TITLE 2 CFR PART 200 COMPLIANT
COST ALLOCATION PLAN - MARINE PASSENGER FEES

FY20 Actual Expenditures

CITY AND BOROUGH OF JUNEAU, AK

OCTOBER 25, 2021

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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, Alaska for the Marine Passenger Fee Special Revenue Fund. The City of Juneau currently charges the Marine Passenger Fee Fund for support provided by administrative City departments, as well as other city services to cruise ship passengers and tourists who visit the City of Juneau. The purpose of this study is to provide a defensible and documented analysis of the support provided by key city services within Juneau to the cruise ship passengers (Marine Passenger Fee Fund) and the residents and non-cruise ship tourists of the City. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of specific departmental costs between the Marine Passenger Fee Fund and Citywide support (tax or other funded support).

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 **OMB Compliant 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 2019 / 2020 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 results of this analysis indicated that the overall support provided to the Marine Passenger Fee (MPF) Fund from the City of Juneau general fund, property tax funded services, and special revenue sources are approximately $2,363,822. This support is comprised of costs from the Citywide Indirect 2 CFR Part 200 Cost Allocation Plan as well as the Police Department, Fire Department, Museum, Arboretum, Streets, Transit, and Sales Tax. The following table shows the breakout of the support by functional area:

Support Service	MPF Support
Citywide Support - General Service	$103,105
Citywide Support - Library Tourism	$136,704
Finance - Sales Tax	$29,460
Library - City Museum	$203,521
P&R Parks and Landscape - Administration	$169,514

Support Service	MPF Support
Arboretum - Administration	$48,266
Police	$1,092,219
Parks and Recreation - Admin & Areawide	$124,706
Capital Transit	$116,852
Streets	$89,546
Fire	$249,930
Total Allocated	**$2,363,822**

It is important to note that while the results of this plan provide an overall indirect cost amount associated with the Marine Passenger Fee Fund, this cost represents the maximum allowable and defensible amount associated with the MPF fund. The City has the discretion to set the cost recovery for the Marine Passenger Fee fund as any level up to the $2.4 million identified through this plan.

The following report provides a well-documents and defensible basis for the City's indirect overhead costs associated with the Marine Passenger Fee Fund, including the full detail regarding how cost centers were derived, the allocation bases used to allocated 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 Incident Support function of the Police Department allocated by incidents, then the basis for the allocation of that function shown on this schedule would be the number of incidents, and the source would potentially be CAD incidents.

- **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.

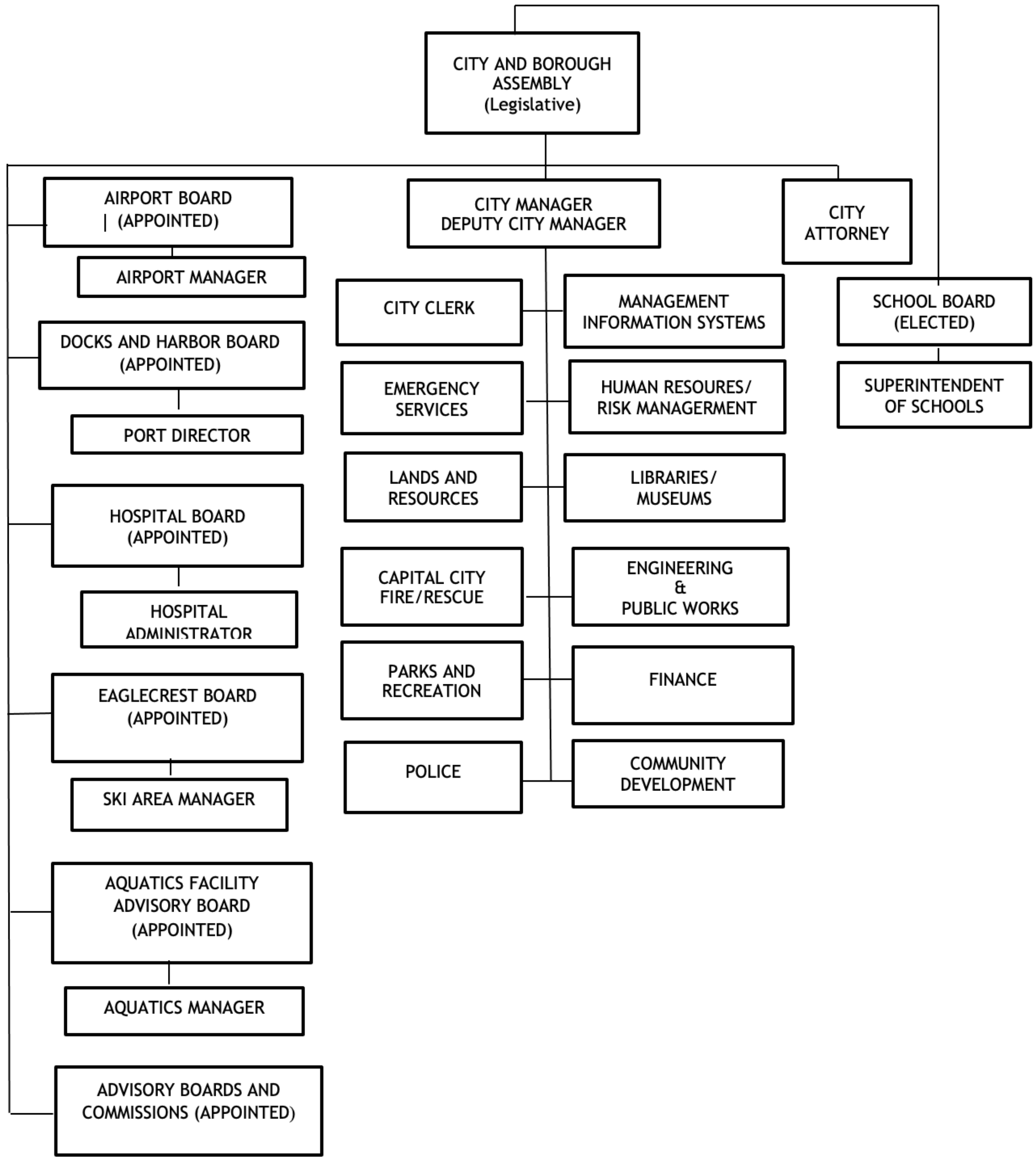
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

- **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
MANAGEMENT INFORMATION SYSTEMS
EMERGENCY SERVICES
HUMAN RESOURES/ RISK MANAGERMENT
LANDS AND RESOURCES
LIBRARIES/ MUSEUMS
CAPITAL CITY FIRE/RESCUE
ENGINEERING & PUBLIC WORKS
PARKS AND RECREATION
FINANCE
POLICE
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	NAME	MPF	Citywide	Subtotal	Direct Billed	Unallocated	Total
		Citywide Support - General Service	$ 103,105	$ -	$ 103,105	$ -	$ -	$ 103,105
		Citywide Support - Library Tourism	$ 137,143	$ 2,265,279	$ 2,402,422	$ -	$ -	$ 2,402,422
110	17-07	Finance - Sales Tax	$ 29,460	$ 178,878	$ 208,338	$ -	$ -	$ 208,338
110	23-02	Library - City Museum	$ 203,521	$ 253,197	$ 456,717	$ -	$ -	$ 456,717
110	41-01	P&R Parks and Landscape - Administration	$ 169,514	$ 1,754,723	$ 1,924,238	$ 83,600	$ -	$ 2,007,838
110	42-01	Arboretum - Administration	$ 48,266	$ 56,090	$ 104,355	$ -	$ -	$ 104,355
209	22	Police	$ 1,092,219	$ 12,944,062	$ 14,036,281	$ 197,400	$ -	$14,233,681
209	46	Parks and Recreation - Admin & Areawide Recreation Services	$ 124,706	$ 706,669	$ 831,376	$ -	$ -	$ 831,376
209	71	Capital Transit	$ 116,852	$ 5,029,850	$ 5,146,702	$ 17,900	$ -	$ 5,164,602
209	72	Streets	$ 89,546	$ 4,821,554	$ 4,911,100	$ 103,400	$ -	$ 5,014,500
210	01	Fire	$ 249,930	$ 8,807,120	$ 9,057,050	$ 341,600	$ -	$ 9,398,650
		Total Allocated	**$ 2,364,261**	**$ 36,817,423**	**$ 39,181,684**	**$ 743,900**	**$ -**	**$39,925,584**
		Direct Bill Adjustments			**$ -**			
		Proposed Costs	**$ 2,364,261**	**$ 36,817,423**	**$ 39,181,684**	**$ 743,900**	**$ -**	**$39,925,584**

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 Incident Support function of the Police Department allocated by incidents, then the basis for the allocation of that function shown on this schedule would be number of incidents, and the source would potentially be CAD incidents.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
-- Citywide Support - General Service			
	General Citywide Overhead	Indirect Costs from Citywide Cost Plan	FY20 OMB Cost Allocation Plan
0-0- Citywide Support - Library Tourism			
	Library Tourism Overhead	Indirect Costs from Citywide Cost Plan	FY20 OMB Cost Allocation Plan
110-17-07- Finance - Sales Tax			
	Tax Collection Support	Revenue by Type of Business	FY20 Tax Revenue by Business Type per Quarter
110-23-02- Library - City Museum			
	Museum Visitorship	# of Museum Visitors	Museum Visitor Log
110-41-01- P&R Parks and Landscape - Administration			
	Tourist Parks and Landscape Maintenance	Total Park and Landscape Maintenance Costs	FY20 Parks and Landscape Maint Cost per Facility
	City-Related Parks and Landscape Maintenance	Direct to Citywide	-
110-42-01- Arboretum - Administration			
	Arboretum Support	# of Visitors	FY20 and FY21 Arboretum Attendance
209-22- Police			
	Parking Support	# of Parking Tickets	FY20 # of Parking Tickets per Month
	CPV Support	# of CPV Permits	FY20 and FY21 CPV
	Training Support	# of Training Hours	-
	Incident Support	# of Incidents	FY20 # of Police Incidents by Area per Month
209-46- Parks and Recreation - Admin & Areawide Recreation Services			
	General Support	Direct to Residents	-
	Permit Issuance	Direct to MPF	-
209-71- Capital Transit			
	Ridership Support	# of Riders	FY20 Monthly Ridership Total
209-72- Streets			
	Street Maintenance	Direct Costs Associated with Downtown Maintenance	-
	MPF Street	Direct to MPF	-
210-01- Fire			
	Incident Support	# of Incidents	FY20 Fire Incidents by Month by Area
	EMS Support	# of EMS Responses	FY20 EMS - Cruise Ship Passenger Transports

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	NAME	Expenditures	Cost Adjustments	TOTAL $
		Citywide Support - General Service	$ -	$ 2,450,566	$ 2,450,566
		Citywide Support - Library Tourism	$ -	$ 2,402,422	$ 2,402,422
110	17-07	Finance - Sales Tax	$ 54,470	$ (54,470)	$ (0)
110	23-02	Library - City Museum	$ 495,039	$ (95,501)	$ 399,538
110	41-01	P&R Parks and Landscape - Administration	$ 1,956,893	$ (68,179)	$ 1,888,714
110	42-01	Arboretum - Administration	$ 200,054	$ (106,667)	$ 93,386
209	22	Police	$ 14,575,094	$ (544,074)	$ 14,031,020
209	46	Parks and Recreation - Admin & Areawide Recreation Services	$ 794,358	$ (156,238)	$ 638,120
209	71	Capital Transit	$ 6,708,671	$ (663,071)	$ 6,045,600
209	72	Streets	$ 5,568,474	$ (112,932)	$ 5,455,543
210	01	Fire	$ 10,864,109	$ (1,442,752)	$ 9,421,356
		Subtotal	$ 41,217,162	$ 1,609,103	$ 42,826,265
		Disallowed Items (All Departments)			$ (2,900,681)
		TOTAL ALLOCATED EXPENDITURES			**$ 39,925,584**

7. Grantee Departments (Receivers)

The focus of this plan is to determine indirect costs associated with providing services related to supporting marine passengers. As such, the following two receivers were developed:

- **Marine Passenger Fee Fund (MPF):** This receiver is allocated costs associated with services that directly relate to marine passengers.

- **Citywide:** This receiver is allocated costs associated with services that directly relate to the City and Borough of Juneau.

All costs identified that do not relate to Marine Passenger Fee Fund have been attributed to the Citywide receiver.

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.

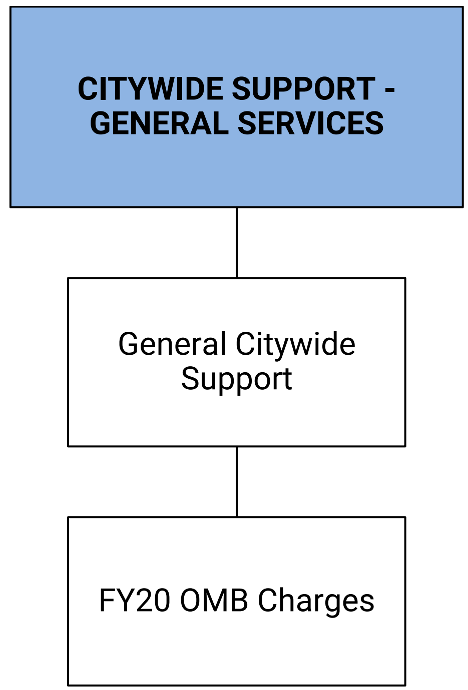
The following pages provide the detailed information outline above for each Central Service department.

1 Citywide Support – General Services

The Citywide Support – General Services Division was created to distribute the costs allocated from the Citywide OMB 2 CFR Part 200 Compliant Cost Allocation Plan to the central services and receivers of the Marine Passenger Fee Cost Allocation Plan. The purpose of these charges is to capture the indirect support received by funds and departments in this plan to show the full cost allocated to the Marine Passenger Fees Fund. The Support Services represent the costs allocated from the Law Office, Manager, Clerk, Finance, IT, and HR. Support Services costs are allocated to Receiving Departments through the following function:

- **General Citywide Overhead –** represents costs allocated to funds and departments from the Citywide OMB 2 CFR Part 200 Compliant Cost Allocation Plan. This function is allocated based upon total charges to the support departments and funds excluding Library Tourism based on charges from the Citywide OMB 2 CFR Part 200 Plan provided under separate cover.

The chart on the following page illustrates the functions and measures used to allocate Support Services 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.


CITYWIDE SUPPORT - GENERAL SERVICES
General Citywide Support
FY20 OMB Charges

COSTS TO BE ALLOCATED

-- Citywide Support - General Service

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Total Indirect Cost from Cost Allocation Plan	$2,450,566		
Total Cost Adjustments	**$2,450,566**		**$2,450,566**
Total Costs to be Allocated	**$2,450,566**	**$ -**	**$2,450,566**

DEPARTMENTAL EXPENSE DETAIL

-- Citywide Support - General Service

Expense Type	Expense ($)	General Admin	General Citywide Overhead
Personnel			
Subtotal Personnel Cost	**$ -**	**$ -**	**$ -**
Operating Services & Supplies			
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Total Indirect Cost from Cost Allocation Plan	$ 2,450,566		$ 2,450,566
Subtotal Cost Adjustments	**$ 2,450,566**	**$ -**	**$ 2,450,566**
FUNCTIONAL COST	**$ 2,450,566**	**$ -**	**$ 2,450,566**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 2,450,566**		**$ 2,450,566**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 2,450,566**		**$ 2,450,566**

-- Citywide Support - General Service

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Overhead							
110-17-07- Finance - Sales Tax	208,338.00	8.502%	$ 208,338		$ 208,338	$ -	$ 208,338
110-23-02- Library - City Museum	71,335.00	2.911%	$ 71,335		$ 71,335	$ -	$ 71,335
110-41-01- P&R Parks and Landscape - Administration	119,124.00	4.861%	$ 119,124		$ 119,124	$ -	$ 119,124
110-42-01- Arboretum - Administration	10,969.00	0.448%	$ 10,969		$ 10,969	$ -	$ 10,969
209-22- Police	630,232.00	25.718%	$ 630,232		$ 630,232	$ -	$ 630,232
209-46- Parks and Recreation - Admin & Areawide Recreation Services	193,710.00	7.905%	$ 193,710		$ 193,710	$ -	$ 193,710
209-71- Capital Transit	308,002.00	12.569%	$ 308,002		$ 308,002	$ -	$ 308,002
209-72- Streets	233,457.00	9.527%	$ 233,457		$ 233,457	$ -	$ 233,457
210-01- Fire	572,294.00	23.354%	$ 572,294		$ 572,294	$ -	$ 572,294
MPF	103,105.00	4.207%	$ 103,105		$ 103,105	$ -	$ 103,105
Total	**2,450,566.00**	**100.000%**	**$ 2,450,566**	**$ -**	**$ 2,450,566**	**$ -**	**$ 2,450,566**

Allocation Basis: **Indirect Costs from Citywide Cost Plan**

Source of Allocation: **FY20 OMB Cost Allocation Plan**

ALLOCATION SUMMARY

-- Citywide Support - General Service

	General Citywide Overhead	Total
110-17-07- Finance - Sales Tax	$ 208,338	$ 208,338
110-23-02- Library - City Museum	$ 71,335	$ 71,335
110-41-01- P&R Parks and Landscape - Administration	$ 119,124	$ 119,124
110-42-01- Arboretum - Administration	$ 10,969	$ 10,969
209-22- Police	$ 630,232	$ 630,232
209-46- Parks and Recreation - Admin & Areawide Recreation Services	$ 193,710	$ 193,710
209-71- Capital Transit	$ 308,002	$ 308,002
209-72- Streets	$ 233,457	$ 233,457
210-01- Fire	$ 572,294	$ 572,294
MPF	$ 103,105	$ 103,105
Total	**$ 2,450,566**	**$ 2,450,566**

2 Citywide Support – Library Tourism

The Citywide Support – Library Tourism was created as a cost center for this plan to separately show the indirect support allocated from the Library to the Marine Passenger Fees Fund based specifically on tourist utilization of Library services (branches and WiFi usage). Library Tourism costs are allocated to Receiving Departments through the following function:

- **Library Tourism Overhead –** represents costs allocated to Marine Passenger Fees from the Citywide OMB 2 CFR Part 200 Compliant Cost Allocation Plan to cruise ship passengers and citywide residents. This function is allocated based upon the FY20 OMB 2 CFR Part 200 Compliant Cost Allocation charges.

Library Tourism support was calculated through the indirect cost allocation plan through two different functional areas – Branch Support and WiFi support. The following subsections discuss the calculation methodology utilized by the project team to derive the support percentages to the cruise ship industry. The metrics calculated in the following subsections can be found on pages 177-178 of the Title 2 CFR Part 200 Cost Allocation Plan. The Marine Passenger Fee Fund Plan only shows the resulting dollar value charges shown on pg. 179 of the Title 2 CFR Part 200 Cost Allocation Plan.

2.1 Branch Support

The Branch support function is meant to reflect the impact that tourists have upon the library branches as it relates to collections, and use of library facilities. The following table shows by month, by branch, the total number of visitors for the last fiscal year (July 20- June 21) and whether it's a month when cruise ships dock.

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors	Cruise Ship Season
January	1170	2352	1053	No
February	2690	3418	1220	No
March	3280	3807	1460	No
April	3088	3417	1228	No
May	3291	3750	1393	Yes
June	4390	4028	1377	Yes
July	2175	3933	966	Yes
August	2941	4560	1087	Yes
September	3081	4071	1014	Yes
October	920	3692	850	No
November	0	0	0	No

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors	Cruise Ship Season
December	0	0	0	No
			11,648	

As the table indicates, there is an increase in the number of visitors in the Downtown Branch (easily accessible to cruise ship passengers) during the cruise ship season. The Valley Branch and the Douglas Branch are primarily used by residents, as such for purposes of this calculation, those visitors have only been considered as residents. The project team utilized the information from the previous table to calculate the average number of visitors during the cruise ship season per month only for the Downtown Branch and compared them to the average number of visitors during the non-cruise ship season per month also for the Downtown Branch. This difference helps calculate the increased visitors that could be attributed to the cruise ships docking in the City on average each month. This average per month is multiplied by the total number of months for the cruise ship industry (5 months) to arrive at the total number of cruise ship related passengers annually to the museum. The difference from the total is then attributable to residents. The following table shows these calculations:

Category	Amount
Average Number of Visitors per Month (May-Sept) – Downtown Branch	3,176
Average Number of Visitors per Other Months (Jan-Apr; Oct-Dec) – Downtown Branch	2,230
Difference between two averages (i.e. visitors attributed to cruise ship dockings)	**946**
Total Cruise Ship Visitors (Difference x 5 months)	**4,730**
Total Resident Visitors (Douglas Branch + Valley Branch + Difference from Downtown Branch)	**70,972**

The cruise ship visitors account for approximately 4,700 of the 76,000 visitors to the three different library branches or approximately 6% of the total visitors. This increased activity is due to the proximity of the library and the different types of information resources it provides.

2.2 WiFi Support

In addition to books and media material for checkout, the Juneau Library system also provides free WiFi. This is one of the many reasons that residents and tourists utilize the library branches. Similar to the number of visitors to the branches, the project team collected information regarding the number of WiFi users at each branch for the last fiscal year, as well as if it was the cruise ship season. The following table shows this information by month for the different library branches.

Month	Downtown Branch WiFi Users	Valley Branch WiFi Users	Douglas Branch WiFi Users	Cruise Ship Season
January	40	719	118	No
February	172	871	118	No
March	281	877	134	No
April	369	1,063	140	No
May	350	1,002	108	Yes
June	374	1,112	108	Yes
July				Yes
August	349	1,434	189	Yes
September	399	1,608	226	Yes
October	449	1,683	160	No
November	204	1,322	168	No
December	41	728	115	No
TOTAL	**3,028**	**12,419**	**1,581**	

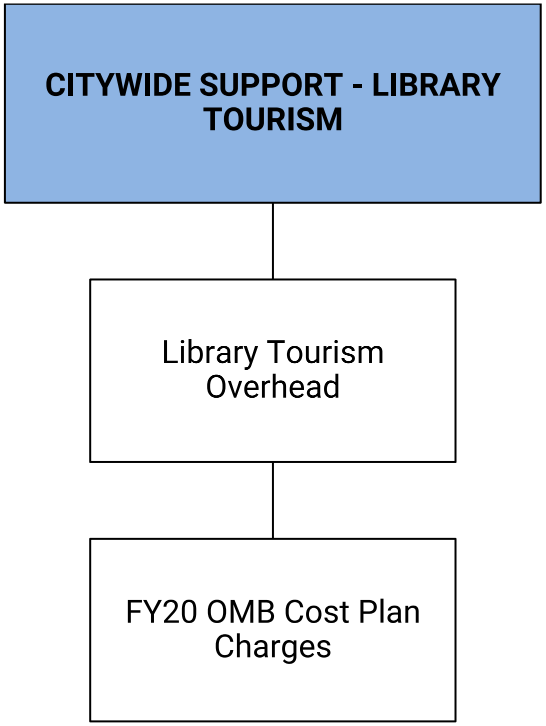
As the table indicates, there is an increase in the number of WiFi users in the Downtown Branch (easily accessible to cruise ship passengers) during the cruise ship season. The Valley Branch and the Douglas Branch are primarily used by residents, as such for purposes of this calculation, those WiFi users have only been considered as residents. The project team utilized the information from the previous table to calculate the average number of WiFi users during the cruise ship season per month only for the Downtown Branch and compared them to the average number of WiFi users during the non-cruise ship season per month also for the Downtown Branch. This difference helps calculate the increased WiFi users that could be attributed to the cruise ships docking in the City on average each month. This average per month is multiplied by the total number of months for the cruise ship industry (4 months) to arrive at the total number of cruise ship related passengers annually related to WiFi usage. The difference from the total is then attributable to residents. The following table shows these calculations:

Category	Amount
Average Number of WiFi Users per Month (May-Sept) – Downtown Branch	388
Average Number of WiFi Users per Other Months (Jan-Apr; Oct-Dec) – Downtown Branch	208
Difference between two averages (i.e. WiFi Users attributed to cruise ship dockings)	**180**
Total Cruise Ship WiFi Users (Difference x 4 months[1])	**721**
Total Resident WiFi Users (Douglas Branch + Valley Branch + Difference from Downtown Branch)	**16,307**

[1] Four months was used instead of five, as the Library was closed during July 2020.

The WiFi Usage for the Cruise Ship industry and passengers is approximately 700 users compared to 17,000 total users, which reflects 4% of the total users. However, it is important to note that even though there is a significant amount of support associated with WiFi usage, in terms of the cruise ship passengers, only 5% of the total Library direct and indirect costs are being allocated based upon WiFi Usage.

The chart on the following page illustrates the functions and measures used to allocate Indirect – Library Tourism 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.


CITYWIDE SUPPORT - LIBRARY TOURISM
Library Tourism Overhead
FY20 OMB Cost Plan Charges

COSTS TO BE ALLOCATED

0-0- Citywide Support - Library Tourism

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Total Indirect Cost from Cost Allocation Plan	$ 2,402,422		
Total Cost Adjustments	**$ 2,402,422**		**$ 2,402,422**
Total Costs to be Allocated	**$ 2,402,422**	**$ -**	**$ 2,402,422**

DEPARTMENTAL EXPENSE DETAIL

0-0- Citywide Support - Library Tourism

Expense Type	Expense ($)	General Admin	Library Tourism Overhead
Personnel			
Subtotal Personnel Cost	**$ -**	**$ -**	**$ -**
Operating Services & Supplies			
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Total Indirect Cost from Cost Allocation Plan	$ 2,402,422		$ 2,402,422
Subtotal Cost Adjustments	**$ 2,402,422**	**$ -**	**$ 2,402,422**
FUNCTIONAL COST	**$ 2,402,422**	**$ -**	**$ 2,402,422**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 2,402,422**		**$ 2,402,422**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 2,402,422**		**$ 2,402,422**

0-0- Citywide Support - Library Tourism

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Library Tourism Overhead							
MPF	137,143.00	5.709%	$ 137,143		$ 137,143	$ -	$ 137,143
Citywide	2,265,279.00	94.291%	$ 2,265,279		$ 2,265,279	$ -	$ 2,265,279
Total	**2,402,422.00**	**100.000%**	**$ 2,402,422**	**$ -**	**$ 2,402,422**	**$ -**	**$ 2,402,422**

Allocation Basis: **Indirect Costs from Citywide Cost Plan**

Source of Allocation: **FY20 OMB Cost Allocation Plan**

ALLOCATION SUMMARY

0-0- Citywide Support - Library Tourism

	Library Tourism Overhead	Total
MPF	$ 137,143	$ 137,143
Citywide	$ 2,265,279	$ 2,265,279
Total	**$ 2,402,422**	**$ 2,402,422**

3 Finance – Sales Tax

The Sales Tax Division in the Finance Department is responsible for collecting, auditing, reviewing and reporting on all sales tax collections for the City. The direct costs associated with the Sales Tax office are directly reimbursed through the different funds for which the office collects tax revenue. The indirect costs allocated to the Sales Tax Division are allocated through this plan to Receiving Departments through the following function:

- **Tax Collection Support –** represents the support provided by Sales Tax staff in reviewing and auditing collection information from city businesses and hotels during non-tourist and tourist seasons. This function is allocated based upon the revenue collected for each business type.

To obtain a better understanding of the revenue allocated to the Marine Passenger Fee Fund, the following table shows the total tax revenue collected by business type for each quarter of the year.

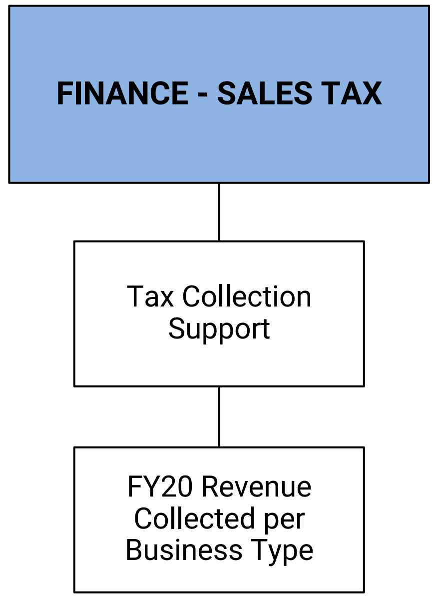
Business Type	CY2019 3rd Quarter	CY2019 4th Quarter	CY2020 1st Quarter	CY2020 2nd Quarter	FY2020 Total
Hotels and motels	$622,334	$201,493	$165,971	$111,008	$1,100,806
Bars	$240,968	$82,649	$67,653	$40,821	$432,091
Restaurants	$1,026,042	$578,384	$500,453	$425,935	$2,530,815
Air transportation and freight	$40,652	$13,225	$12,403	$15,616	$81,896
Taxicab and bus	$146,888	$32,948	$21,691	$10,650	$212,178
Car rentals	$120,937	$32,069	$32,210	$14,185	$199,401
Tour providers and travel agencies	$2,687,678	$172,416	$34,224	$46,292	$2,940,610
Jewelry stores and art galleries	$1,127,200	$30,680	$12,496	$14,642	$1,185,017
Curio and gift shops	$642,811	$47,201	$17,520	$16,481	$724,014
Photography stores	$15	$23	$161	$19	$218
Subtotal Tourist Related Taxes	**$6,655,525**	**$1,191,088**	**$864,783**	**$695,648**	**$9,407,045**
All Other Businesses	**$10,306,267**	**$8,961,533**	**$7,836,675**	**$8,206,225**	**$35,310,701**
Total Sales Tax	**$16,961,792**	**$10,152,622**	**$8,701,459**	**$8,901,874**	**$44,717,746**

The tourism business related support attributable to Marine Passengers would occur in the second and third quarter of the year (April-September). However, as the first and fourth quarter indicate there is some general tourism related tax that is not attributable to Marine Passenger Fees. Therefore, the project team took the average of the first and fourth quarter tourism related sales tax revenue and subtracted it from the second and third quarter sales tax revenue to arrive at the total tax revenue related to the Marine Passenger Fee Fund. The following table shows this calculation:

Category	Amount
Average of Quarters 1 and 4 Tourist Revenue	$1,027,936
Quarter 2 Total Revenue minus Average of Quarters 1 and 4	-$332,287
Quarter 3 Total Revenue minus Average of Quarters 1 and 4	$5,627,589
Total Marine Passenger Fee Related Sales Tax Revenue	**$6,323,238**

Based upon this information, the total Marine Passenger Fee sales tax related revenue is approximately $6.3 million. The overall sales tax revenue for the City is approximately $44.7 million. Therefore, Marine Passenger Fund accounts for approximately 14% of the City’s total Sales Tax related support. It is important to note that only the incoming cost support associated with the Sales Tax office is being allocated through this study. This support is meant to capture the additional workload related to sales tax revenue collection, processing, and auditing during the cruise ship season.

The chart on the following page illustrates the functions and measures used to allocate Sales Tax Office 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 - SALES TAX
Tax Collection Support
FY20 Revenue Collected per Business Type

COSTS TO BE ALLOCATED

110-17-07- Finance - Sales Tax

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 54,470		$ 54,470
Total Deductions	$ -		$ -
Incoming Costs			
-- Citywide Support - General Service	$ 208,338	$ -	$ 208,338
Total Incoming Costs	**$ 208,338**	**$ -**	**$ 208,338**
Benefits - PERS	$ (54,470)		
Total Cost Adjustments	**$ (54,470)**		**$ (54,470)**
Total Costs to be Allocated	**$ 208,338**	**$ -**	**$ 208,338**

DEPARTMENTAL EXPENSE DETAIL

110-17-07- Finance - Sales Tax

Expense Type	Expense ($)	General Admin	Tax Collection Support
Personnel			
Salary and Wages	$ 325,234	$ -	$ 325,234
Benefits	$ 178,292	$ -	$ 178,292
Benefits PERS	$ 54,470	$ -	$ 54,470
Subtotal Personnel Cost	**$ 557,997**	**$ -**	**$ 557,997**
Operating Services & Supplies			
General Supplies	$ 6,023	$ -	$ 6,023
Insurance	$ 2,000	$ -	$ 2,000
Capital Outlay	$ 210	$ -	$ 210
Other Expenses	$ 443	$ -	$ 443
Postage	$ 18,145	$ -	$ 18,145
Printing	$ 5,606	$ -	$ 5,606
Professional	$ 450	$ -	$ 450
Public utility services	$ 2,703	$ -	$ 2,703
Reimbursable Expenses	$ (551,777)	$ -	$ (551,777)
Rentals and leases	$ 1,971	$ -	$ 1,971
Repairs and maintenance	$ 10,700	$ -	$ 10,700
Subtotal Operating Cost	**$ (503,526)**	**$ -**	**$ (503,526)**
DEPARTMENTAL EXPENDITURES	**$ 54,470**	**$ -**	**$ 54,470**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (54,470)	$ -	$ (54,470)
Subtotal Cost Adjustments	**$ (54,470)**	**$ -**	**$ (54,470)**
FUNCTIONAL COST	**$ (0)**	**$ -**	**$ (0)**
First Allocation			
Incoming - All Others	$ 208,338	$ -	$ 208,338
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 208,338**		**$ 208,338**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 208,338**		**$ 208,338**

110-17-07- Finance - Sales Tax

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Tax Collection Support							
MPF	6,323,238	14.140%	$ 29,460		$ 29,460	$ -	$ 29,460
Citywide	38,394,508	85.860%	$ 178,878		$ 178,878	$ -	$ 178,878
Total	**44,717,745.83**	**100.000%**	**$ 208,338**	**$ -**	**$ 208,338**	**$ -**	**$ 208,338**

Allocation Basis: **Revenue by Type of Business**

Source of Allocation: **FY20 Tax Revenue by Business Type per Quarter**

ALLOCATION SUMMARY

110-17-07- Finance - Sales Tax

	Tax Collection Support	Total
MPF	$ 29,460	$ 29,460
Citywide	$ 178,878	$ 178,878
Total	**$ 208,338**	**$ 208,338**

4 City Museum

The Juneau Douglas City Museum is a museum dedicated to preserving cultural heritage of the Juneau Douglas Area. The museum is housed in the Veteran's Memorial Building, and has a variety of exhibits that are permanent and some that are temporary or rotating based upon different focus areas. The City Museum costs are allocated to Receiving Departments through the following function:

- **Museum Visitors –** represents the support provided by museum staff to residents, non-residents, and tourists in relation to development and presentation of museum exhibits. This function is allocated based on the number of museum visitors annually.

To determine the amount of visitors to the museum based upon tourism, the project team collected information regarding the number of visitors for a complete fiscal year. The museum is open year-round to everyone. The cruise ship season for Marine Passenger Fees typically runs from May through September. The following table shows by month the total number of visitors, as well as if it is considered a cruise ship month.

Month	Total # of Visitors	Cruise Ship Month (Yes or No)
July	3,564	Yes
August	3,898	Yes
September	2,455	Yes
October	717	No
November	842	No
December	812	No
January	938	No
February	893	No
March	666	No
April	-	No
May	-	Yes
June	268	Yes
TOTAL	**15,053**	

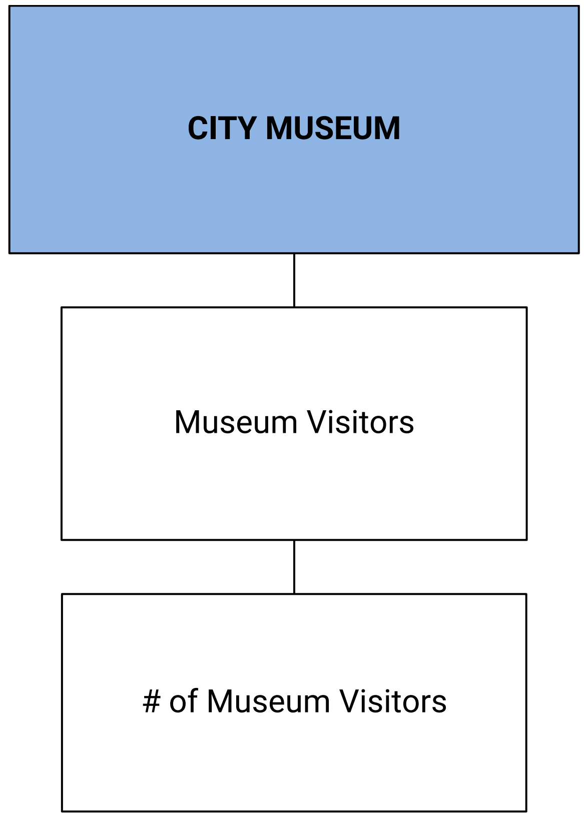
As the table indicates, there are increased visitors during the cruise ship months. It should be noted that some of it may have to do with the weather and the environment; however, during the off season, admission to the museum is sponsored by local community members and organizations for residents, creating a stronger incentive for residents to visit the museum in the off season. The project team utilized the information from the previous table to calculate the average number of visitors during the cruise ship season per month and compared them to the average number of visitors during the non-cruise ship season per month. This difference helps calculate the increased visitors that could be attributed to the cruise ships docking in the City on average each month. This average per month is multiplied by the total number of months for the cruise ship industry (4 months) to arrive at the total number of cruise ship related passengers annually to the museum. The difference from the total is then attributable to residents. The following table shows these calculations:

Category	Amount
Average Number of Visitors per Month (May-Sept)	2,037
Average Number of Visitors per Month (Jan-Apr; Oct-Dec)	695
Difference between two averages (i.e. visitors attributed to cruise ship dockings)	**1,342**
Total Cruise Ship Visitors (Difference x 4 months)[2]	**5,366**
Total Resident Visitors (Total visitors less cruise ship visitors)	**9,687**

Based upon the calculations above approximately 5,366 of the 15,053 visitors or 36% of the total visitors can be attributed to the cruise ship industry. The accessibility of the museum to the cruise ship passengers as well as the ability to experience the cultural heritage and history makes the museum a great draw for the tourists in the area.

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

[2] It was closed one of the months (during cruise ship season) so only 4 months of information was utilized.


CITY MUSEUM
Museum Visitors
# of Museum Visitors

COSTS TO BE ALLOCATED

110-23-02- Library - City Museum

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 495,039		$ 495,039
Grants	$ (14,155)		
Total Deductions	$ (14,155)		$ (14,155)
Incoming Costs			
-- Citywide Support - General Service	$ 71,335	$ -	$ 71,335
Total Incoming Costs	**$ 71,335**	**$ -**	**$ 71,335**
Revenue	$ (80,006)		
Benefits - PERS	$ (15,495)		
Total Cost Adjustments	**$ (95,501)**		**$ (95,501)**
Total Costs to be Allocated	**$ 456,717**	**$ -**	**$ 456,717**

DEPARTMENTAL EXPENSE DETAIL

110-23-02- Library - City Museum

Expense Type	Expense ($)	General Admin	Museum Visitorship
Personnel			
Salary and Wages	$ 220,728	$ -	$ 220,728
Benefits	$ 110,794	$ -	$ 110,794
Benefits PERS	$ 15,495	$ -	$ 15,495
Subtotal Personnel Cost	**$ 347,017**	**$ -**	**$ 347,017**
Operating Services & Supplies			
Advertising	$ 1,730	$ -	$ 1,730
General Supplies	$ 10,423	$ -	$ 10,423
Capital Outlay	$ 595	$ -	$ 595
Other contractual	$ 1,463	$ -	$ 1,463
Other Expenses	$ 851	$ -	$ 851
Postage	$ 657	$ -	$ 657
Printing	$ 1,819	$ -	$ 1,819
Professional	$ 24,232	$ -	$ 24,232
Public utility services	$ 23,067	$ -	$ 23,067
Reimbursable Expenses	$ (155)	$ -	$ (155)
Rentals and leases	$ 5,860	$ -	$ 5,860
Repairs and maintenance	$ 77,400	$ -	$ 77,400
Travel and Training	$ 80	$ -	$ 80
Subtotal Operating Cost	**$ 148,022**	**$ -**	**$ 148,022**
DEPARTMENTAL EXPENDITURES	**$ 495,039**	**$ -**	**$ 495,039**
Disallowed Costs			
Grants	$ (14,155)	$ -	$ (14,155)
Subtotal Disallowed Costs	**$ (14,155)**	**$ -**	**$ (14,155)**
Cost Adjustments			
Revenue	$ (80,006)	$ -	$ (80,006)
Benefits - PERS	$ (15,495)	$ -	$ (15,495)
Subtotal Cost Adjustments	**$ (95,501)**	**$ -**	**$ (95,501)**
FUNCTIONAL COST	**$ 385,382**	**$ -**	**$ 385,382**
First Allocation			
Incoming - All Others	$ 71,335	$ -	$ 71,335
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 456,717**		**$ 456,717**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 456,717**		**$ 456,717**

110-23-02- Library - City Museum

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Museum Visitorship							
MPF	6,707.86	44.562%	$203,521		$203,521	$ -	$203,521
Citywide	8,345.14	55.438%	$253,197		$253,197	$ -	$253,197
Total	**15,053.00**	**100.000%**	**$456,717**	**$ -**	**$456,717**	**$ -**	**$456,717**

Allocation Basis: **# of Museum Visitors**

Source of Allocation: **Museum Visitor Log**

ALLOCATION SUMMARY

110-23-02- Library - City Museum

	Museum Visitorship	Total
MPF	$ 203,521	$ 203,521
Citywide	$ 253,197	$ 253,197
Total	**$ 456,717**	**$ 456,717**

5 Parks and Landscape - Administration

Parks and Landscape Administration is responsible for the ground's maintenance and landscape maintenance of all city owned properties. Associated expenditures include staffing costs, as well as equipment and contract services related costs. Parks and Landscape Administration costs are allocated to Receiving Departments through the following functions:

- **Tourist Parks and Landscape Maintenance –** relates to labor, equipment, and contracted costs associated with the upkeep and maintenance of city parks, medians, fields, and trails utilized by tourists and residents. This function is allocated based upon the total park and landscape maintenance costs.

- **City-Related Parks and Landscape Maintenance –** relates to labor, equipment, and contracted costs associated with the upkeep and maintenance of city parks, medians, fields, and trails only utilized by residents. This function is allocated directly to citywide residents.

The City operates a variety of parks and trails, which are open to both residents and visitors. Data was collected from the City's parks and landscape maintenance system to calculate by park the impact of tourists and residents on the system for parks, trails, and open space that is shared by both residents and tourists. Any parks and facilities that are used primarily from residents were not included as those have been allocated directly to residents. The following table shows by city facility name, the total landscape and park maintenance cost, as well as the level of intensity of usage by tourists.

Facility	Landscape and Park Maintenance Cost	Level of Utilization by Tourists (High, Medium, Low, None)
Marine Park Plaza	$59,316	High
Seawalk (Zone A)	$72,843	High
Downtown Streets (Baskets, banners, etc.)	$13,499	High
Marine Parking Garage	$7,820	High
Marine Parking Garage Restrooms	$0	High
Downtown Juneau Library	$0	High
Ferry Way/Marine Way	$13,194	High
Marine Way Round About {3 beds} red dog hedge, trees and turf	$33,383	High
Centennial Hall	$25,475	High
Port Customs Building	$0	High
Cruiseship Terminal (Visitor Center)	$0	High
Visitor Center Kiosk	$0	High

Facility	Landscape and Park Maintenance Cost	Level of Utilization by Tourists (High, Medium, Low, None)
Homestead Park	$7,719	High
Kaxdigoowu Heen Dei Overlook, Trailhead and Parking Lot	$2,779	High
Jensen Olson Arboretum	$0	High
Amalga Meadows (Eagle Valley Center)	$0	High
Rainforest Trail	$5,878	High
Treadwell Trail- Savikko Park and Restroom	$6,947	High
Overstreet Park	$64,667	High
Seawalk (Zone B - through Overstreet)	$19,204	High
Downtown Streets (Baskets, banners, etc.)	$12,202	Medium
Downtown Transit Center and Parking Garage/Shoppers Lot/Telephone Hill Park	$22,181	Medium
Egan Dr ROW: Whittier - 10th	$3,841	Medium
Glacier Ave Row (Gold Crk)	$2,805	Medium
Main Street	$25,778	Medium
Second St & Franklin St Parking Lot	$387	Medium
Seward St Trees/planters	$2,250	Medium
Municipal Building	$0	Medium
Bishop Kenny Park	$6,712	Low
Cathedral Park	$7,502	Low
Cope Park	$27,164	Low
Perseverance Trailhead/ Last Chance Basin	$1,359	Low
Capital Park	$19,515	Low
Statter Harbor Building and Landscaping	$50,374	Low
Juneau Dougls Museum	$8,643	Low
Auke Lake Wayside	$0	Low
Mt Roberts Trailhead	$618	Low

As the table indicates, there are different facilities throughout the City with different levels of utilization for the tourists and cruise ship passengers. In order to determine the appropriate share of utilization of facilities by residents compared to visitors, the project team collected information on the potential to use parks.

Category	Amount
Total # of Residents	32,113
Number of Mean Park Visits per Person per Year[3]	49.8
Potential Annual Resident Visitors to Parks and Facilities	**1,599,227**
Potential Cruise Ship Passenger Visitors to Parks and Facilities	**1,325,800[4]**

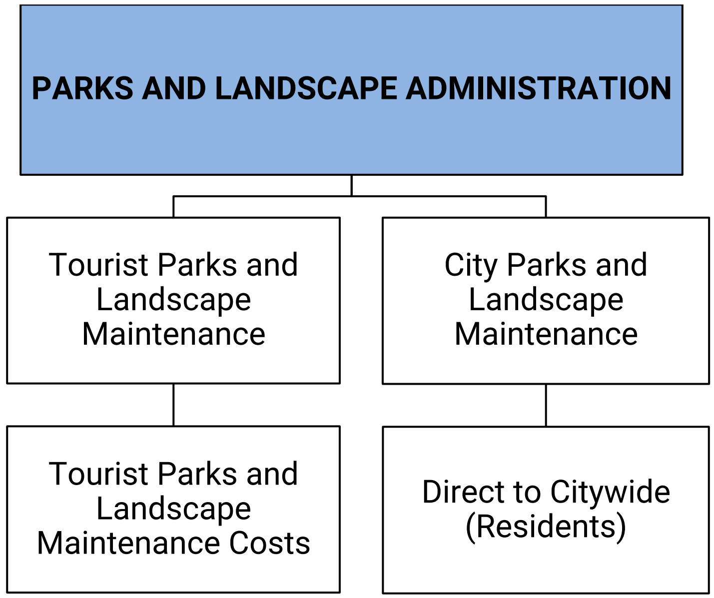
As the table indicates, there is the potential for approximately 1.3 million cruise ship visitors to use the parks and facilities, compared to approximately 1.6 million residents utilizing those same facilities throughout the year. Therefore, cruise ship passengers represent 45% of the overall support to park and landscape. However, while 1.3 million cruise ship passengers have the ability to use the parks they don't have the same utilization as residents. The following table breaks down utilization intensity of the cruise ship passengers, the total amount of parks and landscape costs, the percentage apportioned to the cruise ship passengers, and the resulting cost to the cruise ship passengers.

Park / Facility Utilization by Cruise Ship Passengers	Total Parks and Landscape Maintenance Costs	% Allocated to Cruise Ship based on Utilization	% of Parks and Landscape Costs Attributed to Cruise Ship Passengers	Total Park and Landscape Maintenance Costs Associated with Cruise Ship
High	$332,724	100%	45%	$150,811
Medium	$69,444	75%	45%	$23,607
Low	$121,887	50%	45%	$27,623
TOTAL	**$524,055**			**$202,041**

Based upon the table, approximately $202,000 of the $524,000 or 39%, of the overall parks and landscape and maintenance costs are attributable to the cruise ship industry. While it may seem that a higher percentage should be borne by residents, accounting for intensity of utilization helps ensure that only those parks and facilities with immediate accessibility to cruise ship passengers are being considered. Additionally, due to the sheer volume of cruise ship passengers with the potential to use the facilities compared to residents, there is a greater impact by the cruise ship industry.

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

[3] The number of mean park visits per person per year was calculated based off of the McDowell Group Survey for the Parks and Recreation Master Plan.
[4] The 1,325,800 estimate is for 2019 and is sourced from the Juneau and Southeast Alaska Economic Indicators and Outlook Edition: August 2019.


PARKS AND LANDSCAPE ADMINISTRATION
Tourist Parks and Landscape Maintenance
City Parks and Landscape Maintenance
Tourist Parks and Landscape Maintenance Costs
Direct to Citywide (Residents)

COSTS TO BE ALLOCATED

110-41-01- P&R Parks and Landscape - Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,956,893		$ 1,956,893
Total Deductions	$ -		$ -
Incoming Costs			
-- Citywide Support - General Service	$ 119,124	$ -	$ 119,124
Total Incoming Costs	**$ 119,124**	**$ -**	**$ 119,124**
Revenue	$ (17,990)		
Benefits - PERS	$ (50,189)		
Total Cost Adjustments	**$ (68,179)**		**$ (68,179)**
Total Costs to be Allocated	**$ 2,007,838**	**$ -**	**$ 2,007,838**

DEPARTMENTAL EXPENSE DETAIL

110-41-01- P&R Parks and Landscape - Administration

Expense Type	Expense ($)	General Admin	Tourist Parks and Landscape Maintenance	City-Related Parks and Landscape
Personnel				
Salary and Wages	$ 893,528	$ -	$ 297,843	$ 595,685
Benefits	$ 463,291	$ -	$ 154,430	$ 308,861
Benefits PERS	$ 50,189	$ -	$ 16,730	$ 33,460
Subtotal Personnel Cost	**$ 1,407,008**	**$ -**	**$ 469,003**	**$ 938,006**
Operating Services & Supplies				
Advertising	$ 35	$ -	$ 12	$ 23
General Supplies	$ 148,318	$ -	$ 49,439	$ 98,879
Insurance	$ 4,320	$ -	$ 1,440	$ 2,880
Capital Outlay	$ 9,485	$ -	$ 3,162	$ 6,323
Other Expenses	$ 185	$ -	$ 62	$ 123
Printing	$ 216	$ -	$ 72	$ 144
Professional	$ 49,316	$ -	$ 16,439	$ 32,877
Public utility services	$ 120,306	$ -	$ 40,102	$ 80,204
Reimbursable Expenses	$ (152,058)	$ -	$ (50,686)	$ (101,372)
Rentals and leases	$ 86,602	$ -	$ 28,867	$ 57,735
Repairs and maintenance	$ 276,094	$ -	$ 92,031	$ 184,063
Travel and Training	$ 7,064	$ -	$ 2,355	$ 4,710
Subtotal Operating Cost	**$ 549,884**	**$ -**	**$ 183,295**	**$ 366,590**
DEPARTMENTAL EXPENDITURES	**$ 1,956,893**	**$ -**	**$ 652,298**	**$ 1,304,595**
Disallowed Costs				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenue	$ (17,990)		$ (17,990)	
Benefits - PERS	$ (50,189)	$ -	$ (16,730)	$ (33,460)
Subtotal Cost Adjustments	**$ (68,179)**	**$ -**	**$ (34,720)**	**$ (33,460)**
FUNCTIONAL COST	**$ 1,888,714**	**$ -**	**$ 617,578**	**$ 1,271,136**
First Allocation				
Incoming - All Others	$ 119,124	$ -	$ 38,952	$ 80,172
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 2,007,838**		**$ 656,530**	**$ 1,351,308**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**
TOTAL ALLOCATED	**$ 2,007,838**		**$ 656,530**	**$ 1,351,308**

110-41-01- P&R Parks and Landscape - Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Tourist Parks and Landscape Maintenance							
MPF	202,041.00	38.553%	$ 253,114	$ 83,600	$ 169,514	$ -	$ 169,514
Citywide	322,014.00	61.447%	$ 403,415		$ 403,415	$ -	$ 403,415
Total	**524,055.00**	**100.000%**	**$ 656,530**	**$ 83,600**	**$ 572,930**	**$ -**	**$ 572,930**

Allocation Basis: **Total Park and Landscape Maintenance Costs**

Source of Allocation: **FY20 Parks and Landscape Maint Cost per Facility**

110-41-01- P&R Parks and Landscape - Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
City-Related Parks and Landscape Maintenance							
Citywide	100.00	100.000%	$ 1,351,308		$1,351,308	$ -	$ 1,351,308
Total	**100.00**	**100.000%**	**$ 1,351,308**	**$ -**	**$1,351,308**	**$ -**	**$ 1,351,308**

Allocation Basis: **Direct to Citywide**

ALLOCATION SUMMARY

110-41-01- P&R Parks and Landscape - Administration

	Tourist Parks and Landscape Maintenance	City-Related Parks and Landscape Maintenance	Total
MPF	$ 169,514	$ -	$ 169,514
Citywide	$ 403,415	$ 1,351,308	$ 1,754,723
Total	**$ 572,930**	**$ 1,351,308**	**$ 1,924,238**

6 Arboretum - Administration

The Jensen-Olson Arboretum is a City run and operated Historical Arboretum that is a public garden and has a national primrose collection. The Arboretum was donated to the City by Caroline Jensen, and opened to the public in 2007. It currently features over 1,200 native and cultivated species. Arboretum costs are allocated to Receiving Departments through the following function:

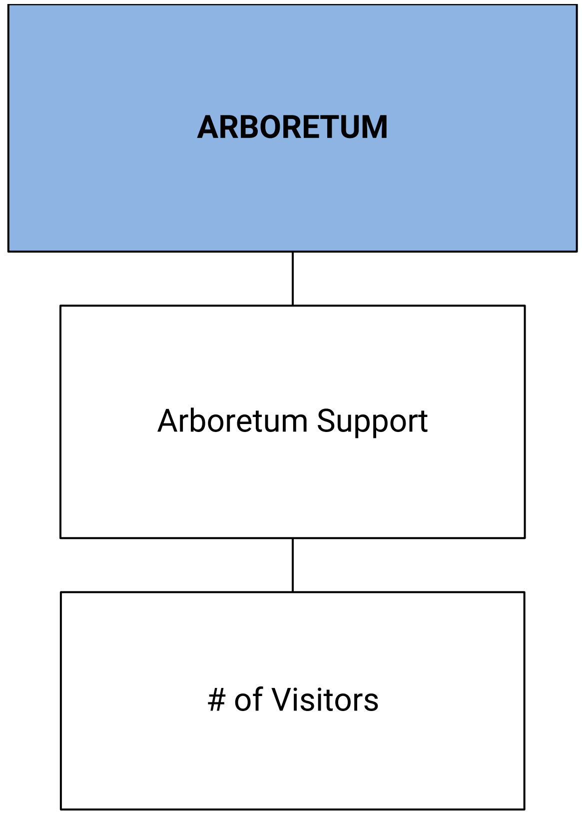
- **Arboretum Support –** represents support associated with the upkeep, maintenance, and preservation of the arboretum for enjoyment of residents, non-residents, and tourists. This also includes providing educational information regarding the native and cultivated species. This function is allocated based on the number of visitors to the arboretum.

The Arboretum is only open from March through September, for which monthly visitor information was collected. Visitors during cruise ship months were assumed to be equally resident and tourist, while visitors during non-cruise ship months were assumed to be residents only. The following table shows by month the number of total visitors and the number of visitors considered to be resident visitors:

Month	Total # of Visitors	% of Resident Visitors	# of Resident Visitors
March	102	100%	102
April	608	100%	608
May	1,740	50%	870
June	1,520	50%	760
July - September	5,500	50%	2,750
TOTAL	**9,470**		**5,090**

As the table indicates, based upon attributing half of the visitors as local residents, the total number of local visitors for the Arboretum are approximately 5,090 and represent 54% of the overall visitors. The assumption is that the remaining 4,380 visitors are cruise ship passengers.

The chart on the following page illustrates the functions and measures used to allocate Arboretum 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.


ARBORETUM
Arboretum Support
# of Visitors

COSTS TO BE ALLOCATED

110-42-01- Arboretum - Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 200,054		$ 200,054
Total Deductions	$ -		$ -
Incoming Costs			
-- Citywide Support - General Service	$ 10,969	$ -	$ 10,969
Total Incoming Costs	**$ 10,969**	**$ -**	**$ 10,969**
Revenue	$ (100,866)		
Benefits - PERS	$ (5,801)		
Total Cost Adjustments	**$ (106,667)**		**$ (106,667)**
Total Costs to be Allocated	**$ 104,355**	**$ -**	**$ 104,355**

DEPARTMENTAL EXPENSE DETAIL

110-42-01- Arboretum - Administration

Expense Type	Expense ($)	General Admin	Arboretum Support
Personnel			
Salary and Wages	$ 107,466	$ -	$ 107,466
Benefits	$ 45,417	$ -	$ 45,417
Benefits PERS	$ 5,801	$ -	$ 5,801
Subtotal Personnel Cost	**$ 158,684**	**$ -**	**$ 158,684**
Operating Services & Supplies			
Advertising	$ 529	$ -	$ 529
General Supplies	$ 11,044	$ -	$ 11,044
Insurance	$ 800	$ -	$ 800
Capital Outlay	$ 300	$ -	$ 300
Other Expenses	$ 523	$ -	$ 523
Postage	$ 98	$ -	$ 98
Printing	$ 500	$ -	$ 500
Professional	$ 410	$ -	$ 410
Public utility services	$ 5,267	$ -	$ 5,267
Rentals and leases	$ 4,025	$ -	$ 4,025
Repairs and maintenance	$ 16,164	$ -	$ 16,164
Travel and Training	$ 1,709	$ -	$ 1,709
Subtotal Operating Cost	**$ 41,369**	**$ -**	**$ 41,369**
DEPARTMENTAL EXPENDITURES	**$ 200,054**	**$ -**	**$ 200,054**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (100,866)	$ -	$ (100,866)
Benefits - PERS	$ (5,801)	$ -	$ (5,801)
Subtotal Cost Adjustments	**$ (106,667)**	**$ -**	**$ (106,667)**
FUNCTIONAL COST	**$ 93,386**	**$ -**	**$ 93,386**
First Allocation			
Incoming - All Others	$ 10,969	$ -	$ 10,969
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 104,355**		**$ 104,355**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 104,355**		**$ 104,355**

110-42-01- Arboretum - Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Arboretum Support							
MPF	4,380.00	46.251%	$ 48,266		$ 48,266	$ -	$ 48,266
Citywide	5,090.00	53.749%	$ 56,090		$ 56,090	$ -	$ 56,090
Total	**9,470.00**	**100.000%**	**$104,355**	**$ -**	**$104,355**	**$ -**	**$104,355**

Allocation Basis: **# of Visitors**

Source of Allocation: **FY20 and FY21 Arboretum Attendance**

ALLOCATION SUMMARY

110-42-01- Arboretum - Administration

	Arboretum Support	Total
MPF	$ 48,266	$ 48,266
Citywide	$ 56,090	$ 56,090
Total	**$ 104,355**	**$ 104,355**

7 Police

The Police Department is responsible for working towards the safety of all residents and visitors to the City of Juneau. The Department provides a variety of services such as animal control, criminal investigations, airport security, dispatch support for police and fire functions, as well as community engagement. The goals of the department are to ensure a safer community by working with the community to implement crime prevention techniques. It is important to note that not all services within the Police Department were allocated through this plan. Costs associated with Grants, Animal Control, and Airport Security were excluded from the allocation as these services do not have a direct connection or correlation to Marine Passenger fees. Police Department costs are allocated to Receiving Departments through the following functions:

- **Parking Support –** relates to support associated with processing parking tickets and citations in the downtown area. This function is allocated based upon the number of parking tickets issued.

- **Commercial Passenger Vehicle Support –** relates to support processing paperwork, inspecting commercial passenger vehicles and issuing permits for these vehicles on a bi-annual basis. This function is allocated based upon the number of CPV permits by type of commercial passenger vehicle.

- **Training Support –** relates to specific training that Police Department staff must receive on an annual basis in order to be able to respond to incidents at the harbor related to the cruise ship industry. This function is allocated based upon the number of training hours.

- **Incident Support –** relates to support associated with police administration, technical support, records, dispatch services, patrol, and investigations to residents and visitors of the City as it relates to responding and processing of incidents. This function is allocated based upon the number of police incidents in the City.

Due to the variety of support provided by the Police Department to marine passengers, the following subsections discuss the calculation of the costs attributed to the Marine Passenger Fee Fund for these four functions:

7.1 Parking Support

The parking support function in the Police department is related to enforcement of parking rules and regulations within the City. It also is a proxy for representing a portion of patrol support in relation to the parking enforcement activities. These activities were allocated based upon the number of parking tickets issued. The following table shows by month for fiscal year 2020, the total number of parking tickets issued and whether it was cruise ship season.

Month	# of Parking Tickets	Cruise Ship Season
Jul-19	646	Yes
Aug-19	598	Yes
Sep-19	499	Yes
Oct-19	381	No
Nov-19	212	No
Dec-19	187	No
Jan-20	217	No
Feb-20	379	No
Mar-20	444	No
Apr-20	43	No
May-20	94	Yes
Jun-20	111	Yes
TOTAL	**3,811**	

As the table indicates, there is a significant spike in the number of parking tickets during the cruise ship seasons. To determine the impact of the cruise ship passengers, information from the previous table was utilized to calculate the difference between the average number of parking tickets during the cruise ship season and the average number during the off-season. The following table shows this calculation.

Category	Amount
Average Number of Parking Tickets per Month (May-Sept)	389.6
Average Number of Parking Tickets per Month – Other Months (Jan-Apr; Oct-Dec)	266.1
Difference between two averages (i.e. parking tickets attributed to cruise ship dockings)	**123.5**
Total Cruise Ship Parking Tickets (Difference x 5 months)	**617**
Total Resident Visitors	**3,194**

As the table indicates, approximately 600 tickets of the 3,800 tickets are related to the cruise ship industry (passengers or crew members). This represents approximately 16% of total parking tickets.

7.2 Commercial Passenger Vehicle Support

The Police Department is responsible for processing, inspecting, and reviewing all commercial passenger vehicles. Commercial Passenger Vehicles have three types of permits – Class A, Class B, and Class C, each of which are annual permits. The Class A permits refer to taxis, Class B permits refer to the tour shuttles and tour vehicles, and Class C permits refer to human powered vehicles like pedicabs. The following table shows for 2020 and 2021, the total Class A, Class B, and Class C permits issued:

Category	2020	2021	Average
Class A Permits	3	3	3
Class B Permits	5	7	6
Class C Permits	0	0	0
TOTAL	**8**	**10**	**9**

Permits are issued annually, however, due to COVID-19, most of the 2020 and 2021 permits did not go past the application stage, therefore two years of information was utilized for this metric. As the Class B permits are for shuttles and tour buses that depart directly from the cruise ships, those are directly attributable to the cruise ship industry. However, the Class A and Class C permits are for taxis and pedicabs that operate year-round. The following table shows by class type, the percentage attributed to the Marine Passenger Fee fund, and the resulting total.

Category	2 year average	% Allocated to Marine Passenger Fee	Total to Marine Passenger Fee
Class A Permits	3	42%[5]	1.25
Class B Permits	6	100%	6
Class 3 Permits	0	42%[6]	0
Total Permits	**9**		**7.25**

As the table indicates, about 7 of the 9 Class A, B, and C permits are related to the Marine Passenger Fees, which represents almost 81% of the total number of permits.

[5] The 42% is calculated based upon taxi usage five months out of the year being primarily dedicated to cruise ship passengers.
[6] The 42% is calculated based upon taxi usage five months out of the year being primarily dedicated to cruise ship passengers.

7.3 Training Support

There are specific training activities in which the Police Department patrol staff must participate in order to provide support to the cruise ship industry. The hours include specialized training for responding to incidents at the cruise ship docks and harbors. However, as not all training received by sworn staff are related to the cruise ship industry, the total support to the cruise ship industry was taken as a percentage of the overall training provided to staff. The following table shows by training category, the total number of hours.

Category	Training Hours
Cruise Ship Specific Training	162[7]
All Other Training Hours	3,840[8]
Total Training Hours	**4,002**

The 162 hours of training out of the 4,002 total hours of training represents 4% of training hours directly attributable to the cruise ship industry.

7.4 Incident Support

Incident support not only captures the support provided by patrol officers responding to the incident, it also captures the support associated with supervisors, dispatchers, records and administrative staff. Information was collected regarding the number of incidents in FY20 by geographic area. The following table shows by month the total number of police incidents by area and whether it is cruise ship season.

Month	Douglas	Downtown	East Valley	Lemon Creek	Off Road	Out of Area	Out the Road	West Valley	Cruise Ship Season
Jul-19	238	1085	842	647	6	72	122	146	Yes
Aug-19	176	1018	838	690	2	93	124	117	Yes
Sep-19	170	975	709	596	2	83	92	110	Yes
Oct-19	170	838	769	564	2	81	71	115	No
Nov-19	150	821	620	490	4	81	68	78	No
Dec-19	142	754	722	484	1	81	42	73	No
Jan-20	208	925	805	516		82	62	58	No

[7] The 162 hours represent 2 hours of training that are done annually by sworn staff in relation to responses to the cruise ships and the harbor and dock area and for two full weeks for two officers (80 x 2 = 160) there is additional specialized training related to the cruise ship industry.

[8] The 3,840 hours of other types of training refer to standardized training that is given to all sworn staff. This training is for two weeks a year and is for 48 sworn staff.

Month	Douglas	Downtown	East Valley	Lemon Creek	Off Road	Out of Area	Out the Road	West Valley	Cruise Ship Season
Feb-20	191	1016	725	765	1	84	69	95	No
Mar-20	125	754	636	431		59	71	80	No
Apr-20	146	760	588	392	4	57	52	66	No
May-20	179	1049	813	521	2	60	122	104	Yes
Jun-20	167	1016	682	465	4	62	70	82	Yes
TOTAL	**2,062**	**11,011**	**8,749**	**6,561**	**28**	**895**	**965**	**1,124**	

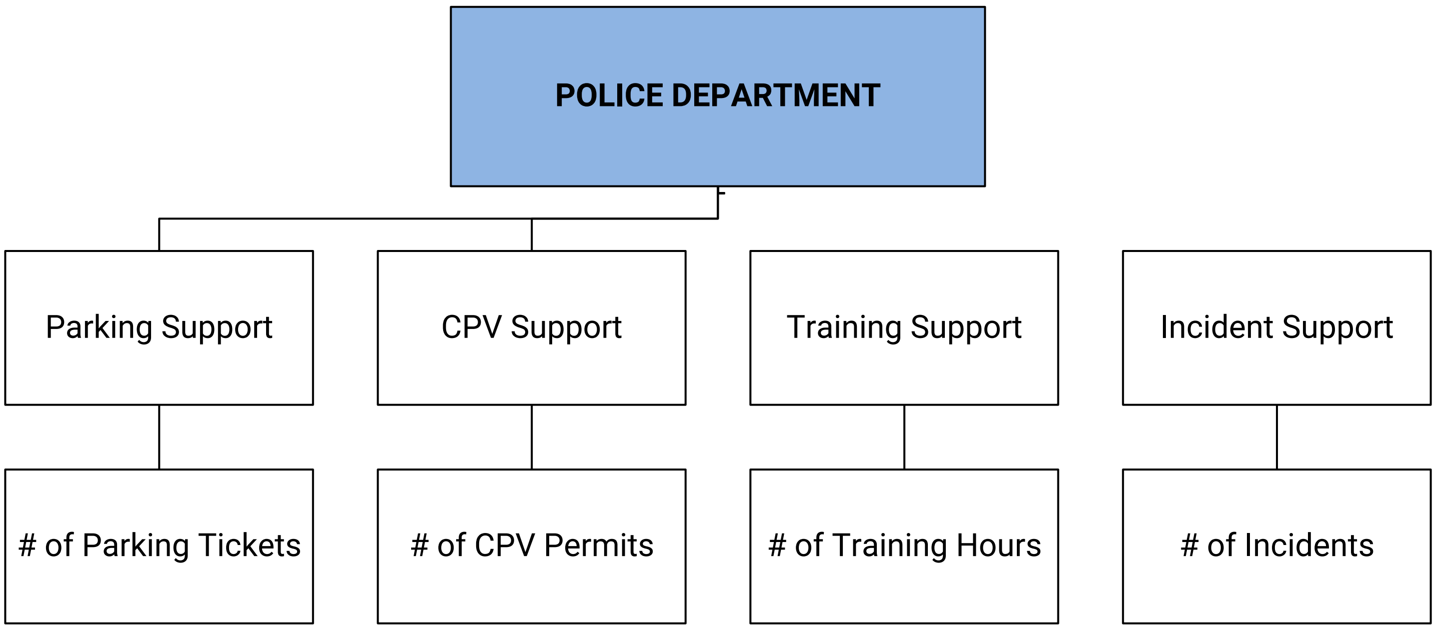
The bulk of the incidents are in the Downtown and the East Valley region. As can be seen, there is generally a spike in in incidents during the spring time. To determine the amount of support allocated in relation to the cruise ship passengers, information from the previous table was utilized to calculate the average number of incidents during the cruise ship season specific to the downtown area and the average number of incidents per month during the off-season. Information from Downtown was used, as that is where most of the passengers disembark and spend their time. The difference between these two calculations can be attributable to the cruise ship passengers. The following table shows this calculation:

Category	Amount
Average Number of Incidents per Month (May-Sept) – Downtown Area	2,870
Average Number of Incidents per Month – Other Months (Jan-Apr; Oct-Dec)	2,435
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	**435**
Total Cruise Ship Incidents (Difference x 5 months) – Downtown Area	**2,177**
Total Resident-Related Incidents[9]	**29,218**

Based upon the data collected, approximately 2,000 incidents of the 31,000 citywide incidents are related to cruise ship passengers or 7% of the total incidents.

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

[9] This represents the total of incidents of all other non-downtown regions, as well as the difference between the downtown incidents and the tourism-based incidents.


POLICE DEPARTMENT
Parking Support
CPV Support
Training Support
Incident Support
# of Parking Tickets
# of CPV Permits
# of Training Hours
# of Incidents

COSTS TO BE ALLOCATED

209-22- Police

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 14,575,094		$ 14,575,094
Fleet Replacement Reserve	$ (405,000)		
Capital and Transfers	$ (22,572)		
Total Deductions	$ (427,572)		$ (427,572)
Incoming Costs			
-- Citywide Support - General Service	$ 630,232	$ -	$ 630,232
Total Incoming Costs	**$ 630,232**	**$ -**	**$ 630,232**
Benefits - PERS	$ (544,074)		
Total Cost Adjustments	**$ (544,074)**		**$ (544,074)**
Total Costs to be Allocated	**$ 14,233,681**	**$ -**	**$ 14,233,681**

DEPARTMENTAL EXPENSE DETAIL

209-22- Police

Expense Type	Expense ($)	General Admin	Parking Support	CPV Support	Training Support	Incident Support
Personnel						
Salary and Wages	$ 8,315,951	$ -	$ 665,276	$ 166,319	$ 249,479	$ 7,234,877
Benefits	$ 3,802,446	$ -	$ 304,196	$ 76,049	$ 114,073	$ 3,308,128
Benefits PERS	$ 544,074	$ -	$ 43,526	$ 10,881	$ 16,322	$ 473,344
Subtotal Personnel Cost	**$ 12,662,471**	**$ -**	**$ 1,012,998**	**$ 253,249**	**$ 379,874**	**$ 11,016,350**
Operating Services & Supplies						
Advertising	$ 260	$ -	$ 21	$ 5	$ 8	$ 226
General Supplies	$ 349,581	$ -	$ 27,966	$ 6,992	$ 10,487	$ 304,135
Insurance	$ 60,094	$ -	$ 4,808	$ 1,202	$ 1,803	$ 52,282
Capital Outlay	$ 22,572	$ -	$ 1,806	$ 451	$ 677	$ 19,637
Miscellaneous Expenses	$ 73,686	$ -	$ 5,895	$ 1,474	$ 2,211	$ 64,107
Other contractual	$ 2,102	$ -	$ 168	$ 42	$ 63	$ 1,829
Other Expenses	$ 11,397	$ -	$ 912	$ 228	$ 342	$ 9,915
Postage	$ 12,548	$ -	$ 1,004	$ 251	$ 376	$ 10,916
Printing	$ 1,744	$ -	$ 139	$ 35	$ 52	$ 1,517
Professional	$ 583,471	$ -	$ 46,678	$ 11,669	$ 17,504	$ 507,620
Public utility services	$ 237,853	$ -	$ 19,028	$ 4,757	$ 7,136	$ 206,932
Reimbursable Expenses	$ (125,269)	$ -	$ (10,022)	$ (2,505)	$ (3,758)	$ (108,984)
Rentals and leases	$ 470,783	$ -	$ 37,663	$ 9,416	$ 14,123	$ 409,581
Repairs and maintenance	$ 139,028	$ -	$ 11,122	$ 2,781	$ 4,171	$ 120,955
Travel and Training	$ 72,775	$ -	$ 5,822	$ 1,455	$ 2,183	$ 63,314
Subtotal Operating Cost	**$ 1,912,624**	**$ -**	**$ 153,010**	**$ 38,252**	**$ 57,379**	**$ 1,663,982**
DEPARTMENTAL EXPENDITURES	**$ 14,575,094**	**$ -**	**$ 1,166,008**	**$ 291,502**	**$ 437,253**	**$ 12,680,332**
Disallowed Costs						
Fleet Replacement Reserve	$ (405,000)	$ -	$ (32,400)	$ (8,100)	$ (12,150)	$ (352,350)
Capital and Transfers	$ (22,572)	$ -	$ (1,806)	$ (451)	$ (677)	$ (19,637)
Subtotal Disallowed Costs	**$ (427,572)**	**$ -**	**$ (34,206)**	**$ (8,551)**	**$ (12,827)**	**$ (371,987)**
Cost Adjustments						
Benefits - PERS	$ (544,074)	$ -	$ (43,526)	$ (10,881)	$ (16,322)	$ (473,344)
Subtotal Cost Adjustments	**$ (544,074)**	**$ -**	**$ (43,526)**	**$ (10,881)**	**$ (16,322)**	**$ (473,344)**
FUNCTIONAL COST	**$ 13,603,449**	**$ -**	**$ 1,088,276**	**$ 272,069**	**$ 408,103**	**$ 11,835,000**
First Allocation						
Incoming - All Others	$ 630,232	$ -	$ 50,419	$ 12,605	$ 18,907	$ 548,302
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 14,233,681**		**$ 1,138,694**	**$ 284,674**	**$ 427,010**	**$ 12,383,302**
Second Allocation						
Incoming - All Others	$ -	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 14,233,681**		**$ 1,138,694**	**$ 284,674**	**$ 427,010**	**$ 12,383,302**

209-22- Police

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Parking Support							
MPF	617.29	16.197%	$ 184,440		$ 184,440	$ -	$ 184,440
Citywide	3,193.71	83.803%	$ 954,255		$ 954,255	$ -	$ 954,255
Total	**3,811.00**	**100.000%**	**$ 1,138,694**	**$ -**	**$ 1,138,694**	**$ -**	**$ 1,138,694**

Allocation Basis: **# of Parking Tickets**

Source of Allocation: **FY20 # of Parking Tickets per Month**

209-22- Police

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CPV Support							
MPF	7.25	80.556%	$ 229,320		$ 229,320	$ -	$ 229,320
Citywide	1.75	19.444%	$ 55,353		$ 55,353	$ -	$ 55,353
Total	**9.00**	**100.000%**	**$ 284,674**	**$ -**	**$ 284,674**	**$ -**	**$ 284,674**

Allocation Basis: **# of CPV Permits**

Source of Allocation: **FY20 and FY21 CPV**

209-22- Police

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Training Support							
MPF	162.00	4.048%	$ 17,285		$ 17,285	$ -	$ 17,285
Citywide	3,840.00	95.952%	$ 409,725		$ 409,725	$ -	$ 409,725
Total	**4,002.00**	**100.000%**	**$ 427,010**	**$ -**	**$ 427,010**	**$ -**	**$ 427,010**

Allocation Basis: **# of Training Hours**

209-22- Police

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Incident Support							
MPF	2,176.71	6.933%	$ 858,573	$ 197,400	$ 661,173	$ -	$ 661,173
Citywide	29,218.29	93.067%	$ 11,524,729		$ 11,524,729	$ -	$ 11,524,729
Total	**31,395.00**	**100.000%**	**$ 12,383,302**	**$ 197,400**	**$ 12,185,902**	**$ -**	**$ 12,185,902**

Allocation Basis: **# of Incidents**

Source of Allocation: **FY20 # of Police Incidents by Area per Month**

ALLOCATION SUMMARY

209-22- Police

	Parking Support	CPV Support	Training Support	Incident Support	Total
MPF	$ 184,440	$ 229,320	$ 17,285	$ 661,173	$ 1,092,219
Citywide	$ 954,255	$ 55,353	$ 409,725	$ 11,524,729	$ 12,944,062
Total	**$ 1,138,694**	**$ 284,674**	**$ 427,010**	**$ 12,185,902**	**$ 14,036,281**

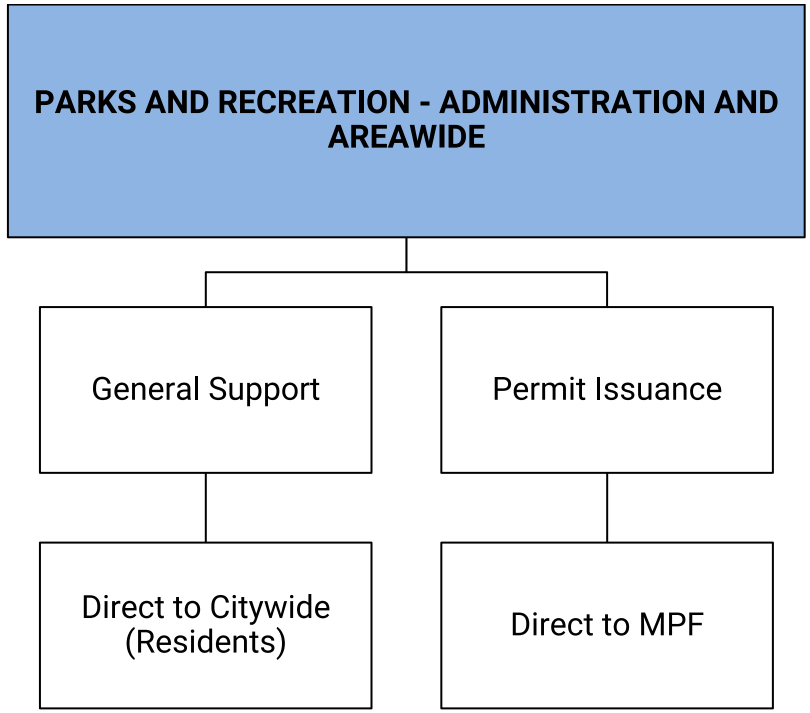
8 Parks and Recreation Administration and Areawide Recreation Services

The Juneau Parks and Recreation Department has a variety of divisions and services it provides. For the purposes of this study, only the costs associated with the Administration and Areawide Recreation Services Divisions were allocated, as staff within those divisions provide key support to residents of the City and visitors to the City. The Areawide Recreation division, with support from the Administration division provides general reception and phone support, answers questions related to the City and its services, is responsible for issue permits to tourism vendors commercial activities on Parks and Recreation-managed land and facilities and provides support and oversight to other recreation activities. Administration and Areawide Recreation Services are allocated to Receiving Departments through the following functions:

- **General Support –** this represents the support provided by the Administrative Division to resident-based activities and programs such as youth sports, youth activities, adult sports, aquatics, senior services, etc. This function is allocated directly to the residents of the City of Juneau.

- **Permit Issuance –** represents costs associated with answering questions, processing paperwork, tracking information, and issuing permits for commercial activities to vendors for tourism purposes. This function is directly allocated to the Marine Passenger Fees Fund, as the purpose of these tourism companies is to take cruise ship passengers on these trails.

The chart on the following page illustrates the functions and measures used to allocate Parks and Recreation – Administrative and Areawide Recreation 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.


PARKS AND RECREATION - ADMINISTRATION AND AREAWIDE
General Support
Permit Issuance
Direct to Citywide (Residents)
Direct to MPF

COSTS TO BE ALLOCATED

209-46- Parks and Recreation - Admin & Areawide Recreation Services

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 794,358		$ 794,358
Capital and Transfers	$ (454)		
Total Deductions	$ (454)		$ (454)
Incoming Costs			
-- Citywide Support - General Service	$ 193,710	$ -	$ 193,710
Total Incoming Costs	**$ 193,710**	**$ -**	**$ 193,710**
Revenue	$ (135,516)		
Benefits - PERS	$ (20,722)		
Total Cost Adjustments	**$ (156,238)**		**$ (156,238)**
Total Costs to be Allocated	**$ 831,376**	**$ -**	**$ 831,376**

DEPARTMENTAL EXPENSE DETAIL

209-46- Parks and Recreation - Admin & Areawide Recreation Services

Expense Type	Expense ($)	General Admin	General Support	Permit Issuance
Personnel				
Salary and Wages	$ 512,244	$ -	$ 435,407	$ 76,837
Benefits	$ 252,580	$ -	$ 214,693	$ 37,887
Benefits PERS	$ 20,722	$ -	$ 17,614	$ 3,108
Subtotal Personnel Cost	**$ 785,546**	**$ -**	**$ 667,714**	**$ 117,832**
Operating Services & Supplies				
Advertising	$ 3,493	$ -	$ 2,969	$ 524
General Supplies	$ 24,073	$ -	$ 20,462	$ 3,611
Insurance	$ 19,765	$ -	$ 16,800	$ 2,965
Capital Outlay	$ 454	$ -	$ 386	$ 68
Other contractual	$ 15,025	$ -	$ 12,772	$ 2,254
Other Expenses	$ 4,536	$ -	$ 3,855	$ 680
Postage	$ 326	$ -	$ 277	$ 49
Printing	$ 2,978	$ -	$ 2,532	$ 447
Professional	$ 88,452	$ -	$ 75,184	$ 13,268
Public utility services	$ 17,646	$ -	$ 14,999	$ 2,647
Reimbursable Expenses	$ (250,200)	$ -	$ (212,670)	$ (37,530)
Rentals and leases	$ 3,821	$ -	$ 3,247	$ 573
Repairs and maintenance	$ 68,000	$ -	$ 57,800	$ 10,200
Travel and Training	$ 10,443	$ -	$ 8,877	$ 1,567
Subtotal Operating Cost	**$ 8,812**	**$ -**	**$ 7,490**	**$ 1,322**
DEPARTMENTAL EXPENDITURES	**$ 794,358**	**$ -**	**$ 675,204**	**$ 119,154**
Disallowed Costs				
Capital and Transfers	$ (454)	$ -	$ (386)	$ (68)
Subtotal Disallowed Costs	**$ (454)**	**$ -**	**$ (386)**	**$ (68)**
Cost Adjustments				
Revenue	$ (135,516)	$ -	$ (115,189)	$ (20,327)
Benefits - PERS	$ (20,722)	$ -	$ (17,614)	$ (3,108)
Subtotal Cost Adjustments	**$ (156,238)**	**$ -**	**$ (132,802)**	**$ (23,436)**
FUNCTIONAL COST	**$ 637,666**	**$ -**	**$ 542,016**	**$ 95,650**
First Allocation				
Incoming - All Others	$ 193,710	$ -	$ 164,654	$ 29,057
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 831,376**		**$ 706,669**	**$ 124,706**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**
TOTAL ALLOCATED	**$ 831,376**		**$ 706,669**	**$ 124,706**

209-46- Parks and Recreation - Admin & Areawide Recreation Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Support							
Citywide	100.00	100.000%	$706,669		$ 706,669	$ -	$ 706,669
Total	**100.00**	**100.000%**	**$706,669**	**$ -**	**$ 706,669**	**$ -**	**$ 706,669**

Allocation Basis: **Direct to Residents**

209-46- Parks and Recreation - Admin & Areawide Recreation Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Permit Issuance							
MPF	100.00	100.000%	$124,706		$ 124,706	$ -	$ 124,706
Total	**100.00**	**100.000%**	**$124,706**	**$ -**	**$ 124,706**	**$ -**	**$ 124,706**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

209-46- Parks and Recreation - Admin & Areawide Recreation Services

	General Support	Permit Issuance	Total
MPF	$ -	$ 124,706	$ 124,706
Citywide	$ 706,669	$ -	$ 706,669
Total	**$ 706,669**	**$ 124,706**	**$ 831,376**

9 Capital Transit

The Capital Transit Department is responsible for administering the City's Bus system, including operations and maintenance of the vehicle fleet as well as the transit centers. The Department is responsible for maintaining the buses and designing bus routes for residents and visitors to access different City areas and services. Costs associated with Capital Transit are allocated to Receiving Departments through the following function:

- **Ridership Support –** represents costs associated with Capital Transit administrative staff, bus drivers, bus maintenance, transit center maintenance, and route development. This function is allocated based upon the number of riders.

In order to determine the ridership support related to Marine Passengers, annual ridership information was collected for fiscal year 2020. The following table shows by month the number of riders for FY20 and whether it is a cruise ship month.

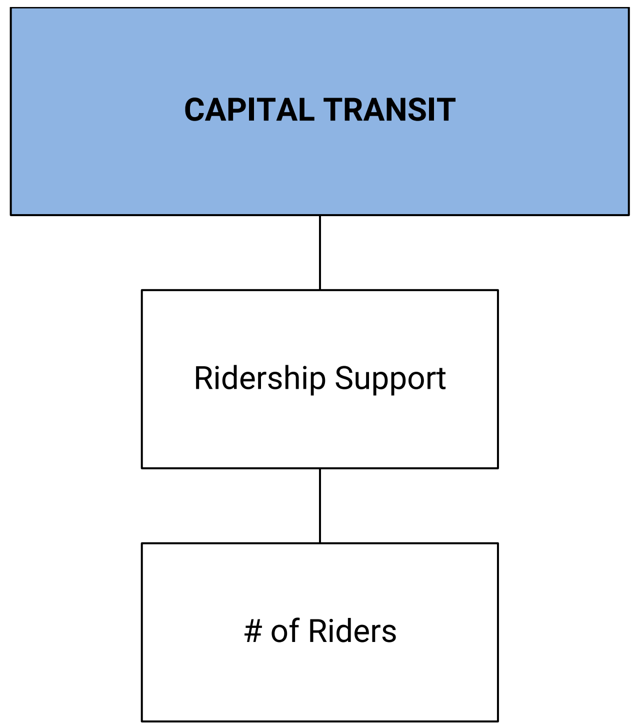
Month	FY20 # of Riders	Cruise Ship Month (Yes or No)
July	94,286	Yes
August	101,162	Yes
September	83,825	Yes
October	81,221	No
November	69,052	No
December	70,318	No
January	73,198	No
February	75,504	No
March	63,104	No
April	30,452	No
May	34,105	Yes
June	38,485	Yes
TOTAL	**814,712**	

As the table indicates, there is a spike in riders during the cruise ship season (this is not true for May and June due to COVID-19) as the main transit center is near the docking of the cruise ships and can be utilized by cruise crews, as well as passengers to travel to different parts of the City. The information from the previous table was used to calculate the average number of riders during the cruise ship season per month and compared to the average number of riders during the non-cruise ship season per month. This difference helps calculate the increased riders that could be attributed to the cruise ships docking in the City on average each month. This average per month is multiplied by the total number of months for the cruise ship industry (5 months) to arrive at the total number of cruise ship related passengers that are using the City's transit system. The difference from the total is then attributable to residents. The following table shows these calculations:

Category	Amount
Average Number of Riders per Month (May-Sept)	70,373
Average Number of Riders per Month (Jan-Apr; Oct-Dec)	66,121
Difference between two averages (i.e. riders attributed to cruise ship dockings)	**4,251**
Total Cruise Ship Riders (Difference x 5 months)	**21,257**
Total Resident Riders	**793,455**

Based upon the calculations above, approximately 21,000 of the 815,000 transit riders or 3% of the total riders can be attributed to the cruise ship industry.

The chart on the following page illustrates the functions and measures used to allocate Capital Transit 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.


CAPITAL TRANSIT
Ridership Support
# of Riders

COSTS TO BE ALLOCATED

209-71- Capital Transit

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 6,708,671		$ 6,708,671
Paratransit	$ (1,000,000)		
Fleet Replacement Reserve	$ (189,000)		
Total Deductions	$ (1,189,000)		$ (1,189,000)
Incoming Costs			
-- Citywide Support - General Service	$ 308,002	$ -	$ 308,002
Total Incoming Costs	**$ 308,002**	**$ -**	**$ 308,002**
Revenue	$ (475,269)		
Benefits - PERS	$ (187,803)		
Total Cost Adjustments	**$ (663,071)**		**$ (663,071)**
Total Costs to be Allocated	**$ 5,164,602**	**$ -**	**$ 5,164,602**

DEPARTMENTAL EXPENSE DETAIL

209-71- Capital Transit

Expense Type	Expense ($)	General Admin	Ridership Support
Personnel			
Salary and Wages	$ 2,885,233	$ -	$ 2,885,233
Benefits	$ 1,458,035	$ -	$ 1,458,035
Benefits PERS	$ 187,803	$ -	$ 187,803
Subtotal Personnel Cost	**$ 4,531,072**	**$ -**	**$ 4,531,072**
Operating Services & Supplies			
General Supplies	$ 582,024	$ -	$ 582,024
Insurance	$ 33,971	$ -	$ 33,971
Capital Outlay	$ 16,514	$ -	$ 16,514
Other Expenses	$ 3,216	$ -	$ 3,216
Postage	$ 1,332	$ -	$ 1,332
Printing	$ 20,577	$ -	$ 20,577
Professional	$ 1,057,156	$ -	$ 1,057,156
Public utility services	$ 96,649	$ -	$ 96,649
Reimbursable Expenses	$ (7,498)	$ -	$ (7,498)
Rentals and leases	$ 189,780	$ -	$ 189,780
Repairs and maintenance	$ 176,700	$ -	$ 176,700
Travel and Training	$ 7,178	$ -	$ 7,178
Subtotal Operating Cost	**$ 2,177,600**	**$ -**	**$ 2,177,600**
DEPARTMENTAL EXPENDITURES	**$ 6,708,671**	**$ -**	**$ 6,708,671**
Disallowed Costs			
Paratransit	$ (1,000,000)	$ -	$ (1,000,000)
Fleet Replacement Reserve	$ (189,000)	$ -	$ (189,000)
Subtotal Disallowed Costs	**$ (1,189,000)**	**$ -**	**$ (1,189,000)**
Cost Adjustments			
Revenue	$ (475,269)	$ -	$ (475,269)
Benefits - PERS	$ (187,803)	$ -	$ (187,803)
Subtotal Cost Adjustments	**$ (663,071)**	**$ -**	**$ (663,071)**
FUNCTIONAL COST	**$ 4,856,600**	**$ -**	**$ 4,856,600**
First Allocation			
Incoming - All Others	$ 308,002	$ -	$ 308,002
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 5,164,602**		**$ 5,164,602**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 5,164,602**		**$ 5,164,602**

209-71- Capital Transit

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Ridership Support							
MPF	21,257.00	2.609%	$ 134,752	$ 17,900	$ 116,852	$ -	$ 116,852
Citywide	793,455.00	97.391%	$ 5,029,850		$ 5,029,850	$ -	$ 5,029,850
Total	**814,712.00**	**100.000%**	**$ 5,164,602**	**$ 17,900**	**$ 5,146,702**	**$ -**	**$ 5,146,702**

Allocation Basis: **# of Riders**

Source of Allocation: **FY20 Monthly Ridership Total**

ALLOCATION SUMMARY

209-71- Capital Transit

	Ridership Support	Total
MPF	$ 116,852	$ 116,852
Citywide	$ 5,029,850	$ 5,029,850
Total	**$ 5,146,702**	**$ 5,146,702**

10 Streets

The Streets Department is responsible for the maintenance and improvements related to the public right-of-way such as medians, sidewalks, and roads. Costs associated with the Streets Department are allocated to Receiving Departments through the following functions:

- **Street Maintenance –** represents costs associated with a dedicated daily street sweeper during the cruise ship season for the downtown area. This function is allocated based upon the staffing and equipment cost associated with street sweeping.

- **Marine Passenger Fee Streets –** represents costs associated with maintenance laborers that are paid for directly by the Marine Passenger Fee Fund. This function is allocated directly to the Marine Passenger Fee fund, with a credit for the direct payment from the Marine Passenger Fee Fund.

The following subsections discuss each of the streets function areas.

10.1 Street Maintenance

Street Maintenance costs are reflective of the total labor cost and equipment cost associated with street sweeping occurring on a daily basis (Monday through Friday) in the downtown area during the tourist season. The cost also represents the contracted costs associated with roadway painting and equipment for street sweeping. The following table shows the laborer calculation for street sweeping:

Category	Amount
# of Hours of Street Sweeping Per Day	2.5 hours
# of Days per week	5 days
# of Total Weeks (5 months at 4 weeks)	20 weeks
Total Annual Cost for Street Equipment Operator II	$106,012
Productive Hours (82% Billability)	1,611.60
Hourly Rate	65.78
Total Labor Cost (Hourly Rate x # of Hours Street Sweeping x # of Days per week x # of Total Weeks)	**$16,445**

As the table indicates the total labor cost is approximately $16,000. In addition to the labor cost, there are annual cost for painting the roadways with crosswalks in the downtown area, as well as the annual cost of equipment. The following table shows these calculations:

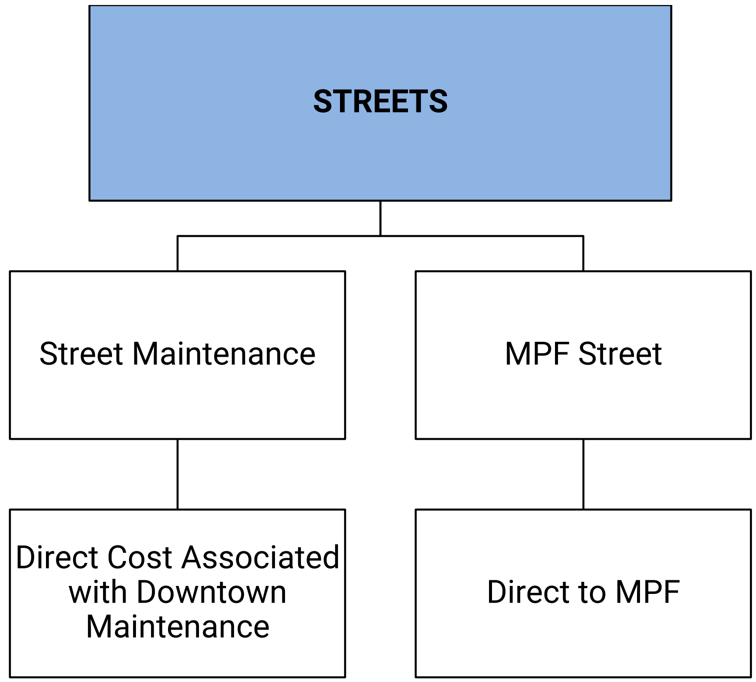
Category	Amount
Roadway Painting (Contract)	$55,466
Sweeping Equipment	$25,823
F450 Bed	$9,049
Total Labor Cost	$16,445
Total Overall Cost (Labor + Contract + Equipment)	**$106,783**

The total overall cost for street sweeping related costs including the roadway painting represents approximately $107,000. The $107,000 was compared to the total budget for the Streets Department ($5.5 million). Therefore, the cost associated with the Marine Passenger Fee fund represent 2% of the total costs.

10.2 Marine Passenger Fee Streets

The Marine Passenger Fee Streets represents the direct cost paid for by the Marine Passenger Fee fund for laborer support in the downtown area for streets support. These costs were allocated directly to the Marine Passenger Fee Fund and then credited for the direct amount. The purpose of this activity was to capture any indirect support associated with the oversight and management of those laborers that is not captured in the direct cost.

The chart on the following page illustrates the functions and measures used to allocate Fleet Management 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.


STREETS
Street Maintenance
MPF Street
Direct Cost Associated with Downtown Maintenance
Direct to MPF

COSTS TO BE ALLOCATED

209-72- Streets

	First Allocation	Second Allocation	Total
Departmental Expenditures	$5,568,474		$5,568,474
Fleet Replacement Reserve	$ (674,500)		
Total Deductions	$ (674,500)		$ (674,500)
Incoming Costs			
-- Citywide Support - General Service	$ 233,457	$ -	$ 233,457
Total Incoming Costs	**$ 233,457**	**$ -**	**$ 233,457**
Benefits - PERS	$ (112,932)		
Total Cost Adjustments	**$ (112,932)**		**$ (112,932)**
Total Costs to be Allocated	**$5,014,500**	**$ -**	**$5,014,500**

DEPARTMENTAL EXPENSE DETAIL

209-72- Streets

Expense Type	Expense ($)	General Admin	Street Maintenance	MPF Street
Personnel				
Salary and Wages	$ 1,554,747	$ -	$ 1,554,747	$ -
Benefits	$ 890,062	$ -	$ 890,062	$ -
Benefits PERS	$ 112,932	$ -	$ 112,932	$ -
Subtotal Personnel Cost	**$ 2,557,741**	**$ -**	**$ 2,557,741**	**$ -**
Operating Services & Supplies				
General Supplies	$ 638,801	$ -	$ 638,801	$ -
Insurance	$ 61,100	$ -	$ 61,100	$ -
Capital Outlay	$ 24,576	$ -	$ 24,576	$ -
Professional	$ 348,120	$ -	$ 348,120	$ -
Public utility services	$ 310,769	$ -	$ 310,769	$ -
Reimbursable Expenses	$ (12,144)	$ -	$ (12,144)	$ -
Rentals and leases	$ 703,974	$ -	$ 703,974	$ -
Repairs and maintenance	$ 837,919	$ -	$ 837,919	$ -
Travel and Training	$ 3,515	$ -	$ 3,515	$ -
Street MPF	$ 94,103	$ -		$ 94,103
Subtotal Operating Cost	**$ 3,010,733**	**$ -**	**$ 2,916,631**	**$ 94,103**
DEPARTMENTAL EXPENDITURES	**$ 5,568,474**	**$ -**	**$ 5,474,372**	**$ 94,103**
Disallowed Costs				
Fleet Replacement Reserve	$ (674,500)		$ (674,500)	
Subtotal Disallowed Costs	**$ (674,500)**	**$ -**	**$ (674,500)**	**$ -**
Cost Adjustments				
Benefits - PERS	$ (112,932)		$ (112,932)	
Subtotal Cost Adjustments	**$ (112,932)**	**$ -**	**$ (112,932)**	**$ -**
FUNCTIONAL COST	**$ 4,781,043**	**$ -**	**$ 4,686,940**	**$ 94,103**
First Allocation				
Incoming - All Others	$ 233,457	$ -	$ 228,862	$ 4,595
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 5,014,500**		**$ 4,915,802**	**$ 98,698**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**
TOTAL ALLOCATED	**$ 5,014,500**		**$ 4,915,802**	**$ 98,698**

209-72- Streets

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Street Maintenance							
MPF	106,782.97	1.917%	$ 94,248		$ 94,248	$ -	$ 94,248
Citywide	5,462,817.03	98.083%	$ 4,821,554		$ 4,821,554	$ -	$ 4,821,554
Total	**5,569,600.00**	**100.000%**	**$ 4,915,802**	**$ -**	**$ 4,915,802**	**$ -**	**$ 4,915,802**

Allocation Basis: **Direct Costs Associated with Downtown Maintenance**

209-72- Streets

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
MPF Street							
MPF	100.00	100.000%	$ 98,698	$ 103,400	$ (4,702)	$ -	$ (4,702)
Total	**100.00**	**100.000%**	**$ 98,698**	**$ 103,400**	**$ (4,702)**	**$ -**	**$ (4,702)**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

209-72- Streets

	Street Maintenance	MPF Street	Total
MPF	$ 94,248	$ (4,702)	$ 89,546
Citywide	$ 4,821,554	$ -	$ 4,821,554
Total	**$ 4,915,802**	**$ (4,702)**	**$ 4,911,100**

11 Fire

The Fire Department or Capital City Fire Rescue is responsible for providing fire rescue services such as fighting fires, and emergency medical services to residents and visitors. Other services included public education, permitting, and inspection. Costs associated with the Fire Department are allocated to Receiving Departments through the following functions:

- **Incident Support –** represents support associated with Fire administration, fire rescue services, and support to medical incidents to all residents and non-residents. This function is allocated based on the number of incidents.

- **EMS Support –** represents costs associated with responding to and treating ALS (Advanced Life Safety) and BLS (Basic of Life Safety) incidents. This function is allocated based on the number of incidents attributable to cruise ship and non-cruise ship passengers.

The following subsections discuss the calculation of the metrics associated with the Marine Passenger Fee Fund.

11.1 Incident Support

Incident support represents support associated with the fire engine companies, administrative staff, permitting support, and inspection support for residents and visitors within the City. In order to determine the proportionate amount of support to visitors, the project team collected information from the number of incidents responded to by the Fire Department for all stations by month for FY20. The following table shows by month, the number of incidents, and whether it was a cruise ship month.

Month	FY20 # of Incidents	Cruise Ship Month (Yes or No)
July	517	Yes
August	505	Yes
September	465	Yes
October	408	No
November	350	No
December	393	No
January	387	No
February	412	No
March	385	No
April	365	No
May	404	Yes

Month	FY20 # of Incidents	Cruise Ship Month (Yes or No)
June	378	Yes
TOTAL	**4,969**	

As the table indicates there is a spike in incidents during the cruise ship season compared to other months. The project team utilized the information from the previous table to calculate the average number of incidents during the cruise ship season per month and compared them to the average number of incidents during the non-cruise ship season per month. This difference helps calculate the increased incidents that could be attributed to the cruise ships docking in the City on average each month. This average per month is multiplied by the total number of months for the cruise ship industry (5 months) to arrive at the total number of cruise ship related incidents. The difference from the total is then attributable to residents. The following table shows these calculations:

Category	Amount
Average Number of Incidents per Cruise Ship Month (May-Sept)	454
Average Number of Incidents Other Months (Jan-Apr; Oct-Dec)	386
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	**68**
Total Cruise Ship Incidents (Difference x 5 months)	**340**
Total Resident Riders	**4,627**

Based upon the calculations above, approximately 340 of the 4,900 incidents or 7% of the total incidents can be attributed to the cruise ship industry.

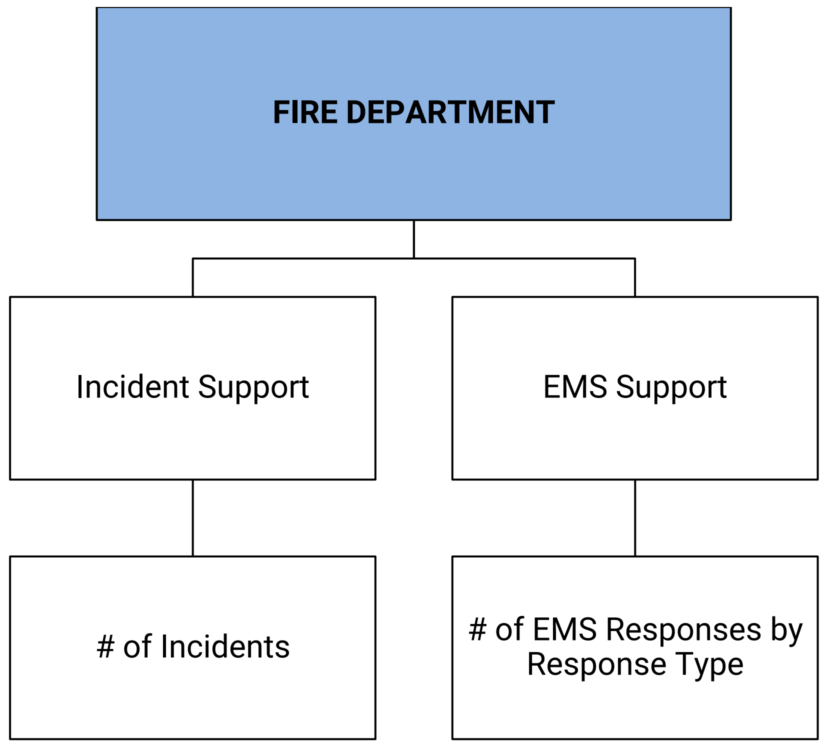
11.2 EMS Support

One of the primary functions of the Fire Department is to respond to medical emergencies. Information was collected regarding the number of medical calls responded to by the Department. Due to the increased number of cruise ship passengers, as part of the information gathering phase of the treatment, one of the fields the Department has added is whether the patient is a cruise ship passenger. This field enables the Department to not only ensure appropriate billing of services, but also enables the Department to more accurately account for its support. The following table shows the number of EMS responses to cruise ship passengers compared to residents:

Category	Amount
# of Cruise Ship Passenger Incidents	202
# of Resident EMS Incidents	3,397
Total Incidents	**3,599**

Approximately 200 of the 3,600 EMS responses were related to cruise ship passengers. The 200 incidents equate to 6% of total EMS responses.

The chart on the following page illustrates the functions and measures used to allocate Fire Department 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.


FIRE DEPARTMENT
Incident Support
EMS Support
# of Incidents
# of EMS Responses by Response Type

COSTS TO BE ALLOCATED

210-01- Fire

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 10,864,109		$ 10,864,109
Fleet Replacement Reserve	$ (595,000)		
Total Deductions	$ (595,000)		$ (595,000)
Incoming Costs			
-- Citywide Support - General Service	$ 572,294	$ -	$ 572,294
Total Incoming Costs	**$ 572,294**	**$ -**	**$ 572,294**
Ambulance Revenue	$ (1,446,421)		
Benefits - PERS	$ 3,668		
Total Cost Adjustments	**$ (1,442,752)**		**$ (1,442,752)**
Total Costs to be Allocated	**$ 9,398,650**	**$ -**	**$ 9,398,650**

DEPARTMENTAL EXPENSE DETAIL

210-01- Fire

Expense Type	$	General Admin	Incident Support	EMS Support
Personnel				
Salary and Wages	$ 5,672,239	$ -	$ 3,119,731	$ 2,552,507
Benefits	$ 2,555,530	$ -	$ 1,405,541	$ 1,149,988
Benefits PERS	$ (3,668)	$ -	$ (2,018)	$ (1,651)
Subtotal Personnel Cost	**$ 8,224,100**	**$ -**	**$ 4,523,255**	**$ 3,700,845**
Operating Services & Supplies				
General Supplies	$ 278,852	$ -	$ 153,369	$ 125,483
Insurance	$ 73,619	$ -	$ 40,491	$ 33,129
Capital Outlay	$ 156,407	$ -	$ 86,024	$ 70,383
Miscellaneous Expenses	$ 10,836	$ -	$ 5,960	$ 4,876
Other contractual	$ 2,091	$ -	$ 1,150	$ 941
Other Expenses	$ 3,554	$ -	$ 1,955	$ 1,599
Postage	$ 1,228	$ -	$ 676	$ 553
Printing	$ 588	$ -	$ 324	$ 265
Professional	$ 897,346	$ -	$ 493,540	$ 403,806
Public utility services	$ 209,096	$ -	$ 115,003	$ 94,093
Rentals and leases	$ 654,475	$ -	$ 359,961	$ 294,514
Repairs and maintenance	$ 276,861	$ -	$ 152,274	$ 124,587
Travel and Training	$ 52,001	$ -	$ 28,601	$ 23,400
Pharmaceuticals	$ 23,054	$ -	$ 12,680	$ 10,374
Subtotal Operating Cost	**$ 2,640,009**	**$ -**	**$ 1,452,005**	**$ 1,188,004**
DEPARTMENTAL EXPENDITURES	**$ 10,864,109**	**$ -**	**$ 5,975,260**	**$ 4,888,849**
Disallowed Costs				
Fleet Replacement Reserve	$ (595,000)	$ -	$ (327,250)	$ (267,750)
Subtotal Disallowed Costs	**$ (595,000)**	**$ -**	**$ (327,250)**	**$ (267,750)**
Cost Adjustments				
Ambulance Revenue	$ (1,446,421)	$ -	$ (795,531)	$ (650,889)
Benefits - PERS	$ 3,668	$ -	$ 2,018	$ 1,651
Subtotal Cost Adjustments	**$ (1,442,752)**	**$ -**	**$ (793,514)**	**$ (649,239)**
FUNCTIONAL COST	**$ 8,826,356**	**$ -**	**$ 4,854,496**	**$ 3,971,860**
First Allocation				
Incoming - All Others	$ 572,294	$ -	$ 314,762	$ 257,532
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 9,398,650**		**$ 5,169,258**	**$ 4,229,393**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**
TOTAL ALLOCATED	**$ 9,398,650**		**$ 5,169,258**	**$ 4,229,393**

210-01- Fire

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Incident Support								
MPF		340.43	6.851%	$ 354,148	$ 341,600	$ 12,548	$ -	$ 12,548
Citywide		4,628.57	93.149%	$ 4,815,109		$4,815,109	$ -	$ 4,815,109
	Total	**4,969.00**	**100.000%**	**$ 5,169,258**	**$ 341,600**	**$4,827,658**	**$ -**	**$ 4,827,658**

Allocation Basis: **# of Incidents**

Source of Allocation: **FY20 Fire Incidents by Month by Area**

210-01- Fire

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
EMS Support								
MPF		202.00	5.613%	$ 237,382		$ 237,382	$ -	$ 237,382
Citywide		3,397.00	94.387%	$ 3,992,011		$3,992,011	$ -	$ 3,992,011
	Total	**3,599.00**	**100.000%**	**$ 4,229,393**	**$ -**	**$4,229,393**	**$ -**	**$ 4,229,393**

Allocation Basis: **# of EMS Responses**

Source of Allocation: **FY20 EMS - Cruise Ship Passenger Transports**

ALLOCATION SUMMARY

210-01- Fire

	Incident Support	EMS Support	Total
MPF	$ 12,548	$ 237,382	$ 249,930
Citywide	$ 4,815,109	$ 3,992,011	$8,807,120
Total	**$ 4,827,658**	**$ 4,229,393**	**$9,057,050**

9. Certificate of Indirect Costs

The following page provides the certification letter of indirect costs for the City of Juneau’s Marine Passenger Fee 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 October 25, 2021 to establish billing or final indirect costs rates for July 1, 2019 through June 30, 2020 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: ______________________________