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

FY22 Actual Expenditures

CITY AND BOROUGH OF JUNEAU, AK

DRAFT DATE: NOVEMBER 2023

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1. Executive Summary

The Matrix Consulting Group has prepared this Title 2 CFR 200 Compliant Cost Allocation Plan (CAP) for the City and Borough of Juneau, Alaska for the Marine Passenger Fee Special Revenue Fund. The City of Juneau currently charges the Marine Passenger Fee Fund for support provided by administrative City departments, as well as other city services to cruise ship passengers and tourists who visit the City of Juneau. The purpose of this study is to provide a defensible and documented analysis of the support provided by key city services within Juneau to the cruise ship passengers (Marine Passenger Fee Fund) and the residents and non-cruise ship tourists of the City. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of specific departmental costs between the Marine Passenger Fee Fund and Citywide support (tax or other funded support).

1 Methodology

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

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

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

In addition, Circular 2 CFR Part 200 defines a method for allocating indirect costs called the double-step down allocation method, which utilizes two "steps" or "passes" to fully allocate costs. The double-step down procedure is reflected in this

plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

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

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

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

2 Project Steps

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

- Meet with the City and Borough of Juneau's administrative staff to customize the structure of the plan

- Identify / classify Central Service support departments

- Determine the major services or "functions" provided by each Central Service support department

- Establish the optimal allocation basis for each function
- Identify the source, and collect allocation basis data and statistics
- Populate the analytical model, and calculate results
- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

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

3 Summary

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

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

The 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 $2,784,671 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, and Transit. The following table shows the breakout of the support by functional area:

Support Service	MPF Support
Citywide Support - General Service	$269,406
Citywide Support - Library Tourism	$224,345
Library - City Museum	$209,265
P&R Parks and Landscape - Administration	$145,651
Arboretum - Administration	$88,784
Police	$225,607
Parks and Recreation - Admin & Areawide Recreation Services	$266,953
Capital Transit	$489,603
Streets	$124,484
Fire	$5,642
Total Allocated	**$2,049,740**

It is important to note that while the results of this plan provide an overall indirect cost amount associated with the Marine Passenger Fee Fund, this cost represents the maximum allowable and defensible amount associated with the MPF fund. The City has the discretion to set the cost recovery for the Marine Passenger Fee fund as any level up to the $2.0 million identified through this plan.

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

2. Reading the Plan

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

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

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

- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if Incident Support function of the Police Department allocated by incidents, then the basis for the allocation of that function shown on this schedule would be the number of incidents, and the source would potentially be CAD incidents.

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

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

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

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

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

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

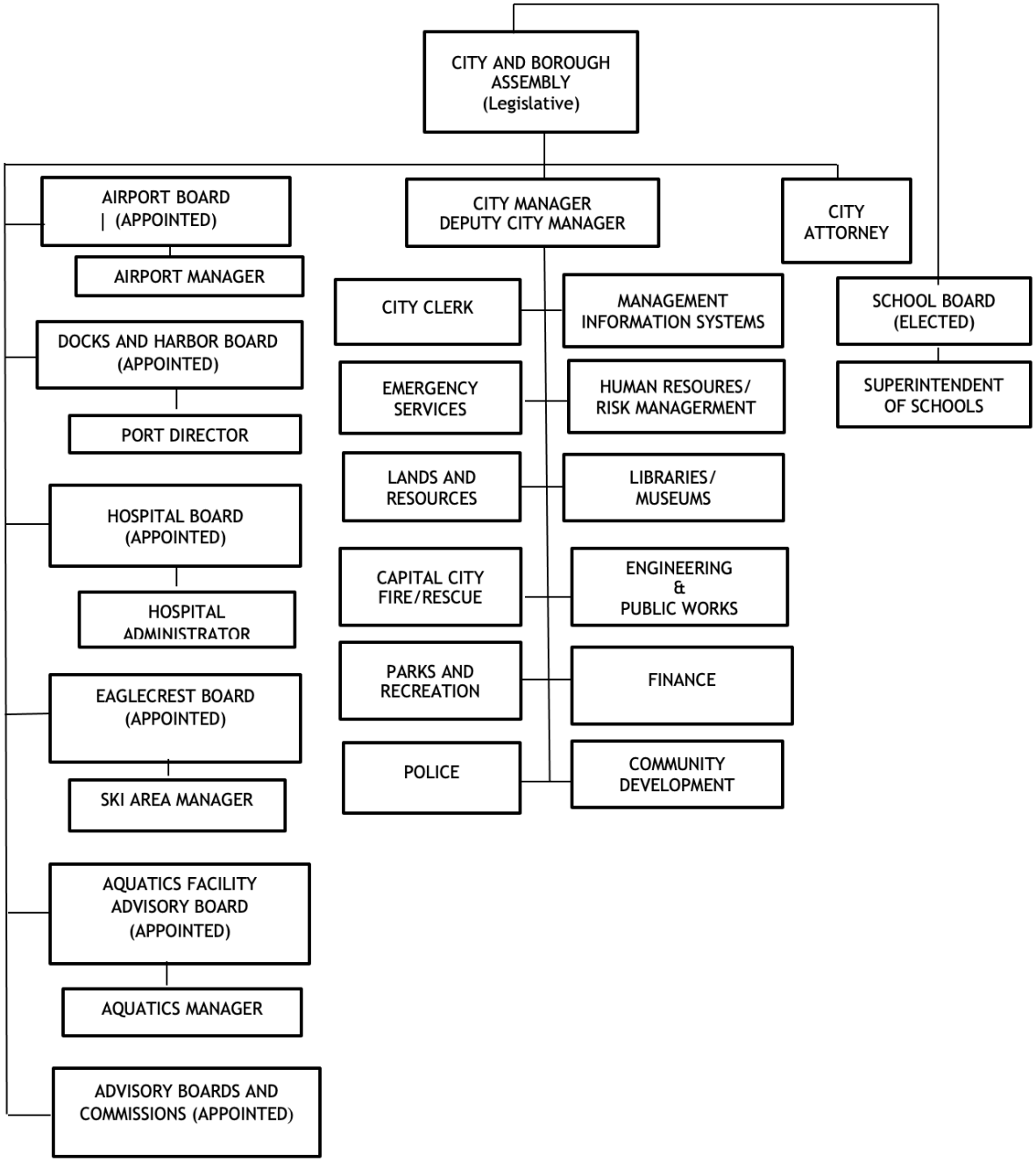
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

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

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

3. Organizational Chart

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


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

4. Summary of Overhead Allocations

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund	Dept	Div	Name	225-01-01 MPF	0-0-0 Citywide	Subtotal	Direct Billed	Unallocated	Total
			Citywide Support - General Service	$ 269,406	$ -	$ 269,406	$ -	$ -	$ 269,406
			Citywide Support - Library Tourism	$ 224,345	$ 2,094,397	$ 2,318,742	$ -	$ -	$ 2,318,742
110	23	02	Library - City Museum	$ 209,265	$ 225,932	$ 435,197	$ -	$ -	$ 435,197
110	41	01	P&R Parks and Landscape - Administration	$ 145,651	$ 2,121,817	$ 2,267,468	$ 207,700	$ -	$ 2,475,168
110	42	01	Arboretum - Administration	$ 88,784	$ 113,595	$ 202,379	$ -	$ -	$ 202,379
209	22		Police	$ 225,607	$ 15,404,839	$ 15,630,446	$ 842,300	$ -	$ 16,472,746
209	46	01 & 02	Parks and Recreation - Admin & Areawide Recreation Services	$ 266,953	$ 3,507,773	$ 3,774,726	$ 122,800	$ -	$ 3,897,526
209	71		Capital Transit	$ 489,603	$ 5,023,832	$ 5,513,435	$ -	$ -	$ 5,513,435
209	72		Streets	$ 124,484	$ 5,198,692	$ 5,323,176	$ 215,000	$ -	$ 5,538,176
110 / 210	21		Fire	$ 5,642	$ 7,309,675	$ 7,315,318	$ 651,300	$ 2,019,811	$ 9,986,428
			Proposed Costs	**$ 2,049,740**	**$ 41,000,552**	**$ 43,050,292**	**$ 2,039,100**	**$ 2,019,811**	**$ 47,109,203**

5. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the Incident Support function of the Police Department allocated by incidents, then the basis for the allocation of that function shown on this schedule would be number of incidents, and the source would potentially be CAD incidents.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	SUPPORT %	ALLOCATION BASIS	SOURCE
-- Citywide Support - General Service				
	General Citywide Overhead	100%	Indirect Costs from Citywide Cost Plan	OMB Cost Allocation Plan
-- Citywide Support - Library Tourism				
	Library Tourism Overhead	100%	Indirect Costs from Citywide Cost Plan	OMB Cost Allocation Plan
110-23-02 Library - City Museum				
	Museum Visitorship	100%	# of Museum Visitors	Museum Visitation Log
110-41-01 P&R Parks and Landscape - Administration				
	Tourist Parks and Landscape Maintenance	33%	Total Park and Landscape Maintenance Costs	Park and Landscape Maint. Cost Report
	City-Related Parks and Landscape Maintenance	67%	Direct to Citywide	-
110-42-01 Arboretum - Administration				
	Arboretum Support	100%	# of Visitors	Arboretum Attendance
209-22- Police				
	Parking Support	8%	# of Parking Tickets	Parking Ticket Report
	CPV Support	2%	# of CPV Permits	CPV Permit and Training Hrs
	Training Support	3%	# of Training Hours	CPV Permit and Training Hrs
	Incident Support	87%	# of Incidents	Police Incident Report
209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services				
	General Support	90%	Direct to Residents	-
	Permit Issuance	10%	Direct to MPF	-
209-71- Capital Transit				
	Ridership Support	100%	# of Riders	Monthly Ridership Total
209-72- Streets				
	Street Maintenance	96%	Direct Costs Associated with Downtown Maintenance	-
	MPF Street	4%	Direct to MPF	-
110 / 210-21- Fire				
	Incident Support	44%	# of Incidents	Fire Incidents
	EMS Support	36%	# of EMS Responses	EMS Cruise Ship Passenger Transports
	Sobering Center	13%	Not Allocated	-
	Mobile Integrate Health	4%	Not Allocated	-
	Grants	2%	Not Allocated	-

6. Central Service Departments (Providers)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

Fund	Dept	Div	Name	Functional Expenditures	Disallowed Costs	Cost Adjustments	Total $
			Citywide Support - General Service	$	-$	-$ 3,718,707	$ 3,718,707
			Citywide Support - Library Tourism	$	-$	-$ 2,318,742	$ 2,318,742
110	23	02	Library - City Museum	$ 568,593	$ (77,292)	$ (136,278)	$ 355,023
110	41	01	P&R Parks and Landscape - Administration	$ 2,482,400	$ (122,000)	$ (135,301)	$ 2,225,100
110	42	01	Arboretum - Administration	$ 214,834	$ (4,000)	$ (16,972)	$ 193,862
209	22		Police	$ 16,947,830	$ (511,086)	$ (683,198)	$ 15,753,546
209	46	01 & 02	Parks and Recreation - Admin & Areawide Recreation Services	$ 3,997,666	$ (157,605)	$ (167,819)	$ 3,672,242
209	71		Capital Transit	$ 7,073,850	$ (1,228,700)	$ (660,697)	$ 5,184,453
209	72		Streets	$ 6,108,369	$ (909,900)	$ 88,038	$ 5,286,506
110 / 210	21		Fire	$ 12,080,436	$ (659,035)	$ (3,020,379)	$ 8,401,022

TOTAL ALLOCATED EXPENDITURES **$ 47,109,203**

7. Grantee Departments (Receivers)

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

- **Marine Passenger Fee Fund (MPF):** This receiver is allocated costs associated with services that directly relate to marine passengers.
- **Citywide:** This receiver is allocated costs associated with services that directly relate to the City and Borough of Juneau.

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

8. Cost Allocation Plan

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

- **Departmental narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to Receiving departments.

- **Costs to be allocated:** This details the total functional cost associated with a department as well as any cost adjustments, and incoming costs from other Central Service department.

- **Departmental expense detail**: This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.

- **Allocation detail**: This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.

- **Allocation summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

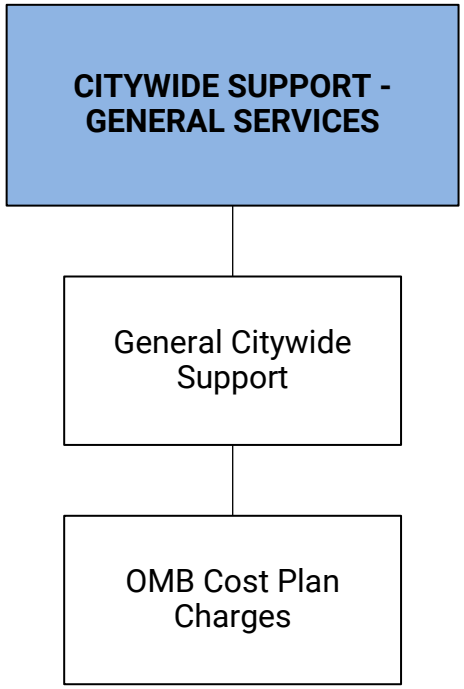
The following pages provide the detailed information outline above for each Central Service department.

1 Citywide Support – General Services

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

- **General Citywide Overhead –** represents costs allocated to funds and departments from the Citywide OMB 2 CFR Part 200 Compliant Cost Allocation Plan. This function is allocated based upon total charges to the support departments and funds excluding Library Tourism based on charges from the FY21 Citywide OMB 2 CFR Part 200 Plan provided under separate cover.

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


CITYWIDE SUPPORT - GENERAL SERVICES
General Citywide Support
OMB Cost Plan Charges

COSTS TO BE ALLOCATED

-- Citywide Support - General Service	First Allocation	Second Allocation	Total
Functional Expenditures	**$ -**		**$ -**
Total Disallowed Costs	**$ -**		**$ -**
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Total Indirect Cost from Cost Allocation Plan	$ 3,718,707		
Total Cost Adjustments	**$ 3,718,707**		**$ 3,718,707**
Total Costs to be Allocated	**$ 3,718,707**	**$ -**	**$ 3,718,707**

-- Citywide Support - General Service

EXPENSE DETAIL

Expense Type	Expense ($)	General Citywide Overhead
Personnel		
Subtotal Personnel Cost	**$ -**	**$ -**
Operating Services & Supplies		
Subtotal Operating Cost	**$ -**	**$ -**
FUNCTIONAL EXPENDITURES	**$ -**	**$ -**
Disallowed Costs		
Subtotal Disallowed Costs	**$ -**	**$ -**
Cost Adjustments		
Total Indirect Cost from Cost Allocation Plan	$ 3,718,707	$ 3,718,707
Subtotal Cost Adjustments	**$ 3,718,707**	**$ 3,718,707**
FUNCTIONAL COST	**$ 3,718,707**	**$ 3,718,707**
First Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 3,718,707**	**$ 3,718,707**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 3,718,707**	**$ 3,718,707**

-- Citywide Support - General Service

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Citywide Overhead							
110-23-02 Library - City Museum	80,174.34	2.156%	$ 80,174		$ 80,174	$ -	$ 80,174
110-41-01 P&R Parks and Landscape - Administration	250,068.43	6.725%	$ 250,068		$ 250,068	$ -	$ 250,068
110-42-01 Arboretum - Administration	8,517.35	0.229%	$ 8,517		$ 8,517	$ -	$ 8,517
209-22- Police	719,199.88	19.340%	$ 719,200		$ 719,200	$ -	$ 719,200
209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services	225,283.80	6.058%	$ 225,284		$ 225,284	$ -	$ 225,284
209-71- Capital Transit	328,981.92	8.847%	$ 328,982		$ 328,982	$ -	$ 328,982
209-72- Streets	251,669.20	6.768%	$ 251,669		$ 251,669	$ -	$ 251,669
110 / 210-21- Fire	1,585,406.36	42.633%	$ 1,585,406		$ 1,585,406	$ -	$ 1,585,406
225-01-01 MPF	269,405.65	7.245%	$ 269,406		$ 269,406	$ -	$ 269,406
Total	**3,718,706.91**	**100.000%**	**$ 3,718,707**	**$ -**	**$ 3,718,707**	**$ -**	**$ 3,718,707**

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

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

ALLOCATION SUMMARY

-- Citywide Support - General Service	General Citywide Overhead	Total
110-23-02 Library - City Museum	$ 80,174	$ 80,174
110-41-01 P&R Parks and Landscape - Administration	$ 250,068	$ 250,068
110-42-01 Arboretum - Administration	$ 8,517	$ 8,517
209-22- Police	$ 719,200	$ 719,200
209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services	$ 225,284	$ 225,284
209-71- Capital Transit	$ 328,982	$ 328,982
209-72- Streets	$ 251,669	$ 251,669
110 / 210-21- Fire	$ 1,585,406	$ 1,585,406
225-01-01 MPF	$ 269,406	$ 269,406
Total	**$ 3,718,707**	**$ 3,718,707**

2 Citywide Support – Library Tourism

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

- **Library Tourism Overhead –** represents costs allocated to Marine Passenger Fees from the Citywide OMB 2 CFR Part 200 Compliant Cost Allocation Plan to cruise ship passengers and citywide residents. This function is allocated based upon the FY22 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 189-190 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. 191 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 FY23 and whether it's a month when cruise ships dock.

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors	Cruise Ship Season
July 2022	12,642	6,169	1,668	Yes
August 2022	14,617	7,424	1,535	Yes
September 2022	11,095	6,528	1,435	Yes
October 2022	4,236	6,435	1,141	No
November 2022	2,813	6,558	1,295	No
December 2022	3,144	5,287	1,181	No
January 2023	3,735	5,396	1,181	No

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors	Cruise Ship Season
February 2023	3,619	5,050	1,315	No
March 2023	4,286	5,836		No
April 2023	4,335	6,128		No
May 2023	11,480	5,853		Yes
June 2023	12,745	5,281		Yes
TOTAL	**88,747**	**71,945**	**12,131**	

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

Category	Amount
Average Number of Visitors per Month (May-Sept) – Downtown Branch	12,516
Average Number of Visitors per Other Months (Jan-Apr; Oct-Dec) – Downtown Branch	3,738
Difference between two averages (i.e. visitors attributed to cruise ship dockings)	**8,778**
Total Cruise Ship Visitors (Difference x 5 months)	**43,888**
Total Resident Visitors (Douglas Branch + Valley Branch + Difference from Downtown Branch)	**128,935**

The cruise ship visitors account for approximately 44,000 of the 129,000 visitors to the three different library branches or approximately 34% of the total visitors. This increased activity is due to the proximity of the library and the different types of information resources it provides.

2.2 WiFi Support

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

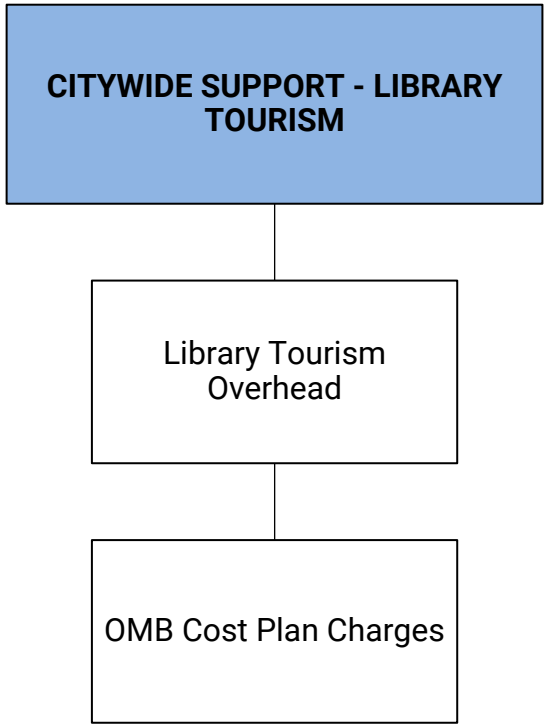
Month	Downtown Branch WiFi Users	Valley Branch WiFi Users	Douglas Branch WiFi Users	Cruise Ship Season
July 2022	8,897	1,594	207	Yes
August 2022	9,491	1,825	167	Yes
September 2022	7,940	1,815	169	Yes
October 2022	2,269	1,749	139	No
November 2022	1,322	1,605	128	No
December 2022	1,534	1,614	126	No
January 2023	1,480	1,416	237	No
February 2023	1,479	1,568	269	No
March 2023	1,936	1,717	277	No
April 2023	2,684	1,883	223	No
May 2023	8,619	1,975	222	Yes
June 2023	10,073	1,922	360	Yes
TOTAL	**57,724**	**20,683**	**2,524**	

As the table indicates, there is an increase in the number of WiFi users in the Downtown Branch and Marine Park (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 Marine Park and compared them to the average number of WiFi users during the non-cruise ship season per month also for those locations. This difference helps calculate the increased WiFi users that could be attributed to the cruise ships docking in the city on average each month. This average per month is multiplied by the total number of months for the cruise ship industry (4 months) to arrive at the total number of cruise ship related passengers annually related to WiFi usage. The difference from the total is then attributable to residents. The following table shows these calculations:

Category	Amount
Average Number of WiFi Users per Month (May-Sept) – Downtown Branch	9,004
Average Number of WiFi Users per Other Months (Jan-Apr; Oct-Dec) – Downtown Branch	1,815
Difference between two averages (i.e. WiFi Users attributed to cruise ship dockings)	**7,189**
Total Cruise Ship WiFi Users (Difference x 5 months)	**35,946**
Total Resident WiFi Users (Douglas Branch + Valley Branch + Difference)	**44,985**

The WiFi Usage for the Cruise Ship industry and passengers is approximately 36,000 users compared to roughly 81,000 total users, which reflects 44% of the total users. However, it is important to note that even though there is a significant amount of support associated with WiFi usage, in terms of the cruise ship passengers, only 5% of the total Library direct and indirect costs are being allocated based upon WiFi Usage.

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


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

COSTS TO BE ALLOCATED

-- Citywide Support - Library Tourism	First Allocation	Second Allocation	Total
Functional Expenditures	**$ -**		**$ -**
Total Disallowed Costs	**$ -**		**$ -**
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Total Indirect Cost from Cost Allocation Plan	$ 2,318,742		
Total Cost Adjustments	**$ 2,318,742**		**$ 2,318,742**
Total Costs to be Allocated	**$ 2,318,742**	**$ -**	**$ 2,318,742**

-- Citywide Support - Library Tourism

EXPENSE DETAIL

Expense Type	Expense ($)	Library Tourism Overhead
Personnel		
Subtotal Personnel Cost	**$ -**	**$ -**
Operating Services & Supplies		
Subtotal Operating Cost	**$ -**	**$ -**
FUNCTIONAL EXPENDITURES	**$ -**	**$ -**
Disallowed Costs		
Subtotal Disallowed Costs	**$ -**	**$ -**
Cost Adjustments		
Total Indirect Cost from Cost Allocation Plan	$ 2,318,742	$ 2,318,742
Subtotal Cost Adjustments	**$ 2,318,742**	**$ 2,318,742**
FUNCTIONAL COST	**$ 2,318,742**	**$ 2,318,742**
First Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 2,318,742**	**$ 2,318,742**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 2,318,742**	**$ 2,318,742**

-- Citywide Support - Library Tourism **ALLOCATION DETAIL**

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Library Tourism Overhead								
225-01-01 MPF		224,345.29	9.675%	$ 224,345		$ 224,345	$ -	$ 224,345
0-0-0 Citywide		2,094,396.70	90.325%	$ 2,094,397		$ 2,094,397	$ -	$ 2,094,397
	Total	**2,318,741.98**	**100.000%**	**$ 2,318,742**	**$ -**	**$ 2,318,742**	**$ -**	**$ 2,318,742**

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

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

ALLOCATION SUMMARY

-- Citywide Support - Library Tourism	Library Tourism	Total
225-01-01 MPF	$ 224,345	$ 224,345
0-0-0 Citywide	$ 2,094,397	$ 2,094,397
Total	**$ 2,318,742**	**$ 2,318,742**

3 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.

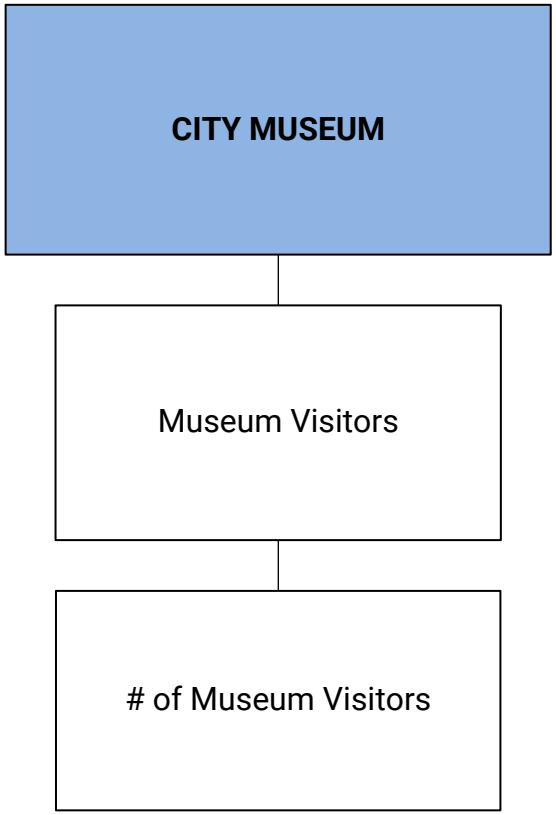
To determine the amount of visitors to the museum based upon tourism, the project team collected information regarding the number of visitors for a complete fiscal year. The museum is open year-round to everyone. The cruise ship season for Marine Passenger Fees typically runs from May through September. 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 Season
July 2021	3,694	Yes
August 2021	2,656	Yes
September 2021	2,125	Yes
October 2021	1,236	No
November 2021	889	No
December 2021	919	No
January 2022	976	No
February 2022	1,142	No
March 2022	1,109	No
April 2022	849	No
May 2022	3,411	Yes
June 2022	4,505	Yes
TOTAL	**23,511**	

The average number of visitors per month during cruise ship season was 3,278, while only an average of 1,017 visitors per month go to the museum during the rest of the year. Of the total number of museum visitors, about 48% can be attributed to cruise ship tourism. The following table shows these calculations:

Category	Amount
Average Number of Visitors per Month (May-Sept) – Museum	3,278
Average Number of Visitors per Other Months (Jan-Apr; Oct-Dec) – Museum	1,017
Difference between two averages (i.e. visitors attributed to cruise ship dockings)	**2,261**
Total Cruise Ship Visitors (Difference x 5 months)	**11,305**
Total Resident Visitors	**12,206**

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
Museum Visitors
# of Museum Visitors

COSTS TO BE ALLOCATED

110-23-02 Library - City Museum	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 568,593**		**$ 568,593**
Library Grants	$ (77,292)		
Total Disallowed Costs	**$ (77,292)**		**$ (77,292)**
Incoming Costs			
-- Citywide Support - General Service	$ 80,174	$ -	$ 80,174
Total Incoming Costs	**$ 80,174**	**$ -**	**$ 80,174**
Benefits - PERS	$ (18,672)		
Revenue	$ (117,606)		
Total Cost Adjustments	**$ (136,278)**		**$ (136,278)**
Total Costs to be Allocated	**$ 435,197**	**$ -**	**$ 435,197**

110-23-02 Library - City Museum

EXPENSE DETAIL

Expense Type	Expense ($)	Museum Visitorship
Personnel		
Salary and Wages	$ 241,401	$ 241,401
Benefits	$ 120,997	$ 120,997
Benefits - PERS	$ 18,672	$ 18,672
Subtotal Personnel Cost	**$ 381,070**	**$ 381,070**
Operating Services & Supplies		
Capital Outlay	$ 119	$ 119
General Supplies	$ 11,109	$ 11,109
Other Expenses	$ 915	$ 915
Printing	$ 1,695	$ 1,695
Professional	$ 59,263	$ 59,263
Public Utility Services	$ 14,213	$ 14,213
Rentals and Leases	$ 8,415	$ 8,415
Repairs and Maintenance	$ 82,800	$ 82,800
Travel and Training	$ 2,915	$ 2,915
Postage	$ 762	$ 762
Bank Card Fees	$ 3,458	$ 3,458
Advertising	$ 1,860	$ 1,860
Subtotal Operating Cost	**$ 187,524**	**$ 187,524**
FUNCTIONAL EXPENDITURES	**$ 568,593**	**$ 568,593**
Disallowed Costs		
Library Grants	$ (77,292)	$ (77,292)
Subtotal Disallowed Costs	**$ (77,292)**	**$ (77,292)**
Cost Adjustments		
Benefits - PERS	$ (18,672)	$ (18,672)
Revenue	$ (117,606)	$ (117,606)
Subtotal Cost Adjustments	**$ (136,278)**	**$ (136,278)**
FUNCTIONAL COST	**$ 355,023**	**$ 355,023**
First Allocation		
Incoming - All Others	$ 80,174	$ 80,174
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 435,197**	**$ 435,197**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 435,197**	**$ 435,197**

110-23-02 Library - City Museum

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Museum Visitorship								
225-01-01 MPF		11,305	48.085%	$ 209,265		$ 209,265	$ -	$ 209,265
0-0-0 Citywide		12,206	51.915%	$ 225,932		$ 225,932	$ -	$ 225,932
	Total	**23,511.00**	**100.000%**	**$ 435,197**	**$ -**	**$ 435,197**	**$ -**	**$ 435,197**

Allocation Basis: **# of Museum Visitors**

Source of Allocation: **Museum Visitation Log**

ALLOCATION SUMMARY

110-23-02 Library - City Museum	Museum Visitorship	Total
225-01-01 MPF	$ 209,265	$ 209,265
0-0-0 Citywide	$ 225,932	$ 225,932
Total	**$ 435,197**	**$ 435,197**

4 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	$59,251	High
Seawalk (Zone A)	$11,727	High
Seawalk (Zone B)	$19,195	High
Overstreet Park	$65,981	High
Downtown Streets (Baskets, banners, etc.)	$25,614	High
Marine Parking Garage	$7,820	High
Marine Parking Garage Restrooms	$0	High
Juneau Library	$0	High
Homestead Park	$7,715	High

Facility	Landscape and Park Maintenance Cost	Level of Utilization by Tourists (High, Medium, Low, None)
Ferry Way/Marine Way	$13,146	High
Marine Way Round	$33,383	High
Bishop Kenny Park	$6,666	Low
Cathedral Park	$7,468	Low
Downtown Transit Center and Parking Garage/Shoppers Lot/Telephone Hill Park	$22,157	Medium
Cope Park	$27,095	Low
Perseverance Trailhead/ Last Chance Basin	$1,358	Low
Kaxdigoowu Heen Dei Overlook, Trailhead and Parking Lot	$2,777	High
Capital Park	$12,969	Low
Centennial Hall	$25,429	High
Statter Harbor Building and Landscaping	$50,302	Low
City Museum	$8,641	Low
Egan Dr ROW: Whittier - 10th	$0	Medium
Glacier Ave Row (Gold Crk)	$2,804	Medium
Main Street	$25,737	Medium
Second St & Franklin St Parking Lot	$387	Medium
Seward St Trees/planters	$2,249	Medium
Port Customs Building	$0	High
Cruise Ship Terminal (Visitor Center)	$0	High
Visitor Center Kiosk	$0	High
Arboretum	$0	High
Auke Lake Wayside	$0	Low
Amalga Meadows (Eagle Valley Center)	$0	High
Rainforest Trail	$0	High
Treadwell Trail- Savikko Park and Restroom	$0	High
Mt Roberts Trailhead	$0	Low
Parks	$0	High
Municipal Building	$0	Medium

As the above 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[1]	32,202
Number of Mean Park Visits per Person per Year[2]	49.80
Potential Annual Resident Visitors to Parks and Facilities	**1,603,660**
Potential Cruise Ship Passenger Visitors to Parks and Facilities[1]	**1,670,000**

As the above table indicates, there is the potential for approximately 1.67 million cruise ship visitors to use the parks and facilities, compared to approximately 1.60 million residents utilizing those same facilities throughout the year. Therefore, cruise ship passengers represent 51% of the overall support to park and landscape. However, while the cruise ship passengers can use the parks, they do not have the same utilization rate 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.

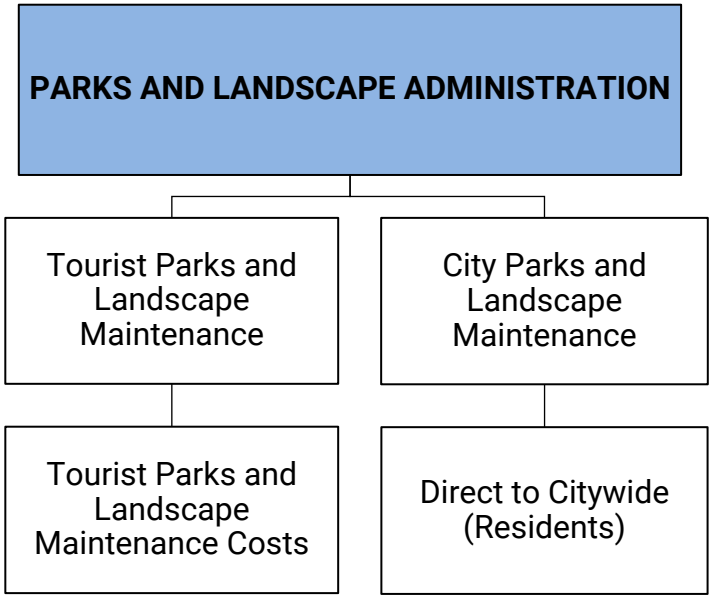
Park / Facility Utilization by Cruise Ship Passengers	Total Parks and Landscape Maintenance Costs	% Allocated to Cruise Ship based on Utilization	% of Parks and Landscape Costs Attributed to Cruise Ship Passengers	Total Parks and Landscape Maintenance Costs Associated with Cruise Ship
High	$272,039	100%	51%	$138,776
Medium	$53,335	75%	51%	$20,406
Low	$114,498	50%	51%	$29,205
TOTAL	**$439,872**			**$188,386**

Based upon the table, $188,000 of the approximately $440,000 or 43% 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.

The chart on the following page illustrates the functions and measures used to allocate Parks and Landscape Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate

[1] Sourced from the Juneau and Southeast Alaska Economic Indicators and Outlook: Volume 2023
[2] The number of mean park visits per person per year was calculated based off the McDowell Group Survey for the Parks and Recreation Master Plan.

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
Tourist Parks and Landscape Maintenance Costs
Direct to Citywide (Residents)

COSTS TO BE ALLOCATED

110-41-01 P&R Parks and Landscape - Administration	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 2,482,400**		**$ 2,482,400**
Fleet Replacement Reserve	$ (122,000)		
Total Disallowed Costs	**$ (122,000)**		**$ (122,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 250,068	$ -	$ 250,068
Total Incoming Costs	**$ 250,068**	**$ -**	**$ 250,068**
Benefits - PERS	$ (59,876)		
Revenue	$ (75,425)		
Total Cost Adjustments	**$ (135,301)**		**$ (135,301)**
Total Costs to be Allocated	**$ 2,475,168**	**$ -**	**$ 2,475,168**

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

EXPENSE DETAIL

Expense Type	Expense ($)	Tourist Parks and Landscape Maintenance	City-Related Parks and Landscape Maintenance
Personnel			
Salary and Wages	$ 1,011,738	$ 337,246	$ 674,492
Benefits	$ 523,768	$ 174,589	$ 349,179
Benefits - PERS	$ 59,876	$ 19,959	$ 39,917
Subtotal Personnel Cost	**$ 1,595,382**	**$ 531,794**	**$ 1,063,588**
Operating Services & Supplies			
Capital Outlay	$ 7,982	$ 2,661	$ 5,322
General Supplies	$ 134,711	$ 44,904	$ 89,807
Other Expenses	$ 305	$ 102	$ 203
Printing	$ 255	$ 85	$ 170
Professional	$ 130,135	$ 43,378	$ 86,756
Public Utility Services	$ 154,516	$ 51,505	$ 103,011
Rentals and Leases	$ 8,455	$ 2,818	$ 5,637
Repairs and Maintenance	$ 396,045	$ 132,015	$ 264,030
Travel and Training	$ 2,717	$ 906	$ 1,811
Gas, Oil, Fuel	$ 44,520	$ 14,840	$ 29,680
Insurance	$ 30,800	$ 10,267	$ 20,533
Reimbursable Expenses	$ (146,500)	$ (48,833)	$ (97,667)
Advertising	$ 1,078	$ 359	$ 719
Fleet Replacement Reserve	$ 122,000	$ 40,667	$ 81,333
Subtotal Operating Cost	**$ 887,019**	**$ 295,673**	**$ 591,346**
FUNCTIONAL EXPENDITURES	**$ 2,482,400**	**$ 827,467**	**$ 1,654,933**
Disallowed Costs			
Fleet Replacement Reserve	$ (122,000)	$ (40,667)	$ (81,333)
Subtotal Disallowed Costs	**$ (122,000)**	**$ (40,667)**	**$ (81,333)**
Cost Adjustments			
Benefits - PERS	$ (59,876)	$ (19,959)	$ (39,917)
Revenue	$ (75,425)	$ (25,142)	$ (50,283)
Subtotal Cost Adjustments	**$ (135,301)**	**$ (45,100)**	**$ (90,200)**
FUNCTIONAL COST	**$ 2,225,100**	**$ 741,700**	**$ 1,483,400**
First Allocation			
Incoming - All Others	$ 250,068	$ 83,356	$ 166,712
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,475,168**	**$ 825,056**	**$ 1,650,112**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 2,475,168**	**$ 825,056**	**$ 1,650,112**

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

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Tourist Parks and Landscape Maintenance								
225-01-01 MPF		188,386.00	42.827%	$ 353,351	$ 207,700	$ 145,651	$ -	$ 145,651
0-0-0 Citywide		251,486.00	57.173%	$ 471,705		$ 471,705	$ -	$ 471,705
	Total	**439,872.00**	**100.000%**	**$ 825,056**	**$ 207,700**	**$ 617,356**	**$ -**	**$ 617,356**

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

Source of Allocation: **Park and Landscape Maint. Cost Report**

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

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
City-Related Parks and Landscape Maintenance							
0-0-0 Citywide	1.00	100.000%	$ 1,650,112		$ 1,650,112	$ -	$ 1,650,112
Total	**1.00**	**100.000%**	**$ 1,650,112**	**$ -**	**$ 1,650,112**	**$ -**	**$ 1,650,112**

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
225-01-01 MPF	$ 145,651	$ -	$ 145,651
0-0-0 Citywide	$ 471,705	$ 1,650,112	$ 2,121,817
Total	**$ 617,356**	**$ 1,650,112**	**$ 2,267,468**

5 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:

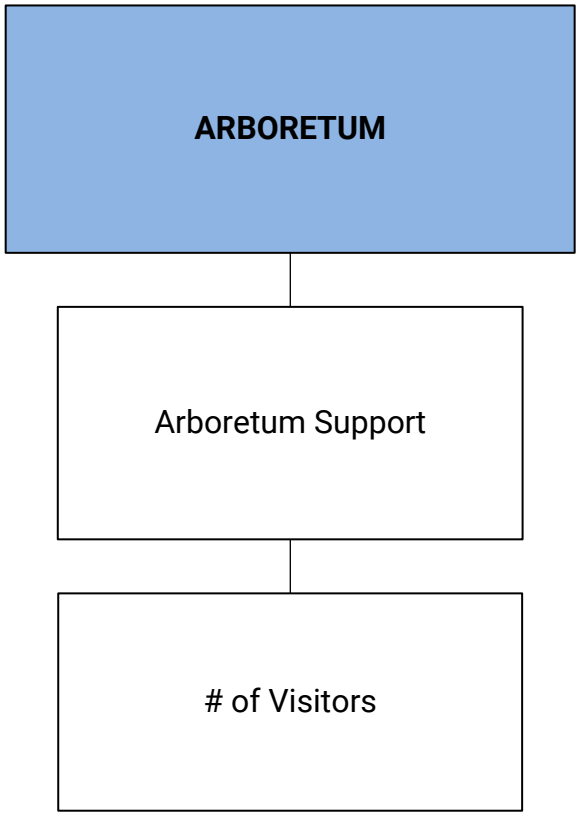
- **Arboretum Support –** represents support associated with the upkeep, maintenance, and preservation of the arboretum for enjoyment of residents, non-residents, and tourists. This also includes providing educational information regarding the native and cultivated species. This function is allocated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

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
July 2022	2006	50%	1003
August 2022	1272	50%	636
September 2022	547	50%	273.5
October 2022	218	100%	218
November 2022	41	100%	41
December 2022	12	100%	12
January 2023	15	100%	15
February 2023	29	100%	29
March 2023	154	100%	154
April 2023	601	100%	601
May 2023	1752	50%	876
June 2023	2081	50%	1041
TOTAL	**8,728**		**4,899**

As the above table indicates, based upon attributing half of the visitors as local residents, the total number of local visitors for the Arboretum is approximately 4,899 and represents 56% of the overall visitors. The assumption is that the remaining 3,829 visitors are cruise ship passengers. Therefore, cruise ship passengers represent roughly 44% of the total visitorship.

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
Functional Expenditures	**$ 214,834**		**$ 214,834**
Fleet Replacement Reserve	$ (4,000)		
Total Disallowed Costs	**$ (4,000)**		**$ (4,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 8,517	$ -	$ 8,517
Total Incoming Costs	**$ 8,517**	**$ -**	**$ 8,517**
Benefits - PERS	$ (6,409)		
Revenue	$ (10,562)		
Total Cost Adjustments	**$ (16,972)**		**$ (16,972)**
Total Costs to be Allocated	**$ 202,379**	**$ -**	**$ 202,379**

110-42-01 Arboretum - Administration **EXPENSE DETAIL**

Expense Type	Expense ($)	Arboretum Support
Personnel		
Salary and Wages	$ 97,792	$ 97,792
Benefits	$ 51,183	$ 51,183
Benefits - PERS	$ 6,409	$ 6,409
Subtotal Personnel Cost	**$ 155,384**	**$ 155,384**
Operating Services & Supplies		
Capital Outlay	$ 4,172	$ 4,172
General Supplies	$ 8,821	$ 8,821
Other Expenses	$ 539	$ 539
Printing	$ 442	$ 442
Professional	$ 14,260	$ 14,260
Public Utility Services	$ 5,809	$ 5,809
Repairs and Maintenance	$ 17,458	$ 17,458
Travel and Training	$ 1,388	$ 1,388
Gas, Oil, Fuel	$ 503	$ 503
Insurance	$ 1,700	$ 1,700
Postage	$ 108	$ 108
Advertising	$ 250	$ 250
Fleet Replacement Reserve	$ 4,000	$ 4,000
Subtotal Operating Cost	**$ 59,449**	**$ 59,449**
FUNCTIONAL EXPENDITURES	**$ 214,834**	**$ 214,834**
Disallowed Costs		
Fleet Replacement Reserve	$ (4,000)	$ (4,000)
Subtotal Disallowed Costs	**$ (4,000)**	**$ (4,000)**
Cost Adjustments		
Benefits - PERS	$ (6,409)	$ (6,409)
Revenue	$ (10,562)	$ (10,562)
Subtotal Cost Adjustments	**$ (16,972)**	**$ (16,972)**
FUNCTIONAL COST	**$ 193,862**	**$ 193,862**
First Allocation		
Incoming - All Others	$ 8,517	$ 8,517
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 202,379**	**$ 202,379**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 202,379**	**$ 202,379**

110-42-01 Arboretum - Administration **ALLOCATION DETAIL**

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Arboretum Support								
225-01-01 MPF		3,829.00	43.870%	$ 88,784		$ 88,784	$ -	$ 88,784
0-0-0 Citywide		4,899.00	56.130%	$ 113,595		$ 113,595	$ -	$ 113,595
	Total	**8,728.00**	**100.000%**	**$ 202,379**	**$ -**	**$ 202,379**	**$ -**	**$ 202,379**

Allocation Basis: **# of Visitors**

Source of Allocation: **Arboretum Attendance**

ALLOCATION SUMMARY

110-42-01 Arboretum - Administration	Arboretum Support	Total
225-01-01 MPF	$ 88,784	$ 88,784
0-0-0 Citywide	$ 113,595	$ 113,595
Total	**$ 202,379**	**$ 202,379**

6 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:

6.1 Parking Support

The parking support function in the Police department is related to enforcement of parking rules and regulations within the City. It also is a proxy for representing a portion of patrol support in relation to the parking enforcement activities. These activities were allocated based upon the number of parking tickets issued. The following table shows by month for fiscal year 2021, the total number of parking tickets issued and whether it was cruise ship season.

Month	# of Parking Tickets	Cruise Ship Season
July 2021	510	Yes
August 2021	542	Yes
September 2021	430	Yes
October 2021	394	No
November 2021	333	No
December 2021	281	No
January 2022	401	No
February 2022	521	No
March 2022	590	No
April 2022	463	No
May 2022	568	Yes
June 2022	678	Yes
TOTAL	**5,711**	

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)	546
Average Number of Parking Tickets per Month – Other Months (Jan-Apr; Oct-Dec)	426
Difference between two averages (i.e. parking tickets attributed to cruise ship dockings)	**119**
Total Cruise Ship Parking Tickets (Difference x 5 months)	**597**
Total Resident Tickets	**5,114**

As the table indicates, 597 tickets of the roughly 5,100 tickets are related to the cruise ship industry (passengers or crew members). This represents approximately 10% of total parking tickets.

6.2 Commercial Passenger Vehicle Support

The Police Department is responsible for processing, inspecting, and reviewing all commercial passenger vehicles. Commercial Passenger Vehicles have three types of permits – Class A, Class B, and Class C, each of which are annual permits. The Class A permits refer to taxis, Class B permits refer to the tour shuttles and vehicles, and Class C permits refer to human powered vehicles like pedicabs. The following table shows for FY21-22, the total Class A, Class B, and Class C permits issued:

Category	2020	2021	Average
Class A Permits	3	3	3
Class B Permits	12	13	12.5
Class C Permits	1	2	1.5
TOTAL	**16**	**18**	**17**

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

Category	2-year average	% Allocated to Marine Passenger Fee	Total to Marine Passenger Fee
Class A Permits	3	42%	1.25
Class B Permits	12.5	100%	12.50
Class 3 Permits	1.5	42%	0.63
Total Permits	**17**		**14.38**

As the table indicates, about 14 of the 17 Class A, B, and C permits are related to the Marine Passenger Fees, which represents almost 85% of the total number of permits.

6.3 Training Support

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

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

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

6.4 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 FY22 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
July 2021	178	912	869	585	2	69	95	116	Yes
August 2021	167	806	880	467	4	67	103	100	Yes
September 2021	115	659	843	416	1	58	74	76	Yes

[3] The 162 hours represent 2 hours of training that are done annually by sworn staff in relation to responses to the cruise ships and the harbor and dock area and for two full weeks for two officers (80 x 2 = 160) there is additional specialized training related to the cruise ship industry.
[4] The 3,840 hours of other types of training refer to standardized training that is given to all sworn staff. This training is for two weeks a year and is for 48 sworn staff.

Month	Douglas	Downtown	East Valley	Lemon Creek	Off Road	Out of Area	Out the Road	West Valley	Cruise Ship Season
October 2021	128	665	869	413		57	83	67	No
November 2021	137	540	839	434	4	59	76	91	No
December 2021	170	418	680	334	1	70	79	57	No
January 2022	137	493	711	350		46	71	81	No
February 2022	176	423	609	397	2	61	80	49	No
March 2022	163	512	819	427	1	66	69	57	No
April 2022	201	773	983	621	1	64	57	89	No
May 2022	219	771	1026	641	1	67	138	130	Yes
June 2022	185	825	840	541	1	77	85	90	Yes
TOTAL	**1976**	**7797**	**9968**	**5626**	**18**	**761**	**1010**	**1003**	

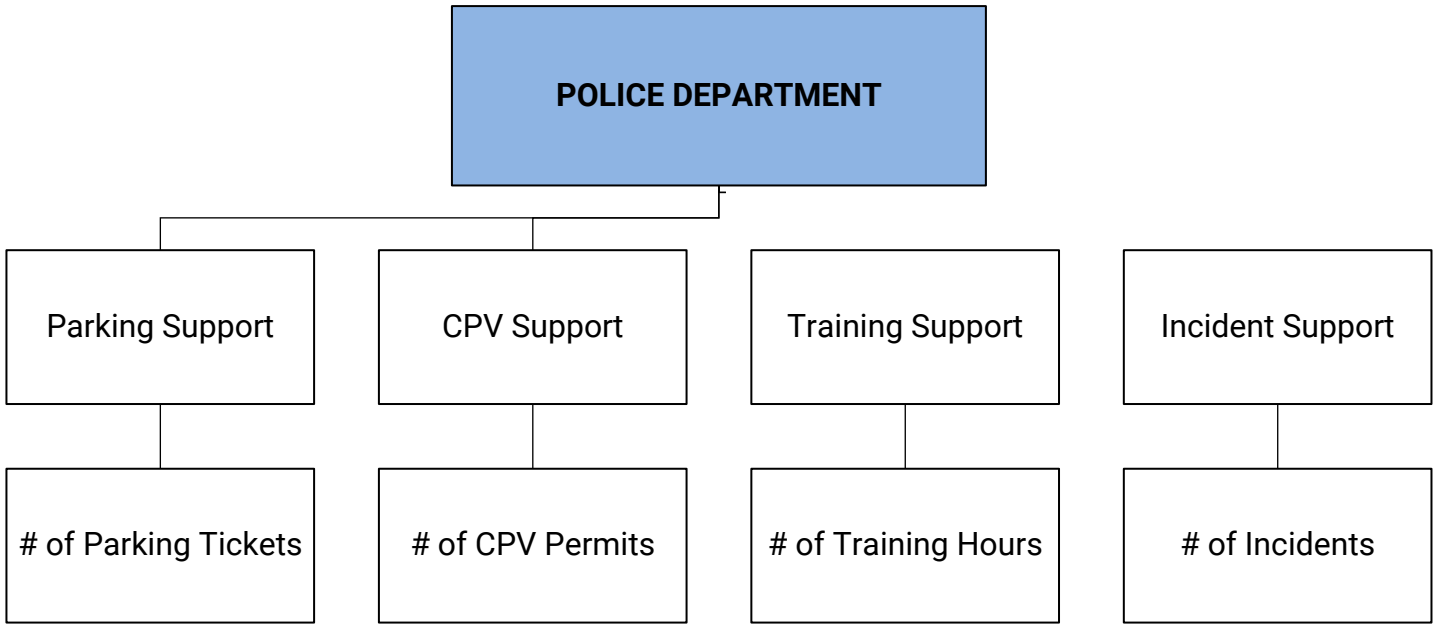
The bulk of the incidents are in the Downtown and the East Valley region. As can be seen, there is generally a spike in incidents during the springtime. To determine the amount of support allocated in relation to the cruise ship passengers, information from the previous table was utilized to calculate 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	795
Average Number of Incidents per Month – Other Months (Jan-Apr; Oct-Dec)	546
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	**248**
Total Cruise Ship Incidents (Difference x 5 months) – Downtown Area	**1242**
Total Resident-Related Incidents[5]	**26,917**

Based upon the data collected, approximately 1,200 incidents of the 27,000 citywide incidents are related to cruise ship passengers or 4% of the total incidents.

[5] 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.

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.


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

COSTS TO BE ALLOCATED

209-22- Police	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 16,947,830**		**$ 16,947,830**
Fleet Replacement Reserve	$ (505,000)		
Major Capital Outlay	$ (6,086)		
Total Disallowed Costs	**$ (511,086)**		**$ (511,086)**
Incoming Costs			
-- Citywide Support - General Service	$ 719,200	$ -	$ 719,200
Total Incoming Costs	**$ 719,200**	**$ -**	**$ 719,200**
Benefits - PERS	$ (683,198)		
Total Cost Adjustments	**$ (683,198)**		**$ (683,198)**
Total Costs to be Allocated	**$ 16,472,746**	**$ -**	**$ 16,472,746**

209-22- Police

EXPENSE DETAIL

Expense Type	Expense ($)	Parking Support	CPV Support	Training Support	Incident Support
Personnel					
Salary and Wages	$ 8,757,176	$ 700,574	$ 175,144	$ 262,715	$ 7,618,743
Benefits	$ 4,214,559	$ 337,165	$ 84,291	$ 126,437	$ 3,666,666
Benefits - PERS	$ 683,198	$ 54,656	$ 13,664	$ 20,496	$ 594,382
Subtotal Personnel Cost	**$ 13,654,932**	**$ 1,092,395**	**$ 273,099**	**$ 409,648**	**$ 11,879,791**
Operating Services & Supplies					
Capital Outlay	$ 33,209	$ 2,657	$ 664	$ 996	$ 28,892
General Supplies	$ 230,416	$ 18,433	$ 4,608	$ 6,912	$ 200,462
Other Expenses	$ 13,265	$ 1,061	$ 265	$ 398	$ 11,540
Printing	$ 4,665	$ 373	$ 93	$ 140	$ 4,058
Professional	$ 1,598,230	$ 127,858	$ 31,965	$ 47,947	$ 1,390,460
Public Utility Services	$ 272,322	$ 21,786	$ 5,446	$ 8,170	$ 236,920
Rentals and Leases	$ 60,552	$ 4,844	$ 1,211	$ 1,817	$ 52,680
Repairs and Maintenance	$ 165,866	$ 13,269	$ 3,317	$ 4,976	$ 144,304
Travel and Training	$ 198,538	$ 15,883	$ 3,971	$ 5,956	$ 172,728
Gas, Oil, Fuel	$ 103,888	$ 8,311	$ 2,078	$ 3,117	$ 90,383
Insurance	$ 191,400	$ 15,312	$ 3,828	$ 5,742	$ 166,518
Postage	$ 12,342	$ 987	$ 247	$ 370	$ 10,738
Bank Card Fees	$ 3,213	$ 257	$ 64	$ 96	$ 2,795
Reimbursable Expenses	$ (143,383)	$ (11,471)	$ (2,868)	$ (4,301)	$ (124,743)
Advertising	$ 203	$ 16	$ 4	$ 6	$ 177
Miscellaneous Expenses	$ 43,171	$ 3,454	$ 863	$ 1,295	$ 37,558
Fleet Replacement Reserve	$ 505,000	$ 40,400	$ 10,100	$ 15,150	$ 439,350
Subtotal Operating Cost	**$ 3,292,898**	**$ 263,432**	**$ 65,858**	**$ 98,787**	**$ 2,864,821**
FUNCTIONAL EXPENDITURES	**$ 16,947,830**	**$ 1,355,826**	**$ 338,957**	**$ 508,435**	**$ 14,744,612**
Disallowed Costs					
Fleet Replacement Reserve	$ (505,000)	$ (40,400)	$ (10,100)	$ (15,150)	$ (439,350)
Major Capital Outlay	$ (6,086)	$ (487)	$ (122)	$ (183)	$ (5,295)
Subtotal Disallowed Costs	**$ (511,086)**	**$ (40,887)**	**$ (10,222)**	**$ (15,333)**	**$ (444,645)**
Cost Adjustments					
Benefits - PERS	$ (683,198)	$ (54,656)	$ (13,664)	$ (20,496)	$ (594,382)
Subtotal Cost Adjustments	**$ (683,198)**	**$ (54,656)**	**$ (13,664)**	**$ (20,496)**	**$ (594,382)**
FUNCTIONAL COST	**$ 15,753,546**	**$ 1,260,284**	**$ 315,071**	**$ 472,606**	**$ 13,705,585**
First Allocation					
Incoming - All Others	$ 719,200	$ 57,536	$ 14,384	$ 21,576	$ 625,704
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 16,472,746**	**$ 1,317,820**	**$ 329,455**	**$ 494,182**	**$ 14,331,289**
Second Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 16,472,746**	**$ 1,317,820**	**$ 329,455**	**$ 494,182**	**$ 14,331,289**

209-22- Police

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Parking Support								
225-01-01 MPF		597.29	10.459%	$ 137,824		$ 137,824	$ -	$ 137,824
0-0-0 Citywide		5,113.71	89.541%	$ 1,179,995		$ 1,179,995	$ -	$ 1,179,995
	Total	**5,711.00**	**100.000%**	**$ 1,317,820**	**$ -**	**$ 1,317,820**	**$ -**	**$ 1,317,820**

Allocation Basis: **# of Parking Tickets**

Source of Allocation: **Parking Ticket Report**

209-22- Police

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CPV Support							
225-01-01 MPF	14.38	84.559%	$ 278,583		$ 278,583	$ -	$ 278,583
0-0-0 Citywide	2.63	15.441%	$ 50,872		$ 50,872	$ -	$ 50,872
Total	**17.00**	**100.000%**	**$ 329,455**	**$ -**	**$ 329,455**	**$ -**	**$ 329,455**

Allocation Basis: **# of CPV Permits**

Source of Allocation: **CPV Permit and Training Hrs**

209-22- Police

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Training Support							
225-01-01 MPF	162.00	3.969%	$ 19,612		$ 19,612	$ -	$ 19,612
0-0-0 Citywide	3,920.00	96.031%	$ 474,570		$ 474,570	$ -	$ 474,570
Total	**4,082.00**	**100.000%**	**$ 494,182**	**$ -**	**$ 494,182**	**$ -**	**$ 494,182**

Allocation Basis: **# of Training Hours**

Source of Allocation: **CPV Permit and Training Hrs**

209-22- Police

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Incident Support								
225-01-01 MPF		1,241.57	4.409%	$ 631,887	$ 842,300	$ (210,413)	$ -	$ (210,413)
0-0-0 Citywide		26,917.43	95.591%	$ 13,699,402		$ 13,699,402	$ -	$ 13,699,402
	Total	**28,159.00**	**100.000%**	**$ 14,331,289**	**$ 842,300**	**$ 13,488,989**	**$ -**	**$ 13,488,989**

Allocation Basis: **# of Incidents**

Source of Allocation: **Police Incident Report**

ALLOCATION SUMMARY

209-22- Police	Parking Support	CPV Support	Training Support	Incident Support	Total
225-01-01 MPF	$ 137,824	$ 278,583	$ 19,612	$ (210,413)	$ 225,607
0-0-0 Citywide	$ 1,179,995	$ 50,872	$ 474,570	$ 13,699,402	$ 15,404,839
Total	**$ 1,317,820**	**$ 329,455**	**$ 494,182**	**$ 13,488,989**	**$ 15,630,446**

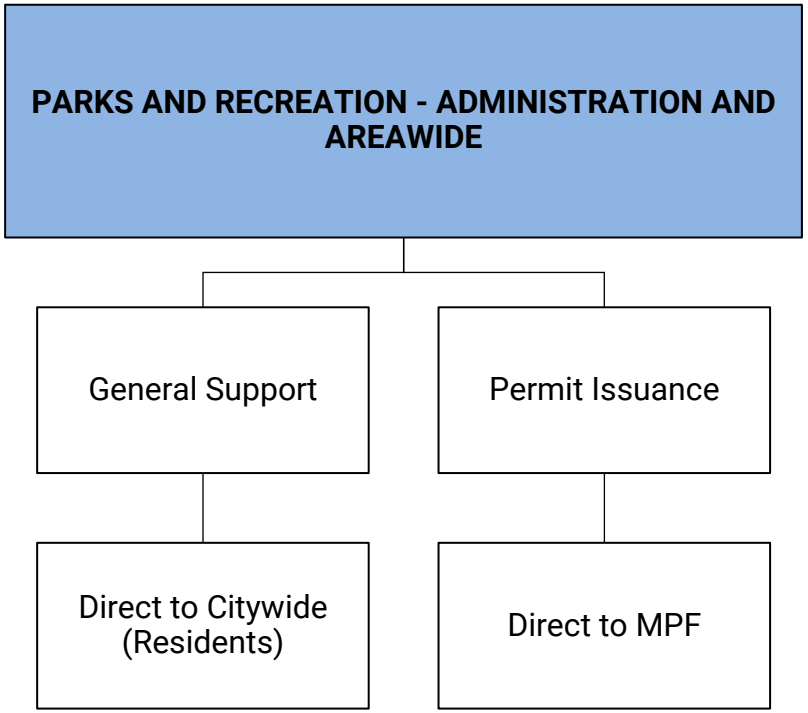
7 Parks and Recreation Administration and Areawide Recreation Services

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

209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 3,997,666**		**$ 3,997,666**
Fleet Replacement Reserve	$ (150,000)		
Major Capital Outlay	$ (7,605)		
Total Deductions	**$ (157,605)**		**$ (157,605)**
Incoming Costs			
-- Citywide Support - General Service	$ 225,284	$ -	$ 225,284
Total Incoming Costs	**$ 225,284**	**$ -**	**$ 225,284**
Benefits - PERS	$ (114,211)		
Revenue	$ (53,608)		
Total Cost Adjustments	**$ (167,819)**		**$ (167,819)**
Total Costs to be Allocated	**$ 3,897,526**	**$ -**	**$ 3,897,526**

209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services

EXPENSE DETAIL

Expense Type	Expense ($)	General Support	Permit Issuance
Personnel			
Salary and Wages	$ 1,625,077	$ 1,462,570	$ 162,508
Benefits	$ 885,339	$ 796,805	$ 88,534
Benefits - PERS	$ 114,211	$ 102,790	$ 11,421
Subtotal Personnel Cost	**$ 2,624,627**	**$ 2,362,164**	**$ 262,463**
Operating Services & Supplies			
Capital Outlay	$ 17,435	$ 15,691	$ 1,743
General Supplies	$ 95,244	$ 85,720	$ 9,524
Other Expenses	$ 6,197	$ 5,577	$ 620
Printing	$ 2,243	$ 2,019	$ 224
Professional	$ 451,314	$ 406,183	$ 45,131
Public Utility Services	$ 301,649	$ 271,484	$ 30,165
Rentals and Leases	$ 3,896	$ 3,506	$ 390
Repairs and Maintenance	$ 258,033	$ 232,230	$ 25,803
Travel and Training	$ 9,646	$ 8,682	$ 965
Gas, Oil, Fuel	$ 1,873	$ 1,686	$ 187
Insurance	$ 38,046	$ 34,241	$ 3,805
Postage	$ 468	$ 421	$ 47
Bank Card Fees	$ 34,538	$ 31,084	$ 3,454
Reimbursable Expenses	$ (5,400)	$ (4,860)	$ (540)
Advertising	$ 7,857	$ 7,071	$ 786
Fleet Replacement Reserve	$ 150,000	$ 135,000	$ 15,000
Subtotal Operating Cost	**$ 1,373,039**	**$ 1,235,735**	**$ 137,304**
FUNCTIONAL EXPENDITURES	**$ 3,997,666**	**$ 3,597,899**	**$ 399,767**
Disallowed Costs			
Fleet Replacement Reserve	$ (150,000)	$ (135,000)	$ (15,000)
Major Capital Outlay	$ (7,605)	$ (6,845)	$ (761)
Subtotal Disallowed Costs	**$ (157,605)**	**$ (141,845)**	**$ (15,761)**
Cost Adjustments			
Benefits - PERS	$ (114,211)	$ (102,790)	$ (11,421)
Revenue	$ (53,608)	$ (48,247)	$ (5,361)
Subtotal Cost Adjustments	**$ (167,819)**	**$ (151,037)**	**$ (16,782)**
FUNCTIONAL COST	**$ 3,672,242**	**$ 3,305,018**	**$ 367,224**
First Allocation			
Incoming - All Others	$ 225,284	$ 202,755	$ 22,528
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 3,897,526**	**$ 3,507,773**	**$ 389,753**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 3,897,526**	**$ 3,507,773**	**$ 389,753**

209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services **ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Support							
0-0-0 Citywide	1.00	100.000%	$ 3,507,773		$ 3,507,773	$ -	$ 3,507,773
Total	**1.00**	**100.000%**	**$ 3,507,773**	**$ -**	**$ 3,507,773**	**$ -**	**$ 3,507,773**

Allocation Basis: **Direct to Residents**

209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services **ALLOCATION DETAIL**

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Permit Issuance								
225-01-01 MPF		1.00	100.000%	$ 389,753	$ 122,800	$ 266,953	$ -	$ 266,953
	Total	**1.00**	**100.000%**	**$ 389,753**	**$ 122,800**	**$ 266,953**	**$ -**	**$ 266,953**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

209-46-01 & 02 Parks and Recreation - Admin & Areawide Recreation Services	General Support	Permit Issuance	Total
225-01-01 MPF	$ -	$ 266,953	$ 266,953
0-0-0 Citywide	$ 3,507,773	$ -	$ 3,507,773
Total	**$ 3,507,773**	**$ 266,953**	**$ 3,774,726**

8 Capital Transit

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

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

In order to determine the ridership support related to Marine Passengers, annual ridership information was collected for fiscal year 2022. The following table shows by month the number of riders for FY22 and whether it is a cruise ship month.

Month	FY22 # of Riders	Cruise Ship Season
July 2022	53,017	Yes
August 2022	54,673	Yes
September 2022	47,985	Yes
October 2022	47,275	No
November 2022	44,347	No
December 2022	43,363	No
January 2023	37,630	No
February 2023	43,121	No
March 2023	52,419	No
April 2023	54,298	No
May 2023	59,673	Yes
June 2023	68,847	Yes
TOTAL	**606,648**	

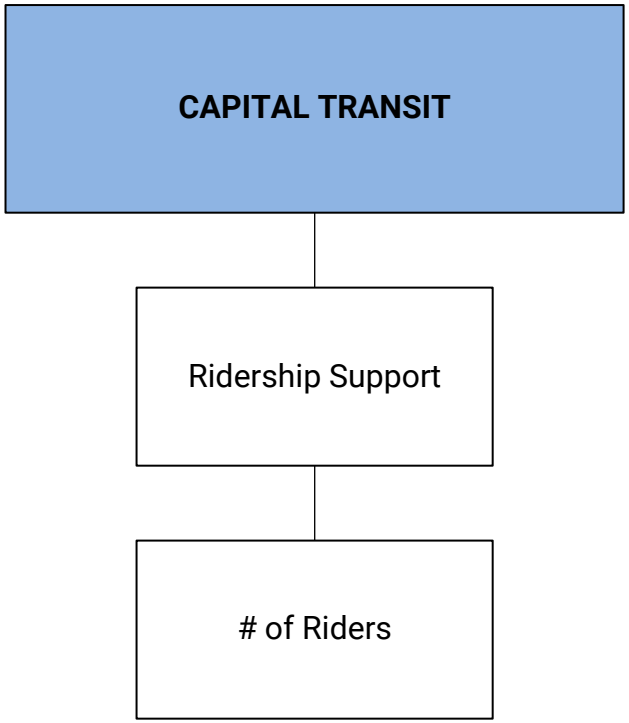
As the table indicates, there is a spike in riders during the cruise ship as the main transit center is near the docking of the cruise ships and can be utilized by cruise crews, as well as passengers to travel to different parts of the City. The information

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) 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)	56,839
Average Number of Riders per Month (Jan-Apr; Oct-Dec)	46,065
Difference (Riders Attributed to Cruise Ship Dockings)	10,774
Total Cruise Ship Riders (Difference x 5 Months)	**53,871**
Total Resident Riders	**552,777**

Based upon the calculations above, approximately 54,000 of the 552,000 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	**$ 7,073,850**		**$ 7,073,850**
Fleet Replacement Reserve	$ (228,700)		
Paratransit	$ (1,000,000)		
Total Disallowed Costs	**$ (1,228,700)**		**$ (1,228,700)**
Incoming Costs			
-- Citywide Support - General Service	$ 328,982	$ -	$ 328,982
Total Incoming Costs	**$ 328,982**	**$ -**	**$ 328,982**
Benefits - PERS	$ (221,756)		
Revenue	$ (438,941)		
Total Cost Adjustments	**$ (660,697)**		**$ (660,697)**
Total Costs to be Allocated	**$ 5,513,435**	**$ -**	**$ 5,513,435**

209-71- Capital Transit

EXPENSE DETAIL

Expense Type	Expense ($)	Ridership Support
Personnel		
Salary and Wages	$ 2,917,332	$ 2,917,332
Benefits	$ 1,456,506	$ 1,456,506
Benefits - PERS	$ 221,756	$ 221,756
Subtotal Personnel Cost	**$ 4,595,594**	**$ 4,595,594**
Operating Services & Supplies		
Capital Outlay	$ 10,069	$ 10,069
General Supplies	$ 306,119	$ 306,119
Other Expenses	$ 3,283	$ 3,283
Printing	$ 21,013	$ 21,013
Professional	$ 1,052,839	$ 1,052,839
Public Utility Services	$ 111,905	$ 111,905
Rentals and Leases	$ 650	$ 650
Repairs and Maintenance	$ 184,100	$ 184,100
Travel and Training	$ 16,487	$ 16,487
Gas, Oil, Fuel	$ 433,360	$ 433,360
Insurance	$ 113,800	$ 113,800
Postage	$ 260	$ 260
Reimbursable Expenses	$ (4,328)	$ (4,328)
Fleet Replacement Reserve	$ 228,700	$ 228,700
Subtotal Operating Cost	**$ 2,478,256**	**$ 2,478,256**
FUNCTIONAL EXPENDITURES	**$ 7,073,850**	**$ 7,073,850**
Disallowed Costs		
Fleet Replacement Reserve	$ (228,700)	$ (228,700)
Paratransit	$ (1,000,000)	$ (1,000,000)
Subtotal Disallowed Costs	**$ (1,228,700)**	**$ (1,228,700.00)**
Cost Adjustments		
Benefits - PERS	$ (221,756)	$ (221,756)
Revenue	$ (438,941)	$ (438,941)
Subtotal Cost Adjustments	**$ (660,697)**	**$ (660,697)**
FUNCTIONAL COST	**$ 5,184,453**	**$ 5,184,453**
First Allocation		
Incoming - All Others	$ 328,982	$ 328,982
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 5,513,435**	**$ 5,513,435**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 5,513,435**	**$ 5,513,435**

209-71- Capital Transit **ALLOCATION DETAIL**

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Ridership Support								
225-01-01 MPF		53,871.43	8.880%	$ 489,603		$ 489,603	$ -	$ 489,603
0-0-0 Citywide		552,776.57	91.120%	$ 5,023,832		$ 5,023,832	$ -	$ 5,023,832
	Total	**606,648.00**	**100.000%**	**$ 5,513,435**	**$ -**	**$ 5,513,435**	**$ -**	**$ 5,513,435**

Allocation Basis: **# of Riders**

Source of Allocation: **Monthly Ridership Total**

ALLOCATION SUMMARY

209-71- Capital Transit	Ridership Support	Total
225-01-01 MPF	$ 489,603	$ 489,603
0-0-0 Citywide	$ 5,023,832	$ 5,023,832
Total	**$ 5,513,435**	**$ 5,513,435**

9 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.

9.1 Street Maintenance

Street Maintenance costs are reflective of the total labor cost, administrative 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 Costs for Street Equipment Operator	$119,173.28
Productive Hours (82% Billability)	1,611.60
Hourly Rate	$73.95
Total Labor Cost (Hourly Rate x # of Productive Hours x # of Days per Week x # of Total Weeks)	**$18,487**

The following table shows the calculation for administrative labor provided to support the street sweeping program:

Category	Amount
# of Hours of Administrative Support Per Day	1.125 hours
# of Days per week	5 days
# of Total Weeks (5 months at 4 weeks)	20 weeks
Total Annual Costs for Administrative Assistant/Contract Compliance Specialist	$96,381
Productive Hours (82% Billability)	1,611.60
Hourly Rate	$59.80
Total Administrative Cost (Hourly Rate x # of Productive Hours x # of Days per Week x # of Total Weeks)	**$6,728**

As the tables above indicate the total labor cost is approximately $18,500, and the total administrative cost is approximately $6,700. In addition to the labor costs, there are annual costs for painting the roadways with crosswalks in the downtown area, as well as the annual cost of equipment. The following table shows these calculations:

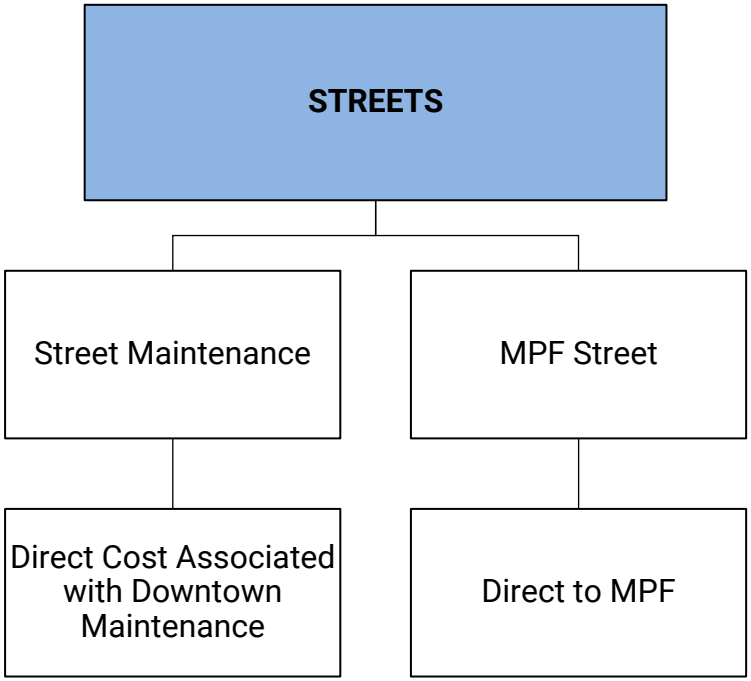
Category	Amount
Roadway Painting (Contract)	$59,681
Sweeping Equipment	$25,823
F450 Bed	$9,049
Total Administrative Cost	$6,728
Total Labor Cost	$18,487
Total Overall Cost (Labor + Contract + Equipment)	**$119,767**

The total overall cost for street sweeping related costs including the roadway painting represents approximately $120,000. The $120,000 was compared to the total budget for the Streets Department ($5.6 million). Therefore, the cost associated with the Marine Passenger Fee fund represent 2% of the total costs.

9.2 Marine Passenger Fee Streets

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

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


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

COSTS TO BE ALLOCATED

209-72- Streets	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 6,108,369**		**$ 6,108,369**
Fleet Replacement Reserve	$ (694,900)		
MPF Street Transfer	$ (215,000)		
Total Disallowed Costs	**$ (909,900)**		**$ (909,900)**
Incoming Costs			
-- Citywide Support - General Service	$ 251,669	$ -	$ 251,669
Total Incoming Costs	**$ 251,669**	**$ -**	**$ 251,669**
Benefits - PERS	$ (126,962)		
MPF Street Transfer	$ 215,000		
Total Cost Adjustments	**$ 88,038**		**$ 88,038**
Total Costs to be Allocated	**$ 5,538,176**	**$ -**	**$ 5,538,176**

209-72- Streets

EXPENSE DETAIL

Expense Type	Expense ($)	Street Maintenance	MPF Street
Personnel			
Salary and Wages	$ 1,641,415	$ 1,641,415	$ -
Benefits	$ 894,300	$ 894,300	$ -
Benefits - PERS	$ 126,962	$ 126,962	$ -
Subtotal Personnel Cost	**$ 2,662,677**	**$ 2,662,677**	**$ -**
Operating Services & Supplies			
Capital Outlay	$ 19,187	$ 19,187	$ -
General Supplies	$ 562,253	$ 562,253	$ -
Other Expenses	$ 5,494	$ 5,494	$ -
Printing	$ 5,307	$ 5,307	$ -
Professional	$ 655,036	$ 655,036	$ -
Public Utility Services	$ 298,313	$ 298,313	$ -
Rentals and Leases	$ 29,917	$ 29,917	$ -
Repairs and Maintenance	$ 863,606	$ 863,606	$ -
Travel and Training	$ 5,145	$ 5,145	$ -
Gas, Oil, Fuel	$ 188,274	$ 188,274	$ -
Insurance	$ 130,099	$ 130,099	$ -
Reimbursable Expenses	$ (11,840)	$ (11,840)	$ -
Fleet Replacement Reserve	$ 694,900	$ 694,900	$ -
Subtotal Operating Cost	**$ 3,445,692**	**$ 3,445,692**	**$ -**
FUNCTIONAL EXPENDITURES	**$ 6,108,369**	**$ 6,108,369**	**$ -**
Disallowed Costs			
Fleet Replacement Reserve	$ (694,900)	$ (694,900)	$ -
MPF Street Transfer	$ (215,000)	$ (215,000)	$ -
Subtotal Disallowed Costs	**$ (909,900)**	**$ (909,900)**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (126,962)	$ (126,962)	$ -
MPF Street Transfer	$ 215,000	$ -	$ 215,000
Subtotal Cost Adjustments	**$ 88,038**	**$ (126,962)**	**$ 215,000**
FUNCTIONAL COST	**$ 5,286,506**	**$ 5,071,506**	**$ 215,000**
First Allocation			
Incoming - All Others	$ 251,669	$ 241,434	$ 10,235
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 5,538,176**	**$ 5,312,940**	**$ 225,235**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 5,538,176**	**$ 5,312,940**	**$ 225,235**

209-72- Streets

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Street Maintenance								
225-01-01 MPF		119,767.42	2.150%	$ 114,248		$ 114,248	$ -	$ 114,248
0-0-0 Citywide		5,449,832.58	97.850%	$ 5,198,692		$ 5,198,692	$ -	$ 5,198,692
	Total	**5,569,600.00**	**100.000%**	**$ 5,312,940**	**$ -**	**$ 5,312,940**	**$ -**	**$ 5,312,940**

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

209-72- Streets

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
MPF Street								
225-01-01 MPF		1.00	100.000%	$ 225,235	$ 215,000	$ 10,235	$ -	$ 10,235
	Total	**1.00**	**100.000%**	**$ 225,235**	**$ 215,000**	**$ 10,235**	**$ -**	**$ 10,235**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

209-72- Streets	Street Maintenance	MPF Street	Total
225-01-01 MPF	$ 114,248	$ 10,235	$ 124,484
0-0-0 Citywide	$ 5,198,692	$ -	$ 5,198,692
Total	**$ 5,312,940**	**$ 10,235**	**$ 5,323,176**

10 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.

- **Sobering Center –** represents costs associated with the Sobering Center to address chronic substance abuse in the community, as part of the Community Assistance Response and Emergency Services (CARES) Program. This function is allocated directly to the residents of the City of Juneau.

- **Mobile Integrated Health –** represents costs associated with the Mobile Integrated Health program to provide flexible healthcare options to the community, as part of the Community Assistance Response and Emergency Services (CARES) Program. This function is allocated directly to the residents of the City of Juneau.

- **Grants –** represents costs associated with the administration of fire related grants. This function is allocated directly to the residents of the City of Juneau.

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

10.1 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 FY22. The following table shows by month, the number of incidents, and whether it was a cruise ship month.

Month	FY22 # of Incidents	Cruise Ship Season
July 2022	134	Yes
August 2022	180	Yes
September 2022	123	Yes
October 2022	179	No
November 2022	124	No
December 2022	126	No
January 2023	122	No
February 2023	112	No
March 2023	86	No
April 2023	114	No
May 2023	141	Yes
June 2023	172	Yes
TOTAL	**1,613**	

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)	150
Average Number of Incidents Other Months (Jan-Apr; Oct-Dec)	123
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	**27**
Total Cruise Ship Incidents (Difference x 5 months)	**134**
Total Resident Riders	**1,479**

Based upon the calculations above, 134 of the 1,613 incidents or 8.3% of the total incidents can be attributed to the cruise ship industry.

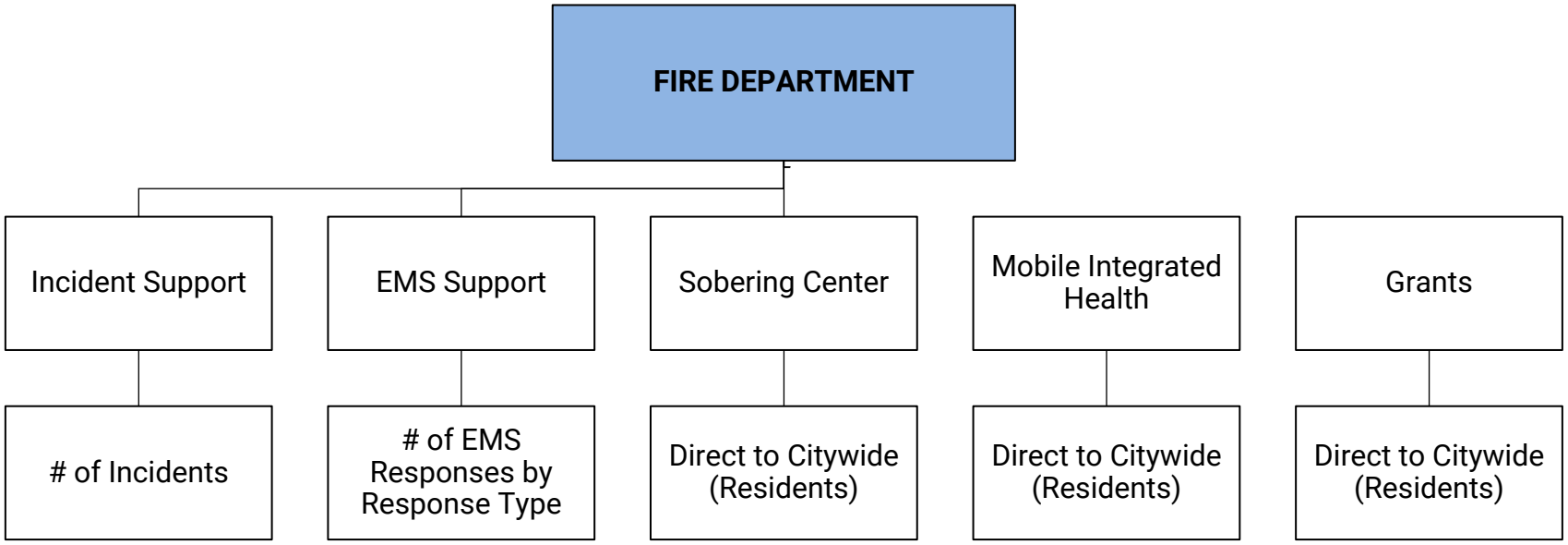
10.2 EMS Support

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	274
# of Resident EMS Incidents	3,264
Total Incidents	**3,538**

Based upon the calculations above, 274 of the 3,538 incidents or 7.7% of the total incidents can be attributed to the cruise ship industry.

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
Sobering Center
Mobile Integrated Health
Grants
# of Incidents
# of EMS Responses by Response Type
Direct to Citywide (Residents)
Direct to Citywide (Residents)
Direct to Citywide (Residents)

COSTS TO BE ALLOCATED

110 / 210-21- Fire	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 12,080,436**		**$ 12,080,436**
Fleet Replacement Reserve	$ (630,000)		
Major Capital Outlay	$ (29,035)		
Total Disallowed Costs	**$ (659,035)**		**$ (659,035)**
Incoming Costs			
-- Citywide Support - General Service	$ 1,585,406	$ -	$ 1,585,406
Total Incoming Costs	**$ 1,585,406**	**$ -**	**$ 1,585,406**
Benefits - PERS	$ (409,298)		
Ambulance	$ (2,611,081)		
Total Cost Adjustments	**$ (3,020,379)**		**$ (3,020,379)**
Total Costs to be Allocated	**$ 9,986,428**	**$ -**	**$ 9,986,428**

110 / 210-21- Fire

EXPENSE DETAIL

Expense Type	Expense ($)	Incident Support	EMS Support	Sobering Center	Mobile Integrate Health	Grants
Personnel						
Salary and Wages	$ 5,715,217	$ 2,619,457	$ 2,143,192	$ 653,932	$ 236,461	$ 62,175
Benefits	$ 2,738,139	$ 1,260,929	$ 1,031,669	$ 342,896	$ 80,220	$ 22,425
Benefits - PERS	$ 409,298	$ 194,815	$ 159,394	$ 49,863	$ 5,227	$ -
Subtotal Personnel Cost	**$ 8,862,654**	**$ 4,075,200**	**$ 3,334,255**	**$ 1,046,691**	**$ 321,908**	**$ 84,600**
Operating Services & Supplies						
Capital Outlay	$ 340,056	$ 113,829	$ 93,132	$ 600	$ 31,780	$ 100,715
General Supplies	$ 280,415	$ 141,095	$ 115,441	$ 12,453	$ 11,326	$ 100
Other Expenses	$ 11,215	$ 6,168	$ 5,047	$ -	$ -	$ -
Printing	$ 3,877	$ 2,099	$ 1,717	$ 61	$ -	$ -
Professional	$ 958,248	$ 526,019	$ 430,379	$ 1,850	$ -	$ -
Public Utility Services	$ 254,875	$ 139,708	$ 114,307	$ 179	$ 681	$ -
Rentals and Leases	$ 34,027	$ (8,785)	$ (7,188)	$ 50,000	$ -	$ -
Repairs and Maintenance	$ 409,066	$ 214,030	$ 175,115	$ 5,970	$ 4,257	$ 9,694
Travel and Training	$ 68,585	$ 36,833	$ 30,136	$ 467	$ 1,150	$ -
Gas, Oil, Fuel	$ 88,386	$ 40,542	$ 33,171	$ 11,422	$ 3,251	$ -
Insurance	$ 130,512	$ 71,782	$ 58,730	$ -	$ -	$ -
Postage	$ 844	$ 464	$ 380	$ -	$ -	$ -
Bank Card Fees	$ 2,394	$ 1,317	$ 1,077	$ -	$ -	$ -
Reimbursable Expenses	$ (7,279)	$ (4,003)	$ (3,276)	$ -	$ -	$ -
Miscellaneous Expenses	$ 12,561	$ 6,909	$ 5,653	$ -	$ -	$ -
Fleet Replacement Reserve	$ 630,000	$ 346,500	$ 283,500	$ -	$ -	$ -
Subtotal Operating Cost	**$ 3,217,782**	**$ 1,634,505**	**$ 1,337,322**	**$ 83,000**	**$ 52,446**	**$ 110,509**
FUNCTIONAL EXPENDITURES	**$ 12,080,436**	**$ 5,709,706**	**$ 4,671,577**	**$ 1,129,691**	**$ 374,354**	**$ 195,108**
Disallowed Costs						
Fleet Replacement Reserve	$ (630,000)	$ (346,500)	$ (283,500)	$ -	$ -	$ -
Major Capital Outlay	$ (29,035)	$ (15,969)	$ (13,066)	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ (659,035)**	**$ (362,469)**	**$ (296,566)**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Benefits - PERS	$ (409,298)	$ (225,114)	$ (184,184)	$ -	$ -	$ -
Ambulance	$ (2,611,081)	$ (1,436,095)	$ (1,174,987)	$ -	$ -	$ -
Subtotal Cost Adjustments	**$ (3,020,379)**	**$(1,661,209)**	**$ (1,359,171)**	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 8,401,022**	**$ 3,686,028**	**$ 3,015,841**	**$ 1,129,691**	**$ 374,354**	**$ 195,108**
First Allocation						
Incoming - All Others	$ 1,585,406	$ 695,612	$ 569,137	$ 213,191	$ 70,647	$ 36,820
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (2,019,811)	$ -	$ -	$ (1,342,881)	$ (445,001)	$ (231,928)
Subtotal of First Allocation	**$ 7,966,618**	**$ 4,381,640**	**$ 3,584,978**	**$ -**	**$ -**	**$ -**
Second Allocation						
Incoming - All Others	$ -	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 7,966,618**	**$ 4,381,640**	**$ 3,584,978**	**$ -**	**$ -**	**$ -**

110 / 210-21- Fire **ALLOCATION DETAIL**

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Incident Support								
225-01-01 MPF		407.57	7.332%	$ 321,275	$ 651,300	$ (330,025)	$ -	$ (330,025)
0-0-0 Citywide		5,151.00	92.668%	$ 4,060,364		$ 4,060,364	$ -	$ 4,060,364
	Total	**5,558.57**	**100.000%**	**$ 4,381,640**	**$ 651,300**	**$ 3,730,340**	**$ -**	**$ 3,730,340**

Allocation Basis: **# of Incidents**

Source of Allocation: **Fire Incidents**

110 / 210-21- Fire **ALLOCATION DETAIL**

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
EMS Support								
225-01-01 MPF		363.57	9.363%	$ 335,667		$ 335,667	$ -	$ 335,667
0-0-0 Citywide		3,519.43	90.637%	$ 3,249,311		$ 3,249,311	$ -	$ 3,249,311
	Total	**3,883.00**	**100.000%**	**$ 3,584,978**	**$ -**	**$ 3,584,978**	**$ -**	**$ 3,584,978**

Allocation Basis: **# of EMS Responses**

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

ALLOCATION SUMMARY

110 / 210-21- Fire	Incident Support	EMS Support	Total
225-01-01 MPF	$ (330,025)	$ 335,667	$ 5,642
0-0-0 Citywide	$ 4,060,364	$ 3,249,311	$ 7,309,675
Total	**$ 3,730,340**	**$ 3,584,978**	**$ 7,315,318**

9. Certificate of Indirect Costs

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

CITY AND BOROUGH OF JUNEAU, ALASKA
CERTIFICATE OF INDIRECT COSTS

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

(1) All costs included in this proposal November 30, 2023 to establish billing or final indirect costs rates for July 1, 2020 through June 30, 2021 are allowable in accordance with the requirements of 2 CFR Part 200, Cost Principles for State, Local, and Indian Tribal Governments (Title 2 CFR 200), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct:

City and Borough of Juneau, AK

Signature:

Name of Official:

Title:

Date of Execution: