883	$ 883	$ 30	$ 913
680-60-8 Risk - Cafeteria Plan CBJ	1.00	0.820%	$ 1,767	$ 1,767	$ 60	$ 1,826
Total	**122.00**	**100.000%**	**$215,534**	**$215,534**	**$ 6,727**	**$222,261**

Allocation Basis: **Equal to All Divisions**

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
110-11-1 City Attorney	$ 5,305	$ 1,514	$ 8,476	$ 3,849	$ -	$ -	$ 1,767	$ 20,911
110-12-1 City Manager	$ 3,346	$ 1,685	$ 3,685	$ 3,849	$ -	$ -	$ 1,767	$ 14,332
110-7-1 Emergency Services	$ 2,544	$ 661	$ 1,474	$ -	$ -	$ 8,508	$ 1,767	$ 14,954
110-03-1 Clerk	$ 985	$ 334	$ 1,843	$ 3,849	$ -	$ -	$ 1,767	$ 8,777
110-8-1 Human Resources	$ 1,890	$ 676	$ 3,243	$ 3,849	$ -	$ -	$ 1,767	$ 11,425
110-06/15- MIS	$ 6,977	$ 4,313	$ 11,543	$ 3,849	$ -	$ -	$ 3,533	$ 30,215
110-17-1 Finance Administration	$ 1,821	$ 869	$ 2,211	$ 3,849	$ -	$ -	$ 1,767	$ 10,516
110-17-3 Controller	$ 4,430	$ 483	$ 8,845	$ -	$ -	$ -	$ 1,767	$ 15,525
110-17-4 Treasury	$ 4,638	$ 1,824	$ 9,910	$ -	$ -	$ -	$ 1,826	$ 18,198
110-17-6 Purchasing	$ 1,427	$ 353	$ 3,811	$ -	$ -	$ -	$ 1,826	$ 7,417
110-23-1 Library	$ 8,724	$ 6,944	$ 18,074	$ 4,002	$ -	$ 17,592	$ 1,826	$ 57,162
110-01-1 General Fund - General Fund - Non-Dept	$ 3	$ 207	$ -	$ -	$ -	$ -	$ -	$ 210
110-04-1 Elections	$ 78	$ 766	$ 137	$ -	$ -	$ -	$ 1,826	$ 2,808
110-10-1 Mayor and Assembly	$ 1,597	$ 1,732	$ 6,860	$ 4,002	$ -	$ -	$ 1,826	$ 16,017
110-12-2 Manager Office - Teen Health Center	$ 418	$ 253	$ 1,143	$ -	$ -	$ -	$ 1,826	$ 3,641
110-12-3 Manager Office - Syst. Racism Rev.	$ 42	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 1,868
110-12-5 Manager Office - Housing and Homelessness	$ 1,013	$ 77	$ 1,525	$ -	$ -	$ -	$ 1,826	$ 4,441
110-16-1 CDD - Administration	$ 3,286	$ 1,510	$ 6,098	$ 4,002	$ -	$ 5,864	$ 1,826	$ 22,586
110-16-2 CDD - Planning	$ 2,811	$ 782	$ 6,860	$ -	$ -	$ -	$ 1,826	$ 12,279
110-16-3 CDD - Building	$ 3,849	$ 583	$ 5,336	$ -	$ -	$ -	$ 1,826	$ 11,593
110-17-2 Finance - Assessors	$ 2,233	$ 238	$ 5,336	$ -	$ -	$ -	$ 1,826	$ 9,632
110-17-7 Finance - Sales Tax	$ 1,416	$ 84	$ 3,811	$ -	$ -	$ -	$ 1,826	$ 7,138
110-21-1 Fire - Emergency Services	$ 20,578	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 22,404
110-23-2 Library - City Museum	$ 1,452	$ 1,786	$ 3,049	$ -	$ -	$ 11,728	$ 1,826	$ 19,841
110-24-1 Engineering - Administration	$ 1,061	$ 345	$ 1,448	$ 4,002	$ -	$ -	$ 1,826	$ 8,682
110-24-2 Engineering - CIP	$ 2,159	$ 1,479	$ 12,730	$ -	$ -	$ -	$ 1,826	$ 18,194
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ 46	$ 31	$ -	$ -	$ -	$ -	$ 1,826	$ 1,903
110-41-1 P&R Parks and Landscape - Administration	$ 6,403	$ 12,539	$ 15,047	$ -	$ -	$ -	$ 1,826	$ 35,816
110-41-2 P&R Parks and Landscape - PR - Conservation Corp	$ 474	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 2,300
110-42-1 Arboretum	$ 593	$ 1,594	$ 1,364	$ -	$ -	$ -	$ 1,826	$ 5,378
110-47-1 Centennial Hall - Convention Center	$ 1,636	$ 31	$ -	$ -	$ -	$ -	$ 1,826	$ 3,493
110-77-1 RecycleWorks - Administration	$ 989	$ 1,150	$ 991	$ 4,002	$ -	$ -	$ 1,826	$ 8,958
110-77-2 RecycleWorks - Recycling	$ 1,299	$ 291	$ -	$ -	$ -	$ -	$ 1,826	$ 3,416
110-77-3 RecycleWorks - Household Hazardous Waste	$ 1,827	$ 1,180	$ -	$ -	$ -	$ -	$ 1,826	$ 4,833
110-77-4 RecycleWorks - Junked Vehicles	$ 808	$ 115	$ -	$ -	$ -	$ -	$ 1,826	$ 2,750
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 13	$ -	$ -	$ -	$ -	$ -	$ -	$ 13
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 11	$ -	$ -	$ -	$ -	$ -	$ -	$ 11
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 124	$ -	$ -	$ -	$ -	$ -	$ -	$ 124
120-02-1 School District - Administration	$ 20,022	$ 176	$ -	$ 4,002	$ -	$ -	$ 1,826	$ 26,026
150-42-1 Arboretum	$ 16	$ -	$ -	$ -	$ -	$ -	$ -	$ 16
209-01-1 Roaded Service Area Non-Operational	$ 3,589	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,589

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
209-22-1 Police - Administration	$ 8,863	$ 7,964	$ 4,688	$ 4,002	$ -	$ 35,185	$ 1,826	$ 62,527
209-22-2 Police - General Operations	$ 22,812	$ 1,916	$ 43,450	$ -	$ -	$ -	$ 1,826	$ 70,004
209-22-5 Police - Communications	$ 2,944	$ 8	$ 8,164	$ -	$ -	$ -	$ 1,826	$ 12,942
209-22-7 Police - Animal Control	$ 2,801	$ 107	$ -	$ -	$ -	$ -	$ 1,826	$ 4,734
209-22-8 Police - Community Services	$ 1,648	$ 8	$ 762	$ -	$ -	$ -	$ 1,826	$ 4,245
209-22-9 Police - System Admin/E911	$ 2,181	$ 774	$ 4,162	$ -	$ -	$ -	$ 1,826	$ 8,943
209-22-10 Police - Fleet	$ 1,342	$ 1,916	$ 762	$ -	$ -	$ -	$ 1,826	$ 5,846
209-22-11 Police - Electronics	$ 493	$ 1,180	$ 762	$ -	$ -	$ -	$ 1,826	$ 4,262
209-22-12 Police - Travel and Training	$ 99	$ 606	$ -	$ -	$ -	$ -	$ 1,826	$ 2,531
209-22-14 Police - Grants	$ 221	$ 429	$ -	$ -	$ -	$ -	$ 1,826	$ 2,477
209-22-16 Police - Airport Security	$ 4,184	$ -	$ 3,811	$ -	$ -	$ -	$ 1,826	$ 9,821
209-22-17 Police - Services	$ 4,240	$ 5,932	$ 8,019	$ -	$ -	$ -	$ 1,826	$ 20,017
209-46-1 Parks and Recreation - Administration	$ 1,238	$ 1,142	$ 2,051	$ 4,002	$ -	$ -	$ 1,826	$ 10,258
209-46-2 Parks and Recreation - Areawide Recreation	$ 1,179	$ 1,564	$ 3,880	$ -	$ -	$ -	$ 1,826	$ 8,448
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 2,549	$ 4,139	$ 9,254	$ -	$ -	$ 5,864	$ 1,826	$ 23,632
209-46-7-2 Parks and Recreation - BAM After School Program	$ 209	$ 544	$ -	$ -	$ -	$ -	$ 1,826	$ 2,580
209-46-7-4 Parks and Recreation - Youth Sports	$ 343	$ 583	$ -	$ -	$ -	$ -	$ 1,826	$ 2,752
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ 214	$ 1,671	$ -	$ -	$ -	$ -	$ 1,826	$ 3,711
209-46-8 Parks and Recreation - Treadwell Arena	$ 2,835	$ 1,694	$ 4,818	$ -	$ -	$ -	$ 1,826	$ 11,173
209-46-9 Parks and Recreation - Youth Scholarships	$ 112	$ 345	$ -	$ -	$ -	$ -	$ 1,826	$ 2,283
209-46-12 Parks and Recreation - Youth Activities	$ 924	$ 207	$ -	$ -	$ -	$ -	$ 1,826	$ 2,957
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ 1,265	$ -	$ -	$ -	$ -	$ 1,826	$ 3,091
209-71-1 Capital Transit - Administration	$ 12,313	$ 1,602	$ 1,906	$ 4,002	$ -	$ 2,932	$ 1,826	$ 24,580
209-71-2 Capital Transit - Operations	$ 10,148	$ 1,165	$ 22,472	$ -	$ -	$ 14,660	$ 1,826	$ 50,271
209-71-3 Capital Transit - Maintenance	$ 4,571	$ 5,802	$ 6,098	$ -	$ -	$ -	$ 1,826	$ 18,297
209-71-4 Capital Transit - Downtown Center	$ 310	$ 184	$ -	$ -	$ -	$ -	$ 1,826	$ 2,320
209-71-5 Capital Transit - Valley Center	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 1,826
209-72-1 Streets - Administration	$ 16,663	$ 15,329	$ 16,701	$ 4,002	$ -	$ -	$ 1,826	$ 54,522
209-72-2 Streets - Marine Passenger Fees	$ 7	$ 8	$ -	$ -	$ -	$ -	$ 1,826	$ 1,840
210-01-1 Fire - Administration	$ 5,001	$ -	$ -	$ -	$ -	$ 5,864	$ 1,826	$ 12,691
210-21-1 Fire - Administration	$ 14,105	$ 21,216	$ 45,965	$ 4,002	$ -	$ -	$ 1,826	$ 87,114
210-21-3 Fire - COVID Airport Operations	$ 5,832	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 7,658
210-21-60 Fire - BLS Program	$ 24	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 1,850
210-21-70 Fire - CARES program	$ 1,958	$ 2,031	$ -	$ -	$ -	$ -	$ 1,826	$ 5,815
215-01-1 Sales Tax	$ 5,751	$ 2,598	$ -	$ -	$ -	$ -	$ 1,826	$ 10,175
216-01-1 Hotel Tax	$ 3,440	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 5,266
219-01-1 CARES Relief Fund - Pandemic Response Non-Dept	$ 471	$ -	$ -	$ -	$ -	$ -	$ -	$ 471
219-20-1 CARES Relief Fund - Operations	$ 125,405	$ 1,188	$ -	$ -	$ -	$ -	$ -	$ 126,593
219-20-2 CARES Relief Fund - Childcare	$ 36	$ 153	$ -	$ -	$ -	$ -	$ -	$ 190
219-20-3 CARES Relief Fund - Small Business Grant	$ 783	$ -	$ -	$ -	$ -	$ -	$ -	$ 783
219-20-5 CARES Relief Fund - Vote by Mail	$ 278	$ -	$ -	$ -	$ -	$ -	$ -	$ 278
219-20-6 CARES Relief Fund - School District	$ 235	$ -	$ -	$ -	$ -	$ -	$ -	$ 235
219-20-11 CARES Relief Fund - Hotline	$ 1,029	$ 38	$ -	$ -	$ -	$ -	$ -	$ 1,067

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
219-20-13 CARES Relief Fund - Hagevig Testing	$ 765	$ 391	$ -	$ -	$ -	$ -	$ -	$ 1,156
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	$ 7	$ 38	$ -	$ -	$ -	$ -	$ -	$ 45
219-20-15 CARES Relief Fund - Isolation and Quarantine	$ 6	$ 23	$ -	$ -	$ -	$ -	$ -	$ 29
219-20-16 CARES Relief Fund - Pop-up testing	$ 147	$ 146	$ -	$ -	$ -	$ -	$ -	$ 292
219-20-18 CARES Relief Fund - Non-Profit Grants	$ 68	$ -	$ -	$ -	$ -	$ -	$ -	$ 68
219-20-19 CARES Relief Fund - Housing Assistance Pmts	$ 58	$ 15	$ -	$ -	$ -	$ -	$ -	$ 74
219-20-21 CARES Relief Fund - Wastewater COVID Samples	$ 124	$ -	$ -	$ -	$ -	$ -	$ -	$ 124
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	$ -	$ 8	$ -	$ -	$ -	$ -	$ -	$ 8
219-20-26 CARES Relief Fund - Communication Costs	$ 112	$ 23	$ -	$ -	$ -	$ -	$ -	$ 135
219-20-27 CARES Relief Fund - MIH & Sleep Off	$ 391	$ 23	$ -	$ -	$ -	$ -	$ -	$ 414
219-20-28 CARES Relief Fund - Individual Assistance Payments	$ -	$ 92	$ -	$ -	$ -	$ -	$ -	$ 92
219-20-29 CARES Relief Fund - Vaccine Distribution	$ 424	$ 498	$ -	$ -	$ -	$ -	$ -	$ 922
219-20-30 CARES Relief Fund - USDOJ-COVID	$ 40	$ -	$ -	$ -	$ -	$ -	$ -	$ 40
219-20-31 CARES Relief Fund - Safe Opening and Operation	$ 3	$ 31	$ -	$ -	$ -	$ -	$ -	$ 34
219-20-32 CARES Relief Fund - Healthy Equitable Grant	$ -	$ 38	$ -	$ -	$ -	$ -	$ -	$ 38
221-01-1 Tobacco Tax	$ 7,306	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 9,132
225-01-1 Marine Passenger Fees	$ 44	$ -	$ -	$ 4,002	$ -	$ -	$ 1,826	$ 5,871
232-52-1 Port Development Fee	$ 21	$ -	$ -	$ -	$ -	$ -	$ -	$ 21
233-01-1 State MPF	$ 6,631	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,631
235-01-1 Eaglecrest - Non-Operational	$ 5,867	$ 261	$ -	$ -	$ -	$ -	$ -	$ 6,128
235-28-1 Eaglecrest - Administration	$ 3,429	$ 1,870	$ 3,415	$ 4,002	$ -	$ -	$ 1,826	$ 14,542
235-28-2 Eaglecrest - Ski Patrol	$ 615	$ 414	$ 3,148	$ -	$ -	$ -	$ 1,826	$ 6,004
235-28-3 Eaglecrest - Lift	$ 263	$ 383	$ 3,339	$ -	$ -	$ -	$ 1,826	$ 5,811
235-28-4 Eaglecrest - Mountain Maint	$ 1,255	$ 2,368	$ 3,682	$ -	$ -	$ -	$ 1,826	$ 9,132
235-28-5 Eaglecrest - Lodge General Operations	$ 688	$ 1,556	$ 1,906	$ -	$ -	$ -	$ 1,826	$ 5,976
235-28-6 Eaglecrest - Snow Sports School	$ 538	$ 276	$ 4,154	$ -	$ -	$ -	$ 1,826	$ 6,794
235-28-7 Eaglecrest - Food Service	$ 294	$ 1,042	$ 1,273	$ -	$ -	$ -	$ 1,826	$ 4,435
235-28-8 Eaglecrest - Ski Rental Shop	$ 322	$ 805	$ 1,974	$ -	$ -	$ -	$ 1,826	$ 4,927
235-28-9 Eaglecrest - Marketing	$ 365	$ 897	$ 1,052	$ -	$ -	$ -	$ 1,826	$ 4,140
235-28-11 Eaglecrest - Building Maint	$ 230	$ 100	$ -	$ -	$ -	$ -	$ 1,826	$ 2,155
235-28-12 Eaglecrest - Vehicle Maint	$ 314	$ 1,763	$ -	$ -	$ -	$ -	$ 1,826	$ 3,903
235-28-13 Eaglecrest - Dimond Park Fieldhouse	$ 74	$ -	$ 2,134	$ -	$ -	$ -	$ 1,826	$ 4,034
235-28-14 Eaglecrest - Conservation Corps	$ 778	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 2,604
249-01-1 Parks and Recreation - Aquatics	$ 116	$ -	$ -	$ -	$ -	$ -	$ -	$ 116
249-46-3 Parks and Recreation - Aquatics	$ 2,211	$ 1,916	$ 7,478	$ -	$ -	$ -	$ 1,826	$ 13,431
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 3,898	$ 1,165	$ 11,480	$ -	$ -	$ -	$ 1,826	$ 18,369
270-48-1 Downtown Parking - Marine Parking Garage	$ 2,435	$ 1,096	$ 236	$ -	$ -	$ -	$ 1,826	$ 5,594
271-14-1 Lands - Administration	$ 4,674	$ 245	$ 2,211	$ 4,002	$ -	$ -	$ 1,826	$ 12,958
271-14-2 Lands - Quarries	$ 855	$ 851	$ 534	$ -	$ -	$ -	$ 1,826	$ 4,066
276-02-1 Affordable Housing - Operations	$ 32	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 1,858
276-02-2 Affordable Housing - Mobile Home Loans	$ 27	$ -	$ -	$ -	$ -	$ -	$ 1,826	$ 1,853
276-02-3 Affordable Housing - Accessory Apt Grant	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ 46
276-02-5 Affordable Housing - Grants Awarded	$ -	$ 23	$ -	$ -	$ -	$ -	$ -	$ 23

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
325-01-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ 84	$ -	$ -	$ -	$ -	$ -	$ 84
329-01-1 Debt Service - JIA Bonds Debt Service	$ -	$ 61	$ -	$ -	$ -	$ -	$ -	$ 61
330-01-1 Debt Service - General Debt Service	$ 16,481	$ 368	$ -	$ -	$ -	$ -	$ -	$ 16,849
401-90-1 School CIPs	$ 674	$ 483	$ -	$ -	$ 2,901	$ -	$ -	$ 4,058
402-90-1 Roads CIPs	$ 15,819	$ 2,598	$ -	$ -	$ 62,249	$ -	$ -	$ 80,666
403-90-1 Fire CIPs	$ 137	$ 360	$ -	$ -	$ 588	$ -	$ -	$ 1,085
404-90-1 Community Development CIPs	$ 7,916	$ 2,568	$ -	$ -	$ 31,541	$ -	$ -	$ 42,024
406-90-1 Parks and Rec CIPs	$ 5,337	$ 1,663	$ -	$ -	$ 14,343	$ -	$ -	$ 21,343
414-90-1 Water CIPs	$ 2,762	$ 337	$ -	$ -	$ 5,241	$ -	$ -	$ 8,340
419-90-1 Wastewater CIPs	$ 9,157	$ 789	$ -	$ -	$ 39,408	$ -	$ -	$ 49,354
430-90-1 Harbors CIPs	$ 1,077	$ 146	$ -	$ -	$ 2,958	$ -	$ -	$ 4,181
431-90-1 Docks CIPs	$ 29,362	$ 330	$ -	$ -	$ 17,375	$ -	$ -	$ 47,066
450-90-1 Hospital CIPs	$ 2,818	$ 1,165	$ -	$ -	$ 11,098	$ -	$ -	$ 15,081
460-90-1 Airport CIPs	$ 47,610	$ 2,445	$ -	$ -	$ 34,560	$ -	$ -	$ 84,615
514-75-1 Water	$ 23,171	$ 13,973	$ 10,733	$ 4,002	$ -	$ -	$ 1,826	$ 53,704
519-01-1 Wastewater - Non-Operational	$ 1,868	$ 123	$ -	$ -	$ -	$ -	$ -	$ 1,991
519-76-4 Wastewater - Collections	$ 5,010	$ 11,451	$ 9,338	$ 4,002	$ -	$ -	$ 1,826	$ 31,627
519-76-5 Wastewater - Treatment	$ 15,597	$ 11,505	$ 19,065	$ -	$ -	$ -	$ 1,826	$ 47,993
520-80-13 Wastewater LIDs - LID 130	$ -	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15
520-80-95 Wastewater LIDs - LID 95	$ -	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15
520-80-98 Wastewater LIDs - LID 98	$ 0	$ 15	$ -	$ -	$ -	$ -	$ -	$ 16
530-51-1 Harbors	$ 19,410	$ 27,570	$ 12,448	$ 4,002	$ -	$ -	$ 1,826	$ 65,255
531-52-1 Docks - Administration	$ 3,817	$ 4,790	$ 8,240	$ 4,002	$ -	$ -	$ 1,826	$ 22,676
531-52-2 Docks - CIP Engineers-Dock	$ 126	$ -	$ 2,249	$ -	$ -	$ -	$ 1,826	$ 4,201
538-24-3 WW Extension - Administration	$ 392	$ 123	$ 457	$ -	$ -	$ -	$ 913	$ 1,885
539-24-3 Water Extension - Eng Water Extension	$ 449	$ 376	$ 381	$ -	$ -	$ -	$ 913	$ 2,119
550-55-1 Bartlett Regional Hospital	$ 32,706	$ 184	$ -	$ 4,002	$ -	$ -	$ 1,826	$ 38,718
560-50-1 Airport - Administration	$ 4,493	$ 1,027	$ 8,095	$ 4,002	$ -	$ -	$ 1,826	$ 19,444
560-50-2 Airport - Terminal General Operations	$ 6,449	$ 5,120	$ 5,717	$ -	$ -	$ -	$ 1,826	$ 19,112
560-50-3 Airport - Airfield Maintenance Shop	$ 17,288	$ 12,095	$ 14,354	$ -	$ -	$ -	$ 1,826	$ 45,563
560-50-4 Airport - ARFF	$ 3,135	$ 1,042	$ -	$ -	$ -	$ -	$ 1,826	$ 6,004
560-50-5 Airport - Airport Security	$ 2,540	$ 1,518	$ -	$ -	$ -	$ -	$ 1,826	$ 5,884
560-50-8 Airport - Airport Landside	$ 74	$ 276	$ -	$ -	$ -	$ -	$ 1,826	$ 2,176
560-50-13 Airport - PRFAS Cleanup	$ 212	$ 8	$ -	$ -	$ -	$ -	$ 1,826	$ 2,046
602-79-1 Fleet - Administration	$ 6,927	$ 9,205	$ 4,764	$ 4,002	$ -	$ -	$ 1,826	$ 26,725
602-79-2 Fleet - Replacement Program	$ 8,737	$ 667	$ -	$ -	$ -	$ -	$ 1,826	$ 11,230
602-79-3 Fleet - Replacement Program - Grants	$ 4,013	$ 77	$ -	$ -	$ -	$ -	$ -	$ 4,090
602-79-4 Fleet - Fuel Program	$ 3,686	$ 2,016	$ -	$ -	$ -	$ -	$ 1,826	$ 7,528
602-79-5 Fleet - Washbay	$ 151	$ 115	$ -	$ -	$ -	$ -	$ 1,826	$ 2,092
640-44-1 Building Maintenance	$ 14,437	$ 15,613	$ 8,194	$ -	$ -	$ -	$ 1,826	$ 40,071

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
680-01-1 Risk - Non-operational	$ 123	$ -	$ -	$ -	$ -	$ -	$ -	$ 123
680-60-1 Risk - Administration	$ 2,403	$ 697	$ 4,345	$ 4,002	$ -	$ 2,932	$ 1,826	$ 16,205
680-60-2 Risk - Workers Comp	$ 703	$ 115	$ -	$ -	$ -	$ -	$ 1,826	$ 2,644
680-60-3 Risk - General Liability	$ 5,902	$ 176	$ -	$ -	$ -	$ -	$ 913	$ 6,991
680-60-3 Risk - Auto	$ 819	$ 207	$ -	$ -	$ -	$ -	$ 913	$ 1,939
680-60-4 Risk - Property	$ 868	$ 575	$ -	$ -	$ -	$ -	$ 1,826	$ 3,269
680-60-5 Risk - Special Policy	$ 384	$ 199	$ -	$ -	$ -	$ -	$ 1,826	$ 2,410
680-60-6 Risk - Health	$ 11,137	$ 2,368	$ -	$ -	$ -	$ -	$ 457	$ 13,962
680-60-6 Risk - Life	$ 1,378	$ 537	$ -	$ -	$ -	$ -	$ 457	$ 2,371
680-60-6 Risk - Wellness	$ 878	$ 981	$ -	$ -	$ -	$ -	$ 457	$ 2,315
680-60-6 Risk - EAP	$ 195	$ 84	$ -	$ -	$ -	$ -	$ 457	$ 736
680-60-7 Risk - UI CBJ	$ 1,543	$ 46	$ -	$ -	$ -	$ -	$ 913	$ 2,502
680-60-7 Risk - UI BRH	$ 527	$ 46	$ -	$ -	$ -	$ -	$ 913	$ 1,486
680-60-8 Risk - Cafeteria Plan CBJ	$ 62	$ 230	$ -	$ -	$ -	$ -	$ 1,826	$ 2,118
736-01-1 Mental Health	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 0
Total	**$ 777,914**	**$288,939**	**$488,974**	**$111,131**	**$ 222,261**	**$ 111,131**	**$222,261**	**$ 2,222,610**

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 function

- **Billings / Collections–** relates to support associated with issuing invoices on behalf of the City and managing resulting collections. This function is allocated based on number of billing, collection, and receipt transactions per Fund, Department, and Division.[10]
- **Transmittals & Reconciliations –** relates to support associated with reconciling information related to transmittals received from other departments. This function is allocated based on the number of transmittal and reconciliation transactions.[11]
- **Bank Account Reconciliation –** relates to support associated with reconciling bank account transactions and monies received by other departments. This function is allocated based on number of bank account transactions.
- **Debt Management –** relates to support associated with managing debt held by the City. This function is allocated based on total debt maturities.
- **Managed Investments –** relates to support associated with managing the City's investments. This function is allocated based on the value of cash balance per Fund, Department, and Division[12].
- **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.
- **Sales / Hotel / Tobacco Tax –** relates to support associated with business services including registration and remittance of sales, hotel, and tobacco tax. This function is allocated based on budgeted revenue for Sales Tax, Hotel Tax, and Tobacco Tax.
- **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, Property and Sales Tax were not excluded.
[11] Transactions were weighted with a one, two, or three effort multiplier to reflect Treasury staff time and effort associated with transmittals and reconciliations.
[12] In order to provide an accurate reflection of Treasury support, cash balances for Hospital and Health Insurance have been weighted at 5%.

COSTS TO BE ALLOCATED

110-17-4 Treasury

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 820,128		$ 820,128
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 12,671	$ 1,508	$ 14,179
110-8-1 Human Resources	$ 10,702	$ 1,777	$ 12,479
110-06/15- MIS	$ 186,897	$ 12,028	$ 198,925
110-17-1 Finance Administration	$ 210,270	$ 12,289	$ 222,560
110-17-3 Controller	$ 17,608	$ 590	$ 18,198
110-17-4 Treasury		$ 4,286	$ 4,286
Total Incoming Costs	**$ 438,148**	**$ 32,479**	**$ 470,627**
Benefits - PERS	$ (70,881)		
Contractual Services	$ (113,610)		
Capital	$ (2,352)		
Revenues	$ (29,140)		
Reimbursable Expenses	$ 886,700		
Total Cost Adjustments	**$ 670,717**		**$ 670,717**
Total Costs to be Allocated	**$1,928,993**	**$ 32,479**	**$1,961,472**

DEPARTMENTAL EXPENSE DETAIL

110-17-4 Treasury

Expense Type Personnel	Expense ($)	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Property Tax
Salary and Wages	$ 896,876	$ 242,585	$ 114,752	$ 15,482	$ 35,876	$ 32,500	$ 34,079	$ 262,529	$ 159,073
Benefits	$ 472,216	$ 127,724	$ 60,418	$ 8,152	$ 18,889	$ 17,112	$ 17,943	$ 138,225	$ 83,754
Benefits - PERS	$ 70,881	$ 19,172	$ 9,069	$ 1,224	$ 2,835	$ 2,568	$ 2,693	$ 20,748	$ 12,572
Subtotal Personnel Cost	**$ 1,439,973**	**$ 389,480**	**$ 184,240**	**$ 24,858**	**$ 57,600**	**$ 52,180**	**$ 54,715**	**$ 421,502**	**$ 255,398**
Operating Services & Supplies									
General Supplies	$ 4,077	$ 1,103	$ 522	$ 70	$ 163	$ 148	$ 155	$ 1,193	$ 723
Insurance	$ 9,900	$ 2,678	$ 1,267	$ 171	$ 396	$ 359	$ 376	$ 2,898	$ 1,756
Minor Capital Outlay	$ 2,352	$ 636	$ 301	$ 41	$ 94	$ 85	$ 89	$ 689	$ 417
Other Expenses	$ 48,185	$ 13,033	$ 6,165	$ 832	$ 1,927	$ 1,746	$ 1,831	$ 14,105	$ 8,546
Postage	$ 13,264	$ -	$ -	$ -	$ -	$ -	$ 13,264	$ -	$ -
Printing	$ 25,604	$ 5,121	$ -	$ -	$ -	$ -	$ -	$ 5,121	$ 15,362
Professional	$ 113,610	$ 11,361	$ -	$ -	$ 2,272	$ 17,041	$ -	$ 82,935	$ -
Public Utility Services	$ 6,995	$ 1,892	$ 895	$ 121	$ 280	$ 253	$ 266	$ 2,048	$ 1,241
Reimbursable Expenses	$ (886,700)	$ (239,832)	$ (113,450)	$ (15,307)	$ (35,469)	$ (32,131)	$ (33,692)	$ (259,550)	$ (157,268)
Rentals and Leases	$ 14,462	$ 1,748	$ 827	$ 112	$ 258	$ 234	$ 8,246	$ 1,892	$ 1,146
Repairs and Maintenance	$ 23,800	$ 6,437	$ 3,045	$ 411	$ 952	$ 862	$ 904	$ 6,967	$ 4,221
Travel and Training	$ 85	$ 23	$ 11	$ 1	$ 3	$ 3	$ 3	$ 25	$ 15
Mainteance Contract	$ 4,522	$ -	$ -	$ -	$ -	$ -	$ 4,522	$ -	$ -
Subtotal Operating Cost	**$ (619,844)**	**$ (195,801)**	**$ (100,418)**	**$ (13,548)**	**$ (29,122)**	**$ (11,399)**	**$ (4,036)**	**$ (141,679)**	**$ (123,840)**
DEPARTMENTAL EXPENDITURES	**$ 820,128**	**$ 193,679**	**$ 83,822**	**$ 11,309**	**$ 28,478**	**$ 40,781**	**$ 50,679**	**$ 279,822**	**$ 131,558**
Disallowed Costs									
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments									
Benefits - PERS	$ (70,881)	$ (19,172)	$ (9,069)	$ (1,224)	$ (2,835)	$ (2,568)	$ (2,693)	$ (20,748)	$ (12,572)
Contractual Services	$ (113,610)	$ (30,729)	$ (14,536)	$ (1,961)	$ (4,545)	$ (4,117)	$ (4,317)	$ (33,255)	$ (20,150)
Capital	$ (2,352)	$ (636)	$ (301)	$ (41)	$ (94)	$ (85)	$ (89)	$ (689)	$ (417)
Revenues	$ (29,140)	$ (7,882)	$ (3,728)	$ (503)	$ (1,166)	$ (1,056)	$ (1,107)	$ (8,530)	$ (5,168)
Reimbursable Expenses	$ 886,700	$ 239,832	$ 113,450	$ 15,307	$ 35,469	$ 32,131	$ 33,692	$ 259,550	$ 157,268
Subtotal Cost Adjustments	**$ 670,717**	**$ 181,414**	**$ 85,816**	**$ 11,578**	**$ 26,829**	**$ 24,305**	**$ 25,486**	**$ 196,329**	**$ 118,960**
FUNCTIONAL COST	**$ 1,490,845**	**$ 375,093**	**$ 169,638**	**$ 22,888**	**$ 55,307**	**$ 65,086**	**$ 76,164**	**$ 476,151**	**$ 250,518**
First Allocation									
Incoming - All Others	$ 438,148	$ 110,237	$ 49,855	$ 6,726	$ 16,254	$ 19,128	$ 22,384	$ 139,937	$ 73,625
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (324,144)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (324,144)
Subtotal of First Allocation	**$ 1,604,849**	**$ 485,330**	**$ 219,493**	**$ 29,614**	$ 71,562	**$ 84,214**	**$ 98,549**	**$ 616,088**	**$ -**
Second Allocation									
Incoming - All Others	$ 32,479	$ 8,172	$ 3,696	$ 499	$ 1,205	$ 1,418	$ 1,659	$ 10,373	$ 5,458
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (5,458)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,458)
Subtotal of Second Allocation	**$ 27,021**	**$ 8,172**	**$ 3,696**	**$ 499**	$ 1,205	**$ 1,418**	**$ 1,659**	**$ 10,373**	**$ -**
TOTAL ALLOCATED	**$ 1,631,870**	**$ 493,501**	**$ 223,188**	**$ 30,113**	**$ 72,767**	**$ 85,632**	**$ 100,208**	**$ 626,461**	**$ -**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Billings / Collections						
110-17-4 Treasury	16.00	0.008%	$ 39	$ 39		$ 39
110-23-1 Library	7.00	0.004%	$ 17	$ 17	$ 0	$ 17
110-01-1 General Fund - General Fund - Non-Dept	415.00	0.210%	$ 1,017	$ 1,017	$ 17	$ 1,034
110-16-1 CDD - Administration	99.00	0.050%	$ 243	$ 243	$ 4	$ 247
110-23-2 Library - City Museum	2.00	0.001%	$ 5	$ 5	$ 0	$ 5
110-41-1 P&R Parks and Landscape - Administration	5.00	0.003%	$ 12	$ 12	$ 0	$ 12
110-47-1 Centennial Hall - Convention Center	1.00	0.001%	$ 2	$ 2	$ 0	$ 2
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	12.00	0.006%	$ 29	$ 29	$ 0	$ 30
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	14.00	0.007%	$ 34	$ 34	$ 1	$ 35
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	2.00	0.001%	$ 5	$ 5	$ 0	$ 5
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	150.00	0.076%	$ 368	$ 368	$ 6	$ 374
111-80-92 LID Assessments - LID 92 - Old fund 310	2.00	0.001%	$ 5	$ 5	$ 0	$ 5
120-02-1 School District - Administration	3.00	0.002%	$ 7	$ 7	$ 0	$ 7
209-01-1 Roaded Service Area Non-Operational	22.00	0.011%	$ 54	$ 54	$ 1	$ 55
209-22-1 Police - Administration	3,656.00	1.846%	$ 8,959	$ 8,959	$ 151	$ 9,110
209-22-2 Police - General Operations	6.00	0.003%	$ 15	$ 15	$ 0	$ 15
209-46-1 Parks and Recreation - Administration	1.00	0.001%	$ 2	$ 2	$ 0	$ 2
209-71-1 Capital Transit - Administration	578.00	0.292%	$ 1,416	$ 1,416	$ 24	$ 1,440
210-21-1 Fire - Administration	6.00	0.003%	$ 15	$ 15	$ 0	$ 15
210-21-3 Fire - COVID Airport Operations	8.00	0.004%	$ 20	$ 20	$ 0	$ 20
235-01-1 Eaglecrest - Non-Operational	12.00	0.006%	$ 29	$ 29	$ 0	$ 30
270-48-1 Downtown Parking - Marine Parking Garage	59.00	0.030%	$ 145	$ 145	$ 2	$ 147
271-14-1 Lands - Administration	356.00	0.180%	$ 872	$ 872	$ 15	$ 887
271-14-2 Lands - Quarries	78.00	0.039%	$ 191	$ 191	$ 3	$ 194
514-75-1 Water	101,343.00	51.170%	$248,344	$248,344	$ 4,182	$252,526
519-76-4 Wastewater - Collections	88,087.00	44.477%	$215,860	$215,860	$ 3,635	$219,494
520-80-13 Wastewater LIDs - LID 130	56.00	0.028%	$ 137	$ 137	$ 2	$ 140
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	50.00	0.025%	$ 123	$ 123	$ 2	$ 125
520-80-93 Wastewater LIDs - LID 93 DglsHwySwrInfi	4.00	0.002%	$ 10	$ 10	$ 0	$ 10
520-80-95 Wastewater LIDs - LID 95	80.00	0.040%	$ 196	$ 196	$ 3	$ 199
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.001%	$ 5	$ 5	$ 0	$ 5
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	148.00	0.075%	$ 363	$ 363	$ 6	$ 369
520-80-98 Wastewater LIDs - LID 98	242.00	0.122%	$ 593	$ 593	$ 10	$ 603
530-51-1 Harbors	396.00	0.200%	$ 970	$ 970	$ 16	$ 987

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
539-24-3 Water Extension - Eng Water Extension	6.00	0.003%	$ 15	$ 15	$ 0	$ 15
560-50-1 Airport - Administration	1,186.00	0.599%	$ 2,906	$ 2,906	$ 49	$ 2,955
560-50-2 Airport - Terminal General Operations	343.00	0.173%	$ 841	$ 841	$ 14	$ 855
560-50-3 Airport - Airfield Maintenance Shop	598.00	0.302%	$ 1,465	$ 1,465	$ 25	$ 1,490
Total	**198,051.00**	**100.000%**	**$485,330**	**$485,330**	**$ 8,172**	**$493,501**

Allocation Basis: **# of Billing, Collection, and Receipt Trans**

Source of Allocation: **Billing Data**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Transmittals & Reconcilations						
110-23-1 Library	248.00	4.529%	$ 9,941	$ 9,941	$ 167	$ 10,108
110-41-1 P&R Parks and Landscape - Administration	2,628.00	47.991%	$105,337	$105,337	$ 1,774	$107,111
120-02-1 School District - Administration	24.00	0.438%	$ 962	$ 962	$ 16	$ 978
209-22-1 Police - Administration	370.00	6.757%	$ 14,831	$ 14,831	$ 250	$ 15,080
209-71-1 Capital Transit - Administration	189.00	3.451%	$ 7,576	$ 7,576	$ 128	$ 7,703
235-28-1 Eaglecrest - Administration	940.00	17.166%	$ 37,678	$ 37,678	$ 634	$ 38,312
530-51-1 Harbors	1,009.00	18.426%	$ 40,443	$ 40,443	$ 681	$ 41,124
560-50-1 Airport - Administration	68.00	1.242%	$ 2,726	$ 2,726	$ 46	$ 2,772
Total	**5,476.00**	**100.000%**	**$219,493**	**$219,493**	**$ 3,696**	**$223,188**

Allocation Basis: **# of Transmittal and Reconcilation Trans**

Source of Allocation: **Transmittals**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Bank Account Reconcilation						
110-7-1 Emergency Services	815.00	6.020%	$ 1,783	$ 1,783		$ 1,783
110-17-3 Controller	3,136.00	23.164%	$ 6,860	$ 6,860		$ 6,860
110-16-1 CDD - Administration	556.00	4.107%	$ 1,216	$ 1,216	$ 29	$ 1,245
120-02-1 School District - Administration	844.00	6.234%	$ 1,846	$ 1,846	$ 44	$ 1,890
235-28-1 Eaglecrest - Administration	851.00	6.286%	$ 1,862	$ 1,862	$ 44	$ 1,906
550-55-1 Bartlett Regional Hospital	6,365.00	47.016%	$ 13,923	$ 13,923	$ 331	$ 14,254
680-60-2 Risk - Workers Comp	971.00	7.172%	$ 2,124	$ 2,124	$ 51	$ 2,175
Total	**13,538.00**	**100.000%**	**$ 29,614**	**$ 29,614**	**$ 499**	**$ 30,113**

Allocation Basis: **# of Bank Account Trans**

Source of Allocation: **Bank Account Transactions**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Debt Management						
325-01-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	44.00	24.176%	$ 17,301	$ 17,301	$ 291	$ 17,592
329-01-1 Debt Service - JIA Bonds Debt Service	18.00	9.890%	$ 7,078	$ 7,078	$ 119	$ 7,197
330-01-1 Debt Service - General Debt Service	60.00	32.967%	$ 23,592	$ 23,592	$ 397	$ 23,989
514-75-1 Water	4.00	2.198%	$ 1,573	$ 1,573	$ 26	$ 1,599
519-76-4 Wastewater - Collections	8.00	4.396%	$ 3,146	$ 3,146	$ 53	$ 3,199
520-80-13 Wastewater LIDs - LID 130	0.34	0.187%	$ 134	$ 134	$ 2	$ 136
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	0.50	0.275%	$ 197	$ 197	$ 3	$ 200
520-80-95 Wastewater LIDs - LID 95	0.50	0.275%	$ 197	$ 197	$ 3	$ 200
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	0.33	0.181%	$ 130	$ 130	$ 2	$ 132
520-80-98 Wastewater LIDs - LID 98	0.33	0.181%	$ 130	$ 130	$ 2	$ 132
530-51-1 Harbors	12.00	6.593%	$ 4,718	$ 4,718	$ 79	$ 4,798
539-24-3 Water Extension - Eng Water Extension	22.00	12.088%	$ 8,650	$ 8,650	$ 146	$ 8,796
550-55-1 Bartlett Regional Hospital	12.00	6.593%	$ 4,718	$ 4,718	$ 79	$ 4,798
Total	**182.00**	**100.000%**	**$ 71,562**	**$ 71,562**	**$ 1,205**	**$ 72,767**

Allocation Basis: **Total Debt Maturities**

Source of Allocation: **Debt Maturites**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Managed Investments						
110-11-1 City Attorney	1,803,575.47	1.497%	$ 1,261	$ 1,261		$ 1,261
110-12-1 City Manager	1,137,533.64	0.944%	$ 795	$ 795		$ 795
110-7-1 Emergency Services	380,332.38	0.316%	$ 266	$ 266		$ 266
110-03-1 Clerk	332,233.84	0.276%	$ 232	$ 232		$ 232
110-8-1 Human Resources	642,705.21	0.533%	$ 449	$ 449		$ 449
110-06/15- MIS	2,372,028.07	1.969%	$ 1,658	$ 1,658		$ 1,658
110-17-1 Finance Administration	549,361.45	0.456%	$ 384	$ 384		$ 384
110-17-3 Controller	1,506,274.93	1.250%	$ 1,053	$ 1,053		$ 1,053
110-17-4 Treasury	1,521,504.47	1.263%	$ 1,064	$ 1,064		$ 1,064
110-17-6 Purchasing	469,082.55	0.389%	$ 328	$ 328	$ 6	$ 334
110-23-1 Library	2,626,245.64	2.180%	$ 1,836	$ 1,836	$ 34	$ 1,870
110-01-1 General Fund - General Fund - Non-Dept	1,047.08	0.001%	$ 1	$ 1	$ 0	$ 1
110-04-1 Elections	25,837.26	0.021%	$ 18	$ 18	$ 0	$ 18
110-10-1 Mayor and Assembly	525,849.88	0.436%	$ 368	$ 368	$ 7	$ 374
110-12-2 Manager Office - Teen Health Center	137,811.24	0.114%	$ 96	$ 96	$ 2	$ 98
110-12-3 Manager Office - Syst. Racism Rev.	13,750.42	0.011%	$ 10	$ 10	$ 0	$ 10
110-12-5 Manager Office - Housing and Homelessness	235,532.57	0.196%	$ 165	$ 165	$ 3	$ 168
110-16-1 CDD - Administration	1,019,885.64	0.847%	$ 713	$ 713	$ 13	$ 726
110-16-2 CDD - Planning	894,121.64	0.742%	$ 625	$ 625	$ 12	$ 637
110-16-3 CDD - Building	751,749.84	0.624%	$ 525	$ 525	$ 10	$ 535
110-17-2 Finance - Assessors	735,272.37	0.610%	$ 514	$ 514	$ 9	$ 523
110-17-7 Finance - Sales Tax	466,434.94	0.387%	$ 326	$ 326	$ 6	$ 332
110-21-1 Fire - Emergency Services	5,555,511.04	4.611%	$ 3,883	$ 3,883	$ 71	$ 3,955
110-23-2 Library - City Museum	454,244.88	0.377%	$ 318	$ 318	$ 6	$ 323
110-24-1 Engineering - Administration	328,735.29	0.273%	$ 230	$ 230	$ 4	$ 234
110-24-2 Engineering - CIP	710,885.11	0.590%	$ 497	$ 497	$ 9	$ 506
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	15,178.66	0.013%	$ 11	$ 11	$ 0	$ 11
110-41-1 P&R Parks and Landscape - Administration	1,992,106.32	1.654%	$ 1,393	$ 1,393	$ 26	$ 1,418
110-41-2 P&R Parks and Landscape - PR - Conservation Corp	156,124.89	0.130%	$ 109	$ 109	$ 2	$ 111
110-42-1 Arboretum	195,392.67	0.162%	$ 137	$ 137	$ 3	$ 139
110-47-1 Centennial Hall - Convention Center	538,818.34	0.447%	$ 377	$ 377	$ 7	$ 384
110-77-1 RecycleWorks - Administration	412,706.97	0.343%	$ 288	$ 288	$ 5	$ 294
110-77-2 RecycleWorks - Recycling	611,906.44	0.508%	$ 428	$ 428	$ 8	$ 436
110-77-3 RecycleWorks - Household Hazardous Waste	904,387.78	0.751%	$ 632	$ 632	$ 12	$ 644
110-77-4 RecycleWorks - Junked Vehicles	400,229.57	0.332%	$ 280	$ 280	$ 5	$ 285

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	140,801.20	0.117%	$ 98	$ 98	$ 2	$ 100
120-02-1 School District - Administration	464,732.36	0.386%	$ 325	$ 325	$ 6	$ 331
150-42-1 Arboretum	3,121,378.42	2.591%	$ 2,182	$ 2,182	$ 40	$ 2,222
209-22-1 Police - Administration	478,135.45	0.397%	$ 334	$ 334	$ 6	$ 340
209-22-2 Police - General Operations	1,996,509.42	1.657%	$ 1,396	$ 1,396	$ 26	$ 1,421
209-22-5 Police - Communications	257,728.25	0.214%	$ 180	$ 180	$ 3	$ 183
209-22-7 Police - Animal Control	245,172.67	0.204%	$ 171	$ 171	$ 3	$ 175
209-22-8 Police - Community Services	144,283.67	0.120%	$ 101	$ 101	$ 2	$ 103
209-22-9 Police - System Admin/E911	190,862.61	0.158%	$ 133	$ 133	$ 2	$ 136
209-22-10 Police - Fleet	117,452.62	0.097%	$ 82	$ 82	$ 2	$ 84
209-22-11 Police - Electronics	43,178.29	0.036%	$ 30	$ 30	$ 1	$ 31
209-22-12 Police - Travel and Training	8,664.03	0.007%	$ 6	$ 6	$ 0	$ 6
209-22-14 Police - Grants	12,295.30	0.010%	$ 9	$ 9	$ 0	$ 9
209-22-16 Police - Airport Security	185,777.65	0.154%	$ 130	$ 130	$ 2	$ 132
209-22-17 Police - Services	371,103.07	0.308%	$ 259	$ 259	$ 5	$ 264
209-46-1 Parks and Recreation - Administration	106,961.20	0.089%	$ 75	$ 75	$ 1	$ 76
209-46-2 Parks and Recreation - Areawide Recreation	102,361.20	0.085%	$ 72	$ 72	$ 1	$ 73
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	212,767.90	0.177%	$ 149	$ 149	$ 3	$ 151
209-46-7-2 Parks and Recreation - BAM After School Program	18,309.61	0.015%	$ 13	$ 13	$ 0	$ 13
209-46-7-4 Parks and Recreation - Youth Sports	25,138.44	0.021%	$ 18	$ 18	$ 0	$ 18
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	9,363.71	0.008%	$ 7	$ 7	$ 0	$ 7
209-46-8 Parks and Recreation - Treadwell Arena	188,534.37	0.156%	$ 132	$ 132	$ 2	$ 134
209-46-9 Parks and Recreation - Youth Scholarships	6,145.75	0.005%	$ 4	$ 4	$ 0	$ 4
209-46-12 Parks and Recreation - Youth Activities	76,090.32	0.063%	$ 53	$ 53	$ 1	$ 54
209-71-1 Capital Transit - Administration	323,732.87	0.269%	$ 226	$ 226	$ 4	$ 230
209-71-2 Capital Transit - Operations	888,233.44	0.737%	$ 621	$ 621	$ 11	$ 632
209-71-3 Capital Transit - Maintenance	400,075.87	0.332%	$ 280	$ 280	$ 5	$ 285
209-71-4 Capital Transit - Downtown Center	27,122.41	0.023%	$ 19	$ 19	$ 0	$ 19
209-72-1 Streets - Administration	1,315,355.09	1.092%	$ 919	$ 919	$ 17	$ 936
209-72-2 Streets - Marine Passenger Fees	569.19	0.000%	$ 0	$ 0	$ 0	$ 0
210-21-70 Fire - CARES program	4,679,492.26	3.884%	$ 3,271	$ 3,271	$ 60	$ 3,331
215-01-1 Sales Tax	1,218,336.74	1.011%	$ 852	$ 852	$ 16	$ 867
216-01-1 Hotel Tax	77,107.21	0.064%	$ 54	$ 54	$ 1	$ 55
218-01-1 Library Contributions	77,497.57	0.064%	$ 54	$ 54	$ 1	$ 55
219-20-1 CARES Relief Fund - Operations	11,568,763.41	9.603%	$ 8,087	$ 8,087	$ 149	$ 8,235
221-01-1 Tobacco Tax	466,304.17	0.387%	$ 326	$ 326	$ 6	$ 332
225-01-1 Marine Passenger Fees	4,266,956.82	3.542%	$ 2,983	$ 2,983	$ 55	$ 3,038
232-52-1 Port Development Fee	455,976.25	0.378%	$ 319	$ 319	$ 6	$ 325

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
235-28-1 Eaglecrest - Administration	20,060.69	0.017%	$ 14	$ 14	$ 0	$ 14
235-28-2 Eaglecrest - Ski Patrol	3,599.87	0.003%	$ 3	$ 3	$ 0	$ 3
235-28-3 Eaglecrest - Lift	1,536.60	0.001%	$ 1	$ 1	$ 0	$ 1
235-28-4 Eaglecrest - Mountain Maint	7,344.14	0.006%	$ 5	$ 5	$ 0	$ 5
235-28-5 Eaglecrest - Lodge General Operations	4,023.70	0.003%	$ 3	$ 3	$ 0	$ 3
235-28-6 Eaglecrest - Snow Sports School	3,145.65	0.003%	$ 2	$ 2	$ 0	$ 2
235-28-7 Eaglecrest - Food Service	1,718.12	0.001%	$ 1	$ 1	$ 0	$ 1
235-28-8 Eaglecrest - Ski Rental Shop	1,882.94	0.002%	$ 1	$ 1	$ 0	$ 1
235-28-9 Eaglecrest - Marketing	2,134.28	0.002%	$ 1	$ 1	$ 0	$ 2
235-28-11 Eaglecrest - Building Maint	1,342.82	0.001%	$ 1	$ 1	$ 0	$ 1
235-28-12 Eaglecrest - Vehicle Maint	1,836.85	0.002%	$ 1	$ 1	$ 0	$ 1
235-28-13 Eaglecrest - Dimond Park Fieldhouse	430.83	0.000%	$ 0	$ 0	$ 0	$ 0
235-28-14 Eaglecrest - Conservation Corps	4,550.16	0.004%	$ 3	$ 3	$ 0	$ 3
249-46-3 Parks and Recreation - Aquatics	166,305.46	0.138%	$ 116	$ 116	$ 2	$ 118
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	290,612.05	0.241%	$ 203	$ 203	$ 4	$ 207
270-48-1 Downtown Parking - Marine Parking Garage	265,526.52	0.220%	$ 186	$ 186	$ 3	$ 189
271-14-1 Lands - Administration	3,074,242.35	2.552%	$ 2,149	$ 2,149	$ 40	$ 2,188
271-14-2 Lands - Quarries	1,066,440.80	0.885%	$ 745	$ 745	$ 14	$ 759
276-02-1 Affordable Housing - Operations	749,802.73	0.622%	$ 524	$ 524	$ 10	$ 534
276-02-2 Affordable Housing - Mobile Home Loans	635,426.04	0.527%	$ 444	$ 444	$ 8	$ 452
325-01-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	80,156.75	0.067%	$ 56	$ 56	$ 1	$ 57
329-01-1 Debt Service - JIA Bonds Debt Service	80,156.75	0.067%	$ 56	$ 56	$ 1	$ 57
330-01-1 Debt Service - General Debt Service	80,156.75	0.067%	$ 56	$ 56	$ 1	$ 57
330-01-34 Debt Service - 16-III&IV Ref06BSch $17.575M	80,156.75	0.067%	$ 56	$ 56	$ 1	$ 57
330-01-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	80,156.75	0.067%	$ 56	$ 56	$ 1	$ 57
330-01-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	80,156.75	0.067%	$ 56	$ 56	$ 1	$ 57
514-75-1 Water	7,748,427.98	6.431%	$ 5,416	$ 5,416	$ 100	$ 5,516
519-76-4 Wastewater - Collections	3,258,850.65	2.705%	$ 2,278	$ 2,278	$ 42	$ 2,320
519-76-5 Wastewater - Treatment	10,145,461.30	8.421%	$ 7,092	$ 7,092	$ 131	$ 7,222
530-51-1 Harbors	3,002,568.20	2.492%	$ 2,099	$ 2,099	$ 39	$ 2,137
531-52-1 Docks - Administration	1,803,297.81	1.497%	$ 1,261	$ 1,261	$ 23	$ 1,284
531-52-2 Docks - CIP Engineers-Dock	64,339.40	0.053%	$ 45	$ 45	$ 1	$ 46
550-55-1 Bartlett Regional Hospital	2,785,472.26	2.312%	$ 1,947	$ 1,947	$ 36	$ 1,983
560-50-1 Airport - Administration	965,126.16	0.801%	$ 675	$ 675	$ 12	$ 687
560-50-2 Airport - Terminal General Operations	908,475.99	0.754%	$ 635	$ 635	$ 12	$ 647
560-50-3 Airport - Airfield Maintenance Shop	2,376,846.04	1.973%	$ 1,661	$ 1,661	$ 31	$ 1,692
560-50-4 Airport - ARFF	811,869.40	0.674%	$ 568	$ 568	$ 10	$ 578
560-50-5 Airport - Airport Security	568,356.73	0.472%	$ 397	$ 397	$ 7	$ 405

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
560-50-8 Airport - Airport Landside	19,192.45	0.016%	$ 13	$ 13	$ 0	$ 14
560-50-13 Airport - PRFAS Cleanup	54,825.25	0.046%	$ 38	$ 38	$ 1	$ 39
602-79-1 Fleet - Administration	4,964,655.89	4.121%	$ 3,470	$ 3,470	$ 64	$ 3,534
602-79-2 Fleet - Replacement Program	386,692.28	0.321%	$ 270	$ 270	$ 5	$ 275
602-79-3 Fleet - Replacement Program - Grants	513,756.77	0.426%	$ 359	$ 359	$ 7	$ 366
602-79-4 Fleet - Fuel Program	2,788,315.46	2.314%	$ 1,949	$ 1,949	$ 36	$ 1,985
602-79-5 Fleet - Washbay	220,032.24	0.183%	$ 154	$ 154	$ 3	$ 157
640-44-1 Building Maintenance	597,764.21	0.496%	$ 418	$ 418	$ 8	$ 426
680-60-1 Risk - Administration	458,293.97	0.380%	$ 320	$ 320	$ 6	$ 326
680-60-2 Risk - Workers Comp	461,432.98	0.383%	$ 323	$ 323	$ 6	$ 328
680-60-3 Risk - General Liability	505,349.65	0.419%	$ 353	$ 353	$ 7	$ 360
680-60-3 Risk - Auto	26,991.04	0.022%	$ 19	$ 19	$ 0	$ 19
680-60-4 Risk - Property	1,034,577.70	0.859%	$ 723	$ 723	$ 13	$ 736
680-60-5 Risk - Special Policy	310,351.49	0.258%	$ 217	$ 217	$ 4	$ 221
680-60-6 Risk - Health	525,669.61	0.436%	$ 367	$ 367	$ 7	$ 374
680-60-6 Risk - Life	126,599.17	0.105%	$ 88	$ 88	$ 2	$ 90
680-60-6 Risk - Wellness	81,529.99	0.068%	$ 57	$ 57	$ 1	$ 58
680-60-6 Risk - EAP	18,824.76	0.016%	$ 13	$ 13	$ 0	$ 13
680-60-7 Risk - UI CBJ	119,016.11	0.099%	$ 83	$ 83	$ 2	$ 85
680-60-7 Risk - UI BRH	39,268.39	0.033%	$ 27	$ 27	$ 1	$ 28
680-60-8 Risk - Cafeteria Plan CBJ	7,498.26	0.006%	$ 5	$ 5	$ 0	$ 5
710-01-1 Golf Club	182,884.59	0.152%	$ 128	$ 128	$ 2	$ 130
736-01-1 Mental Health	182,884.59	0.152%	$ 128	$ 128	$ 2	$ 130
740-01-1 Museum Grant	182,884.59	0.152%	$ 128	$ 128	$ 2	$ 130
750-01-1 Senion Citizen	182,884.59	0.152%	$ 128	$ 128	$ 2	$ 130
770-01-1 Def Copensation Oversight	182,884.59	0.152%	$ 128	$ 128	$ 2	$ 130
780-01-1 Sister City	182,884.59	0.152%	$ 128	$ 128	$ 2	$ 130
790-01-1 Juneau Public Library Endowment	182,884.59	0.152%	$ 128	$ 128	$ 2	$ 130
Total	**120,476,494.12**	**100.000%**	**$ 84,214**	**$ 84,214**	**$ 1,418**	**$ 85,632**

Allocation Basis: **Value of Cash Balance per Fund**

Source of Allocation: **Cash Reconciliations**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Mail Room						
110-11-1 City Attorney	112.00	0.038%	$ 37	$ 37		$ 37
110-12-1 City Manager	51,603.00	17.496%	$ 17,243	$ 17,243		$ 17,243
110-7-1 Emergency Services	1.00	0.000%	$ 0	$ 0		$ 0
110-03-1 Clerk	97.00	0.033%	$ 32	$ 32		$ 32
110-8-1 Human Resources	3,735.00	1.266%	$ 1,248	$ 1,248		$ 1,248
110-06/15- MIS	12.00	0.004%	$ 4	$ 4		$ 4
110-17-1 Finance Administration	150.00	0.051%	$ 50	$ 50		$ 50
110-17-3 Controller	30,425.00	10.316%	$ 10,166	$ 10,166		$ 10,166
110-17-4 Treasury	9,527.00	3.230%	$ 3,183	$ 3,183		$ 3,183
110-17-6 Purchasing	3.00	0.001%	$ 1	$ 1	$ 0	$ 1
110-23-1 Library	206.00	0.070%	$ 69	$ 69	$ 2	$ 71
110-01-1 General Fund - General Fund - Non-Dept	234.00	0.079%	$ 78	$ 78	$ 2	$ 80
110-16-1 CDD - Administration	9,429.00	3.197%	$ 3,151	$ 3,151	$ 79	$ 3,229
110-17-2 Finance - Assessors	20,315.00	6.888%	$ 6,788	$ 6,788	$ 169	$ 6,957
110-17-7 Finance - Sales Tax	15,517.00	5.261%	$ 5,185	$ 5,185	$ 129	$ 5,314
110-24-1 Engineering - Administration	343.00	0.116%	$ 115	$ 115	$ 3	$ 117
209-22-1 Police - Administration	2,073.00	0.703%	$ 693	$ 693	$ 17	$ 710
209-46-1 Parks and Recreation - Administration	406.00	0.138%	$ 136	$ 136	$ 3	$ 139
209-71-1 Capital Transit - Administration	40.00	0.014%	$ 13	$ 13	$ 0	$ 14
210-21-1 Fire - Administration	143.00	0.048%	$ 48	$ 48	$ 1	$ 49
271-14-1 Lands - Administration	23.00	0.008%	$ 8	$ 8	$ 0	$ 8
514-75-1 Water	50,217.54	17.027%	$ 16,780	$ 16,780	$ 418	$ 17,198
519-76-4 Wastewater - Collections	36,087.46	12.236%	$ 12,058	$ 12,058	$ 300	$ 12,359
530-51-1 Harbors	6,721.00	2.279%	$ 2,246	$ 2,246	$ 56	$ 2,302
560-50-1 Airport - Administration	131.00	0.044%	$ 44	$ 44	$ 1	$ 45
680-60-1 Risk - Administration	29.00	0.010%	$ 10	$ 10	$ 0	$ 10
680-60-6 Risk - Health	498.00	0.169%	$ 166	$ 166	$ 4	$ 171
-- Other	56,856.00	19.278%	$ 18,998	$ 18,998	$ 473	$ 19,471
Total	**294,934.00**	**100.000%**	**$ 98,549**	**$ 98,549**	**$ 1,659**	**$100,208**

Allocation Basis: **# of Mail Pieces**

Source of Allocation: **Mail Room Report**

110-17-4 Treasury

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Sales / Hotel / Tobacco Tax							
215-01-1 Sales Tax		41,885,777.31	91.513%	$563,798	$563,798	$ 9,493	$573,290
216-01-1 Hotel Tax		1,240,270.67	2.710%	$ 16,694	$ 16,694	$ 281	$ 16,976
221-01-1 Tobacco Tax		2,644,504.63	5.778%	$ 35,596	$ 35,596	$ 599	$ 36,195
	Total	**45,770,552.61**	**100.000%**	**$616,088**	**$616,088**	**$ 10,373**	**$626,461**

Allocation Basis: **Budgeted Revenue for Sales, Hotel, and Tabacco Tax Funds**

Source of Allocation: **Actual Expenditures**

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
110-11-1 City Attorney	$ -	$ -	$ -	$ -	$ 1,261	$ 37	$ -	$ 1,298
110-12-1 City Manager	$ -	$ -	$ -	$ -	$ 795	$ 17,243	$ -	$ 18,038
110-7-1 Emergency Services	$ -	$ -	$ 1,783	$ -	$ 266	$ 0	$ -	$ 2,049
110-03-1 Clerk	$ -	$ -	$ -	$ -	$ 232	$ 32	$ -	$ 265
110-8-1 Human Resources	$ -	$ -	$ -	$ -	$ 449	$ 1,248	$ -	$ 1,697
110-06/15- MIS	$ -	$ -	$ -	$ -	$ 1,658	$ 4	$ -	$ 1,662
110-17-1 Finance Administration	$ -	$ -	$ -	$ -	$ 384	$ 50	$ -	$ 434
110-17-3 Controller	$ -	$ -	$ 6,860	$ -	$ 1,053	$ 10,166	$ -	$ 18,079
110-17-4 Treasury	$ 39	$ -	$ -	$ -	$ 1,064	$ 3,183	$ -	$ 4,286
110-17-6 Purchasing	$ -	$ -	$ -	$ -	$ 334	$ 1	$ -	$ 335
110-23-1 Library	$ 17	$ 10,108	$ -	$ -	$ 1,870	$ 71	$ -	$ 12,065
110-01-1 General Fund - General Fund - Non-Dept	$ 1,034	$ -	$ -	$ -	$ 1	$ 80	$ -	$ 1,115
110-04-1 Elections	$ -	$ -	$ -	$ -	$ 18	$ -	$ -	$ 18
110-10-1 Mayor and Assembly	$ -	$ -	$ -	$ -	$ 374	$ -	$ -	$ 374
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ -	$ 98	$ -	$ -	$ 98
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ -	$ -	$ -	$ 10	$ -	$ -	$ 10
110-12-5 Manager Office - Housing and Homelessness	$ -	$ -	$ -	$ -	$ 168	$ -	$ -	$ 168
110-16-1 CDD - Administration	$ 247	$ -	$ 1,245	$ -	$ 726	$ 3,229	$ -	$ 5,447
110-16-2 CDD - Planning	$ -	$ -	$ -	$ -	$ 637	$ -	$ -	$ 637
110-16-3 CDD - Building	$ -	$ -	$ -	$ -	$ 535	$ -	$ -	$ 535
110-17-2 Finance - Assessors	$ -	$ -	$ -	$ -	$ 523	$ 6,957	$ -	$ 7,481
110-17-7 Finance - Sales Tax	$ -	$ -	$ -	$ -	$ 332	$ 5,314	$ -	$ 5,646
110-21-1 Fire - Emergency Services	$ -	$ -	$ -	$ -	$ 3,955	$ -	$ -	$ 3,955
110-23-2 Library - City Museum	$ 5	$ -	$ -	$ -	$ 323	$ -	$ -	$ 328
110-24-1 Engineering - Administration	$ -	$ -	$ -	$ -	$ 234	$ 117	$ -	$ 351
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ -	$ 506	$ -	$ -	$ 506
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ -	$ -	$ -	$ -	$ 11	$ -	$ -	$ 11
110-41-1 P&R Parks and Landscape - Administration	$ 12	$ 107,111	$ -	$ -	$ 1,418	$ -	$ -	$ 108,541
110-41-2 P&R Parks and Landscape - PR - Conservation Corp	$ -	$ -	$ -	$ -	$ 111	$ -	$ -	$ 111
110-42-1 Arboretum	$ -	$ -	$ -	$ -	$ 139	$ -	$ -	$ 139
110-47-1 Centennial Hall - Convention Center	$ 2	$ -	$ -	$ -	$ 384	$ -	$ -	$ 386
110-77-1 RecycleWorks - Administration	$ -	$ -	$ -	$ -	$ 294	$ -	$ -	$ 294
110-77-2 RecycleWorks - Recycling	$ -	$ -	$ -	$ -	$ 436	$ -	$ -	$ 436
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ -	$ -	$ -	$ 644	$ -	$ -	$ 644
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ -	$ -	$ -	$ 285	$ -	$ -	$ 285
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 30	$ -	$ -	$ -	$ 100	$ -	$ -	$ 130
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 35	$ -	$ -	$ -	$ -	$ -	$ -	$ 35
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ 5
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 374	$ -	$ -	$ -	$ -	$ -	$ -	$ 374
111-80-92 LID Assessments - LID 92 - Old fund 310	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ 5
120-02-1 School District - Administration	$ 7	$ 978	$ 1,890	$ -	$ 331	$ -	$ -	$ 3,207
150-42-1 Arboretum	$ -	$ -	$ -	$ -	$ 2,222	$ -	$ -	$ 2,222
209-01-1 Roaded Service Area Non-Operational	$ 55	$ -	$ -	$ -	$ -	$ -	$ -	$ 55
209-22-1 Police - Administration	$ 9,110	$ 15,080	$ -	$ -	$ 340	$ 710	$ -	$ 25,241
209-22-2 Police - General Operations	$ 15	$ -	$ -	$ -	$ 1,421	$ -	$ -	$ 1,436
209-22-5 Police - Communications	$ -	$ -	$ -	$ -	$ 183	$ -	$ -	$ 183
209-22-7 Police - Animal Control	$ -	$ -	$ -	$ -	$ 175	$ -	$ -	$ 175

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
209-22-8 Police - Community Services	$ -	$ -	$ -	$ -	$ 103	$ -	$ -	$ 103
209-22-9 Police - System Admin/E911	$ -	$ -	$ -	$ -	$ 136	$ -	$ -	$ 136
209-22-10 Police - Fleet	$ -	$ -	$ -	$ -	$ 84	$ -	$ -	$ 84
209-22-11 Police - Electronics	$ -	$ -	$ -	$ -	$ 31	$ -	$ -	$ 31
209-22-12 Police - Travel and Training	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ 6
209-22-14 Police - Grants	$ -	$ -	$ -	$ -	$ 9	$ -	$ -	$ 9
209-22-16 Police - Airport Security	$ -	$ -	$ -	$ -	$ 132	$ -	$ -	$ 132
209-22-17 Police - Services	$ -	$ -	$ -	$ -	$ 264	$ -	$ -	$ 264
209-46-1 Parks and Recreation - Administration	$ 2	$ -	$ -	$ -	$ 76	$ 139	$ -	$ 218
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ -	$ 73	$ -	$ -	$ 73
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ -	$ -	$ -	$ -	$ 151	$ -	$ -	$ 151
209-46-7-2 Parks and Recreation - BAM After School Program	$ -	$ -	$ -	$ -	$ 13	$ -	$ -	$ 13
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ -	$ 18	$ -	$ -	$ 18
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ -	$ -	$ -	$ -	$ 7	$ -	$ -	$ 7
209-46-8 Parks and Recreation - Treadwell Arena	$ -	$ -	$ -	$ -	$ 134	$ -	$ -	$ 134
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ 4
209-46-12 Parks and Recreation - Youth Activities	$ -	$ -	$ -	$ -	$ 54	$ -	$ -	$ 54
209-71-1 Capital Transit - Administration	$ 1,440	$ 7,703	$ -	$ -	$ 230	$ 14	$ -	$ 9,388
209-71-2 Capital Transit - Operations	$ -	$ -	$ -	$ -	$ 632	$ -	$ -	$ 632
209-71-3 Capital Transit - Maintenance	$ -	$ -	$ -	$ -	$ 285	$ -	$ -	$ 285
209-71-4 Capital Transit - Downtown Center	$ -	$ -	$ -	$ -	$ 19	$ -	$ -	$ 19
209-72-1 Streets - Administration	$ -	$ -	$ -	$ -	$ 936	$ -	$ -	$ 936
210-21-1 Fire - Administration	$ 15	$ -	$ -	$ -	$ -	$ 49	$ -	$ 64
210-21-3 Fire - COVID Airport Operations	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ 20
210-21-70 Fire - CARES program	$ -	$ -	$ -	$ -	$ 3,331	$ -	$ -	$ 3,331
215-01-1 Sales Tax	$ -	$ -	$ -	$ -	$ 867	$ -	$ 573,290	$ 574,158
216-01-1 Hotel Tax	$ -	$ -	$ -	$ -	$ 55	$ -	$ 16,976	$ 17,030
218-01-1 Library Contributions	$ -	$ -	$ -	$ -	$ 55	$ -	$ -	$ 55
219-20-1 CARES Relief Fund - Operations	$ -	$ -	$ -	$ -	$ 8,235	$ -	$ -	$ 8,235
221-01-1 Tobacco Tax	$ -	$ -	$ -	$ -	$ 332	$ -	$ 36,195	$ 36,527
225-01-1 Marine Passenger Fees	$ -	$ -	$ -	$ -	$ 3,038	$ -	$ -	$ 3,038
232-52-1 Port Development Fee	$ -	$ -	$ -	$ -	$ 325	$ -	$ -	$ 325
235-01-1 Eaglecrest - Non-Operational	$ 30	$ -	$ -	$ -	$ -	$ -	$ -	$ 30
235-28-1 Eaglecrest - Administration	$ -	$ 38,312	$ 1,906	$ -	$ 14	$ -	$ -	$ 40,232
235-28-2 Eaglecrest - Ski Patrol	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ 3
235-28-3 Eaglecrest - Lift	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-4 Eaglecrest - Mountain Maint	$ -	$ -	$ -	$ -	$ 5	$ -	$ -	$ 5
235-28-5 Eaglecrest - Lodge General Operations	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ 3
235-28-6 Eaglecrest - Snow Sports School	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ 2
235-28-7 Eaglecrest - Food Service	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-8 Eaglecrest - Ski Rental Shop	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-9 Eaglecrest - Marketing	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ 2
235-28-11 Eaglecrest - Building Maint	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-14 Eaglecrest - Conservation Corps	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ 3
249-46-3 Parks and Recreation - Aquatics	$ -	$ -	$ -	$ -	$ 118	$ -	$ -	$ 118
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ -	$ -	$ -	$ -	$ 207	$ -	$ -	$ 207
270-48-1 Downtown Parking - Marine Parking Garage	$ 147	$ -	$ -	$ -	$ 189	$ -	$ -	$ 336

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
271-14-1 Lands - Administration	$ 887	$ -	$ -	$ -	$ 2,188	$ 8	$ -	$ 3,083
271-14-2 Lands - Quarries	$ 194	$ -	$ -	$ -	$ 759	$ -	$ -	$ 954
276-02-1 Affordable Housing - Operations	$ -	$ -	$ -	$ -	$ 534	$ -	$ -	$ 534
276-02-2 Affordable Housing - Mobile Home Loans	$ -	$ -	$ -	$ -	$ 452	$ -	$ -	$ 452
325-01-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ -	$ 17,592	$ 57	$ -	$ -	$ 17,649
329-01-1 Debt Service - JIA Bonds Debt Service	$ -	$ -	$ -	$ 7,197	$ 57	$ -	$ -	$ 7,254
330-01-1 Debt Service - General Debt Service	$ -	$ -	$ -	$ 23,989	$ 57	$ -	$ -	$ 24,046
330-01-34 Debt Service - 16-III&IV Ref06BSch $17.575M	$ -	$ -	$ -	$ -	$ 57	$ -	$ -	$ 57
330-01-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	$ -	$ -	$ -	$ -	$ 57	$ -	$ -	$ 57
330-01-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	$ -	$ -	$ -	$ -	$ 57	$ -	$ -	$ 57
514-75-1 Water	$ 252,526	$ -	$ -	$ 1,599	$ 5,516	$ 17,198	$ -	$ 276,839
519-76-4 Wastewater - Collections	$ 219,494	$ -	$ -	$ 3,199	$ 2,320	$ 12,359	$ -	$ 237,372
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ -	$ 7,222	$ -	$ -	$ 7,222
520-80-13 Wastewater LIDs - LID 130	$ 140	$ -	$ -	$ 136	$ -	$ -	$ -	$ 275
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ 125	$ -	$ -	$ 200	$ -	$ -	$ -	$ 324
520-80-93 Wastewater LIDs - LID 93 DglsHwySwrInfi	$ 10	$ -	$ -	$ -	$ -	$ -	$ -	$ 10
520-80-95 Wastewater LIDs - LID 95	$ 199	$ -	$ -	$ 200	$ -	$ -	$ -	$ 399
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ 5	$ -	$ -	$ 132	$ -	$ -	$ -	$ 137
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ 369	$ -	$ -	$ -	$ -	$ -	$ -	$ 369
520-80-98 Wastewater LIDs - LID 98	$ 603	$ -	$ -	$ 132	$ -	$ -	$ -	$ 735
530-51-1 Harbors	$ 987	$ 41,124	$ -	$ 4,798	$ 2,137	$ 2,302	$ -	$ 51,348
531-52-1 Docks - Administration	$ -	$ -	$ -	$ -	$ 1,284	$ -	$ -	$ 1,284
531-52-2 Docks - CIP Engineers-Dock	$ -	$ -	$ -	$ -	$ 46	$ -	$ -	$ 46
539-24-3 Water Extension - Eng Water Extension	$ 15	$ -	$ -	$ 8,796	$ -	$ -	$ -	$ 8,811
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ 14,254	$ 4,798	$ 1,983	$ -	$ -	$ 21,035
560-50-1 Airport - Administration	$ 2,955	$ 2,772	$ -	$ -	$ 687	$ 45	$ -	$ 6,459
560-50-2 Airport - Terminal General Operations	$ 855	$ -	$ -	$ -	$ 647	$ -	$ -	$ 1,501
560-50-3 Airport - Airfield Maintenance Shop	$ 1,490	$ -	$ -	$ -	$ 1,692	$ -	$ -	$ 3,182
560-50-4 Airport - ARFF	$ -	$ -	$ -	$ -	$ 578	$ -	$ -	$ 578
560-50-5 Airport - Airport Security	$ -	$ -	$ -	$ -	$ 405	$ -	$ -	$ 405
560-50-8 Airport - Airport Landside	$ -	$ -	$ -	$ -	$ 14	$ -	$ -	$ 14
560-50-13 Airport - PRFAS Cleanup	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ 39
602-79-1 Fleet - Administration	$ -	$ -	$ -	$ -	$ 3,534	$ -	$ -	$ 3,534
602-79-2 Fleet - Replacement Program	$ -	$ -	$ -	$ -	$ 275	$ -	$ -	$ 275
602-79-3 Fleet - Replacement Program - Grants	$ -	$ -	$ -	$ -	$ 366	$ -	$ -	$ 366
602-79-4 Fleet - Fuel Program	$ -	$ -	$ -	$ -	$ 1,985	$ -	$ -	$ 1,985
602-79-5 Fleet - Washbay	$ -	$ -	$ -	$ -	$ 157	$ -	$ -	$ 157
640-44-1 Building Maintenance	$ -	$ -	$ -	$ -	$ 426	$ -	$ -	$ 426
680-60-1 Risk - Administration	$ -	$ -	$ -	$ -	$ 326	$ 10	$ -	$ 336
680-60-2 Risk - Workers Comp	$ -	$ -	$ 2,175	$ -	$ 328	$ -	$ -	$ 2,503
680-60-3 Risk - General Liability	$ -	$ -	$ -	$ -	$ 360	$ -	$ -	$ 360
680-60-3 Risk - Auto	$ -	$ -	$ -	$ -	$ 19	$ -	$ -	$ 19
680-60-4 Risk - Property	$ -	$ -	$ -	$ -	$ 736	$ -	$ -	$ 736
680-60-5 Risk - Special Policy	$ -	$ -	$ -	$ -	$ 221	$ -	$ -	$ 221
680-60-6 Risk - Health	$ -	$ -	$ -	$ -	$ 374	$ 171	$ -	$ 545
680-60-6 Risk - Life	$ -	$ -	$ -	$ -	$ 90	$ -	$ -	$ 90
680-60-6 Risk - Wellness	$ -	$ -	$ -	$ -	$ 58	$ -	$ -	$ 58
680-60-6 Risk - EAP	$ -	$ -	$ -	$ -	$ 13	$ -	$ -	$ 13

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
680-60-7 Risk - UI CBJ	$ -	$ -	$ -	$ -	$ 85	$ -	$ -	$ 85
680-60-7 Risk - UI BRH	$ -	$ -	$ -	$ -	$ 28	$ -	$ -	$ 28
680-60-8 Risk - Cafeteria Plan CBJ	$ -	$ -	$ -	$ -	$ 5	$ -	$ -	$ 5
710-01-1 Golf Club	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
736-01-1 Mental Health	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
740-01-1 Museum Grant	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
750-01-1 Senion Citizen	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
770-01-1 Def Copensation Oversight	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
780-01-1 Sister City	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
790-01-1 Juneau Public Library Endowment	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
-- Other	$ -	$ -	$ -	$ -	$ -	$ 19,471	$ -	$ 19,471
Total	**$ 493,501**	**$ 223,188**	**$ 30,113**	**$ 72,767**	**$ 85,632**	**$ 100,208**	**$ 626,461**	**$ 1,631,870**

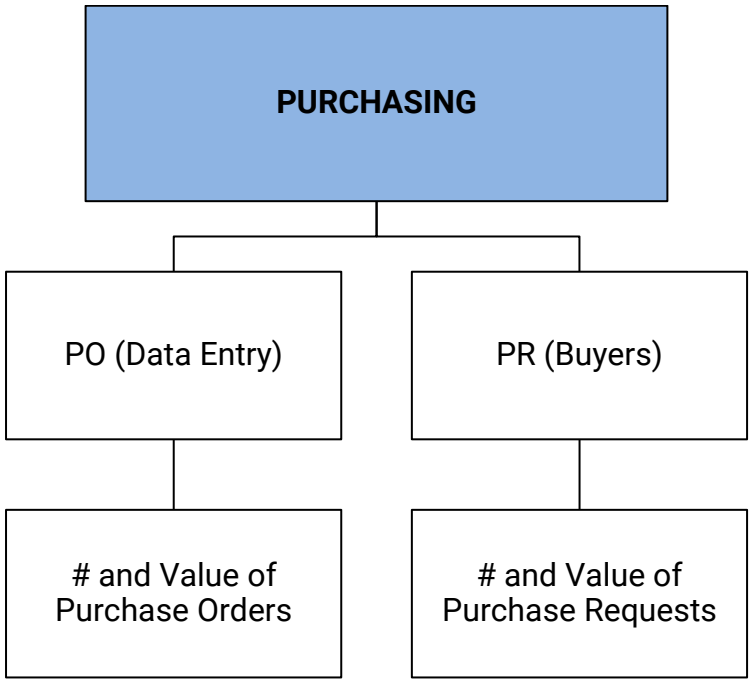
10 Purchasing

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 and value of purchase orders (POs) 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 and value of 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

110-17-6 Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 299,707		$ 299,707
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 3,944	$ 466	$ 4,410
110-03-1 Clerk	$ 10,538	$ 2,271	$ 12,809
110-8-1 Human Resources	$ 4,116	$ 683	$ 4,799
110-06/15- MIS	$ 47,853	$ 3,102	$ 50,955
110-17-1 Finance Administration	$ 80,873	$ 4,727	$ 85,600
110-17-3 Controller	$ 7,175	$ 241	$ 7,417
110-17-4 Treasury	$ 329	$ 6	$ 335
Total Incoming Costs	**$ 154,828**	**$ 11,497**	**$ 166,325**
Benefits - PERS	$ (21,893)		
Capital	$ (514)		
Revenues	$ (843)		
Reimbursable Expenses	$ 226,300		
Total Cost Adjustments	**$ 203,050**		**$ 203,050**
Total Costs to be Allocated	**$ 657,586**	**$ 11,497**	**$ 669,082**

DEPARTMENTAL EXPENSE DETAIL

110-17-6 Purchasing

Expense Type	Expense ($)	PO (Data Entry)	PR (Buyers)
Personnel			
Salary and Wages	$ 319,930	$ 63,986	$ 255,944
Benefits	$ 172,073	$ 34,415	$ 137,658
Benefits - PERS	$ 21,893	$ 4,379	$ 17,514
Subtotal Personnel Cost	**$ 513,896**	**$ 102,779**	**$ 411,116**
Operating Services & Supplies			
Advertising	$ 979	$ 196	$ 783
General Supplies	$ 690	$ 138	$ 552
Insurance	$ 3,900	$ 780	$ 3,120
Minor Capital Outlay	$ 514	$ 103	$ 411
Other Expenses	$ 535	$ 107	$ 428
Postage	$ 2	$ 0	$ 2
Professional	$ 807	$ 161	$ 645
Public Utility Services	$ 2,727	$ 545	$ 2,181
Reimbursable Expenses	$ (226,300)	$ (45,260)	$ (181,040)
Rentals and Leases	$ 1,925	$ 385	$ 1,540
Travel and Training	$ 32	$ 6	$ 26
Subtotal Operating Cost	**$ (214,189)**	**$ (42,838)**	**$ (171,351)**
DEPARTMENTAL EXPENDITURES	**$ 299,707**	**$ 59,941**	**$ 239,766**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (21,893)	$ (4,379)	$ (17,514)
Capital	$ (514)	$ (103)	$ (411)
Revenues	$ (843)	$ (169)	$ (674)
Reimbursable Expenses	$ 226,300	$ 45,260	$ 181,040
Subtotal Cost Adjustments	**$ 203,050**	**$ 40,610**	**$ 162,440**
FUNCTIONAL COST	**$ 502,757**	**$ 100,551**	**$ 402,206**
First Allocation			
Incoming - All Others	$ 154,828	$ 30,966	$ 123,863
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 657,586**	**$ 131,517**	**$ 526,069**
Second Allocation			
Incoming - All Others	$ 11,497	$ 2,299	$ 9,197
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 11,497**	**$ 2,299**	**$ 9,197**
TOTAL ALLOCATED	**$ 669,082**	**$ 133,816**	**$ 535,266**

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
PO (Data Entry)						
110-12-1 City Manager	0.03	2.857%	$ 3,757	$ 3,757		$ 3,757
110-06/15- MIS	0.02	2.004%	$ 2,636	$ 2,636		$ 2,636
110-17-1 Finance Administration	0.01	0.688%	$ 905	$ 905		$ 905
110-23-1 Library	0.02	1.900%	$ 2,499	$ 2,499	$ 47	$ 2,545
110-23-2 Library - City Museum	0.01	0.985%	$ 1,295	$ 1,295	$ 24	$ 1,320
110-77-1 RecycleWorks - Administration	0.01	1.139%	$ 1,498	$ 1,498	$ 28	$ 1,526
209-22-1 Police - Administration	0.03	2.954%	$ 3,885	$ 3,885	$ 72	$ 3,957
209-71-1 Capital Transit - Administration	0.02	2.368%	$ 3,114	$ 3,114	$ 58	$ 3,172
209-72-1 Streets - Administration	0.05	5.100%	$ 6,707	$ 6,707	$ 125	$ 6,832
210-21-1 Fire - Administration	0.02	2.163%	$ 2,845	$ 2,845	$ 53	$ 2,898
219-20-1 CARES Relief Fund - Operations	0.01	1.268%	$ 1,668	$ 1,668	$ 31	$ 1,699
235-28-1 Eaglecrest - Administration	0.01	1.386%	$ 1,823	$ 1,823	$ 34	$ 1,857
271-14-1 Lands - Administration	0.01	1.247%	$ 1,640	$ 1,640	$ 31	$ 1,671
401-90-1 School CIPs	0.06	6.269%	$ 8,245	$ 8,245	$ 154	$ 8,398
402-90-1 Roads CIPs	0.12	11.549%	$ 15,189	$ 15,189	$ 283	$ 15,472
403-90-1 Fire CIPs	0.02	1.782%	$ 2,344	$ 2,344	$ 44	$ 2,387
404-90-1 Community Development CIPs	0.08	8.251%	$ 10,851	$ 10,851	$ 202	$ 11,053
406-90-1 Parks and Rec CIPs	0.05	4.594%	$ 6,042	$ 6,042	$ 113	$ 6,154
414-90-1 Water CIPs	0.01	1.461%	$ 1,921	$ 1,921	$ 36	$ 1,957
419-90-1 Wastewater CIPs	0.02	2.446%	$ 3,217	$ 3,217	$ 60	$ 3,277
431-90-1 Docks CIPs	0.02	1.814%	$ 2,386	$ 2,386	$ 44	$ 2,430
450-90-1 Hospital CIPs	0.04	4.184%	$ 5,503	$ 5,503	$ 102	$ 5,605
460-90-1 Airport CIPs	0.01	0.808%	$ 1,063	$ 1,063	$ 20	$ 1,082
514-75-1 Water	0.02	1.783%	$ 2,345	$ 2,345	$ 44	$ 2,389
519-01-1 Wastewater - Non-Operational	0.04	3.603%	$ 4,739	$ 4,739	$ 88	$ 4,827
530-51-1 Harbors	0.02	1.584%	$ 2,083	$ 2,083	$ 39	$ 2,122
531-52-1 Docks - Administration	0.01	0.900%	$ 1,184	$ 1,184	$ 22	$ 1,206
560-50-1 Airport - Administration	0.05	5.174%	$ 6,805	$ 6,805	$ 127	$ 6,931
602-79-1 Fleet - Administration	0.09	9.219%	$ 12,124	$ 12,124	$ 226	$ 12,350
640-44-1 Building Maintenance	0.02	2.192%	$ 2,883	$ 2,883	$ 54	$ 2,937
680-60-1 Risk - Administration	0.03	3.220%	$ 4,235	$ 4,235	$ 79	$ 4,314
Total	**1.00**	**100.000%**	**$131,517**	**$131,517**	**$ 2,299**	**$133,816**

Allocation Basis: **# and Value of POs**

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

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
PR (Buyers)						
110-11-1 City Attorney	0.01	0.632%	$ 3,325	$ 3,325		$ 3,325
110-12-1 City Manager	0.01	1.305%	$ 6,865	$ 6,865		$ 6,865
110-06/15- MIS	0.03	2.825%	$ 14,862	$ 14,862		$ 14,862
110-17-1 Finance Administration	0.01	0.841%	$ 4,424	$ 4,424		$ 4,424
110-23-1 Library	0.01	1.280%	$ 6,734	$ 6,734	$ 125	$ 6,859
110-10-1 Mayor and Assembly	0.01	0.667%	$ 3,509	$ 3,509	$ 65	$ 3,574
110-77-1 RecycleWorks - Administration	0.02	1.764%	$ 9,280	$ 9,280	$ 172	$ 9,452
209-22-1 Police - Administration	0.03	3.005%	$ 15,809	$ 15,809	$ 293	$ 16,102
209-46-1 Parks and Recreation - Administratior	0.01	0.506%	$ 2,662	$ 2,662	$ 49	$ 2,711
209-71-1 Capital Transit - Administration	0.03	2.933%	$ 15,430	$ 15,430	$ 286	$ 15,716
209-72-1 Streets - Administration	0.03	3.204%	$ 16,855	$ 16,855	$ 313	$ 17,168
210-21-1 Fire - Administration	0.02	1.934%	$ 10,174	$ 10,174	$ 189	$ 10,363
219-01-1 CARES Relief Fund - Pandemic Resp	0.02	1.577%	$ 8,296	$ 8,296	$ 154	$ 8,450
235-28-1 Eaglecrest - Administration	0.01	0.884%	$ 4,650	$ 4,650	$ 86	$ 4,737
271-14-1 Lands - Administration	0.01	0.858%	$ 4,514	$ 4,514	$ 84	$ 4,597
401-90-1 School CIPs	0.04	3.589%	$ 18,881	$ 18,881	$ 350	$ 19,231
402-90-1 Roads CIPs	0.14	13.839%	$ 72,803	$ 72,803	$ 1,351	$ 74,154
403-90-1 Fire CIPs	0.01	1.049%	$ 5,519	$ 5,519	$ 102	$ 5,621
404-90-1 Community Development CIPs	0.06	6.169%	$ 32,453	$ 32,453	$ 602	$ 33,056
406-90-1 Parks and Rec CIPs	0.14	13.532%	$ 71,188	$ 71,188	$ 1,321	$ 72,509
414-90-1 Water CIPs	0.02	1.774%	$ 9,333	$ 9,333	$ 173	$ 9,506
419-90-1 Wastewater CIPs	0.01	0.744%	$ 3,914	$ 3,914	$ 73	$ 3,987
450-90-1 Hospital CIPs	0.04	4.222%	$ 22,211	$ 22,211	$ 412	$ 22,623
460-90-1 Airport CIPs	0.01	0.519%	$ 2,730	$ 2,730	$ 51	$ 2,781
514-75-1 Water	0.01	0.825%	$ 4,340	$ 4,340	$ 81	$ 4,421
519-76-4 Wastewater - Collections	0.03	3.247%	$ 17,082	$ 17,082	$ 317	$ 17,399
560-50-1 Airport - Administration	0.07	7.037%	$ 37,020	$ 37,020	$ 687	$ 37,707
602-79-1 Fleet - Administration	0.10	9.514%	$ 50,051	$ 50,051	$ 929	$ 50,979
640-44-1 Building Maintenance	0.02	2.415%	$ 12,705	$ 12,705	$ 236	$ 12,940
680-60-1 Risk - Administration	0.05	4.988%	$ 26,241	$ 26,241	$ 487	$ 26,727
Total	**1.00**	**100.000%**	**$526,069**	**$526,069**	**$ 9,197**	**$535,266**

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

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

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-11-1 City Attorney	$ 512	$ 3,325	$ 3,836
110-12-1 City Manager	$ 3,757	$ 6,865	$ 10,623
110-03-1 Clerk	$ 187	$ 489	$ 676
110-8-1 Human Resources	$ 53	$ 416	$ 468
110-06/15- MIS	$ 2,636	$ 14,862	$ 17,497
110-17-1 Finance Administration	$ 905	$ 4,424	$ 5,329
110-23-1 Library	$ 2,545	$ 6,859	$ 9,404
110-01-1 General Fund - General Fund - Non-Dept	$ 185	$ 509	$ 694
110-04-1 Elections	$ 281	$ 429	$ 710
110-10-1 Mayor and Assembly	$ 346	$ 3,574	$ 3,920
110-16-1 CDD - Administration	$ 429	$ 2,251	$ 2,679
110-23-2 Library - City Museum	$ 1,320	$ 2,149	$ 3,468
110-24-1 Engineering - Administration	$ 157	$ 423	$ 580
110-41-1 P&R Parks and Landscape - Administration	$ 445	$ 1,254	$ 1,699
110-77-1 RecycleWorks - Administration	$ 1,526	$ 9,452	$ 10,978
120-02-1 School District - Administration	$ 135	$ -	$ 135
209-22-1 Police - Administration	$ 3,957	$ 16,102	$ 20,059
209-46-1 Parks and Recreation - Administration	$ 234	$ 2,711	$ 2,946
209-46-2 Parks and Recreation - Areawide Recreation	$ 510	$ -	$ 510
209-71-1 Capital Transit - Administration	$ 3,172	$ 15,716	$ 18,888
209-72-1 Streets - Administration	$ 6,832	$ 17,168	$ 24,000
210-21-1 Fire - Administration	$ 2,898	$ 10,363	$ 13,261
219-01-1 CARES Relief Fund - Pandemic Response Non-Dept	$ -	$ 8,450	$ 8,450
219-20-1 CARES Relief Fund - Operations	$ 1,699	$ -	$ 1,699
235-28-1 Eaglecrest - Administration	$ 1,857	$ 4,737	$ 6,594
270-48-1 Downtown Parking - Marine Parking Garage	$ 300	$ 1,082	$ 1,382
271-14-1 Lands - Administration	$ 1,671	$ 4,597	$ 6,268
401-90-1 School CIPs	$ 8,398	$ 19,231	$ 27,629
402-90-1 Roads CIPs	$ 15,472	$ 74,154	$ 89,626

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
403-90-1 Fire CIPs	$ 2,387	$ 5,621	$ 8,008
404-90-1 Community Development CIPs	$ 11,053	$ 33,056	$ 44,109
406-90-1 Parks and Rec CIPs	$ 6,154	$ 72,509	$ 78,664
414-90-1 Water CIPs	$ 1,957	$ 9,506	$ 11,463
419-90-1 Wastewater CIPs	$ 3,277	$ 3,987	$ 7,263
430-90-1 Harbors CIPs	$ 102	$ 498	$ 600
431-90-1 Docks CIPs	$ 2,430	$ 1,495	$ 3,925
450-90-1 Hospital CIPs	$ 5,605	$ 22,623	$ 28,228
460-90-1 Airport CIPs	$ 1,082	$ 2,781	$ 3,863
514-75-1 Water	$ 2,389	$ 4,421	$ 6,809
519-01-1 Wastewater - Non-Operational	$ 4,827	$ -	$ 4,827
519-76-4 Wastewater - Collections	$ -	$ 17,399	$ 17,399
530-51-1 Harbors	$ 2,122	$ -	$ 2,122
531-52-1 Docks - Administration	$ 1,206	$ -	$ 1,206
538-24-3 WW Extension - Administration	$ -	$ 997	$ 997
539-24-3 Water Extension - Eng Water Extension	$ -	$ 429	$ 429
550-55-1 Bartlett Regional Hospital	$ 276	$ -	$ 276
560-50-1 Airport - Administration	$ 6,931	$ 37,707	$ 44,638
602-79-1 Fleet - Administration	$ 12,350	$ 50,979	$ 63,330
640-44-1 Building Maintenance	$ 2,937	$ 12,940	$ 15,877
680-60-1 Risk - Administration	$ 4,314	$ 26,727	$ 31,041
Total	**$ 133,816**	**$ 535,266**	**$669,082**

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.

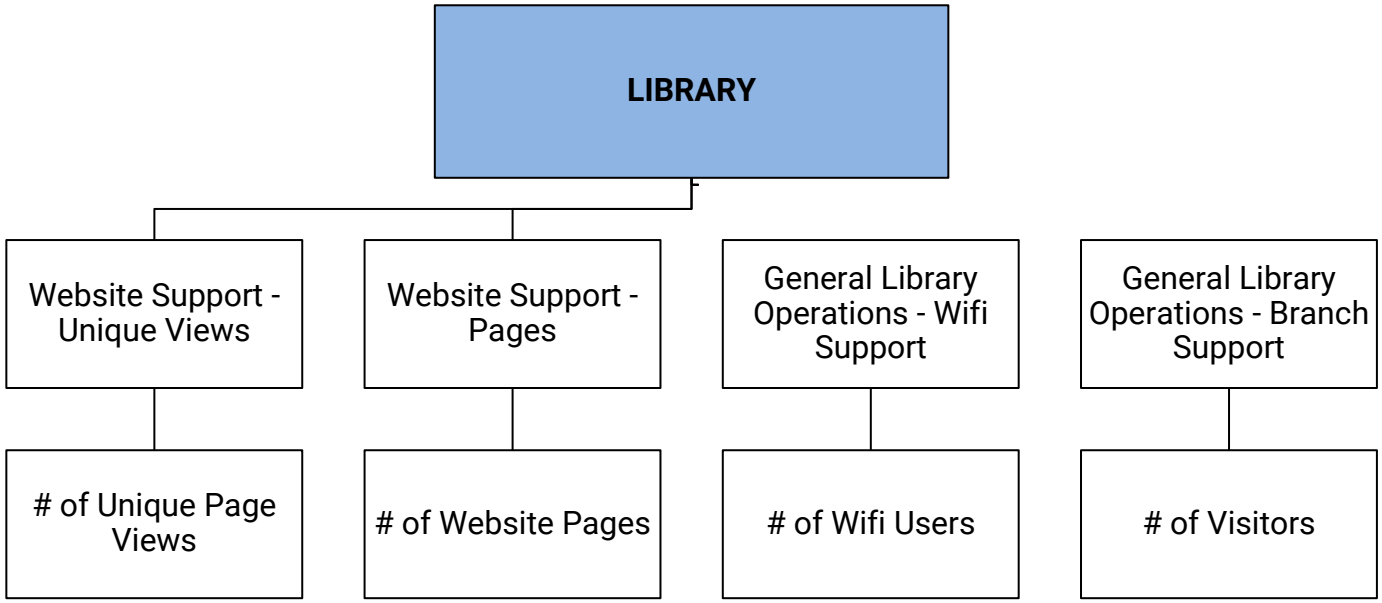
- **Website Support - Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division[13].

- **General Library Operations – WiFi Support –** relates to support associated with providing the community and tourists access to free WiFi while at the Library. This function is allocated based on the number of WiFi users[14].

- **General Library Operations – Branch Support –** relates to support associated with providing the community access to the Library and the use of the Library's Resources. This function is allocated based on the number of visitors.[15]

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

[13] In order to accurately reflect the Library's support related to website pages, pages related to the Library have been weighted at 50%.
[14] Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).
[15] Visitors are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).


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

COSTS TO BE ALLOCATED

110-23-1 Library

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,964,821		$ 2,964,821
Non-Operational Expenses	$ (264,270)		
Total Deductions	$ (264,270)		$ (264,270)
Incoming Costs			
110-11-1 City Attorney	$ 9,660	$ 754	$ 10,414
110-12-1 City Manager	$ 20,966	$ 2,481	$ 23,446
110-03-1 Clerk	$ 3,898	$ 907	$ 4,805
110-8-1 Human Resources	$ 20,017	$ 3,323	$ 23,340
110-06/15- MIS	$ 11,616	$ 748	$ 12,365
110-17-3 Controller	$ 55,284	$ 1,878	$ 57,162
110-17-4 Treasury	$ 11,862	$ 203	$ 12,065
110-17-6 Purchasing	$ 9,233	$ 171	$ 9,404
110-23-1 Library		$ 7,864	$ 7,864
Total Incoming Costs	**$ 142,536**	**$ 18,329**	**$ 160,865**
Benefits - PERS	$ (110,559)		
Capital	$ (41,151)		
Revenues	$ (276,529)		
Reimbursable Expenses	$ 18,400		
Total Cost Adjustments	**$ (409,839)**		**$ (409,839)**
Total Costs to be Allocated	**$ 2,433,248**	**$ 18,329**	**$ 2,451,577**

DEPARTMENTAL EXPENSE DETAIL

110-23-1 Library

Expense Type	Expense ($)	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel					
Salary and Wages	$ 1,296,627	$ 12,966	$ 51,865	$ 64,831	$ 1,166,964
Benefits	$ 716,472	$ 7,165	$ 28,659	$ 35,824	$ 644,825
Benefits - PERS	$ 110,559	$ 1,106	$ 4,422	$ 5,528	$ 99,503
Subtotal Personnel Cost	**$ 2,123,658**	**$ 21,237**	**$ 84,946**	**$ 106,183**	**$ 1,911,292**
Operating Services & Supplies					
General Supplies	$ 134,877	$ 1,349	$ 5,395	$ 6,744	$ 121,389
Insurance	$ 41,800	$ 418	$ 1,672	$ 2,090	$ 37,620
Minor Capital Outlay	$ 41,151	$ 412	$ 1,646	$ 2,058	$ 37,036
Miscellaneous Expenses	$ 3,232	$ 32	$ 129	$ 162	$ 2,909
Other Expenses	$ 92,259	$ 923	$ 3,690	$ 4,613	$ 83,033
Postage	$ 27,000	$ 270	$ 1,080	$ 1,350	$ 24,300
Printing	$ 380	$ 4	$ 15	$ 19	$ 342
Professional	$ 51,230	$ 512	$ 2,049	$ 2,561	$ 46,107
Public Utility Services	$ 95,200	$ 952	$ 3,808	$ 4,760	$ 85,680
Reimbursable Expenses	$ (18,400)	$ (184)	$ (736)	$ (920)	$ (16,560)
Rentals and Leases	$ 15,643	$ 156	$ 626	$ 782	$ 14,078
Repairs and Maintenance	$ 350,200	$ 3,502	$ 14,008	$ 17,510	$ 315,180
Travel and Training	$ 6,592	$ 66	$ 264	$ 330	$ 5,933
Subtotal Operating Cost	**$ 841,163**	**$ 8,412**	**$ 33,647**	**$ 42,058**	**$ 757,047**
DEPARTMENTAL EXPENDITURES	**$ 2,964,821**	**$ 29,648**	**$ 118,593**	**$ 148,241**	**$ 2,668,339**
Disallowed Costs					
Non-Operational Expenses	$ (264,270)	$ (2,643)	$ (10,571)	$ (13,213)	$ (237,843)
Subtotal Disallowed Costs	**$ (264,270)**	**$ (2,643)**	**$ (10,571)**	**$ (13,213)**	**$ (237,843)**
Cost Adjustments					
Benefits - PERS	$ (110,559)	$ (1,106)	$ (4,422)	$ (5,528)	$ (99,503)
Capital	$ (41,151)	$ (412)	$ (1,646)	$ (2,058)	$ (37,036)
Revenues	$ (276,529)	$ (2,765)	$ (11,061)	$ (13,826)	$ (248,876)
Reimbursable Expenses	$ 18,400	$ 184	$ 736	$ 920	$ 16,560
Subtotal Cost Adjustments	**$ (409,839)**	**$ (4,098)**	**$ (16,394)**	**$ (20,492)**	**$ (368,855)**
FUNCTIONAL COST	**$ 2,290,712**	**$ 22,907**	**$ 91,628**	**$ 114,536**	**$ 2,061,641**
First Allocation					
Incoming - All Others	$ 142,536	$ 1,425	$ 5,701	$ 7,127	$ 128,282
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,433,248**	**$ 24,332**	**$ 97,330**	**$ 121,662**	**$ 2,189,923**
Second Allocation					
Incoming - All Others	$ 18,329	$ 183	$ 733	$ 916	$ 16,496
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 18,329**	**$ 183**	**$ 733**	**$ 916**	**$ 16,496**
TOTAL ALLOCATED	**$ 2,451,577**	**$ 24,516**	**$ 98,063**	**$ 122,579**	**$ 2,206,420**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Website Support - Unique Views						
110-11-1 City Attorney	20,527.00	0.851%	$ 207	$ 207		$ 207
110-12-1 City Manager	44,649.00	1.851%	$ 450	$ 450		$ 450
110-03-1 Clerk	64,341.00	2.667%	$ 649	$ 649		$ 649
110-8-1 Human Resources	181,406.00	7.520%	$ 1,830	$ 1,830		$ 1,830
110-17-1 Finance Administration	167,641.00	6.950%	$ 1,691	$ 1,691		$ 1,691
110-23-1 Library	155,567.00	6.449%	$ 1,569	$ 1,569		$ 1,569
110-10-1 Mayor and Assembly	73,189.00	3.034%	$ 738	$ 738	$ 8	$ 746
110-16-1 CDD - Administration	85,641.00	3.550%	$ 864	$ 864	$ 9	$ 873
110-17-2 Finance - Assessors	191,143.00	7.924%	$ 1,928	$ 1,928	$ 20	$ 1,948
110-24-1 Engineering - Administration	112,426.00	4.661%	$ 1,134	$ 1,134	$ 12	$ 1,146
209-22-1 Police - Administration	536,034.00	22.221%	$ 5,407	$ 5,407	$ 55	$ 5,462
209-46-1 Parks and Recreation - Administration	243,437.00	10.092%	$ 2,456	$ 2,456	$ 25	$ 2,481
210-01-1 Fire - Administration	40,758.00	1.690%	$ 411	$ 411	$ 4	$ 415
235-28-1 Eaglecrest - Administration	345,120.00	14.307%	$ 3,481	$ 3,481	$ 36	$ 3,517
530-51-1 Harbors	43,331.00	1.796%	$ 437	$ 437	$ 4	$ 442
560-50-1 Airport - Administration	107,040.00	4.437%	$ 1,080	$ 1,080	$ 11	$ 1,091
Total	**2,412,250.00**	**100.000%**	**$ 24,332**	**$ 24,332**	**$ 183**	**$ 24,516**

Allocation Basis: **# of Unique Page Views**

Source of Allocation: **Library Data**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Website Support - Pages						
110-11-1 City Attorney	7.00	0.838%	$ 816	$ 816		$ 816
110-12-1 City Manager	26.00	3.114%	$ 3,031	$ 3,031		$ 3,031
110-03-1 Clerk	31.00	3.713%	$ 3,613	$ 3,613		$ 3,613
110-8-1 Human Resources	25.00	2.994%	$ 2,914	$ 2,914		$ 2,914
110-17-1 Finance Administration	40.00	4.790%	$ 4,663	$ 4,663		$ 4,663
110-23-1 Library	54.00	6.467%	$ 6,294	$ 6,294		$ 6,294
110-10-1 Mayor and Assembly	21.00	2.515%	$ 2,448	$ 2,448	$ 24	$ 2,471
110-16-1 CDD - Administration	191.00	22.874%	$ 22,263	$ 22,263	$ 215	$ 22,478
110-24-1 Engineering - Administration	87.00	10.419%	$ 10,141	$ 10,141	$ 98	$ 10,239
209-22-1 Police - Administration	60.00	7.186%	$ 6,994	$ 6,994	$ 67	$ 7,061
209-46-1 Parks and Recreation - Administration	202.00	24.192%	$ 23,546	$ 23,546	$ 227	$ 23,773
210-01-1 Fire - Administration	26.00	3.114%	$ 3,031	$ 3,031	$ 29	$ 3,060
530-51-1 Harbors	31.00	3.713%	$ 3,613	$ 3,613	$ 35	$ 3,648
560-50-1 Airport - Administration	34.00	4.072%	$ 3,963	$ 3,963	$ 38	$ 4,001
Total	**835.00**	**100.000%**	**$ 97,330**	**$ 97,330**	**$ 733**	**$ 98,063**

Allocation Basis: **# of Website Pages**

Source of Allocation: **Library Data**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Library Operations - Wifi Support						
225-01-1 Marine Passenger Fees	6,736.43	32.535%	$ 39,583	$ 39,583	$ 298	$ 39,881
-- Citywide Support	13,968.57	67.465%	$ 82,079	$ 82,079	$ 618	$ 82,697
Total	**20,705.00**	**100.000%**	**$ 121,662**	**$ 121,662**	**$ 916**	**$ 122,579**

Allocation Basis: **# of Wifi Users**

Source of Allocation: **Library Data**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Library Operations - Branch Support						
225-01-1 Marine Passenger Fees	11,733.43	8.801%	$ 192,743	$ 192,743	$ 1,452	$ 194,195
-- Citywide Support	121,580.57	91.199%	$ 1,997,181	$1,997,181	$ 15,044	$ 2,012,225
Total	**133,314.00**	**100.000%**	**$ 2,189,923**	**$2,189,923**	**$ 16,496**	**$ 2,206,420**

Allocation Basis: **# of Visitors**

Source of Allocation: **Library Data**

ALLOCATION SUMMARY

110-23-1 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-11-1 City Attorney	$ 207	$ 816	$ -	$ -	$ 1,023
110-12-1 City Manager	$ 450	$ 3,031	$ -	$ -	$ 3,481
110-03-1 Clerk	$ 649	$ 3,613	$ -	$ -	$ 4,262
110-8-1 Human Resources	$ 1,830	$ 2,914	$ -	$ -	$ 4,744
110-17-1 Finance Administration	$ 1,691	$ 4,663	$ -	$ -	$ 6,354
110-23-1 Library	$ 1,569	$ 6,294	$ -	$ -	$ 7,864
110-10-1 Mayor and Assembly	$ 746	$ 2,471	$ -	$ -	$ 3,217
110-16-1 CDD - Administration	$ 873	$ 22,478	$ -	$ -	$ 23,351
110-17-2 Finance - Assessors	$ 1,948	$ -	$ -	$ -	$ 1,948
110-24-1 Engineering - Administration	$ 1,146	$ 10,239	$ -	$ -	$ 11,384
209-22-1 Police - Administration	$ 5,462	$ 7,061	$ -	$ -	$ 12,523
209-46-1 Parks and Recreation - Administration	$ 2,481	$ 23,773	$ -	$ -	$ 26,253
210-01-1 Fire - Administration	$ 415	$ 3,060	$ -	$ -	$ 3,475
225-01-1 Marine Passenger Fees	$ -	$ -	$ 39,881	$ 194,195	$ 234,076
235-28-1 Eaglecrest - Administration	$ 3,517	$ -	$ -	$ -	$ 3,517
530-51-1 Harbors	$ 442	$ 3,648	$ -	$ -	$ 4,090
560-50-1 Airport - Administration	$ 1,091	$ 4,001	$ -	$ -	$ 5,092
-- Citywide Support	$ -	$ -	$ 82,697	$ 2,012,225	$ 2,094,922
Total	**$ 24,516**	**$ 98,063**	**$ 122,579**	**$ 2,206,420**	**$ 2,451,577**

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 December 8, 2022 to establish billing or final indirect costs rates for July 1, 2020 through June 30, 2021 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: