TITLE 2 CFR 200 COMPLIANT ALLOCATION PLAN

FY 21-22 Actual Expenses

CITY AND BOROUGH OF JUNEAU, AK

FEBRUARY 2024

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1. Executive Summary

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

1 Methodology

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

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

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

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

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

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

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

2 Project Steps

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

- Meet with the City and Borough of Juneau‘s administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or “functions” provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source, and collect allocation basis data and statistics
- Populate the analytical model, and calculate results

- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

3 Summary

In summary, key project details for the cost plan are as follows:

- Cost figures are based on fiscal year 2021 / 2022 actual expenditures
- The allocation methodology is Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

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

2. Reading the Plan

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

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

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

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

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

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

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

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

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

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

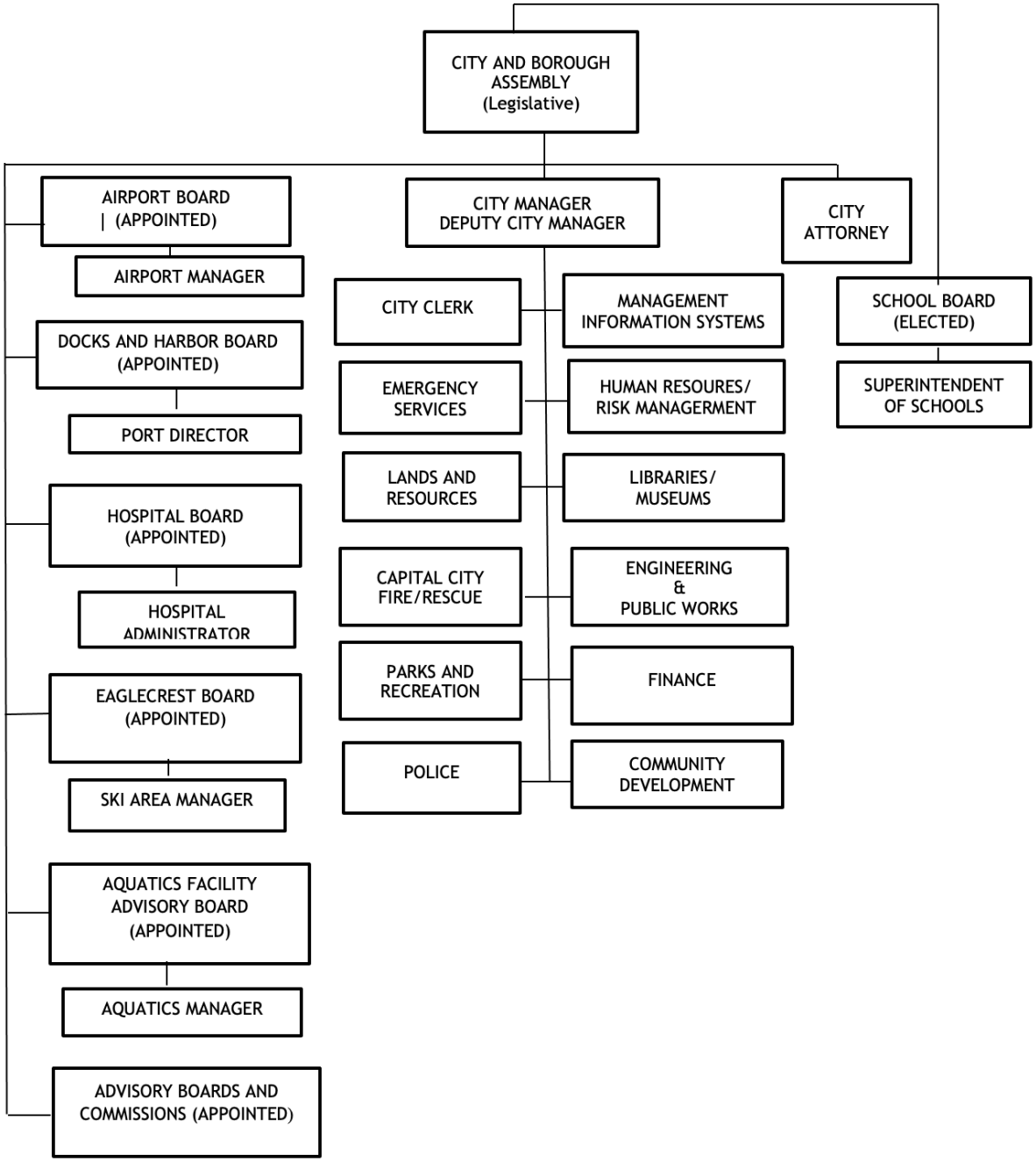
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

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

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

3. Organizational Chart

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


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

4. Summary of Overhead Allocations

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-1-1 General Fund - General Fund - Non-Dept	110-4-1 Election	110-10-1 Mayor and Assembly	110-12-2 Manager Office - Teen Health Center	110-12-3 Manager Office - Syst. Racism Rev.	110-12-5 Manager Office - Housing and Homelessness
110	11	1	City Attorney	$ -	$ -	$ 66,423	$ -	$ -	$ -
110	12	1	City Manager	$ 7	$ 2,137	$ 58,745	$ 1,571	$ 4,568	$ 2,966
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 118,775	$ -	$ 23,237	$ -
110	8	1	Human Resources	$ -	$ 272	$ 8,578	$ 1,447	$ -	$ 1,906
110	06/15		MIS	$ -	$ 1,803	$ 30,049	$ 628	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 4,770	$ 3,688	$ 34,255	$ 3,177	$ -	$ 3,484
110	17	4	Treasury	$ 9,474	$ 38	$ 175	$ 44	$ 8	$ -
110	17	6	Purchasing	$ 667	$ 682	$ 3,767	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ 2,945	$ -	$ -	$ -
			Proposed Costs	**$ 14,918**	**$ 8,619**	**$ 323,713**	**$ 6,867**	**$ 27,813**	**$ 8,356**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-12-6 Manager Office - Tourism Management	110-16-1 CDD - Administration	110-16-2 CDD - Planning	110-16-3 CDD - Building	110-17-2 Finance - Assessors	110-17-7 Finance - Sales Tax	110-21-1 Fire - Emergency Services	110-21-70 Fire - Sobering Center
110	11	1	City Attorney	$ -	$ -	$ 202,868	$ -	$ 70,299	$ 17,812	$ -	$ -
110	12	1	City Manager	$ 1,240	$ 8,371	$ 35,113	$ 9,398	$ 7,662	$ -	$ 36,182	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ 11,456	$ 3,470	$ 15,488	$ 14,187	$ 14,187	$ -	$ -
110	8	1	Human Resources	$ -	$ 7,625	$ 8,578	$ 5,719	$ 6,672	$ -	$ -	$ -
110	06/15		MIS	$ 103	$ 149,650	$ 1,370	$ -	$ 83,706	$ 81,814	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ 126,320	$ -	$ -	$ -
110	17	3	Controller	$ 1,702	$ 22,436	$ 12,352	$ 11,006	$ 9,017	$ 88	$ 28,369	$ 168
110	17	4	Treasury	$ 37	$ 4,570	$ 251	$ 131	$ 28,404	$ 18,682	$ 862	$ 181
110	17	6	Purchasing	$ -	$ 2,575	$ -	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ 21,115	$ -	$ -	$ 1,870	$ -	$ -	$ -
			Proposed Costs	**$ 3,083**	**$ 227,798**	**$ 264,003**	**$ 41,742**	**$ 348,135**	**$ 132,582**	**$ 65,413**	**$ 349**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-21-71 Fire - Mobile Integrated Health	110-23-2 Library - City Museum	110-24-1 Engineering - Administration	110-24-2 Engineering - CIP	110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	110-41-1 P&R Parks and Landscape - Administration
110	11	1	City Attorney	$ -	$ -	$ 56,898	$ -	$ -	$ -
110	12	1	City Manager	$ 152	$ 4,197	$ 14,086	$ 15,238	$ 199	$ 18,854
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 19,573	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 3,583	$ 1,957	$ 15,999	$ -	$ 19,091
110	06/15		MIS	$ -	$ 48,014	$ 114,144	$ 3,256	$ -	$ 57,686
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,946	$ 21,206	$ 8,711	$ 18,213	$ 1,659	$ 40,316
110	17	4	Treasury	$ 112	$ 110	$ 104	$ 429	$ -	$ 113,652
110	17	6	Purchasing	$ -	$ 3,333	$ 557	$ -	$ -	$ 1,632
110	23	1	Library	$ -	$ -	$ 10,336	$ -	$ -	$ -
			Proposed Costs	**$ 2,211**	**$ 80,443**	**$ 226,367**	**$ 53,135**	**$ 1,858**	**$ 251,232**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 1,772	$ 3,907	$ 2,527	$ 3,099	$ 3,353
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 1,301	$ -	$ 4,454	$ -	$ -
110	8	1	Human Resources	$ 1,749	$ -	$ 1,299	$ -	$ -
110	06/15		MIS	$ 112	$ -	$ 12,048	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,637	$ 6,137	$ 7,979	$ 2,635	$ 4,253
110	17	4	Treasury	$ 37	$ 109	$ 39	$ 87	$ 137
110	17	6	Purchasing	$ -	$ -	$ 10,549	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 8,608**	**$ 10,152**	**$ 38,895**	**$ 5,821**	**$ 7,744**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-77-4 RecycleWorks - Junked Vehicles	111-80-21 LID Assessments - LID 201 - Dunn St. Improv	111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 3,002	$ -	$ -	$ -
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	$ 2,564	$ 13	$ 6	$ 7
110	17	4	Treasury	$ 74	$ 212	$ 52	$ 7
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 5,640**	**$ 226**	**$ 59**	**$ 14**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	111-80-94 LID Assessments - LID 94 - Old fund 311	120-2-1 School District - Administration	120-2-2 School District - Administration	150-42-1 Arboretum	209-1-1 Roaded Service Area Non-Operational
110	11	1	City Attorney	$ -	$ -	$ 60,519	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ 42,434	$ 5,318	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 4,020	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 72	$ -	$ 20,328	$ 10,054	$ 4,584	$ 3,993
110	17	4	Treasury	$ 509	$ 12	$ 7,608	$ -	$ 4,150	$ 75
110	17	6	Purchasing	$ -	$ -	$ 130	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 581**	**$ 12**	**$ 135,039**	**$ 15,372**	**$ 8,734**	**$ 4,068**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-1 Police - Administration	209-22-2 Police - General Operations	209-22-5 Police - Communications	209-22-7 Police - Animal Control	209-22-8 Police - Community Services	209-22-9 Police - System Admin/E911
110	11	1	City Attorney	$ 84,101	$ -	$ -	$ 381	$ -	$ -
110	12	1	City Manager	$ 11,367	$ 61,328	$ 9,459	$ 5,297	$ 3,387	$ 5,085
110	7	1	Emergency Services	$ 52,411	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 9,533	$ -	$ -	$ 8,674	$ -	$ -
110	8	1	Human Resources	$ 5,892	$ 106,809	$ 20,293	$ -	$ 953	$ 5,739
110	06/15		MIS	$ 19,923	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 66,422	$ 70,165	$ 11,673	$ 3,003	$ 2,465	$ 6,917
110	17	4	Treasury	$ 30,863	$ 10,823	$ 1,394	$ 1,174	$ 139	$ 1,207
110	17	6	Purchasing	$ 19,276	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ 11,613	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 311,400**	**$ 249,125**	**$ 42,819**	**$ 18,529**	**$ 6,944**	**$ 18,948**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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	209-46-1 Parks and Recreation - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,215
110	12	1	City Manager	$ 2,001	$ 1,300	$ 478	$ 572	$ 5,612	$ 10,858	$ 6,070
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,321
110	8	1	Human Resources	$ 953	$ 953	$ -	$ -	$ 4,766	$ 10,079	$ 2,575
110	06/15		MIS	$ -	$ -	$ -	$ 2,005	$ -	$ -	$ 122,863
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 3,700	$ 2,550	$ 900	$ 971	$ 8,255	$ 18,519	$ 13,400
110	17	4	Treasury	$ 622	$ 240	$ 161	$ 411	$ 968	$ 1,832	$ 582
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,831
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,826
			Proposed Costs	**$ 7,276**	**$ 5,043**	**$ 1,539**	**$ 3,958**	**$ 19,600**	**$ 41,289**	**$ 203,684**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-2 Parks and Recreation - Areawide Recreation	209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	209-46-7-2 Parks and Recreation - BAM After School Program	209-46-7-4 Parks and Recreation - Youth Sports	209-46-7-50 Parks and Recreation - Grants (Youth Shelter)
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 4,005	$ 9,979	$ 386	$ 549	$ 3,132
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 5,808	$ 20,804	$ -	$ -	$ -
110	06/15		MIS	$ 4,103	$ 73,973	$ -	$ 1,566	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 7,105	$ 30,164	$ 779	$ 1,003	$ 3,637
110	17	4	Treasury	$ 587	$ 899	$ 184	$ 201	$ 887
110	17	6	Purchasing	$ 490	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 22,099**	**$ 135,819**	**$ 1,348**	**$ 3,319**	**$ 7,656**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 7,186
110	12	1	City Manager	$ 6,655	$ 96	$ 2,437	$ 2,786	$ 9,661
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 1,301	$ -	$ 1,301	$ -	$ 4,020
110	8	1	Human Resources	$ 6,403	$ -	$ -	$ 3,586	$ 2,436
110	06/15		MIS	$ 28,660	$ -	$ -	$ 149	$ 73,743
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 9,821	$ 438	$ 1,173	$ 5,280	$ 24,274
110	17	4	Treasury	$ 999	$ 14	$ 378	$ 393	$ 15,034
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 18,151
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 53,839**	**$ 548**	**$ 5,289**	**$ 12,195**	**$ 154,505**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-71-2 Capital Transit - Operations	209-71-3 Capital Transit - Maintenance	209-71-4 Capital Transit - Downtown Center	209-71-5 Capital Transit - Valley Center	209-72-1 Streets - Administration	209-72-2 Streets - Marine Passenger Fees
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 7,186	$ -
110	12	1	City Manager	$ 29,592	$ 9,022	$ 518	$ -	$ 36,087	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ 4,020	$ -
110	8	1	Human Resources	$ 55,380	$ 7,625	$ -	$ -	$ 41,067	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 70,988	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 52,612	$ 15,847	$ 475	$ -	$ 56,833	$ 8
110	17	4	Treasury	$ 4,454	$ 1,757	$ 118	$ 85	$ 14,779	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 23,064	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 142,039**	**$ 34,252**	**$ 1,111**	**$ 85**	**$ 254,025**	**$ 8**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	210-1-1 Fire - Administration Non-Program	210-21-1 Fire - Administration Operations	210-21-70 Fire - CARES program	215-1-1 Sales Tax	216-1-1 Hotel Tax	219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	219-20-1 CARES Relief Fund - Operations
110	11	1	City Attorney	$ -	$ 16,700	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 31,556	$ 10,887	$ 8,335	$ 593	$ -	$ 1,961
110	7	1	Emergency Services	$ -	$ 24,782	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ 4,020	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 101,854	$ 11,121	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 157,914	$ 378	$ -	$ -	$ -	$ 29,666
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 11,514	$ 82,243	$ 17,335	$ 14,944	$ 11,856	$ 3,788	$ 84,096
110	17	4	Treasury	$ 32	$ 23	$ 15,378	$ 998,483	$ 37,894	$ -	$ 10,403
110	17	6	Purchasing	$ -	$ 12,743	$ -	$ -	$ -	$ 8,120	$ 1,632
110	23	1	Library	$ 3,159	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 14,705**	**$ 431,835**	**$ 55,099**	**$ 1,021,763**	**$ 50,343**	**$ 11,908**	**$ 127,758**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-2 CARES Relief Fund - Childcare	219-20-5 CARES Relief Fund - Vote by Mail	219-20-8 CARES Relief Fund - Testing Equipment	219-20-11 CARES Relief Fund - Hotline	219-20-13 CARES Relief Fund - Hagevig Testing
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 3	$ 1	$ 271	$ 2,210	$ 2,329
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	$ 162	$ 1	$ 148	$ 1,246	$ 1,679
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 165**	**$ 1**	**$ 419**	**$ 3,456**	**$ 4,008**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	219-20-15 CARES Relief Fund - Isolation and Quarantine	219-20-16 CARES Relief Fund - Pop-up testing	219-20-19 CARES Relief Fund - Housing Assistance Pmts
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 66	$ 9	$ 5,730	$ -
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	$ 76	$ 29	$ 3,279	$ 16
110	17	4	Treasury	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 143**	**$ 37**	**$ 9,008**	**$ 16**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-20 CARES Relief Fund - ArtWorks/PT Grants	219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	219-20-26 CARES Relief Fund - Communication Costs	219-20-27 CARES Relief Fund - MIH & Sleep Off
110	11	1	City Attorney	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 152	$ 61	$ 211	$ 18
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	$ -	$ 41	$ 139	$ 34
110	17	4	Treasury	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 152**	**$ 102**	**$ 350**	**$ 51**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	219-20-28 CARES Relief Fund - Individual Assistance Payments	219-20-29 CARES Relief Fund - Vaccine Distribution	219-20-30 CARES Relief Fund - USDOJ-COVID	219-20-31 CARES Relief Fund - Safe Opening and Operation	219-20-32 CARES Relief Fund - Healthy Equitable Grant
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 53	$ 532	$ 9	$ 403	$ -
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	$ 125	$ 811	$ 323	$ 252	$ 231
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 178**	**$ 1,343**	**$ 333**	**$ 654**	**$ 231**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	221-1-1 Tobacco Tax	225-1-1 Marine Passenger Fees	232-52-1 Port Development Fee	235-1-1 Eaglecrest - Non-Operational	235-28-1 Eaglecrest - Administration	235-28-2 Eaglecrest - Ski Patrol	235-28-3 Eaglecrest - Lift
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 39,120	$ -	$ -
110	12	1	City Manager	$ 300	$ 17,890	$ 39	$ -	$ 3,251	$ 127	$ 94
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ 4,020	$ -	$ -	$ 12,075	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ 4,699	$ 4,547	$ 5,019
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 162,318	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 12,857	$ 16,142	$ 8,931	$ 6,799	$ 13,337	$ 4,733	$ 4,723
110	17	4	Treasury	$ 48,170	$ 8,132	$ 3,283	$ -	$ 28,421	$ 10	$ 8
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ 6,336	$ -	$ -
110	23	1	Library	$ -	$ 224,468	$ -	$ -	$ 3,376	$ -	$ -
			Proposed Costs	**$ 61,327**	**$ 270,652**	**$ 12,252**	**$ 6,799**	**$ 272,932**	**$ 9,417**	**$ 9,843**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	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
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 215	$ 110	$ 134	$ 56	$ 72	$ 46
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 6,080	$ 3,224	$ 7,967	$ 1,147	$ 2,961	$ 1,437
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 8,748	$ 5,011	$ 5,314	$ 2,740	$ 3,638	$ 2,673
110	17	4	Treasury	$ 24	$ 11	$ 9	$ 5	$ 7	$ 7
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 15,067**	**$ 8,356**	**$ 13,424**	**$ 3,948**	**$ 6,678**	**$ 4,163**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-11 Eaglecrest - Building Maint	235-28-12 Eaglecrest - Vehicle Maint	235-28-13 Eaglecrest - Diamond Park Fieldho	235-28-14 Eaglecrest - Conservation Corps	249-1-1 Parks and Recreation - Aquatics	249-46-3 Parks and Recreation - Aquatics
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ 147
110	12	1	City Manager	$ 24	$ 33	$ 0	$ -	$ 1,218	$ 6,784
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ 1,301
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ 10,585
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ 17,439
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 713	$ 2,554	$ 352	$ 389	$ 114	$ 14,391
110	17	4	Treasury	$ 4	$ 4	$ -	$ -	$ -	$ 1,131
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 740**	**$ 2,591**	**$ 352**	**$ 389**	**$ 1,332**	**$ 51,778**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	249-46-13 Parks and Recreation - Diamond Park Aquatic Center	270-48-1 Downtown Parking - Marine Parking Garage	271-14-1 Lands - Administration	271-14-2 Lands - Quarries	276-2-1 Affordable Housing - Operations	276-2-2 Affordable Housing - Mobile Home Loans
110	11	1	City Attorney	$ -	$ -	$ 37,086	$ -	$ -	$ -
110	12	1	City Manager	$ 11,769	$ 3,954	$ 4,191	$ 219	$ 1,978	$ 58
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ 18,272	$ -	$ 9,295	$ -
110	8	1	Human Resources	$ 16,703	$ 356	$ 2,768	$ 998	$ -	$ -
110	06/15		MIS	$ 35,289	$ -	$ 18,896	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 19,876	$ 8,928	$ 12,850	$ 4,164	$ 1,387	$ 1,213
110	17	4	Treasury	$ 1,893	$ 1,905	$ 6,795	$ 2,299	$ 3,510	$ 6,499
110	17	6	Purchasing	$ -	$ 1,329	$ 6,023	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 85,531**	**$ 16,472**	**$ 106,881**	**$ 7,680**	**$ 16,170**	**$ 7,770**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	276-2-3 Affordable Housing - Accessory Apt Grant	276-2-5 Affordable Housing - Grants Awarded	325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	329-1-1 Debt Service - JIA Bonds Debt Service	330-1-1 Debt Service - General Debt Service
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 185	$ 1,538	$ -	$ -	$ -
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	$ 1,287	$ 2,002	$ 88	$ 64	$ 26,159
110	17	4	Treasury	$ -	$ -	$ 17,612	$ 7,500	$ 25,617
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,472**	**$ 3,540**	**$ 17,700**	**$ 7,564**	**$ 51,776**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	401-90-1 Capital Projects - School CIPs	402-90-1 Capital Projects - Roads CIPs
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ 152	$ 457
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ 1,675	$ 8,113
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,139	$ 1,139	$ 1,139	$ 47,789	$ 41,793
110	17	4	Treasury	$ 759	$ 759	$ 759	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ 26,551	$ 86,127
110	23	1	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,898**	**$ 1,898**	**$ 1,898**	**$ 76,168**	**$ 136,489**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	403-90-1 Capital Projects - Fire CIPs	404-90-1 Capital Projects - Community Development CIPs	406-90-1 Capital Projects - Parks and Rec CIPs	414-90-1 Capital Projects - Water CIPs	419-90-1 Capital Projects - Wastewater CIPs	430-90-1 Capital Projects - Harbors CIPs
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ -	$ -	$ 305	$ 609	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 3,662	$ 5,556	$ -	$ 1,644	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 11,042	$ 23,097	$ 65,030	$ 8,630	$ 26,341	$ 5,034
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ -	$ -
110	17	6	Purchasing	$ 7,696	$ 42,387	$ 75,593	$ 11,015	$ 6,980	$ 577
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 18,737**	**$ 69,147**	**$ 146,179**	**$ 19,950**	**$ 35,573**	**$ 5,610**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	431-90-1 Capital Projects - Docks CIPs	450-90-1 Capital Projects - Hospital CIPs	460-90-1 Capital Projects - Airport CIPs	514-1-1 Water - Administration	514-75-1 Water - Administration	519-1-1 Wastewater - Non-Operational
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ 7,186	$ -
110	12	1	City Manager	$ 305	$ 305	$ -	$ 16,433	$ 19,286	$ 13,121
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ 4,454	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ -	$ 26,627	$ -
110	06/15		MIS	$ 1,404	$ 7,675	$ 202	$ -	$ 91,273	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 10,826	$ 27,067	$ 28,997	$ 9,200	$ 59,535	$ 2,488
110	17	4	Treasury	$ -	$ -	$ -	$ -	$ 300,824	$ -
110	17	6	Purchasing	$ 3,772	$ 27,126	$ 3,713	$ -	$ 6,543	$ 4,638
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 16,306**	**$ 62,172**	**$ 32,911**	**$ 25,633**	**$ 515,730**	**$ 20,248**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	519-76-4 Wastewater - Collections	519-76-5 Wastewater - Treatment	520-80-13 Wastewater LIDs - LID 130	520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	520-80-95 Wastewater LIDs - LID 95	520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer
110	11	1	City Attorney	$ 7,186	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 13,463	$ 49,688	$ -	$ -	$ -	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 4,454	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 11,982	$ 46,807	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 146,057	$ 251	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 32,936	$ 56,284	$ 16	$ 16	$ 16	$ 16
110	17	4	Treasury	$ 228,731	$ 12,161	$ 373	$ 385	$ 495	$ 147
110	17	6	Purchasing	$ 16,719	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 461,529**	**$ 165,191**	**$ 389**	**$ 401**	**$ 511**	**$ 163**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	520-80-98 Wastewater LIDs - LID 98	530-1-1 Harbors	530-51-1 Harbors	531-1-1 Docks - Administration	531-52-1 Docks - Administration	531-52-2 Docks - CIP Engineers-Dock
110	11	1	City Attorney	$ -	$ -	$ -	$ 24,055	$ -	$ 24,055	$ -
110	12	1	City Manager	$ -	$ -	$ 884	$ 8,317	$ 1,259	$ 1,760	$ 1,212
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ 5,148	$ -	$ 5,148	$ -
110	8	1	Human Resources	$ -	$ -	$ -	$ 15,837	$ -	$ 10,754	$ 2,849
110	06/15		MIS	$ -	$ -	$ -	$ 160,934	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 16	$ 16	$ 9,696	$ 72,883	$ 13,921	$ 27,882	$ 4,844
110	17	4	Treasury	$ 532	$ 1,048	$ -	$ 43,867	$ -	$ 2,094	$ 3
110	17	6	Purchasing	$ -	$ -	$ -	$ 2,039	$ -	$ 1,159	$ -
110	23	1	Library	$ -	$ -	$ -	$ 3,715	$ -	$ -	$ -
			Proposed Costs	**$ 548**	**$ 1,064**	**$ 10,580**	**$ 336,796**	**$ 15,180**	**$ 72,851**	**$ 8,907**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	538-24-3 WW Extension - Administration	539-24-3 Water Extension - Eng Water Extension	550-1-1 Bartlett Regional Hospital	550-55-1 Bartlett Regional Hospital	560-50-1 Airport - Administration	560-50-2 Airport - Terminal General Operations
110	11	1	City Attorney	$ -	$ -	$ -	$ 83,145	$ 29,839	$ -
110	12	1	City Manager	$ 495	$ 506	$ 944	$ 52,883	$ 1,755	$ 584
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ 12,385	$ -
110	3		Clerk	$ -	$ -	$ -	$ 6,189	$ 7,118	$ -
110	8	1	Human Resources	$ 657	$ 530	$ -	$ -	$ 10,188	$ 7,166
110	06/15		MIS	$ -	$ -	$ -	$ 17,188	$ 98,109	$ 348
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 5,521	$ 14,935	$ 17,787	$ 26,472	$ 22,358	$ 26,432
110	17	4	Treasury	$ -	$ 15	$ -	$ 32,525	$ 12,327	$ 2,599
110	17	6	Purchasing	$ 958	$ 412	$ -	$ 265	$ 42,896	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ 4,657	$ -
			Proposed Costs	**$ 7,631**	**$ 16,397**	**$ 18,732**	**$ 218,667**	**$ 241,632**	**$ 37,129**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-3 Airport - Airfield Maintenance Shop	560-50-4 Airport - ARFF	560-50-5 Airport - Airport Security	560-50-8 Airport - Airport Landside	560-50-13 Airport - PFAS Cleanup	602-1-1 Fleet - Administration	602-79-1 Fleet - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,186
110	12	1	City Manager	$ 1,517	$ 302	$ 205	$ 7	$ 7	$ 14,281	$ 8,342
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,020
110	8	1	Human Resources	$ 18,203	$ -	$ -	$ -	$ -	$ -	$ 5,168
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 38,010	$ 4,959	$ 4,595	$ 933	$ 1,130	$ 7,906	$ 26,339
110	17	4	Treasury	$ 6,062	$ 1,549	$ 1,172	$ 39	$ -	$ -	$ 8,699
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,857
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 63,793**	**$ 6,811**	**$ 5,972**	**$ 979**	**$ 1,137**	**$ 22,187**	**$ 120,611**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-2 Fleet - Replacement Program	602-79-3 Fleet - Replacement Program - Grants	602-79-4 Fleet - Fuel Program	602-79-5 Fleet - Washbay	640-1-1 Building Maintenance	640-44-1 Building Maintenance	680-1-1 Risk - Administration
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 502	$ 166	$ 5,662	$ 315	$ 1,088	$ 17,579	$ 23
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ -	$ 912	$ 244	$ -	$ 10,749	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ 83,143	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 10,971	$ 1,406	$ 9,369	$ 1,294	$ 800	$ 45,218	$ 341
110	17	4	Treasury	$ 716	$ -	$ 6,435	$ 441	$ -	$ 1,197	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ 15,257	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 12,189**	**$ 1,572**	**$ 22,378**	**$ 2,295**	**$ 1,889**	**$ 173,144**	**$ 364**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-1 Risk - Administration	680-60-2 Risk - Workers Comp	680-60-3 Risk - General Liability	680-60-3 Risk - Auto	680-60-4 Risk - Property	680-60-4 Risk - EE Practice	680-60-5 Risk - Special Policy	680-60-6 Risk - Health
110	11	1	City Attorney	$ 48,844	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ 1,817	$ 172	$ 203	$ 623	$ 171	$ 6,388	$ 19	$ 5
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ 4,020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ 4,561	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 33,546	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 14,066	$ 1,112	$ 6,086	$ 8,046	$ 1,450	$ 70,044	$ 773	$ 9,345
110	17	4	Treasury	$ 2,470	$ 2,433	$ 750	$ 38	$ 1,350	$ 22	$ 474	$ 788
110	17	6	Purchasing	$ 29,829	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 139,154**	**$ 3,718**	**$ 7,039**	**$ 8,707**	**$ 2,972**	**$ 76,454**	**$ 1,265**	**$ 10,138**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-6 Risk - Life	680-60-6 Risk - Wellness	680-60-6 Risk - EAP	680-60-7 Risk - UI CBJ	680-60-7 Risk - UI BRH	680-60-8 Risk - Cafeteria Plan CBJ	736-1-1 Mental Health	-- Other	-- Citywide Support
110	11	1	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	12	1	City Manager	$ -	$ 313	$ -	$ -	$ -	$ -	$ 0	$ 2,741	$ -
110	7	1	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	3		Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	8	1	Human Resources	$ -	$ 953	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 3,811	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	1	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	17	3	Controller	$ 1,877	$ 2,587	$ 514	$ 881	$ 511	$ 565	$ 0	$ -	$ -
110	17	4	Treasury	$ 159	$ 134	$ 24	$ 48	$ 48	$ 10	$ -	$ -	$ -
110	17	6	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	23	1	Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,008,933
			Proposed Costs	**$ 2,036**	**$ 7,799**	**$ 538**	**$ 928**	**$ 559**	**$ 576**	**$ 0**	**$ 2,741**	**$ 2,008,933**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	11	1	City Attorney	$ 924,439	$ -	$ 983,329	$ 1,907,768
110	12	1	City Manager	$ 890,665	$ -	$ 55,117	$ 945,782
110	7	1	Emergency Services	$ 89,578	$ -	$ 57,831	$ 147,408
110	3		Clerk	$ 353,855	$ -	$ 82,689	$ 436,544
110	8	1	Human Resources	$ 742,250	$ -	$ -	$ 742,250
110	06/15		MIS	$ 2,068,850	$ -	$ -	$ 2,068,850
110	17	1	Finance Administration	$ 126,320	$ -	$ -	$ 126,320
110	17	3	Controller	$ 2,111,782	$ -	$ -	$ 2,111,782
110	17	4	Treasury	$ 2,182,092	$ -	$ 295,772	$ 2,477,864
110	17	6	Purchasing	$ 596,998	$ -	$ -	$ 596,998
110	23	1	Library	$ 2,320,013	$ -	$ -	$ 2,320,013
			Proposed Costs	**$ 12,406,841**	**$ -**	**$ 1,474,738**	**$ 13,881,579**

5. Summary of Functions and Allocation Bases

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-11-1 City Attorney			
	Legal Support	2 Yr Avg of City Attorney Hours	City Attorney Log
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-1 City Manager			
	General Citywide Support - FTE	# of FTE	Staffing File
	General Citywide Support - Expenses	Actual Expenditures	Actual Expenditures
	Assembly Support	# of Agenda Items	Agenda Report
	Public Information	Not Allocated	
110-7-1 Emergency Services			
	Internal Support	Equal to all Benefitting Depts	
	Grant Support	# of Emergecy Service Grants	Grant Log
	Community Outreach	Not Allocated	
110-3- 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
110-17-3 Controller			
	Accounting Support	Actual Expense and Revenue	Actual Expenditures
	Accounts Payable	# of AP Transactions	Transaction Report
	Payroll	# of FTE	Staffing File
	Audit	Equal to all Depts	
	Capital Accounting	Capital Project Actual Expenditures	Actual Expenditures
	Grant Accounting	# of Grants	Grant Log
	Budget	Equal to all Departments	

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	Actual Expenditures
	Property Tax	Not Allocated	
110-17-6 Purchasing			
	PO (Data Entry)	# and Value of POs	Purchase Order / Request Report
	PR (Buyers)	# and Value of Purchase Requests	Purchase Order / Request Report
110-23-1 Library			
	Website Support - Unique Views	# of Unique Page Views	Library Data Report
	Website Support - Pages	# of Pages	Library Data Report
	General Library Operations - Wifi Support	# of Wifi Users	Library Data Report
	General Library Operations - Branch Support	# of Visitors	Library Visitor Log

6. Central Service Departments (Providers)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	DIV	NAME	Expenditures	Cost Adjustments	TOTAL $
110	11	1	City Attorney	$ 1,937,012	$ 89,703	$ 2,026,715
110	12	1	City Manager	$ 937,170	$ 18,655	$ 955,824
110	7	1	Emergency Services	$ 541,747	$ (408,956)	$ 132,790
110	3		Clerk	$ 296,773	$ 65,020	$ 361,793
110	8	1	Human Resources	$ 538,013	$ 135,291	$ 673,304
110	06/15		MIS	$ 2,254,794	$ 569,490	$ 2,824,284
110	17	1	Finance Administration	$ 710,120	$ (97,474)	$ 612,646
110	17	3	Controller	$ 1,192,204	$ 523,679	$ 1,715,882
110	17	4	Treasury	$ 954,384	$ 971,336	$ 1,925,719
110	17	6	Purchasing	$ 357,621	$ 129,101	$ 486,721
110	23	1	Library	$ 2,923,597	$ (449,759)	$ 2,473,838
			Subtotal	$ 12,643,433	$ 1,546,085	$ 14,189,518
			Disallowed Items (All Departments)			$ (307,940)
			TOTAL ALLOCATED EXPENDITURES			**$ 13,881,579**

7. Grantee Departments (Receivers)

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

GRANTEE DEPARTMENTS (RECEIVERS)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
209	22	11	Police - Electronics
209	22	12	Police - Travel and Training
209	22	14	Police - Grants
209	22	16	Police - Airport Security
209	22	17	Police - Services
209	46	1	Parks and Recreation - Administration
209	46	2	Parks and Recreation - Areawide Recreation
209	46	7-1	Parks and Recreation - Zach Gordon Youth Center
209	46	7-2	Parks and Recreation - BAM After School Program
209	46	7-4	Parks and Recreation - Youth Sports
209	46	7-50	Parks and Recreation - Grants (Youth Shelter)
209	46	8	Parks and Recreation - Treadwell Arena
209	46	9	Parks and Recreation - Youth Scholarships
209	46	12	Parks and Recreation - Youth Activities
209	46	14	Parks and Recreation - Diamond Park Field House
209	71	1	Capital Transit - Administration
209	71	2	Capital Transit - Operations
209	71	3	Capital Transit - Maintenance
209	71	4	Capital Transit - Downtown Center
209	71	5	Capital Transit - Valley Center
209	72	1	Streets - Administration
209	72	2	Streets - Marine Passenger Fees
210	1	1	Fire - Administration Non-Program
210	21	1	Fire - Administration Operations
210	21	70	Fire - CARES program
215	1	1	Sales Tax
216	1	1	Hotel Tax
219	1	1	CARES Relief Fund - Pandemic Response Non-Dept
219	20	1	CARES Relief Fund - Operations
219	20	2	CARES Relief Fund - Childcare
219	20	5	CARES Relief Fund - Vote by Mail
219	20	8	CARES Relief Fund - Testing Equipment
219	20	11	CARES Relief Fund - Hotline
219	20	13	CARES Relief Fund - Hagevig Testing
219	20	14	CARES Relief Fund - Sheltering(hlthy popltn only)
219	20	15	CARES Relief Fund - Isolation and Quarantine
219	20	16	CARES Relief Fund - Pop-up testing
219	20	19	CARES Relief Fund - Housing Assistance Pmts
219	20	20	CARES Relief Fund - ArtWorks/PT Grants
219	20	22	CARES Relief Fund - Travel Juneau(JnuCaresCampn)
219	20	26	CARES Relief Fund - Communication Costs
219	20	27	CARES Relief Fund - MIH & Sleep Off

GRANTEE DEPARTMENTS (RECEIVERS)

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

GRANTEE DEPARTMENTS (RECEIVERS)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
680	1	1	Risk - Administration
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
736	1	1	Mental Health
			Other
			Citywide Support

8. Cost Allocation Plan

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

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

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

1 City Attorney

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

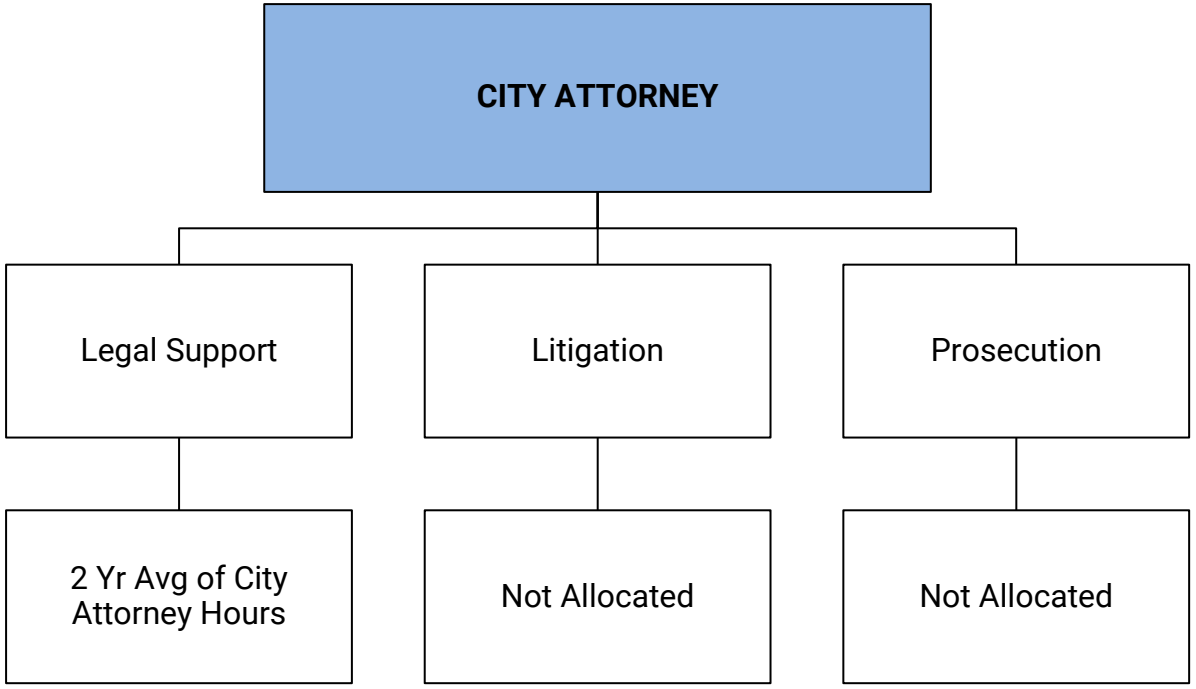
- **Legal Support –** represents general legal support and advice provided to all departments. These costs have been allocated based on a two-year average of hours spent by City Attorney staff per Fund / Department / Division[1].

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

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

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

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


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

COSTS TO BE ALLOCATED

110-11-1 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,937,012		$ 1,937,012
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager		$ 19,568	$ 19,568
110-3- Clerk		$ 3,248	$ 3,248
110-8-1 Human Resources		$ 9,352	$ 9,352
110-06/15- MIS		$ 101,539	$ 101,539
110-17-3 Controller		$ 19,762	$ 19,762
110-17-4 Treasury		$ 397	$ 397
110-17-6 Purchasing		$ 3,662	$ 3,662
110-23-1 Library		$ 931	$ 931
Total Incoming Costs	**$ -**	**$ 158,459**	**$ 158,459**
Benefits - PERS	$ (73,343)		
Capital	$ (1,350)		
Revenues	$ (3,438)		
Reimbursable Expenses	$ 167,834		
Total Cost Adjustments	**$ 89,703**		**$ 89,703**
Total Costs to be Allocated	**$ 2,026,715**	**$ 158,459**	**$ 2,185,174**

DEPARTMENTAL EXPENSE DETAIL

110-11-1 City Attorney

Expense Type	Expense ($)	Legal Support	Litigation	Prosecution
Personnel				
Salary and Wages	$ 970,034	$ 533,519	$ 97,003	$ 339,512
Benefits	$ 461,372	$ 253,755	$ 46,137	$ 161,480
Benefits - PERS	$ 73,343	$ 40,339	$ 7,334	$ 25,670
Subtotal Personnel Cost	**$ 1,504,749**	**$ 827,612**	**$ 150,475**	**$ 526,662**
Operating Services & Supplies				
General Supplies	$ 3,200	$ 1,760	$ 320	$ 1,120
Insurance	$ 11,500	$ 6,325	$ 1,150	$ 4,025
Miscellaneous Expenses	$ 302	$ 166	$ 30	$ 106
Other Expenses	$ 32,286	$ 17,757	$ 3,229	$ 11,300
Postage	$ 486	$ 267	$ 49	$ 170
Printing	$ 293	$ 161	$ 29	$ 103
Professional Services	$ 466,360	$ 256,498	$ 46,636	$ 163,226
Public Utility Services	$ 2,771	$ 1,524	$ 277	$ 970
Reimbursable Expenses	$ (167,834)	$ (92,309)	$ (16,783)	$ (58,742)
Rentals and Leases	$ 77,394	$ 42,567	$ 7,739	$ 27,088
Travel and Training	$ 4,155	$ 2,285	$ 416	$ 1,454
Capital Outlay	$ 1,350	$ 743	$ 135	$ 473
Subtotal Operating Cost	**$ 432,263**	**$ 237,745**	**$ 43,226**	**$ 151,292**
DEPARTMENTAL EXPENDITURES	**$ 1,937,012**	**$ 1,065,357**	**$ 193,701**	**$ 677,954**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefits - PERS	$ (73,343)	$ (40,339)	$ (7,334)	$ (25,670)
Capital	$ (1,350)	$ (743)	$ (135)	$ (473)
Revenues	$ (3,438)	$ (1,891)	$ (344)	$ (1,203)
Reimbursable Expenses	$ 167,834	$ 92,309	$ 16,783	$ 58,742
Subtotal Cost Adjustments	**$ 89,703**	**$ 49,337**	**$ 8,970**	**$ 31,396**
FUNCTIONAL COST	**$ 2,026,715**	**$ 1,114,693**	**$ 202,672**	**$ 709,350**
First Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (912,022)	$ -	$ (202,672)	$ (709,350)
Subtotal of First Allocation	**$ 1,114,693**	$ 1,114,693	$ -	$ -
Second Allocation				
Incoming - All Others	$ 158,459	$ 87,153	$ 15,846	$ 55,461
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (71,307)	$ -	$ (15,846)	$ (55,461)
Subtotal of Second Allocation	**$ 87,153**	$ 87,153	$ -	$ -
TOTAL ALLOCATED	**$ 1,201,846**	**$ 1,201,846**	**$ -**	**$ -**

110-11-1 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Support							
110-12-1 City Manager	276.68	3.667%	$ 40,880		$ 40,880	$ 3,196	$ 44,076
110-3- Clerk	605.82	8.030%	$ 89,511		$ 89,511	$ 6,998	$ 96,509
110-8-1 Human Resources	135.06	1.790%	$ 19,955		$ 19,955	$ 1,560	$ 21,516
110-06/15- MIS	42.22	0.560%	$ 6,238		$ 6,238	$ 488	$ 6,726
110-17-3 Controller	613.50	8.132%	$ 90,646		$ 90,646	$ 7,087	$ 97,733
110-23-1 Library	68.09	0.903%	$ 10,060		$ 10,060	$ 787	$ 10,847
110-10-1 Mayor and Assembly	416.96	5.527%	$ 61,607		$ 61,607	$ 4,817	$ 66,423
110-16-2 CDD - Planning	1,273.47	16.880%	$ 188,157		$ 188,157	$ 14,711	$ 202,868
110-17-2 Finance - Assessors	441.29	5.849%	$ 65,201		$ 65,201	$ 5,098	$ 70,299
110-17-7 Finance - Sales Tax	111.81	1.482%	$ 16,520		$ 16,520	$ 1,292	$ 17,812
110-24-1 Engineering - Administration	357.17	4.734%	$ 52,772		$ 52,772	$ 4,126	$ 56,898
120-2-1 School District - Administration	379.90	5.036%	$ 56,131		$ 56,131	$ 4,389	$ 60,519
209-22-1 Police - Administration	527.93	6.998%	$ 78,003		$ 78,003	$ 6,099	$ 84,101
209-22-7 Police - Animal Control	2.39	0.032%	$ 353		$ 353	$ 28	$ 381
209-46-1 Parks and Recreation - Administration	164.56	2.181%	$ 24,314		$ 24,314	$ 1,901	$ 26,215
209-71-1 Capital Transit - Administration	45.11	0.598%	$ 6,665		$ 6,665	$ 521	$ 7,186
209-72-1 Streets - Administration	45.11	0.598%	$ 6,665		$ 6,665	$ 521	$ 7,186
210-21-1 Fire - Administration Operations	104.83	1.390%	$ 15,489		$ 15,489	$ 1,211	$ 16,700
235-28-1 Eaglecrest - Administration	245.57	3.255%	$ 36,283		$ 36,283	$ 2,837	$ 39,120
249-46-3 Parks and Recreation - Aquatics	0.92	0.012%	$ 136		$ 136	$ 11	$ 147
271-14-1 Lands - Administration	232.80	3.086%	$ 34,397		$ 34,397	$ 2,689	$ 37,086
514-75-1 Water - Administration	45.11	0.598%	$ 6,665		$ 6,665	$ 521	$ 7,186
519-76-4 Wastewater - Collections	45.11	0.598%	$ 6,665		$ 6,665	$ 521	$ 7,186
530-51-1 Harbors	151.00	2.001%	$ 22,311		$ 22,311	$ 1,744	$ 24,055
531-52-1 Docks - Administration	151.00	2.001%	$ 22,311		$ 22,311	$ 1,744	$ 24,055
550-55-1 Bartlett Regional Hospital	521.93	6.918%	$ 77,116		$ 77,116	$ 6,029	$ 83,145
560-50-1 Airport - Administration	187.31	2.483%	$ 27,675		$ 27,675	$ 2,164	$ 29,839
602-79-1 Fleet - Administration	45.11	0.598%	$ 6,665		$ 6,665	$ 521	$ 7,186
680-60-1 Risk - Administration	306.61	4.064%	$ 45,302		$ 45,302	$ 3,542	$ 48,844
Total	**7544.37**	**100.000%**	**$ 1,114,693**	**$ -**	**$ 1,114,693**	**$ 87,153**	**$ 1,201,846**

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

Source of Allocation: **City Attorney Log**

ALLOCATION SUMMARY

110-11-1 City Attorney

	Legal Support	Total
110-12-1 City Manager	$ 44,076	$ 44,076
110-3- Clerk	$ 96,509	$ 96,509
110-8-1 Human Resources	$ 21,516	$ 21,516
110-06/15- MIS	$ 6,726	$ 6,726
110-17-3 Controller	$ 97,733	$ 97,733
110-23-1 Library	$ 10,847	$ 10,847
110-10-1 Mayor and Assembly	$ 66,423	$ 66,423
110-16-2 CDD - Planning	$ 202,868	$ 202,868
110-17-2 Finance - Assessors	$ 70,299	$ 70,299
110-17-7 Finance - Sales Tax	$ 17,812	$ 17,812
110-24-1 Engineering - Administration	$ 56,898	$ 56,898
120-2-1 School District - Administration	$ 60,519	$ 60,519
209-22-1 Police - Administration	$ 84,101	$ 84,101
209-22-7 Police - Animal Control	$ 381	$ 381
209-46-1 Parks and Recreation - Administration	$ 26,215	$ 26,215
209-71-1 Capital Transit - Administration	$ 7,186	$ 7,186
209-72-1 Streets - Administration	$ 7,186	$ 7,186
210-21-1 Fire - Administration Operations	$ 16,700	$ 16,700
235-28-1 Eaglecrest - Administration	$ 39,120	$ 39,120
249-46-3 Parks and Recreation - Aquatics	$ 147	$ 147
271-14-1 Lands - Administration	$ 37,086	$ 37,086
514-75-1 Water - Administration	$ 7,186	$ 7,186
519-76-4 Wastewater - Collections	$ 7,186	$ 7,186
530-51-1 Harbors	$ 24,055	$ 24,055
531-52-1 Docks - Administration	$ 24,055	$ 24,055
550-55-1 Bartlett Regional Hospital	$ 83,145	$ 83,145
560-50-1 Airport - Administration	$ 29,839	$ 29,839
602-79-1 Fleet - Administration	$ 7,186	$ 7,186
680-60-1 Risk - Administration	$ 48,844	$ 48,844
Total	**$ 1,201,846**	**$ 1,201,846**

2 City Manager

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

- **General Citywide Support - FTE –** reflects the services and support provided to City departments through the management and oversight of City and Borough staff. This function is allocated based upon the number of full-time employees per Fund, Department, and Division[2].

