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

FY 2017-18 AUDITED ACTUALS

CITY OF JUNEAU, AK

DECEMBER 5, 2019

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

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

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

In addition, Title 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 the 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 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 OMB Compliant Cost Allocation Plan:

- Meet with the City of Juneau departmental 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 the results
- 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 2017 / 2018 Audited Expenditures,
- The allocation methodology is a 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 $2,268,949. 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:

NAME	MPF Support
Citywide Support - General Service	$159,737
Citywide Support - Library Tourism	$431,051
Finance - Sales Tax	$29,558
Library - City Museum	$156,711

NAME	MPF Support
P&R Parks and Landscape - Administration	$118,764
Arboretum - Administration	$38,751
Police	$550,950
Parks and Recreation - Admin & Areawide	$118,641
Capital Transit	$143,825
Streets	$98,305
Fire	$502,829
Total Allocated	**$2,349,122**

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 at any level up to the $2.35 million identified through this plan.

The following report provides a well-documented 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 allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with receiving departments and funds.

2. Reading the Plan

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

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

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

- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

- **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 grantee or 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, and 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.

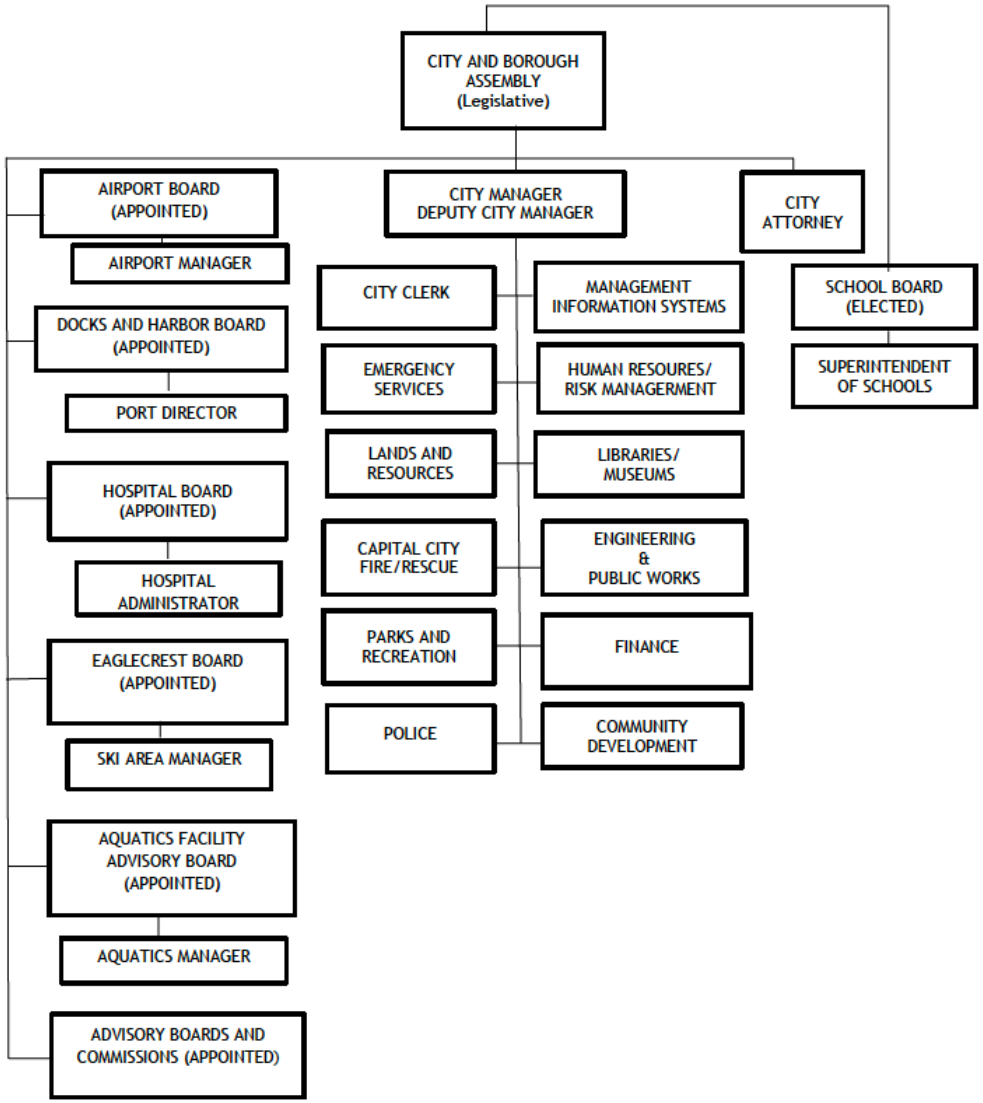
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

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 of Juneau, including illustrating how each of the City's Department's divisions are organized.

CITY & BOROUGH OF JUNEAU
GOVERNMENTAL FUNCTIONS
ORGANIZATIONAL CHART



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	$ 159,737	$ -	$ 159,737	$ -	$ -	$ 159,737
		Citywide Support - Library Tourism	$ 431,051	$ 1,530,832	$ 1,961,883	$ -	$ -	$ 1,961,883
110	17-07	Finance - Sales Tax	$ 29,558	$ 148,436	$ 177,994	$ -	$ -	$ 177,994
110	23-02	Library - City Museum	$ 156,711	$ 164,308	$ 321,019	$ -	$ -	$ 321,019
110	41-01	P&R Parks and Landscape - Administration	$ 118,764	$ 1,471,422	$ 1,590,186	$ 83,600	$ -	$ 1,673,786
110	42-01	Arboretum - Administration	$ 38,751	$ 45,755	$ 84,507	$ -	$ -	$ 84,507
209	22	Police	$ 550,950	$ 11,611,760	$ 12,162,710	$ 189,700	$ -	$12,352,410
209	46	Parks and Recreation - Admin & Areawide Recreation Services	$ 118,641	$ 672,299	$ 790,940	$ -	$ -	$ 790,940
209	71	Capital Transit	$ 143,825	$ 4,499,057	$ 4,642,882	$ 300,000	$ -	$ 4,942,882
209	72	Streets	$ 98,305	$ 4,728,020	$ 4,826,325	$ 110,021	$ -	$ 4,936,346
210	01	Fire	$ 502,829	$ 6,162,994	$ 6,665,823	$ 302,400	$ -	$ 6,968,223
		Total Allocated	**$ 2,349,122**	**$ 31,034,883**	**$ 33,384,005**	**$ 985,721**	**$ -**	**$34,369,726**

***Direct Billed: This column represents payments made by the Marine Passenger Fee Fund for services provided by the different City Departments.**
These reimbursements have been factored into the MPF column; as such the $2.6 million accounts for approximately $986k in reimbursements.

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 Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

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	FY18 OMB Cost Allocation Plan
Citywide Support - Library Tourism			
	Library Tourism Overhead	Indirect Costs from Citywide Cost Plan	FY18 OMB Cost Allocation Plan
110-17-07- Finance - Sales Tax			
	Tax Collection Support	Revenue by Type of Business	CY 2018 Tax Revenue Report
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	FY18 Parks and Landscape Maintenance Costs
	City-Related Parks and Landscape Maintenance	Direct to Citywide	source name
110-42-01- Arboretum - Administration			
	Arboretum Support	# of Visitors	2018 Visitors Log
209-22- Police			
	Parking Support	# of Parking Tickets	2018 Parking Tickets
	CPV Support	# of CPV Permits	2018 and 2019 CPV Class A & B Permits
	Training Support	# of Training Hours	Training Hours
	Incident Support	# of Incidents	2018 CAD Incidents
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	FY19 Riders
209-72- Streets			
	Street Maintenance	Direct Cost Associated with Downtown Maintenance	
	MPF Street	Direct to MPF	
210-01- Fire			
	Incident Support	# of Incidents	CY 2018 Incidents
	EMS Support	# of EMS Responses	CY2018 EMS Responses
	Training Support	# of Training Rentals	CY2018 Trianing Rentals

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	$ -	$ 2,433,817	$ 2,433,817
		Citywide Support - Library Tourism	$ -	$ 1,961,883	$ 1,961,883
110	17-07	Finance - Sales Tax	$ 10,216	$ (10,390)	$ (174)
110	23-02	Library - City Museum	$ 416,540	$ (117,321)	$ 299,220
110	41-01	P&R Parks and Landscape - Administration	$ 1,586,178	$ (45,608)	$ 1,540,570
110	42-01	Arboretum - Administration	$ 172,452	$ (102,773)	$ 69,680
209	22	Police	$ 12,447,705	$ (219,405)	$ 12,228,300
209	46	Parks and Recreation - Admin & Areawide Re	$ 758,223	$ (131,261)	$ 626,962
209	71	Capital Transit	$ 6,595,217	$ (799,073)	$ 5,796,144
209	72	Streets	$ 5,400,656	$ (50,466)	$ 5,350,190
210	01	Fire	$ 8,464,677	$ (1,623,254)	$ 6,841,423
		Subtotal	$ 35,851,864	$ 1,296,151	$ 37,148,015
		Disallowed Items (All Departments)			$ (2,778,289)
		TOTAL ALLOCATED EXPENDITURES			**$ 34,369,726**

7. Grantee Departments (Receivers)

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

GRANTEE DEPARTMENTS (RECEIVERS)

NAME
MPF
Citywide

8. Cost Allocation Plan

This section provides the detail for each Central Service support department identified for the City of Juneau, including:

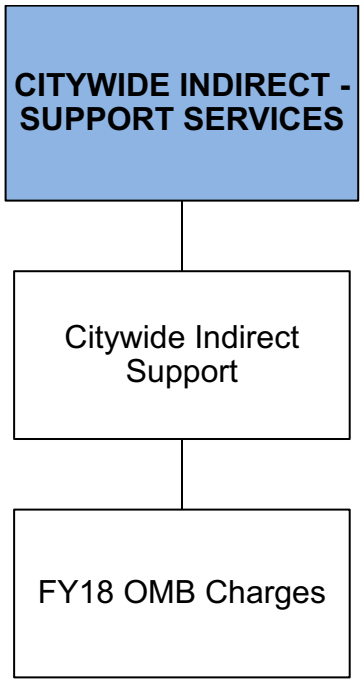
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

1 CITYWIDE INDIRECT COSTS – SUPPORT SERVICES

The Citywide Indirect Costs – Support 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:

- **Citywide Indirect Support –** 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 INDIRECT - SUPPORT SERVICES
Citywide Indirect Support
FY18 OMB Charges

COSTS TO BE ALLOCATED

Citywide Support - General Service

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
Citywide Support - General Service		$ -	$ -
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Total Indirect Cost from Cost Allocation Plan	$2,433,817		
Total Cost Adjustments	**$2,433,817**		**$2,433,817**
Total Costs to be Allocated	**$2,433,817**	**$ -**	**$2,433,817**

DEPARTMENTAL EXPENSE DETAIL

Citywide Support - General Service

Expense Type	$	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 Allocatic	$ 2,433,817		$ 2,433,817
Subtotal Cost Adjustments	**$ 2,433,817**	**$ -**	**$ 2,433,817**
FUNCTIONAL COST	**$ 2,433,817**	**$ -**	**$ 2,433,817**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 2,433,817**		**$ 2,433,817**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 2,433,817**		**$ 2,433,817**

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	178,168.00	7.321%	$ 178,168		$ 178,168	$ -	$ 178,168
110-23-02- Library - City Museum	67,520.00	2.774%	$ 67,520		$ 67,520	$ -	$ 67,520
110-41-01- P&R Parks and Landscape - Administration	133,216.00	5.474%	$ 133,216		$ 133,216	$ -	$ 133,216
110-42-01- Arboretum - Administration	14,827.00	0.609%	$ 14,827		$ 14,827	$ -	$ 14,827
209-22- Police	616,447.00	25.328%	$ 616,447		$ 616,447	$ -	$ 616,447
209-46- Parks and Recreation - Admin & Areawide Recreatio	164,708.00	6.767%	$ 164,708		$ 164,708	$ -	$ 164,708
209-71- Capital Transit	321,738.00	13.219%	$ 321,738		$ 321,738	$ -	$ 321,738
209-72- Streets	250,656.00	10.299%	$ 250,656		$ 250,656	$ -	$ 250,656
210-01- Fire	526,800.00	21.645%	$ 526,800		$ 526,800	$ -	$ 526,800
MPF	159,737.00	6.563%	$ 159,737		$ 159,737	$ -	$ 159,737
Total	**2,433,817.00**	**100.000%**	**$ 2,433,817**	**$ -**	**$ 2,433,817**	**$ -**	**$ 2,433,817**

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

Source of Allocation: **FY18 OMB Cost Allocation Plan**

ALLOCATION SUMMARY

Citywide Support - General Service

	General Citywide Overhead	Total
110-17-07- Finance - Sales Tax	$ 178,168	$ 178,168
110-23-02- Library - City Museum	$ 67,520	$ 67,520
110-41-01- P&R Parks and Landscape - Administration	$ 133,216	$ 133,216
110-42-01- Arboretum - Administration	$ 14,827	$ 14,827
209-22- Police	$ 616,447	$ 616,447
209-46- Parks and Recreation - Admin & Areawide Recrea	$ 164,708	$ 164,708
209-71- Capital Transit	$ 321,738	$ 321,738
209-72- Streets	$ 250,656	$ 250,656
210-01- Fire	$ 526,800	$ 526,800
MPF	$ 159,737	$ 159,737
Total	**$ 2,433,817**	**$ 2,433,817**

2 CITYWIDE INDIRECT COSTS – LIBRARY TOURISM

The Citywide Indirect Costs – 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:

- **Indirect Support – Library Tourism –** 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 FY18 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 179-180 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. 181 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 calendar year (2018) and whether it's a month when cruise ships dock.

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors	Cruise Ship Season
January	5,846	5,844	1,326	No
February	6,225	5,220	1,352	No
March	6,420	5,220	1,496	No
April	6,711	6,153	1,478	No
May	13,548	5,599	1,583	Yes
June	15,461	5,317	1,639	Yes
July	16,251	5,266	1,487	Yes
August	17,930	6,542	1,681	Yes
September	12,155	5,774	1,636	Yes
October	6,591	5,875	1,430	No

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors	Cruise Ship Season
November	4,864	5,374	1,988	No
December	5,496	4,990	1,308	No
TOTAL	**117,498**	**67,174**	**18,404**	

As the table indicates, there is a significant 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	15,069
Average Number of Visitors per Other Months (Jan-Apr; Oct-Dec) – Downtown Branch	6,022
Difference between two averages (i.e. visitors attributed to cruise ship dockings)	9,047
Total Cruise Ship Visitors (Difference x 5 months)	45,236
Total Resident Visitors (Douglas Branch + Valley Branch + Difference from Downtown Branch)	157,840

The cruise ship visitors account for approximately 45,000 of the 203,000 visitors to the three different library branches or approximately 22% 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 teach branch for the last calendar 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	1,399	4,292	342	No
February	-	-	-	No
March	1,412	3,887	360	No
April	1,428	4,297	373	No
May	6,451	4,041	435	Yes
June	7,218	3,385	397	Yes
July	7,109	3,413	438	Yes
August	7,739	3,816	509	Yes
September	7,469	4,476	459	Yes
October	1,663	4,106	372	No
November	1,076	3,573	350	No
December	1,210	3,891	335	No
TOTAL	**44,174**	**43,177**	**4,370**	

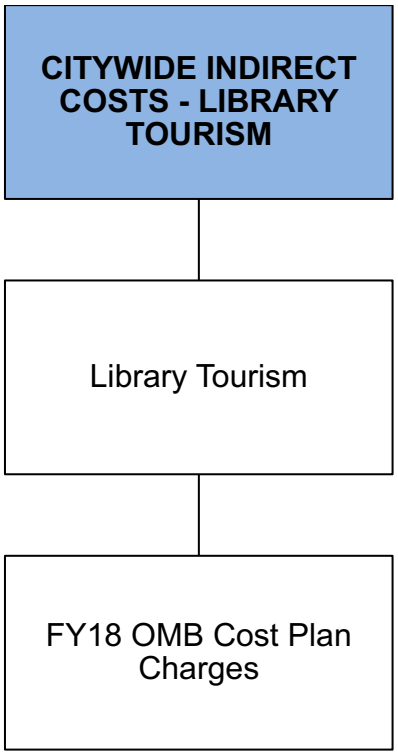
As the table indicates, there is a significant increase in the number of WiFi users in the Downtown Branch (easily accessible to cruise ship passengers) during the cruise ship season. The Valley Branch and the Douglas Branch are primarily used by residents, as such for purposes of this calculation, those 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 (5 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	7,197
Average Number of WiFi Users per Other Months (Jan-Apr; Oct-Dec) – Downtown Branch	1,170
Difference between two averages (i.e. WiFi Users attributed to cruise ship dockings)	6,027
Total Cruise Ship WiFi Users (Difference x 5 months)	30,135
Total Resident WiFI Users (Douglas Branch + Valley Branch + Difference from Downtown Branch)	61,586

The WiFi Usage for the Cruise Ship industry is approximately 30,000 users compared to total 92,000 users, which reflects 33% 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 INDIRECT COSTS - LIBRARY TOURISM
Library Tourism
FY18 OMB Cost Plan Charges

COSTS TO BE ALLOCATED

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	$ 1,961,883		
Total Cost Adjustments	**$ 1,961,883**		**$ 1,961,883**
Total Costs to be Allocated	**$ 1,961,883**	**$ -**	**$ 1,961,883**

DEPARTMENTAL EXPENSE DETAIL

Citywide Support - Library Tourism

Expense Type	$	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	$ 1,961,883		$ 1,961,883
Subtotal Cost Adjustments	**$ 1,961,883**	**$ -**	**$ 1,961,883**
FUNCTIONAL COST	**$ 1,961,883**	**$ -**	**$ 1,961,883**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 1,961,883**		**$ 1,961,883**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 1,961,883**		**$ 1,961,883**

Citywide Support - Library Tourism

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Library Tourism Overhead								
MPF		431,051.00	21.971%	$ 431,051		$ 431,051	$ -	$ 431,051
Citywide		1,530,832.00	78.029%	$ 1,530,832		$ 1,530,832	$ -	$ 1,530,832
	Total	**1,961,883.00**	**100.000%**	**$ 1,961,883**	**$ -**	**$ 1,961,883**	**$ -**	**$ 1,961,883**

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

Source of Allocation: **FY18 OMB Cost Allocation Plan**

ALLOCATION SUMMARY

Citywide Support - Library Tourism

		Library Tourism Overhead	Total
MPF		$ 431,051	$ 431,051
Citywide		$ 1,530,832	$ 1,530,832
	Total	**$ 1,961,883**	**$ 1,961,883**

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	CY2018 1st Quarter	CY2018 2nd Quarter	CY2018 3rd Quarter	CY2018 4th Quarter	CY2018 Total
Hotels and motels	$214,357	$420,746	$599,660	$167,203	$1,401,966
Bars	$74,838	$168,342	$237,179	$82,301	$562,660
Restaurants	$513,942	$829,034	$967,721	$545,628	$2,856,325
Air transportation and freight	$9,000	$26,699	$39,841	$11,614	$87,154
Taxicab and bus	$28,689	$80,286	$141,486	$34,701	$285,162
Car rentals	$33,065	$71,375	$110,853	$29,037	$244,330
Tour providers and travel agencies	$66,884	$1,281,597	$2,364,331	$126,388	$3,839,200
Jewelry stores and art galleries	$16,906	$581,425	$1,234,941	$37,165	$1,870,437
Curio and gift shops	$21,828	$314,812	$536,426	$42,875	$915,941
Photography stores	$1	$933	$1,366	$31	$2,331
Subtotal Tourist Related Taxes	**$979,510**	**$3,775,249**	**$6,233,804**	**$1,076,943**	**$12,065,506**
All Other Businesses	**$7,613,842**	**$9,505,503**	**$10,005,285**	**$8,699,829**	**$35,824,459**
Total Sales Tax	**$8,593,352**	**$13,280,752**	**$16,239,089**	**$9,776,772**	**$47,889,965**

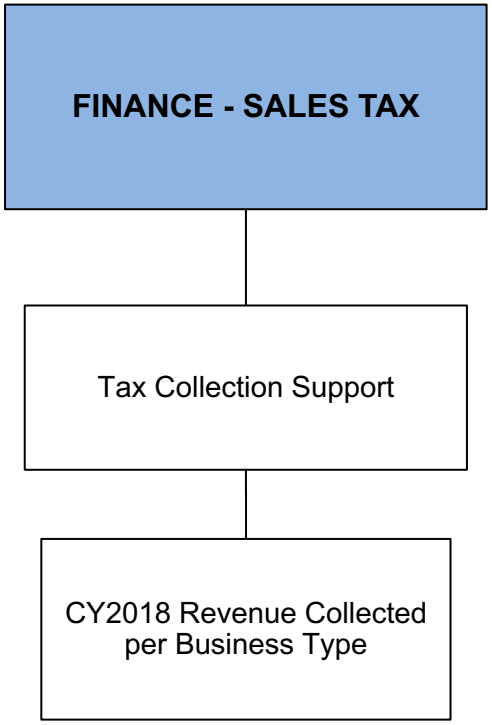
The tourism business related support attributable to Marine Passengers would occur in the second and third quarter of the year (April-September). However, as the first and fourth quarter indicate there is some general tourism related tax that is not attributable

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	$1,028,227
Quarter 2 Total Revenue minus Average of Quarters 1 and 4	$2,747,023
Quarter 3 Total Revenue minus Average of Quarters 1 and 4	$5,205,578
Total Marine Passenger Fee Related Sales Tax Revenue	**$7,952,600**

Based upon this information, the total Marine Passenger Fee sales tax related revenue is approximately $7.95 million. The overall sales tax revenue for the City is approximately $47.9 million. Therefore, Marine Passenger Fund accounts for approximately 17% 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
CY2018 Revenue Collected per Business Type

COSTS TO BE ALLOCATED

110-17-07- Finance - Sales Tax

	First Allocation	Total
Departmental Expenditures	$ 10,216	$ 10,216
Total Deductions	$ -	$ -
Incoming Costs		
Citywide Support - General Service	$ 178,168	$ 178,168
Total Incoming Costs	**$ 178,168**	**$ 178,168**
Benefits - PERS	$ (10,390)	
Total Cost Adjustments	**$ (10,390)**	**$ (10,390)**
Total Costs to be Allocated	**$ 177,994**	**$ 177,994**

DEPARTMENTAL EXPENSE DETAIL

110-17-07- Finance - Sales Tax

Expense Type	$	General Admin	Tax Collection Support
Personnel			
Salary and Wages	$ 319,500	$ -	$ 319,500
Benefits	$ 176,552	$ -	$ 176,552
Benefits PERS	$ 10,390	$ -	$ 10,390
Subtotal Personnel Cost	**$ 506,442**	**$ -**	**$ 506,442**
Operating Services & Supplies			
General Supplies	$ 704	$ -	$ 704
Insurance	$ 1,600	$ -	$ 1,600
Other Expenses	$ 172	$ -	$ 172
Postage	$ 13,038	$ -	$ 13,038
Printing	$ 15,419	$ -	$ 15,419
Professional	$ 150	$ -	$ 150
Public Utility Services	$ 2,732	$ -	$ 2,732
Reimbursable Expenses	$ (533,631)	$ -	$ (533,631)
Rentals and Leases	$ 2,704	$ -	$ 2,704
Miscelaneous Expenses	$ 886	$ -	$ 886
Subtotal Operating Cost	**$ (496,226)**	**$ -**	**$ (496,226)**
DEPARTMENTAL EXPENDITURES	**$ 10,216**	**$ -**	**$ 10,216**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (10,390)		$ (10,390)
Subtotal Cost Adjustments	**$ (10,390)**	**$ -**	**$ (10,390)**
FUNCTIONAL COST	**$ (174)**	**$ -**	**$ (174)**
First Allocation			
Incoming - All Others	$ 178,168	$ -	$ 178,168
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 177,994**		**$ 177,994**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 177,994**		**$ 177,994**

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		7,952,600	16.606%	$ 29,558		$ 29,558	$ -	$ 29,558
Citywide		39,937,365	83.394%	$148,436		$148,436	$ -	$148,436
	Total	**47,889,965.00**	**100.000%**	**$177,994**	**$ -**	**$177,994**	**$ -**	**$177,994**

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

ALLOCATION SUMMARY

110-17-07- Finance - Sales Tax

		Tax Collection Support	Total
MPF		$ 29,558	$ 29,558
Citywide		$ 148,436	$148,436
	Total	**$ 177,994**	**$177,994**

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	3,298	Yes
August	3,942	Yes
September	2,023	Yes
October	830	No
November	732	No
December	1,151	No
January	1,012	No
February	1,199	No
March	789	No
April	1,024	No
May	2,954	Yes
June	3,610	Yes
TOTAL	**22,564**	

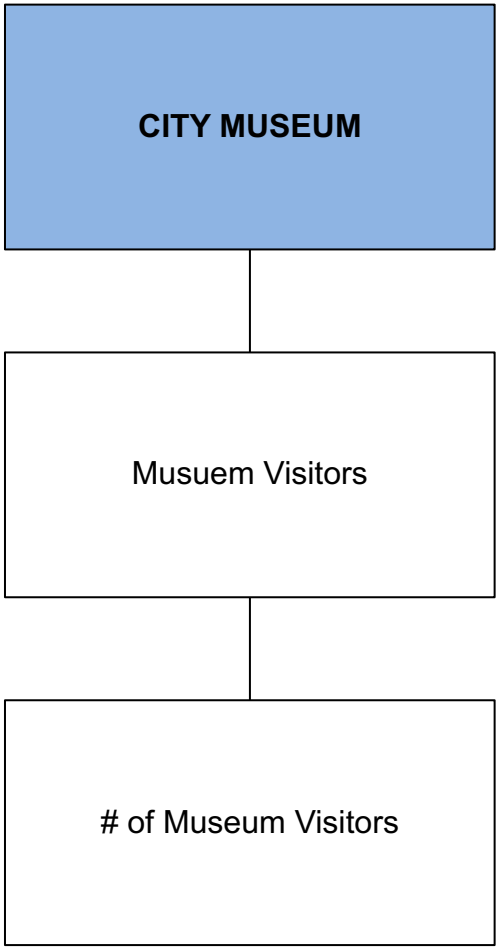
As the table indicates, there are increased visitors during the cruise ship months. It should be noted that some of it may have to do with the weather and the environment; however, during the offseason, admission to the museum is sponsored by local community

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 (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)	3,165.40
Average Number of Visitors per Month (Jan-Apr; Oct-Dec)	962.43
Difference between two averages (i.e. visitors attributed to cruise ship dockings)	2,202.97
Total Cruise Ship Visitors (Difference x 5 months)	**11,015**
Total Resident Visitors (Total visitors less cruise ship visitors)	**11,549**

Based upon the calculations above approximately 11,015 of the 22,564 visitors or 49% 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.


CITY MUSEUM
Musuem Visitors
# of Museum Visitors

COSTS TO BE ALLOCATED

110-23-02- Library - City Museum

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 416,540		$ 416,540
Grants	$ (45,721)		
Total Deductions	$ (45,721)		$ (45,721)
Incoming Costs			
Citywide Support - General Service	$ 67,520	$ -	$ 67,520
Total Incoming Costs	**$ 67,520**	**$ -**	**$ 67,520**
Revenue	$ (110,508)		
Benefits - PERS	$ (6,812)		
Total Cost Adjustments	**$ (117,321)**		**$ (117,321)**
Total Costs to be Allocated	**$ 321,019**	**$ -**	**$ 321,019**

DEPARTMENTAL EXPENSE DETAIL

110-23-02- Library - City Museum

Expense Type	$	General Admin	Museum Visitorship
Personnel			
Salary and Wages	$ 204,991	$ -	$ 204,991
Benefits	$ 120,320	$ -	$ 120,320
Benefits PERS	$ 6,812	$ -	$ 6,812
Subtotal Personnel Cost	**$ 332,124**	**$ -**	**$ 332,124**
Operating Services & Supplies			
General Supplies	$ 13,748	$ -	$ 13,748
Other Expenses	$ 1,520	$ -	$ 1,520
Postage	$ 1,868	$ -	$ 1,868
Printing	$ 3,396	$ -	$ 3,396
Professional	$ 33,246	$ -	$ 33,246
Public Utility Services	$ 19,947	$ -	$ 19,947
Rentals and Leases	$ 4,900	$ -	$ 4,900
Repairs and Maintenance	$ 2,156	$ -	$ 2,156
Travel and Training	$ 1,435	$ -	$ 1,435
Advertising	$ 725	$ -	$ 725
Other Contractual	$ 1,474	$ -	$ 1,474
Subtotal Operating Cost	**$ 84,416**	**$ -**	**$ 84,416**
DEPARTMENTAL EXPENDITURES	**$ 416,540**	**$ -**	**$ 416,540**
Disallowed Costs			
Grants	$ (45,721)		$ (45,721)
Subtotal Disallowed Costs	**$ (45,721)**	**$ -**	**$ (45,721.03)**
Cost Adjustments			
Revenue	$ (110,508)		$ (110,508)
Benefits - PERS	$ (6,812)		$ (6,812)
Subtotal Cost Adjustments	**$ (117,321)**	**$ -**	**$ (117,321)**
FUNCTIONAL COST	**$ 253,499**	**$ -**	**$ 253,499**
First Allocation			
Incoming - All Others	$ 67,520	$ -	$ 67,520
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 321,019**		**$ 321,019**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 321,019**		**$ 321,019**

110-23-02- Library - City Museum

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Museum Visitorship								
MPF		11,015.00	48.817%	$156,711		$156,711	$ -	$156,711
Citywide		11,549.00	51.183%	$164,308		$164,308	$ -	$164,308
	Total	**22,564.00**	**100.000%**	**$321,019**	**$ -**	**$321,019**	**$ -**	**$321,019**

Allocation Basis: **# of Museum Visitors**

ALLOCATION SUMMARY

110-23-02- Library - City Museum

		Museum Visitorship	Total
MPF		$ 156,711	$156,711
Citywide		$ 164,308	$164,308
	Total	**$ 321,019**	**$321,019**

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

Facility	Landscape and Park Maintenance Cost	Level of Utilization by Tourists (High, Medium, Low, None)
Cruiseship Terminal (Visitor Center)	$0	High
Visitor Center Kiosk	$0	High
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[1]	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[2]**

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.

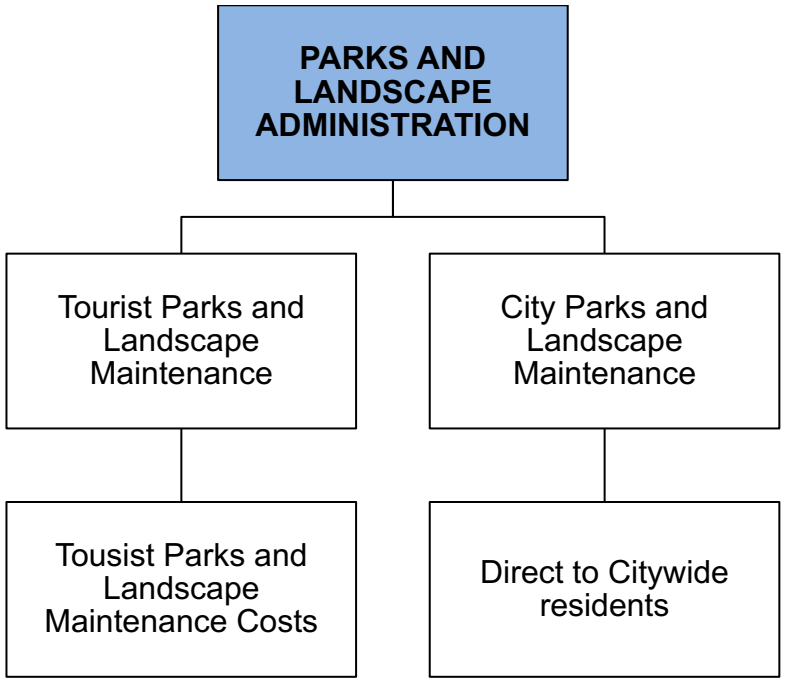
Park / Facility Utilization by Cruise Ship Passengers	Total Parks and Landscape Maintenance Costs	% Allocated to Cruise Ship based on Utilization	% of Parks and Landscape Costs Attributed to Cruise Ship Passengers	Total Park and Landscape Maintenance Costs Associated with Cruise Ship
High	$332,724	100%	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

[1] 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.
[2] The 1,325,800 estimate is for 2019 and is sourced from the Juneau and Southeast Alaska Economic Indicators and Outlook Edition: August 2019.

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 LANDSCAPE ADMINISTRATION
Tourist Parks and Landscape Maintenance
City Parks and Landscape Maintenance
Tousist 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	$ 1,586,178		$ 1,586,178
Total Deductions	$ -		$ -
Incoming Costs			
Citywide Support - General Service	$ 133,216	$ -	$ 133,216
Total Incoming Costs	**$ 133,216**	**$ -**	**$ 133,216**
Revenue	$ (24,632)		
Benefits - PERS	$ (20,976)		
Total Cost Adjustments	**$ (45,608)**		**$ (45,608)**
Total Costs to be Allocated	**$ 1,673,786**	**$ -**	**$ 1,673,786**

DEPARTMENTAL EXPENSE DETAIL

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

Expense Type	$	General Admin	Tourist Parks and Landscape Maintenance	City-Related Parks and Landscape	function name	function name
Personnel						
Salary and Wages	$ 807,936	$ -	$ 269,312	$ 538,624	$ -	$ -
Benefits	$ 426,804	$ -	$ 142,268	$ 284,536	$ -	$ -
Benefits PERS	$ 20,976	$ -	$ 6,992	$ 13,984	$ -	$ -
Subtotal Personnel Cost	**$ 1,255,716**	**$ -**	**$ 418,572**	**$ 837,144**	**$ -**	**$ -**
Operating Services & Supplies						
General Supplies	$ 143,113	$ -	$ 47,704	$ 95,409	$ -	$ -
Insurance	$ 4,100	$ -	$ 1,367	$ 2,733	$ -	$ -
Other Expenses	$ 214	$ -	$ 71	$ 143	$ -	$ -
Postage	$ 100	$ -	$ 33	$ 67	$ -	$ -
Printing	$ 283	$ -	$ 94	$ 189	$ -	$ -
Professional	$ 39,251	$ -	$ 13,084	$ 26,168	$ -	$ -
Public Utility Services	$ 121,617	$ -	$ 40,539	$ 81,078	$ -	$ -
Reimbursable Expenses	$ (127,100)	$ -	$ (42,367)	$ (84,733)	$ -	$ -
Rentals and Leases	$ 83,316	$ -	$ 27,772	$ 55,544	$ -	$ -
Repairs and Maintenance	$ 8,573	$ -	$ 2,858	$ 5,715	$ -	$ -
Travel and Training	$ 305	$ -	$ 102	$ 203	$ -	$ -
Miscelaneous Expenses	$ 52,793	$ -	$ 17,598	$ 35,195	$ -	$ -
Capital Outlay	$ 3,898	$ -	$ 1,299	$ 2,599	$ -	$ -
Subtotal Operating Cost	**$ 330,462**	**$ -**	**$ 110,154**	**$ 220,308**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ 1,586,178**	**$ -**	**$ 528,726**	**$ 1,057,452**	**$ -**	**$ -**
Disallowed Costs						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Revenue	$ (24,632)		$ (24,632)			
Benefits - PERS	$ (20,976)		$ (20,976)			
Subtotal Cost Adjustments	**$ (45,608)**	**$ -**	**$ (45,608)**	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 1,540,570**	**$ -**	**$ 483,118**	**$ 1,057,452**	**$ -**	**$ -**
First Allocation						
Incoming - All Others	$ 133,216	$ -	$ 41,776	$ 91,440	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 1,673,786**		**$ 524,894**	**$ 1,148,892**	**$ -**	**$ -**
Second Allocation						
Incoming - All Others	$ -	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 1,673,786**		**$ 524,894**	**$ 1,148,892**	**$ -**	**$ -**

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

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%	$ 202,364	$ 83,600	$ 118,764	$ -	$ 118,764
Citywide	322,014.00	61.447%	$ 322,530		$ 322,530	$ -	$ 322,530
Total	**524,055.00**	**100.000%**	**$ 524,894**	**$ 83,600**	**$ 441,294**	**$ -**	**$ 441,294**

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

Source of Allocation: **FY18 Parks and Landscape Maintenance Costs**

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

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
City-Related Parks and Landscape Maintenanc							
Citywide	100.00	100.000%	$1,148,892		$1,148,892	$ -	$1,148,892
Total	**100.00**	**100.000%**	**$1,148,892**	**$ -**	**$1,148,892**	**$ -**	**$1,148,892**

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	$ 118,764	$ -	$ 118,764
Citywide	$ 322,530	$ 1,148,892	$ 1,471,422
Total	**$ 441,294**	**$ 1,148,892**	**$ 1,590,186**

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:

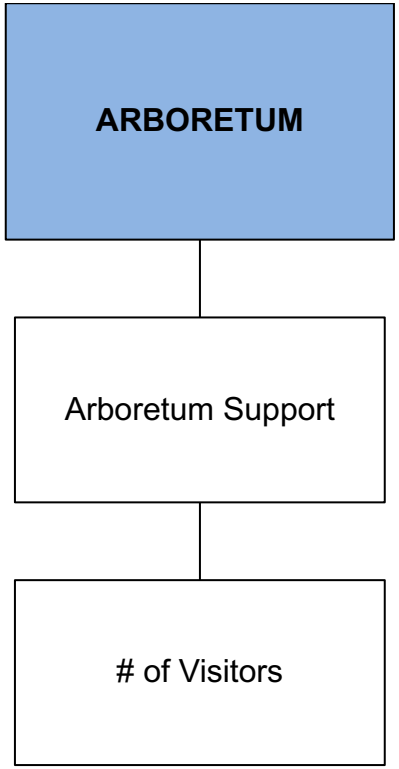
- **Arboretum Support –** represents support associated with the upkeep, maintenance, and preservation of the arboretum for enjoyment of residents, non-residents, and tourists. This also includes providing educational information regarding the native and cultivated species. This function is allocated 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	110	100%	110
April	510	100%	510
May	1,440	50%	720
June	1,722	50%	861
July	1,615	50%	807.5
August	1,665	50%	832.5
September	419	50%	209.5
TOTAL	**7,481**		**4,050.5**

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 4,050.5 and represent 54% of the overall visitors. The assumption is that the remaining 3,430.50 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	$ 172,452		$ 172,452
Total Deductions	$ -		$ -
Incoming Costs			
Citywide Support - General Service	$ 14,827	$ -	$ 14,827
Total Incoming Costs	**$ 14,827**	**$ -**	**$ 14,827**
Revenue	$ (100,166)		
Benefits - PERS	$ (2,607)		
Total Cost Adjustments	**$ (102,773)**		**$ (102,773)**
Total Costs to be Allocated	**$ 84,507**	**$ -**	**$ 84,507**

DEPARTMENTAL EXPENSE DETAIL

110-42-01- Arboretum - Administration

Expense Type	$	General Admin	Arboretum Support
Personnel			
Salary and Wages	$ 104,064	$ -	$ 104,064
Benefits	$ 43,837	$ -	$ 43,837
Benefits PERS	$ 2,607	$ -	$ 2,607
Subtotal Personnel Cost	**$ 150,508**	**$ -**	**$ 150,508**
Operating Services & Supplies			
General Supplies	$ 6,920	$ -	$ 6,920
Insurance	$ 800	$ -	$ 800
Other Expenses	$ 613	$ -	$ 613
Printing	$ 919	$ -	$ 919
Professional	$ 424	$ -	$ 424
Public Utility Services	$ 5,598	$ -	$ 5,598
Rentals and Leases	$ 4,036	$ -	$ 4,036
Repairs and Maintenance	$ 1,660	$ -	$ 1,660
Travel and Training	$ 611	$ -	$ 611
Miscelaneous Expenses	$ 65	$ -	$ 65
Advertising	$ 300	$ -	$ 300
Subtotal Operating Cost	**$ 21,945**	**$ -**	**$ 21,945**
DEPARTMENTAL EXPENDITURES	**$ 172,452**	**$ -**	**$ 172,452**
Disallowed Costs			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (100,166)		$ (100,166)
Benefits - PERS	$ (2,607)		$ (2,607)
Subtotal Cost Adjustments	**$ (102,773)**	**$ -**	**$ (102,773)**
FUNCTIONAL COST	**$ 69,680**	**$ -**	**$ 69,680**
First Allocation			
Incoming - All Others	$ 14,827	$ -	$ 14,827
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 84,507**		**$ 84,507**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 84,507**		**$ 84,507**

110-42-01- Arboretum - Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Arboretum Support							
MPF	3,430.50	45.856%	$ 38,751		$ 38,751	$ -	$ 38,751
Citywide	4,050.50	54.144%	$ 45,755		$ 45,755	$ -	$ 45,755
Total	**7,481.00**	**100.000%**	**$ 84,507**	**$ -**	**$ 84,507**	**$ -**	**$ 84,507**

Allocation Basis: **# of Visitors**

Source of Allocation: **2018 Visitors Log**

ALLOCATION SUMMARY

110-42-01- Arboretum - Administration

	Arboretum Support	Total
MPF	$ 38,751	$ 38,751
Citywide	$ 45,755	$ 45,755
Total	**$ 84,507**	**$ 84,507**

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 the last complete calendar year, the total number of parking tickets issued and whether it was cruise ship season.

Month	# of Parking Tickets	Cruise Ship Season
January	378	No
February	391	No
March	344	No
April	447	No
May	669	Yes
June	725	Yes
July	659	Yes
August	480	Yes
September	355	Yes
October	262	No
November	218	No
December	331	No
TOTAL	**5,259**	

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)	578
Average Number of Parking Tickets per Month – Other Months (Jan-Apr; Oct-Dec)	339
Difference between two averages (i.e. parking tickets attributed to cruise ship dockings)	239
Total Cruise Ship Parking Tickets (Difference x 5 months)	**1,194**
Total Resident Visitors	**4,065**

As the table indicates, approximately 1,200 tickets of the 5,000 tickets are related to the cruise ship industry (passengers or crew members). This represents approximately 23% 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 two types of permits – Class A and Class B, each of which are bi-annual permits. The Class A permits refer to taxis, while Class B permits refer to the tour shuttles and tour vehicles. The following table shows for 2018 and 2019, the total Class A and Class B permits issued:

Category	2018	2019	Average
Class A Permits	39	34	36.5
Class B Permits	23	19	21
TOTAL	**62**	**53**	**57.5**

Permits are issued once every two years, 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 permits are for taxis 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	36.5	42%[3]	15
Class B Permits	21	100%	21

As the table indicates, 36 of the total 57.5 Class A and B permits are related to the Marine Passenger Fees, which represents almost 63% of the total number of permits.

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.

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

Category	Training Hours
Cruise Ship Specific Training	402[4]
All Other Training Hours	3,840[5]
Total Training Hours	**4,242**

The 402 hours of training out of the 4,242 total hours of training represents 9% 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 the last calendar year (2018) 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
January	168	977	688	600	1	65	92	97	No
February	172	853	656	484	1	79	65	105	No
March	212	1,238	865	616	2	97	81	108	No
April	174	1,083	849	624	2	75	95	114	No
May	232	1,283	827	732	4	78	106	128	Yes
June	210	1,216	872	639	3	86	102	135	Yes
July	233	1,342	929	661	4	87	103	128	Yes
August	193	1,114	973	655	2	92	100	130	Yes
September	183	1,121	839	615	4	90	84	110	Yes
October	202	985	959	623	6	84	67	124	No
November	179	884	797	584	3	80	75	93	No
December	151	946	791	529	1	78	75	107	No
TOTAL	**2,309**	**13,042**	**10,045**	**7,362**	**33**	**991**	**1,045**	**1,379**	

[4] The 402 hours represent 242 hours of a full-scale exercise training and two table top trainings that are done annually by sworn staff in relation to responses to the cruise ships and the harbor and dock area. Additionally, for two full weeks for two officers (80 x 2 = 160) there is additional specialized training related to the cruise ship industry.
[5] 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.

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:

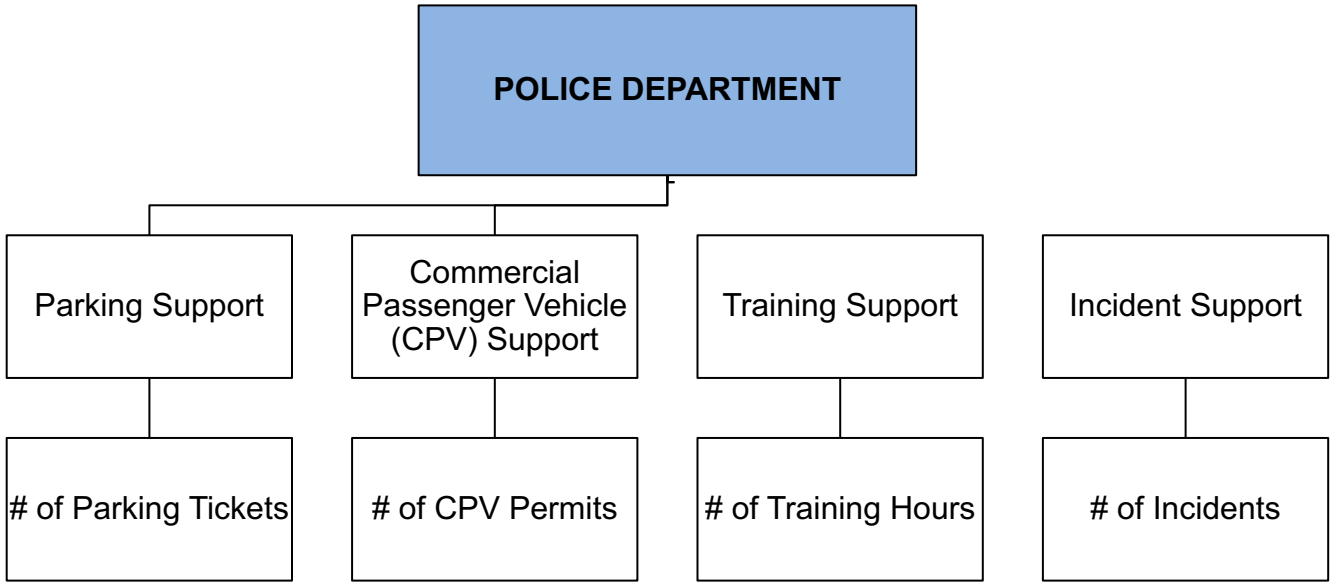
Category	Amount
Average Number of Incidents per Month (May-Sept) – Downtown Area	1,215
Average Number of Incidents per Month – Other Months (Jan-Apr; Oct-Dec)	995
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	220
Total Cruise Ship Incidents (Difference x 5 months) – Downtown Area	**1,100**
Total Resident-Related Incidents[6]	**35,106**

Based upon the data collected, approximately 1,100 incidents of the 35,000 citywide incidents are related to cruise ship passengers or 3% 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.

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.

[6] 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
Commercial Passenger Vehicle (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	$ 12,447,705		$ 12,447,705
Fleet Replacement Reserve	$ (405,000)		
Capital and Transfers	$ (87,337)		
Total Deductions	$ (492,337)		$ (492,337)
Incoming Costs			
Citywide Support - General Service	$ 616,447	$ -	$ 616,447
Total Incoming Costs	**$ 616,447**	**$ -**	**$ 616,447**
Benefits - PERS	$ (219,405)		
Total Cost Adjustments	**$ (219,405)**		**$ (219,405)**
Total Costs to be Allocated	**$ 12,352,410**	**$ -**	**$ 12,352,410**

DEPARTMENTAL EXPENSE DETAIL

209-22- Police

Expense Type	$	General Admin	Parking Support	CPV Support	Training Support	Incident Support
Personnel						
Salary and Wages	$ 6,949,309	$ -	$ 555,945	$ 138,986	$ 208,479	$ 6,045,899
Benefits	$ 3,184,314	$ -	$ 254,745	$ 63,686	$ 95,529	$ 2,770,353
Subtotal Personnel Cost	**$ 10,353,028**	**$ -**	**$ 828,242**	**$ 207,061**	**$ 310,591**	**$ 9,007,135**
Operating Services & Supplies						
General Supplies	$ 411,090	$ -	$ 32,887	$ 8,222	$ 12,333	$ 357,649
Insurance	$ 73,438	$ -	$ 5,875	$ 1,469	$ 2,203	$ 63,891
Other Expenses	$ 11,689	$ -	$ 935	$ 234	$ 351	$ 10,169
Postage	$ 12,540	$ -	$ 1,003	$ 251	$ 376	$ 10,910
Printing	$ 2,498	$ -	$ 200	$ 50	$ 75	$ 2,174
Professional	$ 634,467	$ -	$ 50,757	$ 12,689	$ 19,034	$ 551,986
Public Utility Services	$ 219,829	$ -	$ 17,586	$ 4,397	$ 6,595	$ 191,251
Reimbursable Expenses	$ (67,260)	$ -	$ (5,381)	$ (1,345)	$ (2,018)	$ (58,516)
Rentals and Leases	$ 465,807	$ -	$ 37,265	$ 9,316	$ 13,974	$ 405,252
Repairs and Maintenance	$ 135,529	$ -	$ 10,842	$ 2,711	$ 4,066	$ 117,911
Travel and Training	$ 107,749	$ -	$ 8,620	$ 2,155	$ 3,232	$ 93,742
Miscelaneous Expenses	$ 62,034	$ -	$ 4,963	$ 1,241	$ 1,861	$ 53,970
Advertising	$ 413	$ -	$ 33	$ 8	$ 12	$ 359
Other Contractual	$ 2,358	$ -	$ 189	$ 47	$ 71	$ 2,051
Workforce	$ (64,842)	$ -	$ (5,187)	$ (1,297)	$ (1,945)	$ (56,412)
Capital Outlay	$ 58,537	$ -	$ 4,683	$ 1,171	$ 1,756	$ 50,927
Transfers out	$ 28,800	$ -	$ 2,304	$ 576	$ 864	$ 25,056
Subtotal Operating Cost	**$ 2,094,677**	**$ -**	**$ 167,574**	**$ 41,894**	**$ 62,840**	**$ 1,822,369**
DEPARTMENTAL EXPENDITURES	**$ 12,447,705**	**$ -**	**$ 995,816**	**$ 248,954**	**$ 373,431**	**$ 10,829,503**
Disallowed Costs						
Fleet Replacement Reserve	$ (405,000)		$ (32,400)	$ (8,100)	$ (12,150)	$ (352,350)
Capital and Transfers	$ (87,337)	$ -	$ (6,987)	$ (1,747)	$ (2,620)	$ (75,983)
Subtotal Disallowed Costs	**$ (492,337)**	**$ -**	**$ (39,386.97)**	**$ (9,846.74)**	**$ (14,770.11)**	**$ (428,333.27)**
Cost Adjustments						
Benefits - PERS	$ (219,405)	$ -	$ (17,552)	$ (4,388)	$ (6,582)	$ (190,882)
Subtotal Cost Adjustments	**$ (219,405)**	**$ -**	**$ (17,552)**	**$ (4,388)**	**$ (6,582)**	**$ (190,882)**
FUNCTIONAL COST	**$ 11,735,963**	**$ -**	**$ 938,877**	**$ 234,719**	**$ 352,079**	**$ 10,210,288**
First Allocation						
Incoming - All Others	$ 616,447	$ -	$ 49,316	$ 12,329	$ 18,493	$ 536,309
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 12,352,410**		**$ 988,193**	**$ 247,048**	**$ 370,572**	**$ 10,746,597**
Second Allocation						
Incoming - All Others	$ -	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 12,352,410**		**$ 988,193**	**$ 247,048**	**$ 370,572**	**$ 10,746,597**

209-22- Police

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Parking Support								
MPF		1,194	22.704%	$ 224,359		$ 224,359	$ -	$ 224,359
Citywide		4,065	77.296%	$ 763,834		$ 763,834	$ -	$ 763,834
	Total	**5,259**	**100.000%**	**$ 988,193**	**$ -**	**$ 988,193**	**$ -**	**$ 988,193**

Allocation Basis: **# of Parking Tickets**

Source of Allocation: **2018 Parking Tickets**

209-22- Police

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CPV Support								
MPF		36.00	62.609%	$ 154,674		$ 154,674	$ -	$ 154,674
Citywide		21.50	37.391%	$ 92,375		$ 92,375	$ -	$ 92,375
	Total	**57.50**	**100.000%**	**$ 247,048**	**$ -**	**$ 247,048**	**$ -**	**$ 247,048**

Allocation Basis: **# of CPV Permits**

Source of Allocation: **2018 and 2019 CPV Class A & B Permits**

209-22- Police

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Training Support								
MPF		402	9.477%	$ 35,118		$ 35,118	$ -	$ 35,118
Citywide		3,840	90.523%	$ 335,454		$ 335,454	$ -	$ 335,454
	Total	**4,242**	**100.000%**	**$ 370,572**	**$ -**	**$ 370,572**	**$ -**	**$ 370,572**

Allocation Basis: **# of Training Hours**

Source of Allocation: **Training Hours**

209-22- Police

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Incident Support								
MPF		1,100	3.038%	$ 326,500	$189,700	$ 136,800	$ -	$ 136,800
Citywide		35,106	96.962%	$ 10,420,097		$ 10,420,097	$ -	$ 10,420,097
	Total	**36,206**	**100.000%**	**$ 10,746,597**	**$189,700**	**$ 10,556,897**	**$ -**	**$ 10,556,897**

Allocation Basis: **# of Incidents**

ALLOCATION SUMMARY

209-22- Police

	Parking Support	CPV Support	Training Support	Incident Support	Total
MPF	$ 224,359	$ 154,674	$ 35,118	$ 136,800	$ 550,950
Citywide	$ 763,834	$ 92,375	$ 335,454	$ 10,420,097	$ 11,611,760
Total	**$ 988,193**	**$ 247,048**	**$ 370,572**	**$ 10,556,897**	**$ 12,162,710**

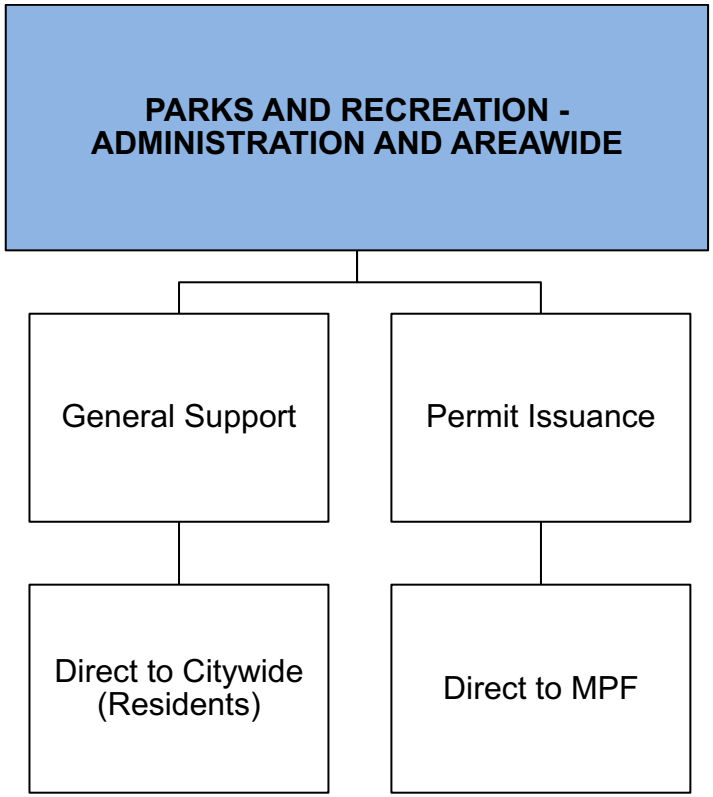
8 PARKS AND RECREATION ADMINISTRATION AND AREAWIDE RECREATION SERVICES

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	$ 758,223		$ 758,223
Capital and Transfers	$ (731)		
Total Deductions	$ (731)		$ (731)
Incoming Costs			
Citywide Support - General Service	$ 164,708	$ -	$ 164,708
Total Incoming Costs	**$ 164,708**	**$ -**	**$ 164,708**
Revenue	$ (115,475)		
Benefits - PERS	$ (15,785)		
Total Cost Adjustments	**$ (131,261)**		**$ (131,261)**
Total Costs to be Allocated	**$ 790,940**	**$ -**	**$ 790,940**

DEPARTMENTAL EXPENSE DETAIL

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

Expense Type	$	General Admin	General Support	Permit Issuance
Personnel				
Salary and Wages	$ 548,587	$ -	$ 466,299	$ 82,288
Benefits	$ 264,140	$ -	$ 224,519	$ 39,621
Benefits PERS	$ 15,785	$ -	$ 13,417	$ 2,368
Subtotal Personnel Cost	**$ 828,513**	**$ -**	**$ 704,236**	**$ 124,277**
Operating Services & Supplies				
General Supplies	$ 18,961	$ -	$ 16,117	$ 2,844
Insurance	$ 21,500	$ -	$ 18,275	$ 3,225
Other Expenses	$ 2,218	$ -	$ 1,885	$ 333
Postage	$ 867	$ -	$ 737	$ 130
Printing	$ 1,762	$ -	$ 1,497	$ 264
Professional	$ 110,662	$ -	$ 94,063	$ 16,599
Public Utility Services	$ 19,100	$ -	$ 16,235	$ 2,865
Reimbursable Expenses	$ (279,800)	$ -	$ (237,830)	$ (41,970)
Rentals and Leases	$ 3,483	$ -	$ 2,961	$ 522
Travel and Training	$ 12,823	$ -	$ 10,899	$ 1,923
Advertising	$ 1,913	$ -	$ 1,626	$ 287
Other Contractual	$ 15,491	$ -	$ 13,167	$ 2,324
Capital Outlay	$ 731	$ -	$ 621	$ 110
Subtotal Operating Cost	**$ (70,290)**	**$ -**	**$ (59,746)**	**$ (10,543)**
EPARTMENTAL EXPENDITURE	**$ 758,223**	**$ -**	**$ 644,489**	**$ 113,733**
Disallowed Costs				
Capital and Transfers	$ (731)	$ -	$ (621)	$ (110)
Subtotal Disallowed Costs	**$ (731)**	**$ -**	**$ (620.98)**	**$ (109.58)**
Cost Adjustments				
Revenue	$ (115,475)	$ -	$ (98,154)	$ (17,321)
Benefits - PERS	$ (15,785)	$ -	$ (13,417)	$ (2,368)
Subtotal Cost Adjustments	**$ (131,261)**	**$ -**	**$ (111,572)**	**$ (19,689)**
FUNCTIONAL COST	**$ 626,232**	**$ -**	**$ 532,297**	**$ 93,935**
First Allocation				
Incoming - All Others	$ 164,708	$ -	$ 140,002	$ 24,706
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 790,940**		**$ 672,299**	**$ 118,641**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocat	**$ -**		**$ -**	**$ -**
TOTAL ALLOCATED	**$ 790,940**		**$ 672,299**	**$ 118,641**

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

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Support							
Citywide	100.00	100.000%	$672,299		$672,299	$ -	$672,299
Total	**100.00**	**100.000%**	**$672,299**	**$ -**	**$672,299**	**$ -**	**$672,299**

Allocation Basis: **Direct to Residents**

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

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Permit Issuance							
MPF	100.00	100.000%	$118,641		$118,641	$ -	$118,641
Total	**100.00**	**100.000%**	**$118,641**	**$ -**	**$118,641**	**$ -**	**$118,641**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

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

	General Support	Permit Issuance	Total
MPF	$ -	$ 118,641	$118,641
Citywide	$ 672,299	$ -	$672,299
Total	**$ 672,299**	**$ 118,641**	**$790,940**

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 the last complete fiscal year (FY19). The following table shows by month the number of riders for FY19 and whether it is a cruise ship month.

Month	FY19 # of Riders	Cruise Ship Month (Yes or No)
July	99,830	Yes
August	103,929	Yes
September	88,636	Yes
October	85,960	No
November	76,604	No
December	71,258	No
January	73,843	No
February	71,018	No
March	85,100	No
April	86,777	No
May	97,842	Yes
June	96,126	Yes
TOTAL	**1,036,923**	

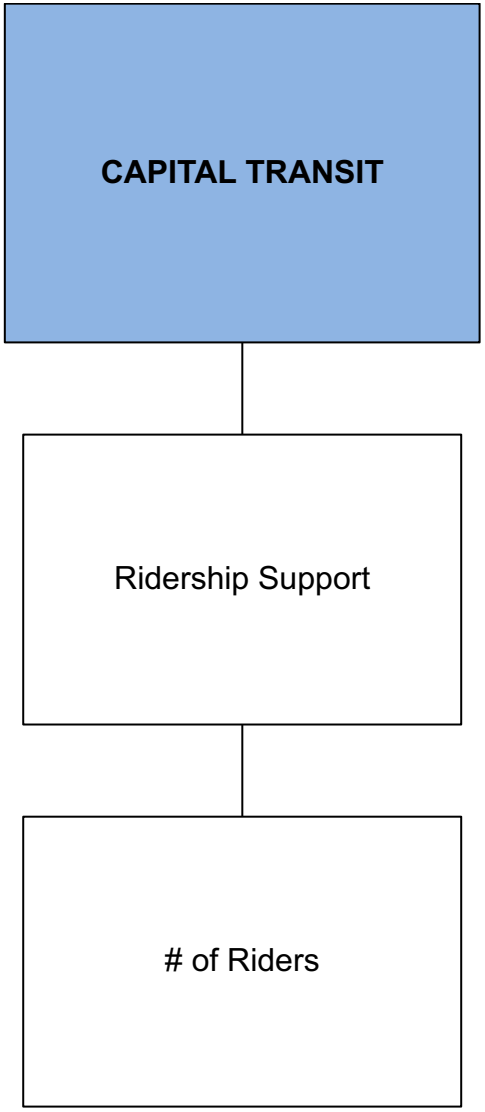
As the table indicates, there is a spike in riders during the cruise ship season as the main transit center is near the docking of the cruise ships and can be utilized by cruise crews, as well as passengers to travel to different parts of the City. The information from the previous table was used to 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)	97,273
Average Number of Riders per Month (Jan-Apr; Oct-Dec)	78,651
Difference between two averages (i.e. riders attributed to cruise ship dockings)	18,621
Total Cruise Ship Riders (Difference x 5 months)	**93,106**
Total Resident Riders	**943,817**

Based upon the calculations above, approximately 93,000 of the 1.04 million transit riders or 9% 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	$ 6,595,217		$ 6,595,217
Paratransit	$ (1,000,000)		
Fleet Replacement Reserve	$ (175,000)		
Total Deductions	$ (1,175,000)		$ (1,175,000)
Incoming Costs			
Citywide Support - General Service	$ 321,738	$ -	$ 321,738
Total Incoming Costs	**$ 321,738**	**$ -**	**$ 321,738**
Revenue	$ (712,569)		
Benefits - PERS	$ (86,504)		
Total Cost Adjustments	**$ (799,073)**		**$ (799,073)**
Total Costs to be Allocated	**$ 4,942,882**	**$ -**	**$ 4,942,882**

DEPARTMENTAL EXPENSE DETAIL

209-71- Capital Transit

Expense Type	$	General Admin	Ridership Support
Personnel			
Salary and Wages	$ 2,745,774	$ -	$ 2,745,774
Benefits	$ 1,391,540	$ -	$ 1,391,540
Benefits PERS	$ 86,504	$ -	$ 86,504
Subtotal Personnel Cost	**$ 4,223,818**	**$ -**	**$ 4,223,818**
Operating Services & Supplies			
General Supplies	$ 748,872	$ -	$ 748,872
Insurance	$ 34,300	$ -	$ 34,300
Other Expenses	$ 5,307	$ -	$ 5,307
Postage	$ 201	$ -	$ 201
Printing	$ 26,438	$ -	$ 26,438
Professional	$ 1,106,984	$ -	$ 1,106,984
Public Utility Services	$ 97,733	$ -	$ 97,733
Rentals and Leases	$ 175,780	$ -	$ 175,780
Repairs and Maintenance	$ 87,635	$ -	$ 87,635
Travel and Training	$ 5,795	$ -	$ 5,795
Miscelaneous Expenses	$ 82,354	$ -	$ 82,354
Subtotal Operating Cost	**$ 2,371,398**	**$ -**	**$ 2,371,398**
EPARTMENTAL EXPENDITURE	**$ 6,595,217**	**$ -**	**$ 6,595,217**
Disallowed Costs			
Paratransit	$ (1,000,000)		$ (1,000,000)
Fleet Replacement Reserve	$ (175,000)		$ (175,000)
Subtotal Disallowed Costs	**$ (1,175,000)**	**$ -**	**$ (1,175,000.00)**
Cost Adjustments			
Revenue	$ (712,569)		$ (712,569)
Benefits - PERS	$ (86,504)		$ (86,504)
Subtotal Cost Adjustments	**$ (799,073)**	**$ -**	**$ (799,073)**
FUNCTIONAL COST	**$ 4,621,144**	**$ -**	**$ 4,621,144**
First Allocation			
Incoming - All Others	$ 321,738	$ -	$ 321,738
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 4,942,882**		**$ 4,942,882**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocat	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 4,942,882**		**$ 4,942,882**

209-71- Capital Transit

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Ridership Support							
MPF	93,106.00	8.979%	$ 443,825	$300,000	$ 143,825	$ -	$ 143,825
Citywide	943,817.00	91.021%	$ 4,499,057		$ 4,499,057	$ -	$ 4,499,057
Total	**1,036,923.00**	**100.000%**	**$ 4,942,882**	**$300,000**	**$ 4,642,882**	**$ -**	**$ 4,642,882**

Allocation Basis: **# of Riders**

ALLOCATION SUMMARY

209-71- Capital Transit

		Ridership Support	Total
MPF		$ 143,825	$ 143,825
Citywide		$ 4,499,057	$ 4,499,057
	Total	**$ 4,642,882**	**$ 4,642,882**

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:

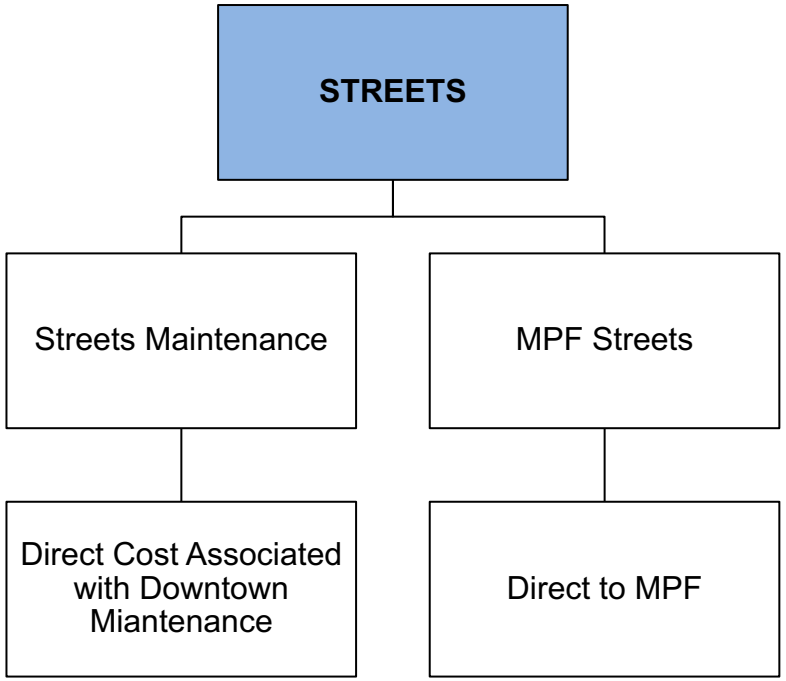
Category	Amount
Roadway Painting (Contract)	$55,466
Sweeping Equipment	$25,823
F450 Bed	$9,049
Total Labor Cost	$16,455
Total Overall Cost (Labor + Contract + Equipment)	**$106,783**

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
Streets Maintenance
MPF Streets
Direct Cost Associated with Downtown Miantenance
Direct to MPF

COSTS TO BE ALLOCATED

209-72- Streets

	First Allocation	Second Allocation	Total
Departmental Expenditures	$5,400,656		$5,400,656
Fleet Replacement Reserves	$ (664,500)		
Total Deductions	$ (664,500)		$ (664,500)
Incoming Costs			
Citywide Support - General Service	$ 250,656	$ -	$ 250,656
Total Incoming Costs	**$ 250,656**	**$ -**	**$ 250,656**
Benefits - PERS	$ (50,466)		
Total Cost Adjustments	**$ (50,466)**		**$ (50,466)**
Total Costs to be Allocated	**$4,936,346**	**$ -**	**$4,936,346**

DEPARTMENTAL EXPENSE DETAIL

209-72- Streets

Expense Type	$	General Admin	Street Maintenance	MPF Street
Personnel				
Salary and Wages	$ 1,540,188	$ -	$ 1,540,188	$ -
Benefits	$ 834,857	$ -	$ 834,857	$ -
Benefits PERS	$ 50,466	$ -	$ 50,466	$ -
Subtotal Personnel Cost	**$ 2,425,511**	**$ -**	**$ 2,425,511**	**$ -**
Operating Services & Supplies				
General Supplies	$ 787,990	$ -	$ 787,990	$ -
Insurance	$ 72,115	$ -	$ 72,115	$ -
Street MPF	$ 110,021	$ -		$ 110,021
Other Expenses	$ 5,989	$ -	$ 5,989	$ -
Printing	$ 2,486	$ -	$ 2,486	$ -
Professional	$ 302,058	$ -	$ 302,058	$ -
Public Utility Services	$ 267,997	$ -	$ 267,997	$ -
Reimbursable Expenses	$ (35,427)	$ -	$ (35,427)	$ -
Rentals and Leases	$ 15,065	$ -	$ 15,065	$ -
Repairs and Maintenance	$ 768,915	$ -	$ 768,915	$ -
Travel and Training	$ 13,435	$ -	$ 13,435	$ -
Miscelaneous Expenses	$ 664,500	$ -	$ 664,500	$ -
Subtotal Operating Cost	**$ 2,975,145**	**$ -**	**$ 2,865,124**	**$ 110,021**
EPARTMENTAL EXPENDITURI	**$ 5,400,656**	**$ -**	**$ 5,290,636**	**$ 110,021**
Disallowed Costs				
Fleet Replacement Reserve	$ (664,500)		$ (664,500)	
Subtotal Disallowed Costs	**$ (664,500)**	**$ -**	**$ (664,500.00)**	**$ -**
Cost Adjustments				
Benefits - PERS	$ (50,466)		$ (50,466)	
Subtotal Cost Adjustments	**$ (50,466)**	**$ -**	**$ (50,466)**	**$ -**
FUNCTIONAL COST	**$ 4,685,690**	**$ -**	**$ 4,575,670**	**$ 110,021**
First Allocation				
Incoming - All Others	$ 250,656	$ -	$ 244,771	$ 5,885
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocatior	**$ 4,936,346**		**$ 4,820,440**	**$ 115,906**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocat	**$ -**		**$ -**	**$ -**
TOTAL ALLOCATED	**$ 4,936,346**		**$ 4,820,440**	**$ 115,906**

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%	$ 92,420		$ 92,420	$ -	$ 92,420
Citywide		5,462,817.03	98.083%	$ 4,728,020		$ 4,728,020	$ -	$ 4,728,020
	Total	**5,569,600.00**	**100.000%**	**$ 4,820,440**	**$ -**	**$ 4,820,440**	**$ -**	**$ 4,820,440**

Allocation Basis: **Direct Cost 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%	$ 115,906	$ 110,021	$ 5,885	$ -	$ 5,885
	Total	**100.00**	**100.000%**	**$ 115,906**	**$ 110,021**	**$ 5,885**	**$ -**	**$ 5,885**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

209-72- Streets

		Street Maintenance	MPF Street	Total
MPF		$ 92,420	$ 5,885	$ 98,305
Citywide		$ 4,728,020	$ -	$ 4,728,020
	Total	**$ 4,820,440**	**$ 5,885**	**$ 4,826,325**

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.

- **Training Support –** represents costs associated with renting of the Fire Training Facility. This function is allocated based upon the number of training hours for which the facility is rented.

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 the last calendar year (2018). The following table shows by month, the number of incidents, and whether it was a cruise ship month.

Month	2018 # of Incidents	Cruise Ship Month (Yes or No)
January	354	No
February	283	No
March	336	No
April	316	No
May	425	Yes

Month	2018 # of Incidents	Cruise Ship Month (Yes or No)
June	439	Yes
July	528	Yes
August	455	Yes
September	417	Yes
October	329	No
November	338	No
December	343	No
TOTAL	**4,563**	

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)	453
Average Number of Incidents Other Months (Jan-Apr; Oct-Dec)	328
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	125
Total Cruise Ship Incidents (Difference x 5 months)	**625**
Total Resident Riders	**3,938**

Based upon the calculations above, approximately 625 of the 4,500 incidents or 14% 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	282
# of Resident EMS Incidents	3,079
Total Incidents	**3,361**

Approximately 282 of the 3,361 EMS responses were related to cruise ship passengers. The 262 incidents equate to 8% of total EMS responses.

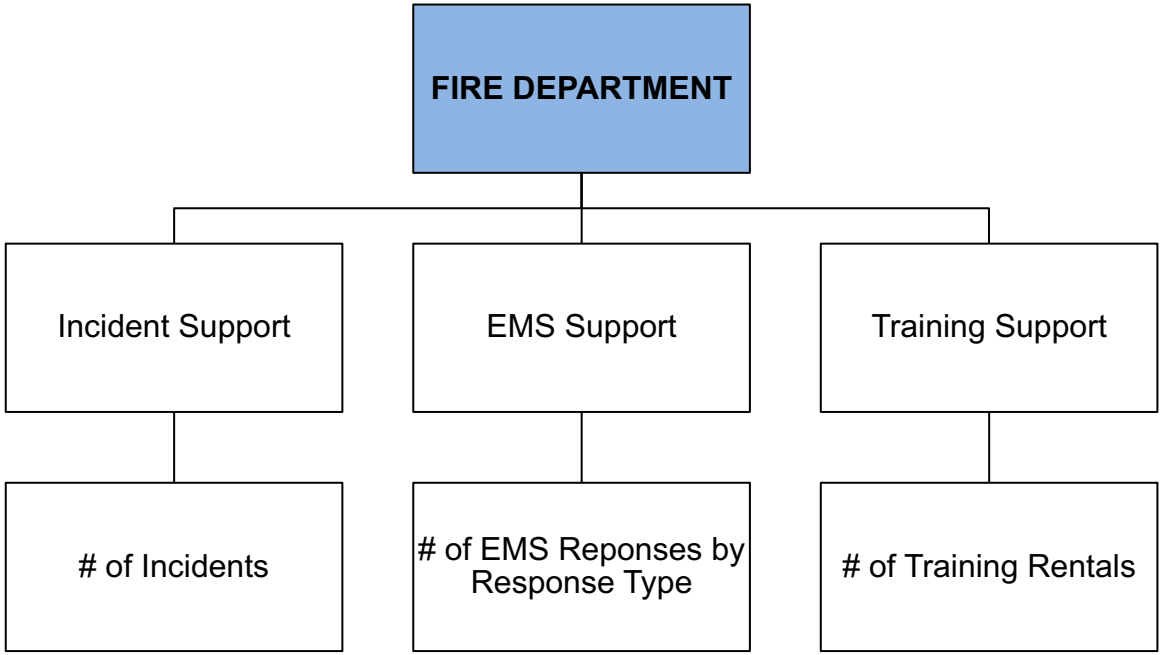
11.3 Training Support

The Fire Department has a training facility, which it uses for internal training activities and it also loans out to the state and other agencies for specific cruise ship training activities. The Department charges the state for use of the training facilities; however, there is no reimbursement from the Marine Passenger Fees for this training. There is the ability for the training facility to be used on a daily basis; however, if the facility is rented for a full day or part of the day, it is unavailable for use by the Department internally for any training activities. The following table shows the total number of rentals by training type:

Category	Amount
# of Cruise Ship Related Training Rentals	68
# of Internal Departmental Trainings	297
Total Incidents	**365**

Based upon the possibility of year-round training or use of the training facility, the 68 rentals of the training facility represents approximately 19% of the training support function.

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
Training Support
# of Incidents
# of EMS Reponses by Response Type
# of Training Rentals

COSTS TO BE ALLOCATED

210-01- Fire

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 8,464,677		$ 8,464,677
Fleet Replacement Reserve	$ (400,000)		
Total Deductions	$ (400,000)		$ (400,000)
Incoming Costs			
Citywide Support - General Service	$ 526,800	$ -	$ 526,800
Total Incoming Costs	**$ 526,800**	**$ -**	**$ 526,800**
Ambulance Revenue	$ (1,623,254)		
Total Cost Adjustments	**$ (1,623,254)**		**$ (1,623,254)**
Total Costs to be Allocated	**$ 6,968,223**	**$ -**	**$ 6,968,223**

DEPARTMENTAL EXPENSE DETAIL

210-01- Fire

Expense Type	$	General Admin	Incident Support	EMS Support	Training Support
Personnel					
Salary and Wages	$ 4,365,990	$ -	$ 2,182,995	$ 1,964,695	$ 218,299
Benefits	$ 2,045,851	$ -	$ 1,022,926	$ 920,633	$ 102,293
Subtotal Personnel Cost	**$ 6,411,841**	**$ -**	**$ 3,205,921**	**$ 2,885,329**	**$ 320,592**
Operating Services & Supplies					
General Supplies	$ 280,912	$ -	$ 140,456	$ 126,410	$ 14,046
Insurance	$ 75,540	$ -	$ 37,770	$ 33,993	$ 3,777
Other Expenses	$ 6,443	$ -	$ 3,222	$ 2,899	$ 322
Postage	$ 856	$ -	$ 428	$ 385	$ 43
Printing	$ 927	$ -	$ 464	$ 417	$ 46
Professional	$ 750,266	$ -	$ 375,133	$ 337,620	$ 37,513
Public Utility Services	$ 201,671	$ -	$ 100,836	$ 90,752	$ 10,084
Reimbursable Expenses	$ (100)	$ -	$ (50)	$ (45)	$ (5)
Rentals and Leases	$ 400,000	$ -	$ 200,000	$ 180,000	$ 20,000
Repairs and Maintenance	$ 220,894	$ -	$ 110,447	$ 99,402	$ 11,045
Travel and Training	$ 48,615	$ -	$ 24,308	$ 21,877	$ 2,431
Miscelaneous Expenses	$ 46,346	$ -	$ 23,173	$ 20,856	$ 2,317
Advertising	$ 2,919	$ -	$ 1,459	$ 1,314	$ 146
Other Contractual	$ 1,541	$ -	$ 770	$ 693	$ 77
Workforce	$ (64,842)	$ -	$ (32,421)	$ (29,179)	$ (3,242)
Capital Outlay	$ 53,349	$ -	$ 26,674	$ 24,007	$ 2,667
Transfers out	$ 27,500	$ -	$ 13,750	$ 12,375	$ 1,375
Subtotal Operating Cost	**$ 2,052,836**	**$ -**	**$ 1,026,418**	**$ 923,776**	**$ 102,642**
EPARTMENTAL EXPENDITURE	**$ 8,464,677**	**$ -**	**$ 4,232,339**	**$ 3,809,105**	**$ 423,234**
Disallowed Costs					
Fleet Replacement Reserve	$ (400,000)	$ -	$ (200,000)	$ (180,000)	$ (20,000)
Subtotal Disallowed Costs	**$ (400,000)**	**$ -**	**$ (200,000.00)**	**$ (180,000.00)**	**$ (20,000.00)**
Cost Adjustments					
Ambulance Revenue	$ (1,623,254)	$ -	$ (811,627)	$ (730,464)	$ (81,163)
Subtotal Cost Adjustments	**$ (1,623,254)**	**$ -**	**$ (811,627)**	**$ (730,464)**	**$ (81,163)**
FUNCTIONAL COST	**$ 6,441,423**	**$ -**	**$ 3,220,712**	**$ 2,898,640**	**$ 322,071**
First Allocation					
Incoming - All Others	$ 526,800	$ -	$ 263,400	$ 237,060	$ 26,340
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -
Subtotal of First Allocatior	**$ 6,968,223**		**$ 3,484,112**	**$ 3,135,700**	**$ 348,411**
Second Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -
Subtotal of Second Allocat	**$ -**		**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 6,968,223**		**$ 3,484,112**	**$ 3,135,700**	**$ 348,411**

210-01- Fire

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Incident Support								
MPF		625.00	13.697%	$ 477,223	$ 302,400	$ 174,823	$ -	$ 174,823
Citywide		3,938.00	86.303%	$ 3,006,888		$ 3,006,888	$ -	$ 3,006,888
	Total	**4,563.00**	**100.000%**	**$ 3,484,112**	**$ 302,400**	**$ 3,181,712**	**$ -**	**$ 3,181,712**

Allocation Basis: **# of Incidents**

Source of Allocation: **CY 2018 Incidents**

210-01- Fire

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
EMS Support								
MPF		282.00	8.390%	$ 263,097		$ 263,097	$ -	$ 263,097
Citywide		3,079.00	91.610%	$ 2,872,604		$ 2,872,604	$ -	$ 2,872,604
	Total	**3,361.00**	**100.000%**	**$ 3,135,700**	**$ -**	**$ 3,135,700**	**$ -**	**$ 3,135,700**

Allocation Basis: **# of EMS Responses**

Source of Allocation: **CY2018 EMS Responses**

210-01- Fire

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Training Support								
MPF		68.00	18.630%	$ 64,909		$ 64,909	$ -	$ 64,909
Citywide		297.00	81.370%	$ 283,502		$ 283,502	$ -	$ 283,502
	Total	**365.00**	**100.000%**	**$ 348,411**	**$ -**	**$ 348,411**	**$ -**	**$ 348,411**

Allocation Basis: **# of Training Rentals**

ALLOCATION SUMMARY

210-01- Fire

		Incident Support	EMS Support	Training Support	Total
MPF		$ 174,823	$ 263,097	$ 64,909	$ 502,829
Citywide		$ 3,006,888	$ 2,872,604	$ 283,502	$ 6,162,994
	Total	**$ 3,181,712**	**$ 3,135,700**	**$ 348,411**	**$ 6,665,823**

9. Certificate of Indirect Costs

The following page provided 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 December 5, 2019 to establish billing or final indirect costs rates for July 1, 2017 through June 30, 2018 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 of Juneau, AK

Signature:

Name of Official:

Title:

Date of Execution: