FULL COST ALLOCATION PLAN

FY23 Budgeted Expenditures

CITY AND BOROUGH OF JUNEAU, AK

DECEMBER 8, 2022

matrix consulting group

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1. Executive Summary

The Matrix Consulting Group has prepared this 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 2022 / 2023 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.

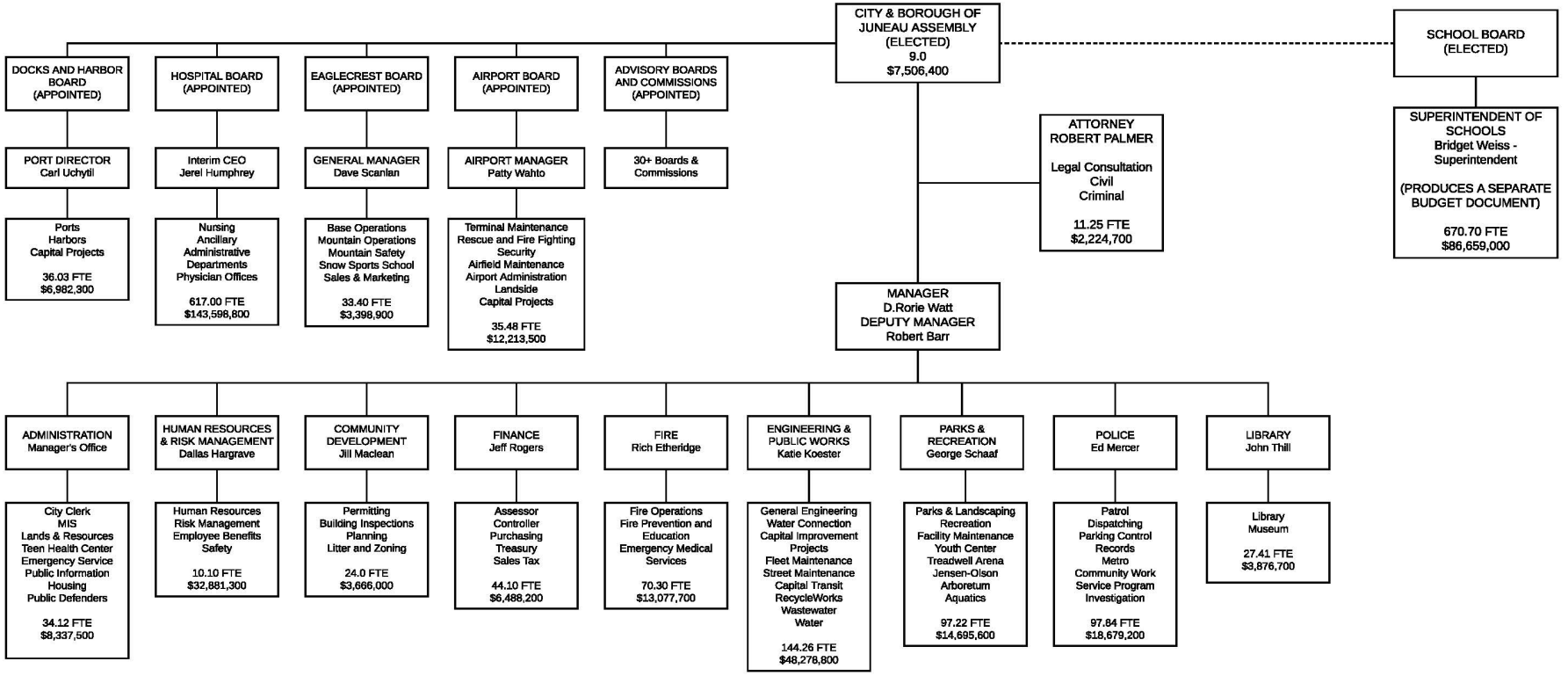
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

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.

OVERVIEW OF MUNICIPAL OPERATIONS



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

4. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting 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	110-1-1 General Fund - General Fund - Non-Dept	110-4-1 Election	110-12-2 Manager Office - Teen Health Center	110-12-3 Manager Office - Syst. Racism Rev.
110	10		Mayor and Assembly	$ -	$ 5,594	$ -	$ 20,976
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 3,731	$ 2,737	$ 7,081
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ 36,923
110	8	1	Human Resources	$ -	$ 596	$ 1,590	$ -
110	06/15		MIS	$ -	$ 2,019	$ 703	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 227	$ 4,112	$ 4,600	$ 2,305
110	17	4	Treasury	$ 13,652	$ 43	$ 51	$ 9
110	17	6	Purchasing	$ 709	$ 726	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 14,589**	**$ 16,821**	**$ 9,680**	**$ 67,294**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-12-5 Manager Office - Housing and Homelessness	110-12-6 Manager Office - Tourism Management	110-16-1 CDD - Administration
110	10		Mayor and Assembly	$ 5,594	$ 2,098	$ 4,894
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 1,791	$ 2,864	$ 13,821
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 17,595
110	8	1	Human Resources	$ -	$ 1,047	$ 8,376
110	06/15		MIS	$ -	$ 116	$ 167,176
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 84	$ 3,910	$ 25,443
110	17	4	Treasury	$ -	$ 43	$ 5,954
110	17	6	Purchasing	$ -	$ -	$ 2,738
110	23	1	Library	$ -	$ -	$ 26,348
			Proposed Costs	**$ 7,468**	**$ 10,077**	**$ 272,347**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-16-2 CDD - Planning	110-16-3 CDD - Building	110-17-2 Finance - Assessors	110-17-7 Finance - Sales Tax
110	10		Mayor and Assembly	$ 123,758	$ 14,683	$ 4,894	$ -
110	11	1	City Attorney	$ 228,408	$ -	$ 79,149	$ 20,054
110	12	1	City Manager	$ 55,947	$ 13,570	$ 10,848	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ 5,377	$ 23,341	$ 21,324	$ 21,324
110	8	1	Human Resources	$ 10,471	$ 6,282	$ 7,329	$ -
110	06/15		MIS	$ 1,534	$ -	$ 93,520	$ 91,439
110	17	1	Finance Administration	$ -	$ -	$ 140,815	$ -
110	17	3	Controller	$ 16,686	$ 12,472	$ 10,949	$ 93
110	17	4	Treasury	$ 290	$ 152	$ 35,627	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ 3,070	$ -
			Proposed Costs	**$ 442,471**	**$ 70,501**	**$ 407,527**	**$ 132,910**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-21-1 Fire - Emergency Services	110-21-70 Fire - Sobering Center	110-21-71 Fire - Mobile Integrated Health	110-23-2 Library - City Museum
110	10		Mayor and Assembly	$ 699	$ -	$ 699	$ 699
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 41,043	$ 13,001	$ 7,982	$ 6,484
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 10,587	$ 5,856	$ 4,177
110	06/15		MIS	$ -	$ -	$ -	$ 53,639
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 27,877	$ 14,233	$ 9,077	$ 22,896
110	17	4	Treasury	$ 996	$ 209	$ 130	$ 132
110	17	6	Purchasing	$ -	$ -	$ -	$ 3,544
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 70,615**	**$ 38,031**	**$ 23,745**	**$ 91,571**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-24-1 Engineering - Administration	110-24-2 Engineering - CIP	110-24-4 Engineering - GF Eng Nonidentified F110-F2XX
110	10		Mayor and Assembly	$ 52,440	$ 27,968	$ -
110	11	1	City Attorney	$ 64,062	$ -	$ -
110	12	1	City Manager	$ 19,990	$ 37,091	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ 30,357	$ -	$ -
110	8	1	Human Resources	$ 2,351	$ 18,611	$ -
110	06/15		MIS	$ 127,505	$ 3,645	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 9,750	$ 27,604	$ 34
110	17	4	Treasury	$ 126	$ 496	$ -
110	17	6	Purchasing	$ 593	$ -	$ -
110	23	1	Library	$ 13,181	$ -	$ -
			Proposed Costs	**$ 320,354**	**$ 115,415**	**$ 34**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-41-1 P&R Parks and Landscape - Administration	110-42-1 Arboretum - Administration	110-47-1 Centennial Hall - Convention Center
110	10		Mayor and Assembly	$ -	$ 699	$ 4,894
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 28,377	$ 2,746	$ 6,244
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ 2,017	$ -
110	8	1	Human Resources	$ 20,970	$ 1,921	$ -
110	06/15		MIS	$ 64,439	$ 125	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 41,669	$ 6,181	$ 4,404
110	17	4	Treasury	$ 173,013	$ 42	$ 129
110	17	6	Purchasing	$ 1,736	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 330,204**	**$ 13,732**	**$ 15,671**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-77-1 RecycleWorks - Administration	110-77-2 RecycleWorks - Recycling	110-77-3 RecycleWorks - Household Hazardous Waste
110	10		Mayor and Assembly	$ 4,894	$ 4,195	$ 699
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 3,946	$ 5,469	$ 6,721
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ 6,452	$ -	$ -
110	8	1	Human Resources	$ 1,365	$ -	$ -
110	06/15		MIS	$ 13,459	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 9,498	$ 4,426	$ 6,682
110	17	4	Treasury	$ 45	$ 101	$ 159
110	17	6	Purchasing	$ 11,219	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 50,877**	**$ 14,192**	**$ 14,261**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-77-4 RecycleWorks - Junked Vehicles	111-80-21 LID Assessments - LID 201 - Dunn St. Improv	111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321
110	10		Mayor and Assembly	$ 2,797	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 4,408	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 3,939	$ 17	$ 9
110	17	4	Treasury	$ 86	$ 258	$ 76
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 11,230**	**$ 275**	**$ 85**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.
110	10		Mayor and Assembly	$ -	$ -
110	11	1	City Attorney	$ -	$ -
110	12	1	City Manager	$ -	$ -
110	7	1	Emergency Services	$ -	$ -
110	3		Clerk	$ -	$ -
110	8	1	Human Resources	$ -	$ -
110	06/15		MIS	$ -	$ -
110	17	1	Finance Administration	$ -	$ -
110	17	3	Controller	$ 9	$ 88
110	17	4	Treasury	$ 11	$ 734
110	17	6	Purchasing	$ -	$ -
110	23	1	Library	$ -	$ -
			Proposed Costs	**$ 20**	**$ 822**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-94 LID Assessments - LID 94 - Old fund 311	120-2-1 School District - Administration
110	10		Mayor and Assembly	$ -	$ 13,285
110	11	1	City Attorney	$ -	$ 68,138
110	12	1	City Manager	$ -	$ 58,267
110	7	1	Emergency Services	$ -	$ -
110	3		Clerk	$ -	$ 5,780
110	8	1	Human Resources	$ -	$ -
110	06/15		MIS	$ -	$ -
110	17	1	Finance Administration	$ -	$ -
110	17	3	Controller	$ -	$ 25,024
110	17	4	Treasury	$ 18	$ 11,585
110	17	6	Purchasing	$ -	$ 138
110	23	1	Library	$ -	$ -
			Proposed Costs	**$ 18**	**$ 182,217**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	120-2-2 School District - Administration	150-42-1 Arboretum	209-1-1 Roaded Service Area Non-Operational
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 7,397	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 6,574	$ -	$ 4,835
110	17	4	Treasury	$ -	$ 4,798	$ 108
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 13,972**	**$ 4,798**	**$ 4,943**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-1 Police - Administration	209-22-2 Police - General Operations	209-22-5 Police - Communications
110	10		Mayor and Assembly	$ 7,691	$ -	$ -
110	11	1	City Attorney	$ 94,689	$ -	$ -
110	12	1	City Manager	$ 19,262	$ 94,821	$ 13,715
110	7	1	Emergency Services	$ 72,993	$ -	$ -
110	3		Clerk	$ 13,660	$ -	$ -
110	8	1	Human Resources	$ 6,472	$ 117,148	$ 22,294
110	06/15		MIS	$ 22,260	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 69,691	$ 83,247	$ 14,989
110	17	4	Treasury	$ 44,611	$ 12,519	$ 1,612
110	17	6	Purchasing	$ 20,499	$ -	$ -
110	23	1	Library	$ 16,455	$ -	$ -
			Proposed Costs	**$ 388,284**	**$ 307,733**	**$ 52,610**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-7 Police - Animal Control	209-22-8 Police - Community Services	209-22-9 Police - System Admin/E911	209-22-10 Police - Fleet
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ 429	$ -	$ -	$ -
110	12	1	City Manager	$ 7,562	$ 1,340	$ 10,200	$ 4,450
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ 13,444	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 1,047	$ 6,303	$ 1,047
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 5,871	$ 3,367	$ 11,086	$ 6,954
110	17	4	Treasury	$ 1,357	$ 161	$ 1,395	$ 719
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 28,663**	**$ 5,916**	**$ 28,984**	**$ 13,170**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-11 Police - Electronics	209-22-12 Police - Travel and Training	209-22-14 Police - Grants	209-22-16 Police - Airport Security
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 1,987	$ 1,038	$ 2,646	$ 8,449
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 1,047	$ -	$ -	$ 5,235
110	06/15		MIS	$ -	$ -	$ 2,244	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,966	$ 3,292	$ 5,349	$ 12,101
110	17	4	Treasury	$ 277	$ 186	$ 475	$ 1,119
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 8,277**	**$ 4,516**	**$ 10,715**	**$ 26,904**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-17 Police - Services	209-46-1 Parks and Recreation - Administration	209-46-2 Parks and Recreation - Areawide Recreation
110	10		Mayor and Assembly	$ -	$ 12,586	$ -
110	11	1	City Attorney	$ -	$ 29,515	$ -
110	12	1	City Manager	$ 16,462	$ 8,970	$ 6,035
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ 7,796	$ -
110	8	1	Human Resources	$ 11,073	$ 2,899	$ 6,298
110	06/15		MIS	$ -	$ 137,245	$ 4,593
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 22,713	$ 11,810	$ 10,085
110	17	4	Treasury	$ 2,118	$ 675	$ 678
110	17	6	Purchasing	$ -	$ 3,010	$ 522
110	23	1	Library	$ -	$ 30,321	$ -
			Proposed Costs	**$ 52,365**	**$ 244,826**	**$ 28,212**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	209-46-7-2 Parks and Recreation - BAM After School Program	209-46-7-4 Parks and Recreation - Youth Sports
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 15,580	$ 1,184	$ 1,295
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ 24,760	$ -	$ -
110	06/15		MIS	$ 82,630	$ -	$ 1,754
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 33,802	$ 3,294	$ 3,567
110	17	4	Treasury	$ 1,040	$ 213	$ 232
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 157,812**	**$ 4,691**	**$ 6,847**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	209-46-8 Parks and Recreation - Treadwell Arena	209-46-9 Parks and Recreation - Youth Scholarships
110	10		Mayor and Assembly	$ -	$ 3,496	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 5,712	$ 10,354	$ 88
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ 2,017	$ -
110	8	1	Human Resources	$ -	$ 7,033	$ -
110	06/15		MIS	$ -	$ 32,013	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 8,700	$ 13,423	$ 2,592
110	17	4	Treasury	$ 1,025	$ 1,155	$ 16
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 15,437**	**$ 69,490**	**$ 2,696**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-12 Parks and Recreation - Youth Activities	209-46-14 Parks and Recreation - Diamond Park Field House	209-71-1 Capital Transit - Administration
110	10		Mayor and Assembly	$ 3,496	$ 1,398	$ 5,594
110	11	1	City Attorney	$ -	$ -	$ 8,091
110	12	1	City Manager	$ 3,553	$ 4,556	$ 15,486
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ 2,017	$ -	$ 5,780
110	8	1	Human Resources	$ -	$ 3,939	$ 3,421
110	06/15		MIS	$ -	$ 167	$ 82,403
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 3,523	$ 8,092	$ 25,556
110	17	4	Treasury	$ 437	$ 454	$ 22,086
110	17	6	Purchasing	$ -	$ -	$ 19,303
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 13,025**	**$ 18,608**	**$ 187,718**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-2 Capital Transit - Operations	209-71-3 Capital Transit - Maintenance	209-71-4 Capital Transit - Downtown Center
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 41,750	$ 14,420	$ 763
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ 60,841	$ 7,329	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 56,836	$ 19,524	$ 2,697
110	17	4	Treasury	$ 5,149	$ 2,031	$ 137
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 164,577**	**$ 43,304**	**$ 3,596**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-5 Capital Transit - Valley Center	209-72-1 Streets - Administration	209-72-2 Streets - Marine Passenger Fees
110	10		Mayor and Assembly	$ -	$ 7,691	$ -
110	11	1	City Attorney	$ -	$ 8,091	$ -
110	12	1	City Manager	$ 550	$ 60,332	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ 5,780	$ -
110	8	1	Human Resources	$ -	$ 52,039	$ -
110	06/15		MIS	$ -	$ 79,313	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 2,393	$ 68,593	$ 8
110	17	4	Treasury	$ 99	$ 17,831	$ -
110	17	6	Purchasing	$ -	$ 24,526	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 3,042**	**$ 324,195**	**$ 8**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	210-1-1 Fire - Administration Non-Program	210-21-1 Fire - Administration Operations	210-21-70 Fire - CARES program	215-1-1 Sales Tax	216-1-1 Hotel Tax
110	10		Mayor and Assembly	$ -	$ -	$ -	$ 14,683	$ 2,098
110	11	1	City Attorney	$ -	$ 18,802	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 63,452	$ -	$ 13,417	$ 942
110	7	1	Emergency Services	$ -	$ 37,400	$ -	$ -	$ -
110	3		Clerk	$ -	$ 5,780	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 111,898	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 176,411	$ 423	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 14,246	$ 96,023	$ 4,360	$ 15,268	$ 9,588
110	17	4	Treasury	$ 47	$ 29	$ 17,777	$1,243,038	$ 46,183
110	17	6	Purchasing	$ -	$ 13,551	$ -	$ -	$ -
110	23	1	Library	$ 4,054	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 18,347**	**$ 523,346**	**$ 22,561**	**$1,286,406**	**$ 58,811**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	219-20-1 CARES Relief Fund - Operations	219-20-2 CARES Relief Fund - Childcare
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 33,213	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 153	$ 1,305	$ 168
110	17	4	Treasury	$ -	$ 12,768	$ -
110	17	6	Purchasing	$ 8,636	$ 1,736	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 8,788**	**$ 49,022**	**$ 168**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-11 CARES Relief Fund - Hotline	219-20-13 CARES Relief Fund - Hagevig Testing	219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 42	$ 429	$ 42
110	17	4	Treasury	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 42**	**$ 429**	**$ 42**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-15 CARES Relief Fund - Isolation and Quarantine	219-20-16 CARES Relief Fund - Pop-up testing	219-20-19 CARES Relief Fund - Housing Assistance Pmts
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 25	$ 160	$ 17
110	17	4	Treasury	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 25**	**$ 160**	**$ 17**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-20 CARES Relief Fund - ArtWorks/PT Grants	219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)
110	10		Mayor and Assembly	$ 699	$ -
110	11	1	City Attorney	$ -	$ -
110	12	1	City Manager	$ 224	$ -
110	7	1	Emergency Services	$ -	$ -
110	3		Clerk	$ -	$ -
110	8	1	Human Resources	$ -	$ -
110	06/15		MIS	$ -	$ -
110	17	1	Finance Administration	$ -	$ -
110	17	3	Controller	$ -	$ 8
110	17	4	Treasury	$ -	$ -
110	17	6	Purchasing	$ -	$ -
110	23	1	Library	$ -	$ -
			Proposed Costs	**$ 923**	**$ 8**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-26 CARES Relief Fund - Communication Costs	219-20-27 CARES Relief Fund - MIH & Sleep Off
110	10		Mayor and Assembly	$ -	$ -
110	11	1	City Attorney	$ -	$ -
110	12	1	City Manager	$ -	$ -
110	7	1	Emergency Services	$ -	$ -
110	3		Clerk	$ -	$ -
110	8	1	Human Resources	$ -	$ -
110	06/15		MIS	$ -	$ -
110	17	1	Finance Administration	$ -	$ -
110	17	3	Controller	$ 25	$ 25
110	17	4	Treasury	$ -	$ -
110	17	6	Purchasing	$ -	$ -
110	23	1	Library	$ -	$ -
			Proposed Costs	**$ 25**	**$ 25**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-28 CARES Relief Fund - Individual Assistance Payments	219-20-29 CARES Relief Fund - Vaccine Distribution
110	10		Mayor and Assembly	$ -	$ -
110	11	1	City Attorney	$ -	$ -
110	12	1	City Manager	$ -	$ -
110	7	1	Emergency Services	$ -	$ -
110	3		Clerk	$ -	$ -
110	8	1	Human Resources	$ -	$ -
110	06/15		MIS	$ -	$ -
110	17	1	Finance Administration	$ -	$ -
110	17	3	Controller	$ 101	$ 547
110	17	4	Treasury	$ -	$ -
110	17	6	Purchasing	$ -	$ -
110	23	1	Library	$ -	$ -
			Proposed Costs	**$ 101**	**$ 547**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-31 CARES Relief Fund - Safe Opening and Operation	219-20-32 CARES Relief Fund - Healthy Equitable Grant	221-1-1 Tobacco Tax
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 318	$ 559
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 34	$ 195	$ 12,006
110	17	4	Treasury	$ -	$ -	$ 58,801
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 34**	**$ 513**	**$ 71,366**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	225-1-1 Marine Passenger Fees	232-52-1 Port Development Fee	233-1-1 State MPF	235-1-1 Eaglecrest - Non-Operational
110	10		Mayor and Assembly	$ 20,277	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 6,546	$ 56	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ 5,780	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 25,846	$ 11,599	$ 17,533	$ 9,120
110	17	4	Treasury	$ 9,401	$ 3,795	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ 294,763	$ -	$ -	$ -
			Proposed Costs	**$ 362,613**	**$ 15,449**	**$ 17,533**	**$ 9,120**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-1 Eaglecrest - Administration	235-28-2 Eaglecrest - Ski Patrol	235-28-3 Eaglecrest - Lift	235-28-4 Eaglecrest - Mountain Maint
110	10		Mayor and Assembly	$ 13,285	$ -	$ -	$ -
110	11	1	City Attorney	$ 44,045	$ -	$ -	$ -
110	12	1	City Manager	$ 4,830	$ 196	$ 169	$ 351
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ 18,409	$ -	$ -	$ -
110	8	1	Human Resources	$ 4,910	$ 5,629	$ 5,209	$ 7,242
110	06/15		MIS	$ 181,314	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 16,825	$ 7,319	$ 6,831	$ 11,894
110	17	4	Treasury	$ 43,302	$ 12	$ 9	$ 28
110	17	6	Purchasing	$ 6,738	$ -	$ -	$ -
110	23	1	Library	$ 5,543	$ -	$ -	$ -
			Proposed Costs	**$ 339,201**	**$ 13,155**	**$ 12,218**	**$ 19,515**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-5 Eaglecrest - Lodge General Operations	235-28-6 Eaglecrest - Snow Sports School	235-28-7 Eaglecrest - Food Service
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 147	$ 191	$ 69
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ 2,935	$ 8,736	$ 1,256
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 6,666	$ 7,372	$ 4,586
110	17	4	Treasury	$ 12	$ 10	$ 6
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 9,760**	**$ 16,309**	**$ 5,917**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-8 Eaglecrest - Ski Rental Shop	235-28-9 Eaglecrest - Marketing	235-28-11 Eaglecrest - Building Maint	235-28-12 Eaglecrest - Vehicle Maint
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 121	$ 90	$ 32	$ 37
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 3,308	$ 1,478	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 5,804	$ 4,761	$ 2,546	$ 4,416
110	17	4	Treasury	$ 8	$ 8	$ 4	$ 5
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 9,242**	**$ 6,337**	**$ 2,583**	**$ 4,458**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	249-1-1 Parks and Recreation - Aquatics	249-46-3 Parks and Recreation - Aquatics	249-46-13 Parks and Recreation - Diamond Park Aquatic Center
110	10		Mayor and Assembly	$ 5,594	$ -	$ -
110	11	1	City Attorney	$ -	$ 165	$ -
110	12	1	City Manager	$ 1,791	$ 11,594	$ 18,819
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ 2,017	$ -
110	8	1	Human Resources	$ -	$ 11,627	$ 18,339
110	06/15		MIS	$ -	$ 19,480	$ 39,419
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ -	$ 16,115	$ 22,299
110	17	4	Treasury	$ -	$ 1,308	$ 2,189
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 7,384**	**$ 62,306**	**$ 101,065**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	270-48-1 Downtown Parking - Marine Parking Garage	271-14-1 Lands - Administration	271-14-2 Lands - Quarries
110	10		Mayor and Assembly	$ 2,797	$ 4,195	$ -
110	11	1	City Attorney	$ -	$ 41,755	$ -
110	12	1	City Manager	$ 6,604	$ 7,263	$ 2,065
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ 28,340	$ -
110	8	1	Human Resources	$ 320	$ 3,040	$ 1,095
110	06/15		MIS	$ -	$ 21,107	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 7,892	$ 13,023	$ 5,306
110	17	4	Treasury	$ 2,534	$ 8,158	$ 2,695
110	17	6	Purchasing	$ 1,413	$ 6,405	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 21,559**	**$ 133,288**	**$ 11,161**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	276-2-1 Affordable Housing - Operations	276-2-2 Affordable Housing - Mobile Home Loans	276-2-3 Affordable Housing - Accessory Apt Grant
110	10		Mayor and Assembly	$ 6,992	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 2,357	$ 220	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ 14,769	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 2,186	$ 2,235	$ 51
110	17	4	Treasury	$ 4,057	$ 7,514	$ -
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 30,362**	**$ 9,968**	**$ 51**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	276-2-5 Affordable Housing - Grants Awarded	325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	329-1-1 Debt Service - JIA Bonds Debt Service
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 25	$ 93	$ 67
110	17	4	Treasury	$ -	$ 24,685	$ 10,401
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 25**	**$ 24,777**	**$ 10,468**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	330-1-1 Debt Service - General Debt Service	330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 34,411	$ -	$ -
110	17	4	Treasury	$ 35,993	$ 878	$ 878
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 70,405**	**$ 878**	**$ 878**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	401-90-1 Capital Projects - School CIPs	402-90-1 Capital Projects - Roads CIPs
110	10		Mayor and Assembly	$ -	$ 699	$ 2,098
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 224	$ 672
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 1,875	$ 9,083
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ -	$ 3,888	$ 70,736
110	17	4	Treasury	$ 878	$ -	$ -
110	17	6	Purchasing	$ -	$ 28,235	$ 91,591
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 878**	**$ 34,922**	**$ 174,179**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	403-90-1 Capital Projects - Fire CIPs	404-90-1 Capital Projects - Community Development CIPs	406-90-1 Capital Projects - Parks and Rec CIPs
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 4,100	$ 6,220
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 1,041	$ 37,214	$ 17,884
110	17	4	Treasury	$ -	$ -	$ -
110	17	6	Purchasing	$ 8,184	$ 45,076	$ 80,389
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 9,225**	**$ 86,391**	**$ 104,494**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	414-90-1 Capital Projects - Water CIPs	419-90-1 Capital Projects - Wastewater CIPs	430-90-1 Capital Projects - Harbors CIPs	431-90-1 Capital Projects - Docks CIPs
110	10		Mayor and Assembly	$ 1,398	$ 2,797	$ -	$ 1,398
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 448	$ 895	$ -	$ 448
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 1,840	$ -	$ 1,572
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 6,143	$ 43,458	$ 3,509	$ 19,757
110	17	4	Treasury	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ 11,714	$ 7,423	$ 613	$ 4,011
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 19,703**	**$ 56,413**	**$ 4,122**	**$ 27,186**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	450-90-1 Capital Projects - Hospital CIPs	460-90-1 Capital Projects - Airport CIPs	514-75-1 Water - Administration	519-1-1 Wastewater - Non-Operational
110	10		Mayor and Assembly	$ 1,398	$ -	$ 350	$ -
110	11	1	City Attorney	$ -	$ -	$ 8,091	$ -
110	12	1	City Manager	$ 448	$ -	$ 32,278	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 6,452	$ -
110	8	1	Human Resources	$ -	$ -	$ 29,084	$ -
110	06/15		MIS	$ 8,592	$ 226	$ 102,006	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 13,579	$ 41,121	$ 67,110	$ 2,661
110	17	4	Treasury	$ -	$ -	$ 424,182	$ -
110	17	6	Purchasing	$ 28,847	$ 3,948	$ 6,958	$ 4,932
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 52,864**	**$ 45,295**	**$ 676,510**	**$ 7,593**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	519-76-4 Wastewater - Collections	519-76-5 Wastewater - Treatment	520-80-13 Wastewater LIDs - LID 130	520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV
110	10		Mayor and Assembly	$ 2,272	$ 2,272	$ -	$ -
110	11	1	City Attorney	$ 8,091	$ -	$ -	$ -
110	12	1	City Manager	$ 24,663	$ 76,177	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ 6,452	$ -	$ -	$ -
110	8	1	Human Resources	$ 13,217	$ 51,110	$ -	$ -
110	06/15		MIS	$ 163,149	$ 281	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 37,806	$ 65,457	$ 17	$ 17
110	17	4	Treasury	$ 328,505	$ 14,059	$ 533	$ 549
110	17	6	Purchasing	$ 17,780	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 601,936**	**$ 209,356**	**$ 550**	**$ 566**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-95 Wastewater LIDs - LID 95	520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 17	$ 17	$ 17
110	17	4	Treasury	$ 708	$ 207	$ 766
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 725**	**$ 224**	**$ 783**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-98 Wastewater LIDs - LID 98	530-51-1 Harbors	531-52-1 Docks - Administration	531-52-2 Docks - CIP Engineers-Dock
110	10		Mayor and Assembly	$ -	$ 10,838	$ 4,545	$ -
110	11	1	City Attorney	$ -	$ 27,083	$ 27,083	$ -
110	12	1	City Manager	$ -	$ 12,368	$ 3,001	$ 1,308
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ 7,527	$ 7,527	$ -
110	8	1	Human Resources	$ -	$ 17,940	$ 17,900	$ 3,130
110	06/15		MIS	$ -	$ 179,775	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 17	$ 81,573	$ 38,751	$ 4,498
110	17	4	Treasury	$ 1,506	$ 63,706	$ 2,421	$ 3
110	17	6	Purchasing	$ -	$ 2,168	$ 1,232	$ -
110	23	1	Library	$ -	$ 4,749	$ -	$ -
			Proposed Costs	**$ 1,523**	**$ 407,727**	**$ 102,460**	**$ 8,939**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	538-24-3 WW Extension - Administration	539-24-3 Water Extension - Eng Water Extension	550-55-1 Bartlett Regional Hospital	560-50-1 Airport - Administration
110	10		Mayor and Assembly	$ -	$ -	$ 17,480	$ 4,894
110	11	1	City Attorney	$ -	$ -	$ 93,613	$ 33,596
110	12	1	City Manager	$ 1,139	$ 623	$ 81,210	$ 12,460
110	7	1	Emergency Services	$ -	$ -	$ -	$ 21,429
110	3		Clerk	$ -	$ -	$ 9,140	$ 10,617
110	8	1	Human Resources	$ 1,303	$ -	$ -	$ 10,750
110	06/15		MIS	$ -	$ -	$ 19,242	$ 109,590
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 2,655	$ 2,102	$ 54,567	$ 21,805
110	17	4	Treasury	$ -	$ 22	$ 46,312	$ 17,272
110	17	6	Purchasing	$ 1,019	$ 438	$ 282	$ 45,617
110	23	1	Library	$ -	$ -	$ -	$ 6,165
			Proposed Costs	**$ 6,116**	**$ 3,184**	**$ 321,846**	**$ 294,196**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-2 Airport - Terminal General Operations	560-50-3 Airport - Airfield Maintenance Shop	560-50-4 Airport - ARFF
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 10,404	$ 28,793	$ 8,818
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ 7,872	$ 18,820	$ -
110	06/15		MIS	$ 390	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 26,344	$ 59,232	$ 7,500
110	17	4	Treasury	$ 3,241	$ 7,333	$ 1,791
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -
			Proposed Costs	**$ 48,251**	**$ 114,178**	**$ 18,109**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-5 Airport - Airport Security	560-50-8 Airport - Airport Landside	602-79-1 Fleet - Administration	602-79-2 Fleet - Replacement Program
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ 8,091	$ -
110	12	1	City Manager	$ 6,672	$ 225	$ 12,327	$ 822
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 5,780	$ -
110	8	1	Human Resources	$ -	$ -	$ 5,732	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,441	$ 2,540	$ 31,102	$ 15,091
110	17	4	Treasury	$ 1,355	$ 46	$ 10,056	$ 828
110	17	6	Purchasing	$ -	$ -	$ 64,718	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 15,468**	**$ 2,810**	**$ 137,807**	**$ 16,741**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-3 Fleet - Replacement Program - Grants	602-79-4 Fleet - Fuel Program	602-79-5 Fleet - Washbay	640-44-1 Building Maintenance
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 7,737	$ 572	$ 27,011
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 1,001	$ 268	$ 11,809
110	06/15		MIS	$ -	$ -	$ -	$ 92,875
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 21,039	$ 11,940	$ 2,618	$ 49,317
110	17	4	Treasury	$ -	$ 7,440	$ 510	$ 1,383
110	17	6	Purchasing	$ -	$ -	$ -	$ 16,225
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 21,039**	**$ 28,117**	**$ 3,968**	**$ 198,621**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-1 Risk - Administration	680-60-2 Risk - Workers Comp	680-60-3 Risk - General Liability	680-60-3 Risk - Auto
110	10		Mayor and Assembly	$ 699	$ -	$ -	$ -
110	11	1	City Attorney	$ 54,993	$ -	$ -	$ -
110	12	1	City Manager	$ 2,624	$ 609	$ 432	$ 22
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ 5,780	$ -	$ -	$ -
110	8	1	Human Resources	$ 5,011	$ -	$ -	$ -
110	06/15		MIS	$ 37,484	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 17,327	$ 3,295	$ 9,604	$ 2,028
110	17	4	Treasury	$ 3,044	$ 3,318	$ 867	$ 44
110	17	6	Purchasing	$ 31,722	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 158,684**	**$ 7,221**	**$ 10,903**	**$ 2,094**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-4 Risk - Property	680-60-4 Risk - EE Practice	680-60-5 Risk - Special Policy	680-60-6 Risk - Health	680-60-6 Risk - Life
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 778	$ 13	$ 273	$ 9,080	$ 91
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,704	$ 1,187	$ 2,899	$ 20,509	$ 2,875
110	17	4	Treasury	$ 1,561	$ 26	$ 547	$ 911	$ 184
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 6,042**	**$ 1,226**	**$ 3,719**	**$ 30,500**	**$ 3,150**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-6 Risk - Wellness	680-60-6 Risk - EAP	680-60-7 Risk - UI CBJ	680-60-7 Risk - UI BRH	680-60-8 Risk - Cafeteria Plan CBJ
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 520	$ 14	$ 27	$ 27	$ 6
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 1,047	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 4,267	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,748	$ 891	$ 1,641	$ 1,641	$ 2,456
110	17	4	Treasury	$ 155	$ 28	$ 55	$ 55	$ 12
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 9,738**	**$ 933**	**$ 1,724**	**$ 1,724**	**$ 2,473**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	-- Citywide Support	Subtotal	Unallocated	Total
110	10		Mayor and Assembly	$ -	$ 474,756	$ 749,100	$ 1,223,857
110	11	1	City Attorney	$ -	$ 966,033	$ 1,101,940	$ 2,067,973
110	12	1	City Manager	$ -	$ 1,246,868	$ 79,948	$ 1,326,817
110	7	1	Emergency Services	$ -	$ 131,822	$ 134,436	$ 266,258
110	3		Clerk	$ -	$ 355,351	$ 118,213	$ 473,565
110	8	1	Human Resources	$ -	$ 824,771	$ -	$ 824,771
110	06/15		MIS	$ -	$ 2,277,875	$ -	$ 2,277,875
110	17	1	Finance Administration	$ -	$ 140,815	$ -	$ 140,815
110	17	3	Controller	$ -	$ 2,170,804	$ -	$ 2,170,804
110	17	4	Treasury	$ -	$ 2,851,826	$ 453,264	$ 3,305,090
110	17	6	Purchasing	$ -	$ 630,866	$ -	$ 630,866
110	23	1	Library	$ 2,638,060	$ 3,042,709	$ -	$ 3,042,709
			Proposed Costs	**$ 2,638,060**	**$ 15,114,498**	**$ 2,636,902**	**$ 17,751,400**

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
110-10-1 Mayor and Assembly			
	Citywide Support	# of Agenda Items	Agenda Items by Department
	Legislative	Not Allocated	
110-11-1 City Attorney			
	Legal Support	City Attorneys hours	Attorney Time Tracking Reports
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-1 City Manager			
	General Citywide Support - FTE	Weighted FTE	Staffing Schedule
	General Citywide Support - Expen	Weighted Budgeted Expenditures	Budgeted Expenditures Line Item Detail
	Assembly Support	# of Agenda Items	Agenda Items by Department
	Public Information	Not Allocated	
110-7-1 Emergency Services			
	Internal Support	Equal to all Benefitting Depts	
	Community Outreach	Not Allocated	
	Grant Support	# of Grants	Emergency Service Grants
110-3- Clerk			
	Activities of the Assembly	# of Legislative Meetings	Clerks Office Meetings and Board Support
	Boards and Commissions	% of Support to Boards and Commissions	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	
110-8-1 Human Resources			
	Human Resources	# of weighted FTE	Staffing Schedule
	HR Employee Support	Employee Count (Excl Schools and Hospital)	Staffing Schedule
110-06/15- MIS			
	Device Support	MIS Device Allocation	MIS Data Metrics
	Networking Support	MIS Network Allocation	MIS Data Metrics
	Application Support	MIS Application Allocation	MIS Data Metrics
	Print Shop	Print Shop Charges	MIS Data Metrics
110-17-1 Finance Administration			
	Division Administration	# of FTE per Finance Division	Staffing Schedule

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-3 Controller			
	Accounting Support	Weighted Expense and Revenue	Budgeted Expenditures Line Item Detail
	Accounts Payable	# of AP Transactions	AP Transaction Data
	Payroll	# of FTE (Excl. Schools & Hospitals)	Staffing Schedule
	Audit	Equal to all Depts	
	Capital Accounting	Capital Project Actual Expenditures	Actual Expenditures Line Item Detail
	Grant Accounting	# of Grants	Grant Account Grants
	Budget	Equal to all Divisions	
110-17-4 Treasury			
	Billings / Collections	# of Billing Collection and Receipt Trans	Billing Data
	Transmittals & Reconciliations	# of Transmittals and Reconciliations Trans	Transmittals
	Bank Account Reconciliation	# of Bank Account Transactions	Bank Account Transactions
	Debt Management	Total Debt Maturities	Debt Maturites
	Managed Investments	Cash Balance Per Fund	Cash Reconciliations
	Mail Room	# of Mail Pieces	Mail Room Report
	Sales / Hotel / Tobacco Tax	Fund Revenue	Actual Expenditures
	Property Tax	Not Allocated	
110-17-6 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
110-23-1 Library			
	Website Support - Unique Views	Unique Page Views	Library Wifi and Website Data
	Website Support - Pages	# of Pages (Library weighted at 50%)	Library Wifi and Website Data
	General Library Operations - Wifi S	# of Wifi Users	Library Wifi and Website Data
	General Library Operations - Bran	# of Visitors	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	1	Mayor and Assembly	$ 7,482,400	$ 24,000	$ 7,506,400
110	11	1	City Attorney	$ 1,945,600	$ 279,100	$ 2,224,700
110	12	1	City Manager	$ 955,400	$ 401,500	$ 1,356,900
110	7	1	Emergency Services	$ 1,091,100	$ (860,000)	$ 231,100
110	3		Clerk	$ 440,000	$ 80,900	$ 520,900
110	8	1	Human Resources	$ 531,200	$ 191,700	$ 722,900
110	06/15		MIS	$ 2,542,200	$ 822,300	$ 3,364,500
110	17	1	Finance Administration	$ 660,400	$ (55,000)	$ 605,400
110	17	3	Controller	$ 1,101,500	$ 660,400	$ 1,761,900
110	17	4	Treasury	$ 713,400	$ 1,982,400	$ 2,695,800
110	17	6	Purchasing	$ 326,000	$ 177,300	$ 503,300
110	23	1	Library	$ 3,208,000	$ (287,900)	$ 2,920,100
			Subtotal	$ 20,997,200	$ 3,416,700	$ 24,413,900
			Disallowed Items (All Departments)			$ (6,662,500)
			TOTAL ALLOCATED EXPENDITURES			**$ 17,751,400**

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	1	1	General Fund - General Fund - Non-Dept
110	4	1	Election
110	12	2	Manager Office - Teen Health Center
110	12	3	Manager Office - Syst. Racism Rev.
110	12	5	Manager Office - Housing and Homelessness
110	12	6	Manager Office - Tourism Management
110	16	1	CDD - Administration
110	16	2	CDD - Planning
110	16	3	CDD - Building
110	17	2	Finance - Assessors
110	17	7	Finance - Sales Tax
110	21	1	Fire - Emergency Services
110	21	70	Fire - Sobering Center
110	21	71	Fire - Mobile Integrated Health
110	23	2	Library - City Museum
110	24	1	Engineering - Administration
110	24	2	Engineering - CIP
110	24	4	Engineering - GF Eng Nonidentified F110-F2XX
110	41	1	P&R Parks and Landscape - Administration
110	42	1	Arboretum - Administration
110	47	1	Centennial Hall - Convention Center
110	77	1	RecycleWorks - Administration
110	77	2	RecycleWorks - Recycling
110	77	3	RecycleWorks - Household Hazardous Waste
110	77	4	RecycleWorks - Junked Vehicles
111	80	21	LID Assessments - LID 201 - Dunn St. Improv
111	80	60	LID Assessments - LID 60TannerTerracePvng-Old321
111	80	61	LID Assessments - LID 61 Hughes Way-Old fund 318
111	80	62	LID Assessments - LID 62 - McGinnis Street Imprv.
111	80	94	LID Assessments - LID 94 - Old fund 311
120	2	1	School District - Administration
120	2	2	School District - Administration
150	42	1	Arboretum
209	1	1	Roaded Service Area Non-Operational
209	22	1	Police - Administration
209	22	2	Police - General Operations
209	22	5	Police - Communications
209	22	7	Police - Animal Control
209	22	8	Police - Community Services
209	22	9	Police - System Admin/E911
209	22	10	Police - Fleet
209	22	11	Police - Electronics
209	22	12	Police - Travel and Training
209	22	14	Police - Grants
209	22	16	Police - Airport Security

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	22	17	Police - Services
209	46	1	Parks and Recreation - Administration
209	46	2	Parks and Recreation - Areawide Recreation
209	46	7-1	Parks and Recreation - Zach Gordon Youth Center
209	46	7-2	Parks and Recreation - BAM After School Program
209	46	7-4	Parks and Recreation - Youth Sports
209	46	7-50	Parks and Recreation - Grants (Youth Shelter)
209	46	8	Parks and Recreation - Treadwell Arena
209	46	9	Parks and Recreation - Youth Scholarships
209	46	12	Parks and Recreation - Youth Activities
209	46	14	Parks and Recreation - Diamond Park Field House
209	71	1	Capital Transit - Administration
209	71	2	Capital Transit - Operations
209	71	3	Capital Transit - Maintenance
209	71	4	Capital Transit - Downtown Center
209	71	5	Capital Transit - Valley Center
209	72	1	Streets - Administration
209	72	2	Streets - Marine Passenger Fees
210	1	1	Fire - Administration Non-Program
210	21	1	Fire - Administration Operations
210	21	70	Fire - CARES program
215	1	1	Sales Tax
216	1	1	Hotel Tax
218	1	1	Library Contributions
219	1	1	CARES Relief Fund - Pandemic Response Non-Dept
219	20	1	CARES Relief Fund - Operations
219	20	2	CARES Relief Fund - Childcare
219	20	3	CARES Relief Fund - Small Business Grant
219	20	4	CARES Relief Fund - Rental Assistance
219	20	5	CARES Relief Fund - Vote by Mail
219	20	6	CARES Relief Fund - School District
219	20	9	CARES Relief Fund - Airlift NW
219	20	10	CARES Relief Fund - FEMA
219	20	11	CARES Relief Fund - Hotline
219	20	13	CARES Relief Fund - Hagevig Testing
219	20	14	CARES Relief Fund - Sheltering(hlthy popltn only)
219	20	15	CARES Relief Fund - Isolation and Quarantine
219	20	16	CARES Relief Fund - Pop-up testing
219	20	17	CARES Relief Fund - Kallaco Testing Grant
219	20	18	CARES Relief Fund - Non-Profit Grants
219	20	19	CARES Relief Fund - Housing Assistance Pmts
219	20	20	CARES Relief Fund - ArtWorks/PT Grants
219	20	21	CARES Relief Fund - Wastewater COVID Samples
219	20	22	CARES Relief Fund - Travel Juneau(JnuCaresCampn)
219	20	23	CARES Relief Fund - Youth dist lrng ctrs

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
219	20	24	CARES Relief Fund - Vulnerable population support
219	20	26	CARES Relief Fund - Communication Costs
219	20	27	CARES Relief Fund - MIH & Sleep Off
219	20	28	CARES Relief Fund - Individual Assistance Payments
219	20	29	CARES Relief Fund - Vaccine Distribution
219	20	30	CARES Relief Fund - USDOJ-COVID
219	20	31	CARES Relief Fund - Safe Opening and Operation
219	20	32	CARES Relief Fund - Healthy Equitable Grant
221	1	1	Tobacco Tax
225	1	1	Marine Passenger Fees
232	52	1	Port Development Fee
233	1	1	State MPF
235	1	1	Eaglecrest - Non-Operational
235	28	1	Eaglecrest - Administration
235	28	2	Eaglecrest - Ski Patrol
235	28	3	Eaglecrest - Lift
235	28	4	Eaglecrest - Mountain Maint
235	28	5	Eaglecrest - Lodge General Operations
235	28	6	Eaglecrest - Snow Sports School
235	28	7	Eaglecrest - Food Service
235	28	8	Eaglecrest - Ski Rental Shop
235	28	9	Eaglecrest - Marketing
235	28	11	Eaglecrest - Building Maint
235	28	12	Eaglecrest - Vehicle Maint
235	28	14	Eaglecrest - Conservation Corps
249	1	1	Parks and Recreation - Aquatics
249	46	3	Parks and Recreation - Aquatics
249	46	13	Parks and Recreation - Diamond Park Aquatic Center
270	48	1	Downtown Parking - Marine Parking Garage
271	14	1	Lands - Administration
271	14	2	Lands - Quarries
276	2	1	Affordable Housing - Operations
276	2	2	Affordable Housing - Mobile Home Loans
276	2	3	Affordable Housing - Accessory Apt Grant
276	2	5	Affordable Housing - Grants Awarded
325	1	34	Debt Service - 16-III&IV TranCtrGO ($2.635M)
329	1	1	Debt Service - JIA Bonds Debt Service
330	1	1	Debt Service - General Debt Service
330	1	34	Debt Service - 16-III&IV Ref06BSch $17.575M
330	1	55	Debt Service - 10 DPAC ($7.58M)FedSubsidy
330	1	55	Debt Service - 10 GAST SCH ($6M)FedSubsidy
401	90	1	Capital Projects - School CIPs
402	90	1	Capital Projects - Roads CIPs
403	90	1	Capital Projects - Fire CIPs
404	90	1	Capital Projects - Community Development CIPs

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
406	90	1	Capital Projects - Parks and Rec CIPs
414	90	1	Capital Projects - Water CIPs
419	90	1	Capital Projects - Wastewater CIPs
430	90	1	Capital Projects - Harbors CIPs
431	90	1	Capital Projects - Docks CIPs
450	90	1	Capital Projects - Hospital CIPs
460	90	1	Capital Projects - Airport CIPs
514	75	1	Capital Projects - Water
519	1	1	Wastewater - Non-Operational
519	76	4	Wastewater - Collections
519	76	5	Wastewater - Treatment
520	80	13	Wastewater LIDs - LID 130
520	80	91	Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	95	Wastewater LIDs - LID 95
520	80	96	Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	97	Wastewater LIDs - LID 97 Eagles Edge Street Impr
520	80	98	Wastewater LIDs - LID 98
530	51	1	Harbors
531	52	1	Docks - Administration
531	52	2	Docks - CIP Engineers-Dock
538	24	3	WW Extension - Administration
539	24	3	Water Extension - Eng Water Extension
550	55	1	Bartlett Regional Hospital
560	1	1	Airport - Non-Operational
560	50	1	Airport - Administration
560	50	2	Airport - Terminal General Operations
560	50	3	Airport - Airfield Maintenance Shop
560	50	4	Airport - ARFF
560	50	5	Airport - Airport Security
560	50	6	Airport - Debt Service
560	50	8	Airport - Airport Landside
602	79	1	Fleet - Administration
602	79	2	Fleet - Replacement Program
602	79	3	Fleet - Replacement Program - Grants
602	79	4	Fleet - Fuel Program
602	79	5	Fleet - Washbay
640	44	1	Building Maintenance
680	60	1	Risk - Administration
680	60	2	Risk - Workers Comp
680	60	3	Risk - General Liability
680	60	3	Risk - Auto
680	60	4	Risk - Property
680	60	4	Risk - EE Practice
680	60	5	Risk - Special Policy
680	60	6	Risk - Health