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

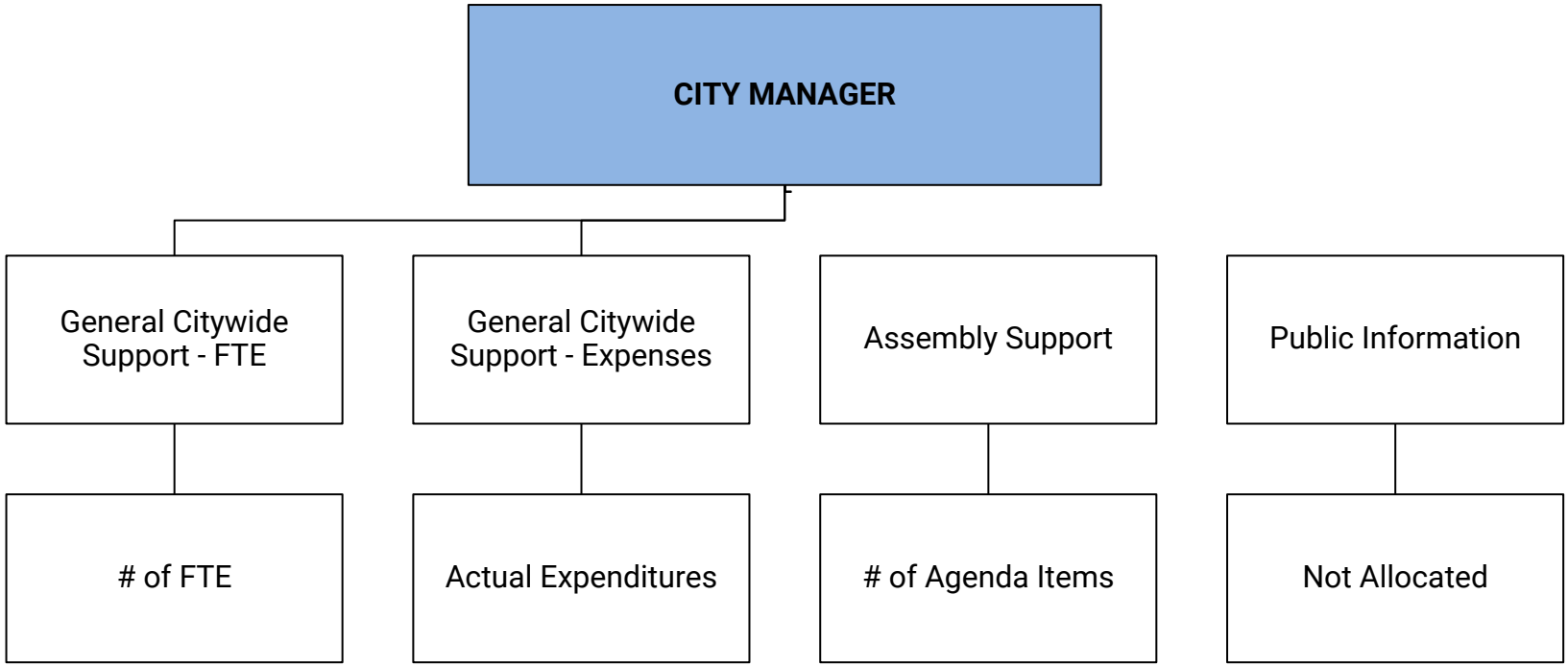
- **Assembly Support –** reflects the services and support associated with preparing and attending Assembly meetings, and implementation of Assembly policies and directives. This function is allocated based upon the number of agenda items per Fund, Department, and Division.

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

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

[2] In order to provide an accurate reflection of City Manager support, FTE associated with the following receivers was weighted: School (10%), Eaglecrest (5%), Docks (10%), Hospital (10%), and Airport (10%).
[3] In order to provide an accurate reflection of City Manager support, expenditures were weighted for the following receivers at 5%: School, Docks, Harbor, Eaglecrest, Hospital, Airport, and all Risk Divisions. Marine Passenger Fee Division was weighted double. Additionally, large one-time expenditures were excluded (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures.)

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


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

COSTS TO BE ALLOCATED

110-12-1 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 937,170		$ 937,170
Non-Operational Expenses	$ (12,045)		
Total Deductions	$ (12,045)		$ (12,045)
Incoming Costs			
110-11-1 City Attorney	$ 40,880	$ 3,196	$ 44,076
110-12-1 City Manager		$ 17,315	$ 17,315
110-3- Clerk		$ 5,029	$ 5,029
110-8-1 Human Resources		$ 4,090	$ 4,090
110-06/15- MIS		$ 43,224	$ 43,224
110-17-3 Controller		$ 14,211	$ 14,211
110-17-4 Treasury		$ 17,331	$ 17,331
110-17-6 Purchasing		$ 10,140	$ 10,140
110-23-1 Library		$ 3,153	$ 3,153
Total Incoming Costs	**$ 40,880**	**$ 117,688**	**$ 158,568**
Benefits - PERS	$ (82,357)		
Contractual Services	$ (275,969)		
Capital	$ (2,619)		
Reimbursable Expenses	$ 379,600		
Total Cost Adjustments	**$ 18,655**		**$ 18,655**
Total Costs to be Allocated	**$ 984,659**	**$ 117,688**	**$ 1,102,347**

DEPARTMENTAL EXPENSE DETAIL

110-12-1 City Manager

Expense Type	Expense ($)	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Public Information
Personnel					
Salary and Wages	$ 597,436	$ 119,487	$ 358,462	$ 89,615	$ 29,872
Benefits	$ 261,284	$ 52,257	$ 156,770	$ 39,193	$ 13,064
Benefits - PERS	$ 82,357	$ 16,471	$ 49,414	$ 12,354	$ 4,118
Subtotal Personnel Cost	**$ 941,077**	**$ 188,215**	**$ 564,646**	**$ 141,161**	**$ 47,054**
Operating Services & Supplies					
General Supplies	$ 1,206	$ 241	$ 723	$ 181	$ 60
Insurance	$ 12,700	$ 2,540	$ 7,620	$ 1,905	$ 635
Miscellaneous Expenses	$ 4,950	$ 990	$ 2,970	$ 743	$ 248
Other Expenses	$ 1,895	$ 379	$ 1,137	$ 284	$ 95
Postage	$ 40	$ 8	$ 24	$ 6	$ 2
Printing	$ 8,019	$ 1,604	$ 4,811	$ 1,203	$ 401
Professional Services	$ 278,949	$ 55,790	$ 167,369	$ 41,842	$ 13,947
Public Utility Services	$ 2,516	$ 503	$ 1,509	$ 377	$ 126
Reimbursable Expenses	$ (379,600)	$ (75,920)	$ (227,760)	$ (56,940)	$ (18,980)
Rentals and Leases	$ 1,512	$ 302	$ 907	$ 227	$ 76
Repairs and Maintenance	$ 29,000	$ 5,800	$ 17,400	$ 4,350	$ 1,450
Travel and Training	$ 32,288	$ 6,458	$ 19,373	$ 4,843	$ 1,614
Capital Outlay	$ 2,619	$ 524	$ 1,571	$ 393	$ 131
Subtotal Operating Cost	**$ (3,907)**	**$ (781)**	**$ (2,344)**	**$ (586)**	**$ (195)**
DEPARTMENTAL EXPENDITURES	**$ 937,170**	**$ 187,434**	**$ 562,302**	**$ 140,575**	**$ 46,858**
Disallowed Costs					
Non-Operational Expenses	$ (12,045)	$ (2,409)	$ (7,227)	$ (1,807)	$ (602)
Subtotal Disallowed Costs	**$ (12,045)**	**$ (2,409)**	**$ (7,227)**	**$ (1,807)**	**$ (602)**
Cost Adjustments					
Benefits - PERS	$ (82,357)	$ (16,471)	$ (49,414)	$ (12,354)	$ (4,118)
Contractual Services	$ (275,969)	$ (55,194)	$ (165,582)	$ (41,395)	$ (13,798)
Capital	$ (2,619)	$ (524)	$ (1,571)	$ (393)	$ (131)
Reimbursable Expenses	$ 379,600	$ 75,920	$ 227,760	$ 56,940	$ 18,980
Subtotal Cost Adjustments	**$ 18,655**	**$ 3,731**	**$ 11,193**	**$ 2,798**	**$ 933**
FUNCTIONAL COST	**$ 943,779**	**$ 188,756**	**$ 566,268**	**$ 141,567**	**$ 47,189**
First Allocation					
Incoming - All Others	$ 40,880	$ 8,176	$ 24,528	$ 6,132	$ 2,044
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (49,233)	$ -	$ -	$ -	$ (49,233)
Subtotal of First Allocation	**$ 935,426**	**$ 196,932**	**$ 590,796**	**$ 147,699**	**$ -**
Second Allocation					
Incoming - All Others	$ 117,688	$ 23,538	$ 70,613	$ 17,653	$ 5,884
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (5,884)	$ -	$ -	$ -	$ (5,884)
Subtotal of Second Allocation	**$ 111,804**	**$ 23,538**	**$ 70,613**	**$ 17,653**	**$ -**
TOTAL ALLOCATED	**$ 1,047,230**	**$ 220,469**	**$ 661,408**	**$ 165,352**	**$ -**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - FTE							
110-11-1 City Attorney	11.50	1.629%	$ 3,207		$ 3,207		$ 3,207
110-12-1 City Manager	5.00	0.708%	$ 1,394		$ 1,394		$ 1,394
110-7-1 Emergency Services	2.00	0.283%	$ 558		$ 558	$ 68	$ 626
110-3- Clerk	2.50	0.354%	$ 697		$ 697	$ 85	$ 783
110-8-1 Human Resources	4.40	0.623%	$ 1,227		$ 1,227	$ 150	$ 1,377
110-06/15- MIS	15.66	2.218%	$ 4,367		$ 4,367	$ 534	$ 4,902
110-17-1 Finance Administration	3.00	0.425%	$ 837		$ 837	$ 102	$ 939
110-17-3 Controller	13.03	1.845%	$ 3,634		$ 3,634	$ 445	$ 4,078
110-17-4 Treasury	17.07	2.417%	$ 4,759		$ 4,759	$ 582	$ 5,341
110-17-6 Purchasing	4.00	0.566%	$ 1,116		$ 1,116	$ 137	$ 1,252
110-23-1 Library	23.46	3.322%	$ 6,542		$ 6,542	$ 801	$ 7,343
110-4-1 Election	0.18	0.025%	$ 50		$ 50	$ 6	$ 56
110-10-1 Mayor and Assembly	9.00	1.275%	$ 2,510		$ 2,510	$ 307	$ 2,817
110-12-2 Manager Office - Teen Health Center	1.50	0.212%	$ 418		$ 418	$ 51	$ 470
110-12-5 Manager Office - Housing and Homelessness	2.00	0.283%	$ 558		$ 558	$ 68	$ 626
110-16-1 CDD - Administration	8.00	1.133%	$ 2,231		$ 2,231	$ 273	$ 2,504
110-16-2 CDD - Planning	9.00	1.275%	$ 2,510		$ 2,510	$ 307	$ 2,817
110-16-3 CDD - Building	6.00	0.850%	$ 1,673		$ 1,673	$ 205	$ 1,878
110-17-2 Finance - Assessors	7.00	0.991%	$ 1,952		$ 1,952	$ 239	$ 2,191
110-23-2 Library - City Museum	3.75	0.531%	$ 1,046		$ 1,046	$ 128	$ 1,174
110-24-1 Engineering - Administration	1.90	0.269%	$ 530		$ 530	$ 65	$ 595
110-24-2 Engineering - CIP	16.70	2.365%	$ 4,657		$ 4,657	$ 570	$ 5,227
110-41-1 P&R Parks and Landscape - Administration	19.45	2.754%	$ 5,424		$ 5,424	$ 664	$ 6,088
110-42-1 Arboretum - Administration	1.79	0.253%	$ 499		$ 499	$ 61	$ 560
110-77-1 RecycleWorks - Administration	1.30	0.184%	$ 363		$ 363	$ 44	$ 407
120-2-1 School District - Administration	67.07	9.498%	$ 18,704		$ 18,704	$ 2,289	$ 20,993
209-22-1 Police - Administration	6.15	0.871%	$ 1,715		$ 1,715	$ 210	$ 1,925
209-22-2 Police - General Operations	57.00	8.072%	$ 15,896		$ 15,896	$ 1,945	$ 17,841
209-22-5 Police - Communications	10.69	1.514%	$ 2,981		$ 2,981	$ 365	$ 3,346
209-22-8 Police - Community Services	1.00	0.142%	$ 279		$ 279	$ 34	$ 313
209-22-9 Police - System Admin/E911	5.48	0.776%	$ 1,528		$ 1,528	$ 187	$ 1,715
209-22-10 Police - Fleet	1.00	0.142%	$ 279		$ 279	$ 34	$ 313
209-22-11 Police - Electronics	1.00	0.142%	$ 279		$ 279	$ 34	$ 313
209-22-16 Police - Airport Security	5.00	0.708%	$ 1,394		$ 1,394	$ 171	$ 1,565
209-22-17 Police - Services	10.52	1.490%	$ 2,934		$ 2,934	$ 359	$ 3,293
209-46-1 Parks and Recreation - Administration	2.69	0.381%	$ 750		$ 750	$ 92	$ 842
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.721%	$ 1,419		$ 1,419	$ 174	$ 1,593
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	20.31	2.876%	$ 5,664		$ 5,664	$ 693	$ 6,357
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.895%	$ 1,763		$ 1,763	$ 216	$ 1,978
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.504%	$ 993		$ 993	$ 122	$ 1,114

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-1 Capital Transit - Administration	2.50	0.354%	$ 697		$ 697	$ 85	$ 783
209-71-2 Capital Transit - Operations	29.48	4.175%	$ 8,221		$ 8,221	$ 1,006	$ 9,227
209-71-3 Capital Transit - Maintenance	8.00	1.133%	$ 2,231		$ 2,231	$ 273	$ 2,504
209-72-1 Streets - Administration	21.89	3.100%	$ 6,106		$ 6,106	$ 747	$ 6,853
210-21-1 Fire - Administration Operations	54.30	7.690%	$ 15,143		$ 15,143	$ 1,853	$ 16,996
210-21-70 Fire - CARES program	11.50	1.629%	$ 3,207		$ 3,207	$ 392	$ 3,600
235-28-1 Eaglecrest - Administration	0.24	0.034%	$ 68		$ 68	$ 8	$ 76
235-28-2 Eaglecrest - Ski Patrol	0.21	0.030%	$ 59		$ 59	$ 7	$ 66
235-28-3 Eaglecrest - Lift	0.24	0.034%	$ 68		$ 68	$ 8	$ 76
235-28-4 Eaglecrest - Mountain Maint	0.29	0.042%	$ 82		$ 82	$ 10	$ 92
235-28-5 Eaglecrest - Lodge General Operations	0.15	0.021%	$ 42		$ 42	$ 5	$ 47
235-28-6 Eaglecrest - Snow Sports School	0.26	0.037%	$ 74		$ 74	$ 9	$ 83
235-28-7 Eaglecrest - Food Service	0.06	0.008%	$ 16		$ 16	$ 2	$ 18
235-28-8 Eaglecrest - Ski Rental Shop	0.14	0.019%	$ 38		$ 38	$ 5	$ 43
235-28-9 Eaglecrest - Marketing	0.07	0.010%	$ 20		$ 20	$ 2	$ 23
249-46-3 Parks and Recreation - Aquatics	9.71	1.376%	$ 2,709		$ 2,709	$ 332	$ 3,041
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	2.117%	$ 4,169		$ 4,169	$ 510	$ 4,679
270-48-1 Downtown Parking - Marine Parking Garage	0.31	0.044%	$ 86		$ 86	$ 11	$ 97
271-14-1 Lands - Administration	2.90	0.411%	$ 809		$ 809	$ 99	$ 908
271-14-2 Lands - Quarries	0.70	0.099%	$ 195		$ 195	$ 24	$ 219
514-75-1 Water - Administration	14.08	1.994%	$ 3,928		$ 3,928	$ 481	$ 4,408
519-76-4 Wastewater - Collections	12.25	1.734%	$ 3,415		$ 3,415	$ 418	$ 3,833
519-76-5 Wastewater - Treatment	24.91	3.527%	$ 6,945		$ 6,945	$ 850	$ 7,795
530-51-1 Harbors	16.33	2.313%	$ 4,554		$ 4,554	$ 557	$ 5,111
531-52-1 Docks - Administration	1.08	0.153%	$ 301		$ 301	$ 37	$ 338
531-52-2 Docks - CIP Engineers-Dock	2.95	0.418%	$ 823		$ 823	$ 101	$ 923
538-24-3 WW Extension - Administration	0.60	0.085%	$ 167		$ 167	$ 20	$ 188
539-24-3 Water Extension - Eng Water Extension	0.50	0.071%	$ 139		$ 139	$ 17	$ 157
550-55-1 Bartlett Regional Hospital	56.60	8.015%	$ 15,785		$ 15,785	$ 1,932	$ 17,716
560-50-1 Airport - Administration	1.06	0.150%	$ 296		$ 296	$ 36	$ 332
560-50-2 Airport - Terminal General Operations	0.75	0.106%	$ 209		$ 209	$ 26	$ 235
560-50-3 Airport - Airfield Maintenance Shop	1.89	0.267%	$ 526		$ 526	$ 64	$ 591
602-79-1 Fleet - Administration	5.28	0.748%	$ 1,473		$ 1,473	$ 180	$ 1,654
602-79-4 Fleet - Fuel Program	0.80	0.113%	$ 223		$ 223	$ 27	$ 250
602-79-5 Fleet - Washbay	0.15	0.021%	$ 42		$ 42	$ 5	$ 47
640-44-1 Building Maintenance	11.25	1.593%	$ 3,137		$ 3,137	$ 384	$ 3,521
680-60-1 Risk - Administration	4.70	0.666%	$ 1,311		$ 1,311	$ 160	$ 1,471
680-60-6 Risk - Wellness	1.00	0.142%	$ 279		$ 279	$ 34	$ 313
Total	**706.16**	**100.000%**	**$ 196,932**	**$ -**	**$ 196,932**	**$ 23,538**	**$ 220,469**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Support - Expenses							
110-11-1 City Attorney	2,026,102.21	1.566%	$ 9,251		$ 9,251		$ 9,251
110-12-1 City Manager	1,312,638.14	1.014%	$ 5,993		$ 5,993		$ 5,993
110-7-1 Emergency Services	534,573.56	0.413%	$ 2,441		$ 2,441	$ 299	$ 2,740
110-3- Clerk	378,588.78	0.293%	$ 1,729		$ 1,729	$ 212	$ 1,941
110-8-1 Human Resources	654,015.08	0.505%	$ 2,986		$ 2,986	$ 366	$ 3,353
110-06/15- MIS	2,759,844.00	2.133%	$ 12,601		$ 12,601	$ 1,546	$ 14,147
110-17-1 Finance Administration	525,981.73	0.407%	$ 2,402		$ 2,402	$ 295	$ 2,696
110-17-3 Controller	1,797,300.48	1.389%	$ 8,206		$ 8,206	$ 1,007	$ 9,213
110-17-4 Treasury	2,659,898.04	2.056%	$ 12,145		$ 12,145	$ 1,490	$ 13,635
110-17-6 Purchasing	510,476.51	0.395%	$ 2,331		$ 2,331	$ 286	$ 2,617
110-23-1 Library	2,893,452.00	2.236%	$ 13,211		$ 13,211	$ 1,621	$ 14,832
110-1-1 General Fund - General Fund - Non-Dept	1,275.53	0.001%	$ 6		$ 6	$ 1	$ 7
110-4-1 Election	168,162.69	0.130%	$ 768		$ 768	$ 94	$ 862
110-10-1 Mayor and Assembly	7,583,338.00	5.861%	$ 34,625		$ 34,625	$ 4,248	$ 38,873
110-12-2 Manager Office - Teen Health Center	214,826.00	0.166%	$ 981		$ 981	$ 120	$ 1,101
110-12-5 Manager Office - Housing and Homelessness	218,908.36	0.169%	$ 1,000		$ 1,000	$ 123	$ 1,122
110-12-6 Manager Office - Tourism Management	152,854.05	0.118%	$ 698		$ 698	$ 86	$ 784
110-16-1 CDD - Administration	936,551.64	0.724%	$ 4,276		$ 4,276	$ 525	$ 4,801
110-16-2 CDD - Planning	1,042,444.94	0.806%	$ 4,760		$ 4,760	$ 584	$ 5,344
110-16-3 CDD - Building	843,180.38	0.652%	$ 3,850		$ 3,850	$ 472	$ 4,322
110-17-2 Finance - Assessors	859,247.63	0.664%	$ 3,923		$ 3,923	$ 481	$ 4,405
110-21-1 Fire - Emergency Services	7,028,600.00	5.432%	$ 32,092		$ 32,092	$ 3,937	$ 36,030
110-23-2 Library - City Museum	560,059.69	0.433%	$ 2,557		$ 2,557	$ 314	$ 2,871
110-24-1 Engineering - Administration	403,907.38	0.312%	$ 1,844		$ 1,844	$ 226	$ 2,070
110-24-2 Engineering - CIP	764,598.21	0.591%	$ 3,491		$ 3,491	$ 428	$ 3,919
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	38,890.99	0.030%	$ 178		$ 178	$ 22	$ 199
110-41-1 P&R Parks and Landscape - Administration	2,490,463.14	1.925%	$ 11,371		$ 11,371	$ 1,395	$ 12,766
110-42-1 Arboretum - Administration	206,661.79	0.160%	$ 944		$ 944	$ 116	$ 1,059
110-47-1 Centennial Hall - Convention Center	554,154.40	0.428%	$ 2,530		$ 2,530	$ 310	$ 2,841
110-77-1 RecycleWorks - Administration	205,583.57	0.159%	$ 939		$ 939	$ 115	$ 1,054
110-77-2 RecycleWorks - Recycling	426,245.69	0.329%	$ 1,946		$ 1,946	$ 239	$ 2,185
110-77-3 RecycleWorks - Household Hazardous Waste	624,387.36	0.483%	$ 2,851		$ 2,851	$ 350	$ 3,201
110-77-4 RecycleWorks - Junked Vehicles	466,726.58	0.361%	$ 2,131		$ 2,131	$ 261	$ 2,393
120-2-1 School District - Administration	3,618,150.11	2.796%	$ 16,520		$ 16,520	$ 2,027	$ 18,547
120-2-2 School District - Administration	1,037,363.60	0.802%	$ 4,737		$ 4,737	$ 581	$ 5,318
209-22-1 Police - Administration	1,515,118.83	1.171%	$ 6,918		$ 6,918	$ 849	$ 7,767
209-22-2 Police - General Operations	8,483,347.50	6.556%	$ 38,735		$ 38,735	$ 4,752	$ 43,487
209-22-5 Police - Communications	1,192,462.72	0.922%	$ 5,445		$ 5,445	$ 668	$ 6,113
209-22-7 Police - Animal Control	1,033,349.16	0.799%	$ 4,718		$ 4,718	$ 579	$ 5,297
209-22-8 Police - Community Services	599,669.63	0.463%	$ 2,738		$ 2,738	$ 336	$ 3,074

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-9 Police - System Admin/E911	657,394.50	0.508%	$ 3,002		$ 3,002	$ 368	$ 3,370
209-22-10 Police - Fleet	329,222.38	0.254%	$ 1,503		$ 1,503	$ 184	$ 1,688
209-22-11 Police - Electronics	192,561.75	0.149%	$ 879		$ 879	$ 108	$ 987
209-22-12 Police - Travel and Training	93,191.02	0.072%	$ 426		$ 426	$ 52	$ 478
209-22-14 Police - Grants	111,550.96	0.086%	$ 509		$ 509	$ 62	$ 572
209-22-16 Police - Airport Security	789,413.21	0.610%	$ 3,604		$ 3,604	$ 442	$ 4,047
209-22-17 Police - Services	1,475,870.08	1.141%	$ 6,739		$ 6,739	$ 827	$ 7,566
209-46-1 Parks and Recreation - Administration	485,166.95	0.375%	$ 2,215		$ 2,215	$ 272	$ 2,487
209-46-2 Parks and Recreation - Areawide Recreation	470,530.67	0.364%	$ 2,148		$ 2,148	$ 264	$ 2,412
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	706,607.63	0.546%	$ 3,226		$ 3,226	$ 396	$ 3,622
209-46-7-2 Parks and Recreation - BAM After School Program	75,256.62	0.058%	$ 344		$ 344	$ 42	$ 386
209-46-7-4 Parks and Recreation - Youth Sports	107,101.95	0.083%	$ 489		$ 489	$ 60	$ 549
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	611,018.17	0.472%	$ 2,790		$ 2,790	$ 342	$ 3,132
209-46-8 Parks and Recreation - Treadwell Arena	763,760.51	0.590%	$ 3,487		$ 3,487	$ 428	$ 3,915
209-46-9 Parks and Recreation - Youth Scholarships	18,749.46	0.014%	$ 86		$ 86	$ 11	$ 96
209-46-12 Parks and Recreation - Youth Activities	326,827.27	0.253%	$ 1,492		$ 1,492	$ 183	$ 1,675
209-46-14 Parks and Recreation - Diamond Park Field House	266,796.52	0.206%	$ 1,218		$ 1,218	$ 149	$ 1,368
209-71-1 Capital Transit - Administration	1,494,411.00	1.155%	$ 6,823		$ 6,823	$ 837	$ 7,661
209-71-2 Capital Transit - Operations	3,972,747.67	3.070%	$ 18,139		$ 18,139	$ 2,225	$ 20,365
209-71-3 Capital Transit - Maintenance	1,271,540.41	0.983%	$ 5,806		$ 5,806	$ 712	$ 6,518
209-71-4 Capital Transit - Downtown Center	101,096.48	0.078%	$ 462		$ 462	$ 57	$ 518
209-72-1 Streets - Administration	5,376,204.63	4.155%	$ 24,548		$ 24,548	$ 3,012	$ 27,559
210-21-1 Fire - Administration Operations	2,840,328.00	2.195%	$ 12,969		$ 12,969	$ 1,591	$ 14,560
210-21-70 Fire - CARES program	1,421,665.38	1.099%	$ 6,491		$ 6,491	$ 796	$ 7,288
215-1-1 Sales Tax	1,002,200.00	0.775%	$ 4,576		$ 4,576	$ 561	$ 5,137
216-1-1 Hotel Tax	26,600.00	0.021%	$ 121		$ 121	$ 15	$ 136
219-20-1 CARES Relief Fund - Operations	382,587.79	0.296%	$ 1,747		$ 1,747	$ 214	$ 1,961
219-20-2 CARES Relief Fund - Childcare	580.78	0.000%	$ 3		$ 3	$ 0	$ 3
219-20-5 CARES Relief Fund - Vote by Mail	181.08	0.000%	$ 1		$ 1	$ 0	$ 1
219-20-8 CARES Relief Fund - Testing Equipment	52,850.00	0.041%	$ 241		$ 241	$ 30	$ 271
219-20-11 CARES Relief Fund - Hotline	431,076.96	0.333%	$ 1,968		$ 1,968	$ 241	$ 2,210
219-20-13 CARES Relief Fund - Hagevig Testing	454,346.33	0.351%	$ 2,075		$ 2,075	$ 255	$ 2,329
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	12,965.02	0.010%	$ 59		$ 59	$ 7	$ 66
219-20-15 CARES Relief Fund - Isolation and Quarantine	1,684.88	0.001%	$ 8		$ 8	$ 1	$ 9
219-20-16 CARES Relief Fund - Pop-up testing	1,117,725.53	0.864%	$ 5,103		$ 5,103	$ 626	$ 5,730
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	11,825.66	0.009%	$ 54		$ 54	$ 7	$ 61
219-20-26 CARES Relief Fund - Communication Costs	41,142.67	0.032%	$ 188		$ 188	$ 23	$ 211
219-20-27 CARES Relief Fund - MIH & Sleep Off	3,441.25	0.003%	$ 16		$ 16	$ 2	$ 18
219-20-28 CARES Relief Fund - Individual Assistance Payments	10,300.00	0.008%	$ 47		$ 47	$ 6	$ 53
219-20-29 CARES Relief Fund - Vaccine Distribution	103,872.41	0.080%	$ 474		$ 474	$ 58	$ 532
219-20-30 CARES Relief Fund - USDOJ-COVID	1,838.97	0.001%	$ 8		$ 8	$ 1	$ 9
219-20-31 CARES Relief Fund - Safe Opening and Operation	78,542.54	0.061%	$ 359		$ 359	$ 44	$ 403
221-1-1 Tobacco Tax	58,500.00	0.045%	$ 267		$ 267	$ 33	$ 300

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
225-1-1 Marine Passenger Fees	2,628,400.00	2.031%	$ 12,001		$ 12,001	$ 1,472	$ 13,474
232-52-1 Port Development Fee	7,600.00	0.006%	$ 35		$ 35	$ 4	$ 39
235-28-1 Eaglecrest - Administration	54,986.83	0.042%	$ 251		$ 251	$ 31	$ 282
235-28-2 Eaglecrest - Ski Patrol	11,854.89	0.009%	$ 54		$ 54	$ 7	$ 61
235-28-3 Eaglecrest - Lift	3,456.54	0.003%	$ 16		$ 16	$ 2	$ 18
235-28-4 Eaglecrest - Mountain Maint	23,884.69	0.018%	$ 109		$ 109	$ 13	$ 122
235-28-5 Eaglecrest - Lodge General Operations	12,347.99	0.010%	$ 56		$ 56	$ 7	$ 63
235-28-6 Eaglecrest - Snow Sports School	10,127.64	0.008%	$ 46		$ 46	$ 6	$ 52
235-28-7 Eaglecrest - Food Service	7,461.69	0.006%	$ 34		$ 34	$ 4	$ 38
235-28-8 Eaglecrest - Ski Rental Shop	5,822.04	0.004%	$ 27		$ 27	$ 3	$ 30
235-28-9 Eaglecrest - Marketing	4,586.85	0.004%	$ 21		$ 21	$ 3	$ 24
235-28-11 Eaglecrest - Building Maint	4,619.62	0.004%	$ 21		$ 21	$ 3	$ 24
235-28-12 Eaglecrest - Vehicle Maint	6,490.05	0.005%	$ 30		$ 30	$ 4	$ 33
235-28-13 Eaglecrest - Diamond Park Fieldho	21.45	0.000%	$ 0		$ 0	$ 0	$ 0
249-46-3 Parks and Recreation - Aquatics	730,281.61	0.564%	$ 3,334		$ 3,334	$ 409	$ 3,744
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,383,002.24	1.069%	$ 6,315		$ 6,315	$ 775	$ 7,089
270-48-1 Downtown Parking - Marine Parking Garage	633,573.91	0.490%	$ 2,893		$ 2,893	$ 355	$ 3,248
271-14-1 Lands - Administration	462,171.97	0.357%	$ 2,110		$ 2,110	$ 259	$ 2,369
276-2-1 Affordable Housing - Operations	88,865.67	0.069%	$ 406		$ 406	$ 50	$ 456
276-2-2 Affordable Housing - Mobile Home Loans	11,300.00	0.009%	$ 52		$ 52	$ 6	$ 58
276-2-3 Affordable Housing - Accessory Apt Grant	36,000.00	0.028%	$ 164		$ 164	$ 20	$ 185
276-2-5 Affordable Housing - Grants Awarded	300,000.00	0.232%	$ 1,370		$ 1,370	$ 168	$ 1,538
514-1-1 Water - Administration	3,205,757.49	2.478%	$ 14,637		$ 14,637	$ 1,796	$ 16,433
514-75-1 Water - Administration	2,887,568.48	2.232%	$ 13,185		$ 13,185	$ 1,618	$ 14,802
519-1-1 Wastewater - Non-Operational	2,559,689.43	1.978%	$ 11,687		$ 11,687	$ 1,434	$ 13,121
519-76-4 Wastewater - Collections	1,782,174.41	1.377%	$ 8,137		$ 8,137	$ 998	$ 9,136
519-76-5 Wastewater - Treatment	8,075,840.75	6.241%	$ 36,874		$ 36,874	$ 4,524	$ 41,398
530-1-1 Harbors	172,384.20	0.133%	$ 787		$ 787	$ 97	$ 884
530-51-1 Harbors	164,889.47	0.127%	$ 753		$ 753	$ 92	$ 845
531-1-1 Docks - Administration	245,593.42	0.190%	$ 1,121		$ 1,121	$ 138	$ 1,259
531-52-1 Docks - Administration	84,351.25	0.065%	$ 385		$ 385	$ 47	$ 432
531-52-2 Docks - CIP Engineers-Dock	56,210.00	0.043%	$ 257		$ 257	$ 31	$ 288
538-24-3 WW Extension - Administration	60,000.87	0.046%	$ 274		$ 274	$ 34	$ 308
539-24-3 Water Extension - Eng Water Extension	68,130.11	0.053%	$ 311		$ 311	$ 38	$ 349
550-1-1 Bartlett Regional Hospital	184,204.50	0.142%	$ 841		$ 841	$ 103	$ 944
550-55-1 Bartlett Regional Hospital	6,117,669.99	4.728%	$ 27,933		$ 27,933	$ 3,427	$ 31,360
560-50-1 Airport - Administration	69,738.49	0.054%	$ 318		$ 318	$ 39	$ 357
560-50-2 Airport - Terminal General Operations	68,068.62	0.053%	$ 311		$ 311	$ 38	$ 349
560-50-3 Airport - Airfield Maintenance Shop	180,737.91	0.140%	$ 825		$ 825	$ 101	$ 926
560-50-4 Airport - ARFF	59,009.46	0.046%	$ 269		$ 269	$ 33	$ 302
560-50-5 Airport - Airport Security	39,929.08	0.031%	$ 182		$ 182	$ 22	$ 205
560-50-8 Airport - Airport Landside	1,350.61	0.001%	$ 6		$ 6	$ 1	$ 7
560-50-13 Airport - PFAS Cleanup	1,460.00	0.001%	$ 7		$ 7	$ 1	$ 7

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
602-1-1 Fleet - Administration	2,785,971.62	2.153%	$ 12,721		$ 12,721	$ 1,561	$ 14,281
602-79-1 Fleet - Administration	1,304,726.25	1.008%	$ 5,957		$ 5,957	$ 731	$ 6,688
602-79-2 Fleet - Replacement Program	97,900.00	0.076%	$ 447		$ 447	$ 55	$ 502
602-79-3 Fleet - Replacement Program - Grants	32,336.87	0.025%	$ 148		$ 148	$ 18	$ 166
602-79-4 Fleet - Fuel Program	1,055,666.32	0.816%	$ 4,820		$ 4,820	$ 591	$ 5,411
602-79-5 Fleet - Washbay	52,368.81	0.040%	$ 239		$ 239	$ 29	$ 268
640-1-1 Building Maintenance	212,331.61	0.164%	$ 969		$ 969	$ 119	$ 1,088
640-44-1 Building Maintenance	2,742,414.34	2.119%	$ 12,522		$ 12,522	$ 1,536	$ 14,058
680-1-1 Risk - Administration	4,490.27	0.003%	$ 21		$ 21	$ 3	$ 23
680-60-1 Risk - Administration	37,716.25	0.029%	$ 172		$ 172	$ 21	$ 193
680-60-2 Risk - Workers Comp	33,644.67	0.026%	$ 154		$ 154	$ 19	$ 172
680-60-3 Risk - General Liability	39,674.48	0.031%	$ 181		$ 181	$ 22	$ 203
680-60-3 Risk - Auto	121,625.86	0.094%	$ 555		$ 555	$ 68	$ 623
680-60-4 Risk - Property	33,412.59	0.026%	$ 153		$ 153	$ 19	$ 171
680-60-4 Risk - EE Practice	1,246,118.92	0.963%	$ 5,690		$ 5,690	$ 698	$ 6,388
680-60-5 Risk - Special Policy	3,761.24	0.003%	$ 17		$ 17	$ 2	$ 19
680-60-6 Risk - Health	956.77	0.001%	$ 4		$ 4	$ 1	$ 5
736-1-1 Mental Health	2.40	0.000%	$ 0		$ 0	$ 0	$ 0
Total	**129,391,408.65**	**100.000%**	**$ 590,796**	**$ -**	**$ 590,796**	**$ 70,613**	**$ 661,408**

Allocation Basis: **Actual Expenditures**

Source of Allocation: **Actual Expenditures**

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Assembly Support							
110-11-1 City Attorney	53.00	4.814%	$ 7,110		$ 7,110		$ 7,110
110-12-1 City Manager	74.00	6.721%	$ 9,927		$ 9,927		$ 9,927
110-7-1 Emergency Services	18.00	1.635%	$ 2,415		$ 2,415	$ 326	$ 2,741
110-3- Clerk	52.00	4.723%	$ 6,976		$ 6,976	$ 942	$ 7,918
110-8-1 Human Resources	30.00	2.725%	$ 4,024		$ 4,024	$ 544	$ 4,568
110-06/15- MIS	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
110-17-1 Finance Administration	75.00	6.812%	$ 10,061		$ 10,061	$ 1,359	$ 11,421
110-17-4 Treasury	6.00	0.545%	$ 805		$ 805	$ 109	$ 914
110-23-1 Library	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
110-4-1 Election	8.00	0.727%	$ 1,073		$ 1,073	$ 145	$ 1,218
110-10-1 Mayor and Assembly	112.00	10.173%	$ 15,025		$ 15,025	$ 2,030	$ 17,055
110-12-3 Manager Office - Syst. Racism Rev.	30.00	2.725%	$ 4,024		$ 4,024	$ 544	$ 4,568
110-12-5 Manager Office - Housing and Homelessness	8.00	0.727%	$ 1,073		$ 1,073	$ 145	$ 1,218
110-12-6 Manager Office - Tourism Management	3.00	0.272%	$ 402		$ 402	$ 54	$ 457
110-16-1 CDD - Administration	7.00	0.636%	$ 939		$ 939	$ 127	$ 1,066
110-16-2 CDD - Planning	177.00	16.076%	$ 23,745		$ 23,745	$ 3,208	$ 26,953
110-16-3 CDD - Building	21.00	1.907%	$ 2,817		$ 2,817	$ 381	$ 3,198
110-17-2 Finance - Assessors	7.00	0.636%	$ 939		$ 939	$ 127	$ 1,066
110-21-1 Fire - Emergency Services	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
110-21-71 Fire - Mobile Integrated Health	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
110-23-2 Library - City Museum	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
110-24-1 Engineering - Administration	75.00	6.812%	$ 10,061		$ 10,061	$ 1,359	$ 11,421
110-24-2 Engineering - CIP	40.00	3.633%	$ 5,366		$ 5,366	$ 725	$ 6,091
110-42-1 Arboretum - Administration	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
110-47-1 Centennial Hall - Convention Center	7.00	0.636%	$ 939		$ 939	$ 127	$ 1,066
110-77-1 RecycleWorks - Administration	7.00	0.636%	$ 939		$ 939	$ 127	$ 1,066
110-77-2 RecycleWorks - Recycling	6.00	0.545%	$ 805		$ 805	$ 109	$ 914
110-77-3 RecycleWorks - Household Hazardous Waste	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
110-77-4 RecycleWorks - Junked Vehicles	4.00	0.363%	$ 537		$ 537	$ 72	$ 609
120-2-1 School District - Administration	19.00	1.726%	$ 2,549		$ 2,549	$ 344	$ 2,893
209-22-1 Police - Administration	11.00	0.999%	$ 1,476		$ 1,476	$ 199	$ 1,675
209-46-1 Parks and Recreation - Administration	18.00	1.635%	$ 2,415		$ 2,415	$ 326	$ 2,741
209-46-8 Parks and Recreation - Treadwell Arena	5.00	0.454%	$ 671		$ 671	$ 91	$ 761
209-46-12 Parks and Recreation - Youth Activities	5.00	0.454%	$ 671		$ 671	$ 91	$ 761
209-46-14 Parks and Recreation - Diamond Park Field House	2.00	0.182%	$ 268		$ 268	$ 36	$ 305
209-71-1 Capital Transit - Administration	8.00	0.727%	$ 1,073		$ 1,073	$ 145	$ 1,218
209-72-1 Streets - Administration	11.00	0.999%	$ 1,476		$ 1,476	$ 199	$ 1,675
215-1-1 Sales Tax	21.00	1.907%	$ 2,817		$ 2,817	$ 381	$ 3,198
216-1-1 Hotel Tax	3.00	0.272%	$ 402		$ 402	$ 54	$ 457
219-20-20 CARES Relief Fund - ArtWorks/PT Grants	1.00	0.091%	$ 134		$ 134	$ 18	$ 152

110-12-1 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
225-1-1 Marine Passenger Fees	29.00	2.634%	$ 3,890		$ 3,890	$ 526	$ 4,416
235-28-1 Eaglecrest - Administration	19.00	1.726%	$ 2,549		$ 2,549	$ 344	$ 2,893
249-1-1 Parks and Recreation - Aquatics	8.00	0.727%	$ 1,073		$ 1,073	$ 145	$ 1,218
270-48-1 Downtown Parking - Marine Parking Garage	4.00	0.363%	$ 537		$ 537	$ 72	$ 609
271-14-1 Lands - Administration	6.00	0.545%	$ 805		$ 805	$ 109	$ 914
276-2-1 Affordable Housing - Operations	10.00	0.908%	$ 1,341		$ 1,341	$ 181	$ 1,523
401-90-1 Capital Projects - School CIPs	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
402-90-1 Capital Projects - Roads CIPs	3.00	0.272%	$ 402		$ 402	$ 54	$ 457
414-90-1 Capital Projects - Water CIPs	2.00	0.182%	$ 268		$ 268	$ 36	$ 305
419-90-1 Capital Projects - Wastewater CIPs	4.00	0.363%	$ 537		$ 537	$ 72	$ 609
431-90-1 Capital Projects - Docks CIPs	2.00	0.182%	$ 268		$ 268	$ 36	$ 305
450-90-1 Capital Projects - Hospital CIPs	2.00	0.182%	$ 268		$ 268	$ 36	$ 305
514-75-1 Water - Administration	0.50	0.045%	$ 67		$ 67	$ 9	$ 76
519-76-4 Wastewater - Collections	3.25	0.295%	$ 436		$ 436	$ 59	$ 495
519-76-5 Wastewater - Treatment	3.25	0.295%	$ 436		$ 436	$ 59	$ 495
530-51-1 Harbors	15.50	1.408%	$ 2,079		$ 2,079	$ 281	$ 2,360
531-52-1 Docks - Administration	6.50	0.590%	$ 872		$ 872	$ 118	$ 990
550-55-1 Bartlett Regional Hospital	25.00	2.271%	$ 3,354		$ 3,354	$ 453	$ 3,807
560-50-1 Airport - Administration	7.00	0.636%	$ 939		$ 939	$ 127	$ 1,066
680-60-1 Risk - Administration	1.00	0.091%	$ 134		$ 134	$ 18	$ 152
-- Other	18.00	1.635%	$ 2,415		$ 2,415	$ 326	$ 2,741
Total	**1,101.00**	**100.000%**	**$ 147,699**	**$ -**	**$ 147,699**	**$ 17,653**	**$ 165,352**

Allocation Basis: **# of Agenda Items**

Source of Allocation: **Agenda Report**

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-11-1 City Attorney	$ 3,207	$ 9,251	$ 7,110	$ 19,568
110-12-1 City Manager	$ 1,394	$ 5,993	$ 9,927	$ 17,315
110-7-1 Emergency Services	$ 626	$ 2,740	$ 2,741	$ 6,107
110-3- Clerk	$ 783	$ 1,941	$ 7,918	$ 10,641
110-8-1 Human Resources	$ 1,377	$ 3,353	$ 4,568	$ 9,298
110-06/15- MIS	$ 4,902	$ 14,147	$ 152	$ 19,201
110-17-1 Finance Administration	$ 939	$ 2,696	$ 11,421	$ 15,056
110-17-3 Controller	$ 4,078	$ 9,213	$ -	$ 13,292
110-17-4 Treasury	$ 5,341	$ 13,635	$ 914	$ 19,890
110-17-6 Purchasing	$ 1,252	$ 2,617	$ -	$ 3,869
110-23-1 Library	$ 7,343	$ 14,832	$ 152	$ 22,328
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ 7	$ -	$ 7
110-4-1 Election	$ 56	$ 862	$ 1,218	$ 2,137
110-10-1 Mayor and Assembly	$ 2,817	$ 38,873	$ 17,055	$ 58,745
110-12-2 Manager Office - Teen Health Center	$ 470	$ 1,101	$ -	$ 1,571
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ -	$ 4,568	$ 4,568
110-12-5 Manager Office - Housing and Homelessness	$ 626	$ 1,122	$ 1,218	$ 2,966
110-12-6 Manager Office - Tourism Management	$ -	$ 784	$ 457	$ 1,240
110-16-1 CDD - Administration	$ 2,504	$ 4,801	$ 1,066	$ 8,371
110-16-2 CDD - Planning	$ 2,817	$ 5,344	$ 26,953	$ 35,113
110-16-3 CDD - Building	$ 1,878	$ 4,322	$ 3,198	$ 9,398
110-17-2 Finance - Assessors	$ 2,191	$ 4,405	$ 1,066	$ 7,662
110-21-1 Fire - Emergency Services	$ -	$ 36,030	$ 152	$ 36,182
110-21-71 Fire - Mobile Integrated Health	$ -	$ -	$ 152	$ 152
110-23-2 Library - City Museum	$ 1,174	$ 2,871	$ 152	$ 4,197
110-24-1 Engineering - Administration	$ 595	$ 2,070	$ 11,421	$ 14,086
110-24-2 Engineering - CIP	$ 5,227	$ 3,919	$ 6,091	$ 15,238
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ -	$ 199	$ -	$ 199
110-41-1 P&R Parks and Landscape - Administration	$ 6,088	$ 12,766	$ -	$ 18,854
110-42-1 Arboretum - Administration	$ 560	$ 1,059	$ 152	$ 1,772
110-47-1 Centennial Hall - Convention Center	$ -	$ 2,841	$ 1,066	$ 3,907

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
110-77-1 RecycleWorks - Administration	$ 407	$ 1,054	$ 1,066	$ 2,527
110-77-2 RecycleWorks - Recycling	$ -	$ 2,185	$ 914	$ 3,099
110-77-3 RecycleWorks - Household Hazardous Waste	$ -	$ 3,201	$ 152	$ 3,353
110-77-4 RecycleWorks - Junked Vehicles	$ -	$ 2,393	$ 609	$ 3,002
120-2-1 School District - Administration	$ 20,993	$ 18,547	$ 2,893	$ 42,434
120-2-2 School District - Administration	$ -	$ 5,318	$ -	$ 5,318
209-22-1 Police - Administration	$ 1,925	$ 7,767	$ 1,675	$ 11,367
209-22-2 Police - General Operations	$ 17,841	$ 43,487	$ -	$ 61,328
209-22-5 Police - Communications	$ 3,346	$ 6,113	$ -	$ 9,459
209-22-7 Police - Animal Control	$ -	$ 5,297	$ -	$ 5,297
209-22-8 Police - Community Services	$ 313	$ 3,074	$ -	$ 3,387
209-22-9 Police - System Admin/E911	$ 1,715	$ 3,370	$ -	$ 5,085
209-22-10 Police - Fleet	$ 313	$ 1,688	$ -	$ 2,001
209-22-11 Police - Electronics	$ 313	$ 987	$ -	$ 1,300
209-22-12 Police - Travel and Training	$ -	$ 478	$ -	$ 478
209-22-14 Police - Grants	$ -	$ 572	$ -	$ 572
209-22-16 Police - Airport Security	$ 1,565	$ 4,047	$ -	$ 5,612
209-22-17 Police - Services	$ 3,293	$ 7,566	$ -	$ 10,858
209-46-1 Parks and Recreation - Administration	$ 842	$ 2,487	$ 2,741	$ 6,070
209-46-2 Parks and Recreation - Areawide Recreation	$ 1,593	$ 2,412	$ -	$ 4,005
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 6,357	$ 3,622	$ -	$ 9,979
209-46-7-2 Parks and Recreation - BAM After School Program	$ -	$ 386	$ -	$ 386
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ 549	$ -	$ 549
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ -	$ 3,132	$ -	$ 3,132
209-46-8 Parks and Recreation - Treadwell Arena	$ 1,978	$ 3,915	$ 761	$ 6,655
209-46-9 Parks and Recreation - Youth Scholarships	$ -	$ 96	$ -	$ 96
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 1,675	$ 761	$ 2,437
209-46-14 Parks and Recreation - Diamond Park Field House	$ 1,114	$ 1,368	$ 305	$ 2,786
209-71-1 Capital Transit - Administration	$ 783	$ 7,661	$ 1,218	$ 9,661
209-71-2 Capital Transit - Operations	$ 9,227	$ 20,365	$ -	$ 29,592
209-71-3 Capital Transit - Maintenance	$ 2,504	$ 6,518	$ -	$ 9,022
209-71-4 Capital Transit - Downtown Center	$ -	$ 518	$ -	$ 518

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
209-72-1 Streets - Administration	$ 6,853	$ 27,559	$ 1,675	$ 36,087
210-21-1 Fire - Administration Operations	$ 16,996	$ 14,560	$ -	$ 31,556
210-21-70 Fire - CARES program	$ 3,600	$ 7,288	$ -	$ 10,887
215-1-1 Sales Tax	$ -	$ 5,137	$ 3,198	$ 8,335
216-1-1 Hotel Tax	$ -	$ 136	$ 457	$ 593
219-20-1 CARES Relief Fund - Operations	$ -	$ 1,961	$ -	$ 1,961
219-20-2 CARES Relief Fund - Childcare	$ -	$ 3	$ -	$ 3
219-20-5 CARES Relief Fund - Vote by Mail	$ -	$ 1	$ -	$ 1
219-20-8 CARES Relief Fund - Testing Equipment	$ -	$ 271	$ -	$ 271
219-20-11 CARES Relief Fund - Hotline	$ -	$ 2,210	$ -	$ 2,210
219-20-13 CARES Relief Fund - Hagevig Testing	$ -	$ 2,329	$ -	$ 2,329
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	$ -	$ 66	$ -	$ 66
219-20-15 CARES Relief Fund - Isolation and Quarantine	$ -	$ 9	$ -	$ 9
219-20-16 CARES Relief Fund - Pop-up testing	$ -	$ 5,730	$ -	$ 5,730
219-20-20 CARES Relief Fund - ArtWorks/PT Grants	$ -	$ -	$ 152	$ 152
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	$ -	$ 61	$ -	$ 61
219-20-26 CARES Relief Fund - Communication Costs	$ -	$ 211	$ -	$ 211
219-20-27 CARES Relief Fund - MIH & Sleep Off	$ -	$ 18	$ -	$ 18
219-20-28 CARES Relief Fund - Individual Assistance Payments	$ -	$ 53	$ -	$ 53
219-20-29 CARES Relief Fund - Vaccine Distribution	$ -	$ 532	$ -	$ 532
219-20-30 CARES Relief Fund - USDOJ-COVID	$ -	$ 9	$ -	$ 9
219-20-31 CARES Relief Fund - Safe Opening and Operation	$ -	$ 403	$ -	$ 403
221-1-1 Tobacco Tax	$ -	$ 300	$ -	$ 300
225-1-1 Marine Passenger Fees	$ -	$ 13,474	$ 4,416	$ 17,890
232-52-1 Port Development Fee	$ -	$ 39	$ -	$ 39
235-28-1 Eaglecrest - Administration	$ 76	$ 282	$ 2,893	$ 3,251
235-28-2 Eaglecrest - Ski Patrol	$ 66	$ 61	$ -	$ 127
235-28-3 Eaglecrest - Lift	$ 76	$ 18	$ -	$ 94
235-28-4 Eaglecrest - Mountain Maint	$ 92	$ 122	$ -	$ 215
235-28-5 Eaglecrest - Lodge General Operations	$ 47	$ 63	$ -	$ 110
235-28-6 Eaglecrest - Snow Sports School	$ 83	$ 52	$ -	$ 134
235-28-7 Eaglecrest - Food Service	$ 18	$ 38	$ -	$ 56

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
235-28-8 Eaglecrest - Ski Rental Shop	$ 43	$ 30	$ -	$ 72
235-28-9 Eaglecrest - Marketing	$ 23	$ 24	$ -	$ 46
235-28-11 Eaglecrest - Building Maint	$ -	$ 24	$ -	$ 24
235-28-12 Eaglecrest - Vehicle Maint	$ -	$ 33	$ -	$ 33
249-1-1 Parks and Recreation - Aquatics	$ -	$ -	$ 1,218	$ 1,218
249-46-3 Parks and Recreation - Aquatics	$ 3,041	$ 3,744	$ -	$ 6,784
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 4,679	$ 7,089	$ -	$ 11,769
270-48-1 Downtown Parking - Marine Parking Garage	$ 97	$ 3,248	$ 609	$ 3,954
271-14-1 Lands - Administration	$ 908	$ 2,369	$ 914	$ 4,191
271-14-2 Lands - Quarries	$ 219	$ -	$ -	$ 219
276-2-1 Affordable Housing - Operations	$ -	$ 456	$ 1,523	$ 1,978
276-2-2 Affordable Housing - Mobile Home Loans	$ -	$ 58	$ -	$ 58
276-2-3 Affordable Housing - Accessory Apt Grant	$ -	$ 185	$ -	$ 185
276-2-5 Affordable Housing - Grants Awarded	$ -	$ 1,538	$ -	$ 1,538
401-90-1 Capital Projects - School CIPs	$ -	$ -	$ 152	$ 152
402-90-1 Capital Projects - Roads CIPs	$ -	$ -	$ 457	$ 457
414-90-1 Capital Projects - Water CIPs	$ -	$ -	$ 305	$ 305
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ -	$ 609	$ 609
431-90-1 Capital Projects - Docks CIPs	$ -	$ -	$ 305	$ 305
450-90-1 Capital Projects - Hospital CIPs	$ -	$ -	$ 305	$ 305
514-1-1 Water - Administration	$ -	$ 16,433	$ -	$ 16,433
514-75-1 Water - Administration	$ 4,408	$ 14,802	$ 76	$ 19,286
519-1-1 Wastewater - Non-Operational	$ -	$ 13,121	$ -	$ 13,121
519-76-4 Wastewater - Collections	$ 3,833	$ 9,136	$ 495	$ 13,463
519-76-5 Wastewater - Treatment	$ 7,795	$ 41,398	$ 495	$ 49,688
530-1-1 Harbors	$ -	$ 884	$ -	$ 884
530-51-1 Harbors	$ 5,111	$ 845	$ 2,360	$ 8,317
531-1-1 Docks - Administration	$ -	$ 1,259	$ -	$ 1,259
531-52-1 Docks - Administration	$ 338	$ 432	$ 990	$ 1,760
531-52-2 Docks - CIP Engineers-Dock	$ 923	$ 288	$ -	$ 1,212
538-24-3 WW Extension - Administration	$ 188	$ 308	$ -	$ 495
539-24-3 Water Extension - Eng Water Extension	$ 157	$ 349	$ -	$ 506

ALLOCATION SUMMARY

110-12-1 City Manager

	General Citywide Support - FTE	General Citywide Support - Expenses	Assembly Support	Total
550-1-1 Bartlett Regional Hospital	$ -	$ 944	$ -	$ 944
550-55-1 Bartlett Regional Hospital	$ 17,716	$ 31,360	$ 3,807	$ 52,883
560-50-1 Airport - Administration	$ 332	$ 357	$ 1,066	$ 1,755
560-50-2 Airport - Terminal General Operations	$ 235	$ 349	$ -	$ 584
560-50-3 Airport - Airfield Maintenance Shop	$ 591	$ 926	$ -	$ 1,517
560-50-4 Airport - ARFF	$ -	$ 302	$ -	$ 302
560-50-5 Airport - Airport Security	$ -	$ 205	$ -	$ 205
560-50-8 Airport - Airport Landside	$ -	$ 7	$ -	$ 7
560-50-13 Airport - PFAS Cleanup	$ -	$ 7	$ -	$ 7
602-1-1 Fleet - Administration	$ -	$ 14,281	$ -	$ 14,281
602-79-1 Fleet - Administration	$ 1,654	$ 6,688	$ -	$ 8,342
602-79-2 Fleet - Replacement Program	$ -	$ 502	$ -	$ 502
602-79-3 Fleet - Replacement Program - Grants	$ -	$ 166	$ -	$ 166
602-79-4 Fleet - Fuel Program	$ 250	$ 5,411	$ -	$ 5,662
602-79-5 Fleet - Washbay	$ 47	$ 268	$ -	$ 315
640-1-1 Building Maintenance	$ -	$ 1,088	$ -	$ 1,088
640-44-1 Building Maintenance	$ 3,521	$ 14,058	$ -	$ 17,579
680-1-1 Risk - Administration	$ -	$ 23	$ -	$ 23
680-60-1 Risk - Administration	$ 1,471	$ 193	$ 152	$ 1,817
680-60-2 Risk - Workers Comp	$ -	$ 172	$ -	$ 172
680-60-3 Risk - General Liability	$ -	$ 203	$ -	$ 203
680-60-3 Risk - Auto	$ -	$ 623	$ -	$ 623
680-60-4 Risk - Property	$ -	$ 171	$ -	$ 171
680-60-4 Risk - EE Practice	$ -	$ 6,388	$ -	$ 6,388
680-60-5 Risk - Special Policy	$ -	$ 19	$ -	$ 19
680-60-6 Risk - Health	$ -	$ 5	$ -	$ 5
680-60-6 Risk - Wellness	$ 313	$ -	$ -	$ 313
-- Other	$ -	$ -	$ 2,741	$ 2,741
Total	**$ 220,469**	**$ 661,408**	**$ 165,352**	**$ 1,047,230**

3 Emergency Services

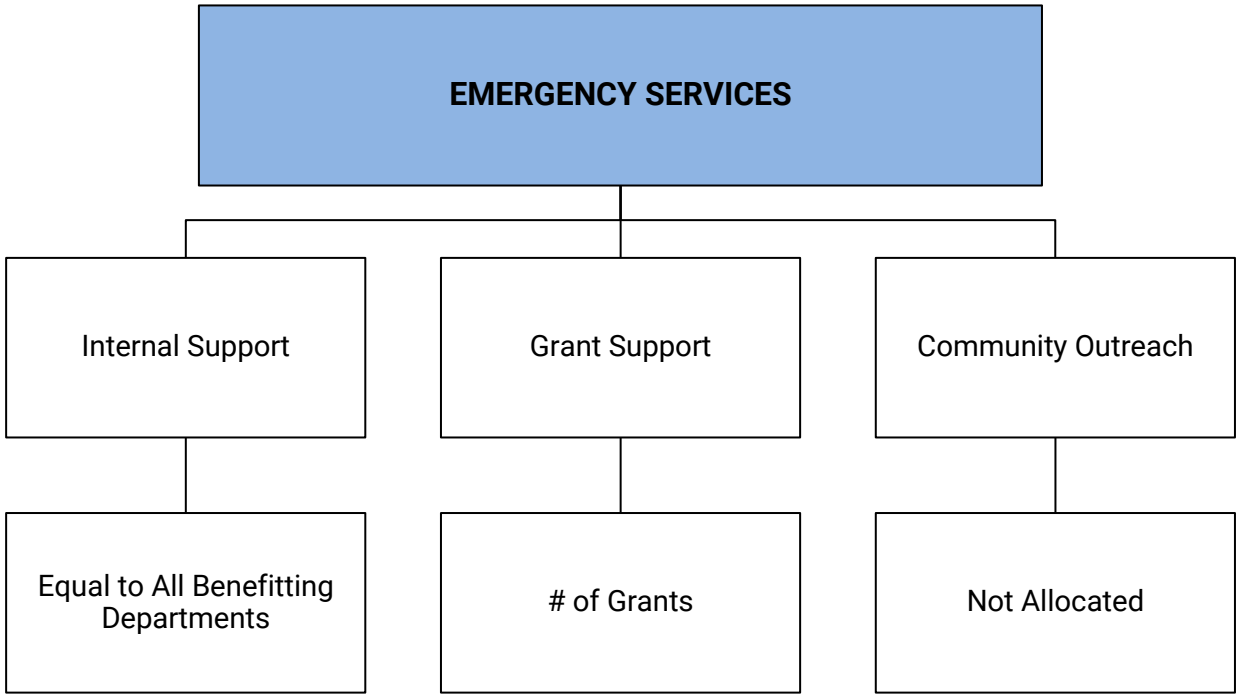
The Emergency Services Division within the City Manager's Department is responsible for preparing the City and its community for a disaster or large Citywide emergency. Costs associated with Emergency Services are allocated to Receiving Departments through the following functions:

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

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

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

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


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

COSTS TO BE ALLOCATED

110-7-1 Emergency Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 541,747		$ 541,747
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 5,413	$ 694	$ 6,107
110-7-1 Emergency Services		$ 27,309	$ 27,309
110-3- Clerk		$ 9,326	$ 9,326
110-8-1 Human Resources		$ 1,624	$ 1,624
110-06/15- MIS		$ 459	$ 459
110-17-3 Controller		$ 13,645	$ 13,645
110-17-4 Treasury		$ 1,509	$ 1,509
Total Incoming Costs	**$ 5,413**	**$ 54,566**	**$ 59,979**
Benefits - PERS	$ 810		
Capital	$ (123)		
Revenues	$ (409,793)		
Reimbursable Expenses	$ 150		
Total Cost Adjustments	**$ (408,956)**		**$ (408,956)**
Total Costs to be Allocated	**$ 138,204**	**$ 54,566**	**$ 192,770**

DEPARTMENTAL EXPENSE DETAIL

110-7-1 Emergency Services

Expense Type	Expense ($)	Internal Support	Grant Support	Community Outreach
Personnel				
Salary and Wages	$ 190,581	$ 57,174	$ 76,232	$ 57,174
Benefits	$ 91,446	$ 27,434	$ 36,579	$ 27,434
Benefits - PERS	$ (810)	$ (243)	$ (324)	$ (243)
Subtotal Personnel Cost	**$ 281,218**	**$ 84,365**	**$ 112,487**	**$ 84,365**
Operating Services & Supplies				
General Supplies	$ 4,725	$ 1,417	$ 1,890	$ 1,417
Other Expenses	$ 565	$ 169	$ 226	$ 169
Postage	$ 34	$ 10	$ 14	$ 10
Printing	$ 231	$ 69	$ 92	$ 69
Professional Services	$ 224,495	$ 67,349	$ 89,798	$ 67,349
Public Utility Services	$ 39	$ 12	$ 16	$ 12
Reimbursable Expenses	$ (150)	$ (45)	$ (60)	$ (45)
Rentals and Leases	$ 7,200	$ 2,160	$ 2,880	$ 2,160
Travel and Training	$ 23,267	$ 6,980	$ 9,307	$ 6,980
Capital Outlay	$ 123	$ 37	$ 49	$ 37
Subtotal Operating Cost	**$ 260,529**	**$ 78,159**	**$ 104,212**	**$ 78,159**
DEPARTMENTAL EXPENDITURES	**$ 541,747**	**$ 162,524**	**$ 216,699**	**$ 162,524**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Benefits - PERS	$ 810	$ 243	$ 324	$ 243
Capital	$ (123)	$ (37)	$ (49)	$ (37)
Revenues	$ (409,793)	$ (122,938)	$ (163,917)	$ (122,938)
Reimbursable Expenses	$ 150	$ 45	$ 60	$ 45
Subtotal Cost Adjustments	**$ (408,956)**	**$ (122,687)**	**$ (163,583)**	**$ (122,687)**
FUNCTIONAL COST	**$ 132,790**	**$ 39,837**	**$ 53,116**	**$ 39,837**
First Allocation				
Incoming - All Others	$ 5,413	$ 1,624	$ 2,165	$ 1,624
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (41,461)	$ -	$ -	$ (41,461)
Subtotal of First Allocation	**$ 96,743**	**$ 41,461**	**$ 55,281**	**$ -**
Second Allocation				
Incoming - All Others	$ 54,566	$ 16,370	$ 21,826	$ 16,370
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ (16,370)	$ -	$ -	$ (16,370)
Subtotal of Second Allocation	**$ 38,196**	**$ 16,370**	**$ 21,826**	**$ -**
TOTAL ALLOCATED	**$ 134,939**	**$ 57,831**	**$ 77,108**	**$ -**

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%	$ 8,292		$ 8,292		$ 8,292
110-06/15- MIS	1.00	20.000%	$ 8,292		$ 8,292	$ 4,092	$ 12,385
209-22-1 Police - Administration	1.00	20.000%	$ 8,292		$ 8,292	$ 4,092	$ 12,385
210-21-1 Fire - Administration Operations	1.00	20.000%	$ 8,292		$ 8,292	$ 4,092	$ 12,385
560-50-1 Airport - Administration	1.00	20.000%	$ 8,292		$ 8,292	$ 4,092	$ 12,385
Total	**5.00**	**100.000%**	**$ 41,461**	**$ -**	**$ 41,461**	**$ 16,370**	**$ 57,831**

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

110-7-1 Emergency Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Support							
110-7-1 Emergency Services	1.72	34.400%	$ 19,017		$ 19,017		$ 19,017
110-06/15- MIS	0.32	6.400%	$ 3,538		$ 3,538	$ 2,129	$ 5,667
209-22-1 Police - Administration	2.26	45.200%	$ 24,987		$ 24,987	$ 15,039	$ 40,026
210-21-1 Fire - Administration Operations	0.70	14.000%	$ 7,739		$ 7,739	$ 4,658	$ 12,397
Total	**5.00**	**100.000%**	**$ 55,281**	**$ -**	**$ 55,281**	**$ 21,826**	**$ 77,108**

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		$ 8,292	$ 19,017	$ 27,309
110-06/15- MIS		$ 12,385	$ 5,667	$ 18,052
209-22-1 Police - Administration		$ 12,385	$ 40,026	$ 52,411
210-21-1 Fire - Administration Operations		$ 12,385	$ 12,397	$ 24,782
560-50-1 Airport - Administration		$ 12,385	$ -	$ 12,385
	Total	**$ 57,831**	**$ 77,108**	**$134,939**

4 City Clerk

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

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

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

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

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

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

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

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

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

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

COSTS TO BE ALLOCATED

110-3- Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 296,773		$ 296,773
Advertising	$ (6,000)		
Total Deductions	$ (6,000)		$ (6,000)
Incoming Costs			
110-11-1 City Attorney	$ 89,511	$ 6,998	$ 96,509
110-12-1 City Manager	$ 9,402	$ 1,240	$ 10,641
110-3- Clerk		$ 12,256	$ 12,256
110-8-1 Human Resources		$ 2,045	$ 2,045
110-06/15- MIS		$ 59,925	$ 59,925
110-17-3 Controller		$ 9,497	$ 9,497
110-17-4 Treasury		$ 81	$ 81
110-17-6 Purchasing		$ 645	$ 645
110-23-1 Library		$ 3,867	$ 3,867
Total Incoming Costs	**$ 98,913**	**$ 96,555**	**$ 195,467**
Benefits - PERS	$ (16,795)		
Capital	$ (85)		
Reimbursable Expenses	$ 81,900		
Total Cost Adjustments	**$ 65,020**		**$ 65,020**
Total Costs to be Allocated	**$ 454,706**	**$ 96,555**	**$ 551,261**

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	$ 219,407	$ 76,792	$ 54,852	$ 43,881	$ 10,970	$ 21,941	$ 5,485	$ 5,485
Benefits	$ 100,627	$ 35,219	$ 25,157	$ 20,125	$ 5,031	$ 10,063	$ 2,516	$ 2,516
Benefits - PERS	$ 16,795	$ 5,878	$ 4,199	$ 3,359	$ 840	$ 1,680	$ 420	$ 420
Subtotal Personnel Cost	**$ 336,829**	**$ 117,890**	**$ 84,207**	**$ 67,366**	**$ 16,841**	**$ 33,683**	**$ 8,421**	**$ 8,421**
Operating Services & Supplies								
Advertising	$ 6,000	$ 2,100	$ 1,500	$ 1,200	$ 300	$ 600	$ 150	$ 150
General Supplies	$ 494	$ 173	$ 124	$ 99	$ 25	$ 49	$ 12	$ 12
Insurance	$ 3,000	$ 1,050	$ 750	$ 600	$ 150	$ 300	$ 75	$ 75
Other Expenses	$ 356	$ 124	$ 89	$ 71	$ 18	$ 36	$ 9	$ 9
Postage	$ 185	$ 65	$ 46	$ 37	$ 9	$ 19	$ 5	$ 5
Printing	$ 2,365	$ 828	$ 591	$ 473	$ 118	$ 236	$ 59	$ 59
Professional Services	$ 7,188	$ 2,516	$ 1,797	$ 1,438	$ 359	$ 719	$ 180	$ 180
Public Utility Services	$ 429	$ 150	$ 107	$ 86	$ 21	$ 43	$ 11	$ 11
Reimbursable Expenses	$ (81,900)	$ (28,665)	$ (20,475)	$ (16,380)	$ (4,095)	$ (8,190)	$ (2,048)	$ (2,048)
Rentals and Leases	$ 1,192	$ 417	$ 298	$ 238	$ 60	$ 119	$ 30	$ 30
Repairs and Maintenance	$ 7,200	$ 2,520	$ 1,800	$ 1,440	$ 360	$ 720	$ 180	$ 180
Travel and Training	$ 13,351	$ 4,673	$ 3,338	$ 2,670	$ 668	$ 1,335	$ 334	$ 334
Capital Outlay	$ 85	$ 30	$ 21	$ 17	$ 4	$ 9	$ 2	$ 2
Subtotal Operating Cost	**$ (40,055)**	**$ (14,019)**	**$ (10,014)**	**$ (8,011)**	**$ (2,003)**	**$ (4,006)**	**$ (1,001)**	**$ (1,001)**
DEPARTMENTAL EXPENDITURES	**$ 296,773**	**$ 103,871**	**$ 74,193**	**$ 59,355**	**$ 14,839**	**$ 29,677**	**$ 7,419**	**$ 7,419**
Disallowed Costs								
Advertising	$ (6,000)	$ (2,100)	$ (1,500)	$ (1,200)	$ (300)	$ (600)	$ (150)	$ (150)
Subtotal Disallowed Costs	**$ (6,000)**	**$ (2,100)**	**$ (1,500)**	**$ (1,200)**	**$ (300)**	**$ (600)**	**$ (150)**	**$ (150)**
Cost Adjustments								
Benefits - PERS	$ (16,795)	$ (5,878)	$ (4,199)	$ (3,359)	$ (840)	$ (1,680)	$ (420)	$ (420)
Capital	$ (85)	$ (30)	$ (21)	$ (17)	$ (4)	$ (9)	$ (2)	$ (2)
Reimbursable Expenses	$ 81,900	$ 28,665	$ 20,475	$ 16,380	$ 4,095	$ 8,190	$ 2,048	$ 2,048
Subtotal Cost Adjustments	**$ 65,020**	**$ 22,757**	**$ 16,255**	**$ 13,004**	**$ 3,251**	**$ 6,502**	**$ 1,625**	**$ 1,625**
FUNCTIONAL COST	**$ 355,793**	**$ 124,528**	**$ 88,948**	**$ 71,159**	**$ 17,790**	**$ 35,579**	**$ 8,895**	**$ 8,895**
First Allocation								
Incoming - All Others	$ 98,913	$ 34,619	$ 24,728	$ 19,783	$ 4,946	$ 9,891	$ 2,473	$ 2,473
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (68,206)	$ -	$ -	$ -	$ -	$ (45,471)	$ (11,368)	$ (11,368)
Subtotal of First Allocation	**$ 386,500**	**$ 159,147**	**$ 113,676**	**$ 90,941**	**$ 22,735**	**$ -**	**$ -**	**$ -**
Second Allocation					$ -	$ -	$ -	$ -
Incoming - All Others	$ 96,555	$ 33,794	$ 24,139	$ 19,311	$ 4,828	$ 9,655	$ 2,414	$ 2,414
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (14,483)	$ -	$ -	$ -	$ -	$ (9,655)	$ (2,414)	$ (2,414)
Subtotal of Second Allocation	**$ 82,072**	**$ 33,794**	**$ 24,139**	**$ 19,311**	**$ 4,828**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 468,571**	**$ 192,941**	**$ 137,815**	**$ 110,252**	**$ 27,563**	**$ -**	**$ -**	**$ -**

110-3- Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Activities of the Assembly							
110-7-1 Emergency Services	11.00	5.189%	$ 8,258		$ 8,258		$ 8,258
110-3- Clerk	12.00	5.660%	$ 9,008		$ 9,008		$ 9,008
110-17-1 Finance Administration	41.00	19.340%	$ 30,778		$ 30,778	$ 7,331	$ 38,109
110-10-1 Mayor and Assembly	74.00	34.906%	$ 55,551		$ 55,551	$ 13,232	$ 68,783
110-12-3 Manager Office - Syst. Racism Rev.	25.00	11.792%	$ 18,767		$ 18,767	$ 4,470	$ 23,237
110-16-1 CDD - Administration	8.00	3.774%	$ 6,006		$ 6,006	$ 1,430	$ 7,436
110-24-1 Engineering - Administration	13.00	6.132%	$ 9,759		$ 9,759	$ 2,324	$ 12,083
235-28-1 Eaglecrest - Administration	4.00	1.887%	$ 3,003		$ 3,003	$ 715	$ 3,718
271-14-1 Lands - Administration	13.00	6.132%	$ 9,759		$ 9,759	$ 2,324	$ 12,083
276-2-1 Affordable Housing - Operations	10.00	4.717%	$ 7,507		$ 7,507	$ 1,788	$ 9,295
560-50-1 Airport - Administration	1.00	0.472%	$ 751		$ 751	$ 179	$ 929
Total	**212.00**	**100.000%**	**$ 159,147**	**$ -**	**$ 159,147**	**$ 33,794**	**$ 192,941**

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							
110-12-1 City Manager	0.25	1.566%	$ 1,781		$ 1,781		$ 1,781
110-7-1 Emergency Services	0.15	0.940%	$ 1,068		$ 1,068		$ 1,068
110-8-1 Human Resources	1.50	9.398%	$ 10,684		$ 10,684	$ 2,327	$ 13,011
110-17-1 Finance Administration	0.25	1.566%	$ 1,781		$ 1,781	$ 388	$ 2,168
110-17-6 Purchasing	1.00	6.266%	$ 7,123		$ 7,123	$ 1,551	$ 8,674
110-23-1 Library	0.15	0.940%	$ 1,068		$ 1,068	$ 233	$ 1,301
110-10-1 Mayor and Assembly	5.30	33.208%	$ 37,750		$ 37,750	$ 8,222	$ 45,972
110-16-2 CDD - Planning	0.40	2.506%	$ 2,849		$ 2,849	$ 621	$ 3,470
110-16-3 CDD - Building	1.15	7.206%	$ 8,191		$ 8,191	$ 1,784	$ 9,975
110-17-2 Finance - Assessors	1.00	6.266%	$ 7,123		$ 7,123	$ 1,551	$ 8,674
110-17-7 Finance - Sales Tax	1.00	6.266%	$ 7,123		$ 7,123	$ 1,551	$ 8,674
110-24-1 Engineering - Administration	0.40	2.506%	$ 2,849		$ 2,849	$ 621	$ 3,470
110-42-1 Arboretum - Administration	0.15	0.940%	$ 1,068		$ 1,068	$ 233	$ 1,301
110-77-1 RecycleWorks - Administration	0.05	0.313%	$ 356		$ 356	$ 78	$ 434
209-22-7 Police - Animal Control	1.00	6.266%	$ 7,123		$ 7,123	$ 1,551	$ 8,674
209-46-1 Parks and Recreation - Administration	0.15	0.940%	$ 1,068		$ 1,068	$ 233	$ 1,301
209-46-8 Parks and Recreation - Treadwell Arena	0.15	0.940%	$ 1,068		$ 1,068	$ 233	$ 1,301
209-46-12 Parks and Recreation - Youth Activities	0.15	0.940%	$ 1,068		$ 1,068	$ 233	$ 1,301
235-28-1 Eaglecrest - Administration	0.50	3.133%	$ 3,561		$ 3,561	$ 776	$ 4,337
249-46-3 Parks and Recreation - Aquatics	0.15	0.940%	$ 1,068		$ 1,068	$ 233	$ 1,301
271-14-1 Lands - Administration	0.25	1.566%	$ 1,781		$ 1,781	$ 388	$ 2,168
514-75-1 Water - Administration	0.05	0.313%	$ 356		$ 356	$ 78	$ 434
519-76-4 Wastewater - Collections	0.05	0.313%	$ 356		$ 356	$ 78	$ 434
530-51-1 Harbors	0.13	0.815%	$ 926		$ 926	$ 202	$ 1,128
531-52-1 Docks - Administration	0.13	0.815%	$ 926		$ 926	$ 202	$ 1,128
550-55-1 Bartlett Regional Hospital	0.25	1.566%	$ 1,781		$ 1,781	$ 388	$ 2,168
560-50-1 Airport - Administration	0.25	1.566%	$ 1,781		$ 1,781	$ 388	$ 2,168
Total	**15.96**	**100.000%**	**$ 113,676**	**$ -**	**$ 113,676**	**$ 24,139**	**$ 137,815**

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							
110-11-1 City Attorney	1.00	3.571%	$ 3,248		$ 3,248		$ 3,248
110-12-1 City Manager	1.00	3.571%	$ 3,248		$ 3,248		$ 3,248
110-3- Clerk	1.00	3.571%	$ 3,248		$ 3,248		$ 3,248
110-8-1 Human Resources	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
110-06/15- MIS	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
110-17-1 Finance Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
110-23-1 Library	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
110-10-1 Mayor and Assembly	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
110-16-1 CDD - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
110-24-1 Engineering - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
120-2-1 School District - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
209-22-1 Police - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
209-72-1 Streets - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
271-14-1 Lands - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
514-75-1 Water - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
519-76-4 Wastewater - Collections	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
530-51-1 Harbors	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
531-52-1 Docks - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
560-50-1 Airport - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
602-79-1 Fleet - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
680-60-1 Risk - Administration	1.00	3.571%	$ 3,248		$ 3,248	$ 772	$ 4,020
Total	**28.00**	**100.000%**	**$ 90,941**	**$ -**	**$ 90,941**	**$ 19,311**	**$ 110,252**

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								
110-17-6 Purchasing		1.00	20.000%	$ 4,547		$ 4,547	$ 966	$ 5,513
110-16-3 CDD - Building		1.00	20.000%	$ 4,547		$ 4,547	$ 966	$ 5,513
110-17-2 Finance - Assessors		1.00	20.000%	$ 4,547		$ 4,547	$ 966	$ 5,513
110-17-7 Finance - Sales Tax		1.00	20.000%	$ 4,547		$ 4,547	$ 966	$ 5,513
209-22-1 Police - Administration		1.00	20.000%	$ 4,547		$ 4,547	$ 966	$ 5,513
	Total	**5.00**	**100.000%**	**$ 22,735**	**$ -**	**$ 22,735**	**$ 4,828**	**$ 27,563**

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
110-11-1 City Attorney	$ -	$ -	$ 3,248	$ -	$ 3,248
110-12-1 City Manager	$ -	$ 1,781	$ 3,248	$ -	$ 5,029
110-7-1 Emergency Services	$ 8,258	$ 1,068	$ -	$ -	$ 9,326
110-3- Clerk	$ 9,008	$ -	$ 3,248	$ -	$ 12,256
110-8-1 Human Resources	$ -	$ 13,011	$ 4,020	$ -	$ 17,031
110-06/15- MIS	$ -	$ -	$ 4,020	$ -	$ 4,020
110-17-1 Finance Administration	$ 38,109	$ 2,168	$ 4,020	$ -	$ 44,298
110-17-6 Purchasing	$ -	$ 8,674	$ -	$ 5,513	$ 14,187
110-23-1 Library	$ -	$ 1,301	$ 4,020	$ -	$ 5,321
110-10-1 Mayor and Assembly	$ 68,783	$ 45,972	$ 4,020	$ -	$118,775
110-12-3 Manager Office - Syst. Racism Rev.	$ 23,237	$ -	$ -	$ -	$ 23,237
110-16-1 CDD - Administration	$ 7,436	$ -	$ 4,020	$ -	$ 11,456
110-16-2 CDD - Planning	$ -	$ 3,470	$ -	$ -	$ 3,470
110-16-3 CDD - Building	$ -	$ 9,975	$ -	$ 5,513	$ 15,488
110-17-2 Finance - Assessors	$ -	$ 8,674	$ -	$ 5,513	$ 14,187
110-17-7 Finance - Sales Tax	$ -	$ 8,674	$ -	$ 5,513	$ 14,187
110-24-1 Engineering - Administration	$ 12,083	$ 3,470	$ 4,020	$ -	$ 19,573
110-42-1 Arboretum - Administration	$ -	$ 1,301	$ -	$ -	$ 1,301
110-77-1 RecycleWorks - Administration	$ -	$ 434	$ 4,020	$ -	$ 4,454
120-2-1 School District - Administration	$ -	$ -	$ 4,020	$ -	$ 4,020
209-22-1 Police - Administration	$ -	$ -	$ 4,020	$ 5,513	$ 9,533
209-22-7 Police - Animal Control	$ -	$ 8,674	$ -	$ -	$ 8,674
209-46-1 Parks and Recreation - Administration	$ -	$ 1,301	$ 4,020	$ -	$ 5,321
209-46-8 Parks and Recreation - Treadwell Arena	$ -	$ 1,301	$ -	$ -	$ 1,301
209-46-12 Parks and Recreation - Youth Activities	$ -	$ 1,301	$ -	$ -	$ 1,301
209-71-1 Capital Transit - Administration	$ -	$ -	$ 4,020	$ -	$ 4,020
209-72-1 Streets - Administration	$ -	$ -	$ 4,020	$ -	$ 4,020
210-21-1 Fire - Administration Operations	$ -	$ -	$ 4,020	$ -	$ 4,020
225-1-1 Marine Passenger Fees	$ -	$ -	$ 4,020	$ -	$ 4,020
235-28-1 Eaglecrest - Administration	$ 3,718	$ 4,337	$ 4,020	$ -	$ 12,075
249-46-3 Parks and Recreation - Aquatics	$ -	$ 1,301	$ -	$ -	$ 1,301
271-14-1 Lands - Administration	$ 12,083	$ 2,168	$ 4,020	$ -	$ 18,272

ALLOCATION SUMMARY

110-3- Clerk

	Activities of the Assembly	Boards and Commissions	General Citywide Support	Administer Appeals	Total
276-2-1 Affordable Housing - Operations	$ 9,295	$ -	$ -	$ -	$ 9,295
514-75-1 Water - Administration	$ -	$ 434	$ 4,020	$ -	$ 4,454
519-76-4 Wastewater - Collections	$ -	$ 434	$ 4,020	$ -	$ 4,454
530-51-1 Harbors	$ -	$ 1,128	$ 4,020	$ -	$ 5,148
531-52-1 Docks - Administration	$ -	$ 1,128	$ 4,020	$ -	$ 5,148
550-55-1 Bartlett Regional Hospital	$ -	$ 2,168	$ 4,020	$ -	$ 6,189
560-50-1 Airport - Administration	$ 929	$ 2,168	$ 4,020	$ -	$ 7,118
602-79-1 Fleet - Administration	$ -	$ -	$ 4,020	$ -	$ 4,020
680-60-1 Risk - Administration	$ -	$ -	$ 4,020	$ -	$ 4,020
Total	**$ 192,941**	**$ 137,815**	**$ 110,252**	**$ 27,563**	**$468,571**

5 Human Resources

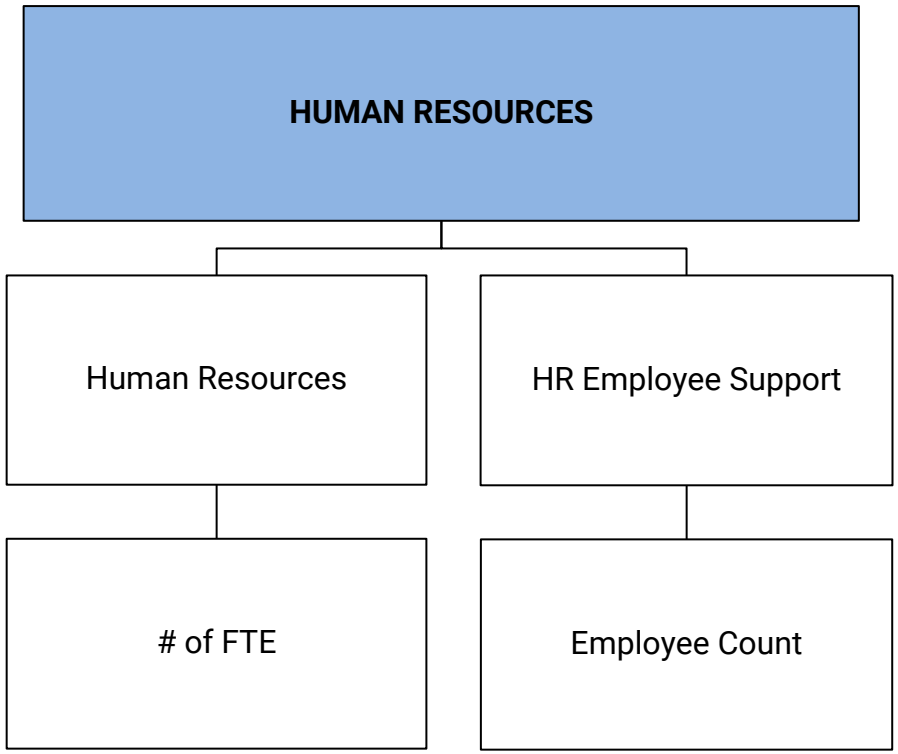
The Human Resources Department is responsible for supporting employees by providing trainings, development programs, health and wellness programs, employee and labor relations services and managing benefits. Costs associated with Human Resources are allocated to Receiving Departments through the following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

- **Human Resources –** represents services and support associated with general human resources functions including trainings, health and wellness programs, and employee and labor relations. This function is allocated based on the number of full-time equivalent employees per Fund, Department, and Division[4].

- **HR Employee Support –** represents support associated with payroll and benefits that are directly driven by the number of total employees (full-time, part-time, or temporary) within each Fund, Department, and Division. This function is allocated based on employee count per Fund / Department / Division[5].

