

BIENNIAL BUDGET
FISCAL YEARS 2013 AND 2014
YEAR 1 OF THE FY13/FY14 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Bruce Botelho
Mayor

Karen Crane, *Chair*
Assembly Finance Committee

David Stone
Assembly Member

Ruth Danner
Assembly Member

Johan Dybdahl
Assembly Member

Mary Becker
Assembly Member

Randy Wanamaker
Assembly Member

Jesse Kiehl
Assembly Member

Carlton Smith
Assembly Member

Kim Kiefer, *City and Borough Manager*
Rob Steedle, *Deputy City and Borough Manager*
Craig Duncan, *Finance Director*
Bonnie Chaney, *Budget Analyst*



VICINITY MAP

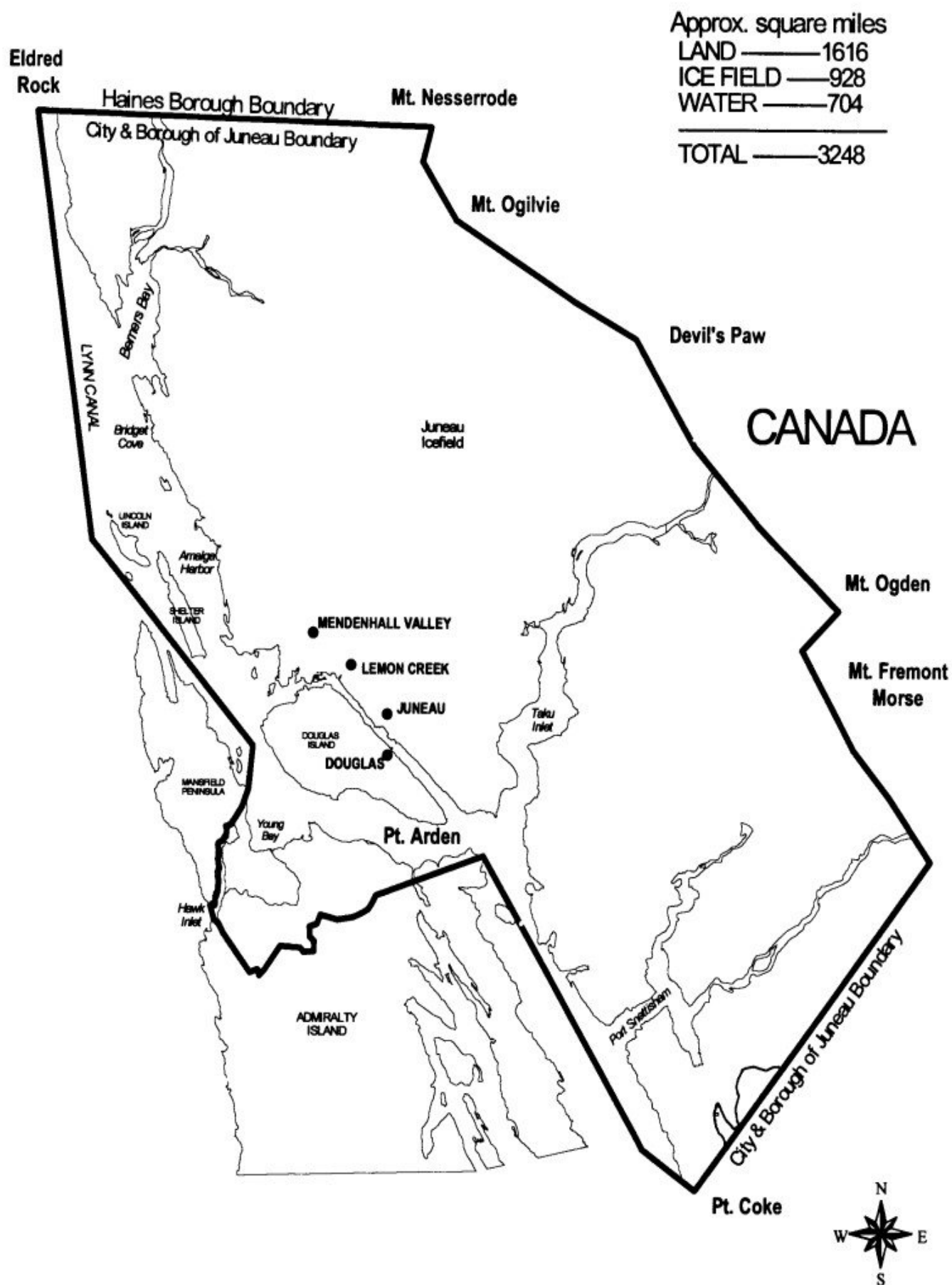


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COMMUNITY HISTORY

In 1881, the Committee on Town Laws voted for a new name for the town of Juneau. “Juneau City” won the vote overruling “Harrisburg,” and “Rockwell.” In 1882, the change was officially made by the U. S. Post Office Department who dropped the word “City” making the official name “Juneau.”

The “City of Juneau” was incorporated and became Alaska’s state capital in 1900.

In 1881, the town of “Douglas” was established as a mining community. Prior to that time, Douglas had also been referred to as “Edwardsville,” presumably after an early resident and miner H. H. Edwards.

The “City of Douglas” was incorporated in 1902.

In the transition from territory to statehood and in accordance with provisions of the 1959 Session Laws of the State of Alaska:

- The City of Juneau was established as a home-rule city in October 1960.
 - ① A Manager-Council form of government was established. The Council had seven members with the Mayor as presiding officer.
 - ② The boundaries of the new City of Juneau remained as previously drawn.
- The greater Juneau Borough was incorporated as a first class borough on September 30, 1963.
 - ① The form of government established included a nine-member Assembly with a President as presiding officer and an Assembly-elected administrator. Representation on the Assembly was composed of three members from the City of Juneau, one member from the City of Douglas, and five members from outside the cities of Juneau and Douglas.
 - ② The boundaries of the Greater Juneau Borough included Holkham Bay in Stephens Passage; the Alaska-Canadian Boundary Line encompassing Peak Nos. 79 and 98 of the Ice Field; Eldred Rock Light; Lincoln Island; Point Young; Point Arden Light; Midway Island Light; and Point Coke.
- The City of Douglas was established as a home-rule city in October 1966.
 - ① The City of Douglas Council consisted of six Councilmen and the Mayor.
 - ② Boundaries of the City of Douglas remained as previously established.
- The City and Borough of Juneau was incorporated as a unified City and Borough on July 1, 1970.
 - ① The City and Borough of Juneau Assembly has nine members with the Mayor as presiding officer. It is a strong Manager form of government.
 - ② The newly created boundaries of the City and Borough of Juneau consolidated the City of Douglas, the City of Juneau, and the Greater Juneau Borough.
 - ③ The City and Borough of Juneau is a home-rule municipality, exercising the powers granted to it by the Constitution of the State of Alaska. As part of its preamble to the Charter, the City and Borough of Juneau’s mission is to “provide for local government responsive to the will of the people and to the continuing needs of the community.”

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population	31,275

Employment and Economy

Private sector employment.....	10,496
Public sector employment.....	7,436
Unemployment	5.8%

Gross Business Sales by category (in thousands of dollars)

Real estate	\$ 68,573
Contractors.....	\$ 255,660
Liquor and restaurant	\$ 51,633
Retail sales – general	\$ 204,253
Foods.....	\$ 178,523
Transportation and freight	\$ 155,988
Professional services.....	\$ 244,901
Retail sales – specialized	\$ 140,842
Automotive	\$ 68,577
Other	\$ 657,689

Major Employers (top ten by number of employees):

State of Alaska.....	4,276
Federal Government	840
Juneau School District	712
City and Borough of Juneau	545
Bartlett Regional Hospital	405
University of Alaska Southeast.....	n/a
Reach Inc	n/a
Fred Meyers Stores Inc	n/a
Southeast Alaska Regional Health Consortium	n/a

Airport

Major airline landings	5,140
Major airline passengers enplaning	273,355

Streets

Miles of streets.....	129
Miles of sidewalks	28

Water Services

Consumers	9,337
Miles of water mains	179
Fire hydrants	1,300
Wells.....	5
Reservoirs	9
Pump stations.....	9

COMMUNITY PROFILE

Wastewater Services

Consumers	8,367
Miles of sanitary sewer	140
Lift stations	45
Wastewater treatment plants	3
Average yearly gallonage treated	1,295 million

Fire Protection

Stations.....	5
Firefighters	33
Volunteer firefighters	81
Number of fire alarms	1,083

Police Protection

Stations.....	1
Police officers.....	55
Reported violent crimes	1,663

Parks, Recreation, and Culture

Recreation service parks	35
Total acres	481
Natural area parks	81
Total acres	4,139
Convention centers.....	1
Swimming pools.....	2
Ski areas	1
Youth centers	1
Golf courses (when the tide is out).....	1
Harbors	
Private	1
Public	5
Boat launch ramps.....	6

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2011.

n/a = The State of Alaska, by law, is not allowed to give employment numbers.

FY13 BUDGET SCHEDULE

November 2011	Revenue projections, staffing projections, health benefit projections, equipment replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.
December 2011	Budget preparation instructions delivered to departments and they prepared their operating budget requests.
February 2012	Departmental budget requests were submitted to the Manager's Office. As requests were submitted, they were reviewed by Finance Department staff for accuracy and reasonableness.
February and March	Budget meetings were held between the Manager's Office and each department, if necessary, to discuss and review the departmental request.
March 31	The date the School District submitted their proposed FY13 budget to the Assembly.
April 04	The date the Manager's FY13 Proposed Operating Budget was delivered to the Assembly.
April 04	The date the FY13 budget ordinances were introduced.
April 04 to June 13	The Assembly Finance Committee meets every Wednesday evening from 5:30 to 7:00 p.m. in the Assembly Chambers to review the Manager's proposed budget.
April 23	Regular Assembly Meeting: Public hearings were held on the proposed FY13 budget ordinances and determination of the amount of local funding to be provided to the School District.
June 19	The date the Assessor certified the 2012 real and personal property assessments.
June 04	The date the Assembly adopted the FY13 budget ordinances. The Charter requires adoption no later than June 15.
July 01	Property tax statements mailed.
July 01 to June 30	July 01, 2012 to June 30, 2013 Mid Year Appropriations. The City and Borough Charter Section 9.10 provides for supplemental and emergency mid year appropriations. The Assembly by ordinance may make supplemental appropriations for the FY13 year up to the amount of the additional revenues identified. Upon declaration by the Assembly that a public emergency exists and describing the emergency in clear and specific terms, the Assembly may make emergency appropriations. Emergency appropriations may be made by resolution and shall be approved by all Assembly members present or by seven or more of the members, which ever is the lesser number.
September 30	The due date for the payment of real and business personal property tax assessments.

BUDGET PHILOSOPHY

The annual budget process is an opportunity for the citizens of Juneau to participate in making decisions concerning the services CBJ provides for them. The budget is the management tool for CBJ administration and defines the annual work program. Also, the budget is a framework for accomplishing the mission of the CBJ which is "create and maintain a truly outstanding community, broadly recognized as a great place to live, work, play and visit." The core CBJ organizational values of integrity, honesty, accountability, teamwork, diversity and balance are reflected in this budget.

A successful annual budget preparation requires communication, citizen outreach, Assembly direction and a commitment to excellence. In addition to balancing local needs with available resources, and incorporating CBJ shared mission and values, the process must be a cooperative effort of the total community of Juneau.

Juneau is proud of its statewide reputation for adopting advanced financial planning strategies. CBJ staff continues to accept this challenge and search for creative solutions to the delivery of CBJ services. Working toward implementing efficiencies humanely and providing a work environment conducive to teamwork will empower the system to change for the better. The primary goal is to provide the quality of life expected by the community over the long term at a reasonable cost.

This annual budget is based upon citizen expectations, clearly articulated Assembly policies and Manager Directives, maintenance of existing program levels, and expansion of health and safety services to protect life and property.

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City and Borough of Juneau
Alaska**

For the Biennium Beginning

July 1, 2010

President

Executive Director

OVERVIEW OF GOVERNMENTAL FUNCTIONS

The City and Borough of Juneau (CBJ) provides a wide range of public services. When reviewing the CBJ's budget, it is important to understand the funding mechanism and financial relationship of funding public services. The CBJ budgets for public services on a fiscal year basis starting on July 1 and ending on June 30 of each year. The CBJ uses an Assembly-City Manager form of government. There is a separately elected School Board specifically charged with the responsibility of managing the School District's operations. The Assembly is responsible for hiring a City Manager. The City Manager is responsible for the administration of most public service functions. For the management of hospital, airport, docks and harbors and ski area services, the Assembly has elected to appoint lay boards.

The CBJ budgets for services in cost centers referred to as "funds". In some cases, multiple services can be accounted for within a single fund (such as the General Fund) and in other cases, services are accounted for separately. How services are combined within a fund generally relates to the restrictions placed on the uses of the revenue sources. The services provided by the CBJ can be divided into three areas: general governmental functions (including the General Fund), business-type functions (enterprise funds) and capital projects. The general governmental functions are either solely or significantly funded with general tax levies (property and sales tax). The General Fund, within the category of general governmental, is used to fund unrestricted areawide general public services. Business-type functions are mainly funded through user fees. Capital projects represent general tax and special tax levies and general operating funds used for capital project support. When complying with generally accepted accounting principles (GAAP), these funds can be further subdivided into activities that are considered major and nonmajor funds. Major funds, as reported in CBJ's financial reports, consist of the general fund, plus all funds where the revenues, expenditures/expenses, assets or liabilities are at least 10% of the corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for governmental and enterprise funds. All other funds are considered nonmajor funds.

The table below shows how CBJ functions are categorized within areas and fund categories. Descriptions of the individual funds can be found in the Definition of Funds section of this document.

General Governmental Function:

Major Funds

General Fund

Functions within the General Fund:

- Mayor and Assembly
- Manager's Office
- Clerk and Elections
- Management Information Services
- Community Development
- General Engineering
- Emergency Services
- Lands
- Law
- Libraries
- Human Resources
- Finance

Roaded Service Area

Functions within the Roaded Service Area:

- Parks and Recreation
- Police
- Streets
- Capital Transit

Sales Tax

Nonmajor Funds

- Affordable Housing
- Debt Service
- Downtown Parking
- Eaglecrest Ski Area
- Fire Service Area
- Hotel Tax
- Library Minor Contributions
- Marine Passenger Fees
- Port Development Fees
- Special Assessments
- Tobacco Excise Tax
- Visitor Services
- Jensen-Olson Arboretum

Capital Projects - Roads & Sidewalks, Fire & Safety
Community Development, Parks & Recreation

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

- Airport
- Bartlett Regional Hospital
- Water Utility
- Wastewater (Sewer) Utility

Nonmajor Funds

- Waste Management
- Docks and Harbors

Capital Project:

Major Funds

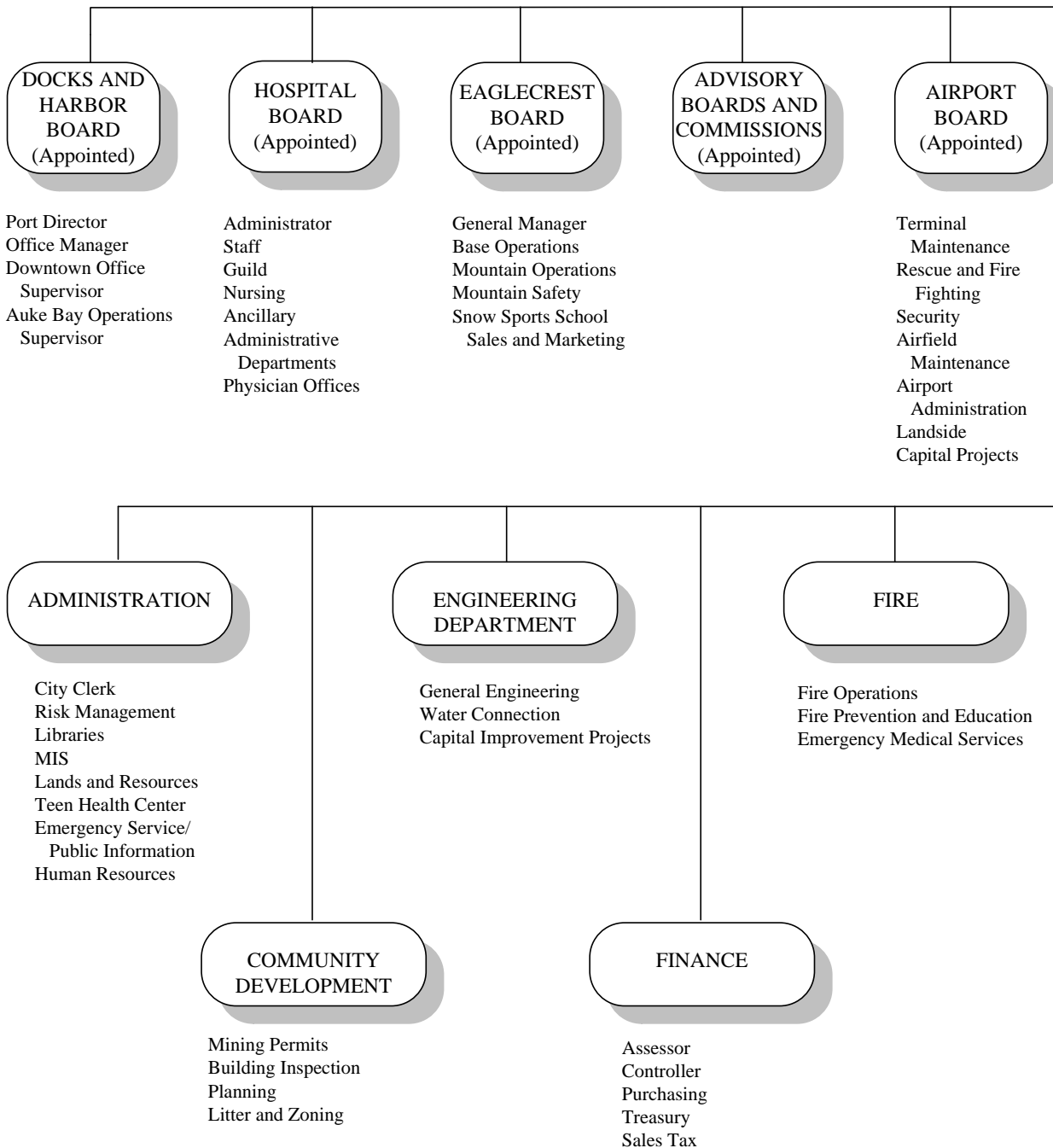
- Capital Projects

The CBJ has 5 agency funds for which no budget is adopted. The funds are used to report assets and liabilities for deposits and investments entrusted to the CBJ as an agent for others and do not support any CBJ programs.

The chart on the following pages shows the organization of the CBJ based on management control.

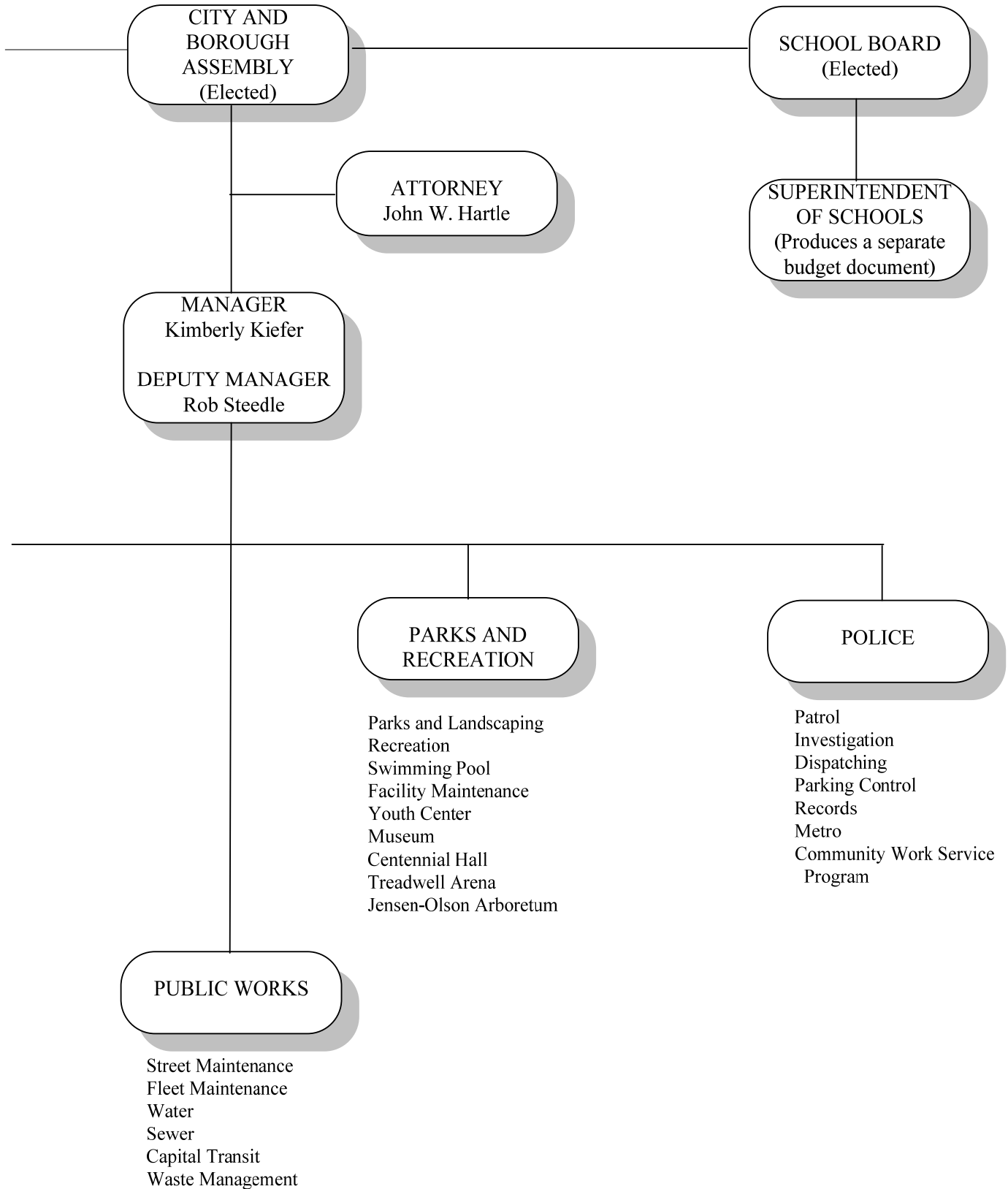
OVERVIEW OF GOVERNMENTAL FUNCTIONS

This chart highlights the basic functions of the City and Borough of Juneau as well as the overall hierachical



OVERVIEW OF GOVERNMENTAL FUNCTIONS

structure of the administration.



USER'S GUIDE

The Budget document has been divided into nine major sections for reader convenience. An explanation of the contents of each section is presented below.

Overview

This section, which has four (4) subsections, includes an analysis of the overall budget issues, deliberations and budgetary decisions.

- City Manager's Budget Message – outlines the major budgetary issues, financial condition, trends and budget outlook.
- Executive Summary – provides a comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ)
- Goals of the City and Borough – established and reevaluate each year by the City and Borough Assembly to guide the use of CBJ resources.
- Budgetary Policies – describes the policies used by the CBJ that guide budget development.

Financial Summaries

This section contains the following comparative schedules for FY11 Actuals, FY12 Amended Budget, FY12 Projected Actuals, FY13 Adopted Budget and FY14 Approved Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – FY13 and FY14 and Changes in Fund Balances Overview (narrative).

Property Assessment and Taxation

This section contains a more detailed description than found in the Overview section regarding changes in assessed values (narrative, graph and tables), the impact on taxpayers, and changes in mill rates (narrative, graph and table).

Major Revenue Analysis

This section contains a review of all major revenue sources of the City and Borough of Juneau. Includes narrative and graphs.

Capital Projects

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY13.

General Governmental Funds

This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Roaded Service Area and Fire Service Area). The departments within these are funded primarily with property and general sales taxes.

Mayor and Assembly through Debt Service Fund

These sections contains comparative schedules for expenditures and funding sources, budget highlights, core services and key measures and staffing detail for each department within the CBJ. For those funds that are non-departmental (certain Special Revenue Funds, Special Assessments and Debt Service) only comparative schedules are found with Debt Service being the exception. The Debt Service section includes information about the CBJ's authority to issue debt, payment of debt, budget and accounting for debt service and changes in the outstanding debt balances.

Definition of Funds

This section contains the definition of all funds used by the CBJ.

Glossary

This section contains the definition of terms that may be unfamiliar to the reader.



August 1, 2012

The Honorable Mayor and Assembly
City and Borough of Juneau
Juneau, Alaska

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and community the adopted FY13 and approved FY14 Biennial Operating Budget. In the first year of each two-year budget, the Assembly adopts the first year's budget (FY13) and approves, in concept, the second year's budget (FY14). The conceptually approved FY14 budget will be brought back before the Assembly in April 2013 for review and consideration of any adjustments or changes that may be required.

The proposed FY13 and FY14 budgets were submitted to the City and Borough Assembly on April 4, 2012 and in order to present balanced budgets, it was necessary to make significant budget reductions as well as implement increases in the property tax mill levies. However, at the end of its legislative session, the State passed two bills that made it possible for the Assembly to reduce the FY13 operating mill levy to the FY12 level and to fund increases in some programs.

Even though significant reductions were made to the operating budget, I feel confident we will be able to maintain an acceptable level of customer service. In developing this year's budget, significant emphasis was placed on ensuring that we maintain our core functions and services.

BUDGET SUMMARY

Projected FY13 revenues from all sources increased from FY12 by \$10.2 million (3%) to a total of \$322 million. The major changes in sources (in millions) are: State up \$4.7; federal down \$3.7; local taxes (sales and property) up \$3.6 and user fees up \$4.7.

Projected FY13 expenditures from all activities decreased from FY12 by \$6.1 million (1.8%) to a total of \$324 million. The major changes (in millions) are: education down \$1.1; Bartlett Regional Hospital down \$1.4; equipment acquisition up \$2.3 and capital projects down \$8.4.

With the increase in revenues and decrease in expenditures the adopted FY13 budget draws \$2 million out of fund balances, down from an \$18 million draw in FY12.

OPERATIONAL REVENUES

Approximately 80% of our general governmental operating revenues come from two major sources: property tax and sales tax. Both of these sources were impacted by the recession and slow recovery.

It appears that the real property value impacts from the recession are starting to end. For FY13, the Assessor is estimating that assessed property values will increase by approximately 5%. The majority of this increase is in existing construction within the Road and Fire Service Areas. For FY13 the estimated property tax revenue is \$44.4 million.

CITY MANAGER'S BUDGET MESSAGE

For FY13, we are projecting sales tax revenue of \$42.3 million, an increase of 3.2%. However, even with the projected growth for FY13, our total sales tax revenues are now only 4.8% above those collected in FY08. The sales tax reductions and slow recovery have had significant impacts on both our general governmental operations and our sales tax funded capital projects.

The revenue reductions from the economic recession have been partially offset with federal revenues coming from the American Recovery and Reinvestment Act (ARRA) federal stimulus law. The bill modified the Payment In Lieu of Taxes (PILT) program and extended the Secure Rural School Act. The Federal PILT program funding was increased from a proration of approximately 64%, to full funding for five years. This resulted in increases in CBJ's operating revenues by approximately \$560,000 per year for the five years. The reinstatement of the Secure Rural School Act for the four year period of FY09 through FY12, resulted in \$824,000 in additional operating revenues in FY12.

OPERATIONAL EXPENSES

As can be expected, the budget includes some additional costs for our FY13 and FY14 operations. These cost increases include some personnel service increases (merit) and inflationary adjustments for commodities and services (vehicle fuel, heating oil, electricity, etc). However, significant efforts have been expended in reducing our overall operating costs.

Estimated revenue projections in the later part of calendar year 2011 indicated that we needed to continue reductions beyond the \$4.7 million reductions built into the FY11 and FY12 biennial budget. As positions became vacant they were evaluated to determine if they could be left open for the next two years or, at a minimum, kept open for a few months. As a result, 15 positions are not funded in the FY13 and FY14 Biennial Budget. Additionally, Department Directors reviewed revenues, fees, and expenditures to submit additional reductions. These reductions resulted in impacts to public services including reductions to the officers in the schools program, reducing street equipment operators, closing the pools earlier during the weekdays, closing libraries on the remaining holidays, and a reduction in rental hours at Mt Jumbo Gym. Fees were increased for Capital Transit, Centennial Hall, basic and advanced life support response, and park shelters and lights.

FINANCIAL OVERVIEW - THE IMPACTS OF THE ECONOMIC RECESSION

In calendar year 2010, we started to seriously examine the possibility that the national recession (which began in 2008) would not recover prior to our FY13 and FY14 budget years. In addition to a slow economic recovery, we also needed to deal with the termination of ARRA in FY12 and the exhaustion of our available fund balances. By the second half of calendar year 2011, the reductions in funding sources combined with funding inflationary increases indicated we would be facing a FY13 and FY14 biennial budget shortfall period in the range of \$8 million. In responding to the funding shortfall, we immediately began implementing additional budget reductions. By early calendar year 2012, we had identified total reductions for the period FY12 through FY14 of approximately \$4.8 million. Working through the departmental requests and projections in February and early March 2012 showed that even with the budget reductions already implemented we were still looking at a \$4.4 million funding shortfall.

On March 6, updated budget projections were presented to the Assembly Finance Committee. After a discussion of the budget alternatives and what it would take to balance the budget through additional reductions, the Finance Committee approved:

- Mill levy increases for FY13 and FY14 not to exceed 11 mills (combined operations and debt)
- Using one-time funding of up to \$1 million from budget reserves

CITY MANAGER'S BUDGET MESSAGE

- Additional operational budget reductions, with a goal of not laying off employees

With some additional budget reductions, we were able to balance the budgets with mill levy increases of 0.34 mills for FY13 and 0.23 mills for FY14. This brought the total proposed mill levies, including the required changes for voter approved debt service, to 10.89 mills for FY13 and 10.89 for FY14.

On the last day of its session (April 15, 2012), the State legislature passed two bills that had a major impact on the CBJ's finances. The first bill added an FY13-only increase of \$850,000 in Community Revenue Sharing. The second bill was more significant in that it reduced the CBJ's required minimum contribution to Education from 4 mills to 2.65 mills of full and true value for assessed property. With this additional \$2 million in revenue the Assembly reduced the mill levy to last year's rate of 10.55 mills for FY13 and 10.89 for FY14 (maintaining the .23 mill increase).

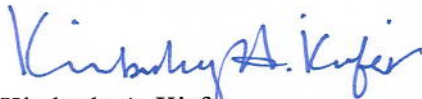
SUMMARY

The CBJ has had a history of preparing our budgets with a goal of maintaining reasonable balances between public service levels and tax levies. In response to the economic recession it has been necessary to implement significant budget reductions over the past few years. For the FY13/FY14 Biennial Budget we are reducing service levels to the minimum amount considered acceptable. This budget meets the budget direction approved by the Assembly Finance Committee in their meeting of March 6, 2012.

At the end of FY13 we are projecting to have approximately \$11.3 million in budget reserves, \$8.7 million in the sales tax fund (rainy day account) and \$2.6 in the general fund (emergency account). This amount is more than \$5 million below the minimum reserve balance recommended by the Mayor's recent fiscal policy task force. We are evaluating several different options for building up the budget reserve.

By continuing with conservative budget practices, I believe we are positioning ourselves well for future years. Our property assessments and sales tax revenues are starting to grow and our population is stable. We are making prudent and fiscally responsible decisions now that will serve us well in the days ahead. Juneau is a strong and diverse community, where the citizens have come to expect responsive municipal services delivered in an efficient manner. As City Manager, I appreciate the community and Assembly's support in providing the City with the necessary resources and funding to meet the various public needs and allow us all to live in a safe and progressive community of which we can be proud.

Respectfully submitted,



Kimberly A. Kiefer
City and Borough Manager

NOTES

This page has been left for notes.

BUDGET HISTORY AND OVERVIEW

BUDGET HISTORY

The City and Borough of Juneau's economy is partially isolated from that of the lower 48 states. Our largest employers are the state and federal governments. Their operating budgets do not directly follow the private sector economy. For example, the State's budget is based on oil revenues and the output from North Slope oil production. Oil prices may or may not follow the world or national economic trends. However we are not totally isolated from the current economic recession. While the current economic recession started in early 2008, it was not until our FY09 year (July 2008 – June 2009) that the City and Borough of Juneau started to see impacts. While we have been impacted by the recession, the impacts are much less significant than those being experienced in the lower 48.

The CBJ's relies heavily on a combination of major revenue sources to fund operations. These include-

- Property Tax,
- Sales Tax,
- Investment Income, and
- State and Federal Revenue Sharing

The current economic recession has materially impact two of these revenue sources, sale tax revenues and investment earning. The sales tax revenue significantly declined but is starting to recover. Investment earnings also significantly declined and projections indicate a recovery in the rates may be one or two years out and the recovery will be slow. Sales tax revenues were down due to weak consumer confidence and a material drop in summer cruise ship tourism. Investment earnings are down due to the record low interest rates which have impacted everyone. While we have been and are continuing to be impacted by the economic recession, we are seeing signs of economic recovery. Also, on the state level oil prices are high which is helping the State government, our largest employer, balance their budget. We are also seeing some economic growth in the local mining industry.

Over the years, the CBJ has experienced both positive and negative economic issues. Much of the slowing in our economic growth can be attributed to the State's financial situation. As previously noted, the CBJ relies heavily on state government employment for our economic base. State employment comprises approximately one quarter (25.8%, based on 2008 Alaska Department of Labor information) of the City's total employment. The Governor and the State Legislature have struggled with developing an acceptable long-range economic plan that will meet the State's future financial needs. The State operated in a deficit position for a number of years and at one point projected they would exhaust the Constitutional Budget Reserve's (CBR) surplus within three years. Although oil prices have dropped somewhat in the past year they remain at sufficient levels to extend the life of the CBR and this in turn allowed the State to increase its contribution to Community Revenue Sharing. A financial concern is the continued reduction in the oil being pumped through the existing oil pipeline. This reduction is projected to continue and at some point in the near future, unless other revenues sources come on line, production will drop and the state will again be facing budgetary shortfalls.

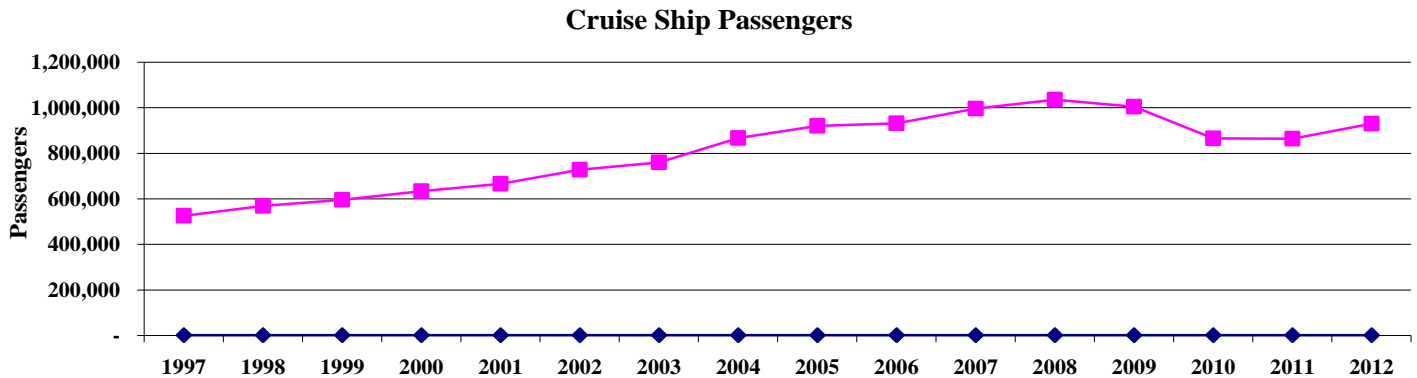
In an effort to offset the decline in oil production, the State continues to work on an agreement to construct a gas pipeline. This will no doubt result in a significant increase in state revenues. However, it will take a number of years to get the gas pipeline in place.

The State implemented a commercial passenger vessel excise tax beginning in 2011 to help offset the impacts and costs associated with the large number of cruise ships and passengers that travel through Alaska each year. The CBJ receives \$5 per passenger from the amount collected by the State. The use of these funds is restricted by the Federal Maritime Security Act of 2002 but does allow the CBJ to use the funds for services provided directly to the cruise ships and for costs associated with enhancing the safety and efficiency of the vessels and passengers. The CBJ has dedicated these funds to the construction of cruise ship berths that can handle the new larger Panamax cruise ships.

Offsetting the past decade or more of negative economic pressures from the State's budget problems, had been a very strong growth in tourism. Up until 2009, Juneau had experienced significant growth in cruise ship passenger visits. The total numbers of cruise ship passengers visits were exceeding 1 million before the current economic recession. Total cruise ship passenger visits in 2010 dropped by 15% from the 2008 high. However the outlook for tourism is improving

BUDGET HISTORY AND OVERVIEW

with the number of passengers increasing over the past couple of years. We are projecting that passenger numbers will almost reach pre-recession levels during the 2013 tourism season.



Juneau also continues to benefit from large-scale mining. Mining was Juneau's first basic industry and the backbone of the local economy until World War II. The largest operating mine in the Juneau area, Greens Creek, is located on Admiralty Island, 18 miles west of downtown Juneau, and within the CBJ boundaries. Currently the Greens Creek Mine employs approximately 260 individuals. Based on Greens Creek's published information, the mine life should extend, at minimum, until the 2020's. Juneau has another large-scale mine project just going into production, the Kensington Gold Project. The Kensington Gold Project is located 45 miles north of Juneau and inside the CBJ borough boundaries. The mine facility is working to finalize permitting. The Kensington mine developer, Coeur Alaska, will permanently employ approximately 225. The mine will produce some 2,000 tons of ore per day for at least 10 years.

MAJOR REVENUE TRENDS

Approximately three quarters of our general governmental operations (the General, Roaded Service Area and Fire Service Area Funds, including General Fund support to education) are funded from property and sales tax revenues. This percent has gradually increased over time as the state reduced support and shifted costs to local communities. Changes in these revenue sources represent the greatest impacts to our operating budget. While these revenues tend to be stable, they can and are impacted by actual and perceived economic changes. This is especially true with sales tax in that perceived economic concerns can result in significant and immediate increases or decreases in local buying. Property assessments, on the other hand, tend to be much less volatile but are still subject to significant change over time.

The CBJ is required by state law to assess real property at its full and true (market) value. Property assessments grew, on average, from FY90 (calendar 1989 assessments) through FY97 (calendar 1996 assessments) at a rate of 6% to 10% per year. This growth was due to a combination of property value recoveries from the late 1980's, increased demand and new construction. After FY97 (calendar 1996 assessments) the growth in property assessments dropped dramatically. This was due to a significant slowdown in new construction and a flattening in property value growth. During 2004 and 2005, we experienced some significant increases in property values. Much of this growth can be attributed to record low interest rates that increased the demand for housing. Demand increases pushed home values (supply-demand) and spurred the construction of new homes and home improvements. Assessed value growth started slowing in 2008 with onset of the world economic recession. Home sales and prices started to decline in response to a drop in consumer uncertainty and confidence. For calendar 2009, we saw our first drop, just over 1%, in total assessed values. Beginning with calendar year 2010, property values started a slow but positive growth, which continued through 2011. Calendar year 2012, which funds the FY13 fiscal year, saw a large increase (5.1%) over the previous year. The City Assessor attributes this increase to improvements in the economy and increases in large mining business personal property.

A more detailed explanation of property assessment and taxation is presented in the "Property Assessment and Taxation" section.

BUDGET HISTORY AND OVERVIEW

Sales tax revenues grew from FY90 through FY96 and into early FY97 at a rate between 5% and 9% per year. In the spring of 1997, we started to experience a significant flattening in our sales tax growth rate. Between FY98 and FY03, the summer sales tax growth rate dropped to between 2% and 4% and winter was flat to slightly negative. The summer quarter growth has been largely supported by increases in tourism. In FY06, we started experiencing unexpected growth in our sales tax revenues. The increase in sales tax (starting in the summer 2005) is attributed to –

- Improvements in the local economic climate,
- Strong tourism seasons,
- Increased home improvements and construction materials sales, and,
- More recently, expansion in retail sector (Wal-Mart, Home Depot, Fred Meyers).

At that time we were projecting that sales tax growth would continue at a rate of approximately 5% through FY10. However, as previously noted, the economic recession impacted our sales tax revenue growth beginning in FY09. Sales taxes dropped by 1.5% in FY09 and an additional 5% in FY10. However, in FY11 we experienced sale tax revenues growing by 3.3%. This trend is expected to continue through FY14.

A significant past budgetary impact had been the total elimination of the State Revenue Sharing and Safe Communities programs by the Governor in FY04. The lack of state support for these programs has been an issue for the past 20 years. In the early to mid 1980's, the State provided a significant amount of support to local government. During this period, the CBJ was receiving up to \$10 million in operating support annually. However, funding for these programs has been a State budget reduction since FY87. The Governor and Legislature did provide one-time funding in FY06, FY07 and FY08 to help reduce the impact of the increases in the Public Employees' Retirement System (PERS) employer contribution rates and to help offset the dramatic increases in energy costs.

In FY09, the State adopted two key pieces of legislation that assisted all local governments, a Community Revenue Sharing (CRS) Program that provided up to \$60 million in annual funding for local general governmental operations and a change in the rates for maximum employer contributions into the Public Employees' Retirement System (PERS). The City and Borough of Juneau has received over \$2 million per year under the CRS program with an additional one-time increase of \$850,000 for FY12. The maximum employer contribution rate to PERS is set at 22% with the State paying the difference between this rate and the actuarially determined rate. Without this funding, the CBJ would have faced a significant budgetary shortfall.

In FY12, the State Legislature also made a significant change to the Foundation Funding Formula for education. This change allowed the CBJ to decrease its support to education by over \$2 million in FY13 and slightly less than \$2 million in FY14. The State's support to education increased to entirely offset the decrease in local support. This change allowed the Assembly to keep the operational mill levy at the FY12 level and fund some increases in social service programs.

Additional information on state revenues can be found in the "Major Revenue Analysis" section.

FUNDING FOR EDUCATION

Funding for education is an important responsibility of local government and required by State law. The Assembly must evaluate our education funding needs equally with other essential governmental functions. Safe streets, parks and recreation programs, effective law enforcement, good libraries, the swimming pool, and well-maintained school buildings all contribute to the well being of our children.

As mentioned above, the State made a significant change to the formula used to calculate the minimum education support required of local governments. Prior to April 2012, the required local contribution was 4 mills of full and true value but the passage of SB182 reduced this to 2.65 mills. This change reduced the CBJ's support to education by \$2 million in FY13. The intent of this change was to give local governments the ability to fund education to a larger degree but the CBJ has historically funded to the maximum allowed by State law and SB182 did not change the allowed maximum.

The maximum contribution allowed under State law is 23% above basic need. Basic need is a formula driven calculation based on school size, student population, district location and other cost adjustments based on needs of special students.

BUDGET HISTORY AND OVERVIEW

CBJ has historically funded to the maximum plus other items (pupil transportation, after school student activities and community schools) that we are allowed outside of the maximum amount.

The FY13 CBJ funding for education is \$24,528,500, of which \$852,000 is the amount allowed above the maximum contribution. In FY14, funding will increase to \$24,903,100 due to an anticipated increase in student population.

ASSESSMENTS, MILL LEVIES AND THE TAXPAYER IMPACTS

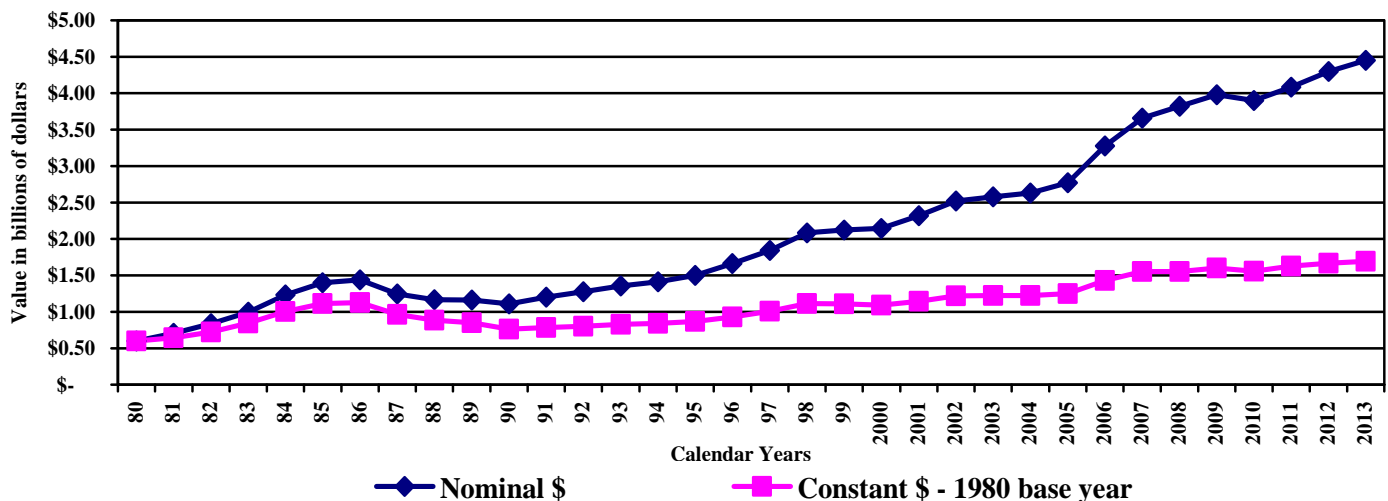
One of the more important issues driving development of the budget is the financial impact to property owners. Property tax levies are a combination of assessed or taxable values times the adopted mill levy. State law requires the Assessor to value real property at its full market value. Mill levies are set by Assembly action at a level required to fund governmental operations. The assessed value for the 2012 assessment year (the FY13 budget year) is projected to increase by 5.1% or \$209.6 million over the 2011 assessments. This growth was mainly due to a combination of increases in assessed values for residential property and new construction.

The CBJ's mill levy consists of two parts, a levy for operations and a levy for debt service. The Charter restricts the mill levy for operations to a maximum of 12. This mill levy cap specifically excludes the mill rate levied to pay for general obligation (voter approved) debt service. Shown below is a comparison of mill levies for FY19 through FY12, the adopted mill levy FY13 and the approved mill levy for FY14.

	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>Adopted FY13</u>	<u>Approved FY14</u>
Operational Mill Levy	9.16	9.26	9.26	9.26	9.26	9.49
Debt Service Mill Levy	1.21	1.34	1.25	1.29	1.29	1.40
Total Mill Levy	<u>10.37</u>	<u>10.60</u>	<u>10.51</u>	<u>10.55</u>	<u>10.55</u>	<u>10.89</u>
Percent Change from Prior Year	%	2.22 %	(0.85) %	0.004 %	- %	3.22 %

The adopted budget for FY13 contains a combined (operational and debt) mill levy unchanged from FY12. The approved budget for FY14 contains a combined (operational and debt) mill levy increase of 0.34 mills or 3.22% over the adopted FY13 rate. This proposed increase is attributable to increases in both the operational and debt service mill levy (needed to fund voter approved general obligation debt). The debt being funded by this mill levy increase is primary due to \$20.1 million in bonds issued for the Auke Bay School renovation. The proposed increase in the operational mill levy is due to a recommendation by the Mayor's Fiscal Task Force to increase the City's emergency reserves to equal two months of operating revenues.

Assessed Values



BUDGET HISTORY AND OVERVIEW

Excluded from the 2003 through 2013 property values, shown on the previous page, is a 2001 change in the taxation of aircraft. The Assembly elected to shift the taxation of aircraft from an ad valorem property tax to a flat rate property tax. This action decreased property assessment rolls by an estimated \$26 million. *(A more detailed explanation of current and past property assessments and mill levies are contained in the "Property Assessment and Taxation" section of this document.)*

CAPITAL PROJECTS BUDGET

The CBJ places significant emphasis on funding needed improvements to community facilities and infrastructure. The adopted FY13 budget includes \$23,694,900 for capital improvement projects. This amount excludes the projects funded with general obligation bonds. The majority of the City's capital project funding has come from temporary sales tax levies and general obligation bonds. Voters have consistently supported these methods for funding local improvements. The following is a list of capital projects funded with general obligation bond and sales tax levies since 2004.

- October 5, 2004, voters approved-
 - Redirection of \$18 million in GO bond proceeds from the 1999 new high school authorization to fund major capital maintenance projects.
 - \$54 million in GO bonds to fund the construction of a new valley high school.
- October 4, 2005 voters approved –
 - A 1% temporary (expires September 30, 2008) 33 month sales tax levy to provide funding for a variety of capital improvement projects.
 - \$5.995 million in GO bonds to fund a portion of the cost to renovate Glacier Valley Elementary School.
- June 12, 2007, voters approved –
 - \$11.2 million in GO bonds to partially fund the construction of Thunder Mountain High School and auditorium.
 - \$5.0 million in GO bonds for constructing an artificial turf field and running track at Thunder Mountain High School.
 - \$0.92 million in GO bonds for equipping the Thunder Mountain High School.
- October 2, 2007, voters approved –
 - A 1% temporary (expires October 1, 2013) 5-year sales tax levy to provide funding for a variety of needed capital improvement projects (Public Work's shop, areawide sewer infrastructure, airport renovations, harbor facilities and deferred maintenance on CBJ buildings).
 - \$19.8 million in GO bonds to construct a swimming pool at Dimond Park.
- October 7, 2008
 - \$1.68 million in GO bonds to construct a covered play area at Dzantik'I Heeni Middle School.
- October 6, 2009
 - \$11.8 million in GO bonds to renovate the Gastineau Elementary School.
- October 5, 2010
 - \$18.7 million in GO bonds to renovate the Auke Bay Elementary School.
- October 4, 2011, voters approved –
 - A 3% temporary 5-year sales tax levy. The temporary sales tax levy funding 1% for roads, drainage, retaining walls, sidewalks, stairs, and other capital improvements, 1% for general operations and 1% allocated annually by the Assembly. This 3% temporary tax is due to expire June 30, 2017.
 - \$1.4 million in GO bonds for a ground source heating system at Auke Bay Elementary School.
 - \$1.19 million in GO bonds for the replacement of the turf surfacing at the Adair Kennedy Multi-use Field.

BUDGET HISTORY AND OVERVIEW

GROWTH MANAGEMENT

When discussing growth management, it is important to distinguish between the various types of services provided by the CBJ and how these services are funded. While all of the services we provide require operational revenues, the sources vary greatly. General governmental functions and local support for education are largely supported through property and sales tax levies while other functions such as the hospital, utilities, airport, and harbor services are funded through user fees. In addition, there has been some shift in who provides the service. Due to prior year budget constraints, the State has stopped providing some required local services. Local governments have assumed many of the more critical services. One of the most visible examples of this shift was the elimination of State Trooper law enforcement services in Juneau. By default, the Juneau Police Department ultimately assumed this public safety service. Service shifting has resulted in a significant operational costs to the CBJ that continues to impact the budget. In FY93, the total operating budget for the Juneau Police Department (JPD) was \$5.16 million. The FY13 adopted budget includes \$13.36 million in funding for the JPD. A large portion of this 159% increase can be attributed to services previously provided by the State.

In responding to concerns of growth in local government, the CBJ's Assembly and management have shown leadership and responsibility in budgetary control. After adjustments for inflation and increases in employee benefits (an increase of approximately 24% of gross wages for retirement and healthcare) the CBJ's general government FY13 adopted budget has changed just over 1% per year, on average, since the FY03 budget. The following table (adjusted for inflation using an average of the Seattle and Anchorage CPI) summarizes the overall budgetary changes that have occurred during the past 11 years.

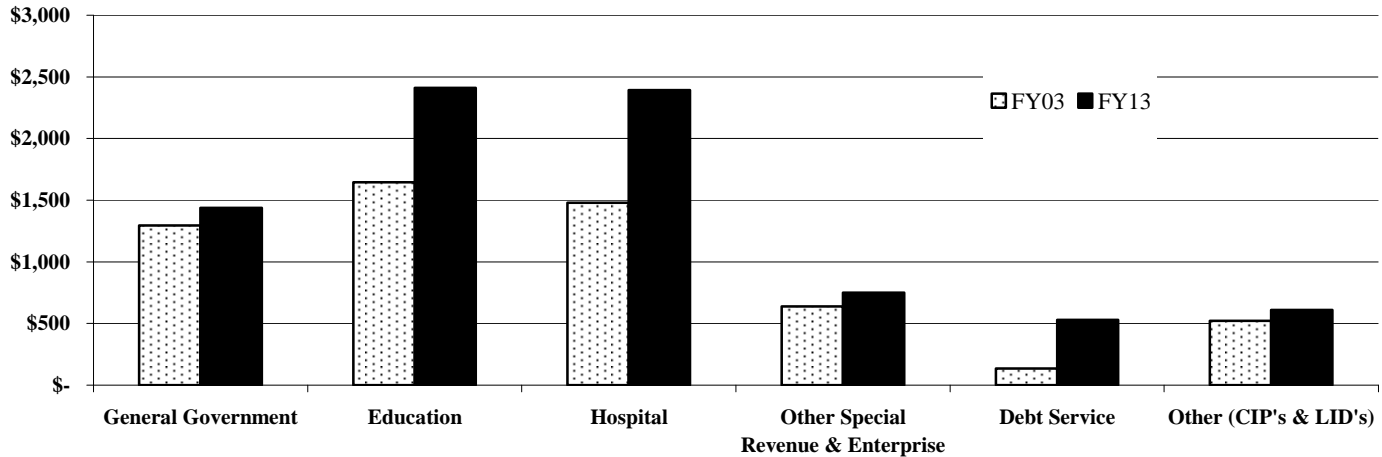
Budgetary Comparison FY03 to FY13
In Constant Dollars (in millions)

<u>Service Category</u>	<u>FY03</u>	<u>FY13</u>	<u>% Change</u>
General Government	\$39.7	\$44.9	13%
Education, including Special Revenue Funds	50.5	75.4	49%
Bartlett Regional Hospital	45.5	74.8	64%
Other Special Revenue and Enterprise Funds	19.6	23.4	19%
Debt Service	4.2	16.5	293%
Other (CIP's and LID's)	<u>16.0</u>	<u>19.1</u>	19%
Total	\$ 175.5	\$ 254.1	48%

While the amounts presented above show the relative change in constant dollars over the past 10 years, it is important to take into consideration community population. The per capita general governmental services graph, shown on the following page, takes into consideration the impacts of population changes by displaying, in constant dollars, the per capita actual expenditures for FY03 next to the adopted FY13 budget.

BUDGET HISTORY AND OVERVIEW

FY03 & FY13 Expenditure Comparison
Per Capita in Constant Dollars

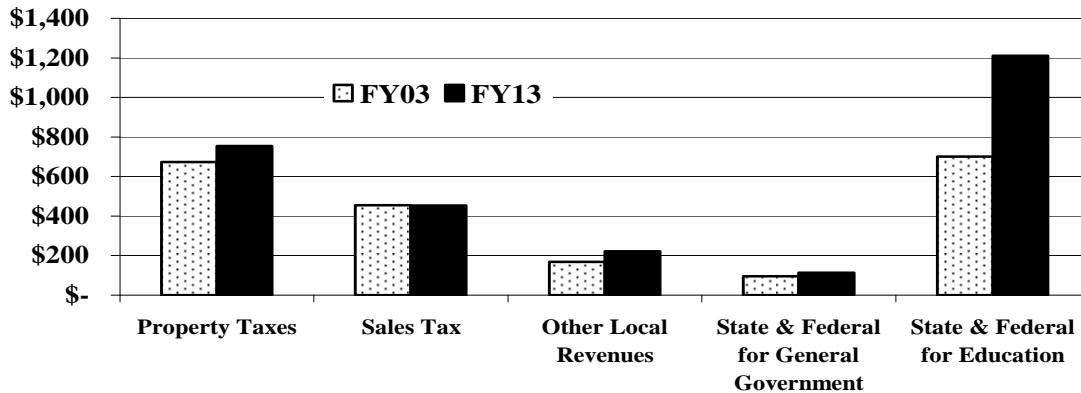


As previously noted, we have seen a shift in the revenue sources funding the CBJ's core governmental functions. In the late 1970s through the early 1980s, property tax mill levies were decreased as State support increased. Support from the State grew rapidly through the early 1980s. This increase resulted in growth in CBJ's services and budgets while allowing for reductions in the property tax mill levies. In 1986, State support to local governments started declining as the State struggled with sharp reductions in revenues. The State addressed its revenue shortfalls in various ways, one of which was to sharply reduce the amounts appropriated for general local government support (these revenue reductions were in addition to the shifts in services previously noted). The CBJ received approximately \$10 million dollars in funding in FY86. By FY04, funding for these programs had been completely eliminated from the State's budget.

The dramatic increase in oil prices in the past few years has resulted in Alaskan communities applying heavy pressure on the State legislature to share the wealth. Not only had the State eliminated all State Revenue Sharing but many remote communities that rely heavily on fuel oil for a majority of their energy needs (including electricity generation) were negatively impacted by the increase in oil prices. As a result of this pressure, the State legislature passed legislation that implements a new revenue sharing program (the Community Revenue Sharing program) that provided the CBJ with approximately \$2 million per year beginning in FY10. The State legislature added additional one-time funding of \$851,400 in FY13. In addition, the State approved legislation that caps the maximum amount of employer Public Employees' Retirement System (PERS) contributions at 22%. The adoption of this new legislation by the State provided critical funding needed to balance the CBJ's FY13 and FY14 budgets.

BUDGET HISTORY AND OVERVIEW

**FY03 & FY13 Revenue Comparison
Per Capita in Constant Dollars**



The constant dollar per capita revenue graph, shown above, provides a representation of how our operating revenue sources, including local support for education, has shifted during the past 10 years.

LONG RANGE OUTLOOK

The health of the State's economy is one of the greatest issues facing Juneau, being Alaska's capital city. The State legislature has been struggling with the development of a long-range fiscal plan and their failure to adopt one leaves a significant degree of uncertainty for Juneau's future. The State's economy relies mainly on oil royalties and taxes and there is no general taxing structure in place. However, a number of economic events are taking place which will help stabilize the State's economy. Oil price increases over the past 4 years have resulted in significant increases in State revenues. These increases have been sufficient to balance the current budget and eliminate any projected budgetary shortfalls for near term. In addition to the current funding, the Governor and Legislature are working to reach agreement for a contract to construct a gas pipeline. The development of a gas pipeline will provide the State with significant future operating revenues. However, the desire and need for a long-range fiscal plan has taken a back seat to the current oil revenues and getting a gas pipeline agreement in place. It is still important for the State to develop a long-range financial plan to insure Alaska's and Juneau's long-term stability.

The public sector employment has declined (as a percentage of total employment) over the past 10 years while the private sector employment has increased. However, public sector employment continues to represent 40% of the total workforce. Any reduction in State employment has a trickle down affect on private sector employment. The CBJ continues to encourage investments in mining, manufacturing, tourism and regional merchandising to provide for economic diversity and to reduce our reliance on State government.

Mining was Juneau's first basic industry and continues to provide well-paying private sector employment. The Greens Creek Mine, a silver, gold and zinc mine, employees approximately 270 with an annual payroll of about \$26 million. In 1996, Congress passed and the President signed into law, a land exchange with the U.S. Forest Service that provides Greens Creek with access and mineral rights to an additional 7,500 acres surrounding the property. This land, which was previously closed to exploration, has excellent mineral potential and may extend Greens Creek's reserves and mine life substantially. In addition to the Greens Creek Mine, Coeur Alaska, Inc. has just gone into production. This precious metals mine will employ an additional 225 workers for an estimated life of 10- to 15-year life.

CBJ had experienced a significant growth in the cruise ship industry for many years however the nationwide economic downturn has had a negative impact on cruise ship passengers with a decrease of more than 10%. This not only impacted the per person fee CBJ collects but also sales tax revenues. Expectations are that the cruise industry will begin recovering slightly during the 2012 tourism season and continue into the future. The City is moving forward on expanding the down

BUDGET HISTORY AND OVERVIEW

town cruise ship docks to provide better docking facilities for larger ships. The number of cruise ship passengers anticipated for the 2012 season (May through September) is estimated at over 900,000. On certain days, the City may have as many as 5 ships (4 docking and 1 lightering) in port with a potential of more than 10,000 passengers and crew. This can increase Juneau's total population by one-third. The vast majority of cruise ship passengers visiting Juneau are either walking in the downtown core area or on local shore excursions. Congestion and noise are the issues that have generated a significant amount of concern. In response to these concerns, citizens approved a \$5 per passenger fee to mitigate the impacts of large-scale tourism. In addition, the Assembly has approved a separate \$3 per passenger port fee. These fees have been used for construction and maintenance of additional public restroom facilities, road and sidewalk improvements, harbor and dock improvements, increased public transportation service, noise abatement programs, acquisition of waterfront open space, public trail maintenance and security improvements. The State recently amended its laws to provide the CBJ with an additional \$5 per passenger starting in FY12. The City and Borough Assembly has dedicated this money to the construction of new cruise ship berths.

While the number of cruise ship passengers has increased, the number of independent travelers has held fairly constant. This along with changes in State travel has resulted in varying hotel tax revenues. The Juneau Convention and Visitors Bureau (JCVB), a private, nonprofit organization, receives 57% (4% of the 7% charged) and the city-owned convention center receives 43% of hotel tax revenues. The JCVB is continuing its efforts to market Juneau as a year-round visitor destination in the hopes of boosting tourism.

While Juneau's economic indicators show modest annual growth, the dominance of State government to the local economy make long-term economic stability less certain.

GOALS

Each year we strive to improve the process of preparing, reviewing and adopting the budget. The comprehensive manner in which the CBJ develops and reviews its budget has allowed it to effectively and proactively respond to fiscal issues. Development of the biennial budget format has greatly helped with the budget and funding process. The biennial format provides for more consistent year-to-year planning, smoother and faster adjustment to fiscal changes, and more discipline in planning and budget control at the department level.

We continue to work to improve our service level accountability. Starting in FY04 we have moved to performance measures that quantify "outcomes" based on a "core service" concept. We worked with staff to identify departmental core services and outcome measures. Our efforts included working on procedures to obtain the data necessary to report the outcome measures.

We will continue to look further into the future for budgetary planning in an attempt to anticipate and respond to fiscal changes as quickly as possible. We are also working to identify and quantify the operational and maintenance requirements of proposed capital improvement projects. These impacts, once quantified, will be integrated into our Six-Year Capital Improvement Project Plans, Operating Budget documents and our long-range planning.

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between the FY12 Amended Budget, the FY13 Adopted and FY14 Approved Budgets. You will find additional budgetary change details included in each departmental budget sections under the title “Budget Highlight.”

	FY12 Amended	FY13 Adopted	% Change	FY14 Approved	% Change
Funding Sources:					
State Support (<i>Note 1</i>)	\$ 72,869,200	79,340,400	8.88	78,801,100	(0.68)
Federal Support (<i>Note 2</i>)	10,092,900	6,332,800	(37.25)	6,922,800	9.32
Taxes (<i>Note 3</i>)	85,814,400	90,042,700	4.93	88,394,500	(1.83)
User Fees, Permits & Donations (<i>Note 4</i>)	139,800,000	136,068,500	(2.67)	138,701,100	1.93
Penalties & Fines	549,700	671,400	22.14	650,600	(3.10)
Interest-Investment and A/R (<i>Note 5</i>)	4,237,600	4,377,800	3.31	5,177,100	18.26
Property Sales and Rents	4,743,800	4,869,300	2.65	4,943,500	1.52
Special Assessments (LIDS)	118,400	120,500	1.77	140,900	16.93
Other Miscellaneous Revenue	500	5,800	1,060.00	6,000	3.45
Fund Balance Usage (Contribution)	15,594,200	1,924,800	(0.88)	(1,418,700)	(1.74)
Total Funding Sources	\$ 333,820,700	323,754,000	(3.02)	322,318,900	(0.44)
Expenditures:					
General Government, City (<i>Note 6</i>)	\$ 64,563,900	63,129,900	(2.22)	62,271,700	(1.36)
General Government, School District (<i>Note 7</i>)	90,903,100	92,039,200	1.25	91,058,200	(1.07)
Non-Board Enterprise (<i>Note 8</i>)	14,346,300	13,027,000	(9.20)	13,049,000	0.17
Board Controlled (<i>Note 9</i>)	107,379,900	106,875,200	(0.47)	108,653,600	1.66
Internal Service Funds (<i>Note 10</i>)	2,083,700	3,239,400	55.46	2,386,000	(26.34)
Debt Service (<i>Note 11</i>)	20,951,900	20,848,400	(0.49)	22,135,500	6.17
Capital Projects (<i>Note 12</i>)	32,771,000	23,694,900	(27.70)	21,862,200	(7.73)
Special Assessments	320,900	400,000	24.65	402,700	0.68
Special Appropriations	500,000	500,000	-	500,000	-
Total Expenditures	\$ 333,820,700	323,754,000	(3.02)	322,318,900	(0.44)

See below and on the following page for differences to note when comparing the FY12 Amended, FY13 Adopted and FY14 Approved Budgets.

1. State Support – The FY13 Adopted Budget has an increase of \$6.5 million in State Support which is comprised of a number of changes. The most significant increases are \$3.6 million in the State’s contribution to the Juneau School District’s retirement programs (PERS and TRS) and \$2.18 million in State Education Funding. The decrease between the FY13 Adopted and FY14 Approved Budgets is primarily due an anticipated decrease in State Shared Revenue to the City.
2. Federal Support – The decrease between the FY12 Amended, FY13 Adopted and FY14 Approved Budgets is due a combination of a reduction of \$2.3 million in Federal grants to the School District, the termination (\$734,300) of the Secure Rural Schools/Roads program and a decrease (\$547,300) in “in lieu” tax.
3. Tax Revenues – The increase between FY12 Amended and FY13 Adopted is due to anticipated increases in sales and property taxes. The decrease between FY13 and FY14 is due to the September 20, 2013 (occurs in FY14) sunset of a temporary 1% sales tax.

EXECUTIVE SUMMARY

4. User Fees - The decreases in user fees between the FY12 Amended and FY13 Adopted Budgets is due to a projected decrease in revenues generated by Bartlett Regional Hospital. The FY14 Approved Budget increase is due to anticipated increases in both the City's and State's Marine Passenger fee resulting from increases in cruise ship passengers.
3. Interest-Investment and A/R – Interest income has not rebounded as anticipated but is expected to have minor increases over the next couple of years.
4. General Government, City – The decrease between the FY12 Amended, FY13 Adopted and FY14 Approved Budgets is due to a concerted effort by the City's management to reduce the cost of government in answer decreased funding from the State and Federal governments and the increased cost of doing business.
5. School District - The increase between the FY12 Amended and FY13 Adopted and FY14 Approved Budgets is due to increased State funding for PERS and TRS. The decrease between FY13 Adopted and FY14 Approved is due to an anticipated decrease in enrollment. The amount of funding the School District receives is directly tied to the number and type of students and this in turn has a direct impact on the School District's expenditure budget.
6. Non-Board Enterprise – These changes are due to a combination of increases and decreases in all the non-board enterprise funds, Waste Management and the Water and Wastewater Utilities funds.
7. Board Controlled – This decrease is primarily due to decreases for Bartlett Regional Hospital operations.
8. Internal Service Funds - These are internal City operations that are fully self-funded. It includes Risk Management and Fleet operations (both maintenance and replacement). The changes between the FY12 Amended, FY13 Adopted and FY14 Approved Budgets are a combination of fluctuations in major equipment purchases through the Equipment Replacement Fund and significant fluctuations in health care costs.
9. Debt Service – The difference between the FY12 Amended, FY13 Adopted and FY14 Approved Budgets is due to adjustments in debt service requirements for general obligation school bond issues.
10. Capital Projects - The capital projects changes between FY12 Amended, FY13 Adopted and FY14 Amended are the result of a decrease in sales tax, Bartlett Regional Hospital and marine passenger fee funded projects.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY13 Adopted Budget includes funding for 1,741.45 Full Time Equivalent (FTE's) positions. The FY13 Adopted Budget staffing is 71.06 FTE's less than the FY12 Amended staffing level. The decrease consists of –

- a decrease of 3.35 FTE's in the General Fund
- a decrease of 0.63 FTE's in the Special Revenue Funds, excluding the School District
- a decrease of 68.30 FTE's in the School District
- an increase of 5.56 FTE's in the Enterprise Funds
- a decrease of 3.34 FTE's in Capital Projects
- a decrease of 1.0 FTE in Public Works Administration which is spread across multiple divisions

Total FTE staffing changes and a reconciliation between FY12 Adopted Staffing, FY12 Amended, FY13 Adopted and FY14 Approved Staffing are shown below. (*A complete staffing summary by department is contained in the "Summary of Staffing" schedule.*)

	<u>FTE</u>
FY12 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,802.25
FY12 General Government and Enterprise midyear staffing changes (<i>Note 1 below</i>)	5.55
FY12 School District increases/(decreases)	4.71
	<hr/>
FY12 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,812.51
FY13 General Government and Enterprise increases (<i>Note 2 on the following page</i>)	6.18
FY13 General Government and Enterprise (decreases) (<i>Note 3 on the following page</i>)	(8.94)
FY13 School District increases/(decreases)	(68.30)
	<hr/>
FY13 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,741.45
FY14 General Government increases/(decreases) (<i>Note 4 on the following page</i>)	(8.50)
	<hr/>
FY14 Approved Staffing , referenced in full time equivalent positions (FTEs)	1,732.95
	<hr/>
(1) FY12 General Government and Enterprise Midyear Staffing Changes	<u>FTE</u>
Eaglecrest: This change more accurately reflects the actual staffing at the Eaglecrest Ski Area. There was no impact on the operating budget.	3.42
Finance: Transferred 1.0 FTE Accounting Technician for utility billings to Water and Wastewater Utilities. Reduce a 1.0 FTE Accounting Technician to 0.75 FTE.	(1.25)
Parks and Landscape: Eliminated snow removal staff.	(0.62)
Police: Added 2.0 FTE Police Officers that are wholly grant funded	2.00
Water and Wastewater Utilities: Transfer of 1.0 FTE Accounting Technician for utility billings from Finance. Added 1.0 FTE Meter Services Technician	2.00
Total FY12 Midyear Staffing Changes	<hr/> 5.55 <hr/>
(2) FY13 Increases	<u>FTE</u>
Finance: Finance is taking over the citation billing function for the full fiscal year beginning in FY13. The position was split between Finance and JPD in FY12	0.50
Docks and Harbors	1.38
Bartlett Regional Hospital	4.18
Capital City Fire and Rescue: This reflects a correction to the FTE's associated with EMS and Fire Instructors.	0.12
FY13 Increases	<hr/> 6.18 <hr/>

EXECUTIVE SUMMARY

(3) FY13 Decreases

Finance: Elimination of project based staff associated with the implementation of the new financial core software and one Office Assistant position that was no longer needed. (2.25)

Engineering: Due to a decrease in capital projects, the Engineering Department was able to eliminate multiple positions. (4.69)

Community Development: Reduced a 1.0 FTE Administrative Assistant II position to a 0.75 FTE Administrative I position (0.25)

Police: Finance is taking over the citation billing function for the full fiscal year beginning in FY13. The position was split between Finance and JPD in FY12 (0.50)

Public Works Administration: Eliminated the Deputy Director position (1.00)

Parks and Recreation: Elimination of a 0.22 FTE Program Service Aide and elimination of a 0.03 FTE Recreation Activity Leader. (0.25)

FY13 Decreases (8.94)

(4) FY14 Decreases

Finance: Elimination of remaining staff associated with the implementation of the new financial core software (0.50)

Bartlett Regional Hospital: Elimination of staff associated with the Cerner implementation (8.00)

FY14 Decreases (8.50)

GOALS OF THE CITY AND BOROUGH

In 2004, the CBJ modified the budget process to implement improvements in our performance based budgeting. Under this plan, departments were directed to develop performance measures that quantify “outcomes” based on a “core service” concept. To provide a focal point and direction for departmental core service goal setting, the Mayor and Assembly developed a broad community goal statement.

The information below provides a reference as to which departmental core services support the Assembly’s goals for the City and Borough of Juneau. A detailed listing of the departmental core services and the key measures can be found within each department's section of the budget document.

PROMOTE A HEALTHY, GROWING ECONOMY

Strategy: Develop a vibrant and diversified Juneau economy by creating a supporting environment for business and government growth. This includes developing support infrastructure, helpful land and permitting policies, and selected marketing support for seafood, tourism, mining, the University, Alaska's capital, federal government and new businesses.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments
Community Development	Planning, Development Permit Processing: Land Use & Building Safety
Engineering	Capital Improvement Planning, Design and Management
Lands and Resources	Dispose of City Land, Acquisition of Private Land for Public Use, Manage City Land and Resources for Public Benefit

IMPROVE JUNEAU AS A REGIONAL CENTER AND AS ALASKA'S CAPITAL

Strategy: Enhance Juneau as a desirable regional center by improving the complete Juneau experience, improving regional relationships with other communities and by making Juneau the best capital city in America.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments
Community Development	Planning, Development Permit Processing: Land Use & Building Safety
Engineering	Capital Improvement Planning, Design and Management
Lands and Resources	Dispose of City Land, Acquisition of Private Land for Public Use, Manage City Land and Resources for Public Benefit
Parks and Recreation	Parking Management, Convention and Civic Services, Museum Services

GOALS OF THE CITY AND BOROUGH

IMPROVE LOCAL "QUALITY OF LIFE"

Strategy: Enhance the desirability of Juneau as a place to live by creating the best education system, making living affordable, improving infrastructure that contributes to life quality and addressing social issues constructively.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments, Respond to Citizen Concerns and Issues in a Timely Manner
Capital Transit	Provide safe, economical public transportation
Community Development	Planning, Development Permit Processing: Land Use & Building Safety
Eaglecrest	Uphill Transport and Customer Service Operations
Engineering	Capital Improvement Planning, Design and Management
Fire & Emergency Medical Services	Emergency Response, Calls for Assistance, Engage in accident, injury and property-loss prevention
Lands and Resources	Dispose of City Land, Acquisition of Private Land for Public Use, Manage City Land and Resources for Public Benefit
Law	Draft, Explain and Enforce Laws
Libraries	Materials and Information Services, Community Spaces and Programs
Parks and Recreation	Programs and Activities, Museum Services, Cemeteries
Police	Emergency Response to Protect life and Property, Law Enforcement, Crime Prevention, Community Service

IMPROVE TRANSPORTATION INFRASTRUCTURE AND SERVICE TO AND WITHIN OUR COMMUNITY

Strategy: Encourage sustainable development by assuring economical, dependable access to the community and improving internal transportation access within the community.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly Coordinate the Efforts of Municipal Departments
Capital Transit	Provide safe, economical public transportation
Engineering	Capital Improvement Planning, Design and Management
Public Works	Municipal Road Maintenance (Streets Division)

GOALS OF THE CITY AND BOROUGH

ENHANCE THE EFFECTIVENESS OF JUNEAU'S LOCAL GOVERNMENT

Strategy: Strive to improve the City and Borough's governance through periodic reviews of the Assembly, its boards and committees, city departments, and CBJ enterprise funds.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments, Respond to Citizen Concerns and Issues in a Timely Manner
Clerk and Elections	Facilitate the Activity of the Assembly, Administer Appeals, Administer Elections, CBJ Records Management
Finance	Accounting Services, Property Assessment, Cash Management
Libraries	CBJ Website
Human Resources	Recruitment, Labor/Management Relations, Training

BUDGETARY POLICIES

CURRENT POLICIES

Goal

Government cannot effectively or efficiently operate without the development and application of missions, goals and objectives. In keeping with these requirements, the current year budget was based on adopted Assembly budget policies. The following budget policies were used in developing the Adopted Operating Budget.

Budget

1. **Reporting.** The annual operating budget document will be published in conformance with currently accepted standards of the Government Finance Officers Association.
2. **Biennial Budget.** A balanced budget will be prepared every other year as a biennial budget. In the first year of each two-year budget, the Assembly will adopt the first year's budget and approves, in concept, the second year's budget. The conceptually approved 2nd year budget will be brought back before the Assembly for adoption in the following year. A balanced budget is one in which proposed expenditures do not exceed total estimated revenues and reserves.
3. **Efficiencies.** The Assembly will support the Manager's programs, which have the effect of reducing costs and increasing efficiencies. The growth of operating costs will be controlled by implementing efficiency techniques, measuring performance, adapting service to meet the current public need and achieving cost effectiveness.
4. **Fund Balances.** The General Fund will maintain an emergency reserve equal to 5% of the total annual general governmental operating budget. A minimum of \$2 million per year will be deposited in the Sales Tax Budget Reserve until the total amount equals \$10 million. Each fund of the operating and capital budgets will be accompanied by a rationale for the proposed amount of fund balance. The policy on contributions into the Budget Reserve was modified during FY96's budget review. The revised policy reduced the annual contribution to \$550,000 based on operational needs.
5. **Revenue.** A fair balance between the imposition of property tax mill levy, sales tax, and user fee structures will be achieved to fund services and maintain the quality of life Juneau residents expect. A broad tax base will equitably distribute the tax burden across the greatest populations. Mill levies; sales tax rates, sales tax exemptions, and user fee structures will be reviewed annually. Requests for tax exemptions and fee waivers will be considered annually by the Assembly as part of the budget process.
6. **Midyear Appropriations.** The Assembly will avoid mid-year appropriations unless necessary to avoid a crisis, resolve an emergency, or perform an operational necessity. The Assembly by ordinance may make supplemental appropriations for the year.
7. **Equipment Replacement Reserve.** All major acquisitions of CBJ equipment or vehicles within the fleet replacement reserve shall be budgeted in an equipment replacement reserve fund. These funds shall be used only for the purchase or lease of equipment and not for general operations. A schedule of contributions and equipment replacement shall be included in the annual operating budget.
8. **Process.** The Assembly shall provide the Manager with a set of directives and priorities by which to formulate and balance the annual operating budget. Each department, its director and staff, is responsible for developing the expenditure and revenue (if applicable) budget for their department. For non-department specific revenues, expenditures, and funds (e.g. sales tax, hotel tax), the budgets are developed by the Finance Department. The department requested budgets are submitted to the Finance Department for review. The information is compiled into a Preliminary Budget Book and the manager submits a balanced budget to the Mayor and Assembly. The Mayor and Assembly sit as the Assembly Finance Committee and review the Manager's Proposed Budget during a series of meetings. The final budget is adopted no later than June 15.

BUDGETARY POLICIES

Education

The Assembly requests the Juneau School District Board of Education to submit an annual budget which is balanced and reflects total estimated revenues and expenditures, both special revenue and general operating funds. On November 7, 2001, the Assembly Finance Committee unanimously requested that the Juneau School District Board of Education provide a detailed programmatic annual budget.

Levels of Service

The annual operating budget shall provide funding for the best possible balance of allocations to meet varied community needs and provide long-term value at a reasonable cost.

The Assembly opposes unfunded mandates from the state and federal governments. All service requirements imposed upon the CBJ should be accompanied by revenues sufficient for maintenance and operations.

Economic Development

1. **Jobs.** Consistent with federal, state, and local laws, a firm's location in Juneau shall be given due regard in municipal procurement decisions.

2. **Long-Term Planning.** In each budget, the Manager shall project revenues, expenditures and fund balances for the subsequent five years. The projections shall be presented to the Assembly for its use in creating the guidelines and principles by which the current year operating budget will be balanced.

Infrastructure

1. **Capital Projects.** The CBJ will coordinate development of the Capital Improvement Program budget with development of the annual operating budget. Future operating costs associated with new capital improvement projects will be projected and included with the annual operating budget forecast.

2. **Maintenance.** The CBJ will maintain every physical asset at a level adequate to protect the city's investment and minimize future maintenance and replacement costs.

Debt Service

Bonded indebtedness will be maintained at less than 5% of the assessed borough property value.

Bond propositions approved by the voters will result in a mill levy increase equivalent to the amount necessary to retire the debt.

BUDGETARY POLICIES

Accounting Principles and the Budgetary Basis of Accounting

The fiscal year for CBJ begins July 1 and ends June 30 of every year. Several different fund types are presented in the budget. The General, Special Revenue and Debt Service Funds are budgeted and financially reported by the modified accrual basis of accounting. The Enterprise and Internal Service Funds are budgeted by the modified accrual basis of accounting and financially reported by the accrual basis of accounting.

In the accrual basis of accounting revenues are recognized when earned and expenses when the liability is incurred, regardless of the time of related cash receipts or disbursements. A more complete definition of the accrual basis of accounting can be found in the Glossary.

In the modified accrual basis of accounting revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except in specific instances. A more complete definition of the modified accrual basis of accounting can be found in the Glossary.

Budgets are adopted for capital improvements on a project to project basis. Capital projects are reported by the modified accrual basis of accounting. Appropriations for capital projects are not subject to lapsing at the end of the fiscal year.

CBJ follows encumbrance accounting to comply with legal requirements and assure effective budgetary control and accountability. CBJ does not include depreciation in the operating budget.

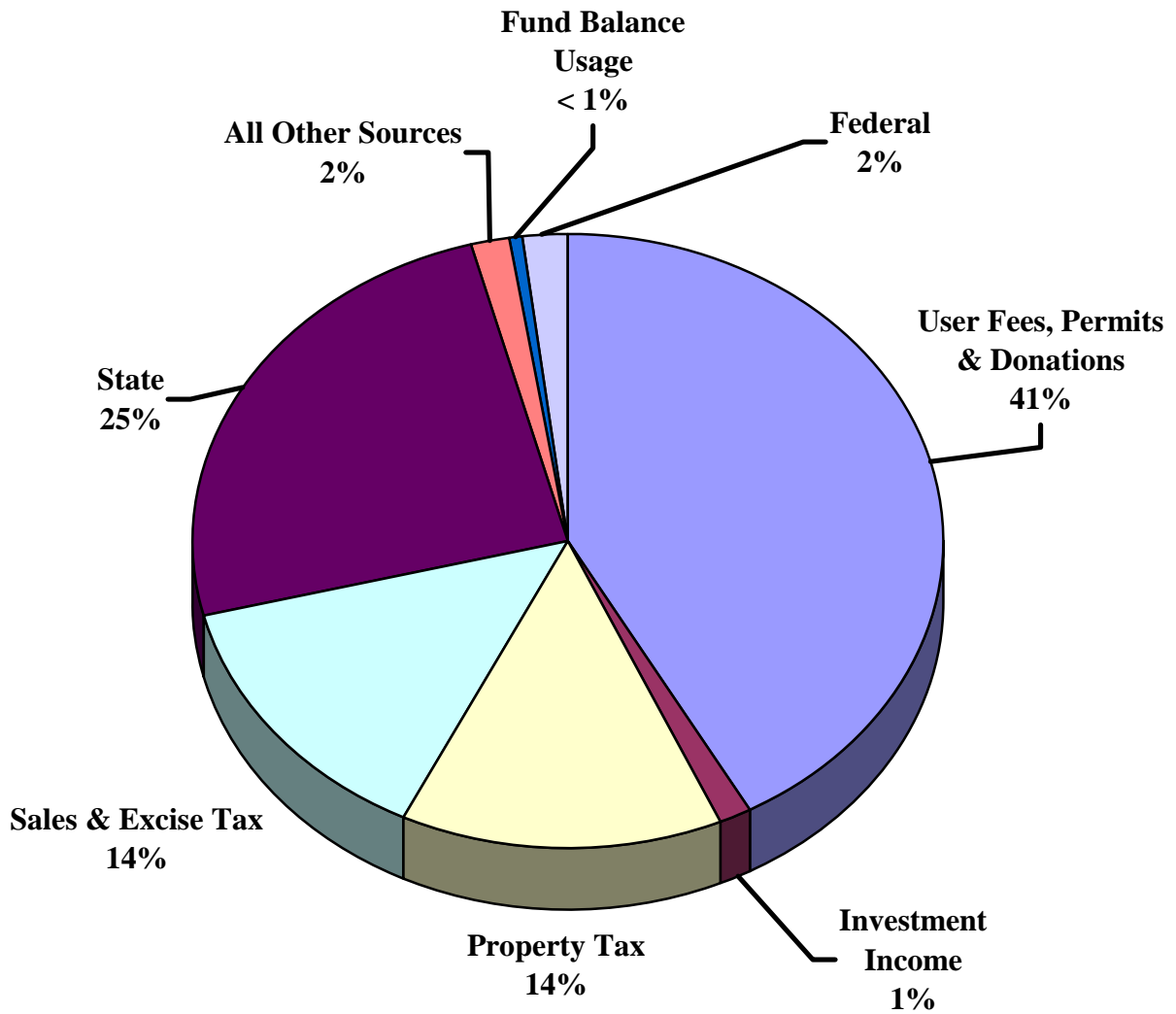
According to the Charter, the Manager is authorized to transfer budget amounts within departments, except school operations. The Assembly approves all budgetary transfers which cross funds or departments.

NOTES

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SUMMARY OF REVENUES

FY13 funding sources for all City and Borough activities total \$323,754,000 which includes a fund balance usage of \$1,924,800.



This graph shows the FY13 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

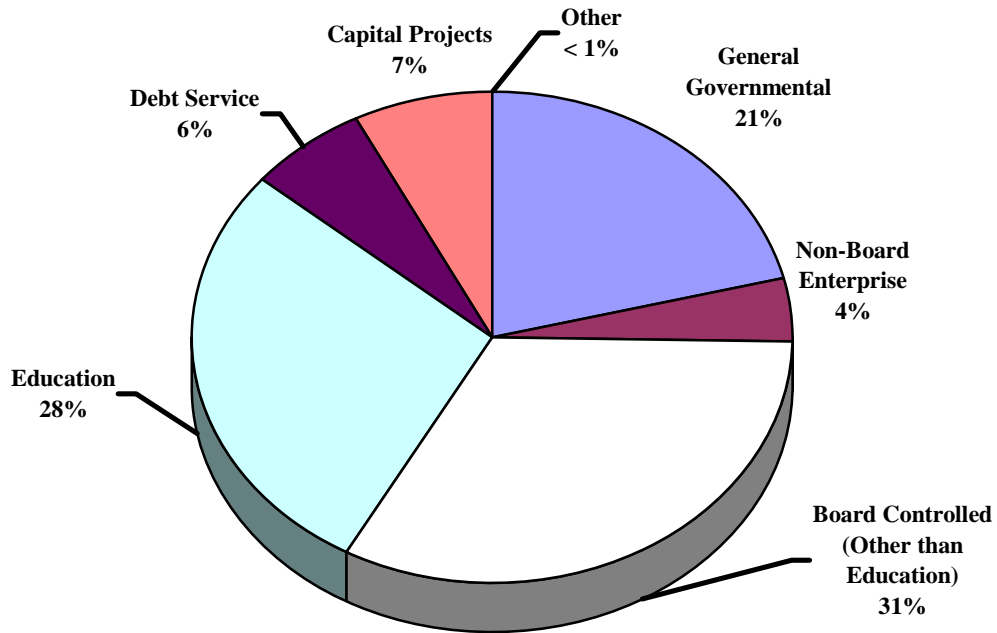
		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
State Support:					
Foundation Funding	\$ 37,220,400	37,067,100	36,974,400	39,250,500	38,178,900
Contribution for School PERS/TRS	8,395,900	9,223,900	11,516,400	12,827,000	12,827,000
School Construction Debt Reimb	12,276,300	12,594,600	12,525,700	12,527,100	13,543,600
State Shared Revenues	5,363,400	3,179,800	3,200,100	3,353,400	2,502,000
School Grants	3,902,700	4,055,600	4,018,200	4,608,500	4,414,200
State Aid to Schools	-	736,700	736,700	915,600	1,201,200
Library Grants	113,700	115,400	123,200	122,900	120,400
ASHA "In Lieu" Tax	39,300	55,000	40,000	40,000	40,000
State Marine Passenger Fee	-	4,265,000	4,096,700	4,389,600	4,649,200
Miscellaneous Grants	1,314,700	1,576,100	1,389,900	1,305,800	1,324,600
Total State Support	68,626,400	72,869,200	74,621,300	79,340,400	78,801,100
Federal Support:					
Federal "In Lieu" Tax	1,559,600	1,741,700	1,687,900	1,194,400	1,780,800
Secure Rural School/Roads	827,900	734,300	824,200	-	-
Miscellaneous Grants	7,303,400	7,616,900	7,596,800	5,138,400	5,142,000
Total Federal Support	9,690,900	10,092,900	10,108,900	6,332,800	6,922,800
Local Support:					
Taxes:					
Property	40,851,100	42,213,400	42,052,100	44,447,700	47,609,500
Sales	39,562,000	40,200,000	41,000,000	42,300,000	37,550,000
Alcohol	851,200	846,000	850,000	855,000	855,000
Tobacco Excise	1,503,700	1,465,000	1,455,000	1,400,000	1,340,000
Hotel	1,074,900	1,090,000	1,030,000	1,040,000	1,040,000
Total	83,842,900	85,814,400	86,387,100	90,042,700	88,394,500
User Fees and Permits:					
General Fund	1,713,700	1,757,100	1,993,100	2,232,100	2,232,100
Special Revenue Funds	14,785,200	15,096,900	14,587,700	15,720,800	16,197,300
Enterprise Funds	110,452,200	121,379,000	113,200,000	116,563,600	118,674,700
Special Assessments	116,200	82,000	103,300	82,000	82,000
Total	127,067,300	138,315,000	129,884,100	134,598,500	137,186,100
Penalties and Fines:					
Property Tax, Sales Tax, and LID					
Penalties and Interest	150,800	91,000	220,300	251,100	229,800
Ordinance Violations	545,100	458,700	411,900	420,300	420,800
Total	\$ 695,900	549,700	632,200	671,400	650,600

SUMMARY OF OPERATING REVENUES BY SOURCE

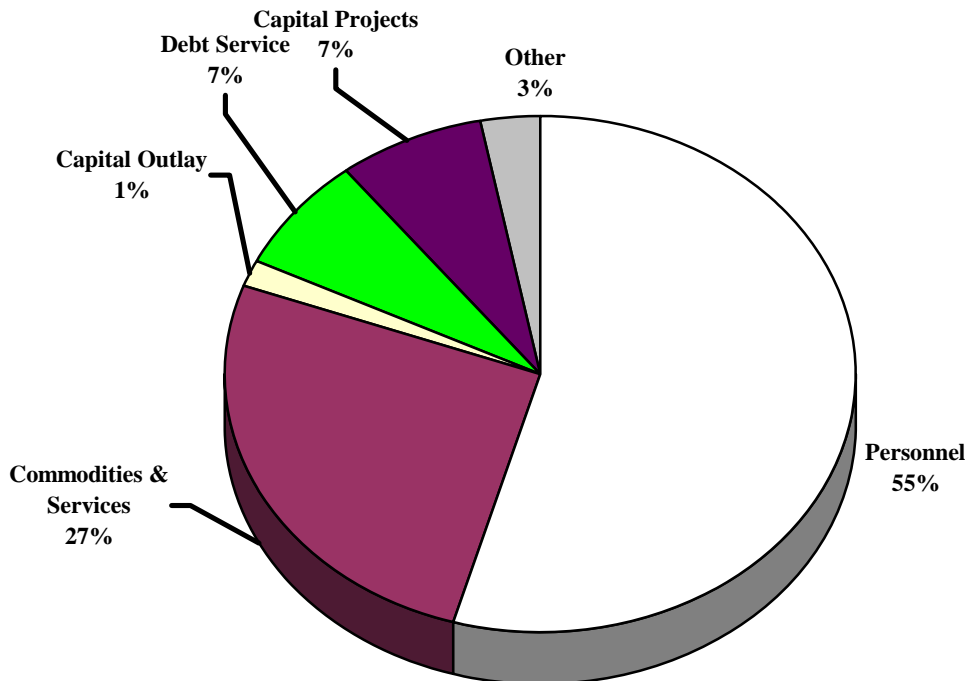
		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Other:					
Interest - Investment and A/R	\$ 3,580,000	4,237,600	3,489,900	4,377,800	5,177,100
Property Sales and Rents	4,692,500	4,743,800	4,682,200	4,869,300	4,943,500
Special Assessments (LIDS)	190,800	118,400	367,300	120,500	140,900
Student Activities Fundraising	1,486,800	1,485,000	1,485,000	1,470,000	1,515,000
Other Miscellaneous Revenues	11,300	500	5,500	5,800	6,000
Total	9,961,400	10,585,300	10,029,900	10,843,400	11,782,500
Total Local Support	221,567,500	235,264,400	226,933,300	236,156,000	238,013,700
Total Revenues	299,884,800	318,226,500	311,663,500	321,829,200	323,737,600
Fund Balance Usage (Contribution):					
General Fund	3,714,300	3,781,000	2,681,400	331,400	(1,784,000)
Equipment Acquisition Fund	1,019,600	676,800	(163,200)	1,887,600	(130,900)
Other Funds	(8,835,500)	11,136,400	15,676,200	(294,200)	496,200
Total Fund Balance					
Usage (Contribution)	(4,101,600)	15,594,200	18,194,400	1,924,800	(1,418,700)
Total Revenues, Fund Balance					
Usage and Contributions	\$ 295,783,200	333,820,700	329,857,900	323,754,000	322,318,900

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



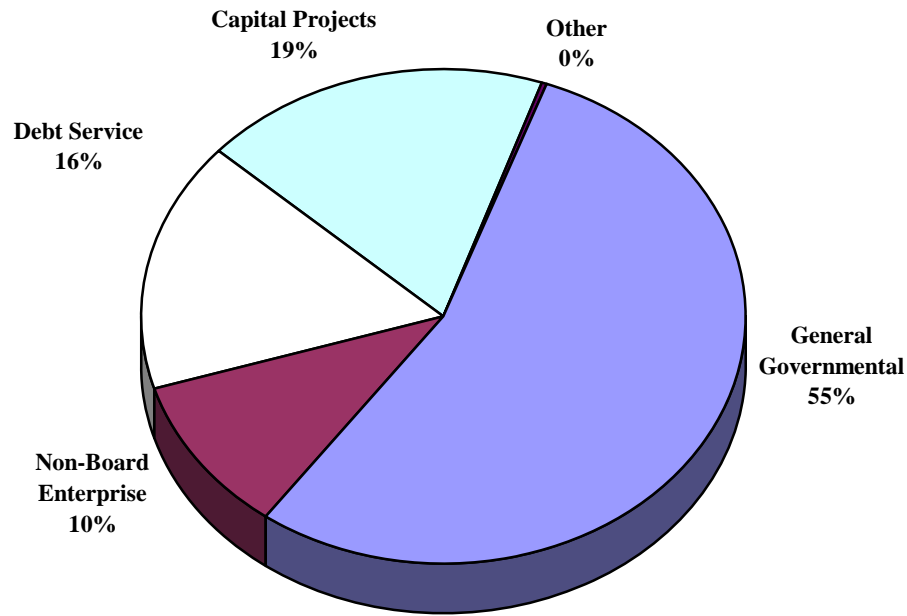
Expenditure Summary by Function



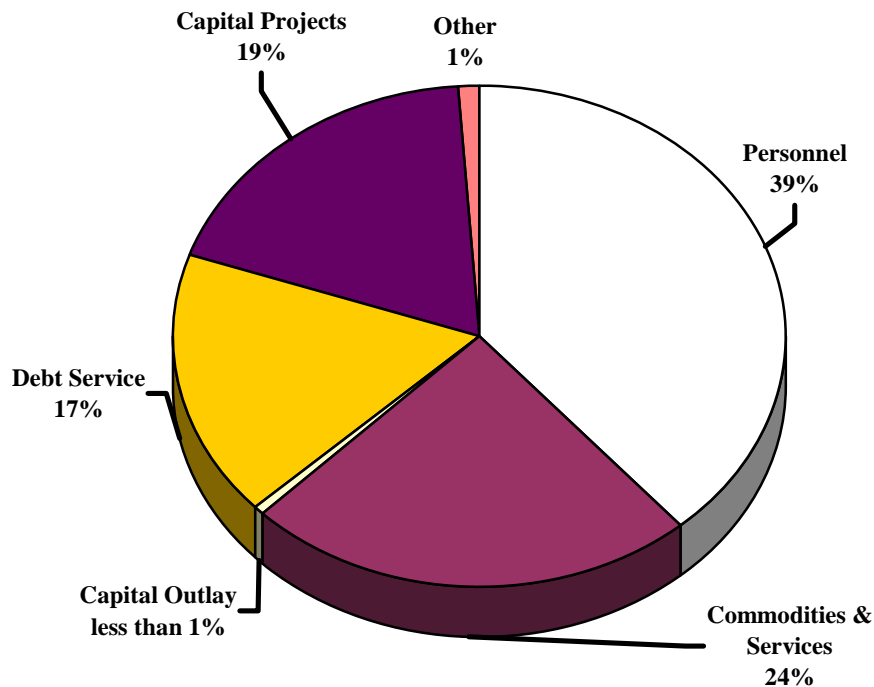
These expenditure summaries exclude Internal Service and Work Force. The total FY13 adopted budget for all City and Borough activities (net of interdepartmentals) is \$323,754,000.

SUMMARY OF EXPENDITURES

Manager Controlled Programs



Manager Controlled Functions



These graphs show the portion of the operating budget for which the City and Borough Manager is directly responsible. Manager controlled programs are those not under the control of a board. Board controlled programs are the Juneau School District, Juneau International Airport, Bartlett Regional Hospital, Docks and Harbors, and Eaglecrest Ski Area.

SUMMARY OF EXPENDITURES BY FUND

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund:					
Mayor & Assembly	\$ 3,001,300	3,786,000	3,366,200	3,715,200	2,913,200
Law	1,816,300	1,899,300	1,812,200	1,861,000	1,870,000
Administration:					
Manager	1,527,600	1,554,500	1,379,300	1,442,400	1,452,600
Clerk	472,900	517,500	504,100	512,400	523,900
Mgmt Information Systems	2,275,600	2,306,500	2,238,000	2,201,800	2,066,100
Human Resources	582,200	573,300	564,000	569,500	577,000
Libraries	2,314,800	2,408,700	2,329,100	2,351,500	2,376,500
Finance	5,460,300	5,400,500	5,366,800	5,249,200	5,192,300
Community Development	2,846,400	2,968,700	2,696,100	2,750,900	2,776,500
Capital City Rescue	3,758,100	3,883,500	3,883,500	4,085,100	4,220,500
General Engineering	727,500	544,000	334,400	443,500	449,100
Building Maintenance	2,228,400	2,503,400	2,466,700	2,427,100	2,443,500
Parks and Landscape	1,656,100	1,790,900	1,787,900	1,840,100	1,862,300
Capital Projects Indirect Cost	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(3,828,700)	(3,955,200)	(3,936,300)	(4,163,100)	(4,182,000)
Return Marine Passenger					
Fee Proceeds	47,700	1,800	1,800	-	-
Support to other funds	44,569,600	27,037,000	27,015,600	25,238,500	25,613,100
Total	68,931,800	52,696,100	51,285,100	50,000,800	49,630,300
Special Revenue Funds:					
Visitor Services	1,846,300	2,074,400	2,019,500	2,102,700	2,110,800
Downtown Parking	460,500	507,200	523,500	550,200	540,600
Affordable Housing	100,000	460,000	114,200	368,800	-
Lands	993,000	977,700	838,300	957,600	946,700
Education - Operating	71,342,400	74,217,500	76,930,400	76,871,800	76,161,900
Education - Special Revenue	16,472,400	16,685,600	16,357,100	15,167,400	14,896,300
Eaglecrest	2,380,500	2,626,000	2,431,500	2,706,100	2,769,400
Service Areas:					
Police	13,111,800	13,577,300	13,242,300	13,357,100	13,336,900
Streets	5,054,900	5,268,600	5,358,400	5,266,500	5,355,600
Parks and Recreation	4,513,200	5,573,500	5,223,600	5,543,800	5,591,000
Capital Transit	6,501,600	6,731,300	6,456,300	6,707,900	6,823,100
Capital City Fire	3,489,200	3,646,100	3,556,100	3,378,700	3,412,300
Sales tax	691,000	701,800	699,400	749,200	753,500
Hotel tax	24,100	24,500	24,400	28,900	29,100
Tobacco Excise tax	11,600	11,800	11,700	26,300	26,400
Marine Passenger Fee	5,500	5,500	5,500	5,500	5,500
Port Development	2,800	5,500	5,500	5,500	5,500
Library Minor Contributions	-	5,200	3,800	25,000	25,000
Interdepartmental Charges	(618,400)	(663,800)	(663,800)	(706,100)	(707,500)
Return Marine Passenger					
Fee Proceeds	56,200	20,000	20,000	-	-
Support to other funds	51,303,800	59,121,900	59,121,900	58,025,900	54,014,300
Total	\$ 177,742,400	191,577,600	192,279,600	191,138,800	186,096,400
Permanent Fund:					
Jensen-Olson Arboretum Support					
to other funds	\$ -	138,000	138,000	311,800	172,300

SUMMARY OF EXPENDITURES BY FUND

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Enterprise Funds:					
Airport	5,104,000	4,958,800	5,217,600	5,320,700	5,348,600
Harbors	3,210,300	3,173,600	3,138,700	3,194,800	3,213,900
Docks	1,449,500	1,410,500	1,406,500	1,311,900	1,317,200
Waste Management	999,700	1,227,300	796,000	1,008,200	1,011,000
Water	3,219,300	3,559,100	3,383,000	3,269,600	3,285,700
Sewer	8,045,000	9,570,900	8,816,700	8,760,200	8,763,300
Bartlett Regional Hospital	83,669,200	95,211,000	95,782,600	94,341,700	96,004,500
Interdepartmental Charges	(8,300)	(11,000)	(11,000)	(11,000)	(11,000)
Support to other funds	2,212,200	5,145,000	5,145,000	1,195,000	820,000
Total	107,900,900	124,245,200	123,675,100	118,391,100	119,753,200
Internal Service Funds:					
Public Works Fleet	2,260,200	2,686,500	2,686,500	2,558,300	2,562,500
Equipment Acquisition Fund	2,638,100	2,482,500	1,629,700	3,932,300	1,865,800
Risk Management	16,107,700	21,304,200	18,912,500	19,724,200	21,033,600
Interdepartmental Charges	(23,023,200)	(24,389,500)	(23,617,900)	(22,975,400)	(23,075,900)
Support to other funds	125,000	-	-	-	-
Total	(1,892,200)	2,083,700	(389,200)	3,239,400	2,386,000
Capital Projects:					
Capital Projects	20,432,500	32,771,000	32,771,000	23,694,900	21,862,200
Support to other funds	460,200	-	-	790,000	-
Total	20,892,700	32,771,000	32,771,000	24,484,900	21,862,200
Debt Service Fund:					
Debt Service	20,225,400	20,951,900	20,849,800	20,848,400	22,135,500
Support to other funds	-	1,569,700	1,569,700	-	-
Total	20,225,400	22,521,600	22,419,500	20,848,400	22,135,500
Special Assessments:					
Special Assessments	294,900	320,900	190,800	400,000	402,700
Support to other funds	218,500	44,900	44,900	14,400	10,900
Total	513,400	365,800	235,700	414,400	413,600
Work Force:					
CIP Engineering	547,500	2,257,000	585,300	2,123,500	2,158,500
Public Works Administration	422,700	570,600	376,700	391,200	400,600
Interdepartmental Charges	(970,200)	(2,827,600)	(962,000)	(2,514,700)	(2,559,100)
Total	-	-	-	-	-
Total All Funds (Gross) Before					
Better Capital City	394,314,400	426,399,000	422,414,800	408,829,600	402,449,500
Better Capital City	462,000	500,000	500,000	500,000	500,000
Total All Funds (Gross)	394,776,400	426,899,000	422,914,800	409,329,600	402,949,500
Support to other funds	(98,993,200)	(93,078,300)	(93,056,900)	(85,575,600)	(80,630,600)
Total Expenditures	\$ 295,783,200	333,820,700	329,857,900	323,754,000	322,318,900

SUMMARY OF STAFFING

	FY09 FTE	FY10 FTE	FY11 FTE	FY12 Amended FTE	FY13 Adopted FTE	FY14 Approved FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.40	9.40	9.40	9.40	9.40	9.40
Administration:						
Manager	10.75	11.25	8.63	8.00	8.00	8.00
Clerk and Elections	2.70	3.70	3.70	3.70	3.70	3.70
Mgmt Information Systems	12.66	13.66	13.66	13.66	13.66	13.66
Human Resources	4.30	4.30	4.30	4.30	4.30	4.30
Libraries	21.72	21.72	21.72	22.22	22.22	22.22
Finance	46.90	46.00	47.00	47.00	45.25	44.75
Community Development	28.00	26.50	26.50	26.50	26.25	26.25
General Engineering	7.49	7.47	4.90	4.90	3.55	3.55
Building Maintenance	10.75	11.75	11.75	11.75	11.75	11.75
Parks and Landscape	17.34	17.34	18.08	17.46	17.46	17.46
Total	181.01	182.09	178.64	177.89	174.54	174.04
Special Revenue Funds:						
Visitor Services	7.16	7.16	7.16	7.33	7.33	7.33
Capital Transit	35.83	38.83	38.83	38.83	38.83	38.83
Downtown Parking	0.39	0.39	0.42	0.50	0.65	0.65
Lands	2.50	3.00	3.00	3.00	3.00	3.00
Education	750.83	762.95	779.98	744.52	676.22	676.22
Eaglecrest	27.01	28.50	28.50	31.92	31.92	31.92
Police	93.00	94.34	94.34	95.84	95.34	95.34
Streets	24.27	24.27	25.75	24.75	24.75	24.75
Parks and Recreation	45.79	46.79	62.35	62.27	61.87	61.87
Capital City Fire/Rescue	44.86	44.86	44.86	44.86	44.98	44.98
Total	1,031.64	1,051.09	1,085.19	1,053.82	984.89	984.89
Enterprise Funds:						
Airport	24.63	25.00	28.42	29.42	29.42	29.42
Harbors	13.39	13.13	13.13	13.92	14.50	14.50
Docks	9.32	9.86	9.86	11.25	12.05	12.05
Hazardous Waste	1.00	1.00	1.00	1.00	1.00	1.00
Water	15.00	15.00	15.00	15.16	15.16	15.16
Sewer	35.00	35.00	35.00	35.84	35.84	35.84
Bartlett Regional Hospital	394.86	395.22	394.86	435.32	439.50	431.50
Total	493.20	494.21	497.27	541.91	547.47	539.47

SUMMARY OF STAFFING

	FY09 FTE	FY10 FTE	FY11 FTE	FY12 Amended FTE	FY13 Adopted FTE	FY14 Approved FTE
Internal Service Funds:						
Public Works Fleet	6.25	6.25	6.25	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	11.95	11.95	11.95	11.95	11.95	11.95
Special Assessments:						
Special Assessments	1.34	1.59	1.60	1.60	1.50	1.50
Total	1.34	1.59	1.60	1.60	1.50	1.50
Work Force:						
CIP Engineering	28.79	28.61	21.34	21.34	18.10	18.10
Public Works Administration	3.00	3.00	3.00	4.00	3.00	3.00
Total	31.79	31.61	24.34	25.34	21.10	21.10
Total Staffing	1,750.93	1,772.54	1,798.99	1,812.51	1,741.45	1,732.95

INTERDEPARTMENTAL CHARGES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund:					
Mayor and Assembly	\$ 45,300	45,300	45,300	52,800	52,800
Law	248,000	248,000	248,000	271,600	271,600
Manager	46,700	46,700	46,700	53,100	53,100
Clerk	92,300	100,500	100,500	136,500	136,500
Mgmt Information Systems	515,700	515,700	515,700	535,500	535,500
Human Resources	162,400	162,400	162,400	169,400	169,400
Finance	1,729,200	1,736,800	1,734,200	1,897,700	1,902,500
General Engineering	15,900	15,900	18,600	18,600	18,600
Building Maintenance	919,500	1,020,200	1,001,200	966,400	980,500
Parks and Landscape	53,700	63,700	63,700	61,500	61,500
Total	3,828,700	3,955,200	3,936,300	4,163,100	4,182,000
Special Revenue Funds:					
Capital City Fire	494,200	517,900	517,900	562,300	563,400
Downtown Parking	70,600	92,300	92,300	96,500	96,800
Roaded Service Area	53,600	53,600	53,600	47,300	47,300
Total	618,400	663,800	663,800	706,100	707,500
Internal Service Funds:					
Public Works Fleet	2,170,200	2,658,700	2,578,400	2,514,000	2,517,400
Equipment Acquisition Fund	1,546,500	1,711,200	1,709,200	1,768,800	1,865,900
Risk Management	19,306,500	20,019,600	19,330,300	18,692,600	18,692,600
Total	23,023,200	24,389,500	23,617,900	22,975,400	23,075,900
Enterprise Fund:					
Docks	8,300	11,000	11,000	11,000	11,000
Total Operating Interdepartmental Charges	27,478,600	29,019,500	28,229,000	27,855,600	27,976,400
Work Force:					
CIP Engineering	547,500	2,257,000	585,300	2,123,500	2,158,500
Public Works Administration	422,700	570,600	376,700	391,200	400,600
	970,200	2,827,600	962,000	2,514,700	2,559,100
Total Interdepartmental Charges	\$ 28,448,800	31,847,100	29,191,000	30,370,300	30,535,500

NOTES

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SUPPORT TO OTHER FUNDS

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support to:					
Education - Operating	\$ 25,360,200	25,451,000	25,429,600	23,676,500	24,133,100
Education - Special Revenue	457,800	570,000	570,000	652,000	570,000
Eaglecrest	725,000	725,000	725,000	725,000	725,000
Visitor