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
680	60	6	Risk - Life
680	60	6	Risk - Wellness
680	60	6	Risk - EAP
680	60	7	Risk - UI CBJ
680	60	7	Risk - UI BRH
680	60	8	Risk - Cafeteria Plan CBJ
710	1	1	Golf Club
736	1	1	Mental Health
740	1	1	Museum Grant
750	1	1	Senion Citizen
770	1	1	Def Copensation Oversight
780	1	1	Sister City
790	1	1	Juneau Public Library Endowment
			Other
			Citywide Support

8. Cost Allocation Plan

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

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

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

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

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

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

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

1 Mayor and Assembly

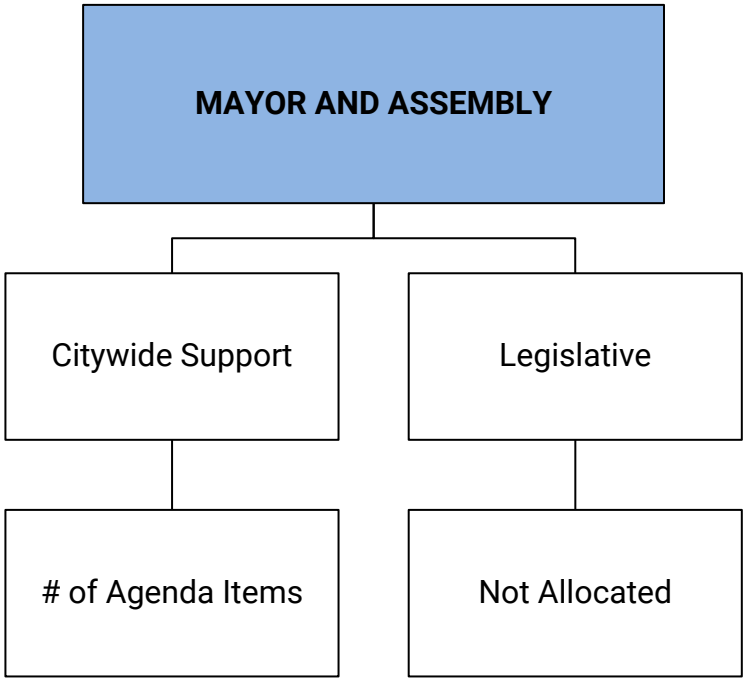
The Mayor and Assembly are responsible for exercising the legislative and policy-making powers of the municipality, and ensure that duties and obligations imposed by the Charter are performed. The Mayor is responsible for presiding over Assembly meetings, as well as carrying out the duties of an Assembly 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

110-10-1 Mayor and Assembly

	Allocation	Allocation	Total
Departmental Expenditures	$ 7,482,400		$ 7,482,400
Mayor & Assembly Grant Expenses	$ (6,374,100)		
Total Deductions	$ (6,374,100)		$ (6,374,100)
Incoming Costs			
110-10-1 Mayor and Assembly		$ 57,592	$ 57,592
110-11-1 City Attorney		$ 68,453	$ 68,453
110-12-1 City Manager		$ 32,995	$ 32,995
110-3- Clerk		$ 140,526	$ 140,526
110-8-1 Human Resources		$ 7,903	$ 7,903
110-06/15- MIS		$ 31,523	$ 31,523
110-17-3 Controller		$ 18,936	$ 18,936
110-17-4 Treasury		$ 199	$ 199
110-17-6 Purchasing		$ 3,906	$ 3,906
110-23-1 Library		$ 3,867	$ 3,867
Total Incoming Costs	**$ -**	**$ 365,901**	**$ 365,901**
Reimbursable Expenditures	$ 24,000		
Total Cost Adjustments	**$ 24,000**		**$ 24,000**
Total Costs to be Allocated	**$ 1,132,300**	**$ 365,901**	**$ 1,498,201**

DEPARTMENTAL EXPENSE DETAIL

110-10-1 Mayor and Assembly

Expense Type	Expense ($)	Citywide Support	Legislative
Personnel			
Salary and Wages	$ 114,000	$ 57,000	$ 57,000
Benefits	$ 228,900	$ 114,450	$ 114,450
Subtotal Personnel Cost	**$ 342,900**	**$ 171,450**	**$ 171,450**
Operating Services & Supplies			
General Supplies	$ 46,000	$ 23,000	$ 23,000
Insurance	$ 2,200	$ 1,100	$ 1,100
Miscellaneous Expenses	$ 6,374,100	$ 3,187,050	$ 3,187,050
Other Expenses	$ 46,000	$ 23,000	$ 23,000
Professional	$ 552,900	$ 276,450	$ 276,450
Public Utility Services	$ 6,600	$ 3,300	$ 3,300
Reimbursable Expenses	$ (24,000)	$ (12,000)	$ (12,000)
Repairs and Maintenance	$ 88,600	$ 44,300	$ 44,300
Travel and Training	$ 47,100	$ 23,550	$ 23,550
Subtotal Operating Cost	**$ 7,139,500**	**$ 3,569,750**	**$ 3,569,750**
DEPARTMENTAL EXPENDITURES	**$ 7,482,400**	**$ 3,741,200**	**$ 3,741,200**
Disallowed Costs			
Mayor & Assembly Grant Expenses	$ (6,374,100)	$ (3,187,050)	$ (3,187,050)
Subtotal Disallowed Costs	**$ (6,374,100)**	**$ (3,187,050)**	**$ (3,187,050)**
Cost Adjustments			
Reimbursable Expenditures	$ 24,000.00	$ 12,000	$ 12,000
Subtotal Cost Adjustments	**$ 24,000**	**$ 12,000**	**$ 12,000**
FUNCTIONAL COST	**$ 1,132,300**	**$ 566,150**	**$ 566,150**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ (566,150)	$ -	$ (566,150)
Subtotal of First Allocation	**$ 566,150**	$ 566,150	$ -
Second Allocation			
Incoming - All Others	$ 365,901	$ 182,950	$ 182,950
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ (182,950)	$ -	$ (182,950)
Subtotal of Second Allocation	**$ 182,950**	$ 182,950	$ -
TOTAL ALLOCATED	**$ 749,100**	**$ 749,100**	**$ -**

110-10-1 Mayor and Assembly

ALLOCATION DETAIL

Citywide Support	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
110-10-1 Mayor and Assembly	112.00	10.173%	$ 57,592	$ 57,592		$ 57,592
110-11-1 City Attorney	53.00	4.814%	$ 27,253	$ 27,253	$ 9,804	$ 37,058
110-12-1 City Manager	74.00	6.721%	$ 38,052	$ 38,052	$ 13,689	$ 51,741
110-7-1 Emergency Services	18.00	1.635%	$ 9,256	$ 9,256	$ 3,330	$ 12,586
110-3- Clerk	52.00	4.723%	$ 26,739	$ 26,739	$ 9,619	$ 36,358
110-8-1 Human Resources	30.00	2.725%	$ 15,426	$ 15,426	$ 5,550	$ 20,976
110-06/15- MIS	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
110-17-1 Finance Administration	75.00	6.812%	$ 38,566	$ 38,566	$ 13,874	$ 52,440
110-17-4 Treasury	6.00	0.545%	$ 3,085	$ 3,085	$ 1,110	$ 4,195
110-23-1 Library	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
110-4-1 Election	8.00	0.727%	$ 4,114	$ 4,114	$ 1,480	$ 5,594
110-12-3 Manager Office - Syst. Racism Rev.	30.00	2.725%	$ 15,426	$ 15,426	$ 5,550	$ 20,976
110-12-5 Manager Office - Housing and Homelessness	8.00	0.727%	$ 4,114	$ 4,114	$ 1,480	$ 5,594
110-12-6 Manager Office - Tourism Management	3.00	0.272%	$ 1,543	$ 1,543	$ 555	$ 2,098
110-16-1 CDD - Administration	7.00	0.636%	$ 3,600	$ 3,600	$ 1,295	$ 4,894
110-16-2 CDD - Planning	177.00	16.076%	$ 91,016	$ 91,016	$ 32,742	$ 123,758
110-16-3 CDD - Building	21.00	1.907%	$ 10,799	$ 10,799	$ 3,885	$ 14,683
110-17-2 Finance - Assessors	7.00	0.636%	$ 3,600	$ 3,600	$ 1,295	$ 4,894
110-21-1 Fire - Emergency Services	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
110-21-71 Fire - Mobile Integrated Health	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
110-23-2 Library - City Museum	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
110-24-1 Engineering - Administration	75.00	6.812%	$ 38,566	$ 38,566	$ 13,874	$ 52,440
110-24-2 Engineering - CIP	40.00	3.633%	$ 20,569	$ 20,569	$ 7,399	$ 27,968
110-42-1 Arboretum - Administration	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
110-47-1 Centennial Hall - Convention Center	7.00	0.636%	$ 3,600	$ 3,600	$ 1,295	$ 4,894
110-77-1 RecycleWorks - Administration	7.00	0.636%	$ 3,600	$ 3,600	$ 1,295	$ 4,894
110-77-2 RecycleWorks - Recycling	6.00	0.545%	$ 3,085	$ 3,085	$ 1,110	$ 4,195
110-77-3 RecycleWorks - Household Hazardous Waste	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
110-77-4 RecycleWorks - Junked Vehicles	4.00	0.363%	$ 2,057	$ 2,057	$ 740	$ 2,797
120-2-1 School District - Administration	19.00	1.726%	$ 9,770	$ 9,770	$ 3,515	$ 13,285
209-22-1 Police - Administration	11.00	0.999%	$ 5,656	$ 5,656	$ 2,035	$ 7,691
209-46-1 Parks and Recreation - Administration	18.00	1.635%	$ 9,256	$ 9,256	$ 3,330	$ 12,586
209-46-8 Parks and Recreation - Treadwell Arena	5.00	0.454%	$ 2,571	$ 2,571	$ 925	$ 3,496

110-10-1 Mayor and Assembly

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-46-12 Parks and Recreation - Youth Activities	5.00	0.454%	$ 2,571	$ 2,571	$ 925	$ 3,496
209-46-14 Parks and Recreation - Diamond Park Field House	2.00	0.182%	$ 1,028	$ 1,028	$ 370	$ 1,398
209-71-1 Capital Transit - Administration	8.00	0.727%	$ 4,114	$ 4,114	$ 1,480	$ 5,594
209-72-1 Streets - Administration	11.00	0.999%	$ 5,656	$ 5,656	$ 2,035	$ 7,691
215-1-1 Sales Tax	21.00	1.907%	$ 10,799	$ 10,799	$ 3,885	$ 14,683
216-1-1 Hotel Tax	3.00	0.272%	$ 1,543	$ 1,543	$ 555	$ 2,098
219-20-20 CARES Relief Fund - ArtWorks/PT Grants	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
225-1-1 Marine Passenger Fees	29.00	2.634%	$ 14,912	$ 14,912	$ 5,365	$ 20,277
235-28-1 Eaglecrest - Administration	19.00	1.726%	$ 9,770	$ 9,770	$ 3,515	$ 13,285
249-1-1 Parks and Recreation - Aquatics	8.00	0.727%	$ 4,114	$ 4,114	$ 1,480	$ 5,594
270-48-1 Downtown Parking - Marine Parking Garage	4.00	0.363%	$ 2,057	$ 2,057	$ 740	$ 2,797
271-14-1 Lands - Administration	6.00	0.545%	$ 3,085	$ 3,085	$ 1,110	$ 4,195
276-2-1 Affordable Housing - Operations	10.00	0.908%	$ 5,142	$ 5,142	$ 1,850	$ 6,992
401-90-1 Capital Projects - School CIPs	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
402-90-1 Capital Projects - Roads CIPs	3.00	0.272%	$ 1,543	$ 1,543	$ 555	$ 2,098
414-90-1 Capital Projects - Water CIPs	2.00	0.182%	$ 1,028	$ 1,028	$ 370	$ 1,398
419-90-1 Capital Projects - Wastewater CIPs	4.00	0.363%	$ 2,057	$ 2,057	$ 740	$ 2,797
431-90-1 Capital Projects - Docks CIPs	2.00	0.182%	$ 1,028	$ 1,028	$ 370	$ 1,398
450-90-1 Capital Projects - Hospital CIPs	2.00	0.182%	$ 1,028	$ 1,028	$ 370	$ 1,398
514-75-1 Water - Administration	0.50	0.045%	$ 257	$ 257	$ 92	$ 350
519-76-4 Wastewater - Collections	3.25	0.295%	$ 1,671	$ 1,671	$ 601	$ 2,272
519-76-5 Wastewater - Treatment	3.25	0.295%	$ 1,671	$ 1,671	$ 601	$ 2,272
530-51-1 Harbors	15.50	1.408%	$ 7,970	$ 7,970	$ 2,867	$ 10,838
531-52-1 Docks - Administration	6.50	0.590%	$ 3,342	$ 3,342	$ 1,202	$ 4,545
550-55-1 Bartlett Regional Hospital	25.00	2.271%	$ 12,855	$ 12,855	$ 4,625	$ 17,480
560-50-1 Airport - Administration	7.00	0.636%	$ 3,600	$ 3,600	$ 1,295	$ 4,894
680-60-1 Risk - Administration	1.00	0.091%	$ 514	$ 514	$ 185	$ 699
-- Other	18.00	1.635%	$ 9,256	$ 9,256	$ 3,330	$ 12,586
Total	**1101**	**100.000%**	**$ 566,150**	**$566,150**	**$182,950**	**$ 749,100**

Allocation Basis: **# of Agenda Items**

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

ALLOCATION SUMMARY

110-10-1 Mayor and Assembly

	Citywide Support	Total
110-10-1 Mayor and Assembly	$ 57,592	$ 57,592
110-11-1 City Attorney	$ 37,058	$ 37,058
110-12-1 City Manager	$ 51,741	$ 51,741
110-7-1 Emergency Services	$ 12,586	$ 12,586
110-3- Clerk	$ 36,358	$ 36,358
110-8-1 Human Resources	$ 20,976	$ 20,976
110-06/15- MIS	$ 699	$ 699
110-17-1 Finance Administration	$ 52,440	$ 52,440
110-17-4 Treasury	$ 4,195	$ 4,195
110-23-1 Library	$ 699	$ 699
110-4-1 Election	$ 5,594	$ 5,594
110-12-3 Manager Office - Syst. Racism Rev.	$ 20,976	$ 20,976
110-12-5 Manager Office - Housing and Homelessness	$ 5,594	$ 5,594
110-12-6 Manager Office - Tourism Management	$ 2,098	$ 2,098
110-16-1 CDD - Administration	$ 4,894	$ 4,894
110-16-2 CDD - Planning	$ 123,758	$ 123,758
110-16-3 CDD - Building	$ 14,683	$ 14,683
110-17-2 Finance - Assessors	$ 4,894	$ 4,894
110-21-1 Fire - Emergency Services	$ 699	$ 699
110-21-71 Fire - Mobile Integrated Health	$ 699	$ 699
110-23-2 Library - City Museum	$ 699	$ 699
110-24-1 Engineering - Administration	$ 52,440	$ 52,440
110-24-2 Engineering - CIP	$ 27,968	$ 27,968
110-42-1 Arboretum - Administration	$ 699	$ 699
110-47-1 Centennial Hall - Convention Center	$ 4,894	$ 4,894
110-77-1 RecycleWorks - Administration	$ 4,894	$ 4,894
110-77-2 RecycleWorks - Recycling	$ 4,195	$ 4,195
110-77-3 RecycleWorks - Household Hazardous Waste	$ 699	$ 699
110-77-4 RecycleWorks - Junked Vehicles	$ 2,797	$ 2,797
120-2-1 School District - Administration	$ 13,285	$ 13,285
209-22-1 Police - Administration	$ 7,691	$ 7,691
209-46-1 Parks and Recreation - Administration	$ 12,586	$ 12,586
209-46-8 Parks and Recreation - Treadwell Arena	$ 3,496	$ 3,496
209-46-12 Parks and Recreation - Youth Activities	$ 3,496	$ 3,496

ALLOCATION SUMMARY

110-10-1 Mayor and Assembly

	Citywide Support	Total
209-46-14 Parks and Recreation - Diamond Park Field House	$ 1,398	$ 1,398
209-71-1 Capital Transit - Administration	$ 5,594	$ 5,594
209-72-1 Streets - Administration	$ 7,691	$ 7,691
215-1-1 Sales Tax	$ 14,683	$ 14,683
216-1-1 Hotel Tax	$ 2,098	$ 2,098
219-20-20 CARES Relief Fund - ArtWorks/PT Grants	$ 699	$ 699
225-1-1 Marine Passenger Fees	$ 20,277	$ 20,277
235-28-1 Eaglecrest - Administration	$ 13,285	$ 13,285
249-1-1 Parks and Recreation - Aquatics	$ 5,594	$ 5,594
270-48-1 Downtown Parking - Marine Parking Garage	$ 2,797	$ 2,797
271-14-1 Lands - Administration	$ 4,195	$ 4,195
276-2-1 Affordable Housing - Operations	$ 6,992	$ 6,992
401-90-1 Capital Projects - School CIPs	$ 699	$ 699
402-90-1 Capital Projects - Roads CIPs	$ 2,098	$ 2,098
414-90-1 Capital Projects - Water CIPs	$ 1,398	$ 1,398
419-90-1 Capital Projects - Wastewater CIPs	$ 2,797	$ 2,797
431-90-1 Capital Projects - Docks CIPs	$ 1,398	$ 1,398
450-90-1 Capital Projects - Hospital CIPs	$ 1,398	$ 1,398
514-75-1 Water - Administration	$ 350	$ 350
519-76-4 Wastewater - Collections	$ 2,272	$ 2,272
519-76-5 Wastewater - Treatment	$ 2,272	$ 2,272
530-51-1 Harbors	$ 10,838	$ 10,838
531-52-1 Docks - Administration	$ 4,545	$ 4,545
550-55-1 Bartlett Regional Hospital	$ 17,480	$ 17,480
560-50-1 Airport - Administration	$ 4,894	$ 4,894
680-60-1 Risk - Administration	$ 699	$ 699
-- Other	$ 12,586	$ 12,586
Total	**$ 749,100**	**$ 749,100**

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:

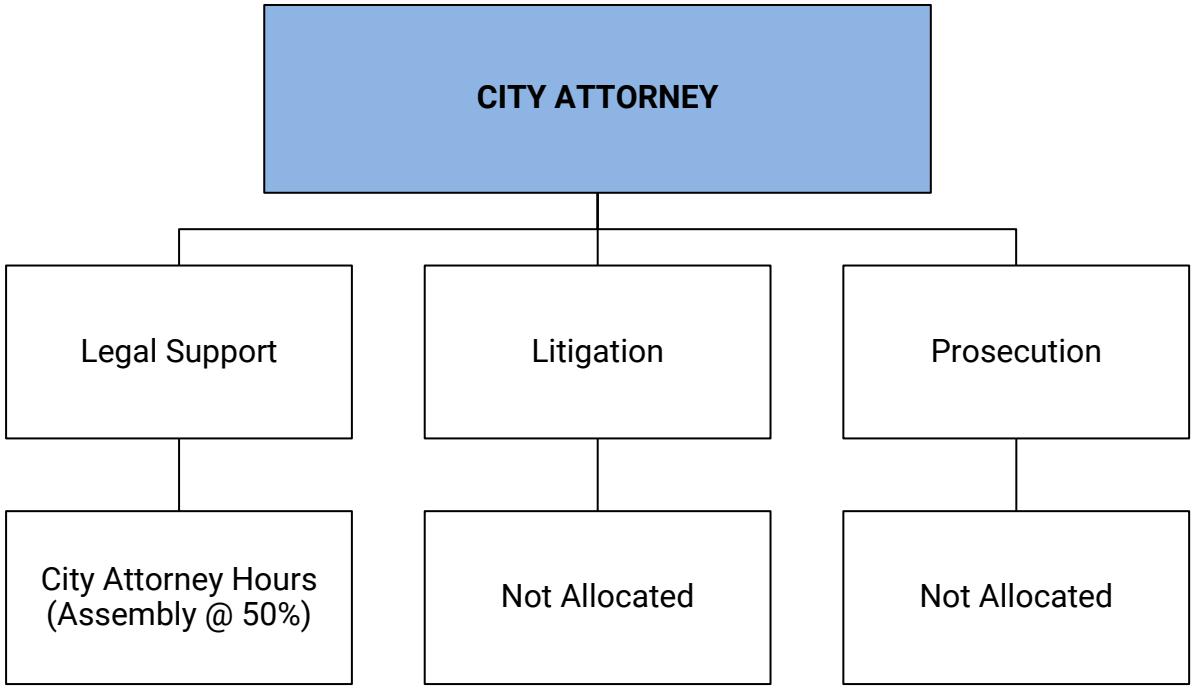
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours[2] spent by City Attorney staff per Fund / Department / Division[3].

- **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

110-11-1 City Attorney

	Allocation	Allocation	Total
Departmental Expenditures	$ 1,945,600		$ 1,945,600
Total Deductions	$ -		$ -
Incoming Costs			
110-10-1 Mayor and Assembly	$ 27,253	$ 9,804	$ 37,058
110-12-1 City Manager		$ 29,487	$ 29,487
110-3- Clerk		$ 4,727	$ 4,727
110-8-1 Human Resources		$ 9,903	$ 9,903
110-06/15- MIS		$ 113,084	$ 113,084
110-17-3 Controller		$ 24,206	$ 24,206
110-17-4 Treasury		$ 469	$ 469
110-17-6 Purchasing		$ 3,894	$ 3,894
110-23-1 Library		$ 1,228	$ 1,228
Total Incoming Costs	**$ 27,253**	**$ 196,802**	**$ 224,056**
Reimbursable Expenditures	$ 279,100		
Total Cost Adjustments	**$ 279,100**		**$ 279,100**
Total Costs to be Allocated	**$ 2,251,953**	**$ 196,802**	**$ 2,448,756**

DEPARTMENTAL EXPENSE DETAIL

110-11-1 City Attorney

Expense Type	Expense ($)	Legal Support	Litigation	Prosecution
Personnel				
Salary and Wages	$ 1,008,900	$ 554,895	$ 100,890	$ 353,115
Benefits	$ 486,800	$ 267,740	$ 48,680	$ 170,380
Subtotal Personnel Cost	**$ 1,495,700**	**$ 822,635**	**$ 149,570**	**$ 523,495**
Operating Services & Supplies				
General Supplies	$ 6,900	$ 3,795	$ 690	$ 2,415
Insurance	$ 10,800	$ 5,940	$ 1,080	$ 3,780
Miscellaneous Expenses	$ 2,500	$ 1,375	$ 250	$ 875
Other Expenses	$ 35,600	$ 19,580	$ 3,560	$ 12,460
Postage	$ 500	$ 275	$ 50	$ 175
Printing	$ 2,000	$ 1,100	$ 200	$ 700
Professional	$ 544,400	$ 299,420	$ 54,440	$ 190,540
Public Utility Services	$ 3,300	$ 1,815	$ 330	$ 1,155
Reimbursable Expenses	$ (279,100)	$ (153,505)	$ (27,910)	$ (97,685)
Rentals and Leases	$ 88,600	$ 48,730	$ 8,860	$ 31,010
Repairs and Maintenance	$ 800	$ 440	$ 80	$ 280
Travel and Training	$ 33,600	$ 18,480	$ 3,360	$ 11,760
Subtotal Operating Cost	**$ 449,900**	**$ 247,445**	**$ 44,990**	**$ 157,465**
DEPARTMENTAL EXPENDITURES	**$ 1,945,600**	**$ 1,070,080**	**$ 194,560**	**$ 680,960**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Reimbursable Expenditures	$ 279,100	$ 153,505	$ 27,910	$ 97,685
Subtotal Cost Adjustments	**$ 279,100**	**$ 153,505**	**$ 27,910**	**$ 97,685**
FUNCTIONAL COST	**$ 2,224,700**	**$ 1,223,585**	**$ 222,470**	**$ 778,645**
First Allocation				
Incoming - All Others	$ 27,253	$ 14,989	$ 2,725	$ 9,539
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (1,013,379)	$ -	$ (225,195)	$ (788,184)
Subtotal of First Allocation	**$ 1,238,574**	**$ 1,238,574**	**$ -**	**$ -**
Second Allocation				
Incoming - All Others	$ 196,802	$ 108,241	$ 19,680	$ 68,881
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (88,561)	$ -	$ (19,680)	$ (68,881)
Subtotal of Second Allocation	**$ 108,241**	**$ 108,241**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 1,346,816**	**$ 1,346,816**	**$ -**	**$ -**

110-11-1 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Legal Support						
110-10-1 Mayor and Assembly	416.96	5.527%	$ 68,453	$ 68,453		$ 68,453
110-12-1 City Manager	276.68	3.667%	$ 45,423	$ 45,423	$ 4,202	$ 49,625
110-3- Clerk	605.82	8.030%	$ 99,459	$ 99,459	$ 9,200	$ 108,659
110-8-1 Human Resources	135.06	1.790%	$ 22,173	$ 22,173	$ 2,051	$ 24,224
110-06/15- MIS	42.22	0.560%	$ 6,931	$ 6,931	$ 641	$ 7,573
110-17-3 Controller	613.50	8.132%	$ 100,720	$ 100,720	$ 9,317	$ 110,037
110-23-1 Library	68.09	0.903%	$ 11,178	$ 11,178	$ 1,034	$ 12,213
110-16-2 CDD - Planning	1,273.47	16.880%	$ 209,068	$ 209,068	$ 19,340	$ 228,408
110-17-2 Finance - Assessors	441.29	5.849%	$ 72,447	$ 72,447	$ 6,702	$ 79,149
110-17-7 Finance - Sales Tax	111.81	1.482%	$ 18,356	$ 18,356	$ 1,698	$ 20,054
110-24-1 Engineering - Administration	357.17	4.734%	$ 58,637	$ 58,637	$ 5,424	$ 64,062
120-2-1 School District - Administration	379.90	5.036%	$ 62,369	$ 62,369	$ 5,769	$ 68,138
209-22-1 Police - Administration	527.93	6.998%	$ 86,671	$ 86,671	$ 8,017	$ 94,689
209-22-7 Police - Animal Control	2.39	0.032%	$ 392	$ 392	$ 36	$ 429
209-46-1 Parks and Recreation - Administration	164.56	2.181%	$ 27,016	$ 27,016	$ 2,499	$ 29,515
209-71-1 Capital Transit - Administration	45.11	0.598%	$ 7,406	$ 7,406	$ 685	$ 8,091
209-72-1 Streets - Administration	45.11	0.598%	$ 7,406	$ 7,406	$ 685	$ 8,091
210-21-1 Fire - Administration Operations	104.83	1.390%	$ 17,210	$ 17,210	$ 1,592	$ 18,802
235-28-1 Eaglecrest - Administration	245.57	3.255%	$ 40,316	$ 40,316	$ 3,729	$ 44,045
249-46-3 Parks and Recreation - Aquatics	0.92	0.012%	$ 151	$ 151	$ 14	$ 165
271-14-1 Lands - Administration	232.80	3.086%	$ 38,219	$ 38,219	$ 3,535	$ 41,755
514-75-1 Water - Administration	45.11	0.598%	$ 7,406	$ 7,406	$ 685	$ 8,091
519-76-4 Wastewater - Collections	45.11	0.598%	$ 7,406	$ 7,406	$ 685	$ 8,091
530-51-1 Harbors	151.00	2.001%	$ 24,790	$ 24,790	$ 2,293	$ 27,083
531-52-1 Docks - Administration	151.00	2.001%	$ 24,790	$ 24,790	$ 2,293	$ 27,083
550-55-1 Bartlett Regional Hospital	521.93	6.918%	$ 85,686	$ 85,686	$ 7,926	$ 93,613
560-50-1 Airport - Administration	187.31	2.483%	$ 30,751	$ 30,751	$ 2,845	$ 33,596
602-79-1 Fleet - Administration	45.11	0.598%	$ 7,406	$ 7,406	$ 685	$ 8,091
680-60-1 Risk - Administration	306.61	4.064%	$ 50,337	$ 50,337	$ 4,656	$ 54,993
Total	**7,544.37**	**100.000%**	**$ 1,238,574**	**$1,238,574**	**$108,241**	**$ 1,346,816**

Allocation Basis: **City Attorneys hours**

Source of Allocation: **Attorney Time Tracking Reports**

ALLOCATION SUMMARY

110-11-1 City Attorney

	Legal Support	Total
110-10-1 Mayor and Assembly	$ 68,453	$ 68,453
110-12-1 City Manager	$ 49,625	$ 49,625
110-3- Clerk	$ 108,659	$ 108,659
110-8-1 Human Resources	$ 24,224	$ 24,224
110-06/15- MIS	$ 7,573	$ 7,573
110-17-3 Controller	$ 110,037	$ 110,037
110-23-1 Library	$ 12,213	$ 12,213
110-16-2 CDD - Planning	$ 228,408	$ 228,408
110-17-2 Finance - Assessors	$ 79,149	$ 79,149
110-17-7 Finance - Sales Tax	$ 20,054	$ 20,054
110-24-1 Engineering - Administration	$ 64,062	$ 64,062
120-2-1 School District - Administration	$ 68,138	$ 68,138
209-22-1 Police - Administration	$ 94,689	$ 94,689
209-22-7 Police - Animal Control	$ 429	$ 429
209-46-1 Parks and Recreation - Administration	$ 29,515	$ 29,515
209-71-1 Capital Transit - Administration	$ 8,091	$ 8,091
209-72-1 Streets - Administration	$ 8,091	$ 8,091
210-21-1 Fire - Administration Operations	$ 18,802	$ 18,802
235-28-1 Eaglecrest - Administration	$ 44,045	$ 44,045
249-46-3 Parks and Recreation - Aquatics	$ 165	$ 165
271-14-1 Lands - Administration	$ 41,755	$ 41,755
514-75-1 Water - Administration	$ 8,091	$ 8,091
519-76-4 Wastewater - Collections	$ 8,091	$ 8,091
530-51-1 Harbors	$ 27,083	$ 27,083
531-52-1 Docks - Administration	$ 27,083	$ 27,083
550-55-1 Bartlett Regional Hospital	$ 93,613	$ 93,613
560-50-1 Airport - Administration	$ 33,596	$ 33,596
602-79-1 Fleet - Administration	$ 8,091	$ 8,091
680-60-1 Risk - Administration	$ 54,993	$ 54,993
Total	**$ 1,346,816**	**$ 1,346,816**

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].

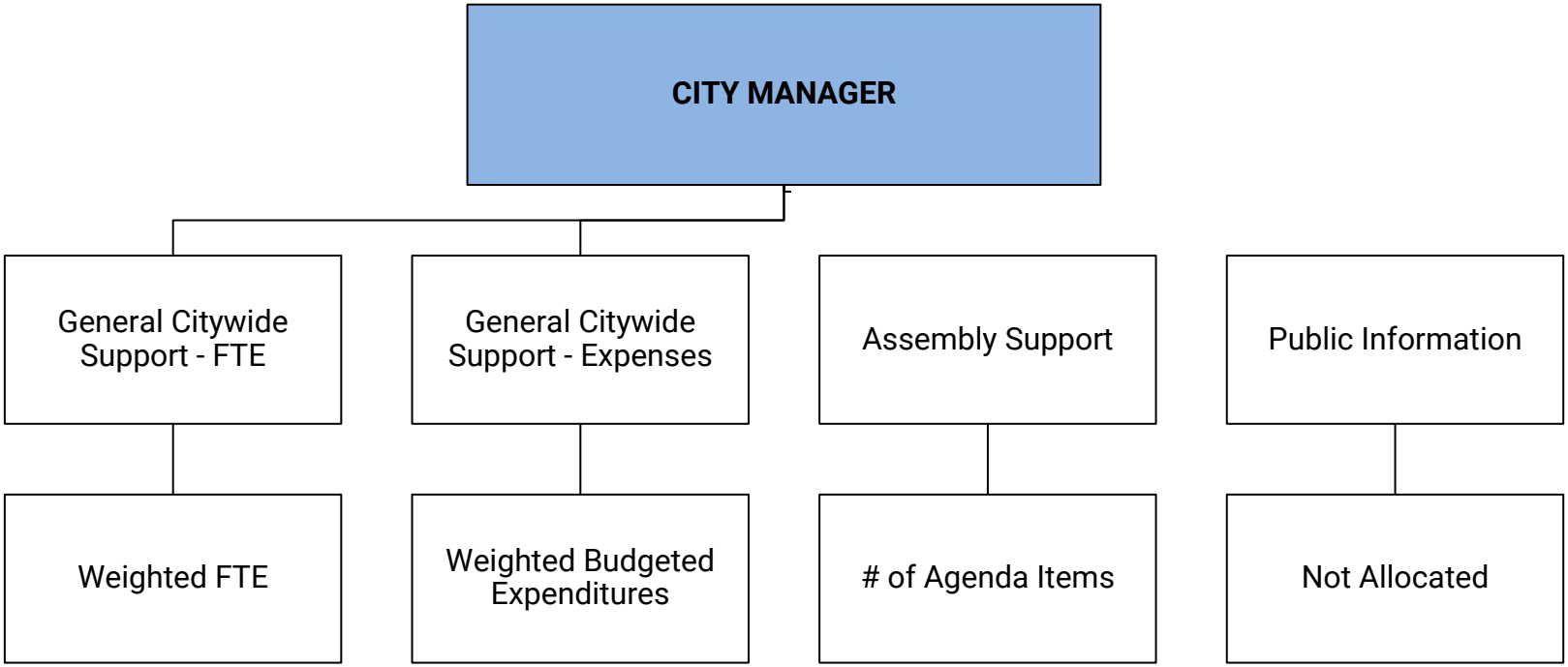
- **General Citywide Support - Expenses –** represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon budgeted expenditures per Fund, Department, and Division[5].

- **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. Additionally, large one-time expenditures were excluded (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures.)
[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

110-12-1 City Manager

	Allocation	Allocation	Total
Departmental Expenditures	$ 955,400		$ 955,400
Total Deductions	$ -		$ -
Incoming Costs			
110-10-1 Mayor and Assembly	$ 38,052	$ 13,689	$ 51,741
110-11-1 City Attorney	$ 45,423	$ 4,202	$ 49,625
110-12-1 City Manager		$ 25,820	$ 25,820
110-3- Clerk		$ 7,319	$ 7,319
110-8-1 Human Resources		$ 5,301	$ 5,301
110-06/15- MIS		$ 48,138	$ 48,138
110-17-3 Controller		$ 17,388	$ 17,388
110-17-4 Treasury		$ 21,893	$ 21,893
110-17-6 Purchasing		$ 10,783	$ 10,783
110-23-1 Library		$ 4,060	$ 4,060
Total Incoming Costs	**$ 83,475**	**$ 158,593**	**$ 242,068**
Reimbursable Expenditures	$ 401,500		
Total Cost Adjustments	**$ 401,500**		**$ 401,500**
Total Costs to be Allocated	**$ 1,440,375**	**$ 158,593**	**$ 1,598,968**

DEPARTMENTAL EXPENSE DETAIL

110-12-1 City Manager

Expense Type	Expense ($)	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Personnel					
Salary and Wages	$ 643,700	$ 128,740	$ 386,220	$ 96,555	$ 32,185
Benefits	$ 302,200	$ 60,440	$ 181,320	$ 45,330	$ 15,110
Subtotal Personnel Cost	**$ 945,900**	**$ 189,180**	**$ 567,540**	**$ 141,885**	**$ 47,295**
Operating Services & Supplies					
General Supplies	$ 4,000	$ 800	$ 2,400	$ 600	$ 200
Insurance	$ 14,000	$ 2,800	$ 8,400	$ 2,100	$ 700
Miscellaneous Expenses	$ 20,000	$ 4,000	$ 12,000	$ 3,000	$ 1,000
Other Expenses	$ 4,100	$ 820	$ 2,460	$ 615	$ 205
Postage	$ 4,500	$ 900	$ 2,700	$ 675	$ 225
Printing	$ 8,500	$ 1,700	$ 5,100	$ 1,275	$ 425
Professional	$ 307,100	$ 61,420	$ 184,260	$ 46,065	$ 15,355
Public Utility Services	$ 3,000	$ 600	$ 1,800	$ 450	$ 150
Reimbursable Expenses	$ (401,500)	$ (80,300)	$ (240,900)	$ (60,225)	$ (20,075)
Rentals and Leases	$ 3,100	$ 620	$ 1,860	$ 465	$ 155
Repairs and Maintenance	$ 30,300	$ 6,060	$ 18,180	$ 4,545	$ 1,515
Travel and Training	$ 12,400	$ 2,480	$ 7,440	$ 1,860	$ 620
Subtotal Operating Cost	**$ 9,500**	**$ 1,900**	**$ 5,700**	**$ 1,425**	**$ 475**
DEPARTMENTAL EXPENDITURES	**$ 955,400**	**$ 191,080**	**$ 573,240**	**$ 143,310**	**$ 47,770**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Reimbursable Expenditures	$ 401,500	$ 80,300	$ 240,900	$ 60,225	$ 20,075
Subtotal Cost Adjustments	**$ 401,500**	**$ 80,300**	**$ 240,900**	**$ 60,225**	**$ 20,075**
FUNCTIONAL COST	**$ 1,356,900**	**$ 271,380**	**$ 814,140**	**$ 203,535**	**$ 67,845**
First Allocation					
Incoming - All Others	$ 83,475	$ 16,695	$ 50,085	$ 12,521	$ 4,174
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (72,019)	$ -	$ -	$ -	$ (72,019)
Subtotal of First Allocation	**$ 1,368,356**	**$ 288,075**	**$ 864,225**	**$ 216,056**	**$ -**
Second Allocation					
Incoming - All Others	$ 158,593	$ 31,719	$ 95,156	$ 23,789	$ 7,930
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (7,930)	$ -	$ -	$ -	$ (7,930)
Subtotal of Second Allocation	**$ 150,664**	**$ 31,719**	**$ 95,156**	**$ 23,789**	**$ -**
TOTAL ALLOCATED	**$ 1,519,020**	**$ 319,794**	**$ 959,381**	**$ 239,845**	**$ -**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Citywide Support - FTE						
110-10-1 Mayor and Assembly	9.00	1.242%	$ 3,579	$ 3,579		$ 3,579
110-11-1 City Attorney	11.25	1.553%	$ 4,473	$ 4,473		$ 4,473
110-12-1 City Manager	6.00	0.828%	$ 2,386	$ 2,386		$ 2,386
110-7-1 Emergency Services	2.00	0.276%	$ 795	$ 795	$ 91	$ 886
110-3- Clerk	4.00	0.552%	$ 1,590	$ 1,590	$ 182	$ 1,772
110-8-1 Human Resources	4.40	0.607%	$ 1,750	$ 1,750	$ 200	$ 1,949
110-06/15- MIS	15.66	2.161%	$ 6,227	$ 6,227	$ 711	$ 6,938
110-17-1 Finance Administration	3.00	0.414%	$ 1,193	$ 1,193	$ 136	$ 1,329
110-17-3 Controller	13.03	1.798%	$ 5,181	$ 5,181	$ 592	$ 5,773
110-17-4 Treasury	17.07	2.356%	$ 6,787	$ 6,787	$ 775	$ 7,563
110-17-6 Purchasing	4.00	0.552%	$ 1,590	$ 1,590	$ 182	$ 1,772
110-23-1 Library	23.46	3.238%	$ 9,328	$ 9,328	$ 1,066	$ 10,394
110-4-1 Election	0.36	0.050%	$ 143	$ 143	$ 16	$ 159
110-12-2 Manager Office - Teen Health Center	1.50	0.207%	$ 596	$ 596	$ 68	$ 665
110-12-6 Manager Office - Tourism Management	1.00	0.138%	$ 398	$ 398	$ 45	$ 443
110-16-1 CDD - Administration	8.00	1.104%	$ 3,181	$ 3,181	$ 363	$ 3,544
110-16-2 CDD - Planning	10.00	1.380%	$ 3,976	$ 3,976	$ 454	$ 4,430
110-16-3 CDD - Building	6.00	0.828%	$ 2,386	$ 2,386	$ 273	$ 2,658
110-17-2 Finance - Assessors	7.00	0.966%	$ 2,783	$ 2,783	$ 318	$ 3,101
110-21-70 Fire - Sobering Center	10.00	1.380%	$ 3,976	$ 3,976	$ 454	$ 4,430
110-21-71 Fire - Mobile Integrated Health	5.50	0.759%	$ 2,187	$ 2,187	$ 250	$ 2,437
110-23-2 Library - City Museum	3.95	0.545%	$ 1,571	$ 1,571	$ 179	$ 1,750
110-24-1 Engineering - Administration	2.10	0.290%	$ 835	$ 835	$ 95	$ 930
110-24-2 Engineering - CIP	17.65	2.436%	$ 7,018	$ 7,018	$ 802	$ 7,820
110-41-1 P&R Parks and Landscape - Administration	19.45	2.685%	$ 7,734	$ 7,734	$ 884	$ 8,617
110-42-1 Arboretum - Administration	1.79	0.247%	$ 712	$ 712	$ 81	$ 793
110-77-1 RecycleWorks - Administration	1.20	0.166%	$ 477	$ 477	$ 55	$ 532
120-2-1 School District - Administration	67.07	9.257%	$ 26,668	$ 26,668	$ 3,047	$ 29,715
209-22-1 Police - Administration	6.15	0.849%	$ 2,445	$ 2,445	$ 279	$ 2,725
209-22-2 Police - General Operations	57.00	7.867%	$ 22,664	$ 22,664	$ 2,589	$ 25,254
209-22-5 Police - Communications	10.69	1.476%	$ 4,251	$ 4,251	$ 486	$ 4,736
209-22-8 Police - Community Services	1.00	0.138%	$ 398	$ 398	$ 45	$ 443
209-22-9 Police - System Admin/E911	5.48	0.756%	$ 2,179	$ 2,179	$ 249	$ 2,428
209-22-10 Police - Fleet	1.00	0.138%	$ 398	$ 398	$ 45	$ 443

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-11 Police - Electronics	1.00	0.138%	$ 398	$ 398	$ 45	$ 443
209-22-16 Police - Airport Security	5.00	0.690%	$ 1,988	$ 1,988	$ 227	$ 2,215
209-22-17 Police - Services	10.52	1.452%	$ 4,183	$ 4,183	$ 478	$ 4,661
209-46-1 Parks and Recreation - Administration	2.76	0.381%	$ 1,097	$ 1,097	$ 125	$ 1,223
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.703%	$ 2,024	$ 2,024	$ 231	$ 2,255
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	22.09	3.049%	$ 8,783	$ 8,783	$ 1,003	$ 9,787
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.872%	$ 2,513	$ 2,513	$ 287	$ 2,800
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.491%	$ 1,416	$ 1,416	$ 162	$ 1,577
209-71-1 Capital Transit - Administration	3.20	0.442%	$ 1,272	$ 1,272	$ 145	$ 1,418
209-71-2 Capital Transit - Operations	29.48	4.069%	$ 11,722	$ 11,722	$ 1,339	$ 13,061
209-71-3 Capital Transit - Maintenance	7.00	0.966%	$ 2,783	$ 2,783	$ 318	$ 3,101
209-72-1 Streets - Administration	25.23	3.482%	$ 10,032	$ 10,032	$ 1,146	$ 11,178
210-21-1 Fire - Administration Operations	54.30	7.495%	$ 21,591	$ 21,591	$ 2,467	$ 24,057
235-28-1 Eaglecrest - Administration	0.23	0.032%	$ 91	$ 91	$ 10	$ 102
235-28-2 Eaglecrest - Ski Patrol	0.24	0.033%	$ 95	$ 95	$ 11	$ 106
235-28-3 Eaglecrest - Lift	0.23	0.032%	$ 91	$ 91	$ 10	$ 102
235-28-4 Eaglecrest - Mountain Maint	0.32	0.044%	$ 127	$ 127	$ 15	$ 142
235-28-5 Eaglecrest - Lodge General Operations	0.12	0.017%	$ 48	$ 48	$ 5	$ 53
235-28-6 Eaglecrest - Snow Sports School	0.26	0.036%	$ 103	$ 103	$ 12	$ 115
235-28-7 Eaglecrest - Food Service	0.06	0.008%	$ 24	$ 24	$ 3	$ 27
235-28-8 Eaglecrest - Ski Rental Shop	0.14	0.019%	$ 56	$ 56	$ 6	$ 62
235-28-9 Eaglecrest - Marketing	0.07	0.010%	$ 28	$ 28	$ 3	$ 31
249-46-3 Parks and Recreation - Aquatics	9.72	1.342%	$ 3,865	$ 3,865	$ 442	$ 4,306
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	2.063%	$ 5,944	$ 5,944	$ 679	$ 6,624
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.033%	$ 95	$ 95	$ 11	$ 106
271-14-1 Lands - Administration	2.90	0.400%	$ 1,153	$ 1,153	$ 132	$ 1,285
271-14-2 Lands - Quarries	0.70	0.097%	$ 278	$ 278	$ 32	$ 310
514-75-1 Water - Administration	14.00	1.932%	$ 5,567	$ 5,567	$ 636	$ 6,203
519-76-4 Wastewater - Collections	12.30	1.698%	$ 4,891	$ 4,891	$ 559	$ 5,449
519-76-5 Wastewater - Treatment	24.75	3.416%	$ 9,841	$ 9,841	$ 1,124	$ 10,965
530-51-1 Harbors	16.83	2.323%	$ 6,692	$ 6,692	$ 765	$ 7,456
531-52-1 Docks - Administration	1.63	0.225%	$ 648	$ 648	$ 74	$ 722
531-52-2 Docks - CIP Engineers-Dock	2.95	0.407%	$ 1,173	$ 1,173	$ 134	$ 1,307
538-24-3 WW Extension - Administration	1.10	0.152%	$ 437	$ 437	$ 50	$ 487
550-55-1 Bartlett Regional Hospital	61.70	8.516%	$ 24,533	$ 24,533	$ 2,803	$ 27,336
560-50-1 Airport - Administration	1.02	0.141%	$ 406	$ 406	$ 46	$ 452
560-50-2 Airport - Terminal General Operations	0.75	0.104%	$ 298	$ 298	$ 34	$ 332
560-50-3 Airport - Airfield Maintenance Shop	1.78	0.246%	$ 708	$ 708	$ 81	$ 789

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
602-79-1 Fleet - Administration	5.30	0.732%	$ 2,107	$ 2,107	$ 241	$ 2,348
602-79-4 Fleet - Fuel Program	0.80	0.110%	$ 318	$ 318	$ 36	$ 354
602-79-5 Fleet - Washbay	0.15	0.021%	$ 60	$ 60	$ 7	$ 66
640-44-1 Building Maintenance	11.25	1.553%	$ 4,473	$ 4,473	$ 511	$ 4,984
680-60-1 Risk - Administration	4.70	0.649%	$ 1,869	$ 1,869	$ 214	$ 2,082
680-60-6 Risk - Wellness	1.00	0.138%	$ 398	$ 398	$ 45	$ 443
Total	**724.50**	**100.000%**	**$288,075**	**$288,075**	**$ 31,719**	**$ 319,794**

Allocation Basis: **Weighted FTE**

Source of Allocation: **Staffing Schedule**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Citywide Support - Expenses						
110-10-1 Mayor and Assembly	1,132,300.00	0.861%	$ 7,438	$ 7,438		$ 7,438
110-11-1 City Attorney	2,224,700.00	1.691%	$ 14,613	$ 14,613		$ 14,613
110-12-1 City Manager	1,356,900.00	1.031%	$ 8,913	$ 8,913		$ 8,913
110-7-1 Emergency Services	1,091,100.00	0.829%	$ 7,167	$ 7,167	$ 818	$ 7,985
110-3- Clerk	521,400.00	0.396%	$ 3,425	$ 3,425	$ 391	$ 3,816
110-8-1 Human Resources	721,300.00	0.548%	$ 4,738	$ 4,738	$ 541	$ 5,279
110-06/15- MIS	3,129,500.00	2.379%	$ 20,556	$ 20,556	$ 2,347	$ 22,904
110-17-1 Finance Administration	657,900.00	0.500%	$ 4,321	$ 4,321	$ 493	$ 4,815
110-17-3 Controller	1,761,900.00	1.339%	$ 11,573	$ 11,573	$ 1,322	$ 12,895
110-17-4 Treasury	2,706,300.00	2.057%	$ 17,777	$ 17,777	$ 2,030	$ 19,807
110-17-6 Purchasing	501,800.00	0.381%	$ 3,296	$ 3,296	$ 376	$ 3,673
110-23-1 Library	3,188,900.00	2.424%	$ 20,947	$ 20,947	$ 2,392	$ 23,339
110-4-1 Election	243,300.00	0.185%	$ 1,598	$ 1,598	$ 183	$ 1,781
110-12-2 Manager Office - Teen Health Center	283,200.00	0.215%	$ 1,860	$ 1,860	$ 212	$ 2,073
110-12-3 Manager Office - Syst. Racism Rev.	50,000.00	0.038%	$ 328	$ 328	$ 38	$ 366
110-12-6 Manager Office - Tourism Management	239,000.00	0.182%	$ 1,570	$ 1,570	$ 179	$ 1,749
110-16-1 CDD - Administration	1,190,100.00	0.905%	$ 7,817	$ 7,817	$ 893	$ 8,710
110-16-2 CDD - Planning	1,625,700.00	1.236%	$ 10,679	$ 10,679	$ 1,219	$ 11,898
110-16-3 CDD - Building	848,700.00	0.645%	$ 5,575	$ 5,575	$ 637	$ 6,211
110-17-2 Finance - Assessors	844,400.00	0.642%	$ 5,547	$ 5,547	$ 633	$ 6,180
110-21-1 Fire - Emergency Services	5,577,400.00	4.239%	$ 36,636	$ 36,636	$ 4,184	$ 40,819
110-21-70 Fire - Sobering Center	1,171,100.00	0.890%	$ 7,692	$ 7,692	$ 878	$ 8,571
110-21-71 Fire - Mobile Integrated Health	727,100.00	0.553%	$ 4,776	$ 4,776	$ 545	$ 5,321
110-23-2 Library - City Museum	616,300.00	0.468%	$ 4,048	$ 4,048	$ 462	$ 4,511
110-24-1 Engineering - Administration	310,500.00	0.236%	$ 2,040	$ 2,040	$ 233	$ 2,272
110-24-2 Engineering - CIP	2,776,200.00	2.110%	$ 18,236	$ 18,236	$ 2,082	$ 20,318
110-41-1 P&R Parks and Landscape - Administration	2,699,900.00	2.052%	$ 17,735	$ 17,735	$ 2,025	$ 19,760
110-42-1 Arboretum - Administration	236,300.00	0.180%	$ 1,552	$ 1,552	$ 177	$ 1,729
110-47-1 Centennial Hall - Convention Center	639,100.00	0.486%	$ 4,198	$ 4,198	$ 479	$ 4,677
110-77-1 RecycleWorks - Administration	252,400.00	0.192%	$ 1,658	$ 1,658	$ 189	$ 1,847
110-77-2 RecycleWorks - Recycling	563,800.00	0.429%	$ 3,703	$ 3,703	$ 423	$ 4,126
110-77-3 RecycleWorks - Household Hazardous Waste	887,800.00	0.675%	$ 5,832	$ 5,832	$ 666	$ 6,498
110-77-4 RecycleWorks - Junked Vehicles	480,000.00	0.365%	$ 3,153	$ 3,153	$ 360	$ 3,513
120-2-1 School District - Administration	3,320,210.00	2.524%	$ 21,809	$ 21,809	$ 2,491	$ 24,300
120-2-2 School District - Administration	1,010,740.00	0.768%	$ 6,639	$ 6,639	$ 758	$ 7,397

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-1 Police - Administration	1,923,200.00	1.462%	$ 12,633	$ 12,633	$ 1,443	$ 14,075
209-22-2 Police - General Operations	9,505,400.00	7.225%	$ 62,437	$ 62,437	$ 7,130	$ 69,567
209-22-5 Police - Communications	1,226,900.00	0.933%	$ 8,059	$ 8,059	$ 920	$ 8,979
209-22-7 Police - Animal Control	1,033,300.00	0.785%	$ 6,787	$ 6,787	$ 775	$ 7,562
209-22-8 Police - Community Services	122,600.00	0.093%	$ 805	$ 805	$ 92	$ 897
209-22-9 Police - System Admin/E911	1,062,000.00	0.807%	$ 6,976	$ 6,976	$ 797	$ 7,772
209-22-10 Police - Fleet	547,500.00	0.416%	$ 3,596	$ 3,596	$ 411	$ 4,007
209-22-11 Police - Electronics	211,000.00	0.160%	$ 1,386	$ 1,386	$ 158	$ 1,544
209-22-12 Police - Travel and Training	141,800.00	0.108%	$ 931	$ 931	$ 106	$ 1,038
209-22-14 Police - Grants	361,600.00	0.275%	$ 2,375	$ 2,375	$ 271	$ 2,646
209-22-16 Police - Airport Security	851,700.00	0.647%	$ 5,594	$ 5,594	$ 639	$ 6,233
209-22-17 Police - Services	1,612,400.00	1.226%	$ 10,591	$ 10,591	$ 1,209	$ 11,801
209-46-1 Parks and Recreation - Administration	508,100.00	0.386%	$ 3,337	$ 3,337	$ 381	$ 3,719
209-46-2 Parks and Recreation - Areawide Recreation	516,500.00	0.393%	$ 3,393	$ 3,393	$ 387	$ 3,780
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	791,600.00	0.602%	$ 5,200	$ 5,200	$ 594	$ 5,793
209-46-7-2 Parks and Recreation - BAM After School Program	161,800.00	0.123%	$ 1,063	$ 1,063	$ 121	$ 1,184
209-46-7-4 Parks and Recreation - Youth Sports	176,900.00	0.134%	$ 1,162	$ 1,162	$ 133	$ 1,295
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	780,400.00	0.593%	$ 5,126	$ 5,126	$ 585	$ 5,712
209-46-8 Parks and Recreation - Treadwell Arena	879,200.00	0.668%	$ 5,775	$ 5,775	$ 659	$ 6,435
209-46-9 Parks and Recreation - Youth Scholarships	12,000.00	0.009%	$ 79	$ 79	$ 9	$ 88
209-46-12 Parks and Recreation - Youth Activities	332,500.00	0.253%	$ 2,184	$ 2,184	$ 249	$ 2,433
209-46-14 Parks and Recreation - Diamond Park Field House	345,900.00	0.263%	$ 2,272	$ 2,272	$ 259	$ 2,532
209-71-1 Capital Transit - Administration	1,677,600.00	1.275%	$ 11,019	$ 11,019	$ 1,258	$ 12,278
209-71-2 Capital Transit - Operations	3,920,000.00	2.979%	$ 25,749	$ 25,749	$ 2,940	$ 28,689
209-71-3 Capital Transit - Maintenance	1,546,500.00	1.175%	$ 10,158	$ 10,158	$ 1,160	$ 11,318
209-71-4 Capital Transit - Downtown Center	104,200.00	0.079%	$ 684	$ 684	$ 78	$ 763
209-71-5 Capital Transit - Valley Center	75,200.00	0.057%	$ 494	$ 494	$ 56	$ 550
209-72-1 Streets - Administration	6,379,800.00	4.849%	$ 41,906	$ 41,906	$ 4,786	$ 46,692
210-21-1 Fire - Administration Operations	5,382,800.00	4.091%	$ 35,357	$ 35,357	$ 4,038	$ 39,395
215-1-1 Sales Tax	1,191,000.00	0.905%	$ 7,823	$ 7,823	$ 893	$ 8,717
216-1-1 Hotel Tax	37,000.00	0.028%	$ 243	$ 243	$ 28	$ 271
219-20-32 CARES Relief Fund - Healthy Equitable Grant	43,500.00	0.033%	$ 286	$ 286	$ 33	$ 318
221-1-1 Tobacco Tax	76,400.00	0.058%	$ 502	$ 502	$ 57	$ 559
225-1-1 Marine Passenger Fees	7,500.00	0.006%	$ 49	$ 49	$ 6	$ 55
232-52-1 Port Development Fee	7,600.00	0.006%	$ 50	$ 50	$ 6	$ 56
235-28-1 Eaglecrest - Administration	64,995.00	0.049%	$ 427	$ 427	$ 49	$ 476
235-28-2 Eaglecrest - Ski Patrol	12,210.00	0.009%	$ 80	$ 80	$ 9	$ 89
235-28-3 Eaglecrest - Lift	9,150.00	0.007%	$ 60	$ 60	$ 7	$ 67

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
235-28-4 Eaglecrest - Mountain Maint	28,590.00	0.022%	$ 188	$ 188	$ 21	$ 209
235-28-5 Eaglecrest - Lodge General Operations	12,830.00	0.010%	$ 84	$ 84	$ 10	$ 94
235-28-6 Eaglecrest - Snow Sports School	10,345.00	0.008%	$ 68	$ 68	$ 8	$ 76
235-28-7 Eaglecrest - Food Service	5,820.00	0.004%	$ 38	$ 38	$ 4	$ 43
235-28-8 Eaglecrest - Ski Rental Shop	8,095.00	0.006%	$ 53	$ 53	$ 6	$ 59
235-28-9 Eaglecrest - Marketing	8,090.00	0.006%	$ 53	$ 53	$ 6	$ 59
235-28-11 Eaglecrest - Building Maint	4,385.00	0.003%	$ 29	$ 29	$ 3	$ 32
235-28-12 Eaglecrest - Vehicle Maint	5,000.00	0.004%	$ 33	$ 33	$ 4	$ 37
249-46-3 Parks and Recreation - Aquatics	995,700.00	0.757%	$ 6,540	$ 6,540	$ 747	$ 7,287
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,666,300.00	1.266%	$ 10,945	$ 10,945	$ 1,250	$ 12,195
270-48-1 Downtown Parking - Marine Parking Garage	765,500.00	0.582%	$ 5,028	$ 5,028	$ 574	$ 5,602
271-14-1 Lands - Administration	633,300.00	0.481%	$ 4,160	$ 4,160	$ 475	$ 4,635
271-14-2 Lands - Quarries	239,800.00	0.182%	$ 1,575	$ 1,575	$ 180	$ 1,755
276-2-1 Affordable Housing - Operations	16,200.00	0.012%	$ 106	$ 106	$ 12	$ 119
276-2-2 Affordable Housing - Mobile Home Loans	30,000.00	0.023%	$ 197	$ 197	$ 23	$ 220
514-75-1 Water - Administration	3,547,600.00	2.696%	$ 23,303	$ 23,303	$ 2,661	$ 25,964
519-76-4 Wastewater - Collections	2,525,900.00	1.920%	$ 16,592	$ 16,592	$ 1,895	$ 18,486
519-76-5 Wastewater - Treatment	8,810,900.00	6.697%	$ 57,875	$ 57,875	$ 6,609	$ 64,484
530-51-1 Harbors	196,995.00	0.150%	$ 1,294	$ 1,294	$ 148	$ 1,442
531-52-1 Docks - Administration	112,560.00	0.086%	$ 739	$ 739	$ 84	$ 824
531-52-2 Docks - CIP Engineers-Dock	135.00	0.000%	$ 1	$ 1	$ 0	$ 1
538-24-3 WW Extension - Administration	89,100.00	0.068%	$ 585	$ 585	$ 67	$ 652
539-24-3 Water Extension - Eng Water Extension	85,100.00	0.065%	$ 559	$ 559	$ 64	$ 623
550-55-1 Bartlett Regional Hospital	6,596,575.00	5.014%	$ 43,330	$ 43,330	$ 4,948	$ 48,278
560-50-1 Airport - Administration	1,426,700.00	1.084%	$ 9,371	$ 9,371	$ 1,070	$ 10,442
560-50-2 Airport - Terminal General Operations	1,376,200.00	1.046%	$ 9,040	$ 9,040	$ 1,032	$ 10,072
560-50-3 Airport - Airfield Maintenance Shop	3,826,400.00	2.908%	$ 25,134	$ 25,134	$ 2,870	$ 28,004
560-50-4 Airport - ARFF	1,204,900.00	0.916%	$ 7,914	$ 7,914	$ 904	$ 8,818
560-50-5 Airport - Airport Security	911,600.00	0.693%	$ 5,988	$ 5,988	$ 684	$ 6,672
560-50-8 Airport - Airport Landside	30,700.00	0.023%	$ 202	$ 202	$ 23	$ 225
602-79-1 Fleet - Administration	1,363,500.00	1.036%	$ 8,956	$ 8,956	$ 1,023	$ 9,979
602-79-2 Fleet - Replacement Program	112,300.00	0.085%	$ 738	$ 738	$ 84	$ 822
602-79-4 Fleet - Fuel Program	1,008,700.00	0.767%	$ 6,626	$ 6,626	$ 757	$ 7,382
602-79-5 Fleet - Washbay	69,100.00	0.053%	$ 454	$ 454	$ 52	$ 506
640-44-1 Building Maintenance	3,009,700.00	2.288%	$ 19,769	$ 19,769	$ 2,258	$ 22,027
680-60-1 Risk - Administration	43,460.00	0.033%	$ 285	$ 285	$ 33	$ 318
680-60-2 Risk - Workers Comp	83,150.00	0.063%	$ 546	$ 546	$ 62	$ 609
680-60-3 Risk - General Liability	59,000.00	0.045%	$ 388	$ 388	$ 44	$ 432

110-12-1 City Manager

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
680-60-3 Risk - Auto		3,000.00	0.002%	$ 20	$ 20	$ 2	$ 22
680-60-4 Risk - Property		106,250.00	0.081%	$ 698	$ 698	$ 80	$ 778
680-60-4 Risk - EE Practice		1,750.00	0.001%	$ 11	$ 11	$ 1	$ 13
680-60-5 Risk - Special Policy		37,260.00	0.028%	$ 245	$ 245	$ 28	$ 273
680-60-6 Risk - Health		1,240,650.00	0.943%	$ 8,149	$ 8,149	$ 931	$ 9,080
680-60-6 Risk - Life		12,500.00	0.010%	$ 82	$ 82	$ 9	$ 91
680-60-6 Risk - Wellness		10,580.00	0.008%	$ 69	$ 69	$ 8	$ 77
680-60-6 Risk - EAP		1,900.00	0.001%	$ 12	$ 12	$ 1	$ 14
680-60-7 Risk - UI CBJ		3,750.00	0.003%	$ 25	$ 25	$ 3	$ 27
680-60-7 Risk - UI BRH		3,750.00	0.003%	$ 25	$ 25	$ 3	$ 27
680-60-8 Risk - Cafeteria Plan CBJ		800.00	0.001%	$ 5	$ 5	$ 1	$ 6
	Total	**131,569,425.00**	**100.000%**	**$864,225**	**$864,225**	**$ 95,156**	**$ 959,381**

Allocation Basis: **Weighted Budgeted Expenditures**

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

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Assembly Support						
110-10-1 Mayor and Assembly	112.00	10.173%	$ 21,978	$ 21,978		$ 21,978
110-11-1 City Attorney	53.00	4.814%	$ 10,401	$ 10,401		$ 10,401
110-12-1 City Manager	74.00	6.721%	$ 14,521	$ 14,521		$ 14,521
110-7-1 Emergency Services	18.00	1.635%	$ 3,532	$ 3,532	$ 497	$ 4,029
110-3- Clerk	52.00	4.723%	$ 10,204	$ 10,204	$ 1,435	$ 11,639
110-8-1 Human Resources	30.00	2.725%	$ 5,887	$ 5,887	$ 828	$ 6,715
110-06/15- MIS	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
110-17-1 Finance Administration	75.00	6.812%	$ 14,718	$ 14,718	$ 2,070	$ 16,788
110-17-4 Treasury	6.00	0.545%	$ 1,177	$ 1,177	$ 166	$ 1,343
110-23-1 Library	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
110-4-1 Election	8.00	0.727%	$ 1,570	$ 1,570	$ 221	$ 1,791
110-12-3 Manager Office - Syst. Racism Rev.	30.00	2.725%	$ 5,887	$ 5,887	$ 828	$ 6,715
110-12-5 Manager Office - Housing and Homelessness	8.00	0.727%	$ 1,570	$ 1,570	$ 221	$ 1,791
110-12-6 Manager Office - Tourism Management	3.00	0.272%	$ 589	$ 589	$ 83	$ 672
110-16-1 CDD - Administration	7.00	0.636%	$ 1,374	$ 1,374	$ 193	$ 1,567
110-16-2 CDD - Planning	177.00	16.076%	$ 34,734	$ 34,734	$ 4,885	$ 39,619
110-16-3 CDD - Building	21.00	1.907%	$ 4,121	$ 4,121	$ 580	$ 4,701
110-17-2 Finance - Assessors	7.00	0.636%	$ 1,374	$ 1,374	$ 193	$ 1,567
110-21-1 Fire - Emergency Services	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
110-21-71 Fire - Mobile Integrated Health	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
110-23-2 Library - City Museum	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
110-24-1 Engineering - Administration	75.00	6.812%	$ 14,718	$ 14,718	$ 2,070	$ 16,788
110-24-2 Engineering - CIP	40.00	3.633%	$ 7,849	$ 7,849	$ 1,104	$ 8,953
110-42-1 Arboretum - Administration	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
110-47-1 Centennial Hall - Convention Center	7.00	0.636%	$ 1,374	$ 1,374	$ 193	$ 1,567
110-77-1 RecycleWorks - Administration	7.00	0.636%	$ 1,374	$ 1,374	$ 193	$ 1,567
110-77-2 RecycleWorks - Recycling	6.00	0.545%	$ 1,177	$ 1,177	$ 166	$ 1,343
110-77-3 RecycleWorks - Household Hazardous Waste	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
110-77-4 RecycleWorks - Junked Vehicles	4.00	0.363%	$ 785	$ 785	$ 110	$ 895
120-2-1 School District - Administration	19.00	1.726%	$ 3,728	$ 3,728	$ 524	$ 4,253
209-22-1 Police - Administration	11.00	0.999%	$ 2,159	$ 2,159	$ 304	$ 2,462
209-46-1 Parks and Recreation - Administration	18.00	1.635%	$ 3,532	$ 3,532	$ 497	$ 4,029
209-46-8 Parks and Recreation - Treadwell Arena	5.00	0.454%	$ 981	$ 981	$ 138	$ 1,119
209-46-12 Parks and Recreation - Youth Activities	5.00	0.454%	$ 981	$ 981	$ 138	$ 1,119
209-46-14 Parks and Recreation - Diamond Park Field House	2.00	0.182%	$ 392	$ 392	$ 55	$ 448

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-71-1 Capital Transit - Administration	8.00	0.727%	$ 1,570	$ 1,570	$ 221	$ 1,791
209-72-1 Streets - Administration	11.00	0.999%	$ 2,159	$ 2,159	$ 304	$ 2,462
215-1-1 Sales Tax	21.00	1.907%	$ 4,121	$ 4,121	$ 580	$ 4,701
216-1-1 Hotel Tax	3.00	0.272%	$ 589	$ 589	$ 83	$ 672
219-20-20 CARES Relief Fund - ArtWorks/PT Grants	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
225-1-1 Marine Passenger Fees	29.00	2.634%	$ 5,691	$ 5,691	$ 800	$ 6,491
235-28-1 Eaglecrest - Administration	19.00	1.726%	$ 3,728	$ 3,728	$ 524	$ 4,253
249-1-1 Parks and Recreation - Aquatics	8.00	0.727%	$ 1,570	$ 1,570	$ 221	$ 1,791
270-48-1 Downtown Parking - Marine Parking Garage	4.00	0.363%	$ 785	$ 785	$ 110	$ 895
271-14-1 Lands - Administration	6.00	0.545%	$ 1,177	$ 1,177	$ 166	$ 1,343
276-2-1 Affordable Housing - Operations	10.00	0.908%	$ 1,962	$ 1,962	$ 276	$ 2,238
401-90-1 Capital Projects - School CIPs	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
402-90-1 Capital Projects - Roads CIPs	3.00	0.272%	$ 589	$ 589	$ 83	$ 672
414-90-1 Capital Projects - Water CIPs	2.00	0.182%	$ 392	$ 392	$ 55	$ 448
419-90-1 Capital Projects - Wastewater CIPs	4.00	0.363%	$ 785	$ 785	$ 110	$ 895
431-90-1 Capital Projects - Docks CIPs	2.00	0.182%	$ 392	$ 392	$ 55	$ 448
450-90-1 Capital Projects - Hospital CIPs	2.00	0.182%	$ 392	$ 392	$ 55	$ 448
514-75-1 Water - Administration	0.50	0.045%	$ 98	$ 98	$ 14	$ 112
519-76-4 Wastewater - Collections	3.25	0.295%	$ 638	$ 638	$ 90	$ 727
519-76-5 Wastewater - Treatment	3.25	0.295%	$ 638	$ 638	$ 90	$ 727
530-51-1 Harbors	15.50	1.408%	$ 3,042	$ 3,042	$ 428	$ 3,469
531-52-1 Docks - Administration	6.50	0.590%	$ 1,276	$ 1,276	$ 179	$ 1,455
550-55-1 Bartlett Regional Hospital	25.00	2.271%	$ 4,906	$ 4,906	$ 690	$ 5,596
560-50-1 Airport - Administration	7.00	0.636%	$ 1,374	$ 1,374	$ 193	$ 1,567
680-60-1 Risk - Administration	1.00	0.091%	$ 196	$ 196	$ 28	$ 224
-- Other	18.00	1.635%	$ 3,532	$ 3,532	$ 497	$ 4,029
Total	**1,101.00**	**100.000%**	**$216,056**	**$216,056**	**$ 23,789**	**$ 239,845**

Allocation Basis: **# of Agenda Items**

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

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-10-1 Mayor and Assembly	$ 3,579	$ 7,438	$ 21,978	$ 32,995
110-11-1 City Attorney	$ 4,473	$ 14,613	$ 10,401	$ 29,487
110-12-1 City Manager	$ 2,386	$ 8,913	$ 14,521	$ 25,820
110-7-1 Emergency Services	$ 886	$ 7,985	$ 4,029	$ 12,901
110-3- Clerk	$ 1,772	$ 3,816	$ 11,639	$ 17,228
110-8-1 Human Resources	$ 1,949	$ 5,279	$ 6,715	$ 13,943
110-06/15- MIS	$ 6,938	$ 22,904	$ 224	$ 30,066
110-17-1 Finance Administration	$ 1,329	$ 4,815	$ 16,788	$ 22,932
110-17-3 Controller	$ 5,773	$ 12,895	$ -	$ 18,668
110-17-4 Treasury	$ 7,563	$ 19,807	$ 1,343	$ 28,712
110-17-6 Purchasing	$ 1,772	$ 3,673	$ -	$ 5,445
110-23-1 Library	$ 10,394	$ 23,339	$ 224	$ 33,956
110-4-1 Election	$ 159	$ 1,781	$ 1,791	$ 3,731
110-12-2 Manager Office - Teen Health Center	$ 665	$ 2,073	$ -	$ 2,737
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ 366	$ 6,715	$ 7,081
110-12-5 Manager Office - Housing and Homelessness	$ -	$ -	$ 1,791	$ 1,791
110-12-6 Manager Office - Tourism Management	$ 443	$ 1,749	$ 672	$ 2,864
110-16-1 CDD - Administration	$ 3,544	$ 8,710	$ 1,567	$ 13,821
110-16-2 CDD - Planning	$ 4,430	$ 11,898	$ 39,619	$ 55,947
110-16-3 CDD - Building	$ 2,658	$ 6,211	$ 4,701	$ 13,570
110-17-2 Finance - Assessors	$ 3,101	$ 6,180	$ 1,567	$ 10,848
110-21-1 Fire - Emergency Services	$ -	$ 40,819	$ 224	$ 41,043
110-21-70 Fire - Sobering Center	$ 4,430	$ 8,571	$ -	$ 13,001
110-21-71 Fire - Mobile Integrated Health	$ 2,437	$ 5,321	$ 224	$ 7,982
110-23-2 Library - City Museum	$ 1,750	$ 4,511	$ 224	$ 6,484
110-24-1 Engineering - Administration	$ 930	$ 2,272	$ 16,788	$ 19,990
110-24-2 Engineering - CIP	$ 7,820	$ 20,318	$ 8,953	$ 37,091
110-41-1 P&R Parks and Landscape - Administration	$ 8,617	$ 19,760	$ -	$ 28,377
110-42-1 Arboretum - Administration	$ 793	$ 1,729	$ 224	$ 2,746
110-47-1 Centennial Hall - Convention Center	$ -	$ 4,677	$ 1,567	$ 6,244
110-77-1 RecycleWorks - Administration	$ 532	$ 1,847	$ 1,567	$ 3,946
110-77-2 RecycleWorks - Recycling	$ -	$ 4,126	$ 1,343	$ 5,469
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ 6,498	$ 224	$ 6,721

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ 3,513	$ 895	$ 4,408
120-2-1 School District - Administration	$ 29,715	$ 24,300	$ 4,253	$ 58,267
120-2-2 School District - Administration	$ -	$ 7,397	$ -	$ 7,397
209-22-1 Police - Administration	$ 2,725	$ 14,075	$ 2,462	$ 19,262
209-22-2 Police - General Operations	$ 25,254	$ 69,567	$ -	$ 94,821
209-22-5 Police - Communications	$ 4,736	$ 8,979	$ -	$ 13,715
209-22-7 Police - Animal Control	$ -	$ 7,562	$ -	$ 7,562
209-22-8 Police - Community Services	$ 443	$ 897	$ -	$ 1,340
209-22-9 Police - System Admin/E911	$ 2,428	$ 7,772	$ -	$ 10,200
209-22-10 Police - Fleet	$ 443	$ 4,007	$ -	$ 4,450
209-22-11 Police - Electronics	$ 443	$ 1,544	$ -	$ 1,987
209-22-12 Police - Travel and Training	$ -	$ 1,038	$ -	$ 1,038
209-22-14 Police - Grants	$ -	$ 2,646	$ -	$ 2,646
209-22-16 Police - Airport Security	$ 2,215	$ 6,233	$ -	$ 8,449
209-22-17 Police - Services	$ 4,661	$ 11,801	$ -	$ 16,462
209-46-1 Parks and Recreation - Administration	$ 1,223	$ 3,719	$ 4,029	$ 8,970
209-46-2 Parks and Recreation - Areawide Recreation	$ 2,255	$ 3,780	$ -	$ 6,035
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 9,787	$ 5,793	$ -	$ 15,580
209-46-7-2 Parks and Recreation - BAM After School Program	$ -	$ 1,184	$ -	$ 1,184
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ 1,295	$ -	$ 1,295
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ -	$ 5,712	$ -	$ 5,712
209-46-8 Parks and Recreation - Treadwell Arena	$ 2,800	$ 6,435	$ 1,119	$ 10,354
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ 88	$ -	$ 88
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 2,433	$ 1,119	$ 3,553
209-46-14 Parks and Recreation - Diamond Park Field House	$ 1,577	$ 2,532	$ 448	$ 4,556
209-71-1 Capital Transit - Administration	$ 1,418	$ 12,278	$ 1,791	$ 15,486
209-71-2 Capital Transit - Operations	$ 13,061	$ 28,689	$ -	$ 41,750
209-71-3 Capital Transit - Maintenance	$ 3,101	$ 11,318	$ -	$ 14,420
209-71-4 Capital Transit - Downtown Center	$ -	$ 763	$ -	$ 763
209-71-5 Capital Transit - Valley Center	$ -	$ 550	$ -	$ 550
209-72-1 Streets - Administration	$ 11,178	$ 46,692	$ 2,462	$ 60,332
210-21-1 Fire - Administration Operations	$ 24,057	$ 39,395	$ -	$ 63,452
215-1-1 Sales Tax	$ -	$ 8,717	$ 4,701	$ 13,417
216-1-1 Hotel Tax	$ -	$ 271	$ 672	$ 942

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
219-20-20 CARES Relief Fund - ArtWorks/PT Grants	$ -	$ -	$ 224	$ 224
219-20-32 CARES Relief Fund - Healthy Equitable Grant	$ -	$ 318	$ -	$ 318
221-1-1 Tobacco Tax	$ -	$ 559	$ -	$ 559
225-1-1 Marine Passenger Fees	$ -	$ 55	$ 6,491	$ 6,546
232-52-1 Port Development Fee	$ -	$ 56	$ -	$ 56
235-28-1 Eaglecrest - Administration	$ 102	$ 476	$ 4,253	$ 4,830
235-28-2 Eaglecrest - Ski Patrol	$ 106	$ 89	$ -	$ 196
235-28-3 Eaglecrest - Lift	$ 102	$ 67	$ -	$ 169
235-28-4 Eaglecrest - Mountain Maint	$ 142	$ 209	$ -	$ 351
235-28-5 Eaglecrest - Lodge General Operations	$ 53	$ 94	$ -	$ 147
235-28-6 Eaglecrest - Snow Sports School	$ 115	$ 76	$ -	$ 191
235-28-7 Eaglecrest - Food Service	$ 27	$ 43	$ -	$ 69
235-28-8 Eaglecrest - Ski Rental Shop	$ 62	$ 59	$ -	$ 121
235-28-9 Eaglecrest - Marketing	$ 31	$ 59	$ -	$ 90
235-28-11 Eaglecrest - Building Maint	$ -	$ 32	$ -	$ 32
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ 37	$ -	$ 37
249-1-1 Parks and Recreation - Aquatics	$ -	$ -	$ 1,791	$ 1,791
249-46-3 Parks and Recreation - Aquatics	$ 4,306	$ 7,287	$ -	$ 11,594
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 6,624	$ 12,195	$ -	$ 18,819
270-48-1 Downtown Parking - Marine Parking Garage	$ 106	$ 5,602	$ 895	$ 6,604
271-14-1 Lands - Administration	$ 1,285	$ 4,635	$ 1,343	$ 7,263
271-14-2 Lands - Quarries	$ 310	$ 1,755	$ -	$ 2,065
276-2-1 Affordable Housing - Operations	$ -	$ 119	$ 2,238	$ 2,357
276-2-2 Affordable Housing - Mobile Home Loans	$ -	$ 220	$ -	$ 220
401-90-1 Capital Projects - School CIPs	$ -	$ -	$ 224	$ 224
402-90-1 Capital Projects - Roads CIPs	$ -	$ -	$ 672	$ 672
414-90-1 Capital Projects - Water CIPs	$ -	$ -	$ 448	$ 448
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ -	$ 895	$ 895
431-90-1 Capital Projects - Docks CIPs	$ -	$ -	$ 448	$ 448
450-90-1 Capital Projects - Hospital CIPs	$ -	$ -	$ 448	$ 448
514-75-1 Water - Administration	$ 6,203	$ 25,964	$ 112	$ 32,278
519-76-4 Wastewater - Collections	$ 5,449	$ 18,486	$ 727	$ 24,663
519-76-5 Wastewater - Treatment	$ 10,965	$ 64,484	$ 727	$ 76,177
530-51-1 Harbors	$ 7,456	$ 1,442	$ 3,469	$ 12,368

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
531-52-1 Docks - Administration	$ 722	$ 824	$ 1,455	$ 3,001
531-52-2 Docks - CIP Engineers-Dock	$ 1,307	$ 1	$ -	$ 1,308
538-24-3 WW Extension - Administration	$ 487	$ 652	$ -	$ 1,139
539-24-3 Water Extension - Eng Water Extension	$ -	$ 623	$ -	$ 623
550-55-1 Bartlett Regional Hospital	$ 27,336	$ 48,278	$ 5,596	$ 81,210
560-50-1 Airport - Administration	$ 452	$ 10,442	$ 1,567	$ 12,460
560-50-2 Airport - Terminal General Operations	$ 332	$ 10,072	$ -	$ 10,404
560-50-3 Airport - Airfield Maintenance Shop	$ 789	$ 28,004	$ -	$ 28,793
560-50-4 Airport - ARFF	$ -	$ 8,818	$ -	$ 8,818
560-50-5 Airport - Airport Security	$ -	$ 6,672	$ -	$ 6,672
560-50-8 Airport - Airport Landside	$ -	$ 225	$ -	$ 225
602-79-1 Fleet - Administration	$ 2,348	$ 9,979	$ -	$ 12,327
602-79-2 Fleet - Replacement Program	$ -	$ 822	$ -	$ 822
602-79-4 Fleet - Fuel Program	$ 354	$ 7,382	$ -	$ 7,737
602-79-5 Fleet - Washbay	$ 66	$ 506	$ -	$ 572
640-44-1 Building Maintenance	$ 4,984	$ 22,027	$ -	$ 27,011
680-60-1 Risk - Administration	$ 2,082	$ 318	$ 224	$ 2,624
680-60-2 Risk - Workers Comp	$ -	$ 609	$ -	$ 609
680-60-3 Risk - General Liability	$ -	$ 432	$ -	$ 432
680-60-3 Risk - Auto	$ -	$ 22	$ -	$ 22
680-60-4 Risk - Property	$ -	$ 778	$ -	$ 778
680-60-4 Risk - EE Practice	$ -	$ 13	$ -	$ 13
680-60-5 Risk - Special Policy	$ -	$ 273	$ -	$ 273
680-60-6 Risk - Health	$ -	$ 9,080	$ -	$ 9,080
680-60-6 Risk - Life	$ -	$ 91	$ -	$ 91
680-60-6 Risk - Wellness	$ 443	$ 77	$ -	$ 520
680-60-6 Risk - EAP	$ -	$ 14	$ -	$ 14
680-60-7 Risk - UI CBJ	$ -	$ 27	$ -	$ 27
680-60-7 Risk - UI BRH	$ -	$ 27	$ -	$ 27
680-60-8 Risk - Cafeteria Plan CBJ	$ -	$ 6	$ -	$ 6
-- Other	$ -	$ -	$ 4,029	$ 4,029
Total	**$ 319,794**	**$ 959,381**	**$ 239,845**	**$ 1,519,020**

4 Emergency Services

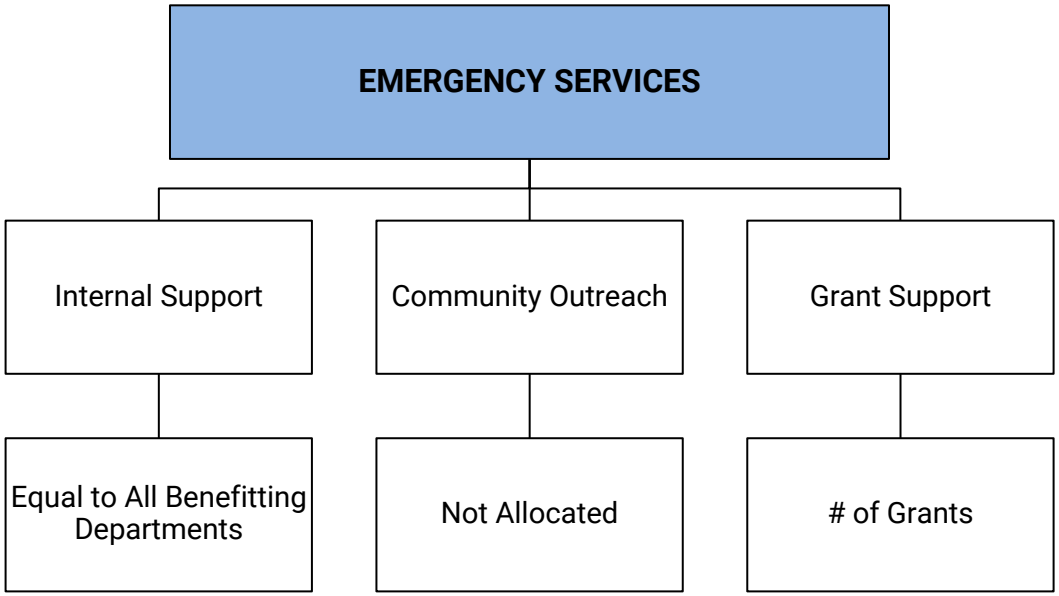
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large Citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

- **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

110-7-1 Emergency Services

	Allocation	Allocation	Total
Departmental Expenditures	$ 1,091,100		$ 1,091,100
Total Deductions	$ -		$ -
Incoming Costs			
110-10-1 Mayor and Assembly	$ 9,256	$ 3,330	$ 12,586
110-12-1 City Manager	$ 11,494	$ 1,406	$ 12,901
110-7-1 Emergency Services		$ 41,102	$ 41,102
110-3- Clerk		$ 13,574	$ 13,574
110-8-1 Human Resources		$ 1,756	$ 1,756
110-06/15- MIS		$ 511	$ 511
110-17-3 Controller		$ 20,307	$ 20,307
110-17-4 Treasury		$ 2,254	$ 2,254
Total Incoming Costs	**$ 20,750**	**$ 84,240**	**$ 104,991**
Revenues	$ (860,000)		
Total Cost Adjustments	**$ (860,000)**		**$ (860,000)**
Total Costs to be Allocated	**$ 251,850**	**$ 84,240**	**$ 336,091**

DEPARTMENTAL EXPENSE DETAIL

110-7-1 Emergency Services

Expense Type	Exense ($)	Internal Support	Community Outreach	Grant Support
Personnel				
Salary and Wages	$ 227,400	$ 68,220	$ 90,960	$ 68,220
Benefits	$ 111,000	$ 33,300	$ 44,400	$ 33,300
Subtotal Personnel Cost	**$ 338,400**	**$ 101,520**	**$ 135,360**	**$ 101,520**
Operating Services & Supplies				
General Supplies	$ 705,400	$ 211,620	$ 282,160	$ 211,620
Insurance	$ 14,200	$ 4,260	$ 5,680	$ 4,260
Other Expenses	$ 2,300	$ 690	$ 920	$ 690
Postage	$ 200	$ 60	$ 80	$ 60
Printing	$ 500	$ 150	$ 200	$ 150
Professional	$ 19,000	$ 5,700	$ 7,600	$ 5,700
Rentals and Leases	$ 7,200	$ 2,160	$ 2,880	$ 2,160
Travel and Training	$ 3,900	$ 1,170	$ 1,560	$ 1,170
Subtotal Operating Cost	**$ 752,700**	**$ 225,810**	**$ 301,080**	**$ 225,810**
DEPARTMENTAL EXPENDITURES	**$ 1,091,100**	**$ 327,330**	**$ 436,440**	**$ 327,330**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenues	$ (860,000)	$ (258,000)	$ (344,000)	$ (258,000)
Subtotal Cost Adjustments	**$ (860,000)**	**$ (258,000)**	**$ (344,000)**	**$ (258,000)**
FUNCTIONAL COST	**$ 231,100**	**$ 69,330**	**$ 92,440**	**$ 69,330**
First Allocation				
Incoming - All Others	$ 20,750	$ 6,225	$ 8,300	$ 6,225
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (100,740)	$ -	$ (100,740)	$ -
Subtotal of First Allocation	**$ 151,110**	**$ 75,555**	**$ -**	**$ 75,555**
Second Allocation				
Incoming - All Others	$ 84,240	$ 25,272	$ 33,696	$ 25,272
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (33,696)	$ -	$ (33,696)	$ -
Subtotal of Second Allocation	**$ 50,544**	**$ 25,272**	**$ -**	**$ 25,272**
TOTAL ALLOCATED	**$ 201,654**	**$ 100,827**	**$ -**	**$ 100,827**

110-7-1 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Internal Support						
110-7-1 Emergency Services	1.00	20.000%	$ 15,111	$ 15,111		$ 15,111
110-06/15- MIS	1.00	20.000%	$ 15,111	$ 15,111	$ 6,318	$ 21,429
209-22-1 Police - Administration	1.00	20.000%	$ 15,111	$ 15,111	$ 6,318	$ 21,429
210-21-1 Fire - Administration Operations	1.00	20.000%	$ 15,111	$ 15,111	$ 6,318	$ 21,429
560-50-1 Airport - Administration	1.00	20.000%	$ 15,111	$ 15,111	$ 6,318	$ 21,429
Total	**5.00**	**100.000%**	**$ 75,555**	**$ 75,555**	**$ 25,272**	**$100,827**

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

Source of Allocation:

110-7-1 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Grant Support						
110-7-1 Emergency Services	1.72	34.400%	$ 25,991	$ 25,991		$ 25,991
110-06/15- MIS	0.32	6.400%	$ 4,836	$ 4,836	$ 2,466	$ 7,301
209-22-1 Police - Administration	2.26	45.200%	$ 34,151	$ 34,151	$ 17,413	$ 51,564
210-21-1 Fire - Administration Operations	0.70	14.000%	$ 10,578	$ 10,578	$ 5,393	$ 15,971
Total	**5.00**	**100.000%**	**$ 75,555**	**$ 75,555**	**$ 25,272**	**$100,827**

Allocation Basis: **# of Grants**

Source of Allocation: **Emergency Service Grants**

ALLOCATION SUMMARY

110-7-1 Emergency Services

	Internal Support	Grant Support	Total
110-7-1 Emergency Services	$ 15,111	$ 25,991	$ 41,102
110-06/15- MIS	$ 21,429	$ 7,301	$ 28,730
209-22-1 Police - Administration	$ 21,429	$ 51,564	$ 72,993
210-21-1 Fire - Administration Operations	$ 21,429	$ 15,971	$ 37,400
560-50-1 Airport - Administration	$ 21,429	$ -	$ 21,429
Total	**$ 100,827**	**$100,827**	**$201,654**

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.

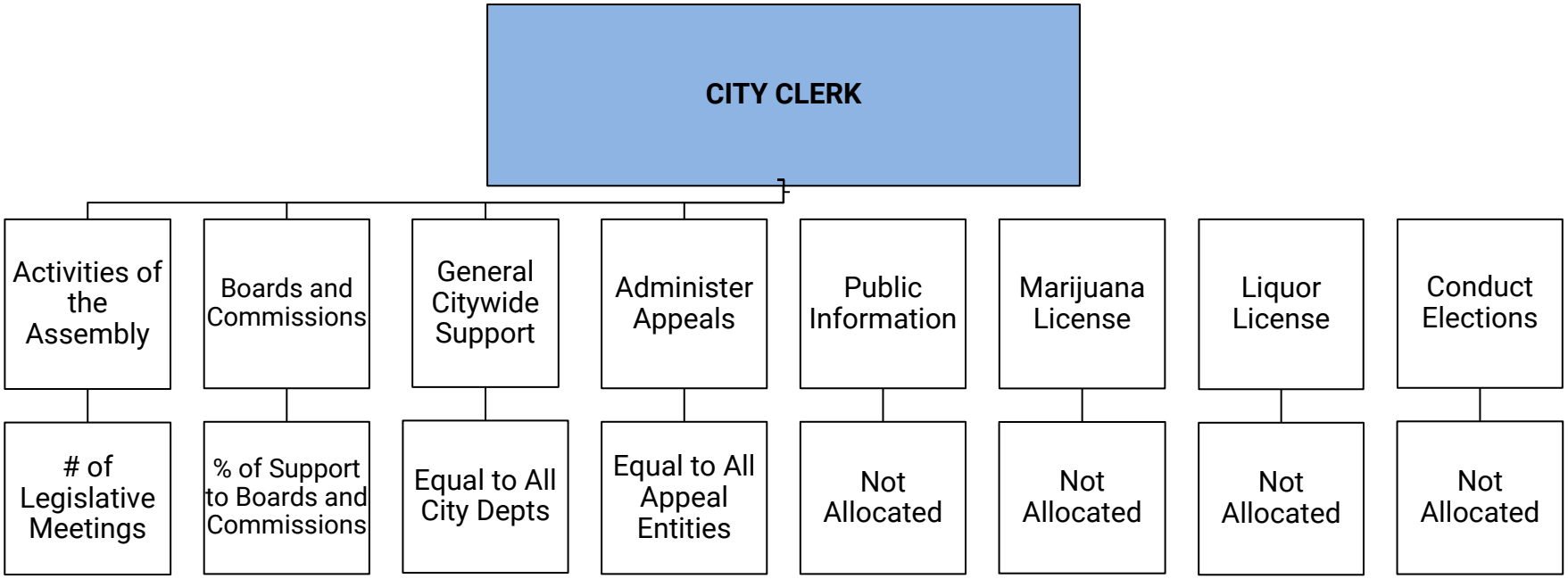
- **Public Information –** represents support and services associated with responding to public records requests. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

- **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

110-3- Clerk

	Allocation	Allocation	Total
Departmental Expenditures	$ 440,000		$ 440,000
Capital and Transfers	$ (500)		
Total Deductions	$ (500)		$ (500)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 26,739	$ 9,619	$ 36,358
110-11-1 City Attorney	$ 99,459	$ 9,200	$ 108,659
110-12-1 City Manager	$ 15,220	$ 2,008	$ 17,228
110-3- Clerk		$ 17,839	$ 17,839
110-8-1 Human Resources		$ 3,545	$ 3,545
110-06/15- MIS		$ 66,739	$ 66,739
110-17-3 Controller		$ 11,523	$ 11,523
110-17-4 Treasury		$ 95	$ 95
110-17-6 Purchasing		$ 686	$ 686
110-23-1 Library		$ 5,017	$ 5,017
Total Incoming Costs	**$ 141,417**	**$ 126,271**	**$ 267,688**
Revenues	$ (1,000)		
Reimbursable Expenditures	$ 81,900		
Total Cost Adjustments	**$ 80,900**		**$ 80,900**
Total Costs to be Allocated	**$ 661,817**	**$ 126,271**	**$ 788,088**

DEPARTMENTAL EXPENSE DETAIL

110-3- Clerk

Expense Type	Expense ($)	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License
Personnel								
Salary and Wages	$ 275,700	$ 96,495	$ 68,925	$ 55,140	$ 13,785	$ 27,570	$ 6,893	$ 6,893
Benefits	$ 159,600	$ 55,860	$ 39,900	$ 31,920	$ 7,980	$ 15,960	$ 3,990	$ 3,990
Subtotal Personnel Cost	**$ 435,300**	**$ 152,355**	**$ 108,825**	**$ 87,060**	**$ 21,765**	**$ 43,530**	**$ 10,883**	**$ 10,883**
Operating Services & Supplies								
Advertising	$ 38,400	$ 13,440	$ 9,600	$ 7,680	$ 1,920	$ 3,840	$ 960	$ 960
General Supplies	$ 1,300	$ 455	$ 325	$ 260	$ 65	$ 130	$ 33	$ 33
Insurance	$ 4,500	$ 1,575	$ 1,125	$ 900	$ 225	$ 450	$ 113	$ 113
Other Expenses	$ 1,300	$ 455	$ 325	$ 260	$ 65	$ 130	$ 33	$ 33
Postage	$ 300	$ 105	$ 75	$ 60	$ 15	$ 30	$ 8	$ 8
Printing	$ 3,000	$ 1,050	$ 750	$ 600	$ 150	$ 300	$ 75	$ 75
Professional	$ 8,000	$ 2,800	$ 2,000	$ 1,600	$ 400	$ 800	$ 200	$ 200
Public Utility Services	$ 200	$ 70	$ 50	$ 40	$ 10	$ 20	$ 5	$ 5
Reimbursable Expenses	$ (81,900)	$ (28,665)	$ (20,475)	$ (16,380)	$ (4,095)	$ (8,190)	$ (2,048)	$ (2,048)
Rentals and Leases	$ 1,200	$ 420	$ 300	$ 240	$ 60	$ 120	$ 30	$ 30
Repairs and Maintenance	$ 7,600	$ 2,660	$ 1,900	$ 1,520	$ 380	$ 760	$ 190	$ 190
Travel and Training	$ 20,300	$ 7,105	$ 5,075	$ 4,060	$ 1,015	$ 2,030	$ 508	$ 508
Capital Outlay	$ 500	$ 175	$ 125	$ 100	$ 25	$ 50	$ 13	$ 13
Subtotal Operating Cost	**$ 4,700**	**$ 1,645**	**$ 1,175**	**$ 940**	**$ 235**	**$ 470**	**$ 118**	**$ 118**
DEPARTMENTAL EXPENDITURES	**$ 440,000**	**$ 154,000**	**$ 110,000**	**$ 88,000**	**$ 22,000**	**$ 44,000**	**$ 11,000**	**$ 11,000**
Disallowed Costs								
Capital and Transfers	$ (500)	$ (175)	$ (125)	$ (100)	$ (25)	$ (50)	$ (13)	$ (13)
Subtotal Disallowed Costs	**$ (500)**	**$ (175)**	**$ (125)**	**$ (100)**	**$ (25)**	**$ (50)**	**$ (13)**	**$ (13)**
Cost Adjustments								
Revenues	$ (1,000)	$ (350)	$ (250)	$ (200)	$ (50)	$ (100)	$ (25)	$ (25)
Reimbursable Expenditures	$ 81,900	$ 28,665	$ 20,475	$ 16,380	$ 4,095	$ 8,190	$ 2,048	$ 2,048
Subtotal Cost Adjustments	**$ 80,900**	**$ 28,315**	**$ 20,225**	**$ 16,180**	**$ 4,045**	**$ 8,090**	**$ 2,023**	**$ 2,023**
FUNCTIONAL COST	**$ 520,400**	**$ 182,140**	**$ 130,100**	**$ 104,080**	**$ 26,020**	**$ 52,040**	**$ 13,010**	**$ 13,010**
First Allocation								
Incoming - All Others	$ 141,417	$ 49,496	$ 35,354	$ 28,283	$ 7,071	$ 14,142	$ 3,535	$ 3,535
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (99,273)	$ -	$ -	$ -	$ -	$ (66,182)	$ (16,545)	$ (16,545)
Subtotal of First Allocation	**$ 562,545**	**$ 231,636**	**$ 165,454**	**$ 132,363**	**$ 33,091**	**$ -**	**$ -**	**$ -**
Second Allocation					$ -	$ -	$ -	$ -
Incoming - All Others	$ 126,271	$ 44,195	$ 31,568	$ 25,254	$ 6,314	$ 12,627	$ 3,157	$ 3,157
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (18,941)	$ -	$ -	$ -	$ -	$ (12,627)	$ (3,157)	$ (3,157)
Subtotal of Second Allocation	**$ 107,330**	**$ 44,195**	**$ 31,568**	**$ 25,254**	**$ 6,314**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 669,875**	**$ 275,831**	**$ 197,022**	**$ 157,618**	**$ 39,404**	**$ -**	**$ -**	**$ -**

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Activities of the Assembly						
110-10-1 Mayor and Assembly	74.00	34.906%	$ 80,854	$ 80,854		$ 80,854
110-7-1 Emergency Services	11.00	5.189%	$ 12,019	$ 12,019		$ 12,019
110-3- Clerk	12.00	5.660%	$ 13,111	$ 13,111		$ 13,111
110-17-1 Finance Administration	41.00	19.340%	$ 44,798	$ 44,798	$ 15,756	$ 60,554
110-12-3 Manager Office - Syst. Racism Rev.	25.00	11.792%	$ 27,316	$ 27,316	$ 9,608	$ 36,923
110-16-1 CDD - Administration	8.00	3.774%	$ 8,741	$ 8,741	$ 3,074	$ 11,815
110-24-1 Engineering - Administration	13.00	6.132%	$ 14,204	$ 14,204	$ 4,996	$ 19,200
235-28-1 Eaglecrest - Administration	4.00	1.887%	$ 4,370	$ 4,370	$ 1,537	$ 5,908
271-14-1 Lands - Administration	13.00	6.132%	$ 14,204	$ 14,204	$ 4,996	$ 19,200
276-2-1 Affordable Housing - Operations	10.00	4.717%	$ 10,926	$ 10,926	$ 3,843	$ 14,769
560-50-1 Airport - Administration	1.00	0.472%	$ 1,093	$ 1,093	$ 384	$ 1,477
Total	**212.00**	**100.000%**	**$231,636**	**$231,636**	**$ 44,195**	**$275,831**

Allocation Basis: **# of Legislative Meetings**

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

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Boards and Commissions						
110-10-1 Mayor and Assembly	5.30	33.208%	$ 54,944	$ 54,944		$ 54,944
110-12-1 City Manager	0.25	1.566%	$ 2,592	$ 2,592		$ 2,592
110-7-1 Emergency Services	0.15	0.940%	$ 1,555	$ 1,555		$ 1,555
110-8-1 Human Resources	1.50	9.398%	$ 15,550	$ 15,550	$ 4,615	$ 20,165
110-17-1 Finance Administration	0.25	1.566%	$ 2,592	$ 2,592	$ 769	$ 3,361
110-17-6 Purchasing	1.00	6.266%	$ 10,367	$ 10,367	$ 3,077	$ 13,444
110-23-1 Library	0.15	0.940%	$ 1,555	$ 1,555	$ 462	$ 2,017
110-16-2 CDD - Planning	0.40	2.506%	$ 4,147	$ 4,147	$ 1,231	$ 5,377
110-16-3 CDD - Building	1.15	7.206%	$ 11,922	$ 11,922	$ 3,538	$ 15,460
110-17-2 Finance - Assessors	1.00	6.266%	$ 10,367	$ 10,367	$ 3,077	$ 13,444
110-17-7 Finance - Sales Tax	1.00	6.266%	$ 10,367	$ 10,367	$ 3,077	$ 13,444
110-24-1 Engineering - Administration	0.40	2.506%	$ 4,147	$ 4,147	$ 1,231	$ 5,377
110-42-1 Arboretum - Administration	0.15	0.940%	$ 1,555	$ 1,555	$ 462	$ 2,017
110-77-1 RecycleWorks - Administration	0.05	0.313%	$ 518	$ 518	$ 154	$ 672
209-22-7 Police - Animal Control	1.00	6.266%	$ 10,367	$ 10,367	$ 3,077	$ 13,444
209-46-1 Parks and Recreation - Administration	0.15	0.940%	$ 1,555	$ 1,555	$ 462	$ 2,017
209-46-8 Parks and Recreation - Treadwell Arena	0.15	0.940%	$ 1,555	$ 1,555	$ 462	$ 2,017
209-46-12 Parks and Recreation - Youth Activities	0.15	0.940%	$ 1,555	$ 1,555	$ 462	$ 2,017
235-28-1 Eaglecrest - Administration	0.50	3.133%	$ 5,183	$ 5,183	$ 1,538	$ 6,722
249-46-3 Parks and Recreation - Aquatics	0.15	0.940%	$ 1,555	$ 1,555	$ 462	$ 2,017
271-14-1 Lands - Administration	0.25	1.566%	$ 2,592	$ 2,592	$ 769	$ 3,361
514-75-1 Water - Administration	0.05	0.313%	$ 518	$ 518	$ 154	$ 672
519-76-4 Wastewater - Collections	0.05	0.313%	$ 518	$ 518	$ 154	$ 672
530-51-1 Harbors	0.13	0.815%	$ 1,348	$ 1,348	$ 400	$ 1,748
531-52-1 Docks - Administration	0.13	0.815%	$ 1,348	$ 1,348	$ 400	$ 1,748
550-55-1 Bartlett Regional Hospital	0.25	1.566%	$ 2,592	$ 2,592	$ 769	$ 3,361
560-50-1 Airport - Administration	0.25	1.566%	$ 2,592	$ 2,592	$ 769	$ 3,361
Total	**15.96**	**100.000%**	**$165,454**	**$165,454**	**$ 31,568**	**$197,022**

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

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

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Citywide Support						
110-10-1 Mayor and Assembly	1.00	3.571%	$ 4,727	$ 4,727		$ 4,727
110-11-1 City Attorney	1.00	3.571%	$ 4,727	$ 4,727		$ 4,727
110-12-1 City Manager	1.00	3.571%	$ 4,727	$ 4,727		$ 4,727
110-3- Clerk	1.00	3.571%	$ 4,727	$ 4,727		$ 4,727
110-8-1 Human Resources	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
110-06/15- MIS	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
110-17-1 Finance Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
110-23-1 Library	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
110-16-1 CDD - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
110-24-1 Engineering - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
120-2-1 School District - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
209-22-1 Police - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
209-72-1 Streets - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
271-14-1 Lands - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
514-75-1 Water - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
519-76-4 Wastewater - Collections	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
530-51-1 Harbors	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
531-52-1 Docks - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
560-50-1 Airport - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
602-79-1 Fleet - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
680-60-1 Risk - Administration	1.00	3.571%	$ 4,727	$ 4,727	$ 1,052	$ 5,780
Total	**28.00**	**100.000%**	**$132,363**	**$132,363**	**$ 25,254**	**$157,618**

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

Source of Allocation:

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Administer Appeals						
110-17-6 Purchasing	1.00	20.000%	$ 6,618	$ 6,618	$ 1,263	$ 7,881
110-16-3 CDD - Building	1.00	20.000%	$ 6,618	$ 6,618	$ 1,263	$ 7,881
110-17-2 Finance - Assessors	1.00	20.000%	$ 6,618	$ 6,618	$ 1,263	$ 7,881
110-17-7 Finance - Sales Tax	1.00	20.000%	$ 6,618	$ 6,618	$ 1,263	$ 7,881
209-22-1 Police - Administration	1.00	20.000%	$ 6,618	$ 6,618	$ 1,263	$ 7,881
Total	**5.00**	**100.000%**	**$ 33,091**	**$ 33,091**	**$ 6,314**	**$ 39,404**

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

Source of Allocation:

ALLOCATION SUMMARY

110-3- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
110-10-1 Mayor and Assembly	$ 80,854	$ 54,944	$ 4,727	$ -	$140,526
110-11-1 City Attorney	$ -	$ -	$ 4,727	$ -	$ 4,727
110-12-1 City Manager	$ -	$ 2,592	$ 4,727	$ -	$ 7,319
110-7-1 Emergency Services	$ 12,019	$ 1,555	$ -	$ -	$ 13,574
110-3- Clerk	$ 13,111	$ -	$ 4,727	$ -	$ 17,839
110-8-1 Human Resources	$ -	$ 20,165	$ 5,780	$ -	$ 25,945
110-06/15- MIS	$ -	$ -	$ 5,780	$ -	$ 5,780
110-17-1 Finance Administration	$ 60,554	$ 3,361	$ 5,780	$ -	$ 69,694
110-17-6 Purchasing	$ -	$ 13,444	$ -	$ 7,881	$ 21,324
110-23-1 Library	$ -	$ 2,017	$ 5,780	$ -	$ 7,796
110-12-3 Manager Office - Syst. Racism Rev.	$ 36,923	$ -	$ -	$ -	$ 36,923
110-16-1 CDD - Administration	$ 11,815	$ -	$ 5,780	$ -	$ 17,595
110-16-2 CDD - Planning	$ -	$ 5,377	$ -	$ -	$ 5,377
110-16-3 CDD - Building	$ -	$ 15,460	$ -	$ 7,881	$ 23,341
110-17-2 Finance - Assessors	$ -	$ 13,444	$ -	$ 7,881	$ 21,324
110-17-7 Finance - Sales Tax	$ -	$ 13,444	$ -	$ 7,881	$ 21,324
110-24-1 Engineering - Administration	$ 19,200	$ 5,377	$ 5,780	$ -	$ 30,357
110-42-1 Arboretum - Administration	$ -	$ 2,017	$ -	$ -	$ 2,017
110-77-1 RecycleWorks - Administration	$ -	$ 672	$ 5,780	$ -	$ 6,452
120-2-1 School District - Administration	$ -	$ -	$ 5,780	$ -	$ 5,780
209-22-1 Police - Administration	$ -	$ -	$ 5,780	$ 7,881	$ 13,660
209-22-7 Police - Animal Control	$ -	$ 13,444	$ -	$ -	$ 13,444
209-46-1 Parks and Recreation - Administration	$ -	$ 2,017	$ 5,780	$ -	$ 7,796
209-46-8 Parks and Recreation - Treadwell Arena	$ -	$ 2,017	$ -	$ -	$ 2,017
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 2,017	$ -	$ -	$ 2,017
209-71-1 Capital Transit - Administration	$ -	$ -	$ 5,780	$ -	$ 5,780
209-72-1 Streets - Administration	$ -	$ -	$ 5,780	$ -	$ 5,780
210-21-1 Fire - Administration Operations	$ -	$ -	$ 5,780	$ -	$ 5,780
225-1-1 Marine Passenger Fees	$ -	$ -	$ 5,780	$ -	$ 5,780
235-28-1 Eaglecrest - Administration	$ 5,908	$ 6,722	$ 5,780	$ -	$ 18,409
249-46-3 Parks and Recreation - Aquatics	$ -	$ 2,017	$ -	$ -	$ 2,017
271-14-1 Lands - Administration	$ 19,200	$ 3,361	$ 5,780	$ -	$ 28,340
276-2-1 Affordable Housing - Operations	$ 14,769	$ -	$ -	$ -	$ 14,769

ALLOCATION SUMMARY

110-3- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
514-75-1 Water - Administration	$ -	$ 672	$ 5,780	$ -	$ 6,452
519-76-4 Wastewater - Collections	$ -	$ 672	$ 5,780	$ -	$ 6,452
530-51-1 Harbors	$ -	$ 1,748	$ 5,780	$ -	$ 7,527
531-52-1 Docks - Administration	$ -	$ 1,748	$ 5,780	$ -	$ 7,527
550-55-1 Bartlett Regional Hospital	$ -	$ 3,361	$ 5,780	$ -	$ 9,140
560-50-1 Airport - Administration	$ 1,477	$ 3,361	$ 5,780	$ -	$ 10,617
602-79-1 Fleet - Administration	$ -	$ -	$ 5,780	$ -	$ 5,780
680-60-1 Risk - Administration	$ -	$ -	$ 5,780	$ -	$ 5,780
Total	**$ 275,831**	**$ 197,022**	**$ 157,618**	**$ 39,404**	**$669,875**

6 Human Resources

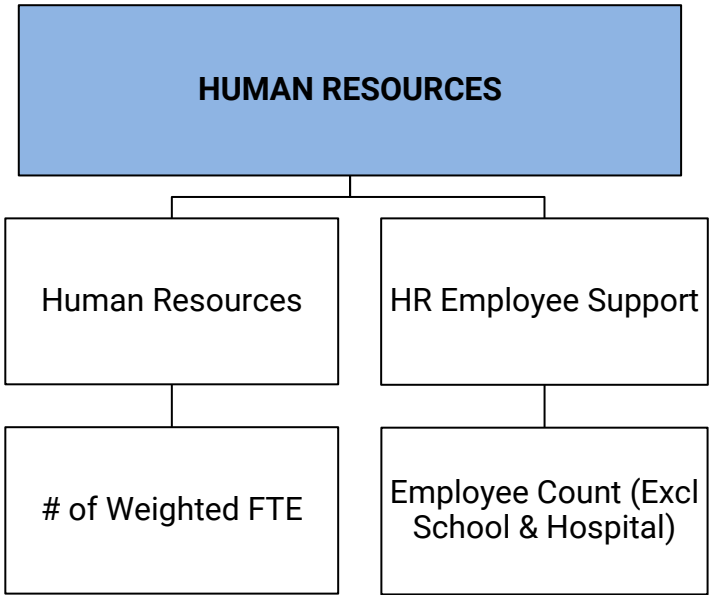
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following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

110-8-1 Human Resources

	Allocation	Allocation	Total
Departmental Expenditures	$ 531,200		$ 531,200
Capital and Transfers	$ (1,600)		
Total Deductions	$ (1,600)		$ (1,600)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 15,426	$ 5,550	$ 20,976
110-11-1 City Attorney	$ 22,173	$ 2,051	$ 24,224
110-12-1 City Manager	$ 12,375	$ 1,569	$ 13,943
110-3- Clerk	$ 20,277	$ 5,667	$ 25,945
110-8-1 Human Resources		$ 3,949	$ 3,949
110-06/15- MIS		$ 107,707	$ 107,707
110-17-3 Controller		$ 12,883	$ 12,883
110-17-4 Treasury		$ 127	$ 127
110-17-6 Purchasing		$ 475	$ 475
110-23-1 Library		$ 6,097	$ 6,097
Total Incoming Costs	**$ 70,252**	**$ 146,075**	**$ 216,326**
Reimbursable Expenditures	$ 191,700		
Total Cost Adjustments	**$ 191,700**		**$ 191,700**
Total Costs to be Allocated	**$ 791,552**	**$ 146,075**	**$ 937,626**

DEPARTMENTAL EXPENSE DETAIL

110-8-1 Human Resources

Expense Type	Expense ($)	Human Resources	HR Employee Support
Personnel			
Salary and Wages	$ 383,700	$ 364,515	$ 19,185
Benefits	$ 197,900	$ 188,005	$ 9,895
Subtotal Personnel Cost	**$ 581,600**	**$ 552,520**	**$ 29,080**
Operating Services & Supplies			
General Supplies	$ 3,600	$ 3,420	$ 180
Insurance	$ 4,300	$ 4,085	$ 215
Miscellaneous Expenses	$ 3,500	$ 3,325	$ 175
Other Expenses	$ 3,300	$ 3,135	$ 165
Postage	$ 700	$ 665	$ 35
Printing	$ 2,000	$ 1,900	$ 100
Professional	$ 31,000	$ 29,450	$ 1,550
Public Utility Services	$ 2,000	$ 1,900	$ 100
Reimbursable Expenses	$ (191,700)	$ (182,115)	$ (9,585)
Rentals and Leases	$ 58,500	$ 55,575	$ 2,925
Travel and Training	$ 30,800	$ 29,260	$ 1,540
Capital Outlay	$ 1,600	$ 1,520	$ 80
Subtotal Operating Cost	**$ (50,400)**	**$ (47,880)**	**$ (2,520)**
DEPARTMENTAL EXPENDITURES	**$ 531,200**	**$ 504,640**	**$ 26,560**
Disallowed Costs			
Capital and Transfers	$ (1,600)	$ (1,520)	$ (80)
Subtotal Disallowed Costs	**$ (1,600)**	**$ (1,520)**	**$ (80)**
Cost Adjustments			
Reimbursable Expenditures	$ 191,700	$ 182,115	$ 9,585
Subtotal Cost Adjustments	**$ 191,700**	**$ 182,115**	**$ 9,585**
FUNCTIONAL COST	**$ 721,300**	**$ 685,235**	**$ 36,065**
First Allocation			
Incoming - All Others	$ 70,252	$ 66,739	$ 3,513
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 791,552**	**$ 751,974**	**$ 39,578**
Second Allocation			
Incoming - All Others	$ 146,075	$ 138,771	$ 7,304
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 146,075**	**$ 138,771**	**$ 7,304**
TOTAL ALLOCATED	**$ 937,626**	**$ 890,745**	**$ 46,881**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Human Resources						
110-10-1 Mayor and Assembly	9.00	1.012%	$ 7,609	$ 7,609		$ 7,609
110-11-1 City Attorney	11.25	1.265%	$ 9,511	$ 9,511		$ 9,511
110-12-1 City Manager	6.00	0.675%	$ 5,073	$ 5,073		$ 5,073
110-7-1 Emergency Services	2.00	0.225%	$ 1,691	$ 1,691		$ 1,691
110-3- Clerk	4.00	0.450%	$ 3,382	$ 3,382		$ 3,382
110-8-1 Human Resources	4.40	0.495%	$ 3,720	$ 3,720		$ 3,720
110-06/15- MIS	15.66	1.761%	$ 13,240	$ 13,240	$ 2,548	$ 15,788
110-17-1 Finance Administration	3.00	0.337%	$ 2,536	$ 2,536	$ 488	$ 3,024
110-17-3 Controller	13.03	1.465%	$ 11,016	$ 11,016	$ 2,120	$ 13,136
110-17-4 Treasury	17.07	1.919%	$ 14,432	$ 14,432	$ 2,778	$ 17,209
110-17-6 Purchasing	4.00	0.450%	$ 3,382	$ 3,382	$ 651	$ 4,033
110-23-1 Library	23.46	2.638%	$ 19,834	$ 19,834	$ 3,818	$ 23,651
110-4-1 Election	0.36	0.040%	$ 304	$ 304	$ 59	$ 363
110-12-2 Manager Office - Teen Health Center	1.50	0.169%	$ 1,268	$ 1,268	$ 244	$ 1,512
110-12-6 Manager Office - Tourism Management	1.00	0.112%	$ 845	$ 845	$ 163	$ 1,008
110-16-1 CDD - Administration	8.00	0.899%	$ 6,763	$ 6,763	$ 1,302	$ 8,065
110-16-2 CDD - Planning	10.00	1.124%	$ 8,454	$ 8,454	$ 1,627	$ 10,082
110-16-3 CDD - Building	6.00	0.675%	$ 5,073	$ 5,073	$ 976	$ 6,049
110-17-2 Finance - Assessors	7.00	0.787%	$ 5,918	$ 5,918	$ 1,139	$ 7,057
110-21-70 Fire - Sobering Center	10.00	1.124%	$ 8,454	$ 8,454	$ 1,627	$ 10,082
110-21-71 Fire - Mobile Integrated Health	5.50	0.618%	$ 4,650	$ 4,650	$ 895	$ 5,545
110-23-2 Library - City Museum	3.95	0.444%	$ 3,339	$ 3,339	$ 643	$ 3,982
110-24-1 Engineering - Administration	2.10	0.236%	$ 1,775	$ 1,775	$ 342	$ 2,117
110-24-2 Engineering - CIP	17.65	1.984%	$ 14,922	$ 14,922	$ 2,872	$ 17,794
110-41-1 P&R Parks and Landscape - Administration	19.45	2.187%	$ 16,444	$ 16,444	$ 3,165	$ 19,609
110-42-1 Arboretum - Administration	1.79	0.201%	$ 1,513	$ 1,513	$ 291	$ 1,805
110-77-1 RecycleWorks - Administration	1.20	0.135%	$ 1,015	$ 1,015	$ 195	$ 1,210
209-22-1 Police - Administration	6.15	0.691%	$ 5,199	$ 5,199	$ 1,001	$ 6,200
209-22-2 Police - General Operations	114.00	12.817%	$ 96,380	$ 96,380	$ 18,551	$114,930
209-22-5 Police - Communications	21.38	2.404%	$ 18,075	$ 18,075	$ 3,479	$ 21,554
209-22-8 Police - Community Services	1.00	0.112%	$ 845	$ 845	$ 163	$ 1,008
209-22-9 Police - System Admin/E911	5.48	0.616%	$ 4,633	$ 4,633	$ 892	$ 5,525

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-10 Police - Fleet	1.00	0.112%	$ 845	$ 845	$ 163	$ 1,008
209-22-11 Police - Electronics	1.00	0.112%	$ 845	$ 845	$ 163	$ 1,008
209-22-16 Police - Airport Security	5.00	0.562%	$ 4,227	$ 4,227	$ 814	$ 5,041
209-22-17 Police - Services	10.52	1.183%	$ 8,894	$ 8,894	$ 1,712	$ 10,606
209-46-1 Parks and Recreation - Administration	2.76	0.310%	$ 2,333	$ 2,333	$ 449	$ 2,783
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.572%	$ 4,303	$ 4,303	$ 828	$ 5,132
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	22.09	2.484%	$ 18,676	$ 18,676	$ 3,595	$ 22,270
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.711%	$ 5,343	$ 5,343	$ 1,028	$ 6,372
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.400%	$ 3,010	$ 3,010	$ 579	$ 3,589
209-71-1 Capital Transit - Administration	3.20	0.360%	$ 2,705	$ 2,705	$ 521	$ 3,226
209-71-2 Capital Transit - Operations	58.96	6.629%	$ 49,847	$ 49,847	$ 9,594	$ 59,441
209-71-3 Capital Transit - Maintenance	7.00	0.787%	$ 5,918	$ 5,918	$ 1,139	$ 7,057
209-72-1 Streets - Administration	50.46	5.673%	$ 42,661	$ 42,661	$ 8,211	$ 50,872
210-21-1 Fire - Administration Operations	108.60	12.210%	$ 91,814	$ 91,814	$ 17,672	$109,486
235-28-1 Eaglecrest - Administration	4.60	0.517%	$ 3,889	$ 3,889	$ 749	$ 4,638
235-28-2 Eaglecrest - Ski Patrol	4.85	0.545%	$ 4,100	$ 4,100	$ 789	$ 4,890
235-28-3 Eaglecrest - Lift	4.55	0.512%	$ 3,847	$ 3,847	$ 740	$ 4,587
235-28-4 Eaglecrest - Mountain Maint	6.45	0.725%	$ 5,453	$ 5,453	$ 1,050	$ 6,503
235-28-5 Eaglecrest - Lodge General Operations	2.41	0.271%	$ 2,038	$ 2,038	$ 392	$ 2,430
235-28-6 Eaglecrest - Snow Sports School	5.27	0.593%	$ 4,455	$ 4,455	$ 858	$ 5,313
235-28-7 Eaglecrest - Food Service	1.13	0.127%	$ 955	$ 955	$ 184	$ 1,139
235-28-8 Eaglecrest - Ski Rental Shop	2.78	0.313%	$ 2,350	$ 2,350	$ 452	$ 2,803
235-28-9 Eaglecrest - Marketing	1.35	0.152%	$ 1,141	$ 1,141	$ 220	$ 1,361
249-46-3 Parks and Recreation - Aquatics	9.72	1.093%	$ 8,218	$ 8,218	$ 1,582	$ 9,799
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	1.681%	$ 12,639	$ 12,639	$ 2,433	$ 15,072
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.027%	$ 203	$ 203	$ 39	$ 242
271-14-1 Lands - Administration	2.90	0.326%	$ 2,452	$ 2,452	$ 472	$ 2,924
271-14-2 Lands - Quarries	0.70	0.079%	$ 592	$ 592	$ 114	$ 706
514-75-1 Water - Administration	28.00	3.148%	$ 23,672	$ 23,672	$ 4,556	$ 28,229
519-76-4 Wastewater - Collections	12.30	1.383%	$ 10,399	$ 10,399	$ 2,002	$ 12,400
519-76-5 Wastewater - Treatment	49.50	5.565%	$ 41,849	$ 41,849	$ 8,055	$ 49,904
530-51-1 Harbors	16.83	1.892%	$ 14,229	$ 14,229	$ 2,739	$ 16,967
531-52-1 Docks - Administration	16.25	1.827%	$ 13,738	$ 13,738	$ 2,644	$ 16,383
531-52-2 Docks - CIP Engineers-Dock	2.95	0.332%	$ 2,494	$ 2,494	$ 480	$ 2,974
538-24-3 WW Extension - Administration	1.10	0.124%	$ 930	$ 930	$ 179	$ 1,109

110-8-1 Human Resources

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
560-50-1 Airport - Administration		10.20	1.147%	$ 8,623	$ 8,623	$ 1,660	$ 10,283
560-50-2 Airport - Terminal General Operations		7.50	0.843%	$ 6,341	$ 6,341	$ 1,220	$ 7,561
560-50-3 Airport - Airfield Maintenance Shop		17.78	1.999%	$ 15,032	$ 15,032	$ 2,893	$ 17,925
602-79-1 Fleet - Administration		5.30	0.596%	$ 4,481	$ 4,481	$ 862	$ 5,343
602-79-4 Fleet - Fuel Program		0.80	0.090%	$ 676	$ 676	$ 130	$ 807
602-79-5 Fleet - Washbay		0.15	0.017%	$ 127	$ 127	$ 24	$ 151
640-44-1 Building Maintenance		11.25	1.265%	$ 9,511	$ 9,511	$ 1,831	$ 11,342
680-60-1 Risk - Administration		4.70	0.528%	$ 3,974	$ 3,974	$ 765	$ 4,738
680-60-6 Risk - Wellness		1.00	0.112%	$ 845	$ 845	$ 163	$ 1,008
	Total	**889.45**	**100.000%**	**$751,974**	**$751,974**	**$138,771**	**$890,745**

Allocation Basis: **# of weighted FTE**

Source of Allocation: **Staffing Schedule**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
HR Employee Support						
110-10-1 Mayor and Assembly	9.00	0.743%	$ 294	$ 294		$ 294
110-11-1 City Attorney	12.00	0.990%	$ 392	$ 392		$ 392
110-12-1 City Manager	7.00	0.578%	$ 229	$ 229		$ 229
110-7-1 Emergency Services	2.00	0.165%	$ 65	$ 65		$ 65
110-3- Clerk	5.00	0.413%	$ 163	$ 163		$ 163
110-8-1 Human Resources	7.00	0.578%	$ 229	$ 229		$ 229
110-06/15- MIS	16.00	1.320%	$ 522	$ 522	$ 100	$ 622
110-17-1 Finance Administration	3.00	0.248%	$ 98	$ 98	$ 19	$ 117
110-17-3 Controller	14.00	1.155%	$ 457	$ 457	$ 87	$ 545
110-17-4 Treasury	18.00	1.485%	$ 588	$ 588	$ 112	$ 700
110-17-6 Purchasing	4.00	0.330%	$ 131	$ 131	$ 25	$ 156
110-23-1 Library	39.00	3.218%	$ 1,274	$ 1,274	$ 243	$ 1,517
110-4-1 Election	6.00	0.495%	$ 196	$ 196	$ 37	$ 233
110-12-2 Manager Office - Teen Health Center	2.00	0.165%	$ 65	$ 65	$ 12	$ 78
110-12-6 Manager Office - Tourism Management	1.00	0.083%	$ 33	$ 33	$ 6	$ 39
110-16-1 CDD - Administration	8.00	0.660%	$ 261	$ 261	$ 50	$ 311
110-16-2 CDD - Planning	10.00	0.825%	$ 327	$ 327	$ 62	$ 389
110-16-3 CDD - Building	6.00	0.495%	$ 196	$ 196	$ 37	$ 233
110-17-2 Finance - Assessors	7.00	0.578%	$ 229	$ 229	$ 44	$ 272
110-21-70 Fire - Sobering Center	13.00	1.073%	$ 425	$ 425	$ 81	$ 506
110-21-71 Fire - Mobile Integrated Health	8.00	0.660%	$ 261	$ 261	$ 50	$ 311
110-23-2 Library - City Museum	5.00	0.413%	$ 163	$ 163	$ 31	$ 194
110-24-1 Engineering - Administration	6.00	0.495%	$ 196	$ 196	$ 37	$ 233
110-24-2 Engineering - CIP	21.00	1.733%	$ 686	$ 686	$ 131	$ 817
110-41-1 P&R Parks and Landscape - Administration	35.00	2.888%	$ 1,143	$ 1,143	$ 218	$ 1,361
110-42-1 Arboretum - Administration	3.00	0.248%	$ 98	$ 98	$ 19	$ 117
110-77-1 RecycleWorks - Administration	4.00	0.330%	$ 131	$ 131	$ 25	$ 156
209-22-1 Police - Administration	7.00	0.578%	$ 229	$ 229	$ 44	$ 272
209-22-2 Police - General Operations	57.00	4.703%	$ 1,861	$ 1,861	$ 356	$ 2,217
209-22-5 Police - Communications	19.00	1.568%	$ 620	$ 620	$ 119	$ 739
209-22-8 Police - Community Services	1.00	0.083%	$ 33	$ 33	$ 6	$ 39
209-22-9 Police - System Admin/E911	20.00	1.650%	$ 653	$ 653	$ 125	$ 778
209-22-10 Police - Fleet	1.00	0.083%	$ 33	$ 33	$ 6	$ 39

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-11 Police - Electronics	1.00	0.083%	$ 33	$ 33	$ 6	$ 39
209-22-16 Police - Airport Security	5.00	0.413%	$ 163	$ 163	$ 31	$ 194
209-22-17 Police - Services	12.00	0.990%	$ 392	$ 392	$ 75	$ 467
209-46-1 Parks and Recreation - Administration	3.00	0.248%	$ 98	$ 98	$ 19	$ 117
209-46-2 Parks and Recreation - Areawide Recreation	30.00	2.475%	$ 980	$ 980	$ 187	$ 1,167
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	64.00	5.281%	$ 2,090	$ 2,090	$ 400	$ 2,489
209-46-8 Parks and Recreation - Treadwell Arena	17.00	1.403%	$ 555	$ 555	$ 106	$ 661
209-46-14 Parks and Recreation - Diamond Park Field House	9.00	0.743%	$ 294	$ 294	$ 56	$ 350
209-71-1 Capital Transit - Administration	5.00	0.413%	$ 163	$ 163	$ 31	$ 194
209-71-2 Capital Transit - Operations	36.00	2.970%	$ 1,176	$ 1,176	$ 225	$ 1,400
209-71-3 Capital Transit - Maintenance	7.00	0.578%	$ 229	$ 229	$ 44	$ 272
209-72-1 Streets - Administration	30.00	2.475%	$ 980	$ 980	$ 187	$ 1,167
210-21-1 Fire - Administration Operations	62.00	5.116%	$ 2,025	$ 2,025	$ 387	$ 2,412
235-28-1 Eaglecrest - Administration	7.00	0.578%	$ 229	$ 229	$ 44	$ 272
235-28-2 Eaglecrest - Ski Patrol	19.00	1.568%	$ 620	$ 620	$ 119	$ 739
235-28-3 Eaglecrest - Lift	16.00	1.320%	$ 522	$ 522	$ 100	$ 622
235-28-4 Eaglecrest - Mountain Maint	19.00	1.568%	$ 620	$ 620	$ 119	$ 739
235-28-5 Eaglecrest - Lodge General Operations	13.00	1.073%	$ 425	$ 425	$ 81	$ 506
235-28-6 Eaglecrest - Snow Sports School	88.00	7.261%	$ 2,874	$ 2,874	$ 549	$ 3,423
235-28-7 Eaglecrest - Food Service	3.00	0.248%	$ 98	$ 98	$ 19	$ 117
235-28-8 Eaglecrest - Ski Rental Shop	13.00	1.073%	$ 425	$ 425	$ 81	$ 506
235-28-9 Eaglecrest - Marketing	3.00	0.248%	$ 98	$ 98	$ 19	$ 117
249-46-3 Parks and Recreation - Aquatics	47.00	3.878%	$ 1,535	$ 1,535	$ 293	$ 1,828
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	84.00	6.931%	$ 2,743	$ 2,743	$ 524	$ 3,267
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.165%	$ 65	$ 65	$ 12	$ 78
271-14-1 Lands - Administration	3.00	0.248%	$ 98	$ 98	$ 19	$ 117
271-14-2 Lands - Quarries	10.00	0.825%	$ 327	$ 327	$ 62	$ 389
514-75-1 Water - Administration	22.00	1.815%	$ 718	$ 718	$ 137	$ 856
519-76-4 Wastewater - Collections	21.00	1.733%	$ 686	$ 686	$ 131	$ 817
519-76-5 Wastewater - Treatment	31.00	2.558%	$ 1,012	$ 1,012	$ 194	$ 1,206
530-51-1 Harbors	25.00	2.063%	$ 816	$ 816	$ 156	$ 972
531-52-1 Docks - Administration	39.00	3.218%	$ 1,274	$ 1,274	$ 243	$ 1,517
531-52-2 Docks - CIP Engineers-Dock	4.00	0.330%	$ 131	$ 131	$ 25	$ 156
538-24-3 WW Extension - Administration	5.00	0.413%	$ 163	$ 163	$ 31	$ 194
560-50-1 Airport - Administration	12.00	0.990%	$ 392	$ 392	$ 75	$ 467

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
560-50-2 Airport - Terminal General Operations	8.00	0.660%	$ 261	$ 261	$ 50	$ 311
560-50-3 Airport - Airfield Maintenance Shop	23.00	1.898%	$ 751	$ 751	$ 144	$ 895
602-79-1 Fleet - Administration	10.00	0.825%	$ 327	$ 327	$ 62	$ 389
602-79-4 Fleet - Fuel Program	5.00	0.413%	$ 163	$ 163	$ 31	$ 194
602-79-5 Fleet - Washbay	3.00	0.248%	$ 98	$ 98	$ 19	$ 117
640-44-1 Building Maintenance	12.00	0.990%	$ 392	$ 392	$ 75	$ 467
680-60-1 Risk - Administration	7.00	0.578%	$ 229	$ 229	$ 44	$ 272
680-60-6 Risk - Wellness	1.00	0.083%	$ 33	$ 33	$ 6	$ 39
Total	**1,212.00**	**100.000%**	**$ 39,578**	**$ 39,578**	**$ 7,304**	**$ 46,881**

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

Source of Allocation: **Staffing Schedule**

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
110-10-1 Mayor and Assembly	$ 7,609	$ 294	$ 7,903
110-11-1 City Attorney	$ 9,511	$ 392	$ 9,903
110-12-1 City Manager	$ 5,073	$ 229	$ 5,301
110-7-1 Emergency Services	$ 1,691	$ 65	$ 1,756
110-3- Clerk	$ 3,382	$ 163	$ 3,545
110-8-1 Human Resources	$ 3,720	$ 229	$ 3,949
110-06/15- MIS	$ 15,788	$ 622	$ 16,410
110-17-1 Finance Administration	$ 3,024	$ 117	$ 3,141
110-17-3 Controller	$ 13,136	$ 545	$ 13,681
110-17-4 Treasury	$ 17,209	$ 700	$ 17,909
110-17-6 Purchasing	$ 4,033	$ 156	$ 4,188
110-23-1 Library	$ 23,651	$ 1,517	$ 25,168
110-4-1 Election	$ 363	$ 233	$ 596
110-12-2 Manager Office - Teen Health Center	$ 1,512	$ 78	$ 1,590
110-12-6 Manager Office - Tourism Management	$ 1,008	$ 39	$ 1,047
110-16-1 CDD - Administration	$ 8,065	$ 311	$ 8,376
110-16-2 CDD - Planning	$ 10,082	$ 389	$ 10,471
110-16-3 CDD - Building	$ 6,049	$ 233	$ 6,282
110-17-2 Finance - Assessors	$ 7,057	$ 272	$ 7,329
110-21-70 Fire - Sobering Center	$ 10,082	$ 506	$ 10,587
110-21-71 Fire - Mobile Integrated Health	$ 5,545	$ 311	$ 5,856
110-23-2 Library - City Museum	$ 3,982	$ 194	$ 4,177
110-24-1 Engineering - Administration	$ 2,117	$ 233	$ 2,351
110-24-2 Engineering - CIP	$ 17,794	$ 817	$ 18,611
110-41-1 P&R Parks and Landscape - Administration	$ 19,609	$ 1,361	$ 20,970
110-42-1 Arboretum - Administration	$ 1,805	$ 117	$ 1,921
110-77-1 RecycleWorks - Administration	$ 1,210	$ 156	$ 1,365
209-22-1 Police - Administration	$ 6,200	$ 272	$ 6,472
209-22-2 Police - General Operations	$ 114,930	$ 2,217	$117,148
209-22-5 Police - Communications	$ 21,554	$ 739	$ 22,294
209-22-8 Police - Community Services	$ 1,008	$ 39	$ 1,047
209-22-9 Police - System Admin/E911	$ 5,525	$ 778	$ 6,303

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
209-22-10 Police - Fleet	$ 1,008	$ 39	$ 1,047
209-22-11 Police - Electronics	$ 1,008	$ 39	$ 1,047
209-22-16 Police - Airport Security	$ 5,041	$ 194	$ 5,235
209-22-17 Police - Services	$ 10,606	$ 467	$ 11,073
209-46-1 Parks and Recreation - Administration	$ 2,783	$ 117	$ 2,899
209-46-2 Parks and Recreation - Areawide Recreation	$ 5,132	$ 1,167	$ 6,298
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 22,270	$ 2,489	$ 24,760
209-46-8 Parks and Recreation - Treadwell Arena	$ 6,372	$ 661	$ 7,033
209-46-14 Parks and Recreation - Diamond Park Field House	$ 3,589	$ 350	$ 3,939
209-71-1 Capital Transit - Administration	$ 3,226	$ 194	$ 3,421
209-71-2 Capital Transit - Operations	$ 59,441	$ 1,400	$ 60,841
209-71-3 Capital Transit - Maintenance	$ 7,057	$ 272	$ 7,329
209-72-1 Streets - Administration	$ 50,872	$ 1,167	$ 52,039
210-21-1 Fire - Administration Operations	$ 109,486	$ 2,412	$111,898
235-28-1 Eaglecrest - Administration	$ 4,638	$ 272	$ 4,910
235-28-2 Eaglecrest - Ski Patrol	$ 4,890	$ 739	$ 5,629
235-28-3 Eaglecrest - Lift	$ 4,587	$ 622	$ 5,209
235-28-4 Eaglecrest - Mountain Maint	$ 6,503	$ 739	$ 7,242
235-28-5 Eaglecrest - Lodge General Operations	$ 2,430	$ 506	$ 2,935
235-28-6 Eaglecrest - Snow Sports School	$ 5,313	$ 3,423	$ 8,736
235-28-7 Eaglecrest - Food Service	$ 1,139	$ 117	$ 1,256
235-28-8 Eaglecrest - Ski Rental Shop	$ 2,803	$ 506	$ 3,308
235-28-9 Eaglecrest - Marketing	$ 1,361	$ 117	$ 1,478
249-46-3 Parks and Recreation - Aquatics	$ 9,799	$ 1,828	$ 11,627
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 15,072	$ 3,267	$ 18,339
270-48-1 Downtown Parking - Marine Parking Garage	$ 242	$ 78	$ 320
271-14-1 Lands - Administration	$ 2,924	$ 117	$ 3,040
271-14-2 Lands - Quarries	$ 706	$ 389	$ 1,095
514-75-1 Water - Administration	$ 28,229	$ 856	$ 29,084
519-76-4 Wastewater - Collections	$ 12,400	$ 817	$ 13,217
519-76-5 Wastewater - Treatment	$ 49,904	$ 1,206	$ 51,110
530-51-1 Harbors	$ 16,967	$ 972	$ 17,940
531-52-1 Docks - Administration	$ 16,383	$ 1,517	$ 17,900

ALLOCATION SUMMARY

110-8-1 Human Resources

		Human Resources	HR Employee Support	Total
531-52-2 Docks - CIP Engineers-Dock		$ 2,974	$ 156	$ 3,130
538-24-3 WW Extension - Administration		$ 1,109	$ 194	$ 1,303
560-50-1 Airport - Administration		$ 10,283	$ 467	$ 10,750
560-50-2 Airport - Terminal General Operations		$ 7,561	$ 311	$ 7,872
560-50-3 Airport - Airfield Maintenance Shop		$ 17,925	$ 895	$ 18,820
602-79-1 Fleet - Administration		$ 5,343	$ 389	$ 5,732
602-79-4 Fleet - Fuel Program		$ 807	$ 194	$ 1,001
602-79-5 Fleet - Washbay		$ 151	$ 117	$ 268
640-44-1 Building Maintenance		$ 11,342	$ 467	$ 11,809
680-60-1 Risk - Administration		$ 4,738	$ 272	$ 5,011
680-60-6 Risk - Wellness		$ 1,008	$ 39	$ 1,047
	Total	**$ 890,745**	**$ 46,881**	**$937,626**

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:

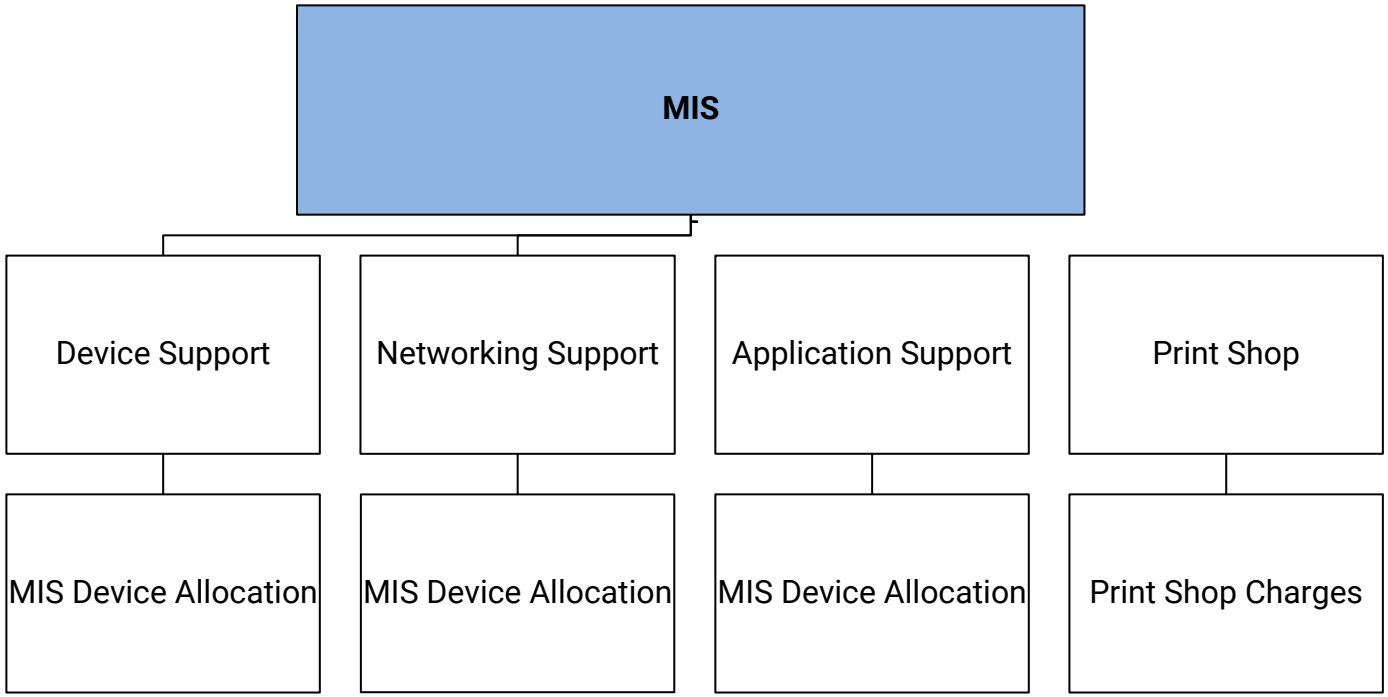
- **Device Support –** represents services and support associated with set up and maintenance of all City owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity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

	Allocation	Allocation	Total
Departmental Expenditures	$ 2,542,200		$ 2,542,200
Capital and Transfers	$ (235,000)		
Total Deductions	$ (235,000)		$ (235,000)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 514	$ 185	$ 699
110-11-1 City Attorney	$ 6,931	$ 641	$ 7,573
110-12-1 City Manager	$ 26,979	$ 3,086	$ 30,066
110-7-1 Emergency Services	$ 19,947	$ 8,784	$ 28,730
110-3- Clerk	$ 4,727	$ 1,052	$ 5,780
110-8-1 Human Resources	$ 13,762	$ 2,648	$ 16,410
110-06/15- MIS		$ 112,820	$ 112,820
110-17-3 Controller		$ 35,822	$ 35,822
110-17-4 Treasury		$ 551	$ 551
110-17-6 Purchasing		$ 17,762	$ 17,762
Total Incoming Costs	**$ 72,861**	**$ 183,351**	**$ 256,212**
Reimbursable Expenditures	$ 822,300		
Total Cost Adjustments	**$ 822,300**		**$ 822,300**
Total Costs to be Allocated	**$ 3,202,361**	**$ 183,351**	**$ 3,385,712**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense ($)	Device Support	Networking Support	Application Support	Print Shop
Personnel					
Salary and Wages	$ 1,246,800	$ 436,380	$ 398,976	$ 311,700	$ 99,744
Benefits	$ 671,400	$ 234,990	$ 214,848	$ 167,850	$ 53,712
Subtotal Personnel Cost	**$ 1,918,200**	**$ 671,370**	**$ 613,824**	**$ 479,550**	**$ 153,456**
Operating Services & Supplies					
Advertising	$ 300	$ 105	$ 96	$ 75	$ 24
General Supplies	$ 31,000	$ 10,850	$ 9,920	$ 7,750	$ 2,480
Insurance	$ 18,000	$ 6,300	$ 5,760	$ 4,500	$ 1,440
Other Expenses	$ 254,600	$ 89,110	$ 81,472	$ 63,650	$ 20,368
Postage	$ 100	$ 35	$ 32	$ 25	$ 8
Printing	$ 300	$ 105	$ 96	$ 75	$ 24
Professional	$ 647,600	$ 226,660	$ 207,232	$ 161,900	$ 51,808
Public Utility Services	$ 20,000	$ 7,000	$ 6,400	$ 5,000	$ 1,600
Reimbursable Expenses	$ (822,300)	$ (287,805)	$ (263,136)	$ (205,575)	$ (65,784)
Rentals and Leases	$ 150,800	$ 52,780	$ 48,256	$ 37,700	$ 12,064
Repairs and Maintenance	$ 65,500	$ 22,925	$ 20,960	$ 16,375	$ 5,240
Travel and Training	$ 23,100	$ 8,085	$ 7,392	$ 5,775	$ 1,848
Capital Outlay	$ 235,000	$ 82,250	$ 75,200	$ 58,750	$ 18,800
Subtotal Operating Cost	**$ 624,000**	**$ 218,400**	**$ 199,680**	**$ 156,000**	**$ 49,920**
DEPARTMENTAL EXPENDITURES	**$ 2,542,200**	**$ 889,770**	**$ 813,504**	**$ 635,550**	**$ 203,376**
Disallowed Costs					
Capital and Transfers	$ (235,000)	$ (82,250)	$ (75,200)	$ (58,750)	$ (18,800)
Subtotal Disallowed Costs	**$ (235,000)**	**$ (82,250)**	**$ (75,200)**	**$ (58,750)**	**$ (18,800)**
Cost Adjustments					
Reimbursable Expenditures	$ 822,300	$ 287,805	$ 263,136	$ 205,575	$ 65,784
Subtotal Cost Adjustments	**$ 822,300**	**$ 287,805**	**$ 263,136**	**$ 205,575**	**$ 65,784**
FUNCTIONAL COST	**$ 3,129,500**	**$ 1,095,325**	**$ 1,001,440**	**$ 782,375**	**$ 250,360**
First Allocation					
Incoming - All Others	$ 72,861	$ 25,501	$ 23,315	$ 18,215	$ 5,829
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 3,202,361**	**$ 1,120,826**	**$ 1,024,755**	**$ 800,590**	**$ 256,189**
Second Allocation					
Incoming - All Others	$ 183,351	$ 64,173	$ 58,672	$ 45,838	$ 14,668
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 183,351**	**$ 64,173**	**$ 58,672**	**$ 45,838**	$ 14,668
TOTAL ALLOCATED	**$ 3,385,712**	**$ 1,184,999**	**$ 1,083,428**	**$ 846,428**	**$ 270,857**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Device Support						
110-11-1 City Attorney	0.01	4.217%	$ 47,264	$ 47,264		$ 47,264
110-8-1 Human Resources	0.01	3.614%	$ 40,512	$ 40,512		$ 40,512
110-06/15- MIS	0.01	3.614%	$ 40,512	$ 40,512		$ 40,512
110-17-3 Controller	0.01	4.217%	$ 47,264	$ 47,264	$ 3,232	$ 50,495
110-17-4 Treasury	0.01	3.614%	$ 40,512	$ 40,512	$ 2,770	$ 43,282
110-16-1 CDD - Administration	0.01	6.024%	$ 67,520	$ 67,520	$ 4,617	$ 72,136
110-24-1 Engineering - Administration	0.01	5.422%	$ 60,768	$ 60,768	$ 4,155	$ 64,923
209-46-1 Parks and Recreation - Administration	0.01	4.819%	$ 54,016	$ 54,016	$ 3,693	$ 57,709
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	3.012%	$ 33,760	$ 33,760	$ 2,308	$ 36,068
209-72-1 Streets - Administration	0.01	3.012%	$ 33,760	$ 33,760	$ 2,308	$ 36,068
210-21-1 Fire - Administration Operations	0.01	6.627%	$ 74,272	$ 74,272	$ 5,078	$ 79,350
235-28-1 Eaglecrest - Administration	0.01	7.229%	$ 81,024	$ 81,024	$ 5,540	$ 86,564
519-76-4 Wastewater - Collections	0.01	6.627%	$ 74,272	$ 74,272	$ 5,078	$ 79,350
530-51-1 Harbors	0.01	6.627%	$ 74,272	$ 74,272	$ 5,078	$ 79,350
560-50-1 Airport - Administration	0.01	4.819%	$ 54,016	$ 54,016	$ 3,693	$ 57,709
Total	**0.17**	**100.000%**	**$ 1,120,826**	**$1,120,826**	**$ 64,173**	**$ 1,184,999**

Allocation Basis: **MIS Device Allocation**

Source of Allocation: **MIS Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Networking Support						
110-11-1 City Attorney	0.01	2.913%	$ 29,847	$ 29,847		$ 29,847
110-3- Clerk	0.01	2.427%	$ 24,873	$ 24,873		$ 24,873
110-8-1 Human Resources	0.01	3.398%	$ 34,822	$ 34,822		$ 34,822
110-06/15- MIS	0.01	6.311%	$ 64,669	$ 64,669		$ 64,669
110-17-3 Controller	0.01	3.883%	$ 39,796	$ 39,796	$ 2,761	$ 42,557
110-17-4 Treasury	0.01	3.398%	$ 34,822	$ 34,822	$ 2,416	$ 37,238
110-16-1 CDD - Administration	0.01	5.340%	$ 54,720	$ 54,720	$ 3,796	$ 58,516
110-17-2 Finance - Assessors	0.01	2.427%	$ 24,873	$ 24,873	$ 1,726	$ 26,598
110-24-1 Engineering - Administration	0.01	4.854%	$ 49,745	$ 49,745	$ 3,451	$ 53,197
110-41-1 P&R Parks and Landscape - Administration	0.01	2.427%	$ 24,873	$ 24,873	$ 1,726	$ 26,598
209-46-1 Parks and Recreation - Administration	0.01	4.369%	$ 44,771	$ 44,771	$ 3,106	$ 47,877
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	2.913%	$ 29,847	$ 29,847	$ 2,071	$ 31,918
209-71-1 Capital Transit - Administration	0.01	2.913%	$ 29,847	$ 29,847	$ 2,071	$ 31,918
209-72-1 Streets - Administration	0.01	2.913%	$ 29,847	$ 29,847	$ 2,071	$ 31,918
210-21-1 Fire - Administration Operations	0.01	6.796%	$ 69,644	$ 69,644	$ 4,832	$ 74,475
235-28-1 Eaglecrest - Administration	0.01	5.825%	$ 59,694	$ 59,694	$ 4,142	$ 63,836
514-75-1 Water - Administration	0.01	3.398%	$ 34,822	$ 34,822	$ 2,416	$ 37,238
519-76-4 Wastewater - Collections	0.01	6.311%	$ 64,669	$ 64,669	$ 4,487	$ 69,156
530-51-1 Harbors	0.01	6.796%	$ 69,644	$ 69,644	$ 4,832	$ 74,475
560-50-1 Airport - Administration	0.01	3.398%	$ 34,822	$ 34,822	$ 2,416	$ 37,238
640-44-1 Building Maintenance	0.01	2.427%	$ 24,873	$ 24,873	$ 1,726	$ 26,598
Total	**0.21**	**100.000%**	**$ 1,024,755**	**$1,024,755**	**$ 58,672**	**$ 1,083,428**

Allocation Basis: **MIS Network Allocation**

Source of Allocation: **MIS Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Application Support						
110-10-1 Mayor and Assembly	0.01	0.954%	$ 7,639	$ 7,639		$ 7,639
110-11-1 City Attorney	0.02	4.389%	$ 35,140	$ 35,140		$ 35,140
110-12-1 City Manager	0.01	0.954%	$ 7,639	$ 7,639		$ 7,639
110-3- Clerk	0.01	0.954%	$ 7,639	$ 7,639		$ 7,639
110-8-1 Human Resources	0.02	3.626%	$ 29,029	$ 29,029		$ 29,029
110-06/15- MIS	0.01	0.954%	$ 7,639	$ 7,639		$ 7,639
110-17-1 Finance Administration	0.01	1.718%	$ 13,751	$ 13,751	$ 893	$ 14,644
110-17-3 Controller	0.10	18.511%	$ 148,201	$ 148,201	$ 9,624	$ 157,825
110-17-4 Treasury	0.09	17.748%	$ 142,089	$ 142,089	$ 9,227	$ 151,317
110-17-6 Purchasing	0.02	4.389%	$ 35,140	$ 35,140	$ 2,282	$ 37,422
110-23-1 Library	0.01	0.954%	$ 7,639	$ 7,639	$ 496	$ 8,135
110-16-1 CDD - Administration	0.02	3.626%	$ 29,029	$ 29,029	$ 1,885	$ 30,914
110-17-2 Finance - Assessors	0.02	3.626%	$ 29,029	$ 29,029	$ 1,885	$ 30,914
110-17-7 Finance - Sales Tax	0.03	5.344%	$ 42,780	$ 42,780	$ 2,778	$ 45,558
110-23-2 Library - City Museum	0.01	0.954%	$ 7,639	$ 7,639	$ 496	$ 8,135
110-24-1 Engineering - Administration	0.01	0.954%	$ 7,639	$ 7,639	$ 496	$ 8,135
110-41-1 P&R Parks and Landscape - Administration	0.01	0.954%	$ 7,639	$ 7,639	$ 496	$ 8,135
110-77-1 RecycleWorks - Administration	0.01	0.954%	$ 7,639	$ 7,639	$ 496	$ 8,135
209-22-1 Police - Administration	0.01	1.718%	$ 13,751	$ 13,751	$ 893	$ 14,644
209-46-1 Parks and Recreation - Administration	0.02	3.626%	$ 29,029	$ 29,029	$ 1,885	$ 30,914
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	1.718%	$ 13,751	$ 13,751	$ 893	$ 14,644
209-71-1 Capital Transit - Administration	0.01	0.954%	$ 7,639	$ 7,639	$ 496	$ 8,135
210-21-1 Fire - Administration Operations	0.01	1.718%	$ 13,751	$ 13,751	$ 893	$ 14,644
235-28-1 Eaglecrest - Administration	0.02	3.626%	$ 29,029	$ 29,029	$ 1,885	$ 30,914
514-75-1 Water - Administration	0.01	1.527%	$ 12,223	$ 12,223	$ 794	$ 13,016
519-76-4 Wastewater - Collections	0.01	1.718%	$ 13,751	$ 13,751	$ 893	$ 14,644
530-51-1 Harbors	0.01	2.672%	$ 21,390	$ 21,390	$ 1,389	$ 22,779
560-50-1 Airport - Administration	0.01	1.718%	$ 13,751	$ 13,751	$ 893	$ 14,644
640-44-1 Building Maintenance	0.02	4.389%	$ 35,140	$ 35,140	$ 2,282	$ 37,422
680-60-1 Risk - Administration	0.01	1.718%	$ 13,751	$ 13,751	$ 893	$ 14,644
Total	**0.52**	**100.000%**	**$ 800,590**	**$ 800,590**	**$ 45,838**	**$ 846,428**

Allocation Basis: **MIS Application Allocation**

Source of Allocation: **MIS Data Metrics**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Print Shop						
110-10-1 Mayor and Assembly	3,404.00	4.746%	$ 12,158	$ 12,158		$ 12,158
110-11-1 City Attorney	233.04	0.325%	$ 832	$ 832		$ 832
110-12-1 City Manager	96.60	0.135%	$ 345	$ 345		$ 345
110-7-1 Emergency Services	143.11	0.200%	$ 511	$ 511		$ 511
110-3- Clerk	2,021.18	2.818%	$ 7,219	$ 7,219		$ 7,219
110-8-1 Human Resources	936.39	1.305%	$ 3,344	$ 3,344		$ 3,344
110-17-1 Finance Administration	5,018.94	6.997%	$ 17,925	$ 17,925	$ 1,134	$ 19,060
110-17-3 Controller	691.70	0.964%	$ 2,470	$ 2,470	$ 156	$ 2,627
110-17-4 Treasury	3,321.60	4.631%	$ 11,863	$ 11,863	$ 751	$ 12,614
110-17-6 Purchasing	30.50	0.043%	$ 109	$ 109	$ 7	$ 116
110-23-1 Library	459.30	0.640%	$ 1,640	$ 1,640	$ 104	$ 1,744
110-4-1 Election	531.60	0.741%	$ 1,899	$ 1,899	$ 120	$ 2,019
110-12-2 Manager Office - Teen Health Center	185.00	0.258%	$ 661	$ 661	$ 42	$ 703
110-12-6 Manager Office - Tourism Management	30.50	0.043%	$ 109	$ 109	$ 7	$ 116
110-16-1 CDD - Administration	1,477.10	2.059%	$ 5,276	$ 5,276	$ 334	$ 5,609
110-16-2 CDD - Planning	403.81	0.563%	$ 1,442	$ 1,442	$ 91	$ 1,534
110-17-2 Finance - Assessors	1,883.48	2.626%	$ 6,727	$ 6,727	$ 426	$ 7,153
110-17-7 Finance - Sales Tax	5,480.91	7.641%	$ 19,575	$ 19,575	$ 1,239	$ 20,814
110-23-2 Library - City Museum	680.42	0.949%	$ 2,430	$ 2,430	$ 154	$ 2,584
110-24-1 Engineering - Administration	329.08	0.459%	$ 1,175	$ 1,175	$ 74	$ 1,250
110-24-2 Engineering - CIP	959.82	1.338%	$ 3,428	$ 3,428	$ 217	$ 3,645
110-41-1 P&R Parks and Landscape - Administration	224.05	0.312%	$ 800	$ 800	$ 51	$ 851
110-42-1 Arboretum - Administration	33.00	0.046%	$ 118	$ 118	$ 7	$ 125
110-77-1 RecycleWorks - Administration	0.93	0.001%	$ 3	$ 3	$ 0	$ 4
209-22-1 Police - Administration	604.88	0.843%	$ 2,160	$ 2,160	$ 137	$ 2,297
209-22-14 Police - Grants	591.00	0.824%	$ 2,111	$ 2,111	$ 134	$ 2,244
209-46-1 Parks and Recreation - Administration	195.96	0.273%	$ 700	$ 700	$ 44	$ 744
209-46-2 Parks and Recreation - Areawide Recreation	1,209.58	1.686%	$ 4,320	$ 4,320	$ 273	$ 4,593
209-46-7-4 Parks and Recreation - Youth Sports	461.75	0.644%	$ 1,649	$ 1,649	$ 104	$ 1,754
209-46-14 Parks and Recreation - Diamond Park Field House	44.00	0.061%	$ 157	$ 157	$ 10	$ 167
209-71-1 Capital Transit - Administration	3,553.60	4.954%	$ 12,692	$ 12,692	$ 803	$ 13,495
209-72-1 Streets - Administration	2,125.75	2.964%	$ 7,592	$ 7,592	$ 480	$ 8,073
210-21-1 Fire - Administration Operations	2,091.25	2.915%	$ 7,469	$ 7,469	$ 473	$ 7,942
210-21-70 Fire - CARES program	111.50	0.155%	$ 398	$ 398	$ 25	$ 423
219-20-1 CARES Relief Fund - Operations	8,745.70	12.192%	$ 31,236	$ 31,236	$ 1,977	$ 33,213

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	50.50	0.070%	$ 180	$ 180	$ 11	$ 192
401-90-1 Capital Projects - School CIPs	493.83	0.688%	$ 1,764	$ 1,764	$ 112	$ 1,875
402-90-1 Capital Projects - Roads CIPs	2,391.72	3.334%	$ 8,542	$ 8,542	$ 541	$ 9,083
404-90-1 Capital Projects - Community Development CIPs	1,079.68	1.505%	$ 3,856	$ 3,856	$ 244	$ 4,100
406-90-1 Capital Projects - Parks and Rec CIPs	1,637.93	2.283%	$ 5,850	$ 5,850	$ 370	$ 6,220
419-90-1 Capital Projects - Wastewater CIPs	484.61	0.676%	$ 1,731	$ 1,731	$ 110	$ 1,840
431-90-1 Capital Projects - Docks CIPs	414.00	0.577%	$ 1,479	$ 1,479	$ 94	$ 1,572
450-90-1 Capital Projects - Hospital CIPs	2,262.51	3.154%	$ 8,081	$ 8,081	$ 511	$ 8,592
460-90-1 Capital Projects - Airport CIPs	59.56	0.083%	$ 213	$ 213	$ 13	$ 226
514-75-1 Water - Administration	6,029.36	8.406%	$ 21,534	$ 21,534	$ 1,363	$ 22,897
519-76-5 Wastewater - Treatment	74.00	0.103%	$ 264	$ 264	$ 17	$ 281
530-51-1 Harbors	834.93	1.164%	$ 2,982	$ 2,982	$ 189	$ 3,171
550-55-1 Bartlett Regional Hospital	5,067.00	7.064%	$ 18,097	$ 18,097	$ 1,145	$ 19,242
560-50-2 Airport - Terminal General Operations	102.64	0.143%	$ 367	$ 367	$ 23	$ 390
680-60-1 Risk - Administration	1,313.35	1.831%	$ 4,691	$ 4,691	$ 297	$ 4,988
680-60-6 Risk - Wellness	1,123.59	1.566%	$ 4,013	$ 4,013	$ 254	$ 4,267
Total	**71,730.24**	**100.000%**	**$ 256,189**	**$ 256,189**	**$ 14,668**	**$ 270,857**

Allocation Basis: **Print Shop Charges**

Source of Allocation: **MIS Data Metrics**

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-10-1 Mayor and Assembly	$ 6,752	$ 4,975	$ 7,639	$ 12,158	$ 31,523
110-11-1 City Attorney	$ 47,264	$ 29,847	$ 35,140	$ 832	$ 113,084
110-12-1 City Manager	$ 20,256	$ 19,898	$ 7,639	$ 345	$ 48,138
110-7-1 Emergency Services	$ -	$ -	$ -	$ 511	$ 511
110-3- Clerk	$ 27,008	$ 24,873	$ 7,639	$ 7,219	$ 66,739
110-8-1 Human Resources	$ 40,512	$ 34,822	$ 29,029	$ 3,344	$ 107,707
110-06/15- MIS	$ 40,512	$ 64,669	$ 7,639	$ -	$ 112,820
110-17-1 Finance Administration	$ 7,214	$ 10,639	$ 14,644	$ 19,060	$ 51,556
110-17-3 Controller	$ 50,495	$ 42,557	$ 157,825	$ 2,627	$ 253,504
110-17-4 Treasury	$ 43,282	$ 37,238	$ 151,317	$ 12,614	$ 244,450
110-17-6 Purchasing	$ 14,427	$ 10,639	$ 37,422	$ 116	$ 62,605
110-23-1 Library	$ -	$ 5,320	$ 8,135	$ 1,744	$ 15,199
110-4-1 Election	$ -	$ -	$ -	$ 2,019	$ 2,019
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ 703	$ 703
110-12-6 Manager Office - Tourism Management	$ -	$ -	$ -	$ 116	$ 116
110-16-1 CDD - Administration	$ 72,136	$ 58,516	$ 30,914	$ 5,609	$ 167,176
110-16-2 CDD - Planning	$ -	$ -	$ -	$ 1,534	$ 1,534
110-17-2 Finance - Assessors	$ 28,855	$ 26,598	$ 30,914	$ 7,153	$ 93,520
110-17-7 Finance - Sales Tax	$ 14,427	$ 10,639	$ 45,558	$ 20,814	$ 91,439
110-23-2 Library - City Museum	$ 21,641	$ 21,279	$ 8,135	$ 2,584	$ 53,639
110-24-1 Engineering - Administration	$ 64,923	$ 53,197	$ 8,135	$ 1,250	$ 127,505
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ 3,645	$ 3,645
110-41-1 P&R Parks and Landscape - Administration	$ 28,855	$ 26,598	$ 8,135	$ 851	$ 64,439
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ 125	$ 125
110-77-1 RecycleWorks - Administration	$ -	$ 5,320	$ 8,135	$ 4	$ 13,459
209-22-1 Police - Administration	$ -	$ 5,320	$ 14,644	$ 2,297	$ 22,260
209-22-14 Police - Grants	$ -	$ -	$ -	$ 2,244	$ 2,244
209-46-1 Parks and Recreation - Administration	$ 57,709	$ 47,877	$ 30,914	$ 744	$ 137,245
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 4,593	$ 4,593
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 36,068	$ 31,918	$ 14,644	$ -	$ 82,630
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ 1,754	$ 1,754
209-46-8 Parks and Recreation - Treadwell Arena	$ 14,427	$ 15,959	$ 1,627	$ -	$ 32,013
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ -	$ -	$ 167	$ 167

ALLOCATION SUMMARY

110-06/15- MIS

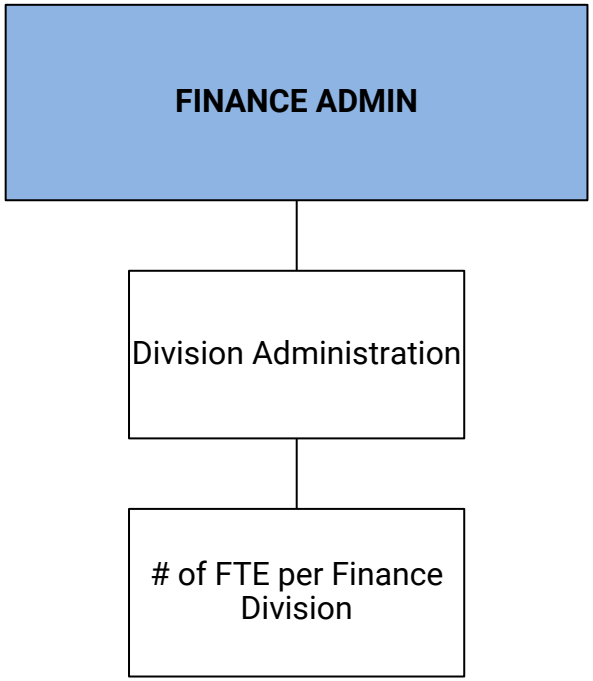
	Device Support	Networking Support	Application Support	Print Shop	Total
209-71-1 Capital Transit - Administration	$ 28,855	$ 31,918	$ 8,135	$ 13,495	$ 82,403
209-72-1 Streets - Administration	$ 36,068	$ 31,918	$ 3,254	$ 8,073	$ 79,313
210-21-1 Fire - Administration Operations	$ 79,350	$ 74,475	$ 14,644	$ 7,942	$ 176,411
210-21-70 Fire - CARES program	$ -	$ -	$ -	$ 423	$ 423
219-20-1 CARES Relief Fund - Operations	$ -	$ -	$ -	$ 33,213	$ 33,213
235-28-1 Eaglecrest - Administration	$ 86,564	$ 63,836	$ 30,914	$ -	$ 181,314
249-46-3 Parks and Recreation - Aquatics	$ 7,214	$ 10,639	$ 1,627	$ -	$ 19,480
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 21,641	$ 15,959	$ 1,627	$ 192	$ 39,419
271-14-1 Lands - Administration	$ 7,214	$ 10,639	$ 3,254	$ -	$ 21,107
401-90-1 Capital Projects - School CIPs	$ -	$ -	$ -	$ 1,875	$ 1,875
402-90-1 Capital Projects - Roads CIPs	$ -	$ -	$ -	$ 9,083	$ 9,083
404-90-1 Capital Projects - Community Development CIPs	$ -	$ -	$ -	$ 4,100	$ 4,100
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ -	$ -	$ 6,220	$ 6,220
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ -	$ -	$ 1,840	$ 1,840
431-90-1 Capital Projects - Docks CIPs	$ -	$ -	$ -	$ 1,572	$ 1,572
450-90-1 Capital Projects - Hospital CIPs	$ -	$ -	$ -	$ 8,592	$ 8,592
460-90-1 Capital Projects - Airport CIPs	$ -	$ -	$ -	$ 226	$ 226
514-75-1 Water - Administration	$ 28,855	$ 37,238	$ 13,016	$ 22,897	$ 102,006
519-76-4 Wastewater - Collections	$ 79,350	$ 69,156	$ 14,644	$ -	$ 163,149
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ 281	$ 281
530-51-1 Harbors	$ 79,350	$ 74,475	$ 22,779	$ 3,171	$ 179,775
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ -	$ 19,242	$ 19,242
560-50-1 Airport - Administration	$ 57,709	$ 37,238	$ 14,644	$ -	$ 109,590
560-50-2 Airport - Terminal General Operations	$ -	$ -	$ -	$ 390	$ 390
640-44-1 Building Maintenance	$ 28,855	$ 26,598	$ 37,422	$ -	$ 92,875
680-60-1 Risk - Administration	$ 7,214	$ 10,639	$ 14,644	$ 4,988	$ 37,484
680-60-6 Risk - Wellness	$ -	$ -	$ -	$ 4,267	$ 4,267
Total	**$ 1,184,999**	**$ 1,083,428**	**$ 846,428**	**$270,857**	**$ 3,385,712**

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

110-17-1 Finance Administration

	Allocation	Allocation	Total
Departmental Expenditures	$ 660,400		$ 660,400
Capital and Transfers	$ (3,700)		
Total Deductions	$ (3,700)		$ (3,700)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 38,566	$ 13,874	$ 52,440
110-12-1 City Manager	$ 20,232	$ 2,700	$ 22,932
110-3- Clerk	$ 52,117	$ 17,578	$ 69,694
110-8-1 Human Resources	$ 2,634	$ 507	$ 3,141
110-06/15- MIS	$ 48,377	$ 3,179	$ 51,556
110-17-3 Controller		$ 11,984	$ 11,984
110-17-4 Treasury		$ 116	$ 116
110-17-6 Purchasing		$ 5,410	$ 5,410
110-23-1 Library		$ 7,814	$ 7,814
Total Incoming Costs	**$ 161,926**	**$ 63,161**	**$ 225,087**
Revenues	$ (55,000)		
Total Cost Adjustments	**$ (55,000)**		**$ (55,000)**
Total Costs to be Allocated	**$ 763,626**	**$ 63,161**	**$ 826,787**

DEPARTMENTAL EXPENSE DETAIL

110-17-1 Finance Administration

Expense Type	Expense ($)	Division Administration
Personnel		
Salary and Wages	$ 288,200	$ 288,200
Benefits	$ 143,700	$ 143,700
Subtotal Personnel Cost	**$ 431,900**	**$ 431,900**
Operating Services & Supplies		
Advertising	$ 500	$ 500
General Supplies	$ 1,700	$ 1,700
Insurance	$ 3,200	$ 3,200
Miscellaneous Expenses	$ 800	$ 800
Other Expenses	$ 800	$ 800
Postage	$ 100	$ 100
Printing	$ 6,000	$ 6,000
Professional	$ 20,000	$ 20,000
Public Utility Services	$ 3,100	$ 3,100
Rentals and Leases	$ 173,300	$ 173,300
Repairs and Maintenance	$ 600	$ 600
Travel and Training	$ 14,700	$ 14,700
Capital Outlay	$ 3,700	$ 3,700
Subtotal Operating Cost	**$ 228,500**	**$ 228,500**
DEPARTMENTAL EXPENDITURES	**$ 660,400**	**$ 660,400**
Disallowed Costs		
Capital and Transfers	$ (3,700)	$ (3,700)
Subtotal Disallowed Costs	**$ (3,700)**	**$ (3,700)**
Cost Adjustments		
Revenues	$ (55,000)	$ (55,000)
Subtotal Cost Adjustments	**$ (55,000)**	**$ (55,000)**
FUNCTIONAL COST	**$ 601,700**	**$ 601,700**
First Allocation		
Incoming - All Others	$ 161,926	$ 161,926
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 763,626**	**$ 763,626**
Second Allocation		
Incoming - All Others	$ 63,161	$ 63,161
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ 63,161**	**$ 63,161**
TOTAL ALLOCATED	**$ 826,787**	**$ 826,787**

110-17-1 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Division Administration						
110-17-3 Controller	13.03	31.703%	$242,094	$242,094	$ 20,024	$262,117
110-17-4 Treasury	17.07	41.533%	$317,156	$317,156	$ 26,232	$343,388
110-17-6 Purchasing	4.00	9.732%	$ 74,319	$ 74,319	$ 6,147	$ 80,466
110-17-2 Finance - Assessors	7.00	17.032%	$130,058	$130,058	$ 10,757	$140,815
Total	**41.10**	**100.000%**	**$763,626**	**$763,626**	**$ 63,161**	**$826,787**

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

Source of Allocation: **Staffing Schedule**

ALLOCATION SUMMARY

110-17-1 Finance Administration

	Division Administration	Total
110-17-3 Controller	$ 262,117	$ 262,117
110-17-4 Treasury	$ 343,388	$ 343,388
110-17-6 Purchasing	$ 80,466	$ 80,466
110-17-2 Finance - Assessors	$ 140,815	$ 140,815
Total	**$ 826,787**	**$ 826,787**

9 Controller

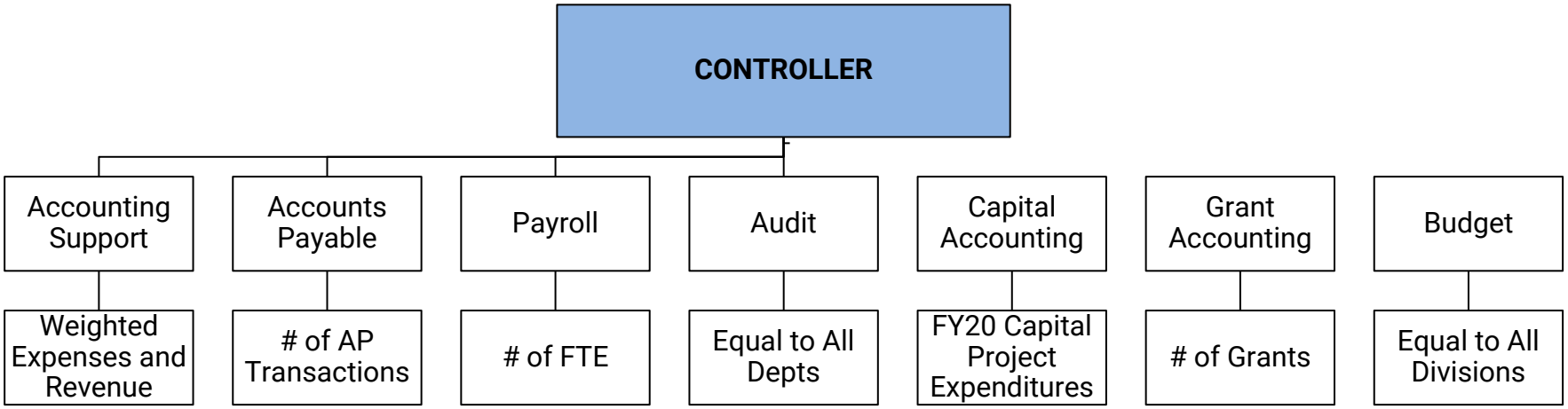
The Controller Division within the Finance Department is responsible for managing accounts payable, general accounting, grants and contracts, payroll, and the City's budget. It is the primary financial reporting component of the City. Costs associated with the Controller's division are allocated to Receiving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

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.

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

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


CONTROLLER
Accounting Support
Accounts Payable
Payroll
Audit
Capital Accounting
Grant Accounting
Budget
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

110-17-3 Controller

	Allocation	Allocation	Total
Departmental Expenditures	$ 1,101,500		$ 1,101,500
Capital and Transfers	$ (2,000)		
Total Deductions	$ (2,000)		$ (2,000)
Incoming Costs			
110-11-1 City Attorney	$ 100,720	$ 9,317	$ 110,037
110-12-1 City Manager	$ 16,754	$ 1,914	$ 18,668
110-8-1 Human Resources	$ 11,473	$ 2,208	$ 13,681
110-06/15- MIS	$ 237,731	$ 15,773	$ 253,504
110-17-1 Finance Administration	$ 242,094	$ 20,024	$ 262,117
110-17-3 Controller		$ 18,647	$ 18,647
110-17-4 Treasury		$ 5,226	$ 5,226
Total Incoming Costs	**$ 608,772**	**$ 73,109**	**$ 681,881**
Reimbursable Expenditures	$ 660,400		
Total Cost Adjustments	**$ 660,400**		**$ 660,400**
Total Costs to be Allocated	**$ 2,368,672**	**$ 73,109**	**$ 2,441,781**

DEPARTMENTAL EXPENSE DETAIL

110-17-3 Controller

Expense Type Personnel	Expense ($)	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Salary and Wages	$ 1,070,500	$ 374,675	$ 139,165	$ 235,510	$ 53,525	$ 107,050	$ 53,525	$ 107,050
Benefits	$ 567,800	$ 198,730	$ 73,814	$ 124,916	$ 28,390	$ 56,780	$ 28,390	$ 56,780
Subtotal Personnel Cost	**$ 1,638,300**	**$ 573,405**	**$ 212,979**	**$ 360,426**	**$ 81,915**	**$ 163,830**	**$ 81,915**	**$ 163,830**
Operating Services & Supplies								
General Supplies	$ 3,900	$ 1,365	$ 507	$ 858	$ 195	$ 390	$ 195	$ 390
Insurance	$ 23,800	$ 8,330	$ 3,094	$ 5,236	$ 1,190	$ 2,380	$ 1,190	$ 2,380
Other Expenses	$ 1,000	$ 350	$ 130	$ 220	$ 50	$ 100	$ 50	$ 100
Postage	$ 3,000	$ 1,050	$ 390	$ 660	$ 150	$ 300	$ 150	$ 300
Printing	$ 2,000	$ 700	$ 260	$ 440	$ 100	$ 200	$ 100	$ 200
Professional	$ 69,000	$ 24,150	$ 8,970	$ 15,180	$ 3,450	$ 6,900	$ 3,450	$ 6,900
Public Utility Services	$ 400	$ 140	$ 52	$ 88	$ 20	$ 40	$ 20	$ 40
Reimbursable Expenses	$ (660,400)	$ (231,140)	$ (85,852)	$ (145,288)	$ (33,020)	$ (66,040)	$ (33,020)	$ (66,040)
Rentals and Leases	$ 4,800	$ 1,680	$ 624	$ 1,056	$ 240	$ 480	$ 240	$ 480
Travel and Training	$ 13,700	$ 4,795	$ 1,781	$ 3,014	$ 685	$ 1,370	$ 685	$ 1,370
Capital Outlay	$ 2,000	$ 700	$ 260	$ 440	$ 100	$ 200	$ 100	$ 200
Subtotal Operating Cost	**$ (536,800)**	**$ (187,880)**	**$ (69,784)**	**$ (118,096)**	**$ (26,840)**	**$ (53,680)**	**$ (26,840)**	**$ (53,680)**
DEPARTMENTAL EXPENDITURES	**$ 1,101,500**	**$ 385,525**	**$ 143,195**	**$ 242,330**	**$ 55,075**	**$ 110,150**	**$ 55,075**	**$ 110,150**
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 Expenditures	$ 660,400	$ 231,140	$ 85,852	$ 145,288	$ 33,020	$ 66,040	$ 33,020	$ 66,040
Subtotal Cost Adjustments	**$ 660,400**	**$ 231,140**	**$ 85,852**	**$ 145,288**	**$ 33,020**	**$ 66,040**	**$ 33,020**	**$ 66,040**
FUNCTIONAL COST	**$ 1,759,900**	**$ 615,965**	**$ 228,787**	**$ 387,178**	**$ 87,995**	**$ 175,990**	**$ 87,995**	**$ 175,990**
First Allocation								
Incoming - All Others	$ 608,772	$ 213,070	$ 79,140	$ 133,930	$ 30,439	$ 60,877	$ 30,439	$ 60,877
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,368,672**	**$ 829,035**	**$ 307,927**	**$ 521,108**	$ 118,434	**$ 236,867**	**$ 118,434**	**$ 236,867**
Second Allocation								
Incoming - All Others	$ 73,109	$ 25,588	$ 9,504	$ 16,084	$ 3,655	$ 7,311	$ 3,655	$ 7,311
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 73,109**	**$ 25,588**	**$ 9,504**	**$ 16,084**	$ 3,655	**$ 7,311**	**$ 3,655**	**$ 7,311**
TOTAL ALLOCATED	**$ 2,441,781**	**$ 854,623**	**$ 317,431**	**$ 537,192**	**$ 122,089**	**$ 244,178**	**$ 122,089**	**$ 244,178**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Accounting Support						
110-10-1 Mayor and Assembly	1,132,300.00	0.464%	$ 3,845	$ 3,845		$ 3,845
110-11-1 City Attorney	2,224,700.00	0.911%	$ 7,554	$ 7,554		$ 7,554
110-12-1 City Manager	1,356,900.00	0.556%	$ 4,608	$ 4,608		$ 4,608
110-7-1 Emergency Services	1,951,100.00	0.799%	$ 6,625	$ 6,625		$ 6,625
110-3- Clerk	522,400.00	0.214%	$ 1,774	$ 1,774		$ 1,774
110-8-1 Human Resources	721,300.00	0.295%	$ 2,449	$ 2,449		$ 2,449
110-06/15- MIS	3,129,500.00	1.282%	$ 10,627	$ 10,627		$ 10,627
110-17-1 Finance Administration	712,900.00	0.292%	$ 2,421	$ 2,421		$ 2,421
110-17-3 Controller	1,761,900.00	0.722%	$ 5,983	$ 5,983		$ 5,983
110-17-4 Treasury	2,716,300.00	1.113%	$ 9,224	$ 9,224	$ 301	$ 9,525
110-17-6 Purchasing	501,800.00	0.206%	$ 1,704	$ 1,704	$ 56	$ 1,760
110-23-1 Library	3,492,300.00	1.430%	$ 11,859	$ 11,859	$ 387	$ 12,246
110-4-1 Election	243,300.00	0.100%	$ 826	$ 826	$ 27	$ 853
110-12-2 Manager Office - Teen Health Center	283,200.00	0.116%	$ 962	$ 962	$ 31	$ 993
110-12-3 Manager Office - Syst. Racism Rev.	50,000.00	0.020%	$ 170	$ 170	$ 6	$ 175
110-12-6 Manager Office - Tourism Management	239,000.00	0.098%	$ 812	$ 812	$ 27	$ 838
110-16-1 CDD - Administration	1,258,000.00	0.515%	$ 4,272	$ 4,272	$ 140	$ 4,411
110-16-2 CDD - Planning	1,625,700.00	0.666%	$ 5,520	$ 5,520	$ 180	$ 5,701
110-16-3 CDD - Building	1,398,700.00	0.573%	$ 4,750	$ 4,750	$ 155	$ 4,905
110-17-2 Finance - Assessors	844,400.00	0.346%	$ 2,867	$ 2,867	$ 94	$ 2,961
110-21-1 Fire - Emergency Services	7,342,400.00	3.007%	$ 24,933	$ 24,933	$ 815	$ 25,747
110-21-70 Fire - Sobering Center	1,171,100.00	0.480%	$ 3,977	$ 3,977	$ 130	$ 4,107
110-21-71 Fire - Mobile Integrated Health	727,100.00	0.298%	$ 2,469	$ 2,469	$ 81	$ 2,550
110-23-2 Library - City Museum	787,600.00	0.323%	$ 2,674	$ 2,674	$ 87	$ 2,762
110-24-1 Engineering - Administration	330,500.00	0.135%	$ 1,122	$ 1,122	$ 37	$ 1,159
110-24-2 Engineering - CIP	2,776,200.00	1.137%	$ 9,427	$ 9,427	$ 308	$ 9,735
110-41-1 P&R Parks and Landscape - Administration	2,911,900.00	1.193%	$ 9,888	$ 9,888	$ 323	$ 10,211
110-42-1 Arboretum - Administration	247,800.00	0.101%	$ 841	$ 841	$ 27	$ 869
110-47-1 Centennial Hall - Convention Center	639,100.00	0.262%	$ 2,170	$ 2,170	$ 71	$ 2,241
110-77-1 RecycleWorks - Administration	252,400.00	0.103%	$ 857	$ 857	$ 28	$ 885
110-77-2 RecycleWorks - Recycling	563,800.00	0.231%	$ 1,915	$ 1,915	$ 63	$ 1,977
110-77-3 RecycleWorks - Household Hazardous Waste	887,800.00	0.364%	$ 3,015	$ 3,015	$ 99	$ 3,113
110-77-4 RecycleWorks - Junked Vehicles	480,000.00	0.197%	$ 1,630	$ 1,630	$ 53	$ 1,683
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.002%	$ 16	$ 16	$ 1	$ 17
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	2,600.00	0.001%	$ 9	$ 9	$ 0	$ 9
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	2,500.00	0.001%	$ 8	$ 8	$ 0	$ 9
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	25,000.00	0.010%	$ 85	$ 85	$ 3	$ 88
120-2-1 School District - Administration	5,217,860.00	2.137%	$ 17,718	$ 17,718	$ 579	$ 18,297
120-2-2 School District - Administration	1,874,845.00	0.768%	$ 6,366	$ 6,366	$ 208	$ 6,574
209-1-1 Roaded Service Area Non-Operational	1,378,850.00	0.565%	$ 4,682	$ 4,682	$ 153	$ 4,835

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-1 Police - Administration	3,090,700.00	1.266%	$ 10,495	$ 10,495	$ 343	$ 10,838
209-22-2 Police - General Operations	9,532,900.00	3.905%	$ 32,371	$ 32,371	$ 1,058	$ 33,429
209-22-5 Police - Communications	1,226,900.00	0.503%	$ 4,166	$ 4,166	$ 136	$ 4,302
209-22-7 Police - Animal Control	1,033,300.00	0.423%	$ 3,509	$ 3,509	$ 115	$ 3,623
209-22-8 Police - Community Services	122,600.00	0.050%	$ 416	$ 416	$ 14	$ 430
209-22-9 Police - System Admin/E911	1,062,000.00	0.435%	$ 3,606	$ 3,606	$ 118	$ 3,724
209-22-10 Police - Fleet	547,500.00	0.224%	$ 1,859	$ 1,859	$ 61	$ 1,920
209-22-11 Police - Electronics	211,000.00	0.086%	$ 716	$ 716	$ 23	$ 740
209-22-12 Police - Travel and Training	141,800.00	0.058%	$ 482	$ 482	$ 16	$ 497
209-22-14 Police - Grants	783,700.00	0.321%	$ 2,661	$ 2,661	$ 87	$ 2,748
209-22-16 Police - Airport Security	1,703,400.00	0.698%	$ 5,784	$ 5,784	$ 189	$ 5,973
209-22-17 Police - Services	1,612,400.00	0.660%	$ 5,475	$ 5,475	$ 179	$ 5,654
209-46-1 Parks and Recreation - Administration	517,500.00	0.212%	$ 1,757	$ 1,757	$ 57	$ 1,815
209-46-2 Parks and Recreation - Areawide Recreation	618,100.00	0.253%	$ 2,099	$ 2,099	$ 69	$ 2,167
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	860,800.00	0.353%	$ 2,923	$ 2,923	$ 96	$ 3,019
209-46-7-2 Parks and Recreation - BAM After School Program	161,800.00	0.066%	$ 549	$ 549	$ 18	$ 567
209-46-7-4 Parks and Recreation - Youth Sports	227,400.00	0.093%	$ 772	$ 772	$ 25	$ 797
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	1,350,400.00	0.553%	$ 4,586	$ 4,586	$ 150	$ 4,735
209-46-8 Parks and Recreation - Treadwell Arena	1,248,700.00	0.511%	$ 4,240	$ 4,240	$ 139	$ 4,379
209-46-9 Parks and Recreation - Youth Scholarships	24,000.00	0.010%	$ 81	$ 81	$ 3	$ 84
209-46-12 Parks and Recreation - Youth Activities	332,500.00	0.136%	$ 1,129	$ 1,129	$ 37	$ 1,166
209-46-14 Parks and Recreation - Diamond Park Field House	492,400.00	0.202%	$ 1,672	$ 1,672	$ 55	$ 1,727
209-71-1 Capital Transit - Administration	3,274,500.00	1.341%	$ 11,119	$ 11,119	$ 363	$ 11,483
209-71-2 Capital Transit - Operations	3,920,000.00	1.606%	$ 13,311	$ 13,311	$ 435	$ 13,746
209-71-3 Capital Transit - Maintenance	1,546,500.00	0.633%	$ 5,251	$ 5,251	$ 172	$ 5,423
209-71-4 Capital Transit - Downtown Center	104,200.00	0.043%	$ 354	$ 354	$ 12	$ 365
209-71-5 Capital Transit - Valley Center	75,200.00	0.031%	$ 255	$ 255	$ 8	$ 264
209-72-1 Streets - Administration	7,141,800.00	2.925%	$ 24,252	$ 24,252	$ 792	$ 25,044
210-1-1 Fire - Administration Non-Program	1,618,100.00	0.663%	$ 5,495	$ 5,495	$ 180	$ 5,674
210-21-1 Fire - Administration Operations	6,490,600.00	2.659%	$ 22,040	$ 22,040	$ 720	$ 22,760
215-1-1 Sales Tax	2,932,875.00	1.201%	$ 9,959	$ 9,959	$ 325	$ 10,285
216-1-1 Hotel Tax	2,127,000.00	0.871%	$ 7,223	$ 7,223	$ 236	$ 7,459
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	43,500.00	0.018%	$ 148	$ 148	$ 5	$ 153
219-20-32 CARES Relief Fund - Healthy Equitable Grant	43,500.00	0.018%	$ 148	$ 148	$ 5	$ 153
221-1-1 Tobacco Tax	2,816,400.00	1.154%	$ 9,564	$ 9,564	$ 312	$ 9,876
225-1-1 Marine Passenger Fees	5,507,500.00	2.256%	$ 18,702	$ 18,702	$ 611	$ 19,313
232-52-1 Port Development Fee	3,307,600.00	1.355%	$ 11,232	$ 11,232	$ 367	$ 11,599
233-1-1 State MPF	5,000,000.00	2.048%	$ 16,979	$ 16,979	$ 555	$ 17,533
235-1-1 Eaglecrest - Non-Operational	2,519,000.00	1.032%	$ 8,554	$ 8,554	$ 279	$ 8,833
235-28-1 Eaglecrest - Administration	1,299,900.00	0.532%	$ 4,414	$ 4,414	$ 144	$ 4,558
235-28-2 Eaglecrest - Ski Patrol	244,200.00	0.100%	$ 829	$ 829	$ 27	$ 856
235-28-3 Eaglecrest - Lift	183,000.00	0.075%	$ 621	$ 621	$ 20	$ 642
235-28-4 Eaglecrest - Mountain Maint	571,800.00	0.234%	$ 1,942	$ 1,942	$ 63	$ 2,005

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
235-28-5 Eaglecrest - Lodge General Operations	256,600.00	0.105%	$ 871	$ 871	$ 28	$ 900
235-28-6 Eaglecrest - Snow Sports School	206,900.00	0.085%	$ 703	$ 703	$ 23	$ 726
235-28-7 Eaglecrest - Food Service	116,400.00	0.048%	$ 395	$ 395	$ 13	$ 408
235-28-8 Eaglecrest - Ski Rental Shop	161,900.00	0.066%	$ 550	$ 550	$ 18	$ 568
235-28-9 Eaglecrest - Marketing	161,800.00	0.066%	$ 549	$ 549	$ 18	$ 567
235-28-11 Eaglecrest - Building Maint	87,700.00	0.036%	$ 298	$ 298	$ 10	$ 308
235-28-12 Eaglecrest - Vehicle Maint	100,000.00	0.041%	$ 340	$ 340	$ 11	$ 351
249-46-3 Parks and Recreation - Aquatics	1,171,400.00	0.480%	$ 3,978	$ 3,978	$ 130	$ 4,108
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,977,400.00	0.810%	$ 6,715	$ 6,715	$ 219	$ 6,934
270-48-1 Downtown Parking - Marine Parking Garage	1,245,400.00	0.510%	$ 4,229	$ 4,229	$ 138	$ 4,367
271-14-1 Lands - Administration	1,112,600.00	0.456%	$ 3,778	$ 3,778	$ 123	$ 3,902
271-14-2 Lands - Quarries	479,800.00	0.197%	$ 1,629	$ 1,629	$ 53	$ 1,683
276-2-1 Affordable Housing - Operations	16,200.00	0.007%	$ 55	$ 55	$ 2	$ 57
276-2-2 Affordable Housing - Mobile Home Loans	30,000.00	0.012%	$ 102	$ 102	$ 3	$ 105
330-1-1 Debt Service - General Debt Service	9,697,900.00	3.972%	$ 32,931	$ 32,931	$ 1,076	$ 34,007
514-75-1 Water - Administration	9,714,500.00	3.979%	$ 32,988	$ 32,988	$ 1,078	$ 34,066
519-1-1 Wastewater - Non-Operational	720,450.00	0.295%	$ 2,446	$ 2,446	$ 80	$ 2,526
519-76-4 Wastewater - Collections	2,525,900.00	1.035%	$ 8,577	$ 8,577	$ 280	$ 8,857
519-76-5 Wastewater - Treatment	8,810,900.00	3.609%	$ 29,919	$ 29,919	$ 978	$ 30,897
530-51-1 Harbors	8,924,900.00	3.656%	$ 30,306	$ 30,306	$ 990	$ 31,297
531-52-1 Docks - Administration	3,981,200.00	1.631%	$ 13,519	$ 13,519	$ 442	$ 13,961
531-52-2 Docks - CIP Engineers-Dock	2,700.00	0.001%	$ 9	$ 9	$ 0	$ 9
538-24-3 WW Extension - Administration	164,100.00	0.067%	$ 557	$ 557	$ 18	$ 575
539-24-3 Water Extension - Eng Water Extension	178,100.00	0.073%	$ 605	$ 605	$ 20	$ 625
550-55-1 Bartlett Regional Hospital	13,640,110.00	5.587%	$ 46,318	$ 46,318	$ 1,513	$ 47,831
560-50-1 Airport - Administration	1,707,200.00	0.699%	$ 5,797	$ 5,797	$ 189	$ 5,987
560-50-2 Airport - Terminal General Operations	3,591,000.00	1.471%	$ 12,194	$ 12,194	$ 398	$ 12,592
560-50-3 Airport - Airfield Maintenance Shop	8,440,600.00	3.457%	$ 28,662	$ 28,662	$ 936	$ 29,598
560-50-4 Airport - ARFF	1,204,900.00	0.494%	$ 4,092	$ 4,092	$ 134	$ 4,225
560-50-5 Airport - Airport Security	1,039,300.00	0.426%	$ 3,529	$ 3,529	$ 115	$ 3,644
560-50-8 Airport - Airport Landside	30,700.00	0.013%	$ 104	$ 104	$ 3	$ 108
602-79-1 Fleet - Administration	2,914,200.00	1.194%	$ 9,896	$ 9,896	$ 323	$ 10,219
602-79-2 Fleet - Replacement Program	3,487,500.00	1.428%	$ 11,843	$ 11,843	$ 387	$ 12,230
602-79-3 Fleet - Replacement Program - Grants	5,975,600.00	2.448%	$ 20,291	$ 20,291	$ 663	$ 20,954
602-79-4 Fleet - Fuel Program	1,983,700.00	0.813%	$ 6,736	$ 6,736	$ 220	$ 6,956
602-79-5 Fleet - Washbay	69,100.00	0.028%	$ 235	$ 235	$ 8	$ 242
640-44-1 Building Maintenance	6,000,200.00	2.458%	$ 20,375	$ 20,375	$ 666	$ 21,041
680-60-1 Risk - Administration	869,200.00	0.356%	$ 2,952	$ 2,952	$ 96	$ 3,048
680-60-2 Risk - Workers Comp	296,300.00	0.121%	$ 1,006	$ 1,006	$ 33	$ 1,039
680-60-3 Risk - General Liability	2,380,000.00	0.975%	$ 8,082	$ 8,082	$ 264	$ 8,346
680-60-3 Risk - Auto	210,000.00	0.086%	$ 713	$ 713	$ 23	$ 736
680-60-4 Risk - Property	572,500.00	0.234%	$ 1,944	$ 1,944	$ 64	$ 2,008
680-60-4 Risk - EE Practice	35,000.00	0.014%	$ 119	$ 119	$ 4	$ 123

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ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
680-60-5 Risk - Special Policy		157,040.00	0.064%	$ 533	$ 533	$ 17	$ 551
680-60-6 Risk - Health		4,954,800.00	2.029%	$ 16,825	$ 16,825	$ 550	$ 17,375
680-60-6 Risk - Life		500,000.00	0.205%	$ 1,698	$ 1,698	$ 55	$ 1,753
680-60-6 Risk - Wellness		381,600.00	0.156%	$ 1,296	$ 1,296	$ 42	$ 1,338
680-60-6 Risk - EAP		76,000.00	0.031%	$ 258	$ 258	$ 8	$ 267
680-60-7 Risk - UI CBJ		150,000.00	0.061%	$ 509	$ 509	$ 17	$ 526
680-60-7 Risk - UI BRH		150,000.00	0.061%	$ 509	$ 509	$ 17	$ 526
680-60-8 Risk - Cafeteria Plan CBJ		21,000.00	0.009%	$ 71	$ 71	$ 2	$ 74
	Total	**244,141,130.00**	**100.000%**	**$829,035**	**$829,035**	**$25,588**	**$854,623**

Allocation Basis: **Weighted Expense and Revenue**

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

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Accounts Payable						
110-10-1 Mayor and Assembly	226.00	0.599%	$ 1,843	$ 1,843		$ 1,843
110-11-1 City Attorney	204.00	0.540%	$ 1,664	$ 1,664		$ 1,664
110-12-1 City Manager	227.00	0.601%	$ 1,851	$ 1,851		$ 1,851
110-7-1 Emergency Services	89.00	0.236%	$ 726	$ 726		$ 726
110-3- Clerk	45.00	0.119%	$ 367	$ 367		$ 367
110-8-1 Human Resources	91.00	0.241%	$ 742	$ 742		$ 742
110-06/15- MIS	581.00	1.539%	$ 4,739	$ 4,739		$ 4,739
110-17-1 Finance Administration	117.00	0.310%	$ 954	$ 954		$ 954
110-17-3 Controller	65.00	0.172%	$ 530	$ 530		$ 530
110-17-4 Treasury	238.00	0.630%	$ 1,941	$ 1,941	$ 63	$ 2,004
110-17-6 Purchasing	46.00	0.122%	$ 375	$ 375	$ 12	$ 387
110-23-1 Library	906.00	2.400%	$ 7,389	$ 7,389	$ 238	$ 7,628
110-1-1 General Fund - General Fund - Non-Dept	27.00	0.072%	$ 220	$ 220	$ 7	$ 227
110-4-1 Election	100.00	0.265%	$ 816	$ 816	$ 26	$ 842
110-12-2 Manager Office - Teen Health Center	33.00	0.087%	$ 269	$ 269	$ 9	$ 278
110-12-5 Manager Office - Housing and Homelessness	10.00	0.026%	$ 82	$ 82	$ 3	$ 84
110-12-6 Manager Office - Tourism Management	17.00	0.045%	$ 139	$ 139	$ 4	$ 143
110-16-1 CDD - Administration	197.00	0.522%	$ 1,607	$ 1,607	$ 52	$ 1,659
110-16-2 CDD - Planning	102.00	0.270%	$ 832	$ 832	$ 27	$ 859
110-16-3 CDD - Building	76.00	0.201%	$ 620	$ 620	$ 20	$ 640
110-17-2 Finance - Assessors	31.00	0.082%	$ 253	$ 253	$ 8	$ 261
110-17-7 Finance - Sales Tax	11.00	0.029%	$ 90	$ 90	$ 3	$ 93
110-23-2 Library - City Museum	233.00	0.617%	$ 1,900	$ 1,900	$ 61	$ 1,962
110-24-1 Engineering - Administration	45.00	0.119%	$ 367	$ 367	$ 12	$ 379
110-24-2 Engineering - CIP	193.00	0.511%	$ 1,574	$ 1,574	$ 51	$ 1,625
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	4.00	0.011%	$ 33	$ 33	$ 1	$ 34
110-41-1 P&R Parks and Landscape - Administration	1,636.00	4.333%	$ 13,343	$ 13,343	$ 431	$ 13,774
110-42-1 Arboretum - Administration	208.00	0.551%	$ 1,696	$ 1,696	$ 55	$ 1,751
110-47-1 Centennial Hall - Convention Center	4.00	0.011%	$ 33	$ 33	$ 1	$ 34
110-77-1 RecycleWorks - Administration	133.00	0.352%	$ 1,085	$ 1,085	$ 35	$ 1,120
110-77-2 RecycleWorks - Recycling	38.00	0.101%	$ 310	$ 310	$ 10	$ 320
110-77-3 RecycleWorks - Household Hazardous Waste	171.00	0.453%	$ 1,395	$ 1,395	$ 45	$ 1,440
110-77-4 RecycleWorks - Junked Vehicles	15.00	0.040%	$ 122	$ 122	$ 4	$ 126
120-2-1 School District - Administration	23.00	0.061%	$ 188	$ 188	$ 6	$ 194
209-22-1 Police - Administration	1,039.00	2.752%	$ 8,474	$ 8,474	$ 273	$ 8,748
209-22-2 Police - General Operations	250.00	0.662%	$ 2,039	$ 2,039	$ 66	$ 2,105
209-22-5 Police - Communications	1.00	0.003%	$ 8	$ 8	$ 0	$ 8
209-22-7 Police - Animal Control	14.00	0.037%	$ 114	$ 114	$ 4	$ 118
209-22-8 Police - Community Services	1.00	0.003%	$ 8	$ 8	$ 0	$ 8
209-22-9 Police - System Admin/E911	101.00	0.268%	$ 824	$ 824	$ 27	$ 850

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-10 Police - Fleet	250.00	0.662%	$ 2,039	$ 2,039	$ 66	$ 2,105
209-22-11 Police - Electronics	154.00	0.408%	$ 1,256	$ 1,256	$ 41	$ 1,297
209-22-12 Police - Travel and Training	79.00	0.209%	$ 644	$ 644	$ 21	$ 665
209-22-14 Police - Grants	56.00	0.148%	$ 457	$ 457	$ 15	$ 471
209-22-17 Police - Services	774.00	2.050%	$ 6,313	$ 6,313	$ 204	$ 6,517
209-46-1 Parks and Recreation - Administration	149.00	0.395%	$ 1,215	$ 1,215	$ 39	$ 1,254
209-46-2 Parks and Recreation - Areawide Recreation	204.00	0.540%	$ 1,664	$ 1,664	$ 54	$ 1,718
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	540.00	1.430%	$ 4,404	$ 4,404	$ 142	$ 4,546
209-46-7-2 Parks and Recreation - BAM After School Program	71.00	0.188%	$ 579	$ 579	$ 19	$ 598
209-46-7-4 Parks and Recreation - Youth Sports	76.00	0.201%	$ 620	$ 620	$ 20	$ 640
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	218.00	0.577%	$ 1,778	$ 1,778	$ 57	$ 1,835
209-46-8 Parks and Recreation - Treadwell Arena	221.00	0.585%	$ 1,803	$ 1,803	$ 58	$ 1,861
209-46-9 Parks and Recreation - Youth Scholarships	45.00	0.119%	$ 367	$ 367	$ 12	$ 379
209-46-12 Parks and Recreation - Youth Activities	27.00	0.072%	$ 220	$ 220	$ 7	$ 227
209-46-14 Parks and Recreation - Diamond Park Field House	165.00	0.437%	$ 1,346	$ 1,346	$ 43	$ 1,389
209-71-1 Capital Transit - Administration	209.00	0.554%	$ 1,705	$ 1,705	$ 55	$ 1,760
209-71-2 Capital Transit - Operations	152.00	0.403%	$ 1,240	$ 1,240	$ 40	$ 1,280
209-71-3 Capital Transit - Maintenance	757.00	2.005%	$ 6,174	$ 6,174	$ 199	$ 6,373
209-71-4 Capital Transit - Downtown Center	24.00	0.064%	$ 196	$ 196	$ 6	$ 202
209-72-1 Streets - Administration	2,000.00	5.297%	$ 16,312	$ 16,312	$ 526	$ 16,839
209-72-2 Streets - Marine Passenger Fees	1.00	0.003%	$ 8	$ 8	$ 0	$ 8
210-21-1 Fire - Administration Operations	2,768.00	7.332%	$ 22,576	$ 22,576	$ 729	$ 23,305
210-21-70 Fire - CARES program	265.00	0.702%	$ 2,161	$ 2,161	$ 70	$ 2,231
215-1-1 Sales Tax	339.00	0.898%	$ 2,765	$ 2,765	$ 89	$ 2,854
219-20-1 CARES Relief Fund - Operations	155.00	0.411%	$ 1,264	$ 1,264	$ 41	$ 1,305
219-20-2 CARES Relief Fund - Childcare	20.00	0.053%	$ 163	$ 163	$ 5	$ 168
219-20-11 CARES Relief Fund - Hotline	5.00	0.013%	$ 41	$ 41	$ 1	$ 42
219-20-13 CARES Relief Fund - Hagevig Testing	51.00	0.135%	$ 416	$ 416	$ 13	$ 429
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	5.00	0.013%	$ 41	$ 41	$ 1	$ 42
219-20-15 CARES Relief Fund - Isolation and Quarantine	3.00	0.008%	$ 24	$ 24	$ 1	$ 25
219-20-16 CARES Relief Fund - Pop-up testing	19.00	0.050%	$ 155	$ 155	$ 5	$ 160
219-20-19 CARES Relief Fund - Housing Assistance Pmts	2.00	0.005%	$ 16	$ 16	$ 1	$ 17
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	1.00	0.003%	$ 8	$ 8	$ 0	$ 8
219-20-26 CARES Relief Fund - Communication Costs	3.00	0.008%	$ 24	$ 24	$ 1	$ 25
219-20-27 CARES Relief Fund - MIH & Sleep Off	3.00	0.008%	$ 24	$ 24	$ 1	$ 25
219-20-28 CARES Relief Fund - Individual Assistance Payments	12.00	0.032%	$ 98	$ 98	$ 3	$ 101
219-20-29 CARES Relief Fund - Vaccine Distribution	65.00	0.172%	$ 530	$ 530	$ 17	$ 547
219-20-31 CARES Relief Fund - Safe Opening and Operation	4.00	0.011%	$ 33	$ 33	$ 1	$ 34
219-20-32 CARES Relief Fund - Healthy Equitable Grant	5.00	0.013%	$ 41	$ 41	$ 1	$ 42
235-1-1 Eaglecrest - Non-Operational	34.00	0.090%	$ 277	$ 277	$ 9	$ 286
235-28-1 Eaglecrest - Administration	244.00	0.646%	$ 1,990	$ 1,990	$ 64	$ 2,054
235-28-2 Eaglecrest - Ski Patrol	54.00	0.143%	$ 440	$ 440	$ 14	$ 455
235-28-3 Eaglecrest - Lift	50.00	0.132%	$ 408	$ 408	$ 13	$ 421

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
235-28-4 Eaglecrest - Mountain Maint	309.00	0.818%	$ 2,520	$ 2,520	$ 81	$ 2,602
235-28-5 Eaglecrest - Lodge General Operations	203.00	0.538%	$ 1,656	$ 1,656	$ 53	$ 1,709
235-28-6 Eaglecrest - Snow Sports School	36.00	0.095%	$ 294	$ 294	$ 9	$ 303
235-28-7 Eaglecrest - Food Service	136.00	0.360%	$ 1,109	$ 1,109	$ 36	$ 1,145
235-28-8 Eaglecrest - Ski Rental Shop	105.00	0.278%	$ 856	$ 856	$ 28	$ 884
235-28-9 Eaglecrest - Marketing	117.00	0.310%	$ 954	$ 954	$ 31	$ 985
235-28-11 Eaglecrest - Building Maint	13.00	0.034%	$ 106	$ 106	$ 3	$ 109
235-28-12 Eaglecrest - Vehicle Maint	230.00	0.609%	$ 1,876	$ 1,876	$ 61	$ 1,936
249-46-3 Parks and Recreation - Aquatics	250.00	0.662%	$ 2,039	$ 2,039	$ 66	$ 2,105
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	152.00	0.403%	$ 1,240	$ 1,240	$ 40	$ 1,280
270-48-1 Downtown Parking - Marine Parking Garage	143.00	0.379%	$ 1,166	$ 1,166	$ 38	$ 1,204
271-14-1 Lands - Administration	32.00	0.085%	$ 261	$ 261	$ 8	$ 269
271-14-2 Lands - Quarries	111.00	0.294%	$ 905	$ 905	$ 29	$ 935
276-2-3 Affordable Housing - Accessory Apt Grant	6.00	0.016%	$ 49	$ 49	$ 2	$ 51
276-2-5 Affordable Housing - Grants Awarded	3.00	0.008%	$ 24	$ 24	$ 1	$ 25
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	11.00	0.029%	$ 90	$ 90	$ 3	$ 93
329-1-1 Debt Service - JIA Bonds Debt Service	8.00	0.021%	$ 65	$ 65	$ 2	$ 67
330-1-1 Debt Service - General Debt Service	48.00	0.127%	$ 391	$ 391	$ 13	$ 404
401-90-1 Capital Projects - School CIPs	63.00	0.167%	$ 514	$ 514	$ 17	$ 530
402-90-1 Capital Projects - Roads CIPs	339.00	0.898%	$ 2,765	$ 2,765	$ 89	$ 2,854
403-90-1 Capital Projects - Fire CIPs	47.00	0.124%	$ 383	$ 383	$ 12	$ 396
404-90-1 Capital Projects - Community Development CIPs	335.00	0.887%	$ 2,732	$ 2,732	$ 88	$ 2,820
406-90-1 Capital Projects - Parks and Rec CIPs	217.00	0.575%	$ 1,770	$ 1,770	$ 57	$ 1,827
414-90-1 Capital Projects - Water CIPs	44.00	0.117%	$ 359	$ 359	$ 12	$ 370
419-90-1 Capital Projects - Wastewater CIPs	103.00	0.273%	$ 840	$ 840	$ 27	$ 867
430-90-1 Capital Projects - Harbors CIPs	19.00	0.050%	$ 155	$ 155	$ 5	$ 160
431-90-1 Capital Projects - Docks CIPs	43.00	0.114%	$ 351	$ 351	$ 11	$ 362
450-90-1 Capital Projects - Hospital CIPs	152.00	0.403%	$ 1,240	$ 1,240	$ 40	$ 1,280
460-90-1 Capital Projects - Airport CIPs	319.00	0.845%	$ 2,602	$ 2,602	$ 84	$ 2,686
514-75-1 Water - Administration	1,819.00	4.818%	$ 14,836	$ 14,836	$ 479	$ 15,315
519-1-1 Wastewater - Non-Operational	16.00	0.042%	$ 130	$ 130	$ 4	$ 135
519-76-4 Wastewater - Collections	1,494.00	3.957%	$ 12,185	$ 12,185	$ 393	$ 12,579
519-76-5 Wastewater - Treatment	1,501.00	3.976%	$ 12,242	$ 12,242	$ 395	$ 12,637
520-80-13 Wastewater LIDs - LID 130	2.00	0.005%	$ 16	$ 16	$ 1	$ 17
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.005%	$ 16	$ 16	$ 1	$ 17
520-80-95 Wastewater LIDs - LID 95	2.00	0.005%	$ 16	$ 16	$ 1	$ 17
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.005%	$ 16	$ 16	$ 1	$ 17
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	$ 16	$ 16	$ 1	$ 17
520-80-98 Wastewater LIDs - LID 98	2.00	0.005%	$ 16	$ 16	$ 1	$ 17
530-51-1 Harbors	3,597.00	9.527%	$ 29,338	$ 29,338	$ 947	$ 30,284
531-52-1 Docks - Administration	625.00	1.655%	$ 5,098	$ 5,098	$ 165	$ 5,262
538-24-3 WW Extension - Administration	16.00	0.042%	$ 130	$ 130	$ 4	$ 135
539-24-3 Water Extension - Eng Water Extension	49.00	0.130%	$ 400	$ 400	$ 13	$ 413

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
550-55-1 Bartlett Regional Hospital	24.00	0.064%	$ 196	$ 196	$ 6	$ 202
560-50-1 Airport - Administration	134.00	0.355%	$ 1,093	$ 1,093	$ 35	$ 1,128
560-50-2 Airport - Terminal General Operations	668.00	1.769%	$ 5,448	$ 5,448	$ 176	$ 5,624
560-50-3 Airport - Airfield Maintenance Shop	1,578.00	4.180%	$ 12,870	$ 12,870	$ 415	$ 13,286
560-50-4 Airport - ARFF	136.00	0.360%	$ 1,109	$ 1,109	$ 36	$ 1,145
560-50-5 Airport - Airport Security	198.00	0.524%	$ 1,615	$ 1,615	$ 52	$ 1,667
560-50-8 Airport - Airport Landside	36.00	0.095%	$ 294	$ 294	$ 9	$ 303
602-79-1 Fleet - Administration	1,201.00	3.181%	$ 9,796	$ 9,796	$ 316	$ 10,112
602-79-2 Fleet - Replacement Program	87.00	0.230%	$ 710	$ 710	$ 23	$ 732
602-79-3 Fleet - Replacement Program - Grants	10.00	0.026%	$ 82	$ 82	$ 3	$ 84
602-79-4 Fleet - Fuel Program	263.00	0.697%	$ 2,145	$ 2,145	$ 69	$ 2,214
602-79-5 Fleet - Washbay	15.00	0.040%	$ 122	$ 122	$ 4	$ 126
640-44-1 Building Maintenance	2,037.00	5.395%	$ 16,614	$ 16,614	$ 536	$ 17,150
680-60-1 Risk - Administration	91.00	0.241%	$ 742	$ 742	$ 24	$ 766
680-60-2 Risk - Workers Comp	15.00	0.040%	$ 122	$ 122	$ 4	$ 126
680-60-3 Risk - General Liability	23.00	0.061%	$ 188	$ 188	$ 6	$ 194
680-60-3 Risk - Auto	27.00	0.072%	$ 220	$ 220	$ 7	$ 227
680-60-4 Risk - Property	75.00	0.199%	$ 612	$ 612	$ 20	$ 631
680-60-5 Risk - Special Policy	26.00	0.069%	$ 212	$ 212	$ 7	$ 219
680-60-6 Risk - Health	309.00	0.818%	$ 2,520	$ 2,520	$ 81	$ 2,602
680-60-6 Risk - Life	70.00	0.185%	$ 571	$ 571	$ 18	$ 589
680-60-6 Risk - Wellness	128.00	0.339%	$ 1,044	$ 1,044	$ 34	$ 1,078
680-60-6 Risk - EAP	11.00	0.029%	$ 90	$ 90	$ 3	$ 93
680-60-7 Risk - UI CBJ	6.00	0.016%	$ 49	$ 49	$ 2	$ 51
680-60-7 Risk - UI BRH	6.00	0.016%	$ 49	$ 49	$ 2	$ 51
680-60-8 Risk - Cafeteria Plan CBJ	30.00	0.079%	$ 245	$ 245	$ 8	$ 253
Total	**37,754.00**	**100.000%**	**$307,927**	**$307,927**	**$ 9,504**	**$317,431**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **AP Transaction Data**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Payroll						
110-10-1 Mayor and Assembly	9.00	1.335%	$ 6,958	$ 6,958		$ 6,958
110-11-1 City Attorney	11.25	1.669%	$ 8,698	$ 8,698		$ 8,698
110-12-1 City Manager	6.00	0.890%	$ 4,639	$ 4,639		$ 4,639
110-7-1 Emergency Services	2.00	0.297%	$ 1,546	$ 1,546		$ 1,546
110-3- Clerk	4.00	0.593%	$ 3,093	$ 3,093		$ 3,093
110-8-1 Human Resources	4.40	0.653%	$ 3,402	$ 3,402		$ 3,402
110-06/15- MIS	15.66	2.323%	$ 12,108	$ 12,108		$ 12,108
110-17-1 Finance Administration	3.00	0.445%	$ 2,319	$ 2,319		$ 2,319
110-17-3 Controller	13.03	1.933%	$ 10,074	$ 10,074		$ 10,074
110-17-4 Treasury	17.07	2.533%	$ 13,198	$ 13,198	$ 453	$ 13,651
110-17-6 Purchasing	4.00	0.593%	$ 3,093	$ 3,093	$ 106	$ 3,199
110-23-1 Library	23.46	3.481%	$ 18,138	$ 18,138	$ 623	$ 18,761
110-4-1 Election	0.36	0.053%	$ 278	$ 278	$ 10	$ 288
110-12-2 Manager Office - Teen Health Center	1.50	0.223%	$ 1,160	$ 1,160	$ 40	$ 1,200
110-12-6 Manager Office - Tourism Management	1.00	0.148%	$ 773	$ 773	$ 27	$ 800
110-16-1 CDD - Administration	8.00	1.187%	$ 6,185	$ 6,185	$ 212	$ 6,398
110-16-2 CDD - Planning	10.00	1.484%	$ 7,732	$ 7,732	$ 266	$ 7,997
110-16-3 CDD - Building	6.00	0.890%	$ 4,639	$ 4,639	$ 159	$ 4,798
110-17-2 Finance - Assessors	7.00	1.039%	$ 5,412	$ 5,412	$ 186	$ 5,598
110-21-70 Fire - Sobering Center	10.00	1.484%	$ 7,732	$ 7,732	$ 266	$ 7,997
110-21-71 Fire - Mobile Integrated Health	5.50	0.816%	$ 4,252	$ 4,252	$ 146	$ 4,398
110-23-2 Library - City Museum	3.95	0.586%	$ 3,054	$ 3,054	$ 105	$ 3,159
110-24-1 Engineering - Administration	2.10	0.312%	$ 1,624	$ 1,624	$ 56	$ 1,679
110-24-2 Engineering - CIP	17.65	2.619%	$ 13,646	$ 13,646	$ 469	$ 14,115
110-41-1 P&R Parks and Landscape - Administration	19.45	2.886%	$ 15,038	$ 15,038	$ 517	$ 15,554
110-42-1 Arboretum - Administration	1.79	0.266%	$ 1,384	$ 1,384	$ 48	$ 1,431
110-77-1 RecycleWorks - Administration	1.20	0.178%	$ 928	$ 928	$ 32	$ 960
209-22-1 Police - Administration	6.15	0.912%	$ 4,755	$ 4,755	$ 163	$ 4,918
209-22-2 Police - General Operations	57.00	8.457%	$ 44,070	$ 44,070	$ 1,514	$ 45,584
209-22-5 Police - Communications	10.69	1.586%	$ 8,265	$ 8,265	$ 284	$ 8,549
209-22-8 Police - Community Services	1.00	0.148%	$ 773	$ 773	$ 27	$ 800
209-22-9 Police - System Admin/E911	5.48	0.813%	$ 4,237	$ 4,237	$ 146	$ 4,382
209-22-10 Police - Fleet	1.00	0.148%	$ 773	$ 773	$ 27	$ 800
209-22-11 Police - Electronics	1.00	0.148%	$ 773	$ 773	$ 27	$ 800
209-22-16 Police - Airport Security	5.00	0.742%	$ 3,866	$ 3,866	$ 133	$ 3,999
209-22-17 Police - Services	10.52	1.561%	$ 8,134	$ 8,134	$ 279	$ 8,413
209-46-1 Parks and Recreation - Administration	2.76	0.409%	$ 2,134	$ 2,134	$ 73	$ 2,207
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.755%	$ 3,935	$ 3,935	$ 135	$ 4,071
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	22.09	3.277%	$ 17,079	$ 17,079	$ 587	$ 17,666
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.938%	$ 4,886	$ 4,886	$ 168	$ 5,054

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.528%	$ 2,752	$ 2,752	$ 95	$ 2,847
209-71-1 Capital Transit - Administration	3.20	0.475%	$ 2,474	$ 2,474	$ 85	$ 2,559
209-71-2 Capital Transit - Operations	29.48	4.374%	$ 22,793	$ 22,793	$ 783	$ 23,576
209-71-3 Capital Transit - Maintenance	7.00	1.039%	$ 5,412	$ 5,412	$ 186	$ 5,598
209-72-1 Streets - Administration	25.23	3.743%	$ 19,507	$ 19,507	$ 670	$ 20,177
210-21-1 Fire - Administration Operations	54.30	8.056%	$ 41,982	$ 41,982	$ 1,442	$ 43,424
235-28-1 Eaglecrest - Administration	4.60	0.682%	$ 3,557	$ 3,557	$ 122	$ 3,679
235-28-2 Eaglecrest - Ski Patrol	4.85	0.720%	$ 3,750	$ 3,750	$ 129	$ 3,879
235-28-3 Eaglecrest - Lift	4.55	0.675%	$ 3,518	$ 3,518	$ 121	$ 3,639
235-28-4 Eaglecrest - Mountain Maint	6.45	0.957%	$ 4,987	$ 4,987	$ 171	$ 5,158
235-28-5 Eaglecrest - Lodge General Operations	2.41	0.358%	$ 1,863	$ 1,863	$ 64	$ 1,927
235-28-6 Eaglecrest - Snow Sports School	5.27	0.782%	$ 4,075	$ 4,075	$ 140	$ 4,214
235-28-7 Eaglecrest - Food Service	1.13	0.168%	$ 874	$ 874	$ 30	$ 904
235-28-8 Eaglecrest - Ski Rental Shop	2.78	0.412%	$ 2,149	$ 2,149	$ 74	$ 2,223
235-28-9 Eaglecrest - Marketing	1.35	0.200%	$ 1,044	$ 1,044	$ 36	$ 1,080
249-46-3 Parks and Recreation - Aquatics	9.72	1.442%	$ 7,515	$ 7,515	$ 258	$ 7,773
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	2.218%	$ 11,559	$ 11,559	$ 397	$ 11,956
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.036%	$ 186	$ 186	$ 6	$ 192
271-14-1 Lands - Administration	2.90	0.430%	$ 2,242	$ 2,242	$ 77	$ 2,319
271-14-2 Lands - Quarries	0.70	0.104%	$ 541	$ 541	$ 19	$ 560
514-75-1 Water - Administration	14.00	2.077%	$ 10,824	$ 10,824	$ 372	$ 11,196
519-76-4 Wastewater - Collections	12.30	1.825%	$ 9,510	$ 9,510	$ 327	$ 9,836
519-76-5 Wastewater - Treatment	24.75	3.672%	$ 19,136	$ 19,136	$ 657	$ 19,793
530-51-1 Harbors	16.83	2.497%	$ 13,012	$ 13,012	$ 447	$ 13,459
531-52-1 Docks - Administration	16.25	2.411%	$ 12,564	$ 12,564	$ 432	$ 12,995
531-52-2 Docks - CIP Engineers-Dock	2.95	0.438%	$ 2,281	$ 2,281	$ 78	$ 2,359
538-24-3 WW Extension - Administration	1.10	0.163%	$ 850	$ 850	$ 29	$ 880
560-50-1 Airport - Administration	10.20	1.513%	$ 7,886	$ 7,886	$ 271	$ 8,157
560-50-2 Airport - Terminal General Operations	7.50	1.113%	$ 5,799	$ 5,799	$ 199	$ 5,998
560-50-3 Airport - Airfield Maintenance Shop	17.78	2.638%	$ 13,747	$ 13,747	$ 472	$ 14,219
602-79-1 Fleet - Administration	5.30	0.786%	$ 4,098	$ 4,098	$ 141	$ 4,238
602-79-4 Fleet - Fuel Program	0.80	0.119%	$ 619	$ 619	$ 21	$ 640
602-79-5 Fleet - Washbay	0.15	0.022%	$ 116	$ 116	$ 4	$ 120
640-44-1 Building Maintenance	11.25	1.669%	$ 8,698	$ 8,698	$ 299	$ 8,997
680-60-1 Risk - Administration	4.70	0.697%	$ 3,634	$ 3,634	$ 125	$ 3,759
680-60-6 Risk - Wellness	1.00	0.148%	$ 773	$ 773	$ 27	$ 800
Total	**674.00**	**100.000%**	**$521,108**	**$521,108**	**$16,084**	**$537,192**

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

Source of Allocation: **Staffing Schedule**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Audit						
110-10-1 Mayor and Assembly	1.00	3.571%	$ 4,230	$ 4,230		$ 4,230
110-11-1 City Attorney	1.00	3.571%	$ 4,230	$ 4,230		$ 4,230
110-12-1 City Manager	1.00	3.571%	$ 4,230	$ 4,230		$ 4,230
110-3- Clerk	1.00	3.571%	$ 4,230	$ 4,230		$ 4,230
110-8-1 Human Resources	1.00	3.571%	$ 4,230	$ 4,230		$ 4,230
110-06/15- MIS	1.00	3.571%	$ 4,230	$ 4,230		$ 4,230
110-17-1 Finance Administration	1.00	3.571%	$ 4,230	$ 4,230		$ 4,230
110-23-1 Library	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
110-16-1 CDD - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
110-24-1 Engineering - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
120-2-1 School District - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
209-22-1 Police - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
209-72-1 Streets - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
271-14-1 Lands - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
514-75-1 Water - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
519-76-4 Wastewater - Collections	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
530-51-1 Harbors	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
531-52-1 Docks - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
560-50-1 Airport - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
602-79-1 Fleet - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
680-60-1 Risk - Administration	1.00	3.571%	$ 4,230	$ 4,230	$ 174	$ 4,404
Total	**28.00**	**100.000%**	**$118,434**	**$118,434**	**$ 3,655**	**$122,089**

Allocation Basis: **Equal to all Depts**

Source of Allocation:

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Capital Accounting						
401-90-1 Capital Projects - School CIPs	270,789.02	1.375%	$ 3,257	$ 3,257	$ 101	$ 3,358
402-90-1 Capital Projects - Roads CIPs	5,474,452.78	27.800%	$ 65,850	$ 65,850	$ 2,032	$ 67,882
403-90-1 Capital Projects - Fire CIPs	52,075.83	0.264%	$ 626	$ 626	$ 19	$ 646
404-90-1 Capital Projects - Community Development CIPs	2,773,749.16	14.086%	$ 33,364	$ 33,364	$ 1,030	$ 34,394
406-90-1 Capital Projects - Parks and Rec CIPs	1,294,947.27	6.576%	$ 15,576	$ 15,576	$ 481	$ 16,057
414-90-1 Capital Projects - Water CIPs	465,512.59	2.364%	$ 5,599	$ 5,599	$ 173	$ 5,772
419-90-1 Capital Projects - Wastewater CIPs	3,434,795.01	17.443%	$ 41,316	$ 41,316	$ 1,275	$ 42,591
430-90-1 Capital Projects - Harbors CIPs	270,062.00	1.371%	$ 3,248	$ 3,248	$ 100	$ 3,349
431-90-1 Capital Projects - Docks CIPs	1,564,124.27	7.943%	$ 18,814	$ 18,814	$ 581	$ 19,395
450-90-1 Capital Projects - Hospital CIPs	991,905.68	5.037%	$ 11,931	$ 11,931	$ 368	$ 12,299
460-90-1 Capital Projects - Airport CIPs	3,099,679.14	15.741%	$ 37,285	$ 37,285	$ 1,151	$ 38,435
Total	**19,692,092.75**	**100.000%**	**$236,867**	**$236,867**	**$ 7,311**	**$244,178**

Allocation Basis: **Capital Project Actual Expenditures**

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

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Grant Accounting						
110-7-1 Emergency Services	3.00	7.895%	$ 9,350	$ 9,350		$ 9,350
110-23-1 Library	6.00	15.789%	$ 18,700	$ 18,700	$ 627	$ 19,327
110-16-1 CDD - Administration	2.00	5.263%	$ 6,233	$ 6,233	$ 209	$ 6,442
110-23-2 Library - City Museum	4.00	10.526%	$ 12,467	$ 12,467	$ 418	$ 12,884
209-22-1 Police - Administration	12.00	31.579%	$ 37,400	$ 37,400	$ 1,253	$ 38,653
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	2.00	5.263%	$ 6,233	$ 6,233	$ 209	$ 6,442
209-71-1 Capital Transit - Administration	1.00	2.632%	$ 3,117	$ 3,117	$ 104	$ 3,221
209-71-2 Capital Transit - Operations	5.00	13.158%	$ 15,583	$ 15,583	$ 522	$ 16,106
210-1-1 Fire - Administration Non-Program	2.00	5.263%	$ 6,233	$ 6,233	$ 209	$ 6,442
680-60-1 Risk - Administration	1.00	2.632%	$ 3,117	$ 3,117	$ 104	$ 3,221
Total	**38.00**	**100.000%**	**$118,434**	**$118,434**	**$ 3,655**	**$122,089**

Allocation Basis: **# of Grants**

Source of Allocation: **Grant Account Grants**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Budget						
110-10-1 Mayor and Assembly	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-11-1 City Attorney	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-12-1 City Manager	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-7-1 Emergency Services	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-3- Clerk	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-8-1 Human Resources	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-06/15- MIS	2.00	1.739%	$ 4,119	$ 4,119		$ 4,119
110-17-1 Finance Administration	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-17-3 Controller	1.00	0.870%	$ 2,060	$ 2,060		$ 2,060
110-17-4 Treasury	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-17-6 Purchasing	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-23-1 Library	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-4-1 Election	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-12-2 Manager Office - Teen Health Center	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-12-3 Manager Office - Syst. Racism Rev.	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-12-6 Manager Office - Tourism Management	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-16-1 CDD - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-16-2 CDD - Planning	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-16-3 CDD - Building	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-17-2 Finance - Assessors	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-21-1 Fire - Emergency Services	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-21-70 Fire - Sobering Center	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-21-71 Fire - Mobile Integrated Health	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-23-2 Library - City Museum	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-24-1 Engineering - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-24-2 Engineering - CIP	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-41-1 P&R Parks and Landscape - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-42-1 Arboretum - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-47-1 Centennial Hall - Convention Center	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-77-1 RecycleWorks - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-77-2 RecycleWorks - Recycling	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-77-3 RecycleWorks - Household Hazardous Waste	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
110-77-4 RecycleWorks - Junked Vehicles	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
120-2-1 School District - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-1 Police - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-2 Police - General Operations	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-5 Police - Communications	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-7 Police - Animal Control	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-8 Police - Community Services	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-9 Police - System Admin/E911	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-22-10 Police - Fleet	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-11 Police - Electronics	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-12 Police - Travel and Training	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-14 Police - Grants	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-16 Police - Airport Security	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-22-17 Police - Services	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-1 Parks and Recreation - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-2 Parks and Recreation - Areawide Recreation	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-7-2 Parks and Recreation - BAM After School Program	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-7-4 Parks and Recreation - Youth Sports	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-8 Parks and Recreation - Treadwell Arena	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-9 Parks and Recreation - Youth Scholarships	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-12 Parks and Recreation - Youth Activities	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-46-14 Parks and Recreation - Diamond Park Field House	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-71-1 Capital Transit - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-71-2 Capital Transit - Operations	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-71-3 Capital Transit - Maintenance	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-71-4 Capital Transit - Downtown Center	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-71-5 Capital Transit - Valley Center	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
209-72-1 Streets - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
210-1-1 Fire - Administration Non-Program	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
210-21-1 Fire - Administration Operations	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
210-21-70 Fire - CARES program	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
215-1-1 Sales Tax	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
216-1-1 Hotel Tax	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
221-1-1 Tobacco Tax	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
225-1-1 Marine Passenger Fees	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-1 Eaglecrest - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-2 Eaglecrest - Ski Patrol	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-3 Eaglecrest - Lift	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-4 Eaglecrest - Mountain Maint	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-5 Eaglecrest - Lodge General Operations	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-6 Eaglecrest - Snow Sports School	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-7 Eaglecrest - Food Service	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-8 Eaglecrest - Ski Rental Shop	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-9 Eaglecrest - Marketing	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-11 Eaglecrest - Building Maint	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
235-28-12 Eaglecrest - Vehicle Maint	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
249-46-3 Parks and Recreation - Aquatics	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
270-48-1 Downtown Parking - Marine Parking Garage	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
271-14-1 Lands - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
271-14-2 Lands - Quarries	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
276-2-1 Affordable Housing - Operations	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
276-2-2 Affordable Housing - Mobile Home Loans	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
514-75-1 Water - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
519-76-4 Wastewater - Collections	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
519-76-5 Wastewater - Treatment	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
530-51-1 Harbors	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
531-52-1 Docks - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
531-52-2 Docks - CIP Engineers-Dock	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
538-24-3 WW Extension - Administration	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
539-24-3 Water Extension - Eng Water Extension	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
550-55-1 Bartlett Regional Hospital	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
560-50-1 Airport - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
560-50-2 Airport - Terminal General Operations	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
560-50-3 Airport - Airfield Maintenance Shop	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
560-50-4 Airport - ARFF	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
560-50-5 Airport - Airport Security	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
560-50-8 Airport - Airport Landside	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
602-79-1 Fleet - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
602-79-2 Fleet - Replacement Program	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
602-79-4 Fleet - Fuel Program	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
602-79-5 Fleet - Washbay	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
640-44-1 Building Maintenance	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
680-60-1 Risk - Administration	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
680-60-2 Risk - Workers Comp	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
680-60-3 Risk - General Liability	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
680-60-3 Risk - Auto	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
680-60-4 Risk - Property	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
680-60-4 Risk - EE Practice	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
680-60-5 Risk - Special Policy	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
680-60-6 Risk - Health	0.25	0.217%	$ 515	$ 515	$ 17	$ 532
680-60-6 Risk - Life	0.25	0.217%	$ 515	$ 515	$ 17	$ 532
680-60-6 Risk - Wellness	0.25	0.217%	$ 515	$ 515	$ 17	$ 532
680-60-6 Risk - EAP	0.25	0.217%	$ 515	$ 515	$ 17	$ 532
680-60-7 Risk - UI CBJ	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
680-60-7 Risk - UI BRH	0.50	0.435%	$ 1,030	$ 1,030	$ 35	$ 1,065
680-60-8 Risk - Cafeteria Plan CBJ	1.00	0.870%	$ 2,060	$ 2,060	$ 70	$ 2,129
Total	**115.00**	**100.000%**	**$236,867**	**$236,867**	**$ 7,311**	**$244,178**

Allocation Basis: **Equal to all Divisions**

Source of Allocation:

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
110-10-1 Mayor and Assembly	$ 3,845	$ 1,843	$ 6,958	$ 4,230	$ -	$ -	$ 2,060	$ 18,936
110-11-1 City Attorney	$ 7,554	$ 1,664	$ 8,698	$ 4,230	$ -	$ -	$ 2,060	$ 24,206
110-12-1 City Manager	$ 4,608	$ 1,851	$ 4,639	$ 4,230	$ -	$ -	$ 2,060	$ 17,388
110-7-1 Emergency Services	$ 6,625	$ 726	$ 1,546	$ -	$ -	$ 9,350	$ 2,060	$ 20,307
110-3- Clerk	$ 1,774	$ 367	$ 3,093	$ 4,230	$ -	$ -	$ 2,060	$ 11,523
110-8-1 Human Resources	$ 2,449	$ 742	$ 3,402	$ 4,230	$ -	$ -	$ 2,060	$ 12,883
110-06/15- MIS	$ 10,627	$ 4,739	$ 12,108	$ 4,230	$ -	$ -	$ 4,119	$ 35,822
110-17-1 Finance Administration	$ 2,421	$ 954	$ 2,319	$ 4,230	$ -	$ -	$ 2,060	$ 11,984
110-17-3 Controller	$ 5,983	$ 530	$ 10,074	$ -	$ -	$ -	$ 2,060	$ 18,647
110-17-4 Treasury	$ 9,525	$ 2,004	$ 13,651	$ -	$ -	$ -	$ 2,129	$ 27,309
110-17-6 Purchasing	$ 1,760	$ 387	$ 3,199	$ -	$ -	$ -	$ 2,129	$ 7,475
110-23-1 Library	$ 12,246	$ 7,628	$ 18,761	$ 4,404	$ -	$ 19,327	$ 2,129	$ 64,495
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ 227	$ -	$ -	$ -	$ -	$ -	$ 227
110-4-1 Election	$ 853	$ 842	$ 288	$ -	$ -	$ -	$ 2,129	$ 4,112
110-12-2 Manager Office - Teen Health Center	$ 993	$ 278	$ 1,200	$ -	$ -	$ -	$ 2,129	$ 4,600
110-12-3 Manager Office - Syst. Racism Rev.	$ 175	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 2,305
110-12-5 Manager Office - Housing and Homelessness	$ -	$ 84	$ -	$ -	$ -	$ -	$ -	$ 84
110-12-6 Manager Office - Tourism Management	$ 838	$ 143	$ 800	$ -	$ -	$ -	$ 2,129	$ 3,910
110-16-1 CDD - Administration	$ 4,411	$ 1,659	$ 6,398	$ 4,404	$ -	$ 6,442	$ 2,129	$ 25,443
110-16-2 CDD - Planning	$ 5,701	$ 859	$ 7,997	$ -	$ -	$ -	$ 2,129	$ 16,686
110-16-3 CDD - Building	$ 4,905	$ 640	$ 4,798	$ -	$ -	$ -	$ 2,129	$ 12,472
110-17-2 Finance - Assessors	$ 2,961	$ 261	$ 5,598	$ -	$ -	$ -	$ 2,129	$ 10,949
110-17-7 Finance - Sales Tax	$ -	$ 93	$ -	$ -	$ -	$ -	$ -	$ 93
110-21-1 Fire - Emergency Services	$ 25,747	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 27,877
110-21-70 Fire - Sobering Center	$ 4,107	$ -	$ 7,997	$ -	$ -	$ -	$ 2,129	$ 14,233
110-21-71 Fire - Mobile Integrated Health	$ 2,550	$ -	$ 4,398	$ -	$ -	$ -	$ 2,129	$ 9,077
110-23-2 Library - City Museum	$ 2,762	$ 1,962	$ 3,159	$ -	$ -	$ 12,884	$ 2,129	$ 22,896
110-24-1 Engineering - Administration	$ 1,159	$ 379	$ 1,679	$ 4,404	$ -	$ -	$ 2,129	$ 9,750
110-24-2 Engineering - CIP	$ 9,735	$ 1,625	$ 14,115	$ -	$ -	$ -	$ 2,129	$ 27,604
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ -	$ 34	$ -	$ -	$ -	$ -	$ -	$ 34
110-41-1 P&R Parks and Landscape - Administration	$ 10,211	$ 13,774	$ 15,554	$ -	$ -	$ -	$ 2,129	$ 41,669
110-42-1 Arboretum - Administration	$ 869	$ 1,751	$ 1,431	$ -	$ -	$ -	$ 2,129	$ 6,181
110-47-1 Centennial Hall - Convention Center	$ 2,241	$ 34	$ -	$ -	$ -	$ -	$ 2,129	$ 4,404
110-77-1 RecycleWorks - Administration	$ 885	$ 1,120	$ 960	$ 4,404	$ -	$ -	$ 2,129	$ 9,498
110-77-2 RecycleWorks - Recycling	$ 1,977	$ 320	$ -	$ -	$ -	$ -	$ 2,129	$ 4,426
110-77-3 RecycleWorks - Household Hazardous Waste	$ 3,113	$ 1,440	$ -	$ -	$ -	$ -	$ 2,129	$ 6,682
110-77-4 RecycleWorks - Junked Vehicles	$ 1,683	$ 126	$ -	$ -	$ -	$ -	$ 2,129	$ 3,939
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 17	$ -	$ -	$ -	$ -	$ -	$ -	$ 17
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 9	$ -	$ -	$ -	$ -	$ -	$ -	$ 9
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 9	$ -	$ -	$ -	$ -	$ -	$ -	$ 9
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 88	$ -	$ -	$ -	$ -	$ -	$ -	$ 88
120-2-1 School District - Administration	$ 18,297	$ 194	$ -	$ 4,404	$ -	$ -	$ 2,129	$ 25,024
120-2-2 School District - Administration	$ 6,574	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,574
209-1-1 Roaded Service Area Non-Operational	$ 4,835	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,835
209-22-1 Police - Administration	$ 10,838	$ 8,748	$ 4,918	$ 4,404	$ -	$ 38,653	$ 2,129	$ 69,691
209-22-2 Police - General Operations	$ 33,429	$ 2,105	$ 45,584	$ -	$ -	$ -	$ 2,129	$ 83,247
209-22-5 Police - Communications	$ 4,302	$ 8	$ 8,549	$ -	$ -	$ -	$ 2,129	$ 14,989

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
209-22-7 Police - Animal Control	$ 3,623	$ 118	$ -	$ -	$ -	$ -	$ 2,129	$ 5,871
209-22-8 Police - Community Services	$ 430	$ 8	$ 800	$ -	$ -	$ -	$ 2,129	$ 3,367
209-22-9 Police - System Admin/E911	$ 3,724	$ 850	$ 4,382	$ -	$ -	$ -	$ 2,129	$ 11,086
209-22-10 Police - Fleet	$ 1,920	$ 2,105	$ 800	$ -	$ -	$ -	$ 2,129	$ 6,954
209-22-11 Police - Electronics	$ 740	$ 1,297	$ 800	$ -	$ -	$ -	$ 2,129	$ 4,966
209-22-12 Police - Travel and Training	$ 497	$ 665	$ -	$ -	$ -	$ -	$ 2,129	$ 3,292
209-22-14 Police - Grants	$ 2,748	$ 471	$ -	$ -	$ -	$ -	$ 2,129	$ 5,349
209-22-16 Police - Airport Security	$ 5,973	$ -	$ 3,999	$ -	$ -	$ -	$ 2,129	$ 12,101
209-22-17 Police - Services	$ 5,654	$ 6,517	$ 8,413	$ -	$ -	$ -	$ 2,129	$ 22,713
209-46-1 Parks and Recreation - Administration	$ 1,815	$ 1,254	$ 2,207	$ 4,404	$ -	$ -	$ 2,129	$ 11,810
209-46-2 Parks and Recreation - Areawide Recreation	$ 2,167	$ 1,718	$ 4,071	$ -	$ -	$ -	$ 2,129	$ 10,085
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 3,019	$ 4,546	$ 17,666	$ -	$ -	$ 6,442	$ 2,129	$ 33,802
209-46-7-2 Parks and Recreation - BAM After School Program	$ 567	$ 598	$ -	$ -	$ -	$ -	$ 2,129	$ 3,294
209-46-7-4 Parks and Recreation - Youth Sports	$ 797	$ 640	$ -	$ -	$ -	$ -	$ 2,129	$ 3,567
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ 4,735	$ 1,835	$ -	$ -	$ -	$ -	$ 2,129	$ 8,700
209-46-8 Parks and Recreation - Treadwell Arena	$ 4,379	$ 1,861	$ 5,054	$ -	$ -	$ -	$ 2,129	$ 13,423
209-46-9 Parks and Recreation - Youth Scholarships	$ 84	$ 379	$ -	$ -	$ -	$ -	$ 2,129	$ 2,592
209-46-12 Parks and Recreation - Youth Activities	$ 1,166	$ 227	$ -	$ -	$ -	$ -	$ 2,129	$ 3,523
209-46-14 Parks and Recreation - Diamond Park Field House	$ 1,727	$ 1,389	$ 2,847	$ -	$ -	$ -	$ 2,129	$ 8,092
209-71-1 Capital Transit - Administration	$ 11,483	$ 1,760	$ 2,559	$ 4,404	$ -	$ 3,221	$ 2,129	$ 25,556
209-71-2 Capital Transit - Operations	$ 13,746	$ 1,280	$ 23,576	$ -	$ -	$ 16,106	$ 2,129	$ 56,836
209-71-3 Capital Transit - Maintenance	$ 5,423	$ 6,373	$ 5,598	$ -	$ -	$ -	$ 2,129	$ 19,524
209-71-4 Capital Transit - Downtown Center	$ 365	$ 202	$ -	$ -	$ -	$ -	$ 2,129	$ 2,697
209-71-5 Capital Transit - Valley Center	$ 264	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 2,393
209-72-1 Streets - Administration	$ 25,044	$ 16,839	$ 20,177	$ 4,404	$ -	$ -	$ 2,129	$ 68,593
209-72-2 Streets - Marine Passenger Fees	$ -	$ 8	$ -	$ -	$ -	$ -	$ -	$ 8
210-1-1 Fire - Administration Non-Program	$ 5,674	$ -	$ -	$ -	$ -	$ 6,442	$ 2,129	$ 14,246
210-21-1 Fire - Administration Operations	$ 22,760	$ 23,305	$ 43,424	$ 4,404	$ -	$ -	$ 2,129	$ 96,023
210-21-70 Fire - CARES program	$ -	$ 2,231	$ -	$ -	$ -	$ -	$ 2,129	$ 4,360
215-1-1 Sales Tax	$ 10,285	$ 2,854	$ -	$ -	$ -	$ -	$ 2,129	$ 15,268
216-1-1 Hotel Tax	$ 7,459	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 9,588
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ 153	$ -	$ -	$ -	$ -	$ -	$ -	$ 153
219-20-1 CARES Relief Fund - Operations	$ -	$ 1,305	$ -	$ -	$ -	$ -	$ -	$ 1,305
219-20-2 CARES Relief Fund - Childcare	$ -	$ 168	$ -	$ -	$ -	$ -	$ -	$ 168
219-20-11 CARES Relief Fund - Hotline	$ -	$ 42	$ -	$ -	$ -	$ -	$ -	$ 42
219-20-13 CARES Relief Fund - Hagevig Testing	$ -	$ 429	$ -	$ -	$ -	$ -	$ -	$ 429
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	$ -	$ 42	$ -	$ -	$ -	$ -	$ -	$ 42
219-20-15 CARES Relief Fund - Isolation and Quarantine	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ 25
219-20-16 CARES Relief Fund - Pop-up testing	$ -	$ 160	$ -	$ -	$ -	$ -	$ -	$ 160
219-20-19 CARES Relief Fund - Housing Assistance Pmts	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	$ -	$ 8	$ -	$ -	$ -	$ -	$ -	$ 8
219-20-26 CARES Relief Fund - Communication Costs	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ 25
219-20-27 CARES Relief Fund - MIH & Sleep Off	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ 25
219-20-28 CARES Relief Fund - Individual Assistance Payments	$ -	$ 101	$ -	$ -	$ -	$ -	$ -	$ 101
219-20-29 CARES Relief Fund - Vaccine Distribution	$ -	$ 547	$ -	$ -	$ -	$ -	$ -	$ 547
219-20-31 CARES Relief Fund - Safe Opening and Operation	$ -	$ 34	$ -	$ -	$ -	$ -	$ -	$ 34
219-20-32 CARES Relief Fund - Healthy Equitable Grant	$ 153	$ 42	$ -	$ -	$ -	$ -	$ -	$ 195
221-1-1 Tobacco Tax	$ 9,876	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 12,006

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
225-1-1 Marine Passenger Fees	$ 19,313	$ -	$ -	$ 4,404	$ -	$ -	$ 2,129	$ 25,846
232-52-1 Port Development Fee	$ 11,599	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,599
233-1-1 State MPF	$ 17,533	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,533
235-1-1 Eaglecrest - Non-Operational	$ 8,833	$ 286	$ -	$ -	$ -	$ -	$ -	$ 9,120
235-28-1 Eaglecrest - Administration	$ 4,558	$ 2,054	$ 3,679	$ 4,404	$ -	$ -	$ 2,129	$ 16,825
235-28-2 Eaglecrest - Ski Patrol	$ 856	$ 455	$ 3,879	$ -	$ -	$ -	$ 2,129	$ 7,319
235-28-3 Eaglecrest - Lift	$ 642	$ 421	$ 3,639	$ -	$ -	$ -	$ 2,129	$ 6,831
235-28-4 Eaglecrest - Mountain Maint	$ 2,005	$ 2,602	$ 5,158	$ -	$ -	$ -	$ 2,129	$ 11,894
235-28-5 Eaglecrest - Lodge General Operations	$ 900	$ 1,709	$ 1,927	$ -	$ -	$ -	$ 2,129	$ 6,666
235-28-6 Eaglecrest - Snow Sports School	$ 726	$ 303	$ 4,214	$ -	$ -	$ -	$ 2,129	$ 7,372
235-28-7 Eaglecrest - Food Service	$ 408	$ 1,145	$ 904	$ -	$ -	$ -	$ 2,129	$ 4,586
235-28-8 Eaglecrest - Ski Rental Shop	$ 568	$ 884	$ 2,223	$ -	$ -	$ -	$ 2,129	$ 5,804
235-28-9 Eaglecrest - Marketing	$ 567	$ 985	$ 1,080	$ -	$ -	$ -	$ 2,129	$ 4,761
235-28-11 Eaglecrest - Building Maint	$ 308	$ 109	$ -	$ -	$ -	$ -	$ 2,129	$ 2,546
235-28-12 Eaglecrest - Vehicle Maint	$ 351	$ 1,936	$ -	$ -	$ -	$ -	$ 2,129	$ 4,416
249-46-3 Parks and Recreation - Aquatics	$ 4,108	$ 2,105	$ 7,773	$ -	$ -	$ -	$ 2,129	$ 16,115
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 6,934	$ 1,280	$ 11,956	$ -	$ -	$ -	$ 2,129	$ 22,299
270-48-1 Downtown Parking - Marine Parking Garage	$ 4,367	$ 1,204	$ 192	$ -	$ -	$ -	$ 2,129	$ 7,892
271-14-1 Lands - Administration	$ 3,902	$ 269	$ 2,319	$ 4,404	$ -	$ -	$ 2,129	$ 13,023
271-14-2 Lands - Quarries	$ 1,683	$ 935	$ 560	$ -	$ -	$ -	$ 2,129	$ 5,306
276-2-1 Affordable Housing - Operations	$ 57	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 2,186
276-2-2 Affordable Housing - Mobile Home Loans	$ 105	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 2,235
276-2-3 Affordable Housing - Accessory Apt Grant	$ -	$ 51	$ -	$ -	$ -	$ -	$ -	$ 51
276-2-5 Affordable Housing - Grants Awarded	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ 25
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ 93	$ -	$ -	$ -	$ -	$ -	$ 93
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ 67	$ -	$ -	$ -	$ -	$ -	$ 67
330-1-1 Debt Service - General Debt Service	$ 34,007	$ 404	$ -	$ -	$ -	$ -	$ -	$ 34,411
401-90-1 Capital Projects - School CIPs	$ -	$ 530	$ -	$ -	$ 3,358	$ -	$ -	$ 3,888
402-90-1 Capital Projects - Roads CIPs	$ -	$ 2,854	$ -	$ -	$ 67,882	$ -	$ -	$ 70,736
403-90-1 Capital Projects - Fire CIPs	$ -	$ 396	$ -	$ -	$ 646	$ -	$ -	$ 1,041
404-90-1 Capital Projects - Community Development CIPs	$ -	$ 2,820	$ -	$ -	$ 34,394	$ -	$ -	$ 37,214
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ 1,827	$ -	$ -	$ 16,057	$ -	$ -	$ 17,884
414-90-1 Capital Projects - Water CIPs	$ -	$ 370	$ -	$ -	$ 5,772	$ -	$ -	$ 6,143
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ 867	$ -	$ -	$ 42,591	$ -	$ -	$ 43,458
430-90-1 Capital Projects - Harbors CIPs	$ -	$ 160	$ -	$ -	$ 3,349	$ -	$ -	$ 3,509
431-90-1 Capital Projects - Docks CIPs	$ -	$ 362	$ -	$ -	$ 19,395	$ -	$ -	$ 19,757
450-90-1 Capital Projects - Hospital CIPs	$ -	$ 1,280	$ -	$ -	$ 12,299	$ -	$ -	$ 13,579
460-90-1 Capital Projects - Airport CIPs	$ -	$ 2,686	$ -	$ -	$ 38,435	$ -	$ -	$ 41,121
514-75-1 Water - Administration	$ 34,066	$ 15,315	$ 11,196	$ 4,404	$ -	$ -	$ 2,129	$ 67,110
519-1-1 Wastewater - Non-Operational	$ 2,526	$ 135	$ -	$ -	$ -	$ -	$ -	$ 2,661
519-76-4 Wastewater - Collections	$ 8,857	$ 12,579	$ 9,836	$ 4,404	$ -	$ -	$ 2,129	$ 37,806
519-76-5 Wastewater - Treatment	$ 30,897	$ 12,637	$ 19,793	$ -	$ -	$ -	$ 2,129	$ 65,457
520-80-13 Wastewater LIDs - LID 130	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
520-80-95 Wastewater LIDs - LID 95	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
520-80-98 Wastewater LIDs - LID 98	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
530-51-1 Harbors	$ 31,297	$ 30,284	$ 13,459	$ 4,404	$ -	$ -	$ 2,129	$ 81,573
531-52-1 Docks - Administration	$ 13,961	$ 5,262	$ 12,995	$ 4,404	$ -	$ -	$ 2,129	$ 38,751
531-52-2 Docks - CIP Engineers-Dock	$ 9	$ -	$ 2,359	$ -	$ -	$ -	$ 2,129	$ 4,498
538-24-3 WW Extension - Administration	$ 575	$ 135	$ 880	$ -	$ -	$ -	$ 1,065	$ 2,655
539-24-3 Water Extension - Eng Water Extension	$ 625	$ 413	$ -	$ -	$ -	$ -	$ 1,065	$ 2,102
550-55-1 Bartlett Regional Hospital	$ 47,831	$ 202	$ -	$ 4,404	$ -	$ -	$ 2,129	$ 54,567
560-50-1 Airport - Administration	$ 5,987	$ 1,128	$ 8,157	$ 4,404	$ -	$ -	$ 2,129	$ 21,805
560-50-2 Airport - Terminal General Operations	$ 12,592	$ 5,624	$ 5,998	$ -	$ -	$ -	$ 2,129	$ 26,344
560-50-3 Airport - Airfield Maintenance Shop	$ 29,598	$ 13,286	$ 14,219	$ -	$ -	$ -	$ 2,129	$ 59,232
560-50-4 Airport - ARFF	$ 4,225	$ 1,145	$ -	$ -	$ -	$ -	$ 2,129	$ 7,500
560-50-5 Airport - Airport Security	$ 3,644	$ 1,667	$ -	$ -	$ -	$ -	$ 2,129	$ 7,441
560-50-8 Airport - Airport Landside	$ 108	$ 303	$ -	$ -	$ -	$ -	$ 2,129	$ 2,540
602-79-1 Fleet - Administration	$ 10,219	$ 10,112	$ 4,238	$ 4,404	$ -	$ -	$ 2,129	$ 31,102
602-79-2 Fleet - Replacement Program	$ 12,230	$ 732	$ -	$ -	$ -	$ -	$ 2,129	$ 15,091
602-79-3 Fleet - Replacement Program - Grants	$ 20,954	$ 84	$ -	$ -	$ -	$ -	$ -	$ 21,039
602-79-4 Fleet - Fuel Program	$ 6,956	$ 2,214	$ 640	$ -	$ -	$ -	$ 2,129	$ 11,940
602-79-5 Fleet - Washbay	$ 242	$ 126	$ 120	$ -	$ -	$ -	$ 2,129	$ 2,618
640-44-1 Building Maintenance	$ 21,041	$ 17,150	$ 8,997	$ -	$ -	$ -	$ 2,129	$ 49,317
680-60-1 Risk - Administration	$ 3,048	$ 766	$ 3,759	$ 4,404	$ -	$ 3,221	$ 2,129	$ 17,327
680-60-2 Risk - Workers Comp	$ 1,039	$ 126	$ -	$ -	$ -	$ -	$ 2,129	$ 3,295
680-60-3 Risk - General Liability	$ 8,346	$ 194	$ -	$ -	$ -	$ -	$ 1,065	$ 9,604
680-60-3 Risk - Auto	$ 736	$ 227	$ -	$ -	$ -	$ -	$ 1,065	$ 2,028
680-60-4 Risk - Property	$ 2,008	$ 631	$ -	$ -	$ -	$ -	$ 1,065	$ 3,704
680-60-4 Risk - EE Practice	$ 123	$ -	$ -	$ -	$ -	$ -	$ 1,065	$ 1,187
680-60-5 Risk - Special Policy	$ 551	$ 219	$ -	$ -	$ -	$ -	$ 2,129	$ 2,899
680-60-6 Risk - Health	$ 17,375	$ 2,602	$ -	$ -	$ -	$ -	$ 532	$ 20,509
680-60-6 Risk - Life	$ 1,753	$ 589	$ -	$ -	$ -	$ -	$ 532	$ 2,875
680-60-6 Risk - Wellness	$ 1,338	$ 1,078	$ 800	$ -	$ -	$ -	$ 532	$ 3,748
680-60-6 Risk - EAP	$ 267	$ 93	$ -	$ -	$ -	$ -	$ 532	$ 891
680-60-7 Risk - UI CBJ	$ 526	$ 51	$ -	$ -	$ -	$ -	$ 1,065	$ 1,641
680-60-7 Risk - UI BRH	$ 526	$ 51	$ -	$ -	$ -	$ -	$ 1,065	$ 1,641
680-60-8 Risk - Cafeteria Plan CBJ	$ 74	$ 253	$ -	$ -	$ -	$ -	$ 2,129	$ 2,456
Total	**$ 854,623**	**$ 317,431**	**$ 537,192**	**$ 122,089**	**$ 244,178**	**$ 122,089**	**$ 244,178**	**$ 2,441,781**

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:

- **Billings / Collections–** relates to support associated with issuing invoices on behalf of the City and managing resulting collections. This function is allocated based on number of transactions per Fund, Department, and Division.[11]
- **Transmittals & Reconciliations –** relates to support associated with reconciling information related to transmittals received from other departments. This function is allocated based on weighted transactions.[12]
- **Bank Account Reconciliation –** relates to support associated with reconciling bank account transactions and monies received by other departments. This function is allocated based on number of bank account transactions.
- **Debt Management –** relates to support associated with managing debt held by the City. This function is allocated based on total debt maturities.
- **Managed Investments –** relates to support associated with managing the City's investments. This function is allocated based on the cash balance per Fund, Department, and Division[13].
- **Mail Room –** relates to support associated with collecting and processing mail for all departments. This function is allocated based on the number of mail pieces per Fund, Department, and Division.
- **Sales Tax –** relates to support associated with business services including registration and remittance of sales, hotel, and tobacco tax. This function is allocated based on budgeted revenue for Sales Tax, Hotel Tax, and Tobacco Tax.
- **Property Tax –** relates to support associated with management and oversight of property tax collections. These services benefit the City and Borough rather than specific departments or funds, as such these costs have not been allocated.

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

[11] In order to provide an accurate reflection of Treasury support, Property and Sales Tax were not excluded.

[12] Transactions were weighted with a one, two, or three effort multiplier to reflect Treasury staff time and effort associated with transmittals and reconciliations.

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

COSTS TO BE ALLOCATED

110-17-4 Treasury

	Allocation	Allocation	Total
Departmental Expenditures	$ 713,400		$ 713,400
Capital and Transfers	$ (9,500)		
Total Deductions	$ (9,500)		$ (9,500)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 3,085	$ 1,110	$ 4,195
110-12-1 City Manager	$ 25,741	$ 2,971	$ 28,712
110-8-1 Human Resources	$ 15,019	$ 2,890	$ 17,909
110-06/15- MIS	$ 229,286	$ 15,164	$ 244,450
110-17-1 Finance Administration	$ 317,156	$ 26,232	$ 343,388
110-17-3 Controller	$ 26,422	$ 887	$ 27,309
110-17-4 Treasury		$ 476	$ 476
Total Incoming Costs	**$ 616,710**	**$ 49,730**	**$ 666,441**
Revenues	$ (20,000)		
Reimbursable Expenditures	$ 2,002,400		
Total Cost Adjustments	**$ 1,982,400**		**$ 1,982,400**
Total Costs to be Allocated	**$ 3,303,010**	**$ 49,730**	**$ 3,352,741**

DEPARTMENTAL EXPENSE DETAIL

110-17-4 Treasury

Expense Type	Expense ($)	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Property Tax
Personnel									
Salary and Wages	$ 1,153,400	$ 311,968	$ 147,574	$ 19,911	$ 46,137	$ 41,796	$ 43,826	$ 337,617	$ 204,571
Benefits	$ 666,100	$ 180,165	$ 85,225	$ 11,499	$ 26,645	$ 24,137	$ 25,310	$ 194,977	$ 118,142
Subtotal Personnel Cost	**$ 1,819,500**	**$ 492,133**	**$ 232,799**	**$ 31,409**	**$ 72,782**	**$ 65,933**	**$ 69,136**	**$ 532,595**	**$ 322,712**
Operating Services & Supplies									
General Supplies	$ 7,500	$ 2,029	$ 960	$ 129	$ 300	$ 272	$ 285	$ 2,195	$ 1,330
Insurance	$ 17,700	$ 4,787	$ 2,265	$ 306	$ 708	$ 641	$ 673	$ 5,181	$ 3,139
Other Expenses	$ 60,600	$ 16,829	$ 7,677	$ 1,036	$ 2,400	$ 2,174	$ 2,280	$ 17,563	$ 10,642
Postage	$ 31,900	$ -	$ -	$ -	$ -	$ -	$ 31,900	$ -	$ -
Printing	$ 30,000	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ 6,000	$ 18,000
Professional	$ 661,800	$ 66,180	$ -	$ -	$ 13,236	$ 99,270	$ -	$ 483,114	$ -
Reimbursable Expenses	$ (2,002,400)	$ (541,603)	$ (256,201)	$ (34,567)	$ (80,098)	$ (72,561)	$ (76,086)	$ (586,132)	$ (355,152)
Rentals and Leases	$ 17,400	$ 2,542	$ 1,203	$ 162	$ 376	$ 341	$ 8,357	$ 2,752	$ 1,667
Repairs and Maintenance	$ 37,900	$ 10,251	$ 4,849	$ 654	$ 1,516	$ 1,373	$ 1,440	$ 11,094	$ 6,722
Travel and Training	$ 14,200	$ 3,914	$ 1,804	$ 243	$ 564	$ 511	$ 536	$ 4,127	$ 2,501
Capital Outlay	$ 9,500	$ 2,570	$ 1,215	$ 164	$ 380	$ 344	$ 361	$ 2,781	$ 1,685
Maintenance Contracts	$ 7,800	$ -	$ -	$ -	$ -	$ -	$ 7,800	$ -	$ -
Subtotal Operating Cost	**$ (1,106,100)**	**$ (426,502)**	**$ (236,228)**	**$ (31,872)**	**$ (60,618)**	**$ 32,366**	**$ (22,455)**	**$ (51,326)**	**$ (309,466)**
DEPARTMENTAL EXPENDITURES	**$ 713,400**	**$ 65,631**	**$ (3,429)**	**$ (463)**	**$ 12,164**	**$ 98,299**	**$ 46,682**	**$ 481,269**	**$ 13,247**
Disallowed Costs									
Capital and Transfers	$ (9,500)	$ (2,570)	$ (1,215)	$ (164)	$ (380)	$ (344)	$ (361)	$ (2,781)	$ (1,685)
Subtotal Disallowed Costs	**$ (9,500)**	**$ (2,570)**	**$ (1,215)**	**$ (164)**	**$ (380)**	**$ (344)**	**$ (361)**	**$ (2,781)**	**$ (1,685)**
Cost Adjustments									
Revenues	$ (20,000)	$ (5,410)	$ (2,559)	$ (345)	$ (800)	$ (725)	$ (760)	$ (5,854)	$ (3,547)
Reimbursable Expenditures	$ 2,002,400	$ 541,603	$ 256,201	$ 34,567	$ 80,098	$ 72,561	$ 76,086	$ 586,132	$ 355,152
Subtotal Cost Adjustments	**$ 1,982,400**	**$ 536,194**	**$ 253,642**	**$ 34,221**	**$ 79,298**	**$ 71,836**	**$ 75,326**	**$ 580,278**	**$ 351,605**
FUNCTIONAL COST	**$ 2,686,300**	**$ 599,256**	**$ 248,997**	**$ 33,595**	**$ 91,082**	**$ 169,790**	**$ 121,647**	**$ 1,058,767**	**$ 363,166**
First Allocation									
Incoming - All Others	$ 616,710	$ 137,575	$ 57,164	$ 7,713	$ 20,910	$ 38,980	$ 27,927	$ 243,068	$ 83,374
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (446,541)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (446,541)
Subtotal of First Allocation	**$ 2,856,470**	**$ 736,830**	**$ 306,161**	**$ 41,307**	$ 111,992	**$ 208,770**	**$ 149,574**	**$ 1,301,834**	**$ -**
Second Allocation									
Incoming - All Others	$ 49,730	$ 11,094	$ 4,610	$ 622	$ 1,686	$ 3,143	$ 2,252	$ 19,600	$ 6,723
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (6,723)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,723)
Subtotal of Second Allocation	**$ 43,007**	**$ 11,094**	**$ 4,610**	**$ 622**	$ 1,686	**$ 3,143**	**$ 2,252**	**$ 19,600**	**$ -**
TOTAL ALLOCATED	**$ 2,899,477**	**$ 747,924**	**$ 310,770**	**$ 41,929**	**$ 113,679**	**$ 211,914**	**$ 151,826**	**$ 1,321,435**	**$ -**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Billings / Collections						
110-11-1 City Attorney	2.00	0.001%	$ 7	$ 7		$ 7
110-12-1 City Manager	18.00	0.009%	$ 64	$ 64		$ 64
110-3- Clerk	1.00	0.000%	$ 4	$ 4		$ 4
110-17-3 Controller	133.00	0.064%	$ 471	$ 471		$ 471
110-1-1 General Fund - General Fund - Non-Dept	3,794.00	1.825%	$ 13,450	$ 13,450	$ 203	$ 13,652
110-23-2 Library - City Museum	6.00	0.003%	$ 21	$ 21	$ 0	$ 22
110-41-1 P&R Parks and Landscape - Administration	20.00	0.010%	$ 71	$ 71	$ 1	$ 72
110-47-1 Centennial Hall - Convention Center	4.00	0.002%	$ 14	$ 14	$ 0	$ 14
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	18.00	0.009%	$ 64	$ 64	$ 1	$ 65
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	21.00	0.010%	$ 74	$ 74	$ 1	$ 76
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	3.00	0.001%	$ 11	$ 11	$ 0	$ 11
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	204.00	0.098%	$ 723	$ 723	$ 11	$ 734
111-80-94 LID Assessments - LID 94 - Old fund 311	5.00	0.002%	$ 18	$ 18	$ 0	$ 18
120-2-1 School District - Administration	1.00	0.000%	$ 4	$ 4	$ 0	$ 4
209-1-1 Roaded Service Area Non-Operational	30.00	0.014%	$ 106	$ 106	$ 2	$ 108
209-22-1 Police - Administration	6,514.00	3.134%	$ 23,092	$ 23,092	$ 348	$ 23,440
209-22-2 Police - General Operations	9.00	0.004%	$ 32	$ 32	$ 0	$ 32
209-46-1 Parks and Recreation - Administration	2.00	0.001%	$ 7	$ 7	$ 0	$ 7
209-71-1 Capital Transit - Administration	610.00	0.293%	$ 2,162	$ 2,162	$ 33	$ 2,195
209-72-1 Streets - Administration	3.00	0.001%	$ 11	$ 11	$ 0	$ 11
210-1-1 Fire - Administration Non-Program	13.00	0.006%	$ 46	$ 46	$ 1	$ 47
235-28-1 Eaglecrest - Administration	14.00	0.007%	$ 50	$ 50	$ 1	$ 50
270-48-1 Downtown Parking - Marine Parking Garage	465.00	0.224%	$ 1,648	$ 1,648	$ 25	$ 1,673
271-14-1 Lands - Administration	425.00	0.204%	$ 1,507	$ 1,507	$ 23	$ 1,529
271-14-2 Lands - Quarries	52.00	0.025%	$ 184	$ 184	$ 3	$ 187
514-75-1 Water - Administration	102,406.00	49.269%	$ 363,027	$ 363,027	$ 5,470	$ 368,497
519-76-4 Wastewater - Collections	88,849.00	42.746%	$ 314,968	$ 314,968	$ 4,746	$ 319,713
520-80-13 Wastewater LIDs - LID 130	92.00	0.044%	$ 326	$ 326	$ 5	$ 331
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	70.00	0.034%	$ 248	$ 248	$ 4	$ 252
520-80-95 Wastewater LIDs - LID 95	114.00	0.055%	$ 404	$ 404	$ 6	$ 410
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	3.00	0.001%	$ 11	$ 11	$ 0	$ 11
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	213.00	0.102%	$ 755	$ 755	$ 11	$ 766
520-80-98 Wastewater LIDs - LID 98	364.00	0.175%	$ 1,290	$ 1,290	$ 19	$ 1,310
530-51-1 Harbors	803.00	0.386%	$ 2,847	$ 2,847	$ 43	$ 2,890
539-24-3 Water Extension - Eng Water Extension	6.00	0.003%	$ 21	$ 21	$ 0	$ 22
560-50-1 Airport - Administration	1,776.00	0.854%	$ 6,296	$ 6,296	$ 95	$ 6,391
560-50-2 Airport - Terminal General Operations	332.00	0.160%	$ 1,177	$ 1,177	$ 18	$ 1,195
560-50-3 Airport - Airfield Maintenance Shop	457.00	0.220%	$ 1,620	$ 1,620	$ 24	$ 1,644
Total	**207,852.00**	**100.000%**	**$ 736,830**	**$ 736,830**	**$ 11,094**	**$ 747,924**

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

Source of Allocation: **Billing Data**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Transmittals & Reconciliations						
110-23-1 Library	344.00	4.829%	$ 14,786	$ 14,786	$ 223	$ 15,008
110-41-1 P&R Parks and Landscape - Administration	3,943.00	55.356%	$ 169,478	$ 169,478	$ 2,552	$ 172,030
209-22-1 Police - Administration	398.00	5.588%	$ 17,107	$ 17,107	$ 258	$ 17,364
209-71-1 Capital Transit - Administration	405.00	5.686%	$ 17,408	$ 17,408	$ 262	$ 17,670
235-28-1 Eaglecrest - Administration	940.00	13.197%	$ 40,403	$ 40,403	$ 608	$ 41,011
530-51-1 Harbors	1,029.00	14.446%	$ 44,228	$ 44,228	$ 666	$ 44,894
560-50-1 Airport - Administration	64.00	0.898%	$ 2,751	$ 2,751	$ 41	$ 2,792
Total	**7,123.00**	**100.000%**	**$ 306,161**	**$ 306,161**	**$ 4,610**	**$ 310,770**

Allocation Basis: **# of Transmittals and Reconciliations Trans**

Source of Allocation: **Transmittals**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Bank Account Reconciliation						
110-7-1 Emergency Services	809.00	4.992%	$ 2,062	$ 2,062		$ 2,062
110-17-3 Controller	1,744.00	10.761%	$ 4,445	$ 4,445		$ 4,445
110-16-1 CDD - Administration	521.00	3.215%	$ 1,328	$ 1,328	$ 24	$ 1,352
120-2-1 School District - Administration	4,464.00	27.544%	$ 11,378	$ 11,378	$ 203	$ 11,581
235-28-1 Eaglecrest - Administration	839.00	5.177%	$ 2,138	$ 2,138	$ 38	$ 2,177
550-55-1 Bartlett Regional Hospital	7,022.00	43.327%	$ 17,897	$ 17,897	$ 320	$ 18,217
680-60-2 Risk - Workers Comp	808.00	4.986%	$ 2,059	$ 2,059	$ 37	$ 2,096
Total	**16,207.00**	**100.000%**	**$ 41,307**	**$ 41,307**	**$ 622**	**$ 41,929**

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

Source of Allocation: **Bank Account Transactions**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Debt Management						
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	40.00	20.942%	$ 23,454	$ 23,454	$ 353	$ 23,807
329-1-1 Debt Service - JIA Bonds Debt Service	16.00	8.377%	$ 9,382	$ 9,382	$ 141	$ 9,523
330-1-1 Debt Service - General Debt Service	59.00	30.890%	$ 34,595	$ 34,595	$ 521	$ 35,115
514-75-1 Water - Administration	4.00	2.094%	$ 2,345	$ 2,345	$ 35	$ 2,381
519-76-4 Wastewater - Collections	8.00	4.188%	$ 4,691	$ 4,691	$ 71	$ 4,761
520-80-13 Wastewater LIDs - LID 130	0.34	0.178%	$ 199	$ 199	$ 3	$ 202
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	0.50	0.262%	$ 293	$ 293	$ 4	$ 298
520-80-95 Wastewater LIDs - LID 95	0.50	0.262%	$ 293	$ 293	$ 4	$ 298
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	0.33	0.173%	$ 193	$ 193	$ 3	$ 196
520-80-98 Wastewater LIDs - LID 98	0.33	0.173%	$ 193	$ 193	$ 3	$ 196
530-51-1 Harbors	12.00	6.283%	$ 7,036	$ 7,036	$ 106	$ 7,142
550-55-1 Bartlett Regional Hospital	40.00	20.942%	$ 23,454	$ 23,454	$ 353	$ 23,807
560-50-1 Airport - Administration	10.00	5.236%	$ 5,863	$ 5,863	$ 88	$ 5,952
Total	**191.00**	**100.000%**	**$ 111,992**	**$ 111,992**	**$ 1,686**	**$ 113,679**

Allocation Basis: **Total Debt Maturities**

Source of Allocation: **Debt Maturites**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Managed Investments						
110-10-1 Mayor and Assembly	112,990.48	0.095%	$ 199	$ 199		$ 199
110-11-1 City Attorney	221,999.41	0.187%	$ 391	$ 391		$ 391
110-12-1 City Manager	135,402.97	0.114%	$ 239	$ 239		$ 239
110-7-1 Emergency Services	108,879.20	0.092%	$ 192	$ 192		$ 192
110-3- Clerk	52,029.71	0.044%	$ 92	$ 92		$ 92
110-8-1 Human Resources	71,977.42	0.061%	$ 127	$ 127		$ 127
110-06/15- MIS	312,288.01	0.264%	$ 551	$ 551		$ 551
110-17-1 Finance Administration	65,650.83	0.055%	$ 116	$ 116		$ 116
110-17-3 Controller	175,817.30	0.148%	$ 310	$ 310		$ 310
110-17-4 Treasury	270,057.53	0.228%	$ 476	$ 476		$ 476
110-17-6 Purchasing	50,073.85	0.042%	$ 88	$ 88	$ 1	$ 90
110-23-1 Library	318,215.45	0.269%	$ 561	$ 561	$ 9	$ 570
110-4-1 Election	24,278.53	0.021%	$ 43	$ 43	$ 1	$ 43
110-12-2 Manager Office - Teen Health Center	28,260.09	0.024%	$ 50	$ 50	$ 1	$ 51
110-12-3 Manager Office - Syst. Racism Rev.	4,989.42	0.004%	$ 9	$ 9	$ 0	$ 9
110-12-6 Manager Office - Tourism Management	23,849.44	0.020%	$ 42	$ 42	$ 1	$ 43
110-16-1 CDD - Administration	118,758.26	0.100%	$ 209	$ 209	$ 3	$ 213
110-16-2 CDD - Planning	162,226.11	0.137%	$ 286	$ 286	$ 4	$ 290
110-16-3 CDD - Building	84,690.47	0.072%	$ 149	$ 149	$ 2	$ 152
110-17-2 Finance - Assessors	84,261.38	0.071%	$ 149	$ 149	$ 2	$ 151
110-21-1 Fire - Emergency Services	556,560.21	0.470%	$ 981	$ 981	$ 15	$ 996
110-21-70 Fire - Sobering Center	116,862.28	0.099%	$ 206	$ 206	$ 3	$ 209
110-21-71 Fire - Mobile Integrated Health	72,556.20	0.061%	$ 128	$ 128	$ 2	$ 130
110-23-2 Library - City Museum	61,499.63	0.052%	$ 108	$ 108	$ 2	$ 110
110-24-1 Engineering - Administration	30,984.32	0.026%	$ 55	$ 55	$ 1	$ 55
110-24-2 Engineering - CIP	277,032.75	0.234%	$ 488	$ 488	$ 7	$ 496
110-41-1 P&R Parks and Landscape - Administration	269,418.89	0.228%	$ 475	$ 475	$ 7	$ 482
110-42-1 Arboretum - Administration	23,580.02	0.020%	$ 42	$ 42	$ 1	$ 42
110-47-1 Centennial Hall - Convention Center	63,774.81	0.054%	$ 112	$ 112	$ 2	$ 114
110-77-1 RecycleWorks - Administration	25,186.61	0.021%	$ 44	$ 44	$ 1	$ 45
110-77-2 RecycleWorks - Recycling	56,260.74	0.048%	$ 99	$ 99	$ 2	$ 101
110-77-3 RecycleWorks - Household Hazardous Waste	88,592.20	0.075%	$ 156	$ 156	$ 2	$ 159
110-77-4 RecycleWorks - Junked Vehicles	47,898.46	0.040%	$ 84	$ 84	$ 1	$ 86
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	108,160.00	0.091%	$ 191	$ 191	$ 3	$ 194
150-42-1 Arboretum	2,680,243.10	2.264%	$ 4,726	$ 4,726	$ 72	$ 4,798
209-22-1 Police - Administration	1,411,353.04	1.192%	$ 2,488	$ 2,488	$ 38	$ 2,526
209-22-2 Police - General Operations	6,975,600.68	5.891%	$ 12,299	$ 12,299	$ 188	$ 12,486
209-22-5 Police - Communications	900,368.68	0.760%	$ 1,587	$ 1,587	$ 24	$ 1,612
209-22-7 Police - Animal Control	758,294.04	0.640%	$ 1,337	$ 1,337	$ 20	$ 1,357
209-22-8 Police - Community Services	89,970.82	0.076%	$ 159	$ 159	$ 2	$ 161
209-22-9 Police - System Admin/E911	779,355.73	0.658%	$ 1,374	$ 1,374	$ 21	$ 1,395
209-22-10 Police - Fleet	401,786.50	0.339%	$ 708	$ 708	$ 11	$ 719
209-22-11 Police - Electronics	154,843.75	0.131%	$ 273	$ 273	$ 4	$ 277
209-22-12 Police - Travel and Training	104,060.87	0.088%	$ 183	$ 183	$ 3	$ 186
209-22-14 Police - Grants	265,362.55	0.224%	$ 468	$ 468	$ 7	$ 475
209-22-16 Police - Airport Security	625,025.68	0.528%	$ 1,102	$ 1,102	$ 17	$ 1,119
209-22-17 Police - Services	1,183,270.41	0.999%	$ 2,086	$ 2,086	$ 32	$ 2,118

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209-46-1 Parks and Recreation - Administration	372,872.55	0.315%	$ 657	$ 657	$ 10	$ 667
209-46-2 Parks and Recreation - Areawide Recreation	379,036.94	0.320%	$ 668	$ 668	$ 10	$ 678
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	580,920.90	0.491%	$ 1,024	$ 1,024	$ 16	$ 1,040
209-46-7-2 Parks and Recreation - BAM After School Program	118,738.00	0.100%	$ 209	$ 209	$ 3	$ 213
209-46-7-4 Parks and Recreation - Youth Sports	129,819.24	0.110%	$ 229	$ 229	$ 3	$ 232
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	572,701.70	0.484%	$ 1,010	$ 1,010	$ 15	$ 1,025
209-46-8 Parks and Recreation - Treadwell Arena	645,206.74	0.545%	$ 1,138	$ 1,138	$ 17	$ 1,155
209-46-9 Parks and Recreation - Youth Scholarships	8,806.28	0.007%	$ 16	$ 16	$ 0	$ 16
209-46-12 Parks and Recreation - Youth Activities	244,007.32	0.206%	$ 430	$ 430	$ 7	$ 437
209-46-14 Parks and Recreation - Diamond Park Field House	253,841.00	0.214%	$ 448	$ 448	$ 7	$ 454
209-71-1 Capital Transit - Administration	1,231,117.86	1.040%	$ 2,171	$ 2,171	$ 33	$ 2,204
209-71-2 Capital Transit - Operations	2,876,717.93	2.429%	$ 5,072	$ 5,072	$ 77	$ 5,149
209-71-3 Capital Transit - Maintenance	1,134,909.26	0.958%	$ 2,001	$ 2,001	$ 31	$ 2,031
209-71-4 Capital Transit - Downtown Center	76,467.86	0.065%	$ 135	$ 135	$ 2	$ 137
209-71-5 Capital Transit - Valley Center	55,186.02	0.047%	$ 97	$ 97	$ 1	$ 99
209-72-1 Streets - Administration	4,681,858.44	3.954%	$ 8,255	$ 8,255	$ 126	$ 8,380
210-21-70 Fire - CARES program	9,931,593.00	8.387%	$ 17,510	$ 17,510	$ 267	$ 17,777
215-1-1 Sales Tax	344,126.43	0.291%	$ 607	$ 607	$ 9	$ 616
216-1-1 Hotel Tax	1,033,253.19	0.873%	$ 1,822	$ 1,822	$ 28	$ 1,850
219-20-1 CARES Relief Fund - Operations	1,859,906.00	1.571%	$ 3,279	$ 3,279	$ 50	$ 3,329
221-1-1 Tobacco Tax	379,906.00	0.321%	$ 670	$ 670	$ 10	$ 680
225-1-1 Marine Passenger Fees	5,251,935.00	4.435%	$ 9,260	$ 9,260	$ 141	$ 9,401
232-52-1 Port Development Fee	2,120,076.00	1.790%	$ 3,738	$ 3,738	$ 57	$ 3,795
235-28-1 Eaglecrest - Administration	35,305.35	0.030%	$ 62	$ 62	$ 1	$ 63
235-28-2 Eaglecrest - Ski Patrol	6,632.48	0.006%	$ 12	$ 12	$ 0	$ 12
235-28-3 Eaglecrest - Lift	4,970.29	0.004%	$ 9	$ 9	$ 0	$ 9
235-28-4 Eaglecrest - Mountain Maint	15,530.12	0.013%	$ 27	$ 27	$ 0	$ 28
235-28-5 Eaglecrest - Lodge General Operations	6,969.27	0.006%	$ 12	$ 12	$ 0	$ 12
235-28-6 Eaglecrest - Snow Sports School	5,619.41	0.005%	$ 10	$ 10	$ 0	$ 10
235-28-7 Eaglecrest - Food Service	3,161.43	0.003%	$ 6	$ 6	$ 0	$ 6
235-28-8 Eaglecrest - Ski Rental Shop	4,397.21	0.004%	$ 8	$ 8	$ 0	$ 8
235-28-9 Eaglecrest - Marketing	4,394.50	0.004%	$ 8	$ 8	$ 0	$ 8
235-28-11 Eaglecrest - Building Maint	2,381.94	0.002%	$ 4	$ 4	$ 0	$ 4
235-28-12 Eaglecrest - Vehicle Maint	2,716.00	0.002%	$ 5	$ 5	$ 0	$ 5
249-46-3 Parks and Recreation - Aquatics	730,701.03	0.617%	$ 1,288	$ 1,288	$ 20	$ 1,308
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,222,825.28	1.033%	$ 2,156	$ 2,156	$ 33	$ 2,189
270-48-1 Downtown Parking - Marine Parking Garage	480,625.07	0.406%	$ 847	$ 847	$ 13	$ 860
271-14-1 Lands - Administration	3,700,033.67	3.125%	$ 6,524	$ 6,524	$ 100	$ 6,623
271-14-2 Lands - Quarries	1,401,023.33	1.183%	$ 2,470	$ 2,470	$ 38	$ 2,508
276-2-1 Affordable Housing - Operations	2,266,702.95	1.914%	$ 3,996	$ 3,996	$ 61	$ 4,057
276-2-2 Affordable Housing - Mobile Home Loans	4,197,598.05	3.545%	$ 7,401	$ 7,401	$ 113	$ 7,514
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	490,349.58	0.414%	$ 865	$ 865	$ 13	$ 878
329-1-1 Debt Service - JIA Bonds Debt Service	490,349.58	0.414%	$ 865	$ 865	$ 13	$ 878
330-1-1 Debt Service - General Debt Service	490,349.58	0.414%	$ 865	$ 865	$ 13	$ 878
330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	490,349.58	0.414%	$ 865	$ 865	$ 13	$ 878
330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	490,349.58	0.414%	$ 865	$ 865	$ 13	$ 878
330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	490,349.58	0.414%	$ 865	$ 865	$ 13	$ 878
514-75-1 Water - Administration	7,620,437.05	6.436%	$ 13,436	$ 13,436	$ 205	$ 13,640
519-76-4 Wastewater - Collections	2,251,606.99	1.902%	$ 3,970	$ 3,970	$ 61	$ 4,030
519-76-5 Wastewater - Treatment	7,854,105.09	6.633%	$ 13,848	$ 13,848	$ 211	$ 14,059

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
530-51-1 Harbors	2,957,984.41	2.498%	$ 5,215	$ 5,215	$ 80	$ 5,295
531-52-1 Docks - Administration	1,352,466.70	1.142%	$ 2,385	$ 2,385	$ 36	$ 2,421
531-52-2 Docks - CIP Engineers-Dock	1,622.09	0.001%	$ 3	$ 3	$ 0	$ 3
550-55-1 Bartlett Regional Hospital	2,395,360.67	2.023%	$ 4,223	$ 4,223	$ 64	$ 4,288
560-50-1 Airport - Administration	1,184,900.15	1.001%	$ 2,089	$ 2,089	$ 32	$ 2,121
560-50-2 Airport - Terminal General Operations	1,142,958.99	0.965%	$ 2,015	$ 2,015	$ 31	$ 2,046
560-50-3 Airport - Airfield Maintenance Shop	3,177,894.41	2.684%	$ 5,603	$ 5,603	$ 85	$ 5,688
560-50-4 Airport - ARFF	1,000,691.24	0.845%	$ 1,764	$ 1,764	$ 27	$ 1,791
560-50-5 Airport - Airport Security	757,100.29	0.639%	$ 1,335	$ 1,335	$ 20	$ 1,355
560-50-8 Airport - Airport Landside	25,496.91	0.022%	$ 45	$ 45	$ 1	$ 46
602-79-1 Fleet - Administration	5,618,141.14	4.745%	$ 9,905	$ 9,905	$ 151	$ 10,056
602-79-2 Fleet - Replacement Program	462,718.92	0.391%	$ 816	$ 816	$ 12	$ 828
602-79-4 Fleet - Fuel Program	4,156,229.53	3.510%	$ 7,328	$ 7,328	$ 112	$ 7,440
602-79-5 Fleet - Washbay	284,718.41	0.240%	$ 502	$ 502	$ 8	$ 510
640-44-1 Building Maintenance	772,896.00	0.653%	$ 1,363	$ 1,363	$ 21	$ 1,383
680-60-1 Risk - Administration	356,721.64	0.301%	$ 629	$ 629	$ 10	$ 639
680-60-2 Risk - Workers Comp	682,498.95	0.576%	$ 1,203	$ 1,203	$ 18	$ 1,222
680-60-3 Risk - General Liability	484,274.66	0.409%	$ 854	$ 854	$ 13	$ 867
680-60-3 Risk - Auto	24,624.14	0.021%	$ 43	$ 43	$ 1	$ 44
680-60-4 Risk - Property	872,104.80	0.737%	$ 1,538	$ 1,538	$ 23	$ 1,561
680-60-4 Risk - EE Practice	14,364.08	0.012%	$ 25	$ 25	$ 0	$ 26
680-60-5 Risk - Special Policy	305,831.76	0.258%	$ 539	$ 539	$ 8	$ 547
680-60-6 Risk - Health	509,165.56	0.430%	$ 898	$ 898	$ 14	$ 911
680-60-6 Risk - Life	102,600.56	0.087%	$ 181	$ 181	$ 3	$ 184
680-60-6 Risk - Wellness	86,841.12	0.073%	$ 153	$ 153	$ 2	$ 155
680-60-6 Risk - EAP	15,595.29	0.013%	$ 27	$ 27	$ 0	$ 28
680-60-7 Risk - UI CBJ	30,780.17	0.026%	$ 54	$ 54	$ 1	$ 55
680-60-7 Risk - UI BRH	30,780.17	0.026%	$ 54	$ 54	$ 1	$ 55
680-60-8 Risk - Cafeteria Plan CBJ	6,566.44	0.006%	$ 12	$ 12	$ 0	$ 12
Total	**118,411,365.66**	**100.000%**	**$ 208,770**	**$ 208,770**	**$ 3,143**	**$ 211,914**

Allocation Basis: **Cash Balance Per Fund**

Source of Allocation: **Cash Reconciliations**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Mail Room						
110-11-1 City Attorney	131.00	0.047%	$ 71	$ 71		$ 71
110-12-1 City Manager	40,007.00	14.435%	$ 21,591	$ 21,591		$ 21,591
110-23-1 Library	1,049.00	0.378%	$ 566	$ 566	$ 10	$ 576
110-16-1 CDD - Administration	7,994.00	2.884%	$ 4,314	$ 4,314	$ 76	$ 4,390
110-17-2 Finance - Assessors	64,599.00	23.308%	$ 34,863	$ 34,863	$ 614	$ 35,476
110-24-1 Engineering - Administration	128.00	0.046%	$ 69	$ 69	$ 1	$ 70
110-41-1 P&R Parks and Landscape - Administration	781.00	0.282%	$ 421	$ 421	$ 7	$ 429
209-22-1 Police - Administration	2,332.00	0.841%	$ 1,259	$ 1,259	$ 22	$ 1,281
209-71-1 Capital Transit - Administration	31.00	0.011%	$ 17	$ 17	$ 0	$ 17
209-72-1 Streets - Administration	17,188.00	6.202%	$ 9,276	$ 9,276	$ 163	$ 9,439
210-21-1 Fire - Administration Operations	52.00	0.019%	$ 28	$ 28	$ 0	$ 29
215-1-1 Sales Tax	42,684.00	15.401%	$ 23,036	$ 23,036	$ 406	$ 23,441
219-20-1 CARES Relief Fund - Operations	17,188.00	6.202%	$ 9,276	$ 9,276	$ 163	$ 9,439
271-14-1 Lands - Administration	11.00	0.004%	$ 6	$ 6	$ 0	$ 6
514-75-1 Water - Administration	72,224.00	26.059%	$ 38,978	$ 38,978	$ 686	$ 39,664
530-51-1 Harbors	6,346.00	2.290%	$ 3,425	$ 3,425	$ 60	$ 3,485
560-50-1 Airport - Administration	29.00	0.010%	$ 16	$ 16	$ 0	$ 16
680-60-1 Risk - Administration	4,381.00	1.581%	$ 2,364	$ 2,364	$ 42	$ 2,406
Total	**277,155.00**	**100.000%**	**$ 149,574**	**$ 149,574**	**$ 2,252**	**$ 151,826**

Allocation Basis: **# of Mail Pieces**

Source of Allocation: **Mail Room Report**

110-17-4 Treasury

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Sales / Hotel / Tobacco Tax							
215-1-1 Sales Tax		57,466,500.00	92.247%	$ 1,200,900	$ 1,200,900	$ 18,081	$1,218,981
216-1-1 Hotel Tax		2,090,000.00	3.355%	$ 43,676	$ 43,676	$ 658	$ 44,333
221-1-1 Tobacco Tax		2,740,000.00	4.398%	$ 57,259	$ 57,259	$ 862	$ 58,121
	Total	**62,296,500.00**	**100.000%**	**$ 1,301,834**	**$ 1,301,834**	**$ 19,600**	**$1,321,435**

Allocation Basis: **Fund Revenue**

Source of Allocation: **Actual Expenditures**

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
110-10-1 Mayor and Assembly	$ -	$ -	$ -	$ -	$ 199	$ -	$ -	$ 199
110-11-1 City Attorney	$ 7	$ -	$ -	$ -	$ 391	$ 71	$ -	$ 469
110-12-1 City Manager	$ 64	$ -	$ -	$ -	$ 239	$ 21,591	$ -	$ 21,893
110-7-1 Emergency Services	$ -	$ -	$ 2,062	$ -	$ 192	$ -	$ -	$ 2,254
110-3- Clerk	$ 4	$ -	$ -	$ -	$ 92	$ -	$ -	$ 95
110-8-1 Human Resources	$ -	$ -	$ -	$ -	$ 127	$ -	$ -	$ 127
110-06/15- MIS	$ -	$ -	$ -	$ -	$ 551	$ -	$ -	$ 551
110-17-1 Finance Administration	$ -	$ -	$ -	$ -	$ 116	$ -	$ -	$ 116
110-17-3 Controller	$ 471	$ -	$ 4,445	$ -	$ 310	$ -	$ -	$ 5,226
110-17-4 Treasury	$ -	$ -	$ -	$ -	$ 476	$ -	$ -	$ 476
110-17-6 Purchasing	$ -	$ -	$ -	$ -	$ 90	$ -	$ -	$ 90
110-23-1 Library	$ -	$ 15,008	$ -	$ -	$ 570	$ 576	$ -	$ 16,154
110-1-1 General Fund - General Fund - Non-Dept	$ 13,652	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,652
110-4-1 Election	$ -	$ -	$ -	$ -	$ 43	$ -	$ -	$ 43
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ -	$ 51	$ -	$ -	$ 51
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ -	$ -	$ -	$ 9	$ -	$ -	$ 9
110-12-6 Manager Office - Tourism Management	$ -	$ -	$ -	$ -	$ 43	$ -	$ -	$ 43
110-16-1 CDD - Administration	$ -	$ -	$ 1,352	$ -	$ 213	$ 4,390	$ -	$ 5,954
110-16-2 CDD - Planning	$ -	$ -	$ -	$ -	$ 290	$ -	$ -	$ 290
110-16-3 CDD - Building	$ -	$ -	$ -	$ -	$ 152	$ -	$ -	$ 152
110-17-2 Finance - Assessors	$ -	$ -	$ -	$ -	$ 151	$ 35,476	$ -	$ 35,627
110-21-1 Fire - Emergency Services	$ -	$ -	$ -	$ -	$ 996	$ -	$ -	$ 996
110-21-70 Fire - Sobering Center	$ -	$ -	$ -	$ -	$ 209	$ -	$ -	$ 209
110-21-71 Fire - Mobile Integrated Health	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 130
110-23-2 Library - City Museum	$ 22	$ -	$ -	$ -	$ 110	$ -	$ -	$ 132
110-24-1 Engineering - Administration	$ -	$ -	$ -	$ -	$ 55	$ 70	$ -	$ 126
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ -	$ 496	$ -	$ -	$ 496
110-41-1 P&R Parks and Landscape - Administration	$ 72	$ 172,030	$ -	$ -	$ 482	$ 429	$ -	$ 173,013
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ -	$ 42	$ -	$ -	$ 42
110-47-1 Centennial Hall - Convention Center	$ 14	$ -	$ -	$ -	$ 114	$ -	$ -	$ 129
110-77-1 RecycleWorks - Administration	$ -	$ -	$ -	$ -	$ 45	$ -	$ -	$ 45
110-77-2 RecycleWorks - Recycling	$ -	$ -	$ -	$ -	$ 101	$ -	$ -	$ 101
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ -	$ -	$ -	$ 159	$ -	$ -	$ 159
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ -	$ -	$ -	$ 86	$ -	$ -	$ 86
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 65	$ -	$ -	$ -	$ 194	$ -	$ -	$ 258
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 76	$ -	$ -	$ -	$ -	$ -	$ -	$ 76
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 11	$ -	$ -	$ -	$ -	$ -	$ -	$ 11
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 734	$ -	$ -	$ -	$ -	$ -	$ -	$ 734
111-80-94 LID Assessments - LID 94 - Old fund 311	$ 18	$ -	$ -	$ -	$ -	$ -	$ -	$ 18
120-2-1 School District - Administration	$ 4	$ -	$ 11,581	$ -	$ -	$ -	$ -	$ 11,585
150-42-1 Arboretum	$ -	$ -	$ -	$ -	$ 4,798	$ -	$ -	$ 4,798
209-1-1 Roaded Service Area Non-Operational	$ 108	$ -	$ -	$ -	$ -	$ -	$ -	$ 108
209-22-1 Police - Administration	$ 23,440	$ 17,364	$ -	$ -	$ 2,526	$ 1,281	$ -	$ 44,611
209-22-2 Police - General Operations	$ 32	$ -	$ -	$ -	$ 12,486	$ -	$ -	$ 12,519
209-22-5 Police - Communications	$ -	$ -	$ -	$ -	$ 1,612	$ -	$ -	$ 1,612
209-22-7 Police - Animal Control	$ -	$ -	$ -	$ -	$ 1,357	$ -	$ -	$ 1,357
209-22-8 Police - Community Services	$ -	$ -	$ -	$ -	$ 161	$ -	$ -	$ 161
209-22-9 Police - System Admin/E911	$ -	$ -	$ -	$ -	$ 1,395	$ -	$ -	$ 1,395
209-22-10 Police - Fleet	$ -	$ -	$ -	$ -	$ 719	$ -	$ -	$ 719
209-22-11 Police - Electronics	$ -	$ -	$ -	$ -	$ 277	$ -	$ -	$ 277
209-22-12 Police - Travel and Training	$ -	$ -	$ -	$ -	$ 186	$ -	$ -	$ 186

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
209-22-14 Police - Grants	$ -	$ -	$ -	$ -	$ 475	$ -	$ -	$ 475
209-22-16 Police - Airport Security	$ -	$ -	$ -	$ -	$ 1,119	$ -	$ -	$ 1,119
209-22-17 Police - Services	$ -	$ -	$ -	$ -	$ 2,118	$ -	$ -	$ 2,118
209-46-1 Parks and Recreation - Administration	$ 7	$ -	$ -	$ -	$ 667	$ -	$ -	$ 675
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ -	$ 678	$ -	$ -	$ 678
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ -	$ -	$ -	$ -	$ 1,040	$ -	$ -	$ 1,040
209-46-7-2 Parks and Recreation - BAM After School Program	$ -	$ -	$ -	$ -	$ 213	$ -	$ -	$ 213
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ -	$ 232	$ -	$ -	$ 232
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ -	$ -	$ -	$ -	$ 1,025	$ -	$ -	$ 1,025
209-46-8 Parks and Recreation - Treadwell Arena	$ -	$ -	$ -	$ -	$ 1,155	$ -	$ -	$ 1,155
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ -	$ -	$ -	$ 16	$ -	$ -	$ 16
209-46-12 Parks and Recreation - Youth Activities	$ -	$ -	$ -	$ -	$ 437	$ -	$ -	$ 437
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ -	$ -	$ -	$ 454	$ -	$ -	$ 454
209-71-1 Capital Transit - Administration	$ 2,195	$ 17,670	$ -	$ -	$ 2,204	$ 17	$ -	$ 22,086
209-71-2 Capital Transit - Operations	$ -	$ -	$ -	$ -	$ 5,149	$ -	$ -	$ 5,149
209-71-3 Capital Transit - Maintenance	$ -	$ -	$ -	$ -	$ 2,031	$ -	$ -	$ 2,031
209-71-4 Capital Transit - Downtown Center	$ -	$ -	$ -	$ -	$ 137	$ -	$ -	$ 137
209-71-5 Capital Transit - Valley Center	$ -	$ -	$ -	$ -	$ 99	$ -	$ -	$ 99
209-72-1 Streets - Administration	$ 11	$ -	$ -	$ -	$ 8,380	$ 9,439	$ -	$ 17,831
210-1-1 Fire - Administration Non-Program	$ 47	$ -	$ -	$ -	$ -	$ -	$ -	$ 47
210-21-1 Fire - Administration Operations	$ -	$ -	$ -	$ -	$ -	$ 29	$ -	$ 29
210-21-70 Fire - CARES program	$ -	$ -	$ -	$ -	$ 17,777	$ -	$ -	$ 17,777
215-1-1 Sales Tax	$ -	$ -	$ -	$ -	$ 616	$ 23,441	$ 1,218,981	$ 1,243,038
216-1-1 Hotel Tax	$ -	$ -	$ -	$ -	$ 1,850	$ -	$ 44,333	$ 46,183
219-20-1 CARES Relief Fund - Operations	$ -	$ -	$ -	$ -	$ 3,329	$ 9,439	$ -	$ 12,768
221-1-1 Tobacco Tax	$ -	$ -	$ -	$ -	$ 680	$ -	$ 58,121	$ 58,801
225-1-1 Marine Passenger Fees	$ -	$ -	$ -	$ -	$ 9,401	$ -	$ -	$ 9,401
232-52-1 Port Development Fee	$ -	$ -	$ -	$ -	$ 3,795	$ -	$ -	$ 3,795
235-28-1 Eaglecrest - Administration	$ 50	$ 41,011	$ 2,177	$ -	$ 63	$ -	$ -	$ 43,302
235-28-2 Eaglecrest - Ski Patrol	$ -	$ -	$ -	$ -	$ 12	$ -	$ -	$ 12
235-28-3 Eaglecrest - Lift	$ -	$ -	$ -	$ -	$ 9	$ -	$ -	$ 9
235-28-4 Eaglecrest - Mountain Maint	$ -	$ -	$ -	$ -	$ 28	$ -	$ -	$ 28
235-28-5 Eaglecrest - Lodge General Operations	$ -	$ -	$ -	$ -	$ 12	$ -	$ -	$ 12
235-28-6 Eaglecrest - Snow Sports School	$ -	$ -	$ -	$ -	$ 10	$ -	$ -	$ 10
235-28-7 Eaglecrest - Food Service	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ 6
235-28-8 Eaglecrest - Ski Rental Shop	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ 8
235-28-9 Eaglecrest - Marketing	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ 8
235-28-11 Eaglecrest - Building Maint	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ 4
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ -	$ -	$ -	$ 5	$ -	$ -	$ 5
249-46-3 Parks and Recreation - Aquatics	$ -	$ -	$ -	$ -	$ 1,308	$ -	$ -	$ 1,308
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ -	$ -	$ -	$ -	$ 2,189	$ -	$ -	$ 2,189
270-48-1 Downtown Parking - Marine Parking Garage	$ 1,673	$ -	$ -	$ -	$ 860	$ -	$ -	$ 2,534
271-14-1 Lands - Administration	$ 1,529	$ -	$ -	$ -	$ 6,623	$ 6	$ -	$ 8,158
271-14-2 Lands - Quarries	$ 187	$ -	$ -	$ -	$ 2,508	$ -	$ -	$ 2,695
276-2-1 Affordable Housing - Operations	$ -	$ -	$ -	$ -	$ 4,057	$ -	$ -	$ 4,057
276-2-2 Affordable Housing - Mobile Home Loans	$ -	$ -	$ -	$ -	$ 7,514	$ -	$ -	$ 7,514
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ -	$ 23,807	$ 878	$ -	$ -	$ 24,685
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ -	$ -	$ 9,523	$ 878	$ -	$ -	$ 10,401
330-1-1 Debt Service - General Debt Service	$ -	$ -	$ -	$ 35,115	$ 878	$ -	$ -	$ 35,993
330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	$ -	$ -	$ -	$ -	$ 878	$ -	$ -	$ 878
330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	$ -	$ -	$ -	$ -	$ 878	$ -	$ -	$ 878
330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	$ -	$ -	$ -	$ -	$ 878	$ -	$ -	$ 878

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
514-75-1 Water - Administration	$ 368,497	$ -	$ -	$ 2,381	$ 13,640	$ 39,664	$ -	$ 424,182
519-76-4 Wastewater - Collections	$ 319,713	$ -	$ -	$ 4,761	$ 4,030	$ -	$ -	$ 328,505
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ -	$ 14,059	$ -	$ -	$ 14,059
520-80-13 Wastewater LIDs - LID 130	$ 331	$ -	$ -	$ 202	$ -	$ -	$ -	$ 533
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ 252	$ -	$ -	$ 298	$ -	$ -	$ -	$ 549
520-80-95 Wastewater LIDs - LID 95	$ 410	$ -	$ -	$ 298	$ -	$ -	$ -	$ 708
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ 11	$ -	$ -	$ 196	$ -	$ -	$ -	$ 207
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ 766	$ -	$ -	$ -	$ -	$ -	$ -	$ 766
520-80-98 Wastewater LIDs - LID 98	$ 1,310	$ -	$ -	$ 196	$ -	$ -	$ -	$ 1,506
530-51-1 Harbors	$ 2,890	$ 44,894	$ -	$ 7,142	$ 5,295	$ 3,485	$ -	$ 63,706
531-52-1 Docks - Administration	$ -	$ -	$ -	$ -	$ 2,421	$ -	$ -	$ 2,421
531-52-2 Docks - CIP Engineers-Dock	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ 3
539-24-3 Water Extension - Eng Water Extension	$ 22	$ -	$ -	$ -	$ -	$ -	$ -	$ 22
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ 18,217	$ 23,807	$ 4,288	$ -	$ -	$ 46,312
560-50-1 Airport - Administration	$ 6,391	$ 2,792	$ -	$ 5,952	$ 2,121	$ 16	$ -	$ 17,272
560-50-2 Airport - Terminal General Operations	$ 1,195	$ -	$ -	$ -	$ 2,046	$ -	$ -	$ 3,241
560-50-3 Airport - Airfield Maintenance Shop	$ 1,644	$ -	$ -	$ -	$ 5,688	$ -	$ -	$ 7,333
560-50-4 Airport - ARFF	$ -	$ -	$ -	$ -	$ 1,791	$ -	$ -	$ 1,791
560-50-5 Airport - Airport Security	$ -	$ -	$ -	$ -	$ 1,355	$ -	$ -	$ 1,355
560-50-8 Airport - Airport Landside	$ -	$ -	$ -	$ -	$ 46	$ -	$ -	$ 46
602-79-1 Fleet - Administration	$ -	$ -	$ -	$ -	$ 10,056	$ -	$ -	$ 10,056
602-79-2 Fleet - Replacement Program	$ -	$ -	$ -	$ -	$ 828	$ -	$ -	$ 828
602-79-4 Fleet - Fuel Program	$ -	$ -	$ -	$ -	$ 7,440	$ -	$ -	$ 7,440
602-79-5 Fleet - Washbay	$ -	$ -	$ -	$ -	$ 510	$ -	$ -	$ 510
640-44-1 Building Maintenance	$ -	$ -	$ -	$ -	$ 1,383	$ -	$ -	$ 1,383
680-60-1 Risk - Administration	$ -	$ -	$ -	$ -	$ 639	$ 2,406	$ -	$ 3,044
680-60-2 Risk - Workers Comp	$ -	$ -	$ 2,096	$ -	$ 1,222	$ -	$ -	$ 3,318
680-60-3 Risk - General Liability	$ -	$ -	$ -	$ -	$ 867	$ -	$ -	$ 867
680-60-3 Risk - Auto	$ -	$ -	$ -	$ -	$ 44	$ -	$ -	$ 44
680-60-4 Risk - Property	$ -	$ -	$ -	$ -	$ 1,561	$ -	$ -	$ 1,561
680-60-4 Risk - EE Practice	$ -	$ -	$ -	$ -	$ 26	$ -	$ -	$ 26
680-60-5 Risk - Special Policy	$ -	$ -	$ -	$ -	$ 547	$ -	$ -	$ 547
680-60-6 Risk - Health	$ -	$ -	$ -	$ -	$ 911	$ -	$ -	$ 911
680-60-6 Risk - Life	$ -	$ -	$ -	$ -	$ 184	$ -	$ -	$ 184
680-60-6 Risk - Wellness	$ -	$ -	$ -	$ -	$ 155	$ -	$ -	$ 155
680-60-6 Risk - EAP	$ -	$ -	$ -	$ -	$ 28	$ -	$ -	$ 28
680-60-7 Risk - UI CBJ	$ -	$ -	$ -	$ -	$ 55	$ -	$ -	$ 55
680-60-7 Risk - UI BRH	$ -	$ -	$ -	$ -	$ 55	$ -	$ -	$ 55
680-60-8 Risk - Cafeteria Plan CBJ	$ -	$ -	$ -	$ -	$ 12	$ -	$ -	$ 12
Total	**$ 747,924**	**$ 310,770**	**$ 41,929**	**$ 113,679**	**$ 211,914**	**$ 151,826**	**$ 1,321,435**	**$ 2,899,477**

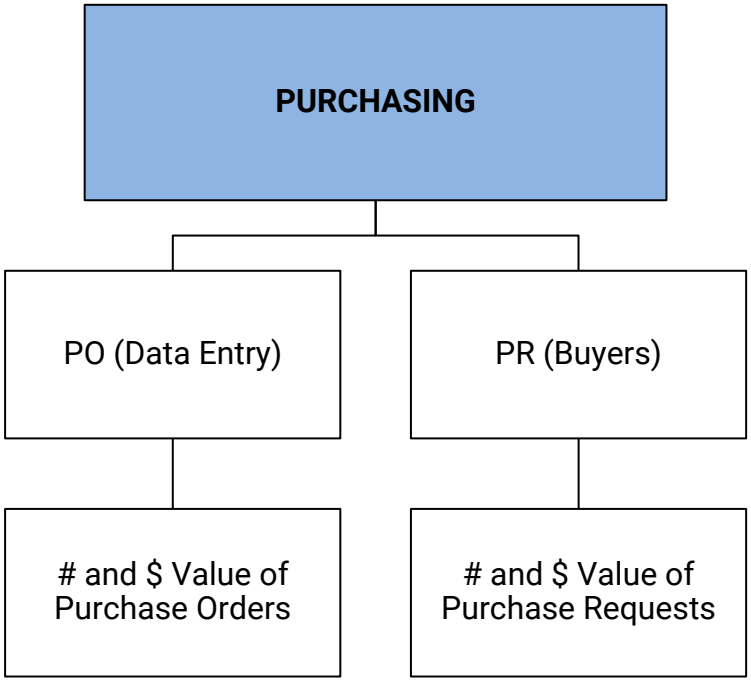
11 Purchasing

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

110-17-6 Purchasing

	Allocation	Allocation	Total
Departmental Expenditures	$ 326,000		$ 326,000
Capital and Transfers	$ (1,500)		
Total Deductions	$ (1,500)		$ (1,500)
Incoming Costs			
110-12-1 City Manager	$ 4,887	$ 558	$ 5,445
110-3- Clerk	$ 16,985	$ 4,339	$ 21,324
110-8-1 Human Resources	$ 3,512	$ 676	$ 4,188
110-06/15- MIS	$ 58,702	$ 3,902	$ 62,605
110-17-1 Finance Administration	$ 74,319	$ 6,147	$ 80,466
110-17-3 Controller	$ 7,231	$ 244	$ 7,475
110-17-4 Treasury	$ 88	$ 1	$ 90
Total Incoming Costs	**$ 165,725**	**$ 15,868**	**$ 181,593**
Reimbursable Expenditures	$ 177,300		
Total Cost Adjustments	**$ 177,300**		**$ 177,300**
Total Costs to be Allocated	**$ 667,525**	**$ 15,868**	**$ 683,393**

DEPARTMENTAL EXPENSE DETAIL

110-17-6 Purchasing

Expense Type	Expense ($)	PO (Data Entry)	PR (Buyers)
Personnel			
Salary and Wages	$ 316,000	$ 63,200	$ 252,800
Benefits	$ 169,300	$ 33,860	$ 135,440
Subtotal Personnel Cost	**$ 485,300**	**$ 97,060**	**$ 388,240**
Operating Services & Supplies			
Advertising	$ 1,500	$ 300	$ 1,200
General Supplies	$ 1,700	$ 340	$ 1,360
Insurance	$ 3,900	$ 780	$ 3,120
Other Expenses	$ 800	$ 160	$ 640
Postage	$ 100	$ 20	$ 80
Printing	$ 100	$ 20	$ 80
Professional	$ 1,200	$ 240	$ 960
Public Utility Services	$ 500	$ 100	$ 400
Reimbursable Expenses	$ (177,300)	$ (35,460)	$ (141,840)
Rentals and Leases	$ 1,800	$ 360	$ 1,440
Travel and Training	$ 4,900	$ 980	$ 3,920
Capital Outlay	$ 1,500	$ 300	$ 1,200
Subtotal Operating Cost	**$ (159,300)**	**$ (31,860)**	**$ (127,440)**
EPARTMENTAL EXPENDITURE	**$ 326,000**	**$ 65,200**	**$ 260,800**
Disallowed Costs			
Capital and Transfers	$ (1,500)	$ (300)	$ (1,200)
Subtotal Disallowed Costs	**$ (1,500)**	**$ (300)**	**$ (1,200)**
Cost Adjustments			
Reimbursable Expenditures	$ 177,300	$ 35,460	$ 141,840
Subtotal Cost Adjustments	**$ 177,300**	**$ 35,460**	**$ 141,840**
FUNCTIONAL COST	**$ 501,800**	**$ 100,360**	**$ 401,440**
First Allocation			
Incoming - All Others	$ 165,725	$ 33,145	$ 132,580
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 667,525**	**$ 133,505**	**$ 534,020**
Second Allocation			
Incoming - All Others	$ 15,868	$ 3,174	$ 12,694
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocati	**$ 15,868**	**$ 3,174**	**$ 12,694**
TOTAL ALLOCATED	**$ 683,393**	**$ 136,679**	**$ 546,714**

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
PO (Data Entry)						
110-12-1 City Manager	0.03	2.857%	$ 3,814	$ 3,814		$ 3,814
110-06/15- MIS	0.02	2.004%	$ 2,675	$ 2,675		$ 2,675
110-17-1 Finance Administration	0.01	0.688%	$ 919	$ 919		$ 919
110-23-1 Library	0.02	1.900%	$ 2,537	$ 2,537	$ 64	$ 2,601
110-23-2 Library - City Museum	0.01	0.985%	$ 1,315	$ 1,315	$ 33	$ 1,348
110-77-1 RecycleWorks - Administration	0.01	1.139%	$ 1,521	$ 1,521	$ 39	$ 1,559
209-22-1 Police - Administration	0.03	2.954%	$ 3,944	$ 3,944	$ 100	$ 4,044
209-71-1 Capital Transit - Administration	0.02	2.368%	$ 3,161	$ 3,161	$ 80	$ 3,242
209-72-1 Streets - Administration	0.05	5.100%	$ 6,809	$ 6,809	$ 173	$ 6,982
210-21-1 Fire - Administration Operations	0.02	2.163%	$ 2,888	$ 2,888	$ 73	$ 2,961
219-20-1 CARES Relief Fund - Operations	0.01	1.268%	$ 1,693	$ 1,693	$ 43	$ 1,736
235-28-1 Eaglecrest - Administration	0.01	1.386%	$ 1,850	$ 1,850	$ 47	$ 1,897
271-14-1 Lands - Administration	0.01	1.247%	$ 1,665	$ 1,665	$ 42	$ 1,707
401-90-1 Capital Projects - School CIPs	0.06	6.269%	$ 8,369	$ 8,369	$ 213	$ 8,582
402-90-1 Capital Projects - Roads CIPs	0.12	11.549%	$ 15,418	$ 15,418	$ 391	$ 15,810
403-90-1 Capital Projects - Fire CIPs	0.02	1.782%	$ 2,379	$ 2,379	$ 60	$ 2,439
404-90-1 Capital Projects - Community Development CIPs	0.08	8.251%	$ 11,015	$ 11,015	$ 280	$ 11,295
406-90-1 Capital Projects - Parks and Rec CIPs	0.05	4.594%	$ 6,133	$ 6,133	$ 156	$ 6,289
414-90-1 Capital Projects - Water CIPs	0.01	1.461%	$ 1,950	$ 1,950	$ 50	$ 2,000
419-90-1 Capital Projects - Wastewater CIPs	0.02	2.446%	$ 3,265	$ 3,265	$ 83	$ 3,348
431-90-1 Capital Projects - Docks CIPs	0.02	1.814%	$ 2,422	$ 2,422	$ 61	$ 2,483
450-90-1 Capital Projects - Hospital CIPs	0.04	4.184%	$ 5,586	$ 5,586	$ 142	$ 5,728
460-90-1 Capital Projects - Airport CIPs	0.01	0.808%	$ 1,079	$ 1,079	$ 27	$ 1,106
514-75-1 Water - Administration	0.02	1.783%	$ 2,380	$ 2,380	$ 60	$ 2,441
519-1-1 Wastewater - Non-Operational	0.04	3.603%	$ 4,810	$ 4,810	$ 122	$ 4,932
530-51-1 Harbors	0.02	1.584%	$ 2,115	$ 2,115	$ 54	$ 2,168
531-52-1 Docks - Administration	0.01	0.900%	$ 1,202	$ 1,202	$ 31	$ 1,232
560-50-1 Airport - Administration	0.05	5.174%	$ 6,907	$ 6,907	$ 175	$ 7,083
602-79-1 Fleet - Administration	0.09	9.219%	$ 12,308	$ 12,308	$ 313	$ 12,620
640-44-1 Building Maintenance	0.02	2.192%	$ 2,926	$ 2,926	$ 74	$ 3,001
680-60-1 Risk - Administration	0.03	3.220%	$ 4,299	$ 4,299	$ 109	$ 4,408
Total	**1.00**	**100.000%**	**$133,505**	**$133,505**	**$ 3,174**	**$136,679**

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

Source of Allocation: **PO_RQ Summary**

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
PR (Buyers)						
110-10-1 Mayor and Assembly	0.01	0.667%	$ 3,562	$ 3,562		$ 3,562
110-11-1 City Attorney	0.01	0.632%	$ 3,375	$ 3,375		$ 3,375
110-12-1 City Manager	0.01	1.305%	$ 6,969	$ 6,969		$ 6,969
110-06/15- MIS	0.03	2.825%	$ 15,086	$ 15,086		$ 15,086
110-17-1 Finance Administration	0.01	0.841%	$ 4,491	$ 4,491		$ 4,491
110-23-1 Library	0.01	1.280%	$ 6,836	$ 6,836	$ 174	$ 7,009
110-77-1 RecycleWorks - Administration	0.02	1.764%	$ 9,420	$ 9,420	$ 239	$ 9,660
209-22-1 Police - Administration	0.03	3.005%	$ 16,047	$ 16,047	$ 408	$ 16,455
209-46-1 Parks and Recreation - Administration	0.01	0.506%	$ 2,702	$ 2,702	$ 69	$ 2,771
209-71-1 Capital Transit - Administration	0.03	2.933%	$ 15,663	$ 15,663	$ 398	$ 16,061
209-72-1 Streets - Administration	0.03	3.204%	$ 17,110	$ 17,110	$ 435	$ 17,545
210-21-1 Fire - Administration Operations	0.02	1.934%	$ 10,328	$ 10,328	$ 262	$ 10,590
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	0.02	1.577%	$ 8,422	$ 8,422	$ 214	$ 8,636
235-28-1 Eaglecrest - Administration	0.01	0.884%	$ 4,721	$ 4,721	$ 120	$ 4,841
271-14-1 Lands - Administration	0.01	0.858%	$ 4,582	$ 4,582	$ 116	$ 4,698
401-90-1 Capital Projects - School CIPs	0.04	3.589%	$ 19,166	$ 19,166	$ 487	$ 19,653
402-90-1 Capital Projects - Roads CIPs	0.14	13.839%	$ 73,904	$ 73,904	$ 1,878	$ 75,782
403-90-1 Capital Projects - Fire CIPs	0.01	1.049%	$ 5,602	$ 5,602	$ 142	$ 5,744
404-90-1 Capital Projects - Community Development CIPs	0.06	6.169%	$ 32,944	$ 32,944	$ 837	$ 33,781
406-90-1 Capital Projects - Parks and Rec CIPs	0.14	13.532%	$ 72,264	$ 72,264	$ 1,836	$ 74,100
414-90-1 Capital Projects - Water CIPs	0.02	1.774%	$ 9,474	$ 9,474	$ 241	$ 9,714
419-90-1 Capital Projects - Wastewater CIPs	0.01	0.744%	$ 3,973	$ 3,973	$ 101	$ 4,074
450-90-1 Capital Projects - Hospital CIPs	0.04	4.222%	$ 22,547	$ 22,547	$ 573	$ 23,119
460-90-1 Capital Projects - Airport CIPs	0.01	0.519%	$ 2,772	$ 2,772	$ 70	$ 2,842
514-75-1 Water - Administration	0.01	0.825%	$ 4,406	$ 4,406	$ 112	$ 4,518
519-76-4 Wastewater - Collections	0.03	3.247%	$ 17,340	$ 17,340	$ 441	$ 17,780
560-50-1 Airport - Administration	0.07	7.037%	$ 37,579	$ 37,579	$ 955	$ 38,534
602-79-1 Fleet - Administration	0.10	9.514%	$ 50,807	$ 50,807	$ 1,291	$ 52,098
640-44-1 Building Maintenance	0.02	2.415%	$ 12,897	$ 12,897	$ 328	$ 13,224
680-60-1 Risk - Administration	0.05	4.988%	$ 26,637	$ 26,637	$ 677	$ 27,314
Total	**1.00**	**100.000%**	**$534,020**	**$534,020**	**$ 12,694**	**$546,714**

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

Source of Allocation: **PO_RQ Summary**

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-10-1 Mayor and Assembly	$ 344	$ 3,562	$ 3,906
110-11-1 City Attorney	$ 519	$ 3,375	$ 3,894
110-12-1 City Manager	$ 3,814	$ 6,969	$ 10,783
110-3- Clerk	$ 190	$ 497	$ 686
110-8-1 Human Resources	$ 53	$ 422	$ 475
110-06/15- MIS	$ 2,675	$ 15,086	$ 17,762
110-17-1 Finance Administration	$ 919	$ 4,491	$ 5,410
110-23-1 Library	$ 2,601	$ 7,009	$ 9,610
110-1-1 General Fund - General Fund - Non-Dept	$ 189	$ 520	$ 709
110-4-1 Election	$ 287	$ 438	$ 726
110-16-1 CDD - Administration	$ 438	$ 2,300	$ 2,738
110-23-2 Library - City Museum	$ 1,348	$ 2,196	$ 3,544
110-24-1 Engineering - Administration	$ 160	$ 433	$ 593
110-41-1 P&R Parks and Landscape - Administration	$ 454	$ 1,281	$ 1,736
110-77-1 RecycleWorks - Administration	$ 1,559	$ 9,660	$ 11,219
120-2-1 School District - Administration	$ 138	$ -	$ 138
209-22-1 Police - Administration	$ 4,044	$ 16,455	$ 20,499
209-46-1 Parks and Recreation - Administration	$ 240	$ 2,771	$ 3,010
209-46-2 Parks and Recreation - Areawide Recreation	$ 522	$ -	$ 522
209-71-1 Capital Transit - Administration	$ 3,242	$ 16,061	$ 19,303
209-72-1 Streets - Administration	$ 6,982	$ 17,545	$ 24,526
210-21-1 Fire - Administration Operations	$ 2,961	$ 10,590	$ 13,551
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ -	$ 8,636	$ 8,636
219-20-1 CARES Relief Fund - Operations	$ 1,736	$ -	$ 1,736
235-28-1 Eaglecrest - Administration	$ 1,897	$ 4,841	$ 6,738
270-48-1 Downtown Parking - Marine Parking Garage	$ 307	$ 1,106	$ 1,413
271-14-1 Lands - Administration	$ 1,707	$ 4,698	$ 6,405
401-90-1 Capital Projects - School CIPs	$ 8,582	$ 19,653	$ 28,235
402-90-1 Capital Projects - Roads CIPs	$ 15,810	$ 75,782	$ 91,591
403-90-1 Capital Projects - Fire CIPs	$ 2,439	$ 5,744	$ 8,184
404-90-1 Capital Projects - Community Development CIPs	$ 11,295	$ 33,781	$ 45,076
406-90-1 Capital Projects - Parks and Rec CIPs	$ 6,289	$ 74,100	$ 80,389
414-90-1 Capital Projects - Water CIPs	$ 2,000	$ 9,714	$ 11,714

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
419-90-1 Capital Projects - Wastewater CIPs	$ 3,348	$ 4,074	$ 7,423
430-90-1 Capital Projects - Harbors CIPs	$ 104	$ 509	$ 613
431-90-1 Capital Projects - Docks CIPs	$ 2,483	$ 1,528	$ 4,011
450-90-1 Capital Projects - Hospital CIPs	$ 5,728	$ 23,119	$ 28,847
460-90-1 Capital Projects - Airport CIPs	$ 1,106	$ 2,842	$ 3,948
514-75-1 Water - Administration	$ 2,441	$ 4,518	$ 6,958
519-1-1 Wastewater - Non-Operational	$ 4,932	$ -	$ 4,932
519-76-4 Wastewater - Collections	$ -	$ 17,780	$ 17,780
530-51-1 Harbors	$ 2,168	$ -	$ 2,168
531-52-1 Docks - Administration	$ 1,232	$ -	$ 1,232
538-24-3 WW Extension - Administration	$ -	$ 1,019	$ 1,019
539-24-3 Water Extension - Eng Water Extension	$ -	$ 438	$ 438
550-55-1 Bartlett Regional Hospital	$ 282	$ -	$ 282
560-50-1 Airport - Administration	$ 7,083	$ 38,534	$ 45,617
602-79-1 Fleet - Administration	$ 12,620	$ 52,098	$ 64,718
640-44-1 Building Maintenance	$ 3,001	$ 13,224	$ 16,225
680-60-1 Risk - Administration	$ 4,408	$ 27,314	$ 31,722
Total	**$ 136,679**	**$546,714**	**$683,393**

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.

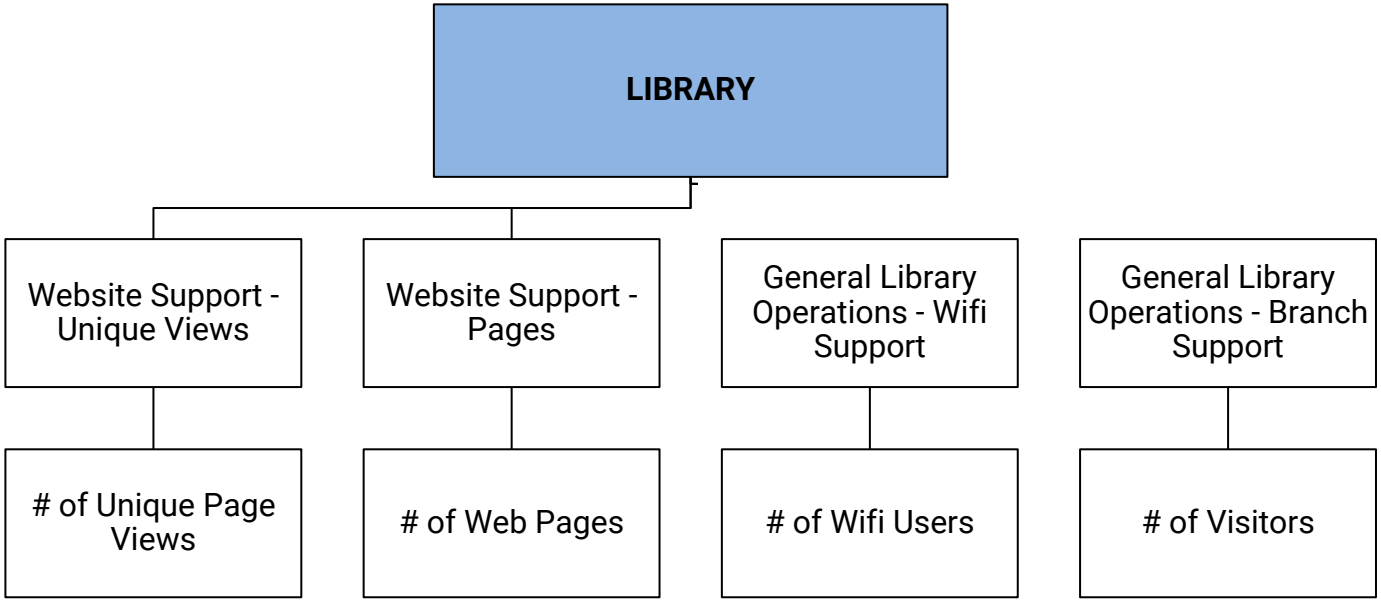
- **Website Support - Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division[14].

- **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[15].

- **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.[16]

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.

[14] In order to accurately reflect the Library's support related to website pages, pages related to the Library have been weighted at 50%.
[15] Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).
[16] 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

110-23-1 Library

	Allocation	Allocation	Total
Departmental Expenditures	$ 3,208,000		$ 3,208,000
Capital and Transfers	$ (34,600)		
Total Deductions	$ (34,600)		$ (34,600)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 514	$ 185	$ 699
110-11-1 City Attorney	$ 11,178	$ 1,034	$ 12,213
110-12-1 City Manager	$ 30,471	$ 3,485	$ 33,956
110-3- Clerk	$ 6,282	$ 1,514	$ 7,796
110-8-1 Human Resources	$ 21,107	$ 4,061	$ 25,168
110-06/15- MIS	$ 14,254	$ 945	$ 15,199
110-17-3 Controller	$ 62,376	$ 2,119	$ 64,495
110-17-4 Treasury	$ 15,913	$ 241	$ 16,154
110-17-6 Purchasing	$ 9,372	$ 238	$ 9,610
110-23-1 Library		$ 16,391	$ 16,391
Total Incoming Costs	**$ 171,469**	**$ 30,214**	**$ 201,682**
Revenues	$ (303,400)		
Reimbursable Expenditures	$ 15,500		
Total Cost Adjustments	**$ (287,900)**		**$ (287,900)**
Total Costs to be Allocated	**$ 3,056,969**	**$ 30,214**	**$ 3,087,182**

DEPARTMENTAL EXPENSE DETAIL

110-23-1 Library

Expense Type	Expense ($)	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support
Personnel					
Salary and Wages	$ 1,413,300	$ 17,666	$ 52,999	$ 70,665	$ 1,271,970
Benefits	$ 814,200	$ 10,178	$ 30,533	$ 40,710	$ 732,780
Subtotal Personnel Cost	**$ 2,227,500**	**$ 27,844**	**$ 83,531**	**$ 111,375**	**$ 2,004,750**
Operating Services & Supplies					
General Supplies	$ 205,000	$ 2,563	$ 7,688	$ 10,250	$ 184,500
Insurance	$ 90,000	$ 1,125	$ 3,375	$ 4,500	$ 81,000
Other Expenses	$ 62,800	$ 785	$ 2,355	$ 3,140	$ 56,520
Postage	$ 30,500	$ 381	$ 1,144	$ 1,525	$ 27,450
Printing	$ 2,000	$ 25	$ 75	$ 100	$ 1,800
Professional	$ 54,500	$ 681	$ 2,044	$ 2,725	$ 49,050
Public Utility Services	$ 125,700	$ 1,571	$ 4,714	$ 6,285	$ 113,130
Reimbursable Expenses	$ (15,500)	$ (194)	$ (581)	$ (775)	$ (13,950)
Rentals and Leases	$ 21,900	$ 274	$ 821	$ 1,095	$ 19,710
Repairs and Maintenance	$ 355,100	$ 4,439	$ 13,316	$ 17,755	$ 319,590
Travel and Training	$ 13,900	$ 174	$ 521	$ 695	$ 12,510
Capital Outlay	$ 34,600	$ 433	$ 1,298	$ 1,730	$ 31,140
Subtotal Operating Cost	**$ 980,500**	**$ 12,256**	**$ 36,769**	**$ 49,025**	**$ 882,450**
DEPARTMENTAL EXPENDITURES	**$ 3,208,000**	**$ 40,100**	**$ 120,300**	**$ 160,400**	**$ 2,887,200**
Disallowed Costs					
Capital and Transfers	$ (34,600)	$ (433)	$ (1,298)	$ (1,730)	$ (31,140)
Subtotal Disallowed Costs	**$ (34,600)**	**$ (433)**	**$ (1,298)**	**$ (1,730)**	**$ (31,140)**
Cost Adjustments					
Revenues	$ (303,400)	$ (3,793)	$ (11,378)	$ (15,170)	$ (273,060)
Reimbursable Expenditures	$ 15,500	$ 194	$ 581	$ 775	$ 13,950
Subtotal Cost Adjustments	**$ (287,900)**	**$ (3,599)**	**$ (10,796)**	**$ (14,395)**	**$ (259,110)**
FUNCTIONAL COST	**$ 2,885,500**	**$ 36,069**	**$ 108,206**	**$ 144,275**	**$ 2,596,950**
First Allocation					
Incoming - All Others	$ 171,469	$ 2,143	$ 6,430	$ 8,573	$ 154,322
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 3,056,969**	**$ 38,212**	**$ 114,636**	**$ 152,848**	**$ 2,751,272**
Second Allocation					
Incoming - All Others	$ 30,214	$ 378	$ 1,133	$ 1,511	$ 27,192
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 30,214**	**$ 378**	**$ 1,133**	**$ 1,511**	**$ 27,192**
TOTAL ALLOCATED	**$ 3,087,182**	**$ 38,590**	**$ 115,769**	**$ 154,359**	**$ 2,778,464**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Website Support - Unique Views						
110-10-1 Mayor and Assembly	73,189.00	3.034%	$ 1,159	$ 1,159		$ 1,159
110-11-1 City Attorney	20,527.00	0.851%	$ 325	$ 325		$ 325
110-12-1 City Manager	44,649.00	1.851%	$ 707	$ 707		$ 707
110-3- Clerk	64,341.00	2.667%	$ 1,019	$ 1,019		$ 1,019
110-8-1 Human Resources	181,406.00	7.520%	$ 2,874	$ 2,874		$ 2,874
110-17-1 Finance Administration	167,641.00	6.950%	$ 2,656	$ 2,656		$ 2,656
110-23-1 Library	155,567.00	6.449%	$ 2,464	$ 2,464		$ 2,464
110-16-1 CDD - Administration	85,641.00	3.550%	$ 1,357	$ 1,357	$ 19	$ 1,376
110-17-2 Finance - Assessors	191,143.00	7.924%	$ 3,028	$ 3,028	$ 42	$ 3,070
110-24-1 Engineering - Administration	112,426.00	4.661%	$ 1,781	$ 1,781	$ 25	$ 1,806
209-22-1 Police - Administration	536,034.00	22.221%	$ 8,491	$ 8,491	$ 119	$ 8,610
209-46-1 Parks and Recreation - Administration	243,437.00	10.092%	$ 3,856	$ 3,856	$ 54	$ 3,910
210-1-1 Fire - Administration Non-Program	40,758.00	1.690%	$ 646	$ 646	$ 9	$ 655
235-28-1 Eaglecrest - Administration	345,120.00	14.307%	$ 5,467	$ 5,467	$ 76	$ 5,543
530-51-1 Harbors	43,331.00	1.796%	$ 686	$ 686	$ 10	$ 696
560-50-1 Airport - Administration	107,040.00	4.437%	$ 1,696	$ 1,696	$ 24	$ 1,719
Total	**2,412,250.00**	**100.000%**	**$ 38,212**	**$ 38,212**	**$ 378**	**$ 38,590**

Allocation Basis: **Unique Page Views**

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

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
Website Support - Pages						
110-10-1 Mayor and Assembly	21.00	2.362%	$ 2,708	$ 2,708		$ 2,708
110-11-1 City Attorney	7.00	0.787%	$ 903	$ 903		$ 903
110-12-1 City Manager	26.00	2.925%	$ 3,353	$ 3,353		$ 3,353
110-3- Clerk	31.00	3.487%	$ 3,997	$ 3,997		$ 3,997
110-8-1 Human Resources	25.00	2.812%	$ 3,224	$ 3,224		$ 3,224
110-17-1 Finance Administration	40.00	4.499%	$ 5,158	$ 5,158		$ 5,158
110-23-1 Library	108.00	12.148%	$ 13,927	$ 13,927		$ 13,927
110-16-1 CDD - Administration	191.00	21.485%	$ 24,629	$ 24,629	$ 343	$ 24,972
110-24-1 Engineering - Administration	87.00	9.786%	$ 11,219	$ 11,219	$ 156	$ 11,375
209-22-1 Police - Administration	60.00	6.749%	$ 7,737	$ 7,737	$ 108	$ 7,845
209-46-1 Parks and Recreation - Administration	202.00	22.722%	$ 26,048	$ 26,048	$ 363	$ 26,411
210-1-1 Fire - Administration Non-Program	26.00	2.925%	$ 3,353	$ 3,353	$ 47	$ 3,399
530-51-1 Harbors	31.00	3.487%	$ 3,997	$ 3,997	$ 56	$ 4,053
560-50-1 Airport - Administration	34.00	3.825%	$ 4,384	$ 4,384	$ 61	$ 4,445
Total	**889.00**	**100.000%**	**$ 114,636**	**$ 114,636**	**$ 1,133**	**$ 115,769**

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

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

110-23-1 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Library Operations - Wifi Support							
225-1-1 Marine Passenger Fees		6,736.43	32.535%	$ 49,730	$ 49,730	$ 492	$ 50,221
-- Citywide Support		13,968.57	67.465%	$ 103,119	$ 103,119	$ 1,019	$ 104,138
	Total	**20,705.00**	**100.000%**	**$ 152,848**	**$ 152,848**	**$ 1,511**	**$ 154,359**

Allocation Basis: **# of Wifi Users**

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

110-23-1 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
General Library Operations - Branch Support							
225-1-1 Marine Passenger Fees		11,733.43	8.801%	$ 242,149	$ 242,149	$ 2,393	$ 244,542
-- Citywide Support		121,580.57	91.199%	$2,509,123	$ 2,509,123	$ 24,799	$ 2,533,922
	Total	**133,314.00**	**100.000%**	**$2,751,272**	**$ 2,751,272**	**$ 27,192**	**$ 2,778,464**

Allocation Basis: **# of Visitors**

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

ALLOCATION SUMMARY

110-23-1 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-10-1 Mayor and Assembly	$ 1,159	$ 2,708	$ -	$ -	$ 3,867
110-11-1 City Attorney	$ 325	$ 903	$ -	$ -	$ 1,228
110-12-1 City Manager	$ 707	$ 3,353	$ -	$ -	$ 4,060
110-3- Clerk	$ 1,019	$ 3,997	$ -	$ -	$ 5,017
110-8-1 Human Resources	$ 2,874	$ 3,224	$ -	$ -	$ 6,097
110-17-1 Finance Administration	$ 2,656	$ 5,158	$ -	$ -	$ 7,814
110-23-1 Library	$ 2,464	$ 13,927	$ -	$ -	$ 16,391
110-16-1 CDD - Administration	$ 1,376	$ 24,972	$ -	$ -	$ 26,348
110-17-2 Finance - Assessors	$ 3,070	$ -	$ -	$ -	$ 3,070
110-24-1 Engineering - Administration	$ 1,806	$ 11,375	$ -	$ -	$ 13,181
209-22-1 Police - Administration	$ 8,610	$ 7,845	$ -	$ -	$ 16,455
209-46-1 Parks and Recreation - Administration	$ 3,910	$ 26,411	$ -	$ -	$ 30,321
210-1-1 Fire - Administration Non-Program	$ 655	$ 3,399	$ -	$ -	$ 4,054
225-1-1 Marine Passenger Fees	$ -	$ -	$ 50,221	$ 244,542	$ 294,763
235-28-1 Eaglecrest - Administration	$ 5,543	$ -	$ -	$ -	$ 5,543
530-51-1 Harbors	$ 696	$ 4,053	$ -	$ -	$ 4,749
560-50-1 Airport - Administration	$ 1,719	$ 4,445	$ -	$ -	$ 6,165
-- Citywide Support	$ -	$ -	$ 104,138	$ 2,533,922	$ 2,638,060
Total	**$ 38,590**	**$115,769**	**$ 154,359**	**$ 2,778,464**	**$ 3,087,182**

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December 8, 2022

SUBJECT: FULL COST ALLOCATION PLAN RESULTS AND CHARGES

The Matrix Consulting Group conducted Juneau's FY 2023 Full Cost Allocation Plan (CAP). 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 observed significant variances in the results due to the nature of metrics being realized. However, Cost Allocation Plans are a snapshot in time and the total costs being allocated are based upon a singular years' worth of data. As such, 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[1]. The following exhibit shows the total proposed charges for FY23 based upon the 3-year smoothing of Full Cost Allocation results.

[1] Results from FY21, FY22, and FY23 Full Cost Allocation plans were averaged.

Receivers	FY21 CAP Allocation	FY22 CAP Allocation	FY23 CAP Allocation	Total Smoothed Charges
120-02-01 School District - Component Unit - School District - Administration	$200,746	$212,477	$182,217	$198,480
120-02-02 School District - Component Unit - School District - Administration	$25,463	$25,785	$13,972	$21,740
Fund 120 - School District Subtotal	***$226,209***	***$238,261***	***$196,189***	***$220,220***
150-42-01 Permanent Fund - Arboretum - Administration	$16,036	$19,787	$4,798	$13,540
215-01-01 Special Revenue Fund - Sales Tax - Administration	$43,657	$549,197	$1,286,406	$626,420
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$13,973	$36,978	$58,811	$36,587
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$38,042	$76,432	$71,366	$61,946
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$51,293	$57,797	$9,120	$39,403
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$215,720	$238,003	$339,201	$264,308
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$10,661	$10,976	$13,155	$11,597
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$15,160	$11,808	$12,218	$13,062
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$14,129	$16,409	$19,515	$16,684
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$8,832	$10,023	$9,760	$9,538
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$14,255	$15,229	$16,309	$15,264
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$5,978	$5,568	$5,917	$5,821
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$8,284	$8,204	$9,242	$8,577
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$5,400	$5,896	$6,337	$5,878
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$2,278	$2,472	$2,583	$2,444
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$2,911	$3,603	$4,458	$3,657
235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	$5,821			$5,821
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps		$2,229		$2,229
Fund 235 - Eaglecrest Subtotal	***$360,723***	***$388,215***	***$447,814***	***$404,284***
270-48-01 Special Revenue Fund - Downtown Parking - Administration	$22,733	$19,022	$21,559	$21,105
271-14-01 Special Revenue Fund - Lands - Administration	$101,271	$106,288	$133,288	$113,616
271-14-02 Special Revenue Fund - Lands - Quarries	$15,300	$18,113	$11,161	$14,858
Fund 271 - Lands Subtotal	***$116,571***	***$124,401***	***$144,449***	***$128,474***

Receivers	FY21 CAP Allocation	FY22 CAP Allocation	FY23 CAP Allocation	Total Smoothed Charges
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$2,389	$2,049	$30,362	$11,600
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$3,638	$2,734	$9,968	$5,446
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$7,309	$3,885	$51	$3,748
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded		$16,852		$16,852
Fund 276 - Affordable Housing Subtotal	***$13,335***	***$25,519***	***$40,380***	***$37,646***
514-75-01 Enterprise Fund - Water - Administration	$380,646	$367,922	$676,510	$475,026
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$152,559	$154,935	$7,593	$105,029
519-76-04 Enterprise Fund - Wastewater - Collections	$152,992	$147,998	$601,936	$300,975
519-76-05 Enterprise Fund - Wastewater - Treatment	$403,079	$377,400	$209,356	$329,945
Fund 519 - Wastewater Subtotal	***$708,630***	***$680,334***	***$818,885***	***$735,949***
530-51-01 Enterprise Fund - Harbors - Administration	$356,310	$336,484	$407,727	$366,840
531-52-01 Enterprise Fund - Docks - Administration	$102,080	$69,729	$102,460	$91,423
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$2,332	$8,382	$8,939	$6,551
Fund 531 - Docks Subtotal	***$104,412***	***$78,111***	***$111,398***	***$97,974***
538-24-03 Enterprise Fund - WW Extension - Administration	$3,765	$5,428	$6,116	$5,103
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$4,469	$5,883	$3,184	$4,512
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$464,666	$513,388	$321,846	$433,300
602-79-01 Internal Service Fund - Fleet - Administration	$132,246	$148,311	$137,807	$139,455
602-79-02 Internal Service Fund - Fleet - Replacement Program	$13,502	$15,093	$16,741	$15,112
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$788	$26,603	$21,039	$16,143
602-79-04 Internal Service Fund - Fleet - Fuel Program	$41,708	$41,417	$28,117	$37,080
602-79-05 Internal Service Fund - Fleet - Washbay	$3,726	$3,374	$3,968	$3,689
Fund 602 - Fleet Subtotal	***$191,970***	***$234,798***	***$207,672***	***$211,480***
640-44-01 Internal Service Fund - Building Maintenance - Administration	$198,383	$209,695	$198,621	$202,233

Receivers	FY21 CAP Allocation	FY22 CAP Allocation	FY23 CAP Allocation	Total Smoothed Charges
680-60-01 Internal Service Fund - Risk - Administration	$101,848	$101,666	$158,684	$120,733
680-60-02 Internal Service Fund - Risk - Workers Comp	$8,257	$8,457	$7,221	$7,978
680-60-03 Internal Service Fund - Risk - General Liability	$11,128	$14,566	$10,903	$12,199
680-60-03 Internal Service Fund - Risk - Auto	$2,152	$2,376	$2,094	$2,207
680-60-04 Internal Service Fund - Risk - Property	$4,726	$7,042	$6,042	$5,937
680-60-04 Internal Service Fund - Risk - EE Practice	$1,234	$1,326	$1,226	$1,262
680-60-05 Internal Service Fund - Risk - Special Policy	$4,031	$5,101	$3,719	$4,284
680-60-06 Internal Service Fund - Risk - Health	$27,863	$31,111	$30,500	$29,825
680-60-06 Internal Service Fund - Risk - Life	$2,342	$2,997	$3,150	$2,830
680-60-06 Internal Service Fund - Risk - Wellness	$5,294	$9,842	$9,738	$8,291
680-60-06 Internal Service Fund - Risk - EAP	$856	$1,030	$933	$940
680-60-07 Internal Service Fund - Risk - UI CBJ	$1,568	$1,769	$1,724	$1,687
680-60-07 Internal Service Fund - Risk - UI BRH	$1,627	$1,792	$1,724	$1,714
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$1,905	$2,173	$2,473	$2,184
Fund 680 - Risk Subtotal	***$174,829***	***$191,247***	***$240,132***	***$202,069***