TITLE 2 CFR 200 COMPLIANT ALLOCATION PLAN

FY22-23 Actual Expenses

CITY AND BOROUGH OF JUNEAU, AK

NOVEMBER 2024

matrix consulting group

TABLE OF CONTENTS

		Page Number
1.	EXECUTIVE SUMMARY	1
2.	READING THE PLAN	4
3.	ORGANIZATIONAL CHART	6
4.	SUMMARY OF RESULTING OVERHEAD ALLOCATIONS	8
5.	SUMMARY OF FUNCTIONS AND ALLOCATION BASES	38
6.	CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	41
7.	GRANTEE DEPARTMENTS (RECEIVERS)	43
8	COST ALLOCATION PLAN	49
8.1	110-11-1 City Attorney	50
	COSTS TO BE ALLOCATED	52
	DEPARTMENTAL EXPENSE DETAIL	53
	ALLOCATION DETAIL	
	Legal Support	54
	ALLOCATION SUMMARY	55

8.2 110-12-1 City Manager 56
COSTS TO BE ALLOCATED 59
DEPARTMENTAL EXPENSE DETAIL 60
Allocation Detail
General Citywide Support - FTE 61
General Citywide Support - Expenses 63
Assembly Support 67
ALLOCATION SUMMARY 69

8.3 110-7-1 Emergency Services 74
COSTS TO BE ALLOCATED 76
DEPARTMENTAL EXPENSE DETAIL 77
Allocation Detail
Internal Support 78
Grant Support 79
ALLOCATION SUMMARY 80

8.4 110-3-1 Clerk 81
COSTS TO BE ALLOCATED 84
DEPARTMENTAL EXPENSE DETAIL 85
Allocation Detail
Activities of the Assembly 86
Boards and Commissions 87
General Citywide Support 88
Administer Appeals 89
ALLOCATION SUMMARY 90

8.5 110-8-1 Human Resources 92
COSTS TO BE ALLOCATED 94
DEPARTMENTAL EXPENSE DETAIL 95
Allocation Detail
Human Resources 96
HR Employee Support 98
ALLOCATION SUMMARY 100

8.6 110-06/15-1 MIS 103
COSTS TO BE ALLOCATED 105
DEPARTMENTAL EXPENSE DETAIL 106
Allocation Detail
Device Support 107
Networking Support 108
Application Support 109
Print Shop 110
ALLOCATION SUMMARY 112

8.7 110-17-1 Finance Administration 114
COSTS TO BE ALLOCATED 116
DEPARTMENTAL EXPENSE DETAIL 117
Allocation Detail
Division Administration 118
ALLOCATION SUMMARY 119

8.8 110-17-3 Controller 120
COSTS TO BE ALLOCATED 123
DEPARTMENTAL EXPENSE DETAIL 124
Allocation Detail
Accounting Support 125
Accounts Payable 129
Payroll 133
Audit 135
Capital Accounting 136
Grant Accounting 137
Budget 138
ALLOCATION SUMMARY 141

8.9 110-17-4 Treasury 146
COSTS TO BE ALLOCATED 149
DEPARTMENTAL EXPENSE DETAIL 150
Allocation Detail
Billings / Collections 151
Transmittals & Reconcilations 152
Bank Account Reconcilation 153
Debt Management 154
Managed Investments 155
Mail Room 159
Sales / Hotel / Tobacco Tax 160
ALLOCATION SUMMARY 161

8.10 110-17-6 Purchasing 164
COSTS TO BE ALLOCATED 166
DEPARTMENTAL EXPENSE DETAIL 167
Allocation Detail
PO (Data Entry) 168
PR (Buyers) 171
ALLOCATION SUMMARY 173

8.11 110-23-1 Library 177
COSTS TO BE ALLOCATED 179
DEPARTMENTAL EXPENSE DETAIL 180
Allocation Detail
Website Support - Unique Views 181
Website Support - Pages 182
General Library Operations - Wifi Support 183
General Library Operations - Branch Support 184
ALLOCATION SUMMARY 185

9 CERTIFICATE OF INDIRECT COSTS 186

1. Executive Summary

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

1 Methodology

The primary objective of a 2 CFR 200 Plan is to determine costs applicable to State and / or Federal grant reimbursements. This plan was compiled in accordance with Generally Accepted Accounting Principles and is also based on the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

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

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

In addition, Circular 2 CFR Part 200 defines a method for allocating indirect costs called the double-step down allocation method, which utilizes two "steps" or "passes" to fully allocate costs. The double-step down procedure is reflected in this plan and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

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

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

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. A Full Cost Allocation Plan is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources or included in a cost-of-service study to account for indirect overhead. The second form of Cost Allocation Plan is known as an OMB Compliant Plan. An OMB Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB. This plan is a **Title 2 CFR Part 200 Compliant Cost Allocation Plan**.

2 Project Steps

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

- Meet with the City and Borough of Juneau‘s administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or “functions” provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the data 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 actual expenditures
- The allocation methodology is Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

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

2. Reading the Plan

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

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

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

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

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

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

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

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

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

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

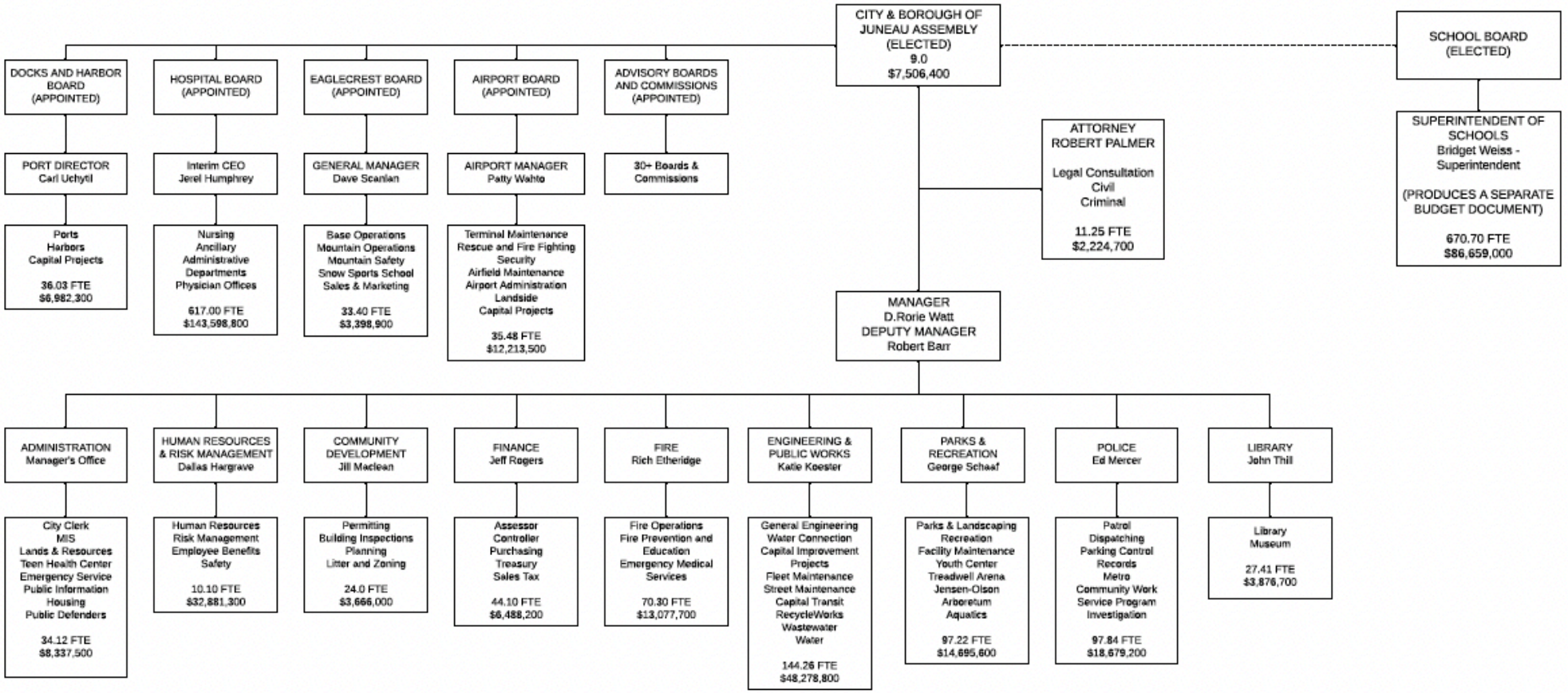
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and shows the amount of allocations per pass.

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

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

3. Organizational Chart

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


CITY & BOROUGH OF JUNEAU ASSEMBLY (ELECTED) 9.0 $7,506,400
SCHOOL BOARD (ELECTED)
SUPERINTENDENT OF SCHOOLS Bridget Weiss - Superintendent (PRODUCES A SEPARATE BUDGET DOCUMENT) 670.70 FTE $86,659,000
ATTORNEY ROBERT PALMER Legal Consultation Civil Criminal 11.25 FTE $2,224,700
MANAGER D.Rorie Watt DEPUTY MANAGER Robert Barr
DOCKS AND HARBOR BOARD (APPOINTED)
PORT DIRECTOR Carl Uchytil
Ports Harbors Capital Projects 36.03 FTE $6,982,300
HOSPITAL BOARD (APPOINTED)
Interim CEO Jerel Humphrey
Nursing Ancillary Administrative Departments Physician Offices 617.00 FTE $143,598,800
EAGLECREST BOARD (APPOINTED)
GENERAL MANAGER Dave Scanlan
Base Operations Mountain Operations Mountain Safety Snow Sports School Sales & Marketing 33.40 FTE $3,398,900
AIRPORT BOARD (APPOINTED)
AIRPORT MANAGER Patty Wahto
Terminal Maintenance Rescue and Fire Fighting Security Airfield Maintenance Airport Administration Landside Capital Projects 35.48 FTE $12,213,500
ADVISORY BOARDS AND COMMISSIONS (APPOINTED)
30+ Boards & Commissions
ADMINISTRATION Manager's Office
City Clerk MIS Lands & Resources Teen Health Center Emergency Service Public Information Housing Public Defenders 34.12 FTE $8,337,500
HUMAN RESOURCES & RISK MANAGEMENT Dallas Hargrave
Human Resources Risk Management Employee Benefits Safety 10.10 FTE $32,881,300
COMMUNITY DEVELOPMENT Jill Maclean
Permitting Building Inspections Planning Litter and Zoning 24.0 FTE $3,666,000
FINANCE Jeff Rogers
Assessor Controller Purchasing Treasury Sales Tax 44.10 FTE $6,488,200
FIRE Rich Etheridge
Fire Operations Fire Prevention and Education Emergency Medical Services 70.30 FTE $13,077,700
ENGINEERING & PUBLIC WORKS Katie Koester
General Engineering Water Connection Capital Improvement Projects Fleet Maintenance Street Maintenance Capital Transit RecycleWorks Wastewater Water 144.26 FTE $48,278,800
PARKS & RECREATION George Schaaf
Parks & Landscaping Recreation Facility Maintenance Youth Center Treadwell Arena Jensen-Olson Arboretum Aquatics 97.22 FTE $14,695,600
POLICE Ed Mercer
Patrol Dispatching Parking Control Records Metro Community Work Service Program Investigation 97.84 FTE $18,679,200
LIBRARY John Thil
Library Museum 27.41 FTE $3,876,700

4. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting cost allocation plan analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries, which produces a grand total for each Central Service department and 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	110-10-1 Mayor and Assembly	110-12-2 Manager Office - Teen Health Center	110-12-3 Manager Office - Syst. Racism Rev.	110-12-6 Manager Office - Tourism Management
110	11	1	City Attorney	$ -	$ -	$ 95,687	$ -	$ -	$ -
110	12	1	City Manager	$ 6	$ 711	$ 49,407	$ 1,696	$ -	$ 1,439
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ 109,871	$ -	$ 10,813	$ -
110	8	1	Human Resources	$ -	$ 608	$ 9,603	$ 1,620	$ -	$ 1,067
110	06/1	1	MIS	$ -	$ 2,774	$ 31,473	$ 1,158	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,835	$ 3,421	$ 38,104	$ 3,598	$ 1,195	$ 3,033
110	17	4	Treasury	$ 7,140	$ 315	$ 66	$ 15	$ 3	$ 29
110	17	6	Purchasing	$ 160	$ 1,674	$ 8,378	$ 2,311	$ -	$ 106
110	23	1	Library	$ -	$ -	$ 1,248	$ -	$ -	$ -
			Proposed Costs	**$ 12,141**	**$ 9,503**	**$ 343,837**	**$ 10,399**	**$ 12,010**	**$ 5,673**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-16-1 CDD - Administration	110-16-2 CDD - Planning	110-16-3 CDD - Building	110-17-2 Finance - Assessors	110-21-1 Fire - Emergency Services	110-21-70 Fire - Sobering Center
110	11	1	City Attorney	$ -	$ 173,968	$ -	$ 20,293	$ -	$ -
110	12	1	City Manager	$ 10,725	$ 20,045	$ 6,790	$ 7,783	$ 26,887	$ 8,756
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ 18,755	$ 43,471	$ 20,889	$ 19,108	$ -	$ -
110	8	1	Human Resources	$ 8,536	$ 10,670	$ 6,402	$ 7,469	$ -	$ 10,789
110	06/1	1	MIS	$ 199,678	$ 13,744	$ -	$ 96,601	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ 140,221	$ -	$ -
110	17	3	Controller	$ 26,247	$ 13,538	$ 12,690	$ 9,778	$ 31,125	$ 14,612
110	17	4	Treasury	$ 6,129	$ 84	$ 46	$ 9,979	$ 307	$ 63
110	17	6	Purchasing	$ 4,514	$ 937	$ -	$ 602	$ 76	$ 7
110	23	1	Library	$ 18,453	$ -	$ -	$ 1,989	$ -	$ -
			Proposed Costs	**$ 293,036**	**$ 276,457**	**$ 46,817**	**$ 313,824**	**$ 58,395**	**$ 34,227**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	11	1	City Attorney	$ -	$ -	$ 52,775	$ -	$ -
110	12	1	City Manager	$ 4,440	$ 3,723	$ 11,327	$ 12,520	$ 16
110	7	1	Emergency Services	$ -	$ -	$ 27,849	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ 16,663	$ -	$ -
110	8	1	Human Resources	$ 5,968	$ 4,256	$ 2,395	$ 18,965	$ -
110	06/1	1	MIS	$ -	$ 65,838	$ 152,148	$ 5,286	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 9,024	$ 19,532	$ 10,040	$ 21,554	$ 11
110	17	4	Treasury	$ 44	$ 24,175	$ 166	$ 153	$ -
110	17	6	Purchasing	$ 67	$ 272	$ -	$ 730	$ -
110	23	1	Library	$ -	$ -	$ 10,593	$ -	$ -
			Proposed Costs	**$ 19,542**	**$ 117,796**	**$ 283,956**	**$ 59,209**	**$ 28**

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	110-77-1 RecycleWorks - Administration	110-77-2 RecycleWorks - Recycling
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 18,556	$ 1,734	$ 2,647	$ 1,610	$ 2,291
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ 1,138	$ -	$ 5,501	$ -
110	8	1	Human Resources	$ 21,369	$ 1,958	$ -	$ 1,391	$ -
110	06/1	1	MIS	$ 68,412	$ 1,600	$ -	$ -	$ 14,769
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 43,127	$ 4,251	$ 6,646	$ 7,695	$ 2,980
110	17	4	Treasury	$ 179	$ 13	$ 40	$ 12	$ 33
110	17	6	Purchasing	$ 4,611	$ 121	$ 527	$ 6,007	$ 2,102
110	23	1	Library	$ -	$ -	$ -	$ 238	$ -
			Proposed Costs	**$ 156,255**	**$ 10,815**	**$ 9,860**	**$ 22,454**	**$ 22,175**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 3,458	$ 2,656	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 5,212	$ 2,337	$ 16	$ 7
110	17	4	Treasury	$ 49	$ 24	$ 44	$ -
110	17	6	Purchasing	$ 1,257	$ 572	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 9,977**	**$ 5,589**	**$ 60**	**$ 7**

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.	120-2-1 School District - Administration	120-2-2 School District - Administration	150-42-1 Arboretum
110	11	1	City Attorney	$ -	$ -	$ 104,771	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ 51,540	$ 2	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ 5,097	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 8	$ 107	$ 32,078	$ 2,451	$ 4,779
110	17	4	Treasury	$ -	$ -	$ 14,315	$ -	$ 1,829
110	17	6	Purchasing	$ -	$ -	$ 62	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 8**	**$ 107**	**$ 207,863**	**$ 2,454**	**$ 6,609**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ 35,613	$ -	$ -	$ 209	$ -
110	12	1	City Manager	$ 32	$ 13,575	$ 61,153	$ 9,301	$ 5,228	$ 937
110	7	1	Emergency Services	$ -	$ 70,093	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ 12,088	$ -	$ -	$ 12,117	$ -
110	8	1	Human Resources	$ -	$ 6,596	$ 119,375	$ 22,718	$ -	$ 1,067
110	06/1	1	MIS	$ -	$ 28,920	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,928	$ 69,076	$ 76,686	$ 12,559	$ 3,707	$ 1,217
110	17	4	Treasury	$ 11	$ 27,471	$ 4,916	$ 622	$ 697	$ 71
110	17	6	Purchasing	$ -	$ 11,750	$ 816	$ 568	$ 7,318	$ -
110	23	1	Library	$ -	$ 12,928	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 4,971**	**$ 288,109**	**$ 262,947**	**$ 45,768**	**$ 29,276**	**$ 3,292**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 5,335	$ 1,610	$ 1,302	$ 712	$ 445	$ 6,027
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 6,423	$ 1,067	$ 1,067	$ -	$ -	$ 5,335
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,667	$ 4,415	$ 2,827	$ 1,299	$ 1,687	$ 9,556
110	17	4	Treasury	$ 438	$ 168	$ 121	$ 92	$ 170	$ 428
110	17	6	Purchasing	$ 534	$ 860	$ 69	$ 865	$ 576	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 20,397**	**$ 8,120**	**$ 5,385**	**$ 2,968**	**$ 2,878**	**$ 21,346**

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	209-46-7 Parks and Recreation - Zach Gordon Youth Center	209-46-8 Parks and Recreation - Treadwell Arena	209-46-9 Parks and Recreation - Youth Scholarships
110	11	1	City Attorney	$ -	$ 16,024	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 11,265	$ 6,639	$ 4,427	$ 14,872	$ 6,349	$ 114
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ 10,861	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 11,283	$ 2,954	$ 6,419	$ 25,232	$ 7,167	$ -
110	06/1	1	MIS	$ -	$ 93,643	$ 7,323	$ 103,158	$ 33,345	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 22,991	$ 14,501	$ 8,005	$ 39,489	$ 11,614	$ 587
110	17	4	Treasury	$ 843	$ 54,349	$ 304	$ 2,573	$ 23,864	$ 6
110	17	6	Purchasing	$ 1,821	$ 164	$ 3,840	$ 63	$ 805	$ -
110	23	1	Library	$ -	$ 25,027	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 48,202**	**$ 224,163**	**$ 30,318**	**$ 185,386**	**$ 83,145**	**$ 706**

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	209-71-2 Capital Transit - Operations	209-71-3 Capital Transit - Maintenance	209-71-4 Capital Transit - Downtown Center
110	11	1	City Attorney	$ -	$ -	$ 6,029	$ -	$ -	$ -
110	12	1	City Manager	$ 1,910	$ 2,470	$ 10,616	$ 27,633	$ 7,130	$ 491
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ 6,333	$ -	$ 5,097	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 4,014	$ 3,486	$ 61,998	$ 7,469	$ -
110	06/1	1	MIS	$ -	$ -	$ 148,098	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,344	$ 5,916	$ 39,063	$ 48,932	$ 14,072	$ 545
110	17	4	Treasury	$ 156	$ 21,942	$ 22,533	$ 2,058	$ 659	$ 51
110	17	6	Purchasing	$ -	$ 295	$ 3,240	$ 10,369	$ 10,290	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 9,743**	**$ 34,638**	**$ 238,161**	**$ 150,990**	**$ 39,621**	**$ 1,087**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-5 Capital Transit - Valley Center	209-72-1 Streets - Administration	210-1-1 Fire - Administration Non-Program	210-21-1 Fire - Administration Operations	210-21-70 Fire - CARES program
110	11	1	City Attorney	$ -	$ 6,029	$ -	$ 22,725	$ -
110	12	1	City Manager	$ 1,043	$ 33,933	$ -	$ 39,005	$ 151
110	7	1	Emergency Services	$ -	$ -	$ -	$ 56,588	$ -
110	3	1	Clerk	$ -	$ 5,097	$ -	$ 5,097	$ -
110	8	1	Human Resources	$ -	$ 53,028	$ -	$ 114,025	$ -
110	06/1	1	MIS	$ -	$ 108,654	$ -	$ 188,969	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 191	$ 67,908	$ 5,753	$ 95,772	$ 104
110	17	4	Treasury	$ 37	$ 3,242	$ -	$ 5,574	$ -
110	17	6	Purchasing	$ -	$ 21,063	$ -	$ 11,750	$ -
110	23	1	Library	$ -	$ 67	$ -	$ 3,052	$ -
			Proposed Costs	**$ 1,271**	**$ 299,021**	**$ 5,753**	**$ 542,557**	**$ 255**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	215-1-1 Sales Tax	216-1-1 Hotel Tax	219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	219-20-1 CARES Relief Fund - Operations	219-20-16 CARES Relief Fund - Pop-up testing	219-20-32 CARES Relief Fund - Healthy Equitable Grant
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 8,261	$ 561	$ -	$ 150	$ 1,462	$ 366
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 22,453	$ 15,537	$ 12,696	$ 13,049	$ 1,025	$ 751
110	17	4	Treasury	$ 726,511	$ 33,808	$ 1,086	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 499	$ -
110	23	1	Library	$ -	$ -	$ 492	$ -	$ -	$ -
			Proposed Costs	**$ 757,224**	**$ 49,906**	**$ 14,274**	**$ 13,199**	**$ 2,987**	**$ 1,117**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ 27,526
110	12	1	City Manager	$ 368	$ 11,124	$ 37	$ -	$ -	$ 9,182
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ 5,097	$ -	$ -	$ -	$ 20,609
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ 5,003
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ 199,130
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 14,529	$ 27,625	$ 18,656	$ 18,379	$ 8,931	$ 14,437
110	17	4	Treasury	$ 30,078	$ 2,038	$ 3,698	$ -	$ 44	$ 47,164
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ 1,296
110	23	1	Library	$ -	$ 688,564	$ -	$ -	$ -	$ 3,658
			Proposed Costs	**$ 44,974**	**$ 734,448**	**$ 22,390**	**$ 18,379**	**$ 8,975**	**$ 328,005**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 147	$ 94	$ 270	$ 102	$ 156	$ 62
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 5,738	$ 5,309	$ 7,380	$ 2,991	$ 8,908	$ 1,284
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 5,556	$ 4,661	$ 10,090	$ 5,310	$ 6,059	$ 3,014
110	17	4	Treasury	$ 2	$ 1	$ 4	$ 2	$ 2	$ 1
110	17	6	Purchasing	$ 1,071	$ 2	$ 1,292	$ 597	$ -	$ 1,731
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 12,515**	**$ 10,067**	**$ 19,036**	**$ 9,002**	**$ 15,126**	**$ 6,093**

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	249-1-1 Parks and Recreation - Aquatics	249-46-3 Parks and Recreation - Aquatics
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 114	$ -
110	12	1	City Manager	$ 69	$ 59	$ 23	$ 32	$ -	$ 8,657
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ 3,984
110	8	1	Human Resources	$ 3,366	$ 1,506	$ -	$ -	$ -	$ 11,844
110	06/1	1	MIS	$ -	$ 663	$ -	$ -	$ -	$ 24,492
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,861	$ 3,336	$ 814	$ 3,047	$ 52	$ 16,478
110	17	4	Treasury	$ 1	$ 1	$ 1	$ 1	$ -	$ 12,466
110	17	6	Purchasing	$ 545	$ -	$ 1,091	$ 888	$ -	$ 651
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 7,843**	**$ 5,566**	**$ 1,928**	**$ 3,969**	**$ 166**	**$ 78,572**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ 17,873	$ -	$ -	$ -
110	12	1	City Manager	$ 12,062	$ 4,148	$ 11,582	$ 816	$ 6,203	$ 46
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ 14,955	$ -	$ -	$ -
110	8	1	Human Resources	$ 18,690	$ 326	$ 3,098	$ 1,116	$ -	$ -
110	06/1	1	MIS	$ 39,554	$ -	$ 19,218	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 22,851	$ 10,408	$ 13,430	$ 4,840	$ 2,443	$ 2,600
110	17	4	Treasury	$ 16,517	$ 38,620	$ 3,589	$ 954	$ 1,645	$ 1,908
110	17	6	Purchasing	$ 70	$ 309	$ 2,010	$ 2,784	$ 1,889	$ -
110	23	1	Library	$ -	$ -	$ 2,373	$ -	$ 2,294	$ -
			Proposed Costs	**$ 109,744**	**$ 53,811**	**$ 88,129**	**$ 10,511**	**$ 14,473**	**$ 4,554**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	401-90-1 Capital Projects - School CIPs
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 173	$ 5,542	$ -	$ -	$ -	$ 3,365
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 120	$ 3,819	$ 95	$ 52	$ 37,010	$ 9,784
110	17	4	Treasury	$ -	$ -	$ 22,517	$ 8,852	$ 34,318	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ 123,899
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 293**	**$ 9,361**	**$ 22,611**	**$ 8,904**	**$ 71,327**	**$ 137,048**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	402-90-1 Capital Projects - Roads CIPs	403-90-1 Capital Projects - Fire CIPs	404-90-1 Capital Projects - Community Development CIPs	406-90-1 Capital Projects - Parks and Rec CIPs	414-90-1 Capital Projects - Water CIPs	419-90-1 Capital Projects - Wastewater CIPs
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 11,391	$ 835	$ 11,934	$ 10,775	$ 3,255	$ 5,391
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1	1	MIS	$ 5,515	$ -	$ -	$ 14,057	$ -	$ 2,089
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 44,231	$ 7,789	$ 44,173	$ 38,620	$ 14,469	$ 19,376
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ 43,421	$ 4,793	$ 21,885	$ 49,509	$ 11,785	$ 24,870
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 104,559**	**$ 13,417**	**$ 77,993**	**$ 112,961**	**$ 29,508**	**$ 51,725**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	514-1-1 Water - Administration	514-75-1 Water - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ 6,029
110	12	1	City Manager	$ 4,320	$ 11,135	$ 13,543	$ 16,400	$ 14,400	$ 20,202
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ 9,484
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ 29,637
110	06/1	1	MIS	$ 439	$ 1,505	$ 1,157	$ 6,499	$ -	$ 97,225
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,763	$ 36,508	$ 40,236	$ 45,562	$ 10,024	$ 67,390
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -	$ 422,757
110	17	6	Purchasing	$ 1,341	$ 6,060	$ 16,273	$ 33,891	$ -	$ 8,971
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ 165
			Proposed Costs	**$ 13,863**	**$ 55,208**	**$ 71,209**	**$ 102,351**	**$ 24,423**	**$ 661,861**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ 6,029	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 8,812	$ 14,276	$ 52,744	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ 5,501	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 13,469	$ 52,082	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ 155,099	$ 307	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,362	$ 28,669	$ 34,465	$ 34	$ -	$ 17
110	17	4	Treasury	$ -	$ 327,271	$ 2,795	$ 207	$ 207	$ 207
110	17	6	Purchasing	$ -	$ 10,366	$ 30,907	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 13,174**	**$ 560,680**	**$ 173,300**	**$ 241**	**$ 207**	**$ 224**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	530-1-1 Harbors	530-51-1 Harbors	531-1-1 Docks - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 23,580	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ 755	$ 11,380	$ 1,220
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ 14,276	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ 18,281	$ -
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ 182,598	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 34	$ 17	$ 34	$ 10,606	$ 81,700	$ 16,887
110	17	4	Treasury	$ 207	$ 207	$ 207	$ -	$ 59,858	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 6,126	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ 3,656	$ -
			Proposed Costs	**$ 241**	**$ 224**	**$ 241**	**$ 11,361**	**$ 401,455**	**$ 18,107**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	531-52-1 Docks - Administration	531-52-2 Docks - CIP Engineers-Dock	538-24-3 WW Extension - Administration	539-24-3 Water Extension - Eng Water Extension	550-1-1 Bartlett Regional Hospital	550-55-1 Bartlett Regional Hospital
110	11	1	City Attorney	$ 23,580	$ -	$ -	$ -	$ -	$ 137,531
110	12	1	City Manager	$ 6,813	$ 107	$ 531	$ 548	$ 874	$ 59,544
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ 14,276	$ -	$ -	$ -	$ -	$ 42,804
110	8	1	Human Resources	$ 18,241	$ 3,189	$ 735	$ 593	$ -	$ -
110	06/1	1	MIS	$ 754	$ -	$ -	$ -	$ -	$ 9,728
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 40,523	$ 4,874	$ 5,791	$ 6,152	$ 1,205	$ 49,056
110	17	4	Treasury	$ 1,453	$ 2	$ -	$ -	$ -	$ 55,116
110	17	6	Purchasing	$ 2,129	$ -	$ -	$ 538	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 107,768**	**$ 8,172**	**$ 7,058**	**$ 7,831**	**$ 2,079**	**$ 353,778**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-1 Airport - Administration	560-50-2 Airport - Terminal General Operations	560-50-3 Airport - Airfield Maintenance Shop	560-50-4 Airport - ARFF	560-50-5 Airport - Airport Security	560-50-8 Airport - Airport Landside
110	11	1	City Attorney	$ 14,653	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 4,948	$ 268	$ 638	$ 14	$ 10	$ 0
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ 17,764	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 10,955	$ 8,022	$ 19,178	$ -	$ -	$ -
110	06/1	1	MIS	$ 118,569	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 20,525	$ 23,872	$ 58,346	$ 5,949	$ 5,705	$ 410
110	17	4	Treasury	$ 13,934	$ 1,620	$ 3,958	$ 585	$ 385	$ 18
110	17	6	Purchasing	$ 1,686	$ 2,928	$ 18,276	$ 323	$ 1,905	$ -
110	23	1	Library	$ 4,302	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 207,336**	**$ 36,711**	**$ 100,396**	**$ 6,871**	**$ 8,005**	**$ 428**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-13 Airport - PFAS Cleanup	602-1-1 Fleet - Administration	602-79-1 Fleet - Administration	602-79-2 Fleet - Replacement Program	602-79-3 Fleet - Replacement Program - Grants	602-79-4 Fleet - Fuel Program
110	11	1	City Attorney	$ -	$ 6,029	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 0	$ 13,779	$ 8,356	$ 548	$ 243	$ 4,876
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ 5,097	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ 5,841	$ -	$ -	$ 1,020
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 64	$ 9,545	$ 29,391	$ 14,760	$ 1,238	$ 10,085
110	17	4	Treasury	$ 8	$ -	$ 4,035	$ 372	$ -	$ 3,562
110	17	6	Purchasing	$ 84	$ -	$ 27,415	$ 18,988	$ 238	$ 10,928
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 155**	**$ 29,353**	**$ 80,135**	**$ 34,669**	**$ 1,719**	**$ 30,471**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-5 Fleet - Washbay	640-1-1 Building Maintenance	640-44-1 Building Maintenance	680-1-1 Risk - Administration	680-60-1 Risk - Administration	680-60-2 Risk - Workers Comp
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 95,099	$ -
110	12	1	City Manager	$ 309	$ 2,007	$ 18,177	$ 42	$ 2,516	$ 198
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ 5,097	$ -
110	8	1	Human Resources	$ 273	$ -	$ 12,033	$ -	$ 5,106	$ -
110	06/1	1	MIS	$ -	$ -	$ 102,859	$ -	$ 40,120	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,418	$ 1,469	$ 50,420	$ 617	$ 14,209	$ 1,247
110	17	4	Treasury	$ 121	$ -	$ 499	$ -	$ 899	$ 1,865
110	17	6	Purchasing	$ -	$ -	$ 21,890	$ -	$ 135	$ 920
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,120**	**$ 3,476**	**$ 205,877**	**$ 660**	**$ 163,181**	**$ 4,231**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 331	$ 62	$ 539	$ 1	$ 190	$ 5,131
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ 3,996
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 9,272	$ 1,984	$ 2,618	$ 340	$ 1,045	$ 17,829
110	17	4	Treasury	$ 404	$ 19	$ 776	$ 11	$ 240	$ 5,000
110	17	6	Purchasing	$ 95	$ -	$ 1,173	$ 789	$ -	$ 1,595
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 10,103**	**$ 2,064**	**$ 5,105**	**$ 1,141**	**$ 1,475**	**$ 33,551**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

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
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 140	$ 377	$ 10	$ 3	$ 5	$ 3
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 1,067	$ -	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,778	$ 3,236	$ 666	$ 1,027	$ 495	$ 512
110	17	4	Treasury	$ 162	$ 71	$ 12	$ 23	$ 23	$ 5
110	17	6	Purchasing	$ 120	$ 117	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 5,199**	**$ 4,868**	**$ 688**	**$ 1,053**	**$ 522**	**$ 520**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	736-1-1 Mental Health	-- Other	-- Citywide Support
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ 5	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3	1	Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/1	1	MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ 322	$ -	$ -
110	17	4	Treasury	$ 153	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ 9,904	$1,920,002
			Proposed Costs	**$ 480**	**$ 9,904**	**$1,920,002**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	11	1	City Attorney	$ 892,164	$ -	$ 1,135,530	$ 2,027,694
110	12	1	City Manager	$ 954,499	$ -	$ 59,146	$ 1,013,646
110	7	1	Emergency Services	$ 154,530	$ -	$ 94,849	$ 249,379
110	3	1	Clerk	$ 466,941	$ -	$ 104,868	$ 571,808
110	8	1	Human Resources	$ 850,070	$ -	$ -	$ 850,070
110	06/1	1	MIS	$ 2,391,163	$ -	$ -	$ 2,391,163
110	17	1	Finance Administration	$ 140,221	$ -	$ -	$ 140,221
110	17	3	Controller	$ 2,198,206	$ -	$ -	$ 2,198,206
110	17	4	Treasury	$ 2,133,727	$ -	$ 473,683	$ 2,607,410
110	17	6	Purchasing	$ 645,244	$ -	$ -	$ 645,244
110	23	1	Library	$ 2,709,006	$ -	$ -	$ 2,709,006
			Proposed Costs	**$ 13,535,771**	**$ -**	**$ 1,868,076**	**$ 15,403,847**

5. Summary of Functions and Allocation Bases

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-11-1 City Attorney			
	Legal Support	City Attorneys Hours	City Attorney Log
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-1 City Manager			
	General Citywide Support - FTE	# of FTE	Staffing File
	General Citywide Support - Expenses	Actual Expenditures	Actual Expenditures
	Assembly Support	# of Agenda Items	Agenda Report
	Public Information	Not Allocated	
110-7-1 Emergency Services			
	Internal Support	Equal to all Benefitting Depts	
	Grant Support	# of Emergecy Service Grants	Grant Log
	Community Outreach	Not Allocated	
110-3-1 Clerk			
	Activities of the Assembly	# of Legislative Meetings	Meeting Schedule
	Boards and Commissions	% of Support to Boards and Commissions	Boards and Commissions Report
	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 FTE	Staffing File
	HR Employee Support	Employee Count	Staffing File
110-06/15-1 MIS			
	Device Support	MIS Device Allocation	IT Allocation Report
	Networking Support	MIS Network Allocation	IT Allocation Report
	Application Support	MIS Application Allocation	IT Allocation Report
	Print Shop	Print Shop Charges	Print Shop Report
110-17-1 Finance Administration			
	Division Administration	# of FTE per Finance Division	Staffing File

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-3 Controller			
	Accounting Support	Actual Expense and Revenue	Actual Revenue / Expenditures
	Accounts Payable	# of AP Transactions	Transaction Report
	Payroll	# of FTE	Staffing File
	Audit	Equal to all Depts	
	Capital Accounting	Capital Project Actual Expenditures	Actual Expenditures
	Grant Accounting	# of Grants	Grant Log
	Budget	Equal to all Divisions	
110-17-4 Treasury			
	Billings / Collections	# of Billing Collection and Receipt Trans	Billing Data
	Transmittals & Reconcilations	# of Transmittals and Reconciliations Trans	Transmittals
	Bank Account Reconcilation	# of Bank Account Transactions	Bank Transaction Report
	Debt Management	# of Total Debt Maturities	Debt Maturities
	Managed Investments	Cash Balance Per Fund	Cash Reconciliations
	Mail Room	# of Mail Pieces	Mail Room Report
	Sales / Hotel / Tobacco Tax	Fund Revenue	Actual Revenue
	Property Tax	Not Allocated	
110-17-6 Purchasing			
	PO (Data Entry)	# and Value of PO's	Purchase Order / Request Report
	PR (Buyers)	# and Value of Purchase Requests	Purchase Order / Request Report
110-23-1 Library			
	Website Support - Unique Views	# of Unique Page Views	Library Data Report
	Website Support - Pages	# of Pages	Library Data Report
	General Library Operations - Wifi Support	# of Wifi Users	Library Data Report
	General Library Operations - Branch Support	# of Visitors	Library Data Report

6. Central Service Departments (Providers)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Expenditures	Cost Adjustments	TOTAL $
110	11	1	City Attorney	$ 2,082,497	$ 249,658	$ 2,332,156
110	12	1	City Manager	$ 902,812	$ 97,305	$ 1,000,117
110	7	1	Emergency Services	$ 1,026,317	$ (785,558)	$ 240,759
110	3	1	Clerk	$ 471,864	$ 9,187	$ 481,051
110	8	1	Human Resources	$ 611,873	$ 176,833	$ 788,706
110	06/15	1	MIS	$ 3,176,099	$ 190,954	$ 3,367,053
110	17	1	Finance Administration	$ 2,024,262	$ (1,342,604)	$ 681,658
110	17	3	Controller	$ 1,008,619	$ 624,866	$ 1,633,485
110	17	4	Treasury	$ 540,322	$ 1,290,251	$ 1,830,573
110	17	6	Purchasing	$ 362,142	$ 163,523	$ 525,665
110	23	1	Library	$ 3,143,362	$ (320,425)	$ 2,822,937
			Subtotal	$ 15,350,170	$ 353,989	$ 15,704,158
			Disallowed Items (All Departments)			$ (300,311)
			TOTAL ALLOCATED EXPENDITURES			**$ 15,403,847**

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	10	1	Mayor and Assembly
110	12	2	Manager Office - Teen Health Center
110	12	3	Manager Office - Syst. Racism Rev.
110	12	5	Manager Office - Housing and Homelessness
110	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

GRANTEE DEPARTMENTS (RECEIVERS)

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
209	22	17	Police - Services
209	46	1	Parks and Recreation - Administration
209	46	2	Parks and Recreation - Areawide Recreation
209	46	7	Parks and Recreation - Zach Gordon Youth Center
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
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	5	CARES Relief Fund - Vote by Mail
219	20	8	CARES Relief Fund - Testing Equipment
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	19	CARES Relief Fund - Housing Assistance Pmts
219	20	20	CARES Relief Fund - ArtWorks/PT Grants
219	20	22	CARES Relief Fund - Travel Juneau(JnuCaresCampn)
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

GRANTEE DEPARTMENTS (RECEIVERS)

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
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	13	Eaglecrest - Diamond Park Fieldho
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
406	90	1	Capital Projects - Parks and Rec CIPs
414	90	1	Capital Projects - Water CIPs

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
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	1	1	Water - Administration
514	75	1	Water - Administration
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	1	1	Harbors
530	51	1	Harbors
531	1	1	Docks - Administration
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	1	1	Bartlett Regional Hospital
550	55	1	Bartlett Regional Hospital
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	8	Airport - Airport Landside
560	50	13	Airport - PFAS Cleanup
602	1	1	Fleet - Administration
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	1	1	Building Maintenance
640	44	1	Building Maintenance
680	1	1	Risk - Administration
680	60	1	Risk - Administration

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
680	60	2	Risk - Workers Comp
680	60	3	Risk - General Liability
680	60	3	Risk - Auto
680	60	4	Risk - Property
680	60	4	Risk - EE Practice
680	60	5	Risk - Special Policy
680	60	6	Risk - Health
680	60	6	Risk - Life
680	60	6	Risk - Wellness
680	60	6	Risk - EAP
680	60	7	Risk - UI CBJ
680	60	7	Risk - UI BRH
680	60	8	Risk - Cafeteria Plan CBJ
736	1	1	Mental Health
			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, and the allocation bases used to allocate costs to Receiving departments.
- **Costs to be allocated:** This details the total functional cost associated with a department as well as any cost adjustments and incoming costs from other Central Service department.
- **Departmental expense detail**: This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation detail**: This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments and accounts for any direct bills for services paid for by departments to the particular Central Service department.
- **Allocation summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

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

1 City Attorney

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

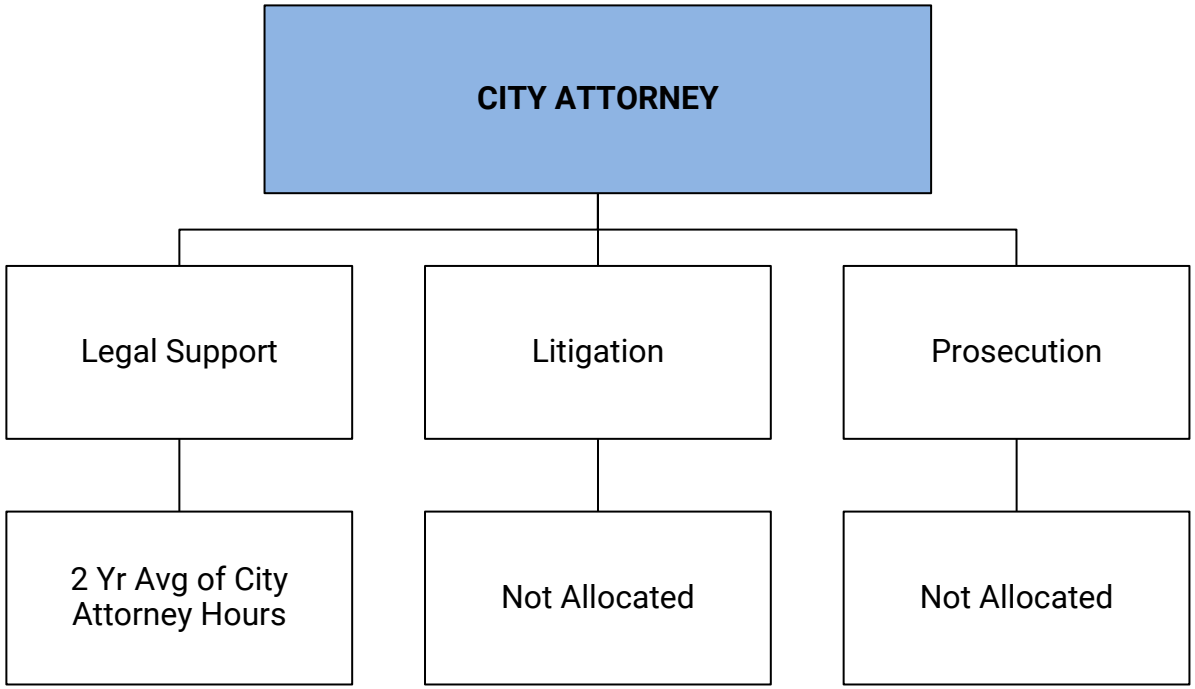
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours spent by City Attorney staff per Fund / Department / Division[1].

- **Litigation –** per OMB guidelines, services associated with defending the City against lawsuits and other litigation matters have not been allocated.

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

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

[1] Hours associated with Assembly support were discounted by 50%, as this support is related to legislative activities, including lobbyists and bill support.


CITY ATTORNEY
Legal Support
Litigation
Prosecution
2 Yr Avg of City Attorney Hours
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110-11-1 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,082,497		$ 2,082,497
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager		$ 13,937	$ 13,937
110-3-1 Clerk		$ 5,069	$ 5,069
110-8-1 Human Resources		$ 10,611	$ 10,611
110-06/15-1 MIS		$ 132,296	$ 132,296
110-17-3 Controller		$ 21,864	$ 21,864
110-17-4 Treasury		$ 184	$ 184
110-17-6 Purchasing		$ 6,442	$ 6,442
110-23-1 Library		$ 842	$ 842
Total Incoming Costs	**$ -**	**$ 191,244**	**$ 191,244**
Benefits - PERS	$ (27,711)		
Capital	$ (1,781)		
Reimbursable Expenses	$ 279,150		
Total Cost Adjustments	**$ 249,658**		**$ 249,658**
Total Costs to be Allocated	**$ 2,332,156**	**$ 191,244**	**$ 2,523,400**

DEPARTMENTAL EXPENSE DETAIL

110-11-1 City Attorney

Expense Type	Expense ($)	Legal Support	Litigation	Prosecution
Personnel				
Salary and Wages	$ 1,172,775	$ 645,026	$ 117,277	$ 410,471
Benefits	$ 528,198	$ 290,509	$ 52,820	$ 184,869
Benefits - PERS	$ 27,711	$ 15,241	$ 2,771	$ 9,699
Subtotal Personnel Cost	**$ 1,728,684**	**$ 950,776**	**$ 172,868**	**$ 605,039**
Operating Services & Supplies				
General Supplies	$ 2,496	$ 1,373	$ 250	$ 874
Insurance	$ 10,853	$ 5,969	$ 1,085	$ 3,798
Miscellaneous Expenses	$ (686)	$ (377)	$ (69)	$ (240)
Other Expenses	$ 34,380	$ 18,909	$ 3,438	$ 12,033
Postage	$ 346	$ 190	$ 35	$ 121
Professional	$ 464,957	$ 255,726	$ 46,496	$ 162,735
Public Utility Services	$ 3,099	$ 1,704	$ 310	$ 1,085
Reimbursable Expenses	$ (279,150)	$ (153,533)	$ (27,915)	$ (97,703)
Rentals and Leases	$ 95,360	$ 52,448	$ 9,536	$ 33,376
Travel and Training	$ 20,379	$ 11,208	$ 2,038	$ 7,133
Capital Outlay	$ 1,781	$ 979	$ 178	$ 623
Subtotal Operating Cost	**$ 353,814**	**$ 194,598**	**$ 35,381**	**$ 123,835**
DEPARTMENTAL EXPENDITURES	**$ 2,082,497**	**$ 1,145,374**	**$ 208,250**	**$ 728,874**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefits - PERS	$ (27,711.06)	$ (15,241)	$ (2,771)	$ (9,699)
Capital	$ (1,780.88)	$ (979)	$ (178)	$ (623)
Reimbursable Expenses	$ 279,150.00	$ 153,533	$ 27,915	$ 97,703
Subtotal Cost Adjustments	**$ 249,658**	**$ 137,312**	**$ 24,966**	**$ 87,380**
FUNCTIONAL COST	**$ 2,332,156**	**$ 1,282,686**	**$ 233,216**	**$ 816,254**
First Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (1,049,470)	$ -	$ (233,216)	$ (816,254)
Subtotal of First Allocation	**$ 1,282,686**	$ 1,282,686	$ -	$ -
Second Allocation				
Incoming - All Others	$ 191,244	$ 105,184	$ 19,124	$ 66,935
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (86,060)	$ -	$ (19,124)	$ (66,935)
Subtotal of Second Allocation	**$ 105,184**	$ 105,184	$ -	$ -
TOTAL ALLOCATED	**$ 1,387,870**	**$ 1,387,870**	**$ -**	**$ -**

110-11-1 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Support							
110-12-1 City Manager	382.89	5.234%	$ 67,132		$ 67,132	$ 5,505	$ 72,637
110-3-1 Clerk	641.49	8.768%	$ 112,472		$ 112,472	$ 9,223	$ 121,695
110-8-1 Human Resources	155.35	2.123%	$ 27,237		$ 27,237	$ 2,234	$ 29,471
110-06/15-1 MIS	25.38	0.347%	$ 4,449		$ 4,449	$ 365	$ 4,814
110-17-3 Controller	1,177.61	16.097%	$ 206,470		$ 206,470	$ 16,931	$ 223,401
110-17-4 Treasury	226.00	3.089%	$ 39,625		$ 39,625	$ 3,249	$ 42,874
110-23-1 Library	4.29	0.059%	$ 751		$ 751	$ 62	$ 813
110-10-1 Mayor and Assembly	504.40	6.895%	$ 88,435		$ 88,435	$ 7,252	$ 95,687
110-16-2 CDD - Planning	917.03	12.535%	$ 160,783		$ 160,783	$ 13,185	$ 173,968
110-17-2 Finance - Assessors	106.97	1.462%	$ 18,755		$ 18,755	$ 1,538	$ 20,293
110-24-1 Engineering - Administration	278.19	3.803%	$ 48,775		$ 48,775	$ 4,000	$ 52,775
120-2-1 School District - Administration	552.28	7.549%	$ 96,831		$ 96,831	$ 7,940	$ 104,771
209-22-1 Police - Administration	187.73	2.566%	$ 32,914		$ 32,914	$ 2,699	$ 35,613
209-22-7 Police - Animal Control	1.10	0.015%	$ 193		$ 193	$ 16	$ 209
209-46-1 Parks and Recreation - Administration	84.47	1.155%	$ 14,809		$ 14,809	$ 1,214	$ 16,024
209-71-1 Capital Transit - Administration	31.78	0.434%	$ 5,572		$ 5,572	$ 457	$ 6,029
209-72-1 Streets - Administration	31.78	0.434%	$ 5,572		$ 5,572	$ 457	$ 6,029
210-21-1 Fire - Administration Operations	119.79	1.637%	$ 21,003		$ 21,003	$ 1,722	$ 22,725
235-28-1 Eaglecrest - Administration	145.10	1.983%	$ 25,440		$ 25,440	$ 2,086	$ 27,526
249-1-1 Parks and Recreation - Aquatics	0.60	0.008%	$ 105		$ 105	$ 9	$ 114
271-14-1 Lands - Administration	94.21	1.288%	$ 16,518		$ 16,518	$ 1,355	$ 17,873
514-75-1 Water - Administration	31.78	0.434%	$ 5,572		$ 5,572	$ 457	$ 6,029
519-76-4 Wastewater - Collections	31.78	0.434%	$ 5,572		$ 5,572	$ 457	$ 6,029
530-51-1 Harbors	124.30	1.699%	$ 21,793		$ 21,793	$ 1,787	$ 23,580
531-52-1 Docks - Administration	124.30	1.699%	$ 21,793		$ 21,793	$ 1,787	$ 23,580
550-55-1 Bartlett Regional Hospital	724.96	9.909%	$ 127,108		$ 127,108	$ 10,423	$ 137,531
560-50-1 Airport - Administration	77.24	1.056%	$ 13,543		$ 13,543	$ 1,111	$ 14,653
602-1-1 Fleet - Administration	31.78	0.434%	$ 5,572		$ 5,572	$ 457	$ 6,029
680-60-1 Risk - Administration	501.29	6.852%	$ 87,891		$ 87,891	$ 7,207	$ 95,099
Total	**7315.8461**	**100.000%**	**$ 1,282,686**	**$ -**	**$ 1,282,686**	**$ 105,184**	**$ 1,387,870**

Allocation Basis: **City Attorneys Hours**

Source of Allocation: **City Attorney Log**

ALLOCATION SUMMARY

110-11-1 City Attorney

	Legal Support	Total
110-12-1 City Manager	$ 72,637	$ 72,637
110-3-1 Clerk	$ 121,695	$ 121,695
110-8-1 Human Resources	$ 29,471	$ 29,471
110-06/15-1 MIS	$ 4,814	$ 4,814
110-17-3 Controller	$ 223,401	$ 223,401
110-17-4 Treasury	$ 42,874	$ 42,874
110-23-1 Library	$ 813	$ 813
110-10-1 Mayor and Assembly	$ 95,687	$ 95,687
110-16-2 CDD - Planning	$ 173,968	$ 173,968
110-17-2 Finance - Assessors	$ 20,293	$ 20,293
110-24-1 Engineering - Administration	$ 52,775	$ 52,775
120-2-1 School District - Administration	$ 104,771	$ 104,771
209-22-1 Police - Administration	$ 35,613	$ 35,613
209-22-7 Police - Animal Control	$ 209	$ 209
209-46-1 Parks and Recreation - Administration	$ 16,024	$ 16,024
209-71-1 Capital Transit - Administration	$ 6,029	$ 6,029
209-72-1 Streets - Administration	$ 6,029	$ 6,029
210-21-1 Fire - Administration Operations	$ 22,725	$ 22,725
235-28-1 Eaglecrest - Administration	$ 27,526	$ 27,526
249-1-1 Parks and Recreation - Aquatics	$ 114	$ 114
271-14-1 Lands - Administration	$ 17,873	$ 17,873
514-75-1 Water - Administration	$ 6,029	$ 6,029
519-76-4 Wastewater - Collections	$ 6,029	$ 6,029
530-51-1 Harbors	$ 23,580	$ 23,580
531-52-1 Docks - Administration	$ 23,580	$ 23,580
550-55-1 Bartlett Regional Hospital	$ 137,531	$ 137,531
560-50-1 Airport - Administration	$ 14,653	$ 14,653
602-1-1 Fleet - Administration	$ 6,029	$ 6,029
680-60-1 Risk - Administration	$ 95,099	$ 95,099
Total	**$ 1,387,870**	**$ 1,387,870**

2 City Manager

The City Manager's Department is responsible for carrying out Assembly policies and directives, by providing oversight of City and Borough assets, and working to assure fairness and consistency in all activities and responsibilities. Management and oversight are 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[2].

- **General Citywide Support - Expenses –** represents services and support associated with oversight and management of departmental activities and responsibilities. This function is allocated based upon actual expenditures per Fund, Department, and Division[3].

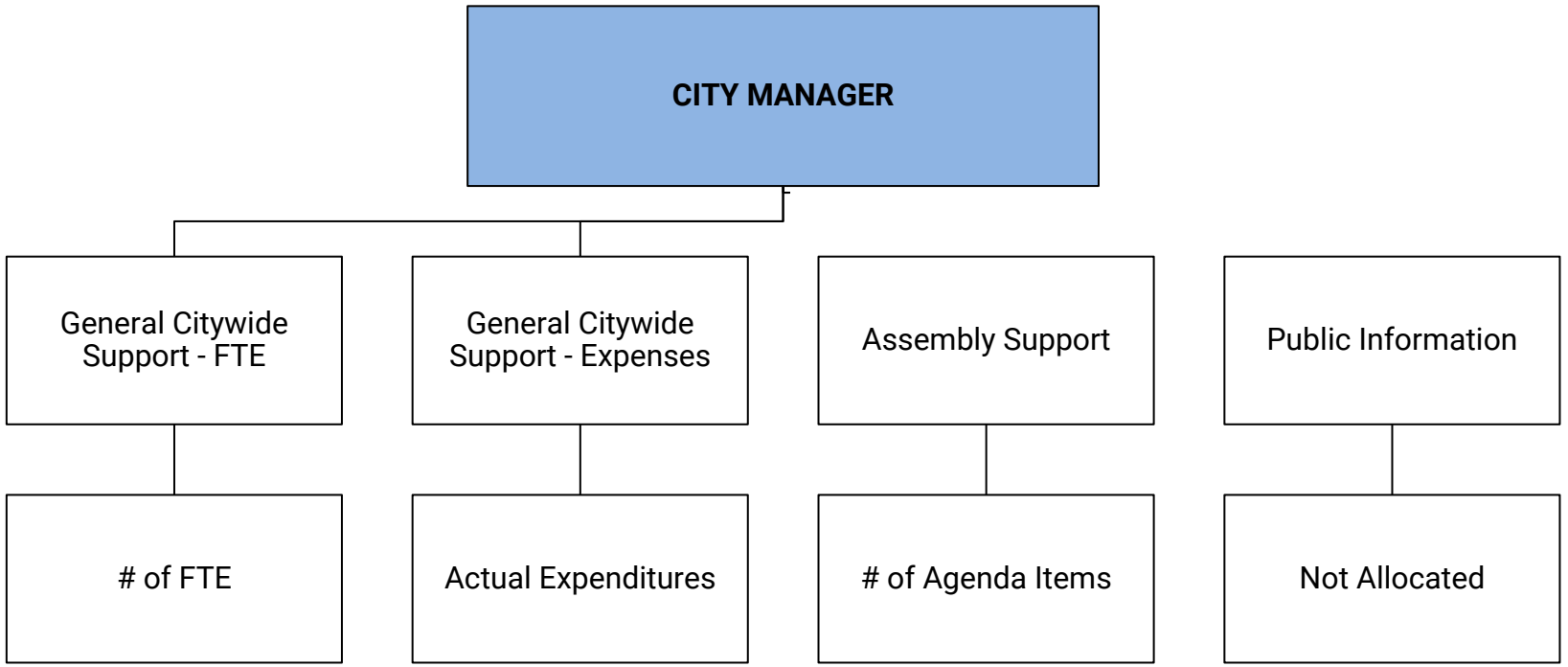
- **Assembly Support –** reflects the services and support associated with preparing and attending Assembly meetings and implementation of Assembly policies and directives. This function is allocated based upon the number of agenda items per Fund, Department, and Division.

- **Public Information –** represents services and support provided to the community through the release of public information and various communication efforts. Per OMB guidelines, these services have been unallocated.

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

[2] 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%).
[3] In order to provide an accurate reflection of City Manager support, expenditures were weighted for the following receivers at 5%: School, Docks, Harbor, Eaglecrest, Hospital, Airport, and all Risk Divisions. Marine Passenger Fee Division was weighted double. 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, Debt Principal, and Reimbursable Expenditures).

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

COSTS TO BE ALLOCATED

110-12-1 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 902,812		$ 902,812
Non-Operational Expenses	$ (17,273)		
Total Deductions	$ (17,273)		$ (17,273)
Incoming Costs			
110-11-1 City Attorney	$ 67,132	$ 5,505	$ 72,637
110-12-1 City Manager		$ 23,716	$ 23,716
110-3-1 Clerk		$ 6,004	$ 6,004
110-8-1 Human Resources		$ 5,680	$ 5,680
110-06/15-1 MIS		$ 55,339	$ 55,339
110-17-3 Controller		$ 16,052	$ 16,052
110-17-4 Treasury		$ 7,930	$ 7,930
110-17-6 Purchasing		$ 5,783	$ 5,783
110-23-1 Library		$ 6,942	$ 6,942
Total Incoming Costs	**$ 67,132**	**$ 132,952**	**$ 200,084**
Benefits - PERS	$ (27,276)		
Contractual Services	$ (276,919)		
Reimbursable Expenses	$ 401,500		
Total Cost Adjustments	**$ 97,305**		**$ 97,305**
Total Costs to be Allocated	**$ 1,049,976**	**$ 132,952**	**$ 1,182,928**

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	$ 625,112	$ 125,022	$ 375,067	$ 93,767	$ 31,256
Benefits	$ 276,855	$ 55,371	$ 166,113	$ 41,528	$ 13,843
Benefits - PERS	$ 27,276	$ 5,455	$ 16,366	$ 4,091	$ 1,364
Subtotal Personnel Cost	**$ 929,243**	**$ 185,849**	**$ 557,546**	**$ 139,387**	**$ 46,462**
Operating Services & Supplies					
General Supplies	$ 3,191	$ 638	$ 1,914	$ 479	$ 160
Insurance	$ 14,000	$ 2,800	$ 8,400	$ 2,100	$ 700
Miscellaneous Expenses	$ 3,611	$ 722	$ 2,167	$ 542	$ 181
Other Expenses	$ 1,815	$ 363	$ 1,089	$ 272	$ 91
Postage	$ 3,540	$ 708	$ 2,124	$ 531	$ 177
Printing	$ 9,055	$ 1,811	$ 5,433	$ 1,358	$ 453
Professional	$ 280,710	$ 56,142	$ 168,426	$ 42,106	$ 14,035
Public Utility Services	$ 2,513	$ 503	$ 1,508	$ 377	$ 126
Reimbursable Expenses	$ (401,500)	$ (80,300)	$ (240,900)	$ (60,225)	$ (20,075)
Rentals and Leases	$ 2,850	$ 570	$ 1,710	$ 428	$ 143
Repairs and Maintenance	$ 30,300	$ 6,060	$ 18,180	$ 4,545	$ 1,515
Travel and Training	$ 23,484	$ 4,697	$ 14,091	$ 3,523	$ 1,174
Subtotal Operating Cost	**$ (26,431)**	**$ (5,286)**	**$ (15,859)**	**$ (3,965)**	**$ (1,322)**
DEPARTMENTAL EXPENDITURES	**$ 902,812**	**$ 180,562**	**$ 541,687**	**$ 135,422**	**$ 45,141**
Disallowed Costs					
Non-Operational Expenses	$ (17,273)	$ (3,455)	$ (10,364)	$ (2,591)	$ (864)
Subtotal Disallowed Costs	**$ (17,273)**	**$ (3,455)**	**$ (10,364)**	**$ (2,591)**	**$ (864)**
Cost Adjustments					
Benefits - PERS	$ (27,276)	$ (5,455)	$ (16,366)	$ (4,091)	$ (1,364)
Contractual Services	$ (276,919)	$ (55,384)	$ (166,152)	$ (41,538)	$ (13,846)
Reimbursable Expenses	$ 401,500	$ 80,300	$ 240,900	$ 60,225	$ 20,075
Subtotal Cost Adjustments	**$ 97,305**	**$ 19,461**	**$ 58,383**	**$ 14,596**	**$ 4,865**
FUNCTIONAL COST	**$ 982,844**	**$ 196,569**	**$ 589,706**	**$ 147,427**	**$ 49,142**
First Allocation					
Incoming - All Others	$ 67,132	$ 13,426	$ 40,279	$ 10,070	$ 3,357
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (52,499)	$ -	$ -	$ -	$ (52,499)
Subtotal of First Allocation	**$ 997,477**	**$ 209,995**	**$ 629,986**	**$ 157,496**	**$ -**
Second Allocation					
Incoming - All Others	$ 132,952	$ 26,590	$ 79,771	$ 19,943	$ 6,648
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (6,648)	$ -	$ -	$ -	$ (6,648)
Subtotal of Second Allocation	**$ 126,304**	**$ 26,590**	**$ 79,771**	**$ 19,943**	**$ -**
TOTAL ALLOCATED	**$ 1,123,782**	**$ 236,586**	**$ 709,757**	**$ 177,439**	**$ -**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - FTE							
110-11-1 City Attorney	11.25	1.559%	$ 3,273		$ 3,273		$ 3,273
110-12-1 City Manager	6.00	0.831%	$ 1,746		$ 1,746		$ 1,746
110-7-1 Emergency Services	2.00	0.277%	$ 582		$ 582	$ 75	$ 657
110-3-1 Clerk	4.00	0.554%	$ 1,164		$ 1,164	$ 151	$ 1,315
110-8-1 Human Resources	4.40	0.610%	$ 1,280		$ 1,280	$ 166	$ 1,446
110-06/15-1 MIS	15.66	2.169%	$ 4,556		$ 4,556	$ 591	$ 5,147
110-17-1 Finance Administration	3.00	0.416%	$ 873		$ 873	$ 113	$ 986
110-17-3 Controller	13.03	1.805%	$ 3,791		$ 3,791	$ 492	$ 4,282
110-17-4 Treasury	17.07	2.364%	$ 4,965		$ 4,965	$ 644	$ 5,609
110-17-6 Purchasing	4.00	0.554%	$ 1,164		$ 1,164	$ 151	$ 1,315
110-23-1 Library	23.46	3.250%	$ 6,825		$ 6,825	$ 885	$ 7,710
110-4-1 Election	0.36	0.050%	$ 105		$ 105	$ 14	$ 118
110-10-1 Mayor and Assembly	9.00	1.247%	$ 2,618		$ 2,618	$ 340	$ 2,958
110-12-2 Manager Office - Teen Health Center	1.50	0.208%	$ 436		$ 436	$ 57	$ 493
110-12-6 Manager Office - Tourism Management	1.00	0.139%	$ 291		$ 291	$ 38	$ 329
110-16-1 CDD - Administration	8.00	1.108%	$ 2,327		$ 2,327	$ 302	$ 2,629
110-16-2 CDD - Planning	10.00	1.385%	$ 2,909		$ 2,909	$ 377	$ 3,287
110-16-3 CDD - Building	6.00	0.831%	$ 1,746		$ 1,746	$ 226	$ 1,972
110-17-2 Finance - Assessors	7.00	0.970%	$ 2,036		$ 2,036	$ 264	$ 2,301
110-21-70 Fire - Sobering Center	10.00	1.385%	$ 2,909		$ 2,909	$ 377	$ 3,287
110-21-71 Fire - Mobile Integrated Health	5.50	0.762%	$ 1,600		$ 1,600	$ 208	$ 1,808
110-23-2 Library - City Museum	3.95	0.547%	$ 1,149		$ 1,149	$ 149	$ 1,298
110-24-1 Engineering - Administration	2.10	0.291%	$ 611		$ 611	$ 79	$ 690
110-24-2 Engineering - CIP	17.65	2.445%	$ 5,135		$ 5,135	$ 666	$ 5,801
110-41-1 P&R Parks and Landscape - Administration	19.45	2.695%	$ 5,658		$ 5,658	$ 734	$ 6,392
110-42-1 Arboretum - Administration	1.79	0.248%	$ 521		$ 521	$ 68	$ 588
110-77-1 RecycleWorks - Administration	1.20	0.166%	$ 349		$ 349	$ 45	$ 394
120-2-1 School District - Administration	67.07	9.292%	$ 19,512		$ 19,512	$ 2,531	$ 22,043
209-22-1 Police - Administration	6.15	0.852%	$ 1,789		$ 1,789	$ 232	$ 2,021
209-22-2 Police - General Operations	57.00	7.897%	$ 16,583		$ 16,583	$ 2,151	$ 18,734
209-22-5 Police - Communications	10.69	1.481%	$ 3,110		$ 3,110	$ 403	$ 3,513
209-22-8 Police - Community Services	1.00	0.139%	$ 291		$ 291	$ 38	$ 329
209-22-9 Police - System Admin/E911	5.48	0.759%	$ 1,594		$ 1,594	$ 207	$ 1,801
209-22-10 Police - Fleet	1.00	0.139%	$ 291		$ 291	$ 38	$ 329
209-22-11 Police - Electronics	1.00	0.139%	$ 291		$ 291	$ 38	$ 329
209-22-16 Police - Airport Security	5.00	0.693%	$ 1,455		$ 1,455	$ 189	$ 1,643
209-22-17 Police - Services	10.52	1.457%	$ 3,060		$ 3,060	$ 397	$ 3,458
209-46-1 Parks and Recreation - Administration	2.76	0.382%	$ 803		$ 803	$ 104	$ 907
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.705%	$ 1,481		$ 1,481	$ 192	$ 1,673
209-46-7 Parks and Recreation - Zach Gordon Youth Center	22.09	3.060%	$ 6,426		$ 6,426	$ 834	$ 7,260

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.876%	$ 1,839		$ 1,839	$ 239	$ 2,077
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.493%	$ 1,036		$ 1,036	$ 134	$ 1,170
209-71-1 Capital Transit - Administration	3.20	0.443%	$ 931		$ 931	$ 121	$ 1,052
209-71-2 Capital Transit - Operations	29.48	4.084%	$ 8,576		$ 8,576	$ 1,113	$ 9,689
209-71-3 Capital Transit - Maintenance	7.00	0.970%	$ 2,036		$ 2,036	$ 264	$ 2,301
209-72-1 Streets - Administration	25.23	3.495%	$ 7,340		$ 7,340	$ 952	$ 8,292
210-21-1 Fire - Administration Operations	54.30	7.523%	$ 15,797		$ 15,797	$ 2,049	$ 17,846
235-28-1 Eaglecrest - Administration	0.23	0.032%	$ 67		$ 67	$ 9	$ 76
235-28-2 Eaglecrest - Ski Patrol	0.24	0.034%	$ 71		$ 71	$ 9	$ 80
235-28-3 Eaglecrest - Lift	0.23	0.032%	$ 66		$ 66	$ 9	$ 75
235-28-4 Eaglecrest - Mountain Maint	0.32	0.045%	$ 94		$ 94	$ 12	$ 106
235-28-5 Eaglecrest - Lodge General Operations	0.12	0.017%	$ 35		$ 35	$ 5	$ 40
235-28-6 Eaglecrest - Snow Sports School	0.26	0.037%	$ 77		$ 77	$ 10	$ 87
235-28-7 Eaglecrest - Food Service	0.06	0.008%	$ 16		$ 16	$ 2	$ 19
235-28-8 Eaglecrest - Ski Rental Shop	0.14	0.019%	$ 40		$ 40	$ 5	$ 46
235-28-9 Eaglecrest - Marketing	0.07	0.009%	$ 20		$ 20	$ 3	$ 22
249-46-3 Parks and Recreation - Aquatics	9.72	1.346%	$ 2,826		$ 2,826	$ 367	$ 3,193
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	2.071%	$ 4,349		$ 4,349	$ 564	$ 4,913
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.033%	$ 70		$ 70	$ 9	$ 79
271-14-1 Lands - Administration	2.90	0.402%	$ 844		$ 844	$ 109	$ 953
271-14-2 Lands - Quarries	0.70	0.097%	$ 204		$ 204	$ 26	$ 230
514-75-1 Water - Administration	14.00	1.940%	$ 4,073		$ 4,073	$ 528	$ 4,601
519-76-4 Wastewater - Collections	12.30	1.704%	$ 3,578		$ 3,578	$ 464	$ 4,043
519-76-5 Wastewater - Treatment	24.75	3.429%	$ 7,200		$ 7,200	$ 934	$ 8,134
530-51-1 Harbors	16.83	2.332%	$ 4,896		$ 4,896	$ 635	$ 5,531
531-52-1 Docks - Administration	1.63	0.225%	$ 473		$ 473	$ 61	$ 534
531-52-2 Docks - CIP Engineers-Dock	0.30	0.041%	$ 86		$ 86	$ 11	$ 97
538-24-3 WW Extension - Administration	0.60	0.083%	$ 175		$ 175	$ 23	$ 197
539-24-3 Water Extension - Eng Water Extension	0.50	0.069%	$ 145		$ 145	$ 19	$ 164
550-55-1 Bartlett Regional Hospital	61.70	8.548%	$ 17,950		$ 17,950	$ 2,329	$ 20,278
560-50-1 Airport - Administration	1.02	0.141%	$ 297		$ 297	$ 38	$ 335
560-50-2 Airport - Terminal General Operations	0.75	0.104%	$ 218		$ 218	$ 28	$ 246
560-50-3 Airport - Airfield Maintenance Shop	1.78	0.246%	$ 517		$ 517	$ 67	$ 584
602-79-1 Fleet - Administration	5.30	0.734%	$ 1,542		$ 1,542	$ 200	$ 1,742
602-79-4 Fleet - Fuel Program	0.80	0.111%	$ 233		$ 233	$ 30	$ 263
602-79-5 Fleet - Washbay	0.15	0.021%	$ 44		$ 44	$ 6	$ 49
640-44-1 Building Maintenance	11.25	1.559%	$ 3,273		$ 3,273	$ 425	$ 3,697
680-60-1 Risk - Administration	4.70	0.651%	$ 1,367		$ 1,367	$ 177	$ 1,545
680-60-6 Risk - Wellness	1.00	0.139%	$ 291		$ 291	$ 38	$ 329
Total	**721.83**	**100.000%**	**$ 209,995**	**$ -**	**$ 209,995**	**$ 26,590**	**$ 236,586**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - Expenses							
110-11-1 City Attorney	2,264,506.18	1.533%	$ 9,659		$ 9,659		$ 9,659
110-12-1 City Manager	1,301,462.39	0.881%	$ 5,551		$ 5,551		$ 5,551
110-7-1 Emergency Services	540,284.50	0.366%	$ 2,304		$ 2,304	$ 299	$ 2,603
110-3-1 Clerk	552,543.70	0.374%	$ 2,357		$ 2,357	$ 306	$ 2,663
110-8-1 Human Resources	758,691.03	0.514%	$ 3,236		$ 3,236	$ 420	$ 3,656
110-06/15-1 MIS	3,731,492.07	2.526%	$ 15,916		$ 15,916	$ 2,065	$ 17,981
110-17-1 Finance Administration	1,861,852.69	1.261%	$ 7,941		$ 7,941	$ 1,030	$ 8,972
110-17-3 Controller	1,651,884.44	1.118%	$ 7,046		$ 7,046	$ 914	$ 7,960
110-17-4 Treasury	2,475,922.23	1.676%	$ 10,561		$ 10,561	$ 1,370	$ 11,931
110-17-6 Purchasing	533,653.25	0.361%	$ 2,276		$ 2,276	$ 295	$ 2,572
110-23-1 Library	3,105,749.43	2.103%	$ 13,247		$ 13,247	$ 1,719	$ 14,966
110-1-1 General Fund - General Fund - Non-Dept	1,233.68	0.001%	$ 5		$ 5	$ 1	$ 6
110-4-1 Election	123,092.12	0.083%	$ 525		$ 525	$ 68	$ 593
110-10-1 Mayor and Assembly	7,414,799.35	5.020%	$ 31,626		$ 31,626	$ 4,104	$ 35,730
110-12-2 Manager Office - Teen Health Center	249,724.13	0.169%	$ 1,065		$ 1,065	$ 138	$ 1,203
110-12-6 Manager Office - Tourism Management	230,342.20	0.156%	$ 982		$ 982	$ 127	$ 1,110
110-16-1 CDD - Administration	1,203,353.68	0.815%	$ 5,133		$ 5,133	$ 666	$ 5,799
110-16-2 CDD - Planning	1,015,049.93	0.687%	$ 4,329		$ 4,329	$ 562	$ 4,891
110-16-3 CDD - Building	841,025.23	0.569%	$ 3,587		$ 3,587	$ 465	$ 4,053
110-17-2 Finance - Assessors	819,865.55	0.555%	$ 3,497		$ 3,497	$ 454	$ 3,951
110-21-1 Fire - Emergency Services	5,579,583.12	3.778%	$ 23,799		$ 23,799	$ 3,088	$ 26,887
110-21-70 Fire - Sobering Center	1,135,091.67	0.769%	$ 4,841		$ 4,841	$ 628	$ 5,470
110-21-71 Fire - Mobile Integrated Health	546,229.63	0.370%	$ 2,330		$ 2,330	$ 302	$ 2,632
110-23-2 Library - City Museum	503,167.25	0.341%	$ 2,146		$ 2,146	$ 278	$ 2,425
110-24-1 Engineering - Administration	380,208.45	0.257%	$ 1,622		$ 1,622	$ 210	$ 1,832
110-24-2 Engineering - CIP	917,733.76	0.621%	$ 3,914		$ 3,914	$ 508	$ 4,422
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	3,395.69	0.002%	$ 14		$ 14	$ 2	$ 16
110-41-1 P&R Parks and Landscape - Administration	2,524,289.70	1.709%	$ 10,767		$ 10,767	$ 1,397	$ 12,164
110-42-1 Arboretum - Administration	237,662.91	0.161%	$ 1,014		$ 1,014	$ 132	$ 1,145
110-47-1 Centennial Hall - Convention Center	549,230.46	0.372%	$ 2,343		$ 2,343	$ 304	$ 2,647
110-77-1 RecycleWorks - Administration	172,755.75	0.117%	$ 737		$ 737	$ 96	$ 832
110-77-2 RecycleWorks - Recycling	475,393.27	0.322%	$ 2,028		$ 2,028	$ 263	$ 2,291
110-77-3 RecycleWorks - Household Hazardous Waste	717,696.54	0.486%	$ 3,061		$ 3,061	$ 397	$ 3,458
110-77-4 RecycleWorks - Junked Vehicles	312,825.48	0.212%	$ 1,334		$ 1,334	$ 173	$ 1,507
120-2-1 School District - Administration	4,611,758.59	3.122%	$ 19,670		$ 19,670	$ 2,552	$ 22,223
120-2-2 School District - Administration	500.00	0.000%	$ 2		$ 2	$ 0	$ 2
209-1-1 Roaded Service Area Non-Operational	6,576.91	0.004%	$ 28		$ 28	$ 4	$ 32
209-22-1 Police - Administration	2,000,481.01	1.354%	$ 8,533		$ 8,533	$ 1,107	$ 9,640
209-22-2 Police - General Operations	8,803,067.67	5.960%	$ 37,548		$ 37,548	$ 4,872	$ 42,420
209-22-5 Police - Communications	1,201,104.17	0.813%	$ 5,123		$ 5,123	$ 665	$ 5,788
209-22-7 Police - Animal Control	1,085,016.60	0.735%	$ 4,628		$ 4,628	$ 601	$ 5,228

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-8 Police - Community Services	126,283.54	0.085%	$ 539		$ 539	$ 70	$ 609
209-22-9 Police - System Admin/E911	733,352.92	0.497%	$ 3,128		$ 3,128	$ 406	$ 3,534
209-22-10 Police - Fleet	265,845.27	0.180%	$ 1,134		$ 1,134	$ 147	$ 1,281
209-22-11 Police - Electronics	201,907.57	0.137%	$ 861		$ 861	$ 112	$ 973
209-22-12 Police - Travel and Training	147,715.17	0.100%	$ 630		$ 630	$ 82	$ 712
209-22-14 Police - Grants	92,358.10	0.063%	$ 394		$ 394	$ 51	$ 445
209-22-16 Police - Airport Security	909,754.78	0.616%	$ 3,880		$ 3,880	$ 504	$ 4,384
209-22-17 Police - Services	1,620,153.12	1.097%	$ 6,910		$ 6,910	$ 897	$ 7,807
209-46-1 Parks and Recreation - Administration	554,009.87	0.375%	$ 2,363		$ 2,363	$ 307	$ 2,670
209-46-2 Parks and Recreation - Areawide Recreation	571,467.08	0.387%	$ 2,437		$ 2,437	$ 316	$ 2,754
209-46-7 Parks and Recreation - Zach Gordon Youth Center	1,579,572.96	1.069%	$ 6,737		$ 6,737	$ 874	$ 7,612
209-46-8 Parks and Recreation - Treadwell Arena	886,601.56	0.600%	$ 3,782		$ 3,782	$ 491	$ 4,272
209-46-9 Parks and Recreation - Youth Scholarships	23,613.24	0.016%	$ 101		$ 101	$ 13	$ 114
209-46-12 Parks and Recreation - Youth Activities	316,875.00	0.215%	$ 1,352		$ 1,352	$ 175	$ 1,527
209-46-14 Parks and Recreation - Diamond Park Field House	269,840.51	0.183%	$ 1,151		$ 1,151	$ 149	$ 1,300
209-71-1 Capital Transit - Administration	1,587,514.78	1.075%	$ 6,771		$ 6,771	$ 879	$ 7,650
209-71-2 Capital Transit - Operations	3,723,853.27	2.521%	$ 15,883		$ 15,883	$ 2,061	$ 17,944
209-71-3 Capital Transit - Maintenance	1,002,308.57	0.679%	$ 4,275		$ 4,275	$ 555	$ 4,830
209-71-4 Capital Transit - Downtown Center	101,924.91	0.069%	$ 435		$ 435	$ 56	$ 491
209-71-5 Capital Transit - Valley Center	57,600.00	0.039%	$ 246		$ 246	$ 32	$ 278
209-72-1 Streets - Administration	5,241,695.27	3.549%	$ 22,357		$ 22,357	$ 2,901	$ 25,258
210-21-1 Fire - Administration Operations	4,390,868.31	2.973%	$ 18,728		$ 18,728	$ 2,430	$ 21,158
210-21-70 Fire - CARES program	31,331.59	0.021%	$ 134		$ 134	$ 17	$ 151
215-1-1 Sales Tax	1,158,225.00	0.784%	$ 4,940		$ 4,940	$ 641	$ 5,581
216-1-1 Hotel Tax	37,000.00	0.025%	$ 158		$ 158	$ 20	$ 178
219-20-1 CARES Relief Fund - Operations	31,225.97	0.021%	$ 133		$ 133	$ 17	$ 150
219-20-16 CARES Relief Fund - Pop-up testing	303,490.00	0.205%	$ 1,294		$ 1,294	$ 168	$ 1,462
219-20-32 CARES Relief Fund - Healthy Equitable Grant	75,918.64	0.051%	$ 324		$ 324	$ 42	$ 366
221-1-1 Tobacco Tax	76,400.00	0.052%	$ 326		$ 326	$ 42	$ 368
225-1-1 Marine Passenger Fees	2,308,400.00	1.563%	$ 9,846		$ 9,846	$ 1,278	$ 11,124
232-52-1 Port Development Fee	7,600.00	0.005%	$ 32		$ 32	$ 4	$ 37
235-28-1 Eaglecrest - Administration	62,664.96	0.042%	$ 267		$ 267	$ 35	$ 302
235-28-2 Eaglecrest - Ski Patrol	14,046.02	0.010%	$ 60		$ 60	$ 8	$ 68
235-28-3 Eaglecrest - Lift	3,940.16	0.003%	$ 17		$ 17	$ 2	$ 19
235-28-4 Eaglecrest - Mountain Maint	33,988.91	0.023%	$ 145		$ 145	$ 19	$ 164
235-28-5 Eaglecrest - Lodge General Operations	12,993.61	0.009%	$ 55		$ 55	$ 7	$ 63
235-28-6 Eaglecrest - Snow Sports School	14,487.41	0.010%	$ 62		$ 62	$ 8	$ 70
235-28-7 Eaglecrest - Food Service	9,036.91	0.006%	$ 39		$ 39	$ 5	$ 44
235-28-8 Eaglecrest - Ski Rental Shop	4,801.79	0.003%	$ 20		$ 20	$ 3	$ 23
235-28-9 Eaglecrest - Marketing	7,667.93	0.005%	$ 33		$ 33	$ 4	$ 37
235-28-11 Eaglecrest - Building Maint	4,804.89	0.003%	$ 20		$ 20	$ 3	$ 23
235-28-12 Eaglecrest - Vehicle Maint	6,705.38	0.005%	$ 29		$ 29	$ 4	$ 32
249-46-3 Parks and Recreation - Aquatics	895,636.75	0.606%	$ 3,820		$ 3,820	$ 496	$ 4,316
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,483,439.21	1.004%	$ 6,327		$ 6,327	$ 821	$ 7,148

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
270-48-1 Downtown Parking - Marine Parking Garage	685,527.52	0.464%	$ 2,924		$ 2,924	$ 379	$ 3,303
271-14-1 Lands - Administration	458,116.25	0.310%	$ 1,954		$ 1,954	$ 254	$ 2,208
271-14-2 Lands - Quarries	121,589.73	0.082%	$ 519		$ 519	$ 67	$ 586
276-2-1 Affordable Housing - Operations	16,200.00	0.011%	$ 69		$ 69	$ 9	$ 78
276-2-2 Affordable Housing - Mobile Home Loans	9,500.00	0.006%	$ 41		$ 41	$ 5	$ 46
276-2-3 Affordable Housing - Accessory Apt Grant	36,000.00	0.024%	$ 154		$ 154	$ 20	$ 173
276-2-5 Affordable Housing - Grants Awarded	1,150,000.00	0.779%	$ 4,905		$ 4,905	$ 636	$ 5,542
401-90-1 Capital Projects - School CIPs	301,078.13	0.204%	$ 1,284		$ 1,284	$ 167	$ 1,451
402-90-1 Capital Projects - Roads CIPs	2,363,983.80	1.601%	$ 10,083		$ 10,083	$ 1,308	$ 11,391
403-90-1 Capital Projects - Fire CIPs	173,361.78	0.117%	$ 739		$ 739	$ 96	$ 835
404-90-1 Capital Projects - Community Development CIPs	2,397,168.40	1.623%	$ 10,225		$ 10,225	$ 1,327	$ 11,551
406-90-1 Capital Projects - Parks and Rec CIPs	1,997,676.82	1.353%	$ 8,521		$ 8,521	$ 1,106	$ 9,626
414-90-1 Capital Projects - Water CIPs	595,989.65	0.404%	$ 2,542		$ 2,542	$ 330	$ 2,872
419-90-1 Capital Projects - Wastewater CIPs	880,388.37	0.596%	$ 3,755		$ 3,755	$ 487	$ 4,242
430-90-1 Capital Projects - Harbors CIPs	181,616.83	0.123%	$ 775		$ 775	$ 101	$ 875
431-90-1 Capital Projects - Docks CIPs	1,992,941.53	1.349%	$ 8,500		$ 8,500	$ 1,103	$ 9,603
450-90-1 Capital Projects - Hospital CIPs	2,174,902.64	1.473%	$ 9,277		$ 9,277	$ 1,204	$ 10,480
460-90-1 Capital Projects - Airport CIPs	2,529,528.01	1.713%	$ 10,789		$ 10,789	$ 1,400	$ 12,189
514-1-1 Water - Administration	2,988,244.49	2.023%	$ 12,746		$ 12,746	$ 1,654	$ 14,400
514-75-1 Water - Administration	3,237,596.37	2.192%	$ 13,809		$ 13,809	$ 1,792	$ 15,601
519-1-1 Wastewater - Non-Operational	1,828,791.16	1.238%	$ 7,800		$ 7,800	$ 1,012	$ 8,812
519-76-4 Wastewater - Collections	1,964,896.95	1.330%	$ 8,381		$ 8,381	$ 1,087	$ 9,468
519-76-5 Wastewater - Treatment	9,098,714.14	6.160%	$ 38,809		$ 38,809	$ 5,036	$ 43,844
530-1-1 Harbors	156,597.75	0.106%	$ 668		$ 668	$ 87	$ 755
530-51-1 Harbors	180,943.11	0.123%	$ 772		$ 772	$ 100	$ 872
531-1-1 Docks - Administration	253,127.90	0.171%	$ 1,080		$ 1,080	$ 140	$ 1,220
531-52-1 Docks - Administration	111,427.25	0.075%	$ 475		$ 475	$ 62	$ 537
531-52-2 Docks - CIP Engineers-Dock	1,983.12	0.001%	$ 8		$ 8	$ 1	$ 10
538-24-3 WW Extension - Administration	69,358.51	0.047%	$ 296		$ 296	$ 38	$ 334
539-24-3 Water Extension - Eng Water Extension	79,580.48	0.054%	$ 339		$ 339	$ 44	$ 383
550-1-1 Bartlett Regional Hospital	181,445.15	0.123%	$ 774		$ 774	$ 100	$ 874
550-55-1 Bartlett Regional Hospital	5,844,794.30	3.957%	$ 24,930		$ 24,930	$ 3,235	$ 28,165
560-50-1 Airport - Administration	3,860.39	0.003%	$ 16		$ 16	$ 2	$ 19
560-50-2 Airport - Terminal General Operations	4,434.82	0.003%	$ 19		$ 19	$ 2	$ 21
560-50-3 Airport - Airfield Maintenance Shop	11,059.18	0.007%	$ 47		$ 47	$ 6	$ 53
560-50-4 Airport - ARFF	2,962.58	0.002%	$ 13		$ 13	$ 2	$ 14
560-50-5 Airport - Airport Security	2,054.08	0.001%	$ 9		$ 9	$ 1	$ 10
560-50-8 Airport - Airport Landside	75.40	0.000%	$ 0		$ 0	$ 0	$ 0
560-50-13 Airport - PFAS Cleanup	41.47	0.000%	$ 0		$ 0	$ 0	$ 0
602-1-1 Fleet - Administration	2,859,415.97	1.936%	$ 12,196		$ 12,196	$ 1,583	$ 13,779
602-79-1 Fleet - Administration	1,372,666.32	0.929%	$ 5,855		$ 5,855	$ 760	$ 6,615
602-79-2 Fleet - Replacement Program	113,819.00	0.077%	$ 485		$ 485	$ 63	$ 548
602-79-3 Fleet - Replacement Program - Grants	50,373.35	0.034%	$ 215		$ 215	$ 28	$ 243
602-79-4 Fleet - Fuel Program	957,290.69	0.648%	$ 4,083		$ 4,083	$ 530	$ 4,613

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
602-79-5 Fleet - Washbay	53,835.86	0.036%	$ 230		$ 230	$ 30	$ 259
640-1-1 Building Maintenance	416,398.74	0.282%	$ 1,776		$ 1,776	$ 230	$ 2,007
640-44-1 Building Maintenance	2,925,327.10	1.981%	$ 12,477		$ 12,477	$ 1,619	$ 14,096
680-1-1 Risk - Administration	8,766.30	0.006%	$ 37		$ 37	$ 5	$ 42
680-60-1 Risk - Administration	42,758.13	0.029%	$ 182		$ 182	$ 24	$ 206
680-60-2 Risk - Workers Comp	41,166.18	0.028%	$ 176		$ 176	$ 23	$ 198
680-60-3 Risk - General Liability	68,719.69	0.047%	$ 293		$ 293	$ 38	$ 331
680-60-3 Risk - Auto	12,778.26	0.009%	$ 55		$ 55	$ 7	$ 62
680-60-4 Risk - Property	111,783.74	0.076%	$ 477		$ 477	$ 62	$ 539
680-60-4 Risk - EE Practice	193.13	0.000%	$ 1		$ 1	$ 0	$ 1
680-60-5 Risk - Special Policy	39,440.88	0.027%	$ 168		$ 168	$ 22	$ 190
680-60-6 Risk - Health	1,064,810.42	0.721%	$ 4,542		$ 4,542	$ 589	$ 5,131
680-60-6 Risk - Life	29,006.23	0.020%	$ 124		$ 124	$ 16	$ 140
680-60-6 Risk - Wellness	10,069.64	0.007%	$ 43		$ 43	$ 6	$ 49
680-60-6 Risk - EAP	1,984.11	0.001%	$ 8		$ 8	$ 1	$ 10
680-60-7 Risk - UI CBJ	691.91	0.000%	$ 3		$ 3	$ 0	$ 3
680-60-7 Risk - UI BRH	940.50	0.001%	$ 4		$ 4	$ 1	$ 5
680-60-8 Risk - Cafeteria Plan CBJ	621.38	0.000%	$ 3		$ 3	$ 0	$ 3
736-1-1 Mental Health	1,027.83	0.001%	$ 4		$ 4	$ 1	$ 5
Total	**147,700,660.76**	**100.000%**	**$ 629,986**	**$ -**	**$ 629,986**	**$ 79,771**	**$ 709,757**

Allocation Basis: **Actual Expenditures**

Source of Allocation: **Actual Expenditures**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Assembly Support							
110-11-1 City Attorney	3.00	0.638%	$ 1,005		$ 1,005		$ 1,005
110-12-1 City Manager	49.00	10.426%	$ 16,420		$ 16,420		$ 16,420
110-3-1 Clerk	25.00	5.319%	$ 8,377		$ 8,377	$ 1,193	$ 9,570
110-8-1 Human Resources	3.00	0.638%	$ 1,005		$ 1,005	$ 143	$ 1,148
110-17-1 Finance Administration	32.00	6.809%	$ 10,723		$ 10,723	$ 1,527	$ 12,250
110-17-3 Controller	3.00	0.638%	$ 1,005		$ 1,005	$ 143	$ 1,148
110-17-4 Treasury	14.00	2.979%	$ 4,691		$ 4,691	$ 668	$ 5,359
110-17-6 Purchasing	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
110-10-1 Mayor and Assembly	28.00	5.957%	$ 9,383		$ 9,383	$ 1,336	$ 10,719
110-16-1 CDD - Administration	6.00	1.277%	$ 2,011		$ 2,011	$ 286	$ 2,297
110-16-2 CDD - Planning	31.00	6.596%	$ 10,388		$ 10,388	$ 1,479	$ 11,867
110-16-3 CDD - Building	2.00	0.426%	$ 670		$ 670	$ 95	$ 766
110-17-2 Finance - Assessors	4.00	0.851%	$ 1,340		$ 1,340	$ 191	$ 1,531
110-24-1 Engineering - Administration	23.00	4.894%	$ 7,707		$ 7,707	$ 1,097	$ 8,805
110-24-2 Engineering - CIP	6.00	1.277%	$ 2,011		$ 2,011	$ 286	$ 2,297
110-77-1 RecycleWorks - Administration	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
110-77-4 RecycleWorks - Junked Vehicles	3.00	0.638%	$ 1,005		$ 1,005	$ 143	$ 1,148
120-2-1 School District - Administration	19.00	4.043%	$ 6,367		$ 6,367	$ 906	$ 7,273
209-22-1 Police - Administration	5.00	1.064%	$ 1,675		$ 1,675	$ 239	$ 1,914
209-46-1 Parks and Recreation - Administration	8.00	1.702%	$ 2,681		$ 2,681	$ 382	$ 3,062
209-46-12 Parks and Recreation - Youth Activities	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
209-71-1 Capital Transit - Administration	5.00	1.064%	$ 1,675		$ 1,675	$ 239	$ 1,914
209-71-5 Capital Transit - Valley Center	2.00	0.426%	$ 670		$ 670	$ 95	$ 766
209-72-1 Streets - Administration	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
215-1-1 Sales Tax	7.00	1.489%	$ 2,346		$ 2,346	$ 334	$ 2,680
216-1-1 Hotel Tax	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
235-28-1 Eaglecrest - Administration	23.00	4.894%	$ 7,707		$ 7,707	$ 1,097	$ 8,805
249-46-3 Parks and Recreation - Aquatics	3.00	0.638%	$ 1,005		$ 1,005	$ 143	$ 1,148
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.426%	$ 670		$ 670	$ 95	$ 766
271-14-1 Lands - Administration	22.00	4.681%	$ 7,372		$ 7,372	$ 1,050	$ 8,422
276-2-1 Affordable Housing - Operations	16.00	3.404%	$ 5,362		$ 5,362	$ 763	$ 6,125
401-90-1 Capital Projects - School CIPs	5.00	1.064%	$ 1,675		$ 1,675	$ 239	$ 1,914
404-90-1 Capital Projects - Community Development CIPs	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
406-90-1 Capital Projects - Parks and Rec CIPs	3.00	0.638%	$ 1,005		$ 1,005	$ 143	$ 1,148
414-90-1 Capital Projects - Water CIPs	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
419-90-1 Capital Projects - Wastewater CIPs	3.00	0.638%	$ 1,005		$ 1,005	$ 143	$ 1,148
430-90-1 Capital Projects - Harbors CIPs	9.00	1.915%	$ 3,016		$ 3,016	$ 429	$ 3,445
431-90-1 Capital Projects - Docks CIPs	4.00	0.851%	$ 1,340		$ 1,340	$ 191	$ 1,531
450-90-1 Capital Projects - Hospital CIPs	8.00	1.702%	$ 2,681		$ 2,681	$ 382	$ 3,062
460-90-1 Capital Projects - Airport CIPs	11.00	2.340%	$ 3,686		$ 3,686	$ 525	$ 4,211
519-76-4 Wastewater - Collections	2.00	0.426%	$ 670		$ 670	$ 95	$ 766

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
519-76-5 Wastewater - Treatment	2.00	0.426%	$ 670		$ 670	$ 95	$ 766
530-51-1 Harbors	13.00	2.766%	$ 4,356		$ 4,356	$ 620	$ 4,977
531-52-1 Docks - Administration	15.00	3.191%	$ 5,026		$ 5,026	$ 716	$ 5,742
550-55-1 Bartlett Regional Hospital	29.00	6.170%	$ 9,718		$ 9,718	$ 1,384	$ 11,101
560-50-1 Airport - Administration	12.00	2.553%	$ 4,021		$ 4,021	$ 573	$ 4,594
640-44-1 Building Maintenance	1.00	0.213%	$ 335		$ 335	$ 48	$ 383
680-60-1 Risk - Administration	2.00	0.426%	$ 670		$ 670	$ 95	$ 766
Total	**470.00**	**100.000%**	**$ 157,496**	**$ -**	**$ 157,496**	**$ 19,943**	**$ 177,439**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **Agenda Report**

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-11-1 City Attorney	$ 3,273	$ 9,659	$ 1,005	$ 13,937
110-12-1 City Manager	$ 1,746	$ 5,551	$ 16,420	$ 23,716
110-7-1 Emergency Services	$ 657	$ 2,603	$ -	$ 3,261
110-3-1 Clerk	$ 1,315	$ 2,663	$ 9,570	$ 13,547
110-8-1 Human Resources	$ 1,446	$ 3,656	$ 1,148	$ 6,250
110-06/15-1 MIS	$ 5,147	$ 17,981	$ -	$ 23,128
110-17-1 Finance Administration	$ 986	$ 8,972	$ 12,250	$ 22,208
110-17-3 Controller	$ 4,282	$ 7,960	$ 1,148	$ 13,391
110-17-4 Treasury	$ 5,609	$ 11,931	$ 5,359	$ 22,899
110-17-6 Purchasing	$ 1,315	$ 2,572	$ 383	$ 4,269
110-23-1 Library	$ 7,710	$ 14,966	$ -	$ 22,676
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ 6	$ -	$ 6
110-4-1 Election	$ 118	$ 593	$ -	$ 711
110-10-1 Mayor and Assembly	$ 2,958	$ 35,730	$ 10,719	$ 49,407
110-12-2 Manager Office - Teen Health Center	$ 493	$ 1,203	$ -	$ 1,696
110-12-6 Manager Office - Tourism Management	$ 329	$ 1,110	$ -	$ 1,439
110-16-1 CDD - Administration	$ 2,629	$ 5,799	$ 2,297	$ 10,725
110-16-2 CDD - Planning	$ 3,287	$ 4,891	$ 11,867	$ 20,045
110-16-3 CDD - Building	$ 1,972	$ 4,053	$ 766	$ 6,790
110-17-2 Finance - Assessors	$ 2,301	$ 3,951	$ 1,531	$ 7,783
110-21-1 Fire - Emergency Services	$ -	$ 26,887	$ -	$ 26,887
110-21-70 Fire - Sobering Center	$ 3,287	$ 5,470	$ -	$ 8,756
110-21-71 Fire - Mobile Integrated Health	$ 1,808	$ 2,632	$ -	$ 4,440
110-23-2 Library - City Museum	$ 1,298	$ 2,425	$ -	$ 3,723
110-24-1 Engineering - Administration	$ 690	$ 1,832	$ 8,805	$ 11,327
110-24-2 Engineering - CIP	$ 5,801	$ 4,422	$ 2,297	$ 12,520
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ -	$ 16	$ -	$ 16
110-41-1 P&R Parks and Landscape - Administration	$ 6,392	$ 12,164	$ -	$ 18,556
110-42-1 Arboretum - Administration	$ 588	$ 1,145	$ -	$ 1,734
110-47-1 Centennial Hall - Convention Center	$ -	$ 2,647	$ -	$ 2,647

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-77-1 RecycleWorks - Administration	$ 394	$ 832	$ 383	$ 1,610
110-77-2 RecycleWorks - Recycling	$ -	$ 2,291	$ -	$ 2,291
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ 3,458	$ -	$ 3,458
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ 1,507	$ 1,148	$ 2,656
120-2-1 School District - Administration	$ 22,043	$ 22,223	$ 7,273	$ 51,540
120-2-2 School District - Administration	$ -	$ 2	$ -	$ 2
209-1-1 Roaded Service Area Non-Operational	$ -	$ 32	$ -	$ 32
209-22-1 Police - Administration	$ 2,021	$ 9,640	$ 1,914	$ 13,575
209-22-2 Police - General Operations	$ 18,734	$ 42,420	$ -	$ 61,153
209-22-5 Police - Communications	$ 3,513	$ 5,788	$ -	$ 9,301
209-22-7 Police - Animal Control	$ -	$ 5,228	$ -	$ 5,228
209-22-8 Police - Community Services	$ 329	$ 609	$ -	$ 937
209-22-9 Police - System Admin/E911	$ 1,801	$ 3,534	$ -	$ 5,335
209-22-10 Police - Fleet	$ 329	$ 1,281	$ -	$ 1,610
209-22-11 Police - Electronics	$ 329	$ 973	$ -	$ 1,302
209-22-12 Police - Travel and Training	$ -	$ 712	$ -	$ 712
209-22-14 Police - Grants	$ -	$ 445	$ -	$ 445
209-22-16 Police - Airport Security	$ 1,643	$ 4,384	$ -	$ 6,027
209-22-17 Police - Services	$ 3,458	$ 7,807	$ -	$ 11,265
209-46-1 Parks and Recreation - Administration	$ 907	$ 2,670	$ 3,062	$ 6,639
209-46-2 Parks and Recreation - Areawide Recreation	$ 1,673	$ 2,754	$ -	$ 4,427
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 7,260	$ 7,612	$ -	$ 14,872
209-46-8 Parks and Recreation - Treadwell Arena	$ 2,077	$ 4,272	$ -	$ 6,349
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ 114	$ -	$ 114
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 1,527	$ 383	$ 1,910
209-46-14 Parks and Recreation - Diamond Park Field House	$ 1,170	$ 1,300	$ -	$ 2,470
209-71-1 Capital Transit - Administration	$ 1,052	$ 7,650	$ 1,914	$ 10,616
209-71-2 Capital Transit - Operations	$ 9,689	$ 17,944	$ -	$ 27,633
209-71-3 Capital Transit - Maintenance	$ 2,301	$ 4,830	$ -	$ 7,130
209-71-4 Capital Transit - Downtown Center	$ -	$ 491	$ -	$ 491
209-71-5 Capital Transit - Valley Center	$ -	$ 278	$ 766	$ 1,043

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
209-72-1 Streets - Administration	$ 8,292	$ 25,258	$ 383	$ 33,933
210-21-1 Fire - Administration Operations	$ 17,846	$ 21,158	$ -	$ 39,005
210-21-70 Fire - CARES program	$ -	$ 151	$ -	$ 151
215-1-1 Sales Tax	$ -	$ 5,581	$ 2,680	$ 8,261
216-1-1 Hotel Tax	$ -	$ 178	$ 383	$ 561
219-20-1 CARES Relief Fund - Operations	$ -	$ 150	$ -	$ 150
219-20-16 CARES Relief Fund - Pop-up testing	$ -	$ 1,462	$ -	$ 1,462
219-20-32 CARES Relief Fund - Healthy Equitable Grant	$ -	$ 366	$ -	$ 366
221-1-1 Tobacco Tax	$ -	$ 368	$ -	$ 368
225-1-1 Marine Passenger Fees	$ -	$ 11,124	$ -	$ 11,124
232-52-1 Port Development Fee	$ -	$ 37	$ -	$ 37
235-28-1 Eaglecrest - Administration	$ 76	$ 302	$ 8,805	$ 9,182
235-28-2 Eaglecrest - Ski Patrol	$ 80	$ 68	$ -	$ 147
235-28-3 Eaglecrest - Lift	$ 75	$ 19	$ -	$ 94
235-28-4 Eaglecrest - Mountain Maint	$ 106	$ 164	$ -	$ 270
235-28-5 Eaglecrest - Lodge General Operations	$ 40	$ 63	$ -	$ 102
235-28-6 Eaglecrest - Snow Sports School	$ 87	$ 70	$ -	$ 156
235-28-7 Eaglecrest - Food Service	$ 19	$ 44	$ -	$ 62
235-28-8 Eaglecrest - Ski Rental Shop	$ 46	$ 23	$ -	$ 69
235-28-9 Eaglecrest - Marketing	$ 22	$ 37	$ -	$ 59
235-28-11 Eaglecrest - Building Maint	$ -	$ 23	$ -	$ 23
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ 32	$ -	$ 32
249-46-3 Parks and Recreation - Aquatics	$ 3,193	$ 4,316	$ 1,148	$ 8,657
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 4,913	$ 7,148	$ -	$ 12,062
270-48-1 Downtown Parking - Marine Parking Garage	$ 79	$ 3,303	$ 766	$ 4,148
271-14-1 Lands - Administration	$ 953	$ 2,208	$ 8,422	$ 11,582
271-14-2 Lands - Quarries	$ 230	$ 586	$ -	$ 816
276-2-1 Affordable Housing - Operations	$ -	$ 78	$ 6,125	$ 6,203
276-2-2 Affordable Housing - Mobile Home Loans	$ -	$ 46	$ -	$ 46
276-2-3 Affordable Housing - Accessory Apt Grant	$ -	$ 173	$ -	$ 173
276-2-5 Affordable Housing - Grants Awarded	$ -	$ 5,542	$ -	$ 5,542

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
401-90-1 Capital Projects - School CIPs	$ -	$ 1,451	$ 1,914	$ 3,365
402-90-1 Capital Projects - Roads CIPs	$ -	$ 11,391	$ -	$ 11,391
403-90-1 Capital Projects - Fire CIPs	$ -	$ 835	$ -	$ 835
404-90-1 Capital Projects - Community Development CIPs	$ -	$ 11,551	$ 383	$ 11,934
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ 9,626	$ 1,148	$ 10,775
414-90-1 Capital Projects - Water CIPs	$ -	$ 2,872	$ 383	$ 3,255
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ 4,242	$ 1,148	$ 5,391
430-90-1 Capital Projects - Harbors CIPs	$ -	$ 875	$ 3,445	$ 4,320
431-90-1 Capital Projects - Docks CIPs	$ -	$ 9,603	$ 1,531	$ 11,135
450-90-1 Capital Projects - Hospital CIPs	$ -	$ 10,480	$ 3,062	$ 13,543
460-90-1 Capital Projects - Airport CIPs	$ -	$ 12,189	$ 4,211	$ 16,400
514-1-1 Water - Administration	$ -	$ 14,400	$ -	$ 14,400
514-75-1 Water - Administration	$ 4,601	$ 15,601	$ -	$ 20,202
519-1-1 Wastewater - Non-Operational	$ -	$ 8,812	$ -	$ 8,812
519-76-4 Wastewater - Collections	$ 4,043	$ 9,468	$ 766	$ 14,276
519-76-5 Wastewater - Treatment	$ 8,134	$ 43,844	$ 766	$ 52,744
530-1-1 Harbors	$ -	$ 755	$ -	$ 755
530-51-1 Harbors	$ 5,531	$ 872	$ 4,977	$ 11,380
531-1-1 Docks - Administration	$ -	$ 1,220	$ -	$ 1,220
531-52-1 Docks - Administration	$ 534	$ 537	$ 5,742	$ 6,813
531-52-2 Docks - CIP Engineers-Dock	$ 97	$ 10	$ -	$ 107
538-24-3 WW Extension - Administration	$ 197	$ 334	$ -	$ 531
539-24-3 Water Extension - Eng Water Extension	$ 164	$ 383	$ -	$ 548
550-1-1 Bartlett Regional Hospital	$ -	$ 874	$ -	$ 874
550-55-1 Bartlett Regional Hospital	$ 20,278	$ 28,165	$ 11,101	$ 59,544
560-50-1 Airport - Administration	$ 335	$ 19	$ 4,594	$ 4,948
560-50-2 Airport - Terminal General Operations	$ 246	$ 21	$ -	$ 268
560-50-3 Airport - Airfield Maintenance Shop	$ 584	$ 53	$ -	$ 638
560-50-4 Airport - ARFF	$ -	$ 14	$ -	$ 14
560-50-5 Airport - Airport Security	$ -	$ 10	$ -	$ 10
560-50-8 Airport - Airport Landside	$ -	$ 0	$ -	$ 0

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
560-50-13 Airport - PFAS Cleanup	$ -	$ 0	$ -	$ 0
602-1-1 Fleet - Administration	$ -	$ 13,779	$ -	$ 13,779
602-79-1 Fleet - Administration	$ 1,742	$ 6,615	$ -	$ 8,356
602-79-2 Fleet - Replacement Program	$ -	$ 548	$ -	$ 548
602-79-3 Fleet - Replacement Program - Grants	$ -	$ 243	$ -	$ 243
602-79-4 Fleet - Fuel Program	$ 263	$ 4,613	$ -	$ 4,876
602-79-5 Fleet - Washbay	$ 49	$ 259	$ -	$ 309
640-1-1 Building Maintenance	$ -	$ 2,007	$ -	$ 2,007
640-44-1 Building Maintenance	$ 3,697	$ 14,096	$ 383	$ 18,177
680-1-1 Risk - Administration	$ -	$ 42	$ -	$ 42
680-60-1 Risk - Administration	$ 1,545	$ 206	$ 766	$ 2,516
680-60-2 Risk - Workers Comp	$ -	$ 198	$ -	$ 198
680-60-3 Risk - General Liability	$ -	$ 331	$ -	$ 331
680-60-3 Risk - Auto	$ -	$ 62	$ -	$ 62
680-60-4 Risk - Property	$ -	$ 539	$ -	$ 539
680-60-4 Risk - EE Practice	$ -	$ 1	$ -	$ 1
680-60-5 Risk - Special Policy	$ -	$ 190	$ -	$ 190
680-60-6 Risk - Health	$ -	$ 5,131	$ -	$ 5,131
680-60-6 Risk - Life	$ -	$ 140	$ -	$ 140
680-60-6 Risk - Wellness	$ 329	$ 49	$ -	$ 377
680-60-6 Risk - EAP	$ -	$ 10	$ -	$ 10
680-60-7 Risk - UI CBJ	$ -	$ 3	$ -	$ 3
680-60-7 Risk - UI BRH	$ -	$ 5	$ -	$ 5
680-60-8 Risk - Cafeteria Plan CBJ	$ -	$ 3	$ -	$ 3
736-1-1 Mental Health	$ -	$ 5	$ -	$ 5
Total	**$ 236,586**	**$ 709,757**	**$ 177,439**	**$ 1,123,782**

3 Emergency Services

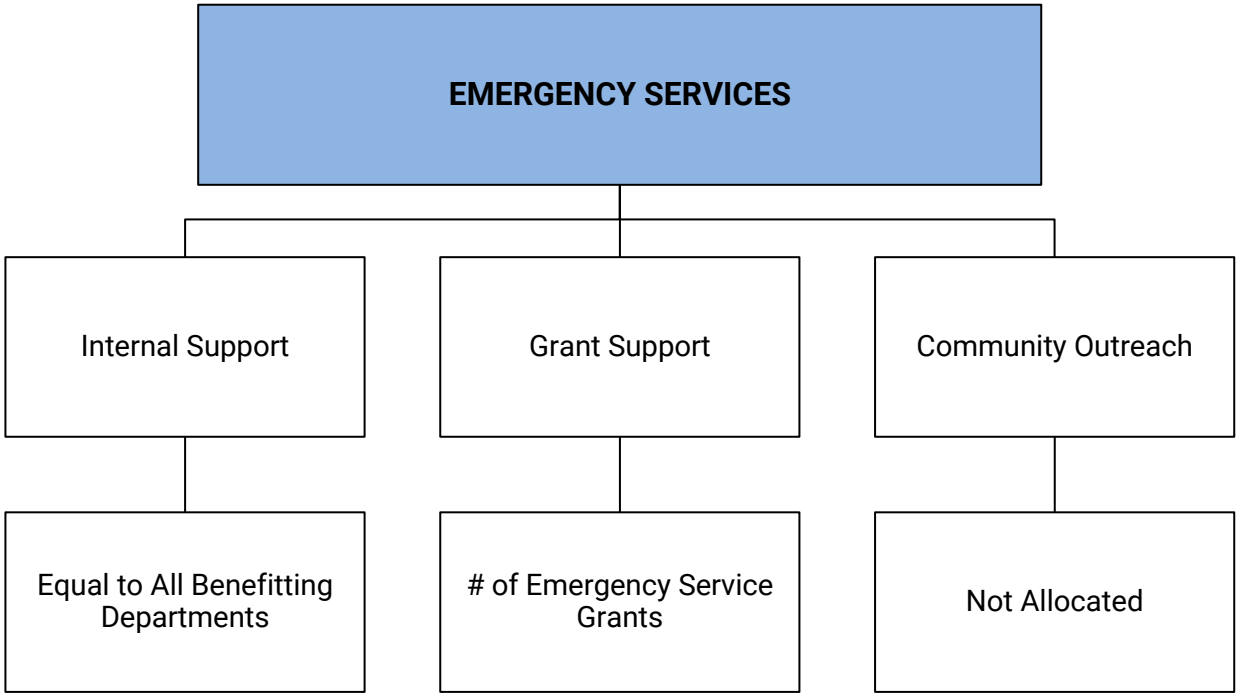
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large Citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

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

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

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

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


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

COSTS TO BE ALLOCATED

110-7-1 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,026,317		$1,026,317
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 2,886	$ 374	$ 3,261
110-7-1 Emergency Services		$ 37,205	$ 37,205
110-3-1 Clerk		$ 6,647	$ 6,647
110-8-1 Human Resources		$ 1,882	$ 1,882
110-17-3 Controller		$ 19,712	$ 19,712
110-17-4 Treasury		$ 2,425	$ 2,425
110-17-6 Purchasing		$ 3,037	$ 3,037
110-23-1 Library		$ 1,236	$ 1,236
Total Incoming Costs	**$ 2,886**	**$ 72,518**	**$ 75,405**
Benefits - PERS	$ 517		
Revenues	$ (786,076)		
Total Cost Adjustments	**$ (785,558)**		**$ (785,558)**
Total Costs to be Allocated	**$ 243,645**	**$ 72,518**	**$ 316,164**

DEPARTMENTAL EXPENSE DETAIL

110-7-1 Emergency Services

Expense Type	Expense ($)	Internal Support	Grant Support	Community Outreach
Personnel				
Salary and Wages	$ 190,977	$ 57,293	$ 76,391	$ 57,293
Benefits	$ 97,253	$ 29,176	$ 38,901	$ 29,176
Benefits - PERS	$ (517)	$ (155)	$ (207)	$ (155)
Subtotal Personnel Cost	**$ 287,713**	**$ 86,314**	**$ 115,085**	**$ 86,314**
Operating Services & Supplies				
General Supplies	$ 20,974	$ 6,292	$ 8,390	$ 6,292
Insurance	$ 14,200	$ 4,260	$ 5,680	$ 4,260
Other Expenses	$ 609	$ 183	$ 244	$ 183
Postage	$ 189	$ 57	$ 76	$ 57
Professional	$ 194,313	$ 58,294	$ 77,725	$ 58,294
Rentals and Leases	$ 7,780	$ 2,334	$ 3,112	$ 2,334
Travel and Training	$ 22,285	$ 6,686	$ 8,914	$ 6,686
Capital Outlay	$ 478,253	$ 143,476	$ 191,301	$ 143,476
Subtotal Operating Cost	**$ 738,604**	**$ 221,581**	**$ 295,442**	**$ 221,581**
DEPARTMENTAL EXPENDITURES	**$ 1,026,317**	**$ 307,895**	**$ 410,527**	**$ 307,895**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefits - PERS	$ 517	$ 155	$ 207	$ 155
Revenues	$ (786,076)	$ (235,823)	$ (314,430)	$ (235,823)
Subtotal Cost Adjustments	**$ (785,558)**	**$ (235,667)**	**$ (314,223)**	**$ (235,667)**
FUNCTIONAL COST	**$ 240,759**	**$ 72,228**	**$ 96,304**	**$ 72,228**
First Allocation				
Incoming - All Others	$ 2,886	$ 866	$ 1,155	$ 866
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (73,094)	$ -	$ -	$ (73,094)
Subtotal of First Allocation	**$ 170,552**	**$ 73,094**	**$ 97,458**	**$ -**
Second Allocation				
Incoming - All Others	$ 72,518	$ 21,755	$ 29,007	$ 21,755
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (21,755)	$ -	$ -	$ (21,755)
Subtotal of Second Allocation	**$ 50,763**	**$ 21,755**	**$ 29,007**	**$ -**
TOTAL ALLOCATED	**$ 221,314**	**$ 94,849**	**$ 126,465**	**$ -**

110-7-1 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Internal Support							
110-7-1 Emergency Services	1.00	20.000%	$ 14,619		$ 14,619		$ 14,619
110-06/15-1 MIS	1.00	20.000%	$ 14,619		$ 14,619	$ 5,439	$ 20,058
110-24-1 Engineering - Administration	1.00	20.000%	$ 14,619		$ 14,619	$ 5,439	$ 20,058
209-22-1 Police - Administration	1.00	20.000%	$ 14,619		$ 14,619	$ 5,439	$ 20,058
210-21-1 Fire - Administration Operations	1.00	20.000%	$ 14,619		$ 14,619	$ 5,439	$ 20,058
Total	**5.00**	**100.000%**	**$ 73,094**	**$ -**	**$ 73,094**	**$ 21,755**	**$ 94,849**

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

110-7-1 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Support							
110-7-1 Emergency Services	1.81	23.175%	$ 22,586		$ 22,586		$ 22,586
110-06/15-1 MIS	0.55	7.042%	$ 6,863		$ 6,863	$ 2,659	$ 9,522
110-24-1 Engineering - Administration	0.45	5.762%	$ 5,615		$ 5,615	$ 2,176	$ 7,791
209-22-1 Police - Administration	2.89	37.004%	$ 36,063		$ 36,063	$ 13,972	$ 50,035
210-21-1 Fire - Administration Operations	2.11	27.017%	$ 26,330		$ 26,330	$ 10,201	$ 36,531
Total	**7.81**	**100.000%**	**$ 97,458**	**$ -**	**$ 97,458**	**$ 29,007**	**$ 126,465**

Allocation Basis: **# of Emergecy Service Grants**

Source of Allocation: **Grant Log**

ALLOCATION SUMMARY

110-7-1 Emergency Services

	Internal Support	Grant Support	Total
110-7-1 Emergency Services	$ 14,619	$ 22,586	$ 37,205
110-06/15-1 MIS	$ 20,058	$ 9,522	$ 29,580
110-24-1 Engineering - Administration	$ 20,058	$ 7,791	$ 27,849
209-22-1 Police - Administration	$ 20,058	$ 50,035	$ 70,093
210-21-1 Fire - Administration Operations	$ 20,058	$ 36,531	$ 56,588
Total	**$ 94,849**	**$126,465**	**$ 221,314**

4 City Clerk

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

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

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

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

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

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

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

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

The chart on the following page illustrates the functions and measures used to allocate City Clerk costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following

the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

110-3-1 Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 471,864		$ 471,864
Advertising	$ (26,774)		
Total Deductions	$ (26,774)		$ (26,774)
Incoming Costs			
110-11-1 City Attorney	$ 112,472	$ 9,223	$ 121,695
110-12-1 City Manager	$ 11,898	$ 1,650	$ 13,547
110-3-1 Clerk		$ 4,133	$ 4,133
110-8-1 Human Resources		$ 3,798	$ 3,798
110-06/15-1 MIS		$ 84,593	$ 84,593
110-17-3 Controller		$ 11,918	$ 11,918
110-17-4 Treasury		$ 43	$ 43
110-17-6 Purchasing		$ 1,375	$ 1,375
110-23-1 Library		$ 3,737	$ 3,737
Total Incoming Costs	**$ 124,370**	**$ 120,470**	**$ 244,840**
Benefits - PERS	$ (6,896)		
Capital	$ (63,917)		
Revenues	$ (2,500)		
Reimbursable Expenses	$ 82,500		
Total Cost Adjustments	**$ 9,187**		**$ 9,187**
Total Costs to be Allocated	**$ 578,647**	**$ 120,470**	**$ 699,117**

DEPARTMENTAL EXPENSE DETAIL

110-3-1 Clerk

Expense Type	Exense ($)	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License
Personnel								
Salary and Wages	$ 281,854	$ 98,649	$ 70,463	$ 56,371	$ 14,093	$ 28,185	$ 7,046	$ 7,046
Benefits	$ 131,873	$ 46,155	$ 32,968	$ 26,375	$ 6,594	$ 13,187	$ 3,297	$ 3,297
Benefits - PERS	$ 6,896	$ 2,414	$ 1,724	$ 1,379	$ 345	$ 690	$ 172	$ 172
Subtotal Personnel Cost	**$ 420,623**	**$ 147,218**	**$ 105,156**	**$ 84,125**	**$ 21,031**	**$ 42,062**	**$ 10,516**	**$ 10,516**
Operating Services & Supplies								
Advertising	$ 26,774	$ 9,371	$ 6,693	$ 5,355	$ 1,339	$ 2,677	$ 669	$ 669
General Supplies	$ 2,550	$ 893	$ 638	$ 510	$ 128	$ 255	$ 64	$ 64
Insurance	$ 4,500	$ 1,575	$ 1,125	$ 900	$ 225	$ 450	$ 113	$ 113
Other Expenses	$ 2,062	$ 722	$ 515	$ 412	$ 103	$ 206	$ 52	$ 52
Postage	$ 48	$ 17	$ 12	$ 10	$ 2	$ 5	$ 1	$ 1
Printing	$ 3,189	$ 1,116	$ 797	$ 638	$ 159	$ 319	$ 80	$ 80
Professional	$ 9,242	$ 3,235	$ 2,311	$ 1,848	$ 462	$ 924	$ 231	$ 231
Public Utility Services	$ 421	$ 147	$ 105	$ 84	$ 21	$ 42	$ 11	$ 11
Reimbursable Expenses	$ (82,500)	$ (28,875)	$ (20,625)	$ (16,500)	$ (4,125)	$ (8,250)	$ (2,063)	$ (2,063)
Rentals and Leases	$ 1,820	$ 637	$ 455	$ 364	$ 91	$ 182	$ 46	$ 46
Repairs and Maintenance	$ 7,600	$ 2,660	$ 1,900	$ 1,520	$ 380	$ 760	$ 190	$ 190
Travel and Training	$ 11,619	$ 4,067	$ 2,905	$ 2,324	$ 581	$ 1,162	$ 290	$ 290
Capital Outlay	$ 63,917	$ 22,371	$ 15,979	$ 12,783	$ 3,196	$ 6,392	$ 1,598	$ 1,598
Subtotal Operating Cost	**$ 51,241**	**$ 17,934**	**$ 12,810**	**$ 10,248**	**$ 2,562**	**$ 5,124**	**$ 1,281**	**$ 1,281**
DEPARTMENTAL EXPENDITURES	**$ 471,864**	**$ 165,152**	**$ 117,966**	**$ 94,373**	**$ 23,593**	**$ 47,186**	**$ 11,797**	**$ 11,797**
Disallowed Costs								
Advertising	$ (26,774)	$ (9,371)	$ (6,693)	$ (5,355)	$ (1,339)	$ (2,677)	$ (669)	$ (669)
Subtotal Disallowed Costs	**$ (26,774)**	**$ (9,371)**	**$ (6,693)**	**$ (5,355)**	**$ (1,339)**	**$ (2,677)**	**$ (669)**	**$ (669)**
Cost Adjustments								
Benefits - PERS	$ (6,896)	$ (2,414)	$ (1,724)	$ (1,379)	$ (345)	$ (690)	$ (172)	$ (172)
Capital	$ (63,917)	$ (22,371)	$ (15,979)	$ (12,783)	$ (3,196)	$ (6,392)	$ (1,598)	$ (1,598)
Revenues	$ (2,500)	$ (875)	$ (625)	$ (500)	$ (125)	$ (250)	$ (63)	$ (63)
Reimbursable Expenses	$ 82,500	$ 28,875	$ 20,625	$ 16,500	$ 4,125	$ 8,250	$ 2,063	$ 2,063
Subtotal Cost Adjustments	**$ 9,187**	**$ 3,215**	**$ 2,297**	**$ 1,837**	**$ 459**	**$ 919**	**$ 230**	**$ 230**
FUNCTIONAL COST	**$ 454,277**	**$ 158,997**	**$ 113,569**	**$ 90,855**	**$ 22,714**	**$ 45,428**	**$ 11,357**	**$ 11,357**
First Allocation								
Incoming - All Others	$ 124,370	$ 43,529	$ 31,092	$ 24,874	$ 6,218	$ 12,437	$ 3,109	$ 3,109
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (86,797)	$ -	$ -	$ -	$ -	$ (57,865)	$ (14,466)	$ (14,466)
Subtotal of First Allocation	**$ 491,850**	**$ 202,526**	**$ 144,662**	**$ 115,729**	**$ 28,932**	**$ -**	**$ -**	**$ -**
Second Allocation					$ -	$ -	$ -	$ -
Incoming - All Others	$ 120,470	$ 42,165	$ 30,118	$ 24,094	$ 6,024	$ 12,047	$ 3,012	$ 3,012
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (18,071)	$ -	$ -	$ -	$ -	$ (12,047)	$ (3,012)	$ (3,012)
Subtotal of Second Allocation	**$ 102,400**	**$ 42,165**	**$ 30,118**	**$ 24,094**	**$ 6,024**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 594,249**	**$ 244,691**	**$ 174,779**	**$ 139,823**	**$ 34,956**	**$ -**	**$ -**	**$ -**

110-3-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Activities of the Assembly							
110-11-1 City Attorney	2.00	0.462%	$ 935		$ 935		$ 935
110-12-1 City Manager	4.00	0.924%	$ 1,871		$ 1,871		$ 1,871
110-7-1 Emergency Services	11.00	2.540%	$ 5,145		$ 5,145		$ 5,145
110-8-1 Human Resources	16.00	3.695%	$ 7,484		$ 7,484	$ 1,622	$ 9,105
110-17-1 Finance Administration	28.00	6.467%	$ 13,096		$ 13,096	$ 2,838	$ 15,934
110-10-1 Mayor and Assembly	67.00	15.473%	$ 31,338		$ 31,338	$ 6,791	$ 38,129
110-12-3 Manager Office - Syst. Racism Rev.	19.00	4.388%	$ 8,887		$ 8,887	$ 1,926	$ 10,813
110-16-1 CDD - Administration	24.00	5.543%	$ 11,225		$ 11,225	$ 2,433	$ 13,658
110-16-2 CDD - Planning	70.00	16.166%	$ 32,741		$ 32,741	$ 7,095	$ 39,836
110-16-3 CDD - Building	1.00	0.231%	$ 468		$ 468	$ 101	$ 569
110-24-1 Engineering - Administration	15.00	3.464%	$ 7,016		$ 7,016	$ 1,520	$ 8,536
110-42-1 Arboretum - Administration	2.00	0.462%	$ 935		$ 935	$ 203	$ 1,138
209-46-1 Parks and Recreation - Administration	8.00	1.848%	$ 3,742		$ 3,742	$ 811	$ 4,553
209-46-12 Parks and Recreation - Youth Activities	9.00	2.079%	$ 4,210		$ 4,210	$ 912	$ 5,122
235-28-1 Eaglecrest - Administration	23.00	5.312%	$ 10,758		$ 10,758	$ 2,331	$ 13,089
249-46-3 Parks and Recreation - Aquatics	7.00	1.617%	$ 3,274		$ 3,274	$ 710	$ 3,984
271-14-1 Lands - Administration	12.00	2.771%	$ 5,613		$ 5,613	$ 1,216	$ 6,829
514-75-1 Water - Administration	7.00	1.617%	$ 3,274		$ 3,274	$ 710	$ 3,984
530-51-1 Harbors	14.00	3.233%	$ 6,548		$ 6,548	$ 1,419	$ 7,967
531-52-1 Docks - Administration	14.00	3.233%	$ 6,548		$ 6,548	$ 1,419	$ 7,967
550-55-1 Bartlett Regional Hospital	62.00	14.319%	$ 28,999		$ 28,999	$ 6,284	$ 35,283
560-50-1 Airport - Administration	18.00	4.157%	$ 8,419		$ 8,419	$ 1,824	$ 10,244
Total	**433.00**	**100.000%**	**$202,526**	**$ -**	**$202,526**	**$ 42,165**	**$244,691**

Allocation Basis: **# of Legislative Meetings**

Source of Allocation: **Meeting Schedule**

110-3-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Boards and Commissions							
110-7-1 Emergency Services	0.15	1.038%	$ 1,502		$ 1,502		$ 1,502
110-8-1 Human Resources	1.50	10.381%	$ 15,017		$ 15,017	$ 3,159	$ 18,176
110-17-1 Finance Administration	0.25	1.730%	$ 2,503		$ 2,503	$ 527	$ 3,029
110-17-4 Treasury	1.00	6.920%	$ 10,011		$ 10,011	$ 2,106	$ 12,117
110-17-6 Purchasing	1.00	6.920%	$ 10,011		$ 10,011	$ 2,106	$ 12,117
110-23-1 Library	0.05	0.346%	$ 501		$ 501	$ 105	$ 606
110-10-1 Mayor and Assembly	5.50	38.062%	$ 55,062		$ 55,062	$ 11,584	$ 66,645
110-16-2 CDD - Planning	0.30	2.076%	$ 3,003		$ 3,003	$ 632	$ 3,635
110-16-3 CDD - Building	1.10	7.612%	$ 11,012		$ 11,012	$ 2,317	$ 13,329
110-17-2 Finance - Assessors	1.00	6.920%	$ 10,011		$ 10,011	$ 2,106	$ 12,117
110-24-1 Engineering - Administration	0.25	1.730%	$ 2,503		$ 2,503	$ 527	$ 3,029
110-77-1 RecycleWorks - Administration	0.03	0.231%	$ 334		$ 334	$ 70	$ 404
209-22-7 Police - Animal Control	1.00	6.920%	$ 10,011		$ 10,011	$ 2,106	$ 12,117
209-46-1 Parks and Recreation - Administration	0.10	0.692%	$ 1,001		$ 1,001	$ 211	$ 1,212
209-46-12 Parks and Recreation - Youth Activities	0.10	0.692%	$ 1,001		$ 1,001	$ 211	$ 1,212
235-28-1 Eaglecrest - Administration	0.20	1.384%	$ 2,002		$ 2,002	$ 421	$ 2,423
271-14-1 Lands - Administration	0.25	1.730%	$ 2,503		$ 2,503	$ 527	$ 3,029
514-75-1 Water - Administration	0.03	0.231%	$ 334		$ 334	$ 70	$ 404
519-76-4 Wastewater - Collections	0.03	0.231%	$ 334		$ 334	$ 70	$ 404
530-51-1 Harbors	0.10	0.692%	$ 1,001		$ 1,001	$ 211	$ 1,212
531-52-1 Docks - Administration	0.10	0.692%	$ 1,001		$ 1,001	$ 211	$ 1,212
550-55-1 Bartlett Regional Hospital	0.20	1.384%	$ 2,002		$ 2,002	$ 421	$ 2,423
560-50-1 Airport - Administration	0.20	1.384%	$ 2,002		$ 2,002	$ 421	$ 2,423
Total	**14.45**	**100.000%**	**$144,662**	**$ -**	**$144,662**	**$ 30,118**	**$174,779**

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

Source of Allocation: **Boards and Commissions Report**

110-3-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support							
110-11-1 City Attorney	1.00	3.571%	$ 4,133		$ 4,133		$ 4,133
110-12-1 City Manager	1.00	3.571%	$ 4,133		$ 4,133		$ 4,133
110-3-1 Clerk	1.00	3.571%	$ 4,133		$ 4,133		$ 4,133
110-8-1 Human Resources	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
110-06/15-1 MIS	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
110-17-1 Finance Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
110-23-1 Library	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
110-10-1 Mayor and Assembly	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
110-16-1 CDD - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
110-24-1 Engineering - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
120-2-1 School District - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
209-22-1 Police - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
209-72-1 Streets - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
271-14-1 Lands - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
514-75-1 Water - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
519-76-4 Wastewater - Collections	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
530-51-1 Harbors	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
531-52-1 Docks - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
560-50-1 Airport - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
602-79-1 Fleet - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
680-60-1 Risk - Administration	1.00	3.571%	$ 4,133		$ 4,133	$ 964	$ 5,097
Total	**28.00**	**100.000%**	**$115,729**	**$ -**	**$115,729**	**$ 24,094**	**$139,823**

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

110-3-1 Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administer Appeals							
110-17-4 Treasury	1.00	20.000%	$ 5,786		$ 5,786	$ 1,205	$ 6,991
110-17-6 Purchasing	1.00	20.000%	$ 5,786		$ 5,786	$ 1,205	$ 6,991
110-16-3 CDD - Building	1.00	20.000%	$ 5,786		$ 5,786	$ 1,205	$ 6,991
110-17-2 Finance - Assessors	1.00	20.000%	$ 5,786		$ 5,786	$ 1,205	$ 6,991
209-22-1 Police - Administration	1.00	20.000%	$ 5,786		$ 5,786	$ 1,205	$ 6,991
Total	**5.00**	**100.000%**	**$ 28,932**	**$ -**	**$ 28,932**	**$ 6,024**	**$ 34,956**

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

ALLOCATION SUMMARY

110-3-1 Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
110-11-1 City Attorney	$ 935	$ -	$ 4,133	$ -	$ 5,069
110-12-1 City Manager	$ 1,871	$ -	$ 4,133	$ -	$ 6,004
110-7-1 Emergency Services	$ 5,145	$ 1,502	$ -	$ -	$ 6,647
110-3-1 Clerk	$ -	$ -	$ 4,133	$ -	$ 4,133
110-8-1 Human Resources	$ 9,105	$ 18,176	$ 5,097	$ -	$ 32,378
110-06/15-1 MIS	$ -	$ -	$ 5,097	$ -	$ 5,097
110-17-1 Finance Administration	$ 15,934	$ 3,029	$ 5,097	$ -	$ 24,061
110-17-4 Treasury	$ -	$ 12,117	$ -	$ 6,991	$ 19,108
110-17-6 Purchasing	$ -	$ 12,117	$ -	$ 6,991	$ 19,108
110-23-1 Library	$ -	$ 606	$ 5,097	$ -	$ 5,703
110-10-1 Mayor and Assembly	$ 38,129	$ 66,645	$ 5,097	$ -	$ 109,871
110-12-3 Manager Office - Syst. Racism Rev.	$ 10,813	$ -	$ -	$ -	$ 10,813
110-16-1 CDD - Administration	$ 13,658	$ -	$ 5,097	$ -	$ 18,755
110-16-2 CDD - Planning	$ 39,836	$ 3,635	$ -	$ -	$ 43,471
110-16-3 CDD - Building	$ 569	$ 13,329	$ -	$ 6,991	$ 20,889
110-17-2 Finance - Assessors	$ -	$ 12,117	$ -	$ 6,991	$ 19,108
110-24-1 Engineering - Administration	$ 8,536	$ 3,029	$ 5,097	$ -	$ 16,663
110-42-1 Arboretum - Administration	$ 1,138	$ -	$ -	$ -	$ 1,138
110-77-1 RecycleWorks - Administration	$ -	$ 404	$ 5,097	$ -	$ 5,501
120-2-1 School District - Administration	$ -	$ -	$ 5,097	$ -	$ 5,097
209-22-1 Police - Administration	$ -	$ -	$ 5,097	$ 6,991	$ 12,088
209-22-7 Police - Animal Control	$ -	$ 12,117	$ -	$ -	$ 12,117
209-46-1 Parks and Recreation - Administration	$ 4,553	$ 1,212	$ 5,097	$ -	$ 10,861
209-46-12 Parks and Recreation - Youth Activities	$ 5,122	$ 1,212	$ -	$ -	$ 6,333
209-71-1 Capital Transit - Administration	$ -	$ -	$ 5,097	$ -	$ 5,097
209-72-1 Streets - Administration	$ -	$ -	$ 5,097	$ -	$ 5,097
210-21-1 Fire - Administration Operations	$ -	$ -	$ 5,097	$ -	$ 5,097
225-1-1 Marine Passenger Fees	$ -	$ -	$ 5,097	$ -	$ 5,097
235-28-1 Eaglecrest - Administration	$ 13,089	$ 2,423	$ 5,097	$ -	$ 20,609

ALLOCATION SUMMARY

110-3-1 Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
249-46-3 Parks and Recreation - Aquatics	$ 3,984	$ -	$ -	$ -	$ 3,984
271-14-1 Lands - Administration	$ 6,829	$ 3,029	$ 5,097	$ -	$ 14,955
514-75-1 Water - Administration	$ 3,984	$ 404	$ 5,097	$ -	$ 9,484
519-76-4 Wastewater - Collections	$ -	$ 404	$ 5,097	$ -	$ 5,501
530-51-1 Harbors	$ 7,967	$ 1,212	$ 5,097	$ -	$ 14,276
531-52-1 Docks - Administration	$ 7,967	$ 1,212	$ 5,097	$ -	$ 14,276
550-55-1 Bartlett Regional Hospital	$ 35,283	$ 2,423	$ 5,097	$ -	$ 42,804
560-50-1 Airport - Administration	$ 10,244	$ 2,423	$ 5,097	$ -	$ 17,764
602-79-1 Fleet - Administration	$ -	$ -	$ 5,097	$ -	$ 5,097
680-60-1 Risk - Administration	$ -	$ -	$ 5,097	$ -	$ 5,097
Total	**$ 244,691**	**$ 174,779**	**$ 139,823**	**$ 34,956**	**$ 594,249**

5 Human Resources

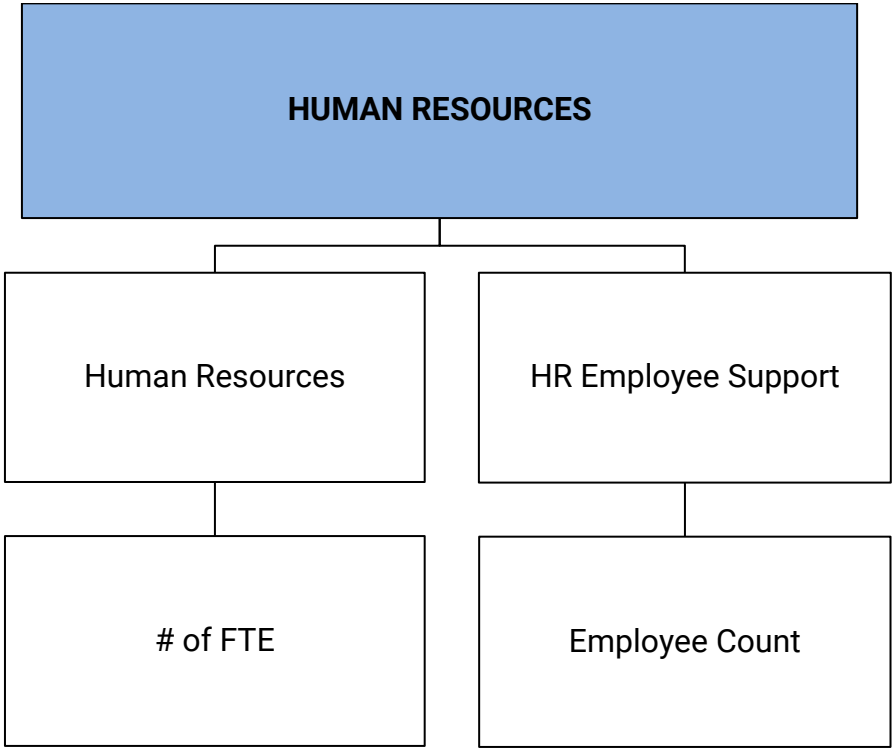
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, and employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the 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[4].

- **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[5].

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.

[4] 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.
[5] Employee counts for School and Hospital were not included, as Human Resources does not provide support to these departments.


HUMAN RESOURCES
Human Resources
HR Employee Support
# of FTE
Employee Count

COSTS TO BE ALLOCATED

110-8-1 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 611,873		$ 611,873
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 27,237	$ 2,234	$ 29,471
110-12-1 City Manager	$ 5,521	$ 729	$ 6,250
110-3-1 Clerk	$ 26,634	$ 5,745	$ 32,378
110-8-1 Human Resources		$ 4,231	$ 4,231
110-06/15-1 MIS		$ 81,313	$ 81,313
110-17-3 Controller		$ 10,830	$ 10,830
110-17-4 Treasury		$ 64	$ 64
110-17-6 Purchasing		$ 688	$ 688
110-23-1 Library		$ 4,366	$ 4,366
Total Incoming Costs	**$ 59,392**	**$ 110,198**	**$ 169,591**
Benefits - PERS	$ (14,311)		
Capital	$ (556)		
Reimbursable Expenses	$ 191,700		
Total Cost Adjustments	**$ 176,833**		**$ 176,833**
Total Costs to be Allocated	**$ 848,098**	**$ 110,198**	**$ 958,296**

DEPARTMENTAL EXPENSE DETAIL

110-8-1 Human Resources

Expense Type	Expense ($)	Human Resources	HR Employee Support
Personnel			
Salary and Wages	$ 493,675	$ 468,991	$ 24,684
Benefits	$ 219,962	$ 208,964	$ 10,998
Benefits - PERS	$ 14,311	$ 13,596	$ 716
Subtotal Personnel Cost	**$ 727,948**	**$ 691,551**	**$ 36,397**
Operating Services & Supplies			
General Supplies	$ 1,904	$ 1,809	$ 95
Insurance	$ 4,300	$ 4,085	$ 215
Miscellaneous Expenses	$ 2,250	$ 2,138	$ 113
Other Expenses	$ 3,925	$ 3,728	$ 196
Postage	$ 80	$ 76	$ 4
Printing	$ 2,338	$ 2,221	$ 117
Professional	$ 11,124	$ 10,567	$ 556
Public Utility Services	$ 1,068	$ 1,014	$ 53
Reimbursable Expenses	$ (191,700)	$ (182,115)	$ (9,585)
Rentals and Leases	$ 44,326	$ 42,110	$ 2,216
Travel and Training	$ 3,755	$ 3,567	$ 188
Capital Outlay	$ 556	$ 528	$ 28
Subtotal Operating Cost	**$ (116,075)**	**$ (110,271)**	**$ (5,804)**
DEPARTMENTAL EXPENDITURES	**$ 611,873**	**$ 581,279**	**$ 30,594**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (14,311)	$ (13,596)	$ (716)
Capital	$ (556)	$ (528)	$ (28)
Reimbursable Expenses	$ 191,700	$ 182,115	$ 9,585
Subtotal Cost Adjustments	**$ 176,833**	**$ 167,991**	**$ 8,842**
FUNCTIONAL COST	**$ 788,706**	**$ 749,270**	**$ 39,435**
First Allocation			
Incoming - All Others	$ 59,392	$ 56,423	$ 2,970
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 848,098**	**$ 805,693**	**$ 42,405**
Second Allocation			
Incoming - All Others	$ 110,198	$ 104,688	$ 5,510
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 110,198**	**$ 104,688**	**$ 5,510**
TOTAL ALLOCATED	**$ 958,296**	**$ 910,381**	**$ 47,915**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Resources							
110-11-1 City Attorney	11.25	1.265%	$ 10,191		$ 10,191		$ 10,191
110-12-1 City Manager	6.00	0.675%	$ 5,435		$ 5,435		$ 5,435
110-7-1 Emergency Services	2.00	0.225%	$ 1,812		$ 1,812		$ 1,812
110-3-1 Clerk	4.00	0.450%	$ 3,623		$ 3,623		$ 3,623
110-8-1 Human Resources	4.40	0.495%	$ 3,986		$ 3,986		$ 3,986
110-06/15-1 MIS	15.66	1.761%	$ 14,185		$ 14,185	$ 1,902	$ 16,088
110-17-1 Finance Administration	3.00	0.337%	$ 2,718		$ 2,718	$ 364	$ 3,082
110-17-3 Controller	13.03	1.465%	$ 11,803		$ 11,803	$ 1,583	$ 13,386
110-17-4 Treasury	17.07	1.919%	$ 15,458		$ 15,458	$ 2,073	$ 17,531
110-17-6 Purchasing	4.00	0.450%	$ 3,623		$ 3,623	$ 486	$ 4,109
110-23-1 Library	23.46	2.638%	$ 21,251		$ 21,251	$ 2,850	$ 24,101
110-4-1 Election	0.36	0.040%	$ 326		$ 326	$ 44	$ 370
110-10-1 Mayor and Assembly	9.00	1.012%	$ 8,153		$ 8,153	$ 1,093	$ 9,246
110-12-2 Manager Office - Teen Health Center	1.50	0.169%	$ 1,359		$ 1,359	$ 182	$ 1,541
110-12-6 Manager Office - Tourism Management	1.00	0.112%	$ 906		$ 906	$ 121	$ 1,027
110-16-1 CDD - Administration	8.00	0.899%	$ 7,247		$ 7,247	$ 972	$ 8,219
110-16-2 CDD - Planning	10.00	1.124%	$ 9,058		$ 9,058	$ 1,215	$ 10,273
110-16-3 CDD - Building	6.00	0.675%	$ 5,435		$ 5,435	$ 729	$ 6,164
110-17-2 Finance - Assessors	7.00	0.787%	$ 6,341		$ 6,341	$ 850	$ 7,191
110-21-70 Fire - Sobering Center	10.00	1.124%	$ 9,058		$ 9,058	$ 1,215	$ 10,273
110-21-71 Fire - Mobile Integrated Health	5.50	0.618%	$ 4,982		$ 4,982	$ 668	$ 5,650
110-23-2 Library - City Museum	3.95	0.444%	$ 3,578		$ 3,578	$ 480	$ 4,058
110-24-1 Engineering - Administration	2.10	0.236%	$ 1,902		$ 1,902	$ 255	$ 2,157
110-24-2 Engineering - CIP	17.65	1.984%	$ 15,988		$ 15,988	$ 2,144	$ 18,132
110-41-1 P&R Parks and Landscape - Administration	19.45	2.187%	$ 17,619		$ 17,619	$ 2,363	$ 19,981
110-42-1 Arboretum - Administration	1.79	0.201%	$ 1,621		$ 1,621	$ 217	$ 1,839
110-77-1 RecycleWorks - Administration	1.20	0.135%	$ 1,087		$ 1,087	$ 146	$ 1,233
209-22-1 Police - Administration	6.15	0.691%	$ 5,571		$ 5,571	$ 747	$ 6,318
209-22-2 Police - General Operations	114.00	12.817%	$103,266		$103,266	$ 13,848	$117,114
209-22-5 Police - Communications	21.38	2.404%	$ 19,367		$ 19,367	$ 2,597	$ 21,964
209-22-8 Police - Community Services	1.00	0.112%	$ 906		$ 906	$ 121	$ 1,027
209-22-9 Police - System Admin/E911	5.48	0.616%	$ 4,964		$ 4,964	$ 666	$ 5,630
209-22-10 Police - Fleet	1.00	0.112%	$ 906		$ 906	$ 121	$ 1,027
209-22-11 Police - Electronics	1.00	0.112%	$ 906		$ 906	$ 121	$ 1,027
209-22-16 Police - Airport Security	5.00	0.562%	$ 4,529		$ 4,529	$ 607	$ 5,137
209-22-17 Police - Services	10.52	1.183%	$ 9,529		$ 9,529	$ 1,278	$ 10,807
209-46-1 Parks and Recreation - Administration	2.76	0.310%	$ 2,500		$ 2,500	$ 335	$ 2,835
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.572%	$ 4,611		$ 4,611	$ 618	$ 5,229
209-46-7 Parks and Recreation - Zach Gordon Youth Center	22.09	2.484%	$ 20,010		$ 20,010	$ 2,683	$ 22,693
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.711%	$ 5,725		$ 5,725	$ 768	$ 6,493

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.400%	$ 3,225		$ 3,225	$ 432	$ 3,657
209-71-1 Capital Transit - Administration	3.20	0.360%	$ 2,899		$ 2,899	$ 389	$ 3,287
209-71-2 Capital Transit - Operations	58.96	6.629%	$ 53,408		$ 53,408	$ 7,162	$ 60,570
209-71-3 Capital Transit - Maintenance	7.00	0.787%	$ 6,341		$ 6,341	$ 850	$ 7,191
209-72-1 Streets - Administration	50.46	5.673%	$ 45,709		$ 45,709	$ 6,130	$ 51,838
210-21-1 Fire - Administration Operations	108.60	12.210%	$ 98,374		$ 98,374	$ 13,192	$111,566
235-28-1 Eaglecrest - Administration	4.60	0.517%	$ 4,167		$ 4,167	$ 559	$ 4,726
235-28-2 Eaglecrest - Ski Patrol	4.85	0.546%	$ 4,395		$ 4,395	$ 589	$ 4,985
235-28-3 Eaglecrest - Lift	4.55	0.512%	$ 4,122		$ 4,122	$ 553	$ 4,674
235-28-4 Eaglecrest - Mountain Maint	6.45	0.725%	$ 5,843		$ 5,843	$ 784	$ 6,626
235-28-5 Eaglecrest - Lodge General Operations	2.41	0.271%	$ 2,183		$ 2,183	$ 293	$ 2,476
235-28-6 Eaglecrest - Snow Sports School	5.27	0.593%	$ 4,777		$ 4,777	$ 641	$ 5,418
235-28-7 Eaglecrest - Food Service	1.13	0.127%	$ 1,027		$ 1,027	$ 138	$ 1,165
235-28-8 Eaglecrest - Ski Rental Shop	2.78	0.312%	$ 2,514		$ 2,514	$ 337	$ 2,851
235-28-9 Eaglecrest - Marketing	1.35	0.152%	$ 1,223		$ 1,223	$ 164	$ 1,387
249-46-3 Parks and Recreation - Aquatics	9.72	1.092%	$ 8,800		$ 8,800	$ 1,180	$ 9,980
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	1.681%	$ 13,542		$ 13,542	$ 1,816	$ 15,358
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.027%	$ 217		$ 217	$ 29	$ 247
271-14-1 Lands - Administration	2.90	0.326%	$ 2,627		$ 2,627	$ 352	$ 2,979
271-14-2 Lands - Quarries	0.70	0.079%	$ 634		$ 634	$ 85	$ 719
514-75-1 Water - Administration	28.00	3.148%	$ 25,363		$ 25,363	$ 3,401	$ 28,765
519-76-4 Wastewater - Collections	12.30	1.383%	$ 11,142		$ 11,142	$ 1,494	$ 12,636
519-76-5 Wastewater - Treatment	49.50	5.565%	$ 44,839		$ 44,839	$ 6,013	$ 50,852
530-51-1 Harbors	16.83	1.892%	$ 15,245		$ 15,245	$ 2,044	$ 17,290
531-52-1 Docks - Administration	16.25	1.827%	$ 14,720		$ 14,720	$ 1,974	$ 16,694
531-52-2 Docks - CIP Engineers-Dock	2.95	0.332%	$ 2,672		$ 2,672	$ 358	$ 3,031
538-24-3 WW Extension - Administration	0.60	0.067%	$ 544		$ 544	$ 73	$ 616
539-24-3 Water Extension - Eng Water Extension	0.50	0.056%	$ 453		$ 453	$ 61	$ 514
560-50-1 Airport - Administration	10.20	1.147%	$ 9,240		$ 9,240	$ 1,239	$ 10,479
560-50-2 Airport - Terminal General Operations	7.50	0.843%	$ 6,794		$ 6,794	$ 911	$ 7,705
560-50-3 Airport - Airfield Maintenance Shop	17.78	1.999%	$ 16,106		$ 16,106	$ 2,160	$ 18,266
602-79-1 Fleet - Administration	5.30	0.596%	$ 4,801		$ 4,801	$ 644	$ 5,445
602-79-4 Fleet - Fuel Program	0.80	0.090%	$ 725		$ 725	$ 97	$ 822
602-79-5 Fleet - Washbay	0.15	0.017%	$ 136		$ 136	$ 18	$ 154
640-44-1 Building Maintenance	11.25	1.265%	$ 10,191		$ 10,191	$ 1,367	$ 11,557
680-60-1 Risk - Administration	4.70	0.528%	$ 4,257		$ 4,257	$ 571	$ 4,828
680-60-6 Risk - Wellness	1.00	0.112%	$ 906		$ 906	$ 121	$ 1,027
Total	**889.45**	**100.000%**	**$805,693**	**$ -**	**$805,693**	**$104,688**	**$910,381**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HR Employee Support							
110-11-1 City Attorney	12.00	0.990%	$ 420		$ 420		$ 420
110-12-1 City Manager	7.00	0.578%	$ 245		$ 245		$ 245
110-7-1 Emergency Services	2.00	0.165%	$ 70		$ 70		$ 70
110-3-1 Clerk	5.00	0.413%	$ 175		$ 175		$ 175
110-8-1 Human Resources	7.00	0.578%	$ 245		$ 245		$ 245
110-06/15-1 MIS	16.00	1.320%	$ 560		$ 560	$ 75	$ 635
110-17-1 Finance Administration	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
110-17-3 Controller	14.00	1.155%	$ 490		$ 490	$ 65	$ 555
110-17-4 Treasury	18.00	1.485%	$ 630		$ 630	$ 84	$ 714
110-17-6 Purchasing	4.00	0.330%	$ 140		$ 140	$ 19	$ 159
110-23-1 Library	39.00	3.218%	$ 1,365		$ 1,365	$ 182	$ 1,547
110-4-1 Election	6.00	0.495%	$ 210		$ 210	$ 28	$ 238
110-10-1 Mayor and Assembly	9.00	0.743%	$ 315		$ 315	$ 42	$ 357
110-12-2 Manager Office - Teen Health Center	2.00	0.165%	$ 70		$ 70	$ 9	$ 79
110-12-6 Manager Office - Tourism Management	1.00	0.083%	$ 35		$ 35	$ 5	$ 40
110-16-1 CDD - Administration	8.00	0.660%	$ 280		$ 280	$ 37	$ 317
110-16-2 CDD - Planning	10.00	0.825%	$ 350		$ 350	$ 47	$ 397
110-16-3 CDD - Building	6.00	0.495%	$ 210		$ 210	$ 28	$ 238
110-17-2 Finance - Assessors	7.00	0.578%	$ 245		$ 245	$ 33	$ 278
110-21-70 Fire - Sobering Center	13.00	1.073%	$ 455		$ 455	$ 61	$ 516
110-21-71 Fire - Mobile Integrated Health	8.00	0.660%	$ 280		$ 280	$ 37	$ 317
110-23-2 Library - City Museum	5.00	0.413%	$ 175		$ 175	$ 23	$ 198
110-24-1 Engineering - Administration	6.00	0.495%	$ 210		$ 210	$ 28	$ 238
110-24-2 Engineering - CIP	21.00	1.733%	$ 735		$ 735	$ 98	$ 833
110-41-1 P&R Parks and Landscape - Administration	35.00	2.888%	$ 1,225		$ 1,225	$ 164	$ 1,388
110-42-1 Arboretum - Administration	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
110-77-1 RecycleWorks - Administration	4.00	0.330%	$ 140		$ 140	$ 19	$ 159
209-22-1 Police - Administration	7.00	0.578%	$ 245		$ 245	$ 33	$ 278
209-22-2 Police - General Operations	57.00	4.703%	$ 1,994		$ 1,994	$ 266	$ 2,261
209-22-5 Police - Communications	19.00	1.568%	$ 665		$ 665	$ 89	$ 754
209-22-8 Police - Community Services	1.00	0.083%	$ 35		$ 35	$ 5	$ 40
209-22-9 Police - System Admin/E911	20.00	1.650%	$ 700		$ 700	$ 93	$ 793
209-22-10 Police - Fleet	1.00	0.083%	$ 35		$ 35	$ 5	$ 40
209-22-11 Police - Electronics	1.00	0.083%	$ 35		$ 35	$ 5	$ 40
209-22-16 Police - Airport Security	5.00	0.413%	$ 175		$ 175	$ 23	$ 198
209-22-17 Police - Services	12.00	0.990%	$ 420		$ 420	$ 56	$ 476
209-46-1 Parks and Recreation - Administration	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
209-46-2 Parks and Recreation - Areawide Recreation	30.00	2.475%	$ 1,050		$ 1,050	$ 140	$ 1,190
209-46-7 Parks and Recreation - Zach Gordon Youth Center	64.00	5.281%	$ 2,239		$ 2,239	$ 299	$ 2,538
209-46-8 Parks and Recreation - Treadwell Arena	17.00	1.403%	$ 595		$ 595	$ 79	$ 674

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-14 Parks and Recreation - Diamond Park Field House	9.00	0.743%	$ 315		$ 315	$ 42	$ 357
209-71-1 Capital Transit - Administration	5.00	0.413%	$ 175		$ 175	$ 23	$ 198
209-71-2 Capital Transit - Operations	36.00	2.970%	$ 1,260		$ 1,260	$ 168	$ 1,428
209-71-3 Capital Transit - Maintenance	7.00	0.578%	$ 245		$ 245	$ 33	$ 278
209-72-1 Streets - Administration	30.00	2.475%	$ 1,050		$ 1,050	$ 140	$ 1,190
210-21-1 Fire - Administration Operations	62.00	5.116%	$ 2,169		$ 2,169	$ 290	$ 2,459
235-28-1 Eaglecrest - Administration	7.00	0.578%	$ 245		$ 245	$ 33	$ 278
235-28-2 Eaglecrest - Ski Patrol	19.00	1.568%	$ 665		$ 665	$ 89	$ 754
235-28-3 Eaglecrest - Lift	16.00	1.320%	$ 560		$ 560	$ 75	$ 635
235-28-4 Eaglecrest - Mountain Maint	19.00	1.568%	$ 665		$ 665	$ 89	$ 754
235-28-5 Eaglecrest - Lodge General Operations	13.00	1.073%	$ 455		$ 455	$ 61	$ 516
235-28-6 Eaglecrest - Snow Sports School	88.00	7.261%	$ 3,079		$ 3,079	$ 411	$ 3,490
235-28-7 Eaglecrest - Food Service	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
235-28-8 Eaglecrest - Ski Rental Shop	13.00	1.073%	$ 455		$ 455	$ 61	$ 516
235-28-9 Eaglecrest - Marketing	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
249-46-3 Parks and Recreation - Aquatics	47.00	3.878%	$ 1,644		$ 1,644	$ 220	$ 1,864
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	84.00	6.931%	$ 2,939		$ 2,939	$ 393	$ 3,332
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.165%	$ 70		$ 70	$ 9	$ 79
271-14-1 Lands - Administration	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
271-14-2 Lands - Quarries	10.00	0.825%	$ 350		$ 350	$ 47	$ 397
514-75-1 Water - Administration	22.00	1.815%	$ 770		$ 770	$ 103	$ 873
519-76-4 Wastewater - Collections	21.00	1.733%	$ 735		$ 735	$ 98	$ 833
519-76-5 Wastewater - Treatment	31.00	2.558%	$ 1,085		$ 1,085	$ 145	$ 1,229
530-51-1 Harbors	25.00	2.063%	$ 875		$ 875	$ 117	$ 992
531-52-1 Docks - Administration	39.00	3.218%	$ 1,365		$ 1,365	$ 182	$ 1,547
531-52-2 Docks - CIP Engineers-Dock	4.00	0.330%	$ 140		$ 140	$ 19	$ 159
538-24-3 WW Extension - Administration	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
539-24-3 Water Extension - Eng Water Extension	2.00	0.165%	$ 70		$ 70	$ 9	$ 79
560-50-1 Airport - Administration	12.00	0.990%	$ 420		$ 420	$ 56	$ 476
560-50-2 Airport - Terminal General Operations	8.00	0.660%	$ 280		$ 280	$ 37	$ 317
560-50-3 Airport - Airfield Maintenance Shop	23.00	1.898%	$ 805		$ 805	$ 107	$ 912
602-79-1 Fleet - Administration	10.00	0.825%	$ 350		$ 350	$ 47	$ 397
602-79-4 Fleet - Fuel Program	5.00	0.413%	$ 175		$ 175	$ 23	$ 198
602-79-5 Fleet - Washbay	3.00	0.248%	$ 105		$ 105	$ 14	$ 119
640-44-1 Building Maintenance	12.00	0.990%	$ 420		$ 420	$ 56	$ 476
680-60-1 Risk - Administration	7.00	0.578%	$ 245		$ 245	$ 33	$ 278
680-60-6 Risk - Wellness	1.00	0.083%	$ 35		$ 35	$ 5	$ 40
Total	**1,212.00**	**100.000%**	**$ 42,405**	**$ -**	**$ 42,405**	**$ 5,510**	**$ 47,915**

Allocation Basis: **Employee Count**

Source of Allocation: **Staffing File**

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
110-11-1 City Attorney	$ 10,191	$ 420	$ 10,611
110-12-1 City Manager	$ 5,435	$ 245	$ 5,680
110-7-1 Emergency Services	$ 1,812	$ 70	$ 1,882
110-3-1 Clerk	$ 3,623	$ 175	$ 3,798
110-8-1 Human Resources	$ 3,986	$ 245	$ 4,231
110-06/15-1 MIS	$ 16,088	$ 635	$ 16,722
110-17-1 Finance Administration	$ 3,082	$ 119	$ 3,201
110-17-3 Controller	$ 13,386	$ 555	$ 13,941
110-17-4 Treasury	$ 17,531	$ 714	$ 18,245
110-17-6 Purchasing	$ 4,109	$ 159	$ 4,268
110-23-1 Library	$ 24,101	$ 1,547	$ 25,648
110-4-1 Election	$ 370	$ 238	$ 608
110-10-1 Mayor and Assembly	$ 9,246	$ 357	$ 9,603
110-12-2 Manager Office - Teen Health Center	$ 1,541	$ 79	$ 1,620
110-12-6 Manager Office - Tourism Management	$ 1,027	$ 40	$ 1,067
110-16-1 CDD - Administration	$ 8,219	$ 317	$ 8,536
110-16-2 CDD - Planning	$ 10,273	$ 397	$ 10,670
110-16-3 CDD - Building	$ 6,164	$ 238	$ 6,402
110-17-2 Finance - Assessors	$ 7,191	$ 278	$ 7,469
110-21-70 Fire - Sobering Center	$ 10,273	$ 516	$ 10,789
110-21-71 Fire - Mobile Integrated Health	$ 5,650	$ 317	$ 5,968
110-23-2 Library - City Museum	$ 4,058	$ 198	$ 4,256
110-24-1 Engineering - Administration	$ 2,157	$ 238	$ 2,395
110-24-2 Engineering - CIP	$ 18,132	$ 833	$ 18,965
110-41-1 P&R Parks and Landscape - Administration	$ 19,981	$ 1,388	$ 21,369
110-42-1 Arboretum - Administration	$ 1,839	$ 119	$ 1,958
110-77-1 RecycleWorks - Administration	$ 1,233	$ 159	$ 1,391
209-22-1 Police - Administration	$ 6,318	$ 278	$ 6,596
209-22-2 Police - General Operations	$ 117,114	$ 2,261	$ 119,375
209-22-5 Police - Communications	$ 21,964	$ 754	$ 22,718

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
209-22-8 Police - Community Services	$ 1,027	$ 40	$ 1,067
209-22-9 Police - System Admin/E911	$ 5,630	$ 793	$ 6,423
209-22-10 Police - Fleet	$ 1,027	$ 40	$ 1,067
209-22-11 Police - Electronics	$ 1,027	$ 40	$ 1,067
209-22-16 Police - Airport Security	$ 5,137	$ 198	$ 5,335
209-22-17 Police - Services	$ 10,807	$ 476	$ 11,283
209-46-1 Parks and Recreation - Administration	$ 2,835	$ 119	$ 2,954
209-46-2 Parks and Recreation - Areawide Recreation	$ 5,229	$ 1,190	$ 6,419
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 22,693	$ 2,538	$ 25,232
209-46-8 Parks and Recreation - Treadwell Arena	$ 6,493	$ 674	$ 7,167
209-46-14 Parks and Recreation - Diamond Park Field House	$ 3,657	$ 357	$ 4,014
209-71-1 Capital Transit - Administration	$ 3,287	$ 198	$ 3,486
209-71-2 Capital Transit - Operations	$ 60,570	$ 1,428	$ 61,998
209-71-3 Capital Transit - Maintenance	$ 7,191	$ 278	$ 7,469
209-72-1 Streets - Administration	$ 51,838	$ 1,190	$ 53,028
210-21-1 Fire - Administration Operations	$ 111,566	$ 2,459	$ 114,025
235-28-1 Eaglecrest - Administration	$ 4,726	$ 278	$ 5,003
235-28-2 Eaglecrest - Ski Patrol	$ 4,985	$ 754	$ 5,738
235-28-3 Eaglecrest - Lift	$ 4,674	$ 635	$ 5,309
235-28-4 Eaglecrest - Mountain Maint	$ 6,626	$ 754	$ 7,380
235-28-5 Eaglecrest - Lodge General Operations	$ 2,476	$ 516	$ 2,991
235-28-6 Eaglecrest - Snow Sports School	$ 5,418	$ 3,490	$ 8,908
235-28-7 Eaglecrest - Food Service	$ 1,165	$ 119	$ 1,284
235-28-8 Eaglecrest - Ski Rental Shop	$ 2,851	$ 516	$ 3,366
235-28-9 Eaglecrest - Marketing	$ 1,387	$ 119	$ 1,506
249-46-3 Parks and Recreation - Aquatics	$ 9,980	$ 1,864	$ 11,844
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 15,358	$ 3,332	$ 18,690
270-48-1 Downtown Parking - Marine Parking Garage	$ 247	$ 79	$ 326
271-14-1 Lands - Administration	$ 2,979	$ 119	$ 3,098
271-14-2 Lands - Quarries	$ 719	$ 397	$ 1,116
514-75-1 Water - Administration	$ 28,765	$ 873	$ 29,637

ALLOCATION SUMMARY

110-8-1 Human Resources

		Human Resources	HR Employee Support	Total
519-76-4 Wastewater - Collections		$ 12,636	$ 833	$ 13,469
519-76-5 Wastewater - Treatment		$ 50,852	$ 1,229	$ 52,082
530-51-1 Harbors		$ 17,290	$ 992	$ 18,281
531-52-1 Docks - Administration		$ 16,694	$ 1,547	$ 18,241
531-52-2 Docks - CIP Engineers-Dock		$ 3,031	$ 159	$ 3,189
538-24-3 WW Extension - Administration		$ 616	$ 119	$ 735
539-24-3 Water Extension - Eng Water Extension		$ 514	$ 79	$ 593
560-50-1 Airport - Administration		$ 10,479	$ 476	$ 10,955
560-50-2 Airport - Terminal General Operations		$ 7,705	$ 317	$ 8,022
560-50-3 Airport - Airfield Maintenance Shop		$ 18,266	$ 912	$ 19,178
602-79-1 Fleet - Administration		$ 5,445	$ 397	$ 5,841
602-79-4 Fleet - Fuel Program		$ 822	$ 198	$ 1,020
602-79-5 Fleet - Washbay		$ 154	$ 119	$ 273
640-44-1 Building Maintenance		$ 11,557	$ 476	$ 12,033
680-60-1 Risk - Administration		$ 4,828	$ 278	$ 5,106
680-60-6 Risk - Wellness		$ 1,027	$ 40	$ 1,067
	Total	**$ 910,381**	**$ 47,915**	**$ 958,296**

6 Management Information Systems (MIS)

The Management Information Systems (MIS) Department is responsible for providing optimal technology services for the City, including management and oversight of the City's computer hardware and network operations. The MIS Department manages devices, networks, and 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:

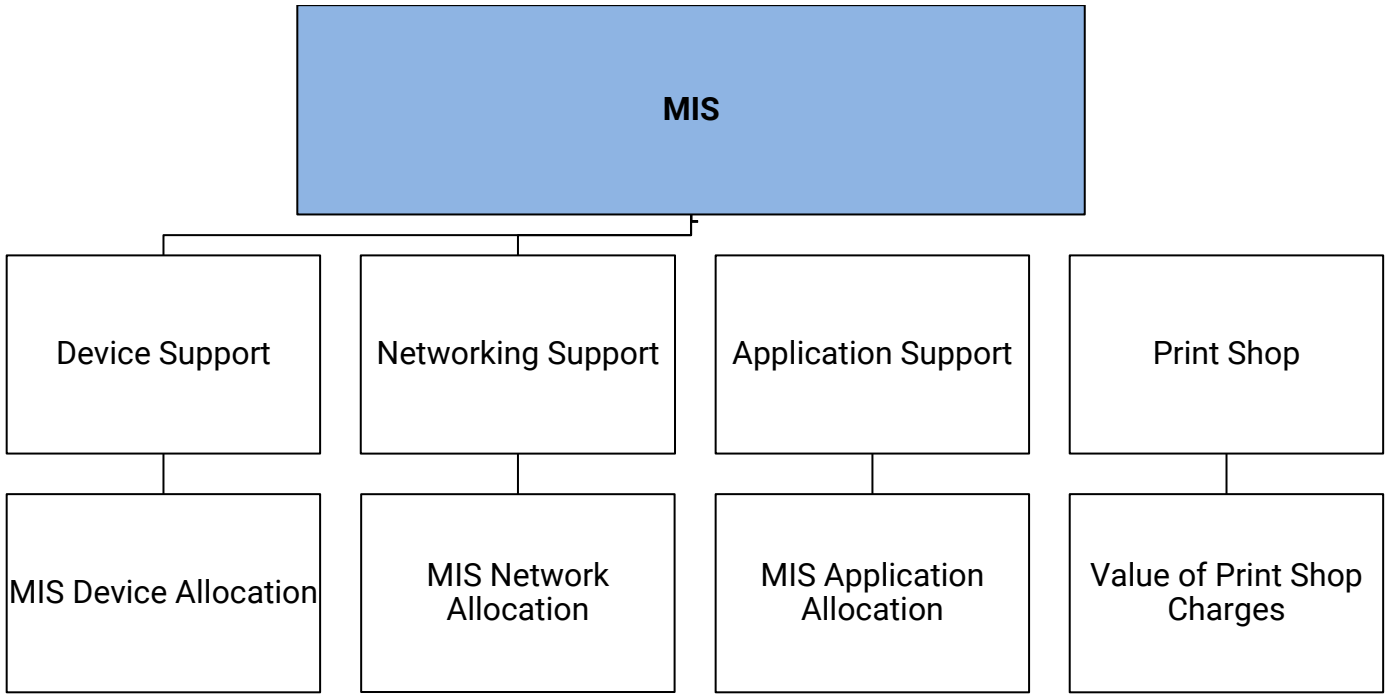
- **Device Support –** represents services and support associated with setup and maintenance of all City-owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity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

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

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

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

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


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

COSTS TO BE ALLOCATED

110-06/15-1 MIS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 3,176,099		$ 3,176,099
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 4,449	$ 365	$ 4,814
110-12-1 City Manager	$ 20,472	$ 2,656	$ 23,128
110-7-1 Emergency Services	$ 21,482	$ 8,098	$ 29,580
110-3-1 Clerk	$ 4,133	$ 964	$ 5,097
110-8-1 Human Resources	$ 14,745	$ 1,977	$ 16,722
110-06/15-1 MIS		$ 107,105	$ 107,105
110-17-3 Controller		$ 32,668	$ 32,668
110-17-4 Treasury		$ 194	$ 194
110-17-6 Purchasing		$ 21,625	$ 21,625
Total Incoming Costs	**$ 65,282**	**$ 175,651**	**$ 240,933**
Benefits - PERS	$ (27,771)		
Capital	$ (622,355)		
Reimbursable Expenses	$ 841,080		
Total Cost Adjustments	**$ 190,954**		**$ 190,954**
Total Costs to be Allocated	**$ 3,432,335**	**$ 175,651**	**$ 3,607,986**

DEPARTMENTAL EXPENSE DETAIL

110-06/15-1 MIS

Expense Type	Expense ($)	Device Support	Networking Support	Application Support	Print Shop
Personnel					
Salary and Wages	$ 1,230,007	$ 430,502	$ 393,602	$ 307,502	$ 98,401
Benefits	$ 593,923	$ 207,873	$ 190,055	$ 148,481	$ 47,514
Benefits - PERS	$ 27,771	$ 9,720	$ 8,887	$ 6,943	$ 2,222
Subtotal Personnel Cost	**$ 1,851,700**	**$ 648,095**	**$ 592,544**	**$ 462,925**	**$ 148,136**
Operating Services & Supplies					
General Supplies	$ 38,875	$ 13,606	$ 12,440	$ 9,719	$ 3,110
Insurance	$ 18,000	$ 6,300	$ 5,760	$ 4,500	$ 1,440
Other Expenses	$ 315,687	$ 110,490	$ 101,020	$ 78,922	$ 25,255
Postage	$ 25	$ 9	$ 8	$ 6	$ 2
Printing	$ 98	$ 34	$ 31	$ 24	$ 8
Professional	$ 932,415	$ 326,345	$ 298,373	$ 233,104	$ 74,593
Public Utility Services	$ 41,990	$ 14,696	$ 13,437	$ 10,497	$ 3,359
Reimbursable Expenses	$ (841,080)	$ (294,378)	$ (269,146)	$ (210,270)	$ (67,286)
Rentals and Leases	$ 146,548	$ 51,292	$ 46,895	$ 36,637	$ 11,724
Repairs and Maintenance	$ 43,000	$ 15,050	$ 13,760	$ 10,750	$ 3,440
Travel and Training	$ 6,487	$ 2,270	$ 2,076	$ 1,622	$ 519
Capital Outlay	$ 622,355	$ 217,824	$ 199,154	$ 155,589	$ 49,788
Subtotal Operating Cost	**$ 1,324,399**	**$ 463,540**	**$ 423,808**	**$ 331,100**	**$ 105,952**
DEPARTMENTAL EXPENDITURES	**$ 3,176,099**	**$ 1,111,635**	**$ 1,016,352**	**$ 794,025**	**$ 254,088**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Benefits - PERS	$ (27,771)	$ (9,720)	$ (8,887)	$ (6,943)	$ (2,222)
Capital	$ (622,355)	$ (217,824)	$ (199,154)	$ (155,589)	$ (49,788)
Reimbursable Expenses	$ 841,080	$ 294,378	$ 269,146	$ 210,270	$ 67,286
Subtotal Cost Adjustments	**$ 190,954**	**$ 66,834**	**$ 61,105**	**$ 47,739**	**$ 15,276**
FUNCTIONAL COST	**$ 3,367,053**	**$ 1,178,469**	**$ 1,077,457**	**$ 841,763**	**$ 269,364**
First Allocation					
Incoming - All Others	$ 65,282	$ 22,849	$ 20,890	$ 16,320	$ 5,223
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 3,432,335**	**$ 1,201,317**	**$ 1,098,347**	**$ 858,084**	**$ 274,587**
Second Allocation					
Incoming - All Others	$ 175,651	$ 61,478	$ 56,208	$ 43,913	$ 14,052
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 175,651**	**$ 61,478**	**$ 56,208**	**$ 43,913**	**$ 14,052**
TOTAL ALLOCATED	**$ 3,607,986**	**$ 1,262,795**	**$ 1,154,556**	**$ 901,996**	**$ 288,639**

110-06/15-1 MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Device Support							
110-11-1 City Attorney	0.01	4.788%	$ 57,523		$ 57,523		$ 57,523
110-12-1 City Manager	0.00	2.043%	$ 24,543		$ 24,543		$ 24,543
110-3-1 Clerk	0.00	2.442%	$ 29,337		$ 29,337		$ 29,337
110-8-1 Human Resources	0.00	1.931%	$ 23,201		$ 23,201		$ 23,201
110-06/15-1 MIS	0.01	3.200%	$ 38,445		$ 38,445		$ 38,445
110-17-1 Finance Administration	0.00	1.229%	$ 14,764		$ 14,764	$ 883	$ 15,647
110-17-3 Controller	0.01	3.792%	$ 45,558		$ 45,558	$ 2,724	$ 48,282
110-17-4 Treasury	0.01	3.476%	$ 41,762		$ 41,762	$ 2,497	$ 44,259
110-17-6 Purchasing	0.00	0.910%	$ 10,929		$ 10,929	$ 653	$ 11,583
110-10-1 Mayor and Assembly	0.00	0.782%	$ 9,395		$ 9,395	$ 562	$ 9,957
110-16-1 CDD - Administration	0.01	7.198%	$ 86,477		$ 86,477	$ 5,170	$ 91,647
110-17-2 Finance - Assessors	0.00	2.506%	$ 30,104		$ 30,104	$ 1,800	$ 31,904
110-23-2 Library - City Museum	0.00	2.171%	$ 26,077		$ 26,077	$ 1,559	$ 27,636
110-24-1 Engineering - Administration	0.01	6.337%	$ 76,123		$ 76,123	$ 4,551	$ 80,674
110-41-1 P&R Parks and Landscape - Administration	0.00	2.410%	$ 28,953		$ 28,953	$ 1,731	$ 30,684
110-77-2 RecycleWorks - Recycling	0.00	0.192%	$ 2,301		$ 2,301	$ 138	$ 2,439
209-46-1 Parks and Recreation - Administration	0.00	2.618%	$ 31,446		$ 31,446	$ 1,880	$ 33,326
209-46-7 Parks and Recreation - Zach Gordon Youth Center	0.01	3.208%	$ 38,541		$ 38,541	$ 2,304	$ 40,845
209-46-8 Parks and Recreation - Treadwell Arena	0.00	1.149%	$ 13,806		$ 13,806	$ 825	$ 14,631
209-71-1 Capital Transit - Administration	0.01	3.400%	$ 40,842		$ 40,842	$ 2,442	$ 43,283
209-72-1 Streets - Administration	0.01	4.054%	$ 48,703		$ 48,703	$ 2,912	$ 51,615
210-21-1 Fire - Administration Operations	0.01	7.119%	$ 85,518		$ 85,518	$ 5,113	$ 90,631
235-28-1 Eaglecrest - Administration	0.01	7.566%	$ 90,887		$ 90,887	$ 5,434	$ 96,321
249-46-3 Parks and Recreation - Aquatics	0.00	0.910%	$ 10,927		$ 10,927	$ 653	$ 11,580
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	1.501%	$ 18,026		$ 18,026	$ 1,078	$ 19,104
271-14-1 Lands - Administration	0.00	0.591%	$ 7,095		$ 7,095	$ 424	$ 7,519
514-75-1 Water - Administration	0.00	2.458%	$ 29,529		$ 29,529	$ 1,765	$ 31,294
519-76-4 Wastewater - Collections	0.01	5.794%	$ 69,603		$ 69,603	$ 4,161	$ 73,765
530-51-1 Harbors	0.01	6.289%	$ 75,547		$ 75,547	$ 4,517	$ 80,064
560-50-1 Airport - Administration	0.01	4.586%	$ 55,088		$ 55,088	$ 3,294	$ 58,382
640-44-1 Building Maintenance	0.00	2.506%	$ 30,104		$ 30,104	$ 1,800	$ 31,904
680-60-1 Risk - Administration	0.00	0.846%	$ 10,162		$ 10,162	$ 608	$ 10,770
Total	**0.17**	**100.000%**	**$ 1,201,317**	**$ -**	**$ 1,201,317**	**$ 61,478**	**$ 1,262,795**

Allocation Basis: **MIS Device Allocation**

Source of Allocation: **IT Allocation Report**

110-06/15-1 MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Networking Support							
110-11-1 City Attorney	0.01	3.268%	$ 35,894		$ 35,894		$ 35,894
110-12-1 City Manager	0.00	1.961%	$ 21,536		$ 21,536		$ 21,536
110-3-1 Clerk	0.01	2.760%	$ 30,310		$ 30,310		$ 30,310
110-8-1 Human Resources	0.00	1.888%	$ 20,739		$ 20,739		$ 20,739
110-06/15-1 MIS	0.01	5.519%	$ 60,620		$ 60,620		$ 60,620
110-17-1 Finance Administration	0.00	1.162%	$ 12,762		$ 12,762	$ 772	$ 13,534
110-17-3 Controller	0.01	3.922%	$ 43,072		$ 43,072	$ 2,605	$ 45,678
110-17-4 Treasury	0.01	3.849%	$ 42,275		$ 42,275	$ 2,557	$ 44,832
110-17-6 Purchasing	0.00	1.017%	$ 11,167		$ 11,167	$ 675	$ 11,842
110-23-1 Library	0.00	0.799%	$ 8,774		$ 8,774	$ 531	$ 9,305
110-10-1 Mayor and Assembly	0.00	0.871%	$ 9,572		$ 9,572	$ 579	$ 10,151
110-16-1 CDD - Administration	0.01	6.391%	$ 70,192		$ 70,192	$ 4,246	$ 74,438
110-17-2 Finance - Assessors	0.00	2.324%	$ 25,524		$ 25,524	$ 1,544	$ 27,068
110-23-2 Library - City Museum	0.00	2.324%	$ 25,524		$ 25,524	$ 1,544	$ 27,068
110-24-1 Engineering - Administration	0.01	5.374%	$ 59,025		$ 59,025	$ 3,570	$ 62,596
110-41-1 P&R Parks and Landscape - Administration	0.01	2.542%	$ 27,917		$ 27,917	$ 1,689	$ 29,606
110-77-2 RecycleWorks - Recycling	0.00	0.363%	$ 3,988		$ 3,988	$ 241	$ 4,229
209-22-1 Police - Administration	0.00	0.726%	$ 7,976		$ 7,976	$ 482	$ 8,459
209-46-1 Parks and Recreation - Administration	0.00	2.397%	$ 26,322		$ 26,322	$ 1,592	$ 27,914
209-46-7 Parks and Recreation - Zach Gordon Youth Center	0.01	3.486%	$ 38,287		$ 38,287	$ 2,316	$ 40,602
209-46-8 Parks and Recreation - Treadwell Arena	0.00	1.452%	$ 15,953		$ 15,953	$ 965	$ 16,918
209-71-1 Capital Transit - Administration	0.01	3.413%	$ 37,489		$ 37,489	$ 2,268	$ 39,757
209-72-1 Streets - Administration	0.01	3.922%	$ 43,072		$ 43,072	$ 2,605	$ 45,678
210-21-1 Fire - Administration Operations	0.01	6.972%	$ 76,573		$ 76,573	$ 4,632	$ 81,205
235-28-1 Eaglecrest - Administration	0.01	5.955%	$ 65,406		$ 65,406	$ 3,956	$ 69,363
249-46-3 Parks and Recreation - Aquatics	0.00	0.959%	$ 10,536		$ 10,536	$ 637	$ 11,173
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	1.583%	$ 17,381		$ 17,381	$ 1,051	$ 18,433
271-14-1 Lands - Administration	0.00	0.726%	$ 7,976		$ 7,976	$ 482	$ 8,459
514-75-1 Water - Administration	0.01	2.832%	$ 31,108		$ 31,108	$ 1,882	$ 32,990
519-76-4 Wastewater - Collections	0.01	5.592%	$ 61,418		$ 61,418	$ 3,715	$ 65,133
530-51-1 Harbors	0.01	6.391%	$ 70,192		$ 70,192	$ 4,246	$ 74,438
560-50-1 Airport - Administration	0.01	3.776%	$ 41,477		$ 41,477	$ 2,509	$ 43,986
640-44-1 Building Maintenance	0.01	2.614%	$ 28,715		$ 28,715	$ 1,737	$ 30,452
680-60-1 Risk - Administration	0.00	0.871%	$ 9,572		$ 9,572	$ 579	$ 10,151
Total	**0.20**	**100.000%**	**$ 1,098,347**	**$ -**	**$ 1,098,347**	**$ 56,208**	**$ 1,154,556**

Allocation Basis: **MIS Network Allocation**

Source of Allocation: **IT IT Allocation Report**

110-06/15-1 MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Application Support							
110-11-1 City Attorney	0.02	4.464%	$ 38,307		$ 38,307		$ 38,307
110-12-1 City Manager	0.00	0.893%	$ 7,661		$ 7,661		$ 7,661
110-3-1 Clerk	0.00	0.893%	$ 7,661		$ 7,661		$ 7,661
110-8-1 Human Resources	0.02	3.571%	$ 30,646		$ 30,646		$ 30,646
110-06/15-1 MIS	0.00	0.893%	$ 7,661		$ 7,661		$ 7,661
110-17-1 Finance Administration	0.01	1.786%	$ 15,323		$ 15,323	$ 878	$ 16,201
110-17-3 Controller	0.10	18.750%	$ 160,891		$ 160,891	$ 9,222	$ 170,112
110-17-4 Treasury	0.12	23.214%	$ 199,198		$ 199,198	$ 11,417	$ 210,615
110-17-6 Purchasing	0.02	4.464%	$ 38,307		$ 38,307	$ 2,196	$ 40,503
110-23-1 Library	0.00	0.893%	$ 7,661		$ 7,661	$ 439	$ 8,101
110-10-1 Mayor and Assembly	0.00	0.893%	$ 7,661		$ 7,661	$ 439	$ 8,101
110-16-1 CDD - Administration	0.02	3.571%	$ 30,646		$ 30,646	$ 1,757	$ 32,402
110-17-2 Finance - Assessors	0.02	3.571%	$ 30,646		$ 30,646	$ 1,757	$ 32,402
110-23-2 Library - City Museum	0.00	0.893%	$ 7,661		$ 7,661	$ 439	$ 8,101
110-24-1 Engineering - Administration	0.00	0.893%	$ 7,661		$ 7,661	$ 439	$ 8,101
110-41-1 P&R Parks and Landscape - Administration	0.00	0.893%	$ 7,661		$ 7,661	$ 439	$ 8,101
110-77-2 RecycleWorks - Recycling	0.00	0.893%	$ 7,661		$ 7,661	$ 439	$ 8,101
209-22-1 Police - Administration	0.01	1.786%	$ 15,323		$ 15,323	$ 878	$ 16,201
209-46-1 Parks and Recreation - Administration	0.02	3.571%	$ 30,646		$ 30,646	$ 1,757	$ 32,402
209-46-7 Parks and Recreation - Zach Gordon Youth Center	0.01	1.786%	$ 15,323		$ 15,323	$ 878	$ 16,201
209-46-8 Parks and Recreation - Treadwell Arena	0.00	0.179%	$ 1,532		$ 1,532	$ 88	$ 1,620
209-71-1 Capital Transit - Administration	0.00	0.893%	$ 7,661		$ 7,661	$ 439	$ 8,101
209-72-1 Streets - Administration	0.00	0.357%	$ 3,065		$ 3,065	$ 176	$ 3,240
210-21-1 Fire - Administration Operations	0.01	1.786%	$ 15,323		$ 15,323	$ 878	$ 16,201
235-28-1 Eaglecrest - Administration	0.02	3.571%	$ 30,646		$ 30,646	$ 1,757	$ 32,402
249-46-3 Parks and Recreation - Aquatics	0.00	0.135%	$ 1,157		$ 1,157	$ 66	$ 1,223
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	0.222%	$ 1,908		$ 1,908	$ 109	$ 2,017
271-14-1 Lands - Administration	0.00	0.357%	$ 3,065		$ 3,065	$ 176	$ 3,240
514-75-1 Water - Administration	0.01	1.429%	$ 12,258		$ 12,258	$ 703	$ 12,961
519-76-4 Wastewater - Collections	0.01	1.786%	$ 15,323		$ 15,323	$ 878	$ 16,201
530-51-1 Harbors	0.01	2.679%	$ 22,984		$ 22,984	$ 1,317	$ 24,302
560-50-1 Airport - Administration	0.01	1.786%	$ 15,323		$ 15,323	$ 878	$ 16,201
640-44-1 Building Maintenance	0.02	4.464%	$ 38,307		$ 38,307	$ 2,196	$ 40,503
680-60-1 Risk - Administration	0.01	1.786%	$ 15,323		$ 15,323	$ 878	$ 16,201
Total	**0.51**	**100.000%**	**$ 858,084**	**$ -**	**$ 858,084**	**$ 43,913**	**$ 901,996**

Allocation Basis: **MIS Application Allocation**

Source of Allocation: **IT Allocation Report**

110-06/15-1 MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Print Shop							
110-11-1 City Attorney	147.50	0.208%	$ 571		$ 571		$ 571
110-12-1 City Manager	412.43	0.582%	$ 1,598		$ 1,598		$ 1,598
110-3-1 Clerk	4,461.97	6.295%	$ 17,285		$ 17,285		$ 17,285
110-8-1 Human Resources	1,736.73	2.450%	$ 6,728		$ 6,728		$ 6,728
110-06/15-1 MIS	97.65	0.138%	$ 378		$ 378		$ 378
110-17-1 Finance Administration	5,916.77	8.347%	$ 22,920		$ 22,920	$ 1,299	$ 24,219
110-17-3 Controller	495.61	0.699%	$ 1,920		$ 1,920	$ 109	$ 2,029
110-17-4 Treasury	8,822.41	12.446%	$ 34,176		$ 34,176	$ 1,936	$ 36,112
110-23-1 Library	812.09	1.146%	$ 3,146		$ 3,146	$ 178	$ 3,324
110-4-1 Election	677.68	0.956%	$ 2,625		$ 2,625	$ 149	$ 2,774
110-10-1 Mayor and Assembly	797.58	1.125%	$ 3,090		$ 3,090	$ 175	$ 3,265
110-12-2 Manager Office - Teen Health Center	283.00	0.399%	$ 1,096		$ 1,096	$ 62	$ 1,158
110-16-1 CDD - Administration	290.80	0.410%	$ 1,126		$ 1,126	$ 64	$ 1,190
110-16-2 CDD - Planning	3,357.76	4.737%	$ 13,007		$ 13,007	$ 737	$ 13,744
110-17-2 Finance - Assessors	1,277.01	1.802%	$ 4,947		$ 4,947	$ 280	$ 5,227
110-23-2 Library - City Museum	740.94	1.045%	$ 2,870		$ 2,870	$ 163	$ 3,033
110-24-1 Engineering - Administration	190.10	0.268%	$ 736		$ 736	$ 42	$ 778
110-24-2 Engineering - CIP	1,291.48	1.822%	$ 5,003		$ 5,003	$ 283	$ 5,286
110-41-1 P&R Parks and Landscape - Administration	5.10	0.007%	$ 20		$ 20	$ 1	$ 21
110-42-1 Arboretum - Administration	391.00	0.552%	$ 1,515		$ 1,515	$ 86	$ 1,600
209-22-1 Police - Administration	1,040.74	1.468%	$ 4,032		$ 4,032	$ 228	$ 4,260
209-46-2 Parks and Recreation - Areawide Recreation	1,789.03	2.524%	$ 6,930		$ 6,930	$ 393	$ 7,323
209-46-7 Parks and Recreation - Zach Gordon Youth Center	1,345.95	1.899%	$ 5,214		$ 5,214	$ 295	$ 5,509
209-46-8 Parks and Recreation - Treadwell Arena	43.00	0.061%	$ 167		$ 167	$ 9	$ 176
209-71-1 Capital Transit - Administration	13,915.00	19.631%	$ 53,903		$ 53,903	$ 3,054	$ 56,957
209-72-1 Streets - Administration	1,983.97	2.799%	$ 7,685		$ 7,685	$ 435	$ 8,121
210-21-1 Fire - Administration Operations	227.60	0.321%	$ 882		$ 882	$ 50	$ 932
235-28-1 Eaglecrest - Administration	255.04	0.360%	$ 988		$ 988	$ 56	$ 1,044
235-28-9 Eaglecrest - Marketing	161.97	0.229%	$ 627		$ 627	$ 36	$ 663
249-46-3 Parks and Recreation - Aquatics	126.00	0.178%	$ 488		$ 488	$ 28	$ 516
402-90-1 Capital Projects - Roads CIPs	1,347.41	1.901%	$ 5,220		$ 5,220	$ 296	$ 5,515
406-90-1 Capital Projects - Parks and Rec CIPs	3,434.17	4.845%	$ 13,303		$ 13,303	$ 754	$ 14,057
419-90-1 Capital Projects - Wastewater CIPs	510.24	0.720%	$ 1,977		$ 1,977	$ 112	$ 2,089
430-90-1 Capital Projects - Harbors CIPs	107.16	0.151%	$ 415		$ 415	$ 24	$ 439
431-90-1 Capital Projects - Docks CIPs	367.80	0.519%	$ 1,425		$ 1,425	$ 81	$ 1,505
450-90-1 Capital Projects - Hospital CIPs	282.56	0.399%	$ 1,095		$ 1,095	$ 62	$ 1,157
460-90-1 Capital Projects - Airport CIPs	1,587.76	2.240%	$ 6,151		$ 6,151	$ 348	$ 6,499
514-75-1 Water - Administration	4,881.46	6.887%	$ 18,910		$ 18,910	$ 1,071	$ 19,981
519-76-5 Wastewater - Treatment	75.00	0.106%	$ 291		$ 291	$ 16	$ 307
530-51-1 Harbors	926.90	1.308%	$ 3,591		$ 3,591	$ 203	$ 3,794

110-06/15-1 MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
531-52-1 Docks - Administration	184.24	0.260%	$ 714		$ 714	$ 40	$ 754
550-55-1 Bartlett Regional Hospital	2,376.56	3.353%	$ 9,206		$ 9,206	$ 522	$ 9,728
680-60-1 Risk - Administration	732.57	1.033%	$ 2,838		$ 2,838	$ 161	$ 2,999
680-60-6 Risk - Health	976.27	1.377%	$ 3,782		$ 3,782	$ 214	$ 3,996
Total	**70,884.01**	**100.000%**	**$ 274,587**	**$ -**	**$ 274,587**	**$ 14,052**	**$ 288,639**

Allocation Basis: **Print Shop Charges**

Source of Allocation: **Print Shop Report**

ALLOCATION SUMMARY

110-06/15-1 MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-11-1 City Attorney	$ 57,523	$ 35,894	$ 38,307	$ 571	$ 132,296
110-12-1 City Manager	$ 24,543	$ 21,536	$ 7,661	$ 1,598	$ 55,339
110-3-1 Clerk	$ 29,337	$ 30,310	$ 7,661	$ 17,285	$ 84,593
110-8-1 Human Resources	$ 23,201	$ 20,739	$ 30,646	$ 6,728	$ 81,313
110-06/15-1 MIS	$ 38,445	$ 60,620	$ 7,661	$ 378	$ 107,105
110-17-1 Finance Administration	$ 15,647	$ 13,534	$ 16,201	$ 24,219	$ 69,601
110-17-3 Controller	$ 48,282	$ 45,678	$ 170,112	$ 2,029	$ 266,101
110-17-4 Treasury	$ 44,259	$ 44,832	$ 210,615	$ 36,112	$ 335,818
110-17-6 Purchasing	$ 11,583	$ 11,842	$ 40,503	$ -	$ 63,928
110-23-1 Library	$ -	$ 9,305	$ 8,101	$ 3,324	$ 20,729
110-4-1 Election	$ -	$ -	$ -	$ 2,774	$ 2,774
110-10-1 Mayor and Assembly	$ 9,957	$ 10,151	$ 8,101	$ 3,265	$ 31,473
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ 1,158	$ 1,158
110-16-1 CDD - Administration	$ 91,647	$ 74,438	$ 32,402	$ 1,190	$ 199,678
110-16-2 CDD - Planning	$ -	$ -	$ -	$ 13,744	$ 13,744
110-17-2 Finance - Assessors	$ 31,904	$ 27,068	$ 32,402	$ 5,227	$ 96,601
110-23-2 Library - City Museum	$ 27,636	$ 27,068	$ 8,101	$ 3,033	$ 65,838
110-24-1 Engineering - Administration	$ 80,674	$ 62,596	$ 8,101	$ 778	$ 152,148
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ 5,286	$ 5,286
110-41-1 P&R Parks and Landscape - Administration	$ 30,684	$ 29,606	$ 8,101	$ 21	$ 68,412
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ 1,600	$ 1,600
110-77-2 RecycleWorks - Recycling	$ 2,439	$ 4,229	$ 8,101	$ -	$ 14,769
209-22-1 Police - Administration	$ -	$ 8,459	$ 16,201	$ 4,260	$ 28,920
209-46-1 Parks and Recreation - Administration	$ 33,326	$ 27,914	$ 32,402	$ -	$ 93,643
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 7,323	$ 7,323
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 40,845	$ 40,602	$ 16,201	$ 5,509	$ 103,158
209-46-8 Parks and Recreation - Treadwell Arena	$ 14,631	$ 16,918	$ 1,620	$ 176	$ 33,345
209-71-1 Capital Transit - Administration	$ 43,283	$ 39,757	$ 8,101	$ 56,957	$ 148,098
209-72-1 Streets - Administration	$ 51,615	$ 45,678	$ 3,240	$ 8,121	$ 108,654

ALLOCATION SUMMARY

110-06/15-1 MIS

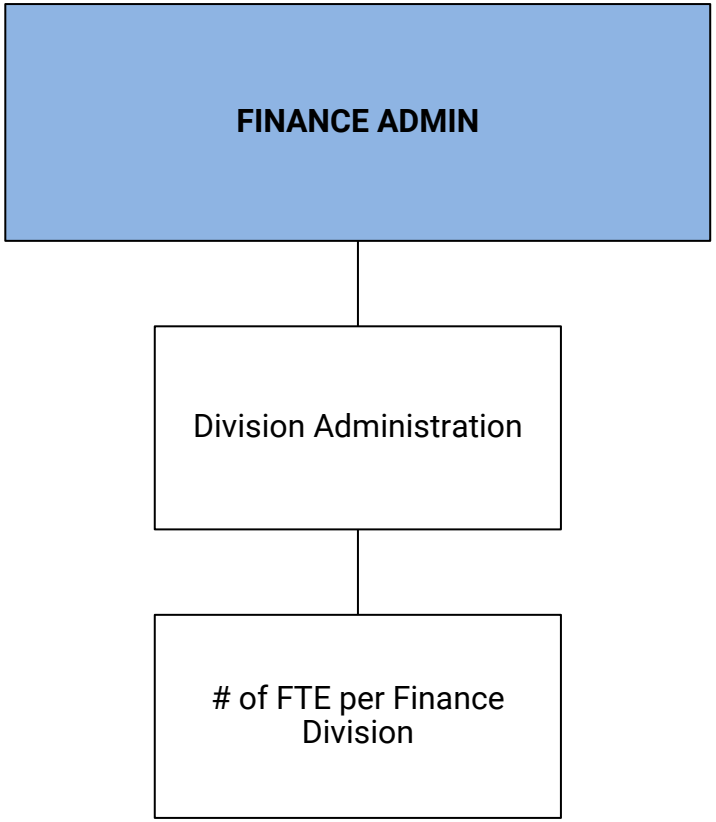
	Device Support	Networking Support	Application Support	Print Shop	Total
210-21-1 Fire - Administration Operations	$ 90,631	$ 81,205	$ 16,201	$ 932	$ 188,969
235-28-1 Eaglecrest - Administration	$ 96,321	$ 69,363	$ 32,402	$ 1,044	$ 199,130
235-28-9 Eaglecrest - Marketing	$ -	$ -	$ -	$ 663	$ 663
249-46-3 Parks and Recreation - Aquatics	$ 11,580	$ 11,173	$ 1,223	$ 516	$ 24,492
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 19,104	$ 18,433	$ 2,017	$ -	$ 39,554
271-14-1 Lands - Administration	$ 7,519	$ 8,459	$ 3,240	$ -	$ 19,218
402-90-1 Capital Projects - Roads CIPs	$ -	$ -	$ -	$ 5,515	$ 5,515
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ -	$ -	$ 14,057	$ 14,057
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ -	$ -	$ 2,089	$ 2,089
430-90-1 Capital Projects - Harbors CIPs	$ -	$ -	$ -	$ 439	$ 439
431-90-1 Capital Projects - Docks CIPs	$ -	$ -	$ -	$ 1,505	$ 1,505
450-90-1 Capital Projects - Hospital CIPs	$ -	$ -	$ -	$ 1,157	$ 1,157
460-90-1 Capital Projects - Airport CIPs	$ -	$ -	$ -	$ 6,499	$ 6,499
514-75-1 Water - Administration	$ 31,294	$ 32,990	$ 12,961	$ 19,981	$ 97,225
519-76-4 Wastewater - Collections	$ 73,765	$ 65,133	$ 16,201	$ -	$ 155,099
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ 307	$ 307
530-51-1 Harbors	$ 80,064	$ 74,438	$ 24,302	$ 3,794	$ 182,598
531-52-1 Docks - Administration	$ -	$ -	$ -	$ 754	$ 754
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ -	$ 9,728	$ 9,728
560-50-1 Airport - Administration	$ 58,382	$ 43,986	$ 16,201	$ -	$ 118,569
640-44-1 Building Maintenance	$ 31,904	$ 30,452	$ 40,503	$ -	$ 102,859
680-60-1 Risk - Administration	$ 10,770	$ 10,151	$ 16,201	$ 2,999	$ 40,120
680-60-6 Risk - Health	$ -	$ -	$ -	$ 3,996	$ 3,996
Total	**$ 1,262,795**	**$ 1,154,556**	**$ 901,996**	**$ 288,639**	**$ 3,607,986**

7 Finance Administration

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

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

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


FINANCE ADMIN
Division Administration
# of FTE per Finance Division

COSTS TO BE ALLOCATED

110-17-1 Finance Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,024,262		$ 2,024,262
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 19,537	$ 2,670	$ 22,208
110-3-1 Clerk	$ 19,732	$ 4,328	$ 24,061
110-8-1 Human Resources	$ 2,822	$ 378	$ 3,201
110-06/15-1 MIS	$ 65,770	$ 3,831	$ 69,601
110-17-1 Finance Administration		$ 53,715	$ 53,715
110-17-3 Controller		$ 14,410	$ 14,410
110-17-4 Treasury		$ 50	$ 50
110-17-6 Purchasing		$ 1,296	$ 1,296
110-23-1 Library		$ 6,716	$ 6,716
Total Incoming Costs	**$ 107,862**	**$ 87,395**	**$ 195,257**
Benefits - PERS	$ (2,281)		
Contractual Services	$ (104,025)		
Capital	$ (1,192,591)		
Revenues	$ (43,708)		
Total Cost Adjustments	**$ (1,342,604)**		**$ (1,342,604)**
Total Costs to be Allocated	**$ 789,519**	**$ 87,395**	**$ 876,914**

DEPARTMENTAL EXPENSE DETAIL

110-17-1 Finance Administration

Expense Type	Expense ($)	Division Administration
Personnel		
Salary and Wages	$ 362,479	$ 362,479
Benefits	$ 169,111	$ 169,111
Benefits - PERS	$ 2,281	$ 2,281
Subtotal Personnel Cost	**$ 533,872**	**$ 533,872**
Operating Services & Supplies		
General Supplies	$ 2,633	$ 2,633
Insurance	$ 3,200	$ 3,200
Miscellaneous Expenses	$ 310	$ 310
Other Expenses	$ 635	$ 635
Postage	$ 131	$ 131
Printing	$ 5,648	$ 5,648
Professional	$ 104,025	$ 104,025
Public Utility Services	$ 5,564	$ 5,564
Rentals and Leases	$ 159,851	$ 159,851
Repairs and Maintenance	$ 1,487	$ 1,487
Travel and Training	$ 14,316	$ 14,316
Capital Outlay	$ 1,192,591	$ 1,192,591
Subtotal Operating Cost	**$ 1,490,390**	**$ 1,490,390**
DEPARTMENTAL EXPENDITURES	**$ 2,024,262**	**$ 2,024,262**
Disallowed Costs		
Subtotal Disallowed Costs	**$ -**	**$ -**
Cost Adjustments		
Benefits - PERS	$ (2,281)	$ (2,281)
Contractual Services	$ (104,025)	$ (104,025)
Capital	$ (1,192,591)	$ (1,192,591)
Revenues	$ (43,708)	$ (43,708)
Subtotal Cost Adjustments	**$ (1,342,604)**	**$ (1,342,604)**
FUNCTIONAL COST	**$ 681,658**	**$ 681,658**
First Allocation		
Incoming - All Others	$ 107,862	$ 107,862
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 789,519**	**$ 789,519**
Second Allocation		
Incoming - All Others	$ 87,395	$ 87,395
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ 87,395**	**$ 87,395**
TOTAL ALLOCATED	**$ 876,914**	**$ 876,914**

110-17-1 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Division Administration							
110-17-1 Finance Administration	3.00	6.803%	$ 53,715		$ 53,715		$ 53,715
110-17-3 Controller	13.03	29.550%	$233,302		$233,302	$ 27,710	$261,012
110-17-4 Treasury	17.07	38.701%	$305,548		$305,548	$ 36,291	$341,840
110-17-6 Purchasing	4.00	9.071%	$ 71,620		$ 71,620	$ 8,507	$ 80,126
110-17-2 Finance - Assessors	7.00	15.875%	$125,335		$125,335	$ 14,887	$140,221
Total	**44.10**	**100.000%**	**$789,519**	**$ -**	**$789,519**	**$ 87,395**	**$876,914**

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

Source of Allocation: **Staffing File**

ALLOCATION SUMMARY

110-17-1 Finance Administration

		Division Administration	Total
110-17-1 Finance Administration		$ 53,715	$ 53,715
110-17-3 Controller		$ 261,012	$ 261,012
110-17-4 Treasury		$ 341,840	$ 341,840
110-17-6 Purchasing		$ 80,126	$ 80,126
110-17-2 Finance - Assessors		$ 140,221	$ 140,221
	Total	**$ 876,914**	**$ 876,914**

8 Controller

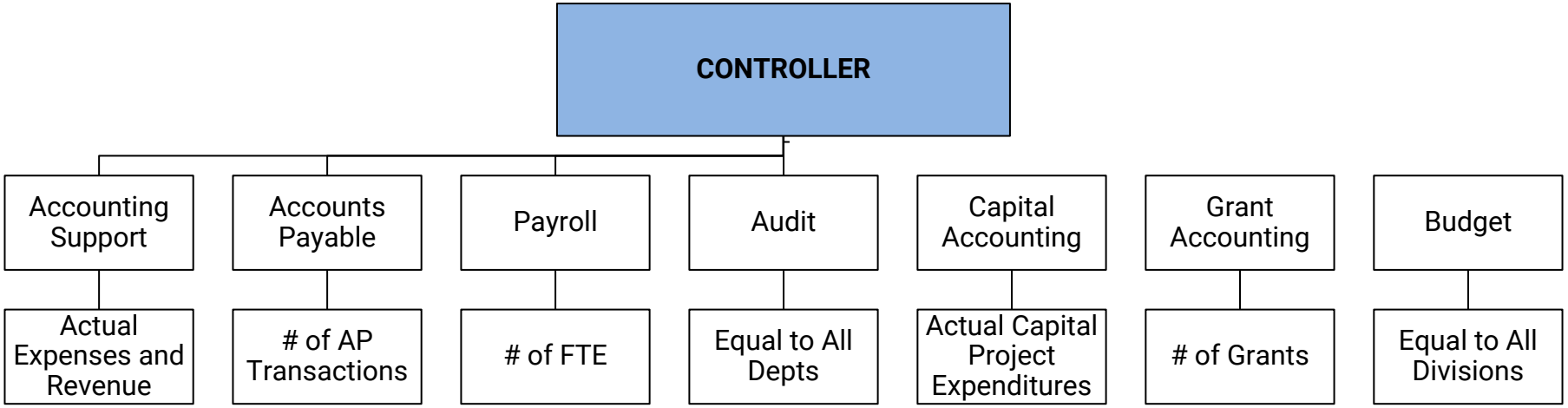
The Controller Division within the Finance Department is responsible for managing accounts payable, general accounting, grants and contracts, payroll, and the City's budget. It is the primary financial reporting component of the City. Costs associated with the Controller's division are allocated to Receiving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

- **Accounting Support –** relates to support associated with managing and processing fund and departmental expenses and revenue. This function is allocated based on actual expenses and revenue per Fund, Department, and Division[6].
- **Accounts Payable –** represents services associated with processing invoices on behalf of the City. This function is allocated based on the number of accounts payable (AP) transactions per Fund, Department, and Division.
- **Payroll –** relates to services associated with processing payroll changes, paying employee wages, and supporting employees with payroll questions. This function is allocated based on the number of full-time employees per Fund, Department, and Division[7].
- **Audit –** relates to oversight and support of conducting the annual financial audits as well as single audits, including internal and external audits of departments and functions. This function is allocated equally to all departments.
- **Capital Accounting –** relates to services associated with processing capital project expenditures, including data entry, recording, and reporting requirements. This function is allocated based on actual capital project expenses per Fund, Department, and Division.
- **Grant Accounting –** relates to services and support associated with processing grant expenditures and ensuring accurate coding based on individual grant requirements. This function is allocated based on the number of grants per Fund, Department, and Division.
- **Budget –** represents services and support associated with developing the annual budget as well as managing departments' budgets during the budget process. This function is allocated equally to all divisions within the City.

[6] 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, Principal, and Reimbursable Expenditures.)

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

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


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

COSTS TO BE ALLOCATED

110-17-3 Controller

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,008,619		$ 1,008,619
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 206,470	$ 16,931	$ 223,401
110-12-1 City Manager	$ 11,842	$ 1,549	$ 13,391
110-8-1 Human Resources	$ 12,293	$ 1,648	$ 13,941
110-06/15-1 MIS	$ 251,441	$ 14,660	$ 266,101
110-17-1 Finance Administration	$ 233,302	$ 27,710	$ 261,012
110-17-3 Controller		$ 17,136	$ 17,136
110-17-4 Treasury		$ 5,932	$ 5,932
110-17-6 Purchasing		$ 982	$ 982
Total Incoming Costs	**$ 715,348**	**$ 86,548**	**$ 801,896**
Benefits - PERS	$ (25,680)		
Capital	$ (10,005)		
Reimbursable Expenses	$ 660,550		
Total Cost Adjustments	**$ 624,866**		**$ 624,866**
Total Costs to be Allocated	**$ 2,348,833**	**$ 86,548**	**$ 2,435,381**

DEPARTMENTAL EXPENSE DETAIL

110-17-3 Controller

Expense Type	Expense ($)	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Personnel								
Salary and Wages	$ 985,891	$ 345,062	$ 128,166	$ 216,896	$ 49,295	$ 98,589	$ 49,295	$ 98,589
Benefits	$ 494,566	$ 173,098	$ 64,294	$ 108,805	$ 24,728	$ 49,457	$ 24,728	$ 49,457
Benefits - PERS	$ 25,680	$ 8,988	$ 3,338	$ 5,650	$ 1,284	$ 2,568	$ 1,284	$ 2,568
Subtotal Personnel Cost	**$ 1,506,136**	**$ 527,148**	**$ 195,798**	**$ 331,350**	**$ 75,307**	**$ 150,614**	**$ 75,307**	**$ 150,614**
Operating Services & Supplies								
General Supplies	$ 4,255	$ 1,489	$ 553	$ 936	$ 213	$ 426	$ 213	$ 426
Insurance	$ 23,800	$ 8,330	$ 3,094	$ 5,236	$ 1,190	$ 2,380	$ 1,190	$ 2,380
Other Expenses	$ 814	$ 285	$ 106	$ 179	$ 41	$ 81	$ 41	$ 81
Postage	$ 2,209	$ 773	$ 287	$ 486	$ 110	$ 221	$ 110	$ 221
Printing	$ 411	$ 144	$ 53	$ 90	$ 21	$ 41	$ 21	$ 41
Professional	$ 102,384	$ 35,834	$ 13,310	$ 22,524	$ 5,119	$ 10,238	$ 5,119	$ 10,238
Public Utility Services	$ 851	$ 298	$ 111	$ 187	$ 43	$ 85	$ 43	$ 85
Reimbursable Expenses	$ (660,550)	$ (231,193)	$ (85,872)	$ (145,321)	$ (33,028)	$ (66,055)	$ (33,028)	$ (66,055)
Rentals and Leases	$ 7,280	$ 2,548	$ 946	$ 1,602	$ 364	$ 728	$ 364	$ 728
Repairs and Maintenance	$ 1,487	$ 521	$ 193	$ 327	$ 74	$ 149	$ 74	$ 149
Travel and Training	$ 9,537	$ 3,338	$ 1,240	$ 2,098	$ 477	$ 954	$ 477	$ 954
Capital Outlay	$ 10,005	$ 3,502	$ 1,301	$ 2,201	$ 500	$ 1,000	$ 500	$ 1,000
Subtotal Operating Cost	**$ (497,517)**	**$ (174,131)**	**$ (64,677)**	**$ (109,454)**	**$ (24,876)**	**$ (49,752)**	**$ (24,876)**	**$ (49,752)**
DEPARTMENTAL EXPENDITURES	**$ 1,008,619**	**$ 353,017**	**$ 131,121**	**$ 221,896**	**$ 50,431**	**$ 100,862**	**$ 50,431**	**$ 100,862**
Disallowed Costs								
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments								
Benefits - PERS	$ (25,680)	$ (8,988)	$ (3,338)	$ (5,650)	$ (1,284)	$ (2,568)	$ (1,284)	$ (2,568)
Capital	$ (10,005)	$ (3,502)	$ (1,301)	$ (2,201)	$ (500)	$ (1,000)	$ (500)	$ (1,000)
Reimbursable Expenses	$ 660,550	$ 231,193	$ 85,872	$ 145,321	$ 33,028	$ 66,055	$ 33,028	$ 66,055
Subtotal Cost Adjustments	**$ 624,866**	**$ 218,703**	**$ 81,233**	**$ 137,470**	**$ 31,243**	**$ 62,487**	**$ 31,243**	**$ 62,487**
FUNCTIONAL COST	**$ 1,633,485**	**$ 571,720**	**$ 212,353**	**$ 359,367**	**$ 81,674**	**$ 163,348**	**$ 81,674**	**$ 163,348**
First Allocation								
Incoming - All Others	$ 715,348	$ 250,372	$ 92,995	$ 157,377	$ 35,767	$ 71,535	$ 35,767	$ 71,535
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,348,833**	**$ 822,091**	**$ 305,348**	**$ 516,743**	$ 117,442	**$ 234,883**	**$ 117,442**	**$ 234,883**
Second Allocation								
Incoming - All Others	$ 86,548	$ 30,292	$ 11,251	$ 19,041	$ 4,327	$ 8,655	$ 4,327	$ 8,655
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 86,548**	**$ 30,292**	**$ 11,251**	**$ 19,041**	$ 4,327	**$ 8,655**	**$ 4,327**	**$ 8,655**
TOTAL ALLOCATED	**$ 2,435,381**	**$ 852,383**	**$ 316,600**	**$ 535,784**	**$ 121,769**	**$ 243,538**	**$ 121,769**	**$ 243,538**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting Support							
110-11-1 City Attorney	2,264,506.18	0.881%	$ 7,239		$ 7,239		$ 7,239
110-12-1 City Manager	1,301,462.39	0.506%	$ 4,160		$ 4,160		$ 4,160
110-7-1 Emergency Services	1,326,360.19	0.516%	$ 4,240		$ 4,240		$ 4,240
110-3-1 Clerk	555,043.70	0.216%	$ 1,774		$ 1,774		$ 1,774
110-8-1 Human Resources	758,691.03	0.295%	$ 2,425		$ 2,425		$ 2,425
110-06/15-1 MIS	3,731,492.07	1.451%	$ 11,928		$ 11,928		$ 11,928
110-17-1 Finance Administration	1,905,560.33	0.741%	$ 6,091		$ 6,091		$ 6,091
110-17-3 Controller	1,651,884.44	0.642%	$ 5,281		$ 5,281		$ 5,281
110-17-4 Treasury	2,481,976.61	0.965%	$ 7,934		$ 7,934	$ 309	$ 8,243
110-17-6 Purchasing	535,107.22	0.208%	$ 1,711		$ 1,711	$ 67	$ 1,777
110-23-1 Library	3,380,500.85	1.315%	$ 10,806		$ 10,806	$ 420	$ 11,227
110-1-1 General Fund - General Fund - Non-Dept	1,233.68	0.000%	$ 4		$ 4	$ 0	$ 4
110-4-1 Election	123,092.12	0.048%	$ 393		$ 393	$ 15	$ 409
110-10-1 Mayor and Assembly	7,414,799.35	2.883%	$ 23,703		$ 23,703	$ 922	$ 24,625
110-12-2 Manager Office - Teen Health Center	251,859.13	0.098%	$ 805		$ 805	$ 31	$ 836
110-12-6 Manager Office - Tourism Management	230,342.20	0.090%	$ 736		$ 736	$ 29	$ 765
110-16-1 CDD - Administration	1,301,322.48	0.506%	$ 4,160		$ 4,160	$ 162	$ 4,322
110-16-2 CDD - Planning	1,065,370.07	0.414%	$ 3,406		$ 3,406	$ 132	$ 3,538
110-16-3 CDD - Building	1,739,736.80	0.676%	$ 5,561		$ 5,561	$ 216	$ 5,778
110-17-2 Finance - Assessors	819,865.55	0.319%	$ 2,621		$ 2,621	$ 102	$ 2,723
110-21-1 Fire - Emergency Services	8,887,404.98	3.456%	$ 28,410		$ 28,410	$ 1,105	$ 29,515
110-21-70 Fire - Sobering Center	1,135,091.67	0.441%	$ 3,629		$ 3,629	$ 141	$ 3,770
110-21-71 Fire - Mobile Integrated Health	546,229.63	0.212%	$ 1,746		$ 1,746	$ 68	$ 1,814
110-23-2 Library - City Museum	648,606.12	0.252%	$ 2,073		$ 2,073	$ 81	$ 2,154
110-24-1 Engineering - Administration	391,713.45	0.152%	$ 1,252		$ 1,252	$ 49	$ 1,301
110-24-2 Engineering - CIP	917,733.76	0.357%	$ 2,934		$ 2,934	$ 114	$ 3,048
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	3,395.69	0.001%	$ 11		$ 11	$ 0	$ 11
110-41-1 P&R Parks and Landscape - Administration	2,765,835.78	1.075%	$ 8,842		$ 8,842	$ 344	$ 9,185
110-42-1 Arboretum - Administration	249,252.12	0.097%	$ 797		$ 797	$ 31	$ 828
110-47-1 Centennial Hall - Convention Center	549,230.46	0.214%	$ 1,756		$ 1,756	$ 68	$ 1,824
110-77-1 RecycleWorks - Administration	173,425.44	0.067%	$ 554		$ 554	$ 22	$ 576
110-77-2 RecycleWorks - Recycling	475,393.27	0.185%	$ 1,520		$ 1,520	$ 59	$ 1,579
110-77-3 RecycleWorks - Household Hazardous Waste	717,696.54	0.279%	$ 2,294		$ 2,294	$ 89	$ 2,383
110-77-4 RecycleWorks - Junked Vehicles	312,825.48	0.122%	$ 1,000		$ 1,000	$ 39	$ 1,039
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	4,821.42	0.002%	$ 15		$ 15	$ 1	$ 16
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	2,222.86	0.001%	$ 7		$ 7	$ 0	$ 7
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	2,416.67	0.001%	$ 8		$ 8	$ 0	$ 8
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	32,250.00	0.013%	$ 103		$ 103	$ 4	$ 107
120-2-1 School District - Administration	7,617,295.81	2.962%	$ 24,350		$ 24,350	$ 947	$ 25,297
120-2-2 School District - Administration	500.00	0.000%	$ 2		$ 2	$ 0	$ 2

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-1-1 Roaded Service Area Non-Operational	1,483,905.33	0.577%	$ 4,744		$ 4,744	$ 184	$ 4,928
209-22-1 Police - Administration	3,407,995.20	1.325%	$ 10,894		$ 10,894	$ 424	$ 11,318
209-22-2 Police - General Operations	8,812,618.02	3.427%	$ 28,171		$ 28,171	$ 1,096	$ 29,267
209-22-5 Police - Communications	1,201,104.17	0.467%	$ 3,840		$ 3,840	$ 149	$ 3,989
209-22-7 Police - Animal Control	1,085,016.60	0.422%	$ 3,468		$ 3,468	$ 135	$ 3,603
209-22-8 Police - Community Services	126,283.54	0.049%	$ 404		$ 404	$ 16	$ 419
209-22-9 Police - System Admin/E911	733,352.92	0.285%	$ 2,344		$ 2,344	$ 91	$ 2,435
209-22-10 Police - Fleet	265,845.27	0.103%	$ 850		$ 850	$ 33	$ 883
209-22-11 Police - Electronics	201,907.57	0.079%	$ 645		$ 645	$ 25	$ 671
209-22-12 Police - Travel and Training	147,715.17	0.057%	$ 472		$ 472	$ 18	$ 491
209-22-14 Police - Grants	210,130.56	0.082%	$ 672		$ 672	$ 26	$ 698
209-22-16 Police - Airport Security	1,676,603.15	0.652%	$ 5,360		$ 5,360	$ 208	$ 5,568
209-22-17 Police - Services	1,620,153.12	0.630%	$ 5,179		$ 5,179	$ 201	$ 5,381
209-46-1 Parks and Recreation - Administration	566,775.73	0.220%	$ 1,812		$ 1,812	$ 70	$ 1,882
209-46-2 Parks and Recreation - Areawide Recreation	664,885.08	0.259%	$ 2,125		$ 2,125	$ 83	$ 2,208
209-46-7 Parks and Recreation - Zach Gordon Youth Center	2,111,246.13	0.821%	$ 6,749		$ 6,749	$ 262	$ 7,011
209-46-8 Parks and Recreation - Treadwell Arena	1,347,429.04	0.524%	$ 4,307		$ 4,307	$ 168	$ 4,475
209-46-9 Parks and Recreation - Youth Scholarships	47,226.48	0.018%	$ 151		$ 151	$ 6	$ 157
209-46-12 Parks and Recreation - Youth Activities	332,079.95	0.129%	$ 1,062		$ 1,062	$ 41	$ 1,103
209-46-14 Parks and Recreation - Diamond Park Field House	468,024.31	0.182%	$ 1,496		$ 1,496	$ 58	$ 1,554
209-71-1 Capital Transit - Administration	4,165,597.30	1.620%	$ 13,316		$ 13,316	$ 518	$ 13,834
209-71-2 Capital Transit - Operations	3,723,853.27	1.448%	$ 11,904		$ 11,904	$ 463	$ 12,367
209-71-3 Capital Transit - Maintenance	1,002,308.57	0.390%	$ 3,204		$ 3,204	$ 125	$ 3,329
209-71-4 Capital Transit - Downtown Center	101,924.91	0.040%	$ 326		$ 326	$ 13	$ 338
209-71-5 Capital Transit - Valley Center	57,600.00	0.022%	$ 184		$ 184	$ 7	$ 191
209-72-1 Streets - Administration	5,804,432.59	2.257%	$ 18,555		$ 18,555	$ 722	$ 19,277
210-1-1 Fire - Administration Non-Program	1,732,239.51	0.674%	$ 5,537		$ 5,537	$ 215	$ 5,753
210-21-1 Fire - Administration Operations	5,543,698.68	2.156%	$ 17,722		$ 17,722	$ 689	$ 18,411
210-21-70 Fire - CARES program	31,331.59	0.012%	$ 100		$ 100	$ 4	$ 104
215-1-1 Sales Tax	3,496,088.50	1.359%	$ 11,176		$ 11,176	$ 435	$ 11,611
216-1-1 Hotel Tax	3,239,321.96	1.260%	$ 10,355		$ 10,355	$ 403	$ 10,758
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	3,823,008.41	1.487%	$ 12,221		$ 12,221	$ 475	$ 12,696
219-20-1 CARES Relief Fund - Operations	3,900,744.95	1.517%	$ 12,469		$ 12,469	$ 485	$ 12,954
219-20-16 CARES Relief Fund - Pop-up testing	303,490.00	0.118%	$ 970		$ 970	$ 38	$ 1,008
219-20-32 CARES Relief Fund - Healthy Equitable Grant	213,179.11	0.083%	$ 681		$ 681	$ 27	$ 708
221-1-1 Tobacco Tax	2,935,729.54	1.142%	$ 9,385		$ 9,385	$ 365	$ 9,750
225-1-1 Marine Passenger Fees	6,996,200.00	2.720%	$ 22,365		$ 22,365	$ 870	$ 23,234
232-52-1 Port Development Fee	4,178,464.00	1.625%	$ 13,357		$ 13,357	$ 519	$ 13,877
233-1-1 State MPF	4,095,000.00	1.592%	$ 13,090		$ 13,090	$ 509	$ 13,600
235-1-1 Eaglecrest - Non-Operational	2,510,652.48	0.976%	$ 8,026		$ 8,026	$ 312	$ 8,338
235-28-1 Eaglecrest - Administration	1,253,299.17	0.487%	$ 4,006		$ 4,006	$ 156	$ 4,162
235-28-2 Eaglecrest - Ski Patrol	280,920.45	0.109%	$ 898		$ 898	$ 35	$ 933
235-28-3 Eaglecrest - Lift	78,803.28	0.031%	$ 252		$ 252	$ 10	$ 262

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-4 Eaglecrest - Mountain Maint	679,778.23	0.264%	$ 2,173		$ 2,173	$ 85	$ 2,258
235-28-5 Eaglecrest - Lodge General Operations	259,872.21	0.101%	$ 831		$ 831	$ 32	$ 863
235-28-6 Eaglecrest - Snow Sports School	289,748.19	0.113%	$ 926		$ 926	$ 36	$ 962
235-28-7 Eaglecrest - Food Service	180,738.25	0.070%	$ 578		$ 578	$ 22	$ 600
235-28-8 Eaglecrest - Ski Rental Shop	96,035.85	0.037%	$ 307		$ 307	$ 12	$ 319
235-28-9 Eaglecrest - Marketing	153,358.63	0.060%	$ 490		$ 490	$ 19	$ 509
235-28-11 Eaglecrest - Building Maint	96,097.79	0.037%	$ 307		$ 307	$ 12	$ 319
235-28-12 Eaglecrest - Vehicle Maint	134,107.60	0.052%	$ 429		$ 429	$ 17	$ 445
249-1-1 Parks and Recreation - Aquatics	15,691.76	0.006%	$ 50		$ 50	$ 2	$ 52
249-46-3 Parks and Recreation - Aquatics	1,142,336.10	0.444%	$ 3,652		$ 3,652	$ 142	$ 3,794
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,925,574.67	0.749%	$ 6,155		$ 6,155	$ 239	$ 6,395
270-48-1 Downtown Parking - Marine Parking Garage	1,223,056.80	0.476%	$ 3,910		$ 3,910	$ 152	$ 4,062
271-14-1 Lands - Administration	1,207,331.04	0.469%	$ 3,859		$ 3,859	$ 150	$ 4,010
271-14-2 Lands - Quarries	326,400.32	0.127%	$ 1,043		$ 1,043	$ 41	$ 1,084
276-2-1 Affordable Housing - Operations	16,200.00	0.006%	$ 52		$ 52	$ 2	$ 54
276-2-2 Affordable Housing - Mobile Home Loans	21,918.53	0.009%	$ 70		$ 70	$ 3	$ 73
276-2-3 Affordable Housing - Accessory Apt Grant	36,000.00	0.014%	$ 115		$ 115	$ 4	$ 120
276-2-5 Affordable Housing - Grants Awarded	1,150,000.00	0.447%	$ 3,676		$ 3,676	$ 143	$ 3,819
330-1-1 Debt Service - General Debt Service	9,604,024.64	3.735%	$ 30,701		$ 30,701	$ 1,194	$ 31,895
514-1-1 Water - Administration	3,018,239.97	1.174%	$ 9,648		$ 9,648	$ 375	$ 10,024
514-75-1 Water - Administration	9,509,661.32	3.698%	$ 30,399		$ 30,399	$ 1,182	$ 31,582
519-1-1 Wastewater - Non-Operational	792,293.92	0.308%	$ 2,533		$ 2,533	$ 98	$ 2,631
519-76-4 Wastewater - Collections	126,702.87	0.049%	$ 405		$ 405	$ 16	$ 421
519-76-5 Wastewater - Treatment	454,935.71	0.177%	$ 1,454		$ 1,454	$ 57	$ 1,511
530-1-1 Harbors	3,193,700.22	1.242%	$ 10,209		$ 10,209	$ 397	$ 10,606
530-51-1 Harbors	9,200,196.24	3.577%	$ 29,410		$ 29,410	$ 1,144	$ 30,554
531-1-1 Docks - Administration	5,085,028.38	1.977%	$ 16,255		$ 16,255	$ 632	$ 16,887
531-52-1 Docks - Administration	4,716,334.66	1.834%	$ 15,077		$ 15,077	$ 586	$ 15,663
531-52-2 Docks - CIP Engineers-Dock	39,662.34	0.015%	$ 127		$ 127	$ 5	$ 132
538-24-3 WW Extension - Administration	126,826.51	0.049%	$ 405		$ 405	$ 16	$ 421
539-24-3 Water Extension - Eng Water Extension	171,602.48	0.067%	$ 549		$ 549	$ 21	$ 570
550-1-1 Bartlett Regional Hospital	362,890.30	0.141%	$ 1,160		$ 1,160	$ 45	$ 1,205
550-55-1 Bartlett Regional Hospital	11,963,570.40	4.652%	$ 38,244		$ 38,244	$ 1,487	$ 39,731
560-50-1 Airport - Administration	1,830,492.94	0.712%	$ 5,852		$ 5,852	$ 228	$ 6,079
560-50-2 Airport - Terminal General Operations	3,439,168.55	1.337%	$ 10,994		$ 10,994	$ 428	$ 11,422
560-50-3 Airport - Airfield Maintenance Shop	8,605,576.31	3.346%	$ 27,509		$ 27,509	$ 1,070	$ 28,579
560-50-4 Airport - ARFF	1,185,033.55	0.461%	$ 3,788		$ 3,788	$ 147	$ 3,936
560-50-5 Airport - Airport Security	896,531.81	0.349%	$ 2,866		$ 2,866	$ 111	$ 2,977
560-50-8 Airport - Airport Landside	30,159.04	0.012%	$ 96		$ 96	$ 4	$ 100
560-50-13 Airport - PFAS Cleanup	16,589.20	0.006%	$ 53		$ 53	$ 2	$ 55
602-1-1 Fleet - Administration	2,874,090.75	1.118%	$ 9,188		$ 9,188	$ 357	$ 9,545
602-79-1 Fleet - Administration	3,012,273.40	1.171%	$ 9,629		$ 9,629	$ 374	$ 10,004
602-79-2 Fleet - Replacement Program	3,934,019.00	1.530%	$ 12,576		$ 12,576	$ 489	$ 13,065

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
602-79-3 Fleet - Replacement Program - Grants	85,004.49	0.033%	$ 272		$ 272	$ 11	$ 282
602-79-4 Fleet - Fuel Program	1,904,242.43	0.740%	$ 6,087		$ 6,087	$ 237	$ 6,324
602-79-5 Fleet - Washbay	53,835.86	0.021%	$ 172		$ 172	$ 7	$ 179
640-1-1 Building Maintenance	442,480.86	0.172%	$ 1,414		$ 1,414	$ 55	$ 1,469
640-44-1 Building Maintenance	5,918,802.04	2.302%	$ 18,921		$ 18,921	$ 736	$ 19,656
680-1-1 Risk - Administration	185,901.14	0.072%	$ 594		$ 594	$ 23	$ 617
680-60-1 Risk - Administration	855,162.66	0.333%	$ 2,734		$ 2,734	$ 106	$ 2,840
680-60-2 Risk - Workers Comp	212,332.36	0.083%	$ 679		$ 679	$ 26	$ 705
680-60-3 Risk - General Liability	2,574,393.81	1.001%	$ 8,230		$ 8,230	$ 320	$ 8,550
680-60-3 Risk - Auto	405,565.23	0.158%	$ 1,296		$ 1,296	$ 50	$ 1,347
680-60-4 Risk - Property	583,567.47	0.227%	$ 1,865		$ 1,865	$ 73	$ 1,938
680-60-4 Risk - EE Practice	3,862.50	0.002%	$ 12		$ 12	$ 0	$ 13
680-60-5 Risk - Special Policy	166,860.59	0.065%	$ 533		$ 533	$ 21	$ 554
680-60-6 Risk - Health	4,534,530.14	1.763%	$ 14,496		$ 14,496	$ 564	$ 15,059
680-60-6 Risk - Life	1,143,381.98	0.445%	$ 3,655		$ 3,655	$ 142	$ 3,797
680-60-6 Risk - Wellness	366,421.21	0.142%	$ 1,171		$ 1,171	$ 46	$ 1,217
680-60-6 Risk - EAP	76,187.69	0.030%	$ 244		$ 244	$ 9	$ 253
680-60-7 Risk - UI CBJ	197,829.32	0.077%	$ 632		$ 632	$ 25	$ 657
680-60-7 Risk - UI BRH	37,571.03	0.015%	$ 120		$ 120	$ 5	$ 125
680-60-8 Risk - Cafeteria Plan CBJ	24,547.98	0.010%	$ 78		$ 78	$ 3	$ 82
736-1-1 Mental Health	1,027.83	0.000%	$ 3		$ 3	$ 0	$ 3
Total	**257,169,092.24**	**100.000%**	**$822,091**	**$ -**	**$822,091**	**$ 30,292**	**$852,383**

Allocation Basis: **Actual Expense and Revenue**

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

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-11-1 City Attorney	218.00	0.591%	$ 1,805		$ 1,805		$ 1,805
110-12-1 City Manager	235.00	0.637%	$ 1,946		$ 1,946		$ 1,946
110-7-1 Emergency Services	82.00	0.222%	$ 679		$ 679		$ 679
110-3-1 Clerk	70.00	0.190%	$ 580		$ 580		$ 580
110-8-1 Human Resources	101.00	0.274%	$ 836		$ 836		$ 836
110-06/15-1 MIS	548.00	1.486%	$ 4,539		$ 4,539		$ 4,539
110-17-1 Finance Administration	109.00	0.296%	$ 903		$ 903		$ 903
110-17-3 Controller	114.00	0.309%	$ 944		$ 944		$ 944
110-17-4 Treasury	223.00	0.605%	$ 1,847		$ 1,847	$ 71	$ 1,918
110-17-6 Purchasing	84.00	0.228%	$ 696		$ 696	$ 27	$ 722
110-23-1 Library	1,242.00	3.369%	$ 10,286		$ 10,286	$ 395	$ 10,681
110-1-1 General Fund - General Fund - Non-Dept	6.00	0.016%	$ 50		$ 50	$ 2	$ 52
110-4-1 Election	39.00	0.106%	$ 323		$ 323	$ 12	$ 335
110-10-1 Mayor and Assembly	222.00	0.602%	$ 1,839		$ 1,839	$ 71	$ 1,909
110-12-2 Manager Office - Teen Health Center	43.00	0.117%	$ 356		$ 356	$ 14	$ 370
110-12-6 Manager Office - Tourism Management	32.00	0.087%	$ 265		$ 265	$ 10	$ 275
110-16-1 CDD - Administration	194.00	0.526%	$ 1,607		$ 1,607	$ 62	$ 1,668
110-16-2 CDD - Planning	50.00	0.136%	$ 414		$ 414	$ 16	$ 430
110-16-3 CDD - Building	62.00	0.168%	$ 513		$ 513	$ 20	$ 533
110-17-2 Finance - Assessors	60.00	0.163%	$ 497		$ 497	$ 19	$ 516
110-21-1 Fire - Emergency Services	2.00	0.005%	$ 17		$ 17	$ 1	$ 17
110-21-70 Fire - Sobering Center	148.00	0.401%	$ 1,226		$ 1,226	$ 47	$ 1,273
110-21-71 Fire - Mobile Integrated Health	143.00	0.388%	$ 1,184		$ 1,184	$ 45	$ 1,230
110-24-1 Engineering - Administration	33.00	0.090%	$ 273		$ 273	$ 10	$ 284
110-24-2 Engineering - CIP	237.00	0.643%	$ 1,963		$ 1,963	$ 75	$ 2,038
110-41-1 P&R Parks and Landscape - Administration	1,587.00	4.304%	$ 13,143		$ 13,143	$ 505	$ 13,648
110-42-1 Arboretum - Administration	232.00	0.629%	$ 1,921		$ 1,921	$ 74	$ 1,995
110-47-1 Centennial Hall - Convention Center	5.00	0.014%	$ 41		$ 41	$ 2	$ 43
110-77-1 RecycleWorks - Administration	67.00	0.182%	$ 555		$ 555	$ 21	$ 576
110-77-2 RecycleWorks - Recycling	24.00	0.065%	$ 199		$ 199	$ 8	$ 206
110-77-3 RecycleWorks - Household Hazardous Waste	190.00	0.515%	$ 1,574		$ 1,574	$ 60	$ 1,634
110-77-4 RecycleWorks - Junked Vehicles	12.00	0.033%	$ 99		$ 99	$ 4	$ 103
120-2-2 School District - Administration	7.00	0.019%	$ 58		$ 58	$ 2	$ 60
209-22-1 Police - Administration	950.00	2.577%	$ 7,868		$ 7,868	$ 302	$ 8,170
209-22-2 Police - General Operations	227.00	0.616%	$ 1,880		$ 1,880	$ 72	$ 1,952
209-22-5 Police - Communications	5.00	0.014%	$ 41		$ 41	$ 2	$ 43
209-22-7 Police - Animal Control	12.00	0.033%	$ 99		$ 99	$ 4	$ 103
209-22-9 Police - System Admin/E911	100.00	0.271%	$ 828		$ 828	$ 32	$ 860
209-22-10 Police - Fleet	318.00	0.863%	$ 2,634		$ 2,634	$ 101	$ 2,735
209-22-11 Police - Electronics	158.00	0.429%	$ 1,309		$ 1,309	$ 50	$ 1,359

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-12 Police - Travel and Training	94.00	0.255%	$ 779		$ 779	$ 30	$ 808
209-22-14 Police - Grants	115.00	0.312%	$ 952		$ 952	$ 37	$ 989
209-22-17 Police - Services	1,072.00	2.908%	$ 8,878		$ 8,878	$ 341	$ 9,219
209-46-1 Parks and Recreation - Administration	145.00	0.393%	$ 1,201		$ 1,201	$ 46	$ 1,247
209-46-2 Parks and Recreation - Areawide Recreation	202.00	0.548%	$ 1,673		$ 1,673	$ 64	$ 1,737
209-46-7 Parks and Recreation - Zach Gordon Youth Center	810.00	2.197%	$ 6,708		$ 6,708	$ 258	$ 6,966
209-46-8 Parks and Recreation - Treadwell Arena	244.00	0.662%	$ 2,021		$ 2,021	$ 78	$ 2,098
209-46-9 Parks and Recreation - Youth Scholarships	50.00	0.136%	$ 414		$ 414	$ 16	$ 430
209-46-12 Parks and Recreation - Youth Activities	28.00	0.076%	$ 232		$ 232	$ 9	$ 241
209-46-14 Parks and Recreation - Diamond Park Field House	177.00	0.480%	$ 1,466		$ 1,466	$ 56	$ 1,522
209-71-1 Capital Transit - Administration	194.00	0.526%	$ 1,607		$ 1,607	$ 62	$ 1,668
209-71-2 Capital Transit - Operations	141.00	0.382%	$ 1,168		$ 1,168	$ 45	$ 1,213
209-71-3 Capital Transit - Maintenance	600.00	1.627%	$ 4,969		$ 4,969	$ 191	$ 5,160
209-71-4 Capital Transit - Downtown Center	24.00	0.065%	$ 199		$ 199	$ 8	$ 206
209-72-1 Streets - Administration	2,019.00	5.476%	$ 16,721		$ 16,721	$ 642	$ 17,363
210-21-1 Fire - Administration Operations	2,434.00	6.602%	$ 20,158		$ 20,158	$ 774	$ 20,932
215-1-1 Sales Tax	705.00	1.912%	$ 5,839		$ 5,839	$ 224	$ 6,063
219-20-1 CARES Relief Fund - Operations	11.00	0.030%	$ 91		$ 91	$ 3	$ 95
219-20-16 CARES Relief Fund - Pop-up testing	2.00	0.005%	$ 17		$ 17	$ 1	$ 17
219-20-32 CARES Relief Fund - Healthy Equitable Grant	5.00	0.014%	$ 41		$ 41	$ 2	$ 43
235-1-1 Eaglecrest - Non-Operational	69.00	0.187%	$ 571		$ 571	$ 22	$ 593
235-28-1 Eaglecrest - Administration	207.00	0.561%	$ 1,714		$ 1,714	$ 66	$ 1,780
235-28-2 Eaglecrest - Ski Patrol	37.00	0.100%	$ 306		$ 306	$ 12	$ 318
235-28-3 Eaglecrest - Lift	39.00	0.106%	$ 323		$ 323	$ 12	$ 335
235-28-4 Eaglecrest - Mountain Maint	262.00	0.711%	$ 2,170		$ 2,170	$ 83	$ 2,253
235-28-5 Eaglecrest - Lodge General Operations	243.00	0.659%	$ 2,013		$ 2,013	$ 77	$ 2,090
235-28-6 Eaglecrest - Snow Sports School	53.00	0.144%	$ 439		$ 439	$ 17	$ 456
235-28-7 Eaglecrest - Food Service	125.00	0.339%	$ 1,035		$ 1,035	$ 40	$ 1,075
235-28-8 Eaglecrest - Ski Rental Shop	104.00	0.282%	$ 861		$ 861	$ 33	$ 894
235-28-9 Eaglecrest - Marketing	153.00	0.415%	$ 1,267		$ 1,267	$ 49	$ 1,316
235-28-11 Eaglecrest - Building Maint	7.00	0.019%	$ 58		$ 58	$ 2	$ 60
235-28-12 Eaglecrest - Vehicle Maint	252.00	0.684%	$ 2,087		$ 2,087	$ 80	$ 2,167
249-46-3 Parks and Recreation - Aquatics	296.00	0.803%	$ 2,451		$ 2,451	$ 94	$ 2,546
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	249.00	0.675%	$ 2,062		$ 2,062	$ 79	$ 2,141
270-48-1 Downtown Parking - Marine Parking Garage	160.00	0.434%	$ 1,325		$ 1,325	$ 51	$ 1,376
271-14-1 Lands - Administration	38.00	0.103%	$ 315		$ 315	$ 12	$ 327
271-14-2 Lands - Quarries	94.00	0.255%	$ 779		$ 779	$ 30	$ 808
276-2-2 Affordable Housing - Mobile Home Loans	16.00	0.043%	$ 133		$ 133	$ 5	$ 138
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	11.00	0.030%	$ 91		$ 91	$ 3	$ 95
329-1-1 Debt Service - JIA Bonds Debt Service	6.00	0.016%	$ 50		$ 50	$ 2	$ 52
330-1-1 Debt Service - General Debt Service	39.00	0.106%	$ 323		$ 323	$ 12	$ 335
401-90-1 Capital Projects - School CIPs	35.00	0.095%	$ 290		$ 290	$ 11	$ 301
402-90-1 Capital Projects - Roads CIPs	293.00	0.795%	$ 2,427		$ 2,427	$ 93	$ 2,520

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
403-90-1 Capital Projects - Fire CIPs	35.00	0.095%	$ 290		$ 290	$ 11	$ 301
404-90-1 Capital Projects - Community Development CIPs	226.00	0.613%	$ 1,872		$ 1,872	$ 72	$ 1,944
406-90-1 Capital Projects - Parks and Rec CIPs	306.00	0.830%	$ 2,534		$ 2,534	$ 97	$ 2,632
414-90-1 Capital Projects - Water CIPs	44.00	0.119%	$ 364		$ 364	$ 14	$ 378
419-90-1 Capital Projects - Wastewater CIPs	98.00	0.266%	$ 812		$ 812	$ 31	$ 843
430-90-1 Capital Projects - Harbors CIPs	17.00	0.046%	$ 141		$ 141	$ 5	$ 146
431-90-1 Capital Projects - Docks CIPs	69.00	0.187%	$ 571		$ 571	$ 22	$ 593
450-90-1 Capital Projects - Hospital CIPs	172.00	0.467%	$ 1,425		$ 1,425	$ 55	$ 1,479
460-90-1 Capital Projects - Airport CIPs	147.00	0.399%	$ 1,217		$ 1,217	$ 47	$ 1,264
514-75-1 Water - Administration	1,799.00	4.879%	$ 14,899		$ 14,899	$ 572	$ 15,471
519-1-1 Wastewater - Non-Operational	16.00	0.043%	$ 133		$ 133	$ 5	$ 138
519-76-4 Wastewater - Collections	1,448.00	3.927%	$ 11,992		$ 11,992	$ 460	$ 12,453
519-76-5 Wastewater - Treatment	1,351.00	3.664%	$ 11,189		$ 11,189	$ 429	$ 11,618
520-80-13 Wastewater LIDs - LID 130	4.00	0.011%	$ 33		$ 33	$ 1	$ 34
520-80-95 Wastewater LIDs - LID 95	2.00	0.005%	$ 17		$ 17	$ 1	$ 17
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	4.00	0.011%	$ 33		$ 33	$ 1	$ 34
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	$ 17		$ 17	$ 1	$ 17
520-80-98 Wastewater LIDs - LID 98	4.00	0.011%	$ 33		$ 33	$ 1	$ 34
530-51-1 Harbors	3,320.00	9.005%	$ 27,496		$ 27,496	$ 1,055	$ 28,552
531-52-1 Docks - Administration	595.00	1.614%	$ 4,928		$ 4,928	$ 189	$ 5,117
538-24-3 WW Extension - Administration	13.00	0.035%	$ 108		$ 108	$ 4	$ 112
539-24-3 Water Extension - Eng Water Extension	47.00	0.127%	$ 389		$ 389	$ 15	$ 404
550-55-1 Bartlett Regional Hospital	18.00	0.049%	$ 149		$ 149	$ 6	$ 155
560-50-1 Airport - Administration	112.00	0.304%	$ 928		$ 928	$ 36	$ 963
560-50-2 Airport - Terminal General Operations	641.00	1.739%	$ 5,309		$ 5,309	$ 204	$ 5,513
560-50-3 Airport - Airfield Maintenance Shop	1,701.00	4.614%	$ 14,088		$ 14,088	$ 541	$ 14,628
560-50-4 Airport - ARFF	123.00	0.334%	$ 1,019		$ 1,019	$ 39	$ 1,058
560-50-5 Airport - Airport Security	206.00	0.559%	$ 1,706		$ 1,706	$ 65	$ 1,772
560-50-8 Airport - Airport Landside	36.00	0.098%	$ 298		$ 298	$ 11	$ 310
560-50-13 Airport - PFAS Cleanup	1.00	0.003%	$ 8		$ 8	$ 0	$ 9
602-79-1 Fleet - Administration	1,141.00	3.095%	$ 9,450		$ 9,450	$ 363	$ 9,812
602-79-2 Fleet - Replacement Program	86.00	0.233%	$ 712		$ 712	$ 27	$ 740
602-79-4 Fleet - Fuel Program	252.00	0.684%	$ 2,087		$ 2,087	$ 80	$ 2,167
602-79-5 Fleet - Washbay	19.00	0.052%	$ 157		$ 157	$ 6	$ 163
640-44-1 Building Maintenance	1,978.00	5.365%	$ 16,382		$ 16,382	$ 629	$ 17,011
680-60-1 Risk - Administration	109.00	0.296%	$ 903		$ 903	$ 35	$ 937
680-60-2 Risk - Workers Comp	26.00	0.071%	$ 215		$ 215	$ 8	$ 224
680-60-3 Risk - General Liability	47.00	0.127%	$ 389		$ 389	$ 15	$ 404
680-60-3 Risk - Auto	37.00	0.100%	$ 306		$ 306	$ 12	$ 318
680-60-4 Risk - Property	42.00	0.114%	$ 348		$ 348	$ 13	$ 361
680-60-4 Risk - EE Practice	1.00	0.003%	$ 8		$ 8	$ 0	$ 9
680-60-5 Risk - Special Policy	20.00	0.054%	$ 166		$ 166	$ 6	$ 172
680-60-6 Risk - Health	285.00	0.773%	$ 2,360		$ 2,360	$ 91	$ 2,451

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
680-60-6 Risk - Life	77.00	0.209%	$ 638		$ 638	$ 24	$ 662
680-60-6 Risk - Wellness	105.00	0.285%	$ 870		$ 870	$ 33	$ 903
680-60-6 Risk - EAP	11.00	0.030%	$ 91		$ 91	$ 3	$ 95
680-60-7 Risk - UI CBJ	6.00	0.016%	$ 50		$ 50	$ 2	$ 52
680-60-7 Risk - UI BRH	6.00	0.016%	$ 50		$ 50	$ 2	$ 52
680-60-8 Risk - Cafeteria Plan CBJ	13.00	0.035%	$ 108		$ 108	$ 4	$ 112
Total	**36,869.00**	**100.000%**	**$305,348**	**$ -**	**$305,348**	**$ 11,251**	**$316,600**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **Transaction Report**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
110-11-1 City Attorney	11.25	1.669%	$ 8,625		$ 8,625		$ 8,625
110-12-1 City Manager	6.00	0.890%	$ 4,600		$ 4,600		$ 4,600
110-7-1 Emergency Services	2.00	0.297%	$ 1,533		$ 1,533		$ 1,533
110-3-1 Clerk	4.00	0.593%	$ 3,067		$ 3,067		$ 3,067
110-8-1 Human Resources	4.40	0.653%	$ 3,373		$ 3,373		$ 3,373
110-06/15-1 MIS	15.66	2.323%	$ 12,006		$ 12,006		$ 12,006
110-17-1 Finance Administration	3.00	0.445%	$ 2,300		$ 2,300		$ 2,300
110-17-3 Controller	13.03	1.933%	$ 9,990		$ 9,990		$ 9,990
110-17-4 Treasury	17.07	2.532%	$ 13,084		$ 13,084	$ 529	$ 13,612
110-17-6 Purchasing	4.00	0.593%	$ 3,067		$ 3,067	$ 124	$ 3,191
110-23-1 Library	23.46	3.481%	$ 17,986		$ 17,986	$ 727	$ 18,713
110-4-1 Election	0.36	0.053%	$ 276		$ 276	$ 11	$ 287
110-10-1 Mayor and Assembly	9.00	1.335%	$ 6,900		$ 6,900	$ 279	$ 7,179
110-12-2 Manager Office - Teen Health Center	1.50	0.223%	$ 1,150		$ 1,150	$ 46	$ 1,196
110-12-6 Manager Office - Tourism Management	1.00	0.148%	$ 767		$ 767	$ 31	$ 798
110-16-1 CDD - Administration	8.00	1.187%	$ 6,133		$ 6,133	$ 248	$ 6,381
110-16-2 CDD - Planning	10.00	1.484%	$ 7,667		$ 7,667	$ 310	$ 7,977
110-16-3 CDD - Building	6.00	0.890%	$ 4,600		$ 4,600	$ 186	$ 4,786
110-17-2 Finance - Assessors	7.00	1.039%	$ 5,367		$ 5,367	$ 217	$ 5,584
110-21-70 Fire - Sobering Center	10.00	1.484%	$ 7,667		$ 7,667	$ 310	$ 7,977
110-21-71 Fire - Mobile Integrated Health	5.50	0.816%	$ 4,217		$ 4,217	$ 170	$ 4,387
110-23-2 Library - City Museum	3.95	0.586%	$ 3,028		$ 3,028	$ 122	$ 3,151
110-24-1 Engineering - Administration	2.10	0.312%	$ 1,610		$ 1,610	$ 65	$ 1,675
110-24-2 Engineering - CIP	17.65	2.619%	$ 13,532		$ 13,532	$ 547	$ 14,079
110-41-1 P&R Parks and Landscape - Administration	19.45	2.886%	$ 14,912		$ 14,912	$ 603	$ 15,515
110-42-1 Arboretum - Administration	1.79	0.266%	$ 1,372		$ 1,372	$ 55	$ 1,428
110-77-1 RecycleWorks - Administration	1.20	0.178%	$ 920		$ 920	$ 37	$ 957
209-22-1 Police - Administration	6.15	0.912%	$ 4,715		$ 4,715	$ 191	$ 4,906
209-22-2 Police - General Operations	57.00	8.457%	$ 43,701		$ 43,701	$ 1,766	$ 45,467
209-22-5 Police - Communications	10.69	1.586%	$ 8,196		$ 8,196	$ 331	$ 8,527
209-22-8 Police - Community Services	1.00	0.148%	$ 767		$ 767	$ 31	$ 798
209-22-9 Police - System Admin/E911	5.48	0.813%	$ 4,201		$ 4,201	$ 170	$ 4,371
209-22-10 Police - Fleet	1.00	0.148%	$ 767		$ 767	$ 31	$ 798
209-22-11 Police - Electronics	1.00	0.148%	$ 767		$ 767	$ 31	$ 798
209-22-16 Police - Airport Security	5.00	0.742%	$ 3,833		$ 3,833	$ 155	$ 3,988
209-22-17 Police - Services	10.52	1.561%	$ 8,066		$ 8,066	$ 326	$ 8,391
209-46-1 Parks and Recreation - Administration	2.76	0.409%	$ 2,116		$ 2,116	$ 85	$ 2,202
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.755%	$ 3,902		$ 3,902	$ 158	$ 4,060
209-46-7 Parks and Recreation - Zach Gordon Youth Center	22.09	3.277%	$ 16,936		$ 16,936	$ 684	$ 17,620
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.938%	$ 4,845		$ 4,845	$ 196	$ 5,041

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.528%	$ 2,729		$ 2,729	$ 110	$ 2,840
209-71-1 Capital Transit - Administration	3.20	0.475%	$ 2,453		$ 2,453	$ 99	$ 2,553
209-71-2 Capital Transit - Operations	29.48	4.374%	$ 22,602		$ 22,602	$ 913	$ 23,515
209-71-3 Capital Transit - Maintenance	7.00	1.039%	$ 5,367		$ 5,367	$ 217	$ 5,584
209-72-1 Streets - Administration	25.23	3.743%	$ 19,344		$ 19,344	$ 782	$ 20,125
210-21-1 Fire - Administration Operations	54.30	8.056%	$ 41,631		$ 41,631	$ 1,682	$ 43,313
235-28-1 Eaglecrest - Administration	4.60	0.682%	$ 3,527		$ 3,527	$ 142	$ 3,669
235-28-2 Eaglecrest - Ski Patrol	4.85	0.720%	$ 3,720		$ 3,720	$ 150	$ 3,870
235-28-3 Eaglecrest - Lift	4.55	0.675%	$ 3,488		$ 3,488	$ 141	$ 3,629
235-28-4 Eaglecrest - Mountain Maint	6.45	0.957%	$ 4,945		$ 4,945	$ 200	$ 5,145
235-28-5 Eaglecrest - Lodge General Operations	2.41	0.358%	$ 1,848		$ 1,848	$ 75	$ 1,922
235-28-6 Eaglecrest - Snow Sports School	5.27	0.782%	$ 4,044		$ 4,044	$ 163	$ 4,207
235-28-7 Eaglecrest - Food Service	1.13	0.168%	$ 869		$ 869	$ 35	$ 905
235-28-8 Eaglecrest - Ski Rental Shop	2.78	0.412%	$ 2,128		$ 2,128	$ 86	$ 2,214
235-28-9 Eaglecrest - Marketing	1.35	0.200%	$ 1,035		$ 1,035	$ 42	$ 1,077
249-46-3 Parks and Recreation - Aquatics	9.72	1.441%	$ 7,448		$ 7,448	$ 301	$ 7,749
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	2.218%	$ 11,462		$ 11,462	$ 463	$ 11,925
270-48-1 Downtown Parking - Marine Parking Garage	0.24	0.036%	$ 184		$ 184	$ 7	$ 191
271-14-1 Lands - Administration	2.90	0.430%	$ 2,223		$ 2,223	$ 90	$ 2,313
271-14-2 Lands - Quarries	0.70	0.104%	$ 537		$ 537	$ 22	$ 558
514-75-1 Water - Administration	14.00	2.077%	$ 10,734		$ 10,734	$ 434	$ 11,167
519-76-4 Wastewater - Collections	12.30	1.825%	$ 9,430		$ 9,430	$ 381	$ 9,811
519-76-5 Wastewater - Treatment	24.75	3.672%	$ 18,976		$ 18,976	$ 767	$ 19,742
530-51-1 Harbors	16.83	2.497%	$ 12,903		$ 12,903	$ 521	$ 13,425
531-52-1 Docks - Administration	16.25	2.411%	$ 12,459		$ 12,459	$ 503	$ 12,962
531-52-2 Docks - CIP Engineers-Dock	2.95	0.438%	$ 2,262		$ 2,262	$ 91	$ 2,353
538-24-3 WW Extension - Administration	0.60	0.089%	$ 460		$ 460	$ 19	$ 479
539-24-3 Water Extension - Eng Water Extension	0.50	0.074%	$ 383		$ 383	$ 15	$ 399
560-50-1 Airport - Administration	10.20	1.513%	$ 7,820		$ 7,820	$ 316	$ 8,136
560-50-2 Airport - Terminal General Operations	7.50	1.113%	$ 5,750		$ 5,750	$ 232	$ 5,982
560-50-3 Airport - Airfield Maintenance Shop	17.78	2.638%	$ 13,632		$ 13,632	$ 551	$ 14,182
602-79-1 Fleet - Administration	5.30	0.786%	$ 4,063		$ 4,063	$ 164	$ 4,228
602-79-4 Fleet - Fuel Program	0.80	0.119%	$ 613		$ 613	$ 25	$ 638
602-79-5 Fleet - Washbay	0.15	0.022%	$ 115		$ 115	$ 5	$ 120
640-44-1 Building Maintenance	11.25	1.669%	$ 8,625		$ 8,625	$ 348	$ 8,974
680-60-1 Risk - Administration	4.70	0.697%	$ 3,603		$ 3,603	$ 146	$ 3,749
680-60-6 Risk - Wellness	1.00	0.148%	$ 767		$ 767	$ 31	$ 798
Total	**674.00**	**100.000%**	**$516,743**	**$ -**	**$516,743**	**$ 19,041**	**$535,784**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Audit							
110-11-1 City Attorney	1.00	3.571%	$ 4,194		$ 4,194		$ 4,194
110-12-1 City Manager	1.00	3.571%	$ 4,194		$ 4,194		$ 4,194
110-3-1 Clerk	1.00	3.571%	$ 4,194		$ 4,194		$ 4,194
110-8-1 Human Resources	1.00	3.571%	$ 4,194		$ 4,194		$ 4,194
110-06/15-1 MIS	1.00	3.571%	$ 4,194		$ 4,194		$ 4,194
110-17-1 Finance Administration	1.00	3.571%	$ 4,194		$ 4,194		$ 4,194
110-23-1 Library	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
110-10-1 Mayor and Assembly	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
110-16-1 CDD - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
110-24-1 Engineering - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
120-2-1 School District - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
209-22-1 Police - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
209-72-1 Streets - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
271-14-1 Lands - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
514-75-1 Water - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
519-76-4 Wastewater - Collections	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
530-51-1 Harbors	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
531-52-1 Docks - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
560-50-1 Airport - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
602-79-1 Fleet - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
680-60-1 Risk - Administration	1.00	3.571%	$ 4,194		$ 4,194	$ 197	$ 4,391
Total	**28.00**	**100.000%**	**$117,442**	**$ -**	**$117,442**	**$ 4,327**	**$121,769**

Allocation Basis: **Equal to all Depts**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Capital Accounting							
401-90-1 Capital Projects - School CIPs	301,078.13	1.931%	$ 4,537		$ 4,537	$ 167	$ 4,704
402-90-1 Capital Projects - Roads CIPs	2,363,983.80	15.165%	$ 35,620		$ 35,620	$ 1,312	$ 36,932
403-90-1 Capital Projects - Fire CIPs	173,361.78	1.112%	$ 2,612		$ 2,612	$ 96	$ 2,708
404-90-1 Capital Projects - Community Development CIPs	2,397,168.40	15.378%	$ 36,120		$ 36,120	$ 1,331	$ 37,450
406-90-1 Capital Projects - Parks and Rec CIPs	1,997,676.82	12.815%	$ 30,100		$ 30,100	$ 1,109	$ 31,209
414-90-1 Capital Projects - Water CIPs	595,989.65	3.823%	$ 8,980		$ 8,980	$ 331	$ 9,311
419-90-1 Capital Projects - Wastewater CIPs	880,388.37	5.648%	$ 13,265		$ 13,265	$ 489	$ 13,754
430-90-1 Capital Projects - Harbors CIPs	181,616.83	1.165%	$ 2,737		$ 2,737	$ 101	$ 2,837
431-90-1 Capital Projects - Docks CIPs	1,992,941.53	12.785%	$ 30,029		$ 30,029	$ 1,106	$ 31,135
450-90-1 Capital Projects - Hospital CIPs	2,174,902.64	13.952%	$ 32,771		$ 32,771	$ 1,208	$ 33,978
460-90-1 Capital Projects - Airport CIPs	2,529,528.01	16.227%	$ 38,114		$ 38,114	$ 1,404	$ 39,518
Total	**15,588,635.96**	**100.000%**	**$234,883**	**$ -**	**$234,883**	**$ 8,655**	**$243,538**

Allocation Basis: **Capital Project Actual Expenditures**

Source of Allocation: **Actual Expenditures**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Accounting							
110-7-1 Emergency Services	7.00	11.290%	$ 13,260		$ 13,260		$ 13,260
110-23-1 Library	7.00	11.290%	$ 13,260		$ 13,260	$ 551	$ 13,810
110-16-1 CDD - Administration	4.00	6.452%	$ 7,577		$ 7,577	$ 315	$ 7,892
110-23-2 Library - City Museum	6.00	9.677%	$ 11,365		$ 11,365	$ 472	$ 11,837
209-22-1 Police - Administration	18.00	29.032%	$ 34,096		$ 34,096	$ 1,416	$ 35,512
209-46-7 Parks and Recreation - Zach Gordon Youth Center	4.00	6.452%	$ 7,577		$ 7,577	$ 315	$ 7,892
209-71-1 Capital Transit - Administration	6.00	9.677%	$ 11,365		$ 11,365	$ 472	$ 11,837
209-71-2 Capital Transit - Operations	6.00	9.677%	$ 11,365		$ 11,365	$ 472	$ 11,837
209-72-1 Streets - Administration	1.00	1.613%	$ 1,894		$ 1,894	$ 79	$ 1,973
210-21-1 Fire - Administration Operations	2.00	3.226%	$ 3,788		$ 3,788	$ 157	$ 3,946
680-60-1 Risk - Administration	1.00	1.613%	$ 1,894		$ 1,894	$ 79	$ 1,973
Total	**62.00**	**100.000%**	**$117,442**	**$ -**	**$117,442**	**$ 4,327**	**$121,769**

Allocation Basis: **# of Grants**

Source of Allocation: **Grant Log**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget							
110-12-1 City Manager	0.25	0.490%	$ 1,151		$ 1,151		$ 1,151
110-3-1 Clerk	0.50	0.980%	$ 2,303		$ 2,303		$ 2,303
110-17-1 Finance Administration	0.20	0.392%	$ 921		$ 921		$ 921
110-17-3 Controller	0.20	0.392%	$ 921		$ 921		$ 921
110-17-4 Treasury	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
110-17-6 Purchasing	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
110-23-1 Library	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
110-1-1 General Fund - General Fund - Non-Dept	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
110-4-1 Election	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
110-12-2 Manager Office - Teen Health Center	0.25	0.490%	$ 1,151		$ 1,151	$ 43	$ 1,195
110-12-3 Manager Office - Syst. Racism Rev.	0.25	0.490%	$ 1,151		$ 1,151	$ 43	$ 1,195
110-12-6 Manager Office - Tourism Management	0.25	0.490%	$ 1,151		$ 1,151	$ 43	$ 1,195
110-16-1 CDD - Administration	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
110-16-2 CDD - Planning	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
110-16-3 CDD - Building	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
110-17-2 Finance - Assessors	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
110-21-1 Fire - Emergency Services	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
110-21-70 Fire - Sobering Center	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
110-21-71 Fire - Mobile Integrated Health	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
110-23-2 Library - City Museum	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
110-24-1 Engineering - Administration	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
110-24-2 Engineering - CIP	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
110-41-1 P&R Parks and Landscape - Administration	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
110-47-1 Centennial Hall - Convention Center	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
110-77-1 RecycleWorks - Administration	0.25	0.490%	$ 1,151		$ 1,151	$ 43	$ 1,195
110-77-2 RecycleWorks - Recycling	0.25	0.490%	$ 1,151		$ 1,151	$ 43	$ 1,195
110-77-3 RecycleWorks - Household Hazardous Waste	0.25	0.490%	$ 1,151		$ 1,151	$ 43	$ 1,195
110-77-4 RecycleWorks - Junked Vehicles	0.25	0.490%	$ 1,151		$ 1,151	$ 43	$ 1,195
120-2-1 School District - Administration	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
120-2-2 School District - Administration	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
150-42-1 Arboretum	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
209-22-1 Police - Administration	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
209-46-1 Parks and Recreation - Administration	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
209-71-1 Capital Transit - Administration	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
209-72-1 Streets - Administration	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
210-21-1 Fire - Administration Operations	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
215-1-1 Sales Tax	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
216-1-1 Hotel Tax	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
221-1-1 Tobacco Tax	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
232-52-1 Port Development Fee	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
233-1-1 State MPF	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
235-28-1 Eaglecrest - Administration	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-2 Eaglecrest - Ski Patrol	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-3 Eaglecrest - Lift	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-4 Eaglecrest - Mountain Maint	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-5 Eaglecrest - Lodge General Operations	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-6 Eaglecrest - Snow Sports School	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-7 Eaglecrest - Food Service	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-8 Eaglecrest - Ski Rental Shop	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-9 Eaglecrest - Marketing	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-11 Eaglecrest - Building Maint	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
235-28-12 Eaglecrest - Vehicle Maint	0.09	0.178%	$ 419		$ 419	$ 16	$ 434
249-46-3 Parks and Recreation - Aquatics	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
270-48-1 Downtown Parking - Marine Parking Garage	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
271-14-1 Lands - Administration	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
271-14-2 Lands - Quarries	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
276-2-1 Affordable Housing - Operations	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
276-2-2 Affordable Housing - Mobile Home Loans	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
330-1-1 Debt Service - General Debt Service	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
401-90-1 Capital Projects - School CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
402-90-1 Capital Projects - Roads CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
403-90-1 Capital Projects - Fire CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
404-90-1 Capital Projects - Community Development CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
406-90-1 Capital Projects - Parks and Rec CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
414-90-1 Capital Projects - Water CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
419-90-1 Capital Projects - Wastewater CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
430-90-1 Capital Projects - Harbors CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
431-90-1 Capital Projects - Docks CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
450-90-1 Capital Projects - Hospital CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
460-90-1 Capital Projects - Airport CIPs	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
514-75-1 Water - Administration	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
519-1-1 Wastewater - Non-Operational	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
519-76-4 Wastewater - Collections	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
519-76-5 Wastewater - Treatment	0.33	0.654%	$ 1,535		$ 1,535	$ 58	$ 1,593
530-51-1 Harbors	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
531-52-1 Docks - Administration	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
531-52-2 Docks - CIP Engineers-Dock	0.50	0.980%	$ 2,303		$ 2,303	$ 87	$ 2,390
538-24-3 WW Extension - Administration	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
539-24-3 Water Extension - Eng Water Extension	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
550-55-1 Bartlett Regional Hospital	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
560-50-1 Airport - Administration	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
560-50-2 Airport - Terminal General Operations	0.20	0.392%	$ 921		$ 921	$ 35	$ 956

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-3 Airport - Airfield Maintenance Shop	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
560-50-4 Airport - ARFF	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
560-50-5 Airport - Airport Security	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
602-79-1 Fleet - Administration	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
602-79-2 Fleet - Replacement Program	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
602-79-3 Fleet - Replacement Program - Grants	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
602-79-4 Fleet - Fuel Program	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
602-79-5 Fleet - Washbay	0.20	0.392%	$ 921		$ 921	$ 35	$ 956
640-44-1 Building Maintenance	1.00	1.961%	$ 4,606		$ 4,606	$ 174	$ 4,779
680-60-1 Risk - Administration	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-2 Risk - Workers Comp	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-3 Risk - General Liability	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-3 Risk - Auto	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-4 Risk - Property	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-4 Risk - EE Practice	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-5 Risk - Special Policy	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-6 Risk - Health	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-6 Risk - Life	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-6 Risk - Wellness	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-6 Risk - EAP	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-7 Risk - UI CBJ	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-7 Risk - UI BRH	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
680-60-8 Risk - Cafeteria Plan CBJ	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
736-1-1 Mental Health	0.07	0.131%	$ 307		$ 307	$ 12	$ 319
Total	**51.00**	**100.000%**	**$234,883**	**$ -**	**$234,883**	**$ 8,655**	**$243,538**

Allocation Basis: **Equal to all Divisions**

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
110-11-1 City Attorney	$ 7,239	$ 1,805	$ 8,625	$ 4,194	$ -	$ -	$ -	$ 21,864
110-12-1 City Manager	$ 4,160	$ 1,946	$ 4,600	$ 4,194	$ -	$ -	$ 1,151	$ 16,052
110-7-1 Emergency Services	$ 4,240	$ 679	$ 1,533	$ -	$ -	$ 13,260	$ -	$ 19,712
110-3-1 Clerk	$ 1,774	$ 580	$ 3,067	$ 4,194	$ -	$ -	$ 2,303	$ 11,918
110-8-1 Human Resources	$ 2,425	$ 836	$ 3,373	$ 4,194	$ -	$ -	$ -	$ 10,830
110-06/15-1 MIS	$ 11,928	$ 4,539	$ 12,006	$ 4,194	$ -	$ -	$ -	$ 32,668
110-17-1 Finance Administration	$ 6,091	$ 903	$ 2,300	$ 4,194	$ -	$ -	$ 921	$ 14,410
110-17-3 Controller	$ 5,281	$ 944	$ 9,990	$ -	$ -	$ -	$ 921	$ 17,136
110-17-4 Treasury	$ 8,243	$ 1,918	$ 13,612	$ -	$ -	$ -	$ 956	$ 24,728
110-17-6 Purchasing	$ 1,777	$ 722	$ 3,191	$ -	$ -	$ -	$ 956	$ 6,646
110-23-1 Library	$ 11,227	$ 10,681	$ 18,713	$ 4,391	$ -	$ 13,810	$ 2,390	$ 61,212
110-1-1 General Fund - General Fund - Non-Dept	$ 4	$ 52	$ -	$ -	$ -	$ -	$ 4,779	$ 4,835
110-4-1 Election	$ 409	$ 335	$ 287	$ -	$ -	$ -	$ 2,390	$ 3,421
110-10-1 Mayor and Assembly	$ 24,625	$ 1,909	$ 7,179	$ 4,391	$ -	$ -	$ -	$ 38,104
110-12-2 Manager Office - Teen Health Center	$ 836	$ 370	$ 1,196	$ -	$ -	$ -	$ 1,195	$ 3,598
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,195	$ 1,195
110-12-6 Manager Office - Tourism Management	$ 765	$ 275	$ 798	$ -	$ -	$ -	$ 1,195	$ 3,033
110-16-1 CDD - Administration	$ 4,322	$ 1,668	$ 6,381	$ 4,391	$ -	$ 7,892	$ 1,593	$ 26,247
110-16-2 CDD - Planning	$ 3,538	$ 430	$ 7,977	$ -	$ -	$ -	$ 1,593	$ 13,538
110-16-3 CDD - Building	$ 5,778	$ 533	$ 4,786	$ -	$ -	$ -	$ 1,593	$ 12,690
110-17-2 Finance - Assessors	$ 2,723	$ 516	$ 5,584	$ -	$ -	$ -	$ 956	$ 9,778
110-21-1 Fire - Emergency Services	$ 29,515	$ 17	$ -	$ -	$ -	$ -	$ 1,593	$ 31,125
110-21-70 Fire - Sobering Center	$ 3,770	$ 1,273	$ 7,977	$ -	$ -	$ -	$ 1,593	$ 14,612
110-21-71 Fire - Mobile Integrated Health	$ 1,814	$ 1,230	$ 4,387	$ -	$ -	$ -	$ 1,593	$ 9,024
110-23-2 Library - City Museum	$ 2,154	$ -	$ 3,151	$ -	$ -	$ 11,837	$ 2,390	$ 19,532
110-24-1 Engineering - Administration	$ 1,301	$ 284	$ 1,675	$ 4,391	$ -	$ -	$ 2,390	$ 10,040
110-24-2 Engineering - CIP	$ 3,048	$ 2,038	$ 14,079	$ -	$ -	$ -	$ 2,390	$ 21,554
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ 11	$ -	$ -	$ -	$ -	$ -	$ -	$ 11
110-41-1 P&R Parks and Landscape - Administration	$ 9,185	$ 13,648	$ 15,515	$ -	$ -	$ -	$ 4,779	$ 43,127
110-42-1 Arboretum - Administration	$ 828	$ 1,995	$ 1,428	$ -	$ -	$ -	$ -	$ 4,251
110-47-1 Centennial Hall - Convention Center	$ 1,824	$ 43	$ -	$ -	$ -	$ -	$ 4,779	$ 6,646
110-77-1 RecycleWorks - Administration	$ 576	$ 576	$ 957	$ 4,391	$ -	$ -	$ 1,195	$ 7,695
110-77-2 RecycleWorks - Recycling	$ 1,579	$ 206	$ -	$ -	$ -	$ -	$ 1,195	$ 2,980
110-77-3 RecycleWorks - Household Hazardous Waste	$ 2,383	$ 1,634	$ -	$ -	$ -	$ -	$ 1,195	$ 5,212
110-77-4 RecycleWorks - Junked Vehicles	$ 1,039	$ 103	$ -	$ -	$ -	$ -	$ 1,195	$ 2,337
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 16	$ -	$ -	$ -	$ -	$ -	$ -	$ 16
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ 7
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 8	$ -	$ -	$ -	$ -	$ -	$ -	$ 8
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 107	$ -	$ -	$ -	$ -	$ -	$ -	$ 107

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
120-2-1 School District - Administration	$ 25,297	$ -	$ -	$ 4,391	$ -	$ -	$ 2,390	$ 32,078
120-2-2 School District - Administration	$ 2	$ 60	$ -	$ -	$ -	$ -	$ 2,390	$ 2,451
150-42-1 Arboretum	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,779	$ 4,779
209-1-1 Roaded Service Area Non-Operational	$ 4,928	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,928
209-22-1 Police - Administration	$ 11,318	$ 8,170	$ 4,906	$ 4,391	$ -	$ 35,512	$ 4,779	$ 69,076
209-22-2 Police - General Operations	$ 29,267	$ 1,952	$ 45,467	$ -	$ -	$ -	$ -	$ 76,686
209-22-5 Police - Communications	$ 3,989	$ 43	$ 8,527	$ -	$ -	$ -	$ -	$ 12,559
209-22-7 Police - Animal Control	$ 3,603	$ 103	$ -	$ -	$ -	$ -	$ -	$ 3,707
209-22-8 Police - Community Services	$ 419	$ -	$ 798	$ -	$ -	$ -	$ -	$ 1,217
209-22-9 Police - System Admin/E911	$ 2,435	$ 860	$ 4,371	$ -	$ -	$ -	$ -	$ 7,667
209-22-10 Police - Fleet	$ 883	$ 2,735	$ 798	$ -	$ -	$ -	$ -	$ 4,415
209-22-11 Police - Electronics	$ 671	$ 1,359	$ 798	$ -	$ -	$ -	$ -	$ 2,827
209-22-12 Police - Travel and Training	$ 491	$ 808	$ -	$ -	$ -	$ -	$ -	$ 1,299
209-22-14 Police - Grants	$ 698	$ 989	$ -	$ -	$ -	$ -	$ -	$ 1,687
209-22-16 Police - Airport Security	$ 5,568	$ -	$ 3,988	$ -	$ -	$ -	$ -	$ 9,556
209-22-17 Police - Services	$ 5,381	$ 9,219	$ 8,391	$ -	$ -	$ -	$ -	$ 22,991
209-46-1 Parks and Recreation - Administration	$ 1,882	$ 1,247	$ 2,202	$ 4,391	$ -	$ -	$ 4,779	$ 14,501
209-46-2 Parks and Recreation - Areawide Recreation	$ 2,208	$ 1,737	$ 4,060	$ -	$ -	$ -	$ -	$ 8,005
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 7,011	$ 6,966	$ 17,620	$ -	$ -	$ 7,892	$ -	$ 39,489
209-46-8 Parks and Recreation - Treadwell Arena	$ 4,475	$ 2,098	$ 5,041	$ -	$ -	$ -	$ -	$ 11,614
209-46-9 Parks and Recreation - Youth Scholarships	$ 157	$ 430	$ -	$ -	$ -	$ -	$ -	$ 587
209-46-12 Parks and Recreation - Youth Activities	$ 1,103	$ 241	$ -	$ -	$ -	$ -	$ -	$ 1,344
209-46-14 Parks and Recreation - Diamond Park Field House	$ 1,554	$ 1,522	$ 2,840	$ -	$ -	$ -	$ -	$ 5,916
209-71-1 Capital Transit - Administration	$ 13,834	$ 1,668	$ 2,553	$ 4,391	$ -	$ 11,837	$ 4,779	$ 39,063
209-71-2 Capital Transit - Operations	$ 12,367	$ 1,213	$ 23,515	$ -	$ -	$ 11,837	$ -	$ 48,932
209-71-3 Capital Transit - Maintenance	$ 3,329	$ 5,160	$ 5,584	$ -	$ -	$ -	$ -	$ 14,072
209-71-4 Capital Transit - Downtown Center	$ 338	$ 206	$ -	$ -	$ -	$ -	$ -	$ 545
209-71-5 Capital Transit - Valley Center	$ 191	$ -	$ -	$ -	$ -	$ -	$ -	$ 191
209-72-1 Streets - Administration	$ 19,277	$ 17,363	$ 20,125	$ 4,391	$ -	$ 1,973	$ 4,779	$ 67,908
210-1-1 Fire - Administration Non-Program	$ 5,753	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,753
210-21-1 Fire - Administration Operations	$ 18,411	$ 20,932	$ 43,313	$ 4,391	$ -	$ 3,946	$ 4,779	$ 95,772
210-21-70 Fire - CARES program	$ 104	$ -	$ -	$ -	$ -	$ -	$ -	$ 104
215-1-1 Sales Tax	$ 11,611	$ 6,063	$ -	$ -	$ -	$ -	$ 4,779	$ 22,453
216-1-1 Hotel Tax	$ 10,758	$ -	$ -	$ -	$ -	$ -	$ 4,779	$ 15,537
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ 12,696	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,696
219-20-1 CARES Relief Fund - Operations	$ 12,954	$ 95	$ -	$ -	$ -	$ -	$ -	$ 13,049
219-20-16 CARES Relief Fund - Pop-up testing	$ 1,008	$ 17	$ -	$ -	$ -	$ -	$ -	$ 1,025
219-20-32 CARES Relief Fund - Healthy Equitable Grant	$ 708	$ 43	$ -	$ -	$ -	$ -	$ -	$ 751
221-1-1 Tobacco Tax	$ 9,750	$ -	$ -	$ -	$ -	$ -	$ 4,779	$ 14,529
225-1-1 Marine Passenger Fees	$ 23,234	$ -	$ -	$ 4,391	$ -	$ -	$ -	$ 27,625

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
232-52-1 Port Development Fee	$ 13,877	$ -	$ -	$ -	$ -	$ -	$ 4,779	$ 18,656
233-1-1 State MPF	$ 13,600	$ -	$ -	$ -	$ -	$ -	$ 4,779	$ 18,379
235-1-1 Eaglecrest - Non-Operational	$ 8,338	$ 593	$ -	$ -	$ -	$ -	$ -	$ 8,931
235-28-1 Eaglecrest - Administration	$ 4,162	$ 1,780	$ 3,669	$ 4,391	$ -	$ -	$ 434	$ 14,437
235-28-2 Eaglecrest - Ski Patrol	$ 933	$ 318	$ 3,870	$ -	$ -	$ -	$ 434	$ 5,556
235-28-3 Eaglecrest - Lift	$ 262	$ 335	$ 3,629	$ -	$ -	$ -	$ 434	$ 4,661
235-28-4 Eaglecrest - Mountain Maint	$ 2,258	$ 2,253	$ 5,145	$ -	$ -	$ -	$ 434	$ 10,090
235-28-5 Eaglecrest - Lodge General Operations	$ 863	$ 2,090	$ 1,922	$ -	$ -	$ -	$ 434	$ 5,310
235-28-6 Eaglecrest - Snow Sports School	$ 962	$ 456	$ 4,207	$ -	$ -	$ -	$ 434	$ 6,059
235-28-7 Eaglecrest - Food Service	$ 600	$ 1,075	$ 905	$ -	$ -	$ -	$ 434	$ 3,014
235-28-8 Eaglecrest - Ski Rental Shop	$ 319	$ 894	$ 2,214	$ -	$ -	$ -	$ 434	$ 3,861
235-28-9 Eaglecrest - Marketing	$ 509	$ 1,316	$ 1,077	$ -	$ -	$ -	$ 434	$ 3,336
235-28-11 Eaglecrest - Building Maint	$ 319	$ 60	$ -	$ -	$ -	$ -	$ 434	$ 814
235-28-12 Eaglecrest - Vehicle Maint	$ 445	$ 2,167	$ -	$ -	$ -	$ -	$ 434	$ 3,047
249-1-1 Parks and Recreation - Aquatics	$ 52	$ -	$ -	$ -	$ -	$ -	$ -	$ 52
249-46-3 Parks and Recreation - Aquatics	$ 3,794	$ 2,546	$ 7,749	$ -	$ -	$ -	$ 2,390	$ 16,478
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 6,395	$ 2,141	$ 11,925	$ -	$ -	$ -	$ 2,390	$ 22,851
270-48-1 Downtown Parking - Marine Parking Garage	$ 4,062	$ 1,376	$ 191	$ -	$ -	$ -	$ 4,779	$ 10,408
271-14-1 Lands - Administration	$ 4,010	$ 327	$ 2,313	$ 4,391	$ -	$ -	$ 2,390	$ 13,430
271-14-2 Lands - Quarries	$ 1,084	$ 808	$ 558	$ -	$ -	$ -	$ 2,390	$ 4,840
276-2-1 Affordable Housing - Operations	$ 54	$ -	$ -	$ -	$ -	$ -	$ 2,390	$ 2,443
276-2-2 Affordable Housing - Mobile Home Loans	$ 73	$ 138	$ -	$ -	$ -	$ -	$ 2,390	$ 2,600
276-2-3 Affordable Housing - Accessory Apt Grant	$ 120	$ -	$ -	$ -	$ -	$ -	$ -	$ 120
276-2-5 Affordable Housing - Grants Awarded	$ 3,819	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,819
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ 95	$ -	$ -	$ -	$ -	$ -	$ 95
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ 52	$ -	$ -	$ -	$ -	$ -	$ 52
330-1-1 Debt Service - General Debt Service	$ 31,895	$ 335	$ -	$ -	$ -	$ -	$ 4,779	$ 37,010
401-90-1 Capital Projects - School CIPs	$ -	$ 301	$ -	$ -	$ 4,704	$ -	$ 4,779	$ 9,784
402-90-1 Capital Projects - Roads CIPs	$ -	$ 2,520	$ -	$ -	$ 36,932	$ -	$ 4,779	$ 44,231
403-90-1 Capital Projects - Fire CIPs	$ -	$ 301	$ -	$ -	$ 2,708	$ -	$ 4,779	$ 7,789
404-90-1 Capital Projects - Community Development CIPs	$ -	$ 1,944	$ -	$ -	$ 37,450	$ -	$ 4,779	$ 44,173
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ 2,632	$ -	$ -	$ 31,209	$ -	$ 4,779	$ 38,620
414-90-1 Capital Projects - Water CIPs	$ -	$ 378	$ -	$ -	$ 9,311	$ -	$ 4,779	$ 14,469
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ 843	$ -	$ -	$ 13,754	$ -	$ 4,779	$ 19,376
430-90-1 Capital Projects - Harbors CIPs	$ -	$ 146	$ -	$ -	$ 2,837	$ -	$ 4,779	$ 7,763
431-90-1 Capital Projects - Docks CIPs	$ -	$ 593	$ -	$ -	$ 31,135	$ -	$ 4,779	$ 36,508
450-90-1 Capital Projects - Hospital CIPs	$ -	$ 1,479	$ -	$ -	$ 33,978	$ -	$ 4,779	$ 40,236
460-90-1 Capital Projects - Airport CIPs	$ -	$ 1,264	$ -	$ -	$ 39,518	$ -	$ 4,779	$ 45,562
514-1-1 Water - Administration	$ 10,024	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,024
514-75-1 Water - Administration	$ 31,582	$ 15,471	$ 11,167	$ 4,391	$ -	$ -	$ 4,779	$ 67,390

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
519-1-1 Wastewater - Non-Operational	$ 2,631	$ 138	$ -	$ -	$ -	$ -	$ 1,593	$ 4,362
519-76-4 Wastewater - Collections	$ 421	$ 12,453	$ 9,811	$ 4,391	$ -	$ -	$ 1,593	$ 28,669
519-76-5 Wastewater - Treatment	$ 1,511	$ 11,618	$ 19,742	$ -	$ -	$ -	$ 1,593	$ 34,465
520-80-13 Wastewater LIDs - LID 130	$ -	$ 34	$ -	$ -	$ -	$ -	$ -	$ 34
520-80-95 Wastewater LIDs - LID 95	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ 34	$ -	$ -	$ -	$ -	$ -	$ 34
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17
520-80-98 Wastewater LIDs - LID 98	$ -	$ 34	$ -	$ -	$ -	$ -	$ -	$ 34
530-1-1 Harbors	$ 10,606	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,606
530-51-1 Harbors	$ 30,554	$ 28,552	$ 13,425	$ 4,391	$ -	$ -	$ 4,779	$ 81,700
531-1-1 Docks - Administration	$ 16,887	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,887
531-52-1 Docks - Administration	$ 15,663	$ 5,117	$ 12,962	$ 4,391	$ -	$ -	$ 2,390	$ 40,523
531-52-2 Docks - CIP Engineers-Dock	$ 132	$ -	$ 2,353	$ -	$ -	$ -	$ 2,390	$ 4,874
538-24-3 WW Extension - Administration	$ 421	$ 112	$ 479	$ -	$ -	$ -	$ 4,779	$ 5,791
539-24-3 Water Extension - Eng Water Extension	$ 570	$ 404	$ 399	$ -	$ -	$ -	$ 4,779	$ 6,152
550-1-1 Bartlett Regional Hospital	$ 1,205	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,205
550-55-1 Bartlett Regional Hospital	$ 39,731	$ 155	$ -	$ 4,391	$ -	$ -	$ 4,779	$ 49,056
560-50-1 Airport - Administration	$ 6,079	$ 963	$ 8,136	$ 4,391	$ -	$ -	$ 956	$ 20,525
560-50-2 Airport - Terminal General Operations	$ 11,422	$ 5,513	$ 5,982	$ -	$ -	$ -	$ 956	$ 23,872
560-50-3 Airport - Airfield Maintenance Shop	$ 28,579	$ 14,628	$ 14,182	$ -	$ -	$ -	$ 956	$ 58,346
560-50-4 Airport - ARFF	$ 3,936	$ 1,058	$ -	$ -	$ -	$ -	$ 956	$ 5,949
560-50-5 Airport - Airport Security	$ 2,977	$ 1,772	$ -	$ -	$ -	$ -	$ 956	$ 5,705
560-50-8 Airport - Airport Landside	$ 100	$ 310	$ -	$ -	$ -	$ -	$ -	$ 410
560-50-13 Airport - PFAS Cleanup	$ 55	$ 9	$ -	$ -	$ -	$ -	$ -	$ 64
602-1-1 Fleet - Administration	$ 9,545	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,545
602-79-1 Fleet - Administration	$ 10,004	$ 9,812	$ 4,228	$ 4,391	$ -	$ -	$ 956	$ 29,391
602-79-2 Fleet - Replacement Program	$ 13,065	$ 740	$ -	$ -	$ -	$ -	$ 956	$ 14,760
602-79-3 Fleet - Replacement Program - Grants	$ 282	$ -	$ -	$ -	$ -	$ -	$ 956	$ 1,238
602-79-4 Fleet - Fuel Program	$ 6,324	$ 2,167	$ 638	$ -	$ -	$ -	$ 956	$ 10,085
602-79-5 Fleet - Washbay	$ 179	$ 163	$ 120	$ -	$ -	$ -	$ 956	$ 1,418
640-1-1 Building Maintenance	$ 1,469	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,469
640-44-1 Building Maintenance	$ 19,656	$ 17,011	$ 8,974	$ -	$ -	$ -	$ 4,779	$ 50,420
680-1-1 Risk - Administration	$ 617	$ -	$ -	$ -	$ -	$ -	$ -	$ 617
680-60-1 Risk - Administration	$ 2,840	$ 937	$ 3,749	$ 4,391	$ -	$ 1,973	$ 319	$ 14,209
680-60-2 Risk - Workers Comp	$ 705	$ 224	$ -	$ -	$ -	$ -	$ 319	$ 1,247
680-60-3 Risk - General Liability	$ 8,550	$ 404	$ -	$ -	$ -	$ -	$ 319	$ 9,272
680-60-3 Risk - Auto	$ 1,347	$ 318	$ -	$ -	$ -	$ -	$ 319	$ 1,984
680-60-4 Risk - Property	$ 1,938	$ 361	$ -	$ -	$ -	$ -	$ 319	$ 2,618
680-60-4 Risk - EE Practice	$ 13	$ 9	$ -	$ -	$ -	$ -	$ 319	$ 340
680-60-5 Risk - Special Policy	$ 554	$ 172	$ -	$ -	$ -	$ -	$ 319	$ 1,045

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
680-60-6 Risk - Health	$ 15,059	$ 2,451	$ -	$ -	$ -	$ -	$ 319	$ 17,829
680-60-6 Risk - Life	$ 3,797	$ 662	$ -	$ -	$ -	$ -	$ 319	$ 4,778
680-60-6 Risk - Wellness	$ 1,217	$ 903	$ 798	$ -	$ -	$ -	$ 319	$ 3,236
680-60-6 Risk - EAP	$ 253	$ 95	$ -	$ -	$ -	$ -	$ 319	$ 666
680-60-7 Risk - UI CBJ	$ 657	$ 52	$ -	$ -	$ -	$ -	$ 319	$ 1,027
680-60-7 Risk - UI BRH	$ 125	$ 52	$ -	$ -	$ -	$ -	$ 319	$ 495
680-60-8 Risk - Cafeteria Plan CBJ	$ 82	$ 112	$ -	$ -	$ -	$ -	$ 319	$ 512
736-1-1 Mental Health	$ 3	$ -	$ -	$ -	$ -	$ -	$ 319	$ 322
Total	**$ 852,383**	**$316,600**	**$535,784**	**$121,769**	**$ 243,538**	**$ 121,769**	**$243,538**	**$ 2,435,381**

9 Treasury

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

- **Billings / Collections –** relates to support associated with issuing invoices on behalf of the City and managing resulting collections. This function is allocated based on number of billing, collection, and receipt transactions per Fund, Department, and Division.[8]

- **Transmittals & Reconciliations –** relates to support associated with reconciling information related to transmittals received from other departments. This function is allocated based on the number of transmittal and reconciliation transactions.[9]

- **Bank Account Reconciliation –** relates to support associated with reconciling bank account transactions and monies received by other departments. This function is allocated based on number of bank account transactions.

- **Debt Management –** relates to support associated with managing debt held by the City. This function is allocated based on total debt maturities.

- **Managed Investments –** relates to support associated with managing the City's investments. This function is allocated based on the value of the cash balance per Fund, Department, and Division[10].

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

- **Sales / Hotel / Tobacco Tax –** relates to support associated with business services, including registration and remittance of sales, hotel, and tobacco tax. This function is allocated based on budgeted revenue for Sales Tax, Hotel Tax, and Tobacco Tax.

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

[8] In order to provide an accurate reflection of Treasury support, Property and Sales Tax were not included.
[9] Transactions were weighted with a one, two, or three effort multiplier to reflect Treasury staff time and effort associated with transmittals and reconciliations.
[10] In order to provide an accurate reflection of Treasury support, cash balances for Hospital and Health Insurance have been weighted at 5%.

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.

COSTS TO BE ALLOCATED

110-17-4 Treasury

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 540,322		$ 540,322
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 39,625	$ 3,249	$ 42,874
110-12-1 City Manager	$ 20,216	$ 2,682	$ 22,899
110-3-1 Clerk	$ 15,798	$ 3,311	$ 19,108
110-8-1 Human Resources	$ 16,088	$ 2,157	$ 18,245
110-06/15-1 MIS	$ 317,411	$ 18,408	$ 335,818
110-17-1 Finance Administration	$ 305,548	$ 36,291	$ 341,840
110-17-3 Controller	$ 23,786	$ 943	$ 24,728
110-17-4 Treasury		$ 27,865	$ 27,865
110-17-6 Purchasing		$ 6,749	$ 6,749
Total Incoming Costs	**$ 738,471**	**$ 101,655**	**$ 840,126**
Benefits - PERS	$ (28,718)		
Contractual Services	$ (632,530)		
Capital	$ (13,047)		
Revenues	$ (6,054)		
Reimbursable Expenses	$ 1,970,600		
Total Cost Adjustments	**$ 1,290,251**		**$ 1,290,251**
Total Costs to be Allocated	**$ 2,569,043**	**$ 101,655**	**$ 2,670,698**

DEPARTMENTAL EXPENSE DETAIL

110-17-4 Treasury

Expense Type	Expense ($)	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Property Tax
Personnel									
Salary and Wages	$ 1,049,473	$ 283,858	$ 134,277	$ 18,117	$ 41,980	$ 38,030	$ 39,877	$ 307,196	$ 186,138
Benefits	$ 574,211	$ 155,311	$ 73,468	$ 9,912	$ 22,969	$ 20,808	$ 21,819	$ 168,080	$ 101,844
Benefits - PERS	$ 28,718	$ 7,767	$ 3,674	$ 496	$ 1,149	$ 1,041	$ 1,091	$ 8,406	$ 5,093
Subtotal Personnel Cost	**$ 1,652,401**	**$ 446,937**	**$ 211,419**	**$ 28,525**	**$ 66,098**	**$ 59,878**	**$ 62,787**	**$ 483,682**	**$ 293,075**
Operating Services & Supplies									
General Supplies	$ 8,120	$ 2,196	$ 1,039	$ 140	$ 325	$ 294	$ 309	$ 2,377	$ 1,440
Insurance	$ 17,700	$ 4,787	$ 2,265	$ 306	$ 708	$ 641	$ 673	$ 5,181	$ 3,139
Other Expenses	$ 85,294	$ 23,070	$ 10,913	$ 1,472	$ 3,412	$ 3,091	$ 3,241	$ 24,967	$ 15,128
Postage	$ 13,759	$ 3,722	$ 1,760	$ 238	$ 550	$ 499	$ 523	$ 4,028	$ 2,440
Printing	$ 27,209	$ 7,359	$ 3,481	$ 470	$ 1,088	$ 986	$ 1,034	$ 7,964	$ 4,826
Professional	$ 632,530	$ 171,085	$ 80,930	$ 10,919	$ 25,302	$ 22,921	$ 24,035	$ 185,151	$ 112,188
Public Utility Services	$ 1,147	$ 310	$ 147	$ 20	$ 46	$ 42	$ 44	$ 336	$ 203
Reimbursable Expenses	$ (1,970,600)	$ (533,002)	$ (252,132)	$ (34,018)	$ (78,826)	$ (71,408)	$ (74,878)	$ (576,824)	$ (349,512)
Rentals and Leases	$ 21,952	$ 5,938	$ 2,809	$ 379	$ 878	$ 795	$ 834	$ 6,426	$ 3,894
Repairs and Maintenance	$ 35,400	$ 9,575	$ 4,529	$ 611	$ 1,416	$ 1,283	$ 1,345	$ 10,362	$ 6,279
Travel and Training	$ 2,363	$ 639	$ 302	$ 41	$ 95	$ 86	$ 90	$ 692	$ 419
Capital Outlay	$ 13,047	$ 3,529	$ 1,669	$ 225	$ 522	$ 473	$ 496	$ 3,819	$ 2,314
Subtotal Operating Cost	**$ (1,112,079)**	**$ (300,792)**	**$ (142,287)**	**$ (19,197)**	**$ (44,484)**	**$ (40,298)**	**$ (42,256)**	**$ (325,522)**	**$ (197,242)**
DEPARTMENTAL EXPENDITURES	**$ 540,322**	**$ 146,145**	**$ 69,132**	**$ 9,327**	**$ 21,613**	**$ 19,580**	**$ 20,531**	**$ 158,160**	**$ 95,833**
Disallowed Costs									
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments									
Benefits - PERS	$ (28,718)	$ (7,767)	$ (3,674)	$ (496)	$ (1,149)	$ (1,041)	$ (1,091)	$ (8,406)	$ (5,093)
Contractual Services	$ (632,530)	$ (171,085)	$ (80,930)	$ (10,919)	$ (25,302)	$ (22,921)	$ (24,035)	$ (185,151)	$ (112,188)
Capital	$ (13,047)	$ (3,529)	$ (1,669)	$ (225)	$ (522)	$ (473)	$ (496)	$ (3,819)	$ (2,314)
Revenues	$ (6,054)	$ (1,638)	$ (775)	$ (105)	$ (242)	$ (219)	$ (230)	$ (1,772)	$ (1,074)
Reimbursable Expenses	$ 1,970,600	$ 533,002	$ 252,132	$ 34,018	$ 78,826	$ 71,408	$ 74,878	$ 576,824	$ 349,512
Subtotal Cost Adjustments	**$ 1,290,251**	**$ 348,983**	**$ 165,083**	**$ 22,273**	**$ 51,611**	**$ 46,755**	**$ 49,026**	**$ 377,676**	**$ 228,843**
FUNCTIONAL COST	**$ 1,830,573**	**$ 495,128**	**$ 234,216**	**$ 31,601**	**$ 73,225**	**$ 66,334**	**$ 69,557**	**$ 535,836**	**$ 324,676**
First Allocation									
Incoming - All Others	$ 738,471	$ 199,740	$ 94,485	$ 12,748	$ 29,540	$ 26,760	$ 28,060	$ 216,161	$ 130,977
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (455,654)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (455,654)
Subtotal of First Allocation	**$ 2,113,390**	**$ 694,868**	**$ 328,701**	**$ 44,349**	$ 102,765	**$ 93,094**	**$ 97,617**	**$ 751,997**	**$ -**
Second Allocation									
Incoming - All Others	$ 101,655	$ 27,495	$ 13,006	$ 1,755	$ 4,066	$ 3,684	$ 3,863	$ 29,756	$ 18,030
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (18,030)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (18,030)
Subtotal of Second Allocation	**$ 83,625**	**$ 27,495**	**$ 13,006**	**$ 1,755**	$ 4,066	**$ 3,684**	**$ 3,863**	**$ 29,756**	**$ -**
TOTAL ALLOCATED	**$ 2,197,015**	**$ 722,363**	**$ 341,707**	**$ 46,103**	**$ 106,831**	**$ 96,778**	**$ 101,480**	**$ 781,753**	**$ -**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Billings / Collections							
110-17-4 Treasury	16.00	0.008%	$ 56		$ 56		$ 56
110-1-1 General Fund - General Fund - Non-Dept	1,955.00	0.987%	$ 6,860		$ 6,860	$ 271	$ 7,132
110-23-2 Library - City Museum	1.00	0.001%	$ 4		$ 4	$ 0	$ 4
110-41-1 P&R Parks and Landscape - Administration	11.00	0.006%	$ 39		$ 39	$ 2	$ 40
110-47-1 Centennial Hall - Convention Center	2.00	0.001%	$ 7		$ 7	$ 0	$ 7
120-2-1 School District - Administration	9.00	0.005%	$ 32		$ 32	$ 1	$ 33
209-1-1 Roaded Service Area Non-Operational	3.00	0.002%	$ 11		$ 11	$ 0	$ 11
209-22-1 Police - Administration	2,352.00	1.188%	$ 8,253		$ 8,253	$ 327	$ 8,580
209-22-2 Police - General Operations	6.00	0.003%	$ 21		$ 21	$ 1	$ 22
209-71-1 Capital Transit - Administration	239.00	0.121%	$ 839		$ 839	$ 33	$ 872
210-21-1 Fire - Administration Operations	5.00	0.003%	$ 18		$ 18	$ 1	$ 18
235-1-1 Eaglecrest - Non-Operational	12.00	0.006%	$ 42		$ 42	$ 2	$ 44
249-46-3 Parks and Recreation - Aquatics	8.00	0.004%	$ 28		$ 28	$ 1	$ 29
270-48-1 Downtown Parking - Marine Parking Garage	204.00	0.103%	$ 716		$ 716	$ 28	$ 744
271-14-1 Lands - Administration	265.00	0.134%	$ 930		$ 930	$ 37	$ 967
271-14-2 Lands - Quarries	46.00	0.023%	$ 161		$ 161	$ 6	$ 168
276-2-1 Affordable Housing - Operations	1.00	0.001%	$ 4		$ 4	$ 0	$ 4
514-75-1 Water - Administration	101,964.00	51.491%	$357,796		$357,796	$ 14,159	$371,955
519-76-4 Wastewater - Collections	88,525.00	44.705%	$310,638		$310,638	$ 12,293	$322,931
530-51-1 Harbors	258.00	0.130%	$ 905		$ 905	$ 36	$ 941
560-50-1 Airport - Administration	1,231.00	0.622%	$ 4,320		$ 4,320	$ 171	$ 4,491
560-50-2 Airport - Terminal General Operations	279.00	0.141%	$ 979		$ 979	$ 39	$ 1,018
560-50-3 Airport - Airfield Maintenance Shop	630.00	0.318%	$ 2,211		$ 2,211	$ 87	$ 2,298
Total	**198,022.00**	**100.000%**	**$694,868**	**$ -**	**$694,868**	**$ 27,495**	**$722,363**

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	Direct Billed	First Allocation	Second Allocation	Total
Transmittals & Reconcilations							
110-23-1 Library	398.00	5.207%	$ 17,117		$ 17,117	$ 677	$ 17,794
110-23-2 Library - City Museum	540.00	7.065%	$ 23,224		$ 23,224	$ 919	$ 24,143
209-22-1 Police - Administration	400.00	5.234%	$ 17,203		$ 17,203	$ 681	$ 17,883
209-46-1 Parks and Recreation - Administration	1,206.00	15.779%	$ 51,866		$ 51,866	$ 2,052	$ 53,918
209-46-7 Parks and Recreation - Zach Gordon Youth Center	34.00	0.445%	$ 1,462		$ 1,462	$ 58	$ 1,520
209-46-8 Parks and Recreation - Treadwell Arena	524.00	6.856%	$ 22,536		$ 22,536	$ 892	$ 23,427
209-46-14 Parks and Recreation - Diamond Park Field House	486.00	6.359%	$ 20,901		$ 20,901	$ 827	$ 21,728
209-71-1 Capital Transit - Administration	465.00	6.084%	$ 19,998		$ 19,998	$ 791	$ 20,789
235-28-1 Eaglecrest - Administration	998.00	13.058%	$ 42,921		$ 42,921	$ 1,698	$ 44,619
249-46-3 Parks and Recreation - Aquatics	267.00	3.493%	$ 11,483		$ 11,483	$ 454	$ 11,937
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	351.00	4.592%	$ 15,095		$ 15,095	$ 597	$ 15,693
270-48-1 Downtown Parking - Marine Parking Garage	840.00	10.990%	$ 36,126		$ 36,126	$ 1,429	$ 37,555
530-51-1 Harbors	1,048.00	13.712%	$ 45,071		$ 45,071	$ 1,783	$ 46,855
560-50-1 Airport - Administration	86.00	1.125%	$ 3,699		$ 3,699	$ 146	$ 3,845
Total	**7,643.00**	**100.000%**	**$328,701**	**$ -**	**$328,701**	**$ 13,006**	**$341,707**

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

Source of Allocation: **Transmittals**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Bank Account Reconcilation							
110-7-1 Emergency Services	872.00	5.406%	$ 2,397		$ 2,397		$ 2,397
110-17-3 Controller	1,285.00	7.966%	$ 3,533		$ 3,533		$ 3,533
110-16-1 CDD - Administration	540.00	3.348%	$ 1,485		$ 1,485	$ 68	$ 1,552
120-2-1 School District - Administration	4,968.00	30.798%	$ 13,658		$ 13,658	$ 624	$ 14,282
235-28-1 Eaglecrest - Administration	882.00	5.468%	$ 2,425		$ 2,425	$ 111	$ 2,536
550-55-1 Bartlett Regional Hospital	7,122.00	44.151%	$ 19,580		$ 19,580	$ 894	$ 20,475
680-60-2 Risk - Workers Comp	462.00	2.864%	$ 1,270		$ 1,270	$ 58	$ 1,328
Total	**16,131.00**	**100.000%**	**$ 44,349**	**$ -**	**$ 44,349**	**$ 1,755**	**$ 46,103**

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

Source of Allocation: **Bank Transaction Report**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Debt Management							
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	36.00	20.930%	$ 21,509		$ 21,509	$ 851	$ 22,360
329-1-1 Debt Service - JIA Bonds Debt Service	14.00	8.140%	$ 8,365		$ 8,365	$ 331	$ 8,696
330-1-1 Debt Service - General Debt Service	55.00	31.977%	$ 32,861		$ 32,861	$ 1,300	$ 34,161
514-75-1 Water - Administration	4.00	2.326%	$ 2,390		$ 2,390	$ 95	$ 2,484
519-76-4 Wastewater - Collections	6.00	3.488%	$ 3,585		$ 3,585	$ 142	$ 3,727
520-80-13 Wastewater LIDs - LID 130	0.33	0.194%	$ 199		$ 199	$ 8	$ 207
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	0.33	0.194%	$ 199		$ 199	$ 8	$ 207
520-80-95 Wastewater LIDs - LID 95	0.33	0.194%	$ 199		$ 199	$ 8	$ 207
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	0.33	0.194%	$ 199		$ 199	$ 8	$ 207
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	0.33	0.194%	$ 199		$ 199	$ 8	$ 207
520-80-98 Wastewater LIDs - LID 98	0.33	0.194%	$ 199		$ 199	$ 8	$ 207
530-51-1 Harbors	10.00	5.814%	$ 5,975		$ 5,975	$ 236	$ 6,211
550-55-1 Bartlett Regional Hospital	37.00	21.512%	$ 22,106		$ 22,106	$ 875	$ 22,981
560-50-1 Airport - Administration	8.00	4.651%	$ 4,780		$ 4,780	$ 189	$ 4,969
Total	**172.00**	**100.000%**	**$102,765**	**$ -**	**$102,765**	**$ 4,066**	**$106,831**

Allocation Basis: **# of Total Debt Maturities**

Source of Allocation: **Debt Maturities**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Managed Investments							
110-11-1 City Attorney	191,904.14	0.129%	$ 120		$ 120		$ 120
110-12-1 City Manager	128,485.27	0.086%	$ 80		$ 80		$ 80
110-7-1 Emergency Services	44,622.93	0.030%	$ 28		$ 28		$ 28
110-3-1 Clerk	47,306.96	0.032%	$ 30		$ 30		$ 30
110-8-1 Human Resources	75,392.57	0.051%	$ 47		$ 47		$ 47
110-06/15-1 MIS	288,281.63	0.193%	$ 180		$ 180		$ 180
110-17-1 Finance Administration	56,364.59	0.038%	$ 35		$ 35		$ 35
110-17-3 Controller	133,250.00	0.089%	$ 83		$ 83		$ 83
110-17-4 Treasury	229,147.93	0.154%	$ 143		$ 143		$ 143
110-17-6 Purchasing	43,014.06	0.029%	$ 27		$ 27	$ 1	$ 28
110-23-1 Library	263,877.86	0.177%	$ 165		$ 165	$ 7	$ 171
110-1-1 General Fund - General Fund - Non-Dept	13,149.42	0.009%	$ 8		$ 8	$ 0	$ 9
110-4-1 Election	20,675.52	0.014%	$ 13		$ 13	$ 1	$ 13
110-10-1 Mayor and Assembly	101,923.45	0.068%	$ 64		$ 64	$ 3	$ 66
110-12-2 Manager Office - Teen Health Center	23,452.37	0.016%	$ 15		$ 15	$ 1	$ 15
110-12-3 Manager Office - Syst. Racism Rev.	3,867.48	0.003%	$ 2		$ 2	$ 0	$ 3
110-12-6 Manager Office - Tourism Management	44,568.79	0.030%	$ 28		$ 28	$ 1	$ 29
110-16-1 CDD - Administration	92,850.35	0.062%	$ 58		$ 58	$ 2	$ 60
110-16-2 CDD - Planning	129,777.01	0.087%	$ 81		$ 81	$ 3	$ 84
110-16-3 CDD - Building	70,589.16	0.047%	$ 44		$ 44	$ 2	$ 46
110-17-2 Finance - Assessors	78,517.49	0.053%	$ 49		$ 49	$ 2	$ 51
110-21-1 Fire - Emergency Services	473,487.30	0.318%	$ 296		$ 296	$ 12	$ 307
110-21-70 Fire - Sobering Center	96,508.99	0.065%	$ 60		$ 60	$ 2	$ 63
110-21-71 Fire - Mobile Integrated Health	67,332.75	0.045%	$ 42		$ 42	$ 2	$ 44
110-23-2 Library - City Museum	44,530.11	0.030%	$ 28		$ 28	$ 1	$ 29
110-24-1 Engineering - Administration	29,276.79	0.020%	$ 18		$ 18	$ 1	$ 19
110-24-2 Engineering - CIP	235,745.84	0.158%	$ 147		$ 147	$ 6	$ 153
110-41-1 P&R Parks and Landscape - Administration	213,701.23	0.143%	$ 133		$ 133	$ 5	$ 139
110-42-1 Arboretum - Administration	19,321.91	0.013%	$ 12		$ 12	$ 0	$ 13
110-47-1 Centennial Hall - Convention Center	50,393.21	0.034%	$ 31		$ 31	$ 1	$ 33
110-77-1 RecycleWorks - Administration	17,883.21	0.012%	$ 11		$ 11	$ 0	$ 12
110-77-2 RecycleWorks - Recycling	51,112.56	0.034%	$ 32		$ 32	$ 1	$ 33
110-77-3 RecycleWorks - Household Hazardous Waste	75,756.11	0.051%	$ 47		$ 47	$ 2	$ 49
110-77-4 RecycleWorks - Junked Vehicles	36,741.02	0.025%	$ 23		$ 23	$ 1	$ 24
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	67,601.00	0.045%	$ 42		$ 42	$ 2	$ 44
150-42-1 Arboretum	2,817,092.00	1.890%	$ 1,759		$ 1,759	$ 70	$ 1,829
209-22-1 Police - Administration	1,335,096.97	0.896%	$ 834		$ 834	$ 33	$ 867

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-2 Police - General Operations	7,536,833.05	5.056%	$ 4,707		$ 4,707	$ 188	$ 4,895
209-22-5 Police - Communications	958,193.88	0.643%	$ 598		$ 598	$ 24	$ 622
209-22-7 Police - Animal Control	1,073,252.31	0.720%	$ 670		$ 670	$ 27	$ 697
209-22-8 Police - Community Services	108,987.51	0.073%	$ 68		$ 68	$ 3	$ 71
209-22-9 Police - System Admin/E911	675,173.27	0.453%	$ 422		$ 422	$ 17	$ 438
209-22-10 Police - Fleet	258,592.38	0.173%	$ 161		$ 161	$ 6	$ 168
209-22-11 Police - Electronics	185,741.31	0.125%	$ 116		$ 116	$ 5	$ 121
209-22-12 Police - Travel and Training	141,582.58	0.095%	$ 88		$ 88	$ 4	$ 92
209-22-14 Police - Grants	261,338.74	0.175%	$ 163		$ 163	$ 7	$ 170
209-22-16 Police - Airport Security	658,839.60	0.442%	$ 411		$ 411	$ 16	$ 428
209-22-17 Police - Services	1,297,731.89	0.871%	$ 810		$ 810	$ 32	$ 843
209-46-1 Parks and Recreation - Administration	414,846.35	0.278%	$ 259		$ 259	$ 10	$ 269
209-46-2 Parks and Recreation - Areawide Recreation	430,095.93	0.289%	$ 269		$ 269	$ 11	$ 279
209-46-7 Parks and Recreation - Zach Gordon Youth Center	1,557,263.81	1.045%	$ 973		$ 973	$ 39	$ 1,011
209-46-8 Parks and Recreation - Treadwell Arena	672,499.18	0.451%	$ 420		$ 420	$ 17	$ 437
209-46-9 Parks and Recreation - Youth Scholarships	8,672.75	0.006%	$ 5		$ 5	$ 0	$ 6
209-46-12 Parks and Recreation - Youth Activities	240,307.34	0.161%	$ 150		$ 150	$ 6	$ 156
209-46-14 Parks and Recreation - Diamond Park Field House	329,347.53	0.221%	$ 206		$ 206	$ 8	$ 214
209-71-1 Capital Transit - Administration	1,313,848.74	0.881%	$ 821		$ 821	$ 33	$ 853
209-71-2 Capital Transit - Operations	3,168,226.37	2.125%	$ 1,979		$ 1,979	$ 79	$ 2,058
209-71-3 Capital Transit - Maintenance	1,015,144.91	0.681%	$ 634		$ 634	$ 25	$ 659
209-71-4 Capital Transit - Downtown Center	78,271.53	0.053%	$ 49		$ 49	$ 2	$ 51
209-71-5 Capital Transit - Valley Center	56,228.30	0.038%	$ 35		$ 35	$ 1	$ 37
209-72-1 Streets - Administration	4,992,683.03	3.349%	$ 3,118		$ 3,118	$ 124	$ 3,242
210-21-1 Fire - Administration Operations	8,534,481.00	5.725%	$ 5,330		$ 5,330	$ 213	$ 5,542
215-1-1 Sales Tax	12,453,849.00	8.355%	$ 7,778		$ 7,778	$ 310	$ 8,088
216-1-1 Hotel Tax	539,988.00	0.362%	$ 337		$ 337	$ 13	$ 351
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	1,671,607.00	1.121%	$ 1,044		$ 1,044	$ 42	$ 1,086
221-1-1 Tobacco Tax	314,224.00	0.211%	$ 196		$ 196	$ 8	$ 204
225-1-1 Marine Passenger Fees	3,137,513.00	2.105%	$ 1,959		$ 1,959	$ 78	$ 2,038
232-52-1 Port Development Fee	5,693,755.00	3.820%	$ 3,556		$ 3,556	$ 142	$ 3,698
235-28-1 Eaglecrest - Administration	14,997.32	0.010%	$ 9		$ 9	$ 0	$ 10
235-28-2 Eaglecrest - Ski Patrol	3,182.66	0.002%	$ 2		$ 2	$ 0	$ 2
235-28-3 Eaglecrest - Lift	1,757.67	0.001%	$ 1		$ 1	$ 0	$ 1
235-28-4 Eaglecrest - Mountain Maint	6,556.06	0.004%	$ 4		$ 4	$ 0	$ 4
235-28-5 Eaglecrest - Lodge General Operations	3,057.35	0.002%	$ 2		$ 2	$ 0	$ 2
235-28-6 Eaglecrest - Snow Sports School	3,504.25	0.002%	$ 2		$ 2	$ 0	$ 2
235-28-7 Eaglecrest - Food Service	2,156.89	0.001%	$ 1		$ 1	$ 0	$ 1
235-28-8 Eaglecrest - Ski Rental Shop	1,794.27	0.001%	$ 1		$ 1	$ 0	$ 1
235-28-9 Eaglecrest - Marketing	1,870.78	0.001%	$ 1		$ 1	$ 0	$ 1

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-11 Eaglecrest - Building Maint	1,303.01	0.001%	$ 1		$ 1	$ 0	$ 1
235-28-12 Eaglecrest - Vehicle Maint	1,330.73	0.001%	$ 1		$ 1	$ 0	$ 1
249-46-3 Parks and Recreation - Aquatics	769,417.11	0.516%	$ 481		$ 481	$ 19	$ 500
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,269,328.64	0.852%	$ 793		$ 793	$ 32	$ 824
270-48-1 Downtown Parking - Marine Parking Garage	494,484.00	0.332%	$ 309		$ 309	$ 12	$ 321
271-14-1 Lands - Administration	4,032,330.63	2.705%	$ 2,518		$ 2,518	$ 100	$ 2,619
271-14-2 Lands - Quarries	1,211,014.37	0.812%	$ 756		$ 756	$ 30	$ 786
276-2-1 Affordable Housing - Operations	2,527,023.08	1.695%	$ 1,578		$ 1,578	$ 63	$ 1,641
276-2-2 Affordable Housing - Mobile Home Loans	2,938,398.92	1.971%	$ 1,835		$ 1,835	$ 73	$ 1,908
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	241,264.67	0.162%	$ 151		$ 151	$ 6	$ 157
329-1-1 Debt Service - JIA Bonds Debt Service	241,264.67	0.162%	$ 151		$ 151	$ 6	$ 157
330-1-1 Debt Service - General Debt Service	241,264.67	0.162%	$ 151		$ 151	$ 6	$ 157
514-75-1 Water - Administration	7,657,163.00	5.137%	$ 4,782		$ 4,782	$ 191	$ 4,973
519-76-4 Wastewater - Collections	945,016.72	0.634%	$ 590		$ 590	$ 24	$ 614
519-76-5 Wastewater - Treatment	4,303,398.28	2.887%	$ 2,688		$ 2,688	$ 107	$ 2,795
530-51-1 Harbors	4,767,811.00	3.198%	$ 2,978		$ 2,978	$ 119	$ 3,096
531-52-1 Docks - Administration	2,237,897.28	1.501%	$ 1,398		$ 1,398	$ 56	$ 1,453
531-52-2 Docks - CIP Engineers-Dock	3,221.72	0.002%	$ 2		$ 2	$ 0	$ 2
550-55-1 Bartlett Regional Hospital	17,954,370.00	12.045%	$ 11,213		$ 11,213	$ 447	$ 11,660
560-50-1 Airport - Administration	875,821.55	0.588%	$ 547		$ 547	$ 22	$ 569
560-50-2 Airport - Terminal General Operations	927,705.26	0.622%	$ 579		$ 579	$ 23	$ 602
560-50-3 Airport - Airfield Maintenance Shop	2,555,994.07	1.715%	$ 1,596		$ 1,596	$ 64	$ 1,660
560-50-4 Airport - ARFF	900,627.49	0.604%	$ 562		$ 562	$ 22	$ 585
560-50-5 Airport - Airport Security	592,825.09	0.398%	$ 370		$ 370	$ 15	$ 385
560-50-8 Airport - Airport Landside	28,244.39	0.019%	$ 18		$ 18	$ 1	$ 18
560-50-13 Airport - PFAS Cleanup	12,280.17	0.008%	$ 8		$ 8	$ 0	$ 8
602-79-1 Fleet - Administration	6,212,521.32	4.168%	$ 3,880		$ 3,880	$ 155	$ 4,035
602-79-2 Fleet - Replacement Program	572,188.70	0.384%	$ 357		$ 357	$ 14	$ 372
602-79-4 Fleet - Fuel Program	5,485,074.11	3.680%	$ 3,425		$ 3,425	$ 137	$ 3,562
602-79-5 Fleet - Washbay	185,786.88	0.125%	$ 116		$ 116	$ 5	$ 121
640-44-1 Building Maintenance	767,786.00	0.515%	$ 479		$ 479	$ 19	$ 499
680-60-1 Risk - Administration	402,696.35	0.270%	$ 251		$ 251	$ 10	$ 262
680-60-2 Risk - Workers Comp	827,120.58	0.555%	$ 517		$ 517	$ 21	$ 537
680-60-3 Risk - General Liability	622,143.24	0.417%	$ 389		$ 389	$ 15	$ 404
680-60-3 Risk - Auto	29,504.67	0.020%	$ 18		$ 18	$ 1	$ 19
680-60-4 Risk - Property	1,194,326.49	0.801%	$ 746		$ 746	$ 30	$ 776
680-60-4 Risk - EE Practice	16,496.22	0.011%	$ 10		$ 10	$ 0	$ 11
680-60-5 Risk - Special Policy	369,326.85	0.248%	$ 231		$ 231	$ 9	$ 240
680-60-6 Risk - Health	6,429,921.07	4.313%	$ 4,016		$ 4,016	$ 160	$ 4,176
680-60-6 Risk - Life	249,328.62	0.167%	$ 156		$ 156	$ 6	$ 162

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
680-60-6 Risk - Wellness	108,875.07	0.073%	$ 68		$ 68	$ 3	$ 71
680-60-6 Risk - EAP	18,287.24	0.012%	$ 11		$ 11	$ 0	$ 12
680-60-7 Risk - UI CBJ	35,349.05	0.024%	$ 22		$ 22	$ 1	$ 23
680-60-7 Risk - UI BRH	35,349.05	0.024%	$ 22		$ 22	$ 1	$ 23
680-60-8 Risk - Cafeteria Plan CBJ	7,541.13	0.005%	$ 5		$ 5	$ 0	$ 5
736-1-1 Mental Health	235,660.32	0.158%	$ 147		$ 147	$ 6	$ 153
Total	**149,066,679.93**	**100.000%**	**$ 93,094**	**$ -**	**$ 93,094**	**$ 3,684**	**$ 96,778**

Allocation Basis: **Cash Balance Per Fund**

Source of Allocation: **Cash Reconciliations**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Mail Room							
110-11-1 City Attorney	142.00	0.065%	$ 64		$ 64		$ 64
110-12-1 City Manager	17,460.00	8.041%	$ 7,849		$ 7,849		$ 7,849
110-3-1 Clerk	30.00	0.014%	$ 13		$ 13		$ 13
110-8-1 Human Resources	38.00	0.018%	$ 17		$ 17		$ 17
110-06/15-1 MIS	32.00	0.015%	$ 14		$ 14		$ 14
110-17-1 Finance Administration	32.00	0.015%	$ 14		$ 14		$ 14
110-17-3 Controller	5,151.00	2.372%	$ 2,316		$ 2,316		$ 2,316
110-17-4 Treasury	61,538.00	28.341%	$ 27,666		$ 27,666		$ 27,666
110-23-1 Library	1,272.00	0.586%	$ 572		$ 572	$ 37	$ 609
110-4-1 Election	629.00	0.290%	$ 283		$ 283	$ 18	$ 301
110-16-1 CDD - Administration	9,434.00	4.345%	$ 4,241		$ 4,241	$ 275	$ 4,516
110-17-2 Finance - Assessors	20,741.00	9.552%	$ 9,325		$ 9,325	$ 604	$ 9,928
110-24-1 Engineering - Administration	307.00	0.141%	$ 138		$ 138	$ 9	$ 147
209-22-1 Police - Administration	293.00	0.135%	$ 132		$ 132	$ 9	$ 140
209-46-1 Parks and Recreation - Administration	337.00	0.155%	$ 152		$ 152	$ 10	$ 161
209-46-2 Parks and Recreation - Areawide Recreation	52.00	0.024%	$ 23		$ 23	$ 2	$ 25
209-46-7 Parks and Recreation - Zach Gordon Youth Center	86.00	0.040%	$ 39		$ 39	$ 3	$ 41
209-71-1 Capital Transit - Administration	39.00	0.018%	$ 18		$ 18	$ 1	$ 19
210-21-1 Fire - Administration Operations	27.00	0.012%	$ 12		$ 12	$ 1	$ 13
271-14-1 Lands - Administration	8.00	0.004%	$ 4		$ 4	$ 0	$ 4
514-75-1 Water - Administration	90,552.00	41.703%	$ 40,709		$ 40,709	$ 2,636	$ 43,345
530-51-1 Harbors	5,756.00	2.651%	$ 2,588		$ 2,588	$ 168	$ 2,755
560-50-1 Airport - Administration	127.00	0.058%	$ 57		$ 57	$ 4	$ 61
680-60-1 Risk - Administration	1,331.00	0.613%	$ 598		$ 598	$ 39	$ 637
680-60-6 Risk - Health	1,721.00	0.793%	$ 774		$ 774	$ 50	$ 824
Total	**217,135.00**	**100.000%**	**$ 97,617**	**$ -**	**$ 97,617**	**$ 3,863**	**$101,480**

Allocation Basis: **# of Mail Pieces**

Source of Allocation: **Mail Room Report**

110-17-4 Treasury

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Sales / Hotel / Tobacco Tax								
215-1-1 Sales Tax		68,763,545.04	91.899%	$691,078		$691,078	$ 27,345	$718,423
216-1-1 Hotel Tax		3,202,321.96	4.280%	$ 32,184		$ 32,184	$ 1,273	$ 33,457
221-1-1 Tobacco Tax		2,859,329.54	3.821%	$ 28,736		$ 28,736	$ 1,137	$ 29,874
	Total	**74,825,196.54**	**100.000%**	**$751,997**	**$ -**	**$751,997**	**$ 29,756**	**$781,753**

Allocation Basis: **Fund Revenue**

Source of Allocation: **Actual Revenue**

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
110-11-1 City Attorney	$ -	$ -	$ -	$ -	$ 120	$ 64	$ -	$ 184
110-12-1 City Manager	$ -	$ -	$ -	$ -	$ 80	$ 7,849	$ -	$ 7,930
110-7-1 Emergency Services	$ -	$ -	$ 2,397	$ -	$ 28	$ -	$ -	$ 2,425
110-3-1 Clerk	$ -	$ -	$ -	$ -	$ 30	$ 13	$ -	$ 43
110-8-1 Human Resources	$ -	$ -	$ -	$ -	$ 47	$ 17	$ -	$ 64
110-06/15-1 MIS	$ -	$ -	$ -	$ -	$ 180	$ 14	$ -	$ 194
110-17-1 Finance Administration	$ -	$ -	$ -	$ -	$ 35	$ 14	$ -	$ 50
110-17-3 Controller	$ -	$ -	$ 3,533	$ -	$ 83	$ 2,316	$ -	$ 5,932
110-17-4 Treasury	$ 56	$ -	$ -	$ -	$ 143	$ 27,666	$ -	$ 27,865
110-17-6 Purchasing	$ -	$ -	$ -	$ -	$ 28	$ -	$ -	$ 28
110-23-1 Library	$ -	$ 17,794	$ -	$ -	$ 171	$ 609	$ -	$ 18,574
110-1-1 General Fund - General Fund - Non-Dept	$ 7,132	$ -	$ -	$ -	$ 9	$ -	$ -	$ 7,140
110-4-1 Election	$ -	$ -	$ -	$ -	$ 13	$ 301	$ -	$ 315
110-10-1 Mayor and Assembly	$ -	$ -	$ -	$ -	$ 66	$ -	$ -	$ 66
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ -	$ 15	$ -	$ -	$ 15
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ 3
110-12-6 Manager Office - Tourism Management	$ -	$ -	$ -	$ -	$ 29	$ -	$ -	$ 29
110-16-1 CDD - Administration	$ -	$ -	$ 1,552	$ -	$ 60	$ 4,516	$ -	$ 6,129
110-16-2 CDD - Planning	$ -	$ -	$ -	$ -	$ 84	$ -	$ -	$ 84
110-16-3 CDD - Building	$ -	$ -	$ -	$ -	$ 46	$ -	$ -	$ 46
110-17-2 Finance - Assessors	$ -	$ -	$ -	$ -	$ 51	$ 9,928	$ -	$ 9,979
110-21-1 Fire - Emergency Services	$ -	$ -	$ -	$ -	$ 307	$ -	$ -	$ 307
110-21-70 Fire - Sobering Center	$ -	$ -	$ -	$ -	$ 63	$ -	$ -	$ 63
110-21-71 Fire - Mobile Integrated Health	$ -	$ -	$ -	$ -	$ 44	$ -	$ -	$ 44
110-23-2 Library - City Museum	$ 4	$ 24,143	$ -	$ -	$ 29	$ -	$ -	$ 24,175
110-24-1 Engineering - Administration	$ -	$ -	$ -	$ -	$ 19	$ 147	$ -	$ 166
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ -	$ 153	$ -	$ -	$ 153
110-41-1 P&R Parks and Landscape - Administration	$ 40	$ -	$ -	$ -	$ 139	$ -	$ -	$ 179
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ -	$ 13	$ -	$ -	$ 13
110-47-1 Centennial Hall - Convention Center	$ 7	$ -	$ -	$ -	$ 33	$ -	$ -	$ 40
110-77-1 RecycleWorks - Administration	$ -	$ -	$ -	$ -	$ 12	$ -	$ -	$ 12
110-77-2 RecycleWorks - Recycling	$ -	$ -	$ -	$ -	$ 33	$ -	$ -	$ 33
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ -	$ -	$ -	$ 49	$ -	$ -	$ 49
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ -	$ -	$ -	$ 24	$ -	$ -	$ 24
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ -	$ -	$ -	$ -	$ 44	$ -	$ -	$ 44
120-2-1 School District - Administration	$ 33	$ -	$ 14,282	$ -	$ -	$ -	$ -	$ 14,315
150-42-1 Arboretum	$ -	$ -	$ -	$ -	$ 1,829	$ -	$ -	$ 1,829
209-1-1 Roaded Service Area Non-Operational	$ 11	$ -	$ -	$ -	$ -	$ -	$ -	$ 11
209-22-1 Police - Administration	$ 8,580	$ 17,883	$ -	$ -	$ 867	$ 140	$ -	$ 27,471
209-22-2 Police - General Operations	$ 22	$ -	$ -	$ -	$ 4,895	$ -	$ -	$ 4,916
209-22-5 Police - Communications	$ -	$ -	$ -	$ -	$ 622	$ -	$ -	$ 622
209-22-7 Police - Animal Control	$ -	$ -	$ -	$ -	$ 697	$ -	$ -	$ 697
209-22-8 Police - Community Services	$ -	$ -	$ -	$ -	$ 71	$ -	$ -	$ 71
209-22-9 Police - System Admin/E911	$ -	$ -	$ -	$ -	$ 438	$ -	$ -	$ 438

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
209-22-10 Police - Fleet	$ -	$ -	$ -	$ -	$ 168	$ -	$ -	$ 168
209-22-11 Police - Electronics	$ -	$ -	$ -	$ -	$ 121	$ -	$ -	$ 121
209-22-12 Police - Travel and Training	$ -	$ -	$ -	$ -	$ 92	$ -	$ -	$ 92
209-22-14 Police - Grants	$ -	$ -	$ -	$ -	$ 170	$ -	$ -	$ 170
209-22-16 Police - Airport Security	$ -	$ -	$ -	$ -	$ 428	$ -	$ -	$ 428
209-22-17 Police - Services	$ -	$ -	$ -	$ -	$ 843	$ -	$ -	$ 843
209-46-1 Parks and Recreation - Administration	$ -	$ 53,918	$ -	$ -	$ 269	$ 161	$ -	$ 54,349
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ -	$ 279	$ 25	$ -	$ 304
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ -	$ 1,520	$ -	$ -	$ 1,011	$ 41	$ -	$ 2,573
209-46-8 Parks and Recreation - Treadwell Arena	$ -	$ 23,427	$ -	$ -	$ 437	$ -	$ -	$ 23,864
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ 6
209-46-12 Parks and Recreation - Youth Activities	$ -	$ -	$ -	$ -	$ 156	$ -	$ -	$ 156
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ 21,728	$ -	$ -	$ 214	$ -	$ -	$ 21,942
209-71-1 Capital Transit - Administration	$ 872	$ 20,789	$ -	$ -	$ 853	$ 19	$ -	$ 22,533
209-71-2 Capital Transit - Operations	$ -	$ -	$ -	$ -	$ 2,058	$ -	$ -	$ 2,058
209-71-3 Capital Transit - Maintenance	$ -	$ -	$ -	$ -	$ 659	$ -	$ -	$ 659
209-71-4 Capital Transit - Downtown Center	$ -	$ -	$ -	$ -	$ 51	$ -	$ -	$ 51
209-71-5 Capital Transit - Valley Center	$ -	$ -	$ -	$ -	$ 37	$ -	$ -	$ 37
209-72-1 Streets - Administration	$ -	$ -	$ -	$ -	$ 3,242	$ -	$ -	$ 3,242
210-21-1 Fire - Administration Operations	$ 18	$ -	$ -	$ -	$ 5,542	$ 13	$ -	$ 5,574
215-1-1 Sales Tax	$ -	$ -	$ -	$ -	$ 8,088	$ -	$ 718,423	$ 726,511
216-1-1 Hotel Tax	$ -	$ -	$ -	$ -	$ 351	$ -	$ 33,457	$ 33,808
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ -	$ -	$ -	$ -	$ 1,086	$ -	$ -	$ 1,086
221-1-1 Tobacco Tax	$ -	$ -	$ -	$ -	$ 204	$ -	$ 29,874	$ 30,078
225-1-1 Marine Passenger Fees	$ -	$ -	$ -	$ -	$ 2,038	$ -	$ -	$ 2,038
232-52-1 Port Development Fee	$ -	$ -	$ -	$ -	$ 3,698	$ -	$ -	$ 3,698
235-1-1 Eaglecrest - Non-Operational	$ 44	$ -	$ -	$ -	$ -	$ -	$ -	$ 44
235-28-1 Eaglecrest - Administration	$ -	$ 44,619	$ 2,536	$ -	$ 10	$ -	$ -	$ 47,164
235-28-2 Eaglecrest - Ski Patrol	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ 2
235-28-3 Eaglecrest - Lift	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-4 Eaglecrest - Mountain Maint	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ 4
235-28-5 Eaglecrest - Lodge General Operations	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ 2
235-28-6 Eaglecrest - Snow Sports School	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ 2
235-28-7 Eaglecrest - Food Service	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-8 Eaglecrest - Ski Rental Shop	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-9 Eaglecrest - Marketing	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-11 Eaglecrest - Building Maint	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ 1
249-46-3 Parks and Recreation - Aquatics	$ 29	$ 11,937	$ -	$ -	$ 500	$ -	$ -	$ 12,466
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ -	$ 15,693	$ -	$ -	$ 824	$ -	$ -	$ 16,517
270-48-1 Downtown Parking - Marine Parking Garage	$ 744	$ 37,555	$ -	$ -	$ 321	$ -	$ -	$ 38,620
271-14-1 Lands - Administration	$ 967	$ -	$ -	$ -	$ 2,619	$ 4	$ -	$ 3,589
271-14-2 Lands - Quarries	$ 168	$ -	$ -	$ -	$ 786	$ -	$ -	$ 954
276-2-1 Affordable Housing - Operations	$ 4	$ -	$ -	$ -	$ 1,641	$ -	$ -	$ 1,645
276-2-2 Affordable Housing - Mobile Home Loans	$ -	$ -	$ -	$ -	$ 1,908	$ -	$ -	$ 1,908

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconcilations	Bank Account Reconcilation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ -	$ 22,360	$ 157	$ -	$ -	$ 22,517
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ -	$ -	$ 8,696	$ 157	$ -	$ -	$ 8,852
330-1-1 Debt Service - General Debt Service	$ -	$ -	$ -	$ 34,161	$ 157	$ -	$ -	$ 34,318
514-75-1 Water - Administration	$ 371,955	$ -	$ -	$ 2,484	$ 4,973	$ 43,345	$ -	$ 422,757
519-76-4 Wastewater - Collections	$ 322,931	$ -	$ -	$ 3,727	$ 614	$ -	$ -	$ 327,271
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ -	$ 2,795	$ -	$ -	$ 2,795
520-80-13 Wastewater LIDs - LID 130	$ -	$ -	$ -	$ 207	$ -	$ -	$ -	$ 207
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ -	$ -	$ 207	$ -	$ -	$ -	$ 207
520-80-95 Wastewater LIDs - LID 95	$ -	$ -	$ -	$ 207	$ -	$ -	$ -	$ 207
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ -	$ -	$ 207	$ -	$ -	$ -	$ 207
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ -	$ -	$ 207	$ -	$ -	$ -	$ 207
520-80-98 Wastewater LIDs - LID 98	$ -	$ -	$ -	$ 207	$ -	$ -	$ -	$ 207
530-51-1 Harbors	$ 941	$ 46,855	$ -	$ 6,211	$ 3,096	$ 2,755	$ -	$ 59,858
531-52-1 Docks - Administration	$ -	$ -	$ -	$ -	$ 1,453	$ -	$ -	$ 1,453
531-52-2 Docks - CIP Engineers-Dock	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ 2
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ 20,475	$ 22,981	$ 11,660	$ -	$ -	$ 55,116
560-50-1 Airport - Administration	$ 4,491	$ 3,845	$ -	$ 4,969	$ 569	$ 61	$ -	$ 13,934
560-50-2 Airport - Terminal General Operations	$ 1,018	$ -	$ -	$ -	$ 602	$ -	$ -	$ 1,620
560-50-3 Airport - Airfield Maintenance Shop	$ 2,298	$ -	$ -	$ -	$ 1,660	$ -	$ -	$ 3,958
560-50-4 Airport - ARFF	$ -	$ -	$ -	$ -	$ 585	$ -	$ -	$ 585
560-50-5 Airport - Airport Security	$ -	$ -	$ -	$ -	$ 385	$ -	$ -	$ 385
560-50-8 Airport - Airport Landside	$ -	$ -	$ -	$ -	$ 18	$ -	$ -	$ 18
560-50-13 Airport - PFAS Cleanup	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ 8
602-79-1 Fleet - Administration	$ -	$ -	$ -	$ -	$ 4,035	$ -	$ -	$ 4,035
602-79-2 Fleet - Replacement Program	$ -	$ -	$ -	$ -	$ 372	$ -	$ -	$ 372
602-79-4 Fleet - Fuel Program	$ -	$ -	$ -	$ -	$ 3,562	$ -	$ -	$ 3,562
602-79-5 Fleet - Washbay	$ -	$ -	$ -	$ -	$ 121	$ -	$ -	$ 121
640-44-1 Building Maintenance	$ -	$ -	$ -	$ -	$ 499	$ -	$ -	$ 499
680-60-1 Risk - Administration	$ -	$ -	$ -	$ -	$ 262	$ 637	$ -	$ 899
680-60-2 Risk - Workers Comp	$ -	$ -	$ 1,328	$ -	$ 537	$ -	$ -	$ 1,865
680-60-3 Risk - General Liability	$ -	$ -	$ -	$ -	$ 404	$ -	$ -	$ 404
680-60-3 Risk - Auto	$ -	$ -	$ -	$ -	$ 19	$ -	$ -	$ 19
680-60-4 Risk - Property	$ -	$ -	$ -	$ -	$ 776	$ -	$ -	$ 776
680-60-4 Risk - EE Practice	$ -	$ -	$ -	$ -	$ 11	$ -	$ -	$ 11
680-60-5 Risk - Special Policy	$ -	$ -	$ -	$ -	$ 240	$ -	$ -	$ 240
680-60-6 Risk - Health	$ -	$ -	$ -	$ -	$ 4,176	$ 824	$ -	$ 5,000
680-60-6 Risk - Life	$ -	$ -	$ -	$ -	$ 162	$ -	$ -	$ 162
680-60-6 Risk - Wellness	$ -	$ -	$ -	$ -	$ 71	$ -	$ -	$ 71
680-60-6 Risk - EAP	$ -	$ -	$ -	$ -	$ 12	$ -	$ -	$ 12
680-60-7 Risk - UI CBJ	$ -	$ -	$ -	$ -	$ 23	$ -	$ -	$ 23
680-60-7 Risk - UI BRH	$ -	$ -	$ -	$ -	$ 23	$ -	$ -	$ 23
680-60-8 Risk - Cafeteria Plan CBJ	$ -	$ -	$ -	$ -	$ 5	$ -	$ -	$ 5
736-1-1 Mental Health	$ -	$ -	$ -	$ -	$ 153	$ -	$ -	$ 153
Total	**$ 722,363**	**$ 341,707**	**$ 46,103**	**$ 106,831**	**$ 96,778**	**$ 101,480**	**$ 781,753**	**$ 2,197,015**

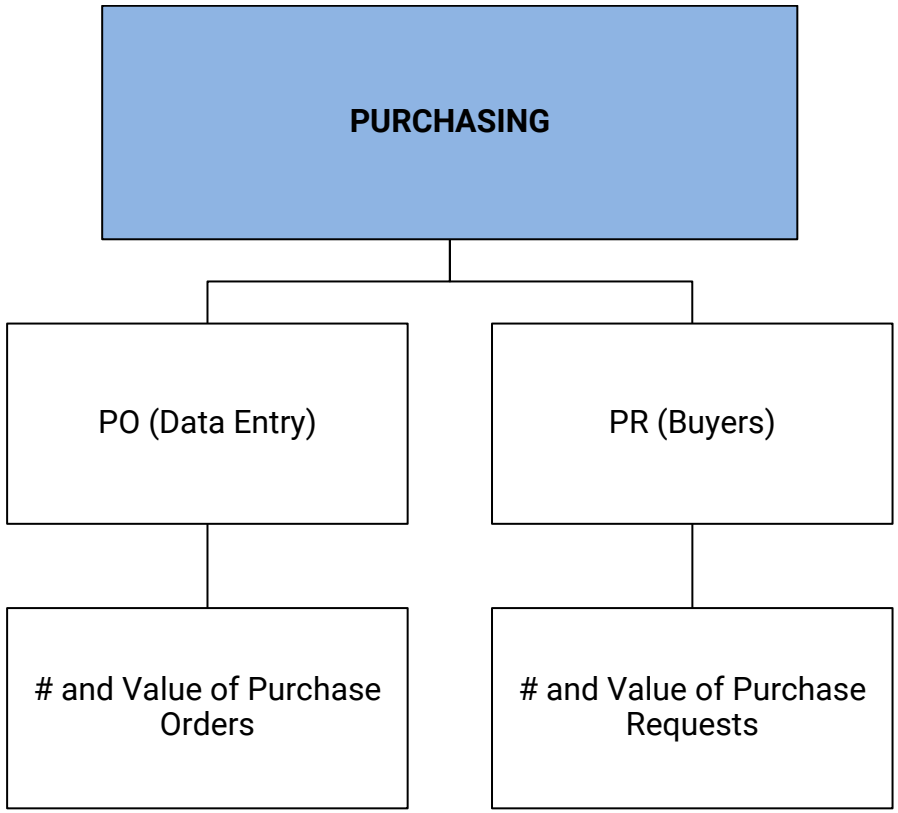
10 Purchasing

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

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

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

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


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

COSTS TO BE ALLOCATED

110-17-6 Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 362,142		$ 362,142
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 3,775	$ 494	$ 4,269
110-3-1 Clerk	$ 15,798	$ 3,311	$ 19,108
110-8-1 Human Resources	$ 3,763	$ 505	$ 4,268
110-06/15-1 MIS	$ 60,404	$ 3,525	$ 63,928
110-17-1 Finance Administration	$ 71,620	$ 8,507	$ 80,126
110-17-3 Controller	$ 6,394	$ 252	$ 6,646
110-17-4 Treasury	$ 27	$ 1	$ 28
110-17-6 Purchasing		$ 58	$ 58
Total Incoming Costs	**$ 161,780**	**$ 16,652**	**$ 178,432**
Benefits - PERS	$ (8,984)		
Capital	$ (3,339)		
Revenues	$ (1,454)		
Reimbursable Expenses	$ 177,300		
Total Cost Adjustments	**$ 163,523**		**$ 163,523**
Total Costs to be Allocated	**$ 687,446**	**$ 16,652**	**$ 704,097**

DEPARTMENTAL EXPENSE DETAIL

110-17-6 Purchasing

Expense Type	Expense ($)	PO (Data Entry)	PR (Buyers)
Personnel			
Salary and Wages	$ 339,290	$ 67,858	$ 271,432
Benefits	$ 175,643	$ 35,129	$ 140,514
Benefits - PERS	$ 8,984	$ 1,797	$ 7,187
Subtotal Personnel Cost	**$ 523,917**	**$ 104,783**	**$ 419,134**
Operating Services & Supplies			
Advertising	$ 2,055	$ 411	$ 1,644
General Supplies	$ 1,294	$ 259	$ 1,035
Insurance	$ 3,900	$ 780	$ 3,120
Other Expenses	$ 852	$ 170	$ 682
Professional	$ 142	$ 28	$ 114
Public Utility Services	$ 539	$ 108	$ 431
Reimbursable Expenses	$ (177,300)	$ (35,460)	$ (141,840)
Rentals and Leases	$ 2,450	$ 490	$ 1,960
Travel and Training	$ 954	$ 191	$ 763
Capital Outlay	$ 3,339	$ 668	$ 2,671
Subtotal Operating Cost	**$ (161,775)**	**$ (32,355)**	**$ (129,420)**
DEPARTMENTAL EXPENDITURES	**$ 362,142**	**$ 72,428**	**$ 289,713**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (8,984)	$ (1,797)	$ (7,187)
Capital	$ (3,339)	$ (668)	$ (2,671)
Revenues	$ (1,454)	$ (291)	$ (1,163)
Reimbursable Expenses	$ 177,300	$ 35,460	$ 141,840
Subtotal Cost Adjustments	**$ 163,523**	**$ 32,705**	**$ 130,819**
FUNCTIONAL COST	**$ 525,665**	**$ 105,133**	**$ 420,532**
First Allocation			
Incoming - All Others	$ 161,780	$ 32,356	$ 129,424
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 687,446**	**$ 137,489**	**$ 549,957**
Second Allocation			
Incoming - All Others	$ 16,652	$ 3,330	$ 13,321
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 16,652**	**$ 3,330**	**$ 13,321**
TOTAL ALLOCATED	**$ 704,097**	**$ 140,819**	**$ 563,278**

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PO (Data Entry)							
110-11-1 City Attorney	0.01	0.548%	$ 753		$ 753		$ 753
110-12-1 City Manager	0.01	0.902%	$ 1,240		$ 1,240		$ 1,240
110-7-1 Emergency Services	0.01	0.828%	$ 1,138		$ 1,138		$ 1,138
110-3-1 Clerk	0.00	0.070%	$ 96		$ 96		$ 96
110-8-1 Human Resources	0.00	0.091%	$ 125		$ 125		$ 125
110-06/15-1 MIS	0.03	3.062%	$ 4,210		$ 4,210		$ 4,210
110-17-1 Finance Administration	0.00	0.188%	$ 258		$ 258		$ 258
110-17-3 Controller	0.00	0.317%	$ 436		$ 436		$ 436
110-17-4 Treasury	0.01	0.586%	$ 806		$ 806		$ 806
110-17-6 Purchasing	0.00	0.042%	$ 58		$ 58		$ 58
110-23-1 Library	0.02	1.891%	$ 2,600		$ 2,600	$ 67	$ 2,667
110-1-1 General Fund - General Fund - Non-Dept	0.00	0.113%	$ 156		$ 156	$ 4	$ 160
110-4-1 Election	0.00	0.048%	$ 66		$ 66	$ 2	$ 68
110-10-1 Mayor and Assembly	0.01	1.065%	$ 1,464		$ 1,464	$ 38	$ 1,502
110-12-2 Manager Office - Teen Health Center	0.00	0.164%	$ 226		$ 226	$ 6	$ 232
110-12-6 Manager Office - Tourism Management	0.00	0.075%	$ 103		$ 103	$ 3	$ 106
110-16-1 CDD - Administration	0.00	0.498%	$ 685		$ 685	$ 18	$ 702
110-16-2 CDD - Planning	0.00	0.091%	$ 125		$ 125	$ 3	$ 129
110-17-2 Finance - Assessors	0.00	0.045%	$ 61		$ 61	$ 2	$ 63
110-21-1 Fire - Emergency Services	0.00	0.054%	$ 74		$ 74	$ 2	$ 76
110-21-70 Fire - Sobering Center	0.00	0.005%	$ 7		$ 7	$ 0	$ 7
110-21-71 Fire - Mobile Integrated Health	0.00	0.047%	$ 65		$ 65	$ 2	$ 67
110-23-2 Library - City Museum	0.00	0.193%	$ 265		$ 265	$ 7	$ 272
110-24-2 Engineering - CIP	0.00	0.128%	$ 175		$ 175	$ 5	$ 180
110-41-1 P&R Parks and Landscape - Administration	0.01	0.543%	$ 746		$ 746	$ 19	$ 766
110-42-1 Arboretum - Administration	0.00	0.086%	$ 118		$ 118	$ 3	$ 121
110-77-2 RecycleWorks - Recycling	0.00	0.427%	$ 587		$ 587	$ 15	$ 603
110-77-3 RecycleWorks - Household Hazardous Waste	0.01	0.891%	$ 1,226		$ 1,226	$ 32	$ 1,257
110-77-4 RecycleWorks - Junked Vehicles	0.00	0.406%	$ 558		$ 558	$ 14	$ 572
120-2-1 School District - Administration	0.00	0.044%	$ 60		$ 60	$ 2	$ 62
209-22-1 Police - Administration	0.00	0.434%	$ 597		$ 597	$ 15	$ 612
209-22-2 Police - General Operations	0.00	0.195%	$ 268		$ 268	$ 7	$ 275
209-22-7 Police - Animal Control	0.01	1.283%	$ 1,764		$ 1,764	$ 46	$ 1,810
209-22-10 Police - Fleet	0.00	0.200%	$ 275		$ 275	$ 7	$ 282
209-22-11 Police - Electronics	0.00	0.049%	$ 67		$ 67	$ 2	$ 69
209-22-12 Police - Travel and Training	0.00	0.228%	$ 314		$ 314	$ 8	$ 322
209-22-14 Police - Grants	0.00	0.409%	$ 562		$ 562	$ 15	$ 576
209-22-17 Police - Services	0.01	1.291%	$ 1,774		$ 1,774	$ 46	$ 1,821
209-46-1 Parks and Recreation - Administration	0.00	0.116%	$ 160		$ 160	$ 4	$ 164
209-46-7 Parks and Recreation - Zach Gordon Youth Center	0.00	0.045%	$ 61		$ 61	$ 2	$ 63

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-8 Parks and Recreation - Treadwell Arena	0.00	0.091%	$ 125		$ 125	$ 3	$ 129
209-46-14 Parks and Recreation - Diamond Park Field House	0.00	0.209%	$ 287		$ 287	$ 7	$ 295
209-71-1 Capital Transit - Administration	0.01	1.461%	$ 2,009		$ 2,009	$ 52	$ 2,061
209-71-2 Capital Transit - Operations	0.00	0.376%	$ 517		$ 517	$ 13	$ 531
209-71-3 Capital Transit - Maintenance	0.02	1.717%	$ 2,361		$ 2,361	$ 61	$ 2,422
209-72-1 Streets - Administration	0.04	3.993%	$ 5,489		$ 5,489	$ 142	$ 5,632
210-21-1 Fire - Administration Operations	0.03	2.536%	$ 3,487		$ 3,487	$ 90	$ 3,577
219-20-16 CARES Relief Fund - Pop-up testing	0.00	0.354%	$ 487		$ 487	$ 13	$ 499
235-28-1 Eaglecrest - Administration	0.00	0.416%	$ 571		$ 571	$ 15	$ 586
235-28-3 Eaglecrest - Lift	0.00	0.001%	$ 2		$ 2	$ 0	$ 2
235-28-4 Eaglecrest - Mountain Maint	0.00	0.366%	$ 503		$ 503	$ 13	$ 516
235-28-5 Eaglecrest - Lodge General Operations	0.00	0.048%	$ 66		$ 66	$ 2	$ 68
235-28-7 Eaglecrest - Food Service	0.00	0.198%	$ 272		$ 272	$ 7	$ 279
235-28-11 Eaglecrest - Building Maint	0.00	0.177%	$ 243		$ 243	$ 6	$ 249
235-28-12 Eaglecrest - Vehicle Maint	0.00	0.183%	$ 251		$ 251	$ 7	$ 258
249-46-3 Parks and Recreation - Aquatics	0.00	0.084%	$ 116		$ 116	$ 3	$ 119
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	0.050%	$ 68		$ 68	$ 2	$ 70
270-48-1 Downtown Parking - Marine Parking Garage	0.00	0.219%	$ 301		$ 301	$ 8	$ 309
271-14-1 Lands - Administration	0.00	0.134%	$ 184		$ 184	$ 5	$ 189
271-14-2 Lands - Quarries	0.00	0.315%	$ 434		$ 434	$ 11	$ 445
276-2-1 Affordable Housing - Operations	0.01	1.339%	$ 1,841		$ 1,841	$ 48	$ 1,889
401-90-1 Capital Projects - School CIPs	0.00	0.141%	$ 194		$ 194	$ 5	$ 199
402-90-1 Capital Projects - Roads CIPs	0.08	8.023%	$ 11,031		$ 11,031	$ 286	$ 11,317
403-90-1 Capital Projects - Fire CIPs	0.01	0.965%	$ 1,326		$ 1,326	$ 34	$ 1,361
404-90-1 Capital Projects - Community Development CIPs	0.03	2.532%	$ 3,482		$ 3,482	$ 90	$ 3,572
406-90-1 Capital Projects - Parks and Rec CIPs	0.14	13.756%	$ 18,913		$ 18,913	$ 491	$ 19,404
414-90-1 Capital Projects - Water CIPs	0.00	0.266%	$ 365		$ 365	$ 9	$ 375
419-90-1 Capital Projects - Wastewater CIPs	0.01	0.634%	$ 871		$ 871	$ 23	$ 894
430-90-1 Capital Projects - Harbors CIPs	0.00	0.466%	$ 641		$ 641	$ 17	$ 658
431-90-1 Capital Projects - Docks CIPs	0.03	2.773%	$ 3,813		$ 3,813	$ 99	$ 3,912
450-90-1 Capital Projects - Hospital CIPs	0.02	1.786%	$ 2,455		$ 2,455	$ 64	$ 2,519
460-90-1 Capital Projects - Airport CIPs	0.06	5.903%	$ 8,116		$ 8,116	$ 211	$ 8,326
514-75-1 Water - Administration	0.02	1.794%	$ 2,466		$ 2,466	$ 64	$ 2,530
519-76-4 Wastewater - Collections	0.01	0.992%	$ 1,363		$ 1,363	$ 35	$ 1,399
519-76-5 Wastewater - Treatment	0.05	5.289%	$ 7,271		$ 7,271	$ 189	$ 7,460
530-51-1 Harbors	0.03	2.812%	$ 3,866		$ 3,866	$ 100	$ 3,966
531-52-1 Docks - Administration	0.01	1.134%	$ 1,560		$ 1,560	$ 40	$ 1,600
560-50-1 Airport - Administration	0.00	0.408%	$ 561		$ 561	$ 15	$ 576
560-50-2 Airport - Terminal General Operations	0.01	1.236%	$ 1,699		$ 1,699	$ 44	$ 1,743
560-50-3 Airport - Airfield Maintenance Shop	0.05	5.465%	$ 7,514		$ 7,514	$ 195	$ 7,709
560-50-4 Airport - ARFF	0.00	0.229%	$ 315		$ 315	$ 8	$ 323
560-50-13 Airport - PFAS Cleanup	0.00	0.059%	$ 81		$ 81	$ 2	$ 84
602-79-1 Fleet - Administration	0.04	3.576%	$ 4,917		$ 4,917	$ 128	$ 5,045

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
602-79-2 Fleet - Replacement Program	0.03	2.817%	$ 3,873		$ 3,873	$ 100	$ 3,973
602-79-3 Fleet - Replacement Program - Grants	0.00	0.169%	$ 232		$ 232	$ 6	$ 238
602-79-4 Fleet - Fuel Program	0.01	0.950%	$ 1,305		$ 1,305	$ 34	$ 1,339
640-44-1 Building Maintenance	0.02	2.275%	$ 3,128		$ 3,128	$ 81	$ 3,209
680-60-1 Risk - Administration	0.00	0.096%	$ 132		$ 132	$ 3	$ 135
680-60-2 Risk - Workers Comp	0.00	0.138%	$ 189		$ 189	$ 5	$ 194
680-60-3 Risk - General Liability	0.00	0.068%	$ 93		$ 93	$ 2	$ 95
680-60-4 Risk - Property	0.01	0.832%	$ 1,143		$ 1,143	$ 30	$ 1,173
680-60-4 Risk - EE Practice	0.00	0.046%	$ 64		$ 64	$ 2	$ 65
680-60-6 Risk - Health	0.00	0.242%	$ 332		$ 332	$ 9	$ 341
680-60-6 Risk - Life	0.00	0.085%	$ 117		$ 117	$ 3	$ 120
680-60-6 Risk - Wellness	0.00	0.083%	$ 114		$ 114	$ 3	$ 117
Total	**1.00**	**100.000%**	**$137,489**	**$ -**	**$137,489**	**$ 3,330**	**$140,819**

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

Source of Allocation: **Purchase Order / Request Report**

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PR (Buyers)							
110-11-1 City Attorney	0.01	1.034%	$ 5,689		$ 5,689		$ 5,689
110-12-1 City Manager	0.01	0.826%	$ 4,544		$ 4,544		$ 4,544
110-7-1 Emergency Services	0.00	0.345%	$ 1,899		$ 1,899		$ 1,899
110-3-1 Clerk	0.00	0.233%	$ 1,279		$ 1,279		$ 1,279
110-8-1 Human Resources	0.00	0.102%	$ 563		$ 563		$ 563
110-06/15-1 MIS	0.03	3.167%	$ 17,415		$ 17,415		$ 17,415
110-17-1 Finance Administration	0.00	0.189%	$ 1,038		$ 1,038		$ 1,038
110-17-3 Controller	0.00	0.099%	$ 547		$ 547		$ 547
110-17-4 Treasury	0.01	1.081%	$ 5,943		$ 5,943		$ 5,943
110-23-1 Library	0.01	1.444%	$ 7,943		$ 7,943	$ 207	$ 8,150
110-4-1 Election	0.00	0.285%	$ 1,565		$ 1,565	$ 41	$ 1,606
110-10-1 Mayor and Assembly	0.01	1.218%	$ 6,701		$ 6,701	$ 175	$ 6,875
110-12-2 Manager Office - Teen Health Center	0.00	0.369%	$ 2,027		$ 2,027	$ 53	$ 2,080
110-16-1 CDD - Administration	0.01	0.675%	$ 3,715		$ 3,715	$ 97	$ 3,812
110-16-2 CDD - Planning	0.00	0.143%	$ 788		$ 788	$ 21	$ 808
110-17-2 Finance - Assessors	0.00	0.096%	$ 525		$ 525	$ 14	$ 539
110-24-2 Engineering - CIP	0.00	0.097%	$ 536		$ 536	$ 14	$ 550
110-41-1 P&R Parks and Landscape - Administration	0.01	0.681%	$ 3,748		$ 3,748	$ 98	$ 3,845
110-47-1 Centennial Hall - Convention Center	0.00	0.093%	$ 514		$ 514	$ 13	$ 527
110-77-1 RecycleWorks - Administration	0.01	1.065%	$ 5,855		$ 5,855	$ 153	$ 6,007
110-77-2 RecycleWorks - Recycling	0.00	0.266%	$ 1,461		$ 1,461	$ 38	$ 1,499
209-22-1 Police - Administration	0.02	1.974%	$ 10,855		$ 10,855	$ 283	$ 11,137
209-22-2 Police - General Operations	0.00	0.096%	$ 528		$ 528	$ 14	$ 542
209-22-5 Police - Communications	0.00	0.101%	$ 554		$ 554	$ 14	$ 568
209-22-7 Police - Animal Control	0.01	0.976%	$ 5,368		$ 5,368	$ 140	$ 5,508
209-22-9 Police - System Admin/E911	0.00	0.095%	$ 521		$ 521	$ 14	$ 534
209-22-10 Police - Fleet	0.00	0.102%	$ 563		$ 563	$ 15	$ 578
209-22-12 Police - Travel and Training	0.00	0.096%	$ 529		$ 529	$ 14	$ 543
209-46-2 Parks and Recreation - Areawide Recreation	0.01	0.680%	$ 3,742		$ 3,742	$ 98	$ 3,840
209-46-8 Parks and Recreation - Treadwell Arena	0.00	0.120%	$ 659		$ 659	$ 17	$ 677
209-71-1 Capital Transit - Administration	0.00	0.209%	$ 1,149		$ 1,149	$ 30	$ 1,179
209-71-2 Capital Transit - Operations	0.02	1.743%	$ 9,588		$ 9,588	$ 250	$ 9,838
209-71-3 Capital Transit - Maintenance	0.01	1.394%	$ 7,668		$ 7,668	$ 200	$ 7,868
209-72-1 Streets - Administration	0.03	2.735%	$ 15,039		$ 15,039	$ 392	$ 15,431
210-21-1 Fire - Administration Operations	0.01	1.448%	$ 7,965		$ 7,965	$ 208	$ 8,173
235-28-1 Eaglecrest - Administration	0.00	0.126%	$ 692		$ 692	$ 18	$ 710
235-28-2 Eaglecrest - Ski Patrol	0.00	0.190%	$ 1,044		$ 1,044	$ 27	$ 1,071
235-28-4 Eaglecrest - Mountain Maint	0.00	0.137%	$ 756		$ 756	$ 20	$ 775
235-28-5 Eaglecrest - Lodge General Operations	0.00	0.094%	$ 516		$ 516	$ 13	$ 529
235-28-7 Eaglecrest - Food Service	0.00	0.257%	$ 1,415		$ 1,415	$ 37	$ 1,452

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-8 Eaglecrest - Ski Rental Shop	0.00	0.097%	$ 531		$ 531	$ 14	$ 545
235-28-11 Eaglecrest - Building Maint	0.00	0.149%	$ 820		$ 820	$ 21	$ 841
235-28-12 Eaglecrest - Vehicle Maint	0.00	0.112%	$ 615		$ 615	$ 16	$ 631
249-46-3 Parks and Recreation - Aquatics	0.00	0.094%	$ 518		$ 518	$ 14	$ 532
271-14-1 Lands - Administration	0.00	0.323%	$ 1,775		$ 1,775	$ 46	$ 1,822
271-14-2 Lands - Quarries	0.00	0.415%	$ 2,280		$ 2,280	$ 59	$ 2,339
401-90-1 Capital Projects - School CIPs	0.22	21.921%	$120,558		$120,558	$ 3,143	$123,700
402-90-1 Capital Projects - Roads CIPs	0.06	5.689%	$ 31,288		$ 31,288	$ 816	$ 32,104
403-90-1 Capital Projects - Fire CIPs	0.01	0.608%	$ 3,345		$ 3,345	$ 87	$ 3,432
404-90-1 Capital Projects - Community Development CIPs	0.03	3.245%	$ 17,848		$ 17,848	$ 465	$ 18,314
406-90-1 Capital Projects - Parks and Rec CIPs	0.05	5.335%	$ 29,341		$ 29,341	$ 765	$ 30,106
414-90-1 Capital Projects - Water CIPs	0.02	2.022%	$ 11,120		$ 11,120	$ 290	$ 11,410
419-90-1 Capital Projects - Wastewater CIPs	0.04	4.249%	$ 23,367		$ 23,367	$ 609	$ 23,976
430-90-1 Capital Projects - Harbors CIPs	0.00	0.121%	$ 666		$ 666	$ 17	$ 683
431-90-1 Capital Projects - Docks CIPs	0.00	0.381%	$ 2,093		$ 2,093	$ 55	$ 2,148
450-90-1 Capital Projects - Hospital CIPs	0.02	2.437%	$ 13,405		$ 13,405	$ 349	$ 13,754
460-90-1 Capital Projects - Airport CIPs	0.05	4.530%	$ 24,915		$ 24,915	$ 649	$ 25,565
514-75-1 Water - Administration	0.01	1.141%	$ 6,277		$ 6,277	$ 164	$ 6,440
519-76-4 Wastewater - Collections	0.02	1.589%	$ 8,740		$ 8,740	$ 228	$ 8,967
519-76-5 Wastewater - Treatment	0.04	4.155%	$ 22,852		$ 22,852	$ 596	$ 23,447
530-51-1 Harbors	0.00	0.383%	$ 2,104		$ 2,104	$ 55	$ 2,159
531-52-1 Docks - Administration	0.00	0.094%	$ 515		$ 515	$ 13	$ 529
539-24-3 Water Extension - Eng Water Extension	0.00	0.095%	$ 525		$ 525	$ 14	$ 538
560-50-1 Airport - Administration	0.00	0.197%	$ 1,081		$ 1,081	$ 28	$ 1,110
560-50-2 Airport - Terminal General Operations	0.00	0.210%	$ 1,155		$ 1,155	$ 30	$ 1,185
560-50-3 Airport - Airfield Maintenance Shop	0.02	1.873%	$ 10,299		$ 10,299	$ 268	$ 10,568
560-50-5 Airport - Airport Security	0.00	0.338%	$ 1,857		$ 1,857	$ 48	$ 1,905
602-79-1 Fleet - Administration	0.04	3.964%	$ 21,802		$ 21,802	$ 568	$ 22,370
602-79-2 Fleet - Replacement Program	0.03	2.661%	$ 14,634		$ 14,634	$ 381	$ 15,015
602-79-4 Fleet - Fuel Program	0.02	1.699%	$ 9,345		$ 9,345	$ 244	$ 9,588
640-44-1 Building Maintenance	0.03	3.311%	$ 18,207		$ 18,207	$ 475	$ 18,681
680-60-2 Risk - Workers Comp	0.00	0.129%	$ 708		$ 708	$ 18	$ 726
680-60-4 Risk - EE Practice	0.00	0.128%	$ 706		$ 706	$ 18	$ 724
680-60-6 Risk - Health	0.00	0.222%	$ 1,223		$ 1,223	$ 32	$ 1,255
Total	**1.00**	**100.000%**	**$549,957**	**$ -**	**$549,957**	**$ 13,321**	**$563,278**

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

Source of Allocation: **Purchase Order / Request Report**

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-11-1 City Attorney	$ 753	$ 5,689	$ 6,442
110-12-1 City Manager	$ 1,240	$ 4,544	$ 5,783
110-7-1 Emergency Services	$ 1,138	$ 1,899	$ 3,037
110-3-1 Clerk	$ 96	$ 1,279	$ 1,375
110-8-1 Human Resources	$ 125	$ 563	$ 688
110-06/15-1 MIS	$ 4,210	$ 17,415	$ 21,625
110-17-1 Finance Administration	$ 258	$ 1,038	$ 1,296
110-17-3 Controller	$ 436	$ 547	$ 982
110-17-4 Treasury	$ 806	$ 5,943	$ 6,749
110-17-6 Purchasing	$ 58	$ -	$ 58
110-23-1 Library	$ 2,667	$ 8,150	$ 10,818
110-1-1 General Fund - General Fund - Non-Dept	$ 160	$ -	$ 160
110-4-1 Election	$ 68	$ 1,606	$ 1,674
110-10-1 Mayor and Assembly	$ 1,502	$ 6,875	$ 8,378
110-12-2 Manager Office - Teen Health Center	$ 232	$ 2,080	$ 2,311
110-12-6 Manager Office - Tourism Management	$ 106	$ -	$ 106
110-16-1 CDD - Administration	$ 702	$ 3,812	$ 4,514
110-16-2 CDD - Planning	$ 129	$ 808	$ 937
110-17-2 Finance - Assessors	$ 63	$ 539	$ 602
110-21-1 Fire - Emergency Services	$ 76	$ -	$ 76
110-21-70 Fire - Sobering Center	$ 7	$ -	$ 7
110-21-71 Fire - Mobile Integrated Health	$ 67	$ -	$ 67
110-23-2 Library - City Museum	$ 272	$ -	$ 272
110-24-2 Engineering - CIP	$ 180	$ 550	$ 730
110-41-1 P&R Parks and Landscape - Administration	$ 766	$ 3,845	$ 4,611
110-42-1 Arboretum - Administration	$ 121	$ -	$ 121
110-47-1 Centennial Hall - Convention Center	$ -	$ 527	$ 527
110-77-1 RecycleWorks - Administration	$ -	$ 6,007	$ 6,007
110-77-2 RecycleWorks - Recycling	$ 603	$ 1,499	$ 2,102

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-77-3 RecycleWorks - Household Hazardous Waste	$ 1,257	$ -	$ 1,257
110-77-4 RecycleWorks - Junked Vehicles	$ 572	$ -	$ 572
120-2-1 School District - Administration	$ 62	$ -	$ 62
209-22-1 Police - Administration	$ 612	$ 11,137	$ 11,750
209-22-2 Police - General Operations	$ 275	$ 542	$ 816
209-22-5 Police - Communications	$ -	$ 568	$ 568
209-22-7 Police - Animal Control	$ 1,810	$ 5,508	$ 7,318
209-22-9 Police - System Admin/E911	$ -	$ 534	$ 534
209-22-10 Police - Fleet	$ 282	$ 578	$ 860
209-22-11 Police - Electronics	$ 69	$ -	$ 69
209-22-12 Police - Travel and Training	$ 322	$ 543	$ 865
209-22-14 Police - Grants	$ 576	$ -	$ 576
209-22-17 Police - Services	$ 1,821	$ -	$ 1,821
209-46-1 Parks and Recreation - Administration	$ 164	$ -	$ 164
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ 3,840	$ 3,840
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 63	$ -	$ 63
209-46-8 Parks and Recreation - Treadwell Arena	$ 129	$ 677	$ 805
209-46-14 Parks and Recreation - Diamond Park Field House	$ 295	$ -	$ 295
209-71-1 Capital Transit - Administration	$ 2,061	$ 1,179	$ 3,240
209-71-2 Capital Transit - Operations	$ 531	$ 9,838	$ 10,369
209-71-3 Capital Transit - Maintenance	$ 2,422	$ 7,868	$ 10,290
209-72-1 Streets - Administration	$ 5,632	$ 15,431	$ 21,063
210-21-1 Fire - Administration Operations	$ 3,577	$ 8,173	$ 11,750
219-20-16 CARES Relief Fund - Pop-up testing	$ 499	$ -	$ 499
235-28-1 Eaglecrest - Administration	$ 586	$ 710	$ 1,296
235-28-2 Eaglecrest - Ski Patrol	$ -	$ 1,071	$ 1,071
235-28-3 Eaglecrest - Lift	$ 2	$ -	$ 2
235-28-4 Eaglecrest - Mountain Maint	$ 516	$ 775	$ 1,292
235-28-5 Eaglecrest - Lodge General Operations	$ 68	$ 529	$ 597
235-28-7 Eaglecrest - Food Service	$ 279	$ 1,452	$ 1,731

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
235-28-8 Eaglecrest - Ski Rental Shop	$ -	$ 545	$ 545
235-28-11 Eaglecrest - Building Maint	$ 249	$ 841	$ 1,091
235-28-12 Eaglecrest - Vehicle Maint	$ 258	$ 631	$ 888
249-46-3 Parks and Recreation - Aquatics	$ 119	$ 532	$ 651
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 70	$ -	$ 70
270-48-1 Downtown Parking - Marine Parking Garage	$ 309	$ -	$ 309
271-14-1 Lands - Administration	$ 189	$ 1,822	$ 2,010
271-14-2 Lands - Quarries	$ 445	$ 2,339	$ 2,784
276-2-1 Affordable Housing - Operations	$ 1,889	$ -	$ 1,889
401-90-1 Capital Projects - School CIPs	$ 199	$ 123,700	$123,899
402-90-1 Capital Projects - Roads CIPs	$ 11,317	$ 32,104	$ 43,421
403-90-1 Capital Projects - Fire CIPs	$ 1,361	$ 3,432	$ 4,793
404-90-1 Capital Projects - Community Development CIPs	$ 3,572	$ 18,314	$ 21,885
406-90-1 Capital Projects - Parks and Rec CIPs	$ 19,404	$ 30,106	$ 49,509
414-90-1 Capital Projects - Water CIPs	$ 375	$ 11,410	$ 11,785
419-90-1 Capital Projects - Wastewater CIPs	$ 894	$ 23,976	$ 24,870
430-90-1 Capital Projects - Harbors CIPs	$ 658	$ 683	$ 1,341
431-90-1 Capital Projects - Docks CIPs	$ 3,912	$ 2,148	$ 6,060
450-90-1 Capital Projects - Hospital CIPs	$ 2,519	$ 13,754	$ 16,273
460-90-1 Capital Projects - Airport CIPs	$ 8,326	$ 25,565	$ 33,891
514-75-1 Water - Administration	$ 2,530	$ 6,440	$ 8,971
519-76-4 Wastewater - Collections	$ 1,399	$ 8,967	$ 10,366
519-76-5 Wastewater - Treatment	$ 7,460	$ 23,447	$ 30,907
530-51-1 Harbors	$ 3,966	$ 2,159	$ 6,126
531-52-1 Docks - Administration	$ 1,600	$ 529	$ 2,129
539-24-3 Water Extension - Eng Water Extension	$ -	$ 538	$ 538
560-50-1 Airport - Administration	$ 576	$ 1,110	$ 1,686
560-50-2 Airport - Terminal General Operations	$ 1,743	$ 1,185	$ 2,928
560-50-3 Airport - Airfield Maintenance Shop	$ 7,709	$ 10,568	$ 18,276
560-50-4 Airport - ARFF	$ 323	$ -	$ 323

ALLOCATION SUMMARY

110-17-6 Purchasing

		PO (Data Entry)	PR (Buyers)	Total
560-50-5 Airport - Airport Security		$ -	$ 1,905	$ 1,905
560-50-13 Airport - PFAS Cleanup		$ 84	$ -	$ 84
602-79-1 Fleet - Administration		$ 5,045	$ 22,370	$ 27,415
602-79-2 Fleet - Replacement Program		$ 3,973	$ 15,015	$ 18,988
602-79-3 Fleet - Replacement Program - Grants		$ 238	$ -	$ 238
602-79-4 Fleet - Fuel Program		$ 1,339	$ 9,588	$ 10,928
640-44-1 Building Maintenance		$ 3,209	$ 18,681	$ 21,890
680-60-1 Risk - Administration		$ 135	$ -	$ 135
680-60-2 Risk - Workers Comp		$ 194	$ 726	$ 920
680-60-3 Risk - General Liability		$ 95	$ -	$ 95
680-60-4 Risk - Property		$ 1,173	$ -	$ 1,173
680-60-4 Risk - EE Practice		$ 65	$ 724	$ 789
680-60-6 Risk - Health		$ 341	$ 1,255	$ 1,595
680-60-6 Risk - Life		$ 120	$ -	$ 120
680-60-6 Risk - Wellness		$ 117	$ -	$ 117
	Total	**$ 140,819**	**$ 563,278**	**$704,097**

11 Library

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

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

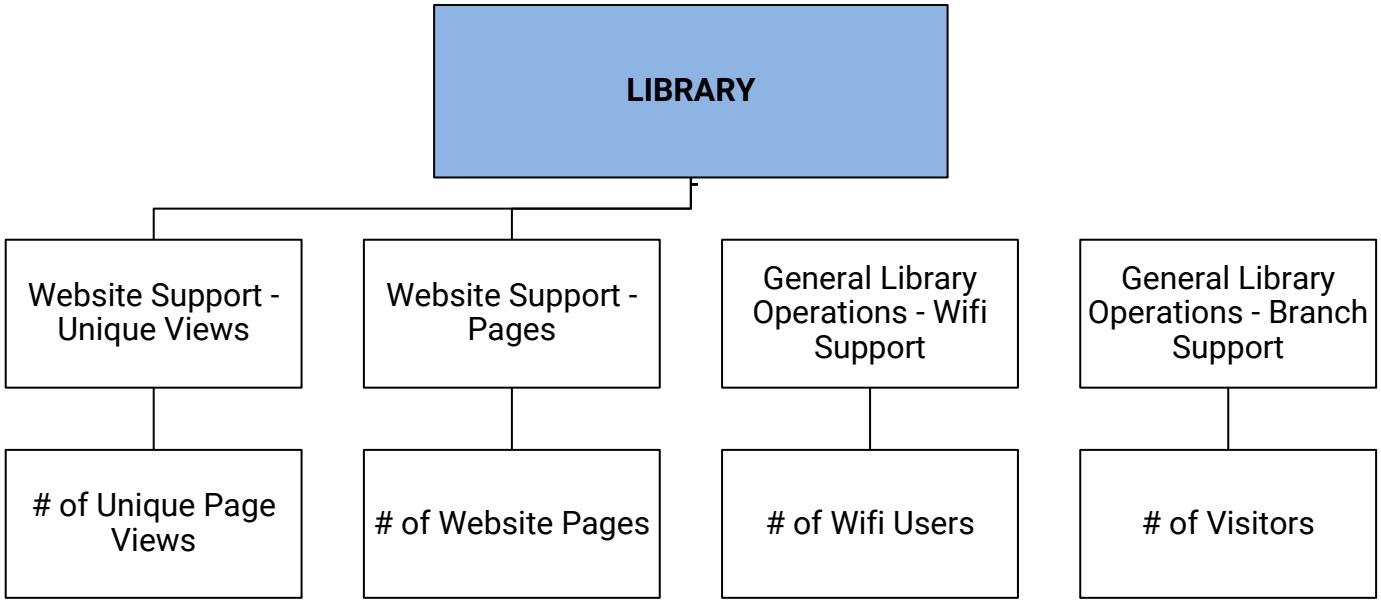
- **Website Support – Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division[11].

- **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[12].

- **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.[13]

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.

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


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

COSTS TO BE ALLOCATED

110-23-1 Library

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 3,143,362		$ 3,143,362
Non-Operational Expenses	$ (256,264)		
Total Deductions	$ (256,264)		$ (256,264)
Incoming Costs			
110-11-1 City Attorney	$ 751	$ 62	$ 813
110-12-1 City Manager	$ 20,072	$ 2,604	$ 22,676
110-3-1 Clerk	$ 4,634	$ 1,069	$ 5,703
110-8-1 Human Resources	$ 22,615	$ 3,032	$ 25,648
110-06/15-1 MIS	$ 19,581	$ 1,148	$ 20,729
110-17-3 Controller	$ 58,836	$ 2,376	$ 61,212
110-17-4 Treasury	$ 17,853	$ 721	$ 18,574
110-17-6 Purchasing	$ 10,543	$ 275	$ 10,818
110-23-1 Library		$ 13,014	$ 13,014
Total Incoming Costs	**$ 154,886**	**$ 24,300**	**$ 179,186**
Benefits - PERS	$ (34,811)		
Capital	$ (26,362)		
Revenues	$ (274,751)		
Reimbursable Expenses	$ 15,500		
Total Cost Adjustments	**$ (320,425)**		**$ (320,425)**
Total Costs to be Allocated	**$ 2,721,559**	**$ 24,300**	**$ 2,745,860**

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	$ 1,418,801	$ 14,188	$ 56,752	$ 70,940	$ 1,276,921
Benefits	$ 767,211	$ 7,672	$ 30,688	$ 38,361	$ 690,490
Benefits - PERS	$ 34,811	$ 348	$ 1,392	$ 1,741	$ 31,330
Subtotal Personnel Cost	**$ 2,220,823**	**$ 22,208**	**$ 88,833**	**$ 111,041**	**$ 1,998,741**
Operating Services & Supplies					
General Supplies	$ 146,068	$ 1,461	$ 5,843	$ 7,303	$ 131,461
Insurance	$ 91,000	$ 910	$ 3,640	$ 4,550	$ 81,900
Other Expenses	$ 78,472	$ 785	$ 3,139	$ 3,924	$ 70,625
Postage	$ 31,500	$ 315	$ 1,260	$ 1,575	$ 28,350
Printing	$ 796	$ 8	$ 32	$ 40	$ 716
Professional	$ 54,116	$ 541	$ 2,165	$ 2,706	$ 48,704
Public Utility Services	$ 113,054	$ 1,131	$ 4,522	$ 5,653	$ 101,749
Reimbursable Expenses	$ (15,500)	$ (155)	$ (620)	$ (775)	$ (13,950)
Rentals and Leases	$ 26,751	$ 268	$ 1,070	$ 1,338	$ 24,076
Repairs and Maintenance	$ 355,100	$ 3,551	$ 14,204	$ 17,755	$ 319,590
Travel and Training	$ 14,820	$ 148	$ 593	$ 741	$ 13,338
Capital Outlay	$ 26,362	$ 264	$ 1,054	$ 1,318	$ 23,726
Subtotal Operating Cost	**$ 922,539**	**$ 9,225**	**$ 36,902**	**$ 46,127**	**$ 830,285**
DEPARTMENTAL EXPENDITURES	**$ 3,143,362**	**$ 31,434**	**$ 125,734**	**$ 157,168**	**$ 2,829,026**
Disallowed Costs					
Non-Operational Expenses	$ (256,264)	$ (2,563)	$ (10,251)	$ (12,813)	$ (230,638)
Subtotal Disallowed Costs	**$ (256,264)**	**$ (2,563)**	**$ (10,251)**	**$ (12,813)**	**$ (230,638)**
Cost Adjustments					
Benefits - PERS	$ (34,811)	$ (348)	$ (1,392)	$ (1,741)	$ (31,330)
Capital	$ (26,362)	$ (264)	$ (1,054)	$ (1,318)	$ (23,726)
Revenues	$ (274,751)	$ (2,748)	$ (10,990)	$ (13,738)	$ (247,276)
Reimbursable Expenses	$ 15,500	$ 155	$ 620	$ 775	$ 13,950
Subtotal Cost Adjustments	**$ (320,425)**	**$ (3,204)**	**$ (12,817)**	**$ (16,021)**	**$ (288,382)**
FUNCTIONAL COST	**$ 2,566,673**	**$ 25,667**	**$ 102,667**	**$ 128,334**	**$ 2,310,006**
First Allocation					
Incoming - All Others	$ 154,886	$ 1,549	$ 6,195	$ 7,744	$ 139,398
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,721,559**	**$ 27,216**	**$ 108,862**	**$ 136,078**	**$ 2,449,403**
Second Allocation					
Incoming - All Others	$ 24,300	$ 243	$ 972	$ 1,215	$ 21,870
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 24,300**	**$ 243**	**$ 972**	**$ 1,215**	**$ 21,870**
TOTAL ALLOCATED	**$ 2,745,860**	**$ 27,459**	**$ 109,834**	**$ 137,293**	**$ 2,471,274**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Unique Views							
110-11-1 City Attorney	11,911.00	0.447%	$ 122		$ 122		$ 122
110-12-1 City Manager	185,804.00	6.965%	$ 1,896		$ 1,896		$ 1,896
110-3-1 Clerk	43,276.00	1.622%	$ 442		$ 442		$ 442
110-8-1 Human Resources	155,364.00	5.824%	$ 1,585		$ 1,585		$ 1,585
110-17-1 Finance Administration	163,601.00	6.133%	$ 1,669		$ 1,669		$ 1,669
110-23-1 Library	155,027.00	5.811%	$ 1,582		$ 1,582		$ 1,582
110-10-1 Mayor and Assembly	120,887.00	4.532%	$ 1,233		$ 1,233	$ 15	$ 1,248
110-17-2 Finance - Assessors	192,607.00	7.220%	$ 1,965		$ 1,965	$ 24	$ 1,989
110-24-1 Engineering - Administration	97,023.00	3.637%	$ 990		$ 990	$ 12	$ 1,002
110-77-1 RecycleWorks - Administration	23,034.00	0.863%	$ 235		$ 235	$ 3	$ 238
209-22-1 Police - Administration	656,260.00	24.601%	$ 6,695		$ 6,695	$ 82	$ 6,777
209-46-1 Parks and Recreation - Administration	283,278.00	10.619%	$ 2,890		$ 2,890	$ 35	$ 2,925
209-72-1 Streets - Administration	6,473.00	0.243%	$ 66		$ 66	$ 1	$ 67
210-21-1 Fire - Administration Operations	33,099.00	1.241%	$ 338		$ 338	$ 4	$ 342
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	47,664.00	1.787%	$ 486		$ 486	$ 6	$ 492
235-28-1 Eaglecrest - Administration	354,205.00	13.278%	$ 3,614		$ 3,614	$ 44	$ 3,658
271-14-1 Lands - Administration	17,769.00	0.666%	$ 181		$ 181	$ 2	$ 183
514-75-1 Water - Administration	15,931.00	0.597%	$ 163		$ 163	$ 2	$ 165
530-51-1 Harbors	30,995.00	1.162%	$ 316		$ 316	$ 4	$ 320
560-50-1 Airport - Administration	73,386.00	2.751%	$ 749		$ 749	$ 9	$ 758
Total	**2,667,594.00**	**100.000%**	**$ 27,216**	**$ -**	**$ 27,216**	**$ 243**	**$ 27,459**

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

Source of Allocation: **Library Data Report**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Pages							
110-11-1 City Attorney	7.00	0.662%	$ 721		$ 721		$ 721
110-12-1 City Manager	49.00	4.636%	$ 5,047		$ 5,047		$ 5,047
110-7-1 Emergency Services	12.00	1.135%	$ 1,236		$ 1,236		$ 1,236
110-3-1 Clerk	32.00	3.027%	$ 3,296		$ 3,296		$ 3,296
110-8-1 Human Resources	27.00	2.554%	$ 2,781		$ 2,781		$ 2,781
110-17-1 Finance Administration	49.00	4.636%	$ 5,047		$ 5,047		$ 5,047
110-23-1 Library	111.00	10.501%	$ 11,432		$ 11,432		$ 11,432
110-16-1 CDD - Administration	177.00	16.746%	$ 18,230		$ 18,230	$ 223	$ 18,453
110-24-1 Engineering - Administration	92.00	8.704%	$ 9,475		$ 9,475	$ 116	$ 9,591
209-22-1 Police - Administration	59.00	5.582%	$ 6,077		$ 6,077	$ 74	$ 6,151
209-46-1 Parks and Recreation - Administration	212.00	20.057%	$ 21,834		$ 21,834	$ 268	$ 22,102
210-21-1 Fire - Administration Operations	26.00	2.460%	$ 2,678		$ 2,678	$ 33	$ 2,711
271-14-1 Lands - Administration	21.00	1.987%	$ 2,163		$ 2,163	$ 27	$ 2,189
276-2-1 Affordable Housing - Operations	22.00	2.081%	$ 2,266		$ 2,266	$ 28	$ 2,294
530-51-1 Harbors	32.00	3.027%	$ 3,296		$ 3,296	$ 40	$ 3,336
560-50-1 Airport - Administration	34.00	3.217%	$ 3,502		$ 3,502	$ 43	$ 3,545
-- Other	95.00	8.988%	$ 9,784		$ 9,784	$ 120	$ 9,904
Total	**1,057.00**	**100.000%**	**$ 108,862**	**$ -**	**$ 108,862**	**$ 972**	**$ 109,834**

Allocation Basis: **# of Pages**

Source of Allocation: **Library Data Report**

110-23-1 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Wifi Support								
225-1-1 Marine Passenger Fees		35,946.00	44.416%	$ 60,440		$ 60,440	$ 540	$ 60,980
-- Citywide Support		44,985.00	55.584%	$ 75,638		$ 75,638	$ 675	$ 76,313
	Total	**80,931.00**	**100.000%**	**$ 136,078**	**$ -**	**$ 136,078**	**$ 1,215**	**$ 137,293**

Allocation Basis: **# of Wifi Users**

Source of Allocation: **Library Data Report**

110-23-1 Library

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Library Operations - Branch Support								
225-1-1 Marine Passenger Fees		43,889.00	25.395%	$ 622,031		$ 622,031	$ 5,554	$ 627,585
-- Citywide Support		128,935.00	74.605%	$1,827,372		$ 1,827,372	$ 16,316	$1,843,689
	Total	**172,824.00**	**100.000%**	**$2,449,403**	**$ -**	**$ 2,449,403**	**$ 21,870**	**$2,471,274**

Allocation Basis: **# of Visitors**

Source of Allocation: **Library Data Report**

ALLOCATION SUMMARY

110-23-1 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-11-1 City Attorney	$ 122	$ 721	$ -	$ -	$ 842
110-12-1 City Manager	$ 1,896	$ 5,047	$ -	$ -	$ 6,942
110-7-1 Emergency Services	$ -	$ 1,236	$ -	$ -	$ 1,236
110-3-1 Clerk	$ 442	$ 3,296	$ -	$ -	$ 3,737
110-8-1 Human Resources	$ 1,585	$ 2,781	$ -	$ -	$ 4,366
110-17-1 Finance Administration	$ 1,669	$ 5,047	$ -	$ -	$ 6,716
110-23-1 Library	$ 1,582	$ 11,432	$ -	$ -	$ 13,014
110-10-1 Mayor and Assembly	$ 1,248	$ -	$ -	$ -	$ 1,248
110-16-1 CDD - Administration	$ -	$ 18,453	$ -	$ -	$ 18,453
110-17-2 Finance - Assessors	$ 1,989	$ -	$ -	$ -	$ 1,989
110-24-1 Engineering - Administration	$ 1,002	$ 9,591	$ -	$ -	$ 10,593
110-77-1 RecycleWorks - Administration	$ 238	$ -	$ -	$ -	$ 238
209-22-1 Police - Administration	$ 6,777	$ 6,151	$ -	$ -	$ 12,928
209-46-1 Parks and Recreation - Administration	$ 2,925	$ 22,102	$ -	$ -	$ 25,027
209-72-1 Streets - Administration	$ 67	$ -	$ -	$ -	$ 67
210-21-1 Fire - Administration Operations	$ 342	$ 2,711	$ -	$ -	$ 3,052
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ 492	$ -	$ -	$ -	$ 492
225-1-1 Marine Passenger Fees	$ -	$ -	$ 60,980	$ 627,585	$ 688,564
235-28-1 Eaglecrest - Administration	$ 3,658	$ -	$ -	$ -	$ 3,658
271-14-1 Lands - Administration	$ 183	$ 2,189	$ -	$ -	$ 2,373
276-2-1 Affordable Housing - Operations	$ -	$ 2,294	$ -	$ -	$ 2,294
514-75-1 Water - Administration	$ 165	$ -	$ -	$ -	$ 165
530-51-1 Harbors	$ 320	$ 3,336	$ -	$ -	$ 3,656
560-50-1 Airport - Administration	$ 758	$ 3,545	$ -	$ -	$ 4,302
-- Other	$ -	$ 9,904	$ -	$ -	$ 9,904
-- Citywide Support	$ -	$ -	$ 76,313	$ 1,843,689	$1,920,002
Total	**$ 27,459**	**$ 109,834**	**$ 137,293**	**$ 2,471,274**	**$2,745,860**

9. Certificate of Indirect Costs

The following page provides the certification letter of indirect costs for the City and Borough of Juneau's Title 2 CFR 200 Compliant Cost Allocation Plan.

CITY AND BOROUGH OF JUNEAU, ALASKA
CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal November 20, 2024, to establish billing or final indirect costs rates for July 1, 2022 through June 30, 2023 are allowable in accordance with the requirements of 2 CFR Part 200, Cost Principles for State, Local, and Indian Tribal Governments (Title 2 CFR 200), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct:

City and Borough of Juneau, AK

Signature:

Name of Official:

Title:

Date of Execution: