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

FY23 Actual Expenditures

CITY AND BOROUGH OF JUNEAU, AK

NOVEMBER 2024

matrix consulting group

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1. Executive Summary

The Matrix Consulting Group has prepared this 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 data source and collect allocation basis data and statistics
- Populate the analytical model and calculate results
- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

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

3 Summary

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

- Cost figures are based on fiscal year 2022 / 2023 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 is approximately $2,226,000 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	$31,555
Citywide Support - Library Tourism	$688,187
Library - City Museum	$229,679
P&R Parks and Landscape - Administration	$76,811
Arboretum - Administration	$111,749
Police	$(33,391)
Parks and Recreation - Admin & Areawide Recreation Services	$272,722
Capital Transit	$644,757
Streets	$128,692
Fire	$75,233
Total Allocated	**$2,225,993**

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 $2.2 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; produces a grand total for each axis.

- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Incident Support function of the Police Department is 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, 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.

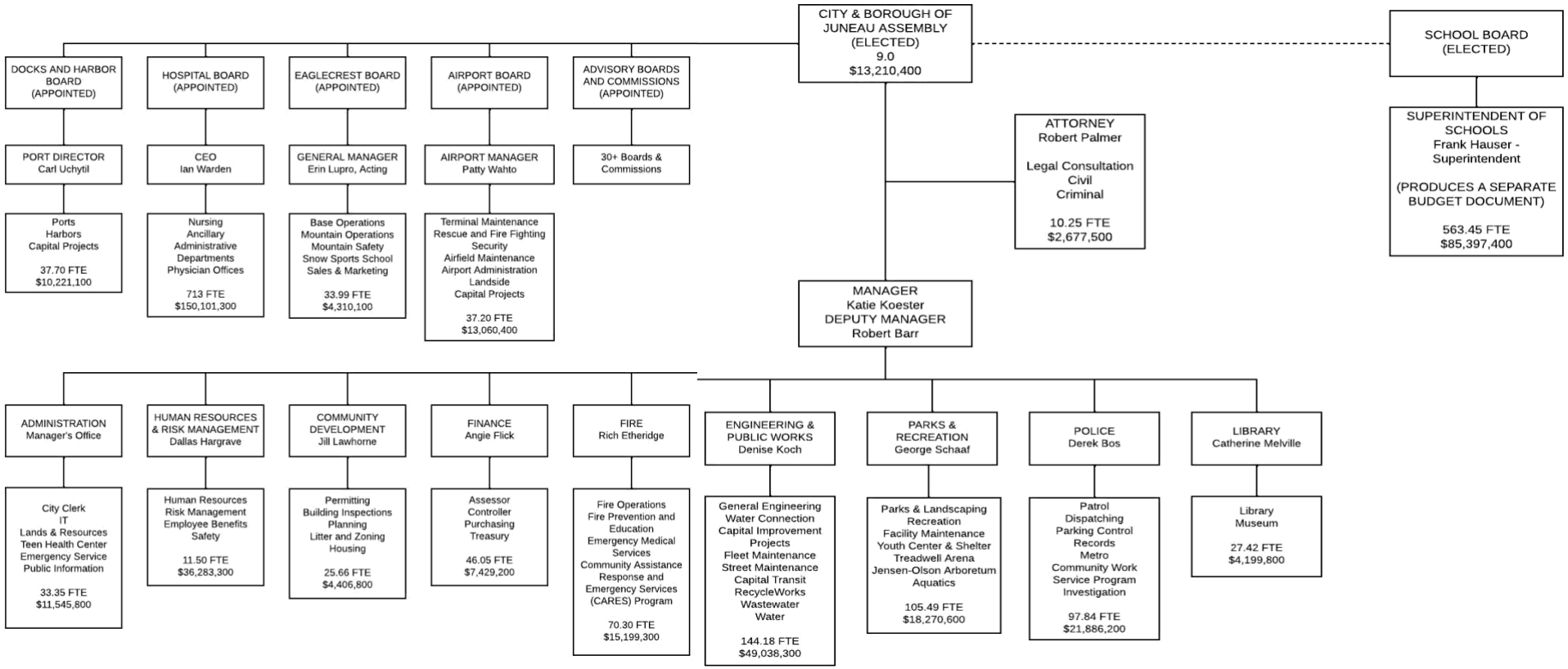
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and the amount of allocations per pass.

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

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

3. Organizational Chart

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


CITY & BOROUGH OF JUNEAU ASSEMBLY (ELECTED)
9.0
$13,210,400
SCHOOL BOARD (ELECTED)
DOCKS AND HARBOR BOARD (APPOINTED)
HOSPITAL BOARD (APPOINTED)
EAGLECREST BOARD (APPOINTED)
AIRPORT BOARD (APPOINTED)
ADVISORY BOARDS AND COMMISSIONS (APPOINTED)
PORT DIRECTOR Carl Uchytil
CEO Ian Warden
GENERAL MANAGER Erin Lupro, Acting
AIRPORT MANAGER Patty Wahto
30+ Boards & Commissions
ATTORNEY Robert Palmer
Legal Consultation
Civil
Criminal
10.25 FTE
$2,677,500
SUPERINTENDENT OF SCHOOLS Frank Hauser - Superintendent
(PRODUCES A SEPARATE BUDGET DOCUMENT)
563.45 FTE
$85,397,400
Ports
Harbors
Capital Projects
37.70 FTE
$10,221,100
Nursing
Ancillary
Administrative
Departments
Physician Offices
713 FTE
$150,101,300
Base Operations
Mountain Operations
Mountain Safety
Snow Sports School
Sales & Marketing
33.99 FTE
$4,310,100
Terminal Maintenance
Rescue and Fire Fighting
Security
Airfield Maintenance
Airport Administration
Landside
Capital Projects
37.20 FTE
$13,060,400
MANAGER Katie Koester
DEPUTY MANAGER Robert Barr
ADMINISTRATION Manager's Office
HUMAN RESOURCES & RISK MANAGEMENT Dallas Hargrave
COMMUNITY DEVELOPMENT Jill Lawhorne
FINANCE Angie Flick
FIRE Rich Etheridge
ENGINEERING & PUBLIC WORKS Denise Koch
PARKS & RECREATION George Schaaf
POLICE Derek Bos
LIBRARY Catherine Melville
City Clerk
IT
Lands & Resources
Teen Health Center
Emergency Service
Public Information
33.35 FTE
$11,545,800
Human Resources
Risk Management
Employee Benefits
Safety
11.50 FTE
$36,283,300
Permitting
Building Inspections
Planning
Litter and Zoning
Housing
25.66 FTE
$4,406,800
Assessor
Controller
Purchasing
Treasury
46.05 FTE
$7,429,200
Fire Operations
Fire Prevention and Education
Emergency Medical Services
Community Assistance
Response and Emergency Services (CARES) Program
70.30 FTE
$15,199,300
General Engineering
Water Connection
Capital Improvement Projects
Fleet Maintenance
Street Maintenance
Capital Transit
RecycleWorks
Wastewater
Water
144.18 FTE
$49,038,300
Parks & Landscaping
Recreation
Facility Maintenance
Youth Center & Shelter
Treadwell Arena
Jensen-Olson Arboretum
Aquatics
105.49 FTE
$18,270,600
Patrol
Dispatching
Parking Control
Records
Metro
Community Work Service Program
Investigation
97.84 FTE
$21,886,200
Library
Museum
27.42 FTE
$4,199,800

4. Summary of Overhead Allocations

The following pages provide a summary of results and a “bottom-line” picture of the 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, which produces a grand total for each Central Service department and 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	$ 45,884	$ -	$ 45,884	$ -	$ -	$ 45,884
			Citywide Support - Library Tourism	$ 688,564	$ 1,920,002	$ 2,608,566	$ -	$ -	$ 2,608,566
110	23	02	Library - City Museum	$ 230,386	$ 186,714	$ 417,101	$ -	$ -	$ 417,101
110	41	01	P&R Parks and Landscape - Administration	$ 77,104	$ 2,050,016	$ 2,127,120	$ 288,800	$ -	$ 2,415,920
110	42	01	Arboretum - Administration	$ 111,796	$ 139,298	$ 251,094	$ -	$ -	$ 251,094
209	22		Police	$ (24,028)	$ 16,377,088	$ 16,353,060	$ 1,289,600	$ -	$ 17,642,660
209	46	01 & 02	Parks and Recreation	$ 272,959	$ 3,578,933	$ 3,851,892	$ 124,700	$ -	$ 3,976,592
209	71		Capital Transit	$ 645,614	$ 4,642,564	$ 5,288,178	$ -	$ -	$ 5,288,178
209	72		Streets	$ 128,986	$ 5,211,171	$ 5,340,157	$ 192,900	$ -	$ 5,533,057
110 /	21		Fire	$ 189,958	$ 7,196,559	$ 7,386,518	$ 591,500	$ 1,960,522	$ 9,938,540
			Total Allocated	**$2,367,223**	**$ 41,302,345**	**$ 43,669,568**	**$ 2,487,500**	**$ 1,960,522**	**$48,117,590**
			Direct Bill Adjustments			**$ -**			
			Proposed Costs	**$2,367,223**	**$ 41,302,345**	**$ 43,669,568**	**$ 2,487,500**	**$ 1,960,522**	**$48,117,590**

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 is 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				
	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	6%	Not Allocated	-
	Grants	1%	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	$ -	$ -	$ 2,711,677	$ 2,711,677
			Citywide Support - Library Tourism	$ -	$ -	$ 2,608,566	$ 2,608,566
110	23	02	Library - City Museum	$ 512,020	$ (61,567)	$ (151,148)	$ 299,304
110	41	01	P&R Parks and Landscape - Administration	$ 2,516,073	$ (125,000)	$ (131,408)	$ 2,259,665
110	42	01	Arboretum - Administration	$ 246,522	$ (4,000)	$ (2,242)	$ 240,279
209	22		Police	$ 18,186,817	$ (1,050,000)	$ (232,845)	$ 16,903,972
209	46	01 & 02	Parks and Recreation	$ 4,257,100	$ (44,000)	$ (490,989)	$ 3,722,111
209	71		Capital Transit	$ 6,782,209	$ (1,300,000)	$ (625,161)	$ 4,857,049
209	72		Streets	$ 5,986,157	$ (902,900)	$ 150,846	$ 5,234,103
110 / 210	21		Fire	$ 12,676,818	$ (720,000)	$ (2,675,954)	$ 9,280,864

TOTAL ALLOCATED EXPENDITURES **$ 48,117,590**

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.

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
225	01	01	MPF
-	-	-	Citywide

8. Cost Allocation Plan

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

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

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

- **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.

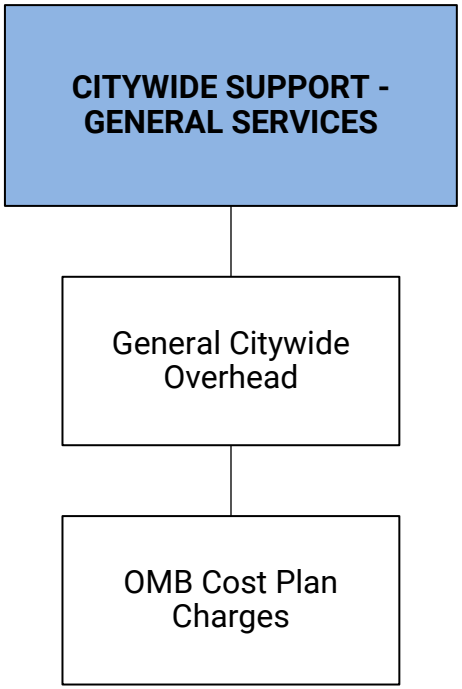
The following pages provide the detailed information outline above for each Central Service department.

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 to be 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 FY23 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 Overhead
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	$ 2,711,677		
Total Cost Adjustments	**$ 2,711,677**		**$ 2,711,677**
Total Costs to be Allocated	**$ 2,711,677**	**$ -**	**$ 2,711,677**

-- 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	$ 2,711,677	$ 2,711,677
FUNCTIONAL COST	**$ 2,711,677**	**$ 2,711,677**
First Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 2,711,677**	**$ 2,711,677**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 2,711,677**	**$ 2,711,677**

-- 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	117,796.30	4.344%	$ 117,796		$ 117,796	$ -	$ 117,796
110-41-01 P&R Parks and Landscape - Administration	156,254.83	5.762%	$ 156,255		$ 156,255	$ -	$ 156,255
110-42-01 Arboretum - Administration	10,814.59	0.399%	$ 10,815		$ 10,815	$ -	$ 10,815
209-22- Police	738,687.47	27.241%	$ 738,687		$ 738,687	$ -	$ 738,687
209-46-01 & 02 Parks and Recreation	254,480.54	9.385%	$ 254,481		$ 254,481	$ -	$ 254,481
209-71- Capital Transit	431,129.30	15.899%	$ 431,129		$ 431,129	$ -	$ 431,129
209-72- Streets	298,954.04	11.025%	$ 298,954		$ 298,954	$ -	$ 298,954
110 / 210-21- Fire	657,676.35	24.253%	$ 657,676		$ 657,676	$ -	$ 657,676
225-01-01 MPF	45,884.00	1.692%	$ 45,884		$ 45,884	$ -	$ 45,884
Total	**2,711,677.42**	**100.000%**	**$ 2,711,677**	**$-**	**$ 2,711,677**	**$ -**	**$ 2,711,677**

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	$ 117,796	$ 117,796
110-41-01 P&R Parks and Landscape - Administration	$ 156,255	$ 156,255
110-42-01 Arboretum - Administration	$ 10,815	$ 10,815
209-22- Police	$ 738,687	$ 738,687
209-46-01 & 02 Parks and Recreation	$ 254,481	$ 254,481
209-71- Capital Transit	$ 431,129	$ 431,129
209-72- Streets	$ 298,954	$ 298,954
110 / 210-21- Fire	$ 657,676	$ 657,676
225-01-01 MPF	$ 45,884	$ 45,884
Total	**$ 2,711,677**	**$ 2,711,677**

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 FY23 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 183-184 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. 185 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 the total number of visitors for FY23 by month and branch, including an indicator for whether it is a month when cruise ships dock.

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors[1]	Cruise Ship Season
June 2022			1,380	Yes
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

[1] Data for June 2023 was not available; as a result, visitorship for June 2022 was used under the assumption that the year-over-year change would be minimal.

Month	Downtown Branch Visitors	Valley Branch Visitors	Douglas Branch Visitors[1]	Cruise Ship Season
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
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, those visitors have only been considered as residents for purposes of this calculation. 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 indicates the increased number of visitors that could be attributed to the cruise ships docking in the city on average each month. The average per month during the peak season 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. 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 173,000 visitors to the three different library branches or approximately 25% 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 FY23, 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**	

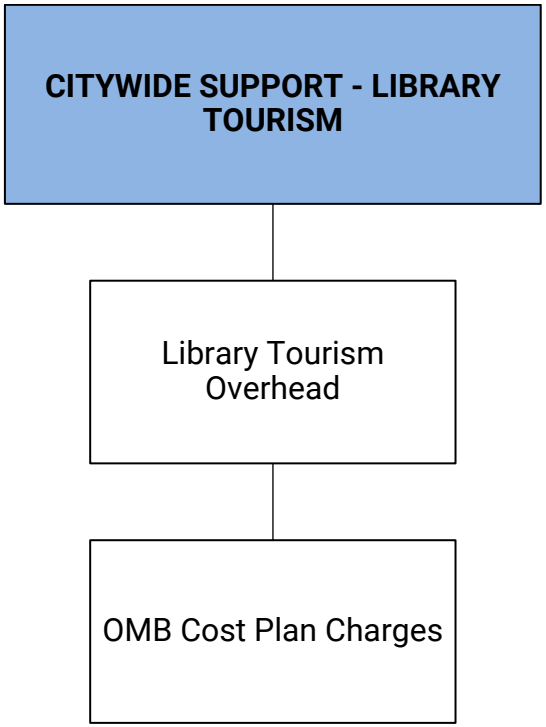
As the table indicates, there is an increase in the number of WiFi users in the Downtown Branch (easily accessible to cruise ship passengers) during the cruise ship season. The Valley Branch and the Douglas Branch are primarily used by residents; as such, those WiFi users have only been considered as residents for purposes of this calculation. The project team utilized the information from the previous table to calculate the average number of WiFi users per month during the cruise ship season for the Downtown Branch and compared that average to the average number of WiFi users per month during the non-cruise ship season for the same location. This difference indicates the increased number of WiFi users that could be

attributed to the cruise ships docking in the city on average each month. This average per month is multiplied by the total number of months for the cruise ship industry (5) to arrive at the total number of cruise-ship-related passengers that contribute to WiFi usage annually. 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, or 44% of the total users. However, it is important to note that even though a large percentage of library WiFi users are 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	$ 2,608,566		
Total Cost Adjustments	**$ 2,608,566**		**$ 2,608,566**
Total Costs to be Allocated	**$ 2,608,566**	**$ -**	**$ 2,608,566**

-- 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	$ 2,608,566	$ 2,608,566
Subtotal Cost Adjustments	**$ 2,608,566**	**$ 2,608,566**
FUNCTIONAL COST	**$ 2,608,566**	**$ 2,608,566**
First Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 2,608,566**	**$ 2,608,566**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 2,608,566**	**$ 2,608,566**

-- 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		688,564.00	26.396%	$ 688,564		$ 688,564	$ -	$ 688,564
0-0-0 Citywide		1,920,002.00	73.604%	$ 1,920,002		$ 1,920,002	$ -	$ 1,920,002
	Total	**2,608,566.00**	**100.000%**	**$ 2,608,566**	**$ -**	**$ 2,608,566**	**$ -**	**$ 2,608,566**

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	$ 688,564	$ 688,564
0-0-0 Citywide	$ 1,920,002	$ 1,920,002
Total	**$ 2,608,566**	**$ 2,608,566**

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 Visitorship –** 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.

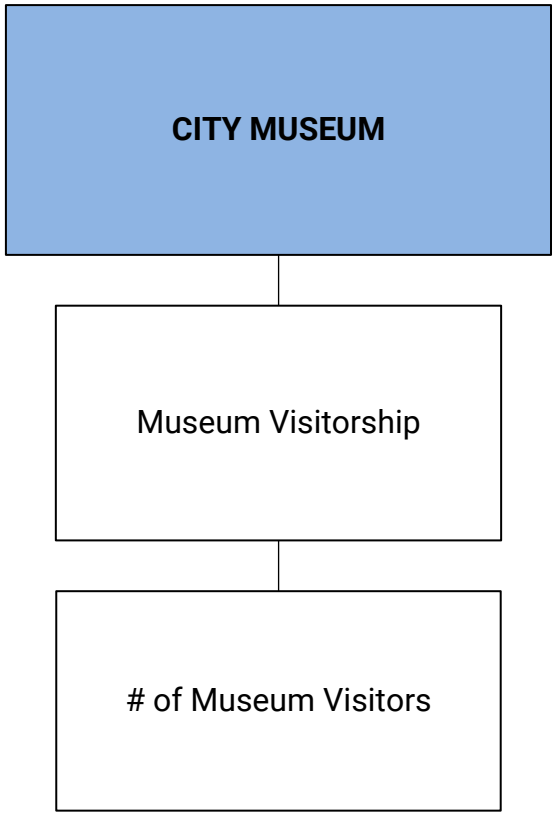
To determine the number of tourist visitors to the museum, the project team collected information regarding the number of visitors for a complete fiscal year. The museum is open year-round to everyone. The cruise ship season for Marine Passenger Fees typically runs from May through September. The following 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 2022	4,928	Yes
August 2022	4,859	Yes
September 2022	3,191	Yes
October 2022	934	No
November 2022	1,207	No
December 2022	1,018	No
January 2023	1,124	No
February 2023	1,747	No
March 2023	1,239	No
April 2023	1,560	No
May 2023	5,401	Yes
June 2023	6,603	Yes
TOTAL	**33,811**	

The average number of visitors per month during cruise ship season was 4,996, while only an average of 1,261 visitors per month go to the museum during the rest of the year. Of the total number of museum visitors, about 55% can be attributed to cruise ship tourism. The following table shows these calculations:

Category	Amount
Average Number of Visitors per Month (May-Sept) – Museum	4,996
Average Number of Visitors per Other Months (Jan-Apr; Oct-Dec) – Museum	1,261
Difference between two averages (i.e. visitors attributed to cruise ship dockings)	**3,735**
Total Cruise Ship Visitors (Difference x 5 months)	**18,676**
Total Resident Visitors	**15,135**

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 Visitorship
# of Museum Visitors

COSTS TO BE ALLOCATED

110-23-02 Library - City Museum	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 512,020**		**$ 512,020**
Library Grants	$ (61,567)		
Total Disallowed Costs	**$ (61,567)**		**$ (61,567)**
Incoming Costs			
-- Citywide Support - General Service	$ 117,796	$ -	$ 117,796
Total Incoming Costs	**$ 117,796**	**$ -**	**$ 117,796**
Benefits - PERS	$ (5,709)		
Revenue	$ (145,439)		
Total Cost Adjustments	**$ (151,148)**		**$ (151,148)**
Total Costs to be Allocated	**$ 417,101**	**$ -**	**$ 417,101**

110-23-02 Library - City Museum

EXPENSE DETAIL

Expense Type	Expense ($)	Museum Visitorship
Personnel		
Salaries & Wages	$ 220,806	$ 220,806
Fringe Benefits	$ 105,370	$ 105,370
Benefits - PERS	$ 5,709	$ 5,709
Subtotal Personnel Cost	**$ 331,885**	**$ 331,885**
Operating Services & Supplies		
Advertising	$ 2,900	$ 2,900
Bank Card Fees	$ 4,066	$ 4,066
General Supplies	$ 14,061	$ 14,061
Miscellaneous Expenses	$ 250	$ 250
Other Expenses	$ 978	$ 978
Postage	$ 732	$ 732
Printing	$ 804	$ 804
Professional	$ 42,112	$ 42,112
Public Utility Services	$ 17,524	$ 17,524
Rentals and Leases	$ 8,852	$ 8,852
Repairs and Maintenance	$ 84,800	$ 84,800
Travel and Training	$ 3,055	$ 3,055
Subtotal Operating Cost	**$ 180,135**	**$ 180,135**
FUNCTIONAL EXPENDITURES	**$ 512,020**	**$ 512,020**
Disallowed Costs		
Library Grants	$ (61,567)	$ (61,567)
Subtotal Disallowed Costs	**$ (61,567)**	**$ (61,567.44)**
Cost Adjustments		
Benefits - PERS	$ (5,709)	$ (5,709)
Revenue	$ (145,439)	$ (145,439)
Subtotal Cost Adjustments	**$ (151,148)**	**$ (151,148)**
FUNCTIONAL COST	**$ 299,304**	**$ 299,304**
First Allocation		
Incoming - All Others	$ 117,796	$ 117,796
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 417,101**	**$ 417,101**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 417,101**	**$ 417,101**

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	18,676	55.235%	$230,386		$230,386	$ -	$230,386
0-0-0 Citywide	15,135	44.765%	$186,714		$186,714	$ -	$186,714
Total	**33,811.00**	**100.000%**	**$417,101**	**$ -**	**$417,101**	**$ -**	**$417,101**

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	$ 230,386	$ 230,386
0-0-0 Citywide	$ 186,714	$ 186,714
Total	**$ 417,101**	**$ 417,101**

4 Parks and Landscape - Administration

Parks and Landscape Administration is responsible for the grounds and landscape maintenance of all city-owned properties. Associated expenditures include staffing, equipment, and contract 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 the impact of tourists and residents on the system for parks, trails, and open space in each park that is shared by both residents and tourists. Any parks and facilities that are used primarily by residents were not included, as those have been allocated directly to residents. The following table shows 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	$62,115	High
Seawalk (Zone A)	$77,431	High
Seawalk (Zone B)	$29,134	High
Overstreet Park	$71,551	High
Downtown Streets (Baskets, banners, etc.)	$37,887	High
Marine Parking Garage	$2,338	High
Marine Parking Garage Restrooms	$0	High
Juneau Library	$0	High

Facility	Landscape and Park Maintenance Cost	Level of Utilization by Tourists (High, Medium, Low, None)
Homestead Park	$2,060	High
Downtown Core (include Marine way Round About, Ferry way/Marine Way, Maine Street and Seward St Trees/planters)	$67,155	High
Marine Way Round About {3 beds} red dog hedge, trees and turf	$0	High
Bishop Kenny Park	$8,183	Low
Cathedral Park	$10,498	Low
Downtown Transit Center and Parking Garage/Shoppers Lot/Telephone Hill Park	$21,221	Medium
Cope Park	$30,213	Low
Perseverance Trailhead/ Last Chance Basin	$1,978	Low
Kaxdigoowu Heen Dei Overlook, Trailhead and Parking Lot	$15,286	High
Capital Park	$13,488	Low
Centennial Hall	$19,709	High
Statter Harbor Building and Landscaping	$27,171	Low
City Museum	$9,318	Low
Egan Dr ROW: Whittier - 10th	$0	Medium
Glacier Ave Row (Gold Crk)	$3,147	Medium
Main Street	$0	Medium
Second St & Franklin St Parking Lot	$2,248	Medium
Seward St Trees/planters	$0	Medium
Port Customs Building	$0	High
Cruiseship 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 by 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[2]	32,202
Number of Mean Park Visits per Person per Year[3]	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 from parks and landscaping. 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.

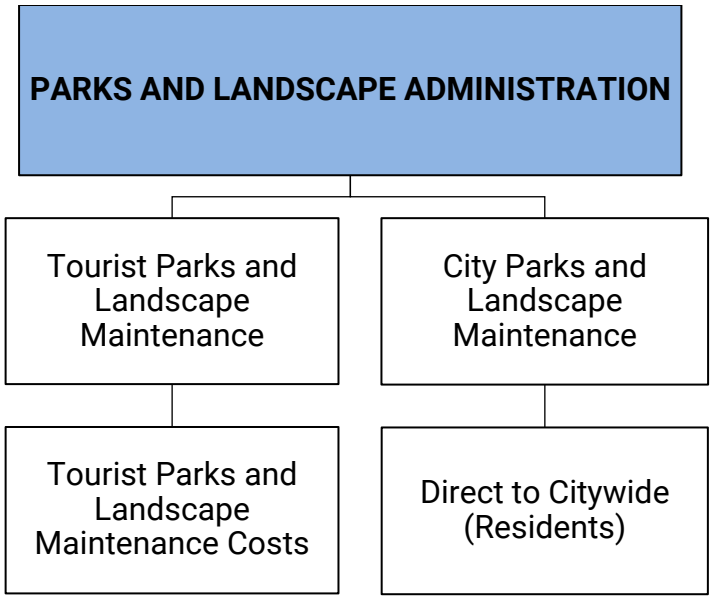
Park / Facility Utilization by Cruise Ship Passengers	Total Parks and Landscape Maintenance Costs	% Allocated to Cruise Ship based on Utilization	% of Parks and Landscape Costs Attributed to Cruise Ship Passengers	Total Parks and Landscape Maintenance Costs Associated with Cruise Ship
High	$394,666	100%	51%	$201,322
Medium	$26,616	75%	51%	$10,183
Low	$100,849	50%	51%	$25,723
TOTAL	**$522,132**			**$284,893**

Based upon the table, $285,000 of the approximately $522,000 (45%) 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,

[2] Sourced from the Juneau and Southeast Alaska Economic Indicators and Outlook: Volume 2023
[3] 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.

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 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	**$ 2,516,073**		**$ 2,516,073**
Fleet Replacement Reserve	$ (125,000)		
Expense Line Item	$ -		
Total Disallowed Costs	**$ (125,000)**		**$ (125,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 156,255	$ -	$ 156,255
Total Incoming Costs	**$ 156,255**	**$ -**	**$ 156,255**
Benefits - PERS	$ (20,686)		
Revenue	$ (110,721)		
Total Cost Adjustments	**$ (131,408)**		**$ (131,408)**
Total Costs to be Allocated	**$ 2,415,920**	**$ -**	**$ 2,415,920**

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			
Salaries & Wages	$ 1,035,838	$ 345,279	$ 690,559
Fringe Benefits	$ 522,950	$ 174,317	$ 348,633
Benefits - PERS	$ 20,686	$ 6,895	$ 13,791
Subtotal Personnel Cost	**$ 1,579,474**	**$ 526,491**	**$ 1,052,983**
Operating Services & Supplies			
Capital Outlay	$ 8,853	$ 2,951	$ 5,902
Fleet Replacement Reserve	$ 125,000	$ 41,667	$ 83,333
Gas, Oil, Fuel	$ 42,399	$ 14,133	$ 28,266
General Supplies	$ 128,067	$ 42,689	$ 85,378
Insurance	$ 58,841	$ 19,614	$ 39,227
Other Expenses	$ 360	$ 120	$ 240
Printing	$ 5	$ 2	$ 3
Professional	$ 132,856	$ 44,285	$ 88,571
Public Utility Services	$ 176,891	$ 58,964	$ 117,927
Reimbursable Expenses	$ (146,100)	$ (48,700)	$ (97,400)
Rentals and Leases	$ 4,030	$ 1,343	$ 2,687
Repairs and Maintenance	$ 393,152	$ 131,051	$ 262,101
Travel and Training	$ 12,245	$ 4,082	$ 8,163
Subtotal Operating Cost	**$ 936,598**	**$ 312,199**	**$ 624,399**
FUNCTIONAL EXPENDITURES	**$ 2,516,073**	**$ 838,691**	**$ 1,677,382**
Disallowed Costs			
Fleet Replacement Reserve	$ (125,000)	$ (41,667)	$ (83,333)
Subtotal Disallowed Costs	**$ (125,000)**	**$ (41,666.67)**	**$ (83,333.33)**
Cost Adjustments			
Benefits - PERS	$ (20,686)	$ (6,895)	$ (13,791)
Revenue	$ (110,721)	$ (36,907)	$ (73,814)
Subtotal Cost Adjustments	**$ (131,408)**	**$ (43,803)**	**$ (87,605)**
FUNCTIONAL COST	**$ 2,259,665**	**$ 753,222**	**$ 1,506,443**
First Allocation			
Incoming - All Others	$ 156,255	$ 52,085	$ 104,170
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,415,920**	**$ 805,307**	**$ 1,610,613**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 2,415,920**	**$ 805,307**	**$ 1,610,613**

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	237,238.71	45.437%	$ 365,904	$ 288,800	$ 77,104	$ -	$ 77,104
0-0-0 Citywide	284,893.05	54.563%	$ 439,403		$ 439,403	$ -	$ 439,403
Total	**522,131.76**	**100.000%**	**$ 805,307**	**$ 288,800**	**$ 516,507**	**$ -**	**$ 516,507**

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%	$ 1,610,613		$1,610,613	$ -	$ 1,610,613
Total	**1.00**	**100.000%**	**$ 1,610,613**	**$ -**	**$1,610,613**	**$ -**	**$ 1,610,613**

Allocation Basis: **Direct to Citywide**

ALLOCATION SUMMARY

110-41-01 P&R Parks and Landscape - Administration	Tourist Parks and Landscape	City-Related Parks and Landscape Maintenance	Total
225-01-01 MPF	$ 77,104	$ -	$ 77,104
0-0-0 Citywide	$ 439,403	$ 1,610,613	$ 2,050,016
Total	**$ 516,507**	**$ 1,610,613**	**$ 2,127,120**

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:

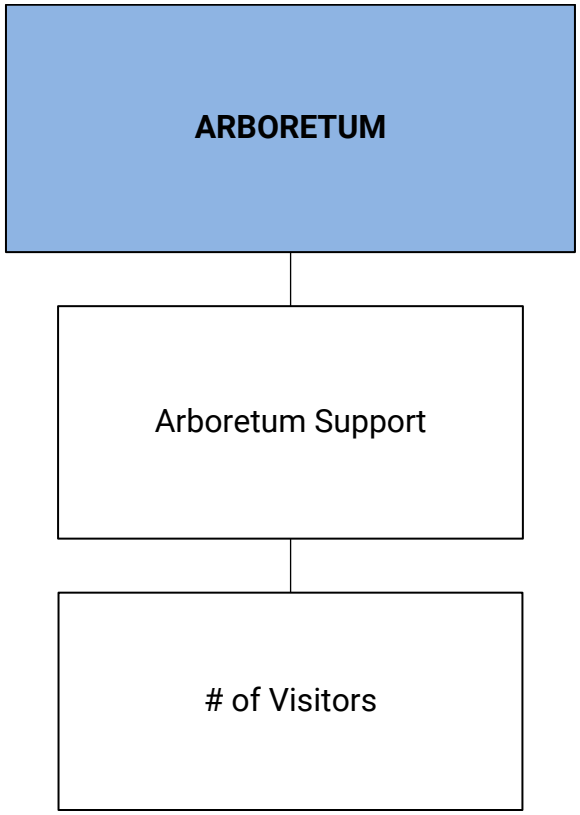
- **Arboretum Support –** represents support associated with the upkeep, maintenance, and preservation of the arboretum for enjoyment of residents, non-residents, and tourists. This also includes providing educational information regarding the native and cultivated species. This function is allocated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

Month	Total # of Visitors	% of Resident Visitors	# of Resident Visitors
July 2022	1,540	50%	770
August 2022	1,236	50%	618
September 2022	863	50%	431.5
October 2022	276	100%	276
November 2022	27	100%	27
December 2022	17	100%	17
January 2023	45	100%	45
February 2023	30	100%	30
March 2023	45	100%	45
April 2023	420	100%	420
May 2023	1,380	50%	690
June 2023	1,973	50%	986.5
TOTAL	**7,852**		**4,356**

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 4,400 and represents 55% of the overall visitors. The assumption is that the remaining 3,500 visitors are cruise ship passengers. Therefore, cruise ship passengers represent roughly 45% 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	**$ 246,522**		**$ 246,522**
Fleet Replacement Reserve	$ (4,000)		
Total Disallowed Costs	**$ (4,000)**		**$ (4,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 10,815	$ -	$ 10,815
Total Incoming Costs	**$ 10,815**	**$ -**	**$ 10,815**
Benefits - PERS	$ (2,242)		
Total Cost Adjustments	**$ (2,242)**		**$ (2,242)**
Total Costs to be Allocated	**$ 251,094**	**$ -**	**$ 251,094**

110-42-01 Arboretum - Administration

EXPENSE DETAIL

Expense Type	Expense ($)	Arboretum Support
Personnel		
Salaries & Wages	$ 104,559	$ 104,559
Fringe Benefits	$ 56,570	$ 56,570
Benefits - PERS	$ 2,242	$ 2,242
Subtotal Personnel Cost	**$ 163,372**	**$ 163,372**
Operating Services & Supplies		
Advertising	$ 440	$ 440
Capital Outlay	$ 4,859	$ 4,859
Fleet Replacement Reserve	$ 4,000	$ 4,000
Gas, Oil, Fuel	$ 980	$ 980
General Supplies	$ 11,752	$ 11,752
Insurance	$ 2,500	$ 2,500
Other Expenses	$ 691	$ 691
Postage	$ 93	$ 93
Printing	$ 531	$ 531
Professional	$ 18,600	$ 18,600
Public Utility Services	$ 9,507	$ 9,507
Repairs and Maintenance	$ 24,855	$ 24,855
Travel and Training	$ 4,342	$ 4,342
Subtotal Operating Cost	**$ 83,150**	**$ 83,150**
FUNCTIONAL EXPENDITURES	**$ 246,522**	**$ 246,522**
Disallowed Costs		
Fleet Replacement Reserve	$ (4,000)	$ (4,000)
Subtotal Disallowed Costs	**$ (4,000)**	**$ (4,000.00)**
Cost Adjustments		
Benefits - PERS	$ (2,242)	$ (2,242)
Subtotal Cost Adjustments	**$ (2,242)**	**$ (2,242)**
FUNCTIONAL COST	**$ 240,279**	**$ 240,279**
First Allocation		
Incoming - All Others	$ 10,815	$ 10,815
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 251,094**	**$ 251,094**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 251,094**	**$ 251,094**

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	3,496.00	44.524%	$ 111,796		$ 111,796	$ -	$ 111,796
0-0-0 Citywide	4,356.00	55.476%	$ 139,298		$ 139,298	$ -	$ 139,298
Total	**7,852.00**	**100.000%**	**$ 251,094**	**$ -**	**$ 251,094**	**$ -**	**$ 251,094**

Allocation Basis: **# of Visitors**

Source of Allocation: **Arboretum Attendance**

ALLOCATION SUMMARY

110-42-01 Arboretum - Administration	Arboretum Support	Total
225-01-01 MPF	$ 111,796	$ 111,796
0-0-0 Citywide	$ 139,298	$ 139,298
Total	**$ 251,094**	**$ 251,094**

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 goal of the department is 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. 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 the support provided by police administration, technical support, records, dispatch services, patrol, and investigations to residents and visitors of the City, with a focus on responding to and processing 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 2022	496	Yes
August 2022	355	Yes
September 2022	251	Yes
October 2022	241	No
November 2022	333	No
December 2022	316	No
January 2023	271	No
February 2023	375	No
March 2023	422	No
April 2023	501	No
May 2023	644	Yes
June 2023	557	Yes
TOTAL	**4,762**	

As the table indicates, there is a 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)	461
Average Number of Parking Tickets per Month – Other Months (Jan-Apr; Oct-Dec)	351
Difference between two averages (i.e. parking tickets attributed to cruise ship dockings)	**109**
Total Cruise Ship Parking Tickets (Difference x 5 months)	**547**
Total Resident Tickets	**4,215**

As the table indicates, 547 tickets of the roughly 4,200 tickets are related to the cruise ship industry (passengers or crew members). This represents approximately 12% 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 tour shuttles and vehicles, and Class C permits refer to human-powered vehicles like pedicabs. The following table shows for FY22-23, the total Class A, Class B, and Class C permits issued:

Category	2022	2023	Average
Class A Permits	3	4	3.5
Class B Permits	13	13	13
Class C Permits	2	2	2
TOTAL	**18**	**19**	**18.5**

Permits are issued annually; to avoid any fluctuations due to unusual events (such as COVID-19), however, two years of data were utilized for this calculation. Class B permits are for shuttles and tour buses that depart directly from the cruise ships; as such, they are all 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 the percentage attributed to the Marine Passenger Fee fund by class type and the resulting total.

Category	2-year average	% Allocated to Marine Passenger Fee	Total to Marine Passenger Fee
Class A Permits	3.5	42%	1.46
Class B Permits	13	100%	13.00
Class 3 Permits	2	42%	0.83
Total Permits	**18**		**15.29**

As the table indicates, about 15 of the 18 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 the total number of hours by training category.

Category	Training Hours
Cruise Ship Specific Training	162[4]
All Other Training Hours	3,840[5]
Total Training Hours	**4,002**

Of the 4,002 total hours of training, 4% (162 hours) is specific to cruise ship response.

6.4 Incident Support

Incident support not only captures the support provided by patrol officers responding to an incident, it also captures the support associated with supervisors, dispatchers, and records and administrative staff. Information was collected regarding the number of incidents in FY23 by geographic area. The following table shows the total number of police incidents by area and month and indicates whether that month is part of the cruise ship season.

Month	Douglas	Downtown	East Valley	Lemon Creek	North Douglas	Off Road	Out of Area	Out the Road	West Valley	Juneau Area	Cruise Ship Season
July 2022	284	755	858	524	34	2	61	61	111	0	Yes
August 2022	233	668	825	533	38	4	76	69	91	0	Yes
September 2022	233	582	770	409	37	5	41	57	119	22	Yes

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

Month	Douglas	Downtown	East Valley	Lemon Creek	North Douglas	Off Road	Out of Area	Out the Road	West Valley	Juneau Area	Cruise Ship Season
October 2022	175	561	747	407	28	2	0	38	118	33	No
November 2022	170	510	681	464	41	0	0	28	124	31	No
December 2022	168	529	685	405	25	3	0	39	138	31	No
January 2023	215	725	842	467	72	1	0	57	132	30	No
February 2023	155	682	759	464	29	6	0	42	133	22	No
March 2023	159	670	800	382	26	4	0	54	122	21	No
April 2023	156	742	814	436	21	2	0	41	133	34	No
May 2023	172	849	863	525	34	5	0	75	149	48	Yes
June 2023	193	674	836	433	39	8	0	51	138	26	Yes
TOTAL	**2,313**	**7,947**	**9,480**	**5,449**	**424**	**42**	**178**	**612**	**1,508**	**298**	

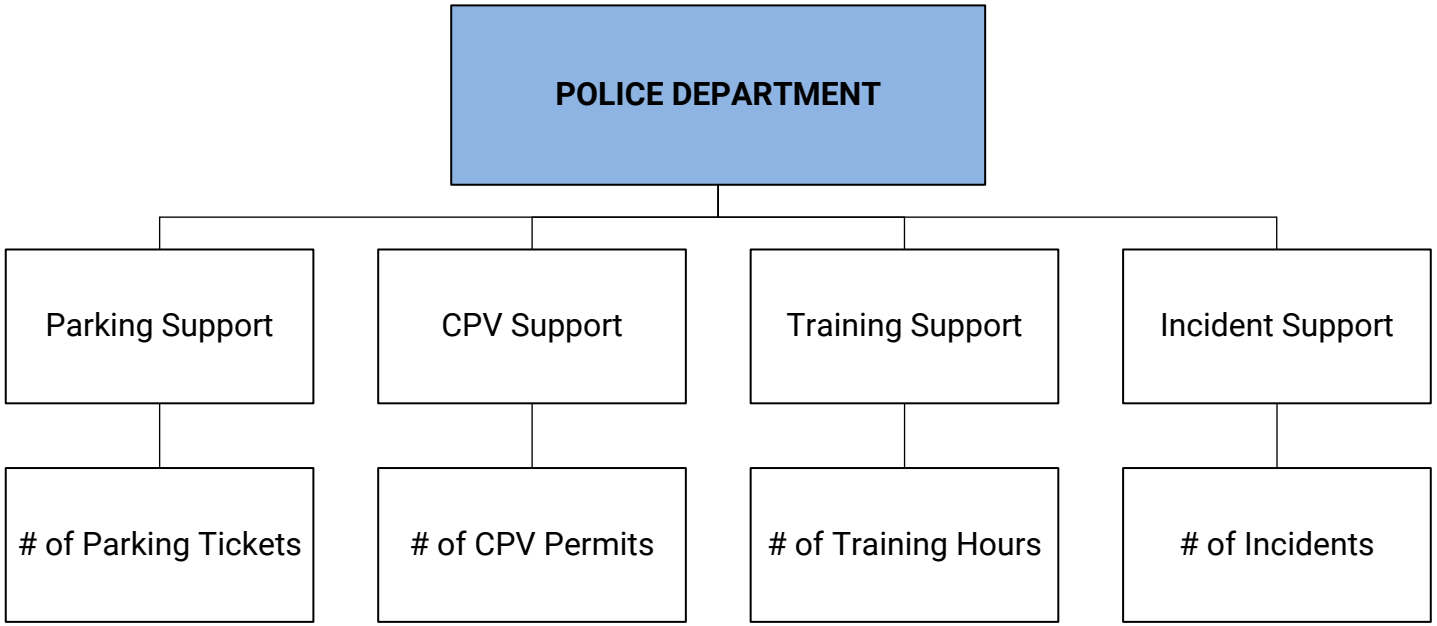
The bulk of the incidents are in the Downtown and the East Valley region. As can be seen, there is generally a spike in incidents during the springtime. To determine the amount of support allocated to the cruise ship passengers, information from the previous table was utilized to calculate the average number of incidents per month during the cruise ship season 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	706
Average Number of Incidents per Month – Other Months (Jan-Apr; Oct-Dec)	631
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	**74**
Total Cruise Ship Incidents (Difference x 5 months) – Downtown Area	**372**
Total Resident-Related Incidents[6]	**27,879**

Based upon the data collected, approximately 370 of the 28,500 citywide incidents are related to cruise ship passengers (1% of the total incidents).

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

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	**$ 18,186,817**		**$ 18,186,817**
Fleet Replacement Reserve	$ (1,050,000)		
Total Disallowed Costs	**$ (1,050,000)**		**$ (1,050,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 738,687	$ -	$ 738,687
Total Incoming Costs	**$ 738,687**	**$ -**	**$ 738,687**
Benefits - PERS	$ (232,845)		
Total Cost Adjustments	**$ (232,845)**		**$ (232,845)**
Total Costs to be Allocated	**$ 17,642,660**	**$ -**	**$ 17,642,660**

209-22- Police

EXPENSE DETAIL

Expense Type	Expense ($)	Parking Support	CPV Support	Training Support	Incident Support
Personnel					
Salaries & Wages	$ 9,405,276	$ 752,422	$ 188,106	$ 282,158	$ 8,182,590
Fringe Benefits	$ 4,275,630	$ 342,050	$ 85,513	$ 128,269	$ 3,719,798
Benefits - PERS	$ 232,845	$ 18,628	$ 4,657	$ 6,985	$ 202,575
Subtotal Personnel Cost	**$ 13,913,751**	**$ 1,113,100**	**$ 278,275**	**$ 417,413**	**$ 12,104,963**
Operating Services & Supplies					
Advertising	$ 138	$ 11	$ 3	$ 4	$ 120
Bank Card Fees	$ 2,824	$ 226	$ 56	$ 85	$ 2,456
Capital Outlay	$ 48,848	$ 3,908	$ 977	$ 1,465	$ 42,498
Fleet Replacement Reserve	$ 1,050,000	$ 84,000	$ 21,000	$ 31,500	$ 913,500
Gas, Oil, Fuel	$ 99,064	$ 7,925	$ 1,981	$ 2,972	$ 86,186
General Supplies	$ 273,390	$ 21,871	$ 5,468	$ 8,202	$ 237,849
Insurance	$ 210,475	$ 16,838	$ 4,209	$ 6,314	$ 183,113
Miscellaneous Expenses	$ 84,064	$ 6,725	$ 1,681	$ 2,522	$ 73,136
Other Expenses	$ 18,198	$ 1,456	$ 364	$ 546	$ 15,832
Postage	$ 12,491	$ 999	$ 250	$ 375	$ 10,867
Printing	$ 6,628	$ 530	$ 133	$ 199	$ 5,767
Professional	$ 1,850,961	$ 148,077	$ 37,019	$ 55,529	$ 1,610,336
Public Utility Services	$ 283,683	$ 22,695	$ 5,674	$ 8,510	$ 246,804
Reimbursable Expenses	$ (178,417)	$ (14,273)	$ (3,568)	$ (5,353)	$ (155,223)
Rentals and Leases	$ 60,784	$ 4,863	$ 1,216	$ 1,824	$ 52,882
Repairs and Maintenance	$ 171,779	$ 13,742	$ 3,436	$ 5,153	$ 149,447
Travel and Training	$ 278,156	$ 22,253	$ 5,563	$ 8,345	$ 241,996
Subtotal Operating Cost	**$ 4,273,067**	**$ 341,845**	**$ 85,461**	**$ 128,192**	**$ 3,717,568**
FUNCTIONAL EXPENDITURES	**$ 18,186,817**	**$ 1,454,945**	**$ 363,736**	**$ 545,605**	**$ 15,822,531**
Disallowed Costs					
Fleet Replacement Reserve	$ (1,050,000)	$ (84,000)	$ (21,000)	$ (31,500)	$ (913,500)
Subtotal Disallowed Costs	**$ (1,050,000)**	**$(84,000.00)**	**$(21,000.00)**	**$(31,500.00)**	**$ (913,500.00)**
Cost Adjustments					
Benefits - PERS	$ (232,845)	$ (18,628)	$ (4,657)	$ (6,985)	$ (202,575)
Subtotal Cost Adjustments	**$ (232,845)**	**$ (18,628)**	**$ (4,657)**	**$ (6,985)**	**$ (202,575)**
FUNCTIONAL COST	**$ 16,903,972**	**$ 1,352,318**	**$ 338,079**	**$ 507,119**	**$ 14,706,456**
First Allocation					
Incoming - All Others	$ 738,687	$ 59,095	$ 14,774	$ 22,161	$ 642,658
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of First Allocation	**$ 17,642,660**	**$ 1,411,413**	**$ 352,853**	**$ 529,280**	**$ 15,349,114**
Second Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 17,642,660**	**$ 1,411,413**	**$ 352,853**	**$ 529,280**	**$ 15,349,114**

209-22- Police

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Parking Support							
225-01-01 MPF	546.57	11.478%	$ 161,999		$ 161,999	$ -	$ 161,999
0-0-0 Citywide	4,215.43	88.522%	$ 1,249,414		$ 1,249,414	$ -	$ 1,249,414
Total	**4,762.00**	**100.000%**	**$ 1,411,413**	**$ -**	**$ 1,411,413**	**$ -**	**$ 1,411,413**

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	15.29	82.649%	$ 291,628		$ 291,628	$ -	$ 291,628
0-0-0 Citywide	3.21	17.351%	$ 61,225		$ 61,225	$ -	$ 61,225
Total	**18.50**	**100.000%**	**$ 352,853**	**$ -**	**$ 352,853**	**$ -**	**$ 352,853**

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	4.048%	$ 21,425		$ 21,425	$ -	$ 21,425
0-0-0 Citywide	3,840.00	95.952%	$ 507,855		$ 507,855	$ -	$ 507,855
Total	**4,002.00**	**100.000%**	**$ 529,280**	**$ -**	**$ 529,280**	**$ -**	**$ 529,280**

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		1,455.00	5.150%	$ 790,519	$ 1,289,600	$ (499,081)	$ -	$ (499,081)
0-0-0 Citywide		26,796.00	94.850%	$ 14,558,595		$ 14,558,595	$ -	$ 14,558,595
	Total	**28,251.00**	**100.000%**	**$15,349,114**	**$1,289,600**	**$ 14,059,514**	**$ -**	**$ 14,059,514**

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	$ 161,999	$ 291,628	$ 21,425	$ (499,081)	$ (24,028)
0-0-0 Citywide	$ 1,249,414	$ 61,225	$ 507,855	$ 14,558,595	$ 16,377,088
Total	**$ 1,411,413**	**$ 352,853**	**$ 529,280**	**$ 14,059,514**	**$ 16,353,060**

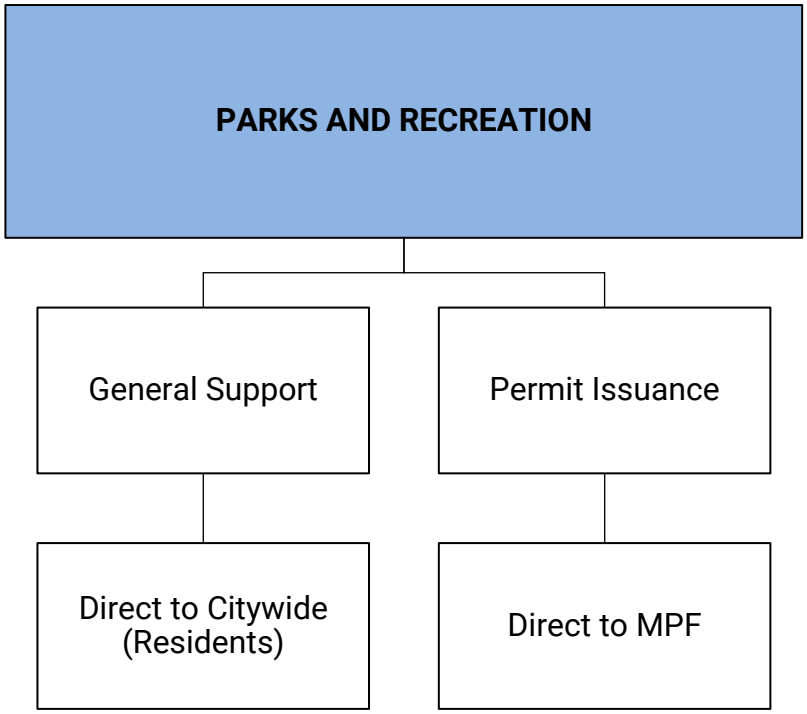
7 Parks and Recreation

The Juneau Parks and Recreation Department provides many services to both residents and visitors, including parks and trails maintenance, facility rentals, sports, and activities. The department also offers general reception and phone support, answers questions related to the City and its services, and issues permits to tourism vendors for commercial activities on Parks and Recreation-managed land and facilities. Parks and Recreation Services are allocated to Receiving departments through the following functions:

- **General Support –** represents the support provided by the Department 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 local trails.

The chart on the following page illustrates the functions and measures used to allocate Parks and Recreation 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
General Support
Permit Issuance
Direct to Citywide (Residents)
Direct to MPF

COSTS TO BE ALLOCATED

209-46-01 & 02 Parks and Recreation	First Allocation	Second Allocation	Total
Functional Expenditures	**$ 4,257,100**		**$4,257,100**
Fleet Replacement Reserve	$ (44,000)		
Total Deductions	**$ (44,000)**		**$ (44,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 254,481	$ -	$ 254,481
Total Incoming Costs	**$ 254,481**	**$ -**	**$ 254,481**
Benefits - PERS	$ (42,046)		
Revenue	$ (448,943)		
Total Cost Adjustments	**$ (490,989)**		**$ (490,989)**
Total Costs to be Allocated	**$ 3,976,592**	**$ -**	**$3,976,592**

209-46-01 & 02 Parks and Recreation

EXPENSE DETAIL

Expense Type	Expense ($)	General Support	Permit Issuance
Personnel			
Salaries & Wages	$ 1,848,217	$ 1,663,396	$ 184,822
Fringe Benefits	$ 992,464	$ 893,218	$ 99,246
Benefits - PERS	$ 42,046	$ 37,841	$ 4,205
Subtotal Personnel Cost	**$ 2,882,727**	**$ 2,594,455**	**$ 288,273**
Operating Services & Supplies			
Advertising	$ 11,337	$ 10,203	$ 1,134
Bank Card Fees	$ 46,643	$ 41,979	$ 4,664
Capital Outlay	$ 5,750	$ 5,175	$ 575
Fleet Replacement Reserve	$ 44,000	$ 39,600	$ 4,400
Gas, Oil, Fuel	$ 2,382	$ 2,144	$ 238
General Supplies	$ 128,957	$ 116,061	$ 12,896
Insurance	$ 77,800	$ 70,020	$ 7,780
Other Expenses	$ 7,869	$ 7,082	$ 787
Postage	$ 493	$ 443	$ 49
Printing	$ 4,189	$ 3,770	$ 419
Professional	$ 447,708	$ 402,937	$ 44,771
Public Utility Services	$ 310,525	$ 279,472	$ 31,052
Reimbursable Expenses	$ (300)	$ (270)	$ (30)
Rentals and Leases	$ 5,670	$ 5,103	$ 567
Repairs and Maintenance	$ 260,027	$ 234,025	$ 26,003
Travel and Training	$ 21,324	$ 19,191	$ 2,132
Subtotal Operating Cost	**$ 1,374,373**	**$ 1,236,935**	**$ 137,437**
FUNCTIONAL EXPENDITURES	**$ 4,257,100**	**$ 3,831,390**	**$ 425,710**
Disallowed Costs			
Fleet Replacement Reserve	$ (44,000)	$ (39,600)	$ (4,400)
Subtotal Disallowed Costs	**$ (44,000)**	**$ (39,600.00)**	**$ (4,400.00)**
Cost Adjustments			
Benefits - PERS	$ (42,046)	$ (37,841)	$ (4,205)
Revenue	$ (448,943)	$ (404,049)	$ (44,894)
Subtotal Cost Adjustments	**$ (490,989)**	**$ (441,890)**	**$ (49,099)**
FUNCTIONAL COST	**$ 3,722,111**	**$ 3,349,900**	**$ 372,211**
First Allocation			
Incoming - All Others	$ 254,481	$ 229,032	$ 25,448
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 3,976,592**	**$ 3,578,933**	**$ 397,659**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 3,976,592**	**$ 3,578,933**	**$ 397,659**

209-46-01 & 02 Parks and Recreation **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%	$ 3,578,933		$ 3,578,933	$ -	$ 3,578,933
Total	**1.00**	**100.000%**	**$ 3,578,933**	**$ -**	**$ 3,578,933**	**$ -**	**$ 3,578,933**

Allocation Basis: **Direct to Residents**

209-46-01 & 02 Parks and Recreation **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%	$ 397,659	$ 124,700	$ 272,959	$ -	$ 272,959
	Total	**1.00**	**100.000%**	**$ 397,659**	**$ 124,700**	**$ 272,959**	**$ -**	**$ 272,959**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

209-46-01 & 02 Parks and Recreation	General Support	Permit Issuance	Total
225-01-01 MPF	$ -	$ 272,959	$ 272,959
0-0-0 Citywide	$ 3,578,933	$ -	$ 3,578,933
Total	**$ 3,578,933**	**$ 272,959**	**$ 3,851,892**

8 Capital Transit

The Capital Transit Department is responsible for administering the City's bus system, including operations and maintenance of the vehicle fleet and transit centers. The Department is responsible for maintaining City 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 2023. The following table shows the number of riders for FY23 by month and indicates the peak cruise ship season.

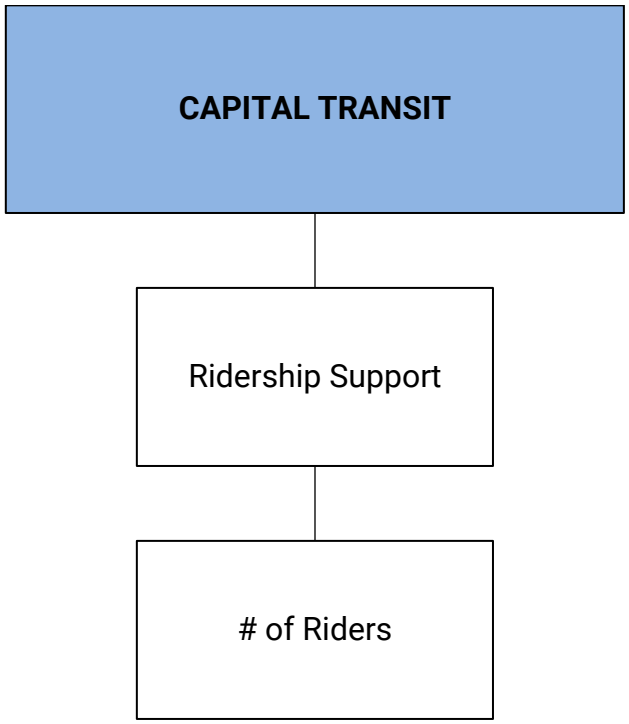
Month	FY23 # of Riders	Cruise Ship Season
July 2022	65,786	Yes
August 2022	67,147	Yes
September 2022	58,270	Yes
October 2022	50,969	No
November 2022	56,037	No
December 2022	44,445	No
January 2023	47,287	No
February 2023	40,257	No
March 2023	54,065	No
April 2023	57,625	No
May 2023	69,282	Yes
June 2023	73,606	Yes
TOTAL	**684,776**	

As the table indicates, there is a spike in riders during the cruise ship season; the main transit center is near the docking of the cruise ships and can be utilized by cruise crews and passengers to travel to different parts of the City. The information from the previous table was used to calculate the average number of riders per month during the cruise ship season and the average number of riders per month during the non-cruise ship season. This difference helps calculate the increased number of riders that could be attributed to the cruise ships docking in the City. The 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)	66,818
Average Number of Riders per Month (Jan-Apr; Oct-Dec)	50,098
Difference (Riders Attributed to Cruise Ship Dockings)	16,720
Total Cruise Ship Riders (Difference x 5 Months)	**83,602**
Total Resident Riders	**601,174**

Based upon the calculations above, approximately 84,000 of the 601,000 transit riders (12% of the total riders) can be attributed to the cruise ship industry.

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


CAPITAL TRANSIT
Ridership Support
# of Riders

COSTS TO BE ALLOCATED

209-71- Capital Transit	First Allocation	Second Allocation	Total
Departmental Expenditures	**$ 6,782,209**		**$ 6,782,209**
Fleet Replacement Reserve	$ (300,000)		
Paratransit	$ (1,000,000)		
Total Disallowed Costs	**$ (1,300,000)**		**$ (1,300,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 431,129	$ -	$ 431,129
Total Incoming Costs	**$ 431,129**	**$ -**	**$ 431,129**
Benefits - PERS	$ (66,878)		
Revenue	$ (558,283)		
Total Cost Adjustments	**$ (625,161)**		**$ (625,161)**
Total Costs to be Allocated	**$ 5,288,178**	**$ -**	**$ 5,288,178**

209-71- Capital Transit

EXPENSE DETAIL

Expense Type	Expense ($)	Ridership Support
Personnel		
Salaries & Wages	$ 2,732,367	$ 2,732,367
Fringe Benefits	$ 1,361,935	$ 1,361,935
Benefits - PERS	$ 66,878	$ 66,878
Subtotal Personnel Cost	**$ 4,161,180**	**$ 4,161,180**
Operating Services & Supplies		
Capital Outlay	$ 13,174	$ 13,174
Fleet Replacement Reserve	$ 300,000	$ 300,000
Gas, Oil, Fuel	$ 423,090	$ 423,090
General Supplies	$ 323,463	$ 323,463
Insurance	$ 95,900	$ 95,900
Miscellaneous Expenses	$ 119	$ 119
Other Expenses	$ 3,076	$ 3,076
Postage	$ 37	$ 37
Printing	$ 28,611	$ 28,611
Professional	$ 1,073,829	$ 1,073,829
Public Utility Services	$ 102,222	$ 102,222
Reimbursable Expenses	$ (4,166)	$ (4,166)
Repairs and Maintenance	$ 252,600	$ 252,600
Travel and Training	$ 9,074	$ 9,074
Subtotal Operating Cost	**$ 2,621,029**	**$ 2,621,029**
FUNCTIONAL EXPENDITURES	**$ 6,782,209**	**$ 6,782,209**
Disallowed Costs		
Fleet Replacement Reserve	$ (300,000)	$ (300,000)
Paratransit	$ (1,000,000)	$ (1,000,000)
Subtotal Disallowed Costs	**$ (1,300,000)**	**$ (1,300,000.00)**
Cost Adjustments		
Benefits - PERS	$ (66,878)	$ (66,878)
Revenue	$ (558,283)	$ (558,283)
Subtotal Cost Adjustments	**$ (625,161)**	**$ (625,161)**
FUNCTIONAL COST	**$ 4,857,049**	**$ 4,857,049**
First Allocation		
Incoming - All Others	$ 431,129	$ 431,129
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of First Allocation	**$ 5,288,178**	**$ 5,288,178**
Second Allocation		
Incoming - All Others	$ -	$ -
Reallocate Admin Costs	$ -	$ -
Unallocated Costs	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 5,288,178**	**$ 5,288,178**

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	83,601.71	12.209%	$ 645,614		$ 645,614	$ -	$ 645,614
0-0-0 Citywide	601,174.29	87.791%	$ 4,642,564		$ 4,642,564	$ -	$ 4,642,564
Total	**684,776.00**	**100.000%**	**$ 5,288,178**	**$ -**	**$ 5,288,178**	**$ -**	**$ 5,288,178**

Allocation Basis: **# of Riders**

Source of Allocation: **Monthly Ridership Total**

ALLOCATION SUMMARY

209-71- Capital Transit	Ridership Support	Total
225-01-01 MPF	$ 645,614	$ 645,614
0-0-0 Citywide	$ 4,642,564	$ 4,642,564
Total	**$ 5,288,178**	**$ 5,288,178**

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 costs 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 Hours Worked	**250**
Total Annual Costs for Street Equipment Operator	$119,822.76
Productive Hours (82% Billability)	1,611.60
Hourly Rate	**$74.35**
Total Labor Cost (Total Hours Worked x Hourly Rate)	**$18,587**

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 Hours Worked	**112.5**
Total Annual Costs for Administrative Assistant/Contract Compliance Specialist	$98,184
Productive Hours (82% Billability)	1,611.60
Hourly Rate	**$60.92**
Total Administrative Cost (Total Hours Worked x Hourly Rate)	**$6,854**

As the tables above indicate, the total labor cost is approximately $18,600, and the total administrative cost is approximately $6,900. 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:

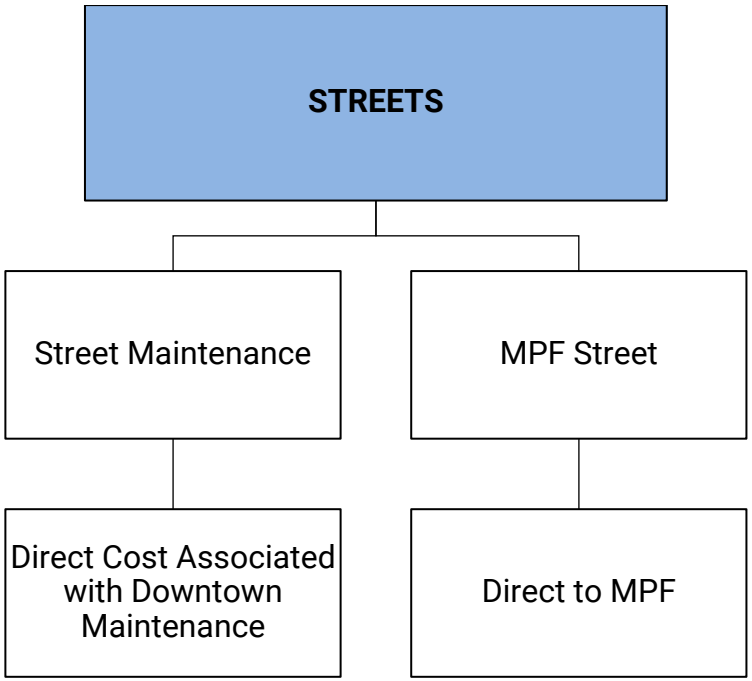
Category	Amount
Roadway Painting (Contract)	$51,718
Sweeping Equipment	$39,798
F450 Bed	$6,334
Total Administrative Cost	$6,854
Total Labor Cost	$18,587
Total Overall Cost (Labor + Contract + Equipment)	**$123,291**

The total overall cost for street-sweeping-related costs including the roadway painting represents approximately $123,000. The $123,000 was compared to the total budget for the Streets Department ($5.6 million). Therefore, the cost associated with the Marine Passenger Fee fund represents 2% of the total costs.

9.2 Marine Passenger Fee Streets

The Marine Passenger Fee Streets function represents the direct cost paid for by the Marine Passenger Fee fund for street laborer support in the downtown area. These costs were allocated directly to the Marine Passenger Fee fund and then credited for the direct-billed 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 Streets 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.


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	**$ 5,986,157**		**$5,986,157**
Fleet Replacement Reserve	$ (710,000)		
MPF Street Transfer	$ (192,900)		
Total Disallowed Costs	**$ (902,900)**		**$ (902,900)**
Incoming Costs	$ (1,805,800)		
-- Citywide Support - General Service	$ 298,954	$ -	$ 298,954
Total Incoming Costs	**$ 298,954**	**$ -**	**$ 298,954**
Benefits - PERS	$ (42,054)		
MPF Street Transfer	$ 192,900		
Total Cost Adjustments	**$ 150,846**		**$ 150,846**
Total Costs to be Allocated	**$ 5,533,057**	**$ -**	**$5,533,057**

209-72- Streets

EXPENSE DETAIL

Expense Type	Expense ($)	Street Maintenance	MPF Street
Personnel			
Salaries & Wages	$ 1,701,546	$ 1,701,546	$ -
Fringe Benefits	$ 908,311	$ 908,311	$ -
Benefits - PERS	$ 42,054	$ 42,054	$ -
Subtotal Personnel Cost	**$ 2,651,911**	**$ 2,651,911**	**$ -**
Operating Services & Supplies			
Capital Outlay	$ 24,334	$ 24,334	$ -
Fleet Replacement Reserve	$ 710,000	$ 710,000	$ -
Gas, Oil, Fuel	$ 148,413	$ 148,413	$ -
General Supplies	$ 528,176	$ 528,176	$ -
Insurance	$ 116,900	$ 116,900	$ -
Miscellaneous Expenses	$ 385	$ 385	$ -
Other Expenses	$ 3,061	$ 3,061	$ -
Printing	$ 5,612	$ 5,612	$ -
Professional	$ 443,512	$ 443,512	$ -
Public Utility Services	$ 306,115	$ 306,115	$ -
Reimbursable Expenses	$ (20,514)	$ (20,514)	$ -
Rentals and Leases	$ 30,641	$ 30,641	$ -
Repairs and Maintenance	$ 1,027,878	$ 1,027,878	$ -
Travel and Training	$ 9,733	$ 9,733	$ -
Subtotal Operating Cost	**$ 3,334,246**	**$ 3,334,246**	**$ -**
FUNCTIONAL EXPENDITURES	**$ 5,986,157**	**$ 5,986,157**	**$ -**
Disallowed Costs			
Fleet Replacement Reserve	$ (710,000)	$ (710,000)	$ -
MPF Street Transfer	$ (192,900)	$ (192,900)	$ -
Subtotal Disallowed Costs	**$ (902,900)**	**$(902,900.00)**	**$ -**
Cost Adjustments			
Benefits - PERS	$ (42,054)	$ (42,054)	$ -
MPF Street Transfer	$ 192,900	$ -	$ 192,900
Subtotal Cost Adjustments	**$ 150,846**	**$ (42,054)**	**$ 192,900**
FUNCTIONAL COST	**$ 5,234,103**	**$ 5,041,203**	**$ 192,900**
First Allocation			
Incoming - All Others	$ 298,954	$ 287,936	$ 11,018
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of First Allocation	**$ 5,533,057**	**$ 5,329,139**	**$ 203,918**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 5,533,057**	**$ 5,329,139**	**$ 203,918**

209-72- Streets

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Street Maintenance								
225-01-01 MPF		123,291.18	2.214%	$ 117,968		$ 117,968	$ -	$ 117,968
0-0-0 Citywide		5,446,308.82	97.786%	$ 5,211,171		$ 5,211,171	$ -	$ 5,211,171
	Total	**5,569,600.00**	**100.000%**	**$ 5,329,139**	**$ -**	**$ 5,329,139**	**$ -**	**$ 5,329,139**

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%	$ 203,918	$ 192,900	$ 11,018	$ -	$ 11,018
	Total	**1.00**	**100.000%**	**$ 203,918**	**$ 192,900**	**$ 11,018**	**$ -**	**$ 11,018**

Allocation Basis: **Direct to MPF**

ALLOCATION SUMMARY

209-72- Streets	Street Maintenance	MPF Street	Total
225-01-01 MPF	$ 117,968	$ 11,018	$ 128,986
0-0-0 Citywide	$ 5,211,171	$ -	$ 5,211,171
Total	**$ 5,329,139**	**$ 11,018**	**$ 5,340,157**

10 Fire

The Fire Department or Capital City Fire Rescue (CCFR) is responsible for providing fire rescue services, such as fighting fires, and emergency medical services to residents and visitors. Other services provided include 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 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 not allocated.

- **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 not allocated.

- **Grants –** represents costs associated with the administration of fire related grants. This function is not allocated.

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

10.1 Incident Support

Incident support represents activities associated with the fire engine companies, administrative staff, permitting support, and inspection provided to residents and visitors within the City. To determine the proportionate amount of support to visitors, the project team collected information about the number of incidents responded to by the Fire Department for all stations each month in FY23. The following table shows the number of incidents by month and indicates which months are part of the peak cruise ship season.

Month	FY23 # of Incidents	Cruise Ship Season
July 2022	122	Yes
August 2022	114	Yes
September 2022	101	Yes
October 2022	106	No
November 2022	90	No
December 2022	104	No
January 2023	99	No
February 2023	87	No
March 2023	103	No
April 2023	109	No
May 2023	99	Yes
June 2023	106	Yes
TOTAL	**1,240**	

The project team utilized the information from the previous table to calculate the average number of incidents per month during the cruise ship season and the average number of incidents per month during the non-cruise ship season. 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)	108.4
Average Number of Incidents Other Months (Jan-Apr; Oct-Dec)	99.7
Difference between two averages (i.e. incidents attributed to cruise ship dockings)	**8.7**
Total Cruise Ship Incidents (Difference x 5 months)	**43**
Total Resident Riders	**1,197**

Based upon the calculations above, 43 of the 1,240 incidents (4%) can be attributed to the cruise ship industry.

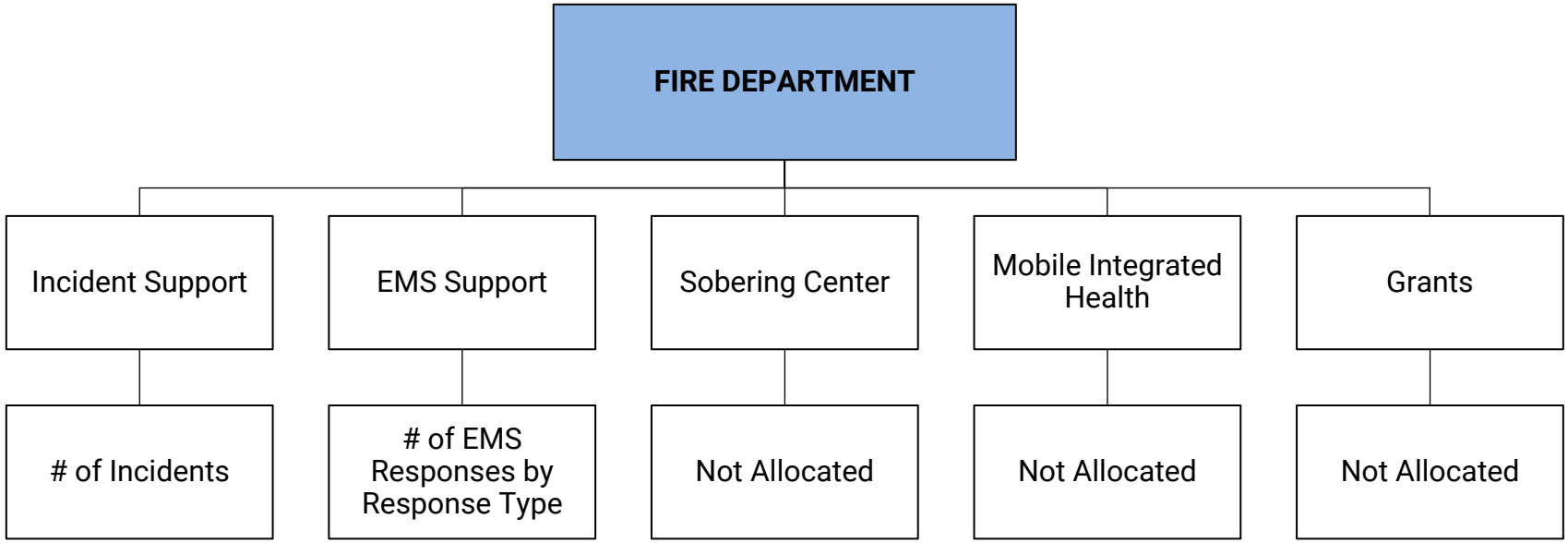
10.2 EMS Support

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	415
# of Resident EMS Incidents	3,430
Total Incidents	**3,845**

Based upon the calculations above, 415 of the 3,845 incidents (11% 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
Not Allocated
Not Allocated
Not Allocated

COSTS TO BE ALLOCATED

110 / 210-21- Fire	First Allocation	Second Allocation	Total
Functional Expenditures	**$12,676,818**		**$12,676,818**
Fleet Replacement Reserve	$ (720,000)		
Total Disallowed Costs	**$ (720,000)**		**$ (720,000)**
Incoming Costs			
-- Citywide Support - General Service	$ 657,676	$ -	$ 657,676
Total Incoming Costs	**$ 657,676**	**$ -**	**$ 657,676**
Benefits - PERS	$ (146,994)		
Ambulance	$ (2,528,960)		
Total Cost Adjustments	**$ (2,675,954)**		**$ (2,675,954)**
Total Costs to be Allocated	**$ 9,938,540**	**$ -**	**$ 9,938,540**

110 / 210-21- Fire

EXPENSE DETAIL

Expense Type	Expense ($)	Incident Support	EMS Support	Sobering Center	Mobile Integrate Health	Grants
Personnel						
Salaries & Wages	$ 6,095,699	$ 2,757,755	$ 2,256,345	$ 710,771	$ 347,986	$ 22,842
Fringe Benefits	$ 2,953,788	$ 1,331,435	$ 1,089,356	$ 358,719	$ 167,425	$ 6,853
Benefits - PERS	$ 146,994	$ 53,628	$ 43,878	$ 18,147	$ 31,341	$ -
Subtotal Personnel Cost	**$ 9,196,481**	**$ 4,142,818**	**$ 3,389,579**	**$ 1,087,637**	**$ 546,752**	**$ 29,695**
Operating Services & Supplies						
Advertising	$ -	$ -	$ -	$ -	$ -	$ -
Bank Card Fees	$ 2,650	$ 1,457	$ 1,192	$ -	$ -	$ -
Capital Outlay	$ 243,172	$ 126,597	$ 103,580	$ 2,482	$ 611	$ 9,902
Fleet Replacement Reserve	$ 720,000	$ 396,000	$ 324,000	$ -	$ -	$ -
Gas, Oil, Fuel	$ 94,407	$ 43,588	$ 35,663	$ 10,342	$ 4,813	$ -
General Supplies	$ 249,583	$ 126,891	$ 103,820	$ 10,519	$ 8,279	$ 74
Insurance	$ 191,068	$ 105,087	$ 85,981	$ -	$ -	$ -
Miscellaneous Expenses	$ 10,661	$ 5,863	$ 4,797	$ -	$ -	$ -
Other Expenses	$ 6,349	$ 3,492	$ 2,857	$ -	$ -	$ -
Postage	$ 2,604	$ 1,432	$ 1,172	$ -	$ -	$ -
Printing	$ 159	$ 60	$ 49	$ 51	$ -	$ -
Professional	$ 1,160,543	$ 624,408	$ 510,879	$ 14,533	$ 10,400	$ 323
Public Utility Services	$ 249,952	$ 137,024	$ 112,110	$ 98	$ 720	$ -
Reimbursable Expenses	$ (692)	$ (381)	$ (312)	$ -	$ -	$ -
Rentals and Leases	$ 31,234	$ (18,571)	$ (15,195)	$ 52,500	$ 12,500	$ -
Repairs and Maintenance	$ 408,655	$ 211,733	$ 173,236	$ 8,223	$ 5,417	$ 10,047
Travel and Training	$ 109,993	$ 57,818	$ 47,305	$ 3,689	$ 1,181	$ -
Subtotal Operating Cost	**$ 3,480,337**	**$ 1,822,499**	**$ 1,491,136**	**$ 102,436**	**$ 43,920**	**$ 20,346**
FUNCTIONAL EXPENDITURES	**$ 12,676,818**	**$ 5,965,318**	**$ 4,880,714**	**$ 1,190,073**	**$ 590,672**	**$ 50,040**
Disallowed Costs						
Fleet Replacement Reserve	$ (720,000)	$ (396,000)	$ (324,000)	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ (720,000)**	**$ (396,000.00)**	**$ (324,000.00)**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Benefits - PERS	$ (146,994)	$ (80,847)	$ (66,147)	$ -	$ -	$ -
Ambulance	$ (2,528,960)	$ (1,390,928)	$ (1,138,032)	$ -	$ -	$ -
Subtotal Cost Adjustments	**$ (2,675,954)**	**$ (1,471,775)**	**$ (1,204,179)**	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 9,280,864**	**$ 4,097,543**	**$ 3,352,535**	**$ 1,190,073**	**$ 590,672**	**$ 50,040**
First Allocation						
Incoming - All Others	$ 657,676	$ 290,367	$ 237,573	$ 84,333	$ 41,857	$ 3,546
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (1,960,522)	$ -	$ -	$ (1,274,406)	$ (632,529)	$ (53,587)
Subtotal of First Allocation	**$ 7,978,018**	**$ 4,387,910**	**$ 3,590,108**	**$ -**	**$ -**	**$ -**
Second Allocation						
Incoming - All Others	$ -	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 7,978,018**	**$ 4,387,910**	**$ 3,590,108**	**$ -**	**$ -**	**$ -**

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	461.00	8.985%	$ 394,236	$ 591,500	$ (197,264)	$ -	$ (197,264)
0-0-0 Citywide	4,670.00	91.015%	$ 3,993,673		$ 3,993,673	$ -	$ 3,993,673
Total	**5,131.00**	**100.000%**	**$ 4,387,910**	**$ 591,500**	**$ 3,796,410**	**$ -**	**$ 3,796,410**

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	414.71	10.786%	$ 387,222		$ 387,222	$ -	$ 387,222
0-0-0 Citywide	3,430.29	89.214%	$ 3,202,886		$ 3,202,886	$ -	$ 3,202,886
Total	**3,845.00**	**100.000%**	**$ 3,590,108**	**$ -**	**$ 3,590,108**	**$ -**	**$ 3,590,108**

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	$ (197,264)	$ 387,222	$ 189,958
0-0-0 Citywide	$ 3,993,673	$ 3,202,886	$ 7,196,559
Total	**$ 3,796,410**	**$ 3,590,108**	**$ 7,386,518**