FULL COST ALLOCATION PLAN

FY24-25 Budgeted Expenses

CITY AND BOROUGH OF JUNEAU, AK

NOVEMBER 2024

matrix consulting group

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1. Executive Summary

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

1 Methodology

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

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

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

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

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

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

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

2 Project Steps

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

- Meet with the City and Borough of Juneau‘s administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or “functions” provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the 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 2024 / 2025 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

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

2. Reading the Plan

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

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

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

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

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

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

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

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

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

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

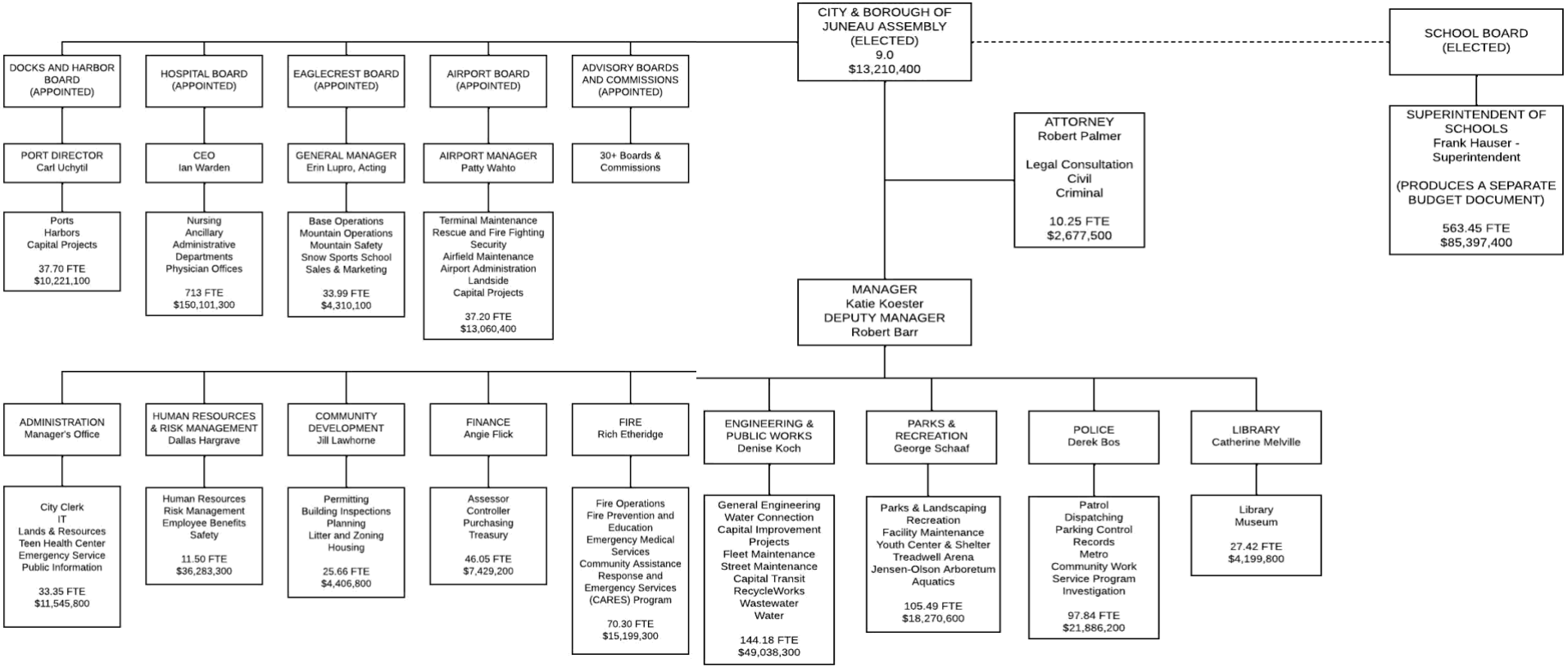
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and shows the amount of allocations per pass.

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

The Summary of 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 $13,210,400
SCHOOL BOARD (ELECTED)
SUPERINTENDENT OF SCHOOLS Frank Hauser - Superintendent (PRODUCES A SEPARATE BUDGET DOCUMENT) 563.45 FTE $85,397,400
ATTORNEY Robert Palmer Legal Consultation Civil Criminal 10.25 FTE $2,677,500
DOCKS AND HARBOR BOARD (APPOINTED)
PORT DIRECTOR Carl Uchytil
Ports Harbors Capital Projects 37.70 FTE $10,221,100
HOSPITAL BOARD (APPOINTED)
CEO Ian Warden
Nursing Ancillary Administrative Departments Physician Offices 713 FTE $150,101,300
EAGLECREST BOARD (APPOINTED)
GENERAL MANAGER Erin Lupro, Acting
Base Operations Mountain Operations Mountain Safety Snow Sports School Sales & Marketing 33.99 FTE $4,310,100
AIRPORT BOARD (APPOINTED)
AIRPORT MANAGER Patty Wahto
Terminal Maintenance Rescue and Fire Fighting Security Airfield Maintenance Airport Administration Landside Capital Projects 37.20 FTE $13,060,400
ADVISORY BOARDS AND COMMISSIONS (APPOINTED)
30+ Boards & Commissions
MANAGER Katie Koester DEPUTY MANAGER Robert Barr
ADMINISTRATION Manager's Office
City Clerk IT Lands & Resources Teen Health Center Emergency Service Public Information 33.35 FTE $11,545,800
HUMAN RESOURCES & RISK MANAGEMENT Dallas Hargrave
Human Resources Risk Management Employee Benefits Safety 11.50 FTE $36,283,300
COMMUNITY DEVELOPMENT Jill Lawhorne
Permitting Building Inspections Planning Litter and Zoning Housing 25.66 FTE $4,406,800
FINANCE Angie Flick
Assessor Controller Purchasing Treasury 46.05 FTE $7,429,200
FIRE Rich Etheridge
Fire Operations Fire Prevention and Education Emergency Medical Services Community Assistance Response and Emergency Services (CARES) Program 70.30 FTE $15,199,300
ENGINEERING & PUBLIC WORKS Denise Koch
General Engineering Water Connection Capital Improvement Projects Fleet Maintenance Street Maintenance Capital Transit RecycleWorks Wastewater Water 144.18 FTE $49,038,300
PARKS & RECREATION George Schaaf
Parks & Landscaping Recreation Facility Maintenance Youth Center & Shelter Treadwell Arena Jensen-Olson Arboretum Aquatics 105.49 FTE $18,270,600
POLICE Derek Bos
Patrol Dispatching Parking Control Records Metro Community Work Service Program Investigation 97.84 FTE $21,886,200
LIBRARY Catherine Melville
Library Museum 27.42 FTE $4,199,800

4. Summary of Overhead Allocations

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-1-1 General Fund - General Fund - Non-Dept	110-4-1 Election	110-12-2 Manager Office - Teen Health Center	110-12-3 Manager Office - Syst. Racism Rev.	110-12-6 Manager Office - Tourism Management
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ 23,006
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 1,286	$ 5,786	$ -	$ 20,102
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ 16,494	$ -
110	8	1	Human Resources	$ -	$ 1,144	$ 3,157	$ -	$ 1,385
110	06/15		MIS	$ 896	$ 5,221	$ 656	$ -	$ 316
110	17	1	Finance Administration	$ 11,684	$ 5,842	$ 2,921	$ 2,921	$ 2,921
110	17	3	Controller	$ 8	$ 1,574	$ 3,186	$ -	$ 2,101
110	17	4	Treasury	$ 7,179	$ 564	$ 357	$ -	$ 389
110	17	6	Purchasing	$ 625	$ 1,378	$ 545	$ -	$ 22,927
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 20,392**	**$ 17,010**	**$ 16,606**	**$ 19,415**	**$ 73,148**

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	10	1	Mayor and Assembly	$ 1,353	$ 31,126	$ 2,707	$ 23,006	$ 1,353
110	11	1	City Attorney	$ -	$ 148,033	$ -	$ 24,893	$ -
110	12	1	City Manager	$ 25,872	$ 49,432	$ 17,491	$ 38,102	$ 1,031
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 26,454	$ 66,518	$ 21,710	$ 27,509	$ 9,537
110	8	1	Human Resources	$ 13,401	$ 13,854	$ 8,313	$ 11,083	$ -
110	06/15		MIS	$ 247,704	$ 15,935	$ -	$ 159,644	$ -
110	17	1	Finance Administration	$ 3,895	$ 3,895	$ 3,895	$ 118,305	$ 3,895
110	17	3	Controller	$ 26,245	$ 13,749	$ 9,977	$ 10,152	$ 26,386
110	17	4	Treasury	$ 5,306	$ 2,054	$ 1,120	$ 15,097	$ 7,221
110	17	6	Purchasing	$ 730	$ 6,018	$ 208	$ 1,146	$ -
110	23	1	Library	$ 20,773	$ -	$ -	$ 3,133	$ -
			Proposed Costs	**$ 371,733**	**$ 350,614**	**$ 65,420**	**$ 432,070**	**$ 49,422**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	10	1	Mayor and Assembly	$ -	$ -	$ -	$ 4,060	$ 1,353
110	11	1	City Attorney	$ -	$ -	$ -	$ 18,245	$ -
110	12	1	City Manager	$ 25,715	$ 15,429	$ 10,183	$ 9,394	$ 48,989
110	7	1	Emergency Services	$ -	$ -	$ -	$ 19,778	$ -
110	3		Clerk	$ -	$ -	$ -	$ 20,274	$ -
110	8	1	Human Resources	$ 13,907	$ 8,419	$ 5,542	$ 3,636	$ 26,069
110	06/15		MIS	$ 125	$ 125	$ 90,980	$ 212,085	$ 22,284
110	17	1	Finance Administration	$ 3,895	$ 3,895	$ 5,842	$ 5,842	$ 5,842
110	17	3	Controller	$ 13,372	$ 13,250	$ 23,870	$ 7,909	$ 25,960
110	17	4	Treasury	$ 1,572	$ 1,131	$ 28,142	$ 11,863	$ 3,502
110	17	6	Purchasing	$ 104	$ 12,100	$ 2,501	$ 31,312	$ 208
110	23	1	Library	$ -	$ -	$ -	$ 16,295	$ -
			Proposed Costs	**$ 58,689**	**$ 54,348**	**$ 167,059**	**$ 360,694**	**$ 134,208**

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	10	1	Mayor and Assembly	$ -	$ -	$ -	$ 1,353	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 51,301	$ 4,603	$ -	$ 4,631	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ 7,049	$ -
110	8	1	Human Resources	$ 28,492	$ 2,544	$ -	$ 2,131	$ -
110	06/15		MIS	$ 59,319	$ 1,268	$ -	$ 17,820	$ 20,601
110	17	1	Finance Administration	$ 11,684	$ -	$ 11,684	$ 2,921	$ 2,921
110	17	3	Controller	$ 39,710	$ 3,829	$ 2,069	$ 6,994	$ 2,280
110	17	4	Treasury	$ 3,369	$ 295	$ 771	$ 299	$ 752
110	17	6	Purchasing	$ 12,766	$ -	$ -	$ -	$ 521
110	23	1	Library	$ -	$ -	$ -	$ 434	$ -
			Proposed Costs	**$ 206,641**	**$ 12,540**	**$ 14,524**	**$ 43,633**	**$ 27,075**

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	10	1	Mayor and Assembly	$ -	$ 1,353	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 1,031	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ 2,921	$ 2,921	$ -	$ -
110	17	3	Controller	$ 4,718	$ 1,486	$ 14	$ 7
110	17	4	Treasury	$ 1,121	$ 525	$ 77	$ 90
110	17	6	Purchasing	$ 3,218	$ 104	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 11,978**	**$ 7,421**	**$ 91**	**$ 96**

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
110	10	1	Mayor and Assembly	$ -	$ -	$ 36,539	$ -
110	11	1	City Attorney	$ -	$ -	$ 157,106	$ -
110	12	1	City Manager	$ -	$ -	$ 111,775	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 7,049	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ 5,842	$ 5,842
110	17	3	Controller	$ -	$ 74	$ 19,731	$ 4,965
110	17	4	Treasury	$ 13	$ 873	$ 18,763	$ 1,413
110	17	6	Purchasing	$ -	$ -	$ -	$ 104
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 13**	**$ 947**	**$ 356,805**	**$ 12,324**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10	1	Mayor and Assembly	$ -	$ -	$ 8,120	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ 21,446	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ 24,573	$ 146,574	$ 24,943
110	7	1	Emergency Services	$ -	$ -	$ 32,249	$ -	$ -
110	3		Clerk	$ -	$ -	$ 7,049	$ 9,537	$ -
110	8	1	Human Resources	$ -	$ -	$ 9,951	$ 154,908	$ 26,590
110	06/15		MIS	$ -	$ -	$ 39,374	$ -	$ -
110	17	1	Finance Administration	$ 11,684	$ -	$ 11,684	$ -	$ -
110	17	3	Controller	$ 2	$ 4,705	$ 94,994	$ 80,063	$ 11,897
110	17	4	Treasury	$ 4,259	$ 26	$ 29,731	$ 8,553	$ 1,105
110	17	6	Purchasing	$ -	$ -	$ 17,009	$ 8,398	$ -
110	23	1	Library	$ -	$ -	$ 13,801	$ -	$ -
			Proposed Costs	**$ 15,945**	**$ 4,731**	**$ 309,981**	**$ 408,033**	**$ 64,534**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-7 Police - Animal Control	209-22-8 Police - Community Services	209-22-9 Police - System Admin/E911	209-22-10 Police - Fleet	209-22-11 Police - Electronics
110	10	1	Mayor and Assembly	$ 2,707	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ 473	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 2,062	$ -	$ 14,066	$ 2,571	$ 2,571
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 17,972	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ 8,138	$ 1,385	$ 1,385
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,391	$ 8	$ 8,625	$ 4,182	$ 2,983
110	17	4	Treasury	$ 1,140	$ -	$ 903	$ 282	$ 187
110	17	6	Purchasing	$ 5,706	$ -	$ -	$ 376	$ 3,386
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 34,451**	**$ 8**	**$ 31,732**	**$ 8,797**	**$ 10,512**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-12 Police - Travel and Training	209-22-14 Police - Grants	209-22-16 Police - Airport Security	209-22-17 Police - Services	209-46-1 Parks and Recreation - Administration
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ 8,120
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 21,587
110	12	1	City Manager	$ -	$ -	$ 12,857	$ 29,623	$ 14,416
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ 15,638
110	8	1	Human Resources	$ -	$ -	$ 6,927	$ 16,039	$ 4,476
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 98,543
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ 11,684
110	17	3	Controller	$ 1,323	$ 3,551	$ 10,095	$ 23,839	$ 9,944
110	17	4	Treasury	$ 167	$ 288	$ 813	$ 1,645	$ 43,839
110	17	6	Purchasing	$ 5,978	$ 30,528	$ -	$ 11,031	$ 208
110	23	1	Library	$ -	$ -	$ -	$ -	$ 29,725
			Proposed Costs	**$ 7,468**	**$ 34,367**	**$ 30,693**	**$ 82,177**	**$ 258,180**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10	1	Mayor and Assembly	$ 4,060	$ -	$ -	$ -	$ 4,060
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 14,897	$ 66,318	$ 16,175	$ -	$ 3,094
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ 4,708
110	8	1	Human Resources	$ 7,975	$ 37,495	$ 9,230	$ -	$ -
110	06/15		MIS	$ 7,570	$ 151,741	$ 37,500	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,518	$ 63,089	$ 11,182	$ 733	$ 229
110	17	4	Treasury	$ 419	$ 2,572	$ 29,825	$ 18	$ -
110	17	6	Purchasing	$ 208	$ 104	$ 1,483	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 42,648**	**$ 321,320**	**$ 105,394**	**$ 751**	**$ 12,090**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-14 Parks and Recreation - Diamond Park Field House	209-71-1 Capital Transit - Administration	209-71-2 Capital Transit - Operations	209-71-3 Capital Transit - Maintenance	209-71-4 Capital Transit - Downtown Center
110	10	1	Mayor and Assembly	$ -	$ 6,766	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ 5,492	$ -	$ -	$ -
110	12	1	City Manager	$ 11,726	$ 13,385	$ 85,887	$ 18,000	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ 7,049	$ -	$ -	$ -
110	8	1	Human Resources	$ 6,607	$ 4,529	$ 90,909	$ 9,698	$ -
110	06/15		MIS	$ -	$ 112,848	$ 49,031	$ -	$ -
110	17	1	Finance Administration	$ -	$ 11,684	$ -	$ -	$ -
110	17	3	Controller	$ 7,256	$ 40,833	$ 59,255	$ 15,443	$ 571
110	17	4	Treasury	$ 28,818	$ 32,953	$ 4,005	$ 1,294	$ 114
110	17	6	Purchasing	$ 834	$ 17,598	$ 1,146	$ 10,170	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 55,240**	**$ 253,136**	**$ 290,234**	**$ 54,605**	**$ 685**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-5 Capital Transit - Valley Center	209-72-1 Streets - Administration	210-21-1 Fire - Administration Operations	215-1-1 Sales Tax	216-1-1 Hotel Tax
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ 8,120
110	11	1	City Attorney	$ -	$ 5,492	$ 5,952	$ -	$ -
110	12	1	City Manager	$ -	$ 64,878	$ 139,631	$ -	$ 6,187
110	7	1	Emergency Services	$ -	$ -	$ 29,844	$ -	$ -
110	3		Clerk	$ -	$ 7,049	$ 7,049	$ -	$ -
110	8	1	Human Resources	$ -	$ 68,821	$ 147,661	$ -	$ -
110	06/15		MIS	$ -	$ 140,960	$ 214,881	$ -	$ -
110	17	1	Finance Administration	$ -	$ 11,684	$ 11,684	$ 11,684	$ 11,684
110	17	3	Controller	$ 327	$ 61,676	$ 112,276	$ 14,073	$ 10,154
110	17	4	Treasury	$ 69	$ 15,654	$ 2,888	$1,521,060	$ 68,778
110	17	6	Purchasing	$ -	$ 32,313	$ 58,807	$ -	$ -
110	23	1	Library	$ -	$ 131	$ 4,594	$ -	$ -
			Proposed Costs	**$ 396**	**$ 408,657**	**$ 735,266**	**$1,546,817**	**$ 104,922**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	219-20-1 CARES Relief Fund - Operations	219-20-32 CARES Relief Fund - Healthy Equitable Grant	221-1-1 Tobacco Tax	225-1-1 Marine Passenger Fees
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ 8,120
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ -	$ 6,187
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ 7,049
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ 11,684	$ -
110	17	3	Controller	$ -	$ 33	$ 204	$ 8,820	$ 29,285
110	17	4	Treasury	$ -	$ 21	$ -	$ 59,893	$ 926
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ 7,388	$ -	$ -	$ -	$ 708,148
			Proposed Costs	**$ 7,388**	**$ 53**	**$ 204**	**$ 80,396**	**$ 759,715**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ 16,239	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ 19,660	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ 13,017	$ 660
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ 35,870	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ 7,033	$ 7,844
110	06/15		MIS	$ -	$ -	$ -	$ 282,560	$ -
110	17	1	Finance Administration	$ 11,684	$ 11,684	$ -	$ 1,062	$ 1,062
110	17	3	Controller	$ 14,911	$ 24,750	$ 8,572	$ 15,568	$ 5,506
110	17	4	Treasury	$ 2,680	$ -	$ 34	$ 40,185	$ 16
110	17	6	Purchasing	$ -	$ -	$ -	$ 1,251	$ 3,009
110	23	1	Library	$ -	$ -	$ -	$ 6,019	$ -
			Proposed Costs	**$ 29,274**	**$ 36,434**	**$ 8,607**	**$ 438,465**	**$ 18,097**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 451	$ 764	$ 352	$ 750	$ 136
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 5,527	$ 8,924	$ 4,335	$ 12,446	$ 1,572
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ 1,062	$ 1,062	$ 1,062	$ 1,062	$ 1,062
110	17	3	Controller	$ 3,711	$ 7,959	$ 4,777	$ 6,199	$ 2,351
110	17	4	Treasury	$ 7	$ 30	$ 14	$ 15	$ 8
110	17	6	Purchasing	$ 208	$ 313	$ 104	$ -	$ 11,411
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 10,967**	**$ 19,051**	**$ 10,643**	**$ 20,472**	**$ 16,540**

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	249-46-3 Parks and Recreation - Aquatics
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 441	$ 174	$ -	$ -	$ 24,262
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 5,261	$ 1,958	$ -	$ -	$ 15,121
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 26,848
110	17	1	Finance Administration	$ 1,062	$ 1,062	$ 1,062	$ 1,062	$ 5,842
110	17	3	Controller	$ 4,845	$ 3,337	$ 388	$ 1,330	$ 14,155
110	17	4	Treasury	$ 13	$ 8	$ 5	$ 6	$ 6,483
110	17	6	Purchasing	$ 104	$ -	$ 272	$ 208	$ 3,009
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 11,726**	**$ 6,539**	**$ 1,727**	**$ 2,607**	**$ 95,720**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	249-46-13 Parks and Recreation - Diamond Park Aquatic Center	270-48-1 Downtown Parking	271-14-1 Lands - Administration	271-14-2 Lands - Quarries	276-2-1 Affordable Housing - Operations
110	10	1	Mayor and Assembly	$ -	$ -	$ 29,772	$ -	$ 27,066
110	11	1	City Attorney	$ -	$ -	$ 16,594	$ -	$ -
110	12	1	City Manager	$ 40,706	$ 2,314	$ 30,144	$ 1,800	$ 20,624
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 21,245	$ -	$ -
110	8	1	Human Resources	$ 25,236	$ 1,412	$ 4,023	$ 1,464	$ -
110	06/15		MIS	$ 42,164	$ 194	$ 27,337	$ -	$ -
110	17	1	Finance Administration	$ 5,842	$ 11,684	$ 5,842	$ 5,842	$ 5,842
110	17	3	Controller	$ 22,550	$ 6,280	$ 12,290	$ 2,642	$ 4,250
110	17	4	Treasury	$ 19,168	$ 40,928	$ 6,984	$ 1,675	$ 3,772
110	17	6	Purchasing	$ 730	$ 8,611	$ 793	$ 313	$ -
110	23	1	Library	$ -	$ -	$ 2,713	$ -	$ 2,399
			Proposed Costs	**$ 156,395**	**$ 71,422**	**$ 157,736**	**$ 13,736**	**$ 63,952**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	276-2-2 Affordable Housing - Mobile Home Loans	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	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 2,097
110	17	1	Finance Administration	$ 5,842	$ -	$ -	$ 11,684	$ 11,684
110	17	3	Controller	$ 90	$ 73	$ 49	$ 22,741	$ 7,358
110	17	4	Treasury	$ 2,780	$ 29,002	$ 11,416	$ 43,070	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 1,042
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 8,712**	**$ 29,075**	**$ 11,465**	**$ 77,495**	**$ 22,181**

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
110	10	1	Mayor and Assembly	$ 21,653	$ 1,353	$ 8,120	$ 16,239	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 16,499	$ 1,031	$ 6,187	$ 12,374	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 7,915	$ 1,543	$ 856	$ 4,386	$ 6,821
110	17	1	Finance Administration	$ 11,684	$ 11,684	$ 11,684	$ 11,684	$ 11,684
110	17	3	Controller	$ 58,417	$ 4,660	$ 59,428	$ 51,007	$ 14,635
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ 8,737	$ 4,115	$ 60,247	$ 37,266	$ 2,797
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 124,905**	**$ 24,386**	**$ 146,521**	**$ 132,956**	**$ 35,937**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

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
110	10	1	Mayor and Assembly	$ 6,766	$ 2,707	$ 5,413	$ 4,060	$ 27,066
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 5,156	$ 2,062	$ 4,125	$ 3,094	$ 20,624
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 1,331	$ 1,481	$ -	$ -	$ 7,145
110	17	1	Finance Administration	$ 11,684	$ 11,684	$ 11,684	$ 11,684	$ 11,684
110	17	3	Controller	$ 21,719	$ 4,717	$ 47,743	$ 52,918	$ 61,209
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ 6,603	$ 1,251	$ 313	$ 1,355	$ 938
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 53,260**	**$ 23,902**	**$ 69,277**	**$ 73,110**	**$ 128,665**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	514-75-1 Water - Administration	514-75-2 Water - Extension	519-1-1 Wastewater - Non-Operational	519-76-4 Wastewater - Collections	519-76-5 Wastewater - Treatment
110	10	1	Mayor and Assembly	$ 1,353	$ -	$ -	$ 6,766	$ -
110	11	1	City Attorney	$ 5,492	$ -	$ -	$ 5,492	$ -
110	12	1	City Manager	$ 35,360	$ 1,286	$ -	$ 30,614	$ 57,215
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 13,698	$ -	$ -	$ 7,049	$ -
110	8	1	Human Resources	$ 36,635	$ 772	$ -	$ 14,199	$ 60,827
110	06/15		MIS	$ 166,673	$ -	$ -	$ 198,478	$ 609
110	17	1	Finance Administration	$ 11,684	$ 11,684	$ 3,895	$ 3,895	$ 3,895
110	17	3	Controller	$ 61,452	$ 1,345	$ 2,282	$ 31,651	$ 64,276
110	17	4	Treasury	$ 506,053	$ 9	$ 180	$ 386,431	$ 8,207
110	17	6	Purchasing	$ 12,218	$ 208	$ -	$ 2,982	$ 12,389
110	23	1	Library	$ 275	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 850,892**	**$ 15,304**	**$ 6,357**	**$ 687,557**	**$ 207,418**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	519-76-6 Wastewater - Extension	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
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 1,543	$ -	$ -	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 959	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ 11,684	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,075	$ 16	$ 16	$ 16	$ 16	$ 16
110	17	4	Treasury	$ 69	$ 670	$ 563	$ 319	$ 306	$ 1,149
110	17	6	Purchasing	$ 104	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 15,434**	**$ 686**	**$ 579**	**$ 335**	**$ 322**	**$ 1,166**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-98 Wastewater LIDs - LID 98	530-51-1 Harbors	531-52-1 Docks - Administration	531-52-2 Docks - CIP Engineers- Dock	550-55-1 Bartlett Regional Hospital
110	10	1	Mayor and Assembly	$ -	$ 10,150	$ 16,916	$ -	$ 16,239
110	11	1	City Attorney	$ -	$ 28,248	$ 28,248	$ -	$ 145,298
110	12	1	City Manager	$ -	$ 53,892	$ 17,210	$ 7,586	$ 185,949
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ 7,049	$ 32,959	$ -	$ 63,037
110	8	1	Human Resources	$ -	$ 25,296	$ 24,402	$ 4,143	$ -
110	06/15		MIS	$ -	$ 258,906	$ 967	$ -	$ 13,075
110	17	1	Finance Administration	$ -	$ 11,684	$ 5,842	$ 5,842	$ 11,684
110	17	3	Controller	$ 16	$ 83,566	$ 39,537	$ 2,372	$ 48,144
110	17	4	Treasury	$ 1,817	$ 73,493	$ 4,735	$ 20	$ 88,001
110	17	6	Purchasing	$ -	$ 8,778	$ 2,605	$ -	$ 53,590
110	23	1	Library	$ -	$ 4,481	$ -	$ -	$ -
			Proposed Costs	**$ 1,833**	**$ 565,543**	**$ 173,422**	**$ 19,962**	**$ 625,018**

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
110	10	1	Mayor and Assembly	$ 9,473	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ 28,230	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 9,841	$ 2,571	$ 4,372	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 29,078	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 14,227	$ 13,854	$ 23,712	$ -	$ -
110	06/15		MIS	$ 158,102	$ -	$ 271	$ -	$ -
110	17	1	Finance Administration	$ 2,337	$ 2,337	$ 2,337	$ 2,337	$ 2,337
110	17	3	Controller	$ 18,640	$ 27,170	$ 60,418	$ 5,711	$ 5,623
110	17	4	Treasury	$ 22,354	$ 3,224	$ 7,014	$ 1,542	$ 1,083
110	17	6	Purchasing	$ 29,177	$ 7,918	$ 21,103	$ 7,148	$ -
110	23	1	Library	$ 4,817	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 326,277**	**$ 57,074**	**$ 119,227**	**$ 16,737**	**$ 9,043**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-6 Airport - Deby Services	560-50-8 Airport - Airport Landside	560-50-13 PFAS Cleanup	602-79-1 Fleet - Administration	602-79-2 Fleet - Replacement Program
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ 5,492	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ 13,629	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ 7,049	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ 7,593	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ 2,337	$ 2,337
110	17	3	Controller	$ 1,002	$ 434	$ 60	$ 27,314	$ 15,238
110	17	4	Treasury	$ -	$ 47	$ 20	$ 10,568	$ 1,032
110	17	6	Purchasing	$ -	$ -	$ -	$ 16,514	$ 52,162
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,002**	**$ 481**	**$ 80**	**$ 90,496**	**$ 70,768**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-3 Fleet - Replacement Program - Grants	602-79-4 Fleet - Fuel Program	602-79-5 Fleet - Washbay	640-44-1 Building Maintenance	680-60-1 Risk - Administration
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 111,752
110	12	1	City Manager	$ -	$ 2,057	$ 386	$ 33,815	$ 12,600
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ 7,049
110	8	1	Human Resources	$ -	$ 1,332	$ 359	$ 18,263	$ 6,847
110	06/15		MIS	$ -	$ -	$ -	$ 157,994	$ 52,938
110	17	1	Finance Administration	$ 2,337	$ 2,337	$ 2,337	$ 11,684	$ 779
110	17	3	Controller	$ 20,842	$ 9,410	$ 375	$ 53,730	$ 16,334
110	17	4	Treasury	$ -	$ 7,648	$ 319	$ 1,074	$ 2,315
110	17	6	Purchasing	$ -	$ 313	$ 104	$ 6,616	$ 585
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 23,178**	**$ 23,096**	**$ 3,879**	**$ 283,176**	**$ 211,198**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

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
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ 5,748	$ -
110	17	1	Finance Administration	$ 779	$ 779	$ 779	$ 779	$ 779
110	17	3	Controller	$ 1,242	$ 10,737	$ 1,130	$ 2,384	$ 105
110	17	4	Treasury	$ 4,245	$ 1,500	$ 100	$ 2,641	$ 29
110	17	6	Purchasing	$ 313	$ 2,420	$ -	$ 834	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 6,579**	**$ 15,436**	**$ 2,009**	**$ 12,386**	**$ 913**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ 2,571	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ 1,385	$ -
110	06/15		MIS	$ -	$ 4,168	$ -	$ -	$ -
110	17	1	Finance Administration	$ 779	$ 779	$ 779	$ 779	$ 779
110	17	3	Controller	$ 729	$ 22,888	$ 5,213	$ 3,278	$ 413
110	17	4	Treasury	$ 837	$ 22,178	$ 632	$ 209	$ 38
110	17	6	Purchasing	$ 625	$ 2,797	$ 504	$ 2,801	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,970**	**$ 52,810**	**$ 7,128**	**$ 11,024**	**$ 1,229**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-7 Risk - UI CBJ	680-60-7 Risk - UI BRH	680-60-8 Risk - Cafeteria Plan CBJ	680-60-9 Depndnt Care Astnc Component
110	10	1	Mayor and Assembly	$ -	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ 779	$ 779	$ 779	$ 779
110	17	3	Controller	$ 483	$ 466	$ 102	$ 1,050
110	17	4	Treasury	$ 63	$ 63	$ 8	$ 146
110	17	6	Purchasing	$ -	$ -	$ 104	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,324**	**$ 1,308**	**$ 994**	**$ 1,975**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	790-1-1 Juneau Public Library Endowment	-- Other	-- Citywide Support
110	10	1	Mayor and Assembly	$ -	$ -	$ -
110	11	1	City Attorney	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -
110	17	3	Controller	$ -	$ -	$ -
110	17	4	Treasury	$ 1,939	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -
110	23	1	Library	$ -	$ 7,101	$2,556,128
			Proposed Costs	**$ 1,939**	**$ 7,101**	**$2,556,128**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	10	1	Mayor and Assembly	$ 404,634	$ -	$ 2,409,548	$ 2,814,182
110	11	1	City Attorney	$ 803,224	$ -	$ 1,340,120	$ 2,143,344
110	12	1	City Manager	$ 1,843,019	$ -	$ -	$ 1,843,019
110	7	1	Emergency Services	$ 81,871	$ -	$ 73,382	$ 155,252
110	3		Clerk	$ 509,779	$ -	$ 143,049	$ 652,828
110	8	1	Human Resources	$ 1,112,762	$ -	$ -	$ 1,112,762
110	06/15		MIS	$ 3,138,033	$ -	$ -	$ 3,138,033
110	17	1	Finance Administration	$ 687,881	$ -	$ -	$ 687,881
110	17	3	Controller	$ 2,188,631	$ -	$ -	$ 2,188,631
110	17	4	Treasury	$ 3,349,292	$ -	$ 512,704	$ 3,861,996
110	17	6	Purchasing	$ 701,716	$ -	$ -	$ 701,716
110	23	1	Library	$ 3,388,355	$ -	$ -	$ 3,388,355
			Proposed Costs	**$ 18,209,197**	**$ -**	**$ 4,478,803**	**$ 22,688,000**

5. Summary of Functions and Allocation Bases

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-10-1 Mayor and Assembly			
	Citywide Support	# of Agenda Items	Agenda Report
	Legislative	Not Allocated	
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	# of FTE	Staffing File
	Assembly Support	# of Agenda Items	Agenda Report
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- 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- 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
	Budget	Equal to all Departments	
110-17-3 Controller			
	Accounting Support	Expense and Revenue	Budgeted Expenditures
	Accounts Payable	# of AP Transactions	Transaction Report
	Payroll	# of FTE	Staffing File
	Audit	Equal to all Departments	
	Capital Accounting	Capital Project Actual Expenditures	Actual Expenditures
	Grant Accounting	# of Grants	Grant Log

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-4 Treasury			
	Billings / Collections	# of Billing Collection and Receipt Trans	Billing Data
	Transmittals & Reconciliations	# of Transmittals and Reconciliations Trans	Transmittals
	Bank Account Reconciliation	# 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	Budgeted Expenditures
	Property Tax	Not Allocated	
110-17-6 Purchasing			
	PO (Data Entry)	# of Purchase Orders	Purchase Order / Request Report
	PR (Buyers)	# of Procurement Types	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 following page provides a list of all the departments included as Central Services, including their fund, department, and/or division number, along with expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Expenditures	Cost Adjustments	TOTAL $
110	10	1	Mayor and Assembly	$ 13,086,500	$ 123,900	$ 13,210,400
110	11	1	City Attorney	$ 2,250,000	$ 427,500	$ 2,677,500
110	12	1	City Manager	$ 1,383,500	$ 468,700	$ 1,852,200
110	7	1	Emergency Services	$ 1,222,800	$ (1,131,500)	$ 91,300
110	3		Clerk	$ 506,800	$ 134,600	$ 641,400
110	8	1	Human Resources	$ 748,300	$ 245,400	$ 993,700
110	06/15		MIS	$ 3,680,000	$ 1,000,800	$ 4,680,800
110	17	1	Finance Administration	$ 846,100	$ 43,500	$ 889,600
110	17	3	Controller	$ 913,000	$ 796,700	$ 1,709,700
110	17	4	Treasury	$ 542,900	$ 2,474,100	$ 3,017,000
110	17	6	Purchasing	$ 414,300	$ 219,000	$ 633,300
110	23	1	Library	$ 3,530,200	$ (314,800)	$ 3,215,400
			Subtotal	$ 29,124,400	$ 4,487,900	$ 33,612,300
			Disallowed Items (All Departments)			$ (10,924,300)
			TOTAL ALLOCATED EXPENDITURES			**$ 22,688,000**

7. Grantee Departments (Receivers)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
110	1	1	General Fund - General Fund - Non-Dept
110	4	1	Election
110	12	2	Manager Office - Teen Health Center
110	12	3	Manager Office - Syst. Racism Rev.
110	12	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	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	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.
120	2	1	School District - Administration
120	2	2	School District - Administration
150	42	1	Arboretum
209	1	1	Roaded Service Area Non-Operational
209	22	1	Police - Administration
209	22	2	Police - General Operations
209	22	5	Police - Communications
209	22	7	Police - Animal Control
209	22	8	Police - Community Services
209	22	9	Police - System Admin/E911
209	22	10	Police - Fleet
209	22	11	Police - Electronics
209	22	12	Police - Travel and Training
209	22	14	Police - Grants
209	22	16	Police - Airport Security
209	22	17	Police - Services

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
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
210	1	1	Fire - Administration Non-Program
210	21	1	Fire - Administration Operations
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 Act Special Revenue Fund
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
249	46	3	Parks and Recreation - Aquatics
249	46	13	Parks and Recreation - Diamond Park Aquatic Center
270	48	1	Downtown Parking
271	14	1	Lands - Administration
271	14	2	Lands - Quarries

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
276	2	1	Affordable Housing - Operations
276	2	2	Affordable Housing - Mobile Home Loans
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
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
430	90	1	Capital Projects - Harbors CIPs
431	90	1	Capital Projects - Docks CIPs
450	90	1	Capital Projects - Hospital CIPs
460	90	1	Capital Projects - Airport CIPs
514	75	1	Water - Administration
514	75	2	Water - Extension
519	1	1	Wastewater - Non-Operational
519	76	4	Wastewater - Collections
519	76	5	Wastewater - Treatment
519	76	6	Wastewater - Extension
520	80	13	Wastewater LIDs - LID 130
520	80	91	Wastewater LIDs - LID 91 N Dgls Swr PhaseV
520	80	95	Wastewater LIDs - LID 95
520	80	96	Wastewater LIDs - LID 96 Auke Lake Sewer
520	80	97	Wastewater LIDs - LID 97 Eagles Edge Street Impr
520	80	98	Wastewater LIDs - LID 98
530	51	1	Harbors
531	52	1	Docks - Administration
531	52	2	Docks - CIP Engineers-Dock
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	5	Airport - Airport Security
560	50	6	Airport - Deby Services
560	50	8	Airport - Airport Landside
560	50	13	PFAS Cleanup
602	79	1	Fleet - Administration
602	79	2	Fleet - Replacement Program
602	79	3	Fleet - Replacement Program - Grants

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
602	79	4	Fleet - Fuel Program
602	79	5	Fleet - Washbay
640	44	1	Building Maintenance
680	60	1	Risk - Administration
680	60	2	Risk - Workers Comp
680	60	3	Risk - General Liability
680	60	3	Risk - Auto
680	60	4	Risk - Property
680	60	4	Risk - EE Practice
680	60	5	Risk - Special Policy
680	60	6	Risk - Health
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
680	60	9	Depndnt Care Astnc Component
790	1	1	Juneau Public Library Endowment
			Other
			Citywide Support

8. Cost Allocation Plan

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

- **Departmental narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, 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.

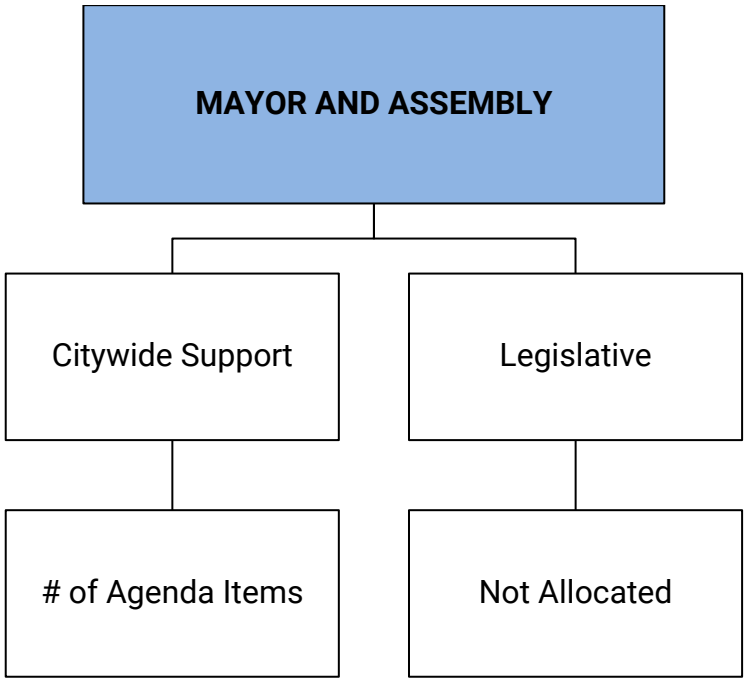
1 Mayor and Assembly

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

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

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

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


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

COSTS TO BE ALLOCATED

110-10-1 Mayor and Assembly

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 13,086,500		$ 13,086,500
Mayor & Assembly Disallowed	$ (10,726,600)		
Total Deductions	$ (10,726,600)		$ (10,726,600)
Incoming Costs			
110-10-1 Mayor and Assembly		$ 176,487	$ 176,487
110-11-1 City Attorney		$ 153,173	$ 153,173
110-12-1 City Manager		$ 180,803	$ 180,803
110-3- Clerk		$ 112,071	$ 112,071
110-8-1 Human Resources		$ 10,804	$ 10,804
110-06/15- MIS		$ 17,498	$ 17,498
110-17-3 Controller		$ 24,360	$ 24,360
110-17-4 Treasury		$ 2,739	$ 2,739
110-17-6 Purchasing		$ 12,505	$ 12,505
110-23-1 Library		$ 3,182	$ 3,182
Total Incoming Costs	**$ -**	**$ 693,623**	**$ 693,623**
Reimbursable Expenditures	$ 123,900		
Total Cost Adjustments	**$ 123,900**		**$ 123,900**
Total Costs to be Allocated	**$ 2,483,800**	**$ 693,623**	**$ 3,177,423**

DEPARTMENTAL EXPENSE DETAIL

110-10-1 Mayor and Assembly

Expense Type	Expense ($)	Citywide Support	Legislative
Personnel			
Salary and Wages	$ 114,900	$ 57,450	$ 57,450
Benefits	$ 262,800	$ 131,400	$ 131,400
Subtotal Personnel Cost	**$ 377,700**	**$ 188,850**	**$ 188,850**
Operating Services & Supplies			
General Supplies	$ 33,000	$ 16,500	$ 16,500
Insurance	$ 3,600	$ 1,800	$ 1,800
Miscellaneous Expenses	$ 10,726,600	$ 5,363,300	$ 5,363,300
Other Expenses	$ 48,000	$ 24,000	$ 24,000
Professional	$ 674,400	$ 337,200	$ 337,200
Public Utility Services	$ 6,300	$ 3,150	$ 3,150
Reimbursable Expenses	$ (123,900)	$ (61,950)	$ (61,950)
Repairs and Maintenance	$ 1,283,300		$ 1,283,300
Travel and Training	$ 57,500	$ 28,750	$ 28,750
Subtotal Operating Cost	**$ 12,708,800**	**$ 5,712,750**	**$ 6,996,050**
DEPARTMENTAL EXPENDITURES	**$ 13,086,500**	**$ 5,901,600**	**$ 7,184,900**
Disallowed Costs			
Mayor & Assembly Disallowed	$ (10,726,600)	$ (5,363,300)	$ (5,363,300)
Subtotal Disallowed Costs	**$ (10,726,600)**	**$ (5,363,300)**	**$ (5,363,300)**
Cost Adjustments			
Revenues	$ -		
Reimbursable Expenditures	$ 123,900.00	$ 61,950	$ 61,950
Subtotal Cost Adjustments	**$ 123,900**	**$ 61,950**	**$ 61,950**
FUNCTIONAL COST	**$ 2,483,800**	**$ 600,250**	**$ 1,883,550**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ (1,883,550)	$ -	$ (1,883,550)
Subtotal of First Allocation	**$ 600,250**	$ 600,250	$ -
Second Allocation			
Incoming - All Others	$ 693,623	$ 167,625	$ 525,998
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ (525,998)	$ -	$ (525,998)
Subtotal of Second Allocation	**$ 167,625**	$ 167,625	$ -
TOTAL ALLOCATED	**$ 767,875**	**$ 767,875**	**$ -**

110-10-1 Mayor and Assembly

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
110-10-1 Mayor and Assembly	182.00	29.402%	$ 176,487		$ 176,487		$ 176,487
110-11-1 City Attorney	6.00	0.969%	$ 5,818		$ 5,818	$ 2,301	$ 8,120
110-12-1 City Manager	27.00	4.362%	$ 26,182		$ 26,182	$ 10,357	$ 36,539
110-7-1 Emergency Services	2.00	0.323%	$ 1,939		$ 1,939	$ 767	$ 2,707
110-3- Clerk	15.00	2.423%	$ 14,546		$ 14,546	$ 5,754	$ 20,299
110-8-1 Human Resources	12.00	1.939%	$ 11,637		$ 11,637	$ 4,603	$ 16,239
110-17-1 Finance Administration	65.00	10.501%	$ 63,031		$ 63,031	$ 24,933	$ 87,964
110-17-4 Treasury	7.00	1.131%	$ 6,788		$ 6,788	$ 2,685	$ 9,473
110-17-6 Purchasing	3.00	0.485%	$ 2,909		$ 2,909	$ 1,151	$ 4,060
110-23-1 Library	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
110-12-6 Manager Office - Tourism Management	17.00	2.746%	$ 16,485		$ 16,485	$ 6,521	$ 23,006
110-16-1 CDD - Administration	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
110-16-2 CDD - Planning	23.00	3.716%	$ 22,303		$ 22,303	$ 8,822	$ 31,126
110-16-3 CDD - Building	2.00	0.323%	$ 1,939		$ 1,939	$ 767	$ 2,707
110-17-2 Finance - Assessors	17.00	2.746%	$ 16,485		$ 16,485	$ 6,521	$ 23,006
110-21-1 Fire - Emergency Services	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
110-24-1 Engineering - Administration	3.00	0.485%	$ 2,909		$ 2,909	$ 1,151	$ 4,060
110-24-2 Engineering - CIP	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
110-77-1 RecycleWorks - Administration	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
110-77-4 RecycleWorks - Junked Vehicles	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
120-2-1 School District - Administration	27.00	4.362%	$ 26,182		$ 26,182	$ 10,357	$ 36,539
209-22-1 Police - Administration	6.00	0.969%	$ 5,818		$ 5,818	$ 2,301	$ 8,120
209-22-7 Police - Animal Control	2.00	0.323%	$ 1,939		$ 1,939	$ 767	$ 2,707
209-46-1 Parks and Recreation - Administration	6.00	0.969%	$ 5,818		$ 5,818	$ 2,301	$ 8,120
209-46-2 Parks and Recreation - Areawide Recreation	3.00	0.485%	$ 2,909		$ 2,909	$ 1,151	$ 4,060
209-46-12 Parks and Recreation - Youth Activities	3.00	0.485%	$ 2,909		$ 2,909	$ 1,151	$ 4,060
209-71-1 Capital Transit - Administration	5.00	0.808%	$ 4,849		$ 4,849	$ 1,918	$ 6,766
216-1-1 Hotel Tax	6.00	0.969%	$ 5,818		$ 5,818	$ 2,301	$ 8,120
225-1-1 Marine Passenger Fees	6.00	0.969%	$ 5,818		$ 5,818	$ 2,301	$ 8,120
235-28-1 Eaglecrest - Administration	12.00	1.939%	$ 11,637		$ 11,637	$ 4,603	$ 16,239
271-14-1 Lands - Administration	22.00	3.554%	$ 21,334		$ 21,334	$ 8,439	$ 29,772
276-2-1 Affordable Housing - Operations	20.00	3.231%	$ 19,394		$ 19,394	$ 7,672	$ 27,066
402-90-1 Capital Projects - Roads CIPs	16.00	2.585%	$ 15,515		$ 15,515	$ 6,137	$ 21,653
403-90-1 Capital Projects - Fire CIPs	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
404-90-1 Capital Projects - Community Development CIPs	6.00	0.969%	$ 5,818		$ 5,818	$ 2,301	$ 8,120
406-90-1 Capital Projects - Parks and Rec CIPs	12.00	1.939%	$ 11,637		$ 11,637	$ 4,603	$ 16,239
419-90-1 Capital Projects - Wastewater CIPs	5.00	0.808%	$ 4,849		$ 4,849	$ 1,918	$ 6,766

110-10-1 Mayor and Assembly

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
430-90-1 Capital Projects - Harbors CIPs	2.00	0.323%	$ 1,939		$ 1,939	$ 767	$ 2,707
431-90-1 Capital Projects - Docks CIPs	4.00	0.646%	$ 3,879		$ 3,879	$ 1,534	$ 5,413
450-90-1 Capital Projects - Hospital CIPs	3.00	0.485%	$ 2,909		$ 2,909	$ 1,151	$ 4,060
460-90-1 Capital Projects - Airport CIPs	20.00	3.231%	$ 19,394		$ 19,394	$ 7,672	$ 27,066
514-75-1 Water - Administration	1.00	0.162%	$ 970		$ 970	$ 384	$ 1,353
519-76-4 Wastewater - Collections	5.00	0.808%	$ 4,849		$ 4,849	$ 1,918	$ 6,766
530-51-1 Harbors	7.50	1.212%	$ 7,273		$ 7,273	$ 2,877	$ 10,150
531-52-1 Docks - Administration	12.50	2.019%	$ 12,121		$ 12,121	$ 4,795	$ 16,916
550-55-1 Bartlett Regional Hospital	12.00	1.939%	$ 11,637		$ 11,637	$ 4,603	$ 16,239
560-50-1 Airport - Administration	7.00	1.131%	$ 6,788		$ 6,788	$ 2,685	$ 9,473
Total	**619.00**	**100.000%**	**$ 600,250**	**$ -**	**$ 600,250**	**$ 167,625**	**$ 767,875**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **Agenda Report**

ALLOCATION SUMMARY

110-10-1 Mayor and Assembly

	Citywide Support	Total
110-10-1 Mayor and Assembly	$ 176,487	$ 176,487
110-11-1 City Attorney	$ 8,120	$ 8,120
110-12-1 City Manager	$ 36,539	$ 36,539
110-7-1 Emergency Services	$ 2,707	$ 2,707
110-3- Clerk	$ 20,299	$ 20,299
110-8-1 Human Resources	$ 16,239	$ 16,239
110-17-1 Finance Administration	$ 87,964	$ 87,964
110-17-4 Treasury	$ 9,473	$ 9,473
110-17-6 Purchasing	$ 4,060	$ 4,060
110-23-1 Library	$ 1,353	$ 1,353
110-12-6 Manager Office - Tourism Management	$ 23,006	$ 23,006
110-16-1 CDD - Administration	$ 1,353	$ 1,353
110-16-2 CDD - Planning	$ 31,126	$ 31,126
110-16-3 CDD - Building	$ 2,707	$ 2,707
110-17-2 Finance - Assessors	$ 23,006	$ 23,006
110-21-1 Fire - Emergency Services	$ 1,353	$ 1,353
110-24-1 Engineering - Administration	$ 4,060	$ 4,060
110-24-2 Engineering - CIP	$ 1,353	$ 1,353
110-77-1 RecycleWorks - Administration	$ 1,353	$ 1,353
110-77-4 RecycleWorks - Junked Vehicles	$ 1,353	$ 1,353
120-2-1 School District - Administration	$ 36,539	$ 36,539
209-22-1 Police - Administration	$ 8,120	$ 8,120
209-22-7 Police - Animal Control	$ 2,707	$ 2,707
209-46-1 Parks and Recreation - Administration	$ 8,120	$ 8,120
209-46-2 Parks and Recreation - Areawide Recreation	$ 4,060	$ 4,060
209-46-12 Parks and Recreation - Youth Activities	$ 4,060	$ 4,060
209-71-1 Capital Transit - Administration	$ 6,766	$ 6,766
216-1-1 Hotel Tax	$ 8,120	$ 8,120
225-1-1 Marine Passenger Fees	$ 8,120	$ 8,120
235-28-1 Eaglecrest - Administration	$ 16,239	$ 16,239
271-14-1 Lands - Administration	$ 29,772	$ 29,772

ALLOCATION SUMMARY

110-10-1 Mayor and Assembly

	Citywide Support	Total
276-2-1 Affordable Housing - Operations	$ 27,066	$ 27,066
402-90-1 Capital Projects - Roads CIPs	$ 21,653	$ 21,653
403-90-1 Capital Projects - Fire CIPs	$ 1,353	$ 1,353
404-90-1 Capital Projects - Community Development CIPs	$ 8,120	$ 8,120
406-90-1 Capital Projects - Parks and Rec CIPs	$ 16,239	$ 16,239
419-90-1 Capital Projects - Wastewater CIPs	$ 6,766	$ 6,766
430-90-1 Capital Projects - Harbors CIPs	$ 2,707	$ 2,707
431-90-1 Capital Projects - Docks CIPs	$ 5,413	$ 5,413
450-90-1 Capital Projects - Hospital CIPs	$ 4,060	$ 4,060
460-90-1 Capital Projects - Airport CIPs	$ 27,066	$ 27,066
514-75-1 Water - Administration	$ 1,353	$ 1,353
519-76-4 Wastewater - Collections	$ 6,766	$ 6,766
530-51-1 Harbors	$ 10,150	$ 10,150
531-52-1 Docks - Administration	$ 16,916	$ 16,916
550-55-1 Bartlett Regional Hospital	$ 16,239	$ 16,239
560-50-1 Airport - Administration	$ 9,473	$ 9,473
Total	**$ 767,875**	**$ 767,875**

2 City Attorney

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

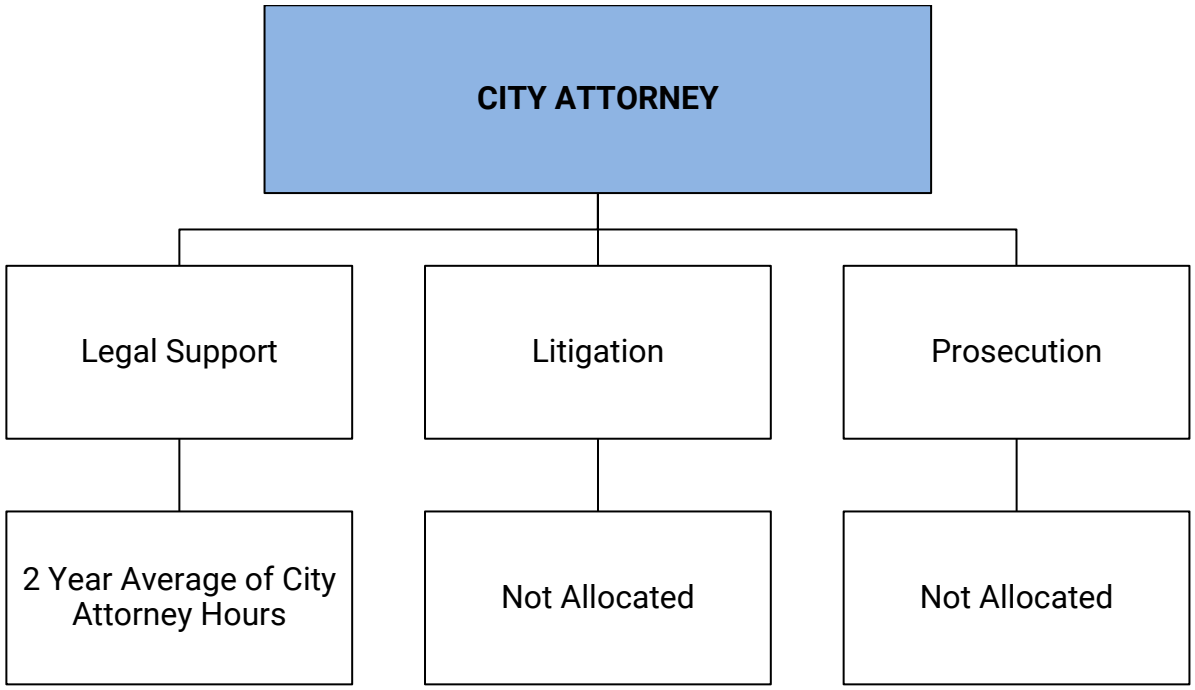
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours spent by City Attorney staff per Fund / Department / Division[1].

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

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

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

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


CITY ATTORNEY
Legal Support
Litigation
Prosecution
2 Year Average of City Attorney Hours
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110-11-1 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,250,000		$ 2,250,000
Total Deductions	$ -		$ -
Incoming Costs			
110-10-1 Mayor and Assembly	$ 5,818	$ 2,301	$ 8,120
110-12-1 City Manager		$ 28,884	$ 28,884
110-3- Clerk		$ 9,045	$ 9,045
110-8-1 Human Resources		$ 12,339	$ 12,339
110-06/15- MIS		$ 205,594	$ 205,594
110-17-3 Controller		$ 20,966	$ 20,966
110-17-4 Treasury		$ 2,967	$ 2,967
110-17-6 Purchasing		$ 11,691	$ 11,691
110-23-1 Library		$ 939	$ 939
Total Incoming Costs	**$ 5,818**	**$ 294,727**	**$ 300,545**
Reimbursable Expenditures	$ 427,500		
Total Cost Adjustments	**$ 427,500**		**$ 427,500**
Total Costs to be Allocated	**$ 2,683,318**	**$ 294,727**	**$ 2,978,045**

DEPARTMENTAL EXPENSE DETAIL

110-11-1 City Attorney

Expense Type	Expense ($)	Legal Support	Litigation	Prosecution
Personnel				
Salary and Wages	$ 1,305,600	$ 718,080	$ 130,560	$ 456,960
Benefits	$ 631,800	$ 347,490	$ 63,180	$ 221,130
Subtotal Personnel Cost	**$ 1,937,400**	**$ 1,065,570**	**$ 193,740**	**$ 678,090**
Operating Services & Supplies				
General Supplies	$ 6,900	$ 3,795	$ 690	$ 2,415
Insurance	$ 17,400	$ 9,570	$ 1,740	$ 6,090
Miscellaneous Expenses	$ 2,500	$ 1,375	$ 250	$ 875
Other Expenses	$ 37,500	$ 20,625	$ 3,750	$ 13,125
Postage	$ 700	$ 385	$ 70	$ 245
Printing	$ 2,000	$ 1,100	$ 200	$ 700
Professional	$ 545,700	$ 300,135	$ 54,570	$ 190,995
Public Utility Services	$ 3,300	$ 1,815	$ 330	$ 1,155
Reimbursable Expenses	$ (427,500)	$ (235,125)	$ (42,750)	$ (149,625)
Rentals and Leases	$ 94,500	$ 51,975	$ 9,450	$ 33,075
Repairs and Maintenance	$ 800	$ 440	$ 80	$ 280
Travel and Training	$ 28,800	$ 15,840	$ 2,880	$ 10,080
Subtotal Operating Cost	**$ 312,600**	**$ 171,930**	**$ 31,260**	**$ 109,410**
DEPARTMENTAL EXPENDITURES	**$ 2,250,000**	**$ 1,237,500**	**$ 225,000**	**$ 787,500**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Reimbursable Expenditures	$ 427,500	$ 235,125	$ 42,750	$ 149,625
Subtotal Cost Adjustments	**$ 427,500**	**$ 235,125**	**$ 42,750**	**$ 149,625**
FUNCTIONAL COST	**$ 2,677,500**	**$ 1,472,625**	**$ 267,750**	**$ 937,125**
First Allocation				
Incoming - All Others	$ 5,818	$ 3,200	$ 582	$ 2,036
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (1,207,493)	$ -	$ (268,332)	$ (939,161)
Subtotal of First Allocation	**$ 1,475,825**	**$ 1,475,825**	**$ -**	**$ -**
Second Allocation				
Incoming - All Others	$ 294,727	$ 162,100	$ 29,473	$ 103,154
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (132,627)	$ -	$ (29,473)	$ (103,154)
Subtotal of Second Allocation	**$ 162,100**	**$ 162,100**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 1,637,925**	**$ 1,637,925**	**$ -**	**$ -**

110-11-1 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Support							
110-10-1 Mayor and Assembly	644.32	10.379%	$ 153,173		$ 153,173		$ 153,173
110-12-1 City Manager	1,340.38	21.591%	$ 318,648		$ 318,648	$ 39,052	$ 357,700
110-3- Clerk	326.10	5.253%	$ 77,524		$ 77,524	$ 9,501	$ 87,025
110-8-1 Human Resources	144.83	2.333%	$ 34,431		$ 34,431	$ 4,220	$ 38,651
110-06/15- MIS	14.61	0.235%	$ 3,474		$ 3,474	$ 426	$ 3,900
110-17-3 Controller	454.46	7.320%	$ 108,037		$ 108,037	$ 13,241	$ 121,278
110-17-4 Treasury	255.49	4.116%	$ 60,738		$ 60,738	$ 7,444	$ 68,182
110-23-1 Library	17.96	0.289%	$ 4,270		$ 4,270	$ 523	$ 4,793
110-16-2 CDD - Planning	554.71	8.935%	$ 131,871		$ 131,871	$ 16,162	$ 148,033
110-17-2 Finance - Assessors	93.28	1.503%	$ 22,175		$ 22,175	$ 2,718	$ 24,893
110-24-1 Engineering - Administration	68.37	1.101%	$ 16,254		$ 16,254	$ 1,992	$ 18,245
120-2-1 School District - Administration	588.71	9.483%	$ 139,954		$ 139,954	$ 17,152	$ 157,106
209-22-1 Police - Administration	80.36	1.294%	$ 19,104		$ 19,104	$ 2,341	$ 21,446
209-22-7 Police - Animal Control	1.77	0.029%	$ 421		$ 421	$ 52	$ 473
209-46-1 Parks and Recreation - Administration	80.89	1.303%	$ 19,231		$ 19,231	$ 2,357	$ 21,587
209-71-1 Capital Transit - Administration	20.58	0.331%	$ 4,892		$ 4,892	$ 600	$ 5,492
209-72-1 Streets - Administration	20.58	0.331%	$ 4,892		$ 4,892	$ 600	$ 5,492
210-21-1 Fire - Administration Operations	22.30	0.359%	$ 5,302		$ 5,302	$ 650	$ 5,952
235-28-1 Eaglecrest - Administration	73.67	1.187%	$ 17,513		$ 17,513	$ 2,146	$ 19,660
271-14-1 Lands - Administration	62.18	1.002%	$ 14,782		$ 14,782	$ 1,812	$ 16,594
514-75-1 Water - Administration	20.58	0.331%	$ 4,892		$ 4,892	$ 600	$ 5,492
519-76-4 Wastewater - Collections	20.58	0.331%	$ 4,892		$ 4,892	$ 600	$ 5,492
530-51-1 Harbors	105.85	1.705%	$ 25,164		$ 25,164	$ 3,084	$ 28,248
531-52-1 Docks - Administration	105.85	1.705%	$ 25,164		$ 25,164	$ 3,084	$ 28,248
550-55-1 Bartlett Regional Hospital	544.46	8.770%	$ 129,435		$ 129,435	$ 15,863	$ 145,298
560-50-1 Airport - Administration	105.78	1.704%	$ 25,148		$ 25,148	$ 3,082	$ 28,230
602-79-1 Fleet - Administration	20.58	0.331%	$ 4,892		$ 4,892	$ 600	$ 5,492
680-60-1 Risk - Administration	418.76	6.745%	$ 99,551		$ 99,551	$ 12,201	$ 111,752
Total	**6,208.02**	**100.000%**	**$ 1,475,825**	**$ -**	**$ 1,475,825**	**$ 162,100**	**$ 1,637,925**

Allocation Basis: **City Attorneys Hours**

Source of Allocation: **City Attorney Log**

ALLOCATION SUMMARY

110-11-1 City Attorney

	Legal Support	Total
110-10-1 Mayor and Assembly	$ 153,173	$ 153,173
110-12-1 City Manager	$ 357,700	$ 357,700
110-3- Clerk	$ 87,025	$ 87,025
110-8-1 Human Resources	$ 38,651	$ 38,651
110-06/15- MIS	$ 3,900	$ 3,900
110-17-3 Controller	$ 121,278	$ 121,278
110-17-4 Treasury	$ 68,182	$ 68,182
110-23-1 Library	$ 4,793	$ 4,793
110-16-2 CDD - Planning	$ 148,033	$ 148,033
110-17-2 Finance - Assessors	$ 24,893	$ 24,893
110-24-1 Engineering - Administration	$ 18,245	$ 18,245
120-2-1 School District - Administration	$ 157,106	$ 157,106
209-22-1 Police - Administration	$ 21,446	$ 21,446
209-22-7 Police - Animal Control	$ 473	$ 473
209-46-1 Parks and Recreation - Administration	$ 21,587	$ 21,587
209-71-1 Capital Transit - Administration	$ 5,492	$ 5,492
209-72-1 Streets - Administration	$ 5,492	$ 5,492
210-21-1 Fire - Administration Operations	$ 5,952	$ 5,952
235-28-1 Eaglecrest - Administration	$ 19,660	$ 19,660
271-14-1 Lands - Administration	$ 16,594	$ 16,594
514-75-1 Water - Administration	$ 5,492	$ 5,492
519-76-4 Wastewater - Collections	$ 5,492	$ 5,492
530-51-1 Harbors	$ 28,248	$ 28,248
531-52-1 Docks - Administration	$ 28,248	$ 28,248
550-55-1 Bartlett Regional Hospital	$ 145,298	$ 145,298
560-50-1 Airport - Administration	$ 28,230	$ 28,230
602-79-1 Fleet - Administration	$ 5,492	$ 5,492
680-60-1 Risk - Administration	$ 111,752	$ 111,752
Total	**$ 1,637,925**	**$ 1,637,925**

3 City Manager

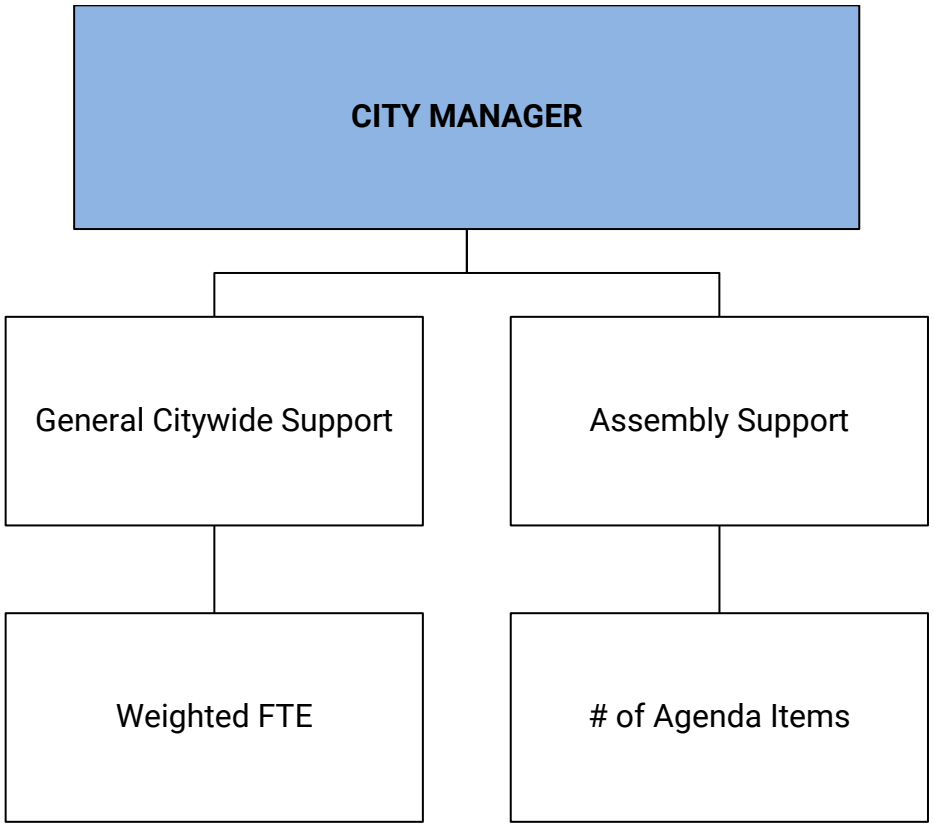
The City Manager's Department is responsible for carrying out Assembly policies and directives by providing oversight of City and Borough assets and working to assure fairness and consistency in all activities and responsibilities. Management and oversight are provided to all City and Borough funds and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

- **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.

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

[2] In order to provide an accurate reflection of City Manager support, FTE associated with the following receivers was weighted: School (5%), Eaglecrest (5%), Docks (10%), Hospital (10%), and Airport (10%).


CITY MANAGER
General Citywide Support
Assembly Support
Weighted FTE
# of Agenda Items

COSTS TO BE ALLOCATED

110-12-1 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,383,500		$ 1,383,500
Capital Outlay	$ (19,300)		
Total Deductions	$ (19,300)		$ (19,300)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 26,182	$ 10,357	$ 36,539
110-11-1 City Attorney	$ 318,648	$ 39,052	$ 357,700
110-12-1 City Manager		$ 35,263	$ 35,263
110-3- Clerk		$ 7,583	$ 7,583
110-8-1 Human Resources		$ 6,002	$ 6,002
110-06/15- MIS		$ 87,754	$ 87,754
110-17-1 Finance Administration		$ 2,710	$ 2,710
110-17-3 Controller		$ 15,384	$ 15,384
110-17-4 Treasury		$ 22,688	$ 22,688
110-17-6 Purchasing		$ 9,798	$ 9,798
110-23-1 Library		$ 8,498	$ 8,498
Total Incoming Costs	**$ 344,830**	**$ 245,088**	**$ 589,918**
Reimbursable Expenditures	$ 468,700		
Total Cost Adjustments	**$ 468,700**		**$ 468,700**
Total Costs to be Allocated	**$ 2,177,730**	**$ 245,088**	**$ 2,422,818**

DEPARTMENTAL EXPENSE DETAIL

110-12-1 City Manager

Expense Type	Expense ($)	General Citywide Support	Assembly Support
Personnel			
Salary and Wages	$ 637,800	$ 478,350	$ 159,450
Benefits	$ 313,000	$ 234,750	$ 78,250
Subtotal Personnel Cost	**$ 950,800**	**$ 713,100**	**$ 237,700**
Operating Services & Supplies			
General Supplies	$ 12,300	$ 9,225	$ 3,075
Insurance	$ 18,700	$ 14,025	$ 4,675
Miscellaneous Expenses	$ 251,000	$ 188,250	$ 62,750
Other Expenses	$ 4,100	$ 3,075	$ 1,025
Postage	$ 8,000	$ 6,000	$ 2,000
Printing	$ 11,500	$ 8,625	$ 2,875
Professional	$ 510,000	$ 382,500	$ 127,500
Public Utility Services	$ 2,500	$ 1,875	$ 625
Reimbursable Expenses	$ (468,700)	$ (351,525)	$ (117,175)
Rentals and Leases	$ 3,100	$ 2,325	$ 775
Repairs and Maintenance	$ 33,400	$ 25,050	$ 8,350
Travel and Training	$ 27,500	$ 20,625	$ 6,875
Capital Outlay	$ 19,300	$ 14,475	$ 4,825
Subtotal Operating Cost	**$ 432,700**	**$ 324,525**	**$ 108,175**
DEPARTMENTAL EXPENDITURES	**$ 1,383,500**	**$ 1,037,625**	**$ 345,875**
Disallowed Costs			
Capital Outlay	$ (19,300)	$ (14,475)	$ (4,825)
Subtotal Disallowed Costs	**$ (19,300)**	**$ (14,475)**	**$ (4,825)**
Cost Adjustments			
Reimbursable Expenditures	$ 468,700	$ 351,525	$ 117,175
Subtotal Cost Adjustments	**$ 468,700**	**$ 351,525**	**$ 117,175**
FUNCTIONAL COST	**$ 1,832,900**	**$ 1,374,675**	**$ 458,225**
First Allocation			
Incoming - All Others	$ 344,830	$ 258,623	$ 86,208
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,177,730**	**$ 1,633,298**	**$ 544,433**
Second Allocation			
Incoming - All Others	$ 245,088	$ 183,816	$ 61,272
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 245,088**	**$ 183,816**	**$ 61,272**
TOTAL ALLOCATED	**$ 2,422,818**	**$ 1,817,113**	**$ 605,704**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support							
110-10-1 Mayor and Assembly	9.00	1.269%	$ 20,728		$ 20,728		$ 20,728
110-11-1 City Attorney	10.25	1.445%	$ 23,607		$ 23,607		$ 23,607
110-12-1 City Manager	5.00	0.705%	$ 11,515		$ 11,515		$ 11,515
110-7-1 Emergency Services	2.00	0.282%	$ 4,606		$ 4,606	$ 537	$ 5,143
110-3- Clerk	4.00	0.564%	$ 9,212		$ 9,212	$ 1,073	$ 10,286
110-8-1 Human Resources	5.60	0.790%	$ 12,897		$ 12,897	$ 1,503	$ 14,400
110-06/15- MIS	15.00	2.115%	$ 34,546		$ 34,546	$ 4,026	$ 38,572
110-17-1 Finance Administration	5.00	0.705%	$ 11,515		$ 11,515	$ 1,342	$ 12,857
110-17-3 Controller	12.05	1.699%	$ 27,752		$ 27,752	$ 3,234	$ 30,986
110-17-4 Treasury	17.00	2.397%	$ 39,153		$ 39,153	$ 4,562	$ 43,715
110-17-6 Purchasing	4.00	0.564%	$ 9,212		$ 9,212	$ 1,073	$ 10,286
110-23-1 Library	23.46	3.308%	$ 54,031		$ 54,031	$ 6,296	$ 60,327
110-4-1 Election	0.50	0.071%	$ 1,152		$ 1,152	$ 134	$ 1,286
110-12-2 Manager Office - Teen Health Center	2.25	0.317%	$ 5,182		$ 5,182	$ 604	$ 5,786
110-12-6 Manager Office - Tourism Management	1.00	0.141%	$ 2,303		$ 2,303	$ 268	$ 2,571
110-16-1 CDD - Administration	9.66	1.362%	$ 22,248		$ 22,248	$ 2,592	$ 24,840
110-16-2 CDD - Planning	10.00	1.410%	$ 23,031		$ 23,031	$ 2,684	$ 25,715
110-16-3 CDD - Building	6.00	0.846%	$ 13,819		$ 13,819	$ 1,610	$ 15,429
110-17-2 Finance - Assessors	8.00	1.128%	$ 18,425		$ 18,425	$ 2,147	$ 20,572
110-21-70 Fire - Sobering Center	10.00	1.410%	$ 23,031		$ 23,031	$ 2,684	$ 25,715
110-21-71 Fire - Mobile Integrated Health	6.00	0.846%	$ 13,819		$ 13,819	$ 1,610	$ 15,429
110-23-2 Library - City Museum	3.96	0.558%	$ 9,120		$ 9,120	$ 1,063	$ 10,183
110-24-1 Engineering - Administration	2.45	0.345%	$ 5,643		$ 5,643	$ 658	$ 6,300
110-24-2 Engineering - CIP	18.65	2.630%	$ 42,953		$ 42,953	$ 5,005	$ 47,958
110-41-1 P&R Parks and Landscape - Administration	19.95	2.813%	$ 45,947		$ 45,947	$ 5,354	$ 51,301
110-42-1 Arboretum - Administration	1.79	0.252%	$ 4,123		$ 4,123	$ 480	$ 4,603
110-77-1 RecycleWorks - Administration	1.40	0.197%	$ 3,224		$ 3,224	$ 376	$ 3,600
120-2-1 School District - Administration	32.64	4.603%	$ 75,173		$ 75,173	$ 8,760	$ 83,933
209-22-1 Police - Administration	7.15	1.008%	$ 16,467		$ 16,467	$ 1,919	$ 18,386
209-22-2 Police - General Operations	57.00	8.038%	$ 131,277		$ 131,277	$ 15,297	$ 146,574
209-22-5 Police - Communications	9.70	1.368%	$ 22,340		$ 22,340	$ 2,603	$ 24,943
209-22-9 Police - System Admin/E911	5.47	0.771%	$ 12,598		$ 12,598	$ 1,468	$ 14,066
209-22-10 Police - Fleet	1.00	0.141%	$ 2,303		$ 2,303	$ 268	$ 2,571
209-22-11 Police - Electronics	1.00	0.141%	$ 2,303		$ 2,303	$ 268	$ 2,571
209-22-16 Police - Airport Security	5.00	0.705%	$ 11,515		$ 11,515	$ 1,342	$ 12,857
209-22-17 Police - Services	11.52	1.624%	$ 26,532		$ 26,532	$ 3,092	$ 29,623
209-46-1 Parks and Recreation - Administration	3.20	0.451%	$ 7,370		$ 7,370	$ 859	$ 8,229
209-46-2 Parks and Recreation - Areawide Recreation	4.59	0.647%	$ 10,571		$ 10,571	$ 1,232	$ 11,803
209-46-7 Parks and Recreation - Zach Gordon Youth Center	25.79	3.637%	$ 59,397		$ 59,397	$ 6,921	$ 66,318
209-46-8 Parks and Recreation - Treadwell Arena	6.29	0.887%	$ 14,486		$ 14,486	$ 1,688	$ 16,175

110-12-1 City Manager

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	4.56	0.643%	$ 10,502		$ 10,502	$ 1,224	$ 11,726
209-71-1 Capital Transit - Administration	3.20	0.451%	$ 7,370		$ 7,370	$ 859	$ 8,229
209-71-2 Capital Transit - Operations	33.40	4.710%	$ 76,923		$ 76,923	$ 8,964	$ 85,887
209-71-3 Capital Transit - Maintenance	7.00	0.987%	$ 16,122		$ 16,122	$ 1,879	$ 18,000
209-72-1 Streets - Administration	25.23	3.558%	$ 58,107		$ 58,107	$ 6,771	$ 64,878
210-21-1 Fire - Administration Operations	54.30	7.657%	$ 125,058		$ 125,058	$ 14,573	$ 139,631
235-28-1 Eaglecrest - Administration	0.25	0.035%	$ 576		$ 576	$ 67	$ 643
235-28-2 Eaglecrest - Ski Patrol	0.26	0.036%	$ 591		$ 591	$ 69	$ 660
235-28-3 Eaglecrest - Lift	0.18	0.025%	$ 404		$ 404	$ 47	$ 451
235-28-4 Eaglecrest - Mountain Maint	0.30	0.042%	$ 684		$ 684	$ 80	$ 764
235-28-5 Eaglecrest - Lodge General Operations	0.14	0.019%	$ 315		$ 315	$ 37	$ 352
235-28-6 Eaglecrest - Snow Sports School	0.29	0.041%	$ 671		$ 671	$ 78	$ 750
235-28-7 Eaglecrest - Food Service	0.05	0.007%	$ 122		$ 122	$ 14	$ 136
235-28-8 Eaglecrest - Ski Rental Shop	0.17	0.024%	$ 395		$ 395	$ 46	$ 441
235-28-9 Eaglecrest - Marketing	0.07	0.010%	$ 155		$ 155	$ 18	$ 174
249-46-3 Parks and Recreation - Aquatics	9.44	1.330%	$ 21,730		$ 21,730	$ 2,532	$ 24,262
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.83	2.232%	$ 36,458		$ 36,458	$ 4,248	$ 40,706
270-48-1 Downtown Parking	0.90	0.127%	$ 2,073		$ 2,073	$ 242	$ 2,314
271-14-1 Lands - Administration	2.90	0.409%	$ 6,679		$ 6,679	$ 778	$ 7,457
271-14-2 Lands - Quarries	0.70	0.099%	$ 1,612		$ 1,612	$ 188	$ 1,800
514-75-1 Water - Administration	13.35	1.882%	$ 30,746		$ 30,746	$ 3,583	$ 34,329
514-75-2 Water - Extension	0.50	0.071%	$ 1,152		$ 1,152	$ 134	$ 1,286
519-76-4 Wastewater - Collections	9.90	1.396%	$ 22,801		$ 22,801	$ 2,657	$ 25,458
519-76-5 Wastewater - Treatment	22.25	3.137%	$ 51,244		$ 51,244	$ 5,971	$ 57,215
519-76-6 Wastewater - Extension	0.60	0.085%	$ 1,382		$ 1,382	$ 161	$ 1,543
530-51-1 Harbors	17.95	2.531%	$ 41,341		$ 41,341	$ 4,817	$ 46,158
531-52-1 Docks - Administration	1.68	0.237%	$ 3,869		$ 3,869	$ 451	$ 4,320
531-52-2 Docks - CIP Engineers-Dock	2.95	0.416%	$ 6,794		$ 6,794	$ 792	$ 7,586
550-55-1 Bartlett Regional Hospital	67.50	9.518%	$ 155,459		$ 155,459	$ 18,115	$ 173,574
560-50-1 Airport - Administration	1.02	0.144%	$ 2,349		$ 2,349	$ 274	$ 2,623
560-50-2 Airport - Terminal General Operations	1.00	0.141%	$ 2,303		$ 2,303	$ 268	$ 2,571
560-50-3 Airport - Airfield Maintenance Shop	1.70	0.240%	$ 3,915		$ 3,915	$ 456	$ 4,372
602-79-1 Fleet - Administration	5.30	0.747%	$ 12,206		$ 12,206	$ 1,422	$ 13,629
602-79-4 Fleet - Fuel Program	0.80	0.113%	$ 1,842		$ 1,842	$ 215	$ 2,057
602-79-5 Fleet - Washbay	0.15	0.021%	$ 345		$ 345	$ 40	$ 386
640-44-1 Building Maintenance	13.15	1.854%	$ 30,286		$ 30,286	$ 3,529	$ 33,815
680-60-1 Risk - Administration	4.90	0.691%	$ 11,285		$ 11,285	$ 1,315	$ 12,600
680-60-6 Risk - Wellness	1.00	0.141%	$ 2,303		$ 2,303	$ 268	$ 2,571
Total	**709.17**	**100.000%**	**$ 1,633,298**	**$ -**	**$ 1,633,298**	**$ 183,816**	**$ 1,817,113**

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
Assembly Support							
110-10-1 Mayor and Assembly	182.00	29.402%	$ 160,075		$ 160,075		$ 160,075
110-11-1 City Attorney	6.00	0.969%	$ 5,277		$ 5,277		$ 5,277
110-12-1 City Manager	27.00	4.362%	$ 23,747		$ 23,747		$ 23,747
110-7-1 Emergency Services	2.00	0.323%	$ 1,759		$ 1,759	$ 303	$ 2,062
110-3- Clerk	15.00	2.423%	$ 13,193		$ 13,193	$ 2,275	$ 15,468
110-8-1 Human Resources	12.00	1.939%	$ 10,554		$ 10,554	$ 1,820	$ 12,374
110-17-1 Finance Administration	65.00	10.501%	$ 57,170		$ 57,170	$ 9,858	$ 67,028
110-17-4 Treasury	7.00	1.131%	$ 6,157		$ 6,157	$ 1,062	$ 7,218
110-17-6 Purchasing	3.00	0.485%	$ 2,639		$ 2,639	$ 455	$ 3,094
110-23-1 Library	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
110-12-6 Manager Office - Tourism Management	17.00	2.746%	$ 14,952		$ 14,952	$ 2,578	$ 17,530
110-16-1 CDD - Administration	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
110-16-2 CDD - Planning	23.00	3.716%	$ 20,229		$ 20,229	$ 3,488	$ 23,718
110-16-3 CDD - Building	2.00	0.323%	$ 1,759		$ 1,759	$ 303	$ 2,062
110-17-2 Finance - Assessors	17.00	2.746%	$ 14,952		$ 14,952	$ 2,578	$ 17,530
110-21-1 Fire - Emergency Services	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
110-24-1 Engineering - Administration	3.00	0.485%	$ 2,639		$ 2,639	$ 455	$ 3,094
110-24-2 Engineering - CIP	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
110-77-1 RecycleWorks - Administration	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
110-77-4 RecycleWorks - Junked Vehicles	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
120-2-1 School District - Administration	27.00	4.362%	$ 23,747		$ 23,747	$ 4,095	$ 27,842
209-22-1 Police - Administration	6.00	0.969%	$ 5,277		$ 5,277	$ 910	$ 6,187
209-22-7 Police - Animal Control	2.00	0.323%	$ 1,759		$ 1,759	$ 303	$ 2,062
209-46-1 Parks and Recreation - Administration	6.00	0.969%	$ 5,277		$ 5,277	$ 910	$ 6,187
209-46-2 Parks and Recreation - Areawide Recreation	3.00	0.485%	$ 2,639		$ 2,639	$ 455	$ 3,094
209-46-12 Parks and Recreation - Youth Activities	3.00	0.485%	$ 2,639		$ 2,639	$ 455	$ 3,094
209-71-1 Capital Transit - Administration	5.00	0.808%	$ 4,398		$ 4,398	$ 758	$ 5,156
216-1-1 Hotel Tax	6.00	0.969%	$ 5,277		$ 5,277	$ 910	$ 6,187
225-1-1 Marine Passenger Fees	6.00	0.969%	$ 5,277		$ 5,277	$ 910	$ 6,187
235-28-1 Eaglecrest - Administration	12.00	1.939%	$ 10,554		$ 10,554	$ 1,820	$ 12,374
271-14-1 Lands - Administration	22.00	3.554%	$ 19,350		$ 19,350	$ 3,337	$ 22,686
276-2-1 Affordable Housing - Operations	20.00	3.231%	$ 17,591		$ 17,591	$ 3,033	$ 20,624
402-90-1 Capital Projects - Roads CIPs	16.00	2.585%	$ 14,073		$ 14,073	$ 2,427	$ 16,499
403-90-1 Capital Projects - Fire CIPs	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
404-90-1 Capital Projects - Community Development CIPs	6.00	0.969%	$ 5,277		$ 5,277	$ 910	$ 6,187
406-90-1 Capital Projects - Parks and Rec CIPs	12.00	1.939%	$ 10,554		$ 10,554	$ 1,820	$ 12,374
419-90-1 Capital Projects - Wastewater CIPs	5.00	0.808%	$ 4,398		$ 4,398	$ 758	$ 5,156
430-90-1 Capital Projects - Harbors CIPs	2.00	0.323%	$ 1,759		$ 1,759	$ 303	$ 2,062
431-90-1 Capital Projects - Docks CIPs	4.00	0.646%	$ 3,518		$ 3,518	$ 607	$ 4,125
450-90-1 Capital Projects - Hospital CIPs	3.00	0.485%	$ 2,639		$ 2,639	$ 455	$ 3,094

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
460-90-1 Capital Projects - Airport CIPs	20.00	3.231%	$ 17,591		$ 17,591	$ 3,033	$ 20,624
514-75-1 Water - Administration	1.00	0.162%	$ 880		$ 880	$ 152	$ 1,031
519-76-4 Wastewater - Collections	5.00	0.808%	$ 4,398		$ 4,398	$ 758	$ 5,156
530-51-1 Harbors	7.50	1.212%	$ 6,597		$ 6,597	$ 1,137	$ 7,734
531-52-1 Docks - Administration	12.50	2.019%	$ 10,994		$ 10,994	$ 1,896	$ 12,890
550-55-1 Bartlett Regional Hospital	12.00	1.939%	$ 10,554		$ 10,554	$ 1,820	$ 12,374
560-50-1 Airport - Administration	7.00	1.131%	$ 6,157		$ 6,157	$ 1,062	$ 7,218
Total	**619.00**	**100.000%**	**$ 544,433**	**$ -**	**$ 544,433**	**$ 61,272**	**$ 605,704**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **Agenda Report**

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide	Assembly Support	Total
110-10-1 Mayor and Assembly	$ 20,728	$ 160,075	$ 180,803
110-11-1 City Attorney	$ 23,607	$ 5,277	$ 28,884
110-12-1 City Manager	$ 11,515	$ 23,747	$ 35,263
110-7-1 Emergency Services	$ 5,143	$ 2,062	$ 7,205
110-3- Clerk	$ 10,286	$ 15,468	$ 25,754
110-8-1 Human Resources	$ 14,400	$ 12,374	$ 26,775
110-06/15- MIS	$ 38,572	$ -	$ 38,572
110-17-1 Finance Administration	$ 12,857	$ 67,028	$ 79,885
110-17-3 Controller	$ 30,986	$ -	$ 30,986
110-17-4 Treasury	$ 43,715	$ 7,218	$ 50,933
110-17-6 Purchasing	$ 10,286	$ 3,094	$ 13,379
110-23-1 Library	$ 60,327	$ 1,031	$ 61,358
110-4-1 Election	$ 1,286	$ -	$ 1,286
110-12-2 Manager Office - Teen Health Center	$ 5,786	$ -	$ 5,786
110-12-6 Manager Office - Tourism Management	$ 2,571	$ 17,530	$ 20,102
110-16-1 CDD - Administration	$ 24,840	$ 1,031	$ 25,872
110-16-2 CDD - Planning	$ 25,715	$ 23,718	$ 49,432
110-16-3 CDD - Building	$ 15,429	$ 2,062	$ 17,491
110-17-2 Finance - Assessors	$ 20,572	$ 17,530	$ 38,102
110-21-1 Fire - Emergency Services	$ -	$ 1,031	$ 1,031
110-21-70 Fire - Sobering Center	$ 25,715	$ -	$ 25,715
110-21-71 Fire - Mobile Integrated Health	$ 15,429	$ -	$ 15,429
110-23-2 Library - City Museum	$ 10,183	$ -	$ 10,183
110-24-1 Engineering - Administration	$ 6,300	$ 3,094	$ 9,394
110-24-2 Engineering - CIP	$ 47,958	$ 1,031	$ 48,989
110-41-1 P&R Parks and Landscape - Administration	$ 51,301	$ -	$ 51,301
110-42-1 Arboretum - Administration	$ 4,603	$ -	$ 4,603
110-77-1 RecycleWorks - Administration	$ 3,600	$ 1,031	$ 4,631
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ 1,031	$ 1,031
120-2-1 School District - Administration	$ 83,933	$ 27,842	$ 111,775
209-22-1 Police - Administration	$ 18,386	$ 6,187	$ 24,573

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide	Assembly Support	Total
209-22-2 Police - General Operations	$ 146,574	$ -	$ 146,574
209-22-5 Police - Communications	$ 24,943	$ -	$ 24,943
209-22-7 Police - Animal Control	$ -	$ 2,062	$ 2,062
209-22-9 Police - System Admin/E911	$ 14,066	$ -	$ 14,066
209-22-10 Police - Fleet	$ 2,571	$ -	$ 2,571
209-22-11 Police - Electronics	$ 2,571	$ -	$ 2,571
209-22-16 Police - Airport Security	$ 12,857	$ -	$ 12,857
209-22-17 Police - Services	$ 29,623	$ -	$ 29,623
209-46-1 Parks and Recreation - Administration	$ 8,229	$ 6,187	$ 14,416
209-46-2 Parks and Recreation - Areawide Recreation	$ 11,803	$ 3,094	$ 14,897
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 66,318	$ -	$ 66,318
209-46-8 Parks and Recreation - Treadwell Arena	$ 16,175	$ -	$ 16,175
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 3,094	$ 3,094
209-46-14 Parks and Recreation - Diamond Park Field House	$ 11,726	$ -	$ 11,726
209-71-1 Capital Transit - Administration	$ 8,229	$ 5,156	$ 13,385
209-71-2 Capital Transit - Operations	$ 85,887	$ -	$ 85,887
209-71-3 Capital Transit - Maintenance	$ 18,000	$ -	$ 18,000
209-72-1 Streets - Administration	$ 64,878	$ -	$ 64,878
210-21-1 Fire - Administration Operations	$ 139,631	$ -	$ 139,631
216-1-1 Hotel Tax	$ -	$ 6,187	$ 6,187
225-1-1 Marine Passenger Fees	$ -	$ 6,187	$ 6,187
235-28-1 Eaglecrest - Administration	$ 643	$ 12,374	$ 13,017
235-28-2 Eaglecrest - Ski Patrol	$ 660	$ -	$ 660
235-28-3 Eaglecrest - Lift	$ 451	$ -	$ 451
235-28-4 Eaglecrest - Mountain Maint	$ 764	$ -	$ 764
235-28-5 Eaglecrest - Lodge General Operations	$ 352	$ -	$ 352
235-28-6 Eaglecrest - Snow Sports School	$ 750	$ -	$ 750
235-28-7 Eaglecrest - Food Service	$ 136	$ -	$ 136
235-28-8 Eaglecrest - Ski Rental Shop	$ 441	$ -	$ 441
235-28-9 Eaglecrest - Marketing	$ 174	$ -	$ 174
249-46-3 Parks and Recreation - Aquatics	$ 24,262	$ -	$ 24,262
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 40,706	$ -	$ 40,706

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide	Assembly Support	Total
270-48-1 Downtown Parking	$ 2,314	$ -	$ 2,314
271-14-1 Lands - Administration	$ 7,457	$ 22,686	$ 30,144
271-14-2 Lands - Quarries	$ 1,800	$ -	$ 1,800
276-2-1 Affordable Housing - Operations	$ -	$ 20,624	$ 20,624
402-90-1 Capital Projects - Roads CIPs	$ -	$ 16,499	$ 16,499
403-90-1 Capital Projects - Fire CIPs	$ -	$ 1,031	$ 1,031
404-90-1 Capital Projects - Community Development CIPs	$ -	$ 6,187	$ 6,187
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ 12,374	$ 12,374
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ 5,156	$ 5,156
430-90-1 Capital Projects - Harbors CIPs	$ -	$ 2,062	$ 2,062
431-90-1 Capital Projects - Docks CIPs	$ -	$ 4,125	$ 4,125
450-90-1 Capital Projects - Hospital CIPs	$ -	$ 3,094	$ 3,094
460-90-1 Capital Projects - Airport CIPs	$ -	$ 20,624	$ 20,624
514-75-1 Water - Administration	$ 34,329	$ 1,031	$ 35,360
514-75-2 Water - Extension	$ 1,286	$ -	$ 1,286
519-76-4 Wastewater - Collections	$ 25,458	$ 5,156	$ 30,614
519-76-5 Wastewater - Treatment	$ 57,215	$ -	$ 57,215
519-76-6 Wastewater - Extension	$ 1,543	$ -	$ 1,543
530-51-1 Harbors	$ 46,158	$ 7,734	$ 53,892
531-52-1 Docks - Administration	$ 4,320	$ 12,890	$ 17,210
531-52-2 Docks - CIP Engineers-Dock	$ 7,586	$ -	$ 7,586
550-55-1 Bartlett Regional Hospital	$ 173,574	$ 12,374	$ 185,949
560-50-1 Airport - Administration	$ 2,623	$ 7,218	$ 9,841
560-50-2 Airport - Terminal General Operations	$ 2,571	$ -	$ 2,571
560-50-3 Airport - Airfield Maintenance Shop	$ 4,372	$ -	$ 4,372
602-79-1 Fleet - Administration	$ 13,629	$ -	$ 13,629
602-79-4 Fleet - Fuel Program	$ 2,057	$ -	$ 2,057
602-79-5 Fleet - Washbay	$ 386	$ -	$ 386
640-44-1 Building Maintenance	$ 33,815	$ -	$ 33,815
680-60-1 Risk - Administration	$ 12,600	$ -	$ 12,600
680-60-6 Risk - Wellness	$ 2,571	$ -	$ 2,571
Total	**$ 1,817,113**	**$ 605,704**	**$ 2,422,818**

4 Emergency Services

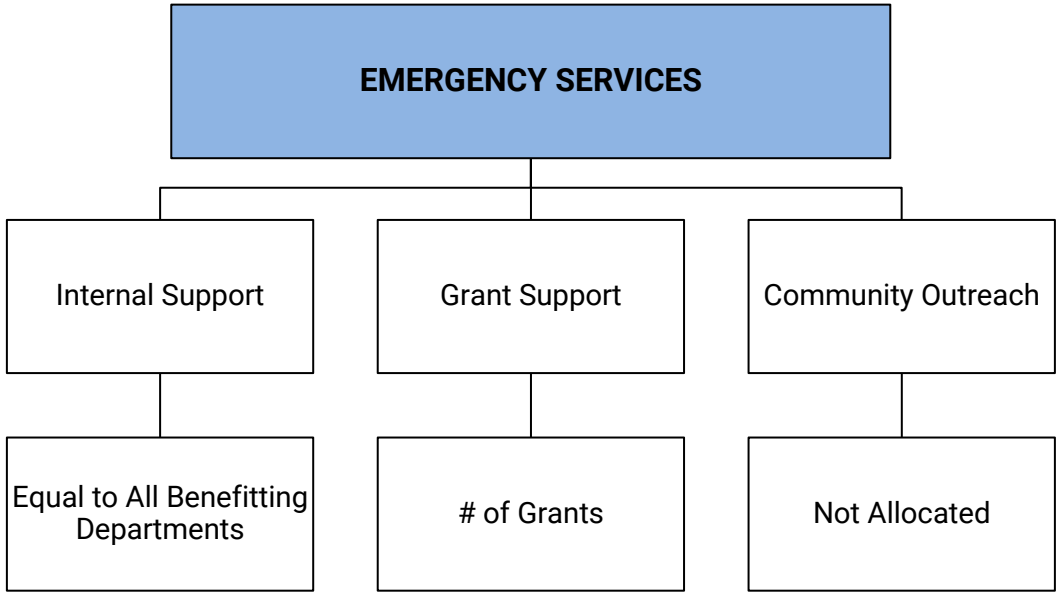
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large Citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

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

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

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

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


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

COSTS TO BE ALLOCATED

110-7-1 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,222,800		$ 1,222,800
Total Deductions	$ -		$ -
Incoming Costs			
110-10-1 Mayor and Assembly	$ 1,939	$ 767	$ 2,707
110-12-1 City Manager	$ 6,365	$ 840	$ 7,205
110-7-1 Emergency Services		$ 15,937	$ 15,937
110-3- Clerk		$ 9,206	$ 9,206
110-8-1 Human Resources		$ 2,401	$ 2,401
110-06/15- MIS		$ 172	$ 172
110-17-3 Controller		$ 43,173	$ 43,173
110-17-4 Treasury		$ 3,444	$ 3,444
110-17-6 Purchasing		$ 6,397	$ 6,397
110-23-1 Library		$ 1,513	$ 1,513
Total Incoming Costs	**$ 8,305**	**$ 83,849**	**$ 92,154**
Revenues	$ (1,131,500)		
Total Cost Adjustments	**$ (1,131,500)**		**$ (1,131,500)**
Total Costs to be Allocated	**$ 99,605**	**$ 83,849**	**$ 183,454**

DEPARTMENTAL EXPENSE DETAIL

110-7-1 Emergency Services

Expense Type	Exense ($)	Internal Support	Grant Support	Community Outreach
Personnel				
Salary and Wages	$ 197,800	$ 59,340	$ 59,340	$ 79,120
Benefits	$ 113,800	$ 34,140	$ 34,140	$ 45,520
Subtotal Personnel Cost	**$ 311,600**	**$ 93,480**	**$ 93,480**	**$ 124,640**
Operating Services & Supplies				
General Supplies	$ 205,400	$ 61,620	$ 61,620	$ 82,160
Insurance	$ 3,300	$ 990	$ 990	$ 1,320
Other Expenses	$ 700	$ 210	$ 210	$ 280
Postage	$ 200	$ 60	$ 60	$ 80
Printing	$ 500	$ 150	$ 150	$ 200
Professional	$ 157,000	$ 47,100	$ 47,100	$ 62,800
Rentals and Leases	$ 2,100	$ 630	$ 630	$ 840
Travel and Training	$ 220,100	$ 66,030	$ 66,030	$ 88,040
Capital Outlay	$ 321,900	$ 96,570	$ 96,570	$ 128,760
Subtotal Operating Cost	**$ 911,200**	**$ 273,360**	**$ 273,360**	**$ 364,480**
DEPARTMENTAL EXPENDITURES	**$ 1,222,800**	**$ 366,840**	**$ 366,840**	**$ 489,120**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenues	$ (1,131,500)	$ (339,450)	$ (339,450)	$ (452,600)
Subtotal Cost Adjustments	**$ (1,131,500)**	**$ (339,450)**	**$ (339,450)**	**$ (452,600)**
FUNCTIONAL COST	**$ 91,300**	**$ 27,390**	**$ 27,390**	**$ 36,520**
First Allocation				
Incoming - All Others	$ 8,305	$ 2,491	$ 2,491	$ 3,322
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (39,842)	$ -	$ -	$ (39,842)
Subtotal of First Allocation	**$ 59,763**	**$ 29,881**	**$ 29,881**	**$ -**
Second Allocation				
Incoming - All Others	$ 83,849	$ 25,155	$ 25,155	$ 33,540
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (33,540)	$ -	$ -	$ (33,540)
Subtotal of Second Allocation	**$ 50,309**	**$ 25,155**	**$ 25,155**	**$ -**
TOTAL ALLOCATED	**$ 110,072**	**$ 55,036**	**$ 55,036**	**$ -**

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%	$ 5,976		$ 5,976		$ 5,976
110-06/15- MIS	1.00	20.000%	$ 5,976		$ 5,976	$ 6,289	$ 12,265
110-24-1 Engineering - Administration	1.00	20.000%	$ 5,976		$ 5,976	$ 6,289	$ 12,265
209-22-1 Police - Administration	1.00	20.000%	$ 5,976		$ 5,976	$ 6,289	$ 12,265
210-21-1 Fire - Administration Operations	1.00	20.000%	$ 5,976		$ 5,976	$ 6,289	$ 12,265
Total	**5.00**	**100.000%**	**$ 29,881**	**$ -**	**$ 29,881**	**$ 25,155**	**$ 55,036**

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	3.00	33.333%	$ 9,960		$ 9,960		$ 9,960
110-24-1 Engineering - Administration	1.00	11.111%	$ 3,320		$ 3,320	$ 4,192	$ 7,513
209-22-1 Police - Administration	2.66	29.556%	$ 8,832		$ 8,832	$ 11,152	$ 19,984
210-21-1 Fire - Administration Operations	2.34	26.000%	$ 7,769		$ 7,769	$ 9,810	$ 17,580
Total	**9.00**	**100.000%**	**$ 29,881**	**$ -**	**$ 29,881**	**$ 25,155**	**$ 55,036**

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	$ 5,976	$ 9,960	$ 15,937
110-06/15- MIS	$ 12,265	$ -	$ 12,265
110-24-1 Engineering - Administration	$ 12,265	$ 7,513	$ 19,778
209-22-1 Police - Administration	$ 12,265	$ 19,984	$ 32,249
210-21-1 Fire - Administration Operations	$ 12,265	$ 17,580	$ 29,844
Total	**$ 55,036**	**$ 55,036**	**$ 110,072**

5 City Clerk

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

- **Activities of the Assembly –** represents preparing 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 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.

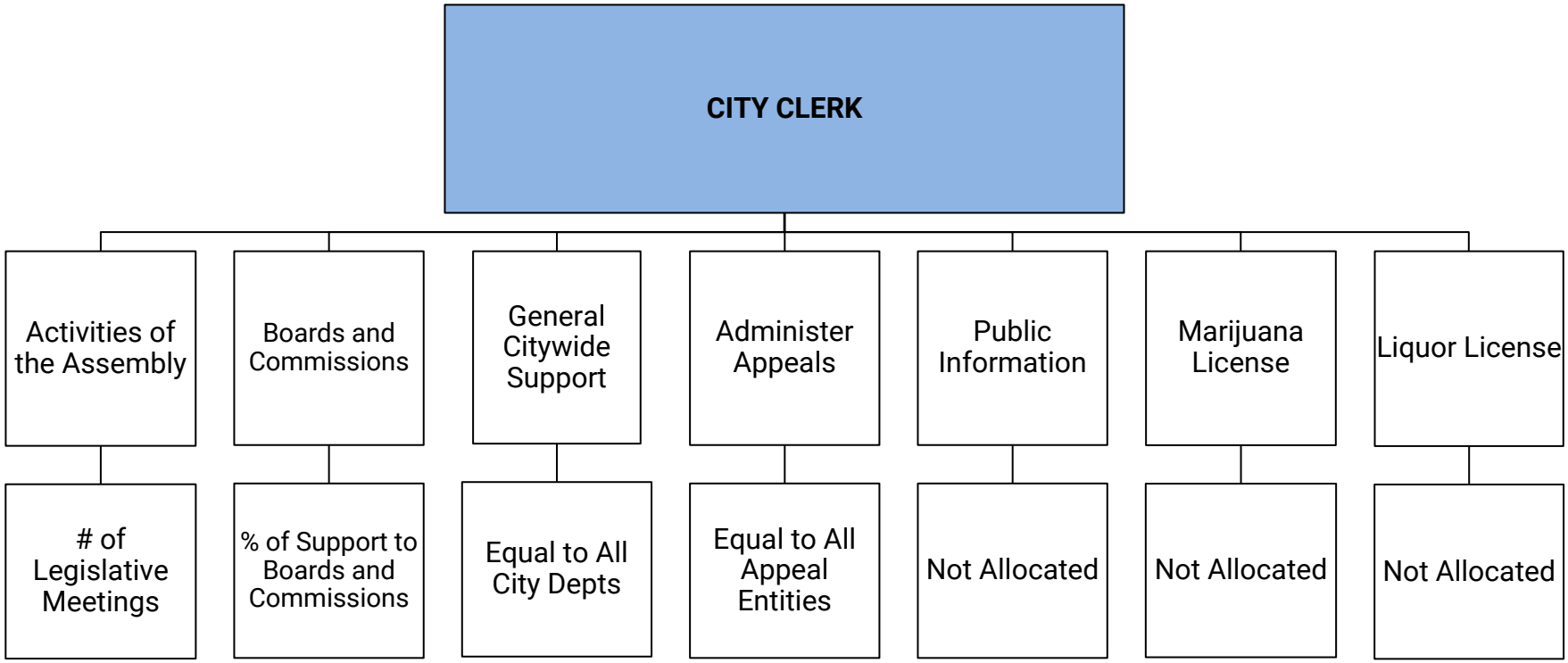
- **Public Information –** represents support and services associated with responding to public records requests. As these services are for the benefit of the City and Borough, rather than specific departments or funds, these costs have not been allocated.

- **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.


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

COSTS TO BE ALLOCATED

110-3- Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 506,800		$ 506,800
Capital Outlay	$ (1,500)		
Total Deductions	$ (1,500)		$ (1,500)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 14,546	$ 5,754	$ 20,299
110-11-1 City Attorney	$ 77,524	$ 9,501	$ 87,025
110-12-1 City Manager	$ 22,405	$ 3,348	$ 25,754
110-3- Clerk		$ 5,388	$ 5,388
110-8-1 Human Resources		$ 4,848	$ 4,848
110-06/15- MIS		$ 143,415	$ 143,415
110-17-1 Finance Administration		$ 5,419	$ 5,419
110-17-3 Controller		$ 9,784	$ 9,784
110-17-4 Treasury		$ 750	$ 750
110-17-6 Purchasing		$ 5,662	$ 5,662
110-23-1 Library		$ 5,416	$ 5,416
Total Incoming Costs	**$ 114,475**	**$ 199,285**	**$ 313,760**
Revenues	$ (1,500)		
Reimbursable Expenditures	$ 136,100		
Total Cost Adjustments	**$ 134,600**		**$ 134,600**
Total Costs to be Allocated	**$ 754,375**	**$ 199,285**	**$ 953,660**

DEPARTMENTAL EXPENSE DETAIL

110-3- Clerk

Expense Type	Expense ($)	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Public Information	Marijuana License	Liquor License
Personnel								
Salary and Wages	$ 330,300	$ 115,605	$ 82,575	$ 66,060	$ 16,515	$ 33,030	$ 8,258	$ 8,258
Benefits	$ 194,100	$ 67,935	$ 48,525	$ 38,820	$ 9,705	$ 19,410	$ 4,853	$ 4,853
Subtotal Personnel Cost	**$ 524,400**	**$ 183,540**	**$ 131,100**	**$ 104,880**	**$ 26,220**	**$ 52,440**	**$ 13,110**	**$ 13,110**
Operating Services & Supplies								
Advertising	$ 51,000	$ 17,850	$ 12,750	$ 10,200	$ 2,550	$ 5,100	$ 1,275	$ 1,275
General Supplies	$ 3,000	$ 1,050	$ 750	$ 600	$ 150	$ 300	$ 75	$ 75
Insurance	$ 7,800	$ 2,730	$ 1,950	$ 1,560	$ 390	$ 780	$ 195	$ 195
Other Expenses	$ 1,500	$ 525	$ 375	$ 300	$ 75	$ 150	$ 38	$ 38
Postage	$ 400	$ 140	$ 100	$ 80	$ 20	$ 40	$ 10	$ 10
Printing	$ 2,800	$ 980	$ 700	$ 560	$ 140	$ 280	$ 70	$ 70
Professional	$ 8,500	$ 2,975	$ 2,125	$ 1,700	$ 425	$ 850	$ 213	$ 213
Public Utility Services	$ 500	$ 175	$ 125	$ 100	$ 25	$ 50	$ 13	$ 13
Reimbursable Expenses	$ (136,100)	$ (47,635)	$ (34,025)	$ (27,220)	$ (6,805)	$ (13,610)	$ (3,403)	$ (3,403)
Rentals and Leases	$ 4,100	$ 1,435	$ 1,025	$ 820	$ 205	$ 410	$ 103	$ 103
Repairs and Maintenance	$ 8,400	$ 2,940	$ 2,100	$ 1,680	$ 420	$ 840	$ 210	$ 210
Travel and Training	$ 29,000	$ 10,150	$ 7,250	$ 5,800	$ 1,450	$ 2,900	$ 725	$ 725
Capital Outlay	$ 1,500	$ 525	$ 375	$ 300	$ 75	$ 150	$ 38	$ 38
Subtotal Operating Cost	**$ (17,600)**	**$ (6,160)**	**$ (4,400)**	**$ (3,520)**	**$ (880)**	**$ (1,760)**	**$ (440)**	**$ (440)**
DEPARTMENTAL EXPENDITURES	**$ 506,800**	**$ 177,380**	**$ 126,700**	**$ 101,360**	**$ 25,340**	**$ 50,680**	**$ 12,670**	**$ 12,670**
Disallowed Costs								
Capital Outlay	$ (1,500)	$ (525)	$ (375)	$ (300)	$ (75)	$ (150)	$ (38)	$ (38)
Subtotal Disallowed Costs	**$ (1,500)**	**$ (525)**	**$ (375)**	**$ (300)**	**$ (75)**	**$ (150)**	**$ (38)**	**$ (38)**
Cost Adjustments								
Revenues	$ (1,500)	$ (525)	$ (375)	$ (300)	$ (75)	$ (150)	$ (38)	$ (38)
Reimbursable Expenditures	$ 136,100	$ 47,635	$ 34,025	$ 27,220	$ 6,805	$ 13,610	$ 3,403	$ 3,403
Subtotal Cost Adjustments	**$ 134,600**	**$ 47,110**	**$ 33,650**	**$ 26,920**	**$ 6,730**	**$ 13,460**	**$ 3,365**	**$ 3,365**
FUNCTIONAL COST	**$ 639,900**	**$ 223,965**	**$ 159,975**	**$ 127,980**	**$ 31,995**	**$ 63,990**	**$ 15,998**	**$ 15,998**
First Allocation								
Incoming - All Others	$ 114,475	$ 40,066	$ 28,619	$ 22,895	$ 5,724	$ 11,447	$ 2,862	$ 2,862
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (113,156)	$ -	$ -	$ -	$ -	$ (75,437)	$ (18,859)	$ (18,859)
Subtotal of First Allocation	**$ 641,219**	**$ 264,031**	**$ 188,594**	**$ 150,875**	**$ 37,719**	**$ -**	**$ -**	**$ -**
Second Allocation					$ -	$ -	$ -	$ -
Incoming - All Others	$ 199,285	$ 69,750	$ 49,821	$ 39,857	$ 9,964	$ 19,929	$ 4,982	$ 4,982
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (29,893)	$ -	$ -	$ -	$ -	$ (19,929)	$ (4,982)	$ (4,982)
Subtotal of Second Allocation	**$ 169,392**	**$ 69,750**	**$ 49,821**	**$ 39,857**	**$ 9,964**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 810,611**	**$ 333,781**	**$ 238,415**	**$ 190,732**	**$ 47,683**	**$ -**	**$ -**	**$ -**

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Activities of the Assembly							
110-10-1 Mayor and Assembly	51.00	14.127%	$ 37,301		$ 37,301		$ 37,301
110-11-1 City Attorney	5.00	1.385%	$ 3,657		$ 3,657		$ 3,657
110-12-1 City Manager	3.00	0.831%	$ 2,194		$ 2,194		$ 2,194
110-7-1 Emergency Services	10.00	2.770%	$ 7,314		$ 7,314		$ 7,314
110-8-1 Human Resources	15.00	4.155%	$ 10,971		$ 10,971	$ 3,583	$ 14,554
110-17-1 Finance Administration	19.00	5.263%	$ 13,896		$ 13,896	$ 4,539	$ 18,435
110-12-3 Manager Office - Syst. Racism Rev.	17.00	4.709%	$ 12,434		$ 12,434	$ 4,061	$ 16,494
110-16-1 CDD - Administration	20.00	5.540%	$ 14,628		$ 14,628	$ 4,777	$ 19,405
110-16-2 CDD - Planning	63.00	17.452%	$ 46,077		$ 46,077	$ 15,049	$ 61,126
110-16-3 CDD - Building	2.00	0.554%	$ 1,463		$ 1,463	$ 478	$ 1,941
110-24-1 Engineering - Administration	9.00	2.493%	$ 6,582		$ 6,582	$ 2,150	$ 8,732
209-46-1 Parks and Recreation - Administration	7.00	1.939%	$ 5,120		$ 5,120	$ 1,672	$ 6,792
209-46-12 Parks and Recreation - Youth Activit	3.00	0.831%	$ 2,194		$ 2,194	$ 717	$ 2,911
235-28-1 Eaglecrest - Administration	26.00	7.202%	$ 19,016		$ 19,016	$ 6,211	$ 25,227
271-14-1 Lands - Administration	10.00	2.770%	$ 7,314		$ 7,314	$ 2,389	$ 9,703
514-75-1 Water - Administration	5.00	1.385%	$ 3,657		$ 3,657	$ 1,194	$ 4,851
531-52-1 Docks - Administration	23.00	6.371%	$ 16,822		$ 16,822	$ 5,494	$ 22,316
550-55-1 Bartlett Regional Hospital	54.00	14.958%	$ 39,495		$ 39,495	$ 12,899	$ 52,394
560-50-1 Airport - Administration	19.00	5.263%	$ 13,896		$ 13,896	$ 4,539	$ 18,435
Total	**361.00**	**100.000%**	**$ 264,031**	**$ -**	**$ 264,031**	**$ 69,750**	**$ 333,781**

Allocation Basis: **# of Legislative Meetings**

Source of Allocation: **Meeting Schedule**

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Boards and Commissions							
110-10-1 Mayor and Assembly	5.50	36.789%	$ 69,382		$ 69,382		$ 69,382
110-7-1 Emergency Services	0.15	1.003%	$ 1,892		$ 1,892		$ 1,892
110-8-1 Human Resources	2.00	13.378%	$ 25,230		$ 25,230	$ 10,714	$ 35,944
110-17-1 Finance Administration	0.25	1.672%	$ 3,154		$ 3,154	$ 1,339	$ 4,493
110-17-4 Treasury	1.00	6.689%	$ 12,615		$ 12,615	$ 5,357	$ 17,972
110-17-6 Purchasing	1.00	6.689%	$ 12,615		$ 12,615	$ 5,357	$ 17,972
110-23-1 Library	0.05	0.334%	$ 631		$ 631	$ 268	$ 899
110-16-2 CDD - Planning	0.30	2.007%	$ 3,784		$ 3,784	$ 1,607	$ 5,392
110-16-3 CDD - Building	1.10	7.358%	$ 13,876		$ 13,876	$ 5,893	$ 19,769
110-17-2 Finance - Assessors	1.00	6.689%	$ 12,615		$ 12,615	$ 5,357	$ 17,972
110-24-1 Engineering - Administration	0.25	1.672%	$ 3,154		$ 3,154	$ 1,339	$ 4,493
209-22-7 Police - Animal Control	1.00	6.689%	$ 12,615		$ 12,615	$ 5,357	$ 17,972
209-46-1 Parks and Recreation - Administration	0.10	0.669%	$ 1,261		$ 1,261	$ 536	$ 1,797
209-46-12 Parks and Recreation - Youth Activit	0.10	0.669%	$ 1,261		$ 1,261	$ 536	$ 1,797
235-28-1 Eaglecrest - Administration	0.20	1.338%	$ 2,523		$ 2,523	$ 1,071	$ 3,594
271-14-1 Lands - Administration	0.25	1.672%	$ 3,154		$ 3,154	$ 1,339	$ 4,493
514-75-1 Water - Administration	0.10	0.669%	$ 1,261		$ 1,261	$ 536	$ 1,797
531-52-1 Docks - Administration	0.20	1.338%	$ 2,523		$ 2,523	$ 1,071	$ 3,594
550-55-1 Bartlett Regional Hospital	0.20	1.338%	$ 2,523		$ 2,523	$ 1,071	$ 3,594
560-50-1 Airport - Administration	0.20	1.338%	$ 2,523		$ 2,523	$ 1,071	$ 3,594
Total	**14.95**	**100.000%**	**$ 188,594**	**$ -**	**$ 188,594**	**$ 49,821**	**$ 238,415**

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

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

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support							
110-10-1 Mayor and Assembly	1.00	3.571%	$ 5,388		$ 5,388		$ 5,388
110-11-1 City Attorney	1.00	3.571%	$ 5,388		$ 5,388		$ 5,388
110-12-1 City Manager	1.00	3.571%	$ 5,388		$ 5,388		$ 5,388
110-3- Clerk	1.00	3.571%	$ 5,388		$ 5,388		$ 5,388
110-8-1 Human Resources	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
110-06/15- MIS	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
110-17-1 Finance Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
110-23-1 Library	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
110-16-1 CDD - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
110-24-1 Engineering - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
120-2-1 School District - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
209-22-1 Police - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
209-72-1 Streets - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
271-14-1 Lands - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
514-75-1 Water - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
519-76-4 Wastewater - Collections	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
530-51-1 Harbors	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
531-52-1 Docks - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
560-50-1 Airport - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
602-79-1 Fleet - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
680-60-1 Risk - Administration	1.00	3.571%	$ 5,388		$ 5,388	$ 1,661	$ 7,049
Total	**28.00**	**100.000%**	**$ 150,875**	**$ -**	**$ 150,875**	**$ 39,857**	**$ 190,732**

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

110-3- 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%	$ 7,544		$ 7,544	$ 1,993	$ 9,537
110-23-1 Library	1.00	20.000%	$ 7,544		$ 7,544	$ 1,993	$ 9,537
110-17-2 Finance - Assessors	1.00	20.000%	$ 7,544		$ 7,544	$ 1,993	$ 9,537
110-21-1 Fire - Emergency Services	1.00	20.000%	$ 7,544		$ 7,544	$ 1,993	$ 9,537
209-22-2 Police - General Operations	1.00	20.000%	$ 7,544		$ 7,544	$ 1,993	$ 9,537
Total	**5.00**	**100.000%**	**$ 37,719**	**$ -**	**$ 37,719**	**$ 9,964**	**$ 47,683**

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

ALLOCATION SUMMARY

110-3- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
110-10-1 Mayor and Assembly	$ 37,301	$ 69,382	$ 5,388	$ -	$ 112,071
110-11-1 City Attorney	$ 3,657	$ -	$ 5,388	$ -	$ 9,045
110-12-1 City Manager	$ 2,194	$ -	$ 5,388	$ -	$ 7,583
110-7-1 Emergency Services	$ 7,314	$ 1,892	$ -	$ -	$ 9,206
110-3- Clerk	$ -	$ -	$ 5,388	$ -	$ 5,388
110-8-1 Human Resources	$ 14,554	$ 35,944	$ 7,049	$ -	$ 57,547
110-06/15- MIS	$ -	$ -	$ 7,049	$ -	$ 7,049
110-17-1 Finance Administration	$ 18,435	$ 4,493	$ 7,049	$ -	$ 29,977
110-17-4 Treasury	$ -	$ 17,972	$ -	$ 9,537	$ 27,509
110-17-6 Purchasing	$ -	$ 17,972	$ -	$ -	$ 17,972
110-23-1 Library	$ -	$ 899	$ 7,049	$ 9,537	$ 17,484
110-12-3 Manager Office - Syst. Racism Rev.	$ 16,494	$ -	$ -	$ -	$ 16,494
110-16-1 CDD - Administration	$ 19,405	$ -	$ 7,049	$ -	$ 26,454
110-16-2 CDD - Planning	$ 61,126	$ 5,392	$ -	$ -	$ 66,518
110-16-3 CDD - Building	$ 1,941	$ 19,769	$ -	$ -	$ 21,710
110-17-2 Finance - Assessors	$ -	$ 17,972	$ -	$ 9,537	$ 27,509
110-21-1 Fire - Emergency Services	$ -	$ -	$ -	$ 9,537	$ 9,537
110-24-1 Engineering - Administration	$ 8,732	$ 4,493	$ 7,049	$ -	$ 20,274
110-77-1 RecycleWorks - Administration	$ -	$ -	$ 7,049	$ -	$ 7,049
120-2-1 School District - Administration	$ -	$ -	$ 7,049	$ -	$ 7,049
209-22-1 Police - Administration	$ -	$ -	$ 7,049	$ -	$ 7,049
209-22-2 Police - General Operations	$ -	$ -	$ -	$ 9,537	$ 9,537
209-22-7 Police - Animal Control	$ -	$ 17,972	$ -	$ -	$ 17,972
209-46-1 Parks and Recreation - Administration	$ 6,792	$ 1,797	$ 7,049	$ -	$ 15,638
209-46-12 Parks and Recreation - Youth Activities	$ 2,911	$ 1,797	$ -	$ -	$ 4,708
209-71-1 Capital Transit - Administration	$ -	$ -	$ 7,049	$ -	$ 7,049
209-72-1 Streets - Administration	$ -	$ -	$ 7,049	$ -	$ 7,049
210-21-1 Fire - Administration Operations	$ -	$ -	$ 7,049	$ -	$ 7,049
225-1-1 Marine Passenger Fees	$ -	$ -	$ 7,049	$ -	$ 7,049
235-28-1 Eaglecrest - Administration	$ 25,227	$ 3,594	$ 7,049	$ -	$ 35,870

ALLOCATION SUMMARY

110-3- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
271-14-1 Lands - Administration	$ 9,703	$ 4,493	$ 7,049	$ -	$ 21,245
514-75-1 Water - Administration	$ 4,851	$ 1,797	$ 7,049	$ -	$ 13,698
519-76-4 Wastewater - Collections	$ -	$ -	$ 7,049	$ -	$ 7,049
530-51-1 Harbors	$ -	$ -	$ 7,049	$ -	$ 7,049
531-52-1 Docks - Administration	$ 22,316	$ 3,594	$ 7,049	$ -	$ 32,959
550-55-1 Bartlett Regional Hospital	$ 52,394	$ 3,594	$ 7,049	$ -	$ 63,037
560-50-1 Airport - Administration	$ 18,435	$ 3,594	$ 7,049	$ -	$ 29,078
602-79-1 Fleet - Administration	$ -	$ -	$ 7,049	$ -	$ 7,049
680-60-1 Risk - Administration	$ -	$ -	$ 7,049	$ -	$ 7,049
Total	**$ 333,781**	**$ 238,415**	**$ 190,732**	**$ 47,683**	**$ 810,611**

6 Human Resources

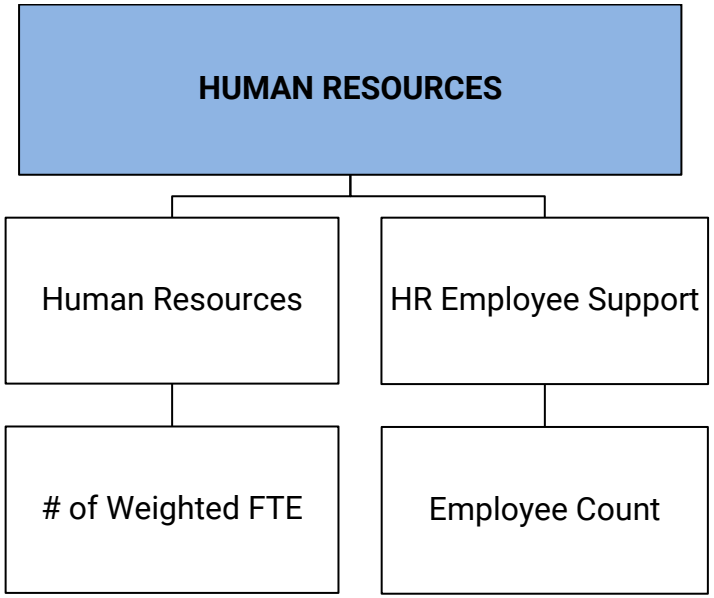
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, and employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the 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[3].

- **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 the employee count per Fund / Department / Division[4].

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.

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


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

COSTS TO BE ALLOCATED

110-8-1 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 748,300		$ 748,300
Capital Outlay	$ (5,000)		
Total Deductions	$ (5,000)		$ (5,000)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 11,637	$ 4,603	$ 16,239
110-11-1 City Attorney	$ 34,431	$ 4,220	$ 38,651
110-12-1 City Manager	$ 23,452	$ 3,323	$ 26,775
110-3- Clerk	$ 41,589	$ 15,958	$ 57,547
110-8-1 Human Resources		$ 6,787	$ 6,787
110-06/15- MIS		$ 92,731	$ 92,731
110-17-3 Controller		$ 12,123	$ 12,123
110-17-4 Treasury		$ 1,108	$ 1,108
110-17-6 Purchasing		$ 16,782	$ 16,782
110-23-1 Library		$ 5,214	$ 5,214
Total Incoming Costs	**$ 111,109**	**$ 162,848**	**$ 273,957**
Reimbursable Expenditures	$ 245,400		
Total Cost Adjustments	**$ 245,400**		**$ 245,400**
Total Costs to be Allocated	**$ 1,099,809**	**$ 162,848**	**$ 1,262,657**

DEPARTMENTAL EXPENSE DETAIL

110-8-1 Human Resources

Expense Type	Expense ($)	Human Resources	HR Employee Support
Personnel			
Salary and Wages	$ 563,600	$ 535,420	$ 28,180
Benefits	$ 296,900	$ 282,055	$ 14,845
Subtotal Personnel Cost	**$ 860,500**	**$ 817,475**	**$ 43,025**
Operating Services & Supplies			
General Supplies	$ 3,600	$ 3,420	$ 180
Insurance	$ 8,100	$ 7,695	$ 405
Miscellaneous Expenses	$ 3,500	$ 3,325	$ 175
Other Expenses	$ 3,300	$ 3,135	$ 165
Postage	$ 500	$ 475	$ 25
Printing	$ 1,500	$ 1,425	$ 75
Professional	$ 60,200	$ 57,190	$ 3,010
Public Utility Services	$ 1,100	$ 1,045	$ 55
Reimbursable Expenses	$ (245,400)	$ (233,130)	$ (12,270)
Rentals and Leases	$ 7,100	$ 6,745	$ 355
Travel and Training	$ 39,300	$ 37,335	$ 1,965
Capital Outlay	$ 5,000	$ 4,750	$ 250
Subtotal Operating Cost	**$ (112,200)**	**$ (106,590)**	**$ (5,610)**
DEPARTMENTAL EXPENDITURES	**$ 748,300**	**$ 710,885**	**$ 37,415**
Disallowed Costs			
Capital Outlay	$ (5,000)	$ (4,750)	$ (250)
Subtotal Disallowed Costs	**$ (5,000)**	**$ (4,750)**	**$ (250)**
Cost Adjustments			
Reimbursable Expenditures	$ 245,400	$ 233,130	$ 12,270
Subtotal Cost Adjustments	**$ 245,400**	**$ 233,130**	**$ 12,270**
FUNCTIONAL COST	**$ 988,700**	**$ 939,265**	**$ 49,435**
First Allocation			
Incoming - All Others	$ 111,109	$ 105,553	$ 5,555
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 1,099,809**	**$ 1,044,818**	**$ 54,990**
Second Allocation			
Incoming - All Others	$ 162,848	$ 154,706	$ 8,142
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 162,848**	**$ 154,706**	**$ 8,142**
TOTAL ALLOCATED	**$ 1,262,657**	**$ 1,199,524**	**$ 63,133**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Resources							
110-10-1 Mayor and Assembly	9.00	0.994%	$ 10,389		$ 10,389		$ 10,389
110-11-1 City Attorney	10.25	1.132%	$ 11,832		$ 11,832		$ 11,832
110-12-1 City Manager	5.00	0.552%	$ 5,772		$ 5,772		$ 5,772
110-7-1 Emergency Services	2.00	0.221%	$ 2,309		$ 2,309		$ 2,309
110-3- Clerk	4.00	0.442%	$ 4,617		$ 4,617		$ 4,617
110-8-1 Human Resources	5.60	0.619%	$ 6,464		$ 6,464		$ 6,464
110-06/15- MIS	15.00	1.657%	$ 17,315		$ 17,315	$ 2,669	$ 19,984
110-17-1 Finance Administration	5.00	0.552%	$ 5,772		$ 5,772	$ 890	$ 6,661
110-17-3 Controller	12.05	1.331%	$ 13,909		$ 13,909	$ 2,144	$ 16,054
110-17-4 Treasury	17.00	1.878%	$ 19,623		$ 19,623	$ 3,025	$ 22,649
110-17-6 Purchasing	4.00	0.442%	$ 4,617		$ 4,617	$ 712	$ 5,329
110-23-1 Library	23.46	2.592%	$ 27,080		$ 27,080	$ 4,175	$ 31,255
110-4-1 Election	0.50	0.055%	$ 577		$ 577	$ 89	$ 666
110-12-2 Manager Office - Teen Health Center	2.25	0.249%	$ 2,597		$ 2,597	$ 400	$ 2,998
110-12-6 Manager Office - Tourism Management	1.00	0.110%	$ 1,154		$ 1,154	$ 178	$ 1,332
110-16-1 CDD - Administration	9.66	1.067%	$ 11,151		$ 11,151	$ 1,719	$ 12,870
110-16-2 CDD - Planning	10.00	1.105%	$ 11,543		$ 11,543	$ 1,780	$ 13,323
110-16-3 CDD - Building	6.00	0.663%	$ 6,926		$ 6,926	$ 1,068	$ 7,994
110-17-2 Finance - Assessors	8.00	0.884%	$ 9,234		$ 9,234	$ 1,424	$ 10,658
110-21-70 Fire - Sobering Center	10.00	1.105%	$ 11,543		$ 11,543	$ 1,780	$ 13,323
110-21-71 Fire - Mobile Integrated Health	6.00	0.663%	$ 6,926		$ 6,926	$ 1,068	$ 7,994
110-23-2 Library - City Museum	3.96	0.437%	$ 4,571		$ 4,571	$ 705	$ 5,276
110-24-1 Engineering - Administration	2.45	0.271%	$ 2,828		$ 2,828	$ 436	$ 3,264
110-24-2 Engineering - CIP	18.65	2.060%	$ 21,528		$ 21,528	$ 3,319	$ 24,847
110-41-1 P&R Parks and Landscape - Administration	19.95	2.204%	$ 23,028		$ 23,028	$ 3,550	$ 26,579
110-42-1 Arboretum - Administration	1.79	0.198%	$ 2,066		$ 2,066	$ 319	$ 2,385
110-77-1 RecycleWorks - Administration	1.40	0.155%	$ 1,616		$ 1,616	$ 249	$ 1,865
209-22-1 Police - Administration	7.15	0.790%	$ 8,253		$ 8,253	$ 1,272	$ 9,526
209-22-2 Police - General Operations	114.00	12.595%	$ 131,591		$ 131,591	$ 20,288	$ 151,879
209-22-5 Police - Communications	19.40	2.143%	$ 22,393		$ 22,393	$ 3,453	$ 25,846
209-22-9 Police - System Admin/E911	5.47	0.604%	$ 6,314		$ 6,314	$ 973	$ 7,288
209-22-10 Police - Fleet	1.00	0.110%	$ 1,154		$ 1,154	$ 178	$ 1,332
209-22-11 Police - Electronics	1.00	0.110%	$ 1,154		$ 1,154	$ 178	$ 1,332
209-22-16 Police - Airport Security	5.00	0.552%	$ 5,772		$ 5,772	$ 890	$ 6,661
209-22-17 Police - Services	11.52	1.273%	$ 13,298		$ 13,298	$ 2,050	$ 15,348
209-46-1 Parks and Recreation - Administration	3.20	0.354%	$ 3,694		$ 3,694	$ 569	$ 4,263
209-46-2 Parks and Recreation - Areawide Recreation	4.59	0.507%	$ 5,298		$ 5,298	$ 817	$ 6,115
209-46-7 Parks and Recreation - Zach Gordon Youth Center	25.79	2.849%	$ 29,769		$ 29,769	$ 4,590	$ 34,359
209-46-8 Parks and Recreation - Treadwell Arena	6.29	0.695%	$ 7,261		$ 7,261	$ 1,119	$ 8,380
209-46-14 Parks and Recreation - Diamond Park Field House	4.56	0.504%	$ 5,264		$ 5,264	$ 812	$ 6,075
209-71-1 Capital Transit - Administration	3.20	0.354%	$ 3,694		$ 3,694	$ 569	$ 4,263
209-71-2 Capital Transit - Operations	66.80	7.380%	$ 77,107		$ 77,107	$ 11,888	$ 88,996
209-71-3 Capital Transit - Maintenance	7.00	0.773%	$ 8,080		$ 8,080	$ 1,246	$ 9,326

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-72-1 Streets - Administration	50.46	5.575%	$ 58,246		$ 58,246	$ 8,980	$ 67,226
210-21-1 Fire - Administration Operations	108.60	11.998%	$ 125,357		$ 125,357	$ 19,327	$ 144,684
235-28-1 Eaglecrest - Administration	5.00	0.552%	$ 5,772		$ 5,772	$ 890	$ 6,661
235-28-2 Eaglecrest - Ski Patrol	5.13	0.567%	$ 5,922		$ 5,922	$ 913	$ 6,835
235-28-3 Eaglecrest - Lift	3.51	0.388%	$ 4,052		$ 4,052	$ 625	$ 4,676
235-28-4 Eaglecrest - Mountain Maint	5.94	0.656%	$ 6,857		$ 6,857	$ 1,057	$ 7,914
235-28-5 Eaglecrest - Lodge General Operations	2.74	0.302%	$ 3,157		$ 3,157	$ 487	$ 3,644
235-28-6 Eaglecrest - Snow Sports School	5.83	0.644%	$ 6,731		$ 6,731	$ 1,038	$ 7,768
235-28-7 Eaglecrest - Food Service	1.06	0.117%	$ 1,224		$ 1,224	$ 189	$ 1,412
235-28-8 Eaglecrest - Ski Rental Shop	3.43	0.379%	$ 3,959		$ 3,959	$ 610	$ 4,570
235-28-9 Eaglecrest - Marketing	1.35	0.149%	$ 1,558		$ 1,558	$ 240	$ 1,799
249-46-3 Parks and Recreation - Aquatics	9.44	1.042%	$ 10,891		$ 10,891	$ 1,679	$ 12,570
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.83	1.749%	$ 18,273		$ 18,273	$ 2,817	$ 21,090
270-48-1 Downtown Parking	0.90	0.099%	$ 1,039		$ 1,039	$ 160	$ 1,199
271-14-1 Lands - Administration	2.90	0.320%	$ 3,347		$ 3,347	$ 516	$ 3,864
271-14-2 Lands - Quarries	0.70	0.077%	$ 808		$ 808	$ 125	$ 933
514-75-1 Water - Administration	26.70	2.950%	$ 30,820		$ 30,820	$ 4,752	$ 35,572
514-75-2 Water - Extension	0.50	0.055%	$ 577		$ 577	$ 89	$ 666
519-76-4 Wastewater - Collections	9.90	1.094%	$ 11,428		$ 11,428	$ 1,762	$ 13,189
519-76-5 Wastewater - Treatment	44.50	4.916%	$ 51,366		$ 51,366	$ 7,919	$ 59,286
519-76-6 Wastewater - Extension	0.60	0.066%	$ 693		$ 693	$ 107	$ 799
530-51-1 Harbors	17.95	1.983%	$ 20,720		$ 20,720	$ 3,194	$ 23,914
531-52-1 Docks - Administration	16.80	1.856%	$ 19,392		$ 19,392	$ 2,990	$ 22,382
531-52-2 Docks - CIP Engineers-Dock	2.95	0.326%	$ 3,405		$ 3,405	$ 525	$ 3,930
560-50-1 Airport - Administration	10.20	1.127%	$ 11,774		$ 11,774	$ 1,815	$ 13,589
560-50-2 Airport - Terminal General Operations	10.00	1.105%	$ 11,543		$ 11,543	$ 1,780	$ 13,323
560-50-3 Airport - Airfield Maintenance Shop	17.00	1.878%	$ 19,623		$ 19,623	$ 3,025	$ 22,649
602-79-1 Fleet - Administration	5.30	0.586%	$ 6,118		$ 6,118	$ 943	$ 7,061
602-79-4 Fleet - Fuel Program	0.80	0.088%	$ 923		$ 923	$ 142	$ 1,066
602-79-5 Fleet - Washbay	0.15	0.017%	$ 173		$ 173	$ 27	$ 200
640-44-1 Building Maintenance	13.15	1.453%	$ 15,179		$ 15,179	$ 2,340	$ 17,519
680-60-1 Risk - Administration	4.90	0.541%	$ 5,656		$ 5,656	$ 872	$ 6,528
680-60-6 Risk - Wellness	1.00	0.110%	$ 1,154		$ 1,154	$ 178	$ 1,332
Total	**905.15**	**100.000%**	**$ 1,044,818**	**$ -**	**$ 1,044,818**	**$ 154,706**	**$ 1,199,524**

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							
110-10-1 Mayor and Assembly	9.00	0.754%	$ 415		$ 415		$ 415
110-11-1 City Attorney	11.00	0.922%	$ 507		$ 507		$ 507
110-12-1 City Manager	5.00	0.419%	$ 230		$ 230		$ 230
110-7-1 Emergency Services	2.00	0.168%	$ 92		$ 92		$ 92
110-3- Clerk	5.00	0.419%	$ 230		$ 230		$ 230
110-8-1 Human Resources	7.00	0.587%	$ 323		$ 323		$ 323
110-06/15- MIS	15.00	1.257%	$ 691		$ 691	$ 106	$ 797
110-17-1 Finance Administration	5.00	0.419%	$ 230		$ 230	$ 35	$ 266
110-17-3 Controller	13.00	1.090%	$ 599		$ 599	$ 92	$ 691
110-17-4 Treasury	17.00	1.425%	$ 784		$ 784	$ 120	$ 904
110-17-6 Purchasing	4.00	0.335%	$ 184		$ 184	$ 28	$ 213
110-23-1 Library	36.00	3.018%	$ 1,659		$ 1,659	$ 254	$ 1,913
110-4-1 Election	9.00	0.754%	$ 415		$ 415	$ 64	$ 478
110-12-2 Manager Office - Teen Health Center	3.00	0.251%	$ 138		$ 138	$ 21	$ 159
110-12-6 Manager Office - Tourism Management	1.00	0.084%	$ 46		$ 46	$ 7	$ 53
110-16-1 CDD - Administration	10.00	0.838%	$ 461		$ 461	$ 71	$ 532
110-16-2 CDD - Planning	10.00	0.838%	$ 461		$ 461	$ 71	$ 532
110-16-3 CDD - Building	6.00	0.503%	$ 277		$ 277	$ 42	$ 319
110-17-2 Finance - Assessors	8.00	0.671%	$ 369		$ 369	$ 56	$ 425
110-21-70 Fire - Sobering Center	11.00	0.922%	$ 507		$ 507	$ 78	$ 585
110-21-71 Fire - Mobile Integrated Health	8.00	0.671%	$ 369		$ 369	$ 56	$ 425
110-23-2 Library - City Museum	5.00	0.419%	$ 230		$ 230	$ 35	$ 266
110-24-1 Engineering - Administration	7.00	0.587%	$ 323		$ 323	$ 49	$ 372
110-24-2 Engineering - CIP	23.00	1.928%	$ 1,060		$ 1,060	$ 162	$ 1,222
110-41-1 P&R Parks and Landscape - Administration	36.00	3.018%	$ 1,659		$ 1,659	$ 254	$ 1,913
110-42-1 Arboretum - Administration	3.00	0.251%	$ 138		$ 138	$ 21	$ 159
110-77-1 RecycleWorks - Administration	5.00	0.419%	$ 230		$ 230	$ 35	$ 266
209-22-1 Police - Administration	8.00	0.671%	$ 369		$ 369	$ 56	$ 425
209-22-2 Police - General Operations	57.00	4.778%	$ 2,627		$ 2,627	$ 402	$ 3,030
209-22-5 Police - Communications	14.00	1.174%	$ 645		$ 645	$ 99	$ 744
209-22-9 Police - System Admin/E911	16.00	1.341%	$ 738		$ 738	$ 113	$ 850
209-22-10 Police - Fleet	1.00	0.084%	$ 46		$ 46	$ 7	$ 53
209-22-11 Police - Electronics	1.00	0.084%	$ 46		$ 46	$ 7	$ 53
209-22-16 Police - Airport Security	5.00	0.419%	$ 230		$ 230	$ 35	$ 266
209-22-17 Police - Services	13.00	1.090%	$ 599		$ 599	$ 92	$ 691
209-46-1 Parks and Recreation - Administration	4.00	0.335%	$ 184		$ 184	$ 28	$ 213
209-46-2 Parks and Recreation - Areawide Recreation	35.00	2.934%	$ 1,613		$ 1,613	$ 247	$ 1,860
209-46-7 Parks and Recreation - Zach Gordon Youth Center	59.00	4.946%	$ 2,720		$ 2,720	$ 416	$ 3,136
209-46-8 Parks and Recreation - Treadwell Arena	16.00	1.341%	$ 738		$ 738	$ 113	$ 850
209-46-14 Parks and Recreation - Diamond Park Field House	10.00	0.838%	$ 461		$ 461	$ 71	$ 532
209-71-1 Capital Transit - Administration	5.00	0.419%	$ 230		$ 230	$ 35	$ 266
209-71-2 Capital Transit - Operations	36.00	3.018%	$ 1,659		$ 1,659	$ 254	$ 1,913
209-71-3 Capital Transit - Maintenance	7.00	0.587%	$ 323		$ 323	$ 49	$ 372

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-72-1 Streets - Administration	30.00	2.515%	$ 1,383		$ 1,383	$ 212	$ 1,595
210-21-1 Fire - Administration Operations	56.00	4.694%	$ 2,581		$ 2,581	$ 395	$ 2,976
235-28-1 Eaglecrest - Administration	7.00	0.587%	$ 323		$ 323	$ 49	$ 372
235-28-2 Eaglecrest - Ski Patrol	19.00	1.593%	$ 876		$ 876	$ 134	$ 1,010
235-28-3 Eaglecrest - Lift	16.00	1.341%	$ 738		$ 738	$ 113	$ 850
235-28-4 Eaglecrest - Mountain Maint	19.00	1.593%	$ 876		$ 876	$ 134	$ 1,010
235-28-5 Eaglecrest - Lodge General Operations	13.00	1.090%	$ 599		$ 599	$ 92	$ 691
235-28-6 Eaglecrest - Snow Sports School	88.00	7.376%	$ 4,056		$ 4,056	$ 621	$ 4,677
235-28-7 Eaglecrest - Food Service	3.00	0.251%	$ 138		$ 138	$ 21	$ 159
235-28-8 Eaglecrest - Ski Rental Shop	13.00	1.090%	$ 599		$ 599	$ 92	$ 691
235-28-9 Eaglecrest - Marketing	3.00	0.251%	$ 138		$ 138	$ 21	$ 159
249-46-3 Parks and Recreation - Aquatics	48.00	4.023%	$ 2,213		$ 2,213	$ 339	$ 2,551
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	78.00	6.538%	$ 3,595		$ 3,595	$ 550	$ 4,146
270-48-1 Downtown Parking	4.00	0.335%	$ 184		$ 184	$ 28	$ 213
271-14-1 Lands - Administration	3.00	0.251%	$ 138		$ 138	$ 21	$ 159
271-14-2 Lands - Quarries	10.00	0.838%	$ 461		$ 461	$ 71	$ 532
514-75-1 Water - Administration	20.00	1.676%	$ 922		$ 922	$ 141	$ 1,063
514-75-2 Water - Extension	2.00	0.168%	$ 92		$ 92	$ 14	$ 106
519-76-4 Wastewater - Collections	19.00	1.593%	$ 876		$ 876	$ 134	$ 1,010
519-76-5 Wastewater - Treatment	29.00	2.431%	$ 1,337		$ 1,337	$ 205	$ 1,541
519-76-6 Wastewater - Extension	3.00	0.251%	$ 138		$ 138	$ 21	$ 159
530-51-1 Harbors	26.00	2.179%	$ 1,198		$ 1,198	$ 183	$ 1,382
531-52-1 Docks - Administration	38.00	3.185%	$ 1,752		$ 1,752	$ 268	$ 2,020
531-52-2 Docks - CIP Engineers-Dock	4.00	0.335%	$ 184		$ 184	$ 28	$ 213
560-50-1 Airport - Administration	12.00	1.006%	$ 553		$ 553	$ 85	$ 638
560-50-2 Airport - Terminal General Operations	10.00	0.838%	$ 461		$ 461	$ 71	$ 532
560-50-3 Airport - Airfield Maintenance Shop	20.00	1.676%	$ 922		$ 922	$ 141	$ 1,063
602-79-1 Fleet - Administration	10.00	0.838%	$ 461		$ 461	$ 71	$ 532
602-79-4 Fleet - Fuel Program	5.00	0.419%	$ 230		$ 230	$ 35	$ 266
602-79-5 Fleet - Washbay	3.00	0.251%	$ 138		$ 138	$ 21	$ 159
640-44-1 Building Maintenance	14.00	1.174%	$ 645		$ 645	$ 99	$ 744
680-60-1 Risk - Administration	6.00	0.503%	$ 277		$ 277	$ 42	$ 319
680-60-6 Risk - Wellness	1.00	0.084%	$ 46		$ 46	$ 7	$ 53
Total	**1,193.00**	**100.000%**	**$ 54,990**	**$ -**	**$ 54,990**	**$ 8,142**	**$ 63,133**

Allocation Basis: **Employee Count**

Source of Allocation: **Staffing File**

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
110-10-1 Mayor and Assembly	$ 10,389	$ 415	$ 10,804
110-11-1 City Attorney	$ 11,832	$ 507	$ 12,339
110-12-1 City Manager	$ 5,772	$ 230	$ 6,002
110-7-1 Emergency Services	$ 2,309	$ 92	$ 2,401
110-3- Clerk	$ 4,617	$ 230	$ 4,848
110-8-1 Human Resources	$ 6,464	$ 323	$ 6,787
110-06/15- MIS	$ 19,984	$ 797	$ 20,781
110-17-1 Finance Administration	$ 6,661	$ 266	$ 6,927
110-17-3 Controller	$ 16,054	$ 691	$ 16,745
110-17-4 Treasury	$ 22,649	$ 904	$ 23,552
110-17-6 Purchasing	$ 5,329	$ 213	$ 5,542
110-23-1 Library	$ 31,255	$ 1,913	$ 33,168
110-4-1 Election	$ 666	$ 478	$ 1,144
110-12-2 Manager Office - Teen Health Center	$ 2,998	$ 159	$ 3,157
110-12-6 Manager Office - Tourism Management	$ 1,332	$ 53	$ 1,385
110-16-1 CDD - Administration	$ 12,870	$ 532	$ 13,401
110-16-2 CDD - Planning	$ 13,323	$ 532	$ 13,854
110-16-3 CDD - Building	$ 7,994	$ 319	$ 8,313
110-17-2 Finance - Assessors	$ 10,658	$ 425	$ 11,083
110-21-70 Fire - Sobering Center	$ 13,323	$ 585	$ 13,907
110-21-71 Fire - Mobile Integrated Health	$ 7,994	$ 425	$ 8,419
110-23-2 Library - City Museum	$ 5,276	$ 266	$ 5,542
110-24-1 Engineering - Administration	$ 3,264	$ 372	$ 3,636
110-24-2 Engineering - CIP	$ 24,847	$ 1,222	$ 26,069
110-41-1 P&R Parks and Landscape - Administration	$ 26,579	$ 1,913	$ 28,492
110-42-1 Arboretum - Administration	$ 2,385	$ 159	$ 2,544
110-77-1 RecycleWorks - Administration	$ 1,865	$ 266	$ 2,131
209-22-1 Police - Administration	$ 9,526	$ 425	$ 9,951
209-22-2 Police - General Operations	$ 151,879	$ 3,030	$ 154,908

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
209-22-5 Police - Communications	$ 25,846	$ 744	$ 26,590
209-22-9 Police - System Admin/E911	$ 7,288	$ 850	$ 8,138
209-22-10 Police - Fleet	$ 1,332	$ 53	$ 1,385
209-22-11 Police - Electronics	$ 1,332	$ 53	$ 1,385
209-22-16 Police - Airport Security	$ 6,661	$ 266	$ 6,927
209-22-17 Police - Services	$ 15,348	$ 691	$ 16,039
209-46-1 Parks and Recreation - Administration	$ 4,263	$ 213	$ 4,476
209-46-2 Parks and Recreation - Areawide Recreation	$ 6,115	$ 1,860	$ 7,975
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 34,359	$ 3,136	$ 37,495
209-46-8 Parks and Recreation - Treadwell Arena	$ 8,380	$ 850	$ 9,230
209-46-14 Parks and Recreation - Diamond Park Field House	$ 6,075	$ 532	$ 6,607
209-71-1 Capital Transit - Administration	$ 4,263	$ 266	$ 4,529
209-71-2 Capital Transit - Operations	$ 88,996	$ 1,913	$ 90,909
209-71-3 Capital Transit - Maintenance	$ 9,326	$ 372	$ 9,698
209-72-1 Streets - Administration	$ 67,226	$ 1,595	$ 68,821
210-21-1 Fire - Administration Operations	$ 144,684	$ 2,976	$ 147,661
235-28-1 Eaglecrest - Administration	$ 6,661	$ 372	$ 7,033
235-28-2 Eaglecrest - Ski Patrol	$ 6,835	$ 1,010	$ 7,844
235-28-3 Eaglecrest - Lift	$ 4,676	$ 850	$ 5,527
235-28-4 Eaglecrest - Mountain Maint	$ 7,914	$ 1,010	$ 8,924
235-28-5 Eaglecrest - Lodge General Operations	$ 3,644	$ 691	$ 4,335
235-28-6 Eaglecrest - Snow Sports School	$ 7,768	$ 4,677	$ 12,446
235-28-7 Eaglecrest - Food Service	$ 1,412	$ 159	$ 1,572
235-28-8 Eaglecrest - Ski Rental Shop	$ 4,570	$ 691	$ 5,261
235-28-9 Eaglecrest - Marketing	$ 1,799	$ 159	$ 1,958
249-46-3 Parks and Recreation - Aquatics	$ 12,570	$ 2,551	$ 15,121
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 21,090	$ 4,146	$ 25,236
270-48-1 Downtown Parking	$ 1,199	$ 213	$ 1,412
271-14-1 Lands - Administration	$ 3,864	$ 159	$ 4,023
271-14-2 Lands - Quarries	$ 933	$ 532	$ 1,464

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
514-75-1 Water - Administration	$ 35,572	$ 1,063	$ 36,635
514-75-2 Water - Extension	$ 666	$ 106	$ 772
519-76-4 Wastewater - Collections	$ 13,189	$ 1,010	$ 14,199
519-76-5 Wastewater - Treatment	$ 59,286	$ 1,541	$ 60,827
519-76-6 Wastewater - Extension	$ 799	$ 159	$ 959
530-51-1 Harbors	$ 23,914	$ 1,382	$ 25,296
531-52-1 Docks - Administration	$ 22,382	$ 2,020	$ 24,402
531-52-2 Docks - CIP Engineers-Dock	$ 3,930	$ 213	$ 4,143
560-50-1 Airport - Administration	$ 13,589	$ 638	$ 14,227
560-50-2 Airport - Terminal General Operations	$ 13,323	$ 532	$ 13,854
560-50-3 Airport - Airfield Maintenance Shop	$ 22,649	$ 1,063	$ 23,712
602-79-1 Fleet - Administration	$ 7,061	$ 532	$ 7,593
602-79-4 Fleet - Fuel Program	$ 1,066	$ 266	$ 1,332
602-79-5 Fleet - Washbay	$ 200	$ 159	$ 359
640-44-1 Building Maintenance	$ 17,519	$ 744	$ 18,263
680-60-1 Risk - Administration	$ 6,528	$ 319	$ 6,847
680-60-6 Risk - Wellness	$ 1,332	$ 53	$ 1,385
Total	**$ 1,199,524**	**$ 63,133**	**$ 1,262,657**

7 Management Information Systems (MIS)

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

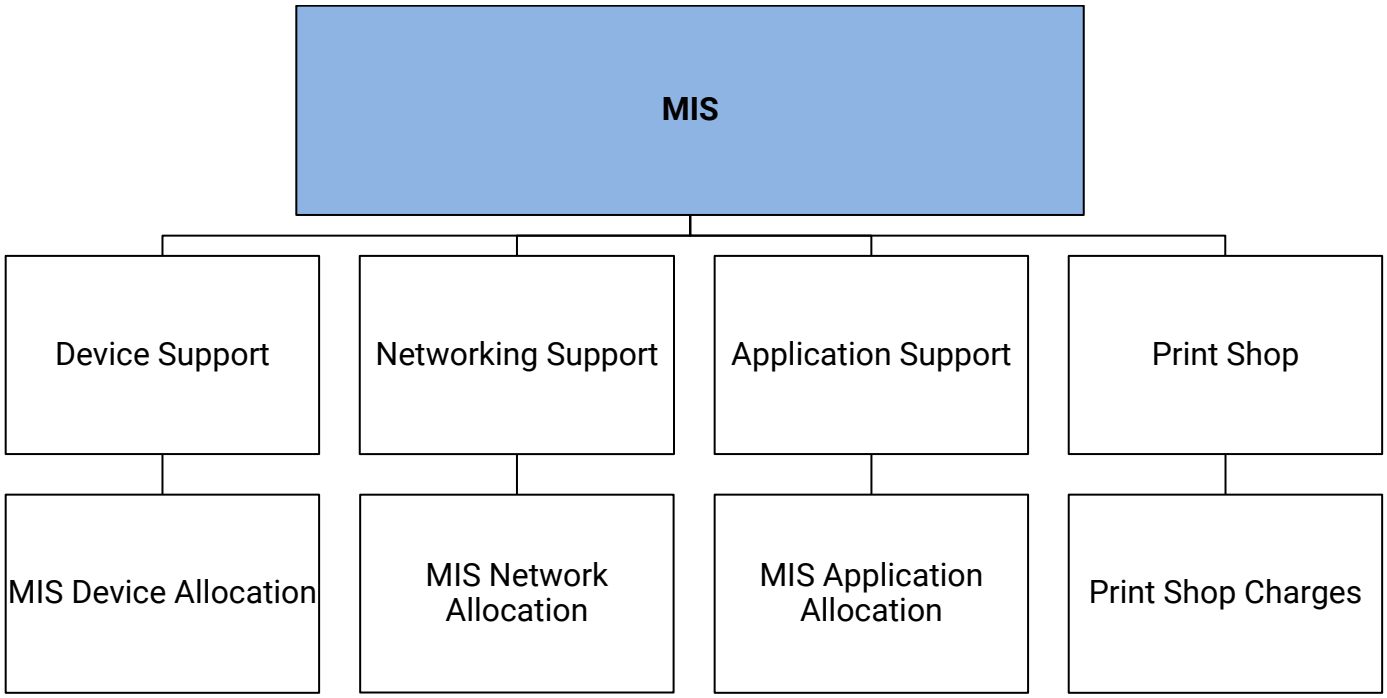
- **Device Support –** represents services and support associated with set up and maintenance of all City-owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity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

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

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

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

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


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

COSTS TO BE ALLOCATED

110-06/15- MIS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 3,680,000		$ 3,680,000
Capital Outlay	$ (63,000)		
Total Deductions	$ (63,000)		$ (63,000)
Incoming Costs			
110-11-1 City Attorney	$ 3,474	$ 426	$ 3,900
110-12-1 City Manager	$ 34,546	$ 4,026	$ 38,572
110-7-1 Emergency Services	$ 5,976	$ 6,289	$ 12,265
110-3- Clerk	$ 5,388	$ 1,661	$ 7,049
110-8-1 Human Resources	$ 18,006	$ 2,775	$ 20,781
110-06/15- MIS		$ 163,006	$ 163,006
110-17-3 Controller		$ 33,281	$ 33,281
110-17-4 Treasury		$ 4,587	$ 4,587
110-17-6 Purchasing		$ 12,234	$ 12,234
Total Incoming Costs	**$ 67,391**	**$ 228,285**	**$ 295,676**
Reimbursable Expenditures	$ 1,000,800		
Total Cost Adjustments	**$ 1,000,800**		**$ 1,000,800**
Total Costs to be Allocated	**$ 4,685,191**	**$ 228,285**	**$ 4,913,476**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense ($)	Device Support	Networking Support	Application Support	Print Shop
Personnel					
Salary and Wages	$ 1,330,500	$ 465,675	$ 425,760	$ 332,625	$ 106,440
Benefits	$ 766,200	$ 268,170	$ 245,184	$ 191,550	$ 61,296
Subtotal Personnel Cost	**$ 2,096,700**	**$ 733,845**	**$ 670,944**	**$ 524,175**	**$ 167,736**
Operating Services & Supplies					
General Supplies	$ 26,500	$ 9,275	$ 8,480	$ 6,625	$ 2,120
Insurance	$ 22,900	$ 8,015	$ 7,328	$ 5,725	$ 1,832
Other Expenses	$ 1,118,900	$ 391,615	$ 358,048	$ 279,725	$ 89,512
Postage	$ 2,000	$ 700	$ 640	$ 500	$ 160
Printing	$ 600	$ 210	$ 192	$ 150	$ 48
Professional	$ 758,300	$ 265,405	$ 242,656	$ 189,575	$ 60,664
Public Utility Services	$ 44,400	$ 15,540	$ 14,208	$ 11,100	$ 3,552
Reimbursable Expenses	$ (1,000,800)	$ (350,280)	$ (320,256)	$ (250,200)	$ (80,064)
Rentals and Leases	$ 458,800	$ 160,580	$ 146,816	$ 114,700	$ 36,704
Repairs and Maintenance	$ 57,900	$ 20,265	$ 18,528	$ 14,475	$ 4,632
Travel and Training	$ 30,800	$ 10,780	$ 9,856	$ 7,700	$ 2,464
Capital Outlay	$ 63,000	$ 22,050	$ 20,160	$ 15,750	$ 5,040
Subtotal Operating Cost	**$ 1,583,300**	**$ 554,155**	**$ 506,656**	**$ 395,825**	**$ 126,664**
DEPARTMENTAL EXPENDITURES	**$ 3,680,000**	**$ 1,288,000**	**$ 1,177,600**	**$ 920,000**	**$ 294,400**
Disallowed Costs					
Capital Outlay	$ (63,000)	$ (22,050)	$ (20,160)	$ (15,750)	$ (5,040)
Subtotal Disallowed Costs	**$ (63,000)**	**$ (22,050)**	**$ (20,160)**	**$ (15,750)**	**$ (5,040)**
Cost Adjustments					
Reimbursable Expenditures	$ 1,000,800	$ 350,280	$ 320,256	$ 250,200	$ 80,064
Subtotal Cost Adjustments	**$ 1,000,800**	**$ 350,280**	**$ 320,256**	**$ 250,200**	**$ 80,064**
FUNCTIONAL COST	**$ 4,617,800**	**$ 1,616,230**	**$ 1,477,696**	**$ 1,154,450**	**$ 369,424**
First Allocation					
Incoming - All Others	$ 67,391	$ 23,587	$ 21,565	$ 16,848	$ 5,391
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 4,685,191**	**$ 1,639,817**	**$ 1,499,261**	**$ 1,171,298**	**$ 374,815**
Second Allocation					
Incoming - All Others	$ 228,285	$ 79,900	$ 73,051	$ 57,071	$ 18,263
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 228,285**	**$ 79,900**	**$ 73,051**	**$ 57,071**	$ 18,263
TOTAL ALLOCATED	**$ 4,913,476**	**$ 1,719,717**	**$ 1,572,312**	**$ 1,228,369**	**$ 393,078**

110-06/15- 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	5.745%	$ 94,208		$ 94,208		$ 94,208
110-12-1 City Manager	0.00	2.486%	$ 40,768		$ 40,768		$ 40,768
110-3- Clerk	0.01	3.780%	$ 61,979		$ 61,979		$ 61,979
110-8-1 Human Resources	0.00	1.327%	$ 21,761		$ 21,761		$ 21,761
110-06/15- MIS	0.01	3.645%	$ 59,775		$ 59,775		$ 59,775
110-17-1 Finance Administration	0.00	1.697%	$ 27,822		$ 27,822	$ 1,633	$ 29,454
110-17-3 Controller	0.01	4.515%	$ 74,044		$ 74,044	$ 4,346	$ 78,390
110-17-4 Treasury	0.01	3.985%	$ 65,339		$ 65,339	$ 3,835	$ 69,174
110-17-6 Purchasing	0.00	0.756%	$ 12,396		$ 12,396	$ 728	$ 13,123
110-16-1 CDD - Administration	0.01	6.484%	$ 106,328		$ 106,328	$ 6,241	$ 112,568
110-17-2 Finance - Assessors	0.01	3.511%	$ 57,571		$ 57,571	$ 3,379	$ 60,950
110-23-2 Library - City Museum	0.00	2.117%	$ 34,708		$ 34,708	$ 2,037	$ 36,745
110-24-1 Engineering - Administration	0.01	6.535%	$ 107,154		$ 107,154	$ 6,289	$ 113,443
110-41-1 P&R Parks and Landscape - Administration	0.00	1.293%	$ 21,210		$ 21,210	$ 1,245	$ 22,455
110-77-2 RecycleWorks - Recycling	0.00	0.202%	$ 3,306		$ 3,306	$ 194	$ 3,500
209-46-1 Parks and Recreation - Administration	0.00	1.613%	$ 26,444		$ 26,444	$ 1,552	$ 27,996
209-46-7 Parks and Recreation - Zach Gordon Youth Center	0.01	3.511%	$ 57,571		$ 57,571	$ 3,379	$ 60,950
209-46-8 Parks and Recreation - Treadwell Arena	0.00	0.874%	$ 14,324		$ 14,324	$ 841	$ 15,165
209-71-1 Capital Transit - Administration	0.01	2.956%	$ 48,481		$ 48,481	$ 2,845	$ 51,327
209-72-1 Streets - Administration	0.01	3.880%	$ 63,631		$ 63,631	$ 3,735	$ 67,366
210-21-1 Fire - Administration Operations	0.01	5.711%	$ 93,657		$ 93,657	$ 5,497	$ 99,154
235-28-1 Eaglecrest - Administration	0.01	8.003%	$ 131,229		$ 131,229	$ 7,702	$ 138,932
249-46-3 Parks and Recreation - Aquatics	0.00	0.736%	$ 12,071		$ 12,071	$ 708	$ 12,779
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	1.145%	$ 18,781		$ 18,781	$ 1,102	$ 19,883
271-14-1 Lands - Administration	0.00	0.622%	$ 10,192		$ 10,192	$ 598	$ 10,790
514-75-1 Water - Administration	0.00	2.587%	$ 42,421		$ 42,421	$ 2,490	$ 44,911
519-76-4 Wastewater - Collections	0.01	5.409%	$ 88,698		$ 88,698	$ 5,206	$ 93,904
530-51-1 Harbors	0.01	6.602%	$ 108,256		$ 108,256	$ 6,354	$ 114,610
560-50-1 Airport - Administration	0.01	4.411%	$ 72,336		$ 72,336	$ 4,246	$ 76,582
640-44-1 Building Maintenance	0.01	3.057%	$ 50,134		$ 50,134	$ 2,942	$ 53,076
680-60-1 Risk - Administration	0.00	0.806%	$ 13,222		$ 13,222	$ 776	$ 13,998
Total	**0.17**	**100.000%**	**$ 1,639,817**	**$ -**	**$ 1,639,817**	**$ 79,900**	**$ 1,719,717**

Allocation Basis: **MIS Device Allocation**

Source of Allocation: **IT Allocation Report**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Networking Support							
110-10-1 Mayor and Assembly	0.00	0.229%	$ 3,436		$ 3,436		$ 3,436
110-11-1 City Attorney	0.01	3.896%	$ 58,413		$ 58,413		$ 58,413
110-12-1 City Manager	0.00	2.368%	$ 35,506		$ 35,506		$ 35,506
110-3- Clerk	0.01	3.820%	$ 57,267		$ 57,267		$ 57,267
110-8-1 Human Resources	0.00	1.375%	$ 20,616		$ 20,616		$ 20,616
110-06/15- MIS	0.01	6.188%	$ 92,773		$ 92,773		$ 92,773
110-17-1 Finance Administration	0.00	1.528%	$ 22,907		$ 22,907	$ 1,359	$ 24,266
110-17-3 Controller	0.01	4.431%	$ 66,430		$ 66,430	$ 3,941	$ 70,372
110-17-4 Treasury	0.01	4.278%	$ 64,140		$ 64,140	$ 3,805	$ 67,945
110-17-6 Purchasing	0.00	0.917%	$ 13,744		$ 13,744	$ 815	$ 14,560
110-23-1 Library	0.00	0.840%	$ 12,599		$ 12,599	$ 748	$ 13,346
110-16-1 CDD - Administration	0.01	5.730%	$ 85,901		$ 85,901	$ 5,097	$ 90,998
110-17-2 Finance - Assessors	0.01	3.056%	$ 45,814		$ 45,814	$ 2,718	$ 48,532
110-23-2 Library - City Museum	0.00	2.292%	$ 34,360		$ 34,360	$ 2,039	$ 36,399
110-24-1 Engineering - Administration	0.01	5.500%	$ 82,465		$ 82,465	$ 4,893	$ 87,358
110-41-1 P&R Parks and Landscape - Administration	0.00	1.604%	$ 24,052		$ 24,052	$ 1,427	$ 25,479
110-77-2 RecycleWorks - Recycling	0.00	0.382%	$ 5,727		$ 5,727	$ 340	$ 6,067
209-22-1 Police - Administration	0.00	0.764%	$ 11,453		$ 11,453	$ 680	$ 12,133
209-46-1 Parks and Recreation - Administration	0.00	1.604%	$ 24,052		$ 24,052	$ 1,427	$ 25,479
209-46-7 Parks and Recreation - Zach Gordon Youth Center	0.01	3.820%	$ 57,267		$ 57,267	$ 3,398	$ 60,665
209-46-8 Parks and Recreation - Treadwell Arena	0.00	1.222%	$ 18,326		$ 18,326	$ 1,087	$ 19,413
209-71-1 Capital Transit - Administration	0.01	3.056%	$ 45,814		$ 45,814	$ 2,718	$ 48,532
209-72-1 Streets - Administration	0.01	3.743%	$ 56,122		$ 56,122	$ 3,330	$ 59,452
210-21-1 Fire - Administration Operations	0.01	5.806%	$ 87,046		$ 87,046	$ 5,165	$ 92,211
235-28-1 Eaglecrest - Administration	0.01	6.264%	$ 93,919		$ 93,919	$ 5,572	$ 99,491
249-46-3 Parks and Recreation - Aquatics	0.00	0.777%	$ 11,651		$ 11,651	$ 691	$ 12,342
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	1.209%	$ 18,128		$ 18,128	$ 1,076	$ 19,204
271-14-1 Lands - Administration	0.00	0.764%	$ 11,453		$ 11,453	$ 680	$ 12,133
514-75-1 Water - Administration	0.01	2.979%	$ 44,669		$ 44,669	$ 2,650	$ 47,319
519-76-4 Wastewater - Collections	0.01	5.195%	$ 77,884		$ 77,884	$ 4,621	$ 82,505
530-51-1 Harbors	0.01	6.646%	$ 99,645		$ 99,645	$ 5,912	$ 105,557
560-50-1 Airport - Administration	0.01	3.743%	$ 56,122		$ 56,122	$ 3,330	$ 59,452
640-44-1 Building Maintenance	0.01	3.132%	$ 46,959		$ 46,959	$ 2,786	$ 49,745
680-60-1 Risk - Administration	0.00	0.840%	$ 12,599		$ 12,599	$ 748	$ 13,346
Total	**0.20**	**100.000%**	**$ 1,499,261**	**$ -**	**$ 1,499,261**	**$ 73,051**	**$ 1,572,312**

Allocation Basis: **MIS Network Allocation**

Source of Allocation: **IT Allocation Report**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Application Support							
110-10-1 Mayor and Assembly	0.00	0.893%	$ 10,458		$ 10,458		$ 10,458
110-11-1 City Attorney	0.02	4.464%	$ 52,290		$ 52,290		$ 52,290
110-12-1 City Manager	0.00	0.893%	$ 10,458		$ 10,458		$ 10,458
110-3- Clerk	0.00	0.893%	$ 10,458		$ 10,458		$ 10,458
110-8-1 Human Resources	0.02	3.571%	$ 41,832		$ 41,832		$ 41,832
110-06/15- MIS	0.00	0.893%	$ 10,458		$ 10,458		$ 10,458
110-17-1 Finance Administration	0.01	1.786%	$ 20,916		$ 20,916	$ 1,153	$ 22,069
110-17-3 Controller	0.10	18.750%	$ 219,618		$ 219,618	$ 12,106	$ 231,724
110-17-4 Treasury	0.12	23.214%	$ 271,908		$ 271,908	$ 14,988	$ 286,897
110-17-6 Purchasing	0.02	4.464%	$ 52,290		$ 52,290	$ 2,882	$ 55,172
110-23-1 Library	0.00	0.893%	$ 10,458		$ 10,458	$ 576	$ 11,034
110-16-1 CDD - Administration	0.02	3.571%	$ 41,832		$ 41,832	$ 2,306	$ 44,138
110-17-2 Finance - Assessors	0.02	3.571%	$ 41,832		$ 41,832	$ 2,306	$ 44,138
110-23-2 Library - City Museum	0.00	0.893%	$ 10,458		$ 10,458	$ 576	$ 11,034
110-24-1 Engineering - Administration	0.00	0.893%	$ 10,458		$ 10,458	$ 576	$ 11,034
110-41-1 P&R Parks and Landscape - Administration	0.00	0.893%	$ 10,458		$ 10,458	$ 576	$ 11,034
110-77-2 RecycleWorks - Recycling	0.00	0.893%	$ 10,458		$ 10,458	$ 576	$ 11,034
209-22-1 Police - Administration	0.01	1.786%	$ 20,916		$ 20,916	$ 1,153	$ 22,069
209-46-1 Parks and Recreation - Administration	0.02	3.571%	$ 41,832		$ 41,832	$ 2,306	$ 44,138
209-46-7 Parks and Recreation - Zach Gordon Youth Center	0.01	1.786%	$ 20,916		$ 20,916	$ 1,153	$ 22,069
209-46-8 Parks and Recreation - Treadwell Arena	0.00	0.179%	$ 2,092		$ 2,092	$ 115	$ 2,207
209-71-1 Capital Transit - Administration	0.00	0.893%	$ 10,458		$ 10,458	$ 576	$ 11,034
209-72-1 Streets - Administration	0.00	0.357%	$ 4,183		$ 4,183	$ 231	$ 4,414
210-21-1 Fire - Administration Operations	0.01	1.786%	$ 20,916		$ 20,916	$ 1,153	$ 22,069
235-28-1 Eaglecrest - Administration	0.02	3.571%	$ 41,832		$ 41,832	$ 2,306	$ 44,138
249-46-3 Parks and Recreation - Aquatics	0.00	0.140%	$ 1,637		$ 1,637	$ 90	$ 1,727
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.00	0.217%	$ 2,547		$ 2,547	$ 140	$ 2,687
271-14-1 Lands - Administration	0.00	0.357%	$ 4,183		$ 4,183	$ 231	$ 4,414
514-75-1 Water - Administration	0.01	1.429%	$ 16,733		$ 16,733	$ 922	$ 17,655
519-76-4 Wastewater - Collections	0.01	1.786%	$ 20,916		$ 20,916	$ 1,153	$ 22,069
530-51-1 Harbors	0.01	2.679%	$ 31,374		$ 31,374	$ 1,729	$ 33,103
560-50-1 Airport - Administration	0.01	1.786%	$ 20,916		$ 20,916	$ 1,153	$ 22,069
640-44-1 Building Maintenance	0.02	4.464%	$ 52,290		$ 52,290	$ 2,882	$ 55,172
680-60-1 Risk - Administration	0.01	1.786%	$ 20,916		$ 20,916	$ 1,153	$ 22,069
Total	**0.51**	**100.000%**	**$ 1,171,298**	**$ -**	**$ 1,171,298**	**$ 57,071**	**$ 1,228,369**

Allocation Basis: **MIS Application Allocation**

Source of Allocation: **IT Allocation Report**

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Print Shop							
110-10-1 Mayor and Assembly	928.58	0.962%	$ 3,604		$ 3,604		$ 3,604
110-11-1 City Attorney	176.04	0.182%	$ 683		$ 683		$ 683
110-12-1 City Manager	263.30	0.273%	$ 1,022		$ 1,022		$ 1,022
110-7-1 Emergency Services	44.30	0.046%	$ 172		$ 172		$ 172
110-3- Clerk	3,532.64	3.658%	$ 13,711		$ 13,711		$ 13,711
110-8-1 Human Resources	2,195.53	2.273%	$ 8,521		$ 8,521		$ 8,521
110-17-1 Finance Administration	6,988.18	7.236%	$ 27,122		$ 27,122	$ 1,427	$ 28,549
110-17-3 Controller	460.05	0.476%	$ 1,786		$ 1,786	$ 94	$ 1,879
110-17-4 Treasury	9,881.90	10.232%	$ 38,353		$ 38,353	$ 2,018	$ 40,371
110-23-1 Library	1,700.69	1.761%	$ 6,601		$ 6,601	$ 347	$ 6,948
110-1-1 General Fund - General Fund - Non-Dept	219.40	0.227%	$ 852		$ 852	$ 45	$ 896
110-4-1 Election	1,278.08	1.323%	$ 4,960		$ 4,960	$ 261	$ 5,221
110-12-2 Manager Office - Teen Health Center	160.50	0.166%	$ 623		$ 623	$ 33	$ 656
110-12-6 Manager Office - Tourism Management	77.42	0.080%	$ 300		$ 300	$ 16	$ 316
110-16-2 CDD - Planning	3,900.52	4.039%	$ 15,138		$ 15,138	$ 797	$ 15,935
110-17-2 Finance - Assessors	1,474.39	1.527%	$ 5,722		$ 5,722	$ 301	$ 6,023
110-21-70 Fire - Sobering Center	30.50	0.032%	$ 118		$ 118	$ 6	$ 125
110-21-71 Fire - Mobile Integrated Health	30.50	0.032%	$ 118		$ 118	$ 6	$ 125
110-23-2 Library - City Museum	1,664.89	1.724%	$ 6,462		$ 6,462	$ 340	$ 6,802
110-24-1 Engineering - Administration	61.00	0.063%	$ 237		$ 237	$ 12	$ 249
110-24-2 Engineering - CIP	5,454.62	5.648%	$ 21,170		$ 21,170	$ 1,114	$ 22,284
110-41-1 P&R Parks and Landscape - Administration	85.50	0.089%	$ 332		$ 332	$ 17	$ 349
110-42-1 Arboretum - Administration	310.50	0.322%	$ 1,205		$ 1,205	$ 63	$ 1,268
110-77-1 RecycleWorks - Administration	4,361.97	4.517%	$ 16,929		$ 16,929	$ 891	$ 17,820
209-22-1 Police - Administration	1,266.03	1.311%	$ 4,914		$ 4,914	$ 259	$ 5,172
209-46-1 Parks and Recreation - Administration	227.50	0.236%	$ 883		$ 883	$ 46	$ 929
209-46-2 Parks and Recreation - Areawide Recreation	1,852.98	1.919%	$ 7,192		$ 7,192	$ 378	$ 7,570
209-46-7 Parks and Recreation - Zach Gordon Youth Center	1,972.21	2.042%	$ 7,654		$ 7,654	$ 403	$ 8,057
209-46-8 Parks and Recreation - Treadwell Arena	175.20	0.181%	$ 680		$ 680	$ 36	$ 716
209-71-1 Capital Transit - Administration	478.50	0.495%	$ 1,857		$ 1,857	$ 98	$ 1,955
209-71-2 Capital Transit - Operations	12,001.86	12.428%	$ 46,580		$ 46,580	$ 2,451	$ 49,031
209-72-1 Streets - Administration	2,381.23	2.466%	$ 9,242		$ 9,242	$ 486	$ 9,728
210-21-1 Fire - Administration Operations	354.28	0.367%	$ 1,375		$ 1,375	$ 72	$ 1,447
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	95.50	0.099%	$ 371		$ 371	$ 20	$ 390
270-48-1 Downtown Parking	47.50	0.049%	$ 184		$ 184	$ 10	$ 194
401-90-1 Capital Projects - School CIPs	513.34	0.532%	$ 1,992		$ 1,992	$ 105	$ 2,097
402-90-1 Capital Projects - Roads CIPs	1,937.33	2.006%	$ 7,519		$ 7,519	$ 396	$ 7,915
403-90-1 Capital Projects - Fire CIPs	377.72	0.391%	$ 1,466		$ 1,466	$ 77	$ 1,543
404-90-1 Capital Projects - Community Development CIPs	209.50	0.217%	$ 813		$ 813	$ 43	$ 856
406-90-1 Capital Projects - Parks and Rec CIPs	1,073.51	1.112%	$ 4,166		$ 4,166	$ 219	$ 4,386
414-90-1 Capital Projects - Water CIPs	1,669.57	1.729%	$ 6,480		$ 6,480	$ 341	$ 6,821
419-90-1 Capital Projects - Wastewater CIPs	325.87	0.337%	$ 1,265		$ 1,265	$ 67	$ 1,331
430-90-1 Capital Projects - Harbors CIPs	362.60	0.375%	$ 1,407		$ 1,407	$ 74	$ 1,481

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
460-90-1 Capital Projects - Airport CIPs	1,748.87	1.811%	$ 6,788		$ 6,788	$ 357	$ 7,145
514-75-1 Water - Administration	13,900.70	14.394%	$ 53,950		$ 53,950	$ 2,839	$ 56,789
519-76-5 Wastewater - Treatment	149.00	0.154%	$ 578		$ 578	$ 30	$ 609
530-51-1 Harbors	1,379.50	1.428%	$ 5,354		$ 5,354	$ 282	$ 5,636
531-52-1 Docks - Administration	236.60	0.245%	$ 918		$ 918	$ 48	$ 967
550-55-1 Bartlett Regional Hospital	3,200.46	3.314%	$ 12,421		$ 12,421	$ 654	$ 13,075
560-50-3 Airport - Airfield Maintenance Shop	66.36	0.069%	$ 258		$ 258	$ 14	$ 271
680-60-1 Risk - Administration	862.73	0.893%	$ 3,348		$ 3,348	$ 176	$ 3,525
680-60-4 Risk - Property	1,406.89	1.457%	$ 5,460		$ 5,460	$ 287	$ 5,748
680-60-6 Risk - Health	1,020.12	1.056%	$ 3,959		$ 3,959	$ 208	$ 4,168
Total	**96,574.46**	**100.000%**	**$ 374,815**	**$ -**	**$ 374,815**	**$ 18,263**	**$ 393,078**

Allocation Basis: **Print Shop Charges**

Source of Allocation: **Print Shop Report**

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
110-10-1 Mayor and Assembly	$ -	$ 3,436	$ 10,458	$ 3,604	$ 17,498
110-11-1 City Attorney	$ 94,208	$ 58,413	$ 52,290	$ 683	$ 205,594
110-12-1 City Manager	$ 40,768	$ 35,506	$ 10,458	$ 1,022	$ 87,754
110-7-1 Emergency Services	$ -	$ -	$ -	$ 172	$ 172
110-3- Clerk	$ 61,979	$ 57,267	$ 10,458	$ 13,711	$ 143,415
110-8-1 Human Resources	$ 21,761	$ 20,616	$ 41,832	$ 8,521	$ 92,731
110-06/15- MIS	$ 59,775	$ 92,773	$ 10,458	$ -	$ 163,006
110-17-1 Finance Administration	$ 29,454	$ 24,266	$ 22,069	$ 28,549	$ 104,338
110-17-3 Controller	$ 78,390	$ 70,372	$ 231,724	$ 1,879	$ 382,365
110-17-4 Treasury	$ 69,174	$ 67,945	$ 286,897	$ 40,371	$ 464,387
110-17-6 Purchasing	$ 13,123	$ 14,560	$ 55,172	$ -	$ 82,855
110-23-1 Library	$ -	$ 13,346	$ 11,034	$ 6,948	$ 31,329
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ -	$ -	$ 896	$ 896
110-4-1 Election	$ -	$ -	$ -	$ 5,221	$ 5,221
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ 656	$ 656
110-12-6 Manager Office - Tourism Management	$ -	$ -	$ -	$ 316	$ 316
110-16-1 CDD - Administration	$ 112,568	$ 90,998	$ 44,138	$ -	$ 247,704
110-16-2 CDD - Planning	$ -	$ -	$ -	$ 15,935	$ 15,935
110-17-2 Finance - Assessors	$ 60,950	$ 48,532	$ 44,138	$ 6,023	$ 159,644
110-21-70 Fire - Sobering Center	$ -	$ -	$ -	$ 125	$ 125
110-21-71 Fire - Mobile Integrated Health	$ -	$ -	$ -	$ 125	$ 125
110-23-2 Library - City Museum	$ 36,745	$ 36,399	$ 11,034	$ 6,802	$ 90,980
110-24-1 Engineering - Administration	$ 113,443	$ 87,358	$ 11,034	$ 249	$ 212,085
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ 22,284	$ 22,284
110-41-1 P&R Parks and Landscape - Administration	$ 22,455	$ 25,479	$ 11,034	$ 349	$ 59,319
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ 1,268	$ 1,268
110-77-1 RecycleWorks - Administration	$ -	$ -	$ -	$ 17,820	$ 17,820
110-77-2 RecycleWorks - Recycling	$ 3,500	$ 6,067	$ 11,034	$ -	$ 20,601
209-22-1 Police - Administration	$ -	$ 12,133	$ 22,069	$ 5,172	$ 39,374
209-46-1 Parks and Recreation - Administration	$ 27,996	$ 25,479	$ 44,138	$ 929	$ 98,543
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 7,570	$ 7,570
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 60,950	$ 60,665	$ 22,069	$ 8,057	$ 151,741
209-46-8 Parks and Recreation - Treadwell Arena	$ 15,165	$ 19,413	$ 2,207	$ 716	$ 37,500
209-71-1 Capital Transit - Administration	$ 51,327	$ 48,532	$ 11,034	$ 1,955	$ 112,848
209-71-2 Capital Transit - Operations	$ -	$ -	$ -	$ 49,031	$ 49,031

ALLOCATION SUMMARY

110-06/15- MIS

	Device Support	Networking Support	Application Support	Print Shop	Total
209-72-1 Streets - Administration	$ 67,366	$ 59,452	$ 4,414	$ 9,728	$ 140,960
210-21-1 Fire - Administration Operations	$ 99,154	$ 92,211	$ 22,069	$ 1,447	$ 214,881
235-28-1 Eaglecrest - Administration	$ 138,932	$ 99,491	$ 44,138	$ -	$ 282,560
249-46-3 Parks and Recreation - Aquatics	$ 12,779	$ 12,342	$ 1,727	$ -	$ 26,848
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 19,883	$ 19,204	$ 2,687	$ 390	$ 42,164
270-48-1 Downtown Parking	$ -	$ -	$ -	$ 194	$ 194
271-14-1 Lands - Administration	$ 10,790	$ 12,133	$ 4,414	$ -	$ 27,337
401-90-1 Capital Projects - School CIPs	$ -	$ -	$ -	$ 2,097	$ 2,097
402-90-1 Capital Projects - Roads CIPs	$ -	$ -	$ -	$ 7,915	$ 7,915
403-90-1 Capital Projects - Fire CIPs	$ -	$ -	$ -	$ 1,543	$ 1,543
404-90-1 Capital Projects - Community Development CIPs	$ -	$ -	$ -	$ 856	$ 856
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ -	$ -	$ 4,386	$ 4,386
414-90-1 Capital Projects - Water CIPs	$ -	$ -	$ -	$ 6,821	$ 6,821
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ -	$ -	$ 1,331	$ 1,331
430-90-1 Capital Projects - Harbors CIPs	$ -	$ -	$ -	$ 1,481	$ 1,481
460-90-1 Capital Projects - Airport CIPs	$ -	$ -	$ -	$ 7,145	$ 7,145
514-75-1 Water - Administration	$ 44,911	$ 47,319	$ 17,655	$ 56,789	$ 166,673
519-76-4 Wastewater - Collections	$ 93,904	$ 82,505	$ 22,069	$ -	$ 198,478
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ 609	$ 609
530-51-1 Harbors	$ 114,610	$ 105,557	$ 33,103	$ 5,636	$ 258,906
531-52-1 Docks - Administration	$ -	$ -	$ -	$ 967	$ 967
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ -	$ 13,075	$ 13,075
560-50-1 Airport - Administration	$ 76,582	$ 59,452	$ 22,069	$ -	$ 158,102
560-50-3 Airport - Airfield Maintenance Shop	$ -	$ -	$ -	$ 271	$ 271
640-44-1 Building Maintenance	$ 53,076	$ 49,745	$ 55,172	$ -	$ 157,994
680-60-1 Risk - Administration	$ 13,998	$ 13,346	$ 22,069	$ 3,525	$ 52,938
680-60-4 Risk - Property	$ -	$ -	$ -	$ 5,748	$ 5,748
680-60-6 Risk - Health	$ -	$ -	$ -	$ 4,168	$ 4,168
Total	**$ 1,719,717**	**$ 1,572,312**	**$ 1,228,369**	**$ 393,078**	**$ 4,913,476**

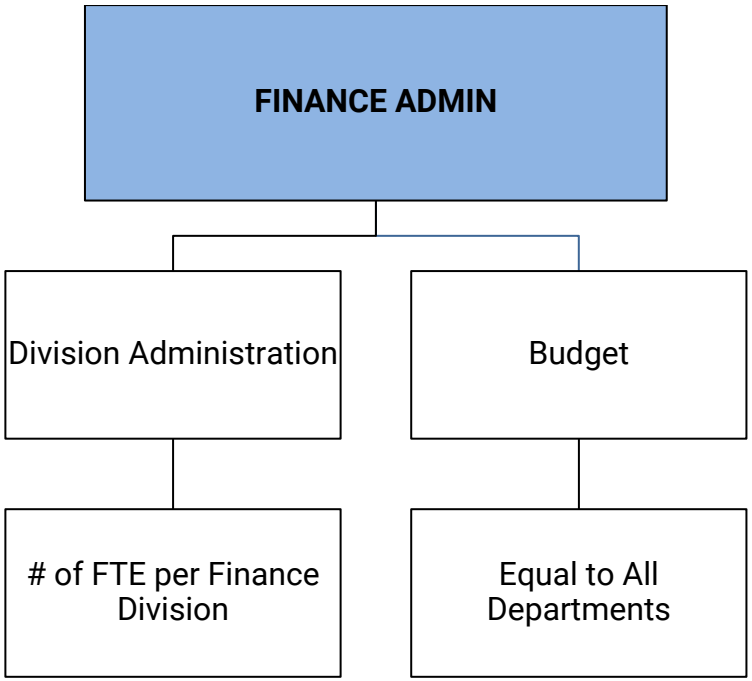
8 Finance Administration

The Finance Administration Division within the Finance Department supports the other Finance divisions by providing general administrative support and oversight. Costs associated with Finance Administration 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.

- **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 departments within the City.

The chart on the following page illustrates the functions and measures used to allocate Finance Administration 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
Budget
# of FTE per Finance Division
Equal to All Departments

COSTS TO BE ALLOCATED

110-17-1 Finance Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 846,100		$ 846,100
Capital Outlay	$ (43,000)		
Total Deductions	$ (43,000)		$ (43,000)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 63,031	$ 24,933	$ 87,964
110-12-1 City Manager	$ 68,685	$ 11,200	$ 79,885
110-3- Clerk	$ 22,439	$ 7,539	$ 29,977
110-8-1 Human Resources	$ 6,002	$ 925	$ 6,927
110-06/15- MIS	$ 98,766	$ 5,572	$ 104,338
110-17-1 Finance Administration		$ 2,168	$ 2,168
110-17-3 Controller		$ 11,813	$ 11,813
110-17-4 Treasury		$ 1,002	$ 1,002
110-17-6 Purchasing		$ 11,527	$ 11,527
110-23-1 Library		$ 7,921	$ 7,921
Total Incoming Costs	**$ 258,923**	**$ 84,599**	**$ 343,522**
Revenues	$ (55,000)		
Reimbursable Expenditures	$ 98,500		
Total Cost Adjustments	**$ 43,500**		**$ 43,500**
Total Costs to be Allocated	**$ 1,105,523**	**$ 84,599**	**$ 1,190,122**

DEPARTMENTAL EXPENSE DETAIL

110-17-1 Finance Administration

Expense Type	Expense ($)	Division Administration	Budget
Personnel			
Salary and Wages	$ 483,000	$ 241,500	$ 241,500
Benefits	$ 263,100	$ 131,550	$ 131,550
Subtotal Personnel Cost	**$ 746,100**	**$ 373,050**	**$ 373,050**
Operating Services & Supplies			
Advertising	$ 700	$ 350	$ 350
General Supplies	$ 1,700	$ 850	$ 850
Insurance	$ 5,700	$ 2,850	$ 2,850
Miscellaneous Expenses	$ 1,000	$ 500	$ 500
Other Expenses	$ 600	$ 300	$ 300
Postage	$ 100	$ 50	$ 50
Printing	$ 7,500	$ 3,750	$ 3,750
Professional	$ 102,400	$ 51,200	$ 51,200
Public Utility Services	$ 3,900	$ 1,950	$ 1,950
Reimbursable Expenses	$ (98,500)	$ (49,250)	$ (49,250)
Rentals and Leases	$ 3,100	$ 1,550	$ 1,550
Travel and Training	$ 28,800	$ 14,400	$ 14,400
Capital Outlay	$ 43,000	$ 21,500	$ 21,500
Subtotal Operating Cost	**$ 100,000**	**$ 50,000**	**$ 50,000**
DEPARTMENTAL EXPENDITURES	**$ 846,100**	**$ 423,050**	**$ 423,050**
Disallowed Costs			
Capital Outlay	$ (43,000)	$ (21,500)	$ (21,500)
Subtotal Disallowed Costs	**$ (43,000)**	**$ (21,500)**	**$ (21,500)**
Cost Adjustments			
Revenues	$ (55,000)	$ (27,500)	$ (27,500)
Reimbursable Expenditures	$ 98,500	$ 49,250	$ 49,250
Subtotal Cost Adjustments	**$ 43,500**	**$ 21,750**	**$ 21,750**
FUNCTIONAL COST	**$ 846,600**	**$ 423,300**	**$ 423,300**
First Allocation			
Incoming - All Others	$ 258,923	$ 129,462	$ 129,462
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 1,105,523**	**$ 552,762**	**$ 552,762**
Second Allocation			
Incoming - All Others	$ 84,599	$ 42,299	$ 42,299
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 84,599**	**$ 42,299**	**$ 42,299**
TOTAL ALLOCATED	**$ 1,190,122**	**$ 595,061**	**$ 595,061**

110-17-1 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Division Administration							
110-17-3 Controller	12.05	29.354%	$ 162,260		$ 162,260	$ 12,417	$ 174,677
110-17-4 Treasury	17.00	41.413%	$ 228,915		$ 228,915	$ 17,517	$ 246,432
110-17-6 Purchasing	4.00	9.744%	$ 53,862		$ 53,862	$ 4,122	$ 57,984
110-17-2 Finance - Assessors	8.00	19.488%	$ 107,725		$ 107,725	$ 8,243	$ 115,968
Total	**41.05**	**100.000%**	**$ 552,762**	**$ -**	**$ 552,762**	**$ 42,299**	**$ 595,061**

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

Source of Allocation: **Staffing File**

110-17-1 Finance Administration

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%	$ 2,710		$ 2,710		$ 2,710
110-3- Clerk	0.50	0.980%	$ 5,419		$ 5,419		$ 5,419
110-17-1 Finance Administration	0.20	0.392%	$ 2,168		$ 2,168		$ 2,168
110-17-3 Controller	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
110-17-4 Treasury	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
110-17-6 Purchasing	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
110-23-1 Library	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
110-1-1 General Fund - General Fund - Non-Dept	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
110-4-1 Election	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
110-12-2 Manager Office - Teen Health Center	0.25	0.490%	$ 2,710		$ 2,710	$ 211	$ 2,921
110-12-3 Manager Office - Syst. Racism Rev.	0.25	0.490%	$ 2,710		$ 2,710	$ 211	$ 2,921
110-12-6 Manager Office - Tourism Management	0.25	0.490%	$ 2,710		$ 2,710	$ 211	$ 2,921
110-16-1 CDD - Administration	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
110-16-2 CDD - Planning	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
110-16-3 CDD - Building	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
110-17-2 Finance - Assessors	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
110-21-1 Fire - Emergency Services	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
110-21-70 Fire - Sobering Center	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
110-21-71 Fire - Mobile Integrated Health	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
110-23-2 Library - City Museum	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
110-24-1 Engineering - Administration	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
110-24-2 Engineering - CIP	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
110-41-1 P&R Parks and Landscape - Administration	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
110-47-1 Centennial Hall - Convention Center	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
110-77-1 RecycleWorks - Administration	0.25	0.490%	$ 2,710		$ 2,710	$ 211	$ 2,921
110-77-2 RecycleWorks - Recycling	0.25	0.490%	$ 2,710		$ 2,710	$ 211	$ 2,921
110-77-3 RecycleWorks - Household Hazardous Waste	0.25	0.490%	$ 2,710		$ 2,710	$ 211	$ 2,921
110-77-4 RecycleWorks - Junked Vehicles	0.25	0.490%	$ 2,710		$ 2,710	$ 211	$ 2,921
120-2-1 School District - Administration	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
120-2-2 School District - Administration	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
150-42-1 Arboretum	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
209-22-1 Police - Administration	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
209-46-1 Parks and Recreation - Administration	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
209-71-1 Capital Transit - Administration	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
209-72-1 Streets - Administration	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
210-21-1 Fire - Administration Operations	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
215-1-1 Sales Tax	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684

110-17-1 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
216-1-1 Hotel Tax	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
221-1-1 Tobacco Tax	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
232-52-1 Port Development Fee	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
233-1-1 State MPF	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
235-28-1 Eaglecrest - Administration	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-2 Eaglecrest - Ski Patrol	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-3 Eaglecrest - Lift	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-4 Eaglecrest - Mountain Maint	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-5 Eaglecrest - Lodge General Operations	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-6 Eaglecrest - Snow Sports School	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-7 Eaglecrest - Food Service	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-8 Eaglecrest - Ski Rental Shop	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-9 Eaglecrest - Marketing	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-11 Eaglecrest - Building Maint	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
235-28-12 Eaglecrest - Vehicle Maint	0.09	0.178%	$ 985		$ 985	$ 77	$ 1,062
249-46-3 Parks and Recreation - Aquatics	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
270-48-1 Downtown Parking	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
271-14-1 Lands - Administration	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
271-14-2 Lands - Quarries	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
276-2-1 Affordable Housing - Operations	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
276-2-2 Affordable Housing - Mobile Home Loans	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
330-1-1 Debt Service - General Debt Service	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
401-90-1 Capital Projects - School CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
402-90-1 Capital Projects - Roads CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
403-90-1 Capital Projects - Fire CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
404-90-1 Capital Projects - Community Development CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
406-90-1 Capital Projects - Parks and Rec CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
414-90-1 Capital Projects - Water CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
419-90-1 Capital Projects - Wastewater CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
430-90-1 Capital Projects - Harbors CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
431-90-1 Capital Projects - Docks CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
450-90-1 Capital Projects - Hospital CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
460-90-1 Capital Projects - Airport CIPs	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
514-75-1 Water - Administration	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
514-75-2 Water - Extension	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
519-1-1 Wastewater - Non-Operational	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
519-76-4 Wastewater - Collections	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
519-76-5 Wastewater - Treatment	0.33	0.654%	$ 3,613		$ 3,613	$ 282	$ 3,895
519-76-6 Wastewater - Extension	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684

110-17-1 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
530-51-1 Harbors	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
531-52-1 Docks - Administration	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
531-52-2 Docks - CIP Engineers-Dock	0.50	0.980%	$ 5,419		$ 5,419	$ 423	$ 5,842
550-55-1 Bartlett Regional Hospital	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
560-50-1 Airport - Administration	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
560-50-2 Airport - Terminal General Operations	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
560-50-3 Airport - Airfield Maintenance Shop	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
560-50-4 Airport - ARFF	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
560-50-5 Airport - Airport Security	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
602-79-1 Fleet - Administration	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
602-79-2 Fleet - Replacement Program	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
602-79-3 Fleet - Replacement Program - Grants	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
602-79-4 Fleet - Fuel Program	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
602-79-5 Fleet - Washbay	0.20	0.392%	$ 2,168		$ 2,168	$ 169	$ 2,337
640-44-1 Building Maintenance	1.00	1.961%	$ 10,838		$ 10,838	$ 845	$ 11,684
680-60-1 Risk - Administration	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-2 Risk - Workers Comp	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-3 Risk - General Liability	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-3 Risk - Auto	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-4 Risk - Property	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-4 Risk - EE Practice	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-5 Risk - Special Policy	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-6 Risk - Health	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-6 Risk - Life	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-6 Risk - Wellness	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-6 Risk - EAP	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-7 Risk - UI CBJ	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-7 Risk - UI BRH	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-8 Risk - Cafeteria Plan CBJ	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
680-60-9 Depndnt Care Astnc Component	0.07	0.131%	$ 723		$ 723	$ 56	$ 779
Total	**51.00**	**100.000%**	**$ 552,762**	**$ -**	**$ 552,762**	**$ 42,299**	**$ 595,061**

Allocation Basis: **Equal to all Departments**

ALLOCATION SUMMARY

110-17-1 Finance Administration

	Division Administration	Budget	Total
110-12-1 City Manager	$ -	$ 2,710	$ 2,710
110-3- Clerk	$ -	$ 5,419	$ 5,419
110-17-1 Finance Administration	$ -	$ 2,168	$ 2,168
110-17-3 Controller	$ 174,677	$ 2,337	$ 177,014
110-17-4 Treasury	$ 246,432	$ 2,337	$ 248,769
110-17-6 Purchasing	$ 57,984	$ 2,337	$ 60,321
110-23-1 Library	$ -	$ 5,842	$ 5,842
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ 11,684	$ 11,684
110-4-1 Election	$ -	$ 5,842	$ 5,842
110-12-2 Manager Office - Teen Health Center	$ -	$ 2,921	$ 2,921
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ 2,921	$ 2,921
110-12-6 Manager Office - Tourism Management	$ -	$ 2,921	$ 2,921
110-16-1 CDD - Administration	$ -	$ 3,895	$ 3,895
110-16-2 CDD - Planning	$ -	$ 3,895	$ 3,895
110-16-3 CDD - Building	$ -	$ 3,895	$ 3,895
110-17-2 Finance - Assessors	$ 115,968	$ 2,337	$ 118,305
110-21-1 Fire - Emergency Services	$ -	$ 3,895	$ 3,895
110-21-70 Fire - Sobering Center	$ -	$ 3,895	$ 3,895
110-21-71 Fire - Mobile Integrated Health	$ -	$ 3,895	$ 3,895
110-23-2 Library - City Museum	$ -	$ 5,842	$ 5,842
110-24-1 Engineering - Administration	$ -	$ 5,842	$ 5,842
110-24-2 Engineering - CIP	$ -	$ 5,842	$ 5,842
110-41-1 P&R Parks and Landscape - Administration	$ -	$ 11,684	$ 11,684
110-47-1 Centennial Hall - Convention Center	$ -	$ 11,684	$ 11,684
110-77-1 RecycleWorks - Administration	$ -	$ 2,921	$ 2,921
110-77-2 RecycleWorks - Recycling	$ -	$ 2,921	$ 2,921
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ 2,921	$ 2,921
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ 2,921	$ 2,921
120-2-1 School District - Administration	$ -	$ 5,842	$ 5,842

ALLOCATION SUMMARY

110-17-1 Finance Administration

	Division Administration	Budget	Total
120-2-2 School District - Administration	$ -	$ 5,842	$ 5,842
150-42-1 Arboretum	$ -	$ 11,684	$ 11,684
209-22-1 Police - Administration	$ -	$ 11,684	$ 11,684
209-46-1 Parks and Recreation - Administration	$ -	$ 11,684	$ 11,684
209-71-1 Capital Transit - Administration	$ -	$ 11,684	$ 11,684
209-72-1 Streets - Administration	$ -	$ 11,684	$ 11,684
210-21-1 Fire - Administration Operations	$ -	$ 11,684	$ 11,684
215-1-1 Sales Tax	$ -	$ 11,684	$ 11,684
216-1-1 Hotel Tax	$ -	$ 11,684	$ 11,684
221-1-1 Tobacco Tax	$ -	$ 11,684	$ 11,684
232-52-1 Port Development Fee	$ -	$ 11,684	$ 11,684
233-1-1 State MPF	$ -	$ 11,684	$ 11,684
235-28-1 Eaglecrest - Administration	$ -	$ 1,062	$ 1,062
235-28-2 Eaglecrest - Ski Patrol	$ -	$ 1,062	$ 1,062
235-28-3 Eaglecrest - Lift	$ -	$ 1,062	$ 1,062
235-28-4 Eaglecrest - Mountain Maint	$ -	$ 1,062	$ 1,062
235-28-5 Eaglecrest - Lodge General Operations	$ -	$ 1,062	$ 1,062
235-28-6 Eaglecrest - Snow Sports School	$ -	$ 1,062	$ 1,062
235-28-7 Eaglecrest - Food Service	$ -	$ 1,062	$ 1,062
235-28-8 Eaglecrest - Ski Rental Shop	$ -	$ 1,062	$ 1,062
235-28-9 Eaglecrest - Marketing	$ -	$ 1,062	$ 1,062
235-28-11 Eaglecrest - Building Maint	$ -	$ 1,062	$ 1,062
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ 1,062	$ 1,062
249-46-3 Parks and Recreation - Aquatics	$ -	$ 5,842	$ 5,842
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ -	$ 5,842	$ 5,842
270-48-1 Downtown Parking	$ -	$ 11,684	$ 11,684
271-14-1 Lands - Administration	$ -	$ 5,842	$ 5,842
271-14-2 Lands - Quarries	$ -	$ 5,842	$ 5,842
276-2-1 Affordable Housing - Operations	$ -	$ 5,842	$ 5,842
276-2-2 Affordable Housing - Mobile Home Loans	$ -	$ 5,842	$ 5,842

ALLOCATION SUMMARY

110-17-1 Finance Administration

	Division Administration	Budget	Total
330-1-1 Debt Service - General Debt Service	$ -	$ 11,684	$ 11,684
401-90-1 Capital Projects - School CIPs	$ -	$ 11,684	$ 11,684
402-90-1 Capital Projects - Roads CIPs	$ -	$ 11,684	$ 11,684
403-90-1 Capital Projects - Fire CIPs	$ -	$ 11,684	$ 11,684
404-90-1 Capital Projects - Community Development CIPs	$ -	$ 11,684	$ 11,684
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ 11,684	$ 11,684
414-90-1 Capital Projects - Water CIPs	$ -	$ 11,684	$ 11,684
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ 11,684	$ 11,684
430-90-1 Capital Projects - Harbors CIPs	$ -	$ 11,684	$ 11,684
431-90-1 Capital Projects - Docks CIPs	$ -	$ 11,684	$ 11,684
450-90-1 Capital Projects - Hospital CIPs	$ -	$ 11,684	$ 11,684
460-90-1 Capital Projects - Airport CIPs	$ -	$ 11,684	$ 11,684
514-75-1 Water - Administration	$ -	$ 11,684	$ 11,684
514-75-2 Water - Extension	$ -	$ 11,684	$ 11,684
519-1-1 Wastewater - Non-Operational	$ -	$ 3,895	$ 3,895
519-76-4 Wastewater - Collections	$ -	$ 3,895	$ 3,895
519-76-5 Wastewater - Treatment	$ -	$ 3,895	$ 3,895
519-76-6 Wastewater - Extension	$ -	$ 11,684	$ 11,684
530-51-1 Harbors	$ -	$ 11,684	$ 11,684
531-52-1 Docks - Administration	$ -	$ 5,842	$ 5,842
531-52-2 Docks - CIP Engineers-Dock	$ -	$ 5,842	$ 5,842
550-55-1 Bartlett Regional Hospital	$ -	$ 11,684	$ 11,684
560-50-1 Airport - Administration	$ -	$ 2,337	$ 2,337
560-50-2 Airport - Terminal General Operations	$ -	$ 2,337	$ 2,337
560-50-3 Airport - Airfield Maintenance Shop	$ -	$ 2,337	$ 2,337
560-50-4 Airport - ARFF	$ -	$ 2,337	$ 2,337
560-50-5 Airport - Airport Security	$ -	$ 2,337	$ 2,337
602-79-1 Fleet - Administration	$ -	$ 2,337	$ 2,337
602-79-2 Fleet - Replacement Program	$ -	$ 2,337	$ 2,337
602-79-3 Fleet - Replacement Program - Grants	$ -	$ 2,337	$ 2,337

ALLOCATION SUMMARY

110-17-1 Finance Administration

		Division Administration	Budget	Total
602-79-4 Fleet - Fuel Program		$ -	$ 2,337	$ 2,337
602-79-5 Fleet - Washbay		$ -	$ 2,337	$ 2,337
640-44-1 Building Maintenance		$ -	$ 11,684	$ 11,684
680-60-1 Risk - Administration		$ -	$ 779	$ 779
680-60-2 Risk - Workers Comp		$ -	$ 779	$ 779
680-60-3 Risk - General Liability		$ -	$ 779	$ 779
680-60-3 Risk - Auto		$ -	$ 779	$ 779
680-60-4 Risk - Property		$ -	$ 779	$ 779
680-60-4 Risk - EE Practice		$ -	$ 779	$ 779
680-60-5 Risk - Special Policy		$ -	$ 779	$ 779
680-60-6 Risk - Health		$ -	$ 779	$ 779
680-60-6 Risk - Life		$ -	$ 779	$ 779
680-60-6 Risk - Wellness		$ -	$ 779	$ 779
680-60-6 Risk - EAP		$ -	$ 779	$ 779
680-60-7 Risk - UI CBJ		$ -	$ 779	$ 779
680-60-7 Risk - UI BRH		$ -	$ 779	$ 779
680-60-8 Risk - Cafeteria Plan CBJ		$ -	$ 779	$ 779
680-60-9 Depndnt Care Astnc Component		$ -	$ 779	$ 779
	Total	**$ 595,061**	**$ 595,061**	**$1,190,122**

9 Controller

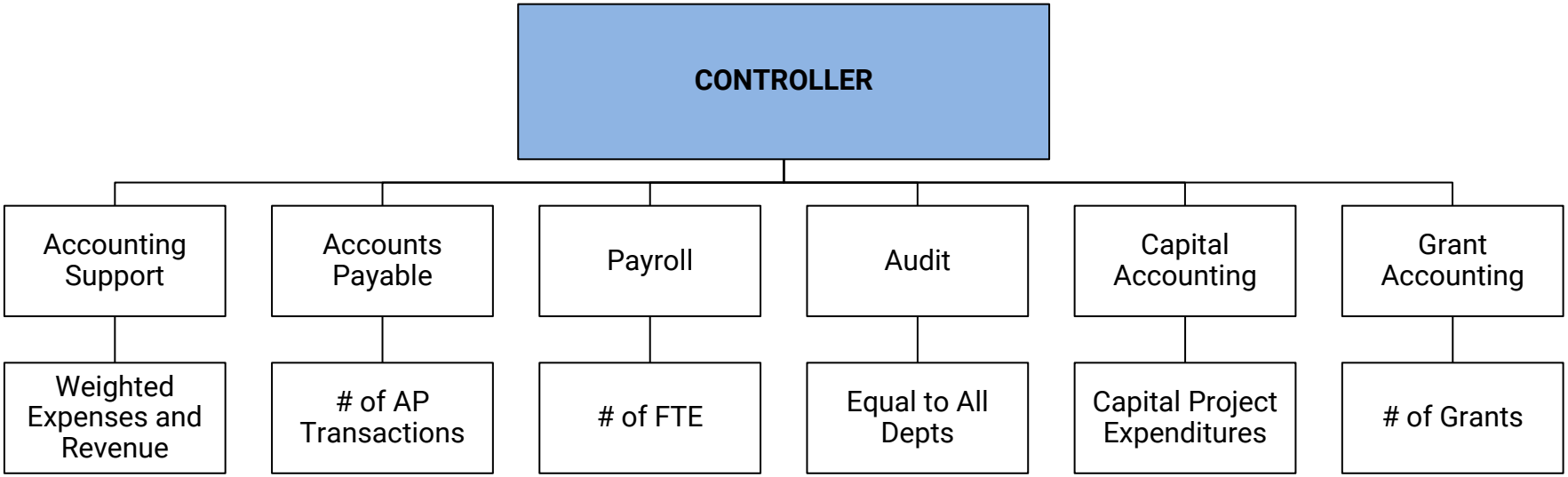
The Controller Division within the Finance Department is responsible for managing accounts payable, general accounting, grants and contracts, payroll, and the City's budget. It is the primary financial reporting component of the City. Costs associated with the Controller's division are allocated to Receiving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

- **Accounting Support –** relates to support associated with managing and processing fund and departmental expenses and revenue. This function is allocated based on expenses and revenue per Fund, Department, and Division[5].
- **Accounts Payable –** represents services associated with processing invoices on behalf of the City. This function is allocated based on the number of AP transactions per Fund, Department, and Division.
- **Payroll –** relates to services associated with processing payroll changes, payment of employee wages, and support provided to employees regarding payroll questions. This function is allocated based on the number of full-time employees per Fund, Department, and Division[6].
- **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 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.

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.

[5] 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 Non-Operational (5%), Hospital (5%), Workers Comp (10%), Property (10%), Special Policy (10%), and Health (10%). Additionally, revenue from General Fund Non-Departmental and property tax related revenue were excluded; along with large one-time expenditures (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures).

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


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

COSTS TO BE ALLOCATED

110-17-3 Controller

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 913,000		$ 913,000
Capital Outlay	$ (2,000)		
Total Deductions	$ (2,000)		$ (2,000)
Incoming Costs			
110-11-1 City Attorney	$ 108,037	$ 13,241	$ 121,278
110-12-1 City Manager	$ 27,752	$ 3,234	$ 30,986
110-8-1 Human Resources	$ 14,509	$ 2,236	$ 16,745
110-06/15- MIS	$ 361,878	$ 20,487	$ 382,365
110-17-1 Finance Administration	$ 164,428	$ 12,586	$ 177,014
110-17-3 Controller		$ 14,831	$ 14,831
110-17-4 Treasury		$ 8,423	$ 8,423
110-17-6 Purchasing		$ 15,805	$ 15,805
Total Incoming Costs	**$ 676,604**	**$ 90,843**	**$ 767,446**
Reimbursable Expenditures	$ 796,700		
Total Cost Adjustments	**$ 796,700**		**$ 796,700**
Total Costs to be Allocated	**$ 2,384,304**	**$ 90,843**	**$ 2,475,146**

DEPARTMENTAL EXPENSE DETAIL

110-17-3 Controller

Expense Type	Expense ($)	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting
Personnel							
Salary and Wages	$ 982,800	$ 343,980	$ 127,764	$ 216,216	$ 49,140	$ 147,420	$ 98,280
Benefits	$ 577,400	$ 202,090	$ 75,062	$ 127,028	$ 28,870	$ 86,610	$ 57,740
Subtotal Personnel Cost	**$ 1,560,200**	**$ 546,070**	**$ 202,826**	**$ 343,244**	**$ 78,010**	**$ 234,030**	**$ 156,020**
Operating Services & Supplies							
General Supplies	$ 4,100	$ 1,435	$ 533	$ 902	$ 205	$ 615	$ 410
Insurance	$ 32,800	$ 11,480	$ 4,264	$ 7,216	$ 1,640	$ 4,920	$ 3,280
Other Expenses	$ 1,800	$ 630	$ 234	$ 396	$ 90	$ 270	$ 180
Postage	$ 3,500	$ 1,225	$ 455	$ 770	$ 175	$ 525	$ 350
Printing	$ 700	$ 245	$ 91	$ 154	$ 35	$ 105	$ 70
Professional	$ 60,000	$ 21,000	$ 7,800	$ 13,200	$ 3,000	$ 9,000	$ 6,000
Public Utility Services	$ 700	$ 245	$ 91	$ 154	$ 35	$ 105	$ 70
Reimbursable Expenses	$ (796,700)	$ (278,845)	$ (103,571)	$ (175,274)	$ (39,835)	$ (119,505)	$ (79,670)
Rentals and Leases	$ 8,200	$ 2,870	$ 1,066	$ 1,804	$ 410	$ 1,230	$ 820
Travel and Training	$ 35,700	$ 12,495	$ 4,641	$ 7,854	$ 1,785	$ 5,355	$ 3,570
Capital Outlay	$ 2,000	$ 700	$ 260	$ 440	$ 100	$ 300	$ 200
Subtotal Operating Cost	**$ (647,200)**	**$ (226,520)**	**$ (84,136)**	**$ (142,384)**	**$ (32,360)**	**$ (97,080)**	**$ (64,720)**
DEPARTMENTAL EXPENDITURES	**$ 913,000**	**$ 319,550**	**$ 118,690**	**$ 200,860**	**$ 45,650**	**$ 136,950**	**$ 91,300**
Disallowed Costs							
Capital Outlay	$ (2,000)	$ (700)	$ (260)	$ (440)	$ (100)	$ (300)	$ (200)
Subtotal Disallowed Costs	**$ (2,000)**	**$ (700)**	**$ (260)**	**$ (440)**	**$ (100)**	**$ (300)**	**$ (200)**
Cost Adjustments							
Reimbursable Expenditures	$ 796,700	$ 278,845	$ 103,571	$ 175,274	$ 39,835	$ 119,505	$ 79,670
Subtotal Cost Adjustments	**$ 796,700**	**$ 278,845**	**$ 103,571**	**$ 175,274**	**$ 39,835**	**$ 119,505**	**$ 79,670**
FUNCTIONAL COST	**$ 1,707,700**	**$ 597,695**	**$ 222,001**	**$ 375,694**	**$ 85,385**	**$ 256,155**	**$ 170,770**
First Allocation							
Incoming - All Others	$ 676,604	$ 236,811	$ 87,958	$ 148,853	$ 33,830	$ 101,491	$ 67,660
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,384,304**	**$ 834,506**	**$ 309,959**	**$ 524,547**	$ 119,215	**$ 357,646**	**$ 238,430**
Second Allocation							
Incoming - All Others	$ 90,843	$ 31,795	$ 11,810	$ 19,985	$ 4,542	$ 13,626	$ 9,084
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 90,843**	**$ 31,795**	**$ 11,810**	**$ 19,985**	$ 4,542	**$ 13,626**	**$ 9,084**
TOTAL ALLOCATED	**$ 2,475,146**	**$ 866,301**	**$ 321,769**	**$ 544,532**	**$ 123,757**	**$ 371,272**	**$ 247,515**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting Support							
110-10-1 Mayor and Assembly	2,483,800.00	0.858%	$ 7,161		$ 7,161		$ 7,161
110-11-1 City Attorney	2,583,000.00	0.892%	$ 7,447		$ 7,447		$ 7,447
110-12-1 City Manager	1,829,800.00	0.632%	$ 5,276		$ 5,276		$ 5,276
110-7-1 Emergency Services	2,030,300.00	0.701%	$ 5,854		$ 5,854		$ 5,854
110-3- Clerk	638,800.00	0.221%	$ 1,842		$ 1,842		$ 1,842
110-8-1 Human Resources	981,600.00	0.339%	$ 2,830		$ 2,830		$ 2,830
110-06/15- MIS	4,159,000.00	1.437%	$ 11,991		$ 11,991		$ 11,991
110-17-1 Finance Administration	953,500.00	0.329%	$ 2,749		$ 2,749		$ 2,749
110-17-3 Controller	1,699,500.00	0.587%	$ 4,900		$ 4,900		$ 4,900
110-17-4 Treasury	3,013,800.00	1.041%	$ 8,689		$ 8,689	$ 352	$ 9,042
110-17-6 Purchasing	630,200.00	0.218%	$ 1,817		$ 1,817	$ 74	$ 1,891
110-23-1 Library	3,794,100.00	1.311%	$ 10,939		$ 10,939	$ 443	$ 11,383
110-4-1 Election	259,200.00	0.090%	$ 747		$ 747	$ 30	$ 778
110-12-2 Manager Office - Teen Health Center	312,500.00	0.108%	$ 901		$ 901	$ 37	$ 938
110-12-6 Manager Office - Tourism Management	341,000.00	0.118%	$ 983		$ 983	$ 40	$ 1,023
110-16-1 CDD - Administration	1,404,000.00	0.485%	$ 4,048		$ 4,048	$ 164	$ 4,212
110-16-2 CDD - Planning	1,800,100.00	0.622%	$ 5,190		$ 5,190	$ 210	$ 5,400
110-16-3 CDD - Building	1,591,100.00	0.550%	$ 4,587		$ 4,587	$ 186	$ 4,773
110-17-2 Finance - Assessors	1,080,300.00	0.373%	$ 3,115		$ 3,115	$ 126	$ 3,241
110-21-1 Fire - Emergency Services	8,746,200.00	3.022%	$ 25,217		$ 25,217	$ 1,022	$ 26,239
110-21-70 Fire - Sobering Center	1,377,600.00	0.476%	$ 3,972		$ 3,972	$ 161	$ 4,133
110-21-71 Fire - Mobile Integrated Health	990,700.00	0.342%	$ 2,856		$ 2,856	$ 116	$ 2,972
110-23-2 Library - City Museum	794,700.00	0.275%	$ 2,291		$ 2,291	$ 93	$ 2,384
110-24-1 Engineering - Administration	397,300.00	0.137%	$ 1,145		$ 1,145	$ 46	$ 1,192
110-24-2 Engineering - CIP	3,068,600.00	1.060%	$ 8,847		$ 8,847	$ 359	$ 9,206
110-41-1 P&R Parks and Landscape - Administration	3,430,700.00	1.185%	$ 9,891		$ 9,891	$ 401	$ 10,292
110-42-1 Arboretum - Administration	270,300.00	0.093%	$ 779		$ 779	$ 32	$ 811
110-47-1 Centennial Hall - Convention Center	676,000.00	0.234%	$ 1,949		$ 1,949	$ 79	$ 2,028
110-77-1 RecycleWorks - Administration	271,700.00	0.094%	$ 783		$ 783	$ 32	$ 815
110-77-2 RecycleWorks - Recycling	659,300.00	0.228%	$ 1,901		$ 1,901	$ 77	$ 1,978
110-77-3 RecycleWorks - Household Hazardous Waste	982,200.00	0.339%	$ 2,832		$ 2,832	$ 115	$ 2,947
110-77-4 RecycleWorks - Junked Vehicles	460,000.00	0.159%	$ 1,326		$ 1,326	$ 54	$ 1,380
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	4,800.00	0.002%	$ 14		$ 14	$ 1	$ 14
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	2,200.00	0.001%	$ 6		$ 6	$ 0	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	24,600.00	0.008%	$ 71		$ 71	$ 3	$ 74
120-2-1 School District - Administration	5,061,140.00	1.749%	$ 14,592		$ 14,592	$ 591	$ 15,184
120-2-2 School District - Administration	1,655,000.00	0.572%	$ 4,772		$ 4,772	$ 193	$ 4,965
150-42-1 Arboretum	800.00	0.000%	$ 2		$ 2	$ 0	$ 2
209-1-1 Roaded Service Area Non-Operational	1,568,310.00	0.542%	$ 4,522		$ 4,522	$ 183	$ 4,705
209-22-1 Police - Administration	3,405,200.00	1.176%	$ 9,818		$ 9,818	$ 398	$ 10,216

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-2 Police - General Operations	10,705,900.00	3.699%	$ 30,867		$ 30,867	$ 1,251	$ 32,118
209-22-5 Police - Communications	1,376,100.00	0.475%	$ 3,968		$ 3,968	$ 161	$ 4,128
209-22-7 Police - Animal Control	1,431,100.00	0.494%	$ 4,126		$ 4,126	$ 167	$ 4,293
209-22-9 Police - System Admin/E911	1,133,600.00	0.392%	$ 3,268		$ 3,268	$ 132	$ 3,401
209-22-10 Police - Fleet	354,200.00	0.122%	$ 1,021		$ 1,021	$ 41	$ 1,063
209-22-11 Police - Electronics	234,800.00	0.081%	$ 677		$ 677	$ 27	$ 704
209-22-12 Police - Travel and Training	209,600.00	0.072%	$ 604		$ 604	$ 24	$ 629
209-22-14 Police - Grants	783,700.00	0.271%	$ 2,260		$ 2,260	$ 92	$ 2,351
209-22-16 Police - Airport Security	2,044,300.00	0.706%	$ 5,894		$ 5,894	$ 239	$ 6,133
209-22-17 Police - Services	2,065,000.00	0.713%	$ 5,954		$ 5,954	$ 241	$ 6,195
209-46-1 Parks and Recreation - Administration	656,900.00	0.227%	$ 1,894		$ 1,894	$ 77	$ 1,971
209-46-2 Parks and Recreation - Areawide Recreation	629,700.00	0.218%	$ 1,816		$ 1,816	$ 74	$ 1,889
209-46-7 Parks and Recreation - Zach Gordon Youth Center	3,218,900.00	1.112%	$ 9,281		$ 9,281	$ 376	$ 9,657
209-46-8 Parks and Recreation - Treadwell Arena	1,382,700.00	0.478%	$ 3,987		$ 3,987	$ 162	$ 4,148
209-46-9 Parks and Recreation - Youth Scholarships	43,000.00	0.015%	$ 124		$ 124	$ 5	$ 129
209-46-14 Parks and Recreation - Diamond Park Field House	667,100.00	0.230%	$ 1,923		$ 1,923	$ 78	$ 2,001
209-71-1 Capital Transit - Administration	3,967,600.00	1.371%	$ 11,439		$ 11,439	$ 464	$ 11,903
209-71-2 Capital Transit - Operations	5,028,500.00	1.737%	$ 14,498		$ 14,498	$ 588	$ 15,086
209-71-3 Capital Transit - Maintenance	1,624,900.00	0.561%	$ 4,685		$ 4,685	$ 190	$ 4,875
209-71-4 Capital Transit - Downtown Center	116,800.00	0.040%	$ 337		$ 337	$ 14	$ 350
209-71-5 Capital Transit - Valley Center	87,100.00	0.030%	$ 251		$ 251	$ 10	$ 261
209-72-1 Streets - Administration	6,821,400.00	2.357%	$ 19,667		$ 19,667	$ 797	$ 20,465
210-21-1 Fire - Administration Operations	8,568,300.00	2.960%	$ 24,704		$ 24,704	$ 1,001	$ 25,705
215-1-1 Sales Tax	3,741,155.00	1.293%	$ 10,787		$ 10,787	$ 437	$ 11,224
216-1-1 Hotel Tax	3,384,500.00	1.169%	$ 9,758		$ 9,758	$ 396	$ 10,154
221-1-1 Tobacco Tax	2,939,900.00	1.016%	$ 8,476		$ 8,476	$ 344	$ 8,820
225-1-1 Marine Passenger Fees	8,270,100.00	2.857%	$ 23,844		$ 23,844	$ 966	$ 24,811
232-52-1 Port Development Fee	4,970,100.00	1.717%	$ 14,330		$ 14,330	$ 581	$ 14,911
233-1-1 State MPF	8,250,000.00	2.850%	$ 23,786		$ 23,786	$ 964	$ 24,750
235-1-1 Eaglecrest - Non-Operational	2,852,000.00	0.985%	$ 8,223		$ 8,223	$ 333	$ 8,556
235-28-1 Eaglecrest - Administration	1,629,000.00	0.563%	$ 4,697		$ 4,697	$ 190	$ 4,887
235-28-2 Eaglecrest - Ski Patrol	330,600.00	0.114%	$ 953		$ 953	$ 39	$ 992
235-28-3 Eaglecrest - Lift	154,700.00	0.053%	$ 446		$ 446	$ 18	$ 464
235-28-4 Eaglecrest - Mountain Maint	634,900.00	0.219%	$ 1,831		$ 1,831	$ 74	$ 1,905
235-28-5 Eaglecrest - Lodge General Operations	287,400.00	0.099%	$ 829		$ 829	$ 34	$ 862
235-28-6 Eaglecrest - Snow Sports School	319,400.00	0.110%	$ 921		$ 921	$ 37	$ 958
235-28-7 Eaglecrest - Food Service	163,500.00	0.056%	$ 471		$ 471	$ 19	$ 491
235-28-8 Eaglecrest - Ski Rental Shop	273,600.00	0.095%	$ 789		$ 789	$ 32	$ 821
235-28-9 Eaglecrest - Marketing	173,300.00	0.060%	$ 500		$ 500	$ 20	$ 520
235-28-11 Eaglecrest - Building Maint	107,500.00	0.037%	$ 310		$ 310	$ 13	$ 323
235-28-12 Eaglecrest - Vehicle Maint	125,000.00	0.043%	$ 360		$ 360	$ 15	$ 375
249-46-3 Parks and Recreation - Aquatics	1,357,900.00	0.469%	$ 3,915		$ 3,915	$ 159	$ 4,074
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	2,173,200.00	0.751%	$ 6,266		$ 6,266	$ 254	$ 6,520

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
270-48-1 Downtown Parking	1,401,200.00	0.484%	$ 4,040		$ 4,040	$ 164	$ 4,204
271-14-1 Lands - Administration	1,708,600.00	0.590%	$ 4,926		$ 4,926	$ 200	$ 5,126
271-14-2 Lands - Quarries	494,400.00	0.171%	$ 1,425		$ 1,425	$ 58	$ 1,483
276-2-1 Affordable Housing - Operations	40,700.00	0.014%	$ 117		$ 117	$ 5	$ 122
276-2-2 Affordable Housing - Mobile Home Loans	30,000.00	0.010%	$ 86		$ 86	$ 4	$ 90
330-1-1 Debt Service - General Debt Service	7,506,700.00	2.594%	$ 21,643		$ 21,643	$ 877	$ 22,521
514-75-1 Water - Administration	10,581,500.00	3.656%	$ 30,509		$ 30,509	$ 1,237	$ 31,745
514-75-2 Water - Extension	177,500.00	0.061%	$ 512		$ 512	$ 21	$ 533
519-1-1 Wastewater - Non-Operational	728,130.00	0.252%	$ 2,099		$ 2,099	$ 85	$ 2,184
519-76-4 Wastewater - Collections	2,462,800.00	0.851%	$ 7,101		$ 7,101	$ 288	$ 7,389
519-76-5 Wastewater - Treatment	11,879,700.00	4.104%	$ 34,252		$ 34,252	$ 1,388	$ 35,640
519-76-6 Wastewater - Extension	148,300.00	0.051%	$ 428		$ 428	$ 17	$ 445
530-51-1 Harbors	10,541,400.00	3.642%	$ 30,393		$ 30,393	$ 1,232	$ 31,625
531-52-1 Docks - Administration	5,356,000.00	1.850%	$ 15,442		$ 15,442	$ 626	$ 16,068
531-52-2 Docks - CIP Engineers-Dock	11,400.00	0.004%	$ 33		$ 33	$ 1	$ 34
550-55-1 Bartlett Regional Hospital	14,483,015.00	5.004%	$ 41,757		$ 41,757	$ 1,692	$ 43,450
560-50-1 Airport - Administration	1,742,000.00	0.602%	$ 5,023		$ 5,023	$ 204	$ 5,226
560-50-2 Airport - Terminal General Operations	4,689,700.00	1.620%	$ 13,521		$ 13,521	$ 548	$ 14,069
560-50-3 Airport - Airfield Maintenance Shop	11,610,400.00	4.011%	$ 33,475		$ 33,475	$ 1,357	$ 34,832
560-50-4 Airport - ARFF	1,544,500.00	0.534%	$ 4,453		$ 4,453	$ 180	$ 4,634
560-50-5 Airport - Airport Security	1,213,000.00	0.419%	$ 3,497		$ 3,497	$ 142	$ 3,639
560-50-6 Airport - Deby Services	317,600.00	0.110%	$ 916		$ 916	$ 37	$ 953
560-50-8 Airport - Airport Landside	46,700.00	0.016%	$ 135		$ 135	$ 5	$ 140
560-50-13 PFAS Cleanup	20,000.00	0.007%	$ 58		$ 58	$ 2	$ 60
602-79-1 Fleet - Administration	3,059,500.00	1.057%	$ 8,821		$ 8,821	$ 358	$ 9,179
602-79-2 Fleet - Replacement Program	4,826,200.00	1.667%	$ 13,915		$ 13,915	$ 564	$ 14,479
602-79-3 Fleet - Replacement Program - Grants	6,925,300.00	2.393%	$ 19,967		$ 19,967	$ 809	$ 20,776
602-79-4 Fleet - Fuel Program	2,168,900.00	0.749%	$ 6,253		$ 6,253	$ 253	$ 6,507
602-79-5 Fleet - Washbay	44,400.00	0.015%	$ 128		$ 128	$ 5	$ 133
640-44-1 Building Maintenance	8,985,600.00	3.105%	$ 25,907		$ 25,907	$ 1,050	$ 26,957
680-60-1 Risk - Administration	975,500.00	0.337%	$ 2,813		$ 2,813	$ 114	$ 2,927
680-60-2 Risk - Workers Comp	346,020.00	0.120%	$ 998		$ 998	$ 40	$ 1,038
680-60-3 Risk - General Liability	3,382,900.00	1.169%	$ 9,754		$ 9,754	$ 395	$ 10,149
680-60-3 Risk - Auto	246,000.00	0.085%	$ 709		$ 709	$ 29	$ 738
680-60-4 Risk - Property	732,030.00	0.253%	$ 2,111		$ 2,111	$ 86	$ 2,196
680-60-4 Risk - EE Practice	35,000.00	0.012%	$ 101		$ 101	$ 4	$ 105
680-60-5 Risk - Special Policy	210,210.00	0.073%	$ 606		$ 606	$ 25	$ 631
680-60-6 Risk - Health	5,201,970.00	1.797%	$ 14,998		$ 14,998	$ 608	$ 15,606
680-60-6 Risk - Life	1,514,400.00	0.523%	$ 4,366		$ 4,366	$ 177	$ 4,543
680-60-6 Risk - Wellness	556,500.00	0.192%	$ 1,605		$ 1,605	$ 65	$ 1,670
680-60-6 Risk - EAP	104,900.00	0.036%	$ 302		$ 302	$ 12	$ 315
680-60-7 Risk - UI CBJ	150,000.00	0.052%	$ 432		$ 432	$ 18	$ 450
680-60-7 Risk - UI BRH	150,000.00	0.052%	$ 432		$ 432	$ 18	$ 450

110-17-3 Controller

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
680-60-8 Risk - Cafeteria Plan CBJ		15,000.00	0.005%	$ 43		$ 43	$ 2	$ 45
680-60-9 Depndnt Care Astnc Component		350,000.00	0.121%	$ 1,009		$ 1,009	$ 41	$ 1,050
	Total	**289,437,480.00**	**100.000%**	**$ 834,506**	**$ -**	**$ 834,506**	**$ 31,795**	**$ 866,301**

Allocation Basis: **Expense and Revenue**

Source of Allocation: **Budgeted Expenditures**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-10-1 Mayor and Assembly	279.00	0.707%	$ 2,190		$ 2,190		$ 2,190
110-11-1 City Attorney	187.00	0.474%	$ 1,468		$ 1,468		$ 1,468
110-12-1 City Manager	261.00	0.661%	$ 2,049		$ 2,049		$ 2,049
110-7-1 Emergency Services	79.00	0.200%	$ 620		$ 620		$ 620
110-3- Clerk	82.00	0.208%	$ 644		$ 644		$ 644
110-8-1 Human Resources	99.00	0.251%	$ 777		$ 777		$ 777
110-06/15- MIS	717.00	1.816%	$ 5,628		$ 5,628		$ 5,628
110-17-1 Finance Administration	128.00	0.324%	$ 1,005		$ 1,005		$ 1,005
110-17-3 Controller	98.00	0.248%	$ 769		$ 769		$ 769
110-17-4 Treasury	224.00	0.567%	$ 1,758		$ 1,758	$ 70	$ 1,829
110-17-6 Purchasing	65.00	0.165%	$ 510		$ 510	$ 20	$ 531
110-23-1 Library	957.00	2.424%	$ 7,512		$ 7,512	$ 301	$ 7,813
110-1-1 General Fund - General Fund - Non-Dept	1.00	0.003%	$ 8		$ 8	$ 0	$ 8
110-4-1 Election	49.00	0.124%	$ 385		$ 385	$ 15	$ 400
110-12-2 Manager Office - Teen Health Center	57.00	0.144%	$ 447		$ 447	$ 18	$ 465
110-12-6 Manager Office - Tourism Management	35.00	0.089%	$ 275		$ 275	$ 11	$ 286
110-16-1 CDD - Administration	212.00	0.537%	$ 1,664		$ 1,664	$ 67	$ 1,731
110-16-2 CDD - Planning	52.00	0.132%	$ 408		$ 408	$ 16	$ 425
110-16-3 CDD - Building	55.00	0.139%	$ 432		$ 432	$ 17	$ 449
110-17-2 Finance - Assessors	70.00	0.177%	$ 549		$ 549	$ 22	$ 571
110-21-1 Fire - Emergency Services	18.00	0.046%	$ 141		$ 141	$ 6	$ 147
110-21-70 Fire - Sobering Center	161.00	0.408%	$ 1,264		$ 1,264	$ 51	$ 1,314
110-21-71 Fire - Mobile Integrated Health	176.00	0.446%	$ 1,382		$ 1,382	$ 55	$ 1,437
110-23-2 Library - City Museum	245.00	0.620%	$ 1,923		$ 1,923	$ 77	$ 2,000
110-24-1 Engineering - Administration	37.00	0.094%	$ 290		$ 290	$ 12	$ 302
110-24-2 Engineering - CIP	242.00	0.613%	$ 1,900		$ 1,900	$ 76	$ 1,976
110-41-1 P&R Parks and Landscape - Administration	1,667.00	4.222%	$ 13,085		$ 13,085	$ 524	$ 13,609
110-42-1 Arboretum - Administration	196.00	0.496%	$ 1,538		$ 1,538	$ 62	$ 1,600
110-47-1 Centennial Hall - Convention Center	5.00	0.013%	$ 39		$ 39	$ 2	$ 41
110-77-1 RecycleWorks - Administration	73.00	0.185%	$ 573		$ 573	$ 23	$ 596
110-77-2 RecycleWorks - Recycling	37.00	0.094%	$ 290		$ 290	$ 12	$ 302
110-77-3 RecycleWorks - Household Hazardous Waste	217.00	0.550%	$ 1,703		$ 1,703	$ 68	$ 1,772
110-77-4 RecycleWorks - Junked Vehicles	13.00	0.033%	$ 102		$ 102	$ 4	$ 106
120-2-1 School District - Administration	9.00	0.023%	$ 71		$ 71	$ 3	$ 73
209-22-1 Police - Administration	1,133.00	2.869%	$ 8,893		$ 8,893	$ 356	$ 9,250
209-22-2 Police - General Operations	340.00	0.861%	$ 2,669		$ 2,669	$ 107	$ 2,776
209-22-5 Police - Communications	10.00	0.025%	$ 78		$ 78	$ 3	$ 82
209-22-7 Police - Animal Control	12.00	0.030%	$ 94		$ 94	$ 4	$ 98
209-22-8 Police - Community Services	1.00	0.003%	$ 8		$ 8	$ 0	$ 8
209-22-9 Police - System Admin/E911	109.00	0.276%	$ 856		$ 856	$ 34	$ 890

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-10 Police - Fleet	285.00	0.722%	$ 2,237		$ 2,237	$ 90	$ 2,327
209-22-11 Police - Electronics	182.00	0.461%	$ 1,429		$ 1,429	$ 57	$ 1,486
209-22-12 Police - Travel and Training	85.00	0.215%	$ 667		$ 667	$ 27	$ 694
209-22-14 Police - Grants	147.00	0.372%	$ 1,154		$ 1,154	$ 46	$ 1,200
209-22-17 Police - Services	1,043.00	2.641%	$ 8,187		$ 8,187	$ 328	$ 8,515
209-46-1 Parks and Recreation - Administration	118.00	0.299%	$ 926		$ 926	$ 37	$ 963
209-46-2 Parks and Recreation - Areawide Recreation	244.00	0.618%	$ 1,915		$ 1,915	$ 77	$ 1,992
209-46-7 Parks and Recreation - Zach Gordon Youth Center	1,038.00	2.629%	$ 8,148		$ 8,148	$ 326	$ 8,474
209-46-8 Parks and Recreation - Treadwell Arena	251.00	0.636%	$ 1,970		$ 1,970	$ 79	$ 2,049
209-46-9 Parks and Recreation - Youth Scholarships	74.00	0.187%	$ 581		$ 581	$ 23	$ 604
209-46-12 Parks and Recreation - Youth Activities	28.00	0.071%	$ 220		$ 220	$ 9	$ 229
209-46-14 Parks and Recreation - Diamond Park Field House	201.00	0.509%	$ 1,578		$ 1,578	$ 63	$ 1,641
209-71-1 Capital Transit - Administration	182.00	0.461%	$ 1,429		$ 1,429	$ 57	$ 1,486
209-71-2 Capital Transit - Operations	166.00	0.420%	$ 1,303		$ 1,303	$ 52	$ 1,355
209-71-3 Capital Transit - Maintenance	615.00	1.557%	$ 4,827		$ 4,827	$ 193	$ 5,021
209-71-4 Capital Transit - Downtown Center	27.00	0.068%	$ 212		$ 212	$ 8	$ 220
209-71-5 Capital Transit - Valley Center	8.00	0.020%	$ 63		$ 63	$ 3	$ 65
209-72-1 Streets - Administration	2,051.00	5.194%	$ 16,099		$ 16,099	$ 645	$ 16,744
210-21-1 Fire - Administration Operations	2,783.00	7.048%	$ 21,845		$ 21,845	$ 875	$ 22,720
215-1-1 Sales Tax	349.00	0.884%	$ 2,739		$ 2,739	$ 110	$ 2,849
219-20-1 CARES Relief Fund - Operations	4.00	0.010%	$ 31		$ 31	$ 1	$ 33
219-20-32 CARES Relief Fund - Healthy Equitable Grant	25.00	0.063%	$ 196		$ 196	$ 8	$ 204
235-1-1 Eaglecrest - Non-Operational	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
235-28-1 Eaglecrest - Administration	275.00	0.696%	$ 2,159		$ 2,159	$ 86	$ 2,245
235-28-2 Eaglecrest - Ski Patrol	55.00	0.139%	$ 432		$ 432	$ 17	$ 449
235-28-3 Eaglecrest - Lift	57.00	0.144%	$ 447		$ 447	$ 18	$ 465
235-28-4 Eaglecrest - Mountain Maint	165.00	0.418%	$ 1,295		$ 1,295	$ 52	$ 1,347
235-28-5 Eaglecrest - Lodge General Operations	214.00	0.542%	$ 1,680		$ 1,680	$ 67	$ 1,747
235-28-6 Eaglecrest - Snow Sports School	76.00	0.192%	$ 597		$ 597	$ 24	$ 620
235-28-7 Eaglecrest - Food Service	125.00	0.317%	$ 981		$ 981	$ 39	$ 1,020
235-28-8 Eaglecrest - Ski Rental Shop	160.00	0.405%	$ 1,256		$ 1,256	$ 50	$ 1,306
235-28-9 Eaglecrest - Marketing	214.00	0.542%	$ 1,680		$ 1,680	$ 67	$ 1,747
235-28-11 Eaglecrest - Building Maint	8.00	0.020%	$ 63		$ 63	$ 3	$ 65
235-28-12 Eaglecrest - Vehicle Maint	117.00	0.296%	$ 918		$ 918	$ 37	$ 955
249-46-3 Parks and Recreation - Aquatics	319.00	0.808%	$ 2,504		$ 2,504	$ 100	$ 2,604
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	427.00	1.081%	$ 3,352		$ 3,352	$ 134	$ 3,486
270-48-1 Downtown Parking	167.00	0.423%	$ 1,311		$ 1,311	$ 53	$ 1,363
271-14-1 Lands - Administration	48.00	0.122%	$ 377		$ 377	$ 15	$ 392
271-14-2 Lands - Quarries	74.00	0.187%	$ 581		$ 581	$ 23	$ 604
276-2-1 Affordable Housing - Operations	5.00	0.013%	$ 39		$ 39	$ 2	$ 41
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	9.00	0.023%	$ 71		$ 71	$ 3	$ 73
329-1-1 Debt Service - JIA Bonds Debt Service	6.00	0.015%	$ 47		$ 47	$ 2	$ 49
330-1-1 Debt Service - General Debt Service	27.00	0.068%	$ 212		$ 212	$ 8	$ 220

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-90-1 Capital Projects - School CIPs	23.00	0.058%	$ 181		$ 181	$ 7	$ 188
402-90-1 Capital Projects - Roads CIPs	259.00	0.656%	$ 2,033		$ 2,033	$ 81	$ 2,114
403-90-1 Capital Projects - Fire CIPs	65.00	0.165%	$ 510		$ 510	$ 20	$ 531
404-90-1 Capital Projects - Community Development CIPs	286.00	0.724%	$ 2,245		$ 2,245	$ 90	$ 2,335
406-90-1 Capital Projects - Parks and Rec CIPs	420.00	1.064%	$ 3,297		$ 3,297	$ 132	$ 3,429
414-90-1 Capital Projects - Water CIPs	54.00	0.137%	$ 424		$ 424	$ 17	$ 441
419-90-1 Capital Projects - Wastewater CIPs	92.00	0.233%	$ 722		$ 722	$ 29	$ 751
430-90-1 Capital Projects - Harbors CIPs	48.00	0.122%	$ 377		$ 377	$ 15	$ 392
431-90-1 Capital Projects - Docks CIPs	34.00	0.086%	$ 267		$ 267	$ 11	$ 278
450-90-1 Capital Projects - Hospital CIPs	137.00	0.347%	$ 1,075		$ 1,075	$ 43	$ 1,118
460-90-1 Capital Projects - Airport CIPs	118.00	0.299%	$ 926		$ 926	$ 37	$ 963
514-75-1 Water - Administration	1,795.00	4.546%	$ 14,090		$ 14,090	$ 564	$ 14,654
514-75-2 Water - Extension	51.00	0.129%	$ 400		$ 400	$ 16	$ 416
519-1-1 Wastewater - Non-Operational	12.00	0.030%	$ 94		$ 94	$ 4	$ 98
519-76-4 Wastewater - Collections	1,463.00	3.705%	$ 11,484		$ 11,484	$ 460	$ 11,944
519-76-5 Wastewater - Treatment	1,348.00	3.414%	$ 10,581		$ 10,581	$ 424	$ 11,005
519-76-6 Wastewater - Extension	19.00	0.048%	$ 149		$ 149	$ 6	$ 155
520-80-13 Wastewater LIDs - LID 130	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
520-80-95 Wastewater LIDs - LID 95	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
520-80-98 Wastewater LIDs - LID 98	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
530-51-1 Harbors	4,072.00	10.312%	$ 31,963		$ 31,963	$ 1,280	$ 33,243
531-52-1 Docks - Administration	696.00	1.763%	$ 5,463		$ 5,463	$ 219	$ 5,682
550-55-1 Bartlett Regional Hospital	27.00	0.068%	$ 212		$ 212	$ 8	$ 220
560-50-1 Airport - Administration	105.00	0.266%	$ 824		$ 824	$ 33	$ 857
560-50-2 Airport - Terminal General Operations	634.00	1.606%	$ 4,977		$ 4,977	$ 199	$ 5,176
560-50-3 Airport - Airfield Maintenance Shop	1,484.00	3.758%	$ 11,649		$ 11,649	$ 467	$ 12,115
560-50-4 Airport - ARFF	132.00	0.334%	$ 1,036		$ 1,036	$ 42	$ 1,078
560-50-5 Airport - Airport Security	243.00	0.615%	$ 1,907		$ 1,907	$ 76	$ 1,984
560-50-6 Airport - Deby Services	6.00	0.015%	$ 47		$ 47	$ 2	$ 49
560-50-8 Airport - Airport Landside	36.00	0.091%	$ 283		$ 283	$ 11	$ 294
602-79-1 Fleet - Administration	1,159.00	2.935%	$ 9,098		$ 9,098	$ 364	$ 9,462
602-79-2 Fleet - Replacement Program	93.00	0.236%	$ 730		$ 730	$ 29	$ 759
602-79-3 Fleet - Replacement Program - Grants	8.00	0.020%	$ 63		$ 63	$ 3	$ 65
602-79-4 Fleet - Fuel Program	278.00	0.704%	$ 2,182		$ 2,182	$ 87	$ 2,270
602-79-5 Fleet - Washbay	15.00	0.038%	$ 118		$ 118	$ 5	$ 122
640-44-1 Building Maintenance	2,003.00	5.072%	$ 15,722		$ 15,722	$ 630	$ 16,352
680-60-1 Risk - Administration	118.00	0.299%	$ 926		$ 926	$ 37	$ 963
680-60-2 Risk - Workers Comp	25.00	0.063%	$ 196		$ 196	$ 8	$ 204
680-60-3 Risk - General Liability	72.00	0.182%	$ 565		$ 565	$ 23	$ 588
680-60-3 Risk - Auto	48.00	0.122%	$ 377		$ 377	$ 15	$ 392

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
680-60-4 Risk - Property	23.00	0.058%	$ 181		$ 181	$ 7	$ 188
680-60-5 Risk - Special Policy	12.00	0.030%	$ 94		$ 94	$ 4	$ 98
680-60-6 Risk - Health	892.00	2.259%	$ 7,002		$ 7,002	$ 280	$ 7,282
680-60-6 Risk - Life	82.00	0.208%	$ 644		$ 644	$ 26	$ 669
680-60-6 Risk - Wellness	100.00	0.253%	$ 785		$ 785	$ 31	$ 816
680-60-6 Risk - EAP	12.00	0.030%	$ 94		$ 94	$ 4	$ 98
680-60-7 Risk - UI CBJ	4.00	0.010%	$ 31		$ 31	$ 1	$ 33
680-60-7 Risk - UI BRH	2.00	0.005%	$ 16		$ 16	$ 1	$ 16
680-60-8 Risk - Cafeteria Plan CBJ	7.00	0.018%	$ 55		$ 55	$ 2	$ 57
Total	**39,488.00**	**100.000%**	**$ 309,959**	**$ -**	**$ 309,959**	**$ 11,810**	**$ 321,769**

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							
110-10-1 Mayor and Assembly	9.00	1.304%	$ 6,843		$ 6,843		$ 6,843
110-11-1 City Attorney	10.25	1.486%	$ 7,793		$ 7,793		$ 7,793
110-12-1 City Manager	5.00	0.725%	$ 3,801		$ 3,801		$ 3,801
110-7-1 Emergency Services	2.00	0.290%	$ 1,521		$ 1,521		$ 1,521
110-3- Clerk	4.00	0.580%	$ 3,041		$ 3,041		$ 3,041
110-8-1 Human Resources	5.60	0.812%	$ 4,258		$ 4,258		$ 4,258
110-06/15- MIS	15.00	2.174%	$ 11,404		$ 11,404		$ 11,404
110-17-1 Finance Administration	5.00	0.725%	$ 3,801		$ 3,801		$ 3,801
110-17-3 Controller	12.05	1.747%	$ 9,162		$ 9,162		$ 9,162
110-17-4 Treasury	17.00	2.464%	$ 12,925		$ 12,925	$ 546	$ 13,471
110-17-6 Purchasing	4.00	0.580%	$ 3,041		$ 3,041	$ 129	$ 3,170
110-23-1 Library	23.46	3.400%	$ 17,837		$ 17,837	$ 754	$ 18,590
110-4-1 Election	0.50	0.072%	$ 380		$ 380	$ 16	$ 396
110-12-2 Manager Office - Teen Health Center	2.25	0.326%	$ 1,711		$ 1,711	$ 72	$ 1,783
110-12-6 Manager Office - Tourism Management	1.00	0.145%	$ 760		$ 760	$ 32	$ 792
110-16-1 CDD - Administration	9.66	1.400%	$ 7,344		$ 7,344	$ 310	$ 7,655
110-16-2 CDD - Planning	10.00	1.449%	$ 7,603		$ 7,603	$ 321	$ 7,924
110-16-3 CDD - Building	6.00	0.870%	$ 4,562		$ 4,562	$ 193	$ 4,755
110-17-2 Finance - Assessors	8.00	1.160%	$ 6,082		$ 6,082	$ 257	$ 6,339
110-21-70 Fire - Sobering Center	10.00	1.449%	$ 7,603		$ 7,603	$ 321	$ 7,924
110-21-71 Fire - Mobile Integrated Health	6.00	0.870%	$ 4,562		$ 4,562	$ 193	$ 4,755
110-23-2 Library - City Museum	3.96	0.574%	$ 3,011		$ 3,011	$ 127	$ 3,138
110-24-1 Engineering - Administration	2.45	0.355%	$ 1,863		$ 1,863	$ 79	$ 1,941
110-24-2 Engineering - CIP	18.65	2.703%	$ 14,180		$ 14,180	$ 599	$ 14,779
110-41-1 P&R Parks and Landscape - Administration	19.95	2.892%	$ 15,168		$ 15,168	$ 641	$ 15,809
110-42-1 Arboretum - Administration	1.79	0.259%	$ 1,361		$ 1,361	$ 58	$ 1,418
110-77-1 RecycleWorks - Administration	1.40	0.203%	$ 1,064		$ 1,064	$ 45	$ 1,109
209-22-1 Police - Administration	7.15	1.036%	$ 5,436		$ 5,436	$ 230	$ 5,666
209-22-2 Police - General Operations	57.00	8.262%	$ 43,337		$ 43,337	$ 1,831	$ 45,168
209-22-5 Police - Communications	9.70	1.406%	$ 7,375		$ 7,375	$ 312	$ 7,687
209-22-9 Police - System Admin/E911	5.47	0.793%	$ 4,159		$ 4,159	$ 176	$ 4,335
209-22-10 Police - Fleet	1.00	0.145%	$ 760		$ 760	$ 32	$ 792
209-22-11 Police - Electronics	1.00	0.145%	$ 760		$ 760	$ 32	$ 792
209-22-16 Police - Airport Security	5.00	0.725%	$ 3,801		$ 3,801	$ 161	$ 3,962
209-22-17 Police - Services	11.52	1.670%	$ 8,759		$ 8,759	$ 370	$ 9,129
209-46-1 Parks and Recreation - Administration	3.20	0.464%	$ 2,433		$ 2,433	$ 103	$ 2,536
209-46-2 Parks and Recreation - Areawide Recreation	4.59	0.665%	$ 3,490		$ 3,490	$ 147	$ 3,637
209-46-7 Parks and Recreation - Zach Gordon Youth Center	25.79	3.738%	$ 19,608		$ 19,608	$ 829	$ 20,437
209-46-8 Parks and Recreation - Treadwell Arena	6.29	0.912%	$ 4,782		$ 4,782	$ 202	$ 4,984
209-46-14 Parks and Recreation - Diamond Park Field House	4.56	0.661%	$ 3,467		$ 3,467	$ 147	$ 3,613

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-1 Capital Transit - Administration	3.20	0.464%	$ 2,433		$ 2,433	$ 103	$ 2,536
209-71-2 Capital Transit - Operations	33.40	4.841%	$ 25,394		$ 25,394	$ 1,073	$ 26,467
209-71-3 Capital Transit - Maintenance	7.00	1.015%	$ 5,322		$ 5,322	$ 225	$ 5,547
209-72-1 Streets - Administration	25.23	3.657%	$ 19,182		$ 19,182	$ 811	$ 19,993
210-21-1 Fire - Administration Operations	54.30	7.870%	$ 41,284		$ 41,284	$ 1,745	$ 43,029
235-28-1 Eaglecrest - Administration	5.00	0.725%	$ 3,801		$ 3,801	$ 161	$ 3,962
235-28-2 Eaglecrest - Ski Patrol	5.13	0.744%	$ 3,900		$ 3,900	$ 165	$ 4,065
235-28-3 Eaglecrest - Lift	3.51	0.509%	$ 2,669		$ 2,669	$ 113	$ 2,781
235-28-4 Eaglecrest - Mountain Maint	5.94	0.861%	$ 4,516		$ 4,516	$ 191	$ 4,707
235-28-5 Eaglecrest - Lodge General Operations	2.74	0.396%	$ 2,079		$ 2,079	$ 88	$ 2,167
235-28-6 Eaglecrest - Snow Sports School	5.83	0.845%	$ 4,433		$ 4,433	$ 187	$ 4,621
235-28-7 Eaglecrest - Food Service	1.06	0.154%	$ 806		$ 806	$ 34	$ 840
235-28-8 Eaglecrest - Ski Rental Shop	3.43	0.497%	$ 2,608		$ 2,608	$ 110	$ 2,718
235-28-9 Eaglecrest - Marketing	1.35	0.196%	$ 1,026		$ 1,026	$ 43	$ 1,070
249-46-3 Parks and Recreation - Aquatics	9.44	1.368%	$ 7,173		$ 7,173	$ 303	$ 7,477
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	15.83	2.294%	$ 12,036		$ 12,036	$ 509	$ 12,544
270-48-1 Downtown Parking	0.90	0.130%	$ 684		$ 684	$ 29	$ 713
271-14-1 Lands - Administration	2.90	0.420%	$ 2,205		$ 2,205	$ 93	$ 2,298
271-14-2 Lands - Quarries	0.70	0.101%	$ 532		$ 532	$ 22	$ 555
514-75-1 Water - Administration	13.35	1.935%	$ 10,150		$ 10,150	$ 429	$ 10,579
514-75-2 Water - Extension	0.50	0.072%	$ 380		$ 380	$ 16	$ 396
519-76-4 Wastewater - Collections	9.90	1.435%	$ 7,527		$ 7,527	$ 318	$ 7,845
519-76-5 Wastewater - Treatment	22.25	3.225%	$ 16,917		$ 16,917	$ 715	$ 17,632
519-76-6 Wastewater - Extension	0.60	0.087%	$ 456		$ 456	$ 19	$ 475
530-51-1 Harbors	17.95	2.602%	$ 13,647		$ 13,647	$ 577	$ 14,224
531-52-1 Docks - Administration	16.80	2.435%	$ 12,773		$ 12,773	$ 540	$ 13,313
531-52-2 Docks - CIP Engineers-Dock	2.95	0.428%	$ 2,243		$ 2,243	$ 95	$ 2,338
560-50-1 Airport - Administration	10.20	1.478%	$ 7,755		$ 7,755	$ 328	$ 8,083
560-50-2 Airport - Terminal General Operations	10.00	1.449%	$ 7,603		$ 7,603	$ 321	$ 7,924
560-50-3 Airport - Airfield Maintenance Shop	17.00	2.464%	$ 12,925		$ 12,925	$ 546	$ 13,471
602-79-1 Fleet - Administration	5.30	0.768%	$ 4,030		$ 4,030	$ 170	$ 4,200
602-79-4 Fleet - Fuel Program	0.80	0.116%	$ 608		$ 608	$ 26	$ 634
602-79-5 Fleet - Washbay	0.15	0.022%	$ 114		$ 114	$ 5	$ 119
640-44-1 Building Maintenance	13.15	1.906%	$ 9,998		$ 9,998	$ 423	$ 10,420
680-60-1 Risk - Administration	4.90	0.710%	$ 3,725		$ 3,725	$ 157	$ 3,883
680-60-6 Risk - Wellness	1.00	0.145%	$ 760		$ 760	$ 32	$ 792
Total	**689.92**	**100.000%**	**$ 524,547**	**$ -**	**$ 524,547**	**$ 19,985**	**$ 544,532**

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							
110-10-1 Mayor and Assembly	1.00	3.571%	$ 4,258		$ 4,258		$ 4,258
110-11-1 City Attorney	1.00	3.571%	$ 4,258		$ 4,258		$ 4,258
110-12-1 City Manager	1.00	3.571%	$ 4,258		$ 4,258		$ 4,258
110-3- Clerk	1.00	3.571%	$ 4,258		$ 4,258		$ 4,258
110-8-1 Human Resources	1.00	3.571%	$ 4,258		$ 4,258		$ 4,258
110-06/15- MIS	1.00	3.571%	$ 4,258		$ 4,258		$ 4,258
110-17-1 Finance Administration	1.00	3.571%	$ 4,258		$ 4,258		$ 4,258
110-23-1 Library	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
110-16-1 CDD - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
110-24-1 Engineering - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
120-2-1 School District - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
209-22-1 Police - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
209-72-1 Streets - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
271-14-1 Lands - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
514-75-1 Water - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
519-76-4 Wastewater - Collections	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
530-51-1 Harbors	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
531-52-1 Docks - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
560-50-1 Airport - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
602-79-1 Fleet - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
680-60-1 Risk - Administration	1.00	3.571%	$ 4,258		$ 4,258	$ 216	$ 4,474
Total	**28.00**	**100.000%**	**$ 119,215**	**$ -**	**$ 119,215**	**$ 4,542**	**$ 123,757**

Allocation Basis: **Equal to all Departments**

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%	$ 6,908		$ 6,908	$ 263	$ 7,171
402-90-1 Capital Projects - Roads CIPs	2,363,983.80	15.165%	$ 54,236		$ 54,236	$ 2,066	$ 56,303
403-90-1 Capital Projects - Fire CIPs	173,361.78	1.112%	$ 3,977		$ 3,977	$ 152	$ 4,129
404-90-1 Capital Projects - Community Development CIPs	2,397,168.40	15.378%	$ 54,998		$ 54,998	$ 2,095	$ 57,093
406-90-1 Capital Projects - Parks and Rec CIPs	1,997,676.82	12.815%	$ 45,832		$ 45,832	$ 1,746	$ 47,578
414-90-1 Capital Projects - Water CIPs	595,989.65	3.823%	$ 13,674		$ 13,674	$ 521	$ 14,195
419-90-1 Capital Projects - Wastewater CIPs	880,388.37	5.648%	$ 20,198		$ 20,198	$ 770	$ 20,968
430-90-1 Capital Projects - Harbors CIPs	181,616.83	1.165%	$ 4,167		$ 4,167	$ 159	$ 4,326
431-90-1 Capital Projects - Docks CIPs	1,992,941.53	12.785%	$ 45,723		$ 45,723	$ 1,742	$ 47,466
450-90-1 Capital Projects - Hospital CIPs	2,174,902.64	13.952%	$ 49,898		$ 49,898	$ 1,901	$ 51,799
460-90-1 Capital Projects - Airport CIPs	2,529,528.01	16.227%	$ 58,034		$ 58,034	$ 2,211	$ 60,245
Total	**15,588,635.96**	**100.000%**	**$ 357,646**	**$ -**	**$ 357,646**	**$ 13,626**	**$ 371,272**

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							
110-10-1 Mayor and Assembly	1.00	1.639%	$ 3,909		$ 3,909		$ 3,909
110-7-1 Emergency Services	9.00	14.754%	$ 35,178		$ 35,178		$ 35,178
110-23-1 Library	7.00	11.475%	$ 27,361		$ 27,361	$ 1,247	$ 28,608
110-16-1 CDD - Administration	2.00	3.279%	$ 7,817		$ 7,817	$ 356	$ 8,174
110-21-71 Fire - Mobile Integrated Health	1.00	1.639%	$ 3,909		$ 3,909	$ 178	$ 4,087
110-23-2 Library - City Museum	4.00	6.557%	$ 15,635		$ 15,635	$ 712	$ 16,347
209-22-1 Police - Administration	16.00	26.230%	$ 62,539		$ 62,539	$ 2,850	$ 65,389
209-46-7 Parks and Recreation - Zach Gordon Youth Center	6.00	9.836%	$ 23,452		$ 23,452	$ 1,069	$ 24,521
209-71-1 Capital Transit - Administration	5.00	8.197%	$ 19,543		$ 19,543	$ 891	$ 20,434
209-71-2 Capital Transit - Operations	4.00	6.557%	$ 15,635		$ 15,635	$ 712	$ 16,347
210-21-1 Fire - Administration Operations	4.00	6.557%	$ 15,635		$ 15,635	$ 712	$ 16,347
276-2-1 Affordable Housing - Operations	1.00	1.639%	$ 3,909		$ 3,909	$ 178	$ 4,087
680-60-1 Risk - Administration	1.00	1.639%	$ 3,909		$ 3,909	$ 178	$ 4,087
Total	**61.00**	**100.000%**	**$ 238,430**	**$ -**	**$ 238,430**	**$ 9,084**	**$ 247,515**

Allocation Basis: **# of Grants**

Source of Allocation: **Grant Log**

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Total
110-10-1 Mayor and Assembly	$ 7,161	$ 2,190	$ 6,843	$ 4,258	$ -	$ 3,909	$ 24,360
110-11-1 City Attorney	$ 7,447	$ 1,468	$ 7,793	$ 4,258	$ -	$ -	$ 20,966
110-12-1 City Manager	$ 5,276	$ 2,049	$ 3,801	$ 4,258	$ -	$ -	$ 15,384
110-7-1 Emergency Services	$ 5,854	$ 620	$ 1,521	$ -	$ -	$ 35,178	$ 43,173
110-3- Clerk	$ 1,842	$ 644	$ 3,041	$ 4,258	$ -	$ -	$ 9,784
110-8-1 Human Resources	$ 2,830	$ 777	$ 4,258	$ 4,258	$ -	$ -	$ 12,123
110-06/15- MIS	$ 11,991	$ 5,628	$ 11,404	$ 4,258	$ -	$ -	$ 33,281
110-17-1 Finance Administration	$ 2,749	$ 1,005	$ 3,801	$ 4,258	$ -	$ -	$ 11,813
110-17-3 Controller	$ 4,900	$ 769	$ 9,162	$ -	$ -	$ -	$ 14,831
110-17-4 Treasury	$ 9,042	$ 1,829	$ 13,471	$ -	$ -	$ -	$ 24,342
110-17-6 Purchasing	$ 1,891	$ 531	$ 3,170	$ -	$ -	$ -	$ 5,591
110-23-1 Library	$ 11,383	$ 7,813	$ 18,590	$ 4,474	$ -	$ 28,608	$ 70,867
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ 8	$ -	$ -	$ -	$ -	$ 8
110-4-1 Election	$ 778	$ 400	$ 396	$ -	$ -	$ -	$ 1,574
110-12-2 Manager Office - Teen Health Center	$ 938	$ 465	$ 1,783	$ -	$ -	$ -	$ 3,186
110-12-6 Manager Office - Tourism Management	$ 1,023	$ 286	$ 792	$ -	$ -	$ -	$ 2,101
110-16-1 CDD - Administration	$ 4,212	$ 1,731	$ 7,655	$ 4,474	$ -	$ 8,174	$ 26,245
110-16-2 CDD - Planning	$ 5,400	$ 425	$ 7,924	$ -	$ -	$ -	$ 13,749
110-16-3 CDD - Building	$ 4,773	$ 449	$ 4,755	$ -	$ -	$ -	$ 9,977
110-17-2 Finance - Assessors	$ 3,241	$ 571	$ 6,339	$ -	$ -	$ -	$ 10,152
110-21-1 Fire - Emergency Services	$ 26,239	$ 147	$ -	$ -	$ -	$ -	$ 26,386
110-21-70 Fire - Sobering Center	$ 4,133	$ 1,314	$ 7,924	$ -	$ -	$ -	$ 13,372
110-21-71 Fire - Mobile Integrated Health	$ 2,972	$ 1,437	$ 4,755	$ -	$ -	$ 4,087	$ 13,250
110-23-2 Library - City Museum	$ 2,384	$ 2,000	$ 3,138	$ -	$ -	$ 16,347	$ 23,870
110-24-1 Engineering - Administration	$ 1,192	$ 302	$ 1,941	$ 4,474	$ -	$ -	$ 7,909
110-24-2 Engineering - CIP	$ 9,206	$ 1,976	$ 14,779	$ -	$ -	$ -	$ 25,960
110-41-1 P&R Parks and Landscape - Administration	$ 10,292	$ 13,609	$ 15,809	$ -	$ -	$ -	$ 39,710
110-42-1 Arboretum - Administration	$ 811	$ 1,600	$ 1,418	$ -	$ -	$ -	$ 3,829
110-47-1 Centennial Hall - Convention Center	$ 2,028	$ 41	$ -	$ -	$ -	$ -	$ 2,069
110-77-1 RecycleWorks - Administration	$ 815	$ 596	$ 1,109	$ 4,474	$ -	$ -	$ 6,994
110-77-2 RecycleWorks - Recycling	$ 1,978	$ 302	$ -	$ -	$ -	$ -	$ 2,280
110-77-3 RecycleWorks - Household Hazardous Waste	$ 2,947	$ 1,772	$ -	$ -	$ -	$ -	$ 4,718
110-77-4 RecycleWorks - Junked Vehicles	$ 1,380	$ 106	$ -	$ -	$ -	$ -	$ 1,486
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 14	$ -	$ -	$ -	$ -	$ -	$ 14
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 7	$ -	$ -	$ -	$ -	$ -	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 74	$ -	$ -	$ -	$ -	$ -	$ 74
120-2-1 School District - Administration	$ 15,184	$ 73	$ -	$ 4,474	$ -	$ -	$ 19,731
120-2-2 School District - Administration	$ 4,965	$ -	$ -	$ -	$ -	$ -	$ 4,965
150-42-1 Arboretum	$ 2	$ -	$ -	$ -	$ -	$ -	$ 2
209-1-1 Roaded Service Area Non-Operational	$ 4,705	$ -	$ -	$ -	$ -	$ -	$ 4,705

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Total
209-22-1 Police - Administration	$ 10,216	$ 9,250	$ 5,666	$ 4,474	$ -	$ 65,389	$ 94,994
209-22-2 Police - General Operations	$ 32,118	$ 2,776	$ 45,168	$ -	$ -	$ -	$ 80,063
209-22-5 Police - Communications	$ 4,128	$ 82	$ 7,687	$ -	$ -	$ -	$ 11,897
209-22-7 Police - Animal Control	$ 4,293	$ 98	$ -	$ -	$ -	$ -	$ 4,391
209-22-8 Police - Community Services	$ -	$ 8	$ -	$ -	$ -	$ -	$ 8
209-22-9 Police - System Admin/E911	$ 3,401	$ 890	$ 4,335	$ -	$ -	$ -	$ 8,625
209-22-10 Police - Fleet	$ 1,063	$ 2,327	$ 792	$ -	$ -	$ -	$ 4,182
209-22-11 Police - Electronics	$ 704	$ 1,486	$ 792	$ -	$ -	$ -	$ 2,983
209-22-12 Police - Travel and Training	$ 629	$ 694	$ -	$ -	$ -	$ -	$ 1,323
209-22-14 Police - Grants	$ 2,351	$ 1,200	$ -	$ -	$ -	$ -	$ 3,551
209-22-16 Police - Airport Security	$ 6,133	$ -	$ 3,962	$ -	$ -	$ -	$ 10,095
209-22-17 Police - Services	$ 6,195	$ 8,515	$ 9,129	$ -	$ -	$ -	$ 23,839
209-46-1 Parks and Recreation - Administration	$ 1,971	$ 963	$ 2,536	$ 4,474	$ -	$ -	$ 9,944
209-46-2 Parks and Recreation - Areawide Recreation	$ 1,889	$ 1,992	$ 3,637	$ -	$ -	$ -	$ 7,518
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 9,657	$ 8,474	$ 20,437	$ -	$ -	$ 24,521	$ 63,089
209-46-8 Parks and Recreation - Treadwell Arena	$ 4,148	$ 2,049	$ 4,984	$ -	$ -	$ -	$ 11,182
209-46-9 Parks and Recreation - Youth Scholarships	$ 129	$ 604	$ -	$ -	$ -	$ -	$ 733
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 229	$ -	$ -	$ -	$ -	$ 229
209-46-14 Parks and Recreation - Diamond Park Field House	$ 2,001	$ 1,641	$ 3,613	$ -	$ -	$ -	$ 7,256
209-71-1 Capital Transit - Administration	$ 11,903	$ 1,486	$ 2,536	$ 4,474	$ -	$ 20,434	$ 40,833
209-71-2 Capital Transit - Operations	$ 15,086	$ 1,355	$ 26,467	$ -	$ -	$ 16,347	$ 59,255
209-71-3 Capital Transit - Maintenance	$ 4,875	$ 5,021	$ 5,547	$ -	$ -	$ -	$ 15,443
209-71-4 Capital Transit - Downtown Center	$ 350	$ 220	$ -	$ -	$ -	$ -	$ 571
209-71-5 Capital Transit - Valley Center	$ 261	$ 65	$ -	$ -	$ -	$ -	$ 327
209-72-1 Streets - Administration	$ 20,465	$ 16,744	$ 19,993	$ 4,474	$ -	$ -	$ 61,676
210-21-1 Fire - Administration Operations	$ 25,705	$ 22,720	$ 43,029	$ 4,474	$ -	$ 16,347	$ 112,276
215-1-1 Sales Tax	$ 11,224	$ 2,849	$ -	$ -	$ -	$ -	$ 14,073
216-1-1 Hotel Tax	$ 10,154	$ -	$ -	$ -	$ -	$ -	$ 10,154
219-20-1 CARES Relief Fund - Operations	$ -	$ 33	$ -	$ -	$ -	$ -	$ 33
219-20-32 CARES Relief Fund - Healthy Equitable Grant	$ -	$ 204	$ -	$ -	$ -	$ -	$ 204
221-1-1 Tobacco Tax	$ 8,820	$ -	$ -	$ -	$ -	$ -	$ 8,820
225-1-1 Marine Passenger Fees	$ 24,811	$ -	$ -	$ 4,474	$ -	$ -	$ 29,285
232-52-1 Port Development Fee	$ 14,911	$ -	$ -	$ -	$ -	$ -	$ 14,911
233-1-1 State MPF	$ 24,750	$ -	$ -	$ -	$ -	$ -	$ 24,750
235-1-1 Eaglecrest - Non-Operational	$ 8,556	$ 16	$ -	$ -	$ -	$ -	$ 8,572
235-28-1 Eaglecrest - Administration	$ 4,887	$ 2,245	$ 3,962	$ 4,474	$ -	$ -	$ 15,568
235-28-2 Eaglecrest - Ski Patrol	$ 992	$ 449	$ 4,065	$ -	$ -	$ -	$ 5,506
235-28-3 Eaglecrest - Lift	$ 464	$ 465	$ 2,781	$ -	$ -	$ -	$ 3,711
235-28-4 Eaglecrest - Mountain Maint	$ 1,905	$ 1,347	$ 4,707	$ -	$ -	$ -	$ 7,959
235-28-5 Eaglecrest - Lodge General Operations	$ 862	$ 1,747	$ 2,167	$ -	$ -	$ -	$ 4,777
235-28-6 Eaglecrest - Snow Sports School	$ 958	$ 620	$ 4,621	$ -	$ -	$ -	$ 6,199

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Total
235-28-7 Eaglecrest - Food Service	$ 491	$ 1,020	$ 840	$ -	$ -	$ -	$ 2,351
235-28-8 Eaglecrest - Ski Rental Shop	$ 821	$ 1,306	$ 2,718	$ -	$ -	$ -	$ 4,845
235-28-9 Eaglecrest - Marketing	$ 520	$ 1,747	$ 1,070	$ -	$ -	$ -	$ 3,337
235-28-11 Eaglecrest - Building Maint	$ 323	$ 65	$ -	$ -	$ -	$ -	$ 388
235-28-12 Eaglecrest - Vehicle Maint	$ 375	$ 955	$ -	$ -	$ -	$ -	$ 1,330
249-46-3 Parks and Recreation - Aquatics	$ 4,074	$ 2,604	$ 7,477	$ -	$ -	$ -	$ 14,155
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 6,520	$ 3,486	$ 12,544	$ -	$ -	$ -	$ 22,550
270-48-1 Downtown Parking	$ 4,204	$ 1,363	$ 713	$ -	$ -	$ -	$ 6,280
271-14-1 Lands - Administration	$ 5,126	$ 392	$ 2,298	$ 4,474	$ -	$ -	$ 12,290
271-14-2 Lands - Quarries	$ 1,483	$ 604	$ 555	$ -	$ -	$ -	$ 2,642
276-2-1 Affordable Housing - Operations	$ 122	$ 41	$ -	$ -	$ -	$ 4,087	$ 4,250
276-2-2 Affordable Housing - Mobile Home Loans	$ 90	$ -	$ -	$ -	$ -	$ -	$ 90
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ 73	$ -	$ -	$ -	$ -	$ 73
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ 49	$ -	$ -	$ -	$ -	$ 49
330-1-1 Debt Service - General Debt Service	$ 22,521	$ 220	$ -	$ -	$ -	$ -	$ 22,741
401-90-1 Capital Projects - School CIPs	$ -	$ 188	$ -	$ -	$ 7,171	$ -	$ 7,358
402-90-1 Capital Projects - Roads CIPs	$ -	$ 2,114	$ -	$ -	$ 56,303	$ -	$ 58,417
403-90-1 Capital Projects - Fire CIPs	$ -	$ 531	$ -	$ -	$ 4,129	$ -	$ 4,660
404-90-1 Capital Projects - Community Development CIPs	$ -	$ 2,335	$ -	$ -	$ 57,093	$ -	$ 59,428
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ 3,429	$ -	$ -	$ 47,578	$ -	$ 51,007
414-90-1 Capital Projects - Water CIPs	$ -	$ 441	$ -	$ -	$ 14,195	$ -	$ 14,635
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ 751	$ -	$ -	$ 20,968	$ -	$ 21,719
430-90-1 Capital Projects - Harbors CIPs	$ -	$ 392	$ -	$ -	$ 4,326	$ -	$ 4,717
431-90-1 Capital Projects - Docks CIPs	$ -	$ 278	$ -	$ -	$ 47,466	$ -	$ 47,743
450-90-1 Capital Projects - Hospital CIPs	$ -	$ 1,118	$ -	$ -	$ 51,799	$ -	$ 52,918
460-90-1 Capital Projects - Airport CIPs	$ -	$ 963	$ -	$ -	$ 60,245	$ -	$ 61,209
514-75-1 Water - Administration	$ 31,745	$ 14,654	$ 10,579	$ 4,474	$ -	$ -	$ 61,452
514-75-2 Water - Extension	$ 533	$ 416	$ 396	$ -	$ -	$ -	$ 1,345
519-1-1 Wastewater - Non-Operational	$ 2,184	$ 98	$ -	$ -	$ -	$ -	$ 2,282
519-76-4 Wastewater - Collections	$ 7,389	$ 11,944	$ 7,845	$ 4,474	$ -	$ -	$ 31,651
519-76-5 Wastewater - Treatment	$ 35,640	$ 11,005	$ 17,632	$ -	$ -	$ -	$ 64,276
519-76-6 Wastewater - Extension	$ 445	$ 155	$ 475	$ -	$ -	$ -	$ 1,075
520-80-13 Wastewater LIDs - LID 130	$ -	$ 16	$ -	$ -	$ -	$ -	$ 16
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ 16	$ -	$ -	$ -	$ -	$ 16
520-80-95 Wastewater LIDs - LID 95	$ -	$ 16	$ -	$ -	$ -	$ -	$ 16
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ 16	$ -	$ -	$ -	$ -	$ 16
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ 16	$ -	$ -	$ -	$ -	$ 16
520-80-98 Wastewater LIDs - LID 98	$ -	$ 16	$ -	$ -	$ -	$ -	$ 16
530-51-1 Harbors	$ 31,625	$ 33,243	$ 14,224	$ 4,474	$ -	$ -	$ 83,566
531-52-1 Docks - Administration	$ 16,068	$ 5,682	$ 13,313	$ 4,474	$ -	$ -	$ 39,537
531-52-2 Docks - CIP Engineers-Dock	$ 34	$ -	$ 2,338	$ -	$ -	$ -	$ 2,372

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Total
550-55-1 Bartlett Regional Hospital	$ 43,450	$ 220	$ -	$ 4,474	$ -	$ -	$ 48,144
560-50-1 Airport - Administration	$ 5,226	$ 857	$ 8,083	$ 4,474	$ -	$ -	$ 18,640
560-50-2 Airport - Terminal General Operations	$ 14,069	$ 5,176	$ 7,924	$ -	$ -	$ -	$ 27,170
560-50-3 Airport - Airfield Maintenance Shop	$ 34,832	$ 12,115	$ 13,471	$ -	$ -	$ -	$ 60,418
560-50-4 Airport - ARFF	$ 4,634	$ 1,078	$ -	$ -	$ -	$ -	$ 5,711
560-50-5 Airport - Airport Security	$ 3,639	$ 1,984	$ -	$ -	$ -	$ -	$ 5,623
560-50-6 Airport - Deby Services	$ 953	$ 49	$ -	$ -	$ -	$ -	$ 1,002
560-50-8 Airport - Airport Landside	$ 140	$ 294	$ -	$ -	$ -	$ -	$ 434
560-50-13 PFAS Cleanup	$ 60	$ -	$ -	$ -	$ -	$ -	$ 60
602-79-1 Fleet - Administration	$ 9,179	$ 9,462	$ 4,200	$ 4,474	$ -	$ -	$ 27,314
602-79-2 Fleet - Replacement Program	$ 14,479	$ 759	$ -	$ -	$ -	$ -	$ 15,238
602-79-3 Fleet - Replacement Program - Grants	$ 20,776	$ 65	$ -	$ -	$ -	$ -	$ 20,842
602-79-4 Fleet - Fuel Program	$ 6,507	$ 2,270	$ 634	$ -	$ -	$ -	$ 9,410
602-79-5 Fleet - Washbay	$ 133	$ 122	$ 119	$ -	$ -	$ -	$ 375
640-44-1 Building Maintenance	$ 26,957	$ 16,352	$ 10,420	$ -	$ -	$ -	$ 53,730
680-60-1 Risk - Administration	$ 2,927	$ 963	$ 3,883	$ 4,474	$ -	$ 4,087	$ 16,334
680-60-2 Risk - Workers Comp	$ 1,038	$ 204	$ -	$ -	$ -	$ -	$ 1,242
680-60-3 Risk - General Liability	$ 10,149	$ 588	$ -	$ -	$ -	$ -	$ 10,737
680-60-3 Risk - Auto	$ 738	$ 392	$ -	$ -	$ -	$ -	$ 1,130
680-60-4 Risk - Property	$ 2,196	$ 188	$ -	$ -	$ -	$ -	$ 2,384
680-60-4 Risk - EE Practice	$ 105	$ -	$ -	$ -	$ -	$ -	$ 105
680-60-5 Risk - Special Policy	$ 631	$ 98	$ -	$ -	$ -	$ -	$ 729
680-60-6 Risk - Health	$ 15,606	$ 7,282	$ -	$ -	$ -	$ -	$ 22,888
680-60-6 Risk - Life	$ 4,543	$ 669	$ -	$ -	$ -	$ -	$ 5,213
680-60-6 Risk - Wellness	$ 1,670	$ 816	$ 792	$ -	$ -	$ -	$ 3,278
680-60-6 Risk - EAP	$ 315	$ 98	$ -	$ -	$ -	$ -	$ 413
680-60-7 Risk - UI CBJ	$ 450	$ 33	$ -	$ -	$ -	$ -	$ 483
680-60-7 Risk - UI BRH	$ 450	$ 16	$ -	$ -	$ -	$ -	$ 466
680-60-8 Risk - Cafeteria Plan CBJ	$ 45	$ 57	$ -	$ -	$ -	$ -	$ 102
680-60-9 Depndnt Care Astnc Component	$ 1,050	$ -	$ -	$ -	$ -	$ -	$ 1,050
Total	**$ 866,301**	**$321,769**	**$544,532**	**$123,757**	**$ 371,272**	**$ 247,515**	**$ 2,475,146**

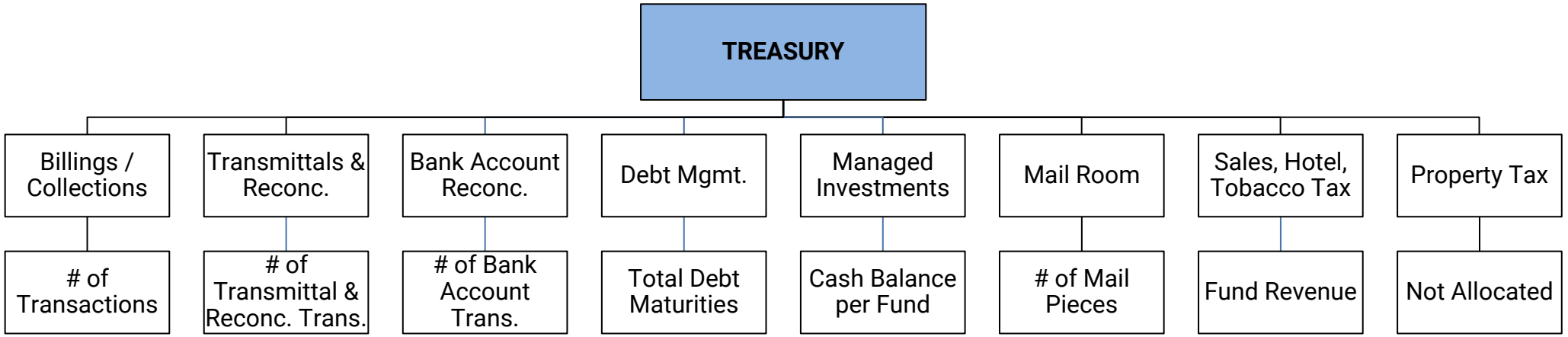
10 Treasury

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

- **Billings / Collections–** relates to support associated with issuing invoices on behalf of the City and managing resulting collections. This function is allocated based on number of transactions per Fund, Department, and Division.[7]
- **Transmittals & Reconciliations –** relates to support associated with reconciling information related to transmittals received from other departments. This function is allocated based on weighted transactions.[8]
- **Bank Account Reconciliation –** relates to support associated with reconciling bank account transactions and monies received by other departments. This function is allocated based on number of bank account transactions.
- **Debt Management –** relates to support associated with managing debt held by the City. This function is allocated based on total debt maturities.
- **Managed Investments –** relates to support associated with managing the City's investments. This function is allocated based on the cash balance per Fund, Department, and Division[9].
- **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, and Tabacco 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, and as such these costs have not been allocated.

[7] In order to provide an accurate reflection of Treasury support, Property and Sales Tax were excluded.
[8] Transactions were weighted with a one, two, or three effort multiplier to reflect Treasury staff time and effort associated with transmittals and reconciliations.
[9] 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.


TREASURY
Billings / Collections
Transmittals & Reconc.
Bank Account Reconc.
Debt Mgmt.
Managed Investments
Mail Room
Sales, Hotel, Tobacco Tax
Property Tax
# of Transactions
# of Transmittal & Reconc. Trans.
# of Bank Account Trans.
Total Debt Maturities
Cash Balance per Fund
# of Mail Pieces
Fund Revenue
Not Allocated

COSTS TO BE ALLOCATED

110-17-4 Treasury

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 542,900		$ 542,900
Capital Outlay	$ (12,900)		
Total Deductions	$ (12,900)		$ (12,900)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 6,788	$ 2,685	$ 9,473
110-11-1 City Attorney	$ 60,738	$ 7,444	$ 68,182
110-12-1 City Manager	$ 45,309	$ 5,624	$ 50,933
110-3- Clerk	$ 20,159	$ 7,350	$ 27,509
110-8-1 Human Resources	$ 20,407	$ 3,145	$ 23,552
110-06/15- MIS	$ 439,740	$ 24,647	$ 464,387
110-17-1 Finance Administration	$ 231,082	$ 17,686	$ 248,769
110-17-3 Controller	$ 23,373	$ 969	$ 24,342
110-17-4 Treasury		$ 38,631	$ 38,631
110-17-6 Purchasing		$ 14,867	$ 14,867
Total Incoming Costs	**$ 847,595**	**$ 123,048**	**$ 970,644**
Revenues	$ (24,000)		
Reimbursable Expenditures	$ 2,498,100		
Total Cost Adjustments	**$ 2,474,100**		**$ 2,474,100**
Total Costs to be Allocated	**$ 3,851,695**	**$ 123,048**	**$ 3,974,744**

DEPARTMENTAL EXPENSE DETAIL

110-17-4 Treasury

Expense Type	Expense ($)	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Property Tax
Personnel									
Salary and Wages	$ 1,173,400	$ 317,378	$ 150,133	$ 20,256	$ 46,937	$ 42,520	$ 44,586	$ 343,472	$ 208,118
Benefits	$ 749,900	$ 202,831	$ 95,947	$ 12,945	$ 29,997	$ 27,174	$ 28,494	$ 219,507	$ 133,005
Subtotal Personnel Cost	**$ 1,923,300**	**$ 520,209**	**$ 246,080**	**$ 33,201**	**$ 76,934**	**$ 69,694**	**$ 73,081**	**$ 562,979**	**$ 341,122**
Operating Services & Supplies									
General Supplies	$ 6,500	$ 1,758	$ 832	$ 112	$ 260	$ 236	$ 247	$ 1,903	$ 1,153
Insurance	$ 20,900	$ 5,653	$ 2,674	$ 361	$ 836	$ 757	$ 794	$ 6,118	$ 3,707
Other Expenses	$ 69,700	$ 18,852	$ 8,918	$ 1,203	$ 2,788	$ 2,526	$ 2,648	$ 20,402	$ 12,362
Postage	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -
Printing	$ 30,000	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ 6,000	$ 18,000
Professional	$ 850,800	$ 85,080	$ -	$ -	$ 17,016	$ 127,620	$ -	$ 621,084	$ -
Public Utility Services	$ 5,400	$ 1,461	$ 691	$ 93	$ 216	$ 196	$ 205	$ 1,581	$ 958
Reimbursable Expenses	$ (2,498,100)	$ (675,679)	$ (319,624)	$ (43,124)	$ (99,927)	$ (90,523)	$ (94,922)	$ (731,231)	$ (443,071)
Rentals and Leases	$ 22,300	$ 6,032	$ 2,853	$ 385	$ 892	$ 808	$ 847	$ 6,528	$ 3,955
Repairs and Maintenance	$ 41,500	$ 11,225	$ 5,310	$ 716	$ 1,660	$ 1,504	$ 1,577	$ 12,148	$ 7,361
Travel and Training	$ 17,700	$ 4,787	$ 2,265	$ 306	$ 708	$ 641	$ 673	$ 5,181	$ 3,139
Capital Outlay	$ 12,900	$ 3,489	$ 1,651	$ 223	$ 516	$ 467	$ 490	$ 3,776	$ 2,288
Subtotal Operating Cost	**$ (1,380,400)**	**$ (531,342)**	**$ (294,431)**	**$ (39,725)**	**$ (75,035)**	**$ 44,232**	**$ (47,440)**	**$ (46,512)**	**$ (390,148)**
DEPARTMENTAL EXPENDITURES	**$ 542,900**	**$ (11,133)**	**$ (48,351)**	**$ (6,524)**	**$ 1,900**	**$ 113,926**	**$ 25,641**	**$ 516,467**	**$ (49,026)**
Disallowed Costs									
Capital Outlay	$ (12,900)	$ (3,489)	$ (1,651)	$ (223)	$ (516)	$ (467)	$ (490)	$ (3,776)	$ (2,288)
Subtotal Disallowed Costs	**$ (12,900)**	**$ (3,489)**	**$ (1,651)**	**$ (223)**	**$ (516)**	**$ (467)**	**$ (490)**	**$ (3,776)**	**$ (2,288)**
Cost Adjustments									
Revenues	$ (24,000)	$ (6,491)	$ (3,071)	$ (414)	$ (960)	$ (870)	$ (912)	$ (7,025)	$ (4,257)
Reimbursable Expenditures	$ 2,498,100	$ 675,679	$ 319,624	$ 43,124	$ 99,927	$ 90,523	$ 94,922	$ 731,231	$ 443,071
Subtotal Cost Adjustments	**$ 2,474,100**	**$ 669,188**	**$ 316,553**	**$ 42,710**	**$ 98,967**	**$ 89,654**	**$ 94,010**	**$ 724,206**	**$ 438,814**
FUNCTIONAL COST	**$ 3,004,100**	**$ 654,565**	**$ 266,551**	**$ 35,963**	**$ 100,350**	**$ 203,112**	**$ 119,160**	**$ 1,236,897**	**$ 387,501**
First Allocation									
Incoming - All Others	$ 847,595	$ 184,683	$ 75,206	$ 10,147	$ 28,313	$ 57,307	$ 33,621	$ 348,986	$ 109,332
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (496,832)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (496,832)
Subtotal of First Allocation	**$ 3,354,863**	**$ 839,248**	**$ 341,758**	**$ 46,110**	$ 128,664	**$ 260,420**	**$ 152,781**	**$ 1,585,883**	**$ -**
Second Allocation									
Incoming - All Others	$ 123,048	$ 26,811	$ 10,918	$ 1,473	$ 4,110	$ 8,319	$ 4,881	$ 50,663	$ 15,872
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (15,872)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (15,872)
Subtotal of Second Allocation	**$ 107,176**	**$ 26,811**	**$ 10,918**	**$ 1,473**	$ 4,110	**$ 8,319**	**$ 4,881**	**$ 50,663**	**$ -**
TOTAL ALLOCATED	**$ 3,462,039**	**$ 866,059**	**$ 352,676**	**$ 47,583**	**$ 132,774**	**$ 268,739**	**$ 157,662**	**$ 1,636,546**	**$ -**

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	145.00	0.072%	$ 601		$ 601		$ 601
110-1-1 General Fund - General Fund - Non-Dept	1,677.00	0.829%	$ 6,956		$ 6,956	$ 222	$ 7,179
110-23-2 Library - City Museum	1.00	0.000%	$ 4		$ 4	$ 0	$ 4
110-41-1 P&R Parks and Landscape - Administration	12.00	0.006%	$ 50		$ 50	$ 2	$ 51
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	18.00	0.009%	$ 75		$ 75	$ 2	$ 77
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	21.00	0.010%	$ 87		$ 87	$ 3	$ 90
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	3.00	0.001%	$ 12		$ 12	$ 0	$ 13
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	204.00	0.101%	$ 846		$ 846	$ 27	$ 873
120-2-1 School District - Administration	17.00	0.008%	$ 71		$ 71	$ 2	$ 73
209-1-1 Roaded Service Area Non-Operational	6.00	0.003%	$ 25		$ 25	$ 1	$ 26
209-22-1 Police - Administration	1,321.00	0.653%	$ 5,480		$ 5,480	$ 175	$ 5,655
209-22-2 Police - General Operations	10.00	0.005%	$ 41		$ 41	$ 1	$ 43
209-22-5 Police - Communications	2.00	0.001%	$ 8		$ 8	$ 0	$ 9
209-46-1 Parks and Recreation - Administration	12.00	0.006%	$ 50		$ 50	$ 2	$ 51
209-71-1 Capital Transit - Administration	1,692.00	0.836%	$ 7,019		$ 7,019	$ 224	$ 7,243
209-71-4 Capital Transit - Downtown Center	5.00	0.002%	$ 21		$ 21	$ 1	$ 21
210-21-1 Fire - Administration Operations	48.00	0.024%	$ 199		$ 199	$ 6	$ 205
235-1-1 Eaglecrest - Non-Operational	8.00	0.004%	$ 33		$ 33	$ 1	$ 34
249-46-3 Parks and Recreation - Aquatics	3.00	0.001%	$ 12		$ 12	$ 0	$ 13
270-48-1 Downtown Parking	241.00	0.119%	$ 1,000		$ 1,000	$ 32	$ 1,032
271-14-1 Lands - Administration	486.00	0.240%	$ 2,016		$ 2,016	$ 64	$ 2,080
271-14-2 Lands - Quarries	48.00	0.024%	$ 199		$ 199	$ 6	$ 205
514-75-1 Water - Administration	102,842.00	50.831%	$ 426,601		$ 426,601	$ 13,638	$ 440,239
514-75-2 Water - Extension	2.00	0.001%	$ 8		$ 8	$ 0	$ 9
519-1-1 Wastewater - Non-Operational	42.00	0.021%	$ 174		$ 174	$ 6	$ 180
519-76-4 Wastewater - Collections	88,819.00	43.900%	$ 368,432		$ 368,432	$ 11,779	$ 380,211
519-76-5 Wastewater - Treatment	1.00	0.000%	$ 4		$ 4	$ 0	$ 4
520-80-13 Wastewater LIDs - LID 130	88.00	0.043%	$ 365		$ 365	$ 12	$ 377
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	63.00	0.031%	$ 261		$ 261	$ 8	$ 270
520-80-95 Wastewater LIDs - LID 95	6.00	0.003%	$ 25		$ 25	$ 1	$ 26
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	3.00	0.001%	$ 12		$ 12	$ 0	$ 13
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	200.00	0.099%	$ 830		$ 830	$ 27	$ 856
520-80-98 Wastewater LIDs - LID 98	356.00	0.176%	$ 1,477		$ 1,477	$ 47	$ 1,524
530-51-1 Harbors	211.00	0.104%	$ 875		$ 875	$ 28	$ 903
560-50-1 Airport - Administration	2,768.00	1.368%	$ 11,482		$ 11,482	$ 367	$ 11,849
560-50-2 Airport - Terminal General Operations	318.00	0.157%	$ 1,319		$ 1,319	$ 42	$ 1,361
560-50-3 Airport - Airfield Maintenance Shop	617.00	0.305%	$ 2,559		$ 2,559	$ 82	$ 2,641
680-60-1 Risk - Administration	3.00	0.001%	$ 12		$ 12	$ 0	$ 13
680-60-6 Risk - Health	1.00	0.000%	$ 4		$ 4	$ 0	$ 4
Total	**202,320.00**	**100.000%**	**$ 839,248**	**$ -**	**$ 839,248**	**$ 26,811**	**$ 866,059**

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 & Reconciliations							
110-23-1 Library	400.00	5.866%	$ 20,047		$ 20,047	$ 640	$ 20,688
110-23-2 Library - City Museum	530.00	7.772%	$ 26,563		$ 26,563	$ 849	$ 27,411
209-22-1 Police - Administration	432.00	6.335%	$ 21,651		$ 21,651	$ 692	$ 22,343
209-46-1 Parks and Recreation - Administration	833.00	12.216%	$ 41,749		$ 41,749	$ 1,334	$ 43,082
209-46-7 Parks and Recreation - Zach Gordon Youth Center	12.00	0.176%	$ 601		$ 601	$ 19	$ 621
209-46-8 Parks and Recreation - Treadwell Arena	562.00	8.242%	$ 28,167		$ 28,167	$ 900	$ 29,066
209-46-14 Parks and Recreation - Diamond Park Field House	550.00	8.066%	$ 27,565		$ 27,565	$ 881	$ 28,446
209-71-1 Capital Transit - Administration	468.00	6.863%	$ 23,455		$ 23,455	$ 749	$ 24,205
235-28-1 Eaglecrest - Administration	726.00	10.647%	$ 36,386		$ 36,386	$ 1,162	$ 37,548
249-46-3 Parks and Recreation - Aquatics	108.00	1.584%	$ 5,413		$ 5,413	$ 173	$ 5,586
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	344.00	5.045%	$ 17,241		$ 17,241	$ 551	$ 17,792
270-48-1 Downtown Parking	756.00	11.087%	$ 37,890		$ 37,890	$ 1,210	$ 39,100
530-51-1 Harbors	1,028.00	15.076%	$ 51,522		$ 51,522	$ 1,646	$ 53,168
560-50-1 Airport - Administration	70.00	1.027%	$ 3,508		$ 3,508	$ 112	$ 3,620
Total	**6,819.00**	**100.000%**	**$ 341,758**	**$ -**	**$ 341,758**	**$ 10,918**	**$ 352,676**

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 Reconciliation							
110-7-1 Emergency Services	886.00	5.141%	$ 2,370		$ 2,370		$ 2,370
110-17-3 Controller	1,181.00	6.852%	$ 3,160		$ 3,160		$ 3,160
110-16-1 CDD - Administration	549.00	3.185%	$ 1,469		$ 1,469	$ 53	$ 1,522
120-2-1 School District - Administration	4,774.00	27.699%	$ 12,772		$ 12,772	$ 464	$ 13,236
235-28-1 Eaglecrest - Administration	923.00	5.355%	$ 2,469		$ 2,469	$ 90	$ 2,559
550-55-1 Bartlett Regional Hospital	7,928.00	45.999%	$ 21,210		$ 21,210	$ 770	$ 21,980
680-60-2 Risk - Workers Comp	994.00	5.767%	$ 2,659		$ 2,659	$ 97	$ 2,756
Total	**17,235.00**	**100.000%**	**$ 46,110**	**$ -**	**$ 46,110**	**$ 1,473**	**$ 47,583**

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)	32.00	21.192%	$ 27,266		$ 27,266	$ 871	$ 28,138
329-1-1 Debt Service - JIA Bonds Debt Service	12.00	7.947%	$ 10,225		$ 10,225	$ 327	$ 10,552
330-1-1 Debt Service - General Debt Service	48.00	31.788%	$ 40,900		$ 40,900	$ 1,307	$ 42,206
514-75-1 Water - Administration	3.00	1.987%	$ 2,556		$ 2,556	$ 82	$ 2,638
519-76-4 Wastewater - Collections	5.00	3.311%	$ 4,260		$ 4,260	$ 136	$ 4,396
520-80-13 Wastewater LIDs - LID 130	0.33	0.221%	$ 284		$ 284	$ 9	$ 293
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	0.33	0.221%	$ 284		$ 284	$ 9	$ 293
520-80-95 Wastewater LIDs - LID 95	0.33	0.221%	$ 284		$ 284	$ 9	$ 293
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	0.33	0.221%	$ 284		$ 284	$ 9	$ 293
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	0.33	0.221%	$ 284		$ 284	$ 9	$ 293
520-80-98 Wastewater LIDs - LID 98	0.33	0.221%	$ 284		$ 284	$ 9	$ 293
530-51-1 Harbors	9.00	5.960%	$ 7,669		$ 7,669	$ 245	$ 7,914
550-55-1 Bartlett Regional Hospital	34.00	22.517%	$ 28,971		$ 28,971	$ 926	$ 29,896
560-50-1 Airport - Administration	6.00	3.974%	$ 5,112		$ 5,112	$ 163	$ 5,276
Total	**151.00**	**100.000%**	**$ 128,664**	**$ -**	**$ 128,664**	**$ 4,110**	**$ 132,774**

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							
110-10-1 Mayor and Assembly	2,041,258.31	1.052%	$ 2,739		$ 2,739		$ 2,739
110-11-1 City Attorney	2,122,783.73	1.094%	$ 2,849		$ 2,849		$ 2,849
110-12-1 City Manager	1,503,782.29	0.775%	$ 2,018		$ 2,018		$ 2,018
110-7-1 Emergency Services	738,659.70	0.381%	$ 991		$ 991		$ 991
110-3- Clerk	523,751.48	0.270%	$ 703		$ 703		$ 703
110-8-1 Human Resources	806,707.13	0.416%	$ 1,083		$ 1,083		$ 1,083
110-06/15- MIS	3,417,985.88	1.761%	$ 4,587		$ 4,587		$ 4,587
110-17-1 Finance Administration	738,413.15	0.381%	$ 991		$ 991		$ 991
110-17-3 Controller	1,396,698.00	0.720%	$ 1,874		$ 1,874		$ 1,874
110-17-4 Treasury	2,470,252.93	1.273%	$ 3,315		$ 3,315		$ 3,315
110-17-6 Purchasing	517,916.49	0.267%	$ 695		$ 695	$ 24	$ 719
110-23-1 Library	2,845,828.68	1.466%	$ 3,819		$ 3,819	$ 133	$ 3,952
110-4-1 Election	213,018.02	0.110%	$ 286		$ 286	$ 10	$ 296
110-12-2 Manager Office - Teen Health Center	256,821.49	0.132%	$ 345		$ 345	$ 12	$ 357
110-12-6 Manager Office - Tourism Management	280,243.61	0.144%	$ 376		$ 376	$ 13	$ 389
110-16-1 CDD - Administration	1,110,044.13	0.572%	$ 1,490		$ 1,490	$ 52	$ 1,541
110-16-2 CDD - Planning	1,479,373.98	0.762%	$ 1,985		$ 1,985	$ 69	$ 2,054
110-16-3 CDD - Building	806,296.21	0.415%	$ 1,082		$ 1,082	$ 38	$ 1,120
110-17-2 Finance - Assessors	887,821.63	0.457%	$ 1,191		$ 1,191	$ 41	$ 1,233
110-21-1 Fire - Emergency Services	5,199,875.03	2.679%	$ 6,978		$ 6,978	$ 243	$ 7,221
110-21-70 Fire - Sobering Center	1,132,151.32	0.583%	$ 1,519		$ 1,519	$ 53	$ 1,572
110-21-71 Fire - Mobile Integrated Health	814,185.77	0.420%	$ 1,093		$ 1,093	$ 38	$ 1,131
110-23-2 Library - City Museum	522,765.28	0.269%	$ 702		$ 702	$ 24	$ 726
110-24-1 Engineering - Administration	314,185.14	0.162%	$ 422		$ 422	$ 15	$ 436
110-24-2 Engineering - CIP	2,521,863.78	1.300%	$ 3,384		$ 3,384	$ 118	$ 3,502
110-41-1 P&R Parks and Landscape - Administration	2,389,302.80	1.231%	$ 3,206		$ 3,206	$ 111	$ 3,318
110-42-1 Arboretum - Administration	212,689.29	0.110%	$ 285		$ 285	$ 10	$ 295
110-47-1 Centennial Hall - Convention Center	555,556.25	0.286%	$ 746		$ 746	$ 26	$ 771
110-77-1 RecycleWorks - Administration	215,072.59	0.111%	$ 289		$ 289	$ 10	$ 299
110-77-2 RecycleWorks - Recycling	541,831.71	0.279%	$ 727		$ 727	$ 25	$ 752
110-77-3 RecycleWorks - Household Hazardous Waste	807,200.22	0.416%	$ 1,083		$ 1,083	$ 38	$ 1,121
110-77-4 RecycleWorks - Junked Vehicles	378,041.24	0.195%	$ 507		$ 507	$ 18	$ 525
120-2-1 School District - Administration	3,928,154.29	2.024%	$ 5,271		$ 5,271	$ 183	$ 5,455
120-2-2 School District - Administration	1,017,548.52	0.524%	$ 1,365		$ 1,365	$ 47	$ 1,413
150-42-1 Arboretum	3,067,413.52	1.581%	$ 4,116		$ 4,116	$ 143	$ 4,259
209-22-1 Police - Administration	1,208,115.65	0.623%	$ 1,621		$ 1,621	$ 56	$ 1,678
209-22-2 Police - General Operations	6,128,560.06	3.158%	$ 8,224		$ 8,224	$ 286	$ 8,510
209-22-5 Police - Communications	789,255.57	0.407%	$ 1,059		$ 1,059	$ 37	$ 1,096
209-22-7 Police - Animal Control	820,800.56	0.423%	$ 1,101		$ 1,101	$ 38	$ 1,140
209-22-9 Police - System Admin/E911	650,170.86	0.335%	$ 872		$ 872	$ 30	$ 903
209-22-10 Police - Fleet	203,149.72	0.105%	$ 273		$ 273	$ 9	$ 282
209-22-11 Police - Electronics	134,668.42	0.069%	$ 181		$ 181	$ 6	$ 187
209-22-12 Police - Travel and Training	120,215.08	0.062%	$ 161		$ 161	$ 6	$ 167
209-22-14 Police - Grants	207,393.95	0.107%	$ 278		$ 278	$ 10	$ 288

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-16 Police - Airport Security	585,704.38	0.302%	$ 786		$ 786	$ 27	$ 813
209-22-17 Police - Services	1,184,370.87	0.610%	$ 1,589		$ 1,589	$ 55	$ 1,645
209-46-1 Parks and Recreation - Administration	369,879.31	0.191%	$ 496		$ 496	$ 17	$ 514
209-46-2 Parks and Recreation - Areawide Recreation	301,856.85	0.156%	$ 405		$ 405	$ 14	$ 419
209-46-7 Parks and Recreation - Zach Gordon Youth Center	1,398,073.82	0.720%	$ 1,876		$ 1,876	$ 65	$ 1,941
209-46-8 Parks and Recreation - Treadwell Arena	546,187.11	0.281%	$ 733		$ 733	$ 25	$ 758
209-46-9 Parks and Recreation - Youth Scholarships	13,191.54	0.007%	$ 18		$ 18	$ 1	$ 18
209-46-14 Parks and Recreation - Diamond Park Field House	268,189.74	0.138%	$ 360		$ 360	$ 13	$ 372
209-71-1 Capital Transit - Administration	1,066,736.75	0.550%	$ 1,431		$ 1,431	$ 50	$ 1,481
209-71-2 Capital Transit - Operations	2,884,072.12	1.486%	$ 3,870		$ 3,870	$ 135	$ 4,005
209-71-3 Capital Transit - Maintenance	931,953.62	0.480%	$ 1,251		$ 1,251	$ 43	$ 1,294
209-71-4 Capital Transit - Downtown Center	66,990.08	0.035%	$ 90		$ 90	$ 3	$ 93
209-71-5 Capital Transit - Valley Center	49,955.79	0.026%	$ 67		$ 67	$ 2	$ 69
209-72-1 Streets - Administration	3,475,339.89	1.791%	$ 4,664		$ 4,664	$ 162	$ 4,826
210-21-1 Fire - Administration Operations	1,912,285.17	0.985%	$ 2,566		$ 2,566	$ 89	$ 2,655
215-1-1 Sales Tax	8,084,317.45	4.166%	$ 10,849		$ 10,849	$ 377	$ 11,226
216-1-1 Hotel Tax	714,600.03	0.368%	$ 959		$ 959	$ 33	$ 992
219-20-1 CARES Relief Fund - Operations	14,795.77	0.008%	$ 20		$ 20	$ 1	$ 21
221-1-1 Tobacco Tax	696,129.45	0.359%	$ 934		$ 934	$ 32	$ 967
225-1-1 Marine Passenger Fees	666,810.59	0.344%	$ 895		$ 895	$ 31	$ 926
232-52-1 Port Development Fee	1,929,702.24	0.994%	$ 2,590		$ 2,590	$ 90	$ 2,680
235-28-1 Eaglecrest - Administration	55,699.65	0.029%	$ 75		$ 75	$ 3	$ 77
235-28-2 Eaglecrest - Ski Patrol	11,304.05	0.006%	$ 15		$ 15	$ 1	$ 16
235-28-3 Eaglecrest - Lift	5,289.59	0.003%	$ 7		$ 7	$ 0	$ 7
235-28-4 Eaglecrest - Mountain Maint	21,708.84	0.011%	$ 29		$ 29	$ 1	$ 30
235-28-5 Eaglecrest - Lodge General Operations	9,826.94	0.005%	$ 13		$ 13	$ 0	$ 14
235-28-6 Eaglecrest - Snow Sports School	10,921.10	0.006%	$ 15		$ 15	$ 1	$ 15
235-28-7 Eaglecrest - Food Service	5,590.48	0.003%	$ 8		$ 8	$ 0	$ 8
235-28-8 Eaglecrest - Ski Rental Shop	9,355.08	0.005%	$ 13		$ 13	$ 0	$ 13
235-28-9 Eaglecrest - Marketing	5,925.57	0.003%	$ 8		$ 8	$ 0	$ 8
235-28-11 Eaglecrest - Building Maint	3,675.70	0.002%	$ 5		$ 5	$ 0	$ 5
235-28-12 Eaglecrest - Vehicle Maint	4,274.07	0.002%	$ 6		$ 6	$ 0	$ 6
249-46-3 Parks and Recreation - Aquatics	636,979.32	0.328%	$ 855		$ 855	$ 30	$ 885
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	991,086.14	0.511%	$ 1,330		$ 1,330	$ 46	$ 1,376
270-48-1 Downtown Parking	573,169.21	0.295%	$ 769		$ 769	$ 27	$ 796
271-14-1 Lands - Administration	3,530,507.75	1.819%	$ 4,738		$ 4,738	$ 165	$ 4,902
271-14-2 Lands - Quarries	1,058,562.93	0.545%	$ 1,421		$ 1,421	$ 49	$ 1,470
276-2-1 Affordable Housing - Operations	2,716,215.42	1.400%	$ 3,645		$ 3,645	$ 127	$ 3,772
276-2-2 Affordable Housing - Mobile Home Loans	2,002,124.38	1.032%	$ 2,687		$ 2,687	$ 93	$ 2,780

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	622,317.05	0.321%	$ 835		$ 835	$ 29	$ 864
329-1-1 Debt Service - JIA Bonds Debt Service	622,317.05	0.321%	$ 835		$ 835	$ 29	$ 864
330-1-1 Debt Service - General Debt Service	622,317.05	0.321%	$ 835		$ 835	$ 29	$ 864
514-75-1 Water - Administration	8,235,103.83	4.244%	$ 11,051		$ 11,051	$ 384	$ 11,435
519-76-4 Wastewater - Collections	1,313,715.01	0.677%	$ 1,763		$ 1,763	$ 61	$ 1,824
519-76-5 Wastewater - Treatment	5,907,503.49	3.044%	$ 7,928		$ 7,928	$ 276	$ 8,203
519-76-6 Wastewater - Extension	49,768.40	0.026%	$ 67		$ 67	$ 2	$ 69
530-51-1 Harbors	5,510,072.03	2.839%	$ 7,394		$ 7,394	$ 257	$ 7,651
531-52-1 Docks - Administration	3,409,789.61	1.757%	$ 4,576		$ 4,576	$ 159	$ 4,735
531-52-2 Docks - CIP Engineers-Dock	14,233.47	0.007%	$ 19		$ 19	$ 1	$ 20
550-55-1 Bartlett Regional Hospital	26,015,182.58	13.406%	$ 34,911		$ 34,911	$ 1,214	$ 36,125
560-50-1 Airport - Administration	1,008,516.95	0.520%	$ 1,353		$ 1,353	$ 47	$ 1,400
560-50-2 Airport - Terminal General Operations	1,341,334.73	0.691%	$ 1,800		$ 1,800	$ 63	$ 1,863
560-50-3 Airport - Airfield Maintenance Shop	3,149,405.08	1.623%	$ 4,226		$ 4,226	$ 147	$ 4,373
560-50-4 Airport - ARFF	1,110,231.24	0.572%	$ 1,490		$ 1,490	$ 52	$ 1,542
560-50-5 Airport - Airport Security	780,145.01	0.402%	$ 1,047		$ 1,047	$ 36	$ 1,083
560-50-8 Airport - Airport Landside	33,569.31	0.017%	$ 45		$ 45	$ 2	$ 47
560-50-13 PFAS Cleanup	14,376.58	0.007%	$ 19		$ 19	$ 1	$ 20
602-79-1 Fleet - Administration	7,610,700.12	3.922%	$ 10,213		$ 10,213	$ 355	$ 10,568
602-79-2 Fleet - Replacement Program	742,872.98	0.383%	$ 997		$ 997	$ 35	$ 1,032
602-79-4 Fleet - Fuel Program	5,507,702.70	2.838%	$ 7,391		$ 7,391	$ 257	$ 7,648
602-79-5 Fleet - Washbay	229,530.69	0.118%	$ 308		$ 308	$ 11	$ 319
640-44-1 Building Maintenance	773,196.57	0.398%	$ 1,038		$ 1,038	$ 36	$ 1,074
680-60-1 Risk - Administration	586,692.01	0.302%	$ 787		$ 787	$ 27	$ 815
680-60-2 Risk - Workers Comp	1,072,705.15	0.553%	$ 1,440		$ 1,440	$ 50	$ 1,490
680-60-3 Risk - General Liability	1,080,102.70	0.557%	$ 1,449		$ 1,449	$ 50	$ 1,500
680-60-3 Risk - Auto	72,171.24	0.037%	$ 97		$ 97	$ 3	$ 100
680-60-4 Risk - Property	1,902,193.23	0.980%	$ 2,553		$ 2,553	$ 89	$ 2,641
680-60-4 Risk - EE Practice	21,049.94	0.011%	$ 28		$ 28	$ 1	$ 29
680-60-5 Risk - Special Policy	602,870.40	0.311%	$ 809		$ 809	$ 28	$ 837
680-60-6 Risk - Health	15,017,872.09	7.739%	$ 20,153		$ 20,153	$ 701	$ 20,854
680-60-6 Risk - Life	455,400.50	0.235%	$ 611		$ 611	$ 21	$ 632
680-60-6 Risk - Wellness	150,657.46	0.078%	$ 202		$ 202	$ 7	$ 209
680-60-6 Risk - EAP	27,064.21	0.014%	$ 36		$ 36	$ 1	$ 38
680-60-7 Risk - UI CBJ	45,107.02	0.023%	$ 61		$ 61	$ 2	$ 63
680-60-7 Risk - UI BRH	45,107.02	0.023%	$ 61		$ 61	$ 2	$ 63
680-60-8 Risk - Cafeteria Plan CBJ	6,014.27	0.003%	$ 8		$ 8	$ 0	$ 8
680-60-9 Depndnt Care Astnc Component	105,249.72	0.054%	$ 141		$ 141	$ 5	$ 146
790-1-1 Juneau Public Library Endowment	1,396,642.97	0.720%	$ 1,874		$ 1,874	$ 65	$ 1,939
Total	**194,061,983.74**	**100.000%**	**$ 260,420**	**$ -**	**$ 260,420**	**$ 8,319**	**$ 268,739**

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	196.00	0.078%	$ 119		$ 119		$ 119
110-12-1 City Manager	34,128.00	13.529%	$ 20,670		$ 20,670		$ 20,670
110-7-1 Emergency Services	136.00	0.054%	$ 82		$ 82		$ 82
110-3- Clerk	78.00	0.031%	$ 47		$ 47		$ 47
110-8-1 Human Resources	42.00	0.017%	$ 25		$ 25		$ 25
110-06/15- MIS	1.00	0.000%	$ 1		$ 1		$ 1
110-17-1 Finance Administration	18.00	0.007%	$ 11		$ 11		$ 11
110-17-3 Controller	5,595.00	2.218%	$ 3,389		$ 3,389		$ 3,389
110-17-4 Treasury	57,316.00	22.722%	$ 34,714		$ 34,714		$ 34,714
110-23-1 Library	1,647.00	0.653%	$ 998		$ 998	$ 52	$ 1,049
110-4-1 Election	421.00	0.167%	$ 255		$ 255	$ 13	$ 268
110-16-1 CDD - Administration	3,520.00	1.395%	$ 2,132		$ 2,132	$ 111	$ 2,243
110-17-2 Finance - Assessors	21,758.00	8.626%	$ 13,178		$ 13,178	$ 686	$ 13,864
110-24-1 Engineering - Administration	17,933.00	7.109%	$ 10,861		$ 10,861	$ 566	$ 11,427
209-22-1 Police - Administration	88.00	0.035%	$ 53		$ 53	$ 3	$ 56
209-46-1 Parks and Recreation - Administration	301.00	0.119%	$ 182		$ 182	$ 9	$ 192
209-46-7 Parks and Recreation - Zach Gordon Youth Center	16.00	0.006%	$ 10		$ 10	$ 1	$ 10
209-71-1 Capital Transit - Administration	38.00	0.015%	$ 23		$ 23	$ 1	$ 24
209-72-1 Streets - Administration	16,993.00	6.737%	$ 10,292		$ 10,292	$ 536	$ 10,828
210-21-1 Fire - Administration Operations	42.00	0.017%	$ 25		$ 25	$ 1	$ 27
271-14-1 Lands - Administration	1.00	0.000%	$ 1		$ 1	$ 0	$ 1
514-75-1 Water - Administration	81,199.00	32.190%	$ 49,180		$ 49,180	$ 2,561	$ 51,741
530-51-1 Harbors	6,053.00	2.400%	$ 3,666		$ 3,666	$ 191	$ 3,857
560-50-1 Airport - Administration	327.00	0.130%	$ 198		$ 198	$ 10	$ 208
680-60-1 Risk - Administration	2,334.00	0.925%	$ 1,414		$ 1,414	$ 74	$ 1,487
680-60-6 Risk - Health	2,071.00	0.821%	$ 1,254		$ 1,254	$ 65	$ 1,320
Total	**252,252.00**	**100.000%**	**$ 152,781**	**$ -**	**$ 152,781**	**$ 4,881**	**$ 157,662**

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	73,280,200.00	92.257%	$ 1,463,094		$ 1,463,094	$ 46,741	$ 1,509,834
216-1-1 Hotel Tax	3,290,000.00	4.142%	$ 65,687		$ 65,687	$ 2,098	$ 67,786
221-1-1 Tobacco Tax	2,860,000.00	3.601%	$ 57,102		$ 57,102	$ 1,824	$ 58,926
Total	**79,430,200.00**	**100.000%**	**$ 1,585,883**	**$ -**	**$ 1,585,883**	**$ 50,663**	**$ 1,636,546**

Allocation Basis: **Fund Revenue**

Source of Allocation: **Budgeted Expenditures**

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
110-10-1 Mayor and Assembly	$ -	$ -	$ -	$ -	$ 2,739	$ -	$ -	$ 2,739
110-11-1 City Attorney	$ -	$ -	$ -	$ -	$ 2,849	$ 119	$ -	$ 2,967
110-12-1 City Manager	$ -	$ -	$ -	$ -	$ 2,018	$ 20,670	$ -	$ 22,688
110-7-1 Emergency Services	$ -	$ -	$ 2,370	$ -	$ 991	$ 82	$ -	$ 3,444
110-3- Clerk	$ -	$ -	$ -	$ -	$ 703	$ 47	$ -	$ 750
110-8-1 Human Resources	$ -	$ -	$ -	$ -	$ 1,083	$ 25	$ -	$ 1,108
110-06/15- MIS	$ -	$ -	$ -	$ -	$ 4,587	$ 1	$ -	$ 4,587
110-17-1 Finance Administration	$ -	$ -	$ -	$ -	$ 991	$ 11	$ -	$ 1,002
110-17-3 Controller	$ -	$ -	$ 3,160	$ -	$ 1,874	$ 3,389	$ -	$ 8,423
110-17-4 Treasury	$ 601	$ -	$ -	$ -	$ 3,315	$ 34,714	$ -	$ 38,631
110-17-6 Purchasing	$ -	$ -	$ -	$ -	$ 719	$ -	$ -	$ 719
110-23-1 Library	$ -	$ 20,688	$ -	$ -	$ 3,952	$ 1,049	$ -	$ 25,689
110-1-1 General Fund - General Fund - Non-Dept	$ 7,179	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,179
110-4-1 Election	$ -	$ -	$ -	$ -	$ 296	$ 268	$ -	$ 564
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ -	$ 357	$ -	$ -	$ 357
110-12-6 Manager Office - Tourism Management	$ -	$ -	$ -	$ -	$ 389	$ -	$ -	$ 389
110-16-1 CDD - Administration	$ -	$ -	$ 1,522	$ -	$ 1,541	$ 2,243	$ -	$ 5,306
110-16-2 CDD - Planning	$ -	$ -	$ -	$ -	$ 2,054	$ -	$ -	$ 2,054
110-16-3 CDD - Building	$ -	$ -	$ -	$ -	$ 1,120	$ -	$ -	$ 1,120
110-17-2 Finance - Assessors	$ -	$ -	$ -	$ -	$ 1,233	$ 13,864	$ -	$ 15,097
110-21-1 Fire - Emergency Services	$ -	$ -	$ -	$ -	$ 7,221	$ -	$ -	$ 7,221
110-21-70 Fire - Sobering Center	$ -	$ -	$ -	$ -	$ 1,572	$ -	$ -	$ 1,572
110-21-71 Fire - Mobile Integrated Health	$ -	$ -	$ -	$ -	$ 1,131	$ -	$ -	$ 1,131
110-23-2 Library - City Museum	$ 4	$ 27,411	$ -	$ -	$ 726	$ -	$ -	$ 28,142
110-24-1 Engineering - Administration	$ -	$ -	$ -	$ -	$ 436	$ 11,427	$ -	$ 11,863
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ -	$ 3,502	$ -	$ -	$ 3,502
110-41-1 P&R Parks and Landscape - Administration	$ 51	$ -	$ -	$ -	$ 3,318	$ -	$ -	$ 3,369
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ -	$ 295	$ -	$ -	$ 295
110-47-1 Centennial Hall - Convention Center	$ -	$ -	$ -	$ -	$ 771	$ -	$ -	$ 771
110-77-1 RecycleWorks - Administration	$ -	$ -	$ -	$ -	$ 299	$ -	$ -	$ 299
110-77-2 RecycleWorks - Recycling	$ -	$ -	$ -	$ -	$ 752	$ -	$ -	$ 752
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ -	$ -	$ -	$ 1,121	$ -	$ -	$ 1,121
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ -	$ -	$ -	$ 525	$ -	$ -	$ 525
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 77	$ -	$ -	$ -	$ -	$ -	$ -	$ 77
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	$ 90
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 13	$ -	$ -	$ -	$ -	$ -	$ -	$ 13
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 873	$ -	$ -	$ -	$ -	$ -	$ -	$ 873
120-2-1 School District - Administration	$ 73	$ -	$ 13,236	$ -	$ 5,455	$ -	$ -	$ 18,763
120-2-2 School District - Administration	$ -	$ -	$ -	$ -	$ 1,413	$ -	$ -	$ 1,413
150-42-1 Arboretum	$ -	$ -	$ -	$ -	$ 4,259	$ -	$ -	$ 4,259
209-1-1 Roaded Service Area Non-Operational	$ 26	$ -	$ -	$ -	$ -	$ -	$ -	$ 26
209-22-1 Police - Administration	$ 5,655	$ 22,343	$ -	$ -	$ 1,678	$ 56	$ -	$ 29,731

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
209-22-2 Police - General Operations	$ 43	$ -	$ -	$ -	$ 8,510	$ -	$ -	$ 8,553
209-22-5 Police - Communications	$ 9	$ -	$ -	$ -	$ 1,096	$ -	$ -	$ 1,105
209-22-7 Police - Animal Control	$ -	$ -	$ -	$ -	$ 1,140	$ -	$ -	$ 1,140
209-22-9 Police - System Admin/E911	$ -	$ -	$ -	$ -	$ 903	$ -	$ -	$ 903
209-22-10 Police - Fleet	$ -	$ -	$ -	$ -	$ 282	$ -	$ -	$ 282
209-22-11 Police - Electronics	$ -	$ -	$ -	$ -	$ 187	$ -	$ -	$ 187
209-22-12 Police - Travel and Training	$ -	$ -	$ -	$ -	$ 167	$ -	$ -	$ 167
209-22-14 Police - Grants	$ -	$ -	$ -	$ -	$ 288	$ -	$ -	$ 288
209-22-16 Police - Airport Security	$ -	$ -	$ -	$ -	$ 813	$ -	$ -	$ 813
209-22-17 Police - Services	$ -	$ -	$ -	$ -	$ 1,645	$ -	$ -	$ 1,645
209-46-1 Parks and Recreation - Administration	$ 51	$ 43,082	$ -	$ -	$ 514	$ 192	$ -	$ 43,839
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ -	$ 419	$ -	$ -	$ 419
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ -	$ 621	$ -	$ -	$ 1,941	$ 10	$ -	$ 2,572
209-46-8 Parks and Recreation - Treadwell Arena	$ -	$ 29,066	$ -	$ -	$ 758	$ -	$ -	$ 29,825
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ -	$ -	$ -	$ 18	$ -	$ -	$ 18
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ 28,446	$ -	$ -	$ 372	$ -	$ -	$ 28,818
209-71-1 Capital Transit - Administration	$ 7,243	$ 24,205	$ -	$ -	$ 1,481	$ 24	$ -	$ 32,953
209-71-2 Capital Transit - Operations	$ -	$ -	$ -	$ -	$ 4,005	$ -	$ -	$ 4,005
209-71-3 Capital Transit - Maintenance	$ -	$ -	$ -	$ -	$ 1,294	$ -	$ -	$ 1,294
209-71-4 Capital Transit - Downtown Center	$ 21	$ -	$ -	$ -	$ 93	$ -	$ -	$ 114
209-71-5 Capital Transit - Valley Center	$ -	$ -	$ -	$ -	$ 69	$ -	$ -	$ 69
209-72-1 Streets - Administration	$ -	$ -	$ -	$ -	$ 4,826	$ 10,828	$ -	$ 15,654
210-21-1 Fire - Administration Operations	$ 205	$ -	$ -	$ -	$ 2,655	$ 27	$ -	$ 2,888
215-1-1 Sales Tax	$ -	$ -	$ -	$ -	$ 11,226	$ -	$ 1,509,834	$ 1,521,060
216-1-1 Hotel Tax	$ -	$ -	$ -	$ -	$ 992	$ -	$ 67,786	$ 68,778
219-20-1 CARES Relief Fund - Operations	$ -	$ -	$ -	$ -	$ 21	$ -	$ -	$ 21
221-1-1 Tobacco Tax	$ -	$ -	$ -	$ -	$ 967	$ -	$ 58,926	$ 59,893
225-1-1 Marine Passenger Fees	$ -	$ -	$ -	$ -	$ 926	$ -	$ -	$ 926
232-52-1 Port Development Fee	$ -	$ -	$ -	$ -	$ 2,680	$ -	$ -	$ 2,680
235-1-1 Eaglecrest - Non-Operational	$ 34	$ -	$ -	$ -	$ -	$ -	$ -	$ 34
235-28-1 Eaglecrest - Administration	$ -	$ 37,548	$ 2,559	$ -	$ 77	$ -	$ -	$ 40,185
235-28-2 Eaglecrest - Ski Patrol	$ -	$ -	$ -	$ -	$ 16	$ -	$ -	$ 16
235-28-3 Eaglecrest - Lift	$ -	$ -	$ -	$ -	$ 7	$ -	$ -	$ 7
235-28-4 Eaglecrest - Mountain Maint	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ 30
235-28-5 Eaglecrest - Lodge General Operations	$ -	$ -	$ -	$ -	$ 14	$ -	$ -	$ 14
235-28-6 Eaglecrest - Snow Sports School	$ -	$ -	$ -	$ -	$ 15	$ -	$ -	$ 15
235-28-7 Eaglecrest - Food Service	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ 8
235-28-8 Eaglecrest - Ski Rental Shop	$ -	$ -	$ -	$ -	$ 13	$ -	$ -	$ 13
235-28-9 Eaglecrest - Marketing	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ 8
235-28-11 Eaglecrest - Building Maint	$ -	$ -	$ -	$ -	$ 5	$ -	$ -	$ 5
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ 6
249-46-3 Parks and Recreation - Aquatics	$ 13	$ 5,586	$ -	$ -	$ 885	$ -	$ -	$ 6,483
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ -	$ 17,792	$ -	$ -	$ 1,376	$ -	$ -	$ 19,168

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
270-48-1 Downtown Parking	$ 1,032	$ 39,100	$ -	$ -	$ 796	$ -	$ -	$ 40,928
271-14-1 Lands - Administration	$ 2,080	$ -	$ -	$ -	$ 4,902	$ 1	$ -	$ 6,984
271-14-2 Lands - Quarries	$ 205	$ -	$ -	$ -	$ 1,470	$ -	$ -	$ 1,675
276-2-1 Affordable Housing - Operations	$ -	$ -	$ -	$ -	$ 3,772	$ -	$ -	$ 3,772
276-2-2 Affordable Housing - Mobile Home Loans	$ -	$ -	$ -	$ -	$ 2,780	$ -	$ -	$ 2,780
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ -	$ -	$ 28,138	$ 864	$ -	$ -	$ 29,002
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ -	$ -	$ 10,552	$ 864	$ -	$ -	$ 11,416
330-1-1 Debt Service - General Debt Service	$ -	$ -	$ -	$ 42,206	$ 864	$ -	$ -	$ 43,070
514-75-1 Water - Administration	$ 440,239	$ -	$ -	$ 2,638	$ 11,435	$ 51,741	$ -	$ 506,053
514-75-2 Water - Extension	$ 9	$ -	$ -	$ -	$ -	$ -	$ -	$ 9
519-1-1 Wastewater - Non-Operational	$ 180	$ -	$ -	$ -	$ -	$ -	$ -	$ 180
519-76-4 Wastewater - Collections	$ 380,211	$ -	$ -	$ 4,396	$ 1,824	$ -	$ -	$ 386,431
519-76-5 Wastewater - Treatment	$ 4	$ -	$ -	$ -	$ 8,203	$ -	$ -	$ 8,207
519-76-6 Wastewater - Extension	$ -	$ -	$ -	$ -	$ 69	$ -	$ -	$ 69
520-80-13 Wastewater LIDs - LID 130	$ 377	$ -	$ -	$ 293	$ -	$ -	$ -	$ 670
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ 270	$ -	$ -	$ 293	$ -	$ -	$ -	$ 563
520-80-95 Wastewater LIDs - LID 95	$ 26	$ -	$ -	$ 293	$ -	$ -	$ -	$ 319
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ 13	$ -	$ -	$ 293	$ -	$ -	$ -	$ 306
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ 856	$ -	$ -	$ 293	$ -	$ -	$ -	$ 1,149
520-80-98 Wastewater LIDs - LID 98	$ 1,524	$ -	$ -	$ 293	$ -	$ -	$ -	$ 1,817
530-51-1 Harbors	$ 903	$ 53,168	$ -	$ 7,914	$ 7,651	$ 3,857	$ -	$ 73,493
531-52-1 Docks - Administration	$ -	$ -	$ -	$ -	$ 4,735	$ -	$ -	$ 4,735
531-52-2 Docks - CIP Engineers-Dock	$ -	$ -	$ -	$ -	$ 20	$ -	$ -	$ 20
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ 21,980	$ 29,896	$ 36,125	$ -	$ -	$ 88,001
560-50-1 Airport - Administration	$ 11,849	$ 3,620	$ -	$ 5,276	$ 1,400	$ 208	$ -	$ 22,354
560-50-2 Airport - Terminal General Operations	$ 1,361	$ -	$ -	$ -	$ 1,863	$ -	$ -	$ 3,224
560-50-3 Airport - Airfield Maintenance Shop	$ 2,641	$ -	$ -	$ -	$ 4,373	$ -	$ -	$ 7,014
560-50-4 Airport - ARFF	$ -	$ -	$ -	$ -	$ 1,542	$ -	$ -	$ 1,542
560-50-5 Airport - Airport Security	$ -	$ -	$ -	$ -	$ 1,083	$ -	$ -	$ 1,083
560-50-8 Airport - Airport Landside	$ -	$ -	$ -	$ -	$ 47	$ -	$ -	$ 47
560-50-13 PFAS Cleanup	$ -	$ -	$ -	$ -	$ 20	$ -	$ -	$ 20
602-79-1 Fleet - Administration	$ -	$ -	$ -	$ -	$ 10,568	$ -	$ -	$ 10,568
602-79-2 Fleet - Replacement Program	$ -	$ -	$ -	$ -	$ 1,032	$ -	$ -	$ 1,032
602-79-4 Fleet - Fuel Program	$ -	$ -	$ -	$ -	$ 7,648	$ -	$ -	$ 7,648
602-79-5 Fleet - Washbay	$ -	$ -	$ -	$ -	$ 319	$ -	$ -	$ 319
640-44-1 Building Maintenance	$ -	$ -	$ -	$ -	$ 1,074	$ -	$ -	$ 1,074
680-60-1 Risk - Administration	$ 13	$ -	$ -	$ -	$ 815	$ 1,487	$ -	$ 2,315
680-60-2 Risk - Workers Comp	$ -	$ -	$ 2,756	$ -	$ 1,490	$ -	$ -	$ 4,245
680-60-3 Risk - General Liability	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -	$ 1,500
680-60-3 Risk - Auto	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ 100
680-60-4 Risk - Property	$ -	$ -	$ -	$ -	$ 2,641	$ -	$ -	$ 2,641
680-60-4 Risk - EE Practice	$ -	$ -	$ -	$ -	$ 29	$ -	$ -	$ 29
680-60-5 Risk - Special Policy	$ -	$ -	$ -	$ -	$ 837	$ -	$ -	$ 837

ALLOCATION SUMMARY

110-17-4 Treasury

		Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
680-60-6 Risk - Health		$ 4	$ -	$ -	$ -	$ 20,854	$ 1,320	$ -	$ 22,178
680-60-6 Risk - Life		$ -	$ -	$ -	$ -	$ 632	$ -	$ -	$ 632
680-60-6 Risk - Wellness		$ -	$ -	$ -	$ -	$ 209	$ -	$ -	$ 209
680-60-6 Risk - EAP		$ -	$ -	$ -	$ -	$ 38	$ -	$ -	$ 38
680-60-7 Risk - UI CBJ		$ -	$ -	$ -	$ -	$ 63	$ -	$ -	$ 63
680-60-7 Risk - UI BRH		$ -	$ -	$ -	$ -	$ 63	$ -	$ -	$ 63
680-60-8 Risk - Cafeteria Plan CBJ		$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ 8
680-60-9 Depndnt Care Astnc Component		$ -	$ -	$ -	$ -	$ 146	$ -	$ -	$ 146
790-1-1 Juneau Public Library Endowment		$ -	$ -	$ -	$ -	$ 1,939	$ -	$ -	$ 1,939
	Total	**$ 866,059**	**$ 352,676**	**$ 47,583**	**$ 132,774**	**$ 268,739**	**$157,662**	**$ 1,636,546**	**$ 3,462,039**

11 Purchasing

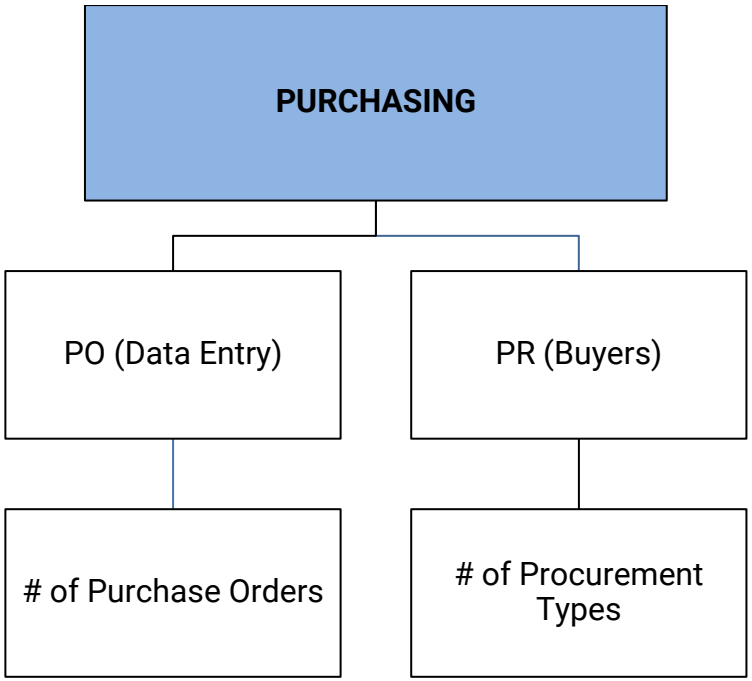
The Purchasing Division within the Finance Department is responsible for supporting City departments and projects in the purchase of supplies, equipment, and services, as well as managing asset liquidation. The department manages the City's Purchasing card function, as well as reviewing and processing 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 of purchase orders per Fund, Department, and Division.

- **PR (Buyers) –** relates to support associated with managing different types of purchase requests from departments. This function is allocated based on the number of procurement types per Fund, Department, and Division[10].

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.

[10] To accurately reflect the level of effort involved in the different procurement types, the following weights were applied: Modification Requests (MR) without a contract were weighted at 0.3; MRs with a contract were weighted at 10.0; quotes and bids were weighted at 5.0; and Requests for Proposals (RFPs) with a contract were weighted at 20.0.


PURCHASING
PO (Data Entry)
PR (Buyers)
# of Purchase Orders
# of Procurement Types

COSTS TO BE ALLOCATED

110-17-6 Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 414,300		$ 414,300
Total Deductions	$ -		$ -
Incoming Costs			
110-10-1 Mayor and Assembly	$ 2,909	$ 1,151	$ 4,060
110-12-1 City Manager	$ 11,851	$ 1,528	$ 13,379
110-3- Clerk	$ 12,615	$ 5,357	$ 17,972
110-8-1 Human Resources	$ 4,802	$ 740	$ 5,542
110-06/15- MIS	$ 78,430	$ 4,425	$ 82,855
110-17-1 Finance Administration	$ 56,030	$ 4,291	$ 60,321
110-17-3 Controller	$ 5,368	$ 223	$ 5,591
110-17-4 Treasury	$ 695	$ 24	$ 719
Total Incoming Costs	**$ 172,700**	**$ 17,739**	**$ 190,439**
Reimbursable Expenditures	$ 219,000		
Total Cost Adjustments	**$ 219,000**		**$ 219,000**
Total Costs to be Allocated	**$ 806,000**	**$ 17,739**	**$ 823,739**

DEPARTMENTAL EXPENSE DETAIL

110-17-6 Purchasing

Expense Type	Expense ($)	PO (Data Entry)	PR (Buyers)
Personnel			
Salary and Wages	$ 359,400	$ 71,880	$ 287,520
Benefits	$ 200,800	$ 40,160	$ 160,640
Subtotal Personnel Cost	**$ 560,200**	**$ 112,040**	**$ 448,160**
Operating Services & Supplies			
Advertising	$ 3,600	$ 720	$ 2,880
General Supplies	$ 800	$ 160	$ 640
Insurance	$ 5,100	$ 1,020	$ 4,080
Other Expenses	$ 4,500	$ 900	$ 3,600
Postage	$ 100	$ 20	$ 80
Printing	$ 100	$ 20	$ 80
Professional	$ 50,500	$ 10,100	$ 40,400
Public Utility Services	$ 400	$ 80	$ 320
Reimbursable Expenses	$ (219,000)	$ (43,800)	$ (175,200)
Rentals and Leases	$ 3,100	$ 620	$ 2,480
Travel and Training	$ 4,900	$ 980	$ 3,920
Subtotal Operating Cost	**$ (145,900)**	**$ (29,180)**	**$ (116,720)**
DEPARTMENTAL EXPENDITURES	**$ 414,300**	**$ 82,860**	**$ 331,440**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Reimbursable Expenditures	$ 219,000	$ 43,800	$ 175,200
Subtotal Cost Adjustments	**$ 219,000**	**$ 43,800**	**$ 175,200**
FUNCTIONAL COST	**$ 633,300**	**$ 126,660**	**$ 506,640**
First Allocation			
Incoming - All Others	$ 172,700	$ 34,540	$ 138,160
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 806,000**	**$ 161,200**	**$ 644,800**
Second Allocation			
Incoming - All Others	$ 17,739	$ 3,548	$ 14,191
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 17,739**	**$ 3,548**	**$ 14,191**
TOTAL ALLOCATED	**$ 823,739**	**$ 164,748**	**$ 658,992**

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PO (Data Entry)							
110-10-1 Mayor and Assembly	14.00	0.884%	$ 1,425		$ 1,425		$ 1,425
110-11-1 City Attorney	6.00	0.379%	$ 611		$ 611		$ 611
110-12-1 City Manager	11.00	0.694%	$ 1,119		$ 1,119		$ 1,119
110-7-1 Emergency Services	6.00	0.379%	$ 611		$ 611		$ 611
110-3- Clerk	2.00	0.126%	$ 204		$ 204		$ 204
110-8-1 Human Resources	4.00	0.253%	$ 407		$ 407		$ 407
110-06/15- MIS	58.00	3.662%	$ 5,903		$ 5,903		$ 5,903
110-17-1 Finance Administration	6.00	0.379%	$ 611		$ 611		$ 611
110-17-3 Controller	18.00	1.136%	$ 1,832		$ 1,832		$ 1,832
110-17-4 Treasury	12.00	0.758%	$ 1,221		$ 1,221		$ 1,221
110-23-1 Library	44.00	2.778%	$ 4,478		$ 4,478	$ 108	$ 4,586
110-1-1 General Fund - General Fund - Non-Dept	6.00	0.379%	$ 611		$ 611	$ 15	$ 625
110-4-1 Election	10.00	0.631%	$ 1,018		$ 1,018	$ 25	$ 1,042
110-12-2 Manager Office - Teen Health Center	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
110-12-6 Manager Office - Tourism Management	5.00	0.316%	$ 509		$ 509	$ 12	$ 521
110-16-1 CDD - Administration	7.00	0.442%	$ 712		$ 712	$ 17	$ 730
110-16-2 CDD - Planning	4.00	0.253%	$ 407		$ 407	$ 10	$ 417
110-16-3 CDD - Building	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
110-17-2 Finance - Assessors	11.00	0.694%	$ 1,119		$ 1,119	$ 27	$ 1,146
110-21-70 Fire - Sobering Center	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
110-21-71 Fire - Mobile Integrated Health	7.00	0.442%	$ 712		$ 712	$ 17	$ 730
110-23-2 Library - City Museum	24.00	1.515%	$ 2,442		$ 2,442	$ 59	$ 2,501
110-24-2 Engineering - CIP	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
110-41-1 P&R Parks and Landscape - Administration	15.00	0.947%	$ 1,527		$ 1,527	$ 37	$ 1,563
110-77-2 RecycleWorks - Recycling	5.00	0.316%	$ 509		$ 509	$ 12	$ 521
110-77-3 RecycleWorks - Household Hazardous Waste	4.00	0.253%	$ 407		$ 407	$ 10	$ 417
110-77-4 RecycleWorks - Junked Vehicles	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
120-2-2 School District - Administration	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
209-22-1 Police - Administration	24.00	1.515%	$ 2,442		$ 2,442	$ 59	$ 2,501
209-22-2 Police - General Operations	22.00	1.389%	$ 2,239		$ 2,239	$ 54	$ 2,293
209-22-7 Police - Animal Control	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
209-22-10 Police - Fleet	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
209-22-11 Police - Electronics	4.00	0.253%	$ 407		$ 407	$ 10	$ 417
209-22-12 Police - Travel and Training	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
209-22-14 Police - Grants	43.00	2.715%	$ 4,376		$ 4,376	$ 105	$ 4,481
209-22-17 Police - Services	22.00	1.389%	$ 2,239		$ 2,239	$ 54	$ 2,293
209-46-1 Parks and Recreation - Administration	2.00	0.126%	$ 204		$ 204	$ 5	$ 208

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-2 Parks and Recreation - Areawide Recreation	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
209-46-7 Parks and Recreation - Zach Gordon Youth Center	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
209-46-8 Parks and Recreation - Treadwell Arena	11.00	0.694%	$ 1,119		$ 1,119	$ 27	$ 1,146
209-46-14 Parks and Recreation - Diamond Park Field House	8.00	0.505%	$ 814		$ 814	$ 20	$ 834
209-71-1 Capital Transit - Administration	6.00	0.379%	$ 611		$ 611	$ 15	$ 625
209-71-2 Capital Transit - Operations	11.00	0.694%	$ 1,119		$ 1,119	$ 27	$ 1,146
209-71-3 Capital Transit - Maintenance	39.00	2.462%	$ 3,969		$ 3,969	$ 96	$ 4,065
209-72-1 Streets - Administration	87.00	5.492%	$ 8,854		$ 8,854	$ 213	$ 9,067
210-21-1 Fire - Administration Operations	80.00	5.051%	$ 8,141		$ 8,141	$ 196	$ 8,338
235-28-1 Eaglecrest - Administration	12.00	0.758%	$ 1,221		$ 1,221	$ 29	$ 1,251
235-28-2 Eaglecrest - Ski Patrol	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
235-28-3 Eaglecrest - Lift	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
235-28-4 Eaglecrest - Mountain Maint	3.00	0.189%	$ 305		$ 305	$ 7	$ 313
235-28-5 Eaglecrest - Lodge General Operations	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
235-28-7 Eaglecrest - Food Service	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
235-28-8 Eaglecrest - Ski Rental Shop	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
235-28-11 Eaglecrest - Building Maint	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
235-28-12 Eaglecrest - Vehicle Maint	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
249-46-3 Parks and Recreation - Aquatics	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	7.00	0.442%	$ 712		$ 712	$ 17	$ 730
270-48-1 Downtown Parking	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
271-14-1 Lands - Administration	6.00	0.379%	$ 611		$ 611	$ 15	$ 625
271-14-2 Lands - Quarries	3.00	0.189%	$ 305		$ 305	$ 7	$ 313
401-90-1 Capital Projects - School CIPs	10.00	0.631%	$ 1,018		$ 1,018	$ 25	$ 1,042
402-90-1 Capital Projects - Roads CIPs	79.00	4.987%	$ 8,040		$ 8,040	$ 194	$ 8,233
403-90-1 Capital Projects - Fire CIPs	11.00	0.694%	$ 1,119		$ 1,119	$ 27	$ 1,146
404-90-1 Capital Projects - Community Development CIPs	39.00	2.462%	$ 3,969		$ 3,969	$ 96	$ 4,065
406-90-1 Capital Projects - Parks and Rec CIPs	84.00	5.303%	$ 8,548		$ 8,548	$ 206	$ 8,754
414-90-1 Capital Projects - Water CIPs	22.00	1.389%	$ 2,239		$ 2,239	$ 54	$ 2,293
419-90-1 Capital Projects - Wastewater CIPs	8.00	0.505%	$ 814		$ 814	$ 20	$ 834
430-90-1 Capital Projects - Harbors CIPs	12.00	0.758%	$ 1,221		$ 1,221	$ 29	$ 1,251
431-90-1 Capital Projects - Docks CIPs	3.00	0.189%	$ 305		$ 305	$ 7	$ 313
450-90-1 Capital Projects - Hospital CIPs	13.00	0.821%	$ 1,323		$ 1,323	$ 32	$ 1,355
460-90-1 Capital Projects - Airport CIPs	9.00	0.568%	$ 916		$ 916	$ 22	$ 938
514-75-1 Water - Administration	35.00	2.210%	$ 3,562		$ 3,562	$ 86	$ 3,648
514-75-2 Water - Extension	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
519-76-4 Wastewater - Collections	27.00	1.705%	$ 2,748		$ 2,748	$ 66	$ 2,814
519-76-5 Wastewater - Treatment	49.00	3.093%	$ 4,987		$ 4,987	$ 120	$ 5,107
519-76-6 Wastewater - Extension	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
530-51-1 Harbors	81.00	5.114%	$ 8,243		$ 8,243	$ 199	$ 8,442

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
531-52-1 Docks - Administration	25.00	1.578%	$ 2,544		$ 2,544	$ 61	$ 2,605
550-55-1 Bartlett Regional Hospital	2.00	0.126%	$ 204		$ 204	$ 5	$ 208
560-50-1 Airport - Administration	8.00	0.505%	$ 814		$ 814	$ 20	$ 834
560-50-2 Airport - Terminal General Operations	19.00	1.199%	$ 1,934		$ 1,934	$ 47	$ 1,980
560-50-3 Airport - Airfield Maintenance Shop	52.00	3.283%	$ 5,292		$ 5,292	$ 127	$ 5,419
560-50-4 Airport - ARFF	10.00	0.631%	$ 1,018		$ 1,018	$ 25	$ 1,042
602-79-1 Fleet - Administration	73.00	4.609%	$ 7,429		$ 7,429	$ 179	$ 7,608
602-79-2 Fleet - Replacement Program	106.00	6.692%	$ 10,787		$ 10,787	$ 260	$ 11,047
602-79-4 Fleet - Fuel Program	3.00	0.189%	$ 305		$ 305	$ 7	$ 313
602-79-5 Fleet - Washbay	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
640-44-1 Building Maintenance	35.00	2.210%	$ 3,562		$ 3,562	$ 86	$ 3,648
680-60-1 Risk - Administration	4.00	0.253%	$ 407		$ 407	$ 10	$ 417
680-60-2 Risk - Workers Comp	3.00	0.189%	$ 305		$ 305	$ 7	$ 313
680-60-3 Risk - General Liability	20.00	1.263%	$ 2,035		$ 2,035	$ 49	$ 2,084
680-60-4 Risk - Property	8.00	0.505%	$ 814		$ 814	$ 20	$ 834
680-60-5 Risk - Special Policy	6.00	0.379%	$ 611		$ 611	$ 15	$ 625
680-60-6 Risk - Health	22.00	1.389%	$ 2,239		$ 2,239	$ 54	$ 2,293
680-60-8 Risk - Cafeteria Plan CBJ	1.00	0.063%	$ 102		$ 102	$ 2	$ 104
Total	**1,584.00**	**100.000%**	**$ 161,200**	**$ -**	**$ 161,200**	**$ 3,548**	**$ 164,748**

Allocation Basis: **# of Purchase Orders**

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)							
110-10-1 Mayor and Assembly	20.30	1.718%	$ 11,081		$ 11,081		$ 11,081
110-11-1 City Attorney	20.30	1.718%	$ 11,081		$ 11,081		$ 11,081
110-12-1 City Manager	15.90	1.346%	$ 8,679		$ 8,679		$ 8,679
110-7-1 Emergency Services	10.60	0.897%	$ 5,786		$ 5,786		$ 5,786
110-3- Clerk	10.00	0.847%	$ 5,458		$ 5,458		$ 5,458
110-8-1 Human Resources	30.00	2.540%	$ 16,375		$ 16,375		$ 16,375
110-06/15- MIS	11.60	0.982%	$ 6,332		$ 6,332		$ 6,332
110-17-1 Finance Administration	20.00	1.693%	$ 10,917		$ 10,917		$ 10,917
110-17-3 Controller	25.60	2.167%	$ 13,973		$ 13,973		$ 13,973
110-17-4 Treasury	25.00	2.116%	$ 13,646		$ 13,646		$ 13,646
110-23-1 Library	0.30	0.025%	$ 164		$ 164	$ 4	$ 168
110-4-1 Election	0.60	0.051%	$ 328		$ 328	$ 9	$ 336
110-12-2 Manager Office - Teen Health Center	0.60	0.051%	$ 328		$ 328	$ 9	$ 336
110-12-6 Manager Office - Tourism Management	40.00	3.386%	$ 21,834		$ 21,834	$ 572	$ 22,406
110-16-2 CDD - Planning	10.00	0.847%	$ 5,458		$ 5,458	$ 143	$ 5,601
110-21-71 Fire - Mobile Integrated Health	20.30	1.718%	$ 11,081		$ 11,081	$ 290	$ 11,371
110-24-1 Engineering - Administration	55.90	4.732%	$ 30,512		$ 30,512	$ 800	$ 31,312
110-41-1 P&R Parks and Landscape - Administration	20.00	1.693%	$ 10,917		$ 10,917	$ 286	$ 11,203
110-77-3 RecycleWorks - Household Hazardous Waste	5.00	0.423%	$ 2,729		$ 2,729	$ 72	$ 2,801
209-22-1 Police - Administration	25.90	2.192%	$ 14,137		$ 14,137	$ 371	$ 14,508
209-22-2 Police - General Operations	10.90	0.923%	$ 5,950		$ 5,950	$ 156	$ 6,106
209-22-7 Police - Animal Control	10.00	0.847%	$ 5,458		$ 5,458	$ 143	$ 5,601
209-22-10 Police - Fleet	0.30	0.025%	$ 164		$ 164	$ 4	$ 168
209-22-11 Police - Electronics	5.30	0.449%	$ 2,893		$ 2,893	$ 76	$ 2,969
209-22-12 Police - Travel and Training	10.30	0.872%	$ 5,622		$ 5,622	$ 147	$ 5,769
209-22-14 Police - Grants	46.50	3.936%	$ 25,382		$ 25,382	$ 665	$ 26,047
209-22-17 Police - Services	15.60	1.321%	$ 8,515		$ 8,515	$ 223	$ 8,738
209-46-8 Parks and Recreation - Treadwell Arena	0.60	0.051%	$ 328		$ 328	$ 9	$ 336
209-71-1 Capital Transit - Administration	30.30	2.565%	$ 16,539		$ 16,539	$ 433	$ 16,972
209-71-3 Capital Transit - Maintenance	10.90	0.923%	$ 5,950		$ 5,950	$ 156	$ 6,106
209-72-1 Streets - Administration	41.50	3.513%	$ 22,652		$ 22,652	$ 594	$ 23,246
210-21-1 Fire - Administration Operations	90.10	7.627%	$ 49,180		$ 49,180	$ 1,289	$ 50,469
235-28-2 Eaglecrest - Ski Patrol	5.00	0.423%	$ 2,729		$ 2,729	$ 72	$ 2,801
235-28-7 Eaglecrest - Food Service	20.00	1.693%	$ 10,917		$ 10,917	$ 286	$ 11,203
235-28-11 Eaglecrest - Building Maint	0.30	0.025%	$ 164		$ 164	$ 4	$ 168
249-46-3 Parks and Recreation - Aquatics	5.00	0.423%	$ 2,729		$ 2,729	$ 72	$ 2,801
270-48-1 Downtown Parking	15.00	1.270%	$ 8,188		$ 8,188	$ 215	$ 8,402

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
271-14-1 Lands - Administration	0.30	0.025%	$ 164		$ 164	$ 4	$ 168
402-90-1 Capital Projects - Roads CIPs	0.90	0.076%	$ 491		$ 491	$ 13	$ 504
403-90-1 Capital Projects - Fire CIPs	5.30	0.449%	$ 2,893		$ 2,893	$ 76	$ 2,969
404-90-1 Capital Projects - Community Development CIPs	100.30	8.491%	$ 54,748		$ 54,748	$ 1,435	$ 56,183
406-90-1 Capital Projects - Parks and Rec CIPs	50.90	4.309%	$ 27,783		$ 27,783	$ 728	$ 28,511
414-90-1 Capital Projects - Water CIPs	0.90	0.076%	$ 491		$ 491	$ 13	$ 504
419-90-1 Capital Projects - Wastewater CIPs	10.30	0.872%	$ 5,622		$ 5,622	$ 147	$ 5,769
514-75-1 Water - Administration	15.30	1.295%	$ 8,351		$ 8,351	$ 219	$ 8,570
519-76-4 Wastewater - Collections	0.30	0.025%	$ 164		$ 164	$ 4	$ 168
519-76-5 Wastewater - Treatment	13.00	1.100%	$ 7,096		$ 7,096	$ 186	$ 7,282
530-51-1 Harbors	0.60	0.051%	$ 328		$ 328	$ 9	$ 336
550-55-1 Bartlett Regional Hospital	95.30	8.067%	$ 52,018		$ 52,018	$ 1,363	$ 53,382
560-50-1 Airport - Administration	50.60	4.283%	$ 27,619		$ 27,619	$ 724	$ 28,343
560-50-2 Airport - Terminal General Operations	10.60	0.897%	$ 5,786		$ 5,786	$ 152	$ 5,938
560-50-3 Airport - Airfield Maintenance Shop	28.00	2.370%	$ 15,284		$ 15,284	$ 401	$ 15,684
560-50-4 Airport - ARFF	10.90	0.923%	$ 5,950		$ 5,950	$ 156	$ 6,106
602-79-1 Fleet - Administration	15.90	1.346%	$ 8,679		$ 8,679	$ 227	$ 8,906
602-79-2 Fleet - Replacement Program	73.40	6.213%	$ 40,065		$ 40,065	$ 1,050	$ 41,115
640-44-1 Building Maintenance	5.30	0.449%	$ 2,893		$ 2,893	$ 76	$ 2,969
680-60-1 Risk - Administration	0.30	0.025%	$ 164		$ 164	$ 4	$ 168
680-60-3 Risk - General Liability	0.60	0.051%	$ 328		$ 328	$ 9	$ 336
680-60-6 Risk - Health	0.90	0.076%	$ 491		$ 491	$ 13	$ 504
680-60-6 Risk - Life	0.90	0.076%	$ 491		$ 491	$ 13	$ 504
680-60-6 Risk - Wellness	5.00	0.423%	$ 2,729		$ 2,729	$ 72	$ 2,801
Total	**1,181.30**	**100.000%**	**$ 644,800**	**$ -**	**$ 644,800**	**$ 14,191**	**$ 658,992**

Allocation Basis: **# of Procurement Types**

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

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-10-1 Mayor and Assembly	$ 1,425	$ 11,081	$ 12,505
110-11-1 City Attorney	$ 611	$ 11,081	$ 11,691
110-12-1 City Manager	$ 1,119	$ 8,679	$ 9,798
110-7-1 Emergency Services	$ 611	$ 5,786	$ 6,397
110-3- Clerk	$ 204	$ 5,458	$ 5,662
110-8-1 Human Resources	$ 407	$ 16,375	$ 16,782
110-06/15- MIS	$ 5,903	$ 6,332	$ 12,234
110-17-1 Finance Administration	$ 611	$ 10,917	$ 11,527
110-17-3 Controller	$ 1,832	$ 13,973	$ 15,805
110-17-4 Treasury	$ 1,221	$ 13,646	$ 14,867
110-23-1 Library	$ 4,586	$ 168	$ 4,754
110-1-1 General Fund - General Fund - Non-Dept	$ 625	$ -	$ 625
110-4-1 Election	$ 1,042	$ 336	$ 1,378
110-12-2 Manager Office - Teen Health Center	$ 208	$ 336	$ 545
110-12-6 Manager Office - Tourism Management	$ 521	$ 22,406	$ 22,927
110-16-1 CDD - Administration	$ 730	$ -	$ 730
110-16-2 CDD - Planning	$ 417	$ 5,601	$ 6,018
110-16-3 CDD - Building	$ 208	$ -	$ 208
110-17-2 Finance - Assessors	$ 1,146	$ -	$ 1,146
110-21-70 Fire - Sobering Center	$ 104	$ -	$ 104
110-21-71 Fire - Mobile Integrated Health	$ 730	$ 11,371	$ 12,100
110-23-2 Library - City Museum	$ 2,501	$ -	$ 2,501
110-24-1 Engineering - Administration	$ -	$ 31,312	$ 31,312
110-24-2 Engineering - CIP	$ 208	$ -	$ 208
110-41-1 P&R Parks and Landscape - Administration	$ 1,563	$ 11,203	$ 12,766
110-77-2 RecycleWorks - Recycling	$ 521	$ -	$ 521
110-77-3 RecycleWorks - Household Hazardous Waste	$ 417	$ 2,801	$ 3,218
110-77-4 RecycleWorks - Junked Vehicles	$ 104	$ -	$ 104
120-2-2 School District - Administration	$ 104	$ -	$ 104
209-22-1 Police - Administration	$ 2,501	$ 14,508	$ 17,009

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
209-22-2 Police - General Operations	$ 2,293	$ 6,106	$ 8,398
209-22-7 Police - Animal Control	$ 104	$ 5,601	$ 5,706
209-22-10 Police - Fleet	$ 208	$ 168	$ 376
209-22-11 Police - Electronics	$ 417	$ 2,969	$ 3,386
209-22-12 Police - Travel and Training	$ 208	$ 5,769	$ 5,978
209-22-14 Police - Grants	$ 4,481	$ 26,047	$ 30,528
209-22-17 Police - Services	$ 2,293	$ 8,738	$ 11,031
209-46-1 Parks and Recreation - Administration	$ 208	$ -	$ 208
209-46-2 Parks and Recreation - Areawide Recreation	$ 208	$ -	$ 208
209-46-7 Parks and Recreation - Zach Gordon Youth Center	$ 104	$ -	$ 104
209-46-8 Parks and Recreation - Treadwell Arena	$ 1,146	$ 336	$ 1,483
209-46-14 Parks and Recreation - Diamond Park Field House	$ 834	$ -	$ 834
209-71-1 Capital Transit - Administration	$ 625	$ 16,972	$ 17,598
209-71-2 Capital Transit - Operations	$ 1,146	$ -	$ 1,146
209-71-3 Capital Transit - Maintenance	$ 4,065	$ 6,106	$ 10,170
209-72-1 Streets - Administration	$ 9,067	$ 23,246	$ 32,313
210-21-1 Fire - Administration Operations	$ 8,338	$ 50,469	$ 58,807
235-28-1 Eaglecrest - Administration	$ 1,251	$ -	$ 1,251
235-28-2 Eaglecrest - Ski Patrol	$ 208	$ 2,801	$ 3,009
235-28-3 Eaglecrest - Lift	$ 208	$ -	$ 208
235-28-4 Eaglecrest - Mountain Maint	$ 313	$ -	$ 313
235-28-5 Eaglecrest - Lodge General Operations	$ 104	$ -	$ 104
235-28-7 Eaglecrest - Food Service	$ 208	$ 11,203	$ 11,411
235-28-8 Eaglecrest - Ski Rental Shop	$ 104	$ -	$ 104
235-28-11 Eaglecrest - Building Maint	$ 104	$ 168	$ 272
235-28-12 Eaglecrest - Vehicle Maint	$ 208	$ -	$ 208
249-46-3 Parks and Recreation - Aquatics	$ 208	$ 2,801	$ 3,009
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 730	$ -	$ 730
270-48-1 Downtown Parking	$ 208	$ 8,402	$ 8,611
271-14-1 Lands - Administration	$ 625	$ 168	$ 793
271-14-2 Lands - Quarries	$ 313	$ -	$ 313

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
401-90-1 Capital Projects - School CIPs	$ 1,042	$ -	$ 1,042
402-90-1 Capital Projects - Roads CIPs	$ 8,233	$ 504	$ 8,737
403-90-1 Capital Projects - Fire CIPs	$ 1,146	$ 2,969	$ 4,115
404-90-1 Capital Projects - Community Development CIPs	$ 4,065	$ 56,183	$ 60,247
406-90-1 Capital Projects - Parks and Rec CIPs	$ 8,754	$ 28,511	$ 37,266
414-90-1 Capital Projects - Water CIPs	$ 2,293	$ 504	$ 2,797
419-90-1 Capital Projects - Wastewater CIPs	$ 834	$ 5,769	$ 6,603
430-90-1 Capital Projects - Harbors CIPs	$ 1,251	$ -	$ 1,251
431-90-1 Capital Projects - Docks CIPs	$ 313	$ -	$ 313
450-90-1 Capital Projects - Hospital CIPs	$ 1,355	$ -	$ 1,355
460-90-1 Capital Projects - Airport CIPs	$ 938	$ -	$ 938
514-75-1 Water - Administration	$ 3,648	$ 8,570	$ 12,218
514-75-2 Water - Extension	$ 208	$ -	$ 208
519-76-4 Wastewater - Collections	$ 2,814	$ 168	$ 2,982
519-76-5 Wastewater - Treatment	$ 5,107	$ 7,282	$ 12,389
519-76-6 Wastewater - Extension	$ 104	$ -	$ 104
530-51-1 Harbors	$ 8,442	$ 336	$ 8,778
531-52-1 Docks - Administration	$ 2,605	$ -	$ 2,605
550-55-1 Bartlett Regional Hospital	$ 208	$ 53,382	$ 53,590
560-50-1 Airport - Administration	$ 834	$ 28,343	$ 29,177
560-50-2 Airport - Terminal General Operations	$ 1,980	$ 5,938	$ 7,918
560-50-3 Airport - Airfield Maintenance Shop	$ 5,419	$ 15,684	$ 21,103
560-50-4 Airport - ARFF	$ 1,042	$ 6,106	$ 7,148
602-79-1 Fleet - Administration	$ 7,608	$ 8,906	$ 16,514
602-79-2 Fleet - Replacement Program	$ 11,047	$ 41,115	$ 52,162
602-79-4 Fleet - Fuel Program	$ 313	$ -	$ 313
602-79-5 Fleet - Washbay	$ 104	$ -	$ 104
640-44-1 Building Maintenance	$ 3,648	$ 2,969	$ 6,616
680-60-1 Risk - Administration	$ 417	$ 168	$ 585
680-60-2 Risk - Workers Comp	$ 313	$ -	$ 313
680-60-3 Risk - General Liability	$ 2,084	$ 336	$ 2,420

ALLOCATION SUMMARY

110-17-6 Purchasing

		PO (Data Entry)	PR (Buyers)	Total
680-60-4 Risk - Property		$ 834	$ -	$ 834
680-60-5 Risk - Special Policy		$ 625	$ -	$ 625
680-60-6 Risk - Health		$ 2,293	$ 504	$ 2,797
680-60-6 Risk - Life		$ -	$ 504	$ 504
680-60-6 Risk - Wellness		$ -	$ 2,801	$ 2,801
680-60-8 Risk - Cafeteria Plan CBJ		$ 104	$ -	$ 104
	Total	**$ 164,748**	**$ 658,992**	**$ 823,739**

12 Library

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

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

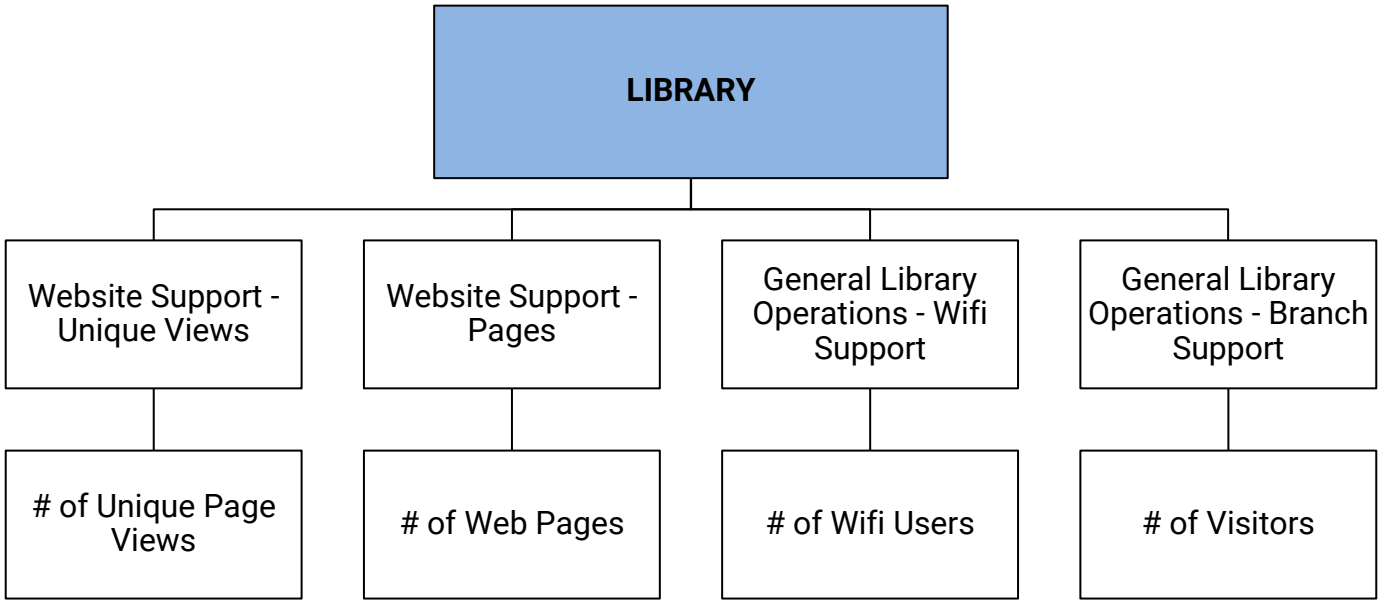
- **Website Support – Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division.

- **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[11].

- **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.[12]

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] Wifi users are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).
[12] Visitors are broken out into two categories: Tourists (Marine Passenger Fee Fund) and Residents (Citywide).


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

COSTS TO BE ALLOCATED

110-23-1 Library

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 3,530,200		$ 3,530,200
Capital Outlay	$ (51,000)		
Total Deductions	$ (51,000)		$ (51,000)
Incoming Costs			
110-10-1 Mayor and Assembly	$ 970	$ 384	$ 1,353
110-11-1 City Attorney	$ 4,270	$ 523	$ 4,793
110-12-1 City Manager	$ 54,910	$ 6,448	$ 61,358
110-3- Clerk	$ 13,563	$ 3,921	$ 17,484
110-8-1 Human Resources	$ 28,739	$ 4,429	$ 33,168
110-06/15- MIS	$ 29,657	$ 1,671	$ 31,329
110-17-1 Finance Administration	$ 5,419	$ 423	$ 5,842
110-17-3 Controller	$ 67,906	$ 2,961	$ 70,867
110-17-4 Treasury	$ 24,864	$ 825	$ 25,689
110-17-6 Purchasing	$ 4,642	$ 112	$ 4,754
110-23-1 Library		$ 15,043	$ 15,043
Total Incoming Costs	**$ 234,940**	**$ 36,740**	**$ 271,680**
Revenues	$ (331,300)		
Reimbursable Expenditures	$ 16,500		
Total Cost Adjustments	**$ (314,800)**		**$ (314,800)**
Total Costs to be Allocated	**$ 3,399,340**	**$ 36,740**	**$ 3,436,080**

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	$ 1,517,100	$ 18,964	$ 56,891	$ 75,855	$ 1,365,390
Benefits	$ 937,900	$ 11,724	$ 35,171	$ 46,895	$ 844,110
Subtotal Personnel Cost	**$ 2,455,000**	**$ 30,688**	**$ 92,063**	**$ 122,750**	**$ 2,209,500**
Operating Services & Supplies					
General Supplies	$ 185,500	$ 2,319	$ 6,956	$ 9,275	$ 166,950
Insurance	$ 104,700	$ 1,309	$ 3,926	$ 5,235	$ 94,230
Other Expenses	$ 78,100	$ 976	$ 2,929	$ 3,905	$ 70,290
Postage	$ 37,000	$ 463	$ 1,388	$ 1,850	$ 33,300
Printing	$ 2,000	$ 25	$ 75	$ 100	$ 1,800
Professional	$ 60,000	$ 750	$ 2,250	$ 3,000	$ 54,000
Public Utility Services	$ 122,800	$ 1,535	$ 4,605	$ 6,140	$ 110,520
Reimbursable Expenses	$ (16,500)	$ (206)	$ (619)	$ (825)	$ (14,850)
Rentals and Leases	$ 32,900	$ 411	$ 1,234	$ 1,645	$ 29,610
Repairs and Maintenance	$ 397,500	$ 4,969	$ 14,906	$ 19,875	$ 357,750
Travel and Training	$ 20,200	$ 253	$ 758	$ 1,010	$ 18,180
Capital Outlay	$ 51,000	$ 638	$ 1,913	$ 2,550	$ 45,900
Subtotal Operating Cost	**$ 1,075,200**	**$ 13,440**	**$ 40,320**	**$ 53,760**	**$ 967,680**
DEPARTMENTAL EXPENDITURES	**$ 3,530,200**	**$ 44,128**	**$ 132,383**	**$ 176,510**	**$ 3,177,180**
Disallowed Costs					
Capital Outlay	$ (51,000)	$ (638)	$ (1,913)	$ (2,550)	$ (45,900)
Subtotal Disallowed Costs	**$ (51,000)**	**$ (638)**	**$ (1,913)**	**$ (2,550)**	**$ (45,900)**
Cost Adjustments					
Revenues	$ (331,300)	$ (4,141)	$ (12,424)	$ (16,565)	$ (298,170)
Reimbursable Expenditures	$ 16,500	$ 206	$ 619	$ 825	$ 14,850
Subtotal Cost Adjustments	**$ (314,800)**	**$ (3,935)**	**$ (11,805)**	**$ (15,740)**	**$ (283,320)**
FUNCTIONAL COST	**$ 3,164,400**	**$ 39,555**	**$ 118,665**	**$ 158,220**	**$ 2,847,960**
First Allocation					
Incoming - All Others	$ 234,940	$ 2,937	$ 8,810	$ 11,747	$ 211,446
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 3,399,340**	**$ 42,492**	**$ 127,475**	**$ 169,967**	**$ 3,059,406**
Second Allocation					
Incoming - All Others	$ 36,740	$ 459	$ 1,378	$ 1,837	$ 33,066
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 36,740**	**$ 459**	**$ 1,378**	**$ 1,837**	**$ 33,066**
TOTAL ALLOCATED	**$ 3,436,080**	**$ 42,951**	**$ 128,853**	**$ 171,804**	**$ 3,092,472**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Unique Views							
110-10-1 Mayor and Assembly	44,857.00	1.703%	$ 724		$ 724		$ 724
110-11-1 City Attorney	11,340.00	0.430%	$ 183		$ 183		$ 183
110-12-1 City Manager	298,172.00	11.319%	$ 4,809		$ 4,809		$ 4,809
110-3- Clerk	54,334.00	2.063%	$ 876		$ 876		$ 876
110-8-1 Human Resources	82,891.00	3.147%	$ 1,337		$ 1,337		$ 1,337
110-17-1 Finance Administration	174,456.00	6.622%	$ 2,814		$ 2,814		$ 2,814
110-23-1 Library	164,574.00	6.247%	$ 2,655		$ 2,655		$ 2,655
110-16-1 CDD - Administration	84,691.00	3.215%	$ 1,366		$ 1,366	$ 22	$ 1,388
110-17-2 Finance - Assessors	191,208.00	7.258%	$ 3,084		$ 3,084	$ 49	$ 3,133
110-24-1 Engineering - Administration	174,566.00	6.626%	$ 2,816		$ 2,816	$ 44	$ 2,860
110-77-1 RecycleWorks - Administration	26,507.00	1.006%	$ 428		$ 428	$ 7	$ 434
209-22-1 Police - Administration	467,473.00	17.745%	$ 7,540		$ 7,540	$ 119	$ 7,659
209-46-1 Parks and Recreation - Administration	297,231.00	11.283%	$ 4,794		$ 4,794	$ 76	$ 4,870
209-72-1 Streets - Administration	8,004.00	0.304%	$ 129		$ 129	$ 2	$ 131
210-21-1 Fire - Administration Operations	34,390.00	1.305%	$ 555		$ 555	$ 9	$ 563
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	5,752.00	0.218%	$ 93		$ 93	$ 1	$ 94
235-28-1 Eaglecrest - Administration	367,368.00	13.945%	$ 5,926		$ 5,926	$ 94	$ 6,019
271-14-1 Lands - Administration	19,146.00	0.727%	$ 309		$ 309	$ 5	$ 314
514-75-1 Water - Administration	16,756.00	0.636%	$ 270		$ 270	$ 4	$ 275
530-51-1 Harbors	33,375.00	1.267%	$ 538		$ 538	$ 8	$ 547
560-50-1 Airport - Administration	77,282.00	2.934%	$ 1,247		$ 1,247	$ 20	$ 1,266
Total	**2,634,373.00**	**100.000%**	**$ 42,492**	**$ -**	**$ 42,492**	**$ 459**	**$ 42,951**

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							
110-10-1 Mayor and Assembly	26.00	1.929%	$ 2,459		$ 2,459		$ 2,459
110-11-1 City Attorney	8.00	0.593%	$ 757		$ 757		$ 757
110-12-1 City Manager	39.00	2.893%	$ 3,688		$ 3,688		$ 3,688
110-7-1 Emergency Services	16.00	1.187%	$ 1,513		$ 1,513		$ 1,513
110-3- Clerk	48.00	3.561%	$ 4,539		$ 4,539		$ 4,539
110-8-1 Human Resources	41.00	3.042%	$ 3,877		$ 3,877		$ 3,877
110-17-1 Finance Administration	54.00	4.006%	$ 5,107		$ 5,107		$ 5,107
110-23-1 Library	131.00	9.718%	$ 12,388		$ 12,388		$ 12,388
110-16-1 CDD - Administration	202.00	14.985%	$ 19,102		$ 19,102	$ 283	$ 19,385
110-24-1 Engineering - Administration	140.00	10.386%	$ 13,239		$ 13,239	$ 196	$ 13,435
209-22-1 Police - Administration	64.00	4.748%	$ 6,052		$ 6,052	$ 90	$ 6,142
209-46-1 Parks and Recreation - Administration	259.00	19.214%	$ 24,493		$ 24,493	$ 362	$ 24,855
210-21-1 Fire - Administration Operations	42.00	3.116%	$ 3,972		$ 3,972	$ 59	$ 4,031
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	76.00	5.638%	$ 7,187		$ 7,187	$ 106	$ 7,293
271-14-1 Lands - Administration	25.00	1.855%	$ 2,364		$ 2,364	$ 35	$ 2,399
276-2-1 Affordable Housing - Operations	25.00	1.855%	$ 2,364		$ 2,364	$ 35	$ 2,399
530-51-1 Harbors	41.00	3.042%	$ 3,877		$ 3,877	$ 57	$ 3,935
560-50-1 Airport - Administration	37.00	2.745%	$ 3,499		$ 3,499	$ 52	$ 3,551
-- Other	74.00	5.490%	$ 6,998		$ 6,998	$ 104	$ 7,101
Total	**1,348.00**	**100.000%**	**$ 127,475**	**$ -**	**$ 127,475**	**$ 1,378**	**$ 128,853**

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		82,789.71	36.100%	$ 61,358		$ 61,358	$ 663	$ 62,021
-- Citywide Support		146,544.29	63.900%	$ 108,609		$ 108,609	$ 1,174	$ 109,783
	Total	**229,334.00**	**100.000%**	**$ 169,967**	**$ -**	**$ 169,967**	**$ 1,837**	**$ 171,804**

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		36,275.14	20.894%	$ 639,218		$ 639,218	$ 6,909	$ 646,127
-- Citywide Support		137,343.86	79.106%	$ 2,420,188		$ 2,420,188	$ 26,157	$ 2,446,346
	Total	**173,619.00**	**100.000%**	**$ 3,059,406**	**$ -**	**$ 3,059,406**	**$ 33,066**	**$ 3,092,472**

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	Total
110-10-1 Mayor and Assembly	$ 724	$ 2,459	$ -	$ -	$ 3,182
110-11-1 City Attorney	$ 183	$ 757	$ -	$ -	$ 939
110-12-1 City Manager	$ 4,809	$ 3,688	$ -	$ -	$ 8,498
110-7-1 Emergency Services	$ -	$ 1,513	$ -	$ -	$ 1,513
110-3- Clerk	$ 876	$ 4,539	$ -	$ -	$ 5,416
110-8-1 Human Resources	$ 1,337	$ 3,877	$ -	$ -	$ 5,214
110-17-1 Finance Administration	$ 2,814	$ 5,107	$ -	$ -	$ 7,921
110-23-1 Library	$ 2,655	$ 12,388	$ -	$ -	$ 15,043
110-16-1 CDD - Administration	$ 1,388	$ 19,385	$ -	$ -	$ 20,773
110-17-2 Finance - Assessors	$ 3,133	$ -	$ -	$ -	$ 3,133
110-24-1 Engineering - Administration	$ 2,860	$ 13,435	$ -	$ -	$ 16,295
110-77-1 RecycleWorks - Administration	$ 434	$ -	$ -	$ -	$ 434
209-22-1 Police - Administration	$ 7,659	$ 6,142	$ -	$ -	$ 13,801
209-46-1 Parks and Recreation - Administration	$ 4,870	$ 24,855	$ -	$ -	$ 29,725
209-72-1 Streets - Administration	$ 131	$ -	$ -	$ -	$ 131
210-21-1 Fire - Administration Operations	$ 563	$ 4,031	$ -	$ -	$ 4,594
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ 94	$ 7,293	$ -	$ -	$ 7,388
225-1-1 Marine Passenger Fees	$ -	$ -	$ 62,021	$ 646,127	$ 708,148
235-28-1 Eaglecrest - Administration	$ 6,019	$ -	$ -	$ -	$ 6,019
271-14-1 Lands - Administration	$ 314	$ 2,399	$ -	$ -	$ 2,713
276-2-1 Affordable Housing - Operations	$ -	$ 2,399	$ -	$ -	$ 2,399
514-75-1 Water - Administration	$ 275	$ -	$ -	$ -	$ 275
530-51-1 Harbors	$ 547	$ 3,935	$ -	$ -	$ 4,481
560-50-1 Airport - Administration	$ 1,266	$ 3,551	$ -	$ -	$ 4,817
-- Other	$ -	$ 7,101	$ -	$ -	$ 7,101
-- Citywide Support	$ -	$ -	$ 109,783	$ 2,446,346	$ 2,556,128
Total	**$ 42,951**	**$ 128,853**	**$ 171,804**	**$ 3,092,472**	**$ 3,436,080**

November 20, 2024

FULL COST ALLOCATION PLAN RESULTS AND CHARGES

The Matrix Consulting Group conducted Juneau's FY 2025 Full Cost Allocation Plan (CAP). The results of this plan are typically used by the City and Borough to charge different non-general fund sources. The City and Borough of Juneau conducts this plan annually. However, as part of this annual process, the City observed significant variances in the results due to the nature of metrics being realized. However, Cost Allocation Plans are a snapshot in time and the total costs being allocated are based upon a singular years' worth of data. As such, depending upon the needs of the specific year, the support to departments can fluctuate.

As a result, the project team is recommending that the City consider "smoothing" or averaging the results from the past three (3) fiscal years. This approach minimizes the volatility in charges and ensures that there is the realization and charges based upon the overall support provided over the last several years[1]. The following exhibit shows the total proposed charges for FY25 based upon the 3-year smoothing of Full Cost Allocation results.

In FY25, Enterprise Funds 538 WW Extension and 539 Water Extension are inactive. Moving forward, the associated costs are incorporated into funds 519 and 514, respectively.

- 538 WW Extension is now 519-76-06 - Wastewater – Extension
- 539 Water Extension is now 514-75-02 - Water – Extension

[1] Results from FY23, FY24, and FY25 Full Cost Allocation plans were averaged.

Receivers	FY23 CAP Allocation	FY24 CAP Allocation	FY25 CAP Allocation	Total Smoothed Charges
120-02-01 School District - Component Unit - School District - Administration	$182,217	$276,849	$356,805	$271,957
120-02-02 School District - Component Unit - School District - Administration	$13,972	$21,057	$12,324	$15,784
Fund 120 - School District Subtotal	***$196,189***	***$297,906***	***$369,129***	***$287,741***
150-42-01 Permanent Fund - Arboretum - Administration	$4,798	$13,616	$15,945	$11,453
215-01-01 Special Revenue Fund - Sales Tax - Administration	$1,286,406	$1,412,881	$1,546,817	$1,415,368
216-01-01 Special Revenue Fund - Hotel Tax - Administration	$58,811	$94,481	$104,922	$86,071
221-01-01 Special Revenue Fund - Tobacco Tax - Administration	$71,366	$79,931	$80,396	$77,231
235-01-01 Special Revenue Fund - Eaglecrest - Non-Operational	$9,120	$9,901	$8,607	$9,209
235-28-01 Special Revenue Fund - Eaglecrest - Administration	$339,201	$431,730	$438,465	$403,132
235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	$13,155	$15,959	$18,097	$15,737
235-28-03 Special Revenue Fund - Eaglecrest - Lift	$12,218	$11,347	$10,967	$11,510
235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	$19,515	$22,302	$19,051	$20,289
235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	$9,760	$11,468	$10,643	$10,624
235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	$16,309	$21,103	$20,472	$19,295
235-28-07 Special Revenue Fund - Eaglecrest - Food Service	$5,917	$7,640	$16,540	$10,032
235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	$9,242	$9,592	$11,726	$10,187
235-28-09 Special Revenue Fund - Eaglecrest - Marketing	$6,337	$7,013	$6,539	$6,630
235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	$2,583	$2,965	$1,727	$2,425
235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	$4,458	$4,910	$2,607	$3,991
235-28-14 Special Revenue Fund - Eaglecrest - Conservation Corps				
Fund 235 - Eaglecrest Subtotal	***$447,814***	***$555,928***	***$565,441***	***$523,061***
270-48-01 Special Revenue Fund - Downtown Parking - Marine Parking Garage	$21,559	$66,976	$71,422	$53,319
271-14-01 Special Revenue Fund - Lands - Administration	$133,288	$151,169	$157,736	$147,398
271-14-02 Special Revenue Fund - Lands - Quarries	$11,161	$17,206	$13,736	$14,034
Fund 271 - Lands Subtotal	***$144,449***	***$168,375***	***$171,472***	***$161,432***

Receivers	FY23 CAP Allocation	FY24 CAP Allocation	FY25 CAP Allocation	Total Smoothed Charges
276-02-01 Special Revenue Fund - Affordable Housing - Operations	$30,362	$47,875	$63,952	$47,396
276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans	$9,968	$8,421	$8,712	$9,033
276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	$51	$0	$0	$17
276-02-05 Special Revenue Fund - Affordable Housing - Grants Awarded	$0	$0	$0	$0
Fund 276 - Affordable Housing Subtotal	***$40,380***	***$56,295***	***$72,664***	***$56,447***
514-75-01 Enterprise Fund - Water - Administration	$676,510	$789,158	$850,892	$772,187
514-75-02 Enterprise Fund - Water - Extension	$0	$0	$15,304	$5,101
Fund 514 - Water Subtotal	***$676,510***	***$789,158***	***$866,196***	***$777,288***
519-01-01 Enterprise Fund - Wastewater - Non-Operational	$7,593	$6,518	$6,357	$6,823
519-76-04 Enterprise Fund - Wastewater - Collections	$601,936	$663,731	$687,557	$651,075
519-76-05 Enterprise Fund - Wastewater - Treatment	$209,356	$277,463	$207,418	$231,412
519-76-06 Enterprise Fund - Wastewater - Extension	$0	$0	$15,434	$5,145
Fund 519 - Wastewater Subtotal	***$818,885***	***$947,712***	***$901,332***	***$894,454***
530-51-01 Enterprise Fund - Harbors - Administration	$407,727	$501,384	$565,543	$491,552
531-52-01 Enterprise Fund - Docks - Administration	$102,460	$153,764	$173,422	$143,215
531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	$8,939	$14,051	$19,962	$14,317
Fund 531 - Docks Subtotal	***$111,398***	***$167,815***	***$193,384***	***$157,532***
538-24-03 Enterprise Fund - WW Extension - Administration	$6,116	$14,709	$0	$6,942
539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	$3,184	$15,467	$0	$6,217
550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	$321,846	$506,972	$625,018	$484,612
602-79-01 Internal Service Fund - Fleet - Administration	$137,807	$107,287	$90,496	$111,863
602-79-02 Internal Service Fund - Fleet - Replacement Program	$16,741	$42,609	$70,768	$43,373
602-79-03 Internal Service Fund - Fleet - Replacement Program - Grants	$21,039	$23,272	$23,178	$22,496
602-79-04 Internal Service Fund - Fleet - Fuel Program	$28,117	$43,670	$23,096	$31,628
602-79-05 Internal Service Fund - Fleet - Washbay	$3,968	$3,673	$3,879	$3,840
Fund 602 - Fleet Subtotal	***$207,672***	***$220,511***	***$211,418***	***$213,200***
640-44-01 Internal Service Fund - Building Maintenance - Administration	$198,621	$266,111	$283,176	$249,303

Receivers	FY23 CAP Allocation	FY24 CAP Allocation	FY25 CAP Allocation	Total Smoothed Charges
680-60-01 Internal Service Fund - Risk - Administration	$158,684	$195,823	$211,198	$188,568
680-60-02 Internal Service Fund - Risk - Workers Comp	$7,221	$5,911	$6,579	$6,570
680-60-03 Internal Service Fund - Risk - General Liability	$10,903	$11,366	$15,436	$12,568
680-60-03 Internal Service Fund - Risk - Auto	$2,094	$1,761	$2,009	$1,955
680-60-04 Internal Service Fund - Risk - Property	$6,042	$6,750	$12,386	$8,393
680-60-04 Internal Service Fund - Risk - EE Practice	$1,226	$1,942	$913	$1,360
680-60-05 Internal Service Fund - Risk - Special Policy	$3,719	$2,086	$2,970	$2,925
680-60-06 Internal Service Fund - Risk - Health	$30,500	$45,715	$52,810	$43,008
680-60-06 Internal Service Fund - Risk - Life	$3,150	$5,562	$7,128	$5,280
680-60-06 Internal Service Fund - Risk - Wellness	$9,738	$6,449	$11,024	$9,070
680-60-06 Internal Service Fund - Risk - EAP	$933	$1,219	$1,229	$1,127
680-60-07 Internal Service Fund - Risk - UI CBJ	$1,724	$1,383	$1,324	$1,477
680-60-07 Internal Service Fund - Risk - UI BRH	$1,724	$1,383	$1,308	$1,472
680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ	$2,473	$969	$994	$1,478
680-60-08 Internal Service Fund - Risk - Depndnt Care Astnc Component	$0	$4,501	$1,975	$2,159
Fund 680 - Risk Subtotal	***$240,132***	***$292,819***	***$329,283***	***$287,411***