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

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


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

COSTS TO BE ALLOCATED

110-8-1 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 538,013		$ 538,013
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 19,955	$ 1,560	$ 21,516
110-12-1 City Manager	$ 8,238	$ 1,060	$ 9,298
110-3- Clerk	$ 13,932	$ 3,099	$ 17,031
110-8-1 Human Resources		$ 3,651	$ 3,651
110-06/15- MIS		$ 96,711	$ 96,711
110-17-3 Controller		$ 9,815	$ 9,815
110-17-4 Treasury		$ 109	$ 109
110-17-6 Purchasing		$ 447	$ 447
110-23-1 Library		$ 4,368	$ 4,368
Total Incoming Costs	**$ 42,125**	**$ 120,822**	**$ 162,946**
Benefits - PERS	$ (41,643)		
Capital	$ (766)		
Reimbursable Expenses	$ 177,700		
Total Cost Adjustments	**$ 135,291**		**$ 135,291**
Total Costs to be Allocated	**$ 715,429**	**$ 120,822**	**$ 836,251**

DEPARTMENTAL EXPENSE DETAIL

110-8-1 Human Resources

Expense Type	Expense ($)	Human Resources	HR Employee Support
Personnel			
Salary and Wages	$ 401,972	$ 381,873	$ 20,099
Benefits	$ 190,675	$ 181,141	$ 9,534
Benefits - PERS	$ 41,643	$ 39,561	$ 2,082
Subtotal Personnel Cost	**$ 634,290**	**$ 602,575**	**$ 31,714**
Operating Services & Supplies			
General Supplies	$ 1,701	$ 1,616	$ 85
Insurance	$ 3,900	$ 3,705	$ 195
Miscellaneous Expenses	$ 1,708	$ 1,623	$ 85
Other Expenses	$ 2,999	$ 2,849	$ 150
Postage	$ 52	$ 49	$ 3
Printing	$ 1,201	$ 1,141	$ 60
Professional Services	$ 172	$ 164	$ 9
Public Utility Services	$ 963	$ 915	$ 48
Reimbursable Expenses	$ (177,700)	$ (168,815)	$ (8,885)
Rentals and Leases	$ 60,931	$ 57,885	$ 3,047
Travel and Training	$ 7,030	$ 6,679	$ 352
Capital Outlay	$ 766	$ 728	$ 38
Subtotal Operating Cost	**$ (96,276)**	**$ (91,463)**	**$ (4,814)**
DEPARTMENTAL EXPENDITURES	**$ 538,013**	**$ 511,113**	**$ 26,901**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (41,643)	$ (39,561)	$ (2,082)
Capital	$ (766)	$ (728)	$ (38)
Reimbursable Expenses	$ 177,700	$ 168,815	$ 8,885
Subtotal Cost Adjustments	**$ 135,291**	**$ 128,527**	**$ 6,765**
FUNCTIONAL COST	**$ 673,304**	**$ 639,639**	**$ 33,665**
First Allocation			
Incoming - All Others	$ 42,125	$ 40,019	$ 2,106
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 715,429**	**$ 679,658**	**$ 35,771**
Second Allocation			
Incoming - All Others	$ 120,822	$ 114,780	$ 6,041
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 120,822**	**$ 114,780**	**$ 6,041**
TOTAL ALLOCATED	**$ 836,251**	**$ 794,438**	**$ 41,813**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Resources							
110-11-1 City Attorney	11.50	1.323%	$ 8,989		$ 8,989		$ 8,989
110-12-1 City Manager	5.00	0.575%	$ 3,908		$ 3,908		$ 3,908
110-7-1 Emergency Services	2.00	0.230%	$ 1,563		$ 1,563		$ 1,563
110-3- Clerk	2.50	0.288%	$ 1,954		$ 1,954		$ 1,954
110-8-1 Human Resources	4.40	0.506%	$ 3,439		$ 3,439		$ 3,439
110-06/15- MIS	15.66	1.801%	$ 12,240		$ 12,240	$ 2,129	$ 14,369
110-17-1 Finance Administration	3.00	0.345%	$ 2,345		$ 2,345	$ 408	$ 2,753
110-17-3 Controller	13.03	1.498%	$ 10,184		$ 10,184	$ 1,772	$ 11,956
110-17-4 Treasury	17.07	1.963%	$ 13,338		$ 13,338	$ 2,320	$ 15,659
110-17-6 Purchasing	4.00	0.460%	$ 3,126		$ 3,126	$ 544	$ 3,670
110-23-1 Library	23.46	2.698%	$ 18,337		$ 18,337	$ 3,190	$ 21,527
110-4-1 Election	0.18	0.021%	$ 141		$ 141	$ 24	$ 165
110-10-1 Mayor and Assembly	9.00	1.035%	$ 7,035		$ 7,035	$ 1,224	$ 8,258
110-12-2 Manager Office - Teen Health Center	1.50	0.173%	$ 1,172		$ 1,172	$ 204	$ 1,376
110-12-5 Manager Office - Housing and Homelessness	2.00	0.230%	$ 1,563		$ 1,563	$ 272	$ 1,835
110-16-1 CDD - Administration	8.00	0.920%	$ 6,253		$ 6,253	$ 1,088	$ 7,341
110-16-2 CDD - Planning	9.00	1.035%	$ 7,035		$ 7,035	$ 1,224	$ 8,258
110-16-3 CDD - Building	6.00	0.690%	$ 4,690		$ 4,690	$ 816	$ 5,506
110-17-2 Finance - Assessors	7.00	0.805%	$ 5,471		$ 5,471	$ 952	$ 6,423
110-23-2 Library - City Museum	3.75	0.431%	$ 2,931		$ 2,931	$ 510	$ 3,441
110-24-1 Engineering - Administration	1.90	0.219%	$ 1,485		$ 1,485	$ 258	$ 1,743
110-24-2 Engineering - CIP	16.70	1.921%	$ 13,053		$ 13,053	$ 2,271	$ 15,324
110-41-1 P&R Parks and Landscape - Administration	19.45	2.237%	$ 15,202		$ 15,202	$ 2,645	$ 17,847
110-42-1 Arboretum - Administration	1.79	0.206%	$ 1,399		$ 1,399	$ 243	$ 1,642
110-77-1 RecycleWorks - Administration	1.30	0.150%	$ 1,016		$ 1,016	$ 177	$ 1,193
209-22-1 Police - Administration	6.15	0.707%	$ 4,807		$ 4,807	$ 836	$ 5,643
209-22-2 Police - General Operations	114.00	13.110%	$ 89,105		$ 89,105	$ 15,501	$ 104,605
209-22-5 Police - Communications	21.38	2.459%	$ 16,711		$ 16,711	$ 2,907	$ 19,618
209-22-8 Police - Community Services	1.00	0.115%	$ 782		$ 782	$ 136	$ 918
209-22-9 Police - System Admin/E911	5.48	0.630%	$ 4,283		$ 4,283	$ 745	$ 5,028
209-22-10 Police - Fleet	1.00	0.115%	$ 782		$ 782	$ 136	$ 918
209-22-11 Police - Electronics	1.00	0.115%	$ 782		$ 782	$ 136	$ 918
209-22-16 Police - Airport Security	5.00	0.575%	$ 3,908		$ 3,908	$ 680	$ 4,588
209-22-17 Police - Services	10.52	1.210%	$ 8,223		$ 8,223	$ 1,430	$ 9,653
209-46-1 Parks and Recreation - Administration	2.69	0.309%	$ 2,103		$ 2,103	$ 366	$ 2,468

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.585%	$ 3,978		$ 3,978	$ 692	$ 4,671
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	20.31	2.336%	$ 15,875		$ 15,875	$ 2,762	$ 18,636
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.727%	$ 4,940		$ 4,940	$ 859	$ 5,799
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.409%	$ 2,783		$ 2,783	$ 484	$ 3,267
209-71-1 Capital Transit - Administration	2.50	0.288%	$ 1,954		$ 1,954	$ 340	$ 2,294
209-71-2 Capital Transit - Operations	58.96	6.781%	$ 46,084		$ 46,084	$ 8,017	$ 54,101
209-71-3 Capital Transit - Maintenance	8.00	0.920%	$ 6,253		$ 6,253	$ 1,088	$ 7,341
209-72-1 Streets - Administration	43.79	5.036%	$ 34,224		$ 34,224	$ 5,954	$ 40,178
210-21-1 Fire - Administration Operations	108.60	12.489%	$ 84,884		$ 84,884	$ 14,766	$ 99,650
210-21-70 Fire - CARES program	11.50	1.323%	$ 8,989		$ 8,989	$ 1,564	$ 10,552
235-28-1 Eaglecrest - Administration	4.85	0.558%	$ 3,791		$ 3,791	$ 659	$ 4,450
235-28-2 Eaglecrest - Ski Patrol	4.22	0.485%	$ 3,298		$ 3,298	$ 574	$ 3,871
235-28-3 Eaglecrest - Lift	4.85	0.558%	$ 3,791		$ 3,791	$ 659	$ 4,450
235-28-4 Eaglecrest - Mountain Maint	5.89	0.677%	$ 4,604		$ 4,604	$ 801	$ 5,405
235-28-5 Eaglecrest - Lodge General Operations	3.01	0.346%	$ 2,353		$ 2,353	$ 409	$ 2,762
235-28-6 Eaglecrest - Snow Sports School	5.27	0.607%	$ 4,122		$ 4,122	$ 717	$ 4,839
235-28-7 Eaglecrest - Food Service	1.13	0.130%	$ 886		$ 886	$ 154	$ 1,041
235-28-8 Eaglecrest - Ski Rental Shop	2.72	0.313%	$ 2,128		$ 2,128	$ 370	$ 2,499
235-28-9 Eaglecrest - Marketing	1.45	0.167%	$ 1,133		$ 1,133	$ 197	$ 1,331
249-46-3 Parks and Recreation - Aquatics	9.71	1.117%	$ 7,593		$ 7,593	$ 1,321	$ 8,914
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	1.719%	$ 11,685		$ 11,685	$ 2,033	$ 13,718
270-48-1 Downtown Parking - Marine Parking Garage	0.31	0.036%	$ 242		$ 242	$ 42	$ 284
271-14-1 Lands - Administration	2.90	0.334%	$ 2,267		$ 2,267	$ 394	$ 2,661
271-14-2 Lands - Quarries	0.70	0.081%	$ 547		$ 547	$ 95	$ 642
514-75-1 Water - Administration	28.17	3.239%	$ 22,016		$ 22,016	$ 3,830	$ 25,846
519-76-4 Wastewater - Collections	12.25	1.408%	$ 9,571		$ 9,571	$ 1,665	$ 11,236
519-76-5 Wastewater - Treatment	49.81	5.728%	$ 38,932		$ 38,932	$ 6,773	$ 45,705
530-51-1 Harbors	16.33	1.878%	$ 12,764		$ 12,764	$ 2,220	$ 14,984
531-52-1 Docks - Administration	10.79	1.241%	$ 8,434		$ 8,434	$ 1,467	$ 9,901
531-52-2 Docks - CIP Engineers-Dock	2.95	0.339%	$ 2,306		$ 2,306	$ 401	$ 2,707
538-24-3 WW Extension - Administration	0.60	0.069%	$ 469		$ 469	$ 82	$ 551
539-24-3 Water Extension - Eng Water Extension	0.50	0.058%	$ 391		$ 391	$ 68	$ 459
560-50-1 Airport - Administration	10.60	1.219%	$ 8,285		$ 8,285	$ 1,441	$ 9,726
560-50-2 Airport - Terminal General Operations	7.50	0.863%	$ 5,862		$ 5,862	$ 1,020	$ 6,882
560-50-3 Airport - Airfield Maintenance Shop	18.87	2.170%	$ 14,749		$ 14,749	$ 2,566	$ 17,315
602-79-1 Fleet - Administration	5.28	0.608%	$ 4,130		$ 4,130	$ 718	$ 4,848
602-79-4 Fleet - Fuel Program	0.80	0.092%	$ 625		$ 625	$ 109	$ 734
602-79-5 Fleet - Washbay	0.15	0.017%	$ 117		$ 117	$ 20	$ 138

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
640-44-1 Building Maintenance	11.25	1.294%	$ 8,793		$ 8,793	$ 1,530	$ 10,323
680-60-1 Risk - Administration	4.70	0.541%	$ 3,674		$ 3,674	$ 639	$ 4,313
680-60-6 Risk - Wellness	1.00	0.115%	$ 782		$ 782	$ 136	$ 918
Total	**869.55**	**100.000%**	**$ 679,658**	**$ -**	**$ 679,658**	**$ 114,780**	**$ 794,438**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HR Employee Support							
110-11-1 City Attorney	12.00	1.016%	$ 363		$ 363		$ 363
110-12-1 City Manager	6.00	0.508%	$ 182		$ 182		$ 182
110-7-1 Emergency Services	2.00	0.169%	$ 61		$ 61		$ 61
110-3- Clerk	3.00	0.254%	$ 91		$ 91		$ 91
110-8-1 Human Resources	7.00	0.593%	$ 212		$ 212		$ 212
110-06/15- MIS	16.00	1.355%	$ 485		$ 485	$ 84	$ 569
110-17-1 Finance Administration	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
110-17-3 Controller	14.00	1.185%	$ 424		$ 424	$ 73	$ 498
110-17-4 Treasury	18.00	1.524%	$ 545		$ 545	$ 94	$ 640
110-17-6 Purchasing	4.00	0.339%	$ 121		$ 121	$ 21	$ 142
110-23-1 Library	38.00	3.218%	$ 1,151		$ 1,151	$ 199	$ 1,350
110-4-1 Election	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
110-10-1 Mayor and Assembly	9.00	0.762%	$ 273		$ 273	$ 47	$ 320
110-12-2 Manager Office - Teen Health Center	2.00	0.169%	$ 61		$ 61	$ 10	$ 71
110-12-5 Manager Office - Housing and Homelessness	2.00	0.169%	$ 61		$ 61	$ 10	$ 71
110-16-1 CDD - Administration	8.00	0.677%	$ 242		$ 242	$ 42	$ 284
110-16-2 CDD - Planning	9.00	0.762%	$ 273		$ 273	$ 47	$ 320
110-16-3 CDD - Building	6.00	0.508%	$ 182		$ 182	$ 31	$ 213
110-17-2 Finance - Assessors	7.00	0.593%	$ 212		$ 212	$ 37	$ 249
110-23-2 Library - City Museum	4.00	0.339%	$ 121		$ 121	$ 21	$ 142
110-24-1 Engineering - Administration	6.00	0.508%	$ 182		$ 182	$ 31	$ 213
110-24-2 Engineering - CIP	19.00	1.609%	$ 575		$ 575	$ 100	$ 675
110-41-1 P&R Parks and Landscape - Administration	35.00	2.964%	$ 1,060		$ 1,060	$ 184	$ 1,244
110-42-1 Arboretum - Administration	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
110-77-1 RecycleWorks - Administration	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
209-22-1 Police - Administration	7.00	0.593%	$ 212		$ 212	$ 37	$ 249
209-22-2 Police - General Operations	62.00	5.250%	$ 1,878		$ 1,878	$ 325	$ 2,203
209-22-5 Police - Communications	19.00	1.609%	$ 575		$ 575	$ 100	$ 675
209-22-8 Police - Community Services	1.00	0.085%	$ 30		$ 30	$ 5	$ 36
209-22-9 Police - System Admin/E911	20.00	1.693%	$ 606		$ 606	$ 105	$ 711
209-22-10 Police - Fleet	1.00	0.085%	$ 30		$ 30	$ 5	$ 36
209-22-11 Police - Electronics	1.00	0.085%	$ 30		$ 30	$ 5	$ 36
209-22-16 Police - Airport Security	5.00	0.423%	$ 151		$ 151	$ 26	$ 178
209-22-17 Police - Services	12.00	1.016%	$ 363		$ 363	$ 63	$ 426
209-46-1 Parks and Recreation - Administration	3.00	0.254%	$ 91		$ 91	$ 16	$ 107

110-8-1 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-46-2 Parks and Recreation - Areawide Recreation	32.00	2.710%	$ 969		$ 969	$ 168	$ 1,137
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	61.00	5.165%	$ 1,848		$ 1,848	$ 320	$ 2,168
209-46-8 Parks and Recreation - Treadwell Arena	17.00	1.439%	$ 515		$ 515	$ 89	$ 604
209-46-14 Parks and Recreation - Diamond Park Field House	9.00	0.762%	$ 273		$ 273	$ 47	$ 320
209-71-1 Capital Transit - Administration	4.00	0.339%	$ 121		$ 121	$ 21	$ 142
209-71-2 Capital Transit - Operations	36.00	3.048%	$ 1,090		$ 1,090	$ 189	$ 1,279
209-71-3 Capital Transit - Maintenance	8.00	0.677%	$ 242		$ 242	$ 42	$ 284
209-72-1 Streets - Administration	25.00	2.117%	$ 757		$ 757	$ 131	$ 888
210-21-1 Fire - Administration Operations	62.00	5.250%	$ 1,878		$ 1,878	$ 325	$ 2,203
210-21-70 Fire - CARES program	16.00	1.355%	$ 485		$ 485	$ 84	$ 569
235-28-1 Eaglecrest - Administration	7.00	0.593%	$ 212		$ 212	$ 37	$ 249
235-28-2 Eaglecrest - Ski Patrol	19.00	1.609%	$ 575		$ 575	$ 100	$ 675
235-28-3 Eaglecrest - Lift	16.00	1.355%	$ 485		$ 485	$ 84	$ 569
235-28-4 Eaglecrest - Mountain Maint	19.00	1.609%	$ 575		$ 575	$ 100	$ 675
235-28-5 Eaglecrest - Lodge General Operations	13.00	1.101%	$ 394		$ 394	$ 68	$ 462
235-28-6 Eaglecrest - Snow Sports School	88.00	7.451%	$ 2,665		$ 2,665	$ 462	$ 3,127
235-28-7 Eaglecrest - Food Service	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
235-28-8 Eaglecrest - Ski Rental Shop	13.00	1.101%	$ 394		$ 394	$ 68	$ 462
235-28-9 Eaglecrest - Marketing	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
249-46-3 Parks and Recreation - Aquatics	47.00	3.980%	$ 1,424		$ 1,424	$ 247	$ 1,670
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	84.00	7.113%	$ 2,544		$ 2,544	$ 441	$ 2,985
270-48-1 Downtown Parking - Marine Parking Garage	2.00	0.169%	$ 61		$ 61	$ 10	$ 71
271-14-1 Lands - Administration	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
271-14-2 Lands - Quarries	10.00	0.847%	$ 303		$ 303	$ 52	$ 355
514-75-1 Water - Administration	22.00	1.863%	$ 666		$ 666	$ 115	$ 782
519-76-4 Wastewater - Collections	21.00	1.778%	$ 636		$ 636	$ 110	$ 746
519-76-5 Wastewater - Treatment	31.00	2.625%	$ 939		$ 939	$ 163	$ 1,102
530-51-1 Harbors	24.00	2.032%	$ 727		$ 727	$ 126	$ 853
531-52-1 Docks - Administration	24.00	2.032%	$ 727		$ 727	$ 126	$ 853
531-52-2 Docks - CIP Engineers-Dock	4.00	0.339%	$ 121		$ 121	$ 21	$ 142
538-24-3 WW Extension - Administration	3.00	0.254%	$ 91		$ 91	$ 16	$ 107
539-24-3 Water Extension - Eng Water Extension	2.00	0.169%	$ 61		$ 61	$ 10	$ 71
560-50-1 Airport - Administration	13.00	1.101%	$ 394		$ 394	$ 68	$ 462
560-50-2 Airport - Terminal General Operations	8.00	0.677%	$ 242		$ 242	$ 42	$ 284
560-50-3 Airport - Airfield Maintenance Shop	25.00	2.117%	$ 757		$ 757	$ 131	$ 888
602-79-1 Fleet - Administration	9.00	0.762%	$ 273		$ 273	$ 47	$ 320
602-79-4 Fleet - Fuel Program	5.00	0.423%	$ 151		$ 151	$ 26	$ 178
602-79-5 Fleet - Washbay	3.00	0.254%	$ 91		$ 91	$ 16	$ 107

110-8-1 Human Resources

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
640-44-1 Building Maintenance		12.00	1.016%	$ 363		$ 363	$ 63	$ 426
680-60-1 Risk - Administration		7.00	0.593%	$ 212		$ 212	$ 37	$ 249
680-60-6 Risk - Wellness		1.00	0.085%	$ 30		$ 30	$ 5	$ 36
	Total	**1,181.00**	**100.000%**	**$ 35,771**	**$ -**	**$ 35,771**	**$ 6,041**	**$ 41,813**

Allocation Basis: **Employee Count**

Source of Allocation: **Staffing File**

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
110-11-1 City Attorney	$ 8,989	$ 363	$ 9,352
110-12-1 City Manager	$ 3,908	$ 182	$ 4,090
110-7-1 Emergency Services	$ 1,563	$ 61	$ 1,624
110-3- Clerk	$ 1,954	$ 91	$ 2,045
110-8-1 Human Resources	$ 3,439	$ 212	$ 3,651
110-06/15- MIS	$ 14,369	$ 569	$ 14,938
110-17-1 Finance Administration	$ 2,753	$ 107	$ 2,859
110-17-3 Controller	$ 11,956	$ 498	$ 12,454
110-17-4 Treasury	$ 15,659	$ 640	$ 16,298
110-17-6 Purchasing	$ 3,670	$ 142	$ 3,813
110-23-1 Library	$ 21,527	$ 1,350	$ 22,877
110-4-1 Election	$ 165	$ 107	$ 272
110-10-1 Mayor and Assembly	$ 8,258	$ 320	$ 8,578
110-12-2 Manager Office - Teen Health Center	$ 1,376	$ 71	$ 1,447
110-12-5 Manager Office - Housing and Homelessness	$ 1,835	$ 71	$ 1,906
110-16-1 CDD - Administration	$ 7,341	$ 284	$ 7,625
110-16-2 CDD - Planning	$ 8,258	$ 320	$ 8,578
110-16-3 CDD - Building	$ 5,506	$ 213	$ 5,719
110-17-2 Finance - Assessors	$ 6,423	$ 249	$ 6,672
110-23-2 Library - City Museum	$ 3,441	$ 142	$ 3,583
110-24-1 Engineering - Administration	$ 1,743	$ 213	$ 1,957
110-24-2 Engineering - CIP	$ 15,324	$ 675	$ 15,999
110-41-1 P&R Parks and Landscape - Administration	$ 17,847	$ 1,244	$ 19,091
110-42-1 Arboretum - Administration	$ 1,642	$ 107	$ 1,749
110-77-1 RecycleWorks - Administration	$ 1,193	$ 107	$ 1,299
209-22-1 Police - Administration	$ 5,643	$ 249	$ 5,892
209-22-2 Police - General Operations	$ 104,605	$ 2,203	$106,809
209-22-5 Police - Communications	$ 19,618	$ 675	$ 20,293
209-22-8 Police - Community Services	$ 918	$ 36	$ 953
209-22-9 Police - System Admin/E911	$ 5,028	$ 711	$ 5,739

ALLOCATION SUMMARY

110-8-1 Human Resources

	Human Resources	HR Employee Support	Total
209-22-10 Police - Fleet	$ 918	$ 36	$ 953
209-22-11 Police - Electronics	$ 918	$ 36	$ 953
209-22-16 Police - Airport Security	$ 4,588	$ 178	$ 4,766
209-22-17 Police - Services	$ 9,653	$ 426	$ 10,079
209-46-1 Parks and Recreation - Administration	$ 2,468	$ 107	$ 2,575
209-46-2 Parks and Recreation - Areawide Recreation	$ 4,671	$ 1,137	$ 5,808
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 18,636	$ 2,168	$ 20,804
209-46-8 Parks and Recreation - Treadwell Arena	$ 5,799	$ 604	$ 6,403
209-46-14 Parks and Recreation - Diamond Park Field House	$ 3,267	$ 320	$ 3,586
209-71-1 Capital Transit - Administration	$ 2,294	$ 142	$ 2,436
209-71-2 Capital Transit - Operations	$ 54,101	$ 1,279	$ 55,380
209-71-3 Capital Transit - Maintenance	$ 7,341	$ 284	$ 7,625
209-72-1 Streets - Administration	$ 40,178	$ 888	$ 41,067
210-21-1 Fire - Administration Operations	$ 99,650	$ 2,203	$101,854
210-21-70 Fire - CARES program	$ 10,552	$ 569	$ 11,121
235-28-1 Eaglecrest - Administration	$ 4,450	$ 249	$ 4,699
235-28-2 Eaglecrest - Ski Patrol	$ 3,871	$ 675	$ 4,547
235-28-3 Eaglecrest - Lift	$ 4,450	$ 569	$ 5,019
235-28-4 Eaglecrest - Mountain Maint	$ 5,405	$ 675	$ 6,080
235-28-5 Eaglecrest - Lodge General Operations	$ 2,762	$ 462	$ 3,224
235-28-6 Eaglecrest - Snow Sports School	$ 4,839	$ 3,127	$ 7,967
235-28-7 Eaglecrest - Food Service	$ 1,041	$ 107	$ 1,147
235-28-8 Eaglecrest - Ski Rental Shop	$ 2,499	$ 462	$ 2,961
235-28-9 Eaglecrest - Marketing	$ 1,331	$ 107	$ 1,437
249-46-3 Parks and Recreation - Aquatics	$ 8,914	$ 1,670	$ 10,585
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 13,718	$ 2,985	$ 16,703
270-48-1 Downtown Parking - Marine Parking Garage	$ 284	$ 71	$ 356
271-14-1 Lands - Administration	$ 2,661	$ 107	$ 2,768
271-14-2 Lands - Quarries	$ 642	$ 355	$ 998
514-75-1 Water - Administration	$ 25,846	$ 782	$ 26,627
519-76-4 Wastewater - Collections	$ 11,236	$ 746	$ 11,982

ALLOCATION SUMMARY

110-8-1 Human Resources

		Human Resources	HR Employee Support	Total
519-76-5 Wastewater - Treatment		$ 45,705	$ 1,102	$ 46,807
530-51-1 Harbors		$ 14,984	$ 853	$ 15,837
531-52-1 Docks - Administration		$ 9,901	$ 853	$ 10,754
531-52-2 Docks - CIP Engineers-Dock		$ 2,707	$ 142	$ 2,849
538-24-3 WW Extension - Administration		$ 551	$ 107	$ 657
539-24-3 Water Extension - Eng Water Extension		$ 459	$ 71	$ 530
560-50-1 Airport - Administration		$ 9,726	$ 462	$ 10,188
560-50-2 Airport - Terminal General Operations		$ 6,882	$ 284	$ 7,166
560-50-3 Airport - Airfield Maintenance Shop		$ 17,315	$ 888	$ 18,203
602-79-1 Fleet - Administration		$ 4,848	$ 320	$ 5,168
602-79-4 Fleet - Fuel Program		$ 734	$ 178	$ 912
602-79-5 Fleet - Washbay		$ 138	$ 107	$ 244
640-44-1 Building Maintenance		$ 10,323	$ 426	$ 10,749
680-60-1 Risk - Administration		$ 4,313	$ 249	$ 4,561
680-60-6 Risk - Wellness		$ 918	$ 36	$ 953
	Total	**$ 794,438**	**$ 41,813**	**$836,251**

6 Management Information Systems (MIS)

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

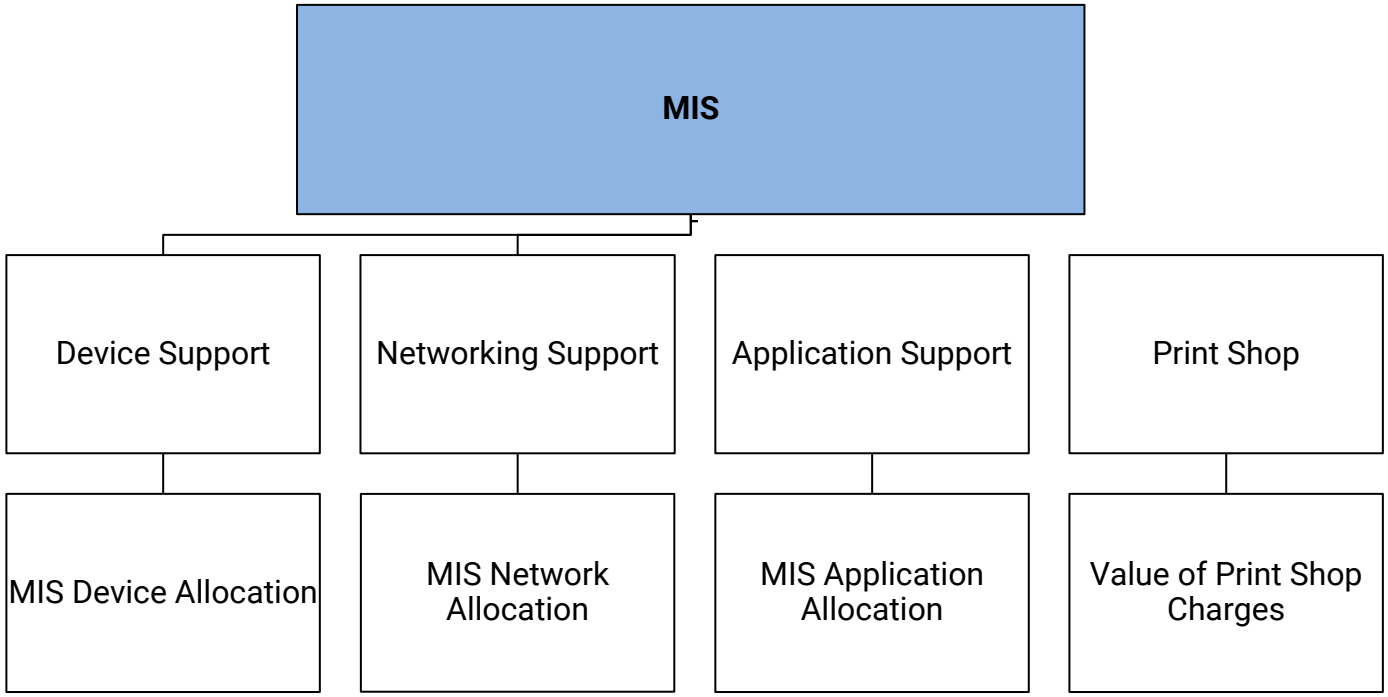
- **Device Support –** represents services and support associated with set up and maintenance of all City owned desktop computers, laptops, tablets, scanners, printers, and phones. This function is allocated based on MIS's device allocation which is based on the number of devices and the level of complexity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

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

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

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

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


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

COSTS TO BE ALLOCATED

110-06/15- MIS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,254,794		$ 2,254,794
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 6,238	$ 488	$ 6,726
110-12-1 City Manager	$ 17,103	$ 2,099	$ 19,201
110-7-1 Emergency Services	$ 11,830	$ 6,222	$ 18,052
110-3- Clerk	$ 3,248	$ 772	$ 4,020
110-8-1 Human Resources	$ 12,725	$ 2,213	$ 14,938
110-06/15- MIS		$ 101,302	$ 101,302
110-17-3 Controller		$ 27,809	$ 27,809
110-17-4 Treasury		$ 473	$ 473
110-17-6 Purchasing		$ 16,702	$ 16,702
Total Incoming Costs	**$ 51,144**	**$ 158,080**	**$ 209,224**
Benefits - PERS	$ (85,722)		
Capital	$ (160,168)		
Reimbursable Expenses	$ 815,380		
Total Cost Adjustments	**$ 569,490**		**$ 569,490**
Total Costs to be Allocated	**$ 2,875,428**	**$ 158,080**	**$ 3,033,508**

DEPARTMENTAL EXPENSE DETAIL

110-06/15- MIS

Expense Type	Expense ($)	Device Support	Networking Support	Application Support	Print Shop
Personnel					
Salary and Wages	$ 1,185,140	$ 414,799	$ 379,245	$ 296,285	$ 94,811
Benefits	$ 597,700	$ 209,195	$ 191,264	$ 149,425	$ 47,816
Benefits - PERS	$ 85,722	$ 30,003	$ 27,431	$ 21,430	$ 6,858
Subtotal Personnel Cost	**$ 1,868,561**	**$ 653,996**	**$ 597,940**	**$ 467,140**	**$ 149,485**
Operating Services & Supplies					
General Supplies	$ 19,319	$ 6,762	$ 6,182	$ 4,830	$ 1,546
Insurance	$ 14,800	$ 5,180	$ 4,736	$ 3,700	$ 1,184
Other Expenses	$ 43	$ 15	$ 14	$ 11	$ 3
Postage	$ 31	$ 11	$ 10	$ 8	$ 2
Printing	$ 364	$ 127	$ 116	$ 91	$ 29
Professional Services	$ 764,981	$ 267,743	$ 244,794	$ 191,245	$ 61,198
Public Utility Services	$ 28,888	$ 10,111	$ 9,244	$ 7,222	$ 2,311
Reimbursable Expenses	$ (815,380)	$ (285,383)	$ (260,922)	$ (203,845)	$ (65,230)
Rentals and Leases	$ 150,162	$ 52,557	$ 48,052	$ 37,540	$ 12,013
Repairs and Maintenance	$ 54,065	$ 18,923	$ 17,301	$ 13,516	$ 4,325
Travel and Training	$ 8,792	$ 3,077	$ 2,813	$ 2,198	$ 703
Capital Outlay	$ 160,168	$ 56,059	$ 51,254	$ 40,042	$ 12,813
Subtotal Operating Cost	**$ 386,233**	**$ 135,181**	**$ 123,594**	**$ 96,558**	**$ 30,899**
DEPARTMENTAL EXPENDITURES	**$ 2,254,794**	**$ 789,178**	**$ 721,534**	**$ 563,698**	**$ 180,383**
Disallowed Costs					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Benefits - PERS	$ (85,722)	$ (30,003)	$ (27,431)	$ (21,430)	$ (6,858)
Capital	$ (160,168)	$ (56,059)	$ (51,254)	$ (40,042)	$ (12,813)
Reimbursable Expenses	$ 815,380	$ 285,383	$ 260,922	$ 203,845	$ 65,230
Subtotal Cost Adjustments	**$ 569,490**	**$ 199,322**	**$ 182,237**	**$ 142,373**	**$ 45,559**
FUNCTIONAL COST	**$ 2,824,284**	**$ 988,499**	**$ 903,771**	**$ 706,071**	**$ 225,943**
First Allocation					
Incoming - All Others	$ 51,144	$ 17,900	$ 16,366	$ 12,786	$ 4,091
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,875,428**	**$ 1,006,400**	**$ 920,137**	**$ 718,857**	**$ 230,034**
Second Allocation					
Incoming - All Others	$ 158,080	$ 55,328	$ 50,586	$ 39,520	$ 12,646
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 158,080**	**$ 55,328**	**$ 50,586**	**$ 39,520**	**$ 12,646**
TOTAL ALLOCATED	**$ 3,033,508**	**$ 1,061,728**	**$ 970,723**	**$ 758,377**	**$ 242,681**

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	4.217%	$ 42,439		$ 42,439		$ 42,439
110-8-1 Human Resources	0.01	3.614%	$ 36,376		$ 36,376		$ 36,376
110-06/15- MIS	0.01	3.614%	$ 36,376		$ 36,376		$ 36,376
110-17-3 Controller	0.01	4.217%	$ 42,439		$ 42,439	$ 2,766	$ 45,205
110-17-4 Treasury	0.01	3.614%	$ 36,376		$ 36,376	$ 2,371	$ 38,747
110-16-1 CDD - Administration	0.01	6.024%	$ 60,626		$ 60,626	$ 3,952	$ 64,579
110-24-1 Engineering - Administration	0.01	5.422%	$ 54,564		$ 54,564	$ 3,557	$ 58,121
209-46-1 Parks and Recreation - Administration	0.01	4.819%	$ 48,501		$ 48,501	$ 3,162	$ 51,663
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	3.012%	$ 30,313		$ 30,313	$ 1,976	$ 32,289
209-72-1 Streets - Administration	0.01	3.012%	$ 30,313		$ 30,313	$ 1,976	$ 32,289
210-21-1 Fire - Administration Operations	0.01	6.627%	$ 66,689		$ 66,689	$ 4,347	$ 71,036
235-28-1 Eaglecrest - Administration	0.01	7.229%	$ 72,752		$ 72,752	$ 4,742	$ 77,494
519-76-4 Wastewater - Collections	0.01	6.627%	$ 66,689		$ 66,689	$ 4,347	$ 71,036
530-51-1 Harbors	0.01	6.627%	$ 66,689		$ 66,689	$ 4,347	$ 71,036
560-50-1 Airport - Administration	0.01	4.819%	$ 48,501		$ 48,501	$ 3,162	$ 51,663
Total	**0.17**	**100.000%**	**$ 1,006,400**	**$ -**	**$ 1,006,400**	**$ 55,328**	**$ 1,061,728**

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							
110-11-1 City Attorney	0.01	2.913%	$ 26,800		$ 26,800		$ 26,800
110-3- Clerk	0.01	2.427%	$ 22,333		$ 22,333		$ 22,333
110-8-1 Human Resources	0.01	3.398%	$ 31,267		$ 31,267		$ 31,267
110-06/15- MIS	0.01	6.311%	$ 58,067		$ 58,067		$ 58,067
110-17-3 Controller	0.01	3.883%	$ 35,733		$ 35,733	$ 2,367	$ 38,100
110-17-4 Treasury	0.01	3.398%	$ 31,267		$ 31,267	$ 2,071	$ 33,338
110-16-1 CDD - Administration	0.01	5.340%	$ 49,134		$ 49,134	$ 3,254	$ 52,388
110-17-2 Finance - Assessors	0.01	2.427%	$ 22,333		$ 22,333	$ 1,479	$ 23,813
110-24-1 Engineering - Administration	0.01	4.854%	$ 44,667		$ 44,667	$ 2,958	$ 47,625
110-41-1 P&R Parks and Landscape - Administration	0.01	2.427%	$ 22,333		$ 22,333	$ 1,479	$ 23,813
209-46-1 Parks and Recreation - Administration	0.01	4.369%	$ 40,200		$ 40,200	$ 2,662	$ 42,863
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	2.913%	$ 26,800		$ 26,800	$ 1,775	$ 28,575
209-71-1 Capital Transit - Administration	0.01	2.913%	$ 26,800		$ 26,800	$ 1,775	$ 28,575
209-72-1 Streets - Administration	0.01	2.913%	$ 26,800		$ 26,800	$ 1,775	$ 28,575
210-21-1 Fire - Administration Operations	0.01	6.796%	$ 62,534		$ 62,534	$ 4,142	$ 66,675
235-28-1 Eaglecrest - Administration	0.01	5.825%	$ 53,600		$ 53,600	$ 3,550	$ 57,150
514-75-1 Water - Administration	0.01	3.398%	$ 31,267		$ 31,267	$ 2,071	$ 33,338
519-76-4 Wastewater - Collections	0.01	6.311%	$ 58,067		$ 58,067	$ 3,846	$ 61,913
530-51-1 Harbors	0.01	6.796%	$ 62,534		$ 62,534	$ 4,142	$ 66,675
560-50-1 Airport - Administration	0.01	3.398%	$ 31,267		$ 31,267	$ 2,071	$ 33,338
640-44-1 Building Maintenance	0.01	2.427%	$ 22,333		$ 22,333	$ 1,479	$ 23,813
Total	**0.21**	**100.000%**	**$ 920,137**	**$ -**	**$ 920,137**	**$ 50,586**	**$ 970,723**

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							
110-11-1 City Attorney	0.02	4.389%	$ 31,553		$ 31,553		$ 31,553
110-12-1 City Manager	0.01	0.954%	$ 6,859		$ 6,859		$ 6,859
110-3- Clerk	0.01	0.954%	$ 6,859		$ 6,859		$ 6,859
110-8-1 Human Resources	0.02	3.626%	$ 26,065		$ 26,065		$ 26,065
110-06/15- MIS	0.01	0.954%	$ 6,859		$ 6,859		$ 6,859
110-17-1 Finance Administration	0.01	1.718%	$ 12,347		$ 12,347	$ 762	$ 13,108
110-17-3 Controller	0.10	18.511%	$ 133,071		$ 133,071	$ 8,209	$ 141,280
110-17-4 Treasury	0.09	17.748%	$ 127,583		$ 127,583	$ 7,870	$ 135,454
110-17-6 Purchasing	0.02	4.389%	$ 31,553		$ 31,553	$ 1,946	$ 33,499
110-23-1 Library	0.01	0.954%	$ 6,859		$ 6,859	$ 423	$ 7,282
110-10-1 Mayor and Assembly	0.01	0.954%	$ 6,859		$ 6,859	$ 423	$ 7,282
110-16-1 CDD - Administration	0.02	3.626%	$ 26,065		$ 26,065	$ 1,608	$ 27,673
110-17-2 Finance - Assessors	0.02	3.626%	$ 26,065		$ 26,065	$ 1,608	$ 27,673
110-17-7 Finance - Sales Tax	0.03	5.344%	$ 38,412		$ 38,412	$ 2,370	$ 40,782
110-23-2 Library - City Museum	0.01	0.954%	$ 6,859		$ 6,859	$ 423	$ 7,282
110-24-1 Engineering - Administration	0.01	0.954%	$ 6,859		$ 6,859	$ 423	$ 7,282
110-41-1 P&R Parks and Landscape - Administration	0.01	0.954%	$ 6,859		$ 6,859	$ 423	$ 7,282
110-77-1 RecycleWorks - Administration	0.01	0.954%	$ 6,859		$ 6,859	$ 423	$ 7,282
209-22-1 Police - Administration	0.01	1.718%	$ 12,347		$ 12,347	$ 762	$ 13,108
209-46-1 Parks and Recreation - Administration	0.02	3.626%	$ 26,065		$ 26,065	$ 1,608	$ 27,673
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	0.01	1.718%	$ 12,347		$ 12,347	$ 762	$ 13,108
209-71-1 Capital Transit - Administration	0.01	0.954%	$ 6,859		$ 6,859	$ 423	$ 7,282
210-21-1 Fire - Administration Operations	0.01	1.718%	$ 12,347		$ 12,347	$ 762	$ 13,108
235-28-1 Eaglecrest - Administration	0.02	3.626%	$ 26,065		$ 26,065	$ 1,608	$ 27,673
514-75-1 Water - Administration	0.01	1.527%	$ 10,975		$ 10,975	$ 677	$ 11,652
519-76-4 Wastewater - Collections	0.01	1.718%	$ 12,347		$ 12,347	$ 762	$ 13,108
530-51-1 Harbors	0.01	2.672%	$ 19,206		$ 19,206	$ 1,185	$ 20,391
560-50-1 Airport - Administration	0.01	1.718%	$ 12,347		$ 12,347	$ 762	$ 13,108
640-44-1 Building Maintenance	0.02	4.389%	$ 31,553		$ 31,553	$ 1,946	$ 33,499
680-60-1 Risk - Administration	0.01	1.718%	$ 12,347		$ 12,347	$ 762	$ 13,108
Total	**0.52**	**100.000%**	**$ 718,857**	**$ -**	**$ 718,857**	**$ 39,520**	**$ 758,377**

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							
110-11-1 City Attorney	233.04	0.325%	$ 747		$ 747		$ 747
110-12-1 City Manager	96.60	0.135%	$ 310		$ 310		$ 310
110-7-1 Emergency Services	143.11	0.200%	$ 459		$ 459		$ 459
110-3- Clerk	2,021.18	2.818%	$ 6,482		$ 6,482		$ 6,482
110-8-1 Human Resources	936.39	1.305%	$ 3,003		$ 3,003		$ 3,003
110-17-1 Finance Administration	5,018.94	6.997%	$ 16,095		$ 16,095	$ 929	$ 17,025
110-17-3 Controller	691.70	0.964%	$ 2,218		$ 2,218	$ 128	$ 2,346
110-17-4 Treasury	3,321.60	4.631%	$ 10,652		$ 10,652	$ 615	$ 11,267
110-17-6 Purchasing	30.50	0.043%	$ 98		$ 98	$ 6	$ 103
110-23-1 Library	459.30	0.640%	$ 1,473		$ 1,473	$ 85	$ 1,558
110-4-1 Election	531.60	0.741%	$ 1,705		$ 1,705	$ 98	$ 1,803
110-10-1 Mayor and Assembly	3,404.00	4.746%	$ 10,916		$ 10,916	$ 630	$ 11,547
110-12-2 Manager Office - Teen Health Center	185.00	0.258%	$ 593		$ 593	$ 34	$ 628
110-12-6 Manager Office - Tourism Management	30.50	0.043%	$ 98		$ 98	$ 6	$ 103
110-16-1 CDD - Administration	1,477.10	2.059%	$ 4,737		$ 4,737	$ 274	$ 5,010
110-16-2 CDD - Planning	403.81	0.563%	$ 1,295		$ 1,295	$ 75	$ 1,370
110-17-2 Finance - Assessors	1,883.48	2.626%	$ 6,040		$ 6,040	$ 349	$ 6,389
110-17-7 Finance - Sales Tax	5,480.91	7.641%	$ 17,577		$ 17,577	$ 1,015	$ 18,592
110-23-2 Library - City Museum	680.42	0.949%	$ 2,182		$ 2,182	$ 126	$ 2,308
110-24-1 Engineering - Administration	329.08	0.459%	$ 1,055		$ 1,055	$ 61	$ 1,116
110-24-2 Engineering - CIP	959.82	1.338%	$ 3,078		$ 3,078	$ 178	$ 3,256
110-41-1 P&R Parks and Landscape - Administration	224.05	0.312%	$ 719		$ 719	$ 41	$ 760
110-42-1 Arboretum - Administration	33.00	0.046%	$ 106		$ 106	$ 6	$ 112
110-77-1 RecycleWorks - Administration	0.93	0.001%	$ 3		$ 3	$ 0	$ 3
209-22-1 Police - Administration	604.88	0.843%	$ 1,940		$ 1,940	$ 112	$ 2,052
209-22-14 Police - Grants	591.00	0.824%	$ 1,895		$ 1,895	$ 109	$ 2,005
209-46-1 Parks and Recreation - Administration	195.96	0.273%	$ 628		$ 628	$ 36	$ 665
209-46-2 Parks and Recreation - Areawide Recreation	1,209.58	1.686%	$ 3,879		$ 3,879	$ 224	$ 4,103
209-46-7-4 Parks and Recreation - Youth Sports	461.75	0.644%	$ 1,481		$ 1,481	$ 85	$ 1,566
209-46-14 Parks and Recreation - Diamond Park Field House	44.00	0.061%	$ 141		$ 141	$ 8	$ 149
209-71-1 Capital Transit - Administration	3,553.60	4.954%	$ 11,396		$ 11,396	$ 658	$ 12,054
209-72-1 Streets - Administration	2,125.75	2.964%	$ 6,817		$ 6,817	$ 394	$ 7,211
210-21-1 Fire - Administration Operations	2,091.25	2.915%	$ 6,707		$ 6,707	$ 387	$ 7,094
210-21-70 Fire - CARES program	111.50	0.155%	$ 358		$ 358	$ 21	$ 378
219-20-1 CARES Relief Fund - Operations	8,745.70	12.192%	$ 28,047		$ 28,047	$ 1,619	$ 29,666
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	50.50	0.070%	$ 162		$ 162	$ 9	$ 171
401-90-1 Capital Projects - School CIPs	493.83	0.688%	$ 1,584		$ 1,584	$ 91	$ 1,675

110-06/15- MIS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
402-90-1 Capital Projects - Roads CIPs	2,391.72	3.334%	$ 7,670		$ 7,670	$ 443	$ 8,113
404-90-1 Capital Projects - Community Development CIPs	1,079.68	1.505%	$ 3,462		$ 3,462	$ 200	$ 3,662
406-90-1 Capital Projects - Parks and Rec CIPs	1,637.93	2.283%	$ 5,253		$ 5,253	$ 303	$ 5,556
419-90-1 Capital Projects - Wastewater CIPs	484.61	0.676%	$ 1,554		$ 1,554	$ 90	$ 1,644
431-90-1 Capital Projects - Docks CIPs	414.00	0.577%	$ 1,328		$ 1,328	$ 77	$ 1,404
450-90-1 Capital Projects - Hospital CIPs	2,262.51	3.154%	$ 7,256		$ 7,256	$ 419	$ 7,675
460-90-1 Capital Projects - Airport CIPs	59.56	0.083%	$ 191		$ 191	$ 11	$ 202
514-75-1 Water - Administration	6,029.36	8.406%	$ 19,336		$ 19,336	$ 1,116	$ 20,452
519-76-5 Wastewater - Treatment	74.00	0.103%	$ 237		$ 237	$ 14	$ 251
530-51-1 Harbors	834.93	1.164%	$ 2,678		$ 2,678	$ 155	$ 2,832
550-55-1 Bartlett Regional Hospital	5,067.00	7.064%	$ 16,250		$ 16,250	$ 938	$ 17,188
560-50-2 Airport - Terminal General Operations	102.64	0.143%	$ 329		$ 329	$ 19	$ 348
680-60-1 Risk - Administration	1,313.35	1.831%	$ 4,212		$ 4,212	$ 243	$ 4,455
680-60-6 Risk - Wellness	1,123.59	1.566%	$ 3,603		$ 3,603	$ 208	$ 3,811
Total	**71,730.24**	**100.000%**	**$ 230,034**	**$ -**	**$ 230,034**	**$ 12,646**	**$ 242,681**

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
110-11-1 City Attorney	$ 42,439	$ 26,800	$ 31,553	$ 747	$ 101,539
110-12-1 City Manager	$ 18,188	$ 17,867	$ 6,859	$ 310	$ 43,224
110-7-1 Emergency Services	$ -	$ -	$ -	$ 459	$ 459
110-3- Clerk	$ 24,251	$ 22,333	$ 6,859	$ 6,482	$ 59,925
110-8-1 Human Resources	$ 36,376	$ 31,267	$ 26,065	$ 3,003	$ 96,711
110-06/15- MIS	$ 36,376	$ 58,067	$ 6,859	$ -	$ 101,302
110-17-1 Finance Administration	$ 6,458	$ 9,525	$ 13,108	$ 17,025	$ 46,116
110-17-3 Controller	$ 45,205	$ 38,100	$ 141,280	$ 2,346	$ 226,931
110-17-4 Treasury	$ 38,747	$ 33,338	$ 135,454	$ 11,267	$ 218,805
110-17-6 Purchasing	$ 12,916	$ 9,525	$ 33,499	$ 103	$ 56,043
110-23-1 Library	$ -	$ 4,763	$ 7,282	$ 1,558	$ 13,603
110-4-1 Election	$ -	$ -	$ -	$ 1,803	$ 1,803
110-10-1 Mayor and Assembly	$ 6,458	$ 4,763	$ 7,282	$ 11,547	$ 30,049
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ 628	$ 628
110-12-6 Manager Office - Tourism Management	$ -	$ -	$ -	$ 103	$ 103
110-16-1 CDD - Administration	$ 64,579	$ 52,388	$ 27,673	$ 5,010	$ 149,650
110-16-2 CDD - Planning	$ -	$ -	$ -	$ 1,370	$ 1,370
110-17-2 Finance - Assessors	$ 25,831	$ 23,813	$ 27,673	$ 6,389	$ 83,706
110-17-7 Finance - Sales Tax	$ 12,916	$ 9,525	$ 40,782	$ 18,592	$ 81,814
110-23-2 Library - City Museum	$ 19,374	$ 19,050	$ 7,282	$ 2,308	$ 48,014
110-24-1 Engineering - Administration	$ 58,121	$ 47,625	$ 7,282	$ 1,116	$ 114,144
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ 3,256	$ 3,256
110-41-1 P&R Parks and Landscape - Administration	$ 25,831	$ 23,813	$ 7,282	$ 760	$ 57,686
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ 112	$ 112
110-77-1 RecycleWorks - Administration	$ -	$ 4,763	$ 7,282	$ 3	$ 12,048
209-22-1 Police - Administration	$ -	$ 4,763	$ 13,108	$ 2,052	$ 19,923
209-22-14 Police - Grants	$ -	$ -	$ -	$ 2,005	$ 2,005
209-46-1 Parks and Recreation - Administration	$ 51,663	$ 42,863	$ 27,673	$ 665	$ 122,863
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ 4,103	$ 4,103
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 32,289	$ 28,575	$ 13,108	$ -	$ 73,973
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ 1,566	$ 1,566

ALLOCATION SUMMARY

110-06/15- MIS

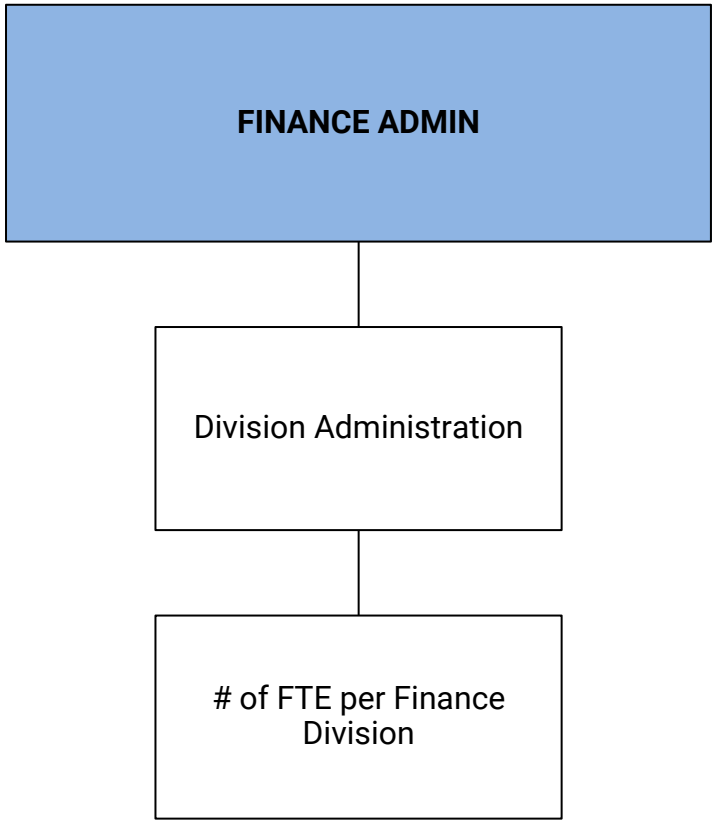
	Device Support	Networking Support	Application Support	Print Shop	Total
209-46-8 Parks and Recreation - Treadwell Arena	$ 12,916	$ 14,288	$ 1,456	$ -	$ 28,660
209-46-14 Parks and Recreation - Diamond Park Field House	$ -	$ -	$ -	$ 149	$ 149
209-71-1 Capital Transit - Administration	$ 25,831	$ 28,575	$ 7,282	$ 12,054	$ 73,743
209-72-1 Streets - Administration	$ 32,289	$ 28,575	$ 2,913	$ 7,211	$ 70,988
210-21-1 Fire - Administration Operations	$ 71,036	$ 66,675	$ 13,108	$ 7,094	$ 157,914
210-21-70 Fire - CARES program	$ -	$ -	$ -	$ 378	$ 378
219-20-1 CARES Relief Fund - Operations	$ -	$ -	$ -	$ 29,666	$ 29,666
235-28-1 Eaglecrest - Administration	$ 77,494	$ 57,150	$ 27,673	$ -	$ 162,318
249-46-3 Parks and Recreation - Aquatics	$ 6,458	$ 9,525	$ 1,456	$ -	$ 17,439
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 19,374	$ 14,288	$ 1,456	$ 171	$ 35,289
271-14-1 Lands - Administration	$ 6,458	$ 9,525	$ 2,913	$ -	$ 18,896
401-90-1 Capital Projects - School CIPs	$ -	$ -	$ -	$ 1,675	$ 1,675
402-90-1 Capital Projects - Roads CIPs	$ -	$ -	$ -	$ 8,113	$ 8,113
404-90-1 Capital Projects - Community Development CIPs	$ -	$ -	$ -	$ 3,662	$ 3,662
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ -	$ -	$ 5,556	$ 5,556
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ -	$ -	$ 1,644	$ 1,644
431-90-1 Capital Projects - Docks CIPs	$ -	$ -	$ -	$ 1,404	$ 1,404
450-90-1 Capital Projects - Hospital CIPs	$ -	$ -	$ -	$ 7,675	$ 7,675
460-90-1 Capital Projects - Airport CIPs	$ -	$ -	$ -	$ 202	$ 202
514-75-1 Water - Administration	$ 25,831	$ 33,338	$ 11,652	$ 20,452	$ 91,273
519-76-4 Wastewater - Collections	$ 71,036	$ 61,913	$ 13,108	$ -	$ 146,057
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ 251	$ 251
530-51-1 Harbors	$ 71,036	$ 66,675	$ 20,391	$ 2,832	$ 160,934
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ -	$ 17,188	$ 17,188
560-50-1 Airport - Administration	$ 51,663	$ 33,338	$ 13,108	$ -	$ 98,109
560-50-2 Airport - Terminal General Operations	$ -	$ -	$ -	$ 348	$ 348
640-44-1 Building Maintenance	$ 25,831	$ 23,813	$ 33,499	$ -	$ 83,143
680-60-1 Risk - Administration	$ 6,458	$ 9,525	$ 13,108	$ 4,455	$ 33,546
680-60-6 Risk - Wellness	$ -	$ -	$ -	$ 3,811	$ 3,811
Total	**$ 1,061,728**	**$ 970,723**	**$ 758,377**	**$ 242,681**	**$ 3,033,508**

7 Finance Administration

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

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

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


FINANCE ADMIN
Division Administration
# of FTE per Finance Division

COSTS TO BE ALLOCATED

110-17-1 Finance Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 710,120		$ 710,120
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 13,299	$ 1,756	$ 15,056
110-3- Clerk	$ 35,807	$ 8,491	$ 44,298
110-8-1 Human Resources	$ 2,436	$ 424	$ 2,859
110-06/15- MIS	$ 43,438	$ 2,678	$ 46,116
110-17-1 Finance Administration		$ 48,143	$ 48,143
110-17-3 Controller		$ 9,620	$ 9,620
110-17-4 Treasury		$ 99	$ 99
110-17-6 Purchasing		$ 5,087	$ 5,087
110-23-1 Library		$ 5,806	$ 5,806
Total Incoming Costs	**$ 94,980**	**$ 82,105**	**$ 177,085**
Benefits - PERS	$ (14,374)		
Contractual Services	$ (41,085)		
Capital	$ (104)		
Revenues	$ (45,138)		
Reimbursable Expenses	$ 3,228		
Total Cost Adjustments	**$ (97,474)**		**$ (97,474)**
Total Costs to be Allocated	**$ 707,626**	**$ 82,105**	**$ 789,731**

DEPARTMENTAL EXPENSE DETAIL

110-17-1 Finance Administration

Expense Type	Expense ($)	Division Administration
Personnel		
Salary and Wages	$ 291,070	$ 291,070
Benefits	$ 142,541	$ 142,541
Benefits - PERS	$ 14,374	$ 14,374
Subtotal Personnel Cost	**$ 447,986**	**$ 447,986**
Operating Services & Supplies		
Advertising	$ 429	$ 429
General Supplies	$ 2,929	$ 2,929
Insurance	$ 2,100	$ 2,100
Other Expenses	$ 1,286	$ 1,286
Postage	$ 61	$ 61
Printing	$ 7,127	$ 7,127
Professional Services	$ 41,085	$ 41,085
Public Utility Services	$ 1,346	$ 1,346
Reimbursable Expenses	$ (3,228)	$ (3,228)
Rentals and Leases	$ 187,261	$ 187,261
Travel and Training	$ 21,633	$ 21,633
Capital Outlay	$ 104	$ 104
Subtotal Operating Cost	**$ 262,134**	**$ 262,134**
DEPARTMENTAL EXPENDITURES	**$ 710,120**	**$ 710,120**
Disallowed Costs		
Subtotal Disallowed Costs	**$ -**	**$ -**
Cost Adjustments		
Benefits - PERS	$ (14,374)	$ (14,374)
Contractual Services	$ (41,085)	$ (41,085)
Capital	$ (104)	$ (104)
Revenues	$ (45,138)	$ (45,138)
Reimbursable Expenses	$ 3,228	$ 3,228
Subtotal Cost Adjustments	**$ (97,474)**	**$ (97,474)**
FUNCTIONAL COST	**$ 612,646**	**$ 612,646**
First Allocation		
Incoming - All Others	$ 94,980	$ 94,980
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 707,626**	**$ 707,626**
Second Allocation		
Incoming - All Others	$ 82,105	$ 82,105
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ 82,105**	**$ 82,105**
TOTAL ALLOCATED	**$ 789,731**	**$ 789,731**

110-17-1 Finance Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Division Administration							
110-17-1 Finance Administration	3.00	6.803%	$ 48,143		$ 48,143		$ 48,143
110-17-3 Controller	13.03	29.550%	$ 209,102		$ 209,102	$ 26,033	$ 235,135
110-17-4 Treasury	17.07	38.701%	$ 273,855		$ 273,855	$ 34,095	$ 307,950
110-17-6 Purchasing	4.00	9.071%	$ 64,191		$ 64,191	$ 7,992	$ 72,183
110-17-2 Finance - Assessors	7.00	15.875%	$ 112,334		$ 112,334	$ 13,985	$ 126,320
Total	**44.10**	**100.000%**	**$ 707,626**	**$ -**	**$ 707,626**	**$ 82,105**	**$ 789,731**

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

Source of Allocation: **Staffing File**

ALLOCATION SUMMARY

110-17-1 Finance Administration

		Division Administration	Total
110-17-1 Finance Administration		$ 48,143	$ 48,143
110-17-3 Controller		$ 235,135	$235,135
110-17-4 Treasury		$ 307,950	$307,950
110-17-6 Purchasing		$ 72,183	$ 72,183
110-17-2 Finance - Assessors		$ 126,320	$126,320
	Total	**$ 789,731**	**$789,731**

8 Controller

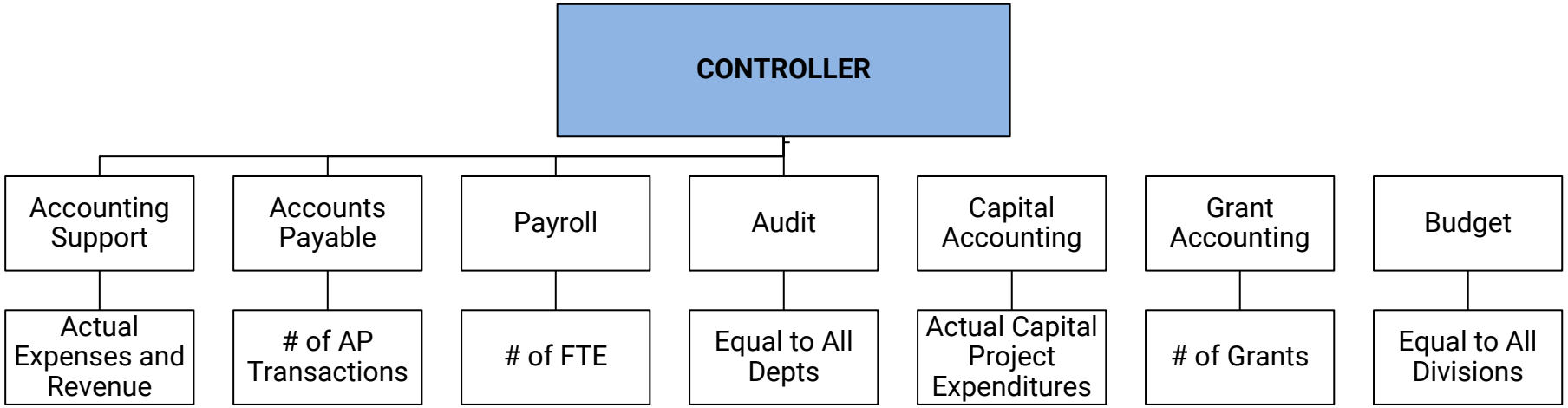
The Controller Division within the Finance Department is responsible for managing accounts payable, general accounting, grants and contracts, payroll, and the City's budget. It is the primary financial reporting component of the City. Costs associated with the Controller's division are allocated to Receiving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

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

[6] In order to provide an accurate reflection of Controller support, revenues and expenditures were weighted for the following receivers: School (5%), Roaded Services Area Non-Operational (10%), Sales Tax (5%), Wastewater (5%), Hospital (5%), Workers Comp (10%), Property (10%), Special Policy (10%), and Health (10%). Additionally, revenue from General Fund Non-Departmental and revenue associated with property tax related were excluded; along with large one-time expenditures (i.e. Debt Related Cost and Fees, Depreciation, Indirect Cost Allocation, Interest, Major Capital Outlay, Minor Capital Outlay, Principle, and Reimbursable Expenditures.)

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

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


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

COSTS TO BE ALLOCATED

110-17-3 Controller

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,192,204		$ 1,192,204
Total Deductions	$ -		$ -
Incoming Costs			
110-11-1 City Attorney	$ 90,646	$ 7,087	$ 97,733
110-12-1 City Manager	$ 11,840	$ 1,452	$ 13,292
110-8-1 Human Resources	$ 10,609	$ 1,845	$ 12,454
110-06/15- MIS	$ 213,461	$ 13,470	$ 226,931
110-17-1 Finance Administration	$ 209,102	$ 26,033	$ 235,135
110-17-3 Controller		$ 16,080	$ 16,080
110-17-4 Treasury		$ 3,489	$ 3,489
Total Incoming Costs	**$ 535,658**	**$ 69,455**	**$ 605,113**
Benefits - PERS	$ (84,257)		
Capital	$ (2,064)		
Reimbursable Expenses	$ 610,000		
Total Cost Adjustments	**$ 523,679**		**$ 523,679**
Total Costs to be Allocated	**$ 2,251,540**	**$ 69,455**	**$ 2,320,996**

DEPARTMENTAL EXPENSE DETAIL

110-17-3 Controller

Expense Type	Expense ($)	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget
Personnel								
Salary and Wages	$ 1,066,472	$ 373,265	$ 138,641	$ 234,624	$ 53,324	$ 106,647	$ 53,324	$ 106,647
Benefits	$ 554,889	$ 194,211	$ 72,136	$ 122,076	$ 27,744	$ 55,489	$ 27,744	$ 55,489
Benefits - PERS	$ 84,257	$ 29,490	$ 10,953	$ 18,537	$ 4,213	$ 8,426	$ 4,213	$ 8,426
Subtotal Personnel Cost	**$ 1,705,618**	**$ 596,966**	**$ 221,730**	**$ 375,236**	**$ 85,281**	**$ 170,562**	**$ 85,281**	**$ 170,562**
Operating Services & Supplies								
General Supplies	$ 780	$ 273	$ 101	$ 172	$ 39	$ 78	$ 39	$ 78
Insurance	$ 11,100	$ 3,885	$ 1,443	$ 2,442	$ 555	$ 1,110	$ 555	$ 1,110
Other Expenses	$ 405	$ 142	$ 53	$ 89	$ 20	$ 41	$ 20	$ 41
Postage	$ 3,195	$ 1,118	$ 415	$ 703	$ 160	$ 319	$ 160	$ 319
Printing	$ 692	$ 242	$ 90	$ 152	$ 35	$ 69	$ 35	$ 69
Professional Services	$ 71,978	$ 25,192	$ 9,357	$ 15,835	$ 3,599	$ 7,198	$ 3,599	$ 7,198
Public Utility Services	$ 1,160	$ 406	$ 151	$ 255	$ 58	$ 116	$ 58	$ 116
Reimbursable Expenses	$ (610,000)	$ (213,500)	$ (79,300)	$ (134,200)	$ (30,500)	$ (61,000)	$ (30,500)	$ (61,000)
Rentals and Leases	$ 4,904	$ 1,716	$ 637	$ 1,079	$ 245	$ 490	$ 245	$ 490
Travel and Training	$ 309	$ 108	$ 40	$ 68	$ 15	$ 31	$ 15	$ 31
Capital Outlay	$ 2,064	$ 722	$ 268	$ 454	$ 103	$ 206	$ 103	$ 206
Subtotal Operating Cost	**$ (513,415)**	**$ (179,695)**	**$ (66,744)**	**$ (112,951)**	**$ (25,671)**	**$ (51,341)**	**$ (25,671)**	**$ (51,341)**
DEPARTMENTAL EXPENDITURES	**$ 1,192,204**	**$ 417,271**	**$ 154,986**	**$ 262,285**	**$ 59,610**	**$ 119,220**	**$ 59,610**	**$ 119,220**
Disallowed Costs								
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments								
Benefits - PERS	$ (84,257)	$ (29,490)	$ (10,953)	$ (18,537)	$ (4,213)	$ (8,426)	$ (4,213)	$ (8,426)
Capital	$ (2,064)	$ (722)	$ (268)	$ (454)	$ (103)	$ (206)	$ (103)	$ (206)
Reimbursable Expenses	$ 610,000	$ 213,500	$ 79,300	$ 134,200	$ 30,500	$ 61,000	$ 30,500	$ 61,000
Subtotal Cost Adjustments	**$ 523,679**	**$ 183,288**	**$ 68,078**	**$ 115,209**	**$ 26,184**	**$ 52,368**	**$ 26,184**	**$ 52,368**
FUNCTIONAL COST	**$ 1,715,882**	**$ 600,559**	**$ 223,065**	**$ 377,494**	**$ 85,794**	**$ 171,588**	**$ 85,794**	**$ 171,588**
First Allocation								
Incoming - All Others	$ 535,658	$ 187,480	$ 69,636	$ 117,845	$ 26,783	$ 53,566	$ 26,783	$ 53,566
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,251,540**	**$ 788,039**	**$ 292,700**	**$ 495,339**	$ 112,577	**$ 225,154**	**$ 112,577**	**$ 225,154**
Second Allocation								
Incoming - All Others	$ 69,455	$ 24,309	$ 9,029	$ 15,280	$ 3,473	$ 6,946	$ 3,473	$ 6,946
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 69,455**	**$ 24,309**	**$ 9,029**	**$ 15,280**	$ 3,473	**$ 6,946**	**$ 3,473**	**$ 6,946**
TOTAL ALLOCATED	**$ 2,320,996**	**$ 812,348**	**$ 301,729**	**$ 510,619**	**$ 116,050**	**$ 232,100**	**$ 116,050**	**$ 232,100**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting Support							
110-11-1 City Attorney	2,026,102.21	0.697%	$ 5,492		$ 5,492		$ 5,492
110-12-1 City Manager	1,312,638.14	0.452%	$ 3,558		$ 3,558		$ 3,558
110-7-1 Emergency Services	944,366.06	0.325%	$ 2,560		$ 2,560		$ 2,560
110-3- Clerk	382,026.90	0.131%	$ 1,036		$ 1,036		$ 1,036
110-8-1 Human Resources	654,015.08	0.225%	$ 1,773		$ 1,773		$ 1,773
110-06/15- MIS	2,759,844.00	0.949%	$ 7,481		$ 7,481		$ 7,481
110-17-1 Finance Administration	571,119.29	0.196%	$ 1,548		$ 1,548		$ 1,548
110-17-3 Controller	1,797,300.48	0.618%	$ 4,872		$ 4,872		$ 4,872
110-17-4 Treasury	2,664,042.52	0.916%	$ 7,221		$ 7,221	$ 231	$ 7,452
110-17-6 Purchasing	510,828.51	0.176%	$ 1,385		$ 1,385	$ 44	$ 1,429
110-23-1 Library	3,228,289.21	1.110%	$ 8,751		$ 8,751	$ 280	$ 9,031
110-4-1 Election	168,162.69	0.058%	$ 456		$ 456	$ 15	$ 470
110-10-1 Mayor and Assembly	7,598,338.00	2.614%	$ 20,597		$ 20,597	$ 659	$ 21,256
110-12-2 Manager Office - Teen Health Center	216,536.00	0.074%	$ 587		$ 587	$ 19	$ 606
110-12-5 Manager Office - Housing and Homelessness	252,708.36	0.087%	$ 685		$ 685	$ 22	$ 707
110-12-6 Manager Office - Tourism Management	152,854.05	0.053%	$ 414		$ 414	$ 13	$ 428
110-16-1 CDD - Administration	1,003,262.54	0.345%	$ 2,720		$ 2,720	$ 87	$ 2,807
110-16-2 CDD - Planning	1,074,364.91	0.370%	$ 2,912		$ 2,912	$ 93	$ 3,005
110-16-3 CDD - Building	1,503,174.20	0.517%	$ 4,075		$ 4,075	$ 130	$ 4,205
110-17-2 Finance - Assessors	859,247.63	0.296%	$ 2,329		$ 2,329	$ 75	$ 2,404
110-21-1 Fire - Emergency Services	8,513,160.75	2.928%	$ 23,077		$ 23,077	$ 738	$ 23,815
110-21-70 Fire - Sobering Center	60,000.00	0.021%	$ 163		$ 163	$ 5	$ 168
110-21-71 Fire - Mobile Integrated Health	695,620.00	0.239%	$ 1,886		$ 1,886	$ 60	$ 1,946
110-23-2 Library - City Museum	677,665.96	0.233%	$ 1,837		$ 1,837	$ 59	$ 1,896
110-24-1 Engineering - Administration	419,679.38	0.144%	$ 1,138		$ 1,138	$ 36	$ 1,174
110-24-2 Engineering - CIP	764,598.21	0.263%	$ 2,073		$ 2,073	$ 66	$ 2,139
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	38,890.99	0.013%	$ 105		$ 105	$ 3	$ 109
110-41-1 P&R Parks and Landscape - Administration	2,686,862.00	0.924%	$ 7,283		$ 7,283	$ 233	$ 7,516
110-42-1 Arboretum - Administration	206,661.79	0.071%	$ 560		$ 560	$ 18	$ 578
110-47-1 Centennial Hall - Convention Center	554,354.62	0.191%	$ 1,503		$ 1,503	$ 48	$ 1,551
110-77-1 RecycleWorks - Administration	209,001.86	0.072%	$ 567		$ 567	$ 18	$ 585
110-77-2 RecycleWorks - Recycling	426,245.69	0.147%	$ 1,155		$ 1,155	$ 37	$ 1,192
110-77-3 RecycleWorks - Household Hazardous Waste	624,387.36	0.215%	$ 1,693		$ 1,693	$ 54	$ 1,747
110-77-4 RecycleWorks - Junked Vehicles	466,726.58	0.161%	$ 1,265		$ 1,265	$ 40	$ 1,306
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	4,821.42	0.002%	$ 13		$ 13	$ 0	$ 13
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	2,222.86	0.001%	$ 6		$ 6	$ 0	$ 6
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	2,416.66	0.001%	$ 7		$ 7	$ 0	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	25,650.00	0.009%	$ 70		$ 70	$ 2	$ 72
120-2-1 School District - Administration	5,707,091.06	1.963%	$ 15,470		$ 15,470	$ 495	$ 15,965
120-2-2 School District - Administration	1,965,998.85	0.676%	$ 5,329		$ 5,329	$ 171	$ 5,500
150-42-1 Arboretum	10,562.29	0.004%	$ 29		$ 29	$ 1	$ 30

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-1-1 Roaded Service Area Non-Operational	1,427,266.62	0.491%	$ 3,869		$ 3,869	$ 124	$ 3,993
209-22-1 Police - Administration	2,803,551.94	0.964%	$ 7,600		$ 7,600	$ 243	$ 7,843
209-22-2 Police - General Operations	8,490,679.76	2.921%	$ 23,016		$ 23,016	$ 736	$ 23,752
209-22-5 Police - Communications	1,192,462.72	0.410%	$ 3,232		$ 3,232	$ 103	$ 3,336
209-22-7 Police - Animal Control	1,033,349.16	0.355%	$ 2,801		$ 2,801	$ 90	$ 2,891
209-22-8 Police - Community Services	599,669.63	0.206%	$ 1,626		$ 1,626	$ 52	$ 1,678
209-22-9 Police - System Admin/E911	657,394.50	0.226%	$ 1,782		$ 1,782	$ 57	$ 1,839
209-22-10 Police - Fleet	329,222.38	0.113%	$ 892		$ 892	$ 29	$ 921
209-22-11 Police - Electronics	192,561.75	0.066%	$ 522		$ 522	$ 17	$ 539
209-22-12 Police - Travel and Training	95,691.02	0.033%	$ 259		$ 259	$ 8	$ 268
209-22-14 Police - Grants	186,784.53	0.064%	$ 506		$ 506	$ 16	$ 523
209-22-16 Police - Airport Security	1,558,185.86	0.536%	$ 4,224		$ 4,224	$ 135	$ 4,359
209-22-17 Police - Services	1,475,870.08	0.508%	$ 4,001		$ 4,001	$ 128	$ 4,129
209-46-1 Parks and Recreation - Administration	492,986.99	0.170%	$ 1,336		$ 1,336	$ 43	$ 1,379
209-46-2 Parks and Recreation - Areawide Recreation	538,682.09	0.185%	$ 1,460		$ 1,460	$ 47	$ 1,507
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	1,392,141.43	0.479%	$ 3,774		$ 3,774	$ 121	$ 3,894
209-46-7-2 Parks and Recreation - BAM After School Program	75,256.62	0.026%	$ 204		$ 204	$ 7	$ 211
209-46-7-4 Parks and Recreation - Youth Sports	141,161.72	0.049%	$ 383		$ 383	$ 12	$ 395
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	676,662.78	0.233%	$ 1,834		$ 1,834	$ 59	$ 1,893
209-46-8 Parks and Recreation - Treadwell Arena	1,118,278.15	0.385%	$ 3,031		$ 3,031	$ 97	$ 3,128
209-46-9 Parks and Recreation - Youth Scholarships	27,881.92	0.010%	$ 76		$ 76	$ 2	$ 78
209-46-12 Parks and Recreation - Youth Activities	342,040.92	0.118%	$ 927		$ 927	$ 30	$ 957
209-46-14 Parks and Recreation - Diamond Park Field House	423,802.23	0.146%	$ 1,149		$ 1,149	$ 37	$ 1,186
209-71-1 Capital Transit - Administration	3,166,904.55	1.089%	$ 8,585		$ 8,585	$ 275	$ 8,859
209-71-2 Capital Transit - Operations	4,688,733.89	1.613%	$ 12,710		$ 12,710	$ 407	$ 13,116
209-71-3 Capital Transit - Maintenance	1,271,540.41	0.437%	$ 3,447		$ 3,447	$ 110	$ 3,557
209-71-4 Capital Transit - Downtown Center	101,096.48	0.035%	$ 274		$ 274	$ 9	$ 283
209-72-1 Streets - Administration	5,376,204.63	1.849%	$ 14,573		$ 14,573	$ 466	$ 15,040
210-1-1 Fire - Administration Non-Program	1,926,864.20	0.663%	$ 5,223		$ 5,223	$ 167	$ 5,390
210-21-1 Fire - Administration Operations	4,050,393.20	1.393%	$ 10,979		$ 10,979	$ 351	$ 11,331
210-21-70 Fire - CARES program	1,421,665.38	0.489%	$ 3,854		$ 3,854	$ 123	$ 3,977
215-1-1 Sales Tax	2,744,595.18	0.944%	$ 7,440		$ 7,440	$ 238	$ 7,678
216-1-1 Hotel Tax	2,610,190.00	0.898%	$ 7,075		$ 7,075	$ 226	$ 7,302
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	1,354,116.02	0.466%	$ 3,671		$ 3,671	$ 117	$ 3,788
219-20-1 CARES Relief Fund - Operations	29,618,491.62	10.188%	$ 80,287		$ 80,287	$ 2,569	$ 82,856
219-20-2 CARES Relief Fund - Childcare	580.78	0.000%	$ 2		$ 2	$ 0	$ 2
219-20-5 CARES Relief Fund - Vote by Mail	181.08	0.000%	$ 0		$ 0	$ 0	$ 1
219-20-8 CARES Relief Fund - Testing Equipment	52,850.00	0.018%	$ 143		$ 143	$ 5	$ 148
219-20-11 CARES Relief Fund - Hotline	431,076.96	0.148%	$ 1,169		$ 1,169	$ 37	$ 1,206
219-20-13 CARES Relief Fund - Hagevig Testing	454,346.33	0.156%	$ 1,232		$ 1,232	$ 39	$ 1,271
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	12,965.02	0.004%	$ 35		$ 35	$ 1	$ 36
219-20-15 CARES Relief Fund - Isolation and Quarantine	1,684.88	0.001%	$ 5		$ 5	$ 0	$ 5
219-20-16 CARES Relief Fund - Pop-up testing	1,117,725.53	0.384%	$ 3,030		$ 3,030	$ 97	$ 3,127
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	11,825.66	0.004%	$ 32		$ 32	$ 1	$ 33

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
219-20-26 CARES Relief Fund - Communication Costs	41,142.67	0.014%	$ 112		$ 112	$ 4	$ 115
219-20-27 CARES Relief Fund - MIH & Sleep Off	3,441.25	0.001%	$ 9		$ 9	$ 0	$ 10
219-20-28 CARES Relief Fund - Individual Assistance Payments	10,300.00	0.004%	$ 28		$ 28	$ 1	$ 29
219-20-29 CARES Relief Fund - Vaccine Distribution	103,872.41	0.036%	$ 282		$ 282	$ 9	$ 291
219-20-30 CARES Relief Fund - USDOJ-COVID	115,547.97	0.040%	$ 313		$ 313	$ 10	$ 323
219-20-31 CARES Relief Fund - Safe Opening and Operation	78,542.54	0.027%	$ 213		$ 213	$ 7	$ 220
219-20-32 CARES Relief Fund - Healthy Equitable Grant	68,450.92	0.024%	$ 186		$ 186	$ 6	$ 191
221-1-1 Tobacco Tax	2,967,857.82	1.021%	$ 8,045		$ 8,045	$ 257	$ 8,302
225-1-1 Marine Passenger Fees	2,648,585.00	0.911%	$ 7,180		$ 7,180	$ 230	$ 7,409
232-52-1 Port Development Fee	1,564,573.00	0.538%	$ 4,241		$ 4,241	$ 136	$ 4,377
235-1-1 Eaglecrest - Non-Operational	2,333,193.39	0.803%	$ 6,325		$ 6,325	$ 202	$ 6,527
235-28-1 Eaglecrest - Administration	1,099,736.55	0.378%	$ 2,981		$ 2,981	$ 95	$ 3,076
235-28-2 Eaglecrest - Ski Patrol	237,097.70	0.082%	$ 643		$ 643	$ 21	$ 663
235-28-3 Eaglecrest - Lift	69,130.72	0.024%	$ 187		$ 187	$ 6	$ 193
235-28-4 Eaglecrest - Mountain Maint	477,693.76	0.164%	$ 1,295		$ 1,295	$ 41	$ 1,336
235-28-5 Eaglecrest - Lodge General Operations	246,959.75	0.085%	$ 669		$ 669	$ 21	$ 691
235-28-6 Eaglecrest - Snow Sports School	202,552.71	0.070%	$ 549		$ 549	$ 18	$ 567
235-28-7 Eaglecrest - Food Service	149,233.81	0.051%	$ 405		$ 405	$ 13	$ 417
235-28-8 Eaglecrest - Ski Rental Shop	116,440.71	0.040%	$ 316		$ 316	$ 10	$ 326
235-28-9 Eaglecrest - Marketing	91,737.04	0.032%	$ 249		$ 249	$ 8	$ 257
235-28-11 Eaglecrest - Building Maint	92,392.40	0.032%	$ 250		$ 250	$ 8	$ 258
235-28-12 Eaglecrest - Vehicle Maint	129,801.09	0.045%	$ 352		$ 352	$ 11	$ 363
235-28-13 Eaglecrest - Diamond Park Fieldho	428.92	0.000%	$ 1		$ 1	$ 0	$ 1
235-28-14 Eaglecrest - Conservation Corps	13,856.54	0.005%	$ 38		$ 38	$ 1	$ 39
249-1-1 Parks and Recreation - Aquatics	40,708.79	0.014%	$ 110		$ 110	$ 4	$ 114
249-46-3 Parks and Recreation - Aquatics	909,392.23	0.313%	$ 2,465		$ 2,465	$ 79	$ 2,544
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,692,385.05	0.582%	$ 4,588		$ 4,588	$ 147	$ 4,734
270-48-1 Downtown Parking - Marine Parking Garage	1,068,299.89	0.367%	$ 2,896		$ 2,896	$ 93	$ 2,989
271-14-1 Lands - Administration	1,386,739.63	0.477%	$ 3,759		$ 3,759	$ 120	$ 3,879
271-14-2 Lands - Quarries	162,128.35	0.056%	$ 439		$ 439	$ 14	$ 454
276-2-1 Affordable Housing - Operations	88,865.67	0.031%	$ 241		$ 241	$ 8	$ 249
276-2-2 Affordable Housing - Mobile Home Loans	26,481.81	0.009%	$ 72		$ 72	$ 2	$ 74
276-2-3 Affordable Housing - Accessory Apt Grant	36,000.00	0.012%	$ 98		$ 98	$ 3	$ 101
276-2-5 Affordable Housing - Grants Awarded	300,000.00	0.103%	$ 813		$ 813	$ 26	$ 839
330-1-1 Debt Service - General Debt Service	8,806,704.80	3.029%	$ 23,872		$ 23,872	$ 764	$ 24,636
514-1-1 Water - Administration	3,288,753.07	1.131%	$ 8,915		$ 8,915	$ 285	$ 9,200
514-75-1 Water - Administration	9,035,054.70	3.108%	$ 24,491		$ 24,491	$ 784	$ 25,275
519-1-1 Wastewater - Non-Operational	843,543.53	0.290%	$ 2,287		$ 2,287	$ 73	$ 2,360
519-76-4 Wastewater - Collections	1,782,174.41	0.613%	$ 4,831		$ 4,831	$ 155	$ 4,986
519-76-5 Wastewater - Treatment	8,075,840.75	2.778%	$ 21,891		$ 21,891	$ 700	$ 22,592
520-80-98 Wastewater LIDs - LID 98	100.00	0.000%	$ 0		$ 0	$ 0	$ 0
530-1-1 Harbors	3,466,197.69	1.192%	$ 9,396		$ 9,396	$ 301	$ 9,696
530-51-1 Harbors	8,095,298.30	2.785%	$ 21,944		$ 21,944	$ 702	$ 22,646
531-1-1 Docks - Administration	4,976,268.20	1.712%	$ 13,489		$ 13,489	$ 432	$ 13,921

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
531-52-1 Docks - Administration	2,866,159.10	0.986%	$ 7,769		$ 7,769	$ 249	$ 8,018
531-52-2 Docks - CIP Engineers-Dock	95,926.50	0.033%	$ 260		$ 260	$ 8	$ 268
538-24-3 WW Extension - Administration	132,808.87	0.046%	$ 360		$ 360	$ 12	$ 372
539-24-3 Water Extension - Eng Water Extension	3,431,288.20	1.180%	$ 9,301		$ 9,301	$ 298	$ 9,599
550-1-1 Bartlett Regional Hospital	6,358,496.80	2.187%	$ 17,236		$ 17,236	$ 552	$ 17,787
550-55-1 Bartlett Regional Hospital	6,272,577.71	2.158%	$ 17,003		$ 17,003	$ 544	$ 17,547
560-50-1 Airport - Administration	2,959,387.41	1.018%	$ 8,022		$ 8,022	$ 257	$ 8,279
560-50-2 Airport - Terminal General Operations	5,245,629.80	1.804%	$ 14,219		$ 14,219	$ 455	$ 14,674
560-50-3 Airport - Airfield Maintenance Shop	3,614,758.28	1.243%	$ 9,799		$ 9,799	$ 314	$ 10,112
560-50-4 Airport - ARFF	1,180,189.10	0.406%	$ 3,199		$ 3,199	$ 102	$ 3,302
560-50-5 Airport - Airport Security	872,681.65	0.300%	$ 2,366		$ 2,366	$ 76	$ 2,441
560-50-8 Airport - Airport Landside	27,012.21	0.009%	$ 73		$ 73	$ 2	$ 76
560-50-13 Airport - PFAS Cleanup	200,399.54	0.069%	$ 543		$ 543	$ 17	$ 561
602-1-1 Fleet - Administration	2,826,173.18	0.972%	$ 7,661		$ 7,661	$ 245	$ 7,906
602-79-1 Fleet - Administration	2,689,353.24	0.925%	$ 7,290		$ 7,290	$ 233	$ 7,523
602-79-2 Fleet - Replacement Program	3,347,197.57	1.151%	$ 9,073		$ 9,073	$ 290	$ 9,364
602-79-3 Fleet - Replacement Program - Grants	148,499.58	0.051%	$ 403		$ 403	$ 13	$ 415
602-79-4 Fleet - Fuel Program	2,048,442.04	0.705%	$ 5,553		$ 5,553	$ 178	$ 5,730
602-79-5 Fleet - Washbay	52,368.81	0.018%	$ 142		$ 142	$ 5	$ 146
640-1-1 Building Maintenance	286,030.61	0.098%	$ 775		$ 775	$ 25	$ 800
640-44-1 Building Maintenance	5,576,414.34	1.918%	$ 15,116		$ 15,116	$ 484	$ 15,600
680-1-1 Risk - Administration	121,938.16	0.042%	$ 331		$ 331	$ 11	$ 341
680-60-1 Risk - Administration	754,324.93	0.259%	$ 2,045		$ 2,045	$ 65	$ 2,110
680-60-2 Risk - Workers Comp	238,309.34	0.082%	$ 646		$ 646	$ 21	$ 667
680-60-3 Risk - General Liability	1,993,489.56	0.686%	$ 5,404		$ 5,404	$ 173	$ 5,577
680-60-3 Risk - Auto	2,682,517.22	0.923%	$ 7,271		$ 7,271	$ 233	$ 7,504
680-60-4 Risk - Property	187,645.18	0.065%	$ 509		$ 509	$ 16	$ 525
680-60-4 Risk - EE Practice	24,922,378.37	8.573%	$ 67,557		$ 67,557	$ 2,162	$ 69,719
680-60-5 Risk - Special Policy	85,539.08	0.029%	$ 232		$ 232	$ 7	$ 239
680-60-6 Risk - Health	2,340,513.55	0.805%	$ 6,344		$ 6,344	$ 203	$ 6,547
680-60-6 Risk - Life	354,391.71	0.122%	$ 961		$ 961	$ 31	$ 991
680-60-6 Risk - Wellness	163,776.11	0.056%	$ 444		$ 444	$ 14	$ 458
680-60-6 Risk - EAP	35,827.60	0.012%	$ 97		$ 97	$ 3	$ 100
680-60-7 Risk - UI CBJ	181,427.43	0.062%	$ 492		$ 492	$ 16	$ 508
680-60-7 Risk - UI BRH	49,372.90	0.017%	$ 134		$ 134	$ 4	$ 138
736-1-1 Mental Health	48.00	0.000%	$ 0		$ 0	$ 0	$ 0
Total	**290,714,254.93**	**100.000%**	**$ 788,039**	**$ -**	**$ 788,039**	**$ 24,309**	**$ 812,348**

Allocation Basis: **Actual Expense and Revenue**

Source of Allocation: **Actual Expenditures**

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
110-11-1 City Attorney	204.00	0.540%	$ 1,582		$ 1,582		$ 1,582
110-12-1 City Manager	227.00	0.601%	$ 1,760		$ 1,760		$ 1,760
110-7-1 Emergency Services	89.00	0.236%	$ 690		$ 690		$ 690
110-3- Clerk	45.00	0.119%	$ 349		$ 349		$ 349
110-8-1 Human Resources	91.00	0.241%	$ 706		$ 706		$ 706
110-06/15- MIS	581.00	1.539%	$ 4,504		$ 4,504		$ 4,504
110-17-1 Finance Administration	117.00	0.310%	$ 907		$ 907		$ 907
110-17-3 Controller	65.00	0.172%	$ 504		$ 504		$ 504
110-17-4 Treasury	238.00	0.630%	$ 1,845		$ 1,845	$ 59	$ 1,904
110-17-6 Purchasing	46.00	0.122%	$ 357		$ 357	$ 11	$ 368
110-23-1 Library	906.00	2.400%	$ 7,024		$ 7,024	$ 225	$ 7,249
110-1-1 General Fund - General Fund - Non-Dept	27.00	0.072%	$ 209		$ 209	$ 7	$ 216
110-4-1 Election	100.00	0.265%	$ 775		$ 775	$ 25	$ 800
110-10-1 Mayor and Assembly	226.00	0.599%	$ 1,752		$ 1,752	$ 56	$ 1,808
110-12-2 Manager Office - Teen Health Center	33.00	0.087%	$ 256		$ 256	$ 8	$ 264
110-12-5 Manager Office - Housing and Homelessness	10.00	0.026%	$ 78		$ 78	$ 2	$ 80
110-12-6 Manager Office - Tourism Management	17.00	0.045%	$ 132		$ 132	$ 4	$ 136
110-16-1 CDD - Administration	197.00	0.522%	$ 1,527		$ 1,527	$ 49	$ 1,576
110-16-2 CDD - Planning	102.00	0.270%	$ 791		$ 791	$ 25	$ 816
110-16-3 CDD - Building	76.00	0.201%	$ 589		$ 589	$ 19	$ 608
110-17-2 Finance - Assessors	31.00	0.082%	$ 240		$ 240	$ 8	$ 248
110-17-7 Finance - Sales Tax	11.00	0.029%	$ 85		$ 85	$ 3	$ 88
110-23-2 Library - City Museum	233.00	0.617%	$ 1,806		$ 1,806	$ 58	$ 1,864
110-24-1 Engineering - Administration	45.00	0.119%	$ 349		$ 349	$ 11	$ 360
110-24-2 Engineering - CIP	193.00	0.511%	$ 1,496		$ 1,496	$ 48	$ 1,544
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	4.00	0.011%	$ 31		$ 31	$ 1	$ 32
110-41-1 P&R Parks and Landscape - Administration	1,636.00	4.333%	$ 12,684		$ 12,684	$ 407	$ 13,090
110-42-1 Arboretum - Administration	208.00	0.551%	$ 1,613		$ 1,613	$ 52	$ 1,664
110-47-1 Centennial Hall - Convention Center	4.00	0.011%	$ 31		$ 31	$ 1	$ 32
110-77-1 RecycleWorks - Administration	133.00	0.352%	$ 1,031		$ 1,031	$ 33	$ 1,064
110-77-2 RecycleWorks - Recycling	38.00	0.101%	$ 295		$ 295	$ 9	$ 304
110-77-3 RecycleWorks - Household Hazardous Waste	171.00	0.453%	$ 1,326		$ 1,326	$ 42	$ 1,368
110-77-4 RecycleWorks - Junked Vehicles	15.00	0.040%	$ 116		$ 116	$ 4	$ 120
120-2-1 School District - Administration	23.00	0.061%	$ 178		$ 178	$ 6	$ 184
209-22-1 Police - Administration	1,039.00	2.752%	$ 8,055		$ 8,055	$ 258	$ 8,313
209-22-2 Police - General Operations	250.00	0.662%	$ 1,938		$ 1,938	$ 62	$ 2,000
209-22-5 Police - Communications	1.00	0.003%	$ 8		$ 8	$ 0	$ 8
209-22-7 Police - Animal Control	14.00	0.037%	$ 109		$ 109	$ 3	$ 112
209-22-8 Police - Community Services	1.00	0.003%	$ 8		$ 8	$ 0	$ 8
209-22-9 Police - System Admin/E911	101.00	0.268%	$ 783		$ 783	$ 25	$ 808
209-22-10 Police - Fleet	250.00	0.662%	$ 1,938		$ 1,938	$ 62	$ 2,000

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ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-11 Police - Electronics	154.00	0.408%	$ 1,194		$ 1,194	$ 38	$ 1,232
209-22-12 Police - Travel and Training	79.00	0.209%	$ 612		$ 612	$ 20	$ 632
209-22-14 Police - Grants	56.00	0.148%	$ 434		$ 434	$ 14	$ 448
209-22-17 Police - Services	774.00	2.050%	$ 6,001		$ 6,001	$ 192	$ 6,193
209-46-1 Parks and Recreation - Administration	149.00	0.395%	$ 1,155		$ 1,155	$ 37	$ 1,192
209-46-2 Parks and Recreation - Areawide Recreation	204.00	0.540%	$ 1,582		$ 1,582	$ 51	$ 1,632
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	540.00	1.430%	$ 4,187		$ 4,187	$ 134	$ 4,321
209-46-7-2 Parks and Recreation - BAM After School Program	71.00	0.188%	$ 550		$ 550	$ 18	$ 568
209-46-7-4 Parks and Recreation - Youth Sports	76.00	0.201%	$ 589		$ 589	$ 19	$ 608
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	218.00	0.577%	$ 1,690		$ 1,690	$ 54	$ 1,744
209-46-8 Parks and Recreation - Treadwell Arena	221.00	0.585%	$ 1,713		$ 1,713	$ 55	$ 1,768
209-46-9 Parks and Recreation - Youth Scholarships	45.00	0.119%	$ 349		$ 349	$ 11	$ 360
209-46-12 Parks and Recreation - Youth Activities	27.00	0.072%	$ 209		$ 209	$ 7	$ 216
209-46-14 Parks and Recreation - Diamond Park Field House	165.00	0.437%	$ 1,279		$ 1,279	$ 41	$ 1,320
209-71-1 Capital Transit - Administration	209.00	0.554%	$ 1,620		$ 1,620	$ 52	$ 1,672
209-71-2 Capital Transit - Operations	152.00	0.403%	$ 1,178		$ 1,178	$ 38	$ 1,216
209-71-3 Capital Transit - Maintenance	757.00	2.005%	$ 5,869		$ 5,869	$ 188	$ 6,057
209-71-4 Capital Transit - Downtown Center	24.00	0.064%	$ 186		$ 186	$ 6	$ 192
209-72-1 Streets - Administration	2,000.00	5.297%	$ 15,506		$ 15,506	$ 497	$ 16,003
209-72-2 Streets - Marine Passenger Fees	1.00	0.003%	$ 8		$ 8	$ 0	$ 8
210-21-1 Fire - Administration Operations	2,768.00	7.332%	$ 21,460		$ 21,460	$ 688	$ 22,148
210-21-70 Fire - CARES program	265.00	0.702%	$ 2,054		$ 2,054	$ 66	$ 2,120
215-1-1 Sales Tax	339.00	0.898%	$ 2,628		$ 2,628	$ 84	$ 2,712
219-20-1 CARES Relief Fund - Operations	155.00	0.411%	$ 1,202		$ 1,202	$ 39	$ 1,240
219-20-2 CARES Relief Fund - Childcare	20.00	0.053%	$ 155		$ 155	$ 5	$ 160
219-20-11 CARES Relief Fund - Hotline	5.00	0.013%	$ 39		$ 39	$ 1	$ 40
219-20-13 CARES Relief Fund - Hagevig Testing	51.00	0.135%	$ 395		$ 395	$ 13	$ 408
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	5.00	0.013%	$ 39		$ 39	$ 1	$ 40
219-20-15 CARES Relief Fund - Isolation and Quarantine	3.00	0.008%	$ 23		$ 23	$ 1	$ 24
219-20-16 CARES Relief Fund - Pop-up testing	19.00	0.050%	$ 147		$ 147	$ 5	$ 152
219-20-19 CARES Relief Fund - Housing Assistance Pmts	2.00	0.005%	$ 16		$ 16	$ 0	$ 16
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	1.00	0.003%	$ 8		$ 8	$ 0	$ 8
219-20-26 CARES Relief Fund - Communication Costs	3.00	0.008%	$ 23		$ 23	$ 1	$ 24
219-20-27 CARES Relief Fund - MIH & Sleep Off	3.00	0.008%	$ 23		$ 23	$ 1	$ 24
219-20-28 CARES Relief Fund - Individual Assistance Payments	12.00	0.032%	$ 93		$ 93	$ 3	$ 96
219-20-29 CARES Relief Fund - Vaccine Distribution	65.00	0.172%	$ 504		$ 504	$ 16	$ 520
219-20-31 CARES Relief Fund - Safe Opening and Operation	4.00	0.011%	$ 31		$ 31	$ 1	$ 32
219-20-32 CARES Relief Fund - Healthy Equitable Grant	5.00	0.013%	$ 39		$ 39	$ 1	$ 40
235-1-1 Eaglecrest - Non-Operational	34.00	0.090%	$ 264		$ 264	$ 8	$ 272
235-28-1 Eaglecrest - Administration	244.00	0.646%	$ 1,892		$ 1,892	$ 61	$ 1,952
235-28-2 Eaglecrest - Ski Patrol	54.00	0.143%	$ 419		$ 419	$ 13	$ 432
235-28-3 Eaglecrest - Lift	50.00	0.132%	$ 388		$ 388	$ 12	$ 400
235-28-4 Eaglecrest - Mountain Maint	309.00	0.818%	$ 2,396		$ 2,396	$ 77	$ 2,472
235-28-5 Eaglecrest - Lodge General Operations	203.00	0.538%	$ 1,574		$ 1,574	$ 50	$ 1,624

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-6 Eaglecrest - Snow Sports School	36.00	0.095%	$ 279		$ 279	$ 9	$ 288
235-28-7 Eaglecrest - Food Service	136.00	0.360%	$ 1,054		$ 1,054	$ 34	$ 1,088
235-28-8 Eaglecrest - Ski Rental Shop	105.00	0.278%	$ 814		$ 814	$ 26	$ 840
235-28-9 Eaglecrest - Marketing	117.00	0.310%	$ 907		$ 907	$ 29	$ 936
235-28-11 Eaglecrest - Building Maint	13.00	0.034%	$ 101		$ 101	$ 3	$ 104
235-28-12 Eaglecrest - Vehicle Maint	230.00	0.609%	$ 1,783		$ 1,783	$ 57	$ 1,840
249-46-3 Parks and Recreation - Aquatics	250.00	0.662%	$ 1,938		$ 1,938	$ 62	$ 2,000
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	152.00	0.403%	$ 1,178		$ 1,178	$ 38	$ 1,216
270-48-1 Downtown Parking - Marine Parking Garage	143.00	0.379%	$ 1,109		$ 1,109	$ 36	$ 1,144
271-14-1 Lands - Administration	32.00	0.085%	$ 248		$ 248	$ 8	$ 256
271-14-2 Lands - Quarries	111.00	0.294%	$ 861		$ 861	$ 28	$ 888
276-2-3 Affordable Housing - Accessory Apt Grant	6.00	0.016%	$ 47		$ 47	$ 1	$ 48
276-2-5 Affordable Housing - Grants Awarded	3.00	0.008%	$ 23		$ 23	$ 1	$ 24
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	11.00	0.029%	$ 85		$ 85	$ 3	$ 88
329-1-1 Debt Service - JIA Bonds Debt Service	8.00	0.021%	$ 62		$ 62	$ 2	$ 64
330-1-1 Debt Service - General Debt Service	48.00	0.127%	$ 372		$ 372	$ 12	$ 384
401-90-1 Capital Projects - School CIPs	63.00	0.167%	$ 488		$ 488	$ 16	$ 504
402-90-1 Capital Projects - Roads CIPs	339.00	0.898%	$ 2,628		$ 2,628	$ 84	$ 2,712
403-90-1 Capital Projects - Fire CIPs	47.00	0.124%	$ 364		$ 364	$ 12	$ 376
404-90-1 Capital Projects - Community Development CIPs	335.00	0.887%	$ 2,597		$ 2,597	$ 83	$ 2,680
406-90-1 Capital Projects - Parks and Rec CIPs	217.00	0.575%	$ 1,682		$ 1,682	$ 54	$ 1,736
414-90-1 Capital Projects - Water CIPs	44.00	0.117%	$ 341		$ 341	$ 11	$ 352
419-90-1 Capital Projects - Wastewater CIPs	103.00	0.273%	$ 799		$ 799	$ 26	$ 824
430-90-1 Capital Projects - Harbors CIPs	19.00	0.050%	$ 147		$ 147	$ 5	$ 152
431-90-1 Capital Projects - Docks CIPs	43.00	0.114%	$ 333		$ 333	$ 11	$ 344
450-90-1 Capital Projects - Hospital CIPs	152.00	0.403%	$ 1,178		$ 1,178	$ 38	$ 1,216
460-90-1 Capital Projects - Airport CIPs	319.00	0.845%	$ 2,473		$ 2,473	$ 79	$ 2,552
514-75-1 Water - Administration	1,819.00	4.818%	$ 14,102		$ 14,102	$ 452	$ 14,554
519-1-1 Wastewater - Non-Operational	16.00	0.042%	$ 124		$ 124	$ 4	$ 128
519-76-4 Wastewater - Collections	1,494.00	3.957%	$ 11,583		$ 11,583	$ 371	$ 11,954
519-76-5 Wastewater - Treatment	1,501.00	3.976%	$ 11,637		$ 11,637	$ 373	$ 12,010
520-80-13 Wastewater LIDs - LID 130	2.00	0.005%	$ 16		$ 16	$ 0	$ 16
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	2.00	0.005%	$ 16		$ 16	$ 0	$ 16
520-80-95 Wastewater LIDs - LID 95	2.00	0.005%	$ 16		$ 16	$ 0	$ 16
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	2.00	0.005%	$ 16		$ 16	$ 0	$ 16
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	2.00	0.005%	$ 16		$ 16	$ 0	$ 16
520-80-98 Wastewater LIDs - LID 98	2.00	0.005%	$ 16		$ 16	$ 0	$ 16
530-51-1 Harbors	3,597.00	9.527%	$ 27,887		$ 27,887	$ 894	$ 28,781
531-52-1 Docks - Administration	625.00	1.655%	$ 4,846		$ 4,846	$ 155	$ 5,001
538-24-3 WW Extension - Administration	16.00	0.042%	$ 124		$ 124	$ 4	$ 128
539-24-3 Water Extension - Eng Water Extension	49.00	0.130%	$ 380		$ 380	$ 12	$ 392
550-55-1 Bartlett Regional Hospital	24.00	0.064%	$ 186		$ 186	$ 6	$ 192
560-50-1 Airport - Administration	134.00	0.355%	$ 1,039		$ 1,039	$ 33	$ 1,072
560-50-2 Airport - Terminal General Operations	668.00	1.769%	$ 5,179		$ 5,179	$ 166	$ 5,345

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-50-3 Airport - Airfield Maintenance Shop	1,578.00	4.180%	$ 12,234		$ 12,234	$ 392	$ 12,626
560-50-4 Airport - ARFF	136.00	0.360%	$ 1,054		$ 1,054	$ 34	$ 1,088
560-50-5 Airport - Airport Security	198.00	0.524%	$ 1,535		$ 1,535	$ 49	$ 1,584
560-50-8 Airport - Airport Landside	36.00	0.095%	$ 279		$ 279	$ 9	$ 288
602-79-1 Fleet - Administration	1,201.00	3.181%	$ 9,311		$ 9,311	$ 298	$ 9,610
602-79-2 Fleet - Replacement Program	87.00	0.230%	$ 674		$ 674	$ 22	$ 696
602-79-3 Fleet - Replacement Program - Grants	10.00	0.026%	$ 78		$ 78	$ 2	$ 80
602-79-4 Fleet - Fuel Program	263.00	0.697%	$ 2,039		$ 2,039	$ 65	$ 2,104
602-79-5 Fleet - Washbay	15.00	0.040%	$ 116		$ 116	$ 4	$ 120
640-44-1 Building Maintenance	2,037.00	5.395%	$ 15,793		$ 15,793	$ 506	$ 16,299
680-60-1 Risk - Administration	91.00	0.241%	$ 706		$ 706	$ 23	$ 728
680-60-2 Risk - Workers Comp	15.00	0.040%	$ 116		$ 116	$ 4	$ 120
680-60-3 Risk - General Liability	23.00	0.061%	$ 178		$ 178	$ 6	$ 184
680-60-3 Risk - Auto	27.00	0.072%	$ 209		$ 209	$ 7	$ 216
680-60-4 Risk - Property	75.00	0.199%	$ 581		$ 581	$ 19	$ 600
680-60-5 Risk - Special Policy	26.00	0.069%	$ 202		$ 202	$ 6	$ 208
680-60-6 Risk - Health	309.00	0.818%	$ 2,396		$ 2,396	$ 77	$ 2,472
680-60-6 Risk - Life	70.00	0.185%	$ 543		$ 543	$ 17	$ 560
680-60-6 Risk - Wellness	128.00	0.339%	$ 992		$ 992	$ 32	$ 1,024
680-60-6 Risk - EAP	11.00	0.029%	$ 85		$ 85	$ 3	$ 88
680-60-7 Risk - UI CBJ	6.00	0.016%	$ 47		$ 47	$ 1	$ 48
680-60-7 Risk - UI BRH	6.00	0.016%	$ 47		$ 47	$ 1	$ 48
680-60-8 Risk - Cafeteria Plan CBJ	30.00	0.079%	$ 233		$ 233	$ 7	$ 240
Total	**37,754.00**	**100.000%**	**$ 292,700**	**$ -**	**$ 292,700**	**$ 9,029**	**$ 301,729**

Allocation Basis: **# of AP Transactions**

Source of Allocation: **Transaction Report**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
110-11-1 City Attorney	11.50	1.750%	$ 8,668		$ 8,668		$ 8,668
110-12-1 City Manager	5.00	0.761%	$ 3,769		$ 3,769		$ 3,769
110-7-1 Emergency Services	2.00	0.304%	$ 1,507		$ 1,507		$ 1,507
110-3- Clerk	2.50	0.380%	$ 1,884		$ 1,884		$ 1,884
110-8-1 Human Resources	4.40	0.670%	$ 3,316		$ 3,316		$ 3,316
110-06/15- MIS	15.66	2.383%	$ 11,803		$ 11,803		$ 11,803
110-17-1 Finance Administration	3.00	0.456%	$ 2,261		$ 2,261		$ 2,261
110-17-3 Controller	13.03	1.983%	$ 9,821		$ 9,821		$ 9,821
110-17-4 Treasury	17.07	2.597%	$ 12,862		$ 12,862	$ 435	$ 13,297
110-17-6 Purchasing	4.00	0.609%	$ 3,015		$ 3,015	$ 102	$ 3,117
110-23-1 Library	23.46	3.570%	$ 17,682		$ 17,682	$ 597	$ 18,279
110-4-1 Election	0.18	0.027%	$ 136		$ 136	$ 5	$ 140
110-10-1 Mayor and Assembly	9.00	1.369%	$ 6,783		$ 6,783	$ 229	$ 7,013
110-12-2 Manager Office - Teen Health Center	1.50	0.228%	$ 1,131		$ 1,131	$ 38	$ 1,169
110-12-5 Manager Office - Housing and Homelessness	2.00	0.304%	$ 1,507		$ 1,507	$ 51	$ 1,558
110-16-1 CDD - Administration	8.00	1.217%	$ 6,030		$ 6,030	$ 204	$ 6,233
110-16-2 CDD - Planning	9.00	1.369%	$ 6,783		$ 6,783	$ 229	$ 7,013
110-16-3 CDD - Building	6.00	0.913%	$ 4,522		$ 4,522	$ 153	$ 4,675
110-17-2 Finance - Assessors	7.00	1.065%	$ 5,276		$ 5,276	$ 178	$ 5,454
110-23-2 Library - City Museum	3.75	0.571%	$ 2,826		$ 2,826	$ 95	$ 2,922
110-24-1 Engineering - Administration	1.90	0.289%	$ 1,432		$ 1,432	$ 48	$ 1,480
110-24-2 Engineering - CIP	16.70	2.541%	$ 12,587		$ 12,587	$ 425	$ 13,012
110-41-1 P&R Parks and Landscape - Administration	19.45	2.960%	$ 14,660		$ 14,660	$ 495	$ 15,155
110-42-1 Arboretum - Administration	1.79	0.272%	$ 1,349		$ 1,349	$ 46	$ 1,395
110-77-1 RecycleWorks - Administration	1.30	0.198%	$ 980		$ 980	$ 33	$ 1,013
209-22-1 Police - Administration	6.15	0.936%	$ 4,635		$ 4,635	$ 157	$ 4,792
209-22-2 Police - General Operations	57.00	8.673%	$ 42,962		$ 42,962	$ 1,451	$ 44,413
209-22-5 Police - Communications	10.69	1.627%	$ 8,057		$ 8,057	$ 272	$ 8,329
209-22-8 Police - Community Services	1.00	0.152%	$ 754		$ 754	$ 25	$ 779
209-22-9 Police - System Admin/E911	5.48	0.834%	$ 4,130		$ 4,130	$ 140	$ 4,270
209-22-10 Police - Fleet	1.00	0.152%	$ 754		$ 754	$ 25	$ 779
209-22-11 Police - Electronics	1.00	0.152%	$ 754		$ 754	$ 25	$ 779
209-22-16 Police - Airport Security	5.00	0.761%	$ 3,769		$ 3,769	$ 127	$ 3,896
209-22-17 Police - Services	10.52	1.601%	$ 7,929		$ 7,929	$ 268	$ 8,197
209-46-1 Parks and Recreation - Administration	2.69	0.409%	$ 2,027		$ 2,027	$ 68	$ 2,096
209-46-2 Parks and Recreation - Areawide Recreation	5.09	0.774%	$ 3,836		$ 3,836	$ 130	$ 3,966
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	20.31	3.090%	$ 15,308		$ 15,308	$ 517	$ 15,825
209-46-8 Parks and Recreation - Treadwell Arena	6.32	0.962%	$ 4,763		$ 4,763	$ 161	$ 4,924
209-46-14 Parks and Recreation - Diamond Park Field House	3.56	0.542%	$ 2,683		$ 2,683	$ 91	$ 2,774
209-71-1 Capital Transit - Administration	2.50	0.380%	$ 1,884		$ 1,884	$ 64	$ 1,948
209-71-2 Capital Transit - Operations	29.48	4.486%	$ 22,219		$ 22,219	$ 751	$ 22,970

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-71-3 Capital Transit - Maintenance	8.00	1.217%	$ 6,030		$ 6,030	$ 204	$ 6,233
209-72-1 Streets - Administration	21.89	3.331%	$ 16,501		$ 16,501	$ 557	$ 17,059
210-21-1 Fire - Administration Operations	54.30	8.262%	$ 40,927		$ 40,927	$ 1,383	$ 42,309
210-21-70 Fire - CARES program	11.50	1.750%	$ 8,668		$ 8,668	$ 293	$ 8,960
235-28-1 Eaglecrest - Administration	4.85	0.738%	$ 3,655		$ 3,655	$ 123	$ 3,779
235-28-2 Eaglecrest - Ski Patrol	4.22	0.642%	$ 3,180		$ 3,180	$ 107	$ 3,287
235-28-3 Eaglecrest - Lift	4.85	0.738%	$ 3,655		$ 3,655	$ 123	$ 3,779
235-28-4 Eaglecrest - Mountain Maint	5.89	0.896%	$ 4,439		$ 4,439	$ 150	$ 4,589
235-28-5 Eaglecrest - Lodge General Operations	3.01	0.458%	$ 2,269		$ 2,269	$ 77	$ 2,345
235-28-6 Eaglecrest - Snow Sports School	5.27	0.802%	$ 3,975		$ 3,975	$ 134	$ 4,109
235-28-7 Eaglecrest - Food Service	1.13	0.173%	$ 855		$ 855	$ 29	$ 884
235-28-8 Eaglecrest - Ski Rental Shop	2.72	0.414%	$ 2,052		$ 2,052	$ 69	$ 2,122
235-28-9 Eaglecrest - Marketing	1.45	0.221%	$ 1,093		$ 1,093	$ 37	$ 1,130
249-46-3 Parks and Recreation - Aquatics	9.71	1.478%	$ 7,322		$ 7,322	$ 247	$ 7,570
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	14.95	2.275%	$ 11,268		$ 11,268	$ 381	$ 11,649
270-48-1 Downtown Parking - Marine Parking Garage	0.31	0.047%	$ 234		$ 234	$ 8	$ 242
271-14-1 Lands - Administration	2.90	0.441%	$ 2,186		$ 2,186	$ 74	$ 2,260
271-14-2 Lands - Quarries	0.70	0.107%	$ 528		$ 528	$ 18	$ 545
514-75-1 Water - Administration	14.08	2.143%	$ 10,615		$ 10,615	$ 359	$ 10,973
519-76-4 Wastewater - Collections	12.25	1.863%	$ 9,229		$ 9,229	$ 312	$ 9,541
519-76-5 Wastewater - Treatment	24.91	3.790%	$ 18,771		$ 18,771	$ 634	$ 19,405
530-51-1 Harbors	16.33	2.485%	$ 12,308		$ 12,308	$ 416	$ 12,724
531-52-1 Docks - Administration	10.79	1.642%	$ 8,133		$ 8,133	$ 275	$ 8,407
531-52-2 Docks - CIP Engineers-Dock	2.95	0.449%	$ 2,223		$ 2,223	$ 75	$ 2,299
538-24-3 WW Extension - Administration	0.60	0.091%	$ 452		$ 452	$ 15	$ 468
539-24-3 Water Extension - Eng Water Extension	0.50	0.076%	$ 377		$ 377	$ 13	$ 390
560-50-1 Airport - Administration	10.60	1.613%	$ 7,989		$ 7,989	$ 270	$ 8,259
560-50-2 Airport - Terminal General Operations	7.50	1.141%	$ 5,653		$ 5,653	$ 191	$ 5,844
560-50-3 Airport - Airfield Maintenance Shop	18.87	2.871%	$ 14,223		$ 14,223	$ 480	$ 14,703
602-79-1 Fleet - Administration	5.28	0.804%	$ 3,982		$ 3,982	$ 135	$ 4,117
602-79-4 Fleet - Fuel Program	0.80	0.122%	$ 603		$ 603	$ 20	$ 623
602-79-5 Fleet - Washbay	0.15	0.023%	$ 113		$ 113	$ 4	$ 117
640-44-1 Building Maintenance	11.25	1.712%	$ 8,479		$ 8,479	$ 286	$ 8,766
680-60-1 Risk - Administration	4.70	0.715%	$ 3,542		$ 3,542	$ 120	$ 3,662
680-60-6 Risk - Wellness	1.00	0.152%	$ 754		$ 754	$ 25	$ 779
Total	**657.20**	**100.000%**	**$ 495,339**	**$ -**	**$ 495,339**	**$ 15,280**	**$ 510,619**

Allocation Basis: **# of FTE**

Source of Allocation: **Staffing File**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Audit							
110-11-1 City Attorney	1.00	3.571%	$ 4,021		$ 4,021		$ 4,021
110-12-1 City Manager	1.00	3.571%	$ 4,021		$ 4,021		$ 4,021
110-3- Clerk	1.00	3.571%	$ 4,021		$ 4,021		$ 4,021
110-8-1 Human Resources	1.00	3.571%	$ 4,021		$ 4,021		$ 4,021
110-06/15- MIS	1.00	3.571%	$ 4,021		$ 4,021		$ 4,021
110-17-1 Finance Administration	1.00	3.571%	$ 4,021		$ 4,021		$ 4,021
110-23-1 Library	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
110-10-1 Mayor and Assembly	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
110-16-1 CDD - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
110-24-1 Engineering - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
110-77-1 RecycleWorks - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
120-2-1 School District - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
209-22-1 Police - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
209-46-1 Parks and Recreation - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
209-71-1 Capital Transit - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
209-72-1 Streets - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
210-21-1 Fire - Administration Operations	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
225-1-1 Marine Passenger Fees	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
235-28-1 Eaglecrest - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
271-14-1 Lands - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
514-75-1 Water - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
519-76-4 Wastewater - Collections	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
530-51-1 Harbors	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
531-52-1 Docks - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
550-55-1 Bartlett Regional Hospital	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
560-50-1 Airport - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
602-79-1 Fleet - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
680-60-1 Risk - Administration	1.00	3.571%	$ 4,021		$ 4,021	$ 158	$ 4,178
Total	**28.00**	**100.000%**	**$ 112,577**	**$ -**	**$ 112,577**	**$ 3,473**	**$ 116,050**

Allocation Basis: **Equal to all Depts**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Capital Accounting							
401-90-1 Capital Projects - School CIPs	3,402,385.22	18.411%	$ 41,453		$ 41,453	$ 1,279	$ 42,731
402-90-1 Capital Projects - Roads CIPs	2,749,059.95	14.876%	$ 33,493		$ 33,493	$ 1,033	$ 34,526
403-90-1 Capital Projects - Fire CIPs	486,603.32	2.633%	$ 5,928		$ 5,928	$ 183	$ 6,111
404-90-1 Capital Projects - Community Development CIPs	1,263,038.95	6.834%	$ 15,388		$ 15,388	$ 475	$ 15,863
406-90-1 Capital Projects - Parks and Rec CIPs	4,677,050.31	25.308%	$ 56,982		$ 56,982	$ 1,758	$ 58,740
414-90-1 Capital Projects - Water CIPs	296,523.54	1.605%	$ 3,613		$ 3,613	$ 111	$ 3,724
419-90-1 Capital Projects - Wastewater CIPs	1,669,078.68	9.032%	$ 20,335		$ 20,335	$ 627	$ 20,962
430-90-1 Capital Projects - Harbors CIPs	26,076.88	0.141%	$ 318		$ 318	$ 10	$ 328
431-90-1 Capital Projects - Docks CIPs	471,966.27	2.554%	$ 5,750		$ 5,750	$ 177	$ 5,928
450-90-1 Capital Projects - Hospital CIPs	1,695,702.41	9.176%	$ 20,659		$ 20,659	$ 637	$ 21,297
460-90-1 Capital Projects - Airport CIPs	1,742,954.69	9.431%	$ 21,235		$ 21,235	$ 655	$ 21,890
Total	**18,480,440.22**	**100.000%**	**$ 225,154**	**$ -**	**$ 225,154**	**$ 6,946**	**$ 232,100**

Allocation Basis: **Capital Project Actual Expenditures**

Source of Allocation: **Actual Expenditures**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grant Accounting							
110-7-1 Emergency Services	3.00	7.895%	$ 8,888		$ 8,888		$ 8,888
110-23-1 Library	6.00	15.789%	$ 17,775		$ 17,775	$ 595	$ 18,371
110-16-1 CDD - Administration	2.00	5.263%	$ 5,925		$ 5,925	$ 198	$ 6,124
110-23-2 Library - City Museum	4.00	10.526%	$ 11,850		$ 11,850	$ 397	$ 12,247
209-22-1 Police - Administration	12.00	31.579%	$ 35,551		$ 35,551	$ 1,191	$ 36,741
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	2.00	5.263%	$ 5,925		$ 5,925	$ 198	$ 6,124
209-71-1 Capital Transit - Administration	1.00	2.632%	$ 2,963		$ 2,963	$ 99	$ 3,062
209-71-2 Capital Transit - Operations	5.00	13.158%	$ 14,813		$ 14,813	$ 496	$ 15,309
210-1-1 Fire - Administration Non-Program	2.00	5.263%	$ 5,925		$ 5,925	$ 198	$ 6,124
680-60-1 Risk - Administration	1.00	2.632%	$ 2,963		$ 2,963	$ 99	$ 3,062
Total	**38.00**	**100.000%**	**$ 112,577**	**$ -**	**$ 112,577**	**$ 3,473**	**$ 116,050**

Allocation Basis: **# of Grants**

Source of Allocation: **Grant Log**

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget							
110-12-1 City Manager	0.25	0.490%	$ 1,104		$ 1,104		$ 1,104
110-3- Clerk	0.50	0.980%	$ 2,207		$ 2,207		$ 2,207
110-17-1 Finance Administration	0.20	0.392%	$ 883		$ 883		$ 883
110-17-3 Controller	0.20	0.392%	$ 883		$ 883		$ 883
110-17-4 Treasury	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
110-17-6 Purchasing	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
110-23-1 Library	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
110-1-1 General Fund - General Fund - Non-Dept	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
110-4-1 Election	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
110-12-2 Manager Office - Teen Health Center	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
110-12-5 Manager Office - Housing and Homelessness	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
110-12-6 Manager Office - Tourism Management	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
110-16-1 CDD - Administration	0.33	0.654%	$ 1,472		$ 1,472	$ 46	$ 1,518
110-16-2 CDD - Planning	0.33	0.654%	$ 1,472		$ 1,472	$ 46	$ 1,518
110-16-3 CDD - Building	0.33	0.654%	$ 1,472		$ 1,472	$ 46	$ 1,518
110-17-2 Finance - Assessors	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
110-21-1 Fire - Emergency Services	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
110-23-2 Library - City Museum	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
110-24-1 Engineering - Administration	0.33	0.654%	$ 1,472		$ 1,472	$ 46	$ 1,518
110-24-2 Engineering - CIP	0.33	0.654%	$ 1,472		$ 1,472	$ 46	$ 1,518
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	0.33	0.654%	$ 1,472		$ 1,472	$ 46	$ 1,518
110-41-1 P&R Parks and Landscape - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
110-47-1 Centennial Hall - Convention Center	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
110-77-1 RecycleWorks - Administration	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
110-77-2 RecycleWorks - Recycling	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
110-77-3 RecycleWorks - Household Hazardous Waste	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
110-77-4 RecycleWorks - Junked Vehicles	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
120-2-2 School District - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
150-42-1 Arboretum	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
209-22-1 Police - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
209-46-1 Parks and Recreation - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
209-71-1 Capital Transit - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
209-72-1 Streets - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
210-21-1 Fire - Administration Operations	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
210-21-70 Fire - CARES program	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
215-1-1 Sales Tax	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
216-1-1 Hotel Tax	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
221-1-1 Tobacco Tax	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
225-1-1 Marine Passenger Fees	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
232-52-1 Port Development Fee	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
235-28-1 Eaglecrest - Administration	0.08	0.151%	$ 340		$ 340	$ 11	$ 350

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
235-28-2 Eaglecrest - Ski Patrol	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-3 Eaglecrest - Lift	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-4 Eaglecrest - Mountain Maint	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-5 Eaglecrest - Lodge General Operations	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-6 Eaglecrest - Snow Sports School	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-7 Eaglecrest - Food Service	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-8 Eaglecrest - Ski Rental Shop	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-9 Eaglecrest - Marketing	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-11 Eaglecrest - Building Maint	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-12 Eaglecrest - Vehicle Maint	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-13 Eaglecrest - Diamond Park Fieldho	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
235-28-14 Eaglecrest - Conservation Corps	0.08	0.151%	$ 340		$ 340	$ 11	$ 350
249-46-3 Parks and Recreation - Aquatics	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
270-48-1 Downtown Parking - Marine Parking Garage	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
271-14-1 Lands - Administration	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
271-14-2 Lands - Quarries	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
276-2-1 Affordable Housing - Operations	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
276-2-2 Affordable Housing - Mobile Home Loans	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
276-2-3 Affordable Housing - Accessory Apt Grant	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
276-2-5 Affordable Housing - Grants Awarded	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
330-1-1 Debt Service - General Debt Service	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	0.25	0.490%	$ 1,104		$ 1,104	$ 35	$ 1,139
401-90-1 Capital Projects - School CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
402-90-1 Capital Projects - Roads CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
403-90-1 Capital Projects - Fire CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
404-90-1 Capital Projects - Community Development CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
406-90-1 Capital Projects - Parks and Rec CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
414-90-1 Capital Projects - Water CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
419-90-1 Capital Projects - Wastewater CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
430-90-1 Capital Projects - Harbors CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
431-90-1 Capital Projects - Docks CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
450-90-1 Capital Projects - Hospital CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
460-90-1 Capital Projects - Airport CIPs	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
514-75-1 Water - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
519-76-4 Wastewater - Collections	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
519-76-5 Wastewater - Treatment	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
530-51-1 Harbors	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
531-52-1 Docks - Administration	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
531-52-2 Docks - CIP Engineers-Dock	0.50	0.980%	$ 2,207		$ 2,207	$ 70	$ 2,277
538-24-3 WW Extension - Administration	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
539-24-3 Water Extension - Eng Water Extension	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554

110-17-3 Controller

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
550-55-1 Bartlett Regional Hospital	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
560-50-1 Airport - Administration	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
560-50-2 Airport - Terminal General Operations	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
560-50-3 Airport - Airfield Maintenance Shop	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
560-50-4 Airport - ARFF	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
560-50-5 Airport - Airport Security	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
--	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
560-50-8 Airport - Airport Landside	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
560-50-13 Airport - PFAS Cleanup	0.13	0.245%	$ 552		$ 552	$ 17	$ 569
602-79-1 Fleet - Administration	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
602-79-2 Fleet - Replacement Program	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
602-79-3 Fleet - Replacement Program - Grants	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
602-79-4 Fleet - Fuel Program	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
602-79-5 Fleet - Washbay	0.20	0.392%	$ 883		$ 883	$ 28	$ 911
640-44-1 Building Maintenance	1.00	1.961%	$ 4,415		$ 4,415	$ 139	$ 4,554
680-60-1 Risk - Administration	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-2 Risk - Workers Comp	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-3 Risk - General Liability	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-3 Risk - Auto	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-4 Risk - Property	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-4 Risk - EE Practice	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-5 Risk - Special Policy	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-6 Risk - Health	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-6 Risk - Life	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-6 Risk - Wellness	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-6 Risk - EAP	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-7 Risk - UI CBJ	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-7 Risk - UI BRH	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
680-60-8 Risk - Cafeteria Plan CBJ	0.07	0.140%	$ 315		$ 315	$ 10	$ 325
Total	**51.00**	**100.000%**	**$ 225,154**	**$ -**	**$ 225,154**	**$ 6,946**	**$ 232,100**

Allocation Basis: **Equal to all Departments**

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
110-11-1 City Attorney	$ 5,492	$ 1,582	$ 8,668	$ 4,021	$ -	$ -	$ -	$ 19,762
110-12-1 City Manager	$ 3,558	$ 1,760	$ 3,769	$ 4,021	$ -	$ -	$ 1,104	$ 14,211
110-7-1 Emergency Services	$ 2,560	$ 690	$ 1,507	$ -	$ -	$ 8,888	$ -	$ 13,645
110-3- Clerk	$ 1,036	$ 349	$ 1,884	$ 4,021	$ -	$ -	$ 2,207	$ 9,497
110-8-1 Human Resources	$ 1,773	$ 706	$ 3,316	$ 4,021	$ -	$ -	$ -	$ 9,815
110-06/15- MIS	$ 7,481	$ 4,504	$ 11,803	$ 4,021	$ -	$ -	$ -	$ 27,809
110-17-1 Finance Administration	$ 1,548	$ 907	$ 2,261	$ 4,021	$ -	$ -	$ 883	$ 9,620
110-17-3 Controller	$ 4,872	$ 504	$ 9,821	$ -	$ -	$ -	$ 883	$ 16,080
110-17-4 Treasury	$ 7,452	$ 1,904	$ 13,297	$ -	$ -	$ -	$ 911	$ 23,564
110-17-6 Purchasing	$ 1,429	$ 368	$ 3,117	$ -	$ -	$ -	$ 911	$ 5,825
110-23-1 Library	$ 9,031	$ 7,249	$ 18,279	$ 4,178	$ -	$ 18,371	$ 2,277	$ 59,386
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ 216	$ -	$ -	$ -	$ -	$ 4,554	$ 4,770
110-4-1 Election	$ 470	$ 800	$ 140	$ -	$ -	$ -	$ 2,277	$ 3,688
110-10-1 Mayor and Assembly	$ 21,256	$ 1,808	$ 7,013	$ 4,178	$ -	$ -	$ -	$ 34,255
110-12-2 Manager Office - Teen Health Center	$ 606	$ 264	$ 1,169	$ -	$ -	$ -	$ 1,139	$ 3,177
110-12-5 Manager Office - Housing and Homelessness	$ 707	$ 80	$ 1,558	$ -	$ -	$ -	$ 1,139	$ 3,484
110-12-6 Manager Office - Tourism Management	$ 428	$ 136	$ -	$ -	$ -	$ -	$ 1,139	$ 1,702
110-16-1 CDD - Administration	$ 2,807	$ 1,576	$ 6,233	$ 4,178	$ -	$ 6,124	$ 1,518	$ 22,436
110-16-2 CDD - Planning	$ 3,005	$ 816	$ 7,013	$ -	$ -	$ -	$ 1,518	$ 12,352
110-16-3 CDD - Building	$ 4,205	$ 608	$ 4,675	$ -	$ -	$ -	$ 1,518	$ 11,006
110-17-2 Finance - Assessors	$ 2,404	$ 248	$ 5,454	$ -	$ -	$ -	$ 911	$ 9,017
110-17-7 Finance - Sales Tax	$ -	$ 88	$ -	$ -	$ -	$ -	$ -	$ 88
110-21-1 Fire - Emergency Services	$ 23,815	$ -	$ -	$ -	$ -	$ -	$ 4,554	$ 28,369
110-21-70 Fire - Sobering Center	$ 168	$ -	$ -	$ -	$ -	$ -	$ -	$ 168
110-21-71 Fire - Mobile Integrated Health	$ 1,946	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,946
110-23-2 Library - City Museum	$ 1,896	$ 1,864	$ 2,922	$ -	$ -	$ 12,247	$ 2,277	$ 21,206
110-24-1 Engineering - Administration	$ 1,174	$ 360	$ 1,480	$ 4,178	$ -	$ -	$ 1,518	$ 8,711
110-24-2 Engineering - CIP	$ 2,139	$ 1,544	$ 13,012	$ -	$ -	$ -	$ 1,518	$ 18,213
110-24-4 Engineering - GF Eng Nonidentified F110-F2XX	$ 109	$ 32	$ -	$ -	$ -	$ -	$ 1,518	$ 1,659
110-41-1 P&R Parks and Landscape - Administration	$ 7,516	$ 13,090	$ 15,155	$ -	$ -	$ -	$ 4,554	$ 40,316
110-42-1 Arboretum - Administration	$ 578	$ 1,664	$ 1,395	$ -	$ -	$ -	$ -	$ 3,637
110-47-1 Centennial Hall - Convention Center	$ 1,551	$ 32	$ -	$ -	$ -	$ -	$ 4,554	$ 6,137
110-77-1 RecycleWorks - Administration	$ 585	$ 1,064	$ 1,013	$ 4,178	$ -	$ -	$ 1,139	$ 7,979
110-77-2 RecycleWorks - Recycling	$ 1,192	$ 304	$ -	$ -	$ -	$ -	$ 1,139	$ 2,635
110-77-3 RecycleWorks - Household Hazardous Waste	$ 1,747	$ 1,368	$ -	$ -	$ -	$ -	$ 1,139	$ 4,253
110-77-4 RecycleWorks - Junked Vehicles	$ 1,306	$ 120	$ -	$ -	$ -	$ -	$ 1,139	$ 2,564
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 13	$ -	$ -	$ -	$ -	$ -	$ -	$ 13
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 6	$ -	$ -	$ -	$ -	$ -	$ -	$ 6
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 72	$ -	$ -	$ -	$ -	$ -	$ -	$ 72

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
120-2-1 School District - Administration	$ 15,965	$ 184	$ -	$ 4,178	$ -	$ -	$ -	$ 20,328
120-2-2 School District - Administration	$ 5,500	$ -	$ -	$ -	$ -	$ -	$ 4,554	$ 10,054
150-42-1 Arboretum	$ 30	$ -	$ -	$ -	$ -	$ -	$ 4,554	$ 4,584
209-1-1 Roaded Service Area Non-Operational	$ 3,993	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,993
209-22-1 Police - Administration	$ 7,843	$ 8,313	$ 4,792	$ 4,178	$ -	$ 36,741	$ 4,554	$ 66,422
209-22-2 Police - General Operations	$ 23,752	$ 2,000	$ 44,413	$ -	$ -	$ -	$ -	$ 70,165
209-22-5 Police - Communications	$ 3,336	$ 8	$ 8,329	$ -	$ -	$ -	$ -	$ 11,673
209-22-7 Police - Animal Control	$ 2,891	$ 112	$ -	$ -	$ -	$ -	$ -	$ 3,003
209-22-8 Police - Community Services	$ 1,678	$ 8	$ 779	$ -	$ -	$ -	$ -	$ 2,465
209-22-9 Police - System Admin/E911	$ 1,839	$ 808	$ 4,270	$ -	$ -	$ -	$ -	$ 6,917
209-22-10 Police - Fleet	$ 921	$ 2,000	$ 779	$ -	$ -	$ -	$ -	$ 3,700
209-22-11 Police - Electronics	$ 539	$ 1,232	$ 779	$ -	$ -	$ -	$ -	$ 2,550
209-22-12 Police - Travel and Training	$ 268	$ 632	$ -	$ -	$ -	$ -	$ -	$ 900
209-22-14 Police - Grants	$ 523	$ 448	$ -	$ -	$ -	$ -	$ -	$ 971
209-22-16 Police - Airport Security	$ 4,359	$ -	$ 3,896	$ -	$ -	$ -	$ -	$ 8,255
209-22-17 Police - Services	$ 4,129	$ 6,193	$ 8,197	$ -	$ -	$ -	$ -	$ 18,519
209-46-1 Parks and Recreation - Administration	$ 1,379	$ 1,192	$ 2,096	$ 4,178	$ -	$ -	$ 4,554	$ 13,400
209-46-2 Parks and Recreation - Areawide Recreation	$ 1,507	$ 1,632	$ 3,966	$ -	$ -	$ -	$ -	$ 7,105
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 3,894	$ 4,321	$ 15,825	$ -	$ -	$ 6,124	$ -	$ 30,164
209-46-7-2 Parks and Recreation - BAM After School Program	$ 211	$ 568	$ -	$ -	$ -	$ -	$ -	$ 779
209-46-7-4 Parks and Recreation - Youth Sports	$ 395	$ 608	$ -	$ -	$ -	$ -	$ -	$ 1,003
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ 1,893	$ 1,744	$ -	$ -	$ -	$ -	$ -	$ 3,637
209-46-8 Parks and Recreation - Treadwell Arena	$ 3,128	$ 1,768	$ 4,924	$ -	$ -	$ -	$ -	$ 9,821
209-46-9 Parks and Recreation - Youth Scholarships	$ 78	$ 360	$ -	$ -	$ -	$ -	$ -	$ 438
209-46-12 Parks and Recreation - Youth Activities	$ 957	$ 216	$ -	$ -	$ -	$ -	$ -	$ 1,173
209-46-14 Parks and Recreation - Diamond Park Field House	$ 1,186	$ 1,320	$ 2,774	$ -	$ -	$ -	$ -	$ 5,280
209-71-1 Capital Transit - Administration	$ 8,859	$ 1,672	$ 1,948	$ 4,178	$ -	$ 3,062	$ 4,554	$ 24,274
209-71-2 Capital Transit - Operations	$ 13,116	$ 1,216	$ 22,970	$ -	$ -	$ 15,309	$ -	$ 52,612
209-71-3 Capital Transit - Maintenance	$ 3,557	$ 6,057	$ 6,233	$ -	$ -	$ -	$ -	$ 15,847
209-71-4 Capital Transit - Downtown Center	$ 283	$ 192	$ -	$ -	$ -	$ -	$ -	$ 475
209-72-1 Streets - Administration	$ 15,040	$ 16,003	$ 17,059	$ 4,178	$ -	$ -	$ 4,554	$ 56,833
209-72-2 Streets - Marine Passenger Fees	$ -	$ 8	$ -	$ -	$ -	$ -	$ -	$ 8
210-1-1 Fire - Administration Non-Program	$ 5,390	$ -	$ -	$ -	$ -	$ 6,124	$ -	$ 11,514
210-21-1 Fire - Administration Operations	$ 11,331	$ 22,148	$ 42,309	$ 4,178	$ -	$ -	$ 2,277	$ 82,243
210-21-70 Fire - CARES program	$ 3,977	$ 2,120	$ 8,960	$ -	$ -	$ -	$ 2,277	$ 17,335
215-1-1 Sales Tax	$ 7,678	$ 2,712	$ -	$ -	$ -	$ -	$ 4,554	$ 14,944
216-1-1 Hotel Tax	$ 7,302	$ -	$ -	$ -	$ -	$ -	$ 4,554	$ 11,856
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ 3,788	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,788
219-20-1 CARES Relief Fund - Operations	$ 82,856	$ 1,240	$ -	$ -	$ -	$ -	$ -	$ 84,096
219-20-2 CARES Relief Fund - Childcare	$ 2	$ 160	$ -	$ -	$ -	$ -	$ -	$ 162
219-20-5 CARES Relief Fund - Vote by Mail	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 1

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
219-20-8 CARES Relief Fund - Testing Equipment	$ 148	$ -	$ -	$ -	$ -	$ -	$ -	$ 148
219-20-11 CARES Relief Fund - Hotline	$ 1,206	$ 40	$ -	$ -	$ -	$ -	$ -	$ 1,246
219-20-13 CARES Relief Fund - Hagevig Testing	$ 1,271	$ 408	$ -	$ -	$ -	$ -	$ -	$ 1,679
219-20-14 CARES Relief Fund - Sheltering(hlthy popltn only)	$ 36	$ 40	$ -	$ -	$ -	$ -	$ -	$ 76
219-20-15 CARES Relief Fund - Isolation and Quarantine	$ 5	$ 24	$ -	$ -	$ -	$ -	$ -	$ 29
219-20-16 CARES Relief Fund - Pop-up testing	$ 3,127	$ 152	$ -	$ -	$ -	$ -	$ -	$ 3,279
219-20-19 CARES Relief Fund - Housing Assistance Pmts	$ -	$ 16	$ -	$ -	$ -	$ -	$ -	$ 16
219-20-22 CARES Relief Fund - Travel Juneau(JnuCaresCampn)	$ 33	$ 8	$ -	$ -	$ -	$ -	$ -	$ 41
219-20-26 CARES Relief Fund - Communication Costs	$ 115	$ 24	$ -	$ -	$ -	$ -	$ -	$ 139
219-20-27 CARES Relief Fund - MIH & Sleep Off	$ 10	$ 24	$ -	$ -	$ -	$ -	$ -	$ 34
219-20-28 CARES Relief Fund - Individual Assistance Payments	$ 29	$ 96	$ -	$ -	$ -	$ -	$ -	$ 125
219-20-29 CARES Relief Fund - Vaccine Distribution	$ 291	$ 520	$ -	$ -	$ -	$ -	$ -	$ 811
219-20-30 CARES Relief Fund - USDOJ-COVID	$ 323	$ -	$ -	$ -	$ -	$ -	$ -	$ 323
219-20-31 CARES Relief Fund - Safe Opening and Operation	$ 220	$ 32	$ -	$ -	$ -	$ -	$ -	$ 252
219-20-32 CARES Relief Fund - Healthy Equitable Grant	$ 191	$ 40	$ -	$ -	$ -	$ -	$ -	$ 231
221-1-1 Tobacco Tax	$ 8,302	$ -	$ -	$ -	$ -	$ -	$ 4,554	$ 12,857
225-1-1 Marine Passenger Fees	$ 7,409	$ -	$ -	$ 4,178	$ -	$ -	$ 4,554	$ 16,142
232-52-1 Port Development Fee	$ 4,377	$ -	$ -	$ -	$ -	$ -	$ 4,554	$ 8,931
235-1-1 Eaglecrest - Non-Operational	$ 6,527	$ 272	$ -	$ -	$ -	$ -	$ -	$ 6,799
235-28-1 Eaglecrest - Administration	$ 3,076	$ 1,952	$ 3,779	$ 4,178	$ -	$ -	$ 350	$ 13,337
235-28-2 Eaglecrest - Ski Patrol	$ 663	$ 432	$ 3,287	$ -	$ -	$ -	$ 350	$ 4,733
235-28-3 Eaglecrest - Lift	$ 193	$ 400	$ 3,779	$ -	$ -	$ -	$ 350	$ 4,723
235-28-4 Eaglecrest - Mountain Maint	$ 1,336	$ 2,472	$ 4,589	$ -	$ -	$ -	$ 350	$ 8,748
235-28-5 Eaglecrest - Lodge General Operations	$ 691	$ 1,624	$ 2,345	$ -	$ -	$ -	$ 350	$ 5,011
235-28-6 Eaglecrest - Snow Sports School	$ 567	$ 288	$ 4,109	$ -	$ -	$ -	$ 350	$ 5,314
235-28-7 Eaglecrest - Food Service	$ 417	$ 1,088	$ 884	$ -	$ -	$ -	$ 350	$ 2,740
235-28-8 Eaglecrest - Ski Rental Shop	$ 326	$ 840	$ 2,122	$ -	$ -	$ -	$ 350	$ 3,638
235-28-9 Eaglecrest - Marketing	$ 257	$ 936	$ 1,130	$ -	$ -	$ -	$ 350	$ 2,673
235-28-11 Eaglecrest - Building Maint	$ 258	$ 104	$ -	$ -	$ -	$ -	$ 350	$ 713
235-28-12 Eaglecrest - Vehicle Maint	$ 363	$ 1,840	$ -	$ -	$ -	$ -	$ 350	$ 2,554
235-28-13 Eaglecrest - Diamond Park Fieldho	$ 1	$ -	$ -	$ -	$ -	$ -	$ 350	$ 352
235-28-14 Eaglecrest - Conservation Corps	$ 39	$ -	$ -	$ -	$ -	$ -	$ 350	$ 389
249-1-1 Parks and Recreation - Aquatics	$ 114	$ -	$ -	$ -	$ -	$ -	$ -	$ 114
249-46-3 Parks and Recreation - Aquatics	$ 2,544	$ 2,000	$ 7,570	$ -	$ -	$ -	$ 2,277	$ 14,391
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 4,734	$ 1,216	$ 11,649	$ -	$ -	$ -	$ 2,277	$ 19,876
270-48-1 Downtown Parking - Marine Parking Garage	$ 2,989	$ 1,144	$ 242	$ -	$ -	$ -	$ 4,554	$ 8,928
271-14-1 Lands - Administration	$ 3,879	$ 256	$ 2,260	$ 4,178	$ -	$ -	$ 2,277	$ 12,850
271-14-2 Lands - Quarries	$ 454	$ 888	$ 545	$ -	$ -	$ -	$ 2,277	$ 4,164
276-2-1 Affordable Housing - Operations	$ 249	$ -	$ -	$ -	$ -	$ -	$ 1,139	$ 1,387
276-2-2 Affordable Housing - Mobile Home Loans	$ 74	$ -	$ -	$ -	$ -	$ -	$ 1,139	$ 1,213
276-2-3 Affordable Housing - Accessory Apt Grant	$ 101	$ 48	$ -	$ -	$ -	$ -	$ 1,139	$ 1,287

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
276-2-5 Affordable Housing - Grants Awarded	$ 839	$ 24	$ -	$ -	$ -	$ -	$ 1,139	$ 2,002
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ -	$ 88	$ -	$ -	$ -	$ -	$ -	$ 88
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ 64	$ -	$ -	$ -	$ -	$ -	$ 64
330-1-1 Debt Service - General Debt Service	$ 24,636	$ 384	$ -	$ -	$ -	$ -	$ 1,139	$ 26,159
330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,139	$ 1,139
330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,139	$ 1,139
330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,139	$ 1,139
401-90-1 Capital Projects - School CIPs	$ -	$ 504	$ -	$ -	$ 42,731	$ -	$ 4,554	$ 47,789
402-90-1 Capital Projects - Roads CIPs	$ -	$ 2,712	$ -	$ -	$ 34,526	$ -	$ 4,554	$ 41,793
403-90-1 Capital Projects - Fire CIPs	$ -	$ 376	$ -	$ -	$ 6,111	$ -	$ 4,554	$ 11,042
404-90-1 Capital Projects - Community Development CIPs	$ -	$ 2,680	$ -	$ -	$ 15,863	$ -	$ 4,554	$ 23,097
406-90-1 Capital Projects - Parks and Rec CIPs	$ -	$ 1,736	$ -	$ -	$ 58,740	$ -	$ 4,554	$ 65,030
414-90-1 Capital Projects - Water CIPs	$ -	$ 352	$ -	$ -	$ 3,724	$ -	$ 4,554	$ 8,630
419-90-1 Capital Projects - Wastewater CIPs	$ -	$ 824	$ -	$ -	$ 20,962	$ -	$ 4,554	$ 26,341
430-90-1 Capital Projects - Harbors CIPs	$ -	$ 152	$ -	$ -	$ 328	$ -	$ 4,554	$ 5,034
431-90-1 Capital Projects - Docks CIPs	$ -	$ 344	$ -	$ -	$ 5,928	$ -	$ 4,554	$ 10,826
450-90-1 Capital Projects - Hospital CIPs	$ -	$ 1,216	$ -	$ -	$ 21,297	$ -	$ 4,554	$ 27,067
460-90-1 Capital Projects - Airport CIPs	$ -	$ 2,552	$ -	$ -	$ 21,890	$ -	$ 4,554	$ 28,997
514-1-1 Water - Administration	$ 9,200	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,200
514-75-1 Water - Administration	$ 25,275	$ 14,554	$ 10,973	$ 4,178	$ -	$ -	$ 4,554	$ 59,535
519-1-1 Wastewater - Non-Operational	$ 2,360	$ 128	$ -	$ -	$ -	$ -	$ -	$ 2,488
519-76-4 Wastewater - Collections	$ 4,986	$ 11,954	$ 9,541	$ 4,178	$ -	$ -	$ 2,277	$ 32,936
519-76-5 Wastewater - Treatment	$ 22,592	$ 12,010	$ 19,405	$ -	$ -	$ -	$ 2,277	$ 56,284
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	$ 0	$ 16	$ -	$ -	$ -	$ -	$ -	$ 16
530-1-1 Harbors	$ 9,696	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,696
530-51-1 Harbors	$ 22,646	$ 28,781	$ 12,724	$ 4,178	$ -	$ -	$ 4,554	$ 72,883
531-1-1 Docks - Administration	$ 13,921	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,921
531-52-1 Docks - Administration	$ 8,018	$ 5,001	$ 8,407	$ 4,178	$ -	$ -	$ 2,277	$ 27,882
531-52-2 Docks - CIP Engineers-Dock	$ 268	$ -	$ 2,299	$ -	$ -	$ -	$ 2,277	$ 4,844
538-24-3 WW Extension - Administration	$ 372	$ 128	$ 468	$ -	$ -	$ -	$ 4,554	$ 5,521
539-24-3 Water Extension - Eng Water Extension	$ 9,599	$ 392	$ 390	$ -	$ -	$ -	$ 4,554	$ 14,935
550-1-1 Bartlett Regional Hospital	$ 17,787	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,787
550-55-1 Bartlett Regional Hospital	$ 17,547	$ 192	$ -	$ 4,178	$ -	$ -	$ 4,554	$ 26,472
560-50-1 Airport - Administration	$ 8,279	$ 1,072	$ 8,259	$ 4,178	$ -	$ -	$ 569	$ 22,358
560-50-2 Airport - Terminal General Operations	$ 14,674	$ 5,345	$ 5,844	$ -	$ -	$ -	$ 569	$ 26,432
560-50-3 Airport - Airfield Maintenance Shop	$ 10,112	$ 12,626	$ 14,703	$ -	$ -	$ -	$ 569	$ 38,010

ALLOCATION SUMMARY

110-17-3 Controller

	Accounting Support	Accounts Payable	Payroll	Audit	Capital Accounting	Grant Accounting	Budget	Total
560-50-4 Airport - ARFF	$ 3,302	$ 1,088	$ -	$ -	$ -	$ -	$ 569	$ 4,959
560-50-5 Airport - Airport Security	$ 2,441	$ 1,584	$ -	$ -	$ -	$ -	$ 569	$ 4,595
--	$ -	$ -	$ -	$ -	$ -	$ -	$ 569	$ 569
560-50-8 Airport - Airport Landside	$ 76	$ 288	$ -	$ -	$ -	$ -	$ 569	$ 933
560-50-13 Airport - PFAS Cleanup	$ 561	$ -	$ -	$ -	$ -	$ -	$ 569	$ 1,130
602-1-1 Fleet - Administration	$ 7,906	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,906
602-79-1 Fleet - Administration	$ 7,523	$ 9,610	$ 4,117	$ 4,178	$ -	$ -	$ 911	$ 26,339
602-79-2 Fleet - Replacement Program	$ 9,364	$ 696	$ -	$ -	$ -	$ -	$ 911	$ 10,971
602-79-3 Fleet - Replacement Program - Grants	$ 415	$ 80	$ -	$ -	$ -	$ -	$ 911	$ 1,406
602-79-4 Fleet - Fuel Program	$ 5,730	$ 2,104	$ 623	$ -	$ -	$ -	$ 911	$ 9,369
602-79-5 Fleet - Washbay	$ 146	$ 120	$ 117	$ -	$ -	$ -	$ 911	$ 1,294
640-1-1 Building Maintenance	$ 800	$ -	$ -	$ -	$ -	$ -	$ -	$ 800
640-44-1 Building Maintenance	$ 15,600	$ 16,299	$ 8,766	$ -	$ -	$ -	$ 4,554	$ 45,218
680-1-1 Risk - Administration	$ 341	$ -	$ -	$ -	$ -	$ -	$ -	$ 341
680-60-1 Risk - Administration	$ 2,110	$ 728	$ 3,662	$ 4,178	$ -	$ 3,062	$ 325	$ 14,066
680-60-2 Risk - Workers Comp	$ 667	$ 120	$ -	$ -	$ -	$ -	$ 325	$ 1,112
680-60-3 Risk - General Liability	$ 5,577	$ 184	$ -	$ -	$ -	$ -	$ 325	$ 6,086
680-60-3 Risk - Auto	$ 7,504	$ 216	$ -	$ -	$ -	$ -	$ 325	$ 8,046
680-60-4 Risk - Property	$ 525	$ 600	$ -	$ -	$ -	$ -	$ 325	$ 1,450
680-60-4 Risk - EE Practice	$ 69,719	$ -	$ -	$ -	$ -	$ -	$ 325	$ 70,044
680-60-5 Risk - Special Policy	$ 239	$ 208	$ -	$ -	$ -	$ -	$ 325	$ 773
680-60-6 Risk - Health	$ 6,547	$ 2,472	$ -	$ -	$ -	$ -	$ 325	$ 9,345
680-60-6 Risk - Life	$ 991	$ 560	$ -	$ -	$ -	$ -	$ 325	$ 1,877
680-60-6 Risk - Wellness	$ 458	$ 1,024	$ 779	$ -	$ -	$ -	$ 325	$ 2,587
680-60-6 Risk - EAP	$ 100	$ 88	$ -	$ -	$ -	$ -	$ 325	$ 514
680-60-7 Risk - UI CBJ	$ 508	$ 48	$ -	$ -	$ -	$ -	$ 325	$ 881
680-60-7 Risk - UI BRH	$ 138	$ 48	$ -	$ -	$ -	$ -	$ 325	$ 511
680-60-8 Risk - Cafeteria Plan CBJ	$ -	$ 240	$ -	$ -	$ -	$ -	$ 325	$ 565
Total	**$ 812,348**	**$ 301,729**	**$ 510,619**	**$ 116,050**	**$ 232,100**	**$ 116,050**	**$ 232,100**	**$ 2,320,996**

9 Treasury

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

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

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

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

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

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

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

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

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

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

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

COSTS TO BE ALLOCATED

110-17-4 Treasury

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 954,384		$ 954,384
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 17,709	$ 2,181	$ 19,890
110-8-1 Human Resources	$ 13,884	$ 2,415	$ 16,298
110-06/15- MIS	$ 205,878	$ 12,927	$ 218,805
110-17-1 Finance Administration	$ 273,855	$ 34,095	$ 307,950
110-17-3 Controller	$ 22,812	$ 753	$ 23,564
110-17-4 Treasury		$ 409	$ 409
Total Incoming Costs	**$ 534,137**	**$ 52,780**	**$ 586,917**
Benefits - PERS	$ (91,115)		
Contractual Services	$ (641,545)		
Capital	$ (4,200)		
Revenues	$ (18,280)		
Reimbursable Expenses	$ 1,726,475		
Total Cost Adjustments	**$ 971,336**		**$ 971,336**
Total Costs to be Allocated	**$ 2,459,857**	**$ 52,780**	**$ 2,512,636**

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	$ 1,132,183	$ 306,230	$ 144,859	$ 19,544	$ 45,289	$ 41,027	$ 43,020	$ 331,407	$ 200,807
Benefits	$ 626,478	$ 169,448	$ 80,156	$ 10,815	$ 25,060	$ 22,702	$ 23,805	$ 183,380	$ 111,114
Benefits - PERS	$ 91,115	$ 24,644	$ 11,658	$ 1,573	$ 3,645	$ 3,302	$ 3,462	$ 26,671	$ 16,160
Subtotal Personnel Cost	**$ 1,849,776**	**$ 500,322**	**$ 236,673**	**$ 31,932**	**$ 73,993**	**$ 67,030**	**$ 70,287**	**$ 541,457**	**$ 328,082**
Operating Services & Supplies									
General Supplies	$ 3,215	$ 870	$ 411	$ 56	$ 129	$ 117	$ 122	$ 941	$ 570
Insurance	$ 14,500	$ 3,922	$ 1,855	$ 250	$ 580	$ 525	$ 551	$ 4,244	$ 2,572
Miscellaneous Expenses	$ 2,500	$ 676	$ 320	$ 43	$ 100	$ 91	$ 95	$ 732	$ 443
Other Expenses	$ 55,234	$ 14,940	$ 7,067	$ 953	$ 2,209	$ 2,002	$ 2,099	$ 16,168	$ 9,796
Postage	$ 35,980	$ -	$ -	$ -	$ -	$ -	$ 35,980	$ -	$ -
Printing	$ 16,846	$ 3,369	$ -	$ -	$ -	$ -	$ -	$ 3,369	$ 10,108
Professional Services	$ 641,545	$ 64,154	$ -	$ -	$ 12,831	$ 96,232	$ -	$ 468,328	$ -
Public Utility Services	$ 1,399	$ 378	$ 179	$ 24	$ 56	$ 51	$ 53	$ 409	$ 248
Reimbursable Expenses	$ (1,726,475)	$ (466,972)	$ (220,897)	$ (29,804)	$ (69,061)	$ (62,562)	$ (65,602)	$ (505,365)	$ (306,213)
Rentals and Leases	$ 16,761	$ 2,370	$ 1,121	$ 151	$ 350	$ 317	$ 8,333	$ 2,564	$ 1,554
Repairs and Maintenance	$ 33,950	$ 9,183	$ 4,344	$ 586	$ 1,358	$ 1,230	$ 1,290	$ 9,938	$ 6,021
Travel and Training	$ 2,692	$ 728	$ 344	$ 46	$ 108	$ 98	$ 102	$ 788	$ 477
Capital Outlay	$ 4,200	$ 1,136	$ 537	$ 73	$ 168	$ 152	$ 160	$ 1,229	$ 745
Maintenance Contracts	$ 2,261	$ -	$ -	$ -	$ -	$ -	$ 2,261	$ -	$ -
Subtotal Operating Cost	**$ (895,392)**	**$ (365,246)**	**$ (204,718)**	**$ (27,621)**	**$ (51,172)**	**$ 38,252**	**$ (14,556)**	**$ 3,346**	**$ (273,678)**
DEPARTMENTAL EXPENDITURES	**$ 954,384**	**$ 135,076**	**$ 31,955**	**$ 4,311**	**$ 22,821**	**$ 105,282**	**$ 55,731**	**$ 544,803**	**$ 54,404**
Disallowed Costs									
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments									
Benefits - PERS	$ (91,115)	$ (24,644)	$ (11,658)	$ (1,573)	$ (3,645)	$ (3,302)	$ (3,462)	$ (26,671)	$ (16,160)
Contractual Services	$ (641,545)	$ (173,523)	$ (82,084)	$ (11,075)	$ (25,662)	$ (23,248)	$ (24,377)	$ (187,790)	$ (113,786)
Capital	$ (4,200)	$ (1,136)	$ (537)	$ (73)	$ (168)	$ (152)	$ (160)	$ (1,229)	$ (745)
Revenues	$ (18,280)	$ (4,944)	$ (2,339)	$ (316)	$ (731)	$ (662)	$ (695)	$ (5,351)	$ (3,242)
Reimbursable Expenses	$ 1,726,475	$ 466,972	$ 220,897	$ 29,804	$ 69,061	$ 62,562	$ 65,602	$ 505,365	$ 306,213
Subtotal Cost Adjustments	**$ 971,336**	**$ 262,724**	**$ 124,279**	**$ 16,768**	**$ 38,854**	**$ 35,198**	**$ 36,908**	**$ 284,324**	**$ 172,279**
FUNCTIONAL COST	**$ 1,925,719**	**$ 397,800**	**$ 156,234**	**$ 21,079**	**$ 61,676**	**$ 140,480**	**$ 92,639**	**$ 829,127**	**$ 226,684**
First Allocation									
Incoming - All Others	$ 534,137	$ 110,338	$ 43,335	$ 5,847	$ 17,107	$ 38,965	$ 25,695	$ 229,975	$ 62,875
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (289,559)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (289,559)
Subtotal of First Allocation	**$ 2,170,298**	**$ 508,138**	**$ 199,569**	**$ 26,926**	$ 78,783	**$ 179,445**	**$ 118,335**	**$ 1,059,103**	**$ -**
Second Allocation									
Incoming - All Others	$ 52,780	$ 10,903	$ 4,282	$ 578	$ 1,690	$ 3,850	$ 2,539	$ 22,725	$ 6,213
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (6,213)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,213)
Subtotal of Second Allocation	**$ 46,567**	**$ 10,903**	**$ 4,282**	**$ 578**	$ 1,690	**$ 3,850**	**$ 2,539**	**$ 22,725**	**$ -**
TOTAL ALLOCATED	**$ 2,216,865**	**$ 519,041**	**$ 203,851**	**$ 27,504**	**$ 80,473**	**$ 183,295**	**$ 120,874**	**$ 1,081,827**	**$ -**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Billings / Collections							
110-11-1 City Attorney	2.00	0.001%	$ 5		$ 5		$ 5
110-12-1 City Manager	18.00	0.009%	$ 44		$ 44		$ 44
110-3- Clerk	1.00	0.000%	$ 2		$ 2		$ 2
110-17-3 Controller	133.00	0.064%	$ 325		$ 325		$ 325
110-1-1 General Fund - General Fund - Non-Dept	3,794.00	1.825%	$ 9,275		$ 9,275	$ 199	$ 9,474
110-23-2 Library - City Museum	6.00	0.003%	$ 15		$ 15	$ 0	$ 15
110-41-1 P&R Parks and Landscape - Administration	20.00	0.010%	$ 49		$ 49	$ 1	$ 50
110-47-1 Centennial Hall - Convention Center	4.00	0.002%	$ 10		$ 10	$ 0	$ 10
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	18.00	0.009%	$ 44		$ 44	$ 1	$ 45
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	21.00	0.010%	$ 51		$ 51	$ 1	$ 52
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	3.00	0.001%	$ 7		$ 7	$ 0	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	204.00	0.098%	$ 499		$ 499	$ 11	$ 509
111-80-94 LID Assessments - LID 94 - Old fund 311	5.00	0.002%	$ 12		$ 12	$ 0	$ 12
120-2-1 School District - Administration	1.00	0.000%	$ 2		$ 2	$ 0	$ 2
209-1-1 Roaded Service Area Non-Operational	30.00	0.014%	$ 73		$ 73	$ 2	$ 75
209-22-1 Police - Administration	6,514.00	3.134%	$ 15,925		$ 15,925	$ 342	$ 16,267
209-22-2 Police - General Operations	9.00	0.004%	$ 22		$ 22	$ 0	$ 22
209-46-1 Parks and Recreation - Administration	2.00	0.001%	$ 5		$ 5	$ 0	$ 5
209-71-1 Capital Transit - Administration	610.00	0.293%	$ 1,491		$ 1,491	$ 32	$ 1,523
209-72-1 Streets - Administration	3.00	0.001%	$ 7		$ 7	$ 0	$ 7
210-1-1 Fire - Administration Non-Program	13.00	0.006%	$ 32		$ 32	$ 1	$ 32
235-28-1 Eaglecrest - Administration	14.00	0.007%	$ 34		$ 34	$ 1	$ 35
270-48-1 Downtown Parking - Marine Parking Garage	465.00	0.224%	$ 1,137		$ 1,137	$ 24	$ 1,161
271-14-1 Lands - Administration	425.00	0.204%	$ 1,039		$ 1,039	$ 22	$ 1,061
271-14-2 Lands - Quarries	52.00	0.025%	$ 127		$ 127	$ 3	$ 130
514-75-1 Water - Administration	102,406.00	49.269%	$ 250,353		$ 250,353	$ 5,376	$ 255,729
519-76-4 Wastewater - Collections	88,849.00	42.746%	$ 217,210		$ 217,210	$ 4,664	$ 221,874
520-80-13 Wastewater LIDs - LID 130	92.00	0.044%	$ 225		$ 225	$ 5	$ 230
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	70.00	0.034%	$ 171		$ 171	$ 4	$ 175
520-80-95 Wastewater LIDs - LID 95	114.00	0.055%	$ 279		$ 279	$ 6	$ 285
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	3.00	0.001%	$ 7		$ 7	$ 0	$ 7
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	213.00	0.102%	$ 521		$ 521	$ 11	$ 532
520-80-98 Wastewater LIDs - LID 98	364.00	0.175%	$ 890		$ 890	$ 19	$ 909
530-51-1 Harbors	803.00	0.386%	$ 1,963		$ 1,963	$ 42	$ 2,005
539-24-3 Water Extension - Eng Water Extension	6.00	0.003%	$ 15		$ 15	$ 0	$ 15
560-50-1 Airport - Administration	1,776.00	0.854%	$ 4,342		$ 4,342	$ 93	$ 4,435
560-50-2 Airport - Terminal General Operations	332.00	0.160%	$ 812		$ 812	$ 17	$ 829
560-50-3 Airport - Airfield Maintenance Shop	457.00	0.220%	$ 1,117		$ 1,117	$ 24	$ 1,141
Total	**207,852.00**	**100.000%**	**$ 508,138**	**$ -**	**$ 508,138**	**$ 10,903**	**$ 519,041**

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	344.00	4.829%	$ 9,638		$ 9,638	$ 207	$ 9,845
110-41-1 P&R Parks and Landscape - Administration	3,943.00	55.356%	$ 110,473		$ 110,473	$ 2,370	$ 112,843
209-22-1 Police - Administration	398.00	5.588%	$ 11,151		$ 11,151	$ 239	$ 11,390
209-71-1 Capital Transit - Administration	405.00	5.686%	$ 11,347		$ 11,347	$ 243	$ 11,591
235-28-1 Eaglecrest - Administration	940.00	13.197%	$ 26,336		$ 26,336	$ 565	$ 26,902
530-51-1 Harbors	1,029.00	14.446%	$ 28,830		$ 28,830	$ 619	$ 29,449
560-50-1 Airport - Administration	64.00	0.898%	$ 1,793		$ 1,793	$ 38	$ 1,832
Total	**7,123.00**	**100.000%**	**$ 199,569**	**$ -**	**$ 199,569**	**$ 4,282**	**$ 203,851**

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		809.00	4.992%	$ 1,344		$ 1,344		$ 1,344
110-17-3 Controller		1,744.00	10.761%	$ 2,897		$ 2,897		$ 2,897
110-16-1 CDD - Administration		521.00	3.215%	$ 866		$ 866	$ 22	$ 888
120-2-1 School District - Administration		4,464.00	27.544%	$ 7,416		$ 7,416	$ 189	$ 7,605
235-28-1 Eaglecrest - Administration		839.00	5.177%	$ 1,394		$ 1,394	$ 36	$ 1,429
550-55-1 Bartlett Regional Hospital		7,022.00	43.327%	$ 11,666		$ 11,666	$ 297	$ 11,963
680-60-2 Risk - Workers Comp		808.00	4.986%	$ 1,342		$ 1,342	$ 34	$ 1,377
	Total	**16,207.00**	**100.000%**	**$ 26,926**	**$ -**	**$ 26,926**	**$ 578**	**$ 27,504**

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)	40.00	20.942%	$ 16,499		$ 16,499	$ 354	$ 16,853
329-1-1 Debt Service - JIA Bonds Debt Service	16.00	8.377%	$ 6,600		$ 6,600	$ 142	$ 6,741
330-1-1 Debt Service - General Debt Service	59.00	30.890%	$ 24,336		$ 24,336	$ 522	$ 24,858
514-75-1 Water - Administration	4.00	2.094%	$ 1,650		$ 1,650	$ 35	$ 1,685
519-76-4 Wastewater - Collections	8.00	4.188%	$ 3,300		$ 3,300	$ 71	$ 3,371
520-80-13 Wastewater LIDs - LID 130	0.34	0.178%	$ 140		$ 140	$ 3	$ 143
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	0.50	0.262%	$ 206		$ 206	$ 4	$ 211
520-80-95 Wastewater LIDs - LID 95	0.50	0.262%	$ 206		$ 206	$ 4	$ 211
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	0.33	0.173%	$ 136		$ 136	$ 3	$ 139
520-80-98 Wastewater LIDs - LID 98	0.33	0.173%	$ 136		$ 136	$ 3	$ 139
530-51-1 Harbors	12.00	6.283%	$ 4,950		$ 4,950	$ 106	$ 5,056
550-55-1 Bartlett Regional Hospital	40.00	20.942%	$ 16,499		$ 16,499	$ 354	$ 16,853
560-50-1 Airport - Administration	10.00	5.236%	$ 4,125		$ 4,125	$ 89	$ 4,213
Total	**191.00**	**100.000%**	**$ 78,783**	**$ -**	**$ 78,783**	**$ 1,690**	**$ 80,473**

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

Source of Allocation: **Debt Maturities**

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Managed Investments							
110-11-1 City Attorney	221,999.41	0.187%	$ 336		$ 336		$ 336
110-12-1 City Manager	135,402.97	0.114%	$ 205		$ 205		$ 205
110-7-1 Emergency Services	108,879.20	0.092%	$ 165		$ 165		$ 165
110-3- Clerk	52,029.71	0.044%	$ 79		$ 79		$ 79
110-8-1 Human Resources	71,977.42	0.061%	$ 109		$ 109		$ 109
110-06/15- MIS	312,288.01	0.264%	$ 473		$ 473		$ 473
110-17-1 Finance Administration	65,650.83	0.055%	$ 99		$ 99		$ 99
110-17-3 Controller	175,817.30	0.148%	$ 266		$ 266		$ 266
110-17-4 Treasury	270,057.53	0.228%	$ 409		$ 409		$ 409
110-17-6 Purchasing	50,073.85	0.042%	$ 76		$ 76	$ 2	$ 78
110-23-1 Library	318,215.45	0.269%	$ 482		$ 482	$ 10	$ 493
110-4-1 Election	24,278.53	0.021%	$ 37		$ 37	$ 1	$ 38
110-10-1 Mayor and Assembly	112,990.48	0.095%	$ 171		$ 171	$ 4	$ 175
110-12-2 Manager Office - Teen Health Center	28,260.09	0.024%	$ 43		$ 43	$ 1	$ 44
110-12-3 Manager Office - Syst. Racism Rev.	4,989.42	0.004%	$ 8		$ 8	$ 0	$ 8
110-12-6 Manager Office - Tourism Management	23,849.44	0.020%	$ 36		$ 36	$ 1	$ 37
110-16-1 CDD - Administration	118,758.26	0.100%	$ 180		$ 180	$ 4	$ 184
110-16-2 CDD - Planning	162,226.11	0.137%	$ 246		$ 246	$ 5	$ 251
110-16-3 CDD - Building	84,690.47	0.072%	$ 128		$ 128	$ 3	$ 131
110-17-2 Finance - Assessors	84,261.38	0.071%	$ 128		$ 128	$ 3	$ 130
110-21-1 Fire - Emergency Services	556,560.21	0.470%	$ 843		$ 843	$ 18	$ 862
110-21-70 Fire - Sobering Center	116,862.28	0.099%	$ 177		$ 177	$ 4	$ 181
110-21-71 Fire - Mobile Integrated Health	72,556.20	0.061%	$ 110		$ 110	$ 2	$ 112
110-23-2 Library - City Museum	61,499.63	0.052%	$ 93		$ 93	$ 2	$ 95
110-24-1 Engineering - Administration	30,984.32	0.026%	$ 47		$ 47	$ 1	$ 48
110-24-2 Engineering - CIP	277,032.75	0.234%	$ 420		$ 420	$ 9	$ 429
110-41-1 P&R Parks and Landscape - Administration	269,418.89	0.228%	$ 408		$ 408	$ 9	$ 417
110-42-1 Arboretum - Administration	23,580.02	0.020%	$ 36		$ 36	$ 1	$ 37
110-47-1 Centennial Hall - Convention Center	63,774.81	0.054%	$ 97		$ 97	$ 2	$ 99
110-77-1 RecycleWorks - Administration	25,186.61	0.021%	$ 38		$ 38	$ 1	$ 39
110-77-2 RecycleWorks - Recycling	56,260.74	0.048%	$ 85		$ 85	$ 2	$ 87
110-77-3 RecycleWorks - Household Hazardous Waste	88,592.20	0.075%	$ 134		$ 134	$ 3	$ 137
110-77-4 RecycleWorks - Junked Vehicles	47,898.46	0.040%	$ 73		$ 73	$ 2	$ 74
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	108,160.00	0.091%	$ 164		$ 164	$ 4	$ 167
150-42-1 Arboretum	2,680,243.10	2.264%	$ 4,062		$ 4,062	$ 88	$ 4,150
209-22-1 Police - Administration	1,411,353.04	1.192%	$ 2,139		$ 2,139	$ 46	$ 2,185
209-22-2 Police - General Operations	6,975,600.68	5.891%	$ 10,571		$ 10,571	$ 230	$ 10,801
209-22-5 Police - Communications	900,368.68	0.760%	$ 1,364		$ 1,364	$ 30	$ 1,394
209-22-7 Police - Animal Control	758,294.04	0.640%	$ 1,149		$ 1,149	$ 25	$ 1,174
209-22-8 Police - Community Services	89,970.82	0.076%	$ 136		$ 136	$ 3	$ 139
209-22-9 Police - System Admin/E911	779,355.73	0.658%	$ 1,181		$ 1,181	$ 26	$ 1,207
209-22-10 Police - Fleet	401,786.50	0.339%	$ 609		$ 609	$ 13	$ 622
209-22-11 Police - Electronics	154,843.75	0.131%	$ 235		$ 235	$ 5	$ 240

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
209-22-12 Police - Travel and Training	104,060.87	0.088%	$ 158		$ 158	$ 3	$ 161
209-22-14 Police - Grants	265,362.55	0.224%	$ 402		$ 402	$ 9	$ 411
209-22-16 Police - Airport Security	625,025.68	0.528%	$ 947		$ 947	$ 21	$ 968
209-22-17 Police - Services	1,183,270.41	0.999%	$ 1,793		$ 1,793	$ 39	$ 1,832
209-46-1 Parks and Recreation - Administration	372,872.55	0.315%	$ 565		$ 565	$ 12	$ 577
209-46-2 Parks and Recreation - Areawide Recreation	379,036.94	0.320%	$ 574		$ 574	$ 12	$ 587
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	580,920.90	0.491%	$ 880		$ 880	$ 19	$ 899
209-46-7-2 Parks and Recreation - BAM After School Program	118,738.00	0.100%	$ 180		$ 180	$ 4	$ 184
209-46-7-4 Parks and Recreation - Youth Sports	129,819.24	0.110%	$ 197		$ 197	$ 4	$ 201
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	572,701.70	0.484%	$ 868		$ 868	$ 19	$ 887
209-46-8 Parks and Recreation - Treadwell Arena	645,206.74	0.545%	$ 978		$ 978	$ 21	$ 999
209-46-9 Parks and Recreation - Youth Scholarships	8,806.28	0.007%	$ 13		$ 13	$ 0	$ 14
209-46-12 Parks and Recreation - Youth Activities	244,007.32	0.206%	$ 370		$ 370	$ 8	$ 378
209-46-14 Parks and Recreation - Diamond Park Field House	253,841.00	0.214%	$ 385		$ 385	$ 8	$ 393
209-71-1 Capital Transit - Administration	1,231,117.86	1.040%	$ 1,866		$ 1,866	$ 41	$ 1,906
209-71-2 Capital Transit - Operations	2,876,717.93	2.429%	$ 4,359		$ 4,359	$ 95	$ 4,454
209-71-3 Capital Transit - Maintenance	1,134,909.26	0.958%	$ 1,720		$ 1,720	$ 37	$ 1,757
209-71-4 Capital Transit - Downtown Center	76,467.86	0.065%	$ 116		$ 116	$ 3	$ 118
209-71-5 Capital Transit - Valley Center	55,186.02	0.047%	$ 84		$ 84	$ 2	$ 85
209-72-1 Streets - Administration	4,681,858.44	3.954%	$ 7,095		$ 7,095	$ 154	$ 7,249
210-21-70 Fire - CARES program	9,931,593.00	8.387%	$ 15,051		$ 15,051	$ 327	$ 15,378
215-1-1 Sales Tax	344,126.43	0.291%	$ 522		$ 522	$ 11	$ 533
216-1-1 Hotel Tax	1,033,253.19	0.873%	$ 1,566		$ 1,566	$ 34	$ 1,600
219-20-1 CARES Relief Fund - Operations	1,859,906.00	1.571%	$ 2,819		$ 2,819	$ 61	$ 2,880
221-1-1 Tobacco Tax	379,906.00	0.321%	$ 576		$ 576	$ 13	$ 588
225-1-1 Marine Passenger Fees	5,251,935.00	4.435%	$ 7,959		$ 7,959	$ 173	$ 8,132
232-52-1 Port Development Fee	2,120,076.00	1.790%	$ 3,213		$ 3,213	$ 70	$ 3,283
235-28-1 Eaglecrest - Administration	35,305.35	0.030%	$ 54		$ 54	$ 1	$ 55
235-28-2 Eaglecrest - Ski Patrol	6,632.48	0.006%	$ 10		$ 10	$ 0	$ 10
235-28-3 Eaglecrest - Lift	4,970.29	0.004%	$ 8		$ 8	$ 0	$ 8
235-28-4 Eaglecrest - Mountain Maint	15,530.12	0.013%	$ 24		$ 24	$ 1	$ 24
235-28-5 Eaglecrest - Lodge General Operations	6,969.27	0.006%	$ 11		$ 11	$ 0	$ 11
235-28-6 Eaglecrest - Snow Sports School	5,619.41	0.005%	$ 9		$ 9	$ 0	$ 9
235-28-7 Eaglecrest - Food Service	3,161.43	0.003%	$ 5		$ 5	$ 0	$ 5
235-28-8 Eaglecrest - Ski Rental Shop	4,397.21	0.004%	$ 7		$ 7	$ 0	$ 7
235-28-9 Eaglecrest - Marketing	4,394.50	0.004%	$ 7		$ 7	$ 0	$ 7
235-28-11 Eaglecrest - Building Maint	2,381.94	0.002%	$ 4		$ 4	$ 0	$ 4
235-28-12 Eaglecrest - Vehicle Maint	2,716.00	0.002%	$ 4		$ 4	$ 0	$ 4
249-46-3 Parks and Recreation - Aquatics	730,701.03	0.617%	$ 1,107		$ 1,107	$ 24	$ 1,131
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	1,222,825.28	1.033%	$ 1,853		$ 1,853	$ 40	$ 1,893
270-48-1 Downtown Parking - Marine Parking Garage	480,625.07	0.406%	$ 728		$ 728	$ 16	$ 744
271-14-1 Lands - Administration	3,700,033.67	3.125%	$ 5,607		$ 5,607	$ 122	$ 5,729
271-14-2 Lands - Quarries	1,401,023.33	1.183%	$ 2,123		$ 2,123	$ 46	$ 2,169
276-2-1 Affordable Housing - Operations	2,266,702.95	1.914%	$ 3,435		$ 3,435	$ 75	$ 3,510
276-2-2 Affordable Housing - Mobile Home Loans	4,197,598.05	3.545%	$ 6,361		$ 6,361	$ 138	$ 6,499
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	490,349.58	0.414%	$ 743		$ 743	$ 16	$ 759

110-17-4 Treasury

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
329-1-1 Debt Service - JIA Bonds Debt Service	490,349.58	0.414%	$ 743		$ 743	$ 16	$ 759
330-1-1 Debt Service - General Debt Service	490,349.58	0.414%	$ 743		$ 743	$ 16	$ 759
330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	490,349.58	0.414%	$ 743		$ 743	$ 16	$ 759
330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	490,349.58	0.414%	$ 743		$ 743	$ 16	$ 759
330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	490,349.58	0.414%	$ 743		$ 743	$ 16	$ 759
514-75-1 Water - Administration	7,620,437.05	6.436%	$ 11,548		$ 11,548	$ 251	$ 11,799
519-76-4 Wastewater - Collections	2,251,606.99	1.902%	$ 3,412		$ 3,412	$ 74	$ 3,486
519-76-5 Wastewater - Treatment	7,854,105.09	6.633%	$ 11,902		$ 11,902	$ 258	$ 12,161
530-51-1 Harbors	2,957,984.41	2.498%	$ 4,483		$ 4,483	$ 97	$ 4,580
531-52-1 Docks - Administration	1,352,466.70	1.142%	$ 2,050		$ 2,050	$ 45	$ 2,094
531-52-2 Docks - CIP Engineers-Dock	1,622.09	0.001%	$ 2		$ 2	$ 0	$ 3
550-55-1 Bartlett Regional Hospital	2,395,360.67	2.023%	$ 3,630		$ 3,630	$ 79	$ 3,709
560-50-1 Airport - Administration	1,184,900.15	1.001%	$ 1,796		$ 1,796	$ 39	$ 1,835
560-50-2 Airport - Terminal General Operations	1,142,958.99	0.965%	$ 1,732		$ 1,732	$ 38	$ 1,770
560-50-3 Airport - Airfield Maintenance Shop	3,177,894.41	2.684%	$ 4,816		$ 4,816	$ 105	$ 4,920
560-50-4 Airport - ARFF	1,000,691.24	0.845%	$ 1,516		$ 1,516	$ 33	$ 1,549
560-50-5 Airport - Airport Security	757,100.29	0.639%	$ 1,147		$ 1,147	$ 25	$ 1,172
560-50-8 Airport - Airport Landside	25,496.91	0.022%	$ 39		$ 39	$ 1	$ 39
602-79-1 Fleet - Administration	5,618,141.14	4.745%	$ 8,514		$ 8,514	$ 185	$ 8,699
602-79-2 Fleet - Replacement Program	462,718.92	0.391%	$ 701		$ 701	$ 15	$ 716
602-79-4 Fleet - Fuel Program	4,156,229.53	3.510%	$ 6,299		$ 6,299	$ 137	$ 6,435
602-79-5 Fleet - Washbay	284,718.41	0.240%	$ 431		$ 431	$ 9	$ 441
640-44-1 Building Maintenance	772,896.00	0.653%	$ 1,171		$ 1,171	$ 25	$ 1,197
680-60-1 Risk - Administration	356,721.64	0.301%	$ 541		$ 541	$ 12	$ 552
680-60-2 Risk - Workers Comp	682,498.95	0.576%	$ 1,034		$ 1,034	$ 22	$ 1,057
680-60-3 Risk - General Liability	484,274.66	0.409%	$ 734		$ 734	$ 16	$ 750
680-60-3 Risk - Auto	24,624.14	0.021%	$ 37		$ 37	$ 1	$ 38
680-60-4 Risk - Property	872,104.80	0.737%	$ 1,322		$ 1,322	$ 29	$ 1,350
680-60-4 Risk - EE Practice	14,364.08	0.012%	$ 22		$ 22	$ 0	$ 22
680-60-5 Risk - Special Policy	305,831.76	0.258%	$ 463		$ 463	$ 10	$ 474
680-60-6 Risk - Health	509,165.56	0.430%	$ 772		$ 772	$ 17	$ 788
680-60-6 Risk - Life	102,600.56	0.087%	$ 155		$ 155	$ 3	$ 159
680-60-6 Risk - Wellness	86,841.12	0.073%	$ 132		$ 132	$ 3	$ 134
680-60-6 Risk - EAP	15,595.29	0.013%	$ 24		$ 24	$ 1	$ 24
680-60-7 Risk - UI CBJ	30,780.17	0.026%	$ 47		$ 47	$ 1	$ 48
680-60-7 Risk - UI BRH	30,780.17	0.026%	$ 47		$ 47	$ 1	$ 48
680-60-8 Risk - Cafeteria Plan CBJ	6,566.44	0.006%	$ 10		$ 10	$ 0	$ 10
Total	**118,411,365.66**	**100.000%**	**$ 179,445**	**$ -**	**$ 179,445**	**$ 3,850**	**$ 183,295**

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	131.00	0.047%	$ 56		$ 56		$ 56
110-12-1 City Manager	40,007.00	14.435%	$ 17,081		$ 17,081		$ 17,081
110-23-1 Library	1,049.00	0.378%	$ 448		$ 448	$ 11	$ 459
110-16-1 CDD - Administration	7,994.00	2.884%	$ 3,413		$ 3,413	$ 86	$ 3,499
110-17-2 Finance - Assessors	64,599.00	23.308%	$ 27,581		$ 27,581	$ 692	$ 28,273
110-17-7 Finance - Sales Tax	42,684.00	15.401%	$ 18,224		$ 18,224	$ 457	$ 18,682
110-24-1 Engineering - Administration	128.00	0.046%	$ 55		$ 55	$ 1	$ 56
110-41-1 P&R Parks and Landscape - Administration	781.00	0.282%	$ 333		$ 333	$ 8	$ 342
209-22-1 Police - Administration	2,332.00	0.841%	$ 996		$ 996	$ 25	$ 1,021
209-71-1 Capital Transit - Administration	31.00	0.011%	$ 13		$ 13	$ 0	$ 14
209-72-1 Streets - Administration	17,188.00	6.202%	$ 7,339		$ 7,339	$ 184	$ 7,523
210-21-1 Fire - Administration Operations	52.00	0.019%	$ 22		$ 22	$ 1	$ 23
219-20-1 CARES Relief Fund - Operations	17,188.00	6.202%	$ 7,339		$ 7,339	$ 184	$ 7,523
271-14-1 Lands - Administration	11.00	0.004%	$ 5		$ 5	$ 0	$ 5
514-75-1 Water - Administration	72,224.00	26.059%	$ 30,837		$ 30,837	$ 774	$ 31,611
530-51-1 Harbors	6,346.00	2.290%	$ 2,709		$ 2,709	$ 68	$ 2,777
560-50-1 Airport - Administration	29.00	0.010%	$ 12		$ 12	$ 0	$ 13
680-60-1 Risk - Administration	4,381.00	1.581%	$ 1,871		$ 1,871	$ 47	$ 1,917
Total	**277,155.00**	**100.000%**	**$ 118,335**	**$ -**	**$ 118,335**	**$ 2,539**	**$ 120,874**

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		57,466,500.00	92.247%	$ 976,988		$ 976,988	$ 20,963	$ 997,951
216-1-1 Hotel Tax		2,090,000.00	3.355%	$ 35,532		$ 35,532	$ 762	$ 36,294
221-1-1 Tobacco Tax		2,740,000.00	4.398%	$ 46,583		$ 46,583	$ 999	$ 47,582
	Total	**62,296,500.00**	**100.000%**	**$ 1,059,103**	**$ -**	**$ 1,059,103**	**$ 22,725**	**$ 1,081,827**

Allocation Basis: **Fund Revenue**

Source of Allocation: **Actual Expenditures**

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
110-11-1 City Attorney	$ 5	$ -	$ -	$ -
110-12-1 City Manager	$ 44	$ -	$ -	$ -
110-7-1 Emergency Services	$ -	$ -	$ 1,344	$ -
110-3- Clerk	$ 2	$ -	$ -	$ -
110-8-1 Human Resources	$ -	$ -	$ -	$ -
110-06/15- MIS	$ -	$ -	$ -	$ -
110-17-1 Finance Administration	$ -	$ -	$ -	$ -
110-17-3 Controller	$ 325	$ -	$ 2,897	$ -
110-17-4 Treasury	$ -	$ -	$ -	$ -
110-17-6 Purchasing	$ -	$ -	$ -	$ -
110-23-1 Library	$ -	$ 9,845	$ -	$ -
110-1-1 General Fund - General Fund - Non-Dept	$ 9,474	$ -	$ -	$ -
110-4-1 Election	$ -	$ -	$ -	$ -
110-10-1 Mayor and Assembly	$ -	$ -	$ -	$ -
110-12-2 Manager Office - Teen Health Center	$ -	$ -	$ -	$ -
110-12-3 Manager Office - Syst. Racism Rev.	$ -	$ -	$ -	$ -
110-12-6 Manager Office - Tourism Management	$ -	$ -	$ -	$ -
110-16-1 CDD - Administration	$ -	$ -	$ 888	$ -
110-16-2 CDD - Planning	$ -	$ -	$ -	$ -
110-16-3 CDD - Building	$ -	$ -	$ -	$ -
110-17-2 Finance - Assessors	$ -	$ -	$ -	$ -
110-17-7 Finance - Sales Tax	$ -	$ -	$ -	$ -
110-21-1 Fire - Emergency Services	$ -	$ -	$ -	$ -
110-21-70 Fire - Sobering Center	$ -	$ -	$ -	$ -
110-21-71 Fire - Mobile Integrated Health	$ -	$ -	$ -	$ -
110-23-2 Library - City Museum	$ 15	$ -	$ -	$ -
110-24-1 Engineering - Administration	$ -	$ -	$ -	$ -
110-24-2 Engineering - CIP	$ -	$ -	$ -	$ -
110-41-1 P&R Parks and Landscape - Administration	$ 50	$ 112,843	$ -	$ -
110-42-1 Arboretum - Administration	$ -	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
110-47-1 Centennial Hall - Convention Center	$ 10	$ -	$ -	$ -
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	$ 45	$ -	$ -	$ -
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ 52	$ -	$ -	$ -
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ 7	$ -	$ -	$ -
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ 509	$ -	$ -	$ -
111-80-94 LID Assessments - LID 94 - Old fund 311	$ 12	$ -	$ -	$ -
120-2-1 School District - Administration	$ 2	$ -	$ 7,605	$ -
150-42-1 Arboretum	$ -	$ -	$ -	$ -
209-1-1 Roaded Service Area Non-Operational	$ 75	$ -	$ -	$ -
209-22-1 Police - Administration	$ 16,267	$ 11,390	$ -	$ -
209-22-2 Police - General Operations	$ 22	$ -	$ -	$ -
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	$ -	$ -	$ -	$ -
209-46-1 Parks and Recreation - Administration	$ 5	$ -	$ -	$ -
209-46-2 Parks and Recreation - Areawide Recreation	$ -	$ -	$ -	$ -
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ -	$ -	$ -	$ -
209-46-7-2 Parks and Recreation - BAM After School Program	$ -	$ -	$ -	$ -
209-46-7-4 Parks and Recreation - Youth Sports	$ -	$ -	$ -	$ -
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ -	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
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	$ 1,523	$ 11,591	$ -	$ -
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	$ 7	$ -	$ -	$ -
210-1-1 Fire - Administration Non-Program	$ 32	$ -	$ -	$ -
210-21-1 Fire - Administration Operations	$ -	$ -	$ -	$ -
210-21-70 Fire - CARES program	$ -	$ -	$ -	$ -
215-1-1 Sales Tax	$ -	$ -	$ -	$ -
216-1-1 Hotel Tax	$ -	$ -	$ -	$ -
219-20-1 CARES Relief Fund - Operations	$ -	$ -	$ -	$ -
221-1-1 Tobacco Tax	$ -	$ -	$ -	$ -
225-1-1 Marine Passenger Fees	$ -	$ -	$ -	$ -
232-52-1 Port Development Fee	$ -	$ -	$ -	$ -
235-28-1 Eaglecrest - Administration	$ 35	$ 26,902	$ 1,429	$ -
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	$ -	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-4 Treasury

	Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ -	$ -	$ -	$ -
270-48-1 Downtown Parking - Marine Parking Garage	$ 1,161	$ -	$ -	$ -
271-14-1 Lands - Administration	$ 1,061	$ -	$ -	$ -
271-14-2 Lands - Quarries	$ 130	$ -	$ -	$ -
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)	$ -	$ -	$ -	$ 16,853
329-1-1 Debt Service - JIA Bonds Debt Service	$ -	$ -	$ -	$ 6,741
330-1-1 Debt Service - General Debt Service	$ -	$ -	$ -	$ 24,858
330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	$ -	$ -	$ -	$ -
330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	$ -	$ -	$ -	$ -
330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	$ -	$ -	$ -	$ -
514-75-1 Water - Administration	$ 255,729	$ -	$ -	$ 1,685
519-76-4 Wastewater - Collections	$ 221,874	$ -	$ -	$ 3,371
519-76-5 Wastewater - Treatment	$ -	$ -	$ -	$ -
520-80-13 Wastewater LIDs - LID 130	$ 230	$ -	$ -	$ 143
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ 175	$ -	$ -	$ 211
520-80-95 Wastewater LIDs - LID 95	$ 285	$ -	$ -	$ 211
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ 7	$ -	$ -	$ 139
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ 532	$ -	$ -	$ -
520-80-98 Wastewater LIDs - LID 98	$ 909	$ -	$ -	$ 139
530-51-1 Harbors	$ 2,005	$ 29,449	$ -	$ 5,056
531-52-1 Docks - Administration	$ -	$ -	$ -	$ -
531-52-2 Docks - CIP Engineers-Dock	$ -	$ -	$ -	$ -
539-24-3 Water Extension - Eng Water Extension	$ 15	$ -	$ -	$ -
550-55-1 Bartlett Regional Hospital	$ -	$ -	$ 11,963	$ 16,853
560-50-1 Airport - Administration	$ 4,435	$ 1,832	$ -	$ 4,213
560-50-2 Airport - Terminal General Operations	$ 829	$ -	$ -	$ -
560-50-3 Airport - Airfield Maintenance Shop	$ 1,141	$ -	$ -	$ -
560-50-4 Airport - ARFF	$ -	$ -	$ -	$ -
560-50-5 Airport - Airport Security	$ -	$ -	$ -	$ -

ALLOCATION SUMMARY

110-17-4 Treasury

		Billings / Collections	Transmittals & Reconciliations	Bank Account Reconciliation	Debt Management
560-50-8 Airport - Airport Landside		$ -	$ -	$ -	$ -
602-79-1 Fleet - Administration		$ -	$ -	$ -	$ -
602-79-2 Fleet - Replacement Program		$ -	$ -	$ -	$ -
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		$ -	$ -	$ 1,377	$ -
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		$ -	$ -	$ -	$ -
	Total	**$ 519,041**	**$ 203,851**	**$ 27,504**	**$ 80,473**

ALLOCATION SUMMARY

110-17-4 Treasury

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
110-11-1 City Attorney	$ 336	$ 56	$ -	$ 397
110-12-1 City Manager	$ 205	$ 17,081	$ -	$ 17,331
110-7-1 Emergency Services	$ 165	$ -	$ -	$ 1,509
110-3- Clerk	$ 79	$ -	$ -	$ 81
110-8-1 Human Resources	$ 109	$ -	$ -	$ 109
110-06/15- MIS	$ 473	$ -	$ -	$ 473
110-17-1 Finance Administration	$ 99	$ -	$ -	$ 99
110-17-3 Controller	$ 266	$ -	$ -	$ 3,489
110-17-4 Treasury	$ 409	$ -	$ -	$ 409
110-17-6 Purchasing	$ 78	$ -	$ -	$ 78
110-23-1 Library	$ 493	$ 459	$ -	$ 10,797
110-1-1 General Fund - General Fund - Non-Dept	$ -	$ -	$ -	$ 9,474
110-4-1 Election	$ 38	$ -	$ -	$ 38
110-10-1 Mayor and Assembly	$ 175	$ -	$ -	$ 175
110-12-2 Manager Office - Teen Health Center	$ 44	$ -	$ -	$ 44
110-12-3 Manager Office - Syst. Racism Rev.	$ 8	$ -	$ -	$ 8
110-12-6 Manager Office - Tourism Management	$ 37	$ -	$ -	$ 37
110-16-1 CDD - Administration	$ 184	$ 3,499	$ -	$ 4,570
110-16-2 CDD - Planning	$ 251	$ -	$ -	$ 251
110-16-3 CDD - Building	$ 131	$ -	$ -	$ 131
110-17-2 Finance - Assessors	$ 130	$ 28,273	$ -	$ 28,404
110-17-7 Finance - Sales Tax	$ -	$ 18,682	$ -	$ 18,682
110-21-1 Fire - Emergency Services	$ 862	$ -	$ -	$ 862
110-21-70 Fire - Sobering Center	$ 181	$ -	$ -	$ 181
110-21-71 Fire - Mobile Integrated Health	$ 112	$ -	$ -	$ 112
110-23-2 Library - City Museum	$ 95	$ -	$ -	$ 110
110-24-1 Engineering - Administration	$ 48	$ 56	$ -	$ 104
110-24-2 Engineering - CIP	$ 429	$ -	$ -	$ 429
110-41-1 P&R Parks and Landscape - Administration	$ 417	$ 342	$ -	$ 113,652
110-42-1 Arboretum - Administration	$ 37	$ -	$ -	$ 37

ALLOCATION SUMMARY

110-17-4 Treasury

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
110-47-1 Centennial Hall - Convention Center	$ 99	$ -	$ -	$ 109
110-77-1 RecycleWorks - Administration	$ 39	$ -	$ -	$ 39
110-77-2 RecycleWorks - Recycling	$ 87	$ -	$ -	$ 87
110-77-3 RecycleWorks - Household Hazardous Waste	$ 137	$ -	$ -	$ 137
110-77-4 RecycleWorks - Junked Vehicles	$ 74	$ -	$ -	$ 74
111-80-21 LID Assessments - LID 201 - Dunn St. Improv	$ 167	$ -	$ -	$ 212
111-80-60 LID Assessments - LID 60TannerTerracePvng-Old321	$ -	$ -	$ -	$ 52
111-80-61 LID Assessments - LID 61 Hughes Way-Old fund 318	$ -	$ -	$ -	$ 7
111-80-62 LID Assessments - LID 62 - McGinnis Street Imprv.	$ -	$ -	$ -	$ 509
111-80-94 LID Assessments - LID 94 - Old fund 311	$ -	$ -	$ -	$ 12
120-2-1 School District - Administration	$ -	$ -	$ -	$ 7,608
150-42-1 Arboretum	$ 4,150	$ -	$ -	$ 4,150
209-1-1 Roaded Service Area Non-Operational	$ -	$ -	$ -	$ 75
209-22-1 Police - Administration	$ 2,185	$ 1,021	$ -	$ 30,863
209-22-2 Police - General Operations	$ 10,801	$ -	$ -	$ 10,823
209-22-5 Police - Communications	$ 1,394	$ -	$ -	$ 1,394
209-22-7 Police - Animal Control	$ 1,174	$ -	$ -	$ 1,174
209-22-8 Police - Community Services	$ 139	$ -	$ -	$ 139
209-22-9 Police - System Admin/E911	$ 1,207	$ -	$ -	$ 1,207
209-22-10 Police - Fleet	$ 622	$ -	$ -	$ 622
209-22-11 Police - Electronics	$ 240	$ -	$ -	$ 240
209-22-12 Police - Travel and Training	$ 161	$ -	$ -	$ 161
209-22-14 Police - Grants	$ 411	$ -	$ -	$ 411
209-22-16 Police - Airport Security	$ 968	$ -	$ -	$ 968
209-22-17 Police - Services	$ 1,832	$ -	$ -	$ 1,832
209-46-1 Parks and Recreation - Administration	$ 577	$ -	$ -	$ 582
209-46-2 Parks and Recreation - Areawide Recreation	$ 587	$ -	$ -	$ 587
209-46-7-1 Parks and Recreation - Zach Gordon Youth Center	$ 899	$ -	$ -	$ 899
209-46-7-2 Parks and Recreation - BAM After School Program	$ 184	$ -	$ -	$ 184
209-46-7-4 Parks and Recreation - Youth Sports	$ 201	$ -	$ -	$ 201
209-46-7-50 Parks and Recreation - Grants (Youth Shelter)	$ 887	$ -	$ -	$ 887

ALLOCATION SUMMARY

110-17-4 Treasury

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
209-46-8 Parks and Recreation - Treadwell Arena	$ 999	$ -	$ -	$ 999
209-46-9 Parks and Recreation - Youth Scholarships	$ 14	$ -	$ -	$ 14
209-46-12 Parks and Recreation - Youth Activities	$ 378	$ -	$ -	$ 378
209-46-14 Parks and Recreation - Diamond Park Field House	$ 393	$ -	$ -	$ 393
209-71-1 Capital Transit - Administration	$ 1,906	$ 14	$ -	$ 15,034
209-71-2 Capital Transit - Operations	$ 4,454	$ -	$ -	$ 4,454
209-71-3 Capital Transit - Maintenance	$ 1,757	$ -	$ -	$ 1,757
209-71-4 Capital Transit - Downtown Center	$ 118	$ -	$ -	$ 118
209-71-5 Capital Transit - Valley Center	$ 85	$ -	$ -	$ 85
209-72-1 Streets - Administration	$ 7,249	$ 7,523	$ -	$ 14,779
210-1-1 Fire - Administration Non-Program	$ -	$ -	$ -	$ 32
210-21-1 Fire - Administration Operations	$ -	$ 23	$ -	$ 23
210-21-70 Fire - CARES program	$ 15,378	$ -	$ -	$ 15,378
215-1-1 Sales Tax	$ 533	$ -	$ 997,951	$ 998,483
216-1-1 Hotel Tax	$ 1,600	$ -	$ 36,294	$ 37,894
219-20-1 CARES Relief Fund - Operations	$ 2,880	$ 7,523	$ -	$ 10,403
221-1-1 Tobacco Tax	$ 588	$ -	$ 47,582	$ 48,170
225-1-1 Marine Passenger Fees	$ 8,132	$ -	$ -	$ 8,132
232-52-1 Port Development Fee	$ 3,283	$ -	$ -	$ 3,283
235-28-1 Eaglecrest - Administration	$ 55	$ -	$ -	$ 28,421
235-28-2 Eaglecrest - Ski Patrol	$ 10	$ -	$ -	$ 10
235-28-3 Eaglecrest - Lift	$ 8	$ -	$ -	$ 8
235-28-4 Eaglecrest - Mountain Maint	$ 24	$ -	$ -	$ 24
235-28-5 Eaglecrest - Lodge General Operations	$ 11	$ -	$ -	$ 11
235-28-6 Eaglecrest - Snow Sports School	$ 9	$ -	$ -	$ 9
235-28-7 Eaglecrest - Food Service	$ 5	$ -	$ -	$ 5
235-28-8 Eaglecrest - Ski Rental Shop	$ 7	$ -	$ -	$ 7
235-28-9 Eaglecrest - Marketing	$ 7	$ -	$ -	$ 7
235-28-11 Eaglecrest - Building Maint	$ 4	$ -	$ -	$ 4
235-28-12 Eaglecrest - Vehicle Maint	$ 4	$ -	$ -	$ 4
249-46-3 Parks and Recreation - Aquatics	$ 1,131	$ -	$ -	$ 1,131

ALLOCATION SUMMARY

110-17-4 Treasury

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
249-46-13 Parks and Recreation - Diamond Park Aquatic Center	$ 1,893	$ -	$ -	$ 1,893
270-48-1 Downtown Parking - Marine Parking Garage	$ 744	$ -	$ -	$ 1,905
271-14-1 Lands - Administration	$ 5,729	$ 5	$ -	$ 6,795
271-14-2 Lands - Quarries	$ 2,169	$ -	$ -	$ 2,299
276-2-1 Affordable Housing - Operations	$ 3,510	$ -	$ -	$ 3,510
276-2-2 Affordable Housing - Mobile Home Loans	$ 6,499	$ -	$ -	$ 6,499
325-1-34 Debt Service - 16-III&IV TranCtrGO ($2.635M)	$ 759	$ -	$ -	$ 17,612
329-1-1 Debt Service - JIA Bonds Debt Service	$ 759	$ -	$ -	$ 7,500
330-1-1 Debt Service - General Debt Service	$ 759	$ -	$ -	$ 25,617
330-1-34 Debt Service - 16-III&IV Ref06BSch $17.575M	$ 759	$ -	$ -	$ 759
330-1-55 Debt Service - 10 DPAC ($7.58M)FedSubsidy	$ 759	$ -	$ -	$ 759
330-1-55 Debt Service - 10 GAST SCH ($6M)FedSubsidy	$ 759	$ -	$ -	$ 759
514-75-1 Water - Administration	$ 11,799	$ 31,611	$ -	$ 300,824
519-76-4 Wastewater - Collections	$ 3,486	$ -	$ -	$ 228,731
519-76-5 Wastewater - Treatment	$ 12,161	$ -	$ -	$ 12,161
520-80-13 Wastewater LIDs - LID 130	$ -	$ -	$ -	$ 373
520-80-91 Wastewater LIDs - LID 91 N Dgls Swr PhaseV	$ -	$ -	$ -	$ 385
520-80-95 Wastewater LIDs - LID 95	$ -	$ -	$ -	$ 495
520-80-96 Wastewater LIDs - LID 96 Auke Lake Sewer	$ -	$ -	$ -	$ 147
520-80-97 Wastewater LIDs - LID 97 Eagles Edge Street Impr	$ -	$ -	$ -	$ 532
520-80-98 Wastewater LIDs - LID 98	$ -	$ -	$ -	$ 1,048
530-51-1 Harbors	$ 4,580	$ 2,777	$ -	$ 43,867
531-52-1 Docks - Administration	$ 2,094	$ -	$ -	$ 2,094
531-52-2 Docks - CIP Engineers-Dock	$ 3	$ -	$ -	$ 3
539-24-3 Water Extension - Eng Water Extension	$ -	$ -	$ -	$ 15
550-55-1 Bartlett Regional Hospital	$ 3,709	$ -	$ -	$ 32,525
560-50-1 Airport - Administration	$ 1,835	$ 13	$ -	$ 12,327
560-50-2 Airport - Terminal General Operations	$ 1,770	$ -	$ -	$ 2,599
560-50-3 Airport - Airfield Maintenance Shop	$ 4,920	$ -	$ -	$ 6,062
560-50-4 Airport - ARFF	$ 1,549	$ -	$ -	$ 1,549
560-50-5 Airport - Airport Security	$ 1,172	$ -	$ -	$ 1,172

ALLOCATION SUMMARY

110-17-4 Treasury

	Managed Investments	Mail Room	Sales / Hotel / Tobacco Tax	Total
560-50-8 Airport - Airport Landside	$ 39	$ -	$ -	$ 39
602-79-1 Fleet - Administration	$ 8,699	$ -	$ -	$ 8,699
602-79-2 Fleet - Replacement Program	$ 716	$ -	$ -	$ 716
602-79-4 Fleet - Fuel Program	$ 6,435	$ -	$ -	$ 6,435
602-79-5 Fleet - Washbay	$ 441	$ -	$ -	$ 441
640-44-1 Building Maintenance	$ 1,197	$ -	$ -	$ 1,197
680-60-1 Risk - Administration	$ 552	$ 1,917	$ -	$ 2,470
680-60-2 Risk - Workers Comp	$ 1,057	$ -	$ -	$ 2,433
680-60-3 Risk - General Liability	$ 750	$ -	$ -	$ 750
680-60-3 Risk - Auto	$ 38	$ -	$ -	$ 38
680-60-4 Risk - Property	$ 1,350	$ -	$ -	$ 1,350
680-60-4 Risk - EE Practice	$ 22	$ -	$ -	$ 22
680-60-5 Risk - Special Policy	$ 474	$ -	$ -	$ 474
680-60-6 Risk - Health	$ 788	$ -	$ -	$ 788
680-60-6 Risk - Life	$ 159	$ -	$ -	$ 159
680-60-6 Risk - Wellness	$ 134	$ -	$ -	$ 134
680-60-6 Risk - EAP	$ 24	$ -	$ -	$ 24
680-60-7 Risk - UI CBJ	$ 48	$ -	$ -	$ 48
680-60-7 Risk - UI BRH	$ 48	$ -	$ -	$ 48
680-60-8 Risk - Cafeteria Plan CBJ	$ 10	$ -	$ -	$ 10
Total	**$ 183,295**	**$ 120,874**	**$ 1,081,827**	**$ 2,216,865**

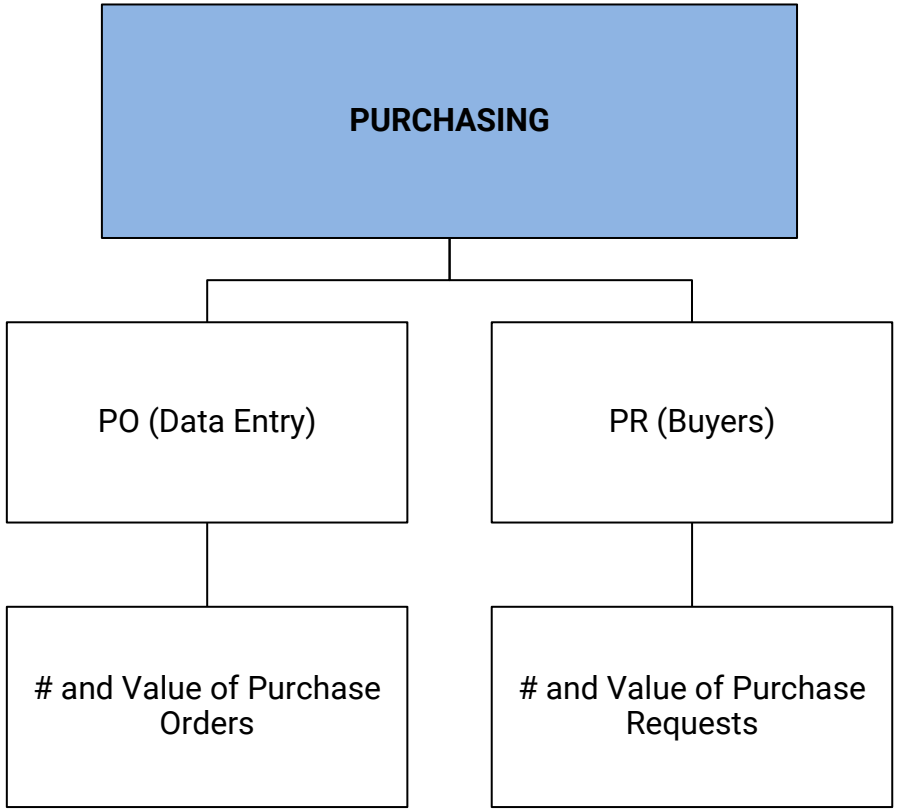
10 Purchasing

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

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

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

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


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

COSTS TO BE ALLOCATED

110-17-6 Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 357,621		$ 357,621
Total Deductions	$ -		$ -
Incoming Costs			
110-12-1 City Manager	$ 3,446	$ 422	$ 3,869
110-3- Clerk	$ 11,670	$ 2,517	$ 14,187
110-8-1 Human Resources	$ 3,248	$ 565	$ 3,813
110-06/15- MIS	$ 52,709	$ 3,334	$ 56,043
110-17-1 Finance Administration	$ 64,191	$ 7,992	$ 72,183
110-17-3 Controller	$ 5,639	$ 185	$ 5,825
110-17-4 Treasury	$ 76	$ 2	$ 78
Total Incoming Costs	**$ 140,979**	**$ 15,017**	**$ 155,996**
Benefits - PERS	$ (25,053)		
Capital	$ (694)		
Revenues	$ (352)		
Reimbursable Expenses	$ 155,200		
Total Cost Adjustments	**$ 129,101**		**$ 129,101**
Total Costs to be Allocated	**$ 627,700**	**$ 15,017**	**$ 642,718**

DEPARTMENTAL EXPENSE DETAIL

110-17-6 Purchasing

Expense Type	Expense ($)	PO (Data Entry)	PR (Buyers)
Personnel			
Salary and Wages	$ 311,751	$ 62,350	$ 249,401
Benefits	$ 167,490	$ 33,498	$ 133,992
Benefits - PERS	$ 25,053	$ 5,011	$ 20,043
Subtotal Personnel Cost	**$ 504,295**	**$ 100,859**	**$ 403,436**
Operating Services & Supplies			
Advertising	$ 749	$ 150	$ 599
General Supplies	$ 210	$ 42	$ 168
Insurance	$ 3,900	$ 780	$ 3,120
Other Expenses	$ 715	$ 143	$ 572
Postage	$ 2	$ 0	$ 2
Printing	$ 31	$ 6	$ 24
Professional Services	$ 47	$ 9	$ 38
Public Utility Services	$ 529	$ 106	$ 423
Reimbursable Expenses	$ (155,200)	$ (31,040)	$ (124,160)
Rentals and Leases	$ 1,650	$ 330	$ 1,320
Capital Outlay	$ 694	$ 139	$ 555
Subtotal Operating Cost	**$ (146,674)**	**$ (29,335)**	**$ (117,339)**
DEPARTMENTAL EXPENDITURES	**$ 357,621**	**$ 71,524**	**$ 286,096**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (25,053)	$ (5,011)	$ (20,043)
Capital	$ (694)	$ (139)	$ (555)
Revenues	$ (352)	$ (70)	$ (282)
Reimbursable Expenses	$ 155,200	$ 31,040	$ 124,160
Subtotal Cost Adjustments	**$ 129,101**	**$ 25,820**	**$ 103,281**
FUNCTIONAL COST	**$ 486,721**	**$ 97,344**	**$ 389,377**
First Allocation			
Incoming - All Others	$ 140,979	$ 28,196	$ 112,783
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 627,700**	**$ 125,540**	**$ 502,160**
Second Allocation			
Incoming - All Others	$ 15,017	$ 3,003	$ 12,014
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 15,017**	**$ 3,003**	**$ 12,014**
TOTAL ALLOCATED	**$ 642,718**	**$ 128,544**	**$ 514,174**

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PO (Data Entry)							
110-12-1 City Manager	0.03	2.857%	$ 3,587		$ 3,587		$ 3,587
110-06/15- MIS	0.02	2.004%	$ 2,516		$ 2,516		$ 2,516
110-17-1 Finance Administration	0.01	0.688%	$ 864		$ 864		$ 864
110-23-1 Library	0.02	1.900%	$ 2,385		$ 2,385	$ 61	$ 2,446
110-23-2 Library - City Museum	0.01	0.985%	$ 1,237		$ 1,237	$ 32	$ 1,268
110-77-1 RecycleWorks - Administration	0.01	1.139%	$ 1,430		$ 1,430	$ 36	$ 1,466
209-22-1 Police - Administration	0.03	2.954%	$ 3,708		$ 3,708	$ 95	$ 3,803
209-71-1 Capital Transit - Administration	0.02	2.368%	$ 2,973		$ 2,973	$ 76	$ 3,049
209-72-1 Streets - Administration	0.05	5.100%	$ 6,402		$ 6,402	$ 163	$ 6,566
210-21-1 Fire - Administration Operations	0.02	2.163%	$ 2,715		$ 2,715	$ 69	$ 2,785
219-20-1 CARES Relief Fund - Operations	0.01	1.268%	$ 1,592		$ 1,592	$ 41	$ 1,632
235-28-1 Eaglecrest - Administration	0.01	1.386%	$ 1,740		$ 1,740	$ 44	$ 1,784
271-14-1 Lands - Administration	0.01	1.247%	$ 1,565		$ 1,565	$ 40	$ 1,605
401-90-1 Capital Projects - School CIPs	0.06	6.269%	$ 7,870		$ 7,870	$ 201	$ 8,071
402-90-1 Capital Projects - Roads CIPs	0.12	11.549%	$ 14,498		$ 14,498	$ 369	$ 14,868
403-90-1 Capital Projects - Fire CIPs	0.02	1.782%	$ 2,237		$ 2,237	$ 57	$ 2,294
404-90-1 Capital Projects - Community Development CIPs	0.08	8.251%	$ 10,358		$ 10,358	$ 264	$ 10,622
406-90-1 Capital Projects - Parks and Rec CIPs	0.05	4.594%	$ 5,767		$ 5,767	$ 147	$ 5,914
414-90-1 Capital Projects - Water CIPs	0.01	1.461%	$ 1,834		$ 1,834	$ 47	$ 1,881
419-90-1 Capital Projects - Wastewater CIPs	0.02	2.446%	$ 3,071		$ 3,071	$ 78	$ 3,149
431-90-1 Capital Projects - Docks CIPs	0.02	1.814%	$ 2,277		$ 2,277	$ 58	$ 2,335
450-90-1 Capital Projects - Hospital CIPs	0.04	4.184%	$ 5,253		$ 5,253	$ 134	$ 5,386
460-90-1 Capital Projects - Airport CIPs	0.01	0.808%	$ 1,014		$ 1,014	$ 26	$ 1,040
514-75-1 Water - Administration	0.02	1.783%	$ 2,238		$ 2,238	$ 57	$ 2,295
519-1-1 Wastewater - Non-Operational	0.04	3.603%	$ 4,523		$ 4,523	$ 115	$ 4,638
530-51-1 Harbors	0.02	1.584%	$ 1,989		$ 1,989	$ 51	$ 2,039
531-52-1 Docks - Administration	0.01	0.900%	$ 1,130		$ 1,130	$ 29	$ 1,159
560-50-1 Airport - Administration	0.05	5.174%	$ 6,495		$ 6,495	$ 166	$ 6,661
602-79-1 Fleet - Administration	0.09	9.219%	$ 11,573		$ 11,573	$ 295	$ 11,868
640-44-1 Building Maintenance	0.02	2.192%	$ 2,752		$ 2,752	$ 70	$ 2,822
680-60-1 Risk - Administration	0.03	3.220%	$ 4,042		$ 4,042	$ 103	$ 4,145
Total	**1.00**	**100.000%**	**$ 125,540**	**$ -**	**$ 125,540**	**$ 3,003**	**$ 128,544**

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

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

110-17-6 Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PR (Buyers)							
110-11-1 City Attorney	0.01	0.632%	$ 3,174		$ 3,174		$ 3,174
110-12-1 City Manager	0.01	1.305%	$ 6,553		$ 6,553		$ 6,553
110-06/15- MIS	0.03	2.825%	$ 14,186		$ 14,186		$ 14,186
110-17-1 Finance Administration	0.01	0.841%	$ 4,223		$ 4,223		$ 4,223
110-23-1 Library	0.01	1.280%	$ 6,428		$ 6,428	$ 163	$ 6,591
110-10-1 Mayor and Assembly	0.01	0.667%	$ 3,349		$ 3,349	$ 85	$ 3,434
110-77-1 RecycleWorks - Administration	0.02	1.764%	$ 8,858		$ 8,858	$ 225	$ 9,083
209-22-1 Police - Administration	0.03	3.005%	$ 15,090		$ 15,090	$ 383	$ 15,473
209-46-1 Parks and Recreation - Administration	0.01	0.506%	$ 2,541		$ 2,541	$ 65	$ 2,605
209-71-1 Capital Transit - Administration	0.03	2.933%	$ 14,729		$ 14,729	$ 374	$ 15,102
209-72-1 Streets - Administration	0.03	3.204%	$ 16,089		$ 16,089	$ 409	$ 16,498
210-21-1 Fire - Administration Operations	0.02	1.934%	$ 9,712		$ 9,712	$ 247	$ 9,958
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	0.02	1.577%	$ 7,919		$ 7,919	$ 201	$ 8,120
235-28-1 Eaglecrest - Administration	0.01	0.884%	$ 4,439		$ 4,439	$ 113	$ 4,552
271-14-1 Lands - Administration	0.01	0.858%	$ 4,309		$ 4,309	$ 109	$ 4,418
401-90-1 Capital Projects - School CIPs	0.04	3.589%	$ 18,023		$ 18,023	$ 458	$ 18,480
402-90-1 Capital Projects - Roads CIPs	0.14	13.839%	$ 69,495		$ 69,495	$ 1,764	$ 71,259
403-90-1 Capital Projects - Fire CIPs	0.01	1.049%	$ 5,268		$ 5,268	$ 134	$ 5,401
404-90-1 Capital Projects - Community Development CIPs	0.06	6.169%	$ 30,979		$ 30,979	$ 787	$ 31,765
406-90-1 Capital Projects - Parks and Rec CIPs	0.14	13.532%	$ 67,953		$ 67,953	$ 1,725	$ 69,678
414-90-1 Capital Projects - Water CIPs	0.02	1.774%	$ 8,908		$ 8,908	$ 226	$ 9,135
419-90-1 Capital Projects - Wastewater CIPs	0.01	0.744%	$ 3,736		$ 3,736	$ 95	$ 3,831
450-90-1 Capital Projects - Hospital CIPs	0.04	4.222%	$ 21,201		$ 21,201	$ 538	$ 21,740
460-90-1 Capital Projects - Airport CIPs	0.01	0.519%	$ 2,606		$ 2,606	$ 66	$ 2,672
514-75-1 Water - Administration	0.01	0.825%	$ 4,143		$ 4,143	$ 105	$ 4,248
519-76-4 Wastewater - Collections	0.03	3.247%	$ 16,305		$ 16,305	$ 414	$ 16,719
560-50-1 Airport - Administration	0.07	7.037%	$ 35,337		$ 35,337	$ 897	$ 36,235
602-79-1 Fleet - Administration	0.10	9.514%	$ 47,776		$ 47,776	$ 1,213	$ 48,989
640-44-1 Building Maintenance	0.02	2.415%	$ 12,127		$ 12,127	$ 308	$ 12,435
680-60-1 Risk - Administration	0.05	4.988%	$ 25,048		$ 25,048	$ 636	$ 25,684
Total	**1.00**	**100.000%**	**$ 502,160**	**$ -**	**$ 502,160**	**$ 12,014**	**$ 514,174**

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

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

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
110-11-1 City Attorney	$ 488	$ 3,174	$ 3,662
110-12-1 City Manager	$ 3,587	$ 6,553	$ 10,140
110-3- Clerk	$ 178	$ 467	$ 645
110-8-1 Human Resources	$ 50	$ 397	$ 447
110-06/15- MIS	$ 2,516	$ 14,186	$ 16,702
110-17-1 Finance Administration	$ 864	$ 4,223	$ 5,087
110-23-1 Library	$ 2,446	$ 6,591	$ 9,037
110-1-1 General Fund - General Fund - Non-Dept	$ 178	$ 489	$ 667
110-4-1 Election	$ 270	$ 412	$ 682
110-10-1 Mayor and Assembly	$ 332	$ 3,434	$ 3,767
110-16-1 CDD - Administration	$ 412	$ 2,163	$ 2,575
110-23-2 Library - City Museum	$ 1,268	$ 2,065	$ 3,333
110-24-1 Engineering - Administration	$ 151	$ 407	$ 557
110-41-1 P&R Parks and Landscape - Administration	$ 427	$ 1,205	$ 1,632
110-77-1 RecycleWorks - Administration	$ 1,466	$ 9,083	$ 10,549
120-2-1 School District - Administration	$ 130	$ -	$ 130
209-22-1 Police - Administration	$ 3,803	$ 15,473	$ 19,276
209-46-1 Parks and Recreation - Administration	$ 225	$ 2,605	$ 2,831
209-46-2 Parks and Recreation - Areawide Recreation	$ 490	$ -	$ 490
209-71-1 Capital Transit - Administration	$ 3,049	$ 15,102	$ 18,151
209-72-1 Streets - Administration	$ 6,566	$ 16,498	$ 23,064
210-21-1 Fire - Administration Operations	$ 2,785	$ 9,958	$ 12,743
219-1-1 CARES Relief Fund - Pandemic Response Non-Dept	$ -	$ 8,120	$ 8,120
219-20-1 CARES Relief Fund - Operations	$ 1,632	$ -	$ 1,632
235-28-1 Eaglecrest - Administration	$ 1,784	$ 4,552	$ 6,336
270-48-1 Downtown Parking - Marine Parking Garage	$ 288	$ 1,040	$ 1,329
271-14-1 Lands - Administration	$ 1,605	$ 4,418	$ 6,023
401-90-1 Capital Projects - School CIPs	$ 8,071	$ 18,480	$ 26,551
402-90-1 Capital Projects - Roads CIPs	$ 14,868	$ 71,259	$ 86,127

ALLOCATION SUMMARY

110-17-6 Purchasing

	PO (Data Entry)	PR (Buyers)	Total
403-90-1 Capital Projects - Fire CIPs	$ 2,294	$ 5,401	$ 7,696
404-90-1 Capital Projects - Community Development CIPs	$ 10,622	$ 31,765	$ 42,387
406-90-1 Capital Projects - Parks and Rec CIPs	$ 5,914	$ 69,678	$ 75,593
414-90-1 Capital Projects - Water CIPs	$ 1,881	$ 9,135	$ 11,015
419-90-1 Capital Projects - Wastewater CIPs	$ 3,149	$ 3,831	$ 6,980
430-90-1 Capital Projects - Harbors CIPs	$ 98	$ 479	$ 577
431-90-1 Capital Projects - Docks CIPs	$ 2,335	$ 1,437	$ 3,772
450-90-1 Capital Projects - Hospital CIPs	$ 5,386	$ 21,740	$ 27,126
460-90-1 Capital Projects - Airport CIPs	$ 1,040	$ 2,672	$ 3,713
514-75-1 Water - Administration	$ 2,295	$ 4,248	$ 6,543
519-1-1 Wastewater - Non-Operational	$ 4,638	$ -	$ 4,638
519-76-4 Wastewater - Collections	$ -	$ 16,719	$ 16,719
530-51-1 Harbors	$ 2,039	$ -	$ 2,039
531-52-1 Docks - Administration	$ 1,159	$ -	$ 1,159
538-24-3 WW Extension - Administration	$ -	$ 958	$ 958
539-24-3 Water Extension - Eng Water Extension	$ -	$ 412	$ 412
550-55-1 Bartlett Regional Hospital	$ 265	$ -	$ 265
560-50-1 Airport - Administration	$ 6,661	$ 36,235	$ 42,896
602-79-1 Fleet - Administration	$ 11,868	$ 48,989	$ 60,857
640-44-1 Building Maintenance	$ 2,822	$ 12,435	$ 15,257
680-60-1 Risk - Administration	$ 4,145	$ 25,684	$ 29,829
Total	**$ 128,544**	**$ 514,174**	**$642,718**

11 Library

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

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

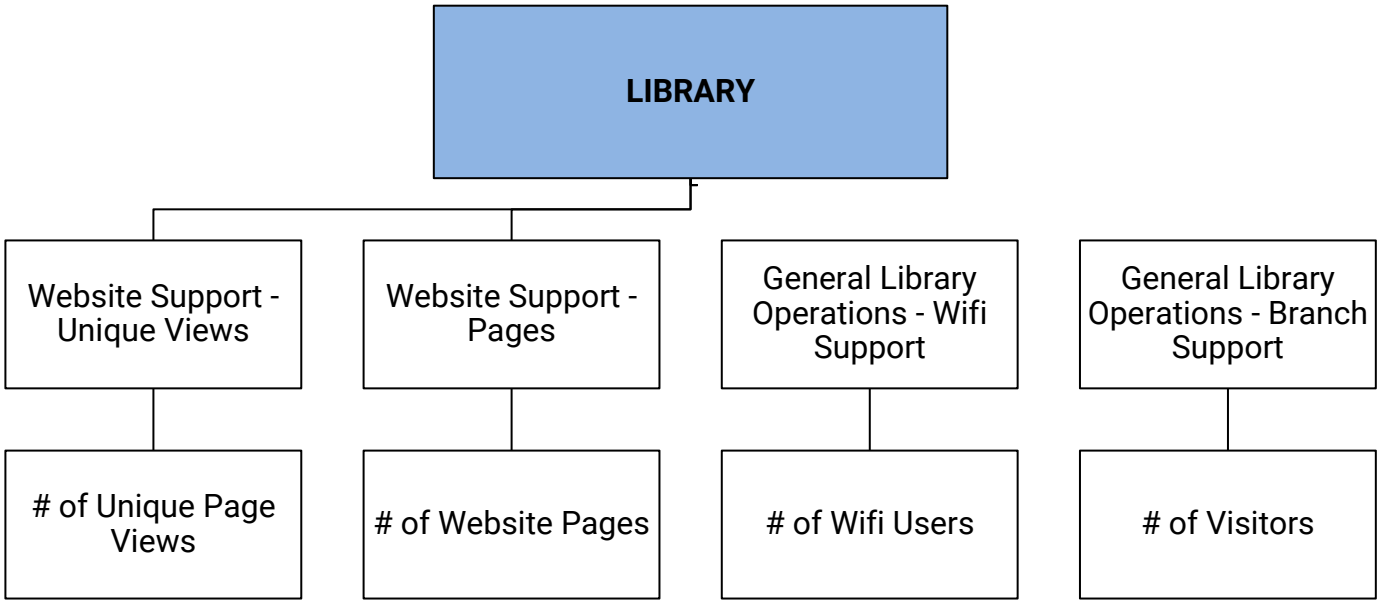
- **Website Support - Pages –** relates to support associated with managing the City's website, including departmental pages. This function is allocated based on number of website pages per Fund, Department, and Division[11].

- **General Library Operations – WiFi Support –** relates to support associated with providing the community and tourists access to free WiFi while at the Library. This function is allocated based on the number of WiFi users[12].

- **General Library Operations – Branch Support –** relates to support associated with providing the community access to the Library and the use of the Library's Resources. This function is allocated based on the number of visitors.[13]

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

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


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

COSTS TO BE ALLOCATED

110-23-1 Library

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,923,597		$ 2,923,597
Non-Operational Expenses	$ (289,895)		
Total Deductions	$ (289,895)		$ (289,895)
Incoming Costs			
110-11-1 City Attorney	$ 10,060	$ 787	$ 10,847
110-12-1 City Manager	$ 19,888	$ 2,440	$ 22,328
110-3- Clerk	$ 4,316	$ 1,005	$ 5,321
110-8-1 Human Resources	$ 19,488	$ 3,389	$ 22,877
110-06/15- MIS	$ 12,799	$ 804	$ 13,603
110-17-3 Controller	$ 57,460	$ 1,925	$ 59,386
110-17-4 Treasury	$ 10,568	$ 229	$ 10,797
110-17-6 Purchasing	$ 8,813	$ 224	$ 9,037
110-23-1 Library		$ 12,810	$ 12,810
Total Incoming Costs	**$ 143,393**	**$ 23,613**	**$ 167,006**
Benefits - PERS	$ (100,191)		
Capital	$ (32,931)		
Revenues	$ (334,837)		
Reimbursable Expenses	$ 18,200		
Total Cost Adjustments	**$ (449,759)**		**$ (449,759)**
Total Costs to be Allocated	**$ 2,327,336**	**$ 23,613**	**$ 2,350,949**

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	$ 1,303,358	$ 13,034	$ 52,134	$ 65,168	$ 1,173,022
Benefits	$ 710,508	$ 7,105	$ 28,420	$ 35,525	$ 639,458
Benefits - PERS	$ 100,191	$ 1,002	$ 4,008	$ 5,010	$ 90,172
Subtotal Personnel Cost	**$ 2,114,057**	**$ 21,141**	**$ 84,562**	**$ 105,703**	**$ 1,902,651**
Operating Services & Supplies					
General Supplies	$ 122,457	$ 1,225	$ 4,898	$ 6,123	$ 110,211
Insurance	$ 41,800	$ 418	$ 1,672	$ 2,090	$ 37,620
Miscellaneous Expenses	$ 22,245	$ 222	$ 890	$ 1,112	$ 20,021
Other Expenses	$ 77,579	$ 776	$ 3,103	$ 3,879	$ 69,821
Postage	$ 31,500	$ 315	$ 1,260	$ 1,575	$ 28,350
Printing	$ 459	$ 5	$ 18	$ 23	$ 413
Professional Services	$ 49,350	$ 494	$ 1,974	$ 2,468	$ 44,415
Public Utility Services	$ 114,679	$ 1,147	$ 4,587	$ 5,734	$ 103,211
Reimbursable Expenses	$ (18,200)	$ (182)	$ (728)	$ (910)	$ (16,380)
Rentals and Leases	$ 15,413	$ 154	$ 617	$ 771	$ 13,872
Repairs and Maintenance	$ 312,600	$ 3,126	$ 12,504	$ 15,630	$ 281,340
Travel and Training	$ 6,725	$ 67	$ 269	$ 336	$ 6,053
Capital Outlay	$ 32,931	$ 329	$ 1,317	$ 1,647	$ 29,638
Subtotal Operating Cost	**$ 809,539**	**$ 8,095**	**$ 32,382**	**$ 40,477**	**$ 728,585**
DEPARTMENTAL EXPENDITURES	**$ 2,923,597**	**$ 29,236**	**$ 116,944**	**$ 146,180**	**$ 2,631,237**
Disallowed Costs					
Non-Operational Expenses	$ (289,895)	$ (2,899)	$ (11,596)	$ (14,495)	$ (260,905)
Subtotal Disallowed Costs	**$ (289,895)**	**$ (2,899)**	**$ (11,596)**	**$ (14,495)**	**$ (260,905)**
Cost Adjustments					
Benefits - PERS	$ (100,191)	$ (1,002)	$ (4,008)	$ (5,010)	$ (90,172)
Capital	$ (32,931)	$ (329)	$ (1,317)	$ (1,647)	$ (29,638)
Revenues	$ (334,837)	$ (3,348)	$ (13,393)	$ (16,742)	$ (301,353)
Reimbursable Expenses	$ 18,200	$ 182	$ 728	$ 910	$ 16,380
Subtotal Cost Adjustments	**$ (449,759)**	**$ (4,498)**	**$ (17,990)**	**$ (22,488)**	**$ (404,783)**
FUNCTIONAL COST	**$ 2,183,943**	**$ 21,839**	**$ 87,358**	**$ 109,197**	**$ 1,965,549**
First Allocation					
Incoming - All Others	$ 143,393	$ 1,434	$ 5,736	$ 7,170	$ 129,054
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,327,336**	**$ 23,273**	**$ 93,093**	**$ 116,367**	**$ 2,094,602**
Second Allocation					
Incoming - All Others	$ 23,613	$ 236	$ 945	$ 1,181	$ 21,252
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 23,613**	**$ 236**	**$ 945**	**$ 1,181**	**$ 21,252**
TOTAL ALLOCATED	**$ 2,350,949**	**$ 23,509**	**$ 94,038**	**$ 117,547**	**$ 2,115,854**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Unique Views							
110-11-1 City Attorney	20,527.00	0.851%	$ 198		$ 198		$ 198
110-12-1 City Manager	44,649.00	1.851%	$ 431		$ 431		$ 431
110-3- Clerk	64,341.00	2.667%	$ 621		$ 621		$ 621
110-8-1 Human Resources	181,406.00	7.520%	$ 1,750		$ 1,750		$ 1,750
110-17-1 Finance Administration	167,641.00	6.950%	$ 1,617		$ 1,617		$ 1,617
110-23-1 Library	155,567.00	6.449%	$ 1,501		$ 1,501		$ 1,501
110-10-1 Mayor and Assembly	73,189.00	3.034%	$ 706		$ 706	$ 10	$ 716
110-16-1 CDD - Administration	85,641.00	3.550%	$ 826		$ 826	$ 11	$ 838
110-17-2 Finance - Assessors	191,143.00	7.924%	$ 1,844		$ 1,844	$ 25	$ 1,870
110-24-1 Engineering - Administration	112,426.00	4.661%	$ 1,085		$ 1,085	$ 15	$ 1,100
209-22-1 Police - Administration	536,034.00	22.221%	$ 5,172		$ 5,172	$ 71	$ 5,243
209-46-1 Parks and Recreation - Administration	243,437.00	10.092%	$ 2,349		$ 2,349	$ 32	$ 2,381
210-1-1 Fire - Administration Non-Program	40,758.00	1.690%	$ 393		$ 393	$ 5	$ 399
235-28-1 Eaglecrest - Administration	345,120.00	14.307%	$ 3,330		$ 3,330	$ 46	$ 3,376
530-51-1 Harbors	43,331.00	1.796%	$ 418		$ 418	$ 6	$ 424
560-50-1 Airport - Administration	107,040.00	4.437%	$ 1,033		$ 1,033	$ 14	$ 1,047
Total	**2,412,250.00**	**100.000%**	**$ 23,273**	**$ -**	**$ 23,273**	**$ 236**	**$ 23,509**

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

Source of Allocation: **Library Data Report**

110-23-1 Library

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Website Support - Pages							
110-11-1 City Attorney	7.00	0.787%	$ 733		$ 733		$ 733
110-12-1 City Manager	26.00	2.925%	$ 2,723		$ 2,723		$ 2,723
110-3- Clerk	31.00	3.487%	$ 3,246		$ 3,246		$ 3,246
110-8-1 Human Resources	25.00	2.812%	$ 2,618		$ 2,618		$ 2,618
110-17-1 Finance Administration	40.00	4.499%	$ 4,189		$ 4,189		$ 4,189
110-23-1 Library	108.00	12.148%	$ 11,309		$ 11,309		$ 11,309
110-10-1 Mayor and Assembly	21.00	2.362%	$ 2,199		$ 2,199	$ 30	$ 2,229
110-16-1 CDD - Administration	191.00	21.485%	$ 20,001		$ 20,001	$ 277	$ 20,278
110-24-1 Engineering - Administration	87.00	9.786%	$ 9,110		$ 9,110	$ 126	$ 9,236
209-22-1 Police - Administration	60.00	6.749%	$ 6,283		$ 6,283	$ 87	$ 6,370
209-46-1 Parks and Recreation - Administration	202.00	22.722%	$ 21,153		$ 21,153	$ 293	$ 21,445
210-1-1 Fire - Administration Non-Program	26.00	2.925%	$ 2,723		$ 2,723	$ 38	$ 2,760
530-51-1 Harbors	31.00	3.487%	$ 3,246		$ 3,246	$ 45	$ 3,291
560-50-1 Airport - Administration	34.00	3.825%	$ 3,560		$ 3,560	$ 49	$ 3,610
Total	**889.00**	**100.000%**	**$ 93,093**	**$ -**	**$ 93,093**	**$ 945**	**$ 94,038**

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		6,736.43	32.535%	$ 37,860		$ 37,860	$ 384	$ 38,244
-- Citywide Support		13,968.57	67.465%	$ 78,507		$ 78,507	$ 797	$ 79,303
	Total	**20,705.00**	**100.000%**	**$ 116,367**	**$ -**	**$ 116,367**	**$ 1,181**	**$ 117,547**

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		11,733.43	8.801%	$ 184,353		$ 184,353	$ 1,870	$ 186,224
-- Citywide Support		121,580.57	91.199%	$ 1,910,249		$ 1,910,249	$ 19,381	$ 1,929,630
	Total	**133,314.00**	**100.000%**	**$ 2,094,602**	**$ -**	**$ 2,094,602**	**$ 21,252**	**$ 2,115,854**

Allocation Basis: **# of Visitors**

Source of Allocation: **Library Visitor Log**

ALLOCATION SUMMARY

110-23-1 Library

	Website Support - Unique Views	Website Support - Pages	General Library Operations - Wifi Support	General Library Operations - Branch Support	Total
110-11-1 City Attorney	$ 198	$ 733	$ -	$ -	$ 931
110-12-1 City Manager	$ 431	$ 2,723	$ -	$ -	$ 3,153
110-3- Clerk	$ 621	$ 3,246	$ -	$ -	$ 3,867
110-8-1 Human Resources	$ 1,750	$ 2,618	$ -	$ -	$ 4,368
110-17-1 Finance Administration	$ 1,617	$ 4,189	$ -	$ -	$ 5,806
110-23-1 Library	$ 1,501	$ 11,309	$ -	$ -	$ 12,810
110-10-1 Mayor and Assembly	$ 716	$ 2,229	$ -	$ -	$ 2,945
110-16-1 CDD - Administration	$ 838	$ 20,278	$ -	$ -	$ 21,115
110-17-2 Finance - Assessors	$ 1,870	$ -	$ -	$ -	$ 1,870
110-24-1 Engineering - Administration	$ 1,100	$ 9,236	$ -	$ -	$ 10,336
209-22-1 Police - Administration	$ 5,243	$ 6,370	$ -	$ -	$ 11,613
209-46-1 Parks and Recreation - Administration	$ 2,381	$ 21,445	$ -	$ -	$ 23,826
210-1-1 Fire - Administration Non-Program	$ 399	$ 2,760	$ -	$ -	$ 3,159
225-1-1 Marine Passenger Fees	$ -	$ -	$ 38,244	$ 186,224	$ 224,468
235-28-1 Eaglecrest - Administration	$ 3,376	$ -	$ -	$ -	$ 3,376
530-51-1 Harbors	$ 424	$ 3,291	$ -	$ -	$ 3,715
560-50-1 Airport - Administration	$ 1,047	$ 3,610	$ -	$ -	$ 4,657
-- Citywide Support	$ -	$ -	$ 79,303	$ 1,929,630	$ 2,008,933
Total	**$ 23,509**	**$ 94,038**	**$ 117,547**	**$ 2,115,854**	**$ 2,350,949**

9. Certificate of Indirect Costs

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

CITY AND BOROUGH OF JUNEAU, ALASKA
CERTIFICATE OF INDIRECT COSTS

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

(1) All costs included in this proposal February 23, 2024 to establish billing or final indirect costs rates for July 1, 2020 through June 30, 2021 are allowable in accordance with the requirements of 2 CFR Part 200, Cost Principles for State, Local, and Indian Tribal Governments (Title 2 CFR 200), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct:

City and Borough of Juneau, AK

Signature:

Name of Official:

Title:

Date of Execution: