FULL COST ALLOCATION PLAN

FY22 Budgeted Expenditures

CITY AND BOROUGH OF JUNEAU, AK

OCTOBER 28, 2021

matrix consulting group

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1. Executive Summary

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

1 Methodology

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called "Central Service Departments" to those departments, divisions, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations. This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

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

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

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two "steps" or "passes" to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments such as Human Resources, Information Technology, etc., as well as to Receiving departments.

- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. A Full Cost Allocation Plan is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost 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 **Full Cost Allocation Plan**.

2 Project Steps

The project team, along with City staff, went through the following steps in order to develop this CAP:

- 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 2021 / 2022 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double "step-down" allocation process

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

2. Reading the Plan

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

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

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

- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the PR function of the Purchasing Division allocated by purchase requests, then the basis for the allocation of that function shown on this schedule would be number and value of purchase requests, and the source would potentially be requests data.

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

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

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

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

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

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

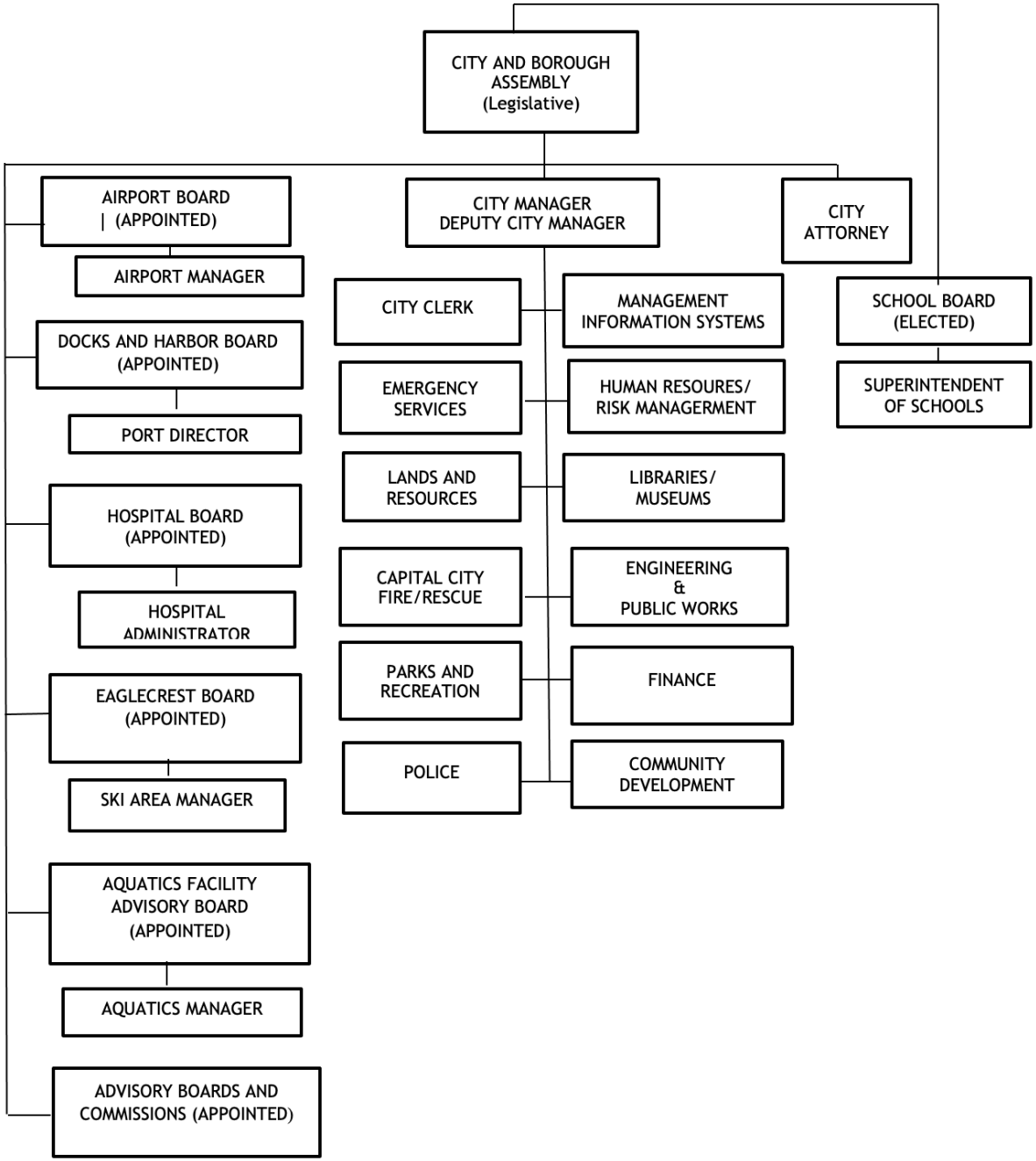
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

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

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

3. Organizational Chart

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


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

4. Summary of Overhead Allocations

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-01-01 General Fund - Non-departmental - NA	110-11-01 General Fund - Law - GHS Contract	110-11-01 General Fund - Law - Prison Care Contract	110-12-02 General Fund - Manager Office - Teen Health Center	110-12-05 General Fund - Manager Office - Housing and Homelessness	110-16-01 General Fund - CDD - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ 5,416
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 225	$ 3,372	$ 2,633	$ 3,893	$ 14,609
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ 3,725
110	08	01	Human Resources	$ -	$ -	$ -	$ 1,466	$ 1,931	$ 7,722
110	06/15		MIS	$ 63	$ -	$ -	$ -	$ 197	$ 148,028
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 54	$ 108	$ 1,619	$ 7,318	$ 8,109	$ 21,329
110	17	04	Treasury	$ 91	$ 158	$ 2,374	$ 1,449	$ 2,112	$ 10,691
110	17	06	Purchasing	$ 69	$ -	$ -	$ -	$ -	$ 580
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ 23,947
			Proposed Costs	**$ 277**	**$ 491**	**$ 7,366**	**$ 12,865**	**$ 16,241**	**$ 236,047**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-16-02 General Fund - CDD Planning	110-16-03 General Fund - CDD Building	110-17-02 General Fund - Finance - Assessors	110-17-07 General Fund - Finance - Sales Tax	110-21-01 General Fund - Fire - Emergency Services	110-23-02 General Fund - Library - City Museum	110-24-01 General Fund - Engineering - Administration
110	10		Mayor and Assembly	$ 98,575	$ 2,166	$ -	$ 2,708	$ -	$ -	$ 49,829
110	11	01	City Attorney	$ 242,894	$ -	$ 17,740	$ 47,199	$ -	$ -	$ 11,300
110	12	01	City Manager	$ 50,010	$ 9,914	$ 9,369	$ 1,044	$ 49,150	$ 5,721	$ 22,277
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 8,022	$ 17,576	$ 15,414	$ 15,414	$ -	$ -	$ 5,888
110	08	01	Human Resources	$ 8,688	$ 5,792	$ 6,757	$ -	$ -	$ 3,629	$ 1,982
110	06/15		MIS	$ 1,881	$ -	$ 94,708	$ 79,604	$ -	$ 49,196	$ 103,523
110	17	01	Finance Administration	$ -	$ -	$ 126,773	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 13,597	$ 12,091	$ 10,862	$ 2,183	$ 29,743	$ 18,315	$ 9,143
110	17	04	Treasury	$ 5,620	$ 10,657	$ 12,314	$ 6,051	$ 48,217	$ 3,783	$ 1,921
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -	$ 324
110	23	01	Library	$ -	$ -	$ 3,100	$ -	$ -	$ -	$ 14,481
			Proposed Costs	**$ 429,287**	**$ 58,198**	**$ 297,037**	**$ 154,202**	**$ 127,110**	**$ 80,642**	**$ 220,668**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-24-02 General Fund - Engineering - CIP	110-41-01 General Fund - P&R Parks and Landscape - Administration	110-42-01 General Fund - Arboretum - Administration	110-47-01 General Fund - Centennial Hall - Convention Center	110-77-01 General Fund - RecycleWorks - Administration
110	10		Mayor and Assembly	$ 15,707	$ -	$ 2,166	$ 9,208	$ 1,083
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 13,669	$ 26,691	$ 3,230	$ 7,970	$ 2,980
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 3,087	$ -	$ 4,446
110	08	01	Human Resources	$ 16,203	$ 19,335	$ 1,771	$ -	$ 1,316
110	06/15		MIS	$ 9,487	$ 45,645	$ -	$ -	$ 12,599
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 16,614	$ 38,532	$ 5,333	$ 4,005	$ 8,733
110	17	04	Treasury	$ 103	$ 14,453	$ 1,123	$ 3,112	$ 6,299
110	17	06	Purchasing	$ -	$ 5,954	$ -	$ -	$ 10,826
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 71,784**	**$ 150,610**	**$ 16,711**	**$ 24,294**	**$ 48,283**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-77-02 General Fund - RecycleWorks - Recycling	110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	110-77-04 General Fund - RecycleWorks - Junked Vehicles	111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 4,014	$ 5,663	$ 2,548	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 4,118	$ 5,557	$ 3,129	$ 17
110	17	04	Treasury	$ 2,826	$ 3,987	$ 1,794	$ 939
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 10,958**	**$ 15,207**	**$ 7,471**	**$ 957**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	120-02-01 School District - Component Unit - School District - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ 9,749
110	11	01	City Attorney	$ -	$ -	$ -	$ 82,517
110	12	01	City Manager	$ -	$ -	$ -	$ 60,644
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ 4,649
110	08	01	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 9	$ 9	$ 101	$ 28,240
110	17	04	Treasury	$ 29	$ 28	$ 316	$ 26,678
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 39**	**$ 37**	**$ 417**	**$ 212,477**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	120-02-02 School District - Component Unit - School District - Administration	150-42-01 Permanent Fund - Arboretum - Administration	209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	209-22-01 General Fund - Roaded Services Area - Police - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ 60,621
110	12	01	City Manager	$ 7,728	$ -	$ -	$ 16,342
110	07	01	Emergency Services	$ -	$ -	$ -	$ 85,857
110	03/04		Clerk	$ -	$ -	$ -	$ 10,488
110	08	01	Human Resources	$ -	$ -	$ -	$ 5,967
110	06/15		MIS	$ -	$ -	$ -	$ 21,902
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 7,019	$ 39	$ 4,743	$ 66,143
110	17	04	Treasury	$ 11,038	$ 19,747	$ 11,169	$ 16,421
110	17	06	Purchasing	$ -	$ -	$ -	$ 26,341
110	23	01	Library	$ -	$ -	$ -	$ 13,249
			Proposed Costs	**$ 25,785**	**$ 19,787**	**$ 15,912**	**$ 323,330**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-02 General Fund - Roaded Services Area - Police - General Operations	209-22-05 General Fund - Roaded Services Area - Police - Communications	209-22-07 General Fund - Roaded Services Area - Police - Animal Control	209-22-08 General Fund - Roaded Services Area - Police - Community Services
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ 4,089	$ -
110	12	01	City Manager	$ 96,648	$ 14,040	$ 7,743	$ 1,341
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 8,651	$ -
110	08	01	Human Resources	$ 108,174	$ 20,553	$ -	$ 965
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 83,723	$ 14,813	$ 5,632	$ 3,041
110	17	04	Treasury	$ 13,341	$ 1,673	$ 1,399	$ 162
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 301,886**	**$ 51,079**	**$ 27,515**	**$ 5,510**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	209-22-10 General Fund - Roaded Services Area - Police - Fleet	209-22-11 General Fund - Roaded Services Area - Police - Electronics	209-22-12 General Fund - Roaded Services Area - Police - Travel and Training
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 10,236	$ 4,441	$ 1,474	$ 895
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 5,813	$ 965	$ 965	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 10,922	$ 9,743	$ 4,190	$ 2,682
110	17	04	Treasury	$ 1,407	$ 722	$ 186	$ 162
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 28,377**	**$ 15,871**	**$ 6,815**	**$ 3,738**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-14 General Fund - Roaded Services Area - Police - Grants	209-22-16 General Fund - Roaded Services Area - Police - Airport Security	209-22-17 General Fund - Roaded Services Area - Police - Services	209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ 18,415
110	11	01	City Attorney	$ -	$ -	$ -	$ 30,476
110	12	01	City Manager	$ 2,410	$ 8,421	$ 16,616	$ 12,087
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ 7,736
110	08	01	Human Resources	$ -	$ 4,827	$ 10,208	$ 2,608
110	06/15		MIS	$ -	$ -	$ -	$ 101,169
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 4,383	$ 11,739	$ 23,440	$ 11,913
110	17	04	Treasury	$ 4,531	$ 10,442	$ 2,153	$ 852
110	17	06	Purchasing	$ -	$ -	$ -	$ 1,359
110	23	01	Library	$ -	$ -	$ -	$ 32,612
			Proposed Costs	**$ 11,324**	**$ 35,428**	**$ 52,416**	**$ 219,228**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports
110	10		Mayor and Assembly	$ -	$ 542	$ -	$ 1,625
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 6,391	$ 9,605	$ 2,102	$ 2,877
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 5,882	$ 8,091	$ 1,931	$ 3,096
110	06/15		MIS	$ 453	$ 76,447	$ -	$ 336
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 9,292	$ 18,386	$ 2,685	$ 4,797
110	17	04	Treasury	$ 1,318	$ 1,853	$ 218	$ 898
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 23,336**	**$ 114,922**	**$ 6,935**	**$ 13,629**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities
110	10		Mayor and Assembly	$ -	$ 542	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 8,409	$ 9,475	$ 90	$ 2,492
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 2,163	$ -	$ 3,087
110	08	01	Human Resources	$ 7,952	$ 6,485	$ -	$ -
110	06/15		MIS	$ -	$ 28,568	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 13,027	$ 13,064	$ 2,334	$ 3,249
110	17	04	Treasury	$ 7,877	$ 5,517	$ 16	$ 450
110	17	06	Purchasing	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 37,265**	**$ 65,814**	**$ 2,440**	**$ 9,278**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance
110	10		Mayor and Assembly	$ -	$ 6,499	$ -	$ -
110	11	01	City Attorney	$ -	$ 3,023	$ -	$ -
110	12	01	City Manager	$ 3,758	$ 14,694	$ 42,116	$ 15,595
110	07	01	Emergency Services	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 3,725	$ -	$ -
110	08	01	Human Resources	$ 3,632	$ 2,467	$ 56,088	$ 7,722
110	06/15		MIS	$ -	$ 60,323	$ 597	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 6,446	$ 27,091	$ 56,579	$ 19,662
110	17	04	Treasury	$ 2,694	$ 20,069	$ 5,229	$ 2,172
110	17	06	Purchasing	$ -	$ 19,590	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 16,531**	**$ 157,482**	**$ 160,609**	**$ 45,151**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	209-72-01 General Fund - Roaded Services Area - Streets - Administration	210-01-01 General Fund - Fire Service Area - Fire - Administration	210-21-01 General Fund - Fire Service Area - Fire - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ 3,023	$ -	$ 18,908
110	12	01	City Manager	$ 775	$ 557	$ 53,803	$ -	$ 53,495
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ 36,980
110	03/04		Clerk	$ -	$ -	$ 3,725	$ -	$ 3,725
110	08	01	Human Resources	$ -	$ -	$ 41,592	$ -	$ 103,156
110	06/15		MIS	$ -	$ -	$ 77,687	$ -	$ 141,472
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,347	$ 2,073	$ 62,083	$ 7,254	$ 90,265
110	17	04	Treasury	$ 140	$ 101	$ 16,563	$ 17,106	$ 12,242
110	17	06	Purchasing	$ -	$ -	$ 28,186	$ -	$ 11,932
110	23	01	Library	$ -	$ -	$ -	$ -	$ 4,683
			Proposed Costs	**$ 3,262**	**$ 2,731**	**$ 286,662**	**$ 24,360**	**$ 476,857**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	210-21-70 General Fund - Fire Service Area - Fire - CARES program	215-01-01 Special Revenue Fund - Sales Tax - Administration	216-01-01 Special Revenue Fund - Hotel Tax - Administration	218-01-01 Special Revenue Fund - Library Contributions - Administration	219-20-01 CARES Relief Fund - - Operations	219-20-02 CARES Relief Fund - - Childcare
110	10		Mayor and Assembly	$ -	$ -	$ 1,083	$ -	$ 10,832	$ 542
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 14,562	$ 4,708	$ 617	$ 290	$ 9,696	$ 209
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 11,263	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 73,301	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 16,245	$ 12,886	$ 6,400	$ 1,945	$ 79,069	$ 1,975
110	17	04	Treasury	$ 29,420	$ 531,602	$ 28,878	$ 487	$ 193,171	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 71,489**	**$ 549,197**	**$ 36,978**	**$ 2,722**	**$ 366,070**	**$ 2,726**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-03 CARES Relief Fund - - Small Business Grant	219-20-04 CARES Relief Fund - - Rental Assistance	219-20-05 CARES Relief Fund - - Vote by Mail	219-20-06 CARES Relief Fund - - School District	219-20-09 CARES Relief Fund - - Airlift NW	219-20-10 CARES Relief Fund - - FEMA
110	10		Mayor and Assembly	$ 7,041	$ 4,333	$ -	$ 1,625	$ 542	$ 1,083
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 2,714	$ 1,670	$ -	$ 626	$ 209	$ 418
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ 59	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,929	$ 1,806	$ 2,144	$ 1,806	$ 1,852	$ 1,806
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 11,685**	**$ 7,809**	**$ 2,203**	**$ 4,057**	**$ 2,602**	**$ 3,307**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	221-01-01 Special Revenue Fund - Tobacco Tax - Administration	225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	232-52-01 Special Revenue Fund - Port Development Fee - Administration	235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	235-28-01 Special Revenue Fund - Eaglecrest - Administration
110	10		Mayor and Assembly	$ -	$ 9,208	$ -	$ -	$ 5,958
110	11	01	City Attorney	$ -	$ 65	$ -	$ -	$ 6,987
110	12	01	City Manager	$ 438	$ 45,075	$ 57	$ -	$ 2,826
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 3,725	$ -	$ -	$ 14,520
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 4,759
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 167,349
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 11,733	$ 25,071	$ 5,425	$ 9,511	$ 16,319
110	17	04	Treasury	$ 64,261	$ 55,072	$ 19,814	$ 48,286	$ 130
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 12,515
110	23	01	Library	$ -	$ 173,844	$ -	$ -	$ 6,640
			Proposed Costs	**$ 76,432**	**$ 312,060**	**$ 25,296**	**$ 57,797**	**$ 238,003**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	235-28-03 Special Revenue Fund - Eaglecrest - Lift	235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 167	$ 168	$ 302	$ 154	$ 182
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 4,604	$ 5,083	$ 6,158	$ 3,265	$ 8,069
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 6,182	$ 6,538	$ 9,896	$ 6,577	$ 6,958
110	17	04	Treasury	$ 23	$ 19	$ 53	$ 27	$ 20
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 10,976**	**$ 11,808**	**$ 16,409**	**$ 10,023**	**$ 15,229**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-07 Special Revenue Fund - Eaglecrest - Food Service	235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	235-28-09 Special Revenue Fund - Eaglecrest - Marketing	235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 67	$ 109	$ 93	$ 33	$ 30
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 1,162	$ 2,998	$ 1,455	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 4,326	$ 5,081	$ 4,329	$ 2,429	$ 3,564
110	17	04	Treasury	$ 13	$ 15	$ 19	$ 10	$ 9
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 5,568**	**$ 8,204**	**$ 5,896**	**$ 2,472**	**$ 3,603**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	249-46-03 General Fund - Parks and Recreation - Aquatics	249-46-13 General Fund - Parks and Recreation - Aquatics	270-48-01 Special Revenue Fund - Downtown Parking - Administration	271-14-01 Special Revenue Fund - Lands - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ 315	$ -	$ -	$ 18,263
110	12	01	City Manager	$ -	$ 11,863	$ 18,373	$ 5,178	$ 5,889
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 2,163	$ -	$ -	$ 15,130
110	08	01	Human Resources	$ -	$ 10,720	$ 16,917	$ 360	$ 2,803
110	06/15		MIS	$ -	$ 19,985	$ 31,066	$ 114	$ 21,293
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,229	$ 14,005	$ 21,586	$ 6,680	$ 12,761
110	17	04	Treasury	$ -	$ 3,205	$ 5,385	$ 5,286	$ 24,632
110	17	06	Purchasing	$ -	$ -	$ -	$ 1,404	$ 5,518
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,229**	**$ 62,255**	**$ 93,326**	**$ 19,022**	**$ 106,288**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	271-14-02 Special Revenue Fund - Lands - Quarries	276-02-01 Special Revenue Fund - Affordable Housing - Operations	276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 2,003	$ 85	$ 225	$ 719	$ 5,246
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 1,010	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 5,001	$ 1,847	$ 1,982	$ 2,167	$ 4,325
110	17	04	Treasury	$ 10,098	$ 118	$ 527	$ 999	$ 7,281
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 18,113**	**$ 2,049**	**$ 2,734**	**$ 3,885**	**$ 16,852**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	330-01-01 Debt Service Fund - Debt Service - General Debt Service	330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 69	$ 46	$ 33,478	$ 446	$ -
110	17	04	Treasury	$ 504	$ 504	$ 26,781	$ 504	$ 504
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 573**	**$ 550**	**$ 60,259**	**$ 950**	**$ 504**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	401-90-01 Capital Projects Fund - School CIPs - Construction	402-90-01 Capital Projects Fund - Roads CIPs - Construction	403-90-01 Capital Projects Fund - Fire CIPs - Construction	404-90-01 Capital Projects Fund - Community Development CIPs - Construction
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 3,418	$ 6,302	$ -	$ 936
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ 5,557	$ 36,947	$ 420	$ 38,970
110	17	04	Treasury	$ 504	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ -	$ 19,096	$ 99,389	$ 2,469	$ 35,680
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 504**	**$ 28,071**	**$ 142,637**	**$ 2,889**	**$ 75,585**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	414-90-01 Capital Projects Fund - Water CIPs - Construction	419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	430-90-01 Capital Projects Fund - Harbors CIPs - Construction	431-90-01 Capital Projects Fund - Docks CIPs - Construction
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 3,560	$ -	$ 1,367	$ 200	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 29,685	$ 13,691	$ 11,210	$ 2,611	$ 47,691
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ 49,622	$ 9,298	$ 24,312	$ 802	$ 2,067
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 82,866**	**$ 22,988**	**$ 36,890**	**$ 3,613**	**$ 49,757**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	450-90-01 Capital Projects Fund - Hospital CIPs - Construction	460-90-01 Capital Projects Fund - Airport CIPs - Construction	514-75-01 Enterprise Fund - Water - Administration	519-01-01 Enterprise Fund - Wastewater - Non-Operational	519-76-04 Enterprise Fund - Wastewater - Collections	519-76-05 Enterprise Fund - Wastewater - Treatment
110	10		Mayor and Assembly	$ -	$ -	$ 1,083	$ -	$ 3,791	$ -
110	11	01	City Attorney	$ -	$ -	$ 3,023	$ -	$ 3,023	$ -
110	12	01	City Manager	$ -	$ -	$ 33,154	$ -	$ 25,937	$ 64,155
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ 4,446	$ -	$ 4,446	$ -
110	08	01	Human Resources	$ -	$ -	$ 26,968	$ -	$ 12,135	$ 47,405
110	06/15		MIS	$ 4,787	$ 3,670	$ 94,853	$ -	$ -	$ 145,660
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 16,407	$ 64,523	$ 63,380	$ 2,535	$ 35,629	$ 58,139
110	17	04	Treasury	$ -	$ -	$ 135,661	$ 152,401	$ 36,304	$ 62,041
110	17	06	Purchasing	$ 61,042	$ 16,690	$ 5,353	$ -	$ 26,733	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 82,236**	**$ 84,883**	**$ 367,922**	**$ 154,935**	**$ 147,998**	**$ 377,400**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15	$ 15	$ 15	$ 15	$ 15
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 15**	**$ 15**	**$ 15**	**$ 15**	**$ 15**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	530-51-01 Enterprise Fund - Harbors - Administration	531-52-01 Enterprise Fund - Docks - Administration	531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	538-24-03 Enterprise Fund - WW Extension - Administration
110	10		Mayor and Assembly	$ -	$ 4,062	$ 4,062	$ -	$ -
110	11	01	City Attorney	$ -	$ 4,037	$ 4,037	$ -	$ -
110	12	01	City Manager	$ -	$ 10,182	$ 2,560	$ 1,320	$ 933
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 5,268	$ 5,268	$ -	$ -
110	08	01	Human Resources	$ -	$ 16,040	$ 10,891	$ 2,885	$ 666
110	06/15		MIS	$ -	$ 149,931	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15	$ 71,145	$ 24,212	$ 4,166	$ 2,982
110	17	04	Treasury	$ -	$ 69,402	$ 15,460	$ 10	$ 847
110	17	06	Purchasing	$ -	$ 3,395	$ 217	$ -	$ -
110	23	01	Library	$ -	$ 3,021	$ 3,021	$ -	$ -
			Proposed Costs	**$ 15**	**$ 336,484**	**$ 69,729**	**$ 8,382**	**$ 5,428**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	560-01-01 Enterprise Fund - Airport - Non-Operational	560-50-01 Enterprise Fund - Airport - Administration	560-50-02 Enterprise Fund - Airport - Terminal General Operations
110	10		Mayor and Assembly	$ -	$ 12,457	$ -	$ 4,875	$ -
110	11	01	City Attorney	$ -	$ 179,130	$ 20,714	$ -	$ -
110	12	01	City Manager	$ 834	$ 74,669	$ -	$ 11,578	$ 9,742
110	07	01	Emergency Services	$ -	$ -	$ -	$ 21,157	$ -
110	03/04		Clerk	$ -	$ 5,888	$ -	$ 17,902	$ -
110	08	01	Human Resources	$ 537	$ -	$ -	$ 10,319	$ 7,258
110	06/15		MIS	$ -	$ 32,036	$ -	$ 96,822	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,256	$ 50,066	$ 13,171	$ 20,372	$ 21,500
110	17	04	Treasury	$ 1,051	$ 158,579	$ 41,257	$ 7,516	$ 18,724
110	17	06	Purchasing	$ 205	$ 565	$ -	$ 29,379	$ -
110	23	01	Library	$ -	$ -	$ -	$ 5,977	$ -
			Proposed Costs	**$ 5,883**	**$ 513,388**	**$ 75,142**	**$ 225,897**	**$ 57,225**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	560-50-04 Enterprise Fund - Airport - ARFF	560-50-05 Enterprise Fund - Airport - Airport Security	560-50-08 Enterprise Fund - Airport - Airport Landside	602-79-01 Internal Service Fund - Fleet - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ 1,083
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ 3,023
110	12	01	City Manager	$ 25,848	$ 8,844	$ 6,428	$ 205	$ 12,619
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 3,725
110	08	01	Human Resources	$ 18,436	$ -	$ -	$ -	$ 5,234
110	06/15		MIS	$ -	$ 1,041	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 53,895	$ 6,961	$ 6,753	$ 2,158	$ 28,815
110	17	04	Treasury	$ 54,189	$ 5,366	$ 5,343	$ 124	$ 29,833
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 63,979
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 152,368**	**$ 22,213**	**$ 18,524**	**$ 2,487**	**$ 148,311**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-02 Internal Service Fund - Fleet - Replacement Program	602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	602-79-04 Internal Service Fund - Fleet - Fuel Program	602-79-05 Internal Service Fund - Fleet - Washbay	640-44-01 Internal Service Fund - Building Maintenance - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 734	$ -	$ 7,559	$ 691	$ 26,229
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 15,102
110	08	01	Human Resources	$ -	$ -	$ 923	$ 247	$ 10,887
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 87,255
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 12,135	$ 26,603	$ 11,097	$ 543	$ 44,017
110	17	04	Treasury	$ 2,225	$ -	$ 21,837	$ 1,893	$ 3,758
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 22,448
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 15,093**	**$ 26,603**	**$ 41,417**	**$ 3,374**	**$ 209,695**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-01 Internal Service Fund - Risk - Administration	680-60-02 Internal Service Fund - Risk - Safety	680-60-02 Internal Service Fund - Risk - Workers Comp	680-60-03 Internal Service Fund - Risk - General Liability	680-60-03 Internal Service Fund - Risk - Auto	680-60-04 Internal Service Fund - Risk - Property
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ 19,559	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 2,427	$ -	$ 600	$ 483	$ 21	$ 538
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 3,725	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 4,620	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 35,523	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 13,631	$ 918	$ 2,221	$ 10,279	$ 2,193	$ 2,273
110	17	04	Treasury	$ 2,573	$ -	$ 4,717	$ 3,803	$ 162	$ 4,231
110	17	06	Purchasing	$ 19,608	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 101,666**	**$ 918**	**$ 7,538**	**$ 14,566**	**$ 2,376**	**$ 7,042**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-04 Internal Service Fund - Risk - EE Practice	680-60-05 Internal Service Fund - Risk - Special Policy	680-60-06 Internal Service Fund - Risk - Health	680-60-06 Internal Service Fund - Risk - Life	680-60-06 Internal Service Fund - Risk - Wellness	680-60-06 Internal Service Fund - Risk - EAP
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 22	$ 287	$ 8,438	$ 79	$ 525	$ 17
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 965	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 4,514	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,127	$ 2,552	$ 19,159	$ 2,299	$ 3,222	$ 880
110	17	04	Treasury	$ 177	$ 2,261	$ 3,514	$ 619	$ 616	$ 133
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,326**	**$ 5,101**	**$ 31,111**	**$ 2,997**	**$ 9,842**	**$ 1,030**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-07 Internal Service Fund - Risk - UI CBJ	680-60-07 Internal Service Fund - Risk - UI BRH	680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	710-01-01 Agency Fund - Golf Club - Administration	736-01-01 Agency Fund - Mental Health - Administration	740-01-01 Agency Fund - Museum Grant - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 28	$ 28	$ 4	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,520	$ 1,543	$ 2,140	$ -	$ -	$ -
110	17	04	Treasury	$ 221	$ 221	$ 29	$ 1,150	$ 1,150	$ 1,150
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,769**	**$ 1,792**	**$ 2,173**	**$ 1,150**	**$ 1,150**	**$ 1,150**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	750-01-01 Agency Fund - Senion Citizen - Administration	770-01-01 Agency Fund - Def Copensation Oversight - Administration	780-01-01 Agency Fund - Sister City - Administration	790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	-- Other	-- Citywide Support
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -	$ -	$ -	$ -
110	17	04	Treasury	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 22,170	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$2,656,488
			Proposed Costs	**$ 1,150**	**$ 1,150**	**$ 1,150**	**$ 1,150**	**$ 22,170**	**$2,656,488**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	10		Mayor and Assembly	$ 297,892	$ -	$ 558,209	$ 856,101
110	11	01	City Attorney	$ 783,966	$ -	$ 854,141	$ 1,638,106
110	12	01	City Manager	$ 1,199,002	$ -	$ 78,535	$ 1,277,537
110	07	01	Emergency Services	$ 143,994	$ -	$ 128,981	$ 272,975
110	03/04		Clerk	$ 222,828	$ -	$ 236,696	$ 459,524
110	08	01	Human Resources	$ 742,774	$ -	$ -	$ 742,774
110	06/15		MIS	$ 2,038,927	$ -	$ -	$ 2,038,927
110	17	01	Finance Administration	$ 126,773	$ -	$ -	$ 126,773
110	17	03	Controller	$ 2,111,378	$ -	$ -	$ 2,111,378
110	17	04	Treasury	$ 2,292,469	$ -	$ 398,326	$ 2,690,795
110	17	06	Purchasing	$ 616,945	$ -	$ -	$ 616,945
110	23	01	Library	$ 2,941,065	$ -	$ -	$ 2,941,065
			Proposed Costs	**$ 13,518,014**	**$ -**	**$ 2,254,886**	**$ 15,772,900**

5. Summary of Functions and Allocation Bases

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-10- Mayor and Assembly			
	Citywide Support	# of Agenda Items	FY21 Agenda Items by Department
	Legislative	Not Allocated	
110-11-01 City Attorney			
	Legal Support	City Attorneys hours (Assembly @ 50%)	CY20 & CY21 YTD Combined Attorney Time Tracking Reports
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-01 City Manager			
	General Citywide Support - FTE	Weighted FTE	FY22 CBJ Wide Staffing Schedule
	General Citywide Support - Expenses	Weighted FY22 Budgeted Expenditures	FY22 Budgeted Expenditures Line Item Detail
	Assembly Support	# of Agenda Items	FY21 Agenda Items by Department
	Public Information	Not Allocated	
110-07-01 Emergency Services			
	Internal Support	Equal to all Benefitting Depts	
	Community Outreach	Not Allocated	
	Grant Support	# of Grants	FY21 Emergency Service Grants
110-03/04- Clerk			
	Activities of the Assembly	# of Legislative Meetings	FY21 Clerks Office Meetings and Board Support
	Boards and Commissions	% of Support to Boards and Commissions	FY21 Clerks Office Meetings and Board Support
	General Citywide Support	Equal to All City Depts	
	Administer Appeals	Equal to all Appeal Entities	
	Public Information	Not Allocated	
	Marijuana License	Not Allocated	
	Liquor License	Not Allocated	
	Conduct Elections	Not Allocated	
110-08-01 Human Resources			
	Human Resources	# of weighted FTE	FY22 CBJ Wide Staffing Schedule
	HR Employee Support	Employee Count (Excl Schools and Hospital)	FY22 CBJ Wide Staffing Schedule
110-06/15- MIS			
	Device Support	MIS Device Allocation	FY21 MIS Data Metrics
	Networking Support	MIS Network Allocation	FY21 MIS Data Metrics
	Application Support	MIS Application Allocation	FY21 MIS Data Metrics
	Print Shop	Print Shop Charges	FY21 MIS Data Metrics
110-17-01 Finance Administration			
	Division Administration	# of FTE per Finance Division	FY22 CBJ Wide Staffing Schedule
110-17-03 Controller			
	Accounting Support	Weighted Expense and Revenue	FY22 Budgeted Expenditures Line Item Detail
	Accounts Payable	# of AP Transactions	FY21 AP Transaction Data
	Payroll	# of FTE (Excl. Schools & Hospitals)	FY22 CBJ Wide Staffing Schedule
	Audit	Equal to all Depts	
	Capital Accounting	Capital Project Actual Expenditures	FY20 Actual Expenditures Line Item Detail
	Grant Accounting	# of Grants	FY21 Grant Account Grants
	Budget	Equal to all Divisions	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-04 Treasury			
	Revenue	Weighted Revenue	FY22 Budgeted Expenditures Line Item Detail
	Sales Tax	Sales Tax, Hotel Tax, and Tobacco Tax Revenue	FY22 Budgeted Expenditures Line Item Detail
	Cash Management	Weighted Cash Balance	FY21 Cash Reconciliation
	Mail Room	# of Mail Pieces	FY21 Mail Pieces by Dept
	Property Tax	Not Allocated	
110-17-06 Purchasing			
	PO (Data Entry)	# of PO's and Dollar Value of PO's	PO_RQ Summary
	PR (Buyers)	# and Dollar Value of Purchase Requests	PO_RQ Summary
110-23-01 Library			
	Website Support - Unique Views	Unique Page Views	FY21 Library Wifi and Website Data
	Website Support - Pages	# of Pages (Library weighted at 50%)	FY21 Library Wifi and Website Data
	General Library Operations - Wifi Support	# of Wifi Users	FY21 Library Wifi and Website Data
	General Library Operations - Branch Support	# of Visitors	FY21 Library Visitors by Branch

6. Central Service Departments (Providers)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Expenditures	Cost Adjustments	TOTAL $
110	10		Mayor and Assembly	$ 5,168,500	$ 28,000	$ 5,196,500
110	11	01	City Attorney	$ 1,509,200	$ 163,700	$ 1,672,900
110	12	01	City Manager	$ 836,700	$ 394,700	$ 1,231,400
110	07	01	Emergency Services	$ 1,073,100	$ (875,500)	$ 197,600
110	03/04		Clerk	$ 441,200	$ 84,300	$ 525,500
110	08	01	Human Resources	$ 535,100	$ 178,500	$ 713,600
110	06/15		MIS	$ 2,232,100	$ 800,400	$ 3,032,500
110	17	01	Finance Administration	$ 680,000	$ (33,500)	$ 646,500
110	17	03	Controller	$ 1,118,000	$ 625,100	$ 1,743,100
110	17	04	Treasury	$ 865,400	$ 1,344,900	$ 2,210,300
110	17	06	Purchasing	$ 371,300	$ 164,700	$ 536,000
110	23	01	Library	$ 3,129,600	$ (287,800)	$ 2,841,800
			Subtotal	$ 17,960,200	$ 2,587,500	$ 20,547,700
			Disallowed Items (All Departments)			$ (4,774,800)
			TOTAL ALLOCATED EXPENDITURES			**$ 15,772,900**

7. Grantee Departments (Receivers)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
110	01	01	General Fund - Non-departmental - NA
110	11	01	General Fund - Law - GHS Contract
110	11	01	General Fund - Law - Prison Care Contract
110	12	02	General Fund - Manager Office - Teen Health Center
110	12	05	General Fund - Manager Office - Housing and Homelessness
110	16	01	General Fund - CDD - Administration
110	16	02	General Fund - CDD - Planning
110	16	03	General Fund - CDD - Building
110	17	02	General Fund - Finance - Assessors
110	17	07	General Fund - Finance - Sales Tax
110	21	01	General Fund - Fire - Emergency Services
110	23	02	General Fund - Library - City Museum
110	24	01	General Fund - Engineering - Administration
110	24	02	General Fund - Engineering - CIP
110	41	01	General Fund - P&R Parks and Landscape - Administration
110	42	01	General Fund - Arboretum - Administration
110	44	01	General Fund - P&R Building Maintenance - Administration
110	47	01	General Fund - Centennial Hall - Convention Center
110	77	01	General Fund - RecycleWorks - Administration
110	77	02	General Fund - RecycleWorks - Recycling
110	77	03	General Fund - RecycleWorks - Household Hazardous Waste
110	77	04	General Fund - RecycleWorks - Junked Vehicles
111	80	21	General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv
111	80	60	General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321
111	80	61	General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318
111	80	62	General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.
111	80	94	General Fund - LIDS - LID Assessments - LID 94 - Old fund 311
120	02	01	School District - Component Unit - School District - Administration
120	02	02	School District - Component Unit - School District - Administration
150	42	01	Permanent Fund - Arboretum - Administration
209	01	01	General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental
209	22	01	General Fund - Roaded Services Area - Police - Administration
209	22	02	General Fund - Roaded Services Area - Police - General Operations
209	22	05	General Fund - Roaded Services Area - Police - Communications
209	22	07	General Fund - Roaded Services Area - Police - Animal Control
209	22	08	General Fund - Roaded Services Area - Police - Community Services
209	22	09	General Fund - Roaded Services Area - Police - System Admin/E911
209	22	10	General Fund - Roaded Services Area - Police - Fleet
209	22	11	General Fund - Roaded Services Area - Police - Electronics
209	22	12	General Fund - Roaded Services Area - Police - Travel and Training
209	22	14	General Fund - Roaded Services Area - Police - Grants
209	22	16	General Fund - Roaded Services Area - Police - Airport Security
209	22	17	General Fund - Roaded Services Area - Police - Services
209	46	01	General Fund - Roaded Services Area - Parks and Recreation - Administration
209	46	02	General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation
209	46	04	General Fund - Roaded Services Area - Parks and Recreation - Adult Volleyball
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Youth Sports
209	46	07	General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	46	08	General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena
209	46	09	General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships
209	46	12	General Fund - Roaded Services Area - Parks and Recreation - Youth Activities
209	46	14	General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse
209	71	01	General Fund - Roaded Services Area - Capital Transit - Administration
209	71	02	General Fund - Roaded Services Area - Capital Transit - Operations
209	71	03	General Fund - Roaded Services Area - Capital Transit - Maintenance
209	71	04	General Fund - Roaded Services Area - Capital Transit - Downtown Center
209	71	05	General Fund - Roaded Services Area - Capital Transit - Valley Center
209	72	01	General Fund - Roaded Services Area - Streets - Administration
209	72	02	General Fund - Roaded Services Area - Streets - Marine Passenger Fees
210	01	01	General Fund - Fire Service Area - Fire - Administration
210	21	01	General Fund - Fire Service Area - Fire - Administration
210	21	70	General Fund - Fire Service Area - Fire - CARES program
215	01	01	Special Revenue Fund - Sales Tax - Administration
216	01	01	Special Revenue Fund - Hotel Tax - Administration
218	01	01	Special Revenue Fund - Library Contributions - Administration
219	20	01	CARES Relief Fund - - Operations
219	20	02	CARES Relief Fund - - Childcare
219	20	03	CARES Relief Fund - - Small Business Grant
219	20	04	CARES Relief Fund - - Rental Assistance
219	20	05	CARES Relief Fund - - Vote by Mail
219	20	06	CARES Relief Fund - - School District
219	20	09	CARES Relief Fund - - Airlift NW
219	20	10	CARES Relief Fund - - FEMA
221	01	01	Special Revenue Fund - Tobacco Tax - Administration
225	01	01	Special Revenue Fund - Marine Passenger Fees - Administration
232	01	01	Special Revenue Fund - Port Development Fee - Administration
232	52	01	Special Revenue Fund - Port Development Fee - Administration
233	01	01	Special Revenue Fund - State MPF - Non-Operational
235	01	01	Special Revenue Fund - Eaglecrest - Non-Operational
235	28	01	Special Revenue Fund - Eaglecrest - Administration
235	28	02	Special Revenue Fund - Eaglecrest - Ski Patrol
235	28	03	Special Revenue Fund - Eaglecrest - Lift
235	28	04	Special Revenue Fund - Eaglecrest - Mountain Maint
235	28	05	Special Revenue Fund - Eaglecrest - Lodge General Operations
235	28	06	Special Revenue Fund - Eaglecrest - Snow Sports School
235	28	07	Special Revenue Fund - Eaglecrest - Food Service
235	28	08	Special Revenue Fund - Eaglecrest - Ski Rental Shop
235	28	09	Special Revenue Fund - Eaglecrest - Marketing
235	28	11	Special Revenue Fund - Eaglecrest - Building Maint
235	28	12	Special Revenue Fund - Eaglecrest - Vehicle Maint
235	28	14	Special Revenue Fund - Eaglecrest - Conservation Corps
249	01	01	General Fund - Parks and Recreation - Aquatics
249	46	03	General Fund - Parks and Recreation - Aquatics
249	46	13	General Fund - Parks and Recreation - Aquatics
270	48	01	Special Revenue Fund - Downtown Parking - Administration
271	14	01	Special Revenue Fund - Lands - Administration
271	14	02	Special Revenue Fund - Lands - Quarries
276	02	01	Special Revenue Fund - Affordable Housing - Operations

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
276	02	02	Special Revenue Fund - Affordable Housing - Mobile Home Loans
276	02	03	Special Revenue Fund - Affordable Housing - Accessory Apt Grant
276	02	05	Special Revenue Fund - Affordable Housing - Grants Awarded
325	01	34	Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)
329	01	01	Debt Service Fund - Debt Service - JIA Bonds Debt Service
330	01	01	Debt Service Fund - Debt Service - General Debt Service
330	01	34	Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M
330	01	55	Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy
330	01	55	Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy
401	90	01	Capital Projects Fund - School CIPs - Construction
402	90	01	Capital Projects Fund - Roads CIPs - Construction
403	90	01	Capital Projects Fund - Fire CIPs - Construction
404	90	01	Capital Projects Fund - Community Development CIPs - Construction
406	90	01	Capital Projects Fund - Parks and Rec CIPs - Construction
414	90	01	Capital Projects Fund - Water CIPs - Construction
419	90	01	Capital Projects Fund - Wastewater CIPs - Construction
430	90	01	Capital Projects Fund - Harbors CIPs - Construction
431	90	01	Capital Projects Fund - Docks CIPs - Construction
450	90	01	Capital Projects Fund - Hospital CIPs - Construction
460	90	01	Capital Projects Fund - Airport CIPs - Construction
514	75	01	Enterprise Fund - Water - Administration
519	01	01	Enterprise Fund - Wastewater - Non-Operational
519	76	02	Enterprise Fund - Wastewater - Mendenhall Treatment Plant
519	76	04	Enterprise Fund - Wastewater - Collections
519	76	05	Enterprise Fund - Wastewater - Treatment
520	80	13	Enterprise Fund - Wastewater LIDs - LID 130
520	80	91	Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	95	Enterprise Fund - Wastewater LIDs - LID 95
520	80	96	Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	97	Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr
520	80	98	Enterprise Fund - Wastewater LIDs - LID 98
530	51	01	Enterprise Fund - Harbors - Administration
531	52	01	Enterprise Fund - Docks - Administration
531	52	02	Enterprise Fund - Docks - CIP Engineers-Dock
538	24	03	Enterprise Fund - WW Extension - Administration
539	24	03	Enterprise Fund - Water Extension - Eng Water Extension
550	55	01	Enterprise Fund - Bartlett Regional Hospital - Administration
560	01	01	Enterprise Fund - Airport - Non-Operational
560	50	01	Enterprise Fund - Airport - Administration
560	50	02	Enterprise Fund - Airport - Terminal General Operations
560	50	03	Enterprise Fund - Airport - Airfield Maintenance Shop
560	50	04	Enterprise Fund - Airport - ARFF
560	50	05	Enterprise Fund - Airport - Airport Security
560	50	08	Enterprise Fund - Airport - Airport Landside
602	79	01	Internal Service Fund - Fleet - Administration
602	79	02	Internal Service Fund - Fleet - Replacement Program
602	79	03	Internal Service Fund - Fleet - Replacement Program - Grants
602	79	04	Internal Service Fund - Fleet - Fuel Program
602	79	05	Internal Service Fund - Fleet - Washbay
640	44	01	Internal Service Fund - Building Maintenance - Administration

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
680	60	01	Internal Service Fund - Risk - Administration
680	60	02	Internal Service Fund - Risk - Safety
680	60	02	Internal Service Fund - Risk - Workers Comp
680	60	03	Internal Service Fund - Risk - General Liability
680	60	03	Internal Service Fund - Risk - Auto
680	60	04	Internal Service Fund - Risk - Property
680	60	04	Internal Service Fund - Risk - EE Practice
680	60	05	Internal Service Fund - Risk - Special Policy
680	60	06	Internal Service Fund - Risk - Health
680	60	06	Internal Service Fund - Risk - Life
680	60	06	Internal Service Fund - Risk - Wellness
680	60	06	Internal Service Fund - Risk - EAP
680	60	07	Internal Service Fund - Risk - UI CBJ
680	60	07	Internal Service Fund - Risk - UI BRH
680	60	08	Internal Service Fund - Risk - Cafeteria Plan CBJ
710	01	01	Agency Fund - Golf Club - Administration
736	01	01	Agency Fund - Mental Health - Administration
740	01	01	Agency Fund - Museum Grant - Administration
750	01	01	Agency Fund - Senion Citizen - Administration
770	01	01	Agency Fund - Def Copensation Oversight - Administration
780	01	01	Agency Fund - Sister City - Administration
790	01	01	Agency Fund - Juneau Public Library Endowment - Administration
			Other
			Citywide Support

8. Cost Allocation Plan

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

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

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

1 Mayor and Assembly

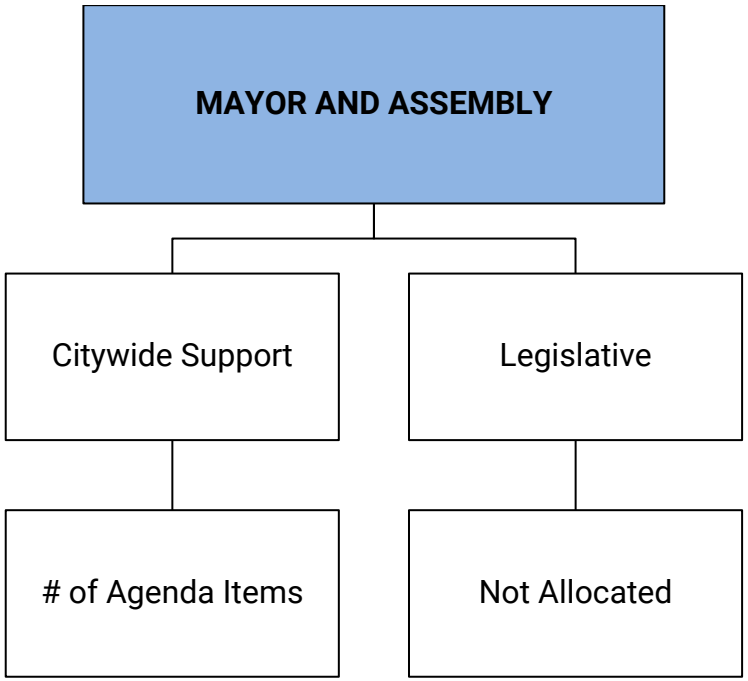
The Mayor and Assembly are responsible for exercising the legislative and policy-making powers of the municipality, and ensure that duties and obligations imposed by the Charter are performed. The Mayor is responsible for presiding over Assembly meetings, as well as carrying out the duties of an Assembly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

- **Citywide Support –** reflects the services and support provided to City departments and funds relating to general municipal operations, and guidance regarding the implementation and adherence to policy decisions. This function has been allocated based on the number of agenda items[1] per Fund / Department / Division.

- **Legislative –** represents the services associated with exercising policy-making powers, including review and approval of proposed legislation. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

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

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


MAYOR AND ASSEMBLY
Citywide Support
Legislative
# of Agenda Items
Not Allocated

COSTS TO BE ALLOCATED

110-10- Mayor and Assembly

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 5,168,500		$ 5,168,500
Mayor & Assembly Grant Expenses	$ (4,488,300)		
Total Deductions	$ (4,488,300)		$ (4,488,300)
Incoming Costs			
110-10- Mayor and Assembly		$ 75,000	$ 75,000
110-11-01 City Attorney		$ 109,394	$ 109,394
110-12-01 City Manager		$ 77,800	$ 77,800
110-03/04- Clerk		$ 97,692	$ 97,692
110-08-01 Human Resources		$ 7,607	$ 7,607
110-06/15- MIS		$ 21,773	$ 21,773
110-17-03 Controller		$ 31,676	$ 31,676
110-17-04 Treasury		$ 26,609	$ 26,609
110-17-06 Purchasing		$ 2,576	$ 2,576
110-23-01 Library		$ 4,047	$ 4,047
Total Incoming Costs	**$ -**	**$ 454,174**	**$ 454,174**
Reimbursable Expenses	$ 28,000		
Total Cost Adjustments	**$ 28,000**		**$ 28,000**
Total Costs to be Allocated	**$ 708,200**	**$ 454,174**	**$ 1,162,374**

DEPARTMENTAL EXPENSE DETAIL

110-10- Mayor and Assembly

Expense Type	Expense ($)	General Admin	Citywide Support	Legislative
Personnel				
Salaries and Wages	$ 78,000	$ -	$ 39,000	$ 39,000
Benefits	$ 220,800	$ -	$ 110,400	$ 110,400
Subtotal Personnel Cost	**$ 298,800**	**$ -**	**$ 149,400**	**$ 149,400**
Operating Services & Supplies				
General Supplies	$ 46,000	$ -	$ 23,000	$ 23,000
Insurance	$ 1,900	$ -	$ 950	$ 950
Miscellaneous Expense	$ 4,318,300	$ -	$ 2,159,150	$ 2,159,150
Other Expenses	$ 46,000	$ -	$ 23,000	$ 23,000
Professional	$ 347,500	$ -	$ 173,750	$ 173,750
Public Utility Services	$ 6,600	$ -	$ 3,300	$ 3,300
Reimbursable Expenses	$ (28,000)	$ -	$ (14,000)	$ (14,000)
Repairs and Maintenance	$ 84,700	$ -	$ 42,350	$ 42,350
Travel and Training	$ 46,700	$ -	$ 23,350	$ 23,350
Subtotal Operating Cost	**$ 4,869,700**	**$ -**	**$ 2,434,850**	**$ 2,434,850**
DEPARTMENTAL EXPENDITURES	**$ 5,168,500**	**$ -**	**$ 2,584,250**	**$ 2,584,250**
Disallowed Costs				
Mayor & Assembly Grant Expenses	$ (4,488,300)	$ -	$ (2,244,150)	$ (2,244,150)
Subtotal Disallowed Costs	**$ (4,488,300)**	**$ -**	**$ (2,244,150)**	**$ (2,244,150)**
Cost Adjustments				
Reimbursable Expenses	$ 28,000.00		$ 28,000	
Subtotal Cost Adjustments	**$ 28,000**	**$ -**	**$ 28,000**	**$ -**
FUNCTIONAL COST	**$ 708,200**	**$ -**	**$ 368,100**	**$ 340,100**
First Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (340,100)		$ -	$ (340,100)
Subtotal of First Allocation	**$ 368,100**		**$ 368,100**	**$ -**
Second Allocation				
Incoming - All Others	$ 454,174	$ -	$ 236,065	$ 218,109
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (218,109)		$ -	$ (218,109)
Subtotal of Second Allocation	**$ 236,065**		**$ 236,065**	**$ -**
TOTAL ALLOCATED	**$ 604,165**		**$ 604,165**	**$ -**

110-10- Mayor and Assembly

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
110-10- Mayor and Assembly	250.00	20.375%	$ 75,000		$ 75,000		$ 75,000
110-11-01 City Attorney	67.00	5.460%	$ 20,100		$ 20,100	$ 16,189	$ 36,289
110-12-01 City Manager	156.00	12.714%	$ 46,800		$ 46,800	$ 37,693	$ 84,493
110-03/04- Clerk	19.00	1.548%	$ 5,700		$ 5,700	$ 4,591	$ 10,291
110-08-01 Human Resources	23.00	1.874%	$ 6,900		$ 6,900	$ 5,557	$ 12,457
110-17-03 Controller	98.00	7.987%	$ 29,400		$ 29,400	$ 23,679	$ 53,079
110-17-04 Treasury	63.00	5.134%	$ 18,900		$ 18,900	$ 15,222	$ 34,122
110-23-01 Library	1.00	0.081%	$ 300		$ 300	$ 242	$ 542
110-16-01 General Fund - CDD - Administration	10.00	0.815%	$ 3,000		$ 3,000	$ 2,416	$ 5,416
110-16-02 General Fund - CDD - Planning	182.00	14.833%	$ 54,600		$ 54,600	$ 43,975	$ 98,575
110-16-03 General Fund - CDD - Building	4.00	0.326%	$ 1,200		$ 1,200	$ 966	$ 2,166
110-17-07 General Fund - Finance - Sales Tax	5.00	0.407%	$ 1,500		$ 1,500	$ 1,208	$ 2,708
110-24-01 General Fund - Engineering - Administration	92.00	7.498%	$ 27,600		$ 27,600	$ 22,229	$ 49,829
110-24-02 General Fund - Engineering - CIP	29.00	2.363%	$ 8,700		$ 8,700	$ 7,007	$ 15,707
110-42-01 General Fund - Arboretum - Administration	4.00	0.326%	$ 1,200		$ 1,200	$ 966	$ 2,166
110-47-01 General Fund - Centennial Hall - Convention Center	17.00	1.385%	$ 5,100		$ 5,100	$ 4,108	$ 9,208
110-77-01 General Fund - RecycleWorks - Administration	2.00	0.163%	$ 600		$ 600	$ 483	$ 1,083
120-02-01 School District - Component Unit - School District - Administration	18.00	1.467%	$ 5,400		$ 5,400	$ 4,349	$ 9,749
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	34.00	2.771%	$ 10,200		$ 10,200	$ 8,215	$ 18,415
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.081%	$ 300		$ 300	$ 242	$ 542
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	3.00	0.244%	$ 900		$ 900	$ 725	$ 1,625
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.081%	$ 300		$ 300	$ 242	$ 542
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	12.00	0.978%	$ 3,600		$ 3,600	$ 2,899	$ 6,499
216-01-01 Special Revenue Fund - Hotel Tax - Administration	2.00	0.163%	$ 600		$ 600	$ 483	$ 1,083
219-20-01 CARES Relief Fund - - Operations	20.00	1.630%	$ 6,000		$ 6,000	$ 4,832	$ 10,832
219-20-02 CARES Relief Fund - - Childcare	1.00	0.081%	$ 300		$ 300	$ 242	$ 542
219-20-03 CARES Relief Fund - - Small Business Grant	13.00	1.059%	$ 3,900		$ 3,900	$ 3,141	$ 7,041
219-20-04 CARES Relief Fund - - Rental Assistance	8.00	0.652%	$ 2,400		$ 2,400	$ 1,933	$ 4,333
219-20-06 CARES Relief Fund - - School District	3.00	0.244%	$ 900		$ 900	$ 725	$ 1,625
219-20-09 CARES Relief Fund - - Airlift NW	1.00	0.081%	$ 300		$ 300	$ 242	$ 542
219-20-10 CARES Relief Fund - - FEMA	2.00	0.163%	$ 600		$ 600	$ 483	$ 1,083
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	17.00	1.385%	$ 5,100		$ 5,100	$ 4,108	$ 9,208
235-28-01 Special Revenue Fund - Eaglecrest - Administration	11.00	0.896%	$ 3,300		$ 3,300	$ 2,658	$ 5,958
514-75-01 Enterprise Fund - Water - Administration	2.00	0.163%	$ 600		$ 600	$ 483	$ 1,083
519-76-04 Enterprise Fund - Wastewater - Collections	7.00	0.570%	$ 2,100		$ 2,100	$ 1,691	$ 3,791
530-51-01 Enterprise Fund - Harbors - Administration	7.50	0.611%	$ 2,250		$ 2,250	$ 1,812	$ 4,062
531-52-01 Enterprise Fund - Docks - Administration	7.50	0.611%	$ 2,250		$ 2,250	$ 1,812	$ 4,062
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	23.00	1.874%	$ 6,900		$ 6,900	$ 5,557	$ 12,457
560-50-01 Enterprise Fund - Airport - Administration	9.00	0.733%	$ 2,700		$ 2,700	$ 2,175	$ 4,875
602-79-01 Internal Service Fund - Fleet - Administration	2.00	0.163%	$ 600		$ 600	$ 483	$ 1,083
Total	**1227**	**100.000%**	**$368,100**	**$ -**	**$368,100**	**$236,065**	**$604,165**

Allocation Basis: **# of Agenda Items**

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

ALLOCATION SUMMARY

110-10- Mayor and Assembly

	Citywide Support	Total
110-10- Mayor and Assembly	$ 75,000	$ 75,000
110-11-01 City Attorney	$ 36,289	$ 36,289
110-12-01 City Manager	$ 84,493	$ 84,493
110-03/04- Clerk	$ 10,291	$ 10,291
110-08-01 Human Resources	$ 12,457	$ 12,457
110-17-03 Controller	$ 53,079	$ 53,079
110-17-04 Treasury	$ 34,122	$ 34,122
110-23-01 Library	$ 542	$ 542
110-16-01 General Fund - CDD - Administration	$ 5,416	$ 5,416
110-16-02 General Fund - CDD - Planning	$ 98,575	$ 98,575
110-16-03 General Fund - CDD - Building	$ 2,166	$ 2,166
110-17-07 General Fund - Finance - Sales Tax	$ 2,708	$ 2,708
110-24-01 General Fund - Engineering - Administration	$ 49,829	$ 49,829
110-24-02 General Fund - Engineering - CIP	$ 15,707	$ 15,707
110-42-01 General Fund - Arboretum - Administration	$ 2,166	$ 2,166
110-47-01 General Fund - Centennial Hall - Convention Center	$ 9,208	$ 9,208
110-77-01 General Fund - RecycleWorks - Administration	$ 1,083	$ 1,083
120-02-01 School District - Component Unit - School District - Administration	$ 9,749	$ 9,749
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 18,415	$ 18,415
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 542	$ 542
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 1,625	$ 1,625
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 542	$ 542
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 6,499	$ 6,499
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 1,083	$ 1,083
219-20-01 CARES Relief Fund - - Operations	$ 10,832	$ 10,832
219-20-02 CARES Relief Fund - - Childcare	$ 542	$ 542
219-20-03 CARES Relief Fund - - Small Business Grant	$ 7,041	$ 7,041
219-20-04 CARES Relief Fund - - Rental Assistance	$ 4,333	$ 4,333
219-20-06 CARES Relief Fund - - School District	$ 1,625	$ 1,625
219-20-09 CARES Relief Fund - - Airlift NW	$ 542	$ 542
219-20-10 CARES Relief Fund - - FEMA	$ 1,083	$ 1,083
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 9,208	$ 9,208
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 5,958	$ 5,958

ALLOCATION SUMMARY

110-10- Mayor and Assembly

		Citywide Support	Total
514-75-01 Enterprise Fund - Water - Administration		$ 1,083	$ 1,083
519-76-04 Enterprise Fund - Wastewater - Collections		$ 3,791	$ 3,791
530-51-01 Enterprise Fund - Harbors - Administration		$ 4,062	$ 4,062
531-52-01 Enterprise Fund - Docks - Administration		$ 4,062	$ 4,062
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		$ 12,457	$ 12,457
560-50-01 Enterprise Fund - Airport - Administration		$ 4,875	$ 4,875
602-79-01 Internal Service Fund - Fleet - Administration		$ 1,083	$ 1,083
	Total	**$ 604,165**	**$604,165**

2 City Attorney

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

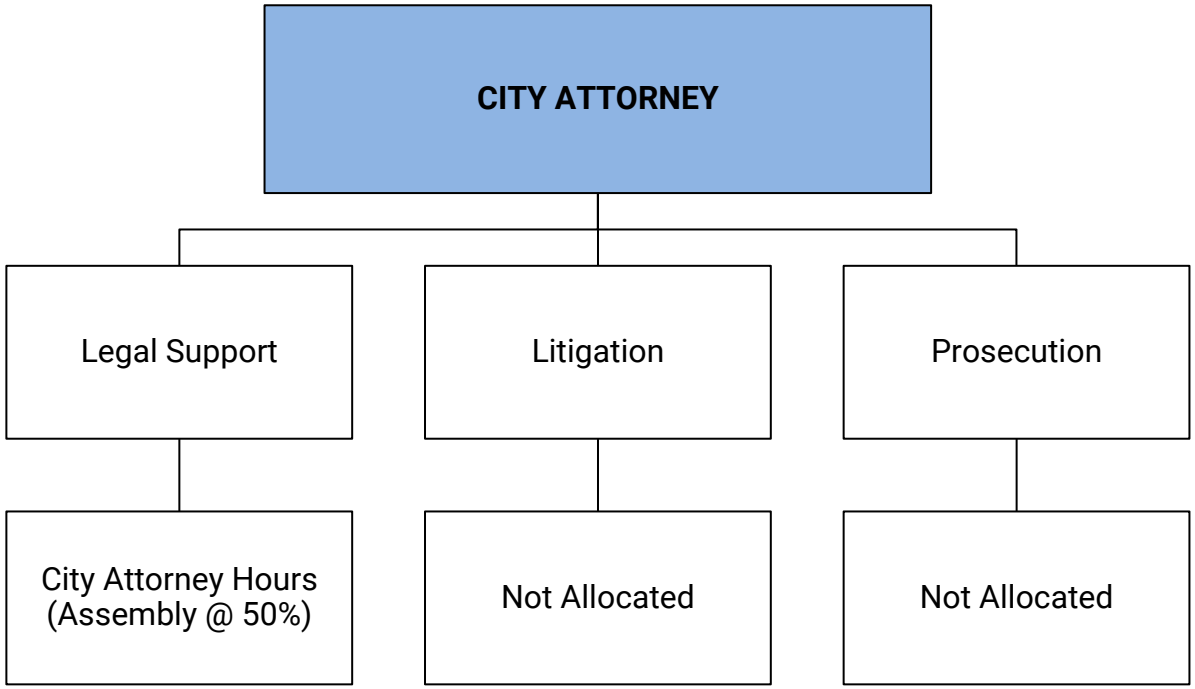
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours[2] spent by City Attorney staff per Fund / Department / Division[3].

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

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

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

[2] Attorney hours relating to COVID-19 were included in the allocation basis, and coded to identified receivers.
[3] Hours associated with Assembly support were discounted by 50%, as this support related to legislative activities, including lobbyists and bill support.


CITY ATTORNEY
Legal Support
Litigation
Prosecution
City Attorney Hours (Assembly @ 50%)
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110-11-01 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,509,200		$1,509,200
Total Deductions	$ -		$ -
Incoming Costs			
110-10- Mayor and Assembly	$ 20,100	$ 16,189	$ 36,289
110-12-01 City Manager		$ 25,123	$ 25,123
110-03/04- Clerk		$ 3,011	$ 3,011
110-08-01 Human Resources		$ 9,735	$ 9,735
110-06/15- MIS		$ 116,009	$ 116,009
110-17-03 Controller		$ 21,257	$ 21,257
110-17-04 Treasury		$ 7,812	$ 7,812
110-17-06 Purchasing		$ 4,422	$ 4,422
110-23-01 Library		$ 1,533	$ 1,533
Total Incoming Costs	**$ 20,100**	**$ 205,090**	**$ 225,190**
Reimbursable Expenses	$ 163,700		
Total Cost Adjustments	**$ 163,700**		**$ 163,700**
Total Costs to be Allocated	**$1,693,000**	**$ 205,090**	**$1,898,090**

DEPARTMENTAL EXPENSE DETAIL

110-11-01 City Attorney

Expense Type	Expense ($)	General Admin	Legal Support	Litigation	Prosecution
Personnel					
Salaries and Wages	$ 973,200	$ -	$ 535,260	$ 97,320	$ 340,620
Benefits	$ 480,700	$ -	$ 264,385	$ 48,070	$ 168,245
Subtotal Personnel Cost	**$ 1,453,900**	**$ -**	**$ 799,645**	**$ 145,390**	**$ 508,865**
Operating Services & Supplies					
General Supplies	$ 6,900	$ -	$ 3,795	$ 690	$ 2,415
Insurance	$ 11,500	$ -	$ 6,325	$ 1,150	$ 4,025
Other Expenses	$ 35,200	$ -	$ 19,360	$ 3,520	$ 12,320
Professional	$ 45,400	$ -	$ 24,970	$ 4,540	$ 15,890
Public Utility Services	$ 8,800	$ -	$ 4,840	$ 880	$ 3,080
Reimbursable Expenses	$ (163,700)	$ -	$ (90,035)	$ (16,370)	$ (57,295)
Repairs and Maintenance	$ 800	$ -	$ 440	$ 80	$ 280
Travel and Training	$ 22,100	$ -	$ 12,155	$ 2,210	$ 7,735
Postage	$ 600	$ -	$ 330	$ 60	$ 210
Printing	$ 2,000	$ -	$ 1,100	$ 200	$ 700
Rentals and Leases	$ 85,700	$ -	$ 47,135	$ 8,570	$ 29,995
Subtotal Operating Cost	**$ 55,300**	**$ -**	**$ 30,415**	**$ 5,530**	**$ 19,355**
DEPARTMENTAL EXPENDITURES	**$ 1,509,200**	**$ -**	**$ 830,060**	**$ 150,920**	**$ 528,220**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Reimbursable Expenses	$ 163,700	$ -	$ 90,035	$ 16,370	$ 57,295
Subtotal Cost Adjustments	**$ 163,700**	**$ -**	**$ 90,035**	**$ 16,370**	**$ 57,295**
FUNCTIONAL COST	**$ 1,672,900**	**$ -**	**$ 920,095**	**$ 167,290**	**$ 585,515**
First Allocation					
Incoming - All Others	$ 20,100	$ -	$ 11,055	$ 2,010	$ 7,035
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (761,850)		$ -	$ (169,300)	$ (592,550)
Subtotal of First Allocation	**$ 931,150**		**$ 931,150**	**$ -**	**$ -**
Second Allocation					
Incoming - All Others	$ 205,090	$ -	$ 112,800	$ 20,509	$ 71,782
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (92,291)		$ -	$ (20,509)	$ (71,782)
Subtotal of Second Allocation	**$ 112,800**		**$ 112,800**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 1,043,950**		**$ 1,043,950**	**$ -**	**$ -**

110-11-01 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Support							
110-10- Mayor and Assembly	963.11	11.748%	$109,394		$109,394		$ 109,394
110-12-01 City Manager	647.62	7.900%	$ 73,559		$ 73,559	$ 10,097	$ 83,656
110-03/04- Clerk	204.45	2.494%	$ 23,222		$ 23,222	$ 3,188	$ 26,409
110-08-01 Human Resources	45.59	0.556%	$ 5,179		$ 5,179	$ 711	$ 5,890
110-06/15- MIS	54.55	0.665%	$ 6,196		$ 6,196	$ 851	$ 7,047
110-17-03 Controller	195.28	2.382%	$ 22,180		$ 22,180	$ 3,045	$ 25,225
110-23-01 Library	18.29	0.223%	$ 2,078		$ 2,078	$ 285	$ 2,363
110-16-02 General Fund - CDD - Planning	1,880.35	22.937%	$213,577		$213,577	$ 29,317	$ 242,894
110-17-02 General Fund - Finance - Assessors	137.34	1.675%	$ 15,599		$ 15,599	$ 2,141	$ 17,740
110-17-07 General Fund - Finance - Sales Tax	365.39	4.457%	$ 41,502		$ 41,502	$ 5,697	$ 47,199
110-24-01 General Fund - Engineering - Administration	87.48	1.067%	$ 9,936		$ 9,936	$ 1,364	$ 11,300
120-02-01 School District - Component Unit - School District - Administration	638.80	7.792%	$ 72,557		$ 72,557	$ 9,960	$ 82,517
209-22-01 General Fund - Roaded Services Area - Police - Administration	469.29	5.725%	$ 53,304		$ 53,304	$ 7,317	$ 60,621
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	31.65	0.386%	$ 3,595		$ 3,595	$ 494	$ 4,089
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	235.93	2.878%	$ 26,798		$ 26,798	$ 3,678	$ 30,476
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	23.40	0.285%	$ 2,658		$ 2,658	$ 365	$ 3,023
209-72-01 General Fund - Roaded Services Area - Streets - Administration	23.40	0.285%	$ 2,658		$ 2,658	$ 365	$ 3,023
210-21-01 General Fund - Fire Service Area - Fire - Administration	146.37	1.785%	$ 16,626		$ 16,626	$ 2,282	$ 18,908
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	0.50	0.006%	$ 57		$ 57	$ 8	$ 65
235-28-01 Special Revenue Fund - Eaglecrest - Administration	54.09	0.660%	$ 6,144		$ 6,144	$ 843	$ 6,987
249-46-03 General Fund - Parks and Recreation - Aquatics	2.44	0.030%	$ 277		$ 277	$ 38	$ 315
271-14-01 Special Revenue Fund - Lands - Administration	141.38	1.725%	$ 16,059		$ 16,059	$ 2,204	$ 18,263
514-75-01 Enterprise Fund - Water - Administration	23.40	0.285%	$ 2,658		$ 2,658	$ 365	$ 3,023
519-76-04 Enterprise Fund - Wastewater - Collections	23.40	0.285%	$ 2,658		$ 2,658	$ 365	$ 3,023
530-51-01 Enterprise Fund - Harbors - Administration	31.25	0.381%	$ 3,550		$ 3,550	$ 487	$ 4,037
531-52-01 Enterprise Fund - Docks - Administration	31.25	0.381%	$ 3,550		$ 3,550	$ 487	$ 4,037
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1,386.72	16.916%	$157,509		$157,509	$ 21,621	$ 179,130
560-01-01 Enterprise Fund - Airport - Non-Operational	160.35	1.956%	$ 18,214		$ 18,214	$ 2,500	$ 20,714
602-79-01 Internal Service Fund - Fleet - Administration	23.40	0.285%	$ 2,658		$ 2,658	$ 365	$ 3,023
680-60-01 Internal Service Fund - Risk - Administration	151.42	1.847%	$ 17,198		$ 17,198	$ 2,361	$ 19,559
Total	**8,197.92**	**100.000%**	**$931,150**	**$ -**	**$931,150**	**$112,800**	**$ 1,043,950**

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

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

ALLOCATION SUMMARY

110-11-01 City Attorney

	Legal Support	Total
110-10- Mayor and Assembly	$ 109,394	$ 109,394
110-12-01 City Manager	$ 83,656	$ 83,656
110-03/04- Clerk	$ 26,409	$ 26,409
110-08-01 Human Resources	$ 5,890	$ 5,890
110-06/15- MIS	$ 7,047	$ 7,047
110-17-03 Controller	$ 25,225	$ 25,225
110-23-01 Library	$ 2,363	$ 2,363
110-16-02 General Fund - CDD - Planning	$ 242,894	$ 242,894
110-17-02 General Fund - Finance - Assessors	$ 17,740	$ 17,740
110-17-07 General Fund - Finance - Sales Tax	$ 47,199	$ 47,199
110-24-01 General Fund - Engineering - Administration	$ 11,300	$ 11,300
120-02-01 School District - Component Unit - School District - Administration	$ 82,517	$ 82,517
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 60,621	$ 60,621
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ 4,089	$ 4,089
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 30,476	$ 30,476
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 3,023	$ 3,023
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 3,023	$ 3,023
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 18,908	$ 18,908
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 65	$ 65
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 6,987	$ 6,987
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 315	$ 315
271-14-01 Special Revenue Fund - Lands - Administration	$ 18,263	$ 18,263
514-75-01 Enterprise Fund - Water - Administration	$ 3,023	$ 3,023
519-76-04 Enterprise Fund - Wastewater - Collections	$ 3,023	$ 3,023
530-51-01 Enterprise Fund - Harbors - Administration	$ 4,037	$ 4,037
531-52-01 Enterprise Fund - Docks - Administration	$ 4,037	$ 4,037
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 179,130	$ 179,130
560-01-01 Enterprise Fund - Airport - Non-Operational	$ 20,714	$ 20,714
602-79-01 Internal Service Fund - Fleet - Administration	$ 3,023	$ 3,023
680-60-01 Internal Service Fund - Risk - Administration	$ 19,559	$ 19,559
Total	**$ 1,043,950**	**$ 1,043,950**

3 City Manager

The City Manager's Department is responsible for carrying out Assembly policies and directives, by providing oversight of City and Borough assets, and working to assure fairness and consistency in all activities and responsibilities. Management and oversight is provided to all City and Borough funds and departments, helping to ensure that staff are supported in meeting the needs of the community and residents. Costs associated with the City Manager are allocated to Receiving Departments through the following functions:

- **General Citywide Support - FTE –** reflects the services and support provided to City departments through the management and oversight of City and Borough staff. This function is allocated based upon the number of full time employees per Fund, Department, and Division[4].

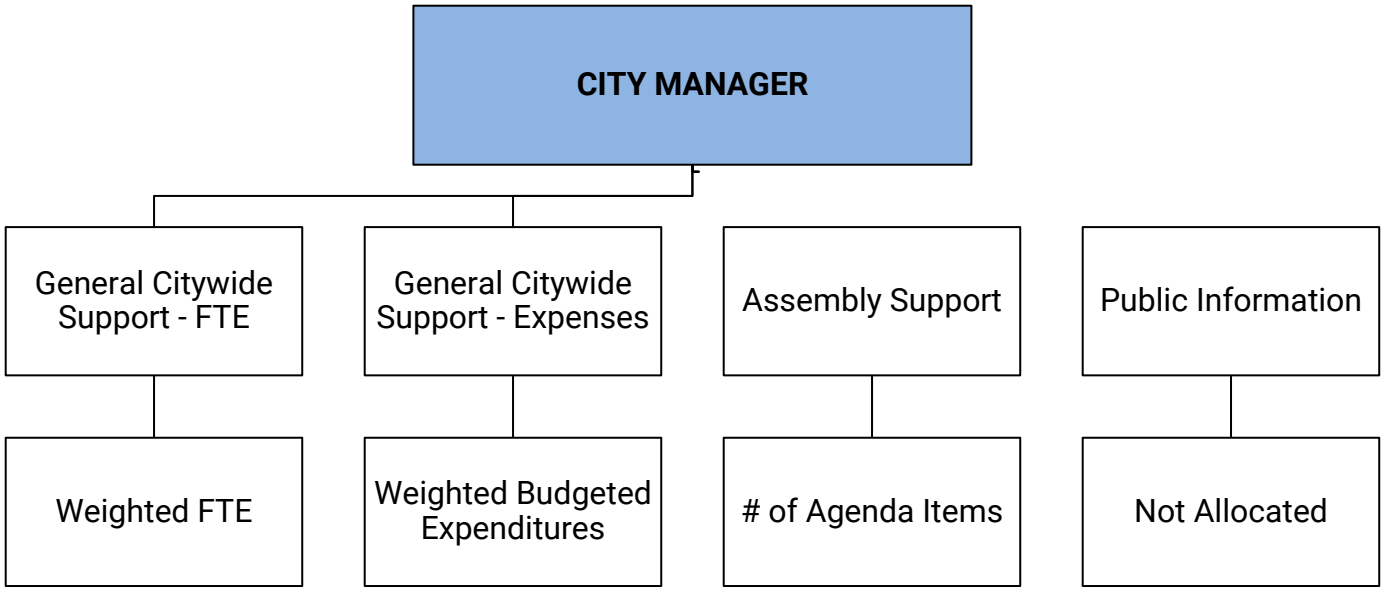
- **General Citywide Support - Expenses –** represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon budgeted expenditures per Fund, Department, and Division[5].

- **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[6] per Fund, Department, and Division.

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

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

[4] In order to provide an accurate reflection of City Manager support, FTE associated with the following receivers was weighted: School(10%), Eaglecrest (5%), Docks (10%), Hospital (10%), and Airport (10%).
[5] 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.
[6] Agenda items relating to COVID-19 were included in the allocation basis, and coded to identified receivers.


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

COSTS TO BE ALLOCATED

110-12-01 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 836,700		$ 836,700
Total Deductions	$ -		$ -
Incoming Costs			
110-10- Mayor and Assembly	$ 46,800	$ 37,693	$ 84,493
110-11-01 City Attorney	$ 73,559	$ 10,097	$ 83,656
110-12-01 City Manager		$ 33,362	$ 33,362
110-03/04- Clerk		$ 6,297	$ 6,297
110-08-01 Human Resources		$ 4,257	$ 4,257
110-06/15- MIS		$ 77,418	$ 77,418
110-17-03 Controller		$ 13,957	$ 13,957
110-17-04 Treasury		$ 24,041	$ 24,041
110-17-06 Purchasing		$ 6,479	$ 6,479
110-23-01 Library		$ 5,333	$ 5,333
Total Incoming Costs	**$ 120,359**	**$ 218,934**	**$ 339,293**
Reimbursable Expenses	$ 394,700		
Total Cost Adjustments	**$ 394,700**		**$ 394,700**
Total Costs to be Allocated	**$1,351,759**	**$ 218,934**	**$1,570,693**

DEPARTMENTAL EXPENSE DETAIL

110-12-01 City Manager

Expense Type	Expense ($)	General Admin	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Personnel						
Salaries and Wages	$ 591,900	$ -	$ 118,380	$ 355,140	$ 88,785	$ 29,595
Benefits	$ 267,700	$ -	$ 53,540	$ 160,620	$ 40,155	$ 13,385
Subtotal Personnel Cost	**$ 859,600**	**$ -**	**$ 171,920**	**$ 515,760**	**$ 128,940**	**$ 42,980**
Operating Services & Supplies						
General Supplies	$ 4,500	$ -	$ 900	$ 2,700	$ 675	$ 225
Insurance	$ 12,700	$ -	$ 2,540	$ 7,620	$ 1,905	$ 635
Miscellaneous Expense	$ 20,000	$ -	$ 4,000	$ 12,000	$ 3,000	$ 1,000
Other Expenses	$ 4,100	$ -	$ 820	$ 2,460	$ 615	$ 205
Professional	$ 261,400	$ -	$ 52,280	$ 156,840	$ 39,210	$ 13,070
Public Utility Services	$ 6,600	$ -	$ 1,320	$ 3,960	$ 990	$ 330
Reimbursable Expenses	$ (394,700)	$ -	$ (78,940)	$ (236,820)	$ (59,205)	$ (19,735)
Repairs and Maintenance	$ 29,000	$ -	$ 5,800	$ 17,400	$ 4,350	$ 1,450
Travel and Training	$ 17,400	$ -	$ 3,480	$ 10,440	$ 2,610	$ 870
Postage	$ 500	$ -	$ 100	$ 300	$ 75	$ 25
Printing	$ 12,500	$ -	$ 2,500	$ 7,500	$ 1,875	$ 625
Rentals and Leases	$ 3,100	$ -	$ 620	$ 1,860	$ 465	$ 155
Subtotal Operating Cost	**$ (22,900)**	**$ -**	**$ (4,580)**	**$ (13,740)**	**$ (3,435)**	**$ (1,145)**
DEPARTMENTAL EXPENDITURES	**$ 836,700**	**$ -**	**$ 167,340**	**$ 502,020**	**$ 125,505**	**$ 41,835**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Reimbursable Expenses	$ 394,700	$ -	$ 78,940	$ 236,820	$ 59,205	$ 19,735
Subtotal Cost Adjustments	**$ 394,700**	**$ -**	**$ 78,940**	**$ 236,820**	**$ 59,205**	**$ 19,735**
FUNCTIONAL COST	**$ 1,231,400**	**$ -**	**$ 246,280**	**$ 738,840**	**$ 184,710**	**$ 61,570**
First Allocation						
Incoming - All Others	$ 120,359	$ -	$ 24,072	$ 72,215	$ 18,054	$ 6,018
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (67,588)		$ -	$ -	$ -	$ (67,588)
Subtotal of First Allocation	**$ 1,284,171**		**$ 270,352**	**$ 811,055**	**$ 202,764**	**$ -**
Second Allocation						
Incoming - All Others	$ 218,934	$ -	$ 43,787	$ 131,361	$ 32,840	$ 10,947
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (10,947)		$ -	$ -	$ -	$ (10,947)
Subtotal of Second Allocation	**$ 207,988**		**$ 43,787**	**$ 131,361**	**$ 32,840**	**$ -**
TOTAL ALLOCATED	**$ 1,492,159**		**$ 314,139**	**$ 942,416**	**$ 235,604**	**$ -**

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - FTE							
110-10- Mayor and Assembly	9.00	1.275%	$ 3,446		$ 3,446		$ 3,446
110-11-01 City Attorney	11.50	1.629%	$ 4,403		$ 4,403		$ 4,403
110-12-01 City Manager	5.00	0.708%	$ 1,914		$ 1,914		$ 1,914
110-07-01 Emergency Services	2.00	0.283%	$ 766		$ 766	$ 129	$ 894
110-03/04- Clerk	2.68	0.380%	$ 1,026		$ 1,026	$ 172	$ 1,198
110-08-01 Human Resources	4.40	0.623%	$ 1,685		$ 1,685	$ 283	$ 1,968
110-06/15- MIS	15.66	2.218%	$ 5,995		$ 5,995	$ 1,007	$ 7,003
110-17-01 Finance Administration	3.00	0.425%	$ 1,149		$ 1,149	$ 193	$ 1,342
110-17-03 Controller	13.03	1.845%	$ 4,989		$ 4,989	$ 838	$ 5,827
110-17-04 Treasury	17.07	2.417%	$ 6,533		$ 6,533	$ 1,098	$ 7,631
110-17-06 Purchasing	4.00	0.566%	$ 1,531		$ 1,531	$ 257	$ 1,789
110-23-01 Library	23.46	3.322%	$ 8,982		$ 8,982	$ 1,509	$ 10,491
110-12-02 General Fund - Manager Office - Teen Health Center	1.50	0.212%	$ 574		$ 574	$ 96	$ 671
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.283%	$ 766		$ 766	$ 129	$ 894
110-16-01 General Fund - CDD - Administration	8.00	1.133%	$ 3,063		$ 3,063	$ 515	$ 3,577
110-16-02 General Fund - CDD - Planning	9.00	1.275%	$ 3,446		$ 3,446	$ 579	$ 4,025
110-16-03 General Fund - CDD - Building	6.00	0.850%	$ 2,297		$ 2,297	$ 386	$ 2,683
110-17-02 General Fund - Finance - Assessors	7.00	0.991%	$ 2,680		$ 2,680	$ 450	$ 3,130
110-23-02 General Fund - Library - City Museum	3.75	0.531%	$ 1,436		$ 1,436	$ 241	$ 1,677
110-24-01 General Fund - Engineering - Administration	1.90	0.269%	$ 727		$ 727	$ 122	$ 850
110-24-02 General Fund - Engineering - CIP	16.70	2.365%	$ 6,394		$ 6,394	$ 1,074	$ 7,468
110-41-01 General Fund - P&R Parks and Landscape - Administration	19.45	2.754%	$ 7,446		$ 7,446	$ 1,251	$ 8,698
110-42-01 General Fund - Arboretum - Administration	1.79	0.253%	$ 685		$ 685	$ 115	$ 800
110-77-01 General Fund - RecycleWorks - Administration	1.30	0.184%	$ 498		$ 498	$ 84	$ 581
120-02-01 School District - Component Unit - School District - Administration	67.07	9.498%	$ 25,678		$ 25,678	$ 4,315	$ 29,992
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.15	0.871%	$ 2,355		$ 2,355	$ 396	$ 2,750
209-22-02 General Fund - Roaded Services Area - Police - General Operations	57.00	8.072%	$ 21,822		$ 21,822	$ 3,667	$ 25,489
209-22-05 General Fund - Roaded Services Area - Police - Communications	10.69	1.514%	$ 4,093		$ 4,093	$ 688	$ 4,780
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.142%	$ 383		$ 383	$ 64	$ 447
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.48	0.776%	$ 2,098		$ 2,098	$ 353	$ 2,451
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.142%	$ 383		$ 383	$ 64	$ 447
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.142%	$ 383		$ 383	$ 64	$ 447
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.708%	$ 1,914		$ 1,914	$ 322	$ 2,236
209-22-17 General Fund - Roaded Services Area - Police - Services	10.52	1.490%	$ 4,028		$ 4,028	$ 677	$ 4,704
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.69	0.381%	$ 1,030		$ 1,030	$ 173	$ 1,203
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	5.09	0.721%	$ 1,949		$ 1,949	$ 327	$ 2,276
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	7.97	1.129%	$ 3,051		$ 3,051	$ 513	$ 3,564
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	2.00	0.283%	$ 766		$ 766	$ 129	$ 894
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	2.17	0.307%	$ 831		$ 831	$ 140	$ 970
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	8.17	1.157%	$ 3,128		$ 3,128	$ 526	$ 3,653
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.32	0.895%	$ 2,420		$ 2,420	$ 407	$ 2,826
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	3.56	0.504%	$ 1,363		$ 1,363	$ 229	$ 1,592
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.354%	$ 957		$ 957	$ 161	$ 1,118
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.175%	$ 11,286		$ 11,286	$ 1,896	$ 13,183
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.133%	$ 3,063		$ 3,063	$ 515	$ 3,577
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.89	3.100%	$ 8,382		$ 8,382	$ 1,408	$ 9,790
210-21-01 General Fund - Fire Service Area - Fire - Administration	54.30	7.690%	$ 20,789		$ 20,789	$ 3,493	$ 24,282

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
210-21-70 General Fund - Fire Service Area - Fire - CARES program	11.50	1.629%	$ 4,403		$ 4,403	$ 740	$ 5,143
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.24	0.034%	$ 93		$ 93	$ 16	$ 108
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	0.21	0.030%	$ 81		$ 81	$ 14	$ 94
235-28-03 Special Revenue Fund - Eaglecrest - Lift	0.24	0.034%	$ 93		$ 93	$ 16	$ 108
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	0.29	0.042%	$ 113		$ 113	$ 19	$ 132
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	0.15	0.021%	$ 58		$ 58	$ 10	$ 67
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	0.26	0.037%	$ 101		$ 101	$ 17	$ 118
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	0.06	0.008%	$ 22		$ 22	$ 4	$ 25
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	0.14	0.019%	$ 52		$ 52	$ 9	$ 61
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	0.07	0.010%	$ 28		$ 28	$ 5	$ 32
249-46-03 General Fund - Parks and Recreation - Aquatics	9.72	1.376%	$ 3,719		$ 3,719	$ 625	$ 4,344
249-46-13 General Fund - Parks and Recreation - Aquatics	14.95	2.117%	$ 5,724		$ 5,724	$ 962	$ 6,685
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.044%	$ 119		$ 119	$ 20	$ 139
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.411%	$ 1,110		$ 1,110	$ 187	$ 1,297
271-14-02 Special Revenue Fund - Lands - Quarries	0.70	0.099%	$ 268		$ 268	$ 45	$ 313
514-75-01 Enterprise Fund - Water - Administration	14.08	1.994%	$ 5,392		$ 5,392	$ 906	$ 6,298
519-76-04 Enterprise Fund - Wastewater - Collections	12.25	1.734%	$ 4,688		$ 4,688	$ 788	$ 5,476
519-76-05 Enterprise Fund - Wastewater - Treatment	24.91	3.527%	$ 9,535		$ 9,535	$ 1,602	$ 11,137
530-51-01 Enterprise Fund - Harbors - Administration	16.33	2.313%	$ 6,252		$ 6,252	$ 1,051	$ 7,302
531-52-01 Enterprise Fund - Docks - Administration	1.08	0.153%	$ 413		$ 413	$ 69	$ 483
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	2.95	0.418%	$ 1,129		$ 1,129	$ 190	$ 1,319
538-24-03 Enterprise Fund - WW Extension - Administration	0.60	0.085%	$ 230		$ 230	$ 39	$ 268
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.50	0.071%	$ 191		$ 191	$ 32	$ 224
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	56.60	8.015%	$ 21,669		$ 21,669	$ 3,641	$ 25,310
560-50-01 Enterprise Fund - Airport - Administration	1.06	0.150%	$ 406		$ 406	$ 68	$ 474
560-50-02 Enterprise Fund - Airport - Terminal General Operations	0.75	0.106%	$ 287		$ 287	$ 48	$ 335
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.89	0.267%	$ 722		$ 722	$ 121	$ 844
602-79-01 Internal Service Fund - Fleet - Administration	5.28	0.748%	$ 2,023		$ 2,023	$ 340	$ 2,363
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.113%	$ 306		$ 306	$ 51	$ 358
602-79-05 Internal Service Fund - Fleet - Washbay	0.15	0.021%	$ 57		$ 57	$ 10	$ 67
640-44-01 Internal Service Fund - Building Maintenance - Administration	11.25	1.593%	$ 4,307		$ 4,307	$ 724	$ 5,031
680-60-01 Internal Service Fund - Risk - Administration	4.70	0.666%	$ 1,799		$ 1,799	$ 302	$ 2,102
680-60-06 Internal Service Fund - Risk - Wellness	1.00	0.142%	$ 383		$ 383	$ 64	$ 447
Total	**706.16**	**100.000%**	**$270,352**	**$ -**	**$270,352**	**$ 43,787**	**$314,139**

Allocation Basis: **Weighted FTE**

Source of Allocation: **FY22 CBJ Wide Staffing Schedule**

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - Expenses							
110-10- Mayor and Assembly	5,168,500.00	4.074%	$ 33,041		$ 33,041		$ 33,041
110-11-01 City Attorney	1,509,200.00	1.190%	$ 9,648		$ 9,648		$ 9,648
110-12-01 City Manager	886,700.00	0.699%	$ 5,669		$ 5,669		$ 5,669
110-07-01 Emergency Services	1,073,100.00	0.846%	$ 6,860		$ 6,860	$ 1,182	$ 8,042
110-03/04- Clerk	440,700.00	0.347%	$ 2,817		$ 2,817	$ 485	$ 3,303
110-08-01 Human Resources	533,500.00	0.421%	$ 3,411		$ 3,411	$ 587	$ 3,998
110-06/15- MIS	2,007,100.00	1.582%	$ 12,831		$ 12,831	$ 2,210	$ 15,041
110-17-01 Finance Administration	676,500.00	0.533%	$ 4,325		$ 4,325	$ 745	$ 5,070
110-17-03 Controller	1,116,000.00	0.880%	$ 7,134		$ 7,134	$ 1,229	$ 8,363
110-17-04 Treasury	855,900.00	0.675%	$ 5,472		$ 5,472	$ 942	$ 6,414
110-17-06 Purchasing	369,800.00	0.291%	$ 2,364		$ 2,364	$ 407	$ 2,771
110-23-01 Library	3,086,700.00	2.433%	$ 19,733		$ 19,733	$ 3,399	$ 23,131
110-11-01 General Fund - Law - GHS Contract	30,000.00	0.024%	$ 192		$ 192	$ 33	$ 225
110-11-01 General Fund - Law - Prison Care Contract	450,000.00	0.355%	$ 2,877		$ 2,877	$ 495	$ 3,372
110-12-02 General Fund - Manager Office - Teen Health Center	261,800.00	0.206%	$ 1,674		$ 1,674	$ 288	$ 1,962
110-12-05 General Fund - Manager Office - Housing and Homelessness	400,200.00	0.315%	$ 2,558		$ 2,558	$ 441	$ 2,999
110-16-01 General Fund - CDD - Administration	1,193,400.00	0.941%	$ 7,629		$ 7,629	$ 1,314	$ 8,943
110-16-02 General Fund - CDD - Planning	1,065,200.00	0.840%	$ 6,810		$ 6,810	$ 1,173	$ 7,983
110-16-03 General Fund - CDD - Building	853,500.00	0.673%	$ 5,456		$ 5,456	$ 940	$ 6,396
110-17-02 General Fund - Finance - Assessors	832,500.00	0.656%	$ 5,322		$ 5,322	$ 917	$ 6,239
110-21-01 General Fund - Fire - Emergency Services	6,558,600.00	5.170%	$ 41,928		$ 41,928	$ 7,221	$ 49,150
110-23-02 General Fund - Library - City Museum	539,600.00	0.425%	$ 3,450		$ 3,450	$ 594	$ 4,044
110-24-01 General Fund - Engineering - Administration	295,900.00	0.233%	$ 1,892		$ 1,892	$ 326	$ 2,217
110-24-02 General Fund - Engineering - CIP	19,500.00	0.015%	$ 125		$ 125	$ 21	$ 146
110-41-01 General Fund - P&R Parks and Landscape - Administration	2,401,100.00	1.893%	$ 15,350		$ 15,350	$ 2,644	$ 17,994
110-42-01 General Fund - Arboretum - Administration	212,800.00	0.168%	$ 1,360		$ 1,360	$ 234	$ 1,595
110-47-01 General Fund - Centennial Hall - Convention Center	589,800.00	0.465%	$ 3,771		$ 3,771	$ 649	$ 4,420
110-77-01 General Fund - RecycleWorks - Administration	264,400.00	0.208%	$ 1,690		$ 1,690	$ 291	$ 1,981
110-77-02 General Fund - RecycleWorks - Recycling	535,600.00	0.422%	$ 3,424		$ 3,424	$ 590	$ 4,014
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	755,700.00	0.596%	$ 4,831		$ 4,831	$ 832	$ 5,663
110-77-04 General Fund - RecycleWorks - Junked Vehicles	340,000.00	0.268%	$ 2,174		$ 2,174	$ 374	$ 2,548
120-02-01 School District - Component Unit - School District - Administration	3,588,620.00	2.829%	$ 22,942		$ 22,942	$ 3,951	$ 26,893
120-02-02 School District - Component Unit - School District - Administration	1,031,210.00	0.813%	$ 6,592		$ 6,592	$ 1,135	$ 7,728
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,813,700.00	1.430%	$ 11,595		$ 11,595	$ 1,997	$ 13,592
209-22-02 General Fund - Roaded Services Area - Police - General Operations	9,495,600.00	7.485%	$ 60,704		$ 60,704	$ 10,455	$ 71,159
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,235,600.00	0.974%	$ 7,899		$ 7,899	$ 1,360	$ 9,259
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,033,300.00	0.814%	$ 6,606		$ 6,606	$ 1,138	$ 7,743
209-22-08 General Fund - Roaded Services Area - Police - Community Services	119,300.00	0.094%	$ 763		$ 763	$ 131	$ 894
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1,038,900.00	0.819%	$ 6,642		$ 6,642	$ 1,144	$ 7,785
209-22-10 General Fund - Roaded Services Area - Police - Fleet	533,000.00	0.420%	$ 3,407		$ 3,407	$ 587	$ 3,994
209-22-11 General Fund - Roaded Services Area - Police - Electronics	137,000.00	0.108%	$ 876		$ 876	$ 151	$ 1,027
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	119,400.00	0.094%	$ 763		$ 763	$ 131	$ 895
209-22-14 General Fund - Roaded Services Area - Police - Grants	321,600.00	0.253%	$ 2,056		$ 2,056	$ 354	$ 2,410
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	825,300.00	0.651%	$ 5,276		$ 5,276	$ 909	$ 6,185
209-22-17 General Fund - Roaded Services Area - Police - Services	1,589,500.00	1.253%	$ 10,161		$ 10,161	$ 1,750	$ 11,912
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	505,000.00	0.398%	$ 3,228		$ 3,228	$ 556	$ 3,784
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	549,100.00	0.433%	$ 3,510		$ 3,510	$ 605	$ 4,115

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	778,200.00	0.613%	$ 4,975		$ 4,975	$ 857	$ 5,832
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	161,100.00	0.127%	$ 1,030		$ 1,030	$ 177	$ 1,207
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	170,800.00	0.135%	$ 1,092		$ 1,092	$ 188	$ 1,280
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	634,600.00	0.500%	$ 4,057		$ 4,057	$ 699	$ 4,756
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	859,400.00	0.677%	$ 5,494		$ 5,494	$ 946	$ 6,440
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	12,000.00	0.009%	$ 77		$ 77	$ 13	$ 90
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	332,500.00	0.262%	$ 2,126		$ 2,126	$ 366	$ 2,492
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	289,100.00	0.228%	$ 1,848		$ 1,848	$ 318	$ 2,166
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1,477,300.00	1.164%	$ 9,444		$ 9,444	$ 1,627	$ 11,071
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,860,900.00	3.043%	$ 24,682		$ 24,682	$ 4,251	$ 28,933
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,603,700.00	1.264%	$ 10,252		$ 10,252	$ 1,766	$ 12,018
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	103,400.00	0.082%	$ 661		$ 661	$ 114	$ 775
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	74,300.00	0.059%	$ 475		$ 475	$ 82	$ 557
209-72-01 General Fund - Roaded Services Area - Streets - Administration	5,873,200.00	4.629%	$ 37,547		$ 37,547	$ 6,467	$ 44,013
210-21-01 General Fund - Fire Service Area - Fire - Administration	3,898,200.00	3.073%	$ 24,921		$ 24,921	$ 4,292	$ 29,213
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1,256,900.00	0.991%	$ 8,035		$ 8,035	$ 1,384	$ 9,419
215-01-01 Special Revenue Fund - Sales Tax - Administration	628,300.00	0.495%	$ 4,017		$ 4,017	$ 692	$ 4,708
216-01-01 Special Revenue Fund - Hotel Tax - Administration	26,600.00	0.021%	$ 170		$ 170	$ 29	$ 199
218-01-01 Special Revenue Fund - Library Contributions - Administration	38,700.00	0.031%	$ 247		$ 247	$ 43	$ 290
219-20-01 CARES Relief Fund - - Operations	736,600.00	0.581%	$ 4,709		$ 4,709	$ 811	$ 5,520
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	58,500.00	0.046%	$ 374		$ 374	$ 64	$ 438
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	5,541,200.00	4.368%	$ 35,424		$ 35,424	$ 6,101	$ 41,525
232-52-01 Special Revenue Fund - Port Development Fee - Administration	7,600.00	0.006%	$ 49		$ 49	$ 8	$ 57
235-28-01 Special Revenue Fund - Eaglecrest - Administration	56,130.00	0.044%	$ 359		$ 359	$ 62	$ 421
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	9,725.00	0.008%	$ 62		$ 62	$ 11	$ 73
235-28-03 Special Revenue Fund - Eaglecrest - Lift	7,975.00	0.006%	$ 51		$ 51	$ 9	$ 60
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	22,775.00	0.018%	$ 146		$ 146	$ 25	$ 171
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	11,505.00	0.009%	$ 74		$ 74	$ 13	$ 86
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	8,570.00	0.007%	$ 55		$ 55	$ 9	$ 64
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	5,540.00	0.004%	$ 35		$ 35	$ 6	$ 42
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	6,420.00	0.005%	$ 41		$ 41	$ 7	$ 48
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	8,055.00	0.006%	$ 51		$ 51	$ 9	$ 60
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	4,375.00	0.003%	$ 28		$ 28	$ 5	$ 33
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	4,000.00	0.003%	$ 26		$ 26	$ 4	$ 30
249-46-03 General Fund - Parks and Recreation - Aquatics	1,003,300.00	0.791%	$ 6,414		$ 6,414	$ 1,105	$ 7,519
249-46-13 General Fund - Parks and Recreation - Aquatics	1,559,600.00	1.229%	$ 9,970		$ 9,970	$ 1,717	$ 11,687
270-48-01 Special Revenue Fund - Downtown Parking - Administration	672,500.00	0.530%	$ 4,299		$ 4,299	$ 740	$ 5,040
271-14-01 Special Revenue Fund - Lands - Administration	612,800.00	0.483%	$ 3,918		$ 3,918	$ 675	$ 4,592
271-14-02 Special Revenue Fund - Lands - Quarries	225,500.00	0.178%	$ 1,442		$ 1,442	$ 248	$ 1,690
276-02-01 Special Revenue Fund - Affordable Housing - Operations	11,300.00	0.009%	$ 72		$ 72	$ 12	$ 85
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	30,000.00	0.024%	$ 192		$ 192	$ 33	$ 225
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.076%	$ 614		$ 614	$ 106	$ 719
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	700,000.00	0.552%	$ 4,475		$ 4,475	$ 771	$ 5,246
514-75-01 Enterprise Fund - Water - Administration	3,528,000.00	2.781%	$ 22,554		$ 22,554	$ 3,885	$ 26,438
519-76-04 Enterprise Fund - Wastewater - Collections	2,535,300.00	1.998%	$ 16,208		$ 16,208	$ 2,791	$ 18,999
519-76-05 Enterprise Fund - Wastewater - Treatment	7,074,800.00	5.576%	$ 45,228		$ 45,228	$ 7,790	$ 53,018
530-51-01 Enterprise Fund - Harbors - Administration	175,225.00	0.138%	$ 1,120		$ 1,120	$ 193	$ 1,313
531-52-01 Enterprise Fund - Docks - Administration	68,310.00	0.054%	$ 437		$ 437	$ 75	$ 512
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	60.00	0.000%	$ 0		$ 0	$ 0	$ 0
538-24-03 Enterprise Fund - WW Extension - Administration	88,700.00	0.070%	$ 567		$ 567	$ 98	$ 665

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	81,500.00	0.064%	$ 521		$ 521	$ 90	$ 611
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	5,945,585.00	4.686%	$ 38,009		$ 38,009	$ 6,546	$ 44,556
560-50-01 Enterprise Fund - Airport - Administration	1,231,000.00	0.970%	$ 7,870		$ 7,870	$ 1,355	$ 9,225
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1,255,300.00	0.989%	$ 8,025		$ 8,025	$ 1,382	$ 9,407
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	3,336,600.00	2.630%	$ 21,330		$ 21,330	$ 3,674	$ 25,004
560-50-04 Enterprise Fund - Airport - ARFF	1,180,200.00	0.930%	$ 7,545		$ 7,545	$ 1,299	$ 8,844
560-50-05 Enterprise Fund - Airport - Airport Security	857,800.00	0.676%	$ 5,484		$ 5,484	$ 944	$ 6,428
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.022%	$ 175		$ 175	$ 30	$ 205
602-79-01 Internal Service Fund - Fleet - Administration	1,312,900.00	1.035%	$ 8,393		$ 8,393	$ 1,446	$ 9,839
602-79-02 Internal Service Fund - Fleet - Replacement Program	97,900.00	0.077%	$ 626		$ 626	$ 108	$ 734
602-79-04 Internal Service Fund - Fleet - Fuel Program	961,000.00	0.757%	$ 6,144		$ 6,144	$ 1,058	$ 7,202
602-79-05 Internal Service Fund - Fleet - Washbay	83,300.00	0.066%	$ 533		$ 533	$ 92	$ 624
640-44-01 Internal Service Fund - Building Maintenance - Administration	2,828,700.00	2.230%	$ 18,083		$ 18,083	$ 3,115	$ 21,198
680-60-01 Internal Service Fund - Risk - Administration	43,445.00	0.034%	$ 278		$ 278	$ 48	$ 326
680-60-02 Internal Service Fund - Risk - Workers Comp	80,000.00	0.063%	$ 511		$ 511	$ 88	$ 600
680-60-03 Internal Service Fund - Risk - General Liability	64,500.00	0.051%	$ 412		$ 412	$ 71	$ 483
680-60-03 Internal Service Fund - Risk - Auto	2,750.00	0.002%	$ 18		$ 18	$ 3	$ 21
680-60-04 Internal Service Fund - Risk - Property	71,750.00	0.057%	$ 459		$ 459	$ 79	$ 538
680-60-04 Internal Service Fund - Risk - EE Practice	3,000.00	0.002%	$ 19		$ 19	$ 3	$ 22
680-60-05 Internal Service Fund - Risk - Special Policy	38,350.00	0.030%	$ 245		$ 245	$ 42	$ 287
680-60-06 Internal Service Fund - Risk - Health	1,126,000.00	0.888%	$ 7,198		$ 7,198	$ 1,240	$ 8,438
680-60-06 Internal Service Fund - Risk - Life	10,500.00	0.008%	$ 67		$ 67	$ 12	$ 79
680-60-06 Internal Service Fund - Risk - Wellness	10,440.00	0.008%	$ 67		$ 67	$ 11	$ 78
680-60-06 Internal Service Fund - Risk - EAP	2,250.00	0.002%	$ 14		$ 14	$ 2	$ 17
680-60-07 Internal Service Fund - Risk - UI CBJ	3,750.00	0.003%	$ 24		$ 24	$ 4	$ 28
680-60-07 Internal Service Fund - Risk - UI BRH	3,750.00	0.003%	$ 24		$ 24	$ 4	$ 28
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	500.00	0.000%	$ 3		$ 3	$ 1	$ 4
Total	**126,869,065.00**	**100.000%**	**$811,055**	**$ -**	**$811,055**	**$131,361**	**$942,416**

Allocation Basis: **Weighted FY22 Budgeted Expenditures**

Source of Allocation: **FY22 Budgeted Expenditures Line Item Detail**

110-12-01 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Assembly Support							
110-10- Mayor and Assembly	250.00	20.375%	$ 41,313		$ 41,313		$ 41,313
110-11-01 City Attorney	67.00	5.460%	$ 11,072		$ 11,072		$ 11,072
110-12-01 City Manager	156.00	12.714%	$ 25,779		$ 25,779		$ 25,779
110-03/04- Clerk	19.00	1.548%	$ 3,140		$ 3,140	$ 828	$ 3,967
110-08-01 Human Resources	23.00	1.874%	$ 3,801		$ 3,801	$ 1,002	$ 4,803
110-17-03 Controller	98.00	7.987%	$ 16,195		$ 16,195	$ 4,268	$ 20,463
110-17-04 Treasury	63.00	5.134%	$ 10,411		$ 10,411	$ 2,744	$ 13,155
110-23-01 Library	1.00	0.081%	$ 165		$ 165	$ 44	$ 209
110-16-01 General Fund - CDD - Administration	10.00	0.815%	$ 1,653		$ 1,653	$ 436	$ 2,088
110-16-02 General Fund - CDD - Planning	182.00	14.833%	$ 30,076		$ 30,076	$ 7,927	$ 38,003
110-16-03 General Fund - CDD - Building	4.00	0.326%	$ 661		$ 661	$ 174	$ 835
110-17-07 General Fund - Finance - Sales Tax	5.00	0.407%	$ 826		$ 826	$ 218	$ 1,044
110-24-01 General Fund - Engineering - Administration	92.00	7.498%	$ 15,203		$ 15,203	$ 4,007	$ 19,210
110-24-02 General Fund - Engineering - CIP	29.00	2.363%	$ 4,792		$ 4,792	$ 1,263	$ 6,055
110-42-01 General Fund - Arboretum - Administration	4.00	0.326%	$ 661		$ 661	$ 174	$ 835
110-47-01 General Fund - Centennial Hall - Convention Center	17.00	1.385%	$ 2,809		$ 2,809	$ 740	$ 3,550
110-77-01 General Fund - RecycleWorks - Administration	2.00	0.163%	$ 331		$ 331	$ 87	$ 418
120-02-01 School District - Component Unit - School District - Administration	18.00	1.467%	$ 2,975		$ 2,975	$ 784	$ 3,759
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	34.00	2.771%	$ 5,619		$ 5,619	$ 1,481	$ 7,099
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.081%	$ 165		$ 165	$ 44	$ 209
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	3.00	0.244%	$ 496		$ 496	$ 131	$ 626
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.081%	$ 165		$ 165	$ 44	$ 209
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	12.00	0.978%	$ 1,983		$ 1,983	$ 523	$ 2,506
216-01-01 Special Revenue Fund - Hotel Tax - Administration	2.00	0.163%	$ 331		$ 331	$ 87	$ 418
219-20-01 CARES Relief Fund - - Operations	20.00	1.630%	$ 3,305		$ 3,305	$ 871	$ 4,176
219-20-02 CARES Relief Fund - - Childcare	1.00	0.081%	$ 165		$ 165	$ 44	$ 209
219-20-03 CARES Relief Fund - - Small Business Grant	13.00	1.059%	$ 2,148		$ 2,148	$ 566	$ 2,714
219-20-04 CARES Relief Fund - - Rental Assistance	8.00	0.652%	$ 1,322		$ 1,322	$ 348	$ 1,670
219-20-06 CARES Relief Fund - - School District	3.00	0.244%	$ 496		$ 496	$ 131	$ 626
219-20-09 CARES Relief Fund - - Airlift NW	1.00	0.081%	$ 165		$ 165	$ 44	$ 209
219-20-10 CARES Relief Fund - - FEMA	2.00	0.163%	$ 331		$ 331	$ 87	$ 418
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	17.00	1.385%	$ 2,809		$ 2,809	$ 740	$ 3,550
235-28-01 Special Revenue Fund - Eaglecrest - Administration	11.00	0.896%	$ 1,818		$ 1,818	$ 479	$ 2,297
514-75-01 Enterprise Fund - Water - Administration	2.00	0.163%	$ 331		$ 331	$ 87	$ 418
519-76-04 Enterprise Fund - Wastewater - Collections	7.00	0.570%	$ 1,157		$ 1,157	$ 305	$ 1,462
530-51-01 Enterprise Fund - Harbors - Administration	7.50	0.611%	$ 1,239		$ 1,239	$ 327	$ 1,566
531-52-01 Enterprise Fund - Docks - Administration	7.50	0.611%	$ 1,239		$ 1,239	$ 327	$ 1,566
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	23.00	1.874%	$ 3,801		$ 3,801	$ 1,002	$ 4,803
560-50-01 Enterprise Fund - Airport - Administration	9.00	0.733%	$ 1,487		$ 1,487	$ 392	$ 1,879
602-79-01 Internal Service Fund - Fleet - Administration	2.00	0.163%	$ 331		$ 331	$ 87	$ 418
Total	**1,227.00**	**100.000%**	**$202,764**	**$ -**	**$202,764**	**$ 32,840**	**$235,604**

Allocation Basis: **# of Agenda Items**

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

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-10- Mayor and Assembly	$ 3,446	$ 33,041	$ 41,313	$ 77,800
110-11-01 City Attorney	$ 4,403	$ 9,648	$ 11,072	$ 25,123
110-12-01 City Manager	$ 1,914	$ 5,669	$ 25,779	$ 33,362
110-07-01 Emergency Services	$ 894	$ 8,042	$ -	$ 8,936
110-03/04- Clerk	$ 1,198	$ 3,303	$ 3,967	$ 8,468
110-08-01 Human Resources	$ 1,968	$ 3,998	$ 4,803	$ 10,768
110-06/15- MIS	$ 7,003	$ 15,041	$ -	$ 22,044
110-17-01 Finance Administration	$ 1,342	$ 5,070	$ -	$ 6,411
110-17-03 Controller	$ 5,827	$ 8,363	$ 20,463	$ 34,653
110-17-04 Treasury	$ 7,631	$ 6,414	$ 13,155	$ 27,200
110-17-06 Purchasing	$ 1,789	$ 2,771	$ -	$ 4,560
110-23-01 Library	$ 10,491	$ 23,131	$ 209	$ 33,831
110-11-01 General Fund - Law - GHS Contract	$ -	$ 225	$ -	$ 225
110-11-01 General Fund - Law - Prison Care Contract	$ -	$ 3,372	$ -	$ 3,372
110-12-02 General Fund - Manager Office - Teen Health Center	$ 671	$ 1,962	$ -	$ 2,633
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 894	$ 2,999	$ -	$ 3,893
110-16-01 General Fund - CDD - Administration	$ 3,577	$ 8,943	$ 2,088	$ 14,609
110-16-02 General Fund - CDD - Planning	$ 4,025	$ 7,983	$ 38,003	$ 50,010
110-16-03 General Fund - CDD - Building	$ 2,683	$ 6,396	$ 835	$ 9,914
110-17-02 General Fund - Finance - Assessors	$ 3,130	$ 6,239	$ -	$ 9,369
110-17-07 General Fund - Finance - Sales Tax	$ -	$ -	$ 1,044	$ 1,044
110-21-01 General Fund - Fire - Emergency Services	$ -	$ 49,150	$ -	$ 49,150
110-23-02 General Fund - Library - City Museum	$ 1,677	$ 4,044	$ -	$ 5,721
110-24-01 General Fund - Engineering - Administration	$ 850	$ 2,217	$ 19,210	$ 22,277
110-24-02 General Fund - Engineering - CIP	$ 7,468	$ 146	$ 6,055	$ 13,669
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 8,698	$ 17,994	$ -	$ 26,691
110-42-01 General Fund - Arboretum - Administration	$ 800	$ 1,595	$ 835	$ 3,230
110-47-01 General Fund - Centennial Hall - Convention Center	$ -	$ 4,420	$ 3,550	$ 7,970
110-77-01 General Fund - RecycleWorks - Administration	$ 581	$ 1,981	$ 418	$ 2,980
110-77-02 General Fund - RecycleWorks - Recycling	$ -	$ 4,014	$ -	$ 4,014
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	$ -	$ 5,663	$ -	$ 5,663
110-77-04 General Fund - RecycleWorks - Junked Vehicles	$ -	$ 2,548	$ -	$ 2,548
120-02-01 School District - Component Unit - School District - Administration	$ 29,992	$ 26,893	$ 3,759	$ 60,644
120-02-02 School District - Component Unit - School District - Administration	$ -	$ 7,728	$ -	$ 7,728
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 2,750	$ 13,592	$ -	$ 16,342
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 25,489	$ 71,159	$ -	$ 96,648
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 4,780	$ 9,259	$ -	$ 14,040
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 7,743	$ -	$ 7,743
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ 447	$ 894	$ -	$ 1,341
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 2,451	$ 7,785	$ -	$ 10,236
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 447	$ 3,994	$ -	$ 4,441

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 447	$ 1,027	$ -	$ 1,474
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 895	$ -	$ 895
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ -	$ 2,410	$ -	$ 2,410
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 2,236	$ 6,185	$ -	$ 8,421
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 4,704	$ 11,912	$ -	$ 16,616
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 1,203	$ 3,784	$ 7,099	$ 12,087
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 2,276	$ 4,115	$ -	$ 6,391
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 3,564	$ 5,832	$ 209	$ 9,605
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ 894	$ 1,207	$ -	$ 2,102
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 970	$ 1,280	$ 626	$ 2,877
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ 3,653	$ 4,756	$ -	$ 8,409
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 2,826	$ 6,440	$ 209	$ 9,475
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ -	$ 90	$ -	$ 90
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 2,492	$ -	$ 2,492
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	$ 1,592	$ 2,166	$ -	$ 3,758
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 1,118	$ 11,071	$ 2,506	$ 14,694
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 13,183	$ 28,933	$ -	$ 42,116
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 3,577	$ 12,018	$ -	$ 15,595
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 775	$ -	$ 775
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	$ -	$ 557	$ -	$ 557
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 9,790	$ 44,013	$ -	$ 53,803
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 24,282	$ 29,213	$ -	$ 53,495
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ 5,143	$ 9,419	$ -	$ 14,562
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 4,708	$ -	$ 4,708
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ -	$ 199	$ 418	$ 617
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 290	$ -	$ 290
219-20-01 CARES Relief Fund - - Operations	$ -	$ 5,520	$ 4,176	$ 9,696
219-20-02 CARES Relief Fund - - Childcare	$ -	$ -	$ 209	$ 209
219-20-03 CARES Relief Fund - - Small Business Grant	$ -	$ -	$ 2,714	$ 2,714
219-20-04 CARES Relief Fund - - Rental Assistance	$ -	$ -	$ 1,670	$ 1,670
219-20-06 CARES Relief Fund - - School District	$ -	$ -	$ 626	$ 626
219-20-09 CARES Relief Fund - - Airlift NW	$ -	$ -	$ 209	$ 209
219-20-10 CARES Relief Fund - - FEMA	$ -	$ -	$ 418	$ 418
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ -	$ 438	$ -	$ 438
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ 41,525	$ 3,550	$ 45,075
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ 57	$ -	$ 57
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 108	$ 421	$ 2,297	$ 2,826
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 94	$ 73	$ -	$ 167
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 108	$ 60	$ -	$ 168
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 132	$ 171	$ -	$ 302
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 67	$ 86	$ -	$ 154
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 118	$ 64	$ -	$ 182

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 25	$ 42	$ -	$ 67
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 61	$ 48	$ -	$ 109
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 32	$ 60	$ -	$ 93
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 33	$ -	$ 33
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 30	$ -	$ 30
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 4,344	$ 7,519	$ -	$ 11,863
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 6,685	$ 11,687	$ -	$ 18,373
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 139	$ 5,040	$ -	$ 5,178
271-14-01 Special Revenue Fund - Lands - Administration	$ 1,297	$ 4,592	$ -	$ 5,889
271-14-02 Special Revenue Fund - Lands - Quarries	$ 313	$ 1,690	$ -	$ 2,003
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ 85	$ -	$ 85
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ 225	$ -	$ 225
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 719	$ -	$ 719
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$ -	$ 5,246	$ -	$ 5,246
514-75-01 Enterprise Fund - Water - Administration	$ 6,298	$ 26,438	$ 418	$ 33,154
519-76-04 Enterprise Fund - Wastewater - Collections	$ 5,476	$ 18,999	$ 1,462	$ 25,937
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 11,137	$ 53,018	$ -	$ 64,155
530-51-01 Enterprise Fund - Harbors - Administration	$ 7,302	$ 1,313	$ 1,566	$ 10,182
531-52-01 Enterprise Fund - Docks - Administration	$ 483	$ 512	$ 1,566	$ 2,560
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ 1,319	$ 0	$ -	$ 1,320
538-24-03 Enterprise Fund - WW Extension - Administration	$ 268	$ 665	$ -	$ 933
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 224	$ 611	$ -	$ 834
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 25,310	$ 44,556	$ 4,803	$ 74,669
560-50-01 Enterprise Fund - Airport - Administration	$ 474	$ 9,225	$ 1,879	$ 11,578
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 335	$ 9,407	$ -	$ 9,742
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 844	$ 25,004	$ -	$ 25,848
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 8,844	$ -	$ 8,844
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ 6,428	$ -	$ 6,428
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 205	$ -	$ 205
602-79-01 Internal Service Fund - Fleet - Administration	$ 2,363	$ 9,839	$ 418	$ 12,619
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ 734	$ -	$ 734
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ 358	$ 7,202	$ -	$ 7,559
602-79-05 Internal Service Fund - Fleet - Washbay	$ 67	$ 624	$ -	$ 691
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 5,031	$ 21,198	$ -	$ 26,229
680-60-01 Internal Service Fund - Risk - Administration	$ 2,102	$ 326	$ -	$ 2,427
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 600	$ -	$ 600
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 483	$ -	$ 483
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 21	$ -	$ 21
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 538	$ -	$ 538
680-60-04 Internal Service Fund - Risk - EE Practice	$ -	$ 22	$ -	$ 22
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 287	$ -	$ 287
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 8,438	$ -	$ 8,438

ALLOCATION SUMMARY

110-12-01 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 79	$ -	$ 79
680-60-06 Internal Service Fund - Risk - Wellness	$ 447	$ 78	$ -	$ 525
680-60-06 Internal Service Fund - Risk - EAP	$ -	$ 17	$ -	$ 17
680-60-07 Internal Service Fund - Risk - UI CBJ	$ -	$ 28	$ -	$ 28
680-60-07 Internal Service Fund - Risk - UI BRH	$ -	$ 28	$ -	$ 28
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ -	$ 4	$ -	$ 4
Total	**$ 314,139**	**$ 942,416**	**$ 235,604**	**$ 1,492,159**

4 Emergency Services

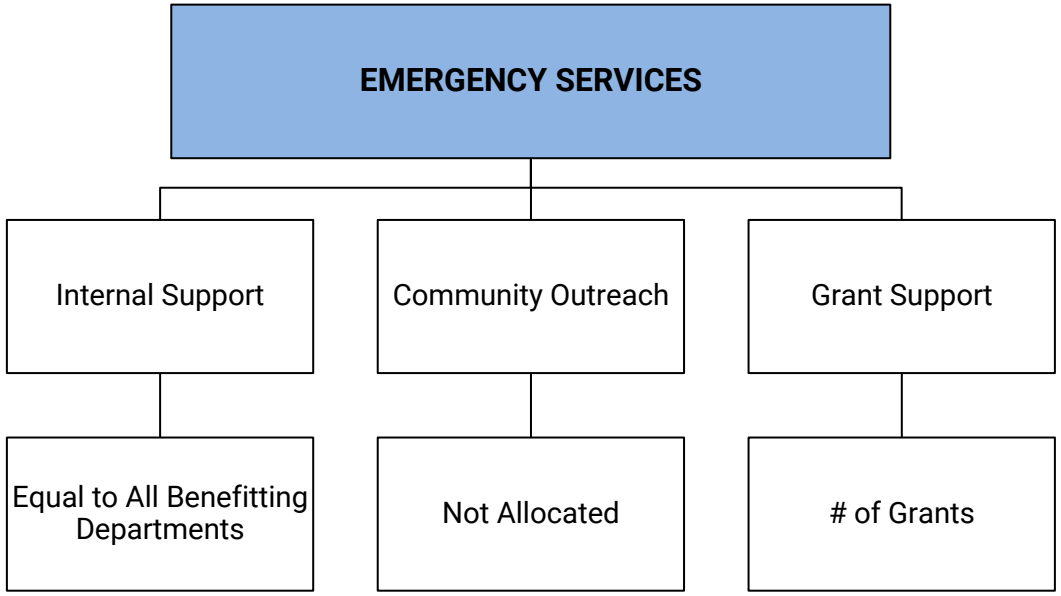
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

- **Internal Support –** represents services associated with planning for emergencies by developing procedures, providing trainings and exercises, and planning for mitigation, response, and recovery efforts. This function is allocated equally to all benefitting Departments.

- **Community Outreach –** relates to communicating with the community on emergency preparedness efforts as well as proving trainings and information. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

- **Grant Support –** represents support associated with overseeing and managing emergency related grants. This function is allocated based on the number of grants per Fund / Department / Division.

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


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

COSTS TO BE ALLOCATED

110-07-01 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,073,100		$1,073,100
Total Deductions	$ -		$ -
Incoming Costs			
110-12-01 City Manager	$ 7,626	$ 1,310	$ 8,936
110-07-01 Emergency Services		$ 21,302	$ 21,302
110-03/04- Clerk		$ 7,154	$ 7,154
110-08-01 Human Resources		$ 1,690	$ 1,690
110-06/15- MIS		$ 6,106	$ 6,106
110-17-03 Controller		$ 29,803	$ 29,803
110-17-04 Treasury		$ 15,198	$ 15,198
110-17-06 Purchasing		$ 34,663	$ 34,663
Total Incoming Costs	**$ 7,626**	**$ 117,226**	**$ 124,852**
Revenue	$ (875,500)		
Total Cost Adjustments	**$ (875,500)**		**$ (875,500)**
Total Costs to be Allocated	**$ 205,226**	**$ 117,226**	**$ 322,452**

DEPARTMENTAL EXPENSE DETAIL

110-07-01 Emergency Services

Expense Type	Exense ($)	General Admin	Internal Support	Community Outreach	Grant Support
Personnel					
Salaries and Wages	$ 232,900	$ -	$ 69,870	$ 93,160	$ 69,870
Benefits	$ 91,600	$ -	$ 27,480	$ 36,640	$ 27,480
Subtotal Personnel Cost	**$ 324,500**	**$ -**	**$ 97,350**	**$ 129,800**	**$ 97,350**
Operating Services & Supplies					
General Supplies	$ 710,100	$ -	$ 213,030	$ 284,040	$ 213,030
Other Expenses	$ 2,300	$ -	$ 690	$ 920	$ 690
Professional	$ 17,000	$ -	$ 5,100	$ 6,800	$ 5,100
Public Utility Services	$ 1,900	$ -	$ 570	$ 760	$ 570
Travel and Training	$ 5,800	$ -	$ 1,740	$ 2,320	$ 1,740
Postage	$ 200	$ -	$ 60	$ 80	$ 60
Printing	$ 4,000	$ -	$ 1,200	$ 1,600	$ 1,200
Rentals and Leases	$ 7,300	$ -	$ 2,190	$ 2,920	$ 2,190
Subtotal Operating Cost	**$ 748,600**	**$ -**	**$ 224,580**	**$ 299,440**	**$ 224,580**
DEPARTMENTAL EXPENDITURES	**$ 1,073,100**	**$ -**	**$ 321,930**	**$ 429,240**	**$ 321,930**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Revenue	$ (875,500)	$ -	$ (262,650)	$ (350,200)	$ (262,650)
Subtotal Cost Adjustments	**$ (875,500)**	**$ -**	**$ (262,650)**	**$ (350,200)**	**$ (262,650)**
FUNCTIONAL COST	**$ 197,600**	**$ -**	**$ 59,280**	**$ 79,040**	**$ 59,280**
First Allocation					
Incoming - All Others	$ 7,626	$ -	$ 2,288	$ 3,050	$ 2,288
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (82,090)		$ -	$ (82,090)	$ -
Subtotal of First Allocation	**$ 123,136**		**$ 61,568**	**$ -**	**$ 61,568**
Second Allocation					
Incoming - All Others	$ 117,226	$ -	$ 35,168	$ 46,891	$ 35,168
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (46,891)		$ -	$ (46,891)	$ -
Subtotal of Second Allocation	**$ 70,336**		**$ 35,168**	**$ -**	**$ 35,168**
TOTAL ALLOCATED	**$ 193,471**		**$ 96,736**	**$ -**	**$ 96,736**

110-07-01 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Internal Support							
110-07-01 Emergency Services	1.00	20.000%	$ 12,314		$ 12,314		$ 12,314
110-06/15- MIS	1.00	20.000%	$ 12,314		$ 12,314	$ 8,792	$ 21,106
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	20.000%	$ 12,314		$ 12,314	$ 8,792	$ 21,106
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	20.000%	$ 12,314		$ 12,314	$ 8,792	$ 21,106
560-50-01 Enterprise Fund - Airport - Administration	1.00	20.000%	$ 12,314		$ 12,314	$ 8,792	$ 21,106
Total	**5.00**	**100.000%**	**$ 61,568**	**$ -**	**$ 61,568**	**$ 35,168**	**$ 96,736**

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

110-07-01 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Support							
110-07-01 Emergency Services	0.73	14.600%	$ 8,989		$ 8,989		$ 8,989
110-06/15- MIS	0.34	6.880%	$ 4,236		$ 4,236	$ 2,833	$ 7,069
209-22-01 General Fund - Roaded Services Area - Police - Administration	3.15	63.020%	$ 38,800		$ 38,800	$ 25,952	$ 64,752
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.77	15.450%	$ 9,512		$ 9,512	$ 6,362	$ 15,875
560-50-01 Enterprise Fund - Airport - Administration	0.00	0.050%	$ 31		$ 31	$ 21	$ 51
Total	**5.00**	**100.000%**	**$ 61,568**	**$ -**	**$ 61,568**	**$ 35,168**	**$ 96,736**

Allocation Basis: **# of Grants**

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

ALLOCATION SUMMARY

110-07-01 Emergency Services

	Internal Support	Grant Support	Total
110-07-01 Emergency Services	$ 12,314	$ 8,989	$ 21,302
110-06/15- MIS	$ 21,106	$ 7,069	$ 28,175
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 21,106	$ 64,752	$ 85,857
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 21,106	$ 15,875	$ 36,980
560-50-01 Enterprise Fund - Airport - Administration	$ 21,106	$ 51	$ 21,157
Total	**$ 96,736**	**$ 96,736**	**$ 193,471**

5 City Clerk

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

- **Activities of the Assembly –** represents preparation of activity packets for the Assembly, preparing the Assembly budget, and keeping a record of minutes, legislation, and notices of decisions. This function is allocated based upon the number of legislative (commission, committee, and mayor and assembly) meetings per Fund / Department / Division.

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

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

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

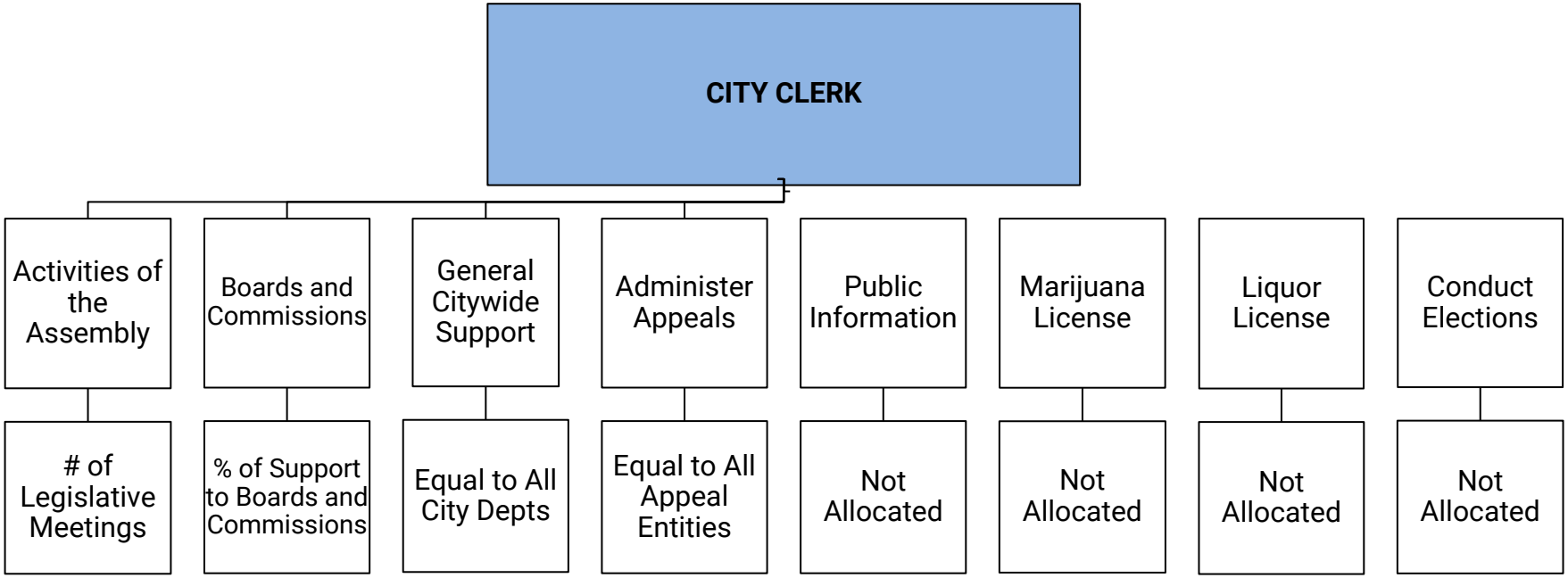
- **Public Information –** represents support and services associated with responding to public records requests. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

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

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

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

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


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

COSTS TO BE ALLOCATED

110-03/04- Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 441,200		$ 441,200
Capital and Transfers	$ (500)		
Total Deductions	$ (500)		$ (500)
Incoming Costs			
110-10- Mayor and Assembly	$ 5,700	$ 4,591	$ 10,291
110-11-01 City Attorney	$ 23,222	$ 3,188	$ 26,409
110-12-01 City Manager	$ 6,983	$ 1,485	$ 8,468
110-03/04- Clerk		$ 35,525	$ 35,525
110-08-01 Human Resources		$ 2,370	$ 2,370
110-06/15- MIS		$ 46,054	$ 46,054
110-17-03 Controller		$ 11,977	$ 11,977
110-17-04 Treasury		$ 2,316	$ 2,316
110-17-06 Purchasing		$ 1,207	$ 1,207
110-23-01 Library		$ 5,371	$ 5,371
Total Incoming Costs	**$ 35,905**	**$ 114,083**	**$ 149,988**
Revenue	$ (1,000)		
Reimbursable Expenses	$ 85,300		
Total Cost Adjustments	**$ 84,300**		**$ 84,300**
Total Costs to be Allocated	**$ 560,905**	**$ 114,083**	**$ 674,988**

DEPARTMENTAL EXPENSE DETAIL

110-03/04- Clerk

Expense Type	Expense ($)	General Admin	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License	Conduct Elections
Personnel										
Salaries and Wages	$ 227,100	$ -	$ 56,775	$ 45,420	$ 34,065	$ 11,355	$ 22,710	$ 5,678	$ 5,678	$ 45,420
Benefits	$ 107,200	$ -	$ 26,800	$ 21,440	$ 16,080	$ 5,360	$ 10,720	$ 2,680	$ 2,680	$ 21,440
Subtotal Personnel Cost	**$ 334,300**	**$ -**	**$ 83,575**	**$ 66,860**	**$ 50,145**	**$ 16,715**	**$ 33,430**	**$ 8,358**	**$ 8,358**	**$ 66,860**
Operating Services & Supplies										
General Supplies	$ 2,300	$ -	$ 575	$ 460	$ 345	$ 115	$ 230	$ 58	$ 58	$ 460
Insurance	$ 3,000	$ -	$ 750	$ 600	$ 450	$ 150	$ 300	$ 75	$ 75	$ 600
Other Expenses	$ 1,600	$ -	$ 400	$ 320	$ 240	$ 80	$ 160	$ 40	$ 40	$ 320
Professional	$ 32,400	$ -	$ 8,100	$ 6,480	$ 4,860	$ 1,620	$ 3,240	$ 810	$ 810	$ 6,480
Public Utility Services	$ 1,400	$ -	$ 350	$ 280	$ 210	$ 70	$ 140	$ 35	$ 35	$ 280
Reimbursable Expenses	$ (85,300)	$ -	$ (21,325)	$ (17,060)	$ (12,795)	$ (4,265)	$ (8,530)	$ (2,133)	$ (2,133)	$ (17,060)
Repairs and Maintenance	$ 7,200	$ -	$ 1,800	$ 1,440	$ 1,080	$ 360	$ 720	$ 180	$ 180	$ 1,440
Travel and Training	$ 19,400	$ -	$ 4,850	$ 3,880	$ 2,910	$ 970	$ 1,940	$ 485	$ 485	$ 3,880
Postage	$ 14,300	$ -	$ 3,575	$ 2,860	$ 2,145	$ 715	$ 1,430	$ 358	$ 358	$ 2,860
Printing	$ 68,000	$ -	$ 17,000	$ 13,600	$ 10,200	$ 3,400	$ 6,800	$ 1,700	$ 1,700	$ 13,600
Rentals and Leases	$ 1,100	$ -	$ 275	$ 220	$ 165	$ 55	$ 110	$ 28	$ 28	$ 220
Advertising	$ 41,000	$ -	$ 10,250	$ 8,200	$ 6,150	$ 2,050	$ 4,100	$ 1,025	$ 1,025	$ 8,200
Capital Outlay	$ 500	$ -	$ 125	$ 100	$ 75	$ 25	$ 50	$ 13	$ 13	$ 100
Subtotal Operating Cost	**$ 106,900**	**$ -**	**$ 26,725**	**$ 21,380**	**$ 16,035**	**$ 5,345**	**$ 10,690**	**$ 2,673**	**$ 2,673**	**$ 21,380**
DEPARTMENTAL EXPENDITURES	**$ 441,200**	**$ -**	**$ 110,300**	**$ 88,240**	**$ 66,180**	**$ 22,060**	**$ 44,120**	**$ 11,030**	**$ 11,030**	**$ 88,240**
Disallowed Costs										
Capital and Transfers	$ (500)	$ -	$ (125)	$ (100)	$ (75)	$ (25)	$ (50)	$ (13)	$ (13)	$ (100)
Subtotal Disallowed Costs	**$ (500)**	**$ -**	**$ (125)**	**$ (100)**	**$ (75)**	**$ (25)**	**$ (50)**	**$ (13)**	**$ (13)**	**$ (100)**
Cost Adjustments										
Revenue	$ (1,000)		$ (1,000)							
Reimbursable Expenses	$ 85,300	$ -	$ 21,325	$ 17,060	$ 12,795	$ 4,265	$ 8,530	$ 2,133	$ 2,133	$ 17,060
Subtotal Cost Adjustments	**$ 84,300**	**$ -**	**$ 20,325**	**$ 17,060**	**$ 12,795**	**$ 4,265**	**$ 8,530**	**$ 2,133**	**$ 2,133**	**$ 17,060**
FUNCTIONAL COST	**$ 525,000**	**$ -**	**$ 130,500**	**$ 105,200**	**$ 78,900**	**$ 26,300**	**$ 52,600**	**$ 13,150**	**$ 13,150**	**$ 105,200**
First Allocation										
Incoming - All Others	$ 35,905	$ -	$ 8,925	$ 7,195	$ 5,396	$ 1,799	$ 3,597	$ 899	$ 899	$ 7,195
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (196,691)		$ -	$ -	$ -	$ -	$ (56,197)	$ (14,049)	$ (14,049)	$ (112,395)
Subtotal of First Allocation	**$ 364,214**		**$ 139,425**	**$ 112,395**	**$ 84,296**	**$ 28,099**	**$ -**	**$ -**	**$ -**	**$ -**
Second Allocation						$ -	$ -	$ -	$ -	$ -
Incoming - All Others	$ 114,083	$ -	$ 28,358	$ 22,860	$ 17,145	$ 5,715	$ 11,430	$ 2,858	$ 2,858	$ 22,860
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (40,005)		$ -	$ -	$ -	$ -	$ (11,430)	$ (2,858)	$ (2,858)	$ (22,860)
Subtotal of Second Allocation	**$ 74,078**		**$ 28,358**	**$ 22,860**	**$ 17,145**	**$ 5,715**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 438,292**		**$ 167,783**	**$ 135,255**	**$ 101,441**	**$ 33,814**	**$ -**	**$ -**	**$ -**	**$ -**

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Activities of the Assembly							
110-10- Mayor and Assembly	108.00	42.688%	$ 59,517		$ 59,517		$ 59,517
110-07-01 Emergency Services	10.00	3.953%	$ 5,511		$ 5,511		$ 5,511
110-03/04- Clerk	59.00	23.320%	$ 32,514		$ 32,514		$ 32,514
110-08-01 Human Resources	1.00	0.395%	$ 551		$ 551	$ 373	$ 924
110-17-01 Finance Administration	21.00	8.300%	$ 11,573		$ 11,573	$ 7,836	$ 19,409
110-16-02 General Fund - CDD - Planning	4.00	1.581%	$ 2,204		$ 2,204	$ 1,493	$ 3,697
110-42-01 General Fund - Arboretum - Administration	1.00	0.395%	$ 551		$ 551	$ 373	$ 924
120-02-01 School District - Component Unit - School District - Administration	1.00	0.395%	$ 551		$ 551	$ 373	$ 924
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.00	0.791%	$ 1,102		$ 1,102	$ 746	$ 1,848
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	0.395%	$ 551		$ 551	$ 373	$ 924
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.00	2.767%	$ 3,858		$ 3,858	$ 2,612	$ 6,470
271-14-01 Special Revenue Fund - Lands - Administration	10.00	3.953%	$ 5,511		$ 5,511	$ 3,731	$ 9,242
530-51-01 Enterprise Fund - Harbors - Administration	0.50	0.198%	$ 276		$ 276	$ 187	$ 462
531-52-01 Enterprise Fund - Docks - Administration	0.50	0.198%	$ 276		$ 276	$ 187	$ 462
560-50-01 Enterprise Fund - Airport - Administration	13.00	5.138%	$ 7,164		$ 7,164	$ 4,851	$ 12,015
640-44-01 Internal Service Fund - Building Maintenance - Administration	14.00	5.534%	$ 7,715		$ 7,715	$ 5,224	$ 12,939
Total	**253.00**	**100.000%**	**$139,425**	**$ -**	**$139,425**	**$ 28,358**	**$167,783**

Allocation Basis: **# of Legislative Meetings**

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

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Boards and Commissions							
110-10- Mayor and Assembly	5.35	31.287%	$ 35,164		$ 35,164		$ 35,164
110-12-01 City Manager	0.50	2.924%	$ 3,286		$ 3,286		$ 3,286
110-07-01 Emergency Services	0.25	1.462%	$ 1,643		$ 1,643		$ 1,643
110-08-01 Human Resources	1.25	7.310%	$ 8,216		$ 8,216	$ 2,598	$ 10,814
110-17-01 Finance Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
110-17-06 Purchasing	1.00	5.848%	$ 6,573		$ 6,573	$ 2,078	$ 8,651
110-23-01 Library	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
110-16-02 General Fund - CDD - Planning	0.50	2.924%	$ 3,286		$ 3,286	$ 1,039	$ 4,325
110-16-03 General Fund - CDD - Building	1.25	7.310%	$ 8,216		$ 8,216	$ 2,598	$ 10,814
110-17-02 General Fund - Finance - Assessors	1.00	5.848%	$ 6,573		$ 6,573	$ 2,078	$ 8,651
110-17-07 General Fund - Finance - Sales Tax	1.00	5.848%	$ 6,573		$ 6,573	$ 2,078	$ 8,651
110-24-01 General Fund - Engineering - Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
110-42-01 General Fund - Arboretum - Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
110-77-01 General Fund - RecycleWorks - Administration	0.08	0.487%	$ 548		$ 548	$ 173	$ 721
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	5.848%	$ 6,573		$ 6,573	$ 2,078	$ 8,651
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.50	2.924%	$ 3,286		$ 3,286	$ 1,039	$ 4,325
249-46-03 General Fund - Parks and Recreation - Aquatics	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
271-14-01 Special Revenue Fund - Lands - Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
514-75-01 Enterprise Fund - Water - Administration	0.08	0.487%	$ 548		$ 548	$ 173	$ 721
519-76-04 Enterprise Fund - Wastewater - Collections	0.08	0.487%	$ 548		$ 548	$ 173	$ 721
530-51-01 Enterprise Fund - Harbors - Administration	0.13	0.731%	$ 822		$ 822	$ 260	$ 1,081
531-52-01 Enterprise Fund - Docks - Administration	0.13	0.731%	$ 822		$ 822	$ 260	$ 1,081
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
560-50-01 Enterprise Fund - Airport - Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.25	1.462%	$ 1,643		$ 1,643	$ 520	$ 2,163
Total	**17.10**	**100.000%**	**$112,395**	**$ -**	**$112,395**	**$ 22,860**	**$135,255**

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

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

110-03/04- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support							
110-10- Mayor and Assembly	1.00	3.571%	$ 3,011		$ 3,011		$ 3,011
110-11-01 City Attorney	1.00	3.571%	$ 3,011		$ 3,011		$ 3,011
110-12-01 City Manager	1.00	3.571%	$ 3,011		$ 3,011		$ 3,011
110-03/04- Clerk	1.00	3.571%	$ 3,011		$ 3,011		$ 3,011
110-08-01 Human Resources	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
110-06/15- MIS	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
110-17-01 Finance Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
110-23-01 Library	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
110-16-01 General Fund - CDD - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
110-24-01 General Fund - Engineering - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
110-77-01 General Fund - RecycleWorks - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 3,011		$ 3,011	$ 714	$ 3,725
Total	**28.00**	**100.000%**	**$ 84,296**	**$ -**	**$ 84,296**	**$ 17,145**	**$101,441**

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

110-03/04- Clerk

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administer Appeals								
110-17-06 Purchasing		1.00	20.000%	$ 5,620		$ 5,620	$ 1,143	$ 6,763
110-16-03 General Fund - CDD - Building		1.00	20.000%	$ 5,620		$ 5,620	$ 1,143	$ 6,763
110-17-02 General Fund - Finance - Assessors		1.00	20.000%	$ 5,620		$ 5,620	$ 1,143	$ 6,763
110-17-07 General Fund - Finance - Sales Tax		1.00	20.000%	$ 5,620		$ 5,620	$ 1,143	$ 6,763
209-22-01 General Fund - Roaded Services Area - Police - Administration		1.00	20.000%	$ 5,620		$ 5,620	$ 1,143	$ 6,763
	Total	**5.00**	**100.000%**	**$ 28,099**	**$ -**	**$ 28,099**	**$ 5,715**	**$ 33,814**

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

ALLOCATION SUMMARY

110-03/04- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
110-10- Mayor and Assembly	$ 59,517	$ 35,164	$ 3,011	$ -	$ 97,692
110-11-01 City Attorney	$ -	$ -	$ 3,011	$ -	$ 3,011
110-12-01 City Manager	$ -	$ 3,286	$ 3,011	$ -	$ 6,297
110-07-01 Emergency Services	$ 5,511	$ 1,643	$ -	$ -	$ 7,154
110-03/04- Clerk	$ 32,514	$ -	$ 3,011	$ -	$ 35,525
110-08-01 Human Resources	$ 924	$ 10,814	$ 3,725	$ -	$ 15,463
110-06/15- MIS	$ -	$ -	$ 3,725	$ -	$ 3,725
110-17-01 Finance Administration	$ 19,409	$ 2,163	$ 3,725	$ -	$ 25,296
110-17-06 Purchasing	$ -	$ 8,651	$ -	$ 6,763	$ 15,414
110-23-01 Library	$ -	$ 2,163	$ 3,725	$ -	$ 5,888
110-16-01 General Fund - CDD - Administration	$ -	$ -	$ 3,725	$ -	$ 3,725
110-16-02 General Fund - CDD - Planning	$ 3,697	$ 4,325	$ -	$ -	$ 8,022
110-16-03 General Fund - CDD - Building	$ -	$ 10,814	$ -	$ 6,763	$ 17,576
110-17-02 General Fund - Finance - Assessors	$ -	$ 8,651	$ -	$ 6,763	$ 15,414
110-17-07 General Fund - Finance - Sales Tax	$ -	$ 8,651	$ -	$ 6,763	$ 15,414
110-24-01 General Fund - Engineering - Administration	$ -	$ 2,163	$ 3,725	$ -	$ 5,888
110-42-01 General Fund - Arboretum - Administration	$ 924	$ 2,163	$ -	$ -	$ 3,087
110-77-01 General Fund - RecycleWorks - Administration	$ -	$ 721	$ 3,725	$ -	$ 4,446
120-02-01 School District - Component Unit - School District - Administration	$ 924	$ -	$ 3,725	$ -	$ 4,649
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ -	$ -	$ 3,725	$ 6,763	$ 10,488
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 8,651	$ -	$ -	$ 8,651
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 1,848	$ 2,163	$ 3,725	$ -	$ 7,736
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ -	$ 2,163	$ -	$ -	$ 2,163
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ 924	$ 2,163	$ -	$ -	$ 3,087
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ -	$ -	$ 3,725	$ -	$ 3,725
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ -	$ -	$ 3,725	$ -	$ 3,725
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ -	$ 3,725	$ -	$ 3,725
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ 3,725	$ -	$ 3,725
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 6,470	$ 4,325	$ 3,725	$ -	$ 14,520
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ 2,163	$ -	$ -	$ 2,163
271-14-01 Special Revenue Fund - Lands - Administration	$ 9,242	$ 2,163	$ 3,725	$ -	$ 15,130
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 721	$ 3,725	$ -	$ 4,446
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 721	$ 3,725	$ -	$ 4,446
530-51-01 Enterprise Fund - Harbors - Administration	$ 462	$ 1,081	$ 3,725	$ -	$ 5,268
531-52-01 Enterprise Fund - Docks - Administration	$ 462	$ 1,081	$ 3,725	$ -	$ 5,268
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ 2,163	$ 3,725	$ -	$ 5,888
560-50-01 Enterprise Fund - Airport - Administration	$ 12,015	$ 2,163	$ 3,725	$ -	$ 17,902
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ -	$ 3,725	$ -	$ 3,725
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 12,939	$ 2,163	$ -	$ -	$ 15,102
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ -	$ 3,725	$ -	$ 3,725
Total	**$ 167,783**	**$ 135,255**	**$ 101,441**	**$ 33,814**	**$ 438,292**

6 Human Resources

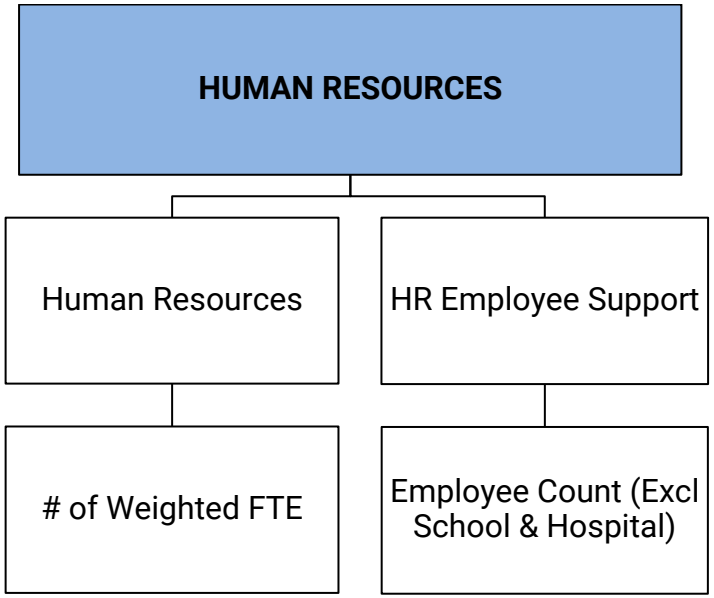
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following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

- **Human Resources –** represents services and support associated with general human resources functions including trainings, health and wellness programs, and employee and labor relations. This function is allocated based on the number of full-time equivalent employees per Fund, Department, and Division[7].

- **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[8].

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

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


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

COSTS TO BE ALLOCATED

110-08-01 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 535,100		$ 535,100
Capital and Transfers	$ (1,600)		
Total Deductions	$ (1,600)		$ (1,600)
Incoming Costs			
110-10- Mayor and Assembly	$ 6,900	$ 5,557	$ 12,457
110-11-01 City Attorney	$ 5,179	$ 711	$ 5,890
110-12-01 City Manager	$ 8,896	$ 1,872	$ 10,768
110-03/04- Clerk	$ 11,778	$ 3,685	$ 15,463
110-08-01 Human Resources		$ 3,801	$ 3,801
110-06/15- MIS		$ 64,161	$ 64,161
110-17-03 Controller		$ 11,856	$ 11,856
110-17-04 Treasury		$ 4,156	$ 4,156
110-17-06 Purchasing		$ 924	$ 924
110-23-01 Library		$ 4,934	$ 4,934
Total Incoming Costs	**$ 32,752**	**$ 101,658**	**$ 134,410**
Reimbursable Expenses	$ 178,500		
Total Cost Adjustments	**$ 178,500**		**$ 178,500**
Total Costs to be Allocated	**$ 744,752**	**$ 101,658**	**$ 846,410**

DEPARTMENTAL EXPENSE DETAIL

110-08-01 Human Resources

Expense Type	Expense ($)	General Admin	Human Resources	HR Employee Support
Personnel				
Salaries and Wages	$ 376,700	$ -	$ 357,865	$ 18,835
Benefits	$ 195,900	$ -	$ 186,105	$ 9,795
Subtotal Personnel Cost	**$ 572,600**	**$ -**	**$ 543,970**	**$ 28,630**
Operating Services & Supplies				
General Supplies	$ 3,600	$ -	$ 3,420	$ 180
Insurance	$ 3,900	$ -	$ 3,705	$ 195
Miscellaneous Expense	$ 3,500	$ -	$ 3,325	$ 175
Other Expenses	$ 3,300	$ -	$ 3,135	$ 165
Professional	$ 25,000	$ -	$ 23,750	$ 1,250
Public Utility Services	$ 4,200	$ -	$ 3,990	$ 210
Reimbursable Expenses	$ (178,500)	$ -	$ (169,575)	$ (8,925)
Travel and Training	$ 35,200	$ -	$ 33,440	$ 1,760
Postage	$ 700	$ -	$ 665	$ 35
Printing	$ 2,000	$ -	$ 1,900	$ 100
Rentals and Leases	$ 58,000	$ -	$ 55,100	$ 2,900
Capital Outlay	$ 1,600	$ -	$ 1,520	$ 80
Subtotal Operating Cost	**$ (37,500)**	**$ -**	**$ (35,625)**	**$ (1,875)**
DEPARTMENTAL EXPENDITURES	**$ 535,100**	**$ -**	**$ 508,345**	**$ 26,755**
Disallowed Costs				
Capital and Transfers	$ (1,600)	$ -	$ (1,520)	$ (80)
Subtotal Disallowed Costs	**$ (1,600)**	**$ -**	**$ (1,520)**	**$ (80)**
Cost Adjustments				
Reimbursable Expenses	$ 178,500	$ -	$ 169,575	$ 8,925
Subtotal Cost Adjustments	**$ 178,500**	**$ -**	**$ 169,575**	**$ 8,925**
FUNCTIONAL COST	**$ 712,000**	**$ -**	**$ 676,400**	**$ 35,600**
First Allocation				
Incoming - All Others	$ 32,752	$ -	$ 31,115	$ 1,638
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 744,752**		**$ 707,515**	**$ 37,238**
Second Allocation				
Incoming - All Others	$ 101,658	$ -	$ 96,575	$ 5,083
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 101,658**		**$ 96,575**	**$ 5,083**
TOTAL ALLOCATED	**$ 846,410**		**$ 804,090**	**$ 42,321**

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Resources							
110-10- Mayor and Assembly	9.00	1.035%	$ 7,323		$ 7,323		$ 7,323
110-11-01 City Attorney	11.50	1.323%	$ 9,357		$ 9,357		$ 9,357
110-12-01 City Manager	5.00	0.575%	$ 4,068		$ 4,068		$ 4,068
110-07-01 Emergency Services	2.00	0.230%	$ 1,627		$ 1,627		$ 1,627
110-03/04- Clerk	2.68	0.308%	$ 2,181		$ 2,181		$ 2,181
110-08-01 Human Resources	4.40	0.506%	$ 3,580		$ 3,580		$ 3,580
110-06/15- MIS	15.66	1.801%	$ 12,742		$ 12,742	$ 1,811	$ 14,553
110-17-01 Finance Administration	3.00	0.345%	$ 2,441		$ 2,441	$ 347	$ 2,788
110-17-03 Controller	13.03	1.498%	$ 10,602		$ 10,602	$ 1,507	$ 12,109
110-17-04 Treasury	17.07	1.963%	$ 13,885		$ 13,885	$ 1,974	$ 15,859
110-17-06 Purchasing	4.00	0.460%	$ 3,255		$ 3,255	$ 463	$ 3,717
110-23-01 Library	23.46	2.698%	$ 19,088		$ 19,088	$ 2,713	$ 21,802
110-12-02 General Fund - Manager Office - Teen Health Center	1.50	0.173%	$ 1,220		$ 1,220	$ 173	$ 1,394
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.230%	$ 1,627		$ 1,627	$ 231	$ 1,859
110-16-01 General Fund - CDD - Administration	8.00	0.920%	$ 6,509		$ 6,509	$ 925	$ 7,435
110-16-02 General Fund - CDD - Planning	9.00	1.035%	$ 7,323		$ 7,323	$ 1,041	$ 8,364
110-16-03 General Fund - CDD - Building	6.00	0.690%	$ 4,882		$ 4,882	$ 694	$ 5,576
110-17-02 General Fund - Finance - Assessors	7.00	0.805%	$ 5,696		$ 5,696	$ 810	$ 6,505
110-23-02 General Fund - Library - City Museum	3.75	0.431%	$ 3,051		$ 3,051	$ 434	$ 3,485
110-24-01 General Fund - Engineering - Administration	1.90	0.219%	$ 1,546		$ 1,546	$ 220	$ 1,766
110-24-02 General Fund - Engineering - CIP	16.70	1.921%	$ 13,588		$ 13,588	$ 1,932	$ 15,520
110-41-01 General Fund - P&R Parks and Landscape - Administration	19.45	2.237%	$ 15,826		$ 15,826	$ 2,250	$ 18,075
110-42-01 General Fund - Arboretum - Administration	1.79	0.206%	$ 1,456		$ 1,456	$ 207	$ 1,663
110-77-01 General Fund - RecycleWorks - Administration	1.30	0.150%	$ 1,058		$ 1,058	$ 150	$ 1,208
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.15	0.707%	$ 5,004		$ 5,004	$ 711	$ 5,715
209-22-02 General Fund - Roaded Services Area - Police - General Operations	114.00	13.110%	$ 92,757		$ 92,757	$ 13,186	$105,942
209-22-05 General Fund - Roaded Services Area - Police - Communications	21.38	2.459%	$ 17,396		$ 17,396	$ 2,473	$ 19,869
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.115%	$ 814		$ 814	$ 116	$ 929
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.48	0.630%	$ 4,459		$ 4,459	$ 634	$ 5,093
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.115%	$ 814		$ 814	$ 116	$ 929
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.115%	$ 814		$ 814	$ 116	$ 929
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.575%	$ 4,068		$ 4,068	$ 578	$ 4,647
209-22-17 General Fund - Roaded Services Area - Police - Services	10.52	1.210%	$ 8,560		$ 8,560	$ 1,217	$ 9,776
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.69	0.309%	$ 2,189		$ 2,189	$ 311	$ 2,500
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	5.09	0.585%	$ 4,142		$ 4,142	$ 589	$ 4,730
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	7.97	0.917%	$ 6,485		$ 6,485	$ 922	$ 7,407
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	2.00	0.230%	$ 1,627		$ 1,627	$ 231	$ 1,859
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	2.17	0.250%	$ 1,766		$ 1,766	$ 251	$ 2,017
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	8.17	0.940%	$ 6,648		$ 6,648	$ 945	$ 7,593
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.32	0.727%	$ 5,142		$ 5,142	$ 731	$ 5,873
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	3.56	0.409%	$ 2,897		$ 2,897	$ 412	$ 3,308
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.288%	$ 2,034		$ 2,034	$ 289	$ 2,323
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	58.96	6.781%	$ 47,973		$ 47,973	$ 6,819	$ 54,793
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	0.920%	$ 6,509		$ 6,509	$ 925	$ 7,435
209-72-01 General Fund - Roaded Services Area - Streets - Administration	43.79	5.036%	$ 35,627		$ 35,627	$ 5,064	$ 40,692
210-21-01 General Fund - Fire Service Area - Fire - Administration	108.60	12.489%	$ 88,363		$ 88,363	$ 12,561	$100,924
210-21-70 General Fund - Fire Service Area - Fire - CARES program	11.50	1.323%	$ 9,357		$ 9,357	$ 1,330	$ 10,687

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-01 Special Revenue Fund - Eaglecrest - Administration	4.85	0.558%	$ 3,946		$ 3,946	$ 561	$ 4,507
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	4.22	0.485%	$ 3,432		$ 3,432	$ 488	$ 3,920
235-28-03 Special Revenue Fund - Eaglecrest - Lift	4.85	0.558%	$ 3,946		$ 3,946	$ 561	$ 4,507
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	5.89	0.677%	$ 4,792		$ 4,792	$ 681	$ 5,474
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	3.01	0.346%	$ 2,449		$ 2,449	$ 348	$ 2,797
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	5.27	0.607%	$ 4,291		$ 4,291	$ 610	$ 4,901
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.13	0.130%	$ 923		$ 923	$ 131	$ 1,054
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	2.72	0.313%	$ 2,216		$ 2,216	$ 315	$ 2,531
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.45	0.167%	$ 1,180		$ 1,180	$ 168	$ 1,348
249-46-03 General Fund - Parks and Recreation - Aquatics	9.72	1.117%	$ 7,905		$ 7,905	$ 1,124	$ 9,028
249-46-13 General Fund - Parks and Recreation - Aquatics	14.95	1.719%	$ 12,164		$ 12,164	$ 1,729	$ 13,893
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.036%	$ 252		$ 252	$ 36	$ 288
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.334%	$ 2,360		$ 2,360	$ 335	$ 2,695
271-14-02 Special Revenue Fund - Lands - Quarries	0.70	0.081%	$ 570		$ 570	$ 81	$ 651
514-75-01 Enterprise Fund - Water - Administration	28.17	3.239%	$ 22,918		$ 22,918	$ 3,258	$ 26,176
519-76-04 Enterprise Fund - Wastewater - Collections	12.25	1.408%	$ 9,963		$ 9,963	$ 1,416	$ 11,380
519-76-05 Enterprise Fund - Wastewater - Treatment	49.81	5.728%	$ 40,528		$ 40,528	$ 5,761	$ 46,289
530-51-01 Enterprise Fund - Harbors - Administration	16.33	1.878%	$ 13,287		$ 13,287	$ 1,889	$ 15,176
531-52-01 Enterprise Fund - Docks - Administration	10.79	1.241%	$ 8,779		$ 8,779	$ 1,248	$ 10,027
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	2.95	0.339%	$ 2,400		$ 2,400	$ 341	$ 2,741
538-24-03 Enterprise Fund - WW Extension - Administration	0.60	0.069%	$ 488		$ 488	$ 69	$ 558
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.50	0.058%	$ 407		$ 407	$ 58	$ 465
560-50-01 Enterprise Fund - Airport - Administration	10.60	1.219%	$ 8,625		$ 8,625	$ 1,226	$ 9,851
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	0.863%	$ 6,102		$ 6,102	$ 867	$ 6,970
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	18.87	2.170%	$ 15,354		$ 15,354	$ 2,183	$ 17,536
602-79-01 Internal Service Fund - Fleet - Administration	5.28	0.608%	$ 4,299		$ 4,299	$ 611	$ 4,910
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.092%	$ 651		$ 651	$ 93	$ 743
602-79-05 Internal Service Fund - Fleet - Washbay	0.15	0.017%	$ 122		$ 122	$ 17	$ 139
640-44-01 Internal Service Fund - Building Maintenance - Administration	11.25	1.294%	$ 9,154		$ 9,154	$ 1,301	$ 10,455
680-60-01 Internal Service Fund - Risk - Administration	4.70	0.541%	$ 3,824		$ 3,824	$ 544	$ 4,368
680-60-06 Internal Service Fund - Risk - Wellness	1.00	0.115%	$ 814		$ 814	$ 116	$ 929
Total	**869.55**	**100.000%**	**$707,515**	**$ -**	**$707,515**	**$ 96,575**	**$804,090**

Allocation Basis: **# of weighted FTE**

Source of Allocation: **FY22 CBJ Wide Staffing Schedule**

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HR Employee Support							
110-10- Mayor and Assembly	9.00	0.762%	$ 284		$ 284		$ 284
110-11-01 City Attorney	12.00	1.016%	$ 378		$ 378		$ 378
110-12-01 City Manager	6.00	0.508%	$ 189		$ 189		$ 189
110-07-01 Emergency Services	2.00	0.169%	$ 63		$ 63		$ 63
110-03/04- Clerk	6.00	0.508%	$ 189		$ 189		$ 189
110-08-01 Human Resources	7.00	0.593%	$ 221		$ 221		$ 221
110-06/15- MIS	16.00	1.355%	$ 504		$ 504	$ 71	$ 576
110-17-01 Finance Administration	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
110-17-03 Controller	14.00	1.185%	$ 441		$ 441	$ 62	$ 504
110-17-04 Treasury	18.00	1.524%	$ 568		$ 568	$ 80	$ 648
110-17-06 Purchasing	4.00	0.339%	$ 126		$ 126	$ 18	$ 144
110-23-01 Library	38.00	3.218%	$ 1,198		$ 1,198	$ 170	$ 1,368
110-12-02 General Fund - Manager Office - Teen Health Center	2.00	0.169%	$ 63		$ 63	$ 9	$ 72
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.169%	$ 63		$ 63	$ 9	$ 72
110-16-01 General Fund - CDD - Administration	8.00	0.677%	$ 252		$ 252	$ 36	$ 288
110-16-02 General Fund - CDD - Planning	9.00	0.762%	$ 284		$ 284	$ 40	$ 324
110-16-03 General Fund - CDD - Building	6.00	0.508%	$ 189		$ 189	$ 27	$ 216
110-17-02 General Fund - Finance - Assessors	7.00	0.593%	$ 221		$ 221	$ 31	$ 252
110-23-02 General Fund - Library - City Museum	4.00	0.339%	$ 126		$ 126	$ 18	$ 144
110-24-01 General Fund - Engineering - Administration	6.00	0.508%	$ 189		$ 189	$ 27	$ 216
110-24-02 General Fund - Engineering - CIP	19.00	1.609%	$ 599		$ 599	$ 85	$ 684
110-41-01 General Fund - P&R Parks and Landscape - Administration	35.00	2.964%	$ 1,104		$ 1,104	$ 156	$ 1,260
110-42-01 General Fund - Arboretum - Administration	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
110-77-01 General Fund - RecycleWorks - Administration	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
209-22-01 General Fund - Roaded Services Area - Police - Administration	7.00	0.593%	$ 221		$ 221	$ 31	$ 252
209-22-02 General Fund - Roaded Services Area - Police - General Operations	62.00	5.250%	$ 1,955		$ 1,955	$ 277	$ 2,232
209-22-05 General Fund - Roaded Services Area - Police - Communications	19.00	1.609%	$ 599		$ 599	$ 85	$ 684
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.085%	$ 32		$ 32	$ 4	$ 36
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	20.00	1.693%	$ 631		$ 631	$ 89	$ 720
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.085%	$ 32		$ 32	$ 4	$ 36
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.085%	$ 32		$ 32	$ 4	$ 36
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.423%	$ 158		$ 158	$ 22	$ 180
209-22-17 General Fund - Roaded Services Area - Police - Services	12.00	1.016%	$ 378		$ 378	$ 54	$ 432
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	32.00	2.710%	$ 1,009		$ 1,009	$ 143	$ 1,152
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	19.00	1.609%	$ 599		$ 599	$ 85	$ 684
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	2.00	0.169%	$ 63		$ 63	$ 9	$ 72
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	30.00	2.540%	$ 946		$ 946	$ 134	$ 1,080
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	10.00	0.847%	$ 315		$ 315	$ 45	$ 360
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	17.00	1.439%	$ 536		$ 536	$ 76	$ 612
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	9.00	0.762%	$ 284		$ 284	$ 40	$ 324
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	4.00	0.339%	$ 126		$ 126	$ 18	$ 144
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	36.00	3.048%	$ 1,135		$ 1,135	$ 161	$ 1,296
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	0.677%	$ 252		$ 252	$ 36	$ 288
209-72-01 General Fund - Roaded Services Area - Streets - Administration	25.00	2.117%	$ 788		$ 788	$ 112	$ 900
210-21-01 General Fund - Fire Service Area - Fire - Administration	62.00	5.250%	$ 1,955		$ 1,955	$ 277	$ 2,232
210-21-70 General Fund - Fire Service Area - Fire - CARES program	16.00	1.355%	$ 504		$ 504	$ 71	$ 576

110-08-01 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-01 Special Revenue Fund - Eaglecrest - Administration	7.00	0.593%	$ 221		$ 221	$ 31	$ 252
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	19.00	1.609%	$ 599		$ 599	$ 85	$ 684
235-28-03 Special Revenue Fund - Eaglecrest - Lift	16.00	1.355%	$ 504		$ 504	$ 71	$ 576
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	19.00	1.609%	$ 599		$ 599	$ 85	$ 684
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	13.00	1.101%	$ 410		$ 410	$ 58	$ 468
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	88.00	7.451%	$ 2,775		$ 2,775	$ 393	$ 3,167
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	13.00	1.101%	$ 410		$ 410	$ 58	$ 468
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
249-46-03 General Fund - Parks and Recreation - Aquatics	47.00	3.980%	$ 1,482		$ 1,482	$ 210	$ 1,692
249-46-13 General Fund - Parks and Recreation - Aquatics	84.00	7.113%	$ 2,649		$ 2,649	$ 375	$ 3,023
270-48-01 Special Revenue Fund - Downtown Parking - Administration	2.00	0.169%	$ 63		$ 63	$ 9	$ 72
271-14-01 Special Revenue Fund - Lands - Administration	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
271-14-02 Special Revenue Fund - Lands - Quarries	10.00	0.847%	$ 315		$ 315	$ 45	$ 360
514-75-01 Enterprise Fund - Water - Administration	22.00	1.863%	$ 694		$ 694	$ 98	$ 792
519-76-04 Enterprise Fund - Wastewater - Collections	21.00	1.778%	$ 662		$ 662	$ 94	$ 756
519-76-05 Enterprise Fund - Wastewater - Treatment	31.00	2.625%	$ 977		$ 977	$ 138	$ 1,116
530-51-01 Enterprise Fund - Harbors - Administration	24.00	2.032%	$ 757		$ 757	$ 107	$ 864
531-52-01 Enterprise Fund - Docks - Administration	24.00	2.032%	$ 757		$ 757	$ 107	$ 864
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	4.00	0.339%	$ 126		$ 126	$ 18	$ 144
538-24-03 Enterprise Fund - WW Extension - Administration	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	2.00	0.169%	$ 63		$ 63	$ 9	$ 72
560-50-01 Enterprise Fund - Airport - Administration	13.00	1.101%	$ 410		$ 410	$ 58	$ 468
560-50-02 Enterprise Fund - Airport - Terminal General Operations	8.00	0.677%	$ 252		$ 252	$ 36	$ 288
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	25.00	2.117%	$ 788		$ 788	$ 112	$ 900
602-79-01 Internal Service Fund - Fleet - Administration	9.00	0.762%	$ 284		$ 284	$ 40	$ 324
602-79-04 Internal Service Fund - Fleet - Fuel Program	5.00	0.423%	$ 158		$ 158	$ 22	$ 180
602-79-05 Internal Service Fund - Fleet - Washbay	3.00	0.254%	$ 95		$ 95	$ 13	$ 108
640-44-01 Internal Service Fund - Building Maintenance - Administration	12.00	1.016%	$ 378		$ 378	$ 54	$ 432
680-60-01 Internal Service Fund - Risk - Administration	7.00	0.593%	$ 221		$ 221	$ 31	$ 252
680-60-06 Internal Service Fund - Risk - Wellness	1.00	0.085%	$ 32		$ 32	$ 4	$ 36
Total	**1,181.00**	**100.000%**	**$ 37,238**	**$ -**	**$ 37,238**	**$ 5,083**	**$ 42,321**

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

Source of Allocation: **FY22 CBJ Wide Staffing Schedule**

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
110-10- Mayor and Assembly	$ 7,323	$ 284	$ 7,607
110-11-01 City Attorney	$ 9,357	$ 378	$ 9,735
110-12-01 City Manager	$ 4,068	$ 189	$ 4,257
110-07-01 Emergency Services	$ 1,627	$ 63	$ 1,690
110-03/04- Clerk	$ 2,181	$ 189	$ 2,370
110-08-01 Human Resources	$ 3,580	$ 221	$ 3,801
110-06/15- MIS	$ 14,553	$ 576	$ 15,129
110-17-01 Finance Administration	$ 2,788	$ 108	$ 2,896
110-17-03 Controller	$ 12,109	$ 504	$ 12,613
110-17-04 Treasury	$ 15,859	$ 648	$ 16,507
110-17-06 Purchasing	$ 3,717	$ 144	$ 3,861
110-23-01 Library	$ 21,802	$ 1,368	$ 23,170
110-12-02 General Fund - Manager Office - Teen Health Center	$ 1,394	$ 72	$ 1,466
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 1,859	$ 72	$ 1,931
110-16-01 General Fund - CDD - Administration	$ 7,435	$ 288	$ 7,722
110-16-02 General Fund - CDD - Planning	$ 8,364	$ 324	$ 8,688
110-16-03 General Fund - CDD - Building	$ 5,576	$ 216	$ 5,792
110-17-02 General Fund - Finance - Assessors	$ 6,505	$ 252	$ 6,757
110-23-02 General Fund - Library - City Museum	$ 3,485	$ 144	$ 3,629
110-24-01 General Fund - Engineering - Administration	$ 1,766	$ 216	$ 1,982
110-24-02 General Fund - Engineering - CIP	$ 15,520	$ 684	$ 16,203
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 18,075	$ 1,260	$ 19,335
110-42-01 General Fund - Arboretum - Administration	$ 1,663	$ 108	$ 1,771
110-77-01 General Fund - RecycleWorks - Administration	$ 1,208	$ 108	$ 1,316
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 5,715	$ 252	$ 5,967
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 105,942	$ 2,232	$ 108,174
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 19,869	$ 684	$ 20,553
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ 929	$ 36	$ 965
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 5,093	$ 720	$ 5,813
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 929	$ 36	$ 965
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 929	$ 36	$ 965
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 4,647	$ 180	$ 4,827
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 9,776	$ 432	$ 10,208
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 2,500	$ 108	$ 2,608

ALLOCATION SUMMARY

110-08-01 Human Resources

	Human Resources	HR Employee Support	Total
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 4,730	$ 1,152	$ 5,882
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 7,407	$ 684	$ 8,091
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ 1,859	$ 72	$ 1,931
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 2,017	$ 1,080	$ 3,096
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ 7,593	$ 360	$ 7,952
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 5,873	$ 612	$ 6,485
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	$ 3,308	$ 324	$ 3,632
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 2,323	$ 144	$ 2,467
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 54,793	$ 1,296	$ 56,088
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 7,435	$ 288	$ 7,722
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 40,692	$ 900	$ 41,592
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 100,924	$ 2,232	$ 103,156
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ 10,687	$ 576	$ 11,263
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 4,507	$ 252	$ 4,759
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 3,920	$ 684	$ 4,604
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 4,507	$ 576	$ 5,083
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 5,474	$ 684	$ 6,158
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 2,797	$ 468	$ 3,265
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 4,901	$ 3,167	$ 8,069
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 1,054	$ 108	$ 1,162
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 2,531	$ 468	$ 2,998
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 1,348	$ 108	$ 1,455
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 9,028	$ 1,692	$ 10,720
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 13,893	$ 3,023	$ 16,917
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 288	$ 72	$ 360
271-14-01 Special Revenue Fund - Lands - Administration	$ 2,695	$ 108	$ 2,803
271-14-02 Special Revenue Fund - Lands - Quarries	$ 651	$ 360	$ 1,010
514-75-01 Enterprise Fund - Water - Administration	$ 26,176	$ 792	$ 26,968
519-76-04 Enterprise Fund - Wastewater - Collections	$ 11,380	$ 756	$ 12,135
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 46,289	$ 1,116	$ 47,405
530-51-01 Enterprise Fund - Harbors - Administration	$ 15,176	$ 864	$ 16,040
531-52-01 Enterprise Fund - Docks - Administration	$ 10,027	$ 864	$ 10,891
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ 2,741	$ 144	$ 2,885
538-24-03 Enterprise Fund - WW Extension - Administration	$ 558	$ 108	$ 666
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 465	$ 72	$ 537

ALLOCATION SUMMARY

110-08-01 Human Resources

		Human Resources	HR Employee Support	Total
560-50-01 Enterprise Fund - Airport - Administration		$ 9,851	$ 468	$ 10,319
560-50-02 Enterprise Fund - Airport - Terminal General Operations		$ 6,970	$ 288	$ 7,258
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop		$ 17,536	$ 900	$ 18,436
602-79-01 Internal Service Fund - Fleet - Administration		$ 4,910	$ 324	$ 5,234
602-79-04 Internal Service Fund - Fleet - Fuel Program		$ 743	$ 180	$ 923
602-79-05 Internal Service Fund - Fleet - Washbay		$ 139	$ 108	$ 247
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 10,455	$ 432	$ 10,887
680-60-01 Internal Service Fund - Risk - Administration		$ 4,368	$ 252	$ 4,620
680-60-06 Internal Service Fund - Risk - Wellness		$ 929	$ 36	$ 965
	Total	**$ 804,090**	**$ 42,321**	**$ 846,410**

7 Management Information Systems (MIS)

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

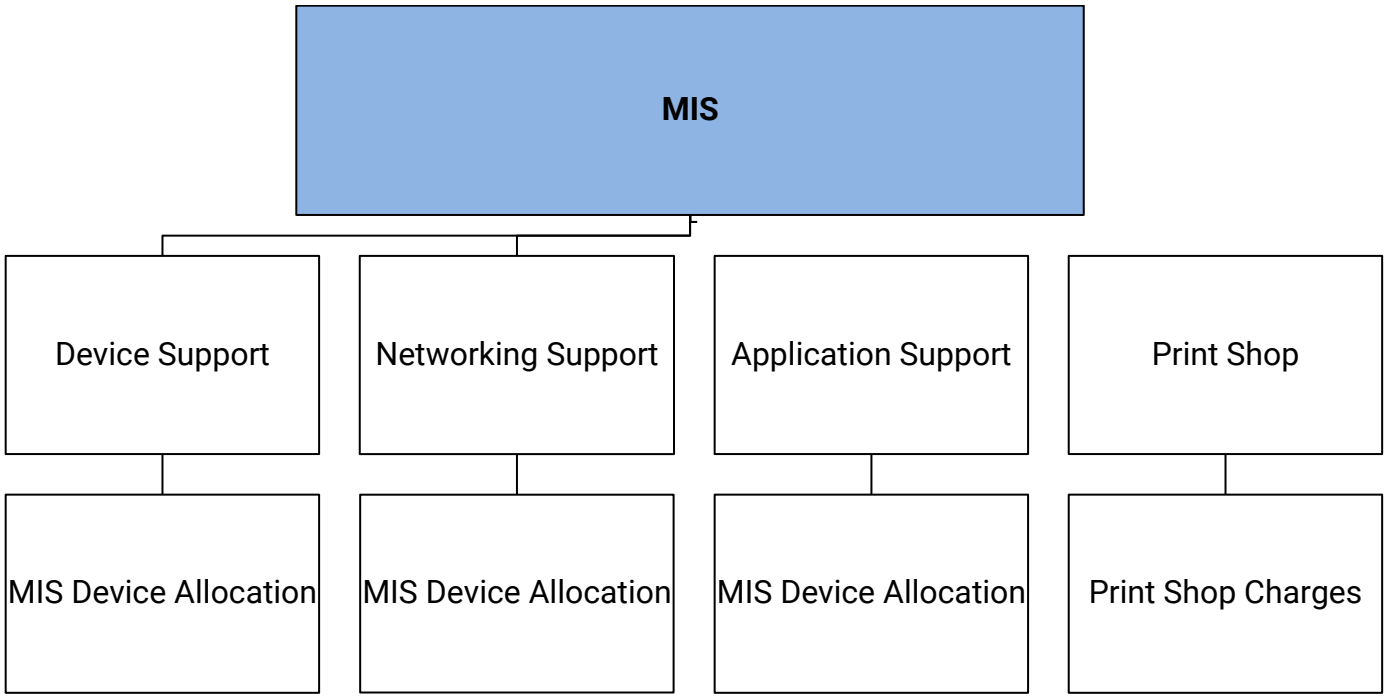
- **Device Support –** represents services and support associated with set up and maintenance of all city owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity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

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

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

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

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


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

COSTS TO BE ALLOCATED

110-06/15- MIS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$2,232,100		$2,232,100
Capital and Transfers	$ (225,000)		
Total Deductions	$ (225,000)		$ (225,000)
Incoming Costs			
110-11-01 City Attorney	$ 6,196	$ 851	$ 7,047
110-12-01 City Manager	$ 18,827	$ 3,217	$ 22,044
110-07-01 Emergency Services	$ 16,549	$ 11,625	$ 28,175
110-03/04- Clerk	$ 3,011	$ 714	$ 3,725
110-08-01 Human Resources	$ 13,246	$ 1,883	$ 15,129
110-06/15- MIS		$ 110,768	$ 110,768
110-17-03 Controller		$ 30,471	$ 30,471
110-17-04 Treasury		$ 10,338	$ 10,338
110-17-06 Purchasing		$ 15,530	$ 15,530
Total Incoming Costs	**$ 57,829**	**$ 185,396**	**$ 243,226**
Reimbursable Expenses	$ 800,400		
Total Cost Adjustments	**$ 800,400**		**$ 800,400**
Total Costs to be Allocated	**$2,865,329**	**$ 185,396**	**$3,050,726**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense ($)	General Admin	Device Support	Networking Support	Application Support	Print Shop
Personnel						
Salaries and Wages	$ 1,253,800	$ -	$ 438,830	$ 401,216	$ 313,450	$ 100,304
Benefits	$ 675,800	$ -	$ 236,530	$ 216,256	$ 168,950	$ 54,064
Subtotal Personnel Cost	**$ 1,929,600**	**$ -**	**$ 675,360**	**$ 617,472**	**$ 482,400**	**$ 154,368**
Operating Services & Supplies						
General Supplies	$ 30,800	$ -	$ 10,780	$ 9,856	$ 7,700	$ 2,464
Insurance	$ 14,800	$ -	$ 5,180	$ 4,736	$ 3,700	$ 1,184
Professional	$ 578,700	$ -	$ 202,545	$ 185,184	$ 144,675	$ 46,296
Public Utility Services	$ 12,000	$ -	$ 4,200	$ 3,840	$ 3,000	$ 960
Reimbursable Expenses	$ (800,400)	$ -	$ (280,140)	$ (256,128)	$ (200,100)	$ (64,032)
Repairs and Maintenance	$ 59,100	$ -	$ 20,685	$ 18,912	$ 14,775	$ 4,728
Travel and Training	$ 18,800	$ -	$ 6,580	$ 6,016	$ 4,700	$ 1,504
Postage	$ 100	$ -	$ 35	$ 32	$ 25	$ 8
Printing	$ 300	$ -	$ 105	$ 96	$ 75	$ 24
Rentals and Leases	$ 163,000	$ -	$ 57,050	$ 52,160	$ 40,750	$ 13,040
Advertising	$ 300	$ -	$ 105	$ 96	$ 75	$ 24
Capital Outlay	$ 45,000	$ -	$ 15,750	$ 14,400	$ 11,250	$ 3,600
Transfers Out	$ 180,000	$ -	$ 63,000	$ 57,600	$ 45,000	$ 14,400
Subtotal Operating Cost	**$ 302,500**	**$ -**	**$ 105,875**	**$ 96,800**	**$ 75,625**	**$ 24,200**
DEPARTMENTAL EXPENDITURES	**$ 2,232,100**	**$ -**	**$ 781,235**	**$ 714,272**	**$ 558,025**	**$ 178,568**
Disallowed Costs						
Capital and Transfers	$ (225,000)	$ -	$ (78,750)	$ (72,000)	$ (56,250)	$ (18,000)
Subtotal Disallowed Costs	**$ (225,000)**	**$ -**	**$ (78,750)**	**$ (72,000)**	**$ (56,250)**	**$ (18,000)**
Cost Adjustments						
Reimbursable Expenses	$ 800,400	$ -	$ 280,140	$ 256,128	$ 200,100	$ 64,032
Subtotal Cost Adjustments	**$ 800,400**	**$ -**	**$ 280,140**	**$ 256,128**	**$ 200,100**	**$ 64,032**
FUNCTIONAL COST	**$ 2,807,500**	**$ -**	**$ 982,625**	**$ 898,400**	**$ 701,875**	**$ 224,600**
First Allocation						
Incoming - All Others	$ 57,829	$ -	$ 20,240	$ 18,505	$ 14,457	$ 4,626
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,865,329**		**$ 1,002,865**	**$ 916,905**	**$ 716,332**	**$ 229,226**
Second Allocation						
Incoming - All Others	$ 185,396	$ -	$ 64,889	$ 59,327	$ 46,349	$ 14,832
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 185,396**		**$ 64,889**	**$ 59,327**	**$ 46,349**	**$ 14,832**
TOTAL ALLOCATED	**$ 3,050,726**		**$ 1,067,754**	**$ 976,232**	**$ 762,681**	**$ 244,058**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Device Support							
110-10- Mayor and Assembly	0.00	0.437%	$ 4,380		$ 4,380		$ 4,380
110-11-01 City Attorney	0.01	5.193%	$ 52,075		$ 52,075		$ 52,075
110-12-01 City Manager	0.01	3.300%	$ 33,094		$ 33,094		$ 33,094
110-03/04- Clerk	0.00	1.634%	$ 16,385		$ 16,385		$ 16,385
110-08-01 Human Resources	0.00	1.828%	$ 18,332		$ 18,332		$ 18,332
110-06/15- MIS	0.01	3.971%	$ 39,826		$ 39,826		$ 39,826
110-17-01 Finance Administration	0.00	0.825%	$ 8,274		$ 8,274	$ 640	$ 8,914
110-17-03 Controller	0.01	4.500%	$ 45,131		$ 45,131	$ 3,491	$ 48,623
110-17-04 Treasury	0.01	3.549%	$ 35,592		$ 35,592	$ 2,753	$ 38,346
110-17-06 Purchasing	0.00	1.165%	$ 11,680		$ 11,680	$ 904	$ 12,584
110-16-01 General Fund - CDD - Administration	0.01	6.066%	$ 60,835		$ 60,835	$ 4,706	$ 65,541
110-17-02 General Fund - Finance - Assessors	0.01	3.057%	$ 30,661		$ 30,661	$ 2,372	$ 33,033
110-17-07 General Fund - Finance - Sales Tax	0.00	1.407%	$ 14,114		$ 14,114	$ 1,092	$ 15,206
110-23-02 General Fund - Library - City Museum	0.00	1.844%	$ 18,494		$ 18,494	$ 1,431	$ 19,924
110-24-01 General Fund - Engineering - Administration	0.01	4.950%	$ 49,641		$ 49,641	$ 3,840	$ 53,481
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.00	1.763%	$ 17,683		$ 17,683	$ 1,368	$ 19,051
110-77-01 General Fund - RecycleWorks - Administration	0.00	0.194%	$ 1,947		$ 1,947	$ 151	$ 2,097
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.01	3.704%	$ 37,150		$ 37,150	$ 2,874	$ 40,024
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.00	2.976%	$ 29,850		$ 29,850	$ 2,309	$ 32,159
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00	1.165%	$ 11,680		$ 11,680	$ 904	$ 12,584
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.00	2.523%	$ 25,307		$ 25,307	$ 1,958	$ 27,265
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.01	3.607%	$ 36,176		$ 36,176	$ 2,799	$ 38,975
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	6.034%	$ 60,510		$ 60,510	$ 4,681	$ 65,191
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01	7.493%	$ 75,143		$ 75,143	$ 5,813	$ 80,956
249-46-03 General Fund - Parks and Recreation - Aquatics	0.00	0.880%	$ 8,827		$ 8,827	$ 683	$ 9,510
249-46-13 General Fund - Parks and Recreation - Aquatics	0.00	1.368%	$ 13,722		$ 13,722	$ 1,062	$ 14,784
271-14-01 Special Revenue Fund - Lands - Administration	0.00	0.841%	$ 8,436		$ 8,436	$ 653	$ 9,088
514-75-01 Enterprise Fund - Water - Administration	0.01	3.106%	$ 31,147		$ 31,147	$ 2,410	$ 33,557
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	6.487%	$ 65,053		$ 65,053	$ 5,033	$ 70,085
530-51-01 Enterprise Fund - Harbors - Administration	0.01	6.179%	$ 61,970		$ 61,970	$ 4,794	$ 66,764
560-50-01 Enterprise Fund - Airport - Administration	0.01	4.458%	$ 44,710		$ 44,710	$ 3,459	$ 48,168
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.00	2.475%	$ 24,821		$ 24,821	$ 1,920	$ 26,741
680-60-01 Internal Service Fund - Risk - Administration	0.00	1.019%	$ 10,220		$ 10,220	$ 791	$ 11,011
Total	**0.17**	**100.000%**	**$ 1,002,865**	**$ -**	**$ 1,002,865**	**$ 64,889**	**$ 1,067,754**

Allocation Basis: **MIS Device Allocation**

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

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Networking Support							
110-10- Mayor and Assembly	0.00	0.589%	$ 5,398		$ 5,398		$ 5,398
110-11-01 City Attorney	0.01	3.385%	$ 31,036		$ 31,036		$ 31,036
110-12-01 City Manager	0.01	3.017%	$ 27,662		$ 27,662		$ 27,662
110-03/04- Clerk	0.00	1.840%	$ 16,867		$ 16,867		$ 16,867
110-08-01 Human Resources	0.00	1.766%	$ 16,193		$ 16,193		$ 16,193
110-06/15- MIS	0.01	6.917%	$ 63,421		$ 63,421		$ 63,421
110-17-01 Finance Administration	0.00	0.883%	$ 8,096		$ 8,096	$ 635	$ 8,731
110-17-03 Controller	0.01	4.489%	$ 41,156		$ 41,156	$ 3,228	$ 44,384
110-17-04 Treasury	0.01	3.385%	$ 31,036		$ 31,036	$ 2,434	$ 33,470
110-17-06 Purchasing	0.00	1.251%	$ 11,470		$ 11,470	$ 900	$ 12,369
110-23-01 Library	0.00	0.368%	$ 3,373		$ 3,373	$ 265	$ 3,638
110-16-01 General Fund - CDD - Administration	0.01	5.445%	$ 49,927		$ 49,927	$ 3,916	$ 53,843
110-17-02 General Fund - Finance - Assessors	0.01	2.796%	$ 25,638		$ 25,638	$ 2,011	$ 27,649
110-17-07 General Fund - Finance - Sales Tax	0.00	1.472%	$ 13,494		$ 13,494	$ 1,058	$ 14,552
110-23-02 General Fund - Library - City Museum	0.00	2.060%	$ 18,891		$ 18,891	$ 1,482	$ 20,373
110-24-01 General Fund - Engineering - Administration	0.01	4.341%	$ 39,807		$ 39,807	$ 3,122	$ 42,929
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.00	1.987%	$ 18,217		$ 18,217	$ 1,429	$ 19,646
110-77-01 General Fund - RecycleWorks - Administration	0.00	0.368%	$ 3,373		$ 3,373	$ 265	$ 3,638
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.00	0.736%	$ 6,747		$ 6,747	$ 529	$ 7,276
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.01	3.385%	$ 31,036		$ 31,036	$ 2,434	$ 33,470
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.01	3.091%	$ 28,337		$ 28,337	$ 2,223	$ 30,560
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00	1.472%	$ 13,494		$ 13,494	$ 1,058	$ 14,552
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.01	2.649%	$ 24,289		$ 24,289	$ 1,905	$ 26,194
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.01	3.606%	$ 33,060		$ 33,060	$ 2,593	$ 35,653
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	6.107%	$ 55,999		$ 55,999	$ 4,393	$ 60,392
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.01	5.960%	$ 54,650		$ 54,650	$ 4,287	$ 58,937
249-46-03 General Fund - Parks and Recreation - Aquatics	0.00	0.951%	$ 8,716		$ 8,716	$ 684	$ 9,400
249-46-13 General Fund - Parks and Recreation - Aquatics	0.00	1.478%	$ 13,549		$ 13,549	$ 1,063	$ 14,612
271-14-01 Special Revenue Fund - Lands - Administration	0.00	0.957%	$ 8,771		$ 8,771	$ 688	$ 9,459
514-75-01 Enterprise Fund - Water - Administration	0.01	3.458%	$ 31,710		$ 31,710	$ 2,487	$ 34,198
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	6.255%	$ 57,349		$ 57,349	$ 4,498	$ 61,847
530-51-01 Enterprise Fund - Harbors - Administration	0.01	6.328%	$ 58,023		$ 58,023	$ 4,551	$ 62,575
560-50-01 Enterprise Fund - Airport - Administration	0.01	3.532%	$ 32,385		$ 32,385	$ 2,540	$ 34,925
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.01	2.649%	$ 24,289		$ 24,289	$ 1,905	$ 26,194
680-60-01 Internal Service Fund - Risk - Administration	0.00	1.030%	$ 9,446		$ 9,446	$ 741	$ 10,187
Total	**0.21**	**100.000%**	**$ 916,905**	**$ -**	**$ 916,905**	**$ 59,327**	**$ 976,232**

Allocation Basis: **MIS Network Allocation**

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

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Application Support							
110-10- Mayor and Assembly	0.00	0.893%	$ 6,396		$ 6,396		$ 6,396
110-11-01 City Attorney	0.02	4.464%	$ 31,979		$ 31,979		$ 31,979
110-12-01 City Manager	0.00	0.893%	$ 6,396		$ 6,396		$ 6,396
110-03/04- Clerk	0.00	0.893%	$ 6,396		$ 6,396		$ 6,396
110-08-01 Human Resources	0.02	3.571%	$ 25,583		$ 25,583		$ 25,583
110-06/15- MIS	0.00	0.893%	$ 6,396		$ 6,396		$ 6,396
110-17-01 Finance Administration	0.01	1.786%	$ 12,792		$ 12,792	$ 936	$ 13,728
110-17-03 Controller	0.10	18.750%	$ 134,312		$ 134,312	$ 9,832	$ 144,144
110-17-04 Treasury	0.09	17.857%	$ 127,916		$ 127,916	$ 9,363	$ 137,280
110-17-06 Purchasing	0.02	4.464%	$ 31,979		$ 31,979	$ 2,341	$ 34,320
110-23-01 Library	0.00	0.893%	$ 6,396		$ 6,396	$ 468	$ 6,864
110-16-01 General Fund - CDD - Administration	0.02	3.571%	$ 25,583		$ 25,583	$ 1,873	$ 27,456
110-17-02 General Fund - Finance - Assessors	0.02	3.571%	$ 25,583		$ 25,583	$ 1,873	$ 27,456
110-17-07 General Fund - Finance - Sales Tax	0.03	5.357%	$ 38,375		$ 38,375	$ 2,809	$ 41,184
110-23-02 General Fund - Library - City Museum	0.00	0.893%	$ 6,396		$ 6,396	$ 468	$ 6,864
110-24-01 General Fund - Engineering - Administration	0.00	0.893%	$ 6,396		$ 6,396	$ 468	$ 6,864
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.00	0.893%	$ 6,396		$ 6,396	$ 468	$ 6,864
110-77-01 General Fund - RecycleWorks - Administration	0.00	0.893%	$ 6,396		$ 6,396	$ 468	$ 6,864
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.01	1.786%	$ 12,792		$ 12,792	$ 936	$ 13,728
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.02	3.571%	$ 25,583		$ 25,583	$ 1,873	$ 27,456
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	0.01	1.786%	$ 12,792		$ 12,792	$ 936	$ 13,728
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	0.00	0.179%	$ 1,279		$ 1,279	$ 94	$ 1,373
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.00	0.893%	$ 6,396		$ 6,396	$ 468	$ 6,864
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.00	0.357%	$ 2,558		$ 2,558	$ 187	$ 2,746
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.01	1.786%	$ 12,792		$ 12,792	$ 936	$ 13,728
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.02	3.571%	$ 25,583		$ 25,583	$ 1,873	$ 27,456
249-46-03 General Fund - Parks and Recreation - Aquatics	0.00	0.140%	$ 1,002		$ 1,002	$ 73	$ 1,075
249-46-13 General Fund - Parks and Recreation - Aquatics	0.00	0.217%	$ 1,557		$ 1,557	$ 114	$ 1,671
271-14-01 Special Revenue Fund - Lands - Administration	0.00	0.357%	$ 2,558		$ 2,558	$ 187	$ 2,746
514-75-01 Enterprise Fund - Water - Administration	0.01	1.429%	$ 10,233		$ 10,233	$ 749	$ 10,982
519-76-05 Enterprise Fund - Wastewater - Treatment	0.01	1.786%	$ 12,792		$ 12,792	$ 936	$ 13,728
530-51-01 Enterprise Fund - Harbors - Administration	0.01	2.679%	$ 19,187		$ 19,187	$ 1,405	$ 20,592
560-50-01 Enterprise Fund - Airport - Administration	0.01	1.786%	$ 12,792		$ 12,792	$ 936	$ 13,728
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.02	4.464%	$ 31,979		$ 31,979	$ 2,341	$ 34,320
680-60-01 Internal Service Fund - Risk - Administration	0.01	1.786%	$ 12,792		$ 12,792	$ 936	$ 13,728
Total	**0.53**	**100.000%**	**$ 716,332**	**$ -**	**$ 716,332**	**$ 46,349**	**$ 762,681**

Allocation Basis: **MIS Application Allocation**

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

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Print Shop							
110-10- Mayor and Assembly	1,722.66	2.443%	$ 5,599		$ 5,599		$ 5,599
110-11-01 City Attorney	283.00	0.401%	$ 920		$ 920		$ 920
110-12-01 City Manager	3,158.13	4.478%	$ 10,265		$ 10,265		$ 10,265
110-07-01 Emergency Services	1,878.50	2.664%	$ 6,106		$ 6,106		$ 6,106
110-03/04- Clerk	1,970.80	2.795%	$ 6,406		$ 6,406		$ 6,406
110-08-01 Human Resources	1,247.16	1.768%	$ 4,054		$ 4,054		$ 4,054
110-06/15- MIS	346.00	0.491%	$ 1,125		$ 1,125		$ 1,125
110-17-01 Finance Administration	2,931.36	4.157%	$ 9,528		$ 9,528	$ 726	$ 10,254
110-17-03 Controller	543.70	0.771%	$ 1,767		$ 1,767	$ 135	$ 1,902
110-17-04 Treasury	2,177.21	3.087%	$ 7,077		$ 7,077	$ 539	$ 7,616
110-23-01 Library	669.82	0.950%	$ 2,177		$ 2,177	$ 166	$ 2,343
110-01-01 General Fund - Non-departmental - NA	18.00	0.026%	$ 59		$ 59	$ 4	$ 63
110-12-05 General Fund - Manager Office - Housing and Homelessness	56.34	0.080%	$ 183		$ 183	$ 14	$ 197
110-16-01 General Fund - CDD - Administration	339.47	0.481%	$ 1,103		$ 1,103	$ 84	$ 1,187
110-16-02 General Fund - CDD - Planning	537.80	0.763%	$ 1,748		$ 1,748	$ 133	$ 1,881
110-17-02 General Fund - Finance - Assessors	1,878.30	2.663%	$ 6,105		$ 6,105	$ 465	$ 6,570
110-17-07 General Fund - Finance - Sales Tax	2,476.26	3.511%	$ 8,049		$ 8,049	$ 613	$ 8,662
110-23-02 General Fund - Library - City Museum	581.48	0.825%	$ 1,890		$ 1,890	$ 144	$ 2,034
110-24-01 General Fund - Engineering - Administration	71.00	0.101%	$ 231		$ 231	$ 18	$ 248
110-24-02 General Fund - Engineering - CIP	2,712.28	3.846%	$ 8,816		$ 8,816	$ 671	$ 9,487
110-41-01 General Fund - P&R Parks and Landscape - Administration	24.30	0.034%	$ 79		$ 79	$ 6	$ 85
209-22-01 General Fund - Roaded Services Area - Police - Administration	256.56	0.364%	$ 834		$ 834	$ 64	$ 897
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	62.67	0.089%	$ 204		$ 204	$ 16	$ 219
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	129.47	0.184%	$ 421		$ 421	$ 32	$ 453
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	96.15	0.136%	$ 313		$ 313	$ 24	$ 336
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	16.94	0.024%	$ 55		$ 55	$ 4	$ 59
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	170.71	0.242%	$ 555		$ 555	$ 42	$ 597
209-72-01 General Fund - Roaded Services Area - Streets - Administration	89.50	0.127%	$ 291		$ 291	$ 22	$ 313
210-21-01 General Fund - Fire Service Area - Fire - Administration	617.62	0.876%	$ 2,008		$ 2,008	$ 153	$ 2,160
219-20-01 CARES Relief Fund - - Operations	20,955.36	29.715%	$ 68,114		$ 68,114	$ 5,187	$ 73,301
219-20-05 CARES Relief Fund - - Vote by Mail	16.85	0.024%	$ 55		$ 55	$ 4	$ 59
270-48-01 Special Revenue Fund - Downtown Parking - Administration	32.45	0.046%	$ 105		$ 105	$ 8	$ 114
401-90-01 Capital Projects Fund - School CIPs - Construction	977.26	1.386%	$ 3,177		$ 3,177	$ 242	$ 3,418
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1,801.56	2.555%	$ 5,856		$ 5,856	$ 446	$ 6,302
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	267.51	0.379%	$ 870		$ 870	$ 66	$ 936
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1,017.63	1.443%	$ 3,308		$ 3,308	$ 252	$ 3,560
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	390.89	0.554%	$ 1,271		$ 1,271	$ 97	$ 1,367
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	57.31	0.081%	$ 186		$ 186	$ 14	$ 200
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1,368.42	1.940%	$ 4,448		$ 4,448	$ 339	$ 4,787
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1,049.10	1.488%	$ 3,410		$ 3,410	$ 260	$ 3,670
514-75-01 Enterprise Fund - Water - Administration	4,607.30	6.533%	$ 14,976		$ 14,976	$ 1,141	$ 16,116
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	9,158.50	12.987%	$ 29,769		$ 29,769	$ 2,267	$ 32,036
560-50-04 Enterprise Fund - Airport - ARFF	297.60	0.422%	$ 967		$ 967	$ 74	$ 1,041
680-60-01 Internal Service Fund - Risk - Administration	170.73	0.242%	$ 555		$ 555	$ 42	$ 597
680-60-06 Internal Service Fund - Risk - Wellness	1,290.35	1.830%	$ 4,194		$ 4,194	$ 319	$ 4,514
Total	**70,522.01**	**100.000%**	**$ 229,226**	**$ -**	**$ 229,226**	**$ 14,832**	**$ 244,058**

Allocation Basis: **Print Shop Charges**

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

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-10- Mayor and Assembly	$ 4,380	$ 5,398	$ 6,396	$ 5,599	$ 21,773
110-11-01 City Attorney	$ 52,075	$ 31,036	$ 31,979	$ 920	$ 116,009
110-12-01 City Manager	$ 33,094	$ 27,662	$ 6,396	$ 10,265	$ 77,418
110-07-01 Emergency Services	$ -	$ -	$ -	$ 6,106	$ 6,106
110-03/04- Clerk	$ 16,385	$ 16,867	$ 6,396	$ 6,406	$ 46,054
110-08-01 Human Resources	$ 18,332	$ 16,193	$ 25,583	$ 4,054	$ 64,161
110-06/15- MIS	$ 39,826	$ 63,421	$ 6,396	$ 1,125	$ 110,768
110-17-01 Finance Administration	$ 8,914	$ 8,731	$ 13,728	$ 10,254	$ 41,627
110-17-03 Controller	$ 48,623	$ 44,384	$ 144,144	$ 1,902	$ 239,053
110-17-04 Treasury	$ 38,346	$ 33,470	$ 137,280	$ 7,616	$ 216,712
110-17-06 Purchasing	$ 12,584	$ 12,369	$ 34,320	$ -	$ 59,273
110-23-01 Library	$ -	$ 3,638	$ 6,864	$ 2,343	$ 12,845
110-01-01 General Fund - Non-departmental - NA	$ -	$ -	$ -	$ 63	$ 63
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ -	$ -	$ -	$ 197	$ 197
110-16-01 General Fund - CDD - Administration	$ 65,541	$ 53,843	$ 27,456	$ 1,187	$ 148,028
110-16-02 General Fund - CDD - Planning	$ -	$ -	$ -	$ 1,881	$ 1,881
110-17-02 General Fund - Finance - Assessors	$ 33,033	$ 27,649	$ 27,456	$ 6,570	$ 94,708
110-17-07 General Fund - Finance - Sales Tax	$ 15,206	$ 14,552	$ 41,184	$ 8,662	$ 79,604
110-23-02 General Fund - Library - City Museum	$ 19,924	$ 20,373	$ 6,864	$ 2,034	$ 49,196
110-24-01 General Fund - Engineering - Administration	$ 53,481	$ 42,929	$ 6,864	$ 248	$ 103,523
110-24-02 General Fund - Engineering - CIP	$ -	$ -	$ -	$ 9,487	$ 9,487
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 19,051	$ 19,646	$ 6,864	$ 85	$ 45,645
110-77-01 General Fund - RecycleWorks - Administration	$ 2,097	$ 3,638	$ 6,864	$ -	$ 12,599
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ -	$ 7,276	$ 13,728	$ 897	$ 21,902
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 40,024	$ 33,470	$ 27,456	$ 219	$ 101,169
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 453	$ 453
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 32,159	$ 30,560	$ 13,728	$ -	$ 76,447
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ 336	$ 336
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 12,584	$ 14,552	$ 1,373	$ 59	$ 28,568
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 27,265	$ 26,194	$ 6,864	$ -	$ 60,323
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ -	$ -	$ -	$ 597	$ 597
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 38,975	$ 35,653	$ 2,746	$ 313	$ 77,687
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 65,191	$ 60,392	$ 13,728	$ 2,160	$ 141,472
219-20-01 CARES Relief Fund - - Operations	$ -	$ -	$ -	$ 73,301	$ 73,301
219-20-05 CARES Relief Fund - - Vote by Mail	$ -	$ -	$ -	$ 59	$ 59
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 80,956	$ 58,937	$ 27,456	$ -	$ 167,349
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 9,510	$ 9,400	$ 1,075	$ -	$ 19,985
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 14,784	$ 14,612	$ 1,671	$ -	$ 31,066
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ -	$ -	$ -	$ 114	$ 114
271-14-01 Special Revenue Fund - Lands - Administration	$ 9,088	$ 9,459	$ 2,746	$ -	$ 21,293

ALLOCATION SUMMARY

110-06/15- MIS

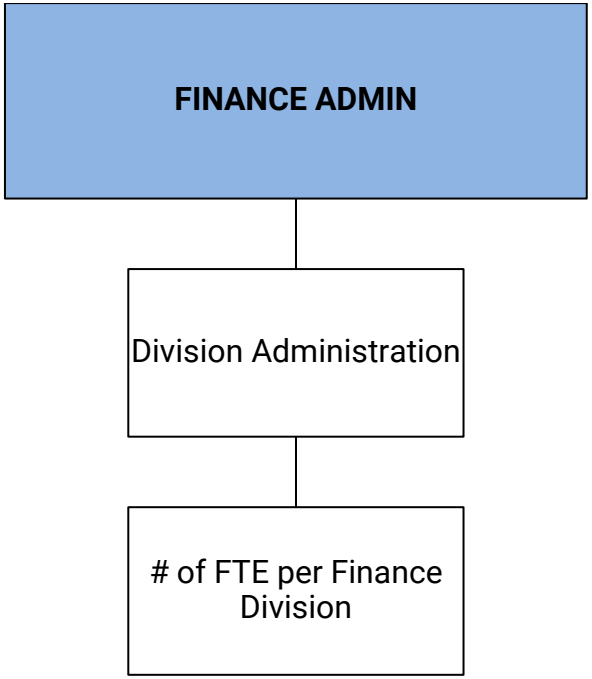
	Device Support	Networking Support	Application Support	Print Shop	Total
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ -	$ -	$ 3,418	$ 3,418
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ -	$ -	$ 6,302	$ 6,302
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ -	$ -	$ 936	$ 936
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ -	$ -	$ 3,560	$ 3,560
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ -	$ -	$ 1,367	$ 1,367
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ -	$ -	$ 200	$ 200
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ -	$ -	$ 4,787	$ 4,787
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ -	$ -	$ 3,670	$ 3,670
514-75-01 Enterprise Fund - Water - Administration	$ 33,557	$ 34,198	$ 10,982	$ 16,116	$ 94,853
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 70,085	$ 61,847	$ 13,728	$ -	$ 145,660
530-51-01 Enterprise Fund - Harbors - Administration	$ 66,764	$ 62,575	$ 20,592	$ -	$ 149,931
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ -	$ -	$ 32,036	$ 32,036
560-50-01 Enterprise Fund - Airport - Administration	$ 48,168	$ 34,925	$ 13,728	$ -	$ 96,822
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ -	$ -	$ 1,041	$ 1,041
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 26,741	$ 26,194	$ 34,320	$ -	$ 87,255
680-60-01 Internal Service Fund - Risk - Administration	$ 11,011	$ 10,187	$ 13,728	$ 597	$ 35,523
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ -	$ -	$ 4,514	$ 4,514
Total	**$ 1,067,754**	**$ 976,232**	**$ 762,681**	**$ 244,058**	**$ 3,050,726**

8 Finance Administration

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

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

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


FINANCE ADMIN
Division Administration
# of FTE per Finance Division

COSTS TO BE ALLOCATED

110-17-01 Finance Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 680,000		$ 680,000
Capital and Transfers	$ (3,500)		
Total Deductions	$ (3,500)		$ (3,500)
Incoming Costs			
110-12-01 City Manager	$ 5,473	$ 938	$ 6,411
110-03/04- Clerk	$ 16,227	$ 9,070	$ 25,296
110-08-01 Human Resources	$ 2,536	$ 360	$ 2,896
110-06/15- MIS	$ 38,690	$ 2,937	$ 41,627
110-17-03 Controller		$ 11,079	$ 11,079
110-17-04 Treasury		$ 3,909	$ 3,909
110-17-06 Purchasing		$ 1,815	$ 1,815
110-23-01 Library		$ 8,215	$ 8,215
Total Incoming Costs	**$ 62,925**	**$ 38,324**	**$ 101,249**
Revenue	$ (33,500)		
Total Cost Adjustments	**$ (33,500)**		**$ (33,500)**
Total Costs to be Allocated	**$ 705,925**	**$ 38,324**	**$ 744,249**

DEPARTMENTAL EXPENSE DETAIL

110-17-01 Finance Administration

Expense Type	Expense ($)	General Admin	Division Administration
Personnel			
Salaries and Wages	$ 280,800	$ -	$ 280,800
Benefits	$ 141,600	$ -	$ 141,600
Subtotal Personnel Cost	**$ 422,400**	**$ -**	**$ 422,400**
Operating Services & Supplies			
General Supplies	$ 1,700	$ -	$ 1,700
Insurance	$ 2,100	$ -	$ 2,100
Miscellaneous Expense	$ 2,000	$ -	$ 2,000
Other Expenses	$ 800	$ -	$ 800
Professional	$ 54,000	$ -	$ 54,000
Public Utility Services	$ 5,300	$ -	$ 5,300
Repairs and Maintenance	$ 600	$ -	$ 600
Travel and Training	$ 12,300	$ -	$ 12,300
Postage	$ 100	$ -	$ 100
Printing	$ 3,100	$ -	$ 3,100
Rentals and Leases	$ 171,600	$ -	$ 171,600
Advertising	$ 500	$ -	$ 500
Capital Outlay	$ 3,500	$ -	$ 3,500
Subtotal Operating Cost	**$ 257,600**	**$ -**	**$ 257,600**
DEPARTMENTAL EXPENDITURES	**$ 680,000**	**$ -**	**$ 680,000**
Disallowed Costs			
Capital and Transfers	$ (3,500)	$ -	$ (3,500)
Subtotal Disallowed Costs	**$ (3,500)**	**$ -**	**$ (3,500)**
Cost Adjustments			
Revenue	$ (33,500)	$ -	$ (33,500)
Subtotal Cost Adjustments	**$ (33,500)**	**$ -**	**$ (33,500)**
FUNCTIONAL COST	**$ 643,000**	**$ -**	**$ 643,000**
First Allocation			
Incoming - All Others	$ 62,925	$ -	$ 62,925
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 705,925**		**$ 705,925**
Second Allocation			
Incoming - All Others	$ 38,324	$ -	$ 38,324
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 38,324**		**$ 38,324**
TOTAL ALLOCATED	**$ 744,249**		**$ 744,249**

110-17-01 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Division Administration							
110-17-03 Controller	13.03	31.707%	$223,828		$223,828	$ 12,151	$235,979
110-17-04 Treasury	17.07	41.526%	$293,141		$293,141	$ 15,914	$309,055
110-17-06 Purchasing	4.00	9.734%	$ 68,712		$ 68,712	$ 3,730	$ 72,442
110-17-02 General Fund - Finance - Assessors	7.00	17.034%	$120,245		$120,245	$ 6,528	$126,773
Total	**41.10**	**100.000%**	**$705,925**	**$ -**	**$705,925**	**$ 38,324**	**$744,249**

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

Source of Allocation: **FY22 CBJ Wide Staffing Schedule**

ALLOCATION SUMMARY

110-17-01 Finance Administration

	Division Administration	Total
110-17-03 Controller	$ 235,979	$ 235,979
110-17-04 Treasury	$ 309,055	$ 309,055
110-17-06 Purchasing	$ 72,442	$ 72,442
110-17-02 General Fund - Finance - Assessors	$ 126,773	$ 126,773
Total	**$ 744,249**	**$ 744,249**

9 Controller

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

- **Accounting Support –** relates to support associated with managing and processing fund and departmental expenses and revenue. This function is allocated based on FY22 expenses and revenue per Fund, Department, and Division[9].

- **Accounts Payable –** represents services associated with processing invoices on behalf of the City. This function is allocated based on the number of AP transactions per Fund, Department, and Division.

- **Payroll –** relates to services associated with processing payroll changes, payment of employee wages, and support provided to employees regarding payroll questions. This function is allocated based on the number of full-time employees per Fund, Department, and Division[10].

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

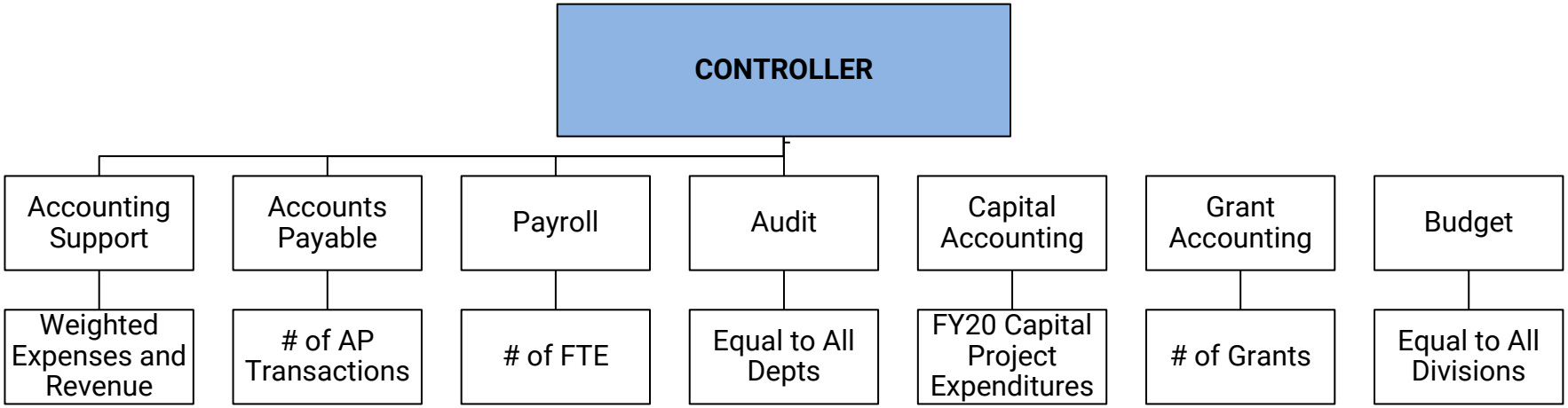
- **Capital Accounting –** relates to services associated with processing capital project expenditures, including data entry, recording, and reporting requirements. This function is allocated based on FY20 capital project expenses per Fund, Department, and Division.

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

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

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

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


CONTROLLER
Accounting Support
Accounts Payable
Payroll
Audit
Capital Accounting
Grant Accounting
Budget
Weighted Expenses and Revenue
# of AP Transactions
# of FTE
Equal to All Depts
FY20 Capital Project Expenditures
# of Grants
Equal to All Divisions

COSTS TO BE ALLOCATED

110-17-03 Controller

	First Allocation	Second Allocation	Total
Departmental Expenditures	$1,118,000		$1,118,000
Capital and Transfers	$ (2,000)		
Total Deductions	$ (2,000)		$ (2,000)
Incoming Costs			
110-10- Mayor and Assembly	$ 29,400	$ 23,679	$ 53,079
110-11-01 City Attorney	$ 22,180	$ 3,045	$ 25,225
110-12-01 City Manager	$ 28,318	$ 6,335	$ 34,653
110-08-01 Human Resources	$ 11,043	$ 1,570	$ 12,613
110-06/15- MIS	$ 222,367	$ 16,686	$ 239,053
110-17-01 Finance Administration	$ 223,828	$ 12,151	$ 235,979
110-17-03 Controller		$ 15,992	$ 15,992
110-17-04 Treasury		$ 17,228	$ 17,228
Total Incoming Costs	**$ 537,136**	**$ 96,686**	**$ 633,822**
Reimbursable Expenses	$ 625,100		
Total Cost Adjustments	**$ 625,100**		**$ 625,100**
Total Costs to be Allocated	**$2,278,236**	**$ 96,686**	**$2,374,922**

DEPARTMENTAL EXPENSE DETAIL

110-17-03 Controller

Expense Type	Expense ($)	General Admin	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Personnel									
Salaries and Wages	$ 1,055,000	$ -	$ 369,250	$ 137,150	$ 232,100	$ 52,750	$ 105,500	$ 52,750	$ 105,500
Benefits	$ 566,900	$ -	$ 198,415	$ 73,697	$ 124,718	$ 28,345	$ 56,690	$ 28,345	$ 56,690
Subtotal Personnel Cost	**$ 1,621,900**	**$ -**	**$ 567,665**	**$ 210,847**	**$ 356,818**	**$ 81,095**	**$ 162,190**	**$ 81,095**	**$ 162,190**
Operating Services & Supplies									
General Supplies	$ 3,800	$ -	$ 1,330	$ 494	$ 836	$ 190	$ 380	$ 190	$ 380
Insurance	$ 11,100	$ -	$ 3,885	$ 1,443	$ 2,442	$ 555	$ 1,110	$ 555	$ 1,110
Other Expenses	$ 1,000	$ -	$ 350	$ 130	$ 220	$ 50	$ 100	$ 50	$ 100
Professional	$ 75,000	$ -	$ 26,250	$ 9,750	$ 16,500	$ 3,750	$ 7,500	$ 3,750	$ 7,500
Public Utility Services	$ 7,300	$ -	$ 2,555	$ 949	$ 1,606	$ 365	$ 730	$ 365	$ 730
Reimbursable Expenses	$ (625,100)	$ -	$ (218,785)	$ (81,263)	$ (137,522)	$ (31,255)	$ (62,510)	$ (31,255)	$ (62,510)
Travel and Training	$ 11,000	$ -	$ 3,850	$ 1,430	$ 2,420	$ 550	$ 1,100	$ 550	$ 1,100
Postage	$ 3,000	$ -	$ 1,050	$ 390	$ 660	$ 150	$ 300	$ 150	$ 300
Printing	$ 2,000	$ -	$ 700	$ 260	$ 440	$ 100	$ 200	$ 100	$ 200
Rentals and Leases	$ 5,000	$ -	$ 1,750	$ 650	$ 1,100	$ 250	$ 500	$ 250	$ 500
Capital Outlay	$ 2,000	$ -	$ 700	$ 260	$ 440	$ 100	$ 200	$ 100	$ 200
Subtotal Operating Cost	**$ (503,900)**	**$ -**	**$ (176,365)**	**$ (65,507)**	**$ (110,858)**	**$ (25,195)**	**$ (50,390)**	**$ (25,195)**	**$ (50,390)**
DEPARTMENTAL EXPENDITURES	**$ 1,118,000**	**$ -**	**$ 391,300**	**$ 145,340**	**$ 245,960**	**$ 55,900**	**$ 111,800**	**$ 55,900**	**$ 111,800**
Disallowed Costs									
Capital and Transfers	$ (2,000)	$ -	$ (700)	$ (260)	$ (440)	$ (100)	$ (200)	$ (100)	$ (200)
Subtotal Disallowed Costs	**$ (2,000)**	**$ -**	**$ (700)**	**$ (260)**	**$ (440)**	**$ (100)**	**$ (200)**	**$ (100)**	**$ (200)**
Cost Adjustments									
Reimbursable Expenses	$ 625,100	$ -	$ 218,785	$ 81,263	$ 137,522	$ 31,255	$ 62,510	$ 31,255	$ 62,510
Subtotal Cost Adjustments	**$ 625,100**	**$ -**	**$ 218,785**	**$ 81,263**	**$ 137,522**	**$ 31,255**	**$ 62,510**	**$ 31,255**	**$ 62,510**
FUNCTIONAL COST	**$ 1,741,100**	**$ -**	**$ 609,385**	**$ 226,343**	**$ 383,042**	**$ 87,055**	**$ 174,110**	**$ 87,055**	**$ 174,110**
First Allocation									
Incoming - All Others	$ 537,136	$ -	$ 187,998	$ 69,828	$ 118,170	$ 26,857	$ 53,714	$ 26,857	$ 53,714
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,278,236**		**$ 797,383**	**$ 296,171**	**$ 501,212**	**$ 113,912**	**$ 227,824**	**$ 113,912**	**$ 227,824**
Second Allocation									
Incoming - All Others	$ 96,686	$ -	$ 33,840	$ 12,569	$ 21,271	$ 4,834	$ 9,669	$ 4,834	$ 9,669
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 96,686**		**$ 33,840**	**$ 12,569**	**$ 21,271**	**$ 4,834**	**$ 9,669**	**$ 4,834**	**$ 9,669**
TOTAL ALLOCATED	**$ 2,374,922**		**$ 831,223**	**$ 308,740**	**$ 522,483**	**$ 118,746**	**$ 237,492**	**$ 118,746**	**$ 237,492**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting Support							
110-10- Mayor and Assembly	5,168,500.00	2.232%	$ 17,794		$ 17,794		$ 17,794
110-11-01 City Attorney	1,509,200.00	0.652%	$ 5,196		$ 5,196		$ 5,196
110-12-01 City Manager	886,700.00	0.383%	$ 3,053		$ 3,053		$ 3,053
110-07-01 Emergency Services	1,948,600.00	0.841%	$ 6,709		$ 6,709		$ 6,709
110-03/04- Clerk	441,700.00	0.191%	$ 1,521		$ 1,521		$ 1,521
110-08-01 Human Resources	533,500.00	0.230%	$ 1,837		$ 1,837		$ 1,837
110-06/15- MIS	2,007,100.00	0.867%	$ 6,910		$ 6,910		$ 6,910
110-17-01 Finance Administration	710,000.00	0.307%	$ 2,444		$ 2,444		$ 2,444
110-17-03 Controller	1,116,000.00	0.482%	$ 3,842		$ 3,842		$ 3,842
110-17-04 Treasury	865,900.00	0.374%	$ 2,981		$ 2,981	$ 135	$ 3,116
110-17-06 Purchasing	369,800.00	0.160%	$ 1,273		$ 1,273	$ 58	$ 1,331
110-23-01 Library	3,394,700.00	1.466%	$ 11,687		$ 11,687	$ 529	$ 12,216
110-11-01 General Fund - Law - GHS Contract	30,000.00	0.013%	$ 103		$ 103	$ 5	$ 108
110-11-01 General Fund - Law - Prison Care Contract	450,000.00	0.194%	$ 1,549		$ 1,549	$ 70	$ 1,619
110-12-02 General Fund - Manager Office - Teen Health Center	267,800.00	0.116%	$ 922		$ 922	$ 42	$ 964
110-12-05 General Fund - Manager Office - Housing and Homelessness	400,200.00	0.173%	$ 1,378		$ 1,378	$ 62	$ 1,440
110-16-01 General Fund - CDD - Administration	1,256,900.00	0.543%	$ 4,327		$ 4,327	$ 196	$ 4,523
110-16-02 General Fund - CDD - Planning	1,065,200.00	0.460%	$ 3,667		$ 3,667	$ 166	$ 3,833
110-16-03 General Fund - CDD - Building	1,398,200.00	0.604%	$ 4,814		$ 4,814	$ 218	$ 5,032
110-17-02 General Fund - Finance - Assessors	832,500.00	0.359%	$ 2,866		$ 2,866	$ 130	$ 2,996
110-21-01 General Fund - Fire - Emergency Services	7,763,400.00	3.352%	$ 26,728		$ 26,728	$ 1,209	$ 27,937
110-23-02 General Fund - Library - City Museum	622,400.00	0.269%	$ 2,143		$ 2,143	$ 97	$ 2,240
110-24-01 General Fund - Engineering - Administration	315,900.00	0.136%	$ 1,088		$ 1,088	$ 49	$ 1,137
110-24-02 General Fund - Engineering - CIP	19,500.00	0.008%	$ 67		$ 67	$ 3	$ 70
110-41-01 General Fund - P&R Parks and Landscape - Administration	2,559,000.00	1.105%	$ 8,810		$ 8,810	$ 399	$ 9,209
110-42-01 General Fund - Arboretum - Administration	212,800.00	0.092%	$ 733		$ 733	$ 33	$ 766
110-47-01 General Fund - Centennial Hall - Convention Center	589,800.00	0.255%	$ 2,031		$ 2,031	$ 92	$ 2,122
110-77-01 General Fund - RecycleWorks - Administration	264,400.00	0.114%	$ 910		$ 910	$ 41	$ 951
110-77-02 General Fund - RecycleWorks - Recycling	535,600.00	0.231%	$ 1,844		$ 1,844	$ 83	$ 1,927
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	755,700.00	0.326%	$ 2,602		$ 2,602	$ 118	$ 2,719
110-77-04 General Fund - RecycleWorks - Junked Vehicles	340,000.00	0.147%	$ 1,171		$ 1,171	$ 53	$ 1,224
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.002%	$ 17		$ 17	$ 1	$ 17
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.001%	$ 9		$ 9	$ 0	$ 9
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	2,500.00	0.001%	$ 9		$ 9	$ 0	$ 9
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	28,000.00	0.012%	$ 96		$ 96	$ 4	$ 101
120-02-01 School District - Component Unit - School District - Administration	5,749,010.00	2.482%	$ 19,793		$ 19,793	$ 895	$ 20,688
120-02-02 School District - Component Unit - School District - Administration	1,950,445.00	0.842%	$ 6,715		$ 6,715	$ 304	$ 7,019
150-42-01 Permanent Fund - Arboretum - Administration	10,900.00	0.005%	$ 38		$ 38	$ 2	$ 39
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	1,318,030.00	0.569%	$ 4,538		$ 4,538	$ 205	$ 4,743
209-22-01 General Fund - Roaded Services Area - Police - Administration	2,978,200.00	1.286%	$ 10,254		$ 10,254	$ 464	$ 10,717
209-22-02 General Fund - Roaded Services Area - Police - General Operations	9,538,200.00	4.118%	$ 32,839		$ 32,839	$ 1,485	$ 34,324
209-22-05 General Fund - Roaded Services Area - Police - Communications	1,235,600.00	0.533%	$ 4,254		$ 4,254	$ 192	$ 4,446
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1,033,300.00	0.446%	$ 3,558		$ 3,558	$ 161	$ 3,718
209-22-08 General Fund - Roaded Services Area - Police - Community Services	119,300.00	0.052%	$ 411		$ 411	$ 19	$ 429
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1,038,900.00	0.449%	$ 3,577		$ 3,577	$ 162	$ 3,739
209-22-10 General Fund - Roaded Services Area - Police - Fleet	533,000.00	0.230%	$ 1,835		$ 1,835	$ 83	$ 1,918
209-22-11 General Fund - Roaded Services Area - Police - Electronics	137,000.00	0.059%	$ 472		$ 472	$ 21	$ 493
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	119,400.00	0.052%	$ 411		$ 411	$ 19	$ 430

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-14 General Fund - Roaded Services Area - Police - Grants	684,100.00	0.295%	$ 2,355		$ 2,355	$ 107	$ 2,462
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1,650,600.00	0.713%	$ 5,683		$ 5,683	$ 257	$ 5,940
209-22-17 General Fund - Roaded Services Area - Police - Services	1,589,500.00	0.686%	$ 5,472		$ 5,472	$ 248	$ 5,720
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	505,900.00	0.218%	$ 1,742		$ 1,742	$ 79	$ 1,821
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	599,900.00	0.259%	$ 2,065		$ 2,065	$ 93	$ 2,159
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	848,900.00	0.367%	$ 2,923		$ 2,923	$ 132	$ 3,055
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	161,100.00	0.070%	$ 555		$ 555	$ 25	$ 580
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	229,800.00	0.099%	$ 791		$ 791	$ 36	$ 827
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	1,255,700.00	0.542%	$ 4,323		$ 4,323	$ 196	$ 4,519
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1,244,700.00	0.537%	$ 4,285		$ 4,285	$ 194	$ 4,479
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	12,000.00	0.005%	$ 41		$ 41	$ 2	$ 43
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	332,500.00	0.144%	$ 1,145		$ 1,145	$ 52	$ 1,197
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	492,900.00	0.213%	$ 1,697		$ 1,697	$ 77	$ 1,774
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	3,075,100.00	1.328%	$ 10,587		$ 10,587	$ 479	$ 11,066
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	3,860,900.00	1.667%	$ 13,293		$ 13,293	$ 601	$ 13,894
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1,603,700.00	0.692%	$ 5,521		$ 5,521	$ 250	$ 5,771
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	103,400.00	0.045%	$ 356		$ 356	$ 16	$ 372
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	74,300.00	0.032%	$ 256		$ 256	$ 12	$ 267
209-72-01 General Fund - Roaded Services Area - Streets - Administration	6,635,200.00	2.865%	$ 22,844		$ 22,844	$ 1,033	$ 23,877
210-01-01 General Fund - Fire Service Area - Fire - Administration	1,514,000.00	0.654%	$ 5,212		$ 5,212	$ 236	$ 5,448
210-21-01 General Fund - Fire Service Area - Fire - Administration	4,976,800.00	2.149%	$ 17,134		$ 17,134	$ 775	$ 17,910
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1,256,900.00	0.543%	$ 4,327		$ 4,327	$ 196	$ 4,523
215-01-01 Special Revenue Fund - Sales Tax - Administration	2,326,140.00	1.004%	$ 8,009		$ 8,009	$ 362	$ 8,371
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,276,600.00	0.551%	$ 4,395		$ 4,395	$ 199	$ 4,594
218-01-01 Special Revenue Fund - Library Contributions - Administration	38,700.00	0.017%	$ 133		$ 133	$ 6	$ 139
219-20-01 CARES Relief Fund - - Operations	11,396,500.00	4.921%	$ 39,237		$ 39,237	$ 1,775	$ 41,011
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,758,500.00	1.191%	$ 9,497		$ 9,497	$ 430	$ 9,927
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	5,270,600.00	2.276%	$ 18,146		$ 18,146	$ 821	$ 18,967
232-52-01 Special Revenue Fund - Port Development Fee - Administration	1,507,600.00	0.651%	$ 5,190		$ 5,190	$ 235	$ 5,425
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	2,136,900.00	0.923%	$ 7,357		$ 7,357	$ 333	$ 7,690
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1,122,600.00	0.485%	$ 3,865		$ 3,865	$ 175	$ 4,040
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	194,500.00	0.084%	$ 670		$ 670	$ 30	$ 700
235-28-03 Special Revenue Fund - Eaglecrest - Lift	159,500.00	0.069%	$ 549		$ 549	$ 25	$ 574
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	455,500.00	0.197%	$ 1,568		$ 1,568	$ 71	$ 1,639
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	230,100.00	0.099%	$ 792		$ 792	$ 36	$ 828
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	171,400.00	0.074%	$ 590		$ 590	$ 27	$ 617
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	110,800.00	0.048%	$ 381		$ 381	$ 17	$ 399
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	128,400.00	0.055%	$ 442		$ 442	$ 20	$ 462
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	161,100.00	0.070%	$ 555		$ 555	$ 25	$ 580
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	87,500.00	0.038%	$ 301		$ 301	$ 14	$ 315
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	80,000.00	0.035%	$ 275		$ 275	$ 12	$ 288
249-46-03 General Fund - Parks and Recreation - Aquatics	1,166,700.00	0.504%	$ 4,017		$ 4,017	$ 182	$ 4,198
249-46-13 General Fund - Parks and Recreation - Aquatics	1,849,300.00	0.798%	$ 6,367		$ 6,367	$ 288	$ 6,655
270-48-01 Special Revenue Fund - Downtown Parking - Administration	992,600.00	0.429%	$ 3,417		$ 3,417	$ 155	$ 3,572
271-14-01 Special Revenue Fund - Lands - Administration	1,107,800.00	0.478%	$ 3,814		$ 3,814	$ 173	$ 3,987
271-14-02 Special Revenue Fund - Lands - Quarries	499,500.00	0.216%	$ 1,720		$ 1,720	$ 78	$ 1,798
276-02-01 Special Revenue Fund - Affordable Housing - Operations	11,300.00	0.005%	$ 39		$ 39	$ 2	$ 41
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	49,000.00	0.021%	$ 169		$ 169	$ 8	$ 176
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	96,000.00	0.041%	$ 331		$ 331	$ 15	$ 345
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	700,000.00	0.302%	$ 2,410		$ 2,410	$ 109	$ 2,519
330-01-01 Debt Service Fund - Debt Service - General Debt Service	9,303,000.00	4.017%	$ 32,029		$ 32,029	$ 1,449	$ 33,478
514-75-01 Enterprise Fund - Water - Administration	9,490,400.00	4.098%	$ 32,674		$ 32,674	$ 1,478	$ 34,152

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
519-01-01 Enterprise Fund - Wastewater - Non-Operational	674,445.00	0.291%	$ 2,322		$ 2,322	$ 105	$ 2,427
519-76-04 Enterprise Fund - Wastewater - Collections	2,535,300.00	1.095%	$ 8,729		$ 8,729	$ 395	$ 9,124
519-76-05 Enterprise Fund - Wastewater - Treatment	7,074,800.00	3.055%	$ 24,358		$ 24,358	$ 1,102	$ 25,459
530-51-01 Enterprise Fund - Harbors - Administration	7,744,500.00	3.344%	$ 26,663		$ 26,663	$ 1,206	$ 27,869
531-52-01 Enterprise Fund - Docks - Administration	1,696,200.00	0.732%	$ 5,840		$ 5,840	$ 264	$ 6,104
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1,200.00	0.001%	$ 4		$ 4	$ 0	$ 4
538-24-03 Enterprise Fund - WW Extension - Administration	163,700.00	0.071%	$ 564		$ 564	$ 25	$ 589
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	174,500.00	0.075%	$ 601		$ 601	$ 27	$ 628
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	12,188,435.00	5.263%	$ 41,963		$ 41,963	$ 1,898	$ 43,861
560-01-01 Enterprise Fund - Airport - Non-Operational	3,651,600.00	1.577%	$ 12,572		$ 12,572	$ 569	$ 13,141
560-50-01 Enterprise Fund - Airport - Administration	1,396,300.00	0.603%	$ 4,807		$ 4,807	$ 217	$ 5,025
560-50-02 Enterprise Fund - Airport - Terminal General Operations	2,407,400.00	1.039%	$ 8,288		$ 8,288	$ 375	$ 8,663
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	6,790,100.00	2.932%	$ 23,377		$ 23,377	$ 1,058	$ 24,435
560-50-04 Enterprise Fund - Airport - ARFF	1,180,200.00	0.510%	$ 4,063		$ 4,063	$ 184	$ 4,247
560-50-05 Enterprise Fund - Airport - Airport Security	985,500.00	0.426%	$ 3,393		$ 3,393	$ 153	$ 3,546
560-50-08 Enterprise Fund - Airport - Airport Landside	27,300.00	0.012%	$ 94		$ 94	$ 4	$ 98
602-79-01 Internal Service Fund - Fleet - Administration	2,661,700.00	1.149%	$ 9,164		$ 9,164	$ 415	$ 9,578
602-79-02 Internal Service Fund - Fleet - Replacement Program	3,149,700.00	1.360%	$ 10,844		$ 10,844	$ 491	$ 11,335
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	7,315,500.00	3.159%	$ 25,186		$ 25,186	$ 1,139	$ 26,326
602-79-04 Internal Service Fund - Fleet - Fuel Program	1,799,000.00	0.777%	$ 6,194		$ 6,194	$ 280	$ 6,474
602-79-05 Internal Service Fund - Fleet - Washbay	83,300.00	0.036%	$ 287		$ 287	$ 13	$ 300
640-44-01 Internal Service Fund - Building Maintenance - Administration	5,662,700.00	2.445%	$ 19,496		$ 19,496	$ 882	$ 20,378
680-60-01 Internal Service Fund - Risk - Administration	868,900.00	0.375%	$ 2,992		$ 2,992	$ 135	$ 3,127
680-60-02 Internal Service Fund - Risk - Workers Comp	330,000.00	0.142%	$ 1,136		$ 1,136	$ 51	$ 1,188
680-60-03 Internal Service Fund - Risk - General Liability	2,490,000.00	1.075%	$ 8,573		$ 8,573	$ 388	$ 8,961
680-60-03 Internal Service Fund - Risk - Auto	305,000.00	0.132%	$ 1,050		$ 1,050	$ 48	$ 1,098
680-60-04 Internal Service Fund - Risk - Property	265,270.00	0.115%	$ 913		$ 913	$ 41	$ 955
680-60-04 Internal Service Fund - Risk - EE Practice	60,000.00	0.026%	$ 207		$ 207	$ 9	$ 216
680-60-05 Internal Service Fund - Risk - Special Policy	166,700.00	0.072%	$ 574		$ 574	$ 26	$ 600
680-60-06 Internal Service Fund - Risk - Health	4,544,000.00	1.962%	$ 15,644		$ 15,644	$ 708	$ 16,352
680-60-06 Internal Service Fund - Risk - Life	415,000.00	0.179%	$ 1,429		$ 1,429	$ 65	$ 1,493
680-60-06 Internal Service Fund - Risk - Wellness	374,800.00	0.162%	$ 1,290		$ 1,290	$ 58	$ 1,349
680-60-06 Internal Service Fund - Risk - EAP	85,000.00	0.037%	$ 293		$ 293	$ 13	$ 306
680-60-07 Internal Service Fund - Risk - UI CBJ	150,000.00	0.065%	$ 516		$ 516	$ 23	$ 540
680-60-07 Internal Service Fund - Risk - UI BRH	150,000.00	0.065%	$ 516		$ 516	$ 23	$ 540
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	20,000.00	0.009%	$ 69		$ 69	$ 3	$ 72
Total	**231,604,675.00**	**100.000%**	**$797,383**	**$ -**	**$797,383**	**$ 33,840**	**$831,223**

Allocation Basis: **Weighted Expense and Revenue**

Source of Allocation: **FY22 Budgeted Expenditures Line Item Detail**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-10- Mayor and Assembly	166.00	0.413%	$ 1,223		$ 1,223		$ 1,223
110-11-01 City Attorney	203.00	0.505%	$ 1,496		$ 1,496		$ 1,496
110-12-01 City Manager	176.00	0.438%	$ 1,297		$ 1,297		$ 1,297
110-07-01 Emergency Services	186.00	0.463%	$ 1,371		$ 1,371		$ 1,371
110-03/04- Clerk	121.00	0.301%	$ 892		$ 892		$ 892
110-08-01 Human Resources	118.00	0.294%	$ 870		$ 870		$ 870
110-06/15- MIS	556.00	1.384%	$ 4,098		$ 4,098		$ 4,098
110-17-01 Finance Administration	75.00	0.187%	$ 553		$ 553		$ 553
110-17-03 Controller	66.00	0.164%	$ 486		$ 486		$ 486
110-17-04 Treasury	163.00	0.406%	$ 1,201		$ 1,201	$ 53	$ 1,255
110-17-06 Purchasing	62.00	0.154%	$ 457		$ 457	$ 20	$ 477
110-23-01 Library	1,152.00	2.867%	$ 8,491		$ 8,491	$ 376	$ 8,867
110-01-01 General Fund - Non-departmental - NA	7.00	0.017%	$ 52		$ 52	$ 2	$ 54
110-12-02 General Fund - Manager Office - Teen Health Center	15.00	0.037%	$ 111		$ 111	$ 5	$ 115
110-12-05 General Fund - Manager Office - Housing and Homelessness	4.00	0.010%	$ 29		$ 29	$ 1	$ 31
110-16-01 General Fund - CDD - Administration	140.00	0.348%	$ 1,032		$ 1,032	$ 46	$ 1,078
110-16-02 General Fund - CDD - Planning	100.00	0.249%	$ 737		$ 737	$ 33	$ 770
110-16-03 General Fund - CDD - Building	60.00	0.149%	$ 442		$ 442	$ 20	$ 462
110-17-02 General Fund - Finance - Assessors	61.00	0.152%	$ 450		$ 450	$ 20	$ 469
110-17-07 General Fund - Finance - Sales Tax	49.00	0.122%	$ 361		$ 361	$ 16	$ 377
110-23-02 General Fund - Library - City Museum	204.00	0.508%	$ 1,504		$ 1,504	$ 67	$ 1,570
110-24-01 General Fund - Engineering - Administration	50.00	0.124%	$ 369		$ 369	$ 16	$ 385
110-24-02 General Fund - Engineering - CIP	182.00	0.453%	$ 1,341		$ 1,341	$ 59	$ 1,401
110-41-01 General Fund - P&R Parks and Landscape - Administration	1,557.00	3.875%	$ 11,476		$ 11,476	$ 508	$ 11,984
110-42-01 General Fund - Arboretum - Administration	173.00	0.431%	$ 1,275		$ 1,275	$ 56	$ 1,332
110-47-01 General Fund - Centennial Hall - Convention Center	10.00	0.025%	$ 74		$ 74	$ 3	$ 77
110-77-01 General Fund - RecycleWorks - Administration	83.00	0.207%	$ 612		$ 612	$ 27	$ 639
110-77-02 General Fund - RecycleWorks - Recycling	50.00	0.124%	$ 369		$ 369	$ 16	$ 385
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	134.00	0.333%	$ 988		$ 988	$ 44	$ 1,031
110-77-04 General Fund - RecycleWorks - Junked Vehicles	13.00	0.032%	$ 96		$ 96	$ 4	$ 100
120-02-01 School District - Component Unit - School District - Administration	188.00	0.468%	$ 1,386		$ 1,386	$ 61	$ 1,447
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,147.00	2.854%	$ 8,454		$ 8,454	$ 374	$ 8,828
209-22-02 General Fund - Roaded Services Area - Police - General Operations	269.00	0.669%	$ 1,983		$ 1,983	$ 88	$ 2,070
209-22-05 General Fund - Roaded Services Area - Police - Communications	3.00	0.007%	$ 22		$ 22	$ 1	$ 23
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	14.00	0.035%	$ 103		$ 103	$ 5	$ 108
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.002%	$ 7		$ 7	$ 0	$ 8
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	130.00	0.324%	$ 958		$ 958	$ 42	$ 1,001
209-22-10 General Fund - Roaded Services Area - Police - Fleet	258.00	0.642%	$ 1,902		$ 1,902	$ 84	$ 1,986
209-22-11 General Fund - Roaded Services Area - Police - Electronics	142.00	0.353%	$ 1,047		$ 1,047	$ 46	$ 1,093
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	58.00	0.144%	$ 427		$ 427	$ 19	$ 446
209-22-14 General Fund - Roaded Services Area - Police - Grants	15.00	0.037%	$ 111		$ 111	$ 5	$ 115
209-22-17 General Fund - Roaded Services Area - Police - Services	976.00	2.429%	$ 7,193		$ 7,193	$ 318	$ 7,512
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	239.00	0.595%	$ 1,762		$ 1,762	$ 78	$ 1,840
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	164.00	0.408%	$ 1,209		$ 1,209	$ 54	$ 1,262
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	510.00	1.269%	$ 3,759		$ 3,759	$ 166	$ 3,925
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	66.00	0.164%	$ 486		$ 486	$ 22	$ 508
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	56.00	0.139%	$ 413		$ 413	$ 18	$ 431
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	23.00	0.057%	$ 170		$ 170	$ 8	$ 177
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	225.00	0.560%	$ 1,658		$ 1,658	$ 73	$ 1,732

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	63.00	0.157%	$ 464		$ 464	$ 21	$ 485
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	32.00	0.080%	$ 236		$ 236	$ 10	$ 246
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	3.00	0.007%	$ 22		$ 22	$ 1	$ 23
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	189.00	0.470%	$ 1,393		$ 1,393	$ 62	$ 1,455
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	151.00	0.376%	$ 1,113		$ 1,113	$ 49	$ 1,162
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	740.00	1.842%	$ 5,454		$ 5,454	$ 241	$ 5,696
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	22.00	0.055%	$ 162		$ 162	$ 7	$ 169
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1,899.00	4.726%	$ 13,996		$ 13,996	$ 620	$ 14,616
210-21-01 General Fund - Fire Service Area - Fire - Administration	2,553.00	6.353%	$ 18,817		$ 18,817	$ 833	$ 19,650
210-21-70 General Fund - Fire Service Area - Fire - CARES program	95.00	0.236%	$ 700		$ 700	$ 31	$ 731
215-01-01 Special Revenue Fund - Sales Tax - Administration	352.00	0.876%	$ 2,594		$ 2,594	$ 115	$ 2,709
219-20-01 CARES Relief Fund - - Operations	4,710.00	11.721%	$ 34,714		$ 34,714	$ 1,537	$ 36,251
219-20-02 CARES Relief Fund - - Childcare	22.00	0.055%	$ 162		$ 162	$ 7	$ 169
219-20-03 CARES Relief Fund - - Small Business Grant	16.00	0.040%	$ 118		$ 118	$ 5	$ 123
219-20-05 CARES Relief Fund - - Vote by Mail	44.00	0.109%	$ 324		$ 324	$ 14	$ 339
219-20-09 CARES Relief Fund - - Airlift NW	6.00	0.015%	$ 44		$ 44	$ 2	$ 46
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
235-28-01 Special Revenue Fund - Eaglecrest - Administration	299.00	0.744%	$ 2,204		$ 2,204	$ 98	$ 2,301
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	40.00	0.100%	$ 295		$ 295	$ 13	$ 308
235-28-03 Special Revenue Fund - Eaglecrest - Lift	37.00	0.092%	$ 273		$ 273	$ 12	$ 285
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	227.00	0.565%	$ 1,673		$ 1,673	$ 74	$ 1,747
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	200.00	0.498%	$ 1,474		$ 1,474	$ 65	$ 1,539
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	42.00	0.105%	$ 310		$ 310	$ 14	$ 323
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	158.00	0.393%	$ 1,165		$ 1,165	$ 52	$ 1,216
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	83.00	0.207%	$ 612		$ 612	$ 27	$ 639
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	102.00	0.254%	$ 752		$ 752	$ 33	$ 785
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	40.00	0.100%	$ 295		$ 295	$ 13	$ 308
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	191.00	0.475%	$ 1,408		$ 1,408	$ 62	$ 1,470
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	55.00	0.137%	$ 405		$ 405	$ 18	$ 423
249-46-03 General Fund - Parks and Recreation - Aquatics	266.00	0.662%	$ 1,961		$ 1,961	$ 87	$ 2,047
249-46-13 General Fund - Parks and Recreation - Aquatics	154.00	0.383%	$ 1,135		$ 1,135	$ 50	$ 1,185
270-48-01 Special Revenue Fund - Downtown Parking - Administration	137.00	0.341%	$ 1,010		$ 1,010	$ 45	$ 1,054
271-14-01 Special Revenue Fund - Lands - Administration	46.00	0.114%	$ 339		$ 339	$ 15	$ 354
271-14-02 Special Revenue Fund - Lands - Quarries	109.00	0.271%	$ 803		$ 803	$ 36	$ 839
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	9.00	0.022%	$ 66		$ 66	$ 3	$ 69
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	6.00	0.015%	$ 44		$ 44	$ 2	$ 46
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	58.00	0.144%	$ 427		$ 427	$ 19	$ 446
401-90-01 Capital Projects Fund - School CIPs - Construction	60.00	0.149%	$ 442		$ 442	$ 20	$ 462
402-90-01 Capital Projects Fund - Roads CIPs - Construction	255.00	0.635%	$ 1,879		$ 1,879	$ 83	$ 1,963
403-90-01 Capital Projects Fund - Fire CIPs - Construction	3.00	0.007%	$ 22		$ 22	$ 1	$ 23
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	232.00	0.577%	$ 1,710		$ 1,710	$ 76	$ 1,786
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	376.00	0.936%	$ 2,771		$ 2,771	$ 123	$ 2,894
414-90-01 Capital Projects Fund - Water CIPs - Construction	85.00	0.212%	$ 626		$ 626	$ 28	$ 654
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	111.00	0.276%	$ 818		$ 818	$ 36	$ 854
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	43.00	0.107%	$ 317		$ 317	$ 14	$ 331
431-90-01 Capital Projects Fund - Docks CIPs - Construction	131.00	0.326%	$ 966		$ 966	$ 43	$ 1,008
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	83.00	0.207%	$ 612		$ 612	$ 27	$ 639
460-90-01 Capital Projects Fund - Airport CIPs - Construction	201.00	0.500%	$ 1,481		$ 1,481	$ 66	$ 1,547
514-75-01 Enterprise Fund - Water - Administration	1,543.00	3.840%	$ 11,372		$ 11,372	$ 504	$ 11,876
519-01-01 Enterprise Fund - Wastewater - Non-Operational	14.00	0.035%	$ 103		$ 103	$ 5	$ 108
519-76-04 Enterprise Fund - Wastewater - Collections	1,380.00	3.434%	$ 10,171		$ 10,171	$ 450	$ 10,621

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
519-76-05 Enterprise Fund - Wastewater - Treatment	1,427.00	3.551%	$ 10,518		$ 10,518	$ 466	$ 10,983
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
530-51-01 Enterprise Fund - Harbors - Administration	3,135.00	7.802%	$ 23,106		$ 23,106	$ 1,023	$ 24,129
531-52-01 Enterprise Fund - Docks - Administration	440.00	1.095%	$ 3,243		$ 3,243	$ 144	$ 3,387
538-24-03 Enterprise Fund - WW Extension - Administration	14.00	0.035%	$ 103		$ 103	$ 5	$ 108
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	55.00	0.137%	$ 405		$ 405	$ 18	$ 423
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	13.00	0.032%	$ 96		$ 96	$ 4	$ 100
560-01-01 Enterprise Fund - Airport - Non-Operational	4.00	0.010%	$ 29		$ 29	$ 1	$ 31
560-50-01 Enterprise Fund - Airport - Administration	101.00	0.251%	$ 744		$ 744	$ 33	$ 777
560-50-02 Enterprise Fund - Airport - Terminal General Operations	655.00	1.630%	$ 4,828		$ 4,828	$ 214	$ 5,041
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1,635.00	4.069%	$ 12,051		$ 12,051	$ 534	$ 12,584
560-50-04 Enterprise Fund - Airport - ARFF	118.00	0.294%	$ 870		$ 870	$ 39	$ 908
560-50-05 Enterprise Fund - Airport - Airport Security	182.00	0.453%	$ 1,341		$ 1,341	$ 59	$ 1,401
560-50-08 Enterprise Fund - Airport - Airport Landside	33.00	0.082%	$ 243		$ 243	$ 11	$ 254
602-79-01 Internal Service Fund - Fleet - Administration	1,158.00	2.882%	$ 8,535		$ 8,535	$ 378	$ 8,913
602-79-02 Internal Service Fund - Fleet - Replacement Program	104.00	0.259%	$ 767		$ 767	$ 34	$ 800
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	36.00	0.090%	$ 265		$ 265	$ 12	$ 277
602-79-04 Internal Service Fund - Fleet - Fuel Program	283.00	0.704%	$ 2,086		$ 2,086	$ 92	$ 2,178
602-79-05 Internal Service Fund - Fleet - Washbay	16.00	0.040%	$ 118		$ 118	$ 5	$ 123
640-44-01 Internal Service Fund - Building Maintenance - Administration	1,904.00	4.738%	$ 14,033		$ 14,033	$ 621	$ 14,655
680-60-01 Internal Service Fund - Risk - Administration	84.00	0.209%	$ 619		$ 619	$ 27	$ 647
680-60-02 Internal Service Fund - Risk - Safety	2.00	0.005%	$ 15		$ 15	$ 1	$ 15
680-60-02 Internal Service Fund - Risk - Workers Comp	17.00	0.042%	$ 125		$ 125	$ 6	$ 131
680-60-03 Internal Service Fund - Risk - General Liability	54.00	0.134%	$ 398		$ 398	$ 18	$ 416
680-60-03 Internal Service Fund - Risk - Auto	25.00	0.062%	$ 184		$ 184	$ 8	$ 192
680-60-04 Internal Service Fund - Risk - Property	54.00	0.134%	$ 398		$ 398	$ 18	$ 416
680-60-04 Internal Service Fund - Risk - EE Practice	1.00	0.002%	$ 7		$ 7	$ 0	$ 8
680-60-05 Internal Service Fund - Risk - Special Policy	19.00	0.047%	$ 140		$ 140	$ 6	$ 146
680-60-06 Internal Service Fund - Risk - Health	306.00	0.761%	$ 2,255		$ 2,255	$ 100	$ 2,355
680-60-06 Internal Service Fund - Risk - Life	46.00	0.114%	$ 339		$ 339	$ 15	$ 354
680-60-06 Internal Service Fund - Risk - Wellness	81.00	0.202%	$ 597		$ 597	$ 26	$ 623
680-60-06 Internal Service Fund - Risk - EAP	16.00	0.040%	$ 118		$ 118	$ 5	$ 123
680-60-07 Internal Service Fund - Risk - UI CBJ	10.00	0.025%	$ 74		$ 74	$ 3	$ 77
680-60-07 Internal Service Fund - Risk - UI BRH	13.00	0.032%	$ 96		$ 96	$ 4	$ 100
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	34.00	0.085%	$ 251		$ 251	$ 11	$ 262
Total	**40,184.00**	**100.000%**	**$296,171**	**$ -**	**$296,171**	**$ 12,569**	**$308,740**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **FY21 AP Transaction Data**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
110-10- Mayor and Assembly	9.00	1.369%	$ 6,864		$ 6,864		$ 6,864
110-11-01 City Attorney	11.50	1.750%	$ 8,770		$ 8,770		$ 8,770
110-12-01 City Manager	5.00	0.761%	$ 3,813		$ 3,813		$ 3,813
110-07-01 Emergency Services	2.00	0.304%	$ 1,525		$ 1,525		$ 1,525
110-03/04- Clerk	2.68	0.408%	$ 2,044		$ 2,044		$ 2,044
110-08-01 Human Resources	4.40	0.670%	$ 3,356		$ 3,356		$ 3,356
110-06/15- MIS	15.66	2.383%	$ 11,943		$ 11,943		$ 11,943
110-17-01 Finance Administration	3.00	0.456%	$ 2,288		$ 2,288		$ 2,288
110-17-03 Controller	13.03	1.983%	$ 9,937		$ 9,937		$ 9,937
110-17-04 Treasury	17.07	2.597%	$ 13,015		$ 13,015	$ 614	$ 13,629
110-17-06 Purchasing	4.00	0.609%	$ 3,051		$ 3,051	$ 144	$ 3,195
110-23-01 Library	23.46	3.570%	$ 17,892		$ 17,892	$ 844	$ 18,736
110-12-02 General Fund - Manager Office - Teen Health Center	1.50	0.228%	$ 1,144		$ 1,144	$ 54	$ 1,198
110-12-05 General Fund - Manager Office - Housing and Homelessness	2.00	0.304%	$ 1,525		$ 1,525	$ 72	$ 1,597
110-16-01 General Fund - CDD - Administration	8.00	1.217%	$ 6,101		$ 6,101	$ 288	$ 6,389
110-16-02 General Fund - CDD - Planning	9.00	1.369%	$ 6,864		$ 6,864	$ 324	$ 7,188
110-16-03 General Fund - CDD - Building	6.00	0.913%	$ 4,576		$ 4,576	$ 216	$ 4,792
110-17-02 General Fund - Finance - Assessors	7.00	1.065%	$ 5,339		$ 5,339	$ 252	$ 5,591
110-23-02 General Fund - Library - City Museum	3.75	0.571%	$ 2,860		$ 2,860	$ 135	$ 2,995
110-24-01 General Fund - Engineering - Administration	1.90	0.289%	$ 1,449		$ 1,449	$ 68	$ 1,517
110-24-02 General Fund - Engineering - CIP	16.70	2.541%	$ 12,736		$ 12,736	$ 601	$ 13,337
110-41-01 General Fund - P&R Parks and Landscape - Administration	19.45	2.960%	$ 14,834		$ 14,834	$ 700	$ 15,534
110-42-01 General Fund - Arboretum - Administration	1.79	0.272%	$ 1,365		$ 1,365	$ 64	$ 1,430
110-77-01 General Fund - RecycleWorks - Administration	1.30	0.198%	$ 991		$ 991	$ 47	$ 1,038
209-22-01 General Fund - Roaded Services Area - Police - Administration	6.15	0.936%	$ 4,690		$ 4,690	$ 221	$ 4,912
209-22-02 General Fund - Roaded Services Area - Police - General Operations	57.00	8.673%	$ 43,471		$ 43,471	$ 2,052	$ 45,523
209-22-05 General Fund - Roaded Services Area - Police - Communications	10.69	1.627%	$ 8,153		$ 8,153	$ 385	$ 8,538
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.152%	$ 763		$ 763	$ 36	$ 799
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	5.48	0.834%	$ 4,179		$ 4,179	$ 197	$ 4,377
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.152%	$ 763		$ 763	$ 36	$ 799
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.152%	$ 763		$ 763	$ 36	$ 799
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	5.00	0.761%	$ 3,813		$ 3,813	$ 180	$ 3,993
209-22-17 General Fund - Roaded Services Area - Police - Services	10.52	1.601%	$ 8,023		$ 8,023	$ 379	$ 8,402
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	2.69	0.409%	$ 2,052		$ 2,052	$ 97	$ 2,148
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	5.09	0.774%	$ 3,882		$ 3,882	$ 183	$ 4,065
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	7.97	1.213%	$ 6,078		$ 6,078	$ 287	$ 6,365
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	2.00	0.304%	$ 1,525		$ 1,525	$ 72	$ 1,597
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	2.17	0.330%	$ 1,655		$ 1,655	$ 78	$ 1,733
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	8.17	1.243%	$ 6,231		$ 6,231	$ 294	$ 6,525
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	6.32	0.962%	$ 4,820		$ 4,820	$ 227	$ 5,047
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	3.56	0.542%	$ 2,715		$ 2,715	$ 128	$ 2,843
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	2.50	0.380%	$ 1,907		$ 1,907	$ 90	$ 1,997
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	29.48	4.486%	$ 22,483		$ 22,483	$ 1,061	$ 23,544
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	8.00	1.217%	$ 6,101		$ 6,101	$ 288	$ 6,389
209-72-01 General Fund - Roaded Services Area - Streets - Administration	21.89	3.331%	$ 16,697		$ 16,697	$ 788	$ 17,485
210-21-01 General Fund - Fire Service Area - Fire - Administration	54.30	8.262%	$ 41,412		$ 41,412	$ 1,955	$ 43,366
210-21-70 General Fund - Fire Service Area - Fire - CARES program	11.50	1.750%	$ 8,770		$ 8,770	$ 414	$ 9,184
235-28-01 Special Revenue Fund - Eaglecrest - Administration	4.85	0.738%	$ 3,699		$ 3,699	$ 175	$ 3,873
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	4.22	0.642%	$ 3,217		$ 3,217	$ 152	$ 3,369

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-03 Special Revenue Fund - Eaglecrest - Lift	4.85	0.738%	$ 3,699		$ 3,699	$ 175	$ 3,873
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	5.89	0.896%	$ 4,492		$ 4,492	$ 212	$ 4,704
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	3.01	0.458%	$ 2,296		$ 2,296	$ 108	$ 2,404
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	5.27	0.802%	$ 4,022		$ 4,022	$ 190	$ 4,212
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.13	0.173%	$ 865		$ 865	$ 41	$ 906
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	2.72	0.414%	$ 2,077		$ 2,077	$ 98	$ 2,175
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.45	0.221%	$ 1,106		$ 1,106	$ 52	$ 1,158
249-46-03 General Fund - Parks and Recreation - Aquatics	9.72	1.478%	$ 7,409		$ 7,409	$ 350	$ 7,759
249-46-13 General Fund - Parks and Recreation - Aquatics	14.95	2.275%	$ 11,402		$ 11,402	$ 538	$ 11,940
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.31	0.047%	$ 236		$ 236	$ 11	$ 248
271-14-01 Special Revenue Fund - Lands - Administration	2.90	0.441%	$ 2,212		$ 2,212	$ 104	$ 2,316
271-14-02 Special Revenue Fund - Lands - Quarries	0.70	0.107%	$ 534		$ 534	$ 25	$ 559
514-75-01 Enterprise Fund - Water - Administration	14.08	2.143%	$ 10,741		$ 10,741	$ 507	$ 11,248
519-76-04 Enterprise Fund - Wastewater - Collections	12.25	1.863%	$ 9,339		$ 9,339	$ 441	$ 9,779
519-76-05 Enterprise Fund - Wastewater - Treatment	24.91	3.790%	$ 18,994		$ 18,994	$ 896	$ 19,890
530-51-01 Enterprise Fund - Harbors - Administration	16.33	2.485%	$ 12,454		$ 12,454	$ 588	$ 13,042
531-52-01 Enterprise Fund - Docks - Administration	10.79	1.642%	$ 8,229		$ 8,229	$ 388	$ 8,617
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	2.95	0.449%	$ 2,250		$ 2,250	$ 106	$ 2,356
538-24-03 Enterprise Fund - WW Extension - Administration	0.60	0.091%	$ 458		$ 458	$ 22	$ 479
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.50	0.076%	$ 381		$ 381	$ 18	$ 399
560-50-01 Enterprise Fund - Airport - Administration	10.60	1.613%	$ 8,084		$ 8,084	$ 382	$ 8,466
560-50-02 Enterprise Fund - Airport - Terminal General Operations	7.50	1.141%	$ 5,720		$ 5,720	$ 270	$ 5,990
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	18.87	2.871%	$ 14,391		$ 14,391	$ 679	$ 15,070
602-79-01 Internal Service Fund - Fleet - Administration	5.28	0.804%	$ 4,029		$ 4,029	$ 190	$ 4,219
602-79-04 Internal Service Fund - Fleet - Fuel Program	0.80	0.122%	$ 610		$ 610	$ 29	$ 639
602-79-05 Internal Service Fund - Fleet - Washbay	0.15	0.023%	$ 114		$ 114	$ 5	$ 120
640-44-01 Internal Service Fund - Building Maintenance - Administration	11.25	1.712%	$ 8,580		$ 8,580	$ 405	$ 8,985
680-60-01 Internal Service Fund - Risk - Administration	4.70	0.715%	$ 3,584		$ 3,584	$ 169	$ 3,754
680-60-06 Internal Service Fund - Risk - Wellness	1.00	0.152%	$ 763		$ 763	$ 36	$ 799
Total	**657.20**	**100.000%**	**$501,212**	**$ -**	**$501,212**	**$ 21,271**	**$522,483**

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

Source of Allocation: **FY22 CBJ Wide Staffing Schedule**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Audit							
110-10- Mayor and Assembly	1.00	3.571%	$ 4,068		$ 4,068		$ 4,068
110-11-01 City Attorney	1.00	3.571%	$ 4,068		$ 4,068		$ 4,068
110-12-01 City Manager	1.00	3.571%	$ 4,068		$ 4,068		$ 4,068
110-03/04- Clerk	1.00	3.571%	$ 4,068		$ 4,068		$ 4,068
110-08-01 Human Resources	1.00	3.571%	$ 4,068		$ 4,068		$ 4,068
110-06/15- MIS	1.00	3.571%	$ 4,068		$ 4,068		$ 4,068
110-17-01 Finance Administration	1.00	3.571%	$ 4,068		$ 4,068		$ 4,068
110-23-01 Library	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
110-16-01 General Fund - CDD - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
110-24-01 General Fund - Engineering - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
110-77-01 General Fund - RecycleWorks - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
120-02-01 School District - Component Unit - School District - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
271-14-01 Special Revenue Fund - Lands - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
514-75-01 Enterprise Fund - Water - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
530-51-01 Enterprise Fund - Harbors - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
531-52-01 Enterprise Fund - Docks - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
560-50-01 Enterprise Fund - Airport - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
602-79-01 Internal Service Fund - Fleet - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
680-60-01 Internal Service Fund - Risk - Administration	1.00	3.571%	$ 4,068		$ 4,068	$ 230	$ 4,298
Total	**28.00**	**100.000%**	**$113,912**	**$ -**	**$113,912**	**$ 4,834**	**$118,746**

Allocation Basis: **Equal to all Depts**

110-17-03 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Capital Accounting								
401-90-01 Capital Projects Fund - School CIPs - Construction		189,844.54	1.385%	$ 3,155		$ 3,155	$ 134	$ 3,289
402-90-01 Capital Projects Fund - Roads CIPs - Construction		1,915,018.00	13.970%	$ 31,828		$ 31,828	$ 1,351	$ 33,178
403-90-01 Capital Projects Fund - Fire CIPs - Construction		22,909.81	0.167%	$ 381		$ 381	$ 16	$ 397
404-90-01 Capital Projects Fund - Community Development CIPs - Construction		2,042,014.88	14.897%	$ 33,938		$ 33,938	$ 1,440	$ 35,379
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction		1,442,129.34	10.520%	$ 23,968		$ 23,968	$ 1,017	$ 24,985
414-90-01 Capital Projects Fund - Water CIPs - Construction		648,217.66	4.729%	$ 10,773		$ 10,773	$ 457	$ 11,231
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction		493,516.25	3.600%	$ 8,202		$ 8,202	$ 348	$ 8,550
430-90-01 Capital Projects Fund - Harbors CIPs - Construction		27,358.59	0.200%	$ 455		$ 455	$ 19	$ 474
431-90-01 Capital Projects Fund - Docks CIPs - Construction		2,590,224.67	18.896%	$ 43,049		$ 43,049	$ 1,827	$ 44,876
450-90-01 Capital Projects Fund - Hospital CIPs - Construction		805,912.14	5.879%	$ 13,394		$ 13,394	$ 568	$ 13,963
460-90-01 Capital Projects Fund - Airport CIPs - Construction		3,530,684.57	25.757%	$ 58,680		$ 58,680	$ 2,490	$ 61,170
	Total	**13,707,830.45**	**100.000%**	**$227,824**	**$ -**	**$227,824**	**$ 9,669**	**$237,492**

Allocation Basis: **Capital Project Actual Expenditures**

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

110-17-03 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Accounting								
110-07-01 Emergency Services		6.00	16.216%	$ 18,472		$ 18,472		$ 18,472
110-23-01 Library		4.00	10.811%	$ 12,315		$ 12,315	$ 624	$ 12,939
110-12-02 General Fund - Manager Office - Teen Health Center		1.00	2.703%	$ 3,079		$ 3,079	$ 156	$ 3,235
110-12-05 General Fund - Manager Office - Housing and Homelessness		1.00	2.703%	$ 3,079		$ 3,079	$ 156	$ 3,235
110-16-01 General Fund - CDD - Administration		1.00	2.703%	$ 3,079		$ 3,079	$ 156	$ 3,235
110-23-02 General Fund - Library - City Museum		3.00	8.108%	$ 9,236		$ 9,236	$ 468	$ 9,704
209-22-01 General Fund - Roaded Services Area - Police - Administration		11.00	29.730%	$ 33,866		$ 33,866	$ 1,715	$ 35,581
209-22-10 General Fund - Roaded Services Area - Police - Fleet		1.00	2.703%	$ 3,079		$ 3,079	$ 156	$ 3,235
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center		1.00	2.703%	$ 3,079		$ 3,079	$ 156	$ 3,235
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration		2.00	5.405%	$ 6,157		$ 6,157	$ 312	$ 6,469
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations		5.00	13.514%	$ 15,393		$ 15,393	$ 780	$ 16,173
210-21-01 General Fund - Fire Service Area - Fire - Administration		1.00	2.703%	$ 3,079		$ 3,079	$ 156	$ 3,235
	Total	**37.00**	**100.000%**	**$113,912**	**$ -**	**$113,912**	**$ 4,834**	**$118,746**

Allocation Basis: **# of Grants**

Source of Allocation: **FY21 Grant Account Grants**

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget							
110-10- Mayor and Assembly	1.00	0.758%	$ 1,726		$ 1,726		$ 1,726
110-11-01 City Attorney	1.00	0.758%	$ 1,726		$ 1,726		$ 1,726
110-12-01 City Manager	1.00	0.758%	$ 1,726		$ 1,726		$ 1,726
110-07-01 Emergency Services	1.00	0.758%	$ 1,726		$ 1,726		$ 1,726
110-03/04- Clerk	2.00	1.515%	$ 3,452		$ 3,452		$ 3,452
110-08-01 Human Resources	1.00	0.758%	$ 1,726		$ 1,726		$ 1,726
110-06/15- MIS	2.00	1.515%	$ 3,452		$ 3,452		$ 3,452
110-17-01 Finance Administration	1.00	0.758%	$ 1,726		$ 1,726		$ 1,726
110-17-03 Controller	1.00	0.758%	$ 1,726		$ 1,726		$ 1,726
110-17-04 Treasury	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-17-06 Purchasing	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-23-01 Library	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-12-02 General Fund - Manager Office - Teen Health Center	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-12-05 General Fund - Manager Office - Housing and Homelessness	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-16-01 General Fund - CDD - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-16-02 General Fund - CDD - Planning	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-16-03 General Fund - CDD - Building	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-17-02 General Fund - Finance - Assessors	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-17-07 General Fund - Finance - Sales Tax	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-21-01 General Fund - Fire - Emergency Services	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-23-02 General Fund - Library - City Museum	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-24-01 General Fund - Engineering - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-24-02 General Fund - Engineering - CIP	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-41-01 General Fund - P&R Parks and Landscape - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-42-01 General Fund - Arboretum - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-47-01 General Fund - Centennial Hall - Convention Center	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-77-01 General Fund - RecycleWorks - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-77-02 General Fund - RecycleWorks - Recycling	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
110-77-04 General Fund - RecycleWorks - Junked Vehicles	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
120-02-01 School District - Component Unit - School District - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-01 General Fund - Roaded Services Area - Police - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-02 General Fund - Roaded Services Area - Police - General Operations	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-05 General Fund - Roaded Services Area - Police - Communications	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-08 General Fund - Roaded Services Area - Police - Community Services	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-10 General Fund - Roaded Services Area - Police - Fleet	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-11 General Fund - Roaded Services Area - Police - Electronics	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-14 General Fund - Roaded Services Area - Police - Grants	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-22-17 General Fund - Roaded Services Area - Police - Services	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
210-01-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
210-21-01 General Fund - Fire Service Area - Fire - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
210-21-70 General Fund - Fire Service Area - Fire - CARES program	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
215-01-01 Special Revenue Fund - Sales Tax - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
218-01-01 Special Revenue Fund - Library Contributions - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-01 CARES Relief Fund - - Operations	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-02 CARES Relief Fund - - Childcare	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-03 CARES Relief Fund - - Small Business Grant	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-04 CARES Relief Fund - - Rental Assistance	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-05 CARES Relief Fund - - Vote by Mail	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-06 CARES Relief Fund - - School District	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-09 CARES Relief Fund - - Airlift NW	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
219-20-10 CARES Relief Fund - - FEMA	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-01 Special Revenue Fund - Eaglecrest - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-03 Special Revenue Fund - Eaglecrest - Lift	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
249-46-13 General Fund - Parks and Recreation - Aquatics	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
270-48-01 Special Revenue Fund - Downtown Parking - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
271-14-01 Special Revenue Fund - Lands - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
271-14-02 Special Revenue Fund - Lands - Quarries	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
276-02-01 Special Revenue Fund - Affordable Housing - Operations	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
401-90-01 Capital Projects Fund - School CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
402-90-01 Capital Projects Fund - Roads CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
414-90-01 Capital Projects Fund - Water CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806

110-17-03 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
431-90-01 Capital Projects Fund - Docks CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
460-90-01 Capital Projects Fund - Airport CIPs - Construction	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
514-75-01 Enterprise Fund - Water - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
519-76-04 Enterprise Fund - Wastewater - Collections	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
519-76-05 Enterprise Fund - Wastewater - Treatment	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
530-51-01 Enterprise Fund - Harbors - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
531-52-01 Enterprise Fund - Docks - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
538-24-03 Enterprise Fund - WW Extension - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
560-50-01 Enterprise Fund - Airport - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
560-50-04 Enterprise Fund - Airport - ARFF	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
560-50-05 Enterprise Fund - Airport - Airport Security	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
560-50-08 Enterprise Fund - Airport - Airport Landside	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
602-79-01 Internal Service Fund - Fleet - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
602-79-04 Internal Service Fund - Fleet - Fuel Program	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
680-60-01 Internal Service Fund - Risk - Administration	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
680-60-02 Internal Service Fund - Risk - Safety	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-02 Internal Service Fund - Risk - Workers Comp	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-03 Internal Service Fund - Risk - General Liability	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-03 Internal Service Fund - Risk - Auto	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-04 Internal Service Fund - Risk - Property	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-04 Internal Service Fund - Risk - EE Practice	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-05 Internal Service Fund - Risk - Special Policy	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
680-60-06 Internal Service Fund - Risk - Health	0.25	0.189%	$ 431		$ 431	$ 20	$ 451
680-60-06 Internal Service Fund - Risk - Life	0.25	0.189%	$ 431		$ 431	$ 20	$ 451
680-60-06 Internal Service Fund - Risk - Wellness	0.25	0.189%	$ 431		$ 431	$ 20	$ 451
680-60-06 Internal Service Fund - Risk - EAP	0.25	0.189%	$ 431		$ 431	$ 20	$ 451
680-60-07 Internal Service Fund - Risk - UI CBJ	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-07 Internal Service Fund - Risk - UI BRH	0.50	0.379%	$ 863		$ 863	$ 40	$ 903
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	1.00	0.758%	$ 1,726		$ 1,726	$ 80	$ 1,806
Total	**132.00**	**100.000%**	**$227,824**	**$ -**	**$227,824**	**$ 9,669**	**$237,492**

Allocation Basis: **Equal to all Divisions**

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
110-10- Mayor and Assembly	$ 17,794	$ 1,223	$ 6,864	$ 4,068	$ -
110-11-01 City Attorney	$ 5,196	$ 1,496	$ 8,770	$ 4,068	$ -
110-12-01 City Manager	$ 3,053	$ 1,297	$ 3,813	$ 4,068	$ -
110-07-01 Emergency Services	$ 6,709	$ 1,371	$ 1,525	$ -	$ -
110-03/04- Clerk	$ 1,521	$ 892	$ 2,044	$ 4,068	$ -
110-08-01 Human Resources	$ 1,837	$ 870	$ 3,356	$ 4,068	$ -
110-06/15- MIS	$ 6,910	$ 4,098	$ 11,943	$ 4,068	$ -
110-17-01 Finance Administration	$ 2,444	$ 553	$ 2,288	$ 4,068	$ -
110-17-03 Controller	$ 3,842	$ 486	$ 9,937	$ -	$ -
110-17-04 Treasury	$ 3,116	$ 1,255	$ 13,629	$ -	$ -
110-17-06 Purchasing	$ 1,331	$ 477	$ 3,195	$ -	$ -
110-23-01 Library	$ 12,216	$ 8,867	$ 18,736	$ 4,298	$ -
110-01-01 General Fund - Non-departmental - NA	$ -	$ 54	$ -	$ -	$ -
110-11-01 General Fund - Law - GHS Contract	$ 108	$ -	$ -	$ -	$ -
110-11-01 General Fund - Law - Prison Care Contract	$ 1,619	$ -	$ -	$ -	$ -
110-12-02 General Fund - Manager Office - Teen Health Center	$ 964	$ 115	$ 1,198	$ -	$ -
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 1,440	$ 31	$ 1,597	$ -	$ -
110-16-01 General Fund - CDD - Administration	$ 4,523	$ 1,078	$ 6,389	$ 4,298	$ -
110-16-02 General Fund - CDD - Planning	$ 3,833	$ 770	$ 7,188	$ -	$ -
110-16-03 General Fund - CDD - Building	$ 5,032	$ 462	$ 4,792	$ -	$ -
110-17-02 General Fund - Finance - Assessors	$ 2,996	$ 469	$ 5,591	$ -	$ -
110-17-07 General Fund - Finance - Sales Tax	$ -	$ 377	$ -	$ -	$ -
110-21-01 General Fund - Fire - Emergency Services	$ 27,937	$ -	$ -	$ -	$ -
110-23-02 General Fund - Library - City Museum	$ 2,240	$ 1,570	$ 2,995	$ -	$ -
110-24-01 General Fund - Engineering - Administration	$ 1,137	$ 385	$ 1,517	$ 4,298	$ -
110-24-02 General Fund - Engineering - CIP	$ 70	$ 1,401	$ 13,337	$ -	$ -
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 9,209	$ 11,984	$ 15,534	$ -	$ -
110-42-01 General Fund - Arboretum - Administration	$ 766	$ 1,332	$ 1,430	$ -	$ -
110-47-01 General Fund - Centennial Hall - Convention Center	$ 2,122	$ 77	$ -	$ -	$ -
110-77-01 General Fund - RecycleWorks - Administration	$ 951	$ 639	$ 1,038	$ 4,298	$ -
110-77-02 General Fund - RecycleWorks - Recycling	$ 1,927	$ 385	$ -	$ -	$ -
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	$ 2,719	$ 1,031	$ -	$ -	$ -
110-77-04 General Fund - RecycleWorks - Junked Vehicles	$ 1,224	$ 100	$ -	$ -	$ -
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ 17	$ -	$ -	$ -	$ -
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ 9	$ -	$ -	$ -	$ -
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	$ 9	$ -	$ -	$ -	$ -
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	$ 101	$ -	$ -	$ -	$ -
120-02-01 School District - Component Unit - School District - Administration	$ 20,688	$ 1,447	$ -	$ 4,298	$ -
120-02-02 School District - Component Unit - School District - Administration	$ 7,019	$ -	$ -	$ -	$ -
150-42-01 Permanent Fund - Arboretum - Administration	$ 39	$ -	$ -	$ -	$ -
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ 4,743	$ -	$ -	$ -	$ -
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 10,717	$ 8,828	$ 4,912	$ 4,298	$ -
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 34,324	$ 2,070	$ 45,523	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ 4,446	$ 23	$ 8,538	$ -	$ -
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ 3,718	$ 108	$ -	$ -	$ -
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ 429	$ 8	$ 799	$ -	$ -
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ 3,739	$ 1,001	$ 4,377	$ -	$ -
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 1,918	$ 1,986	$ 799	$ -	$ -
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ 493	$ 1,093	$ 799	$ -	$ -
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ 430	$ 446	$ -	$ -	$ -
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ 2,462	$ 115	$ -	$ -	$ -
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 5,940	$ -	$ 3,993	$ -	$ -
209-22-17 General Fund - Roaded Services Area - Police - Services	$ 5,720	$ 7,512	$ 8,402	$ -	$ -
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 1,821	$ 1,840	$ 2,148	$ 4,298	$ -
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 2,159	$ 1,262	$ 4,065	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 3,055	$ 3,925	$ 6,365	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ 580	$ 508	$ 1,597	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 827	$ 431	$ 1,733	$ -	$ -
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ 4,519	$ 177	$ 6,525	$ -	$ -
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 4,479	$ 1,732	$ 5,047	$ -	$ -
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ 43	$ 485	$ -	$ -	$ -
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ 1,197	$ 246	$ -	$ -	$ -
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	$ 1,774	$ 23	$ 2,843	$ -	$ -
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 11,066	$ 1,455	$ 1,997	$ 4,298	$ -
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 13,894	$ 1,162	$ 23,544	$ -	$ -
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ 5,771	$ 5,696	$ 6,389	$ -	$ -
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ 372	$ 169	$ -	$ -	$ -
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	$ 267	$ -	$ -	$ -	$ -
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 23,877	$ 14,616	$ 17,485	$ 4,298	$ -
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 5,448	$ -	$ -	$ -	$ -
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 17,910	$ 19,650	$ 43,366	$ 4,298	$ -
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ 4,523	$ 731	$ 9,184	$ -	$ -
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ 8,371	$ 2,709	$ -	$ -	$ -
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 4,594	$ -	$ -	$ -	$ -
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ 139	$ -	$ -	$ -	$ -
219-20-01 CARES Relief Fund - - Operations	$ 41,011	$ 36,251	$ -	$ -	$ -
219-20-02 CARES Relief Fund - - Childcare	$ -	$ 169	$ -	$ -	$ -
219-20-03 CARES Relief Fund - - Small Business Grant	$ -	$ 123	$ -	$ -	$ -
219-20-04 CARES Relief Fund - - Rental Assistance	$ -	$ -	$ -	$ -	$ -
219-20-05 CARES Relief Fund - - Vote by Mail	$ -	$ 339	$ -	$ -	$ -
219-20-06 CARES Relief Fund - - School District	$ -	$ -	$ -	$ -	$ -
219-20-09 CARES Relief Fund - - Airlift NW	$ -	$ 46	$ -	$ -	$ -
219-20-10 CARES Relief Fund - - FEMA	$ -	$ -	$ -	$ -	$ -
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 9,927	$ -	$ -	$ -	$ -
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 18,967	$ -	$ -	$ 4,298	$ -
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 5,425	$ -	$ -	$ -	$ -
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ 7,690	$ 15	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 4,040	$ 2,301	$ 3,873	$ 4,298	$ -
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ 700	$ 308	$ 3,369	$ -	$ -
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ 574	$ 285	$ 3,873	$ -	$ -
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ 1,639	$ 1,747	$ 4,704	$ -	$ -
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ 828	$ 1,539	$ 2,404	$ -	$ -
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ 617	$ 323	$ 4,212	$ -	$ -
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ 399	$ 1,216	$ 906	$ -	$ -
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ 462	$ 639	$ 2,175	$ -	$ -
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ 580	$ 785	$ 1,158	$ -	$ -
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ 315	$ 308	$ -	$ -	$ -
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ 288	$ 1,470	$ -	$ -	$ -
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	$ -	$ 423	$ -	$ -	$ -
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 4,198	$ 2,047	$ 7,759	$ -	$ -
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 6,655	$ 1,185	$ 11,940	$ -	$ -
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 3,572	$ 1,054	$ 248	$ -	$ -
271-14-01 Special Revenue Fund - Lands - Administration	$ 3,987	$ 354	$ 2,316	$ 4,298	$ -
271-14-02 Special Revenue Fund - Lands - Quarries	$ 1,798	$ 839	$ 559	$ -	$ -
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ 41	$ -	$ -	$ -	$ -
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 176	$ -	$ -	$ -	$ -
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ 345	$ 15	$ -	$ -	$ -
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$ 2,519	$ -	$ -	$ -	$ -
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ 69	$ -	$ -	$ -
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	$ -	$ 46	$ -	$ -	$ -
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 33,478	$ -	$ -	$ -	$ -
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ 446	$ -	$ -	$ -
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ 462	$ -	$ -	$ 3,289
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ 1,963	$ -	$ -	$ 33,178
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ -	$ 23	$ -	$ -	$ 397
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ 1,786	$ -	$ -	$ 35,379
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ 2,894	$ -	$ -	$ 24,985
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ -	$ 654	$ -	$ -	$ 11,231
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ 854	$ -	$ -	$ 8,550
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ 331	$ -	$ -	$ 474
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ -	$ 1,008	$ -	$ -	$ 44,876
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ 639	$ -	$ -	$ 13,963
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ 1,547	$ -	$ -	$ 61,170
514-75-01 Enterprise Fund - Water - Administration	$ 34,152	$ 11,876	$ 11,248	$ 4,298	$ -
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ 2,427	$ 108	$ -	$ -	$ -
519-76-04 Enterprise Fund - Wastewater - Collections	$ 9,124	$ 10,621	$ 9,779	$ 4,298	$ -
519-76-05 Enterprise Fund - Wastewater - Treatment	$ 25,459	$ 10,983	$ 19,890	$ -	$ -
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	$ -	$ 15	$ -	$ -	$ -
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ 15	$ -	$ -	$ -
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	$ -	$ 15	$ -	$ -	$ -
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ 15	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-03 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ 15	$ -	$ -	$ -
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	$ -	$ 15	$ -	$ -	$ -
530-51-01 Enterprise Fund - Harbors - Administration	$ 27,869	$ 24,129	$ 13,042	$ 4,298	$ -
531-52-01 Enterprise Fund - Docks - Administration	$ 6,104	$ 3,387	$ 8,617	$ 4,298	$ -
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ 4	$ -	$ 2,356	$ -	$ -
538-24-03 Enterprise Fund - WW Extension - Administration	$ 589	$ 108	$ 479	$ -	$ -
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 628	$ 423	$ 399	$ -	$ -
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 43,861	$ 100	$ -	$ 4,298	$ -
560-01-01 Enterprise Fund - Airport - Non-Operational	$ 13,141	$ 31	$ -	$ -	$ -
560-50-01 Enterprise Fund - Airport - Administration	$ 5,025	$ 777	$ 8,466	$ 4,298	$ -
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 8,663	$ 5,041	$ 5,990	$ -	$ -
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 24,435	$ 12,584	$ 15,070	$ -	$ -
560-50-04 Enterprise Fund - Airport - ARFF	$ 4,247	$ 908	$ -	$ -	$ -
560-50-05 Enterprise Fund - Airport - Airport Security	$ 3,546	$ 1,401	$ -	$ -	$ -
560-50-08 Enterprise Fund - Airport - Airport Landside	$ 98	$ 254	$ -	$ -	$ -
602-79-01 Internal Service Fund - Fleet - Administration	$ 9,578	$ 8,913	$ 4,219	$ 4,298	$ -
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ 11,335	$ 800	$ -	$ -	$ -
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ 26,326	$ 277	$ -	$ -	$ -
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ 6,474	$ 2,178	$ 639	$ -	$ -
602-79-05 Internal Service Fund - Fleet - Washbay	$ 300	$ 123	$ 120	$ -	$ -
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ 20,378	$ 14,655	$ 8,985	$ -	$ -
680-60-01 Internal Service Fund - Risk - Administration	$ 3,127	$ 647	$ 3,754	$ 4,298	$ -
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 15	$ -	$ -	$ -
680-60-02 Internal Service Fund - Risk - Workers Comp	$ 1,188	$ 131	$ -	$ -	$ -
680-60-03 Internal Service Fund - Risk - General Liability	$ 8,961	$ 416	$ -	$ -	$ -
680-60-03 Internal Service Fund - Risk - Auto	$ 1,098	$ 192	$ -	$ -	$ -
680-60-04 Internal Service Fund - Risk - Property	$ 955	$ 416	$ -	$ -	$ -
680-60-04 Internal Service Fund - Risk - EE Practice	$ 216	$ 8	$ -	$ -	$ -
680-60-05 Internal Service Fund - Risk - Special Policy	$ 600	$ 146	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Health	$ 16,352	$ 2,355	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Life	$ 1,493	$ 354	$ -	$ -	$ -
680-60-06 Internal Service Fund - Risk - Wellness	$ 1,349	$ 623	$ 799	$ -	$ -
680-60-06 Internal Service Fund - Risk - EAP	$ 306	$ 123	$ -	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI CBJ	$ 540	$ 77	$ -	$ -	$ -
680-60-07 Internal Service Fund - Risk - UI BRH	$ 540	$ 100	$ -	$ -	$ -
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ 72	$ 262	$ -	$ -	$ -
Total	**$ 831,223**	**$ 308,740**	**$ 522,483**	**$ 118,746**	**$ 237,492**

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
110-10- Mayor and Assembly	$ -	$ 1,726	$ 31,676
110-11-01 City Attorney	$ -	$ 1,726	$ 21,257
110-12-01 City Manager	$ -	$ 1,726	$ 13,957
110-07-01 Emergency Services	$ 18,472	$ 1,726	$ 29,803
110-03/04- Clerk	$ -	$ 3,452	$ 11,977
110-08-01 Human Resources	$ -	$ 1,726	$ 11,856
110-06/15- MIS	$ -	$ 3,452	$ 30,471
110-17-01 Finance Administration	$ -	$ 1,726	$ 11,079
110-17-03 Controller	$ -	$ 1,726	$ 15,992
110-17-04 Treasury	$ -	$ 1,806	$ 19,805
110-17-06 Purchasing	$ -	$ 1,806	$ 6,808
110-23-01 Library	$ 12,939	$ 1,806	$ 58,862
110-01-01 General Fund - Non-departmental - NA	$ -	$ -	$ 54
110-11-01 General Fund - Law - GHS Contract	$ -	$ -	$ 108
110-11-01 General Fund - Law - Prison Care Contract	$ -	$ -	$ 1,619
110-12-02 General Fund - Manager Office - Teen Health Center	$ 3,235	$ 1,806	$ 7,318
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ 3,235	$ 1,806	$ 8,109
110-16-01 General Fund - CDD - Administration	$ 3,235	$ 1,806	$ 21,329
110-16-02 General Fund - CDD - Planning	$ -	$ 1,806	$ 13,597
110-16-03 General Fund - CDD - Building	$ -	$ 1,806	$ 12,091
110-17-02 General Fund - Finance - Assessors	$ -	$ 1,806	$ 10,862
110-17-07 General Fund - Finance - Sales Tax	$ -	$ 1,806	$ 2,183
110-21-01 General Fund - Fire - Emergency Services	$ -	$ 1,806	$ 29,743
110-23-02 General Fund - Library - City Museum	$ 9,704	$ 1,806	$ 18,315
110-24-01 General Fund - Engineering - Administration	$ -	$ 1,806	$ 9,143
110-24-02 General Fund - Engineering - CIP	$ -	$ 1,806	$ 16,614
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ -	$ 1,806	$ 38,532
110-42-01 General Fund - Arboretum - Administration	$ -	$ 1,806	$ 5,333
110-47-01 General Fund - Centennial Hall - Convention Center	$ -	$ 1,806	$ 4,005
110-77-01 General Fund - RecycleWorks - Administration	$ -	$ 1,806	$ 8,733
110-77-02 General Fund - RecycleWorks - Recycling	$ -	$ 1,806	$ 4,118
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	$ -	$ 1,806	$ 5,557
110-77-04 General Fund - RecycleWorks - Junked Vehicles	$ -	$ 1,806	$ 3,129
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ -	$ -	$ 17
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ -	$ -	$ 9
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	$ -	$ -	$ 9
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	$ -	$ -	$ 101
120-02-01 School District - Component Unit - School District - Administration	$ -	$ 1,806	$ 28,240
120-02-02 School District - Component Unit - School District - Administration	$ -	$ -	$ 7,019
150-42-01 Permanent Fund - Arboretum - Administration	$ -	$ -	$ 39
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ -	$ -	$ 4,743
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 35,581	$ 1,806	$ 66,143
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ -	$ 1,806	$ 83,723

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ -	$ 1,806	$ 14,813
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ 1,806	$ 5,632
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ -	$ 1,806	$ 3,041
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ -	$ 1,806	$ 10,922
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ 3,235	$ 1,806	$ 9,743
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ -	$ 1,806	$ 4,190
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ 1,806	$ 2,682
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ -	$ 1,806	$ 4,383
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ -	$ 1,806	$ 11,739
209-22-17 General Fund - Roaded Services Area - Police - Services	$ -	$ 1,806	$ 23,440
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ -	$ 1,806	$ 11,913
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ -	$ 1,806	$ 9,292
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 3,235	$ 1,806	$ 18,386
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ -	$ -	$ 2,685
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ -	$ 1,806	$ 4,797
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ -	$ 1,806	$ 13,027
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ -	$ 1,806	$ 13,064
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ -	$ 1,806	$ 2,334
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ 1,806	$ 3,249
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	$ -	$ 1,806	$ 6,446
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 6,469	$ 1,806	$ 27,091
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ 16,173	$ 1,806	$ 56,579
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ -	$ 1,806	$ 19,662
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ 1,806	$ 2,347
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	$ -	$ 1,806	$ 2,073
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ -	$ 1,806	$ 62,083
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ -	$ 1,806	$ 7,254
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 3,235	$ 1,806	$ 90,265
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ 1,806	$ 16,245
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 1,806	$ 12,886
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ -	$ 1,806	$ 6,400
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ 1,806	$ 1,945
219-20-01 CARES Relief Fund - - Operations	$ -	$ 1,806	$ 79,069
219-20-02 CARES Relief Fund - - Childcare	$ -	$ 1,806	$ 1,975
219-20-03 CARES Relief Fund - - Small Business Grant	$ -	$ 1,806	$ 1,929
219-20-04 CARES Relief Fund - - Rental Assistance	$ -	$ 1,806	$ 1,806
219-20-05 CARES Relief Fund - - Vote by Mail	$ -	$ 1,806	$ 2,144
219-20-06 CARES Relief Fund - - School District	$ -	$ 1,806	$ 1,806
219-20-09 CARES Relief Fund - - Airlift NW	$ -	$ 1,806	$ 1,852
219-20-10 CARES Relief Fund - - FEMA	$ -	$ 1,806	$ 1,806
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ -	$ 1,806	$ 11,733
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ 1,806	$ 25,071
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ -	$ -	$ 5,425
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ -	$ 1,806	$ 9,511

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ 1,806	$ 16,319
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ 1,806	$ 6,182
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ 1,806	$ 6,538
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ 1,806	$ 9,896
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ 1,806	$ 6,577
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ 1,806	$ 6,958
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ 1,806	$ 4,326
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ 1,806	$ 5,081
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ 1,806	$ 4,329
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ 1,806	$ 2,429
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ 1,806	$ 3,564
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps	$ -	$ 1,806	$ 2,229
249-46-03 General Fund - Parks and Recreation - Aquatics	$ -	$ -	$ 14,005
249-46-13 General Fund - Parks and Recreation - Aquatics	$ -	$ 1,806	$ 21,586
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ -	$ 1,806	$ 6,680
271-14-01 Special Revenue Fund - Lands - Administration	$ -	$ 1,806	$ 12,761
271-14-02 Special Revenue Fund - Lands - Quarries	$ -	$ 1,806	$ 5,001
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ 1,806	$ 1,847
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ -	$ 1,806	$ 1,982
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ 1,806	$ 2,167
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$ -	$ 1,806	$ 4,325
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ 69
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	$ -	$ -	$ 46
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ -	$ -	$ 33,478
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ -	$ 446
401-90-01 Capital Projects Fund - School CIPs - Construction	$ -	$ 1,806	$ 5,557
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ -	$ 1,806	$ 36,947
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ -	$ -	$ 420
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ -	$ 1,806	$ 38,970
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ -	$ 1,806	$ 29,685
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ -	$ 1,806	$ 13,691
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ -	$ 1,806	$ 11,210
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ -	$ 1,806	$ 2,611
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ -	$ 1,806	$ 47,691
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ -	$ 1,806	$ 16,407
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ -	$ 1,806	$ 64,523
514-75-01 Enterprise Fund - Water - Administration	$ -	$ 1,806	$ 63,380
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ -	$ -	$ 2,535
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ 1,806	$ 35,629
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ 1,806	$ 58,139
520-80-13 Enterprise Fund - Wastewater LIDs - LID 130	$ -	$ -	$ 15
520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ -	$ 15
520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	$ -	$ -	$ 15
520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ -	$ 15

ALLOCATION SUMMARY

110-17-03 Controller

	Grant Accounting	Budget	Total
520-80-97 Enterprise Fund - Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ -	$ 15
520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	$ -	$ -	$ 15
530-51-01 Enterprise Fund - Harbors - Administration	$ -	$ 1,806	$ 71,145
531-52-01 Enterprise Fund - Docks - Administration	$ -	$ 1,806	$ 24,212
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ 1,806	$ 4,166
538-24-03 Enterprise Fund - WW Extension - Administration	$ -	$ 1,806	$ 2,982
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ -	$ 1,806	$ 3,256
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ -	$ 1,806	$ 50,066
560-01-01 Enterprise Fund - Airport - Non-Operational	$ -	$ -	$ 13,171
560-50-01 Enterprise Fund - Airport - Administration	$ -	$ 1,806	$ 20,372
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ -	$ 1,806	$ 21,500
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ -	$ 1,806	$ 53,895
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ 1,806	$ 6,961
560-50-05 Enterprise Fund - Airport - Airport Security	$ -	$ 1,806	$ 6,753
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ 1,806	$ 2,158
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ 1,806	$ 28,815
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ -	$ 12,135
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$ -	$ -	$ 26,603
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ -	$ 1,806	$ 11,097
602-79-05 Internal Service Fund - Fleet - Washbay	$ -	$ -	$ 543
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ -	$ -	$ 44,017
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ 1,806	$ 13,631
680-60-02 Internal Service Fund - Risk - Safety	$ -	$ 903	$ 918
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ 903	$ 2,221
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ 903	$ 10,279
680-60-03 Internal Service Fund - Risk - Auto	$ -	$ 903	$ 2,193
680-60-04 Internal Service Fund - Risk - Property	$ -	$ 903	$ 2,273
680-60-04 Internal Service Fund - Risk - EE Practice	$ -	$ 903	$ 1,127
680-60-05 Internal Service Fund - Risk - Special Policy	$ -	$ 1,806	$ 2,552
680-60-06 Internal Service Fund - Risk - Health	$ -	$ 451	$ 19,159
680-60-06 Internal Service Fund - Risk - Life	$ -	$ 451	$ 2,299
680-60-06 Internal Service Fund - Risk - Wellness	$ -	$ 451	$ 3,222
680-60-06 Internal Service Fund - Risk - EAP	$ -	$ 451	$ 880
680-60-07 Internal Service Fund - Risk - UI CBJ	$ -	$ 903	$ 1,520
680-60-07 Internal Service Fund - Risk - UI BRH	$ -	$ 903	$ 1,543
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$ -	$ 1,806	$ 2,140
Total	**$ 118,746**	**$ 237,492**	**$ 2,374,922**

10 Treasury

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

- **Revenue –** relates to support associated with processing incoming revenue. This function is allocated based on FY22 budgeted revenue per Fund, Department, and Division[11].

- **Sales 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.

- **Cash Management –** relates to support associated with reviewing cash balances and reconciliation. This function is allocated based on the cash balance per Fund, Department, and Division[12].

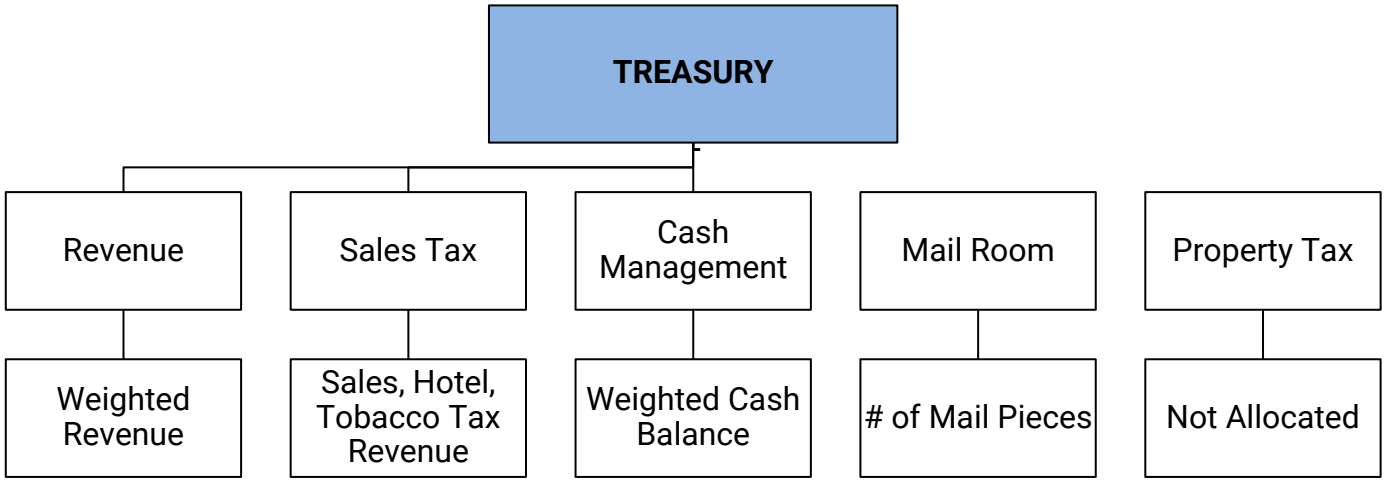
- **Mail Room –** relates to support associated with collecting and processing mail for all departments. This function is allocated based on the number of mail pieces per Fund, Department, and Division.

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

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

[11] In order to provide an accurate reflection of Treasury support, revenues were weighted for the following receivers: School (5%), Roaded Services Area Non-Operational (7.5%), Debt Services (25%), Hospital (10%), Eaglecrest (200%). Revenues associated with Sales Tax have been excluded, as processing is done by the City's sales tax office. Revenues associated with Non-Departmental have been excluded, as support for this is accounted for in the Property Tax function. Revenues associated with Internal Service Funds have been excluded, as Treasury has not involvement with these transactions.

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


TREASURY
Revenue
Sales Tax
Cash Management
Mail Room
Property Tax
Weighted Revenue
Sales, Hotel, Tobacco Tax Revenue
Weighted Cash Balance
# of Mail Pieces
Not Allocated

COSTS TO BE ALLOCATED

110-17-04 Treasury

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 865,400		$ 865,400
Capital and Transfers	$ (9,500)		
Total Deductions	$ (9,500)		$ (9,500)
Incoming Costs			
110-10- Mayor and Assembly	$ 18,900	$ 15,222	$ 34,122
110-12-01 City Manager	$ 22,416	$ 4,784	$ 27,200
110-08-01 Human Resources	$ 14,453	$ 2,054	$ 16,507
110-06/15- MIS	$ 201,622	$ 15,090	$ 216,712
110-17-01 Finance Administration	$ 293,141	$ 15,914	$ 309,055
110-17-03 Controller	$ 18,923	$ 882	$ 19,805
110-17-04 Treasury		$ 8,113	$ 8,113
Total Incoming Costs	**$ 569,454**	**$ 62,060**	**$ 631,513**
Revenue	$ (10,000)		
Reimbursable Expenses	$1,354,900		
Total Cost Adjustments	**$1,344,900**		**$1,344,900**
Total Costs to be Allocated	**$2,770,254**	**$ 62,060**	**$2,832,313**

DEPARTMENTAL EXPENSE DETAIL

110-17-04 Treasury

Expense Type	Expense ($)	General Admin	Revenue	Sales Tax	Cash Management	Mail Room	Property Tax
Personnel							
Salaries and Wages	$ 1,158,400	$ -	$ 405,440	$ 231,680	$ 312,768	$ 46,336	$ 162,176
Benefits	$ 669,500	$ -	$ 234,325	$ 133,900	$ 180,765	$ 26,780	$ 93,730
Subtotal Personnel Cost	**$ 1,827,900**	**$ -**	**$ 639,765**	**$ 365,580**	**$ 493,533**	**$ 73,116**	**$ 255,906**
Operating Services & Supplies							
General Supplies	$ 7,600	$ -	$ 2,660	$ 1,520	$ 2,052	$ 304	$ 1,064
Insurance	$ 14,500	$ -	$ 5,075	$ 2,900	$ 3,915	$ 580	$ 2,030
Other Expenses	$ 64,200	$ -	$ 22,470	$ 12,840	$ 17,334	$ 2,568	$ 8,988
Professional	$ 154,800	$ -	$ 54,180	$ 30,960	$ 41,796	$ 6,192	$ 21,672
Public Utility Services	$ 9,700	$ -	$ 3,395	$ 1,940	$ 2,619	$ 388	$ 1,358
Reimbursable Expenses	$ (1,354,900)	$ -	$ (474,215)	$ (270,980)	$ (365,823)	$ (54,196)	$ (189,686)
Repairs and Maintenance	$ 36,400	$ -	$ 12,740	$ 7,280	$ 9,828	$ 1,456	$ 5,096
Travel and Training	$ 11,500	$ -	$ 4,025	$ 2,300	$ 3,105	$ 460	$ 1,610
Postage	$ 31,900	$ -	$ 11,165	$ 6,380	$ 8,613	$ 1,276	$ 4,466
Printing	$ 34,900	$ -	$ 12,215	$ 6,980	$ 9,423	$ 1,396	$ 4,886
Rentals and Leases	$ 17,400	$ -	$ 6,090	$ 3,480	$ 4,698	$ 696	$ 2,436
Capital Outlay	$ 9,500	$ -	$ 3,325	$ 1,900	$ 2,565	$ 380	$ 1,330
Subtotal Operating Cost	**$ (962,500)**	**$ -**	**$ (336,875)**	**$ (192,500)**	**$ (259,875)**	**$ (38,500)**	**$ (134,750)**
DEPARTMENTAL EXPENDITURES	**$ 865,400**	**$ -**	**$ 302,890**	**$ 173,080**	**$ 233,658**	**$ 34,616**	**$ 121,156**
Disallowed Costs							
Capital and Transfers	$ (9,500)	$ -	$ (3,325)	$ (1,900)	$ (2,565)	$ (380)	$ (1,330)
Subtotal Disallowed Costs	**$ (9,500)**	**$ -**	**$ (3,325)**	**$ (1,900)**	**$ (2,565)**	**$ (380)**	**$ (1,330)**
Cost Adjustments							
Revenue	$ (10,000)				$ (10,000)		
Reimbursable Expenses	$ 1,354,900	$ -	$ 474,215	$ 270,980	$ 365,823	$ 54,196	$ 189,686
Subtotal Cost Adjustments	**$ 1,344,900**	**$ -**	**$ 474,215**	**$ 270,980**	**$ 355,823**	**$ 54,196**	**$ 189,686**
FUNCTIONAL COST	**$ 2,200,800**	**$ -**	**$ 773,780**	**$ 442,160**	**$ 586,916**	**$ 88,432**	**$ 309,512**
First Allocation							
Incoming - All Others	$ 569,454	$ -	$ 200,214	$ 114,408	$ 151,864	$ 22,882	$ 80,086
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (389,598)		$ -	$ -	$ -	$ -	$ (389,598)
Subtotal of First Allocation	**$ 2,380,656**		**$ 973,994**	**$ 556,568**	**$ 738,780**	**$ 111,314**	**$ -**
Second Allocation							
Incoming - All Others	$ 62,060	$ -	$ 21,820	$ 12,468	$ 16,550	$ 2,494	$ 8,728
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (8,728)		$ -	$ -	$ -	$ -	$ (8,728)
Subtotal of Second Allocation	**$ 53,332**		**$ 21,820**	**$ 12,468**	**$ 16,550**	**$ 2,494**	**$ -**
TOTAL ALLOCATED	**$ 2,433,988**		**$ 995,814**	**$ 569,037**	**$ 755,330**	**$ 113,807**	**$ -**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Revenue							
110-07-01 Emergency Services	875,500.00	0.993%	$ 9,673		$ 9,673		$ 9,673
110-03/04- Clerk	1,000.00	0.001%	$ 11		$ 11		$ 11
110-17-01 Finance Administration	33,500.00	0.038%	$ 370		$ 370		$ 370
110-17-04 Treasury	10,000.00	0.011%	$ 110		$ 110		$ 110
110-23-01 Library	308,000.00	0.349%	$ 3,403		$ 3,403	$ 77	$ 3,480
110-12-02 General Fund - Manager Office - Teen Health Center	6,000.00	0.007%	$ 66		$ 66	$ 2	$ 68
110-16-01 General Fund - CDD - Administration	63,500.00	0.072%	$ 702		$ 702	$ 16	$ 717
110-16-03 General Fund - CDD - Building	544,700.00	0.618%	$ 6,018		$ 6,018	$ 136	$ 6,154
110-21-01 General Fund - Fire - Emergency Services	1,204,800.00	1.367%	$ 13,311		$ 13,311	$ 301	$ 13,612
110-23-02 General Fund - Library - City Museum	82,800.00	0.094%	$ 915		$ 915	$ 21	$ 935
110-24-01 General Fund - Engineering - Administration	20,000.00	0.023%	$ 221		$ 221	$ 5	$ 226
110-41-01 General Fund - P&R Parks and Landscape - Administration	157,900.00	0.179%	$ 1,744		$ 1,744	$ 39	$ 1,784
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.005%	$ 53		$ 53	$ 1	$ 54
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.003%	$ 29		$ 29	$ 1	$ 29
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	2,500.00	0.003%	$ 28		$ 28	$ 1	$ 28
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	28,000.00	0.032%	$ 309		$ 309	$ 7	$ 316
120-02-01 School District - Component Unit - School District - Administration	2,160,390.00	2.451%	$ 23,868		$ 23,868	$ 540	$ 24,409
120-02-02 School District - Component Unit - School District - Administration	919,235.00	1.043%	$ 10,156		$ 10,156	$ 230	$ 10,386
150-42-01 Permanent Fund - Arboretum - Administration	10,900.00	0.012%	$ 120		$ 120	$ 3	$ 123
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	988,522.50	1.121%	$ 10,921		$ 10,921	$ 247	$ 11,169
209-22-01 General Fund - Roaded Services Area - Police - Administration	1,164,500.00	1.321%	$ 12,866		$ 12,866	$ 291	$ 13,157
209-22-02 General Fund - Roaded Services Area - Police - General Operations	42,600.00	0.048%	$ 471		$ 471	$ 11	$ 481
209-22-14 General Fund - Roaded Services Area - Police - Grants	362,500.00	0.411%	$ 4,005		$ 4,005	$ 91	$ 4,096
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	825,300.00	0.936%	$ 9,118		$ 9,118	$ 206	$ 9,324
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	900.00	0.001%	$ 10		$ 10	$ 0	$ 10
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	50,800.00	0.058%	$ 561		$ 561	$ 13	$ 574
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	70,700.00	0.080%	$ 781		$ 781	$ 18	$ 799
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	59,000.00	0.067%	$ 652		$ 652	$ 15	$ 667
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	621,100.00	0.705%	$ 6,862		$ 6,862	$ 155	$ 7,017
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	385,300.00	0.437%	$ 4,257		$ 4,257	$ 96	$ 4,353
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	203,800.00	0.231%	$ 2,252		$ 2,252	$ 51	$ 2,303
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	1,597,800.00	1.812%	$ 17,653		$ 17,653	$ 400	$ 18,052
209-72-01 General Fund - Roaded Services Area - Streets - Administration	762,000.00	0.864%	$ 8,419		$ 8,419	$ 191	$ 8,609
210-01-01 General Fund - Fire Service Area - Fire - Administration	1,514,000.00	1.717%	$ 16,727		$ 16,727	$ 379	$ 17,106
210-21-01 General Fund - Fire Service Area - Fire - Administration	1,078,600.00	1.223%	$ 11,916		$ 11,916	$ 270	$ 12,186
216-01-01 Special Revenue Fund - Hotel Tax - Administration	1,250,000.00	1.418%	$ 13,810		$ 13,810	$ 313	$ 14,123
219-20-01 CARES Relief Fund - - Operations	10,659,900.00	12.092%	$117,772		$117,772	$ 2,666	$120,438
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	2,700,000.00	3.063%	$ 29,830		$ 29,830	$ 675	$ 30,505
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	2,500,000.00	2.836%	$ 27,620		$ 27,620	$ 625	$ 28,246
232-52-01 Special Revenue Fund - Port Development Fee - Administration	1,500,000.00	1.701%	$ 16,572		$ 16,572	$ 375	$ 16,947
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	4,273,800.00	4.848%	$ 47,217		$ 47,217	$ 1,069	$ 48,286
249-46-03 General Fund - Parks and Recreation - Aquatics	163,400.00	0.185%	$ 1,805		$ 1,805	$ 41	$ 1,846
249-46-13 General Fund - Parks and Recreation - Aquatics	289,700.00	0.329%	$ 3,201		$ 3,201	$ 72	$ 3,273
270-48-01 Special Revenue Fund - Downtown Parking - Administration	320,100.00	0.363%	$ 3,536		$ 3,536	$ 80	$ 3,617
271-14-01 Special Revenue Fund - Lands - Administration	495,000.00	0.561%	$ 5,469		$ 5,469	$ 124	$ 5,593
271-14-02 Special Revenue Fund - Lands - Quarries	274,000.00	0.311%	$ 3,027		$ 3,027	$ 69	$ 3,096
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	19,000.00	0.022%	$ 210		$ 210	$ 5	$ 215
330-01-01 Debt Service Fund - Debt Service - General Debt Service	2,325,750.00	2.638%	$ 25,695		$ 25,695	$ 582	$ 26,277
514-75-01 Enterprise Fund - Water - Administration	5,962,400.00	6.763%	$ 65,873		$ 65,873	$ 1,491	$ 67,364
519-01-01 Enterprise Fund - Wastewater - Non-Operational	13,488,900.00	15.301%	$149,027		$149,027	$ 3,374	$152,401
530-51-01 Enterprise Fund - Harbors - Administration	4,240,000.00	4.809%	$ 46,844		$ 46,844	$ 1,060	$ 47,904

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
531-52-01 Enterprise Fund - Docks - Administration	330,000.00	0.374%	$ 3,646		$ 3,646	$ 83	$ 3,728
538-24-03 Enterprise Fund - WW Extension - Administration	75,000.00	0.085%	$ 829		$ 829	$ 19	$ 847
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	93,000.00	0.105%	$ 1,027		$ 1,027	$ 23	$ 1,051
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	12,485,700.00	14.163%	$137,943		$137,943	$ 3,123	$141,066
560-01-01 Enterprise Fund - Airport - Non-Operational	3,651,600.00	4.142%	$ 40,343		$ 40,343	$ 913	$ 41,257
560-50-01 Enterprise Fund - Airport - Administration	165,300.00	0.188%	$ 1,826		$ 1,826	$ 41	$ 1,868
560-50-02 Enterprise Fund - Airport - Terminal General Operations	1,152,100.00	1.307%	$ 12,729		$ 12,729	$ 288	$ 13,017
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	3,453,500.00	3.917%	$ 38,155		$ 38,155	$ 864	$ 39,018
560-50-05 Enterprise Fund - Airport - Airport Security	127,700.00	0.145%	$ 1,411		$ 1,411	$ 32	$ 1,443
Total	**88,159,397.50**	**100.000%**	**$973,994**	**$ -**	**$973,994**	**$ 21,820**	**$995,814**

Allocation Basis: **Weighted Revenue**

Source of Allocation: **FY22 Budgeted Expenditures Line Item Detail**

110-17-04 Treasury

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Sales Tax								
215-01-01 Special Revenue Fund - Sales Tax - Administration		45,894,500.00	92.075%	$512,462		$512,462	$ 11,480	$523,942
216-01-01 Special Revenue Fund - Hotel Tax - Administration		1,250,000.00	2.508%	$ 13,958		$ 13,958	$ 313	$ 14,270
221-01-01 Special Revenue Fund - Tobacco Tax - Administration		2,700,000.00	5.417%	$ 30,148		$ 30,148	$ 675	$ 30,824
	Total	**49,844,500.00**	**100.000%**	**$556,568**	**$ -**	**$556,568**	**$ 12,468**	**$569,037**

Allocation Basis: **Sales Tax, Hotel Tax, and Tobacco Tax Revenue**

Source of Allocation: **FY22 Budgeted Expenditures Line Item Detail**

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Cash Management							
110-10- Mayor and Assembly	4,337,562.72	3.602%	$ 26,609		$ 26,609		$ 26,609
110-11-01 City Attorney	1,266,566.64	1.052%	$ 7,770		$ 7,770		$ 7,770
110-12-01 City Manager	744,145.66	0.618%	$ 4,565		$ 4,565		$ 4,565
110-07-01 Emergency Services	900,578.23	0.748%	$ 5,525		$ 5,525		$ 5,525
110-03/04- Clerk	369,848.87	0.307%	$ 2,269		$ 2,269		$ 2,269
110-08-01 Human Resources	447,729.46	0.372%	$ 2,747		$ 2,747		$ 2,747
110-06/15- MIS	1,684,419.49	1.399%	$ 10,333		$ 10,333		$ 10,333
110-17-01 Finance Administration	567,739.42	0.471%	$ 3,483		$ 3,483		$ 3,483
110-17-03 Controller	936,581.21	0.778%	$ 5,745		$ 5,745		$ 5,745
110-17-04 Treasury	718,297.37	0.596%	$ 4,406		$ 4,406		$ 4,406
110-17-06 Purchasing	310,347.43	0.258%	$ 1,904		$ 1,904	$ 47	$ 1,951
110-23-01 Library	2,590,452.72	2.151%	$ 15,891		$ 15,891	$ 395	$ 16,286
110-11-01 General Fund - Law - GHS Contract	25,176.91	0.021%	$ 154		$ 154	$ 4	$ 158
110-11-01 General Fund - Law - Prison Care Contract	377,653.71	0.314%	$ 2,317		$ 2,317	$ 58	$ 2,374
110-12-02 General Fund - Manager Office - Teen Health Center	219,710.54	0.182%	$ 1,348		$ 1,348	$ 34	$ 1,381
110-12-05 General Fund - Manager Office - Housing and Homelessness	335,860.04	0.279%	$ 2,060		$ 2,060	$ 51	$ 2,112
110-16-01 General Fund - CDD - Administration	1,001,537.65	0.832%	$ 6,144		$ 6,144	$ 153	$ 6,297
110-16-02 General Fund - CDD - Planning	893,948.30	0.742%	$ 5,484		$ 5,484	$ 136	$ 5,620
110-16-03 General Fund - CDD - Building	716,283.21	0.595%	$ 4,394		$ 4,394	$ 109	$ 4,503
110-17-02 General Fund - Finance - Assessors	698,659.37	0.580%	$ 4,286		$ 4,286	$ 107	$ 4,393
110-21-01 General Fund - Fire - Emergency Services	5,504,177.01	4.570%	$ 33,765		$ 33,765	$ 840	$ 34,605
110-23-02 General Fund - Library - City Museum	452,848.77	0.376%	$ 2,778		$ 2,778	$ 69	$ 2,847
110-24-01 General Fund - Engineering - Administration	248,328.30	0.206%	$ 1,523		$ 1,523	$ 38	$ 1,561
110-24-02 General Fund - Engineering - CIP	16,364.99	0.014%	$ 100		$ 100	$ 2	$ 103
110-41-01 General Fund - P&R Parks and Landscape - Administration	2,015,076.30	1.673%	$ 12,361		$ 12,361	$ 307	$ 12,669
110-42-01 General Fund - Arboretum - Administration	178,588.25	0.148%	$ 1,096		$ 1,096	$ 27	$ 1,123
110-47-01 General Fund - Centennial Hall - Convention Center	494,978.14	0.411%	$ 3,036		$ 3,036	$ 76	$ 3,112
110-77-01 General Fund - RecycleWorks - Administration	1,001,901.09	0.832%	$ 6,146		$ 6,146	$ 153	$ 6,299
110-77-02 General Fund - RecycleWorks - Recycling	449,491.84	0.373%	$ 2,757		$ 2,757	$ 69	$ 2,826
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	634,206.47	0.527%	$ 3,891		$ 3,891	$ 97	$ 3,987
110-77-04 General Fund - RecycleWorks - Junked Vehicles	285,338.36	0.237%	$ 1,750		$ 1,750	$ 44	$ 1,794
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	140,801.20	0.117%	$ 864		$ 864	$ 21	$ 885
120-02-01 School District - Component Unit - School District - Administration	360,997.66	0.300%	$ 2,215		$ 2,215	$ 55	$ 2,270
120-02-02 School District - Component Unit - School District - Administration	103,734.70	0.086%	$ 636		$ 636	$ 16	$ 652
150-42-01 Permanent Fund - Arboretum - Administration	3,121,378.42	2.592%	$ 19,148		$ 19,148	$ 476	$ 19,624
209-22-01 General Fund - Roaded Services Area - Police - Administration	390,671.58	0.324%	$ 2,397		$ 2,397	$ 60	$ 2,456
209-22-02 General Fund - Roaded Services Area - Police - General Operations	2,045,355.36	1.698%	$ 12,547		$ 12,547	$ 312	$ 12,859
209-22-05 General Fund - Roaded Services Area - Police - Communications	266,148.65	0.221%	$ 1,633		$ 1,633	$ 41	$ 1,673
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	222,573.16	0.185%	$ 1,365		$ 1,365	$ 34	$ 1,399
209-22-08 General Fund - Roaded Services Area - Police - Community Services	25,697.26	0.021%	$ 158		$ 158	$ 4	$ 162
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	223,779.40	0.186%	$ 1,373		$ 1,373	$ 34	$ 1,407
209-22-10 General Fund - Roaded Services Area - Police - Fleet	114,808.38	0.095%	$ 704		$ 704	$ 18	$ 722
209-22-11 General Fund - Roaded Services Area - Police - Electronics	29,509.85	0.025%	$ 181		$ 181	$ 5	$ 186
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	25,718.80	0.021%	$ 158		$ 158	$ 4	$ 162
209-22-14 General Fund - Roaded Services Area - Police - Grants	69,272.75	0.058%	$ 425		$ 425	$ 11	$ 436
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	177,769.89	0.148%	$ 1,091		$ 1,091	$ 27	$ 1,118
209-22-17 General Fund - Roaded Services Area - Police - Services	342,378.82	0.284%	$ 2,100		$ 2,100	$ 52	$ 2,153
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	108,777.17	0.090%	$ 667		$ 667	$ 17	$ 684
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	118,276.32	0.098%	$ 726		$ 726	$ 18	$ 744
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	167,624.54	0.139%	$ 1,028		$ 1,028	$ 26	$ 1,054
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	34,700.99	0.029%	$ 213		$ 213	$ 5	$ 218

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	36,790.38	0.031%	$ 226		$ 226	$ 6	$ 231
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	136,693.05	0.114%	$ 839		$ 839	$ 21	$ 859
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	185,115.04	0.154%	$ 1,136		$ 1,136	$ 28	$ 1,164
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	2,584.80	0.002%	$ 16		$ 16	$ 0	$ 16
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	71,620.61	0.059%	$ 439		$ 439	$ 11	$ 450
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	62,272.24	0.052%	$ 382		$ 382	$ 10	$ 392
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	318,210.91	0.264%	$ 1,952		$ 1,952	$ 49	$ 2,001
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	831,639.13	0.691%	$ 5,102		$ 5,102	$ 127	$ 5,229
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	345,437.51	0.287%	$ 2,119		$ 2,119	$ 53	$ 2,172
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	22,272.39	0.018%	$ 137		$ 137	$ 3	$ 140
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	16,004.24	0.013%	$ 98		$ 98	$ 2	$ 101
209-72-01 General Fund - Roaded Services Area - Streets - Administration	1,265,089.21	1.050%	$ 7,761		$ 7,761	$ 193	$ 7,954
210-21-70 General Fund - Fire Service Area - Fire - CARES program	4,679,492.26	3.886%	$ 28,706		$ 28,706	$ 714	$ 29,420
215-01-01 Special Revenue Fund - Sales Tax - Administration	1,218,336.74	1.012%	$ 7,474		$ 7,474	$ 186	$ 7,660
216-01-01 Special Revenue Fund - Hotel Tax - Administration	77,107.21	0.064%	$ 473		$ 473	$ 12	$ 485
218-01-01 Special Revenue Fund - Library Contributions - Administration	77,497.57	0.064%	$ 475		$ 475	$ 12	$ 487
219-20-01 CARES Relief Fund - - Operations	11,568,763.41	9.606%	$ 70,968		$ 70,968	$ 1,765	$ 72,733
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	466,304.17	0.387%	$ 2,861		$ 2,861	$ 71	$ 2,932
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	4,266,956.82	3.543%	$ 26,175		$ 26,175	$ 651	$ 26,827
232-52-01 Special Revenue Fund - Port Development Fee - Administration	455,976.25	0.379%	$ 2,797		$ 2,797	$ 70	$ 2,867
235-28-01 Special Revenue Fund - Eaglecrest - Administration	20,741.31	0.017%	$ 127		$ 127	$ 3	$ 130
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	3,593.61	0.003%	$ 22		$ 22	$ 1	$ 23
235-28-03 Special Revenue Fund - Eaglecrest - Lift	2,946.94	0.002%	$ 18		$ 18	$ 0	$ 19
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	8,415.88	0.007%	$ 52		$ 52	$ 1	$ 53
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	4,251.36	0.004%	$ 26		$ 26	$ 1	$ 27
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	3,166.81	0.003%	$ 19		$ 19	$ 0	$ 20
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	2,047.16	0.002%	$ 13		$ 13	$ 0	$ 13
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	2,372.34	0.002%	$ 15		$ 15	$ 0	$ 15
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	2,976.50	0.002%	$ 18		$ 18	$ 0	$ 19
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	1,616.66	0.001%	$ 10		$ 10	$ 0	$ 10
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	1,478.09	0.001%	$ 9		$ 9	$ 0	$ 9
249-46-03 General Fund - Parks and Recreation - Aquatics	216,111.15	0.179%	$ 1,326		$ 1,326	$ 33	$ 1,359
249-46-13 General Fund - Parks and Recreation - Aquatics	335,938.35	0.279%	$ 2,061		$ 2,061	$ 51	$ 2,112
270-48-01 Special Revenue Fund - Downtown Parking - Administration	265,526.52	0.220%	$ 1,629		$ 1,629	$ 41	$ 1,669
271-14-01 Special Revenue Fund - Lands - Administration	3,026,852.72	2.513%	$ 18,568		$ 18,568	$ 462	$ 19,030
271-14-02 Special Revenue Fund - Lands - Quarries	1,113,830.43	0.925%	$ 6,833		$ 6,833	$ 170	$ 7,003
276-02-01 Special Revenue Fund - Affordable Housing - Operations	18,694.72	0.016%	$ 115		$ 115	$ 3	$ 118
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	49,631.99	0.041%	$ 304		$ 304	$ 8	$ 312
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	158,822.36	0.132%	$ 974		$ 974	$ 24	$ 999
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	1,158,079.71	0.962%	$ 7,104		$ 7,104	$ 177	$ 7,281
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	80,156.75	0.067%	$ 492		$ 492	$ 12	$ 504
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	80,156.75	0.067%	$ 492		$ 492	$ 12	$ 504
330-01-01 Debt Service Fund - Debt Service - General Debt Service	80,156.75	0.067%	$ 492		$ 492	$ 12	$ 504
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	80,156.75	0.067%	$ 492		$ 492	$ 12	$ 504
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	80,156.75	0.067%	$ 492		$ 492	$ 12	$ 504
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	80,156.75	0.067%	$ 492		$ 492	$ 12	$ 504
514-75-01 Enterprise Fund - Water - Administration	7,748,427.98	6.434%	$ 47,532		$ 47,532	$ 1,182	$ 48,715
519-76-04 Enterprise Fund - Wastewater - Collections	3,536,274.55	2.936%	$ 21,693		$ 21,693	$ 540	$ 22,233
519-76-05 Enterprise Fund - Wastewater - Treatment	9,868,037.40	8.194%	$ 60,535		$ 60,535	$ 1,506	$ 62,041
530-51-01 Enterprise Fund - Harbors - Administration	3,002,568.20	2.493%	$ 18,419		$ 18,419	$ 458	$ 18,877
531-52-01 Enterprise Fund - Docks - Administration	1,865,998.21	1.549%	$ 11,447		$ 11,447	$ 285	$ 11,732
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	1,639.00	0.001%	$ 10		$ 10	$ 0	$ 10
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	2,785,472.26	2.313%	$ 17,087		$ 17,087	$ 425	$ 17,512
560-50-01 Enterprise Fund - Airport - Administration	890,250.74	0.739%	$ 5,461		$ 5,461	$ 136	$ 5,597

110-17-04 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-02 Enterprise Fund - Airport - Terminal General Operations	907,824.33	0.754%	$ 5,569		$ 5,569	$ 139	$ 5,708
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	2,413,006.19	2.004%	$ 14,802		$ 14,802	$ 368	$ 15,171
560-50-04 Enterprise Fund - Airport - ARFF	853,512.53	0.709%	$ 5,236		$ 5,236	$ 130	$ 5,366
560-50-05 Enterprise Fund - Airport - Airport Security	620,355.06	0.515%	$ 3,806		$ 3,806	$ 95	$ 3,900
560-50-08 Enterprise Fund - Airport - Airport Landside	19,743.17	0.016%	$ 121		$ 121	$ 3	$ 124
602-79-01 Internal Service Fund - Fleet - Administration	4,745,206.30	3.940%	$ 29,109		$ 29,109	$ 724	$ 29,833
602-79-02 Internal Service Fund - Fleet - Replacement Program	353,839.36	0.294%	$ 2,171		$ 2,171	$ 54	$ 2,225
602-79-04 Internal Service Fund - Fleet - Fuel Program	3,473,336.32	2.884%	$ 21,307		$ 21,307	$ 530	$ 21,837
602-79-05 Internal Service Fund - Fleet - Washbay	301,070.67	0.250%	$ 1,847		$ 1,847	$ 46	$ 1,893
640-44-01 Internal Service Fund - Building Maintenance - Administration	597,764.21	0.496%	$ 3,667		$ 3,667	$ 91	$ 3,758
680-60-01 Internal Service Fund - Risk - Administration	407,486.93	0.338%	$ 2,500		$ 2,500	$ 62	$ 2,562
680-60-02 Internal Service Fund - Risk - Workers Comp	750,349.98	0.623%	$ 4,603		$ 4,603	$ 115	$ 4,717
680-60-03 Internal Service Fund - Risk - General Liability	604,969.67	0.502%	$ 3,711		$ 3,711	$ 92	$ 3,803
680-60-03 Internal Service Fund - Risk - Auto	25,793.28	0.021%	$ 158		$ 158	$ 4	$ 162
680-60-04 Internal Service Fund - Risk - Property	672,970.13	0.559%	$ 4,128		$ 4,128	$ 103	$ 4,231
680-60-04 Internal Service Fund - Risk - EE Practice	28,138.12	0.023%	$ 173		$ 173	$ 4	$ 177
680-60-05 Internal Service Fund - Risk - Special Policy	359,699.02	0.299%	$ 2,207		$ 2,207	$ 55	$ 2,261
680-60-06 Internal Service Fund - Risk - Health	528,058.80	0.438%	$ 3,239		$ 3,239	$ 81	$ 3,320
680-60-06 Internal Service Fund - Risk - Life	98,483.43	0.082%	$ 604		$ 604	$ 15	$ 619
680-60-06 Internal Service Fund - Risk - Wellness	97,920.67	0.081%	$ 601		$ 601	$ 15	$ 616
680-60-06 Internal Service Fund - Risk - EAP	21,103.59	0.018%	$ 129		$ 129	$ 3	$ 133
680-60-07 Internal Service Fund - Risk - UI CBJ	35,172.66	0.029%	$ 216		$ 216	$ 5	$ 221
680-60-07 Internal Service Fund - Risk - UI BRH	35,172.66	0.029%	$ 216		$ 216	$ 5	$ 221
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	4,689.69	0.004%	$ 29		$ 29	$ 1	$ 29
710-01-01 Agency Fund - Golf Club - Administration	182,884.59	0.152%	$ 1,122		$ 1,122	$ 28	$ 1,150
736-01-01 Agency Fund - Mental Health - Administration	182,884.59	0.152%	$ 1,122		$ 1,122	$ 28	$ 1,150
740-01-01 Agency Fund - Museum Grant - Administration	182,884.59	0.152%	$ 1,122		$ 1,122	$ 28	$ 1,150
750-01-01 Agency Fund - Senion Citizen - Administration	182,884.59	0.152%	$ 1,122		$ 1,122	$ 28	$ 1,150
770-01-01 Agency Fund - Def Copensation Oversight - Administration	182,884.59	0.152%	$ 1,122		$ 1,122	$ 28	$ 1,150
780-01-01 Agency Fund - Sister City - Administration	182,884.59	0.152%	$ 1,122		$ 1,122	$ 28	$ 1,150
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	182,884.59	0.152%	$ 1,122		$ 1,122	$ 28	$ 1,150
Total	**120,431,099.59**	**100.000%**	**$738,780**	**$ -**	**$738,780**	**$ 16,550**	**$755,330**

Allocation Basis: **Weighted Cash Balance**

Source of Allocation: **FY21 Cash Reconciliation**

110-17-04 Treasury

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Mail Room								
110-11-01 City Attorney		112.00	0.038%	$ 42		$ 42		$ 42
110-12-01 City Manager		51,603.00	17.496%	$ 19,476		$ 19,476		$ 19,476
110-07-01 Emergency Services		1.00	0.000%	$ 0		$ 0		$ 0
110-03/04- Clerk		97.00	0.033%	$ 37		$ 37		$ 37
110-08-01 Human Resources		3,735.00	1.266%	$ 1,410		$ 1,410		$ 1,410
110-06/15- MIS		12.00	0.004%	$ 5		$ 5		$ 5
110-17-01 Finance Administration		150.00	0.051%	$ 57		$ 57		$ 57
110-17-03 Controller		30,425.00	10.316%	$ 11,483		$ 11,483		$ 11,483
110-17-04 Treasury		9,527.00	3.230%	$ 3,596		$ 3,596		$ 3,596
110-17-06 Purchasing		3.00	0.001%	$ 1		$ 1	$ 0	$ 1
110-23-01 Library		206.00	0.070%	$ 78		$ 78	$ 3	$ 80
110-01-01 General Fund - Non-departmental - NA		234.00	0.079%	$ 88		$ 88	$ 3	$ 91
110-16-01 General Fund - CDD - Administration		9,429.00	3.197%	$ 3,559		$ 3,559	$ 118	$ 3,677
110-17-02 General Fund - Finance - Assessors		20,315.00	6.888%	$ 7,667		$ 7,667	$ 254	$ 7,921
110-17-07 General Fund - Finance - Sales Tax		15,517.00	5.261%	$ 5,856		$ 5,856	$ 194	$ 6,051
110-24-01 General Fund - Engineering - Administration		343.00	0.116%	$ 129		$ 129	$ 4	$ 134
209-22-01 General Fund - Roaded Services Area - Police - Administration		2,073.00	0.703%	$ 782		$ 782	$ 26	$ 808
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration		406.00	0.138%	$ 153		$ 153	$ 5	$ 158
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration		40.00	0.014%	$ 15		$ 15	$ 1	$ 16
210-21-01 General Fund - Fire Service Area - Fire - Administration		143.00	0.048%	$ 54		$ 54	$ 2	$ 56
271-14-01 Special Revenue Fund - Lands - Administration		23.00	0.008%	$ 9		$ 9	$ 0	$ 9
514-75-01 Enterprise Fund - Water - Administration		50,217.54	17.027%	$ 18,953		$ 18,953	$ 628	$ 19,581
519-76-04 Enterprise Fund - Wastewater - Collections		36,087.46	12.236%	$ 13,620		$ 13,620	$ 452	$ 14,072
530-51-01 Enterprise Fund - Harbors - Administration		6,721.00	2.279%	$ 2,537		$ 2,537	$ 84	$ 2,621
560-50-01 Enterprise Fund - Airport - Administration		131.00	0.044%	$ 49		$ 49	$ 2	$ 51
680-60-01 Internal Service Fund - Risk - Administration		29.00	0.010%	$ 11		$ 11	$ 0	$ 11
680-60-06 Internal Service Fund - Risk - Health		498.00	0.169%	$ 188		$ 188	$ 6	$ 194
– Other		56,856.00	19.278%	$ 21,459		$ 21,459	$ 711	$ 22,170
	Total	**294,934.00**	**100.000%**	**$111,314**	**$ -**	**$111,314**	**$ 2,494**	**$113,807**

Allocation Basis: **# of Mail Pieces**

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

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Sales Tax	Cash Management	Mail Room	Total
110-10- Mayor and Assembly	$ -	$ -	$ 26,609	$ -	$ 26,609
110-11-01 City Attorney	$ -	$ -	$ 7,770	$ 42	$ 7,812
110-12-01 City Manager	$ -	$ -	$ 4,565	$ 19,476	$ 24,041
110-07-01 Emergency Services	$ 9,673	$ -	$ 5,525	$ 0	$ 15,198
110-03/04- Clerk	$ 11	$ -	$ 2,269	$ 37	$ 2,316
110-08-01 Human Resources	$ -	$ -	$ 2,747	$ 1,410	$ 4,156
110-06/15- MIS	$ -	$ -	$ 10,333	$ 5	$ 10,338
110-17-01 Finance Administration	$ 370	$ -	$ 3,483	$ 57	$ 3,909
110-17-03 Controller	$ -	$ -	$ 5,745	$ 11,483	$ 17,228
110-17-04 Treasury	$ 110	$ -	$ 4,406	$ 3,596	$ 8,113
110-17-06 Purchasing	$ -	$ -	$ 1,951	$ 1	$ 1,952
110-23-01 Library	$ 3,480	$ -	$ 16,286	$ 80	$ 19,846
110-01-01 General Fund - Non-departmental - NA	$ -	$ -	$ -	$ 91	$ 91
110-11-01 General Fund - Law - GHS Contract	$ -	$ -	$ 158	$ -	$ 158
110-11-01 General Fund - Law - Prison Care Contract	$ -	$ -	$ 2,374	$ -	$ 2,374
110-12-02 General Fund - Manager Office - Teen Health Center	$ 68	$ -	$ 1,381	$ -	$ 1,449
110-12-05 General Fund - Manager Office - Housing and Homelessness	$ -	$ -	$ 2,112	$ -	$ 2,112
110-16-01 General Fund - CDD - Administration	$ 717	$ -	$ 6,297	$ 3,677	$ 10,691
110-16-02 General Fund - CDD - Planning	$ -	$ -	$ 5,620	$ -	$ 5,620
110-16-03 General Fund - CDD - Building	$ 6,154	$ -	$ 4,503	$ -	$ 10,657
110-17-02 General Fund - Finance - Assessors	$ -	$ -	$ 4,393	$ 7,921	$ 12,314
110-17-07 General Fund - Finance - Sales Tax	$ -	$ -	$ -	$ 6,051	$ 6,051
110-21-01 General Fund - Fire - Emergency Services	$ 13,612	$ -	$ 34,605	$ -	$ 48,217
110-23-02 General Fund - Library - City Museum	$ 935	$ -	$ 2,847	$ -	$ 3,783
110-24-01 General Fund - Engineering - Administration	$ 226	$ -	$ 1,561	$ 134	$ 1,921
110-24-02 General Fund - Engineering - CIP	$ -	$ -	$ 103	$ -	$ 103
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 1,784	$ -	$ 12,669	$ -	$ 14,453
110-42-01 General Fund - Arboretum - Administration	$ -	$ -	$ 1,123	$ -	$ 1,123
110-47-01 General Fund - Centennial Hall - Convention Center	$ -	$ -	$ 3,112	$ -	$ 3,112
110-77-01 General Fund - RecycleWorks - Administration	$ -	$ -	$ 6,299	$ -	$ 6,299
110-77-02 General Fund - RecycleWorks - Recycling	$ -	$ -	$ 2,826	$ -	$ 2,826
110-77-03 General Fund - RecycleWorks - Household Hazardous Waste	$ -	$ -	$ 3,987	$ -	$ 3,987
110-77-04 General Fund - RecycleWorks - Junked Vehicles	$ -	$ -	$ 1,794	$ -	$ 1,794
111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	$ 54	$ -	$ 885	$ -	$ 939
111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	$ 29	$ -	$ -	$ -	$ 29
111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	$ 28	$ -	$ -	$ -	$ 28
111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.	$ 316	$ -	$ -	$ -	$ 316
120-02-01 School District - Component Unit - School District - Administration	$ 24,409	$ -	$ 2,270	$ -	$ 26,678
120-02-02 School District - Component Unit - School District - Administration	$ 10,386	$ -	$ 652	$ -	$ 11,038
150-42-01 Permanent Fund - Arboretum - Administration	$ 123	$ -	$ 19,624	$ -	$ 19,747
209-01-01 General Fund - Roaded Services Area - Roaded Service Area Non-Operational - Non-Departmental	$ 11,169	$ -	$ -	$ -	$ 11,169
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 13,157	$ -	$ 2,456	$ 808	$ 16,421
209-22-02 General Fund - Roaded Services Area - Police - General Operations	$ 481	$ -	$ 12,859	$ -	$ 13,341

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Sales Tax	Cash Management	Mail Room	Total
209-22-05 General Fund - Roaded Services Area - Police - Communications	$ -	$ -	$ 1,673	$ -	$ 1,673
209-22-07 General Fund - Roaded Services Area - Police - Animal Control	$ -	$ -	$ 1,399	$ -	$ 1,399
209-22-08 General Fund - Roaded Services Area - Police - Community Services	$ -	$ -	$ 162	$ -	$ 162
209-22-09 General Fund - Roaded Services Area - Police - System Admin/E911	$ -	$ -	$ 1,407	$ -	$ 1,407
209-22-10 General Fund - Roaded Services Area - Police - Fleet	$ -	$ -	$ 722	$ -	$ 722
209-22-11 General Fund - Roaded Services Area - Police - Electronics	$ -	$ -	$ 186	$ -	$ 186
209-22-12 General Fund - Roaded Services Area - Police - Travel and Training	$ -	$ -	$ 162	$ -	$ 162
209-22-14 General Fund - Roaded Services Area - Police - Grants	$ 4,096	$ -	$ 436	$ -	$ 4,531
209-22-16 General Fund - Roaded Services Area - Police - Airport Security	$ 9,324	$ -	$ 1,118	$ -	$ 10,442
209-22-17 General Fund - Roaded Services Area - Police - Services	$ -	$ -	$ 2,153	$ -	$ 2,153
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 10	$ -	$ 684	$ 158	$ 852
209-46-02 General Fund - Roaded Services Area - Parks and Recreation - Areawide Recreation	$ 574	$ -	$ 744	$ -	$ 1,318
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Zach Gordon Youth Center	$ 799	$ -	$ 1,054	$ -	$ 1,853
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - BAM After School Program	$ -	$ -	$ 218	$ -	$ 218
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Youth Sports	$ 667	$ -	$ 231	$ -	$ 898
209-46-07 General Fund - Roaded Services Area - Parks and Recreation - Grants (Youth Shelter)	$ 7,017	$ -	$ 859	$ -	$ 7,877
209-46-08 General Fund - Roaded Services Area - Parks and Recreation - Treadwell Arena	$ 4,353	$ -	$ 1,164	$ -	$ 5,517
209-46-09 General Fund - Roaded Services Area - Parks and Recreation - Youth Scholarships	$ -	$ -	$ 16	$ -	$ 16
209-46-12 General Fund - Roaded Services Area - Parks and Recreation - Youth Activities	$ -	$ -	$ 450	$ -	$ 450
209-46-14 General Fund - Roaded Services Area - Parks and Recreation - Dimond Park Fieldhouse	$ 2,303	$ -	$ 392	$ -	$ 2,694
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 18,052	$ -	$ 2,001	$ 16	$ 20,069
209-71-02 General Fund - Roaded Services Area - Capital Transit - Operations	$ -	$ -	$ 5,229	$ -	$ 5,229
209-71-03 General Fund - Roaded Services Area - Capital Transit - Maintenance	$ -	$ -	$ 2,172	$ -	$ 2,172
209-71-04 General Fund - Roaded Services Area - Capital Transit - Downtown Center	$ -	$ -	$ 140	$ -	$ 140
209-71-05 General Fund - Roaded Services Area - Capital Transit - Valley Center	$ -	$ -	$ 101	$ -	$ 101
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 8,609	$ -	$ 7,954	$ -	$ 16,563
210-01-01 General Fund - Fire Service Area - Fire - Administration	$ 17,106	$ -	$ -	$ -	$ 17,106
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 12,186	$ -	$ -	$ 56	$ 12,242
210-21-70 General Fund - Fire Service Area - Fire - CARES program	$ -	$ -	$ 29,420	$ -	$ 29,420
215-01-01 Special Revenue Fund - Sales Tax - Administration	$ -	$ 523,942	$ 7,660	$ -	$ 531,602
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$ 14,123	$ 14,270	$ 485	$ -	$ 28,878
218-01-01 Special Revenue Fund - Library Contributions - Administration	$ -	$ -	$ 487	$ -	$ 487
219-20-01 CARES Relief Fund - - Operations	$ 120,438	$ -	$ 72,733	$ -	$ 193,171
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$ 30,505	$ 30,824	$ 2,932	$ -	$ 64,261
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ 28,246	$ -	$ 26,827	$ -	$ 55,072
232-52-01 Special Revenue Fund - Port Development Fee - Administration	$ 16,947	$ -	$ 2,867	$ -	$ 19,814
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$ 48,286	$ -	$ -	$ -	$ 48,286
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ -	$ -	$ 130	$ -	$ 130
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$ -	$ -	$ 23	$ -	$ 23
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$ -	$ -	$ 19	$ -	$ 19
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$ -	$ -	$ 53	$ -	$ 53
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$ -	$ -	$ 27	$ -	$ 27
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$ -	$ -	$ 20	$ -	$ 20
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$ -	$ -	$ 13	$ -	$ 13

ALLOCATION SUMMARY

110-17-04 Treasury

	Revenue	Sales Tax	Cash Management	Mail Room	Total
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$ -	$ -	$ 15	$ -	$ 15
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$ -	$ -	$ 19	$ -	$ 19
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$ -	$ -	$ 10	$ -	$ 10
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$ -	$ -	$ 9	$ -	$ 9
249-46-03 General Fund - Parks and Recreation - Aquatics	$ 1,846	$ -	$ 1,359	$ -	$ 3,205
249-46-13 General Fund - Parks and Recreation - Aquatics	$ 3,273	$ -	$ 2,112	$ -	$ 5,385
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 3,617	$ -	$ 1,669	$ -	$ 5,286
271-14-01 Special Revenue Fund - Lands - Administration	$ 5,593	$ -	$ 19,030	$ 9	$ 24,632
271-14-02 Special Revenue Fund - Lands - Quarries	$ 3,096	$ -	$ 7,003	$ -	$ 10,098
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$ -	$ -	$ 118	$ -	$ 118
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$ 215	$ -	$ 312	$ -	$ 527
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$ -	$ -	$ 999	$ -	$ 999
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$ -	$ -	$ 7,281	$ -	$ 7,281
325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ 504	$ -	$ 504
329-01-01 Debt Service Fund - Debt Service - JIA Bonds Debt Service	$ -	$ -	$ 504	$ -	$ 504
330-01-01 Debt Service Fund - Debt Service - General Debt Service	$ 26,277	$ -	$ 504	$ -	$ 26,781
330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	$ -	$ -	$ 504	$ -	$ 504
330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)FedSubsidy	$ -	$ -	$ 504	$ -	$ 504
330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy	$ -	$ -	$ 504	$ -	$ 504
514-75-01 Enterprise Fund - Water - Administration	$ 67,364	$ -	$ 48,715	$ 19,581	$ 135,661
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$ 152,401	$ -	$ -	$ -	$ 152,401
519-76-04 Enterprise Fund - Wastewater - Collections	$ -	$ -	$ 22,233	$ 14,072	$ 36,304
519-76-05 Enterprise Fund - Wastewater - Treatment	$ -	$ -	$ 62,041	$ -	$ 62,041
530-51-01 Enterprise Fund - Harbors - Administration	$ 47,904	$ -	$ 18,877	$ 2,621	$ 69,402
531-52-01 Enterprise Fund - Docks - Administration	$ 3,728	$ -	$ 11,732	$ -	$ 15,460
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$ -	$ -	$ 10	$ -	$ 10
538-24-03 Enterprise Fund - WW Extension - Administration	$ 847	$ -	$ -	$ -	$ 847
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$ 1,051	$ -	$ -	$ -	$ 1,051
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$ 141,066	$ -	$ 17,512	$ -	$ 158,579
560-01-01 Enterprise Fund - Airport - Non-Operational	$ 41,257	$ -	$ -	$ -	$ 41,257
560-50-01 Enterprise Fund - Airport - Administration	$ 1,868	$ -	$ 5,597	$ 51	$ 7,516
560-50-02 Enterprise Fund - Airport - Terminal General Operations	$ 13,017	$ -	$ 5,708	$ -	$ 18,724
560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	$ 39,018	$ -	$ 15,171	$ -	$ 54,189
560-50-04 Enterprise Fund - Airport - ARFF	$ -	$ -	$ 5,366	$ -	$ 5,366
560-50-05 Enterprise Fund - Airport - Airport Security	$ 1,443	$ -	$ 3,900	$ -	$ 5,343
560-50-08 Enterprise Fund - Airport - Airport Landside	$ -	$ -	$ 124	$ -	$ 124
602-79-01 Internal Service Fund - Fleet - Administration	$ -	$ -	$ 29,833	$ -	$ 29,833
602-79-02 Internal Service Fund - Fleet - Replacement Program	$ -	$ -	$ 2,225	$ -	$ 2,225
602-79-04 Internal Service Fund - Fleet - Fuel Program	$ -	$ -	$ 21,837	$ -	$ 21,837
602-79-05 Internal Service Fund - Fleet - Washbay	$ -	$ -	$ 1,893	$ -	$ 1,893
640-44-01 Internal Service Fund - Building Maintenance - Administration	$ -	$ -	$ 3,758	$ -	$ 3,758
680-60-01 Internal Service Fund - Risk - Administration	$ -	$ -	$ 2,562	$ 11	$ 2,573
680-60-02 Internal Service Fund - Risk - Workers Comp	$ -	$ -	$ 4,717	$ -	$ 4,717
680-60-03 Internal Service Fund - Risk - General Liability	$ -	$ -	$ 3,803	$ -	$ 3,803

ALLOCATION SUMMARY

110-17-04 Treasury

		Revenue	Sales Tax	Cash Management	Mail Room	Total
680-60-03 Internal Service Fund - Risk - Auto		$ -	$ -	$ 162	$ -	$ 162
680-60-04 Internal Service Fund - Risk - Property		$ -	$ -	$ 4,231	$ -	$ 4,231
680-60-04 Internal Service Fund - Risk - EE Practice		$ -	$ -	$ 177	$ -	$ 177
680-60-05 Internal Service Fund - Risk - Special Policy		$ -	$ -	$ 2,261	$ -	$ 2,261
680-60-06 Internal Service Fund - Risk - Health		$ -	$ -	$ 3,320	$ 194	$ 3,514
680-60-06 Internal Service Fund - Risk - Life		$ -	$ -	$ 619	$ -	$ 619
680-60-06 Internal Service Fund - Risk - Wellness		$ -	$ -	$ 616	$ -	$ 616
680-60-06 Internal Service Fund - Risk - EAP		$ -	$ -	$ 133	$ -	$ 133
680-60-07 Internal Service Fund - Risk - UI CBJ		$ -	$ -	$ 221	$ -	$ 221
680-60-07 Internal Service Fund - Risk - UI BRH		$ -	$ -	$ 221	$ -	$ 221
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ		$ -	$ -	$ 29	$ -	$ 29
710-01-01 Agency Fund - Golf Club - Administration		$ -	$ -	$ 1,150	$ -	$ 1,150
736-01-01 Agency Fund - Mental Health - Administration		$ -	$ -	$ 1,150	$ -	$ 1,150
740-01-01 Agency Fund - Museum Grant - Administration		$ -	$ -	$ 1,150	$ -	$ 1,150
750-01-01 Agency Fund - Senion Citizen - Administration		$ -	$ -	$ 1,150	$ -	$ 1,150
770-01-01 Agency Fund - Def Copensation Oversight - Administration		$ -	$ -	$ 1,150	$ -	$ 1,150
780-01-01 Agency Fund - Sister City - Administration		$ -	$ -	$ 1,150	$ -	$ 1,150
790-01-01 Agency Fund - Juneau Public Library Endowment - Administration		$ -	$ -	$ 1,150	$ -	$ 1,150
-- Other		$ -	$ -	$ -	$ 22,170	$ 22,170
	Total	**$ 995,814**	**$ 569,037**	**$ 755,330**	**$ 113,807**	**$ 2,433,988**

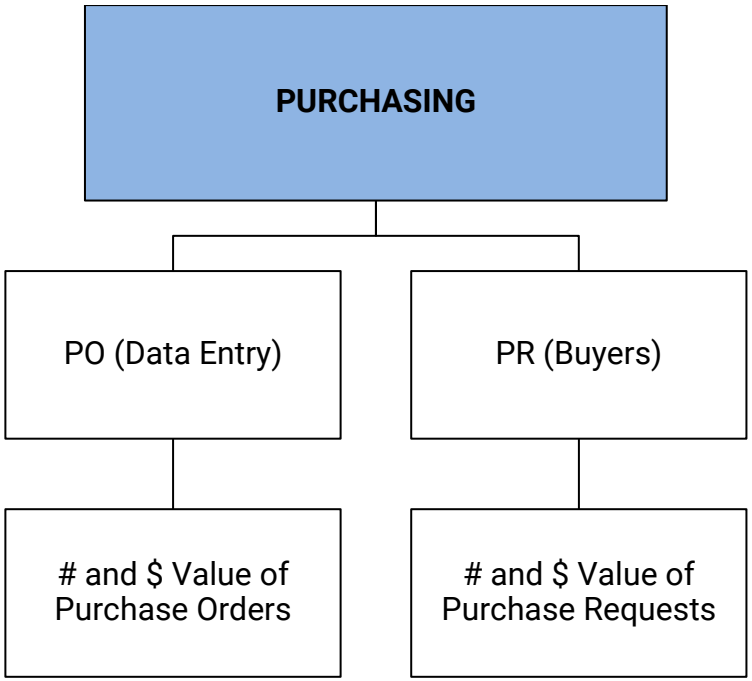
11 Purchasing

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

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

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

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


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

COSTS TO BE ALLOCATED

110-17-06 Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 371,300		$ 371,300
Capital and Transfers	$ (1,500)		
Total Deductions	$ (1,500)		$ (1,500)
Incoming Costs			
110-12-01 City Manager	$ 3,895	$ 664	$ 4,560
110-03/04- Clerk	$ 12,193	$ 3,221	$ 15,414
110-08-01 Human Resources	$ 3,381	$ 481	$ 3,861
110-06/15- MIS	$ 55,129	$ 4,144	$ 59,273
110-17-01 Finance Administration	$ 68,712	$ 3,730	$ 72,442
110-17-03 Controller	$ 6,507	$ 302	$ 6,808
110-17-04 Treasury	$ 1,905	$ 47	$ 1,952
Total Incoming Costs	**$ 151,721**	**$ 12,590**	**$ 164,311**
Reimbursable Expenses	$ 164,700		
Total Cost Adjustments	**$ 164,700**		**$ 164,700**
Total Costs to be Allocated	**$ 686,221**	**$ 12,590**	**$ 698,811**

DEPARTMENTAL EXPENSE DETAIL

110-17-06 Purchasing

Expense Type	Expense ($)	General Admin	PO (Data Entry)	PR (Buyers)
Personnel				
Salaries and Wages	$ 337,800	$ -	$ 67,560	$ 270,240
Benefits	$ 176,600	$ -	$ 35,320	$ 141,280
Subtotal Personnel Cost	**$ 514,400**	**$ -**	**$ 102,880**	**$ 411,520**
Operating Services & Supplies				
General Supplies	$ 1,400	$ -	$ 280	$ 1,120
Insurance	$ 3,900	$ -	$ 780	$ 3,120
Other Expenses	$ 800	$ -	$ 160	$ 640
Professional	$ 1,400	$ -	$ 280	$ 1,120
Public Utility Services	$ 3,000	$ -	$ 600	$ 2,400
Reimbursable Expenses	$ (164,700)	$ -	$ (32,940)	$ (131,760)
Travel and Training	$ 5,400	$ -	$ 1,080	$ 4,320
Postage	$ 100	$ -	$ 20	$ 80
Printing	$ 100	$ -	$ 20	$ 80
Rentals and Leases	$ 2,000	$ -	$ 400	$ 1,600
Advertising	$ 2,000	$ -	$ 400	$ 1,600
Capital Outlay	$ 1,500	$ -	$ 300	$ 1,200
Subtotal Operating Cost	**$ (143,100)**	**$ -**	**$ (28,620)**	**$ (114,480)**
DEPARTMENTAL EXPENDITURES	**$ 371,300**	**$ -**	**$ 74,260**	**$ 297,040**
Disallowed Costs				
Capital and Transfers	$ (1,500)	$ -	$ (300)	$ (1,200)
Subtotal Disallowed Costs	**$ (1,500)**	**$ -**	**$ (300)**	**$ (1,200)**
Cost Adjustments				
Reimbursable Expenses	$ 164,700	$ -	$ 32,940	$ 131,760
Subtotal Cost Adjustments	**$ 164,700**	**$ -**	**$ 32,940**	**$ 131,760**
FUNCTIONAL COST	**$ 534,500**	**$ -**	**$ 106,900**	**$ 427,600**
First Allocation				
Incoming - All Others	$ 151,721	$ -	$ 30,344	$ 121,377
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 686,221**		**$ 137,244**	**$ 548,977**
Second Allocation				
Incoming - All Others	$ 12,590	$ -	$ 2,518	$ 10,072
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 12,590**		**$ 2,518**	**$ 10,072**
TOTAL ALLOCATED	**$ 698,811**		**$ 139,762**	**$ 559,049**

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PO (Data Entry)							
110-10- Mayor and Assembly	0.01	0.435%	$ 596		$ 596		$ 596
110-11-01 City Attorney	0.01	0.597%	$ 820		$ 820		$ 820
110-12-01 City Manager	0.03	1.694%	$ 2,324		$ 2,324		$ 2,324
110-07-01 Emergency Services	0.09	4.732%	$ 6,494		$ 6,494		$ 6,494
110-03/04- Clerk	0.00	0.219%	$ 301		$ 301		$ 301
110-08-01 Human Resources	0.00	0.052%	$ 71		$ 71		$ 71
110-06/15- MIS	0.03	1.652%	$ 2,267		$ 2,267		$ 2,267
110-17-01 Finance Administration	0.01	0.627%	$ 860		$ 860		$ 860
110-23-01 Library	0.05	2.336%	$ 3,206		$ 3,206	$ 65	$ 3,272
110-01-01 General Fund - Non-departmental - NA	0.00	0.049%	$ 68		$ 68	$ 1	$ 69
110-16-01 General Fund - CDD - Administration	0.00	0.105%	$ 144		$ 144	$ 3	$ 147
110-24-01 General Fund - Engineering - Administration	0.00	0.231%	$ 317		$ 317	$ 6	$ 324
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.02	0.841%	$ 1,154		$ 1,154	$ 24	$ 1,177
110-77-01 General Fund - RecycleWorks - Administration	0.03	1.450%	$ 1,990		$ 1,990	$ 41	$ 2,031
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.07	3.313%	$ 4,547		$ 4,547	$ 93	$ 4,639
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.00	0.159%	$ 218		$ 218	$ 4	$ 222
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.06	2.882%	$ 3,956		$ 3,956	$ 81	$ 4,036
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.09	4.678%	$ 6,421		$ 6,421	$ 131	$ 6,552
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.03	1.482%	$ 2,034		$ 2,034	$ 41	$ 2,075
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.06	3.046%	$ 4,180		$ 4,180	$ 85	$ 4,265
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.00	0.188%	$ 258		$ 258	$ 5	$ 263
271-14-01 Special Revenue Fund - Lands - Administration	0.02	1.061%	$ 1,456		$ 1,456	$ 30	$ 1,486
401-90-01 Capital Projects Fund - School CIPs - Construction	0.04	1.856%	$ 2,547		$ 2,547	$ 52	$ 2,599
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.25	12.557%	$ 17,234		$ 17,234	$ 351	$ 17,585
403-90-01 Capital Projects Fund - Fire CIPs - Construction	0.01	0.347%	$ 476		$ 476	$ 10	$ 485
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.09	4.716%	$ 6,472		$ 6,472	$ 132	$ 6,604
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.11	5.724%	$ 7,857		$ 7,857	$ 160	$ 8,017
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.03	1.279%	$ 1,756		$ 1,756	$ 36	$ 1,791
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.05	2.608%	$ 3,580		$ 3,580	$ 73	$ 3,653
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	0.01	0.572%	$ 786		$ 786	$ 16	$ 802
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.02	1.028%	$ 1,412		$ 1,412	$ 29	$ 1,440
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.19	9.284%	$ 12,742		$ 12,742	$ 260	$ 13,002
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.05	2.352%	$ 3,228		$ 3,228	$ 66	$ 3,294
514-75-01 Enterprise Fund - Water - Administration	0.02	1.139%	$ 1,563		$ 1,563	$ 32	$ 1,595
519-76-04 Enterprise Fund - Wastewater - Collections	0.09	4.352%	$ 5,973		$ 5,973	$ 122	$ 6,095
530-51-01 Enterprise Fund - Harbors - Administration	0.05	2.424%	$ 3,327		$ 3,327	$ 68	$ 3,395
531-52-01 Enterprise Fund - Docks - Administration	0.00	0.155%	$ 213		$ 213	$ 4	$ 217
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	0.00	0.146%	$ 201		$ 201	$ 4	$ 205
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.00	0.101%	$ 139		$ 139	$ 3	$ 142
560-50-01 Enterprise Fund - Airport - Administration	0.09	4.607%	$ 6,323		$ 6,323	$ 129	$ 6,452
602-79-01 Internal Service Fund - Fleet - Administration	0.17	8.628%	$ 11,841		$ 11,841	$ 241	$ 12,083
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.04	2.146%	$ 2,945		$ 2,945	$ 60	$ 3,005
680-60-01 Internal Service Fund - Risk - Administration	0.04	2.149%	$ 2,949		$ 2,949	$ 60	$ 3,009
Total	**2.00**	**100.000%**	**$137,244**	**$ -**	**$137,244**	**$ 2,518**	**$139,762**

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

Source of Allocation: **PO_RQ Summary**

110-17-06 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PR (Buyers)							
110-10- Mayor and Assembly	0.01	0.361%	$ 1,980		$ 1,980		$ 1,980
110-11-01 City Attorney	0.01	0.656%	$ 3,602		$ 3,602		$ 3,602
110-12-01 City Manager	0.02	0.757%	$ 4,155		$ 4,155		$ 4,155
110-07-01 Emergency Services	0.10	5.131%	$ 28,169		$ 28,169		$ 28,169
110-03/04- Clerk	0.00	0.165%	$ 906		$ 906		$ 906
110-08-01 Human Resources	0.00	0.155%	$ 853		$ 853		$ 853
110-06/15- MIS	0.05	2.416%	$ 13,263		$ 13,263		$ 13,263
110-17-01 Finance Administration	0.00	0.174%	$ 955		$ 955		$ 955
110-23-01 Library	0.04	1.960%	$ 10,760		$ 10,760	$ 219	$ 10,979
110-16-01 General Fund - CDD - Administration	0.00	0.077%	$ 424		$ 424	$ 9	$ 433
110-41-01 General Fund - P&R Parks and Landscape - Administration	0.02	0.853%	$ 4,681		$ 4,681	$ 95	$ 4,777
110-77-01 General Fund - RecycleWorks - Administration	0.03	1.570%	$ 8,620		$ 8,620	$ 175	$ 8,795
209-22-01 General Fund - Roaded Services Area - Police - Administration	0.08	3.874%	$ 21,269		$ 21,269	$ 433	$ 21,701
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	0.00	0.203%	$ 1,114		$ 1,114	$ 23	$ 1,137
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	0.06	2.777%	$ 15,244		$ 15,244	$ 310	$ 15,554
209-72-01 General Fund - Roaded Services Area - Streets - Administration	0.08	3.862%	$ 21,203		$ 21,203	$ 431	$ 21,634
210-21-01 General Fund - Fire Service Area - Fire - Administration	0.04	1.760%	$ 9,660		$ 9,660	$ 197	$ 9,857
235-28-01 Special Revenue Fund - Eaglecrest - Administration	0.03	1.473%	$ 8,085		$ 8,085	$ 164	$ 8,250
270-48-01 Special Revenue Fund - Downtown Parking - Administration	0.00	0.204%	$ 1,118		$ 1,118	$ 23	$ 1,141
271-14-01 Special Revenue Fund - Lands - Administration	0.01	0.720%	$ 3,951		$ 3,951	$ 80	$ 4,032
401-90-01 Capital Projects Fund - School CIPs - Construction	0.06	2.945%	$ 16,168		$ 16,168	$ 329	$ 16,497
402-90-01 Capital Projects Fund - Roads CIPs - Construction	0.29	14.604%	$ 80,173		$ 80,173	$ 1,631	$ 81,803
403-90-01 Capital Projects Fund - Fire CIPs - Construction	0.01	0.354%	$ 1,944		$ 1,944	$ 40	$ 1,984
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	0.10	5.191%	$ 28,496		$ 28,496	$ 580	$ 29,075
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	0.15	7.428%	$ 40,775		$ 40,775	$ 830	$ 41,605
414-90-01 Capital Projects Fund - Water CIPs - Construction	0.03	1.340%	$ 7,356		$ 7,356	$ 150	$ 7,506
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	0.07	3.688%	$ 20,247		$ 20,247	$ 412	$ 20,659
431-90-01 Capital Projects Fund - Docks CIPs - Construction	0.00	0.112%	$ 614		$ 614	$ 12	$ 626
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	0.17	8.576%	$ 47,082		$ 47,082	$ 958	$ 48,040
460-90-01 Capital Projects Fund - Airport CIPs - Construction	0.05	2.392%	$ 13,129		$ 13,129	$ 267	$ 13,396
514-75-01 Enterprise Fund - Water - Administration	0.01	0.671%	$ 3,684		$ 3,684	$ 75	$ 3,759
519-76-04 Enterprise Fund - Wastewater - Collections	0.07	3.684%	$ 20,226		$ 20,226	$ 411	$ 20,638
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	0.00	0.075%	$ 414		$ 414	$ 8	$ 423
560-50-01 Enterprise Fund - Airport - Administration	0.08	4.093%	$ 22,470		$ 22,470	$ 457	$ 22,927
602-79-01 Internal Service Fund - Fleet - Administration	0.19	9.265%	$ 50,862		$ 50,862	$ 1,035	$ 51,896
640-44-01 Internal Service Fund - Building Maintenance - Administration	0.07	3.471%	$ 19,055		$ 19,055	$ 388	$ 19,443
680-60-01 Internal Service Fund - Risk - Administration	0.06	2.963%	$ 16,268		$ 16,268	$ 331	$ 16,599
Total	**2.00**	**100.000%**	**$548,977**	**$ -**	**$548,977**	**$ 10,072**	**$559,049**

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

Source of Allocation: **PO_RQ Summary**

ALLOCATION SUMMARY

110-17-06 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-10- Mayor and Assembly	$ 596	$ 1,980	$ 2,576
110-11-01 City Attorney	$ 820	$ 3,602	$ 4,422
110-12-01 City Manager	$ 2,324	$ 4,155	$ 6,479
110-07-01 Emergency Services	$ 6,494	$ 28,169	$ 34,663
110-03/04- Clerk	$ 301	$ 906	$ 1,207
110-08-01 Human Resources	$ 71	$ 853	$ 924
110-06/15- MIS	$ 2,267	$ 13,263	$ 15,530
110-17-01 Finance Administration	$ 860	$ 955	$ 1,815
110-23-01 Library	$ 3,272	$ 10,979	$ 14,251
110-01-01 General Fund - Non-departmental - NA	$ 69	$ -	$ 69
110-16-01 General Fund - CDD - Administration	$ 147	$ 433	$ 580
110-24-01 General Fund - Engineering - Administration	$ 324	$ -	$ 324
110-41-01 General Fund - P&R Parks and Landscape - Administration	$ 1,177	$ 4,777	$ 5,954
110-77-01 General Fund - RecycleWorks - Administration	$ 2,031	$ 8,795	$ 10,826
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 4,639	$ 21,701	$ 26,341
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 222	$ 1,137	$ 1,359
209-71-01 General Fund - Roaded Services Area - Capital Transit - Administration	$ 4,036	$ 15,554	$ 19,590
209-72-01 General Fund - Roaded Services Area - Streets - Administration	$ 6,552	$ 21,634	$ 28,186
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 2,075	$ 9,857	$ 11,932
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 4,265	$ 8,250	$ 12,515
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$ 263	$ 1,141	$ 1,404
271-14-01 Special Revenue Fund - Lands - Administration	$ 1,486	$ 4,032	$ 5,518
401-90-01 Capital Projects Fund - School CIPs - Construction	$ 2,599	$ 16,497	$ 19,096
402-90-01 Capital Projects Fund - Roads CIPs - Construction	$ 17,585	$ 81,803	$ 99,389
403-90-01 Capital Projects Fund - Fire CIPs - Construction	$ 485	$ 1,984	$ 2,469
404-90-01 Capital Projects Fund - Community Development CIPs - Construction	$ 6,604	$ 29,075	$ 35,680
406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	$ 8,017	$ 41,605	$ 49,622
414-90-01 Capital Projects Fund - Water CIPs - Construction	$ 1,791	$ 7,506	$ 9,298
419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	$ 3,653	$ 20,659	$ 24,312
430-90-01 Capital Projects Fund - Harbors CIPs - Construction	$ 802	$ -	$ 802
431-90-01 Capital Projects Fund - Docks CIPs - Construction	$ 1,440	$ 626	$ 2,067
450-90-01 Capital Projects Fund - Hospital CIPs - Construction	$ 13,002	$ 48,040	$ 61,042
460-90-01 Capital Projects Fund - Airport CIPs - Construction	$ 3,294	$ 13,396	$ 16,690
514-75-01 Enterprise Fund - Water - Administration	$ 1,595	$ 3,759	$ 5,353
519-76-04 Enterprise Fund - Wastewater - Collections	$ 6,095	$ 20,638	$ 26,733

ALLOCATION SUMMARY

110-17-06 Purchasing

		PO (Data Entry)	PR (Buyers)	Total
530-51-01 Enterprise Fund - Harbors - Administration		$ 3,395	$ -	$ 3,395
531-52-01 Enterprise Fund - Docks - Administration		$ 217	$ -	$ 217
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension		$ 205	$ -	$ 205
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration		$ 142	$ 423	$ 565
560-50-01 Enterprise Fund - Airport - Administration		$ 6,452	$ 22,927	$ 29,379
602-79-01 Internal Service Fund - Fleet - Administration		$ 12,083	$ 51,896	$ 63,979
640-44-01 Internal Service Fund - Building Maintenance - Administration		$ 3,005	$ 19,443	$ 22,448
680-60-01 Internal Service Fund - Risk - Administration		$ 3,009	$ 16,599	$ 19,608
	Total	**$ 139,762**	**$ 559,049**	**$ 698,811**

12 Library

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

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

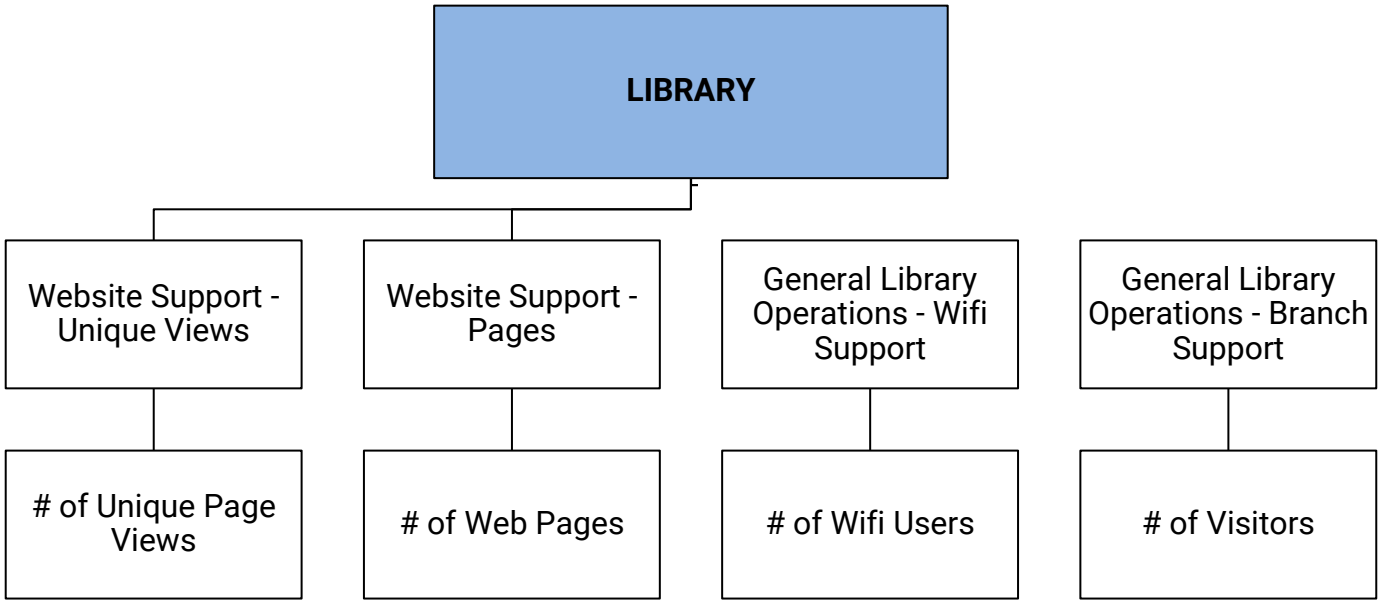
- **Website Support - Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division[13].

- **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 Web Pages
# of Wifi Users
# of Visitors

COSTS TO BE ALLOCATED

110-23-01 Library

	First Allocation	Second Allocation	Total
Departmental Expenditures	$3,129,600		$3,129,600
Capital and Transfers	$ (42,900)		
Total Deductions	$ (42,900)		$ (42,900)
Incoming Costs			
110-10- Mayor and Assembly	$ 300	$ 242	$ 542
110-11-01 City Attorney	$ 2,078	$ 285	$ 2,363
110-12-01 City Manager	$ 28,880	$ 4,951	$ 33,831
110-03/04- Clerk	$ 4,654	$ 1,234	$ 5,888
110-08-01 Human Resources	$ 20,287	$ 2,883	$ 23,170
110-06/15- MIS	$ 11,946	$ 899	$ 12,845
110-17-03 Controller	$ 56,179	$ 2,683	$ 58,862
110-17-04 Treasury	$ 19,372	$ 475	$ 19,846
110-17-06 Purchasing	$ 13,967	$ 284	$ 14,251
110-23-01 Library		$ 8,800	$ 8,800
Total Incoming Costs	**$ 157,662**	**$ 22,736**	**$ 180,398**
Revenue	$ (308,000)		
Reimbursable Expenses	$ 20,200		
Total Cost Adjustments	**$ (287,800)**		**$ (287,800)**
Total Costs to be Allocated	**$2,956,562**	**$ 22,736**	**$2,979,298**

DEPARTMENTAL EXPENSE DETAIL

110-23-01 Library

Expense Type	Expense ($)	General Admin	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel						
Salaries and Wages	$ 1,435,700	$ -	$ 17,946	$ 53,839	$ 71,785	$ 1,292,130
Benefits	$ 826,900	$ -	$ 10,336	$ 31,009	$ 41,345	$ 744,210
Subtotal Personnel Cost	**$ 2,262,600**	**$ -**	**$ 28,283**	**$ 84,848**	**$ 113,130**	**$ 2,036,340**
Operating Services & Supplies						
General Supplies	$ 168,500	$ -	$ 2,106	$ 6,319	$ 8,425	$ 151,650
Insurance	$ 41,800	$ -	$ 523	$ 1,568	$ 2,090	$ 37,620
Other Expenses	$ 66,000	$ -	$ 825	$ 2,475	$ 3,300	$ 59,400
Professional	$ 56,500	$ -	$ 706	$ 2,119	$ 2,825	$ 50,850
Public Utility Services	$ 131,200	$ -	$ 1,640	$ 4,920	$ 6,560	$ 118,080
Reimbursable Expenses	$ (20,200)	$ -	$ (253)	$ (758)	$ (1,010)	$ (18,180)
Repairs and Maintenance	$ 312,600	$ -	$ 3,908	$ 11,723	$ 15,630	$ 281,340
Travel and Training	$ 22,400	$ -	$ 280	$ 840	$ 1,120	$ 20,160
Postage	$ 26,500	$ -	$ 331	$ 994	$ 1,325	$ 23,850
Printing	$ 2,000	$ -	$ 25	$ 75	$ 100	$ 1,800
Rentals and Leases	$ 16,800	$ -	$ 210	$ 630	$ 840	$ 15,120
Capital Outlay	$ 42,900	$ -	$ 536	$ 1,609	$ 2,145	$ 38,610
Subtotal Operating Cost	**$ 867,000**	**$ -**	**$ 10,838**	**$ 32,513**	**$ 43,350**	**$ 780,300**
DEPARTMENTAL EXPENDITURES	**$ 3,129,600**	**$ -**	**$ 39,120**	**$ 117,360**	**$ 156,480**	**$ 2,816,640**
Disallowed Costs						
Capital and Transfers	$ (42,900)	$ -	$ (536)	$ (1,609)	$ (2,145)	$ (38,610)
Subtotal Disallowed Costs	**$ (42,900)**	**$ -**	**$ (536)**	**$ (1,609)**	**$ (2,145)**	**$ (38,610)**
Cost Adjustments						
Revenue	$ (308,000)	$ -	$ (3,850)	$ (11,550)	$ (15,400)	$ (277,200)
Reimbursable Expenses	$ 20,200	$ -	$ 253	$ 758	$ 1,010	$ 18,180
Subtotal Cost Adjustments	**$ (287,800)**	**$ -**	**$ (3,598)**	**$ (10,793)**	**$ (14,390)**	**$ (259,020)**
FUNCTIONAL COST	**$ 2,798,900**	**$ -**	**$ 34,986**	**$ 104,959**	**$ 139,945**	**$ 2,519,010**
First Allocation						
Incoming - All Others	$ 157,662	$ -	$ 1,971	$ 5,912	$ 7,883	$ 141,896
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,956,562**		**$ 36,957**	**$ 110,871**	**$ 147,828**	**$ 2,660,906**
Second Allocation						
Incoming - All Others	$ 22,736	$ -	$ 284	$ 853	$ 1,137	$ 20,462
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 22,736**		**$ 284**	**$ 853**	**$ 1,137**	**$ 20,462**
TOTAL ALLOCATED	**$ 2,979,298**		**$ 37,241**	**$ 111,724**	**$ 148,965**	**$ 2,681,368**

110-23-01 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Unique Views							
110-10- Mayor and Assembly	62,683.00	3.122%	$ 1,154		$ 1,154		$ 1,154
110-11-01 City Attorney	25,353.00	1.263%	$ 467		$ 467		$ 467
110-12-01 City Manager	82,866.00	4.127%	$ 1,525		$ 1,525		$ 1,525
110-03/04- Clerk	68,400.00	3.407%	$ 1,259		$ 1,259		$ 1,259
110-08-01 Human Resources	86,040.00	4.285%	$ 1,584		$ 1,584		$ 1,584
110-17-01 Finance Administration	173,275.00	8.630%	$ 3,189		$ 3,189		$ 3,189
110-23-01 Library	72,655.00	3.619%	$ 1,337		$ 1,337		$ 1,337
110-16-01 General Fund - CDD - Administration	112,859.00	5.621%	$ 2,077		$ 2,077	$ 22	$ 2,100
110-17-02 General Fund - Finance - Assessors	166,612.00	8.298%	$ 3,067		$ 3,067	$ 33	$ 3,100
110-24-01 General Fund - Engineering - Administration	166,404.00	8.288%	$ 3,063		$ 3,063	$ 33	$ 3,096
209-22-01 General Fund - Roaded Services Area - Police - Administration	257,300.00	12.815%	$ 4,736		$ 4,736	$ 51	$ 4,787
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	214,723.00	10.694%	$ 3,952		$ 3,952	$ 42	$ 3,995
210-21-01 General Fund - Fire Service Area - Fire - Administration	36,701.00	1.828%	$ 676		$ 676	$ 7	$ 683
235-28-01 Special Revenue Fund - Eaglecrest - Administration	356,899.00	17.776%	$ 6,569		$ 6,569	$ 71	$ 6,640
530-51-01 Enterprise Fund - Harbors - Administration	38,339.00	1.909%	$ 706		$ 706	$ 8	$ 713
531-52-01 Enterprise Fund - Docks - Administration	38,339.00	1.909%	$ 706		$ 706	$ 8	$ 713
560-50-01 Enterprise Fund - Airport - Administration	48,365.00	2.409%	$ 890		$ 890	$ 10	$ 900
Total	**2,007,813.00**	**100.000%**	**$ 36,957**	**$ -**	**$ 36,957**	**$ 284**	**$ 37,241**

Allocation Basis: **Unique Page Views**

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

110-23-01 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Pages							
110-10- Mayor and Assembly	19.00	2.610%	$ 2,894		$ 2,894		$ 2,894
110-11-01 City Attorney	7.00	0.962%	$ 1,066		$ 1,066		$ 1,066
110-12-01 City Manager	25.00	3.434%	$ 3,807		$ 3,807		$ 3,807
110-03/04- Clerk	27.00	3.709%	$ 4,112		$ 4,112		$ 4,112
110-08-01 Human Resources	22.00	3.022%	$ 3,350		$ 3,350		$ 3,350
110-17-01 Finance Administration	33.00	4.533%	$ 5,026		$ 5,026		$ 5,026
110-23-01 Library	49.00	6.731%	$ 7,462		$ 7,462		$ 7,462
110-16-01 General Fund - CDD - Administration	142.00	19.505%	$ 21,626		$ 21,626	$ 222	$ 21,848
110-24-01 General Fund - Engineering - Administration	74.00	10.165%	$ 11,270		$ 11,270	$ 116	$ 11,385
209-22-01 General Fund - Roaded Services Area - Police - Administration	55.00	7.555%	$ 8,376		$ 8,376	$ 86	$ 8,462
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	186.00	25.549%	$ 28,327		$ 28,327	$ 290	$ 28,617
210-21-01 General Fund - Fire Service Area - Fire - Administration	26.00	3.571%	$ 3,960		$ 3,960	$ 41	$ 4,000
530-51-01 Enterprise Fund - Harbors - Administration	15.00	2.060%	$ 2,284		$ 2,284	$ 23	$ 2,308
531-52-01 Enterprise Fund - Docks - Administration	15.00	2.060%	$ 2,284		$ 2,284	$ 23	$ 2,308
560-50-01 Enterprise Fund - Airport - Administration	33.00	4.533%	$ 5,026		$ 5,026	$ 52	$ 5,077
Total	**728.00**	**100.000%**	**$ 110,871**	**$ -**	**$ 110,871**	**$ 853**	**$ 111,724**

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

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

110-23-01 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Wifi Support								
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		721.00	4.234%	$ 6,259		$ 6,259	$ 48	$ 6,307
-- Citywide Support		16,307.00	95.766%	$ 141,569		$ 141,569	$ 1,089	$ 142,657
	Total	**17,028.00**	**100.000%**	**$ 147,828**	**$ -**	**$ 147,828**	**$ 1,137**	**$ 148,965**

Allocation Basis: **# of Wifi Users**

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

110-23-01 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Branch Support								
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration		4,730.00	6.248%	$ 166,258		$ 166,258	$ 1,279	$ 167,537
-- Citywide Support		70,972.00	93.752%	$ 2,494,647		$ 2,494,647	$ 19,184	$ 2,513,831
	Total	**75,702.00**	**100.000%**	**$ 2,660,906**	**$ -**	**$ 2,660,906**	**$ 20,462**	**$ 2,681,368**

Allocation Basis: **# of Visitors**

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

ALLOCATION SUMMARY

110-23-01 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-10- Mayor and Assembly	$ 1,154	$ 2,894	$ -	$ -	$ 4,047
110-11-01 City Attorney	$ 467	$ 1,066	$ -	$ -	$ 1,533
110-12-01 City Manager	$ 1,525	$ 3,807	$ -	$ -	$ 5,333
110-03/04- Clerk	$ 1,259	$ 4,112	$ -	$ -	$ 5,371
110-08-01 Human Resources	$ 1,584	$ 3,350	$ -	$ -	$ 4,934
110-17-01 Finance Administration	$ 3,189	$ 5,026	$ -	$ -	$ 8,215
110-23-01 Library	$ 1,337	$ 7,462	$ -	$ -	$ 8,800
110-16-01 General Fund - CDD - Administration	$ 2,100	$ 21,848	$ -	$ -	$ 23,947
110-17-02 General Fund - Finance - Assessors	$ 3,100	$ -	$ -	$ -	$ 3,100
110-24-01 General Fund - Engineering - Administration	$ 3,096	$ 11,385	$ -	$ -	$ 14,481
209-22-01 General Fund - Roaded Services Area - Police - Administration	$ 4,787	$ 8,462	$ -	$ -	$ 13,249
209-46-01 General Fund - Roaded Services Area - Parks and Recreation - Administration	$ 3,995	$ 28,617	$ -	$ -	$ 32,612
210-21-01 General Fund - Fire Service Area - Fire - Administration	$ 683	$ 4,000	$ -	$ -	$ 4,683
225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	$ -	$ -	$ 6,307	$ 167,537	$ 173,844
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$ 6,640	$ -	$ -	$ -	$ 6,640
530-51-01 Enterprise Fund - Harbors - Administration	$ 713	$ 2,308	$ -	$ -	$ 3,021
531-52-01 Enterprise Fund - Docks - Administration	$ 713	$ 2,308	$ -	$ -	$ 3,021
560-50-01 Enterprise Fund - Airport - Administration	$ 900	$ 5,077	$ -	$ -	$ 5,977
-- Citywide Support	$ -	$ -	$ 142,657	$ 2,513,831	$ 2,656,488
Total	**$ 37,241**	**$ 111,724**	**$ 148,965**	**$ 2,681,368**	**$ 2,979,298**

matrix consulting group
1650 S. Amphlett Blvd. Ste 213
San Mateo, CA 94402
650.858.0507

October 28, 2021

To: **Sam Muse, Controller**
From: **Khushboo Hussain, Matrix Consulting Group**

SUBJECT: FULL COST ALLOCATION PLAN RESULTS AND CHARGES

The Matrix Consulting Group conducted the City's FY 2022 Full Cost Allocation Plan. The results of this plan are typically used by the City and Borough to charge different non-general fund sources. The City and Borough of Juneau conducts this plan annually. However, as part of this annual process, the City has realized that there have been significant variances in the results due to the nature of metrics being realized. Cost Allocation Plans are a snapshot in time, and the total costs being allocated are based upon a singular years' worth of data. However, depending upon the needs of the specific year, the support to departments can fluctuate.

As a result, the project team is recommending that the City consider "smoothing" or averaging the results from the past three (3) fiscal years. This approach minimizes the volatility in charges and ensures that there is the realization and charges based upon the overall support provided over the last several years. The following exhibit shows the total proposed charges for FY22 based upon the 3 year smoothing of Full Cost Allocation Results.

Receivers	FY20 CAP Allocation	FY21 CAP Allocation	FY22 CAP Allocation	Total Smoothed Charges
120-02-01 School District - Component Unit - School District - Administration	$176,495	$200,746	$212,477	$196,572
120-02-02 School District - Component Unit - School District - Administration	$23,030	$25,463	$25,785	$24,759
Fund 120 - School District Subtotal	***$199,524***	***$226,209***	***$238,261***	***$221,331***
150-42-01 Permanent Fund - Arboretum - Administration	$19,465	$16,036	$19,787	$18,429
215-01-01 Special Revenue Fund - Sales Tax - Administration	$26,960	$43,657	$549,197	$206,604
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$18,655	$13,973	$36,978	$23,202
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$33,094	$38,042	$76,432	$49,189
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational		$51,293	$57,797	$54,545
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$378,483	$215,720	$238,003	$277,402
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$2,613	$10,661	$10,976	$8,083
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$2,792	$15,160	$11,808	$9,920
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$4,542	$14,129	$16,409	$11,693
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$3,873	$8,832	$10,023	$7,576
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$2,652	$14,255	$15,229	$10,712
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$3,322	$5,978	$5,568	$4,956
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$990	$8,284	$8,204	$5,826
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$3,134	$5,400	$5,896	$4,810
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$2,262	$2,278	$2,472	$2,337
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$2,842	$2,911	$3,603	$3,119
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$2,000	$5,821		$3,911
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps			$2,229	$2,229
Fund 235 - Eaglecrest Subtotal	***$409,505***	***$360,723***	***$388,215***	***$407,119***
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$17,431	$22,733	$19,022	$19,729
271-14-01 Special Revenue Fund - Lands - Administration	$133,307	$101,271	$106,288	$113,622
271-14-02 Special Revenue Fund - Lands - Quarries	$9,856	$15,300	$18,113	$14,423
Fund 271 - Lands Subtotal	***$143,163***	***$116,571***	***$124,401***	***$128,045***

Receivers	FY20 CAP Allocation	FY21 CAP Allocation	FY22 CAP Allocation	Total Smoothed Charges
276-02-01 Special Revenue Fund - Affordable Housing - Operations		$2,389	$2,049	$2,219
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$4,598	$3,638	$2,734	$3,656
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$9,325	$7,309	$3,885	$6,840
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded			$16,852	$16,852
Fund 276 - Affordable Housing Subtotal	***$13,923***	***$13,335***	***$25,519***	***$29,566***
514-75-01 Enterprise Fund - Water - Administration	$361,220	$380,646	$367,922	$369,929
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$110,802	$152,559	$154,935	$139,432
519-76-02 Enterprise Fund - Wastewater - Mendenhall Treatment Plant	$45,490			$45,490
519-76-04 Enterprise Fund - Wastewater - Collections	$125,290	$152,992	$147,998	$142,093
519-76-05 Enterprise Fund - Wastewater - Treatment	$370,466	$403,079	$377,400	$383,649
Fund 519 - Wastewater Subtotal	***$652,048***	***$708,630***	***$680,334***	***$710,664***
530-51-01 Enterprise Fund - Harbors - Administration	$372,619	$356,310	$336,484	$355,137
531-52-01 Enterprise Fund - Docks - Administration	$131,342	$102,080	$69,729	$101,050
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$2,829	$2,332	$8,382	$4,514
Fund 531 - Docks Subtotal	***$134,171***	***$104,412***	***$78,111***	***$105,565***
538-24-03 Enterprise Fund - WW Extension - Administration	$3,829	$3,765	$5,428	$4,340
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$4,391	$4,469	$5,883	$4,915
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$564,016	$464,666	$513,388	$514,024
602-79-01 Internal Service Fund - Fleet - Administration	$108,830	$132,246	$148,311	$129,796
602-79-02 Internal Service Fund - Fleet - Replacement Program	$34,252	$13,502	$15,093	$20,949
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$159	$788	$26,603	$9,183
602-79-04 Internal Service Fund - Fleet - Fuel Program	$49,404	$41,708	$41,417	$44,176
602-79-05 Internal Service Fund - Fleet - Washbay		$3,726	$3,374	$3,550
Fund 602 - Fleet Subtotal	***$192,645***	***$191,970***	***$234,798***	***$207,654***
640-44-01 Internal Service Fund - Building Maintenance - Administration	$63,457	$198,383	$209,695	$157,178

Receivers	FY20 CAP Allocation	FY21 CAP Allocation	FY22 CAP Allocation	Total Smoothed Charges
680-60-01 Internal Service Fund - Risk - Administration	$107,930	$101,848	$101,666	$103,815
680-60-02 Internal Service Fund - Risk - Safety	$1,780	$977	$918	$1,225
680-60-02 Internal Service Fund - Risk - Workers Comp	$26,606	$7,279	$7,538	$13,808
680-60-03 Internal Service Fund - Risk - General Liability	$12,762	$11,128	$14,566	$12,819
680-60-03 Internal Service Fund - Risk - Auto	$3,603	$2,152	$2,376	$2,710
680-60-04 Internal Service Fund - Risk - Property	$12,196	$4,726	$7,042	$7,988
680-60-04 Internal Service Fund - Risk - EE Practice	$5,134	$1,234	$1,326	$2,565
680-60-05 Internal Service Fund - Risk - Special Policy	$11,992	$4,031	$5,101	$7,041
680-60-06 Internal Service Fund - Risk - Health	$33,461	$27,863	$31,111	$30,812
680-60-06 Internal Service Fund - Risk - Life	$6,958	$2,342	$2,997	$4,099
680-60-06 Internal Service Fund - Risk - Wellness	$9,220	$5,294	$9,842	$8,119
680-60-06 Internal Service Fund - Risk - EAP	$2,759	$856	$1,030	$1,548
680-60-07 Internal Service Fund - Risk - UI CBJ	$3,671	$1,568	$1,769	$2,336
680-60-07 Internal Service Fund - Risk - UI BRH	$3,562	$1,627	$1,792	$2,327
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$2,006	$1,905	$2,173	$2,028
Fund 680 - Risk Subtotal	***$243,639***	***$174,829***	***$191,247***	***$203,238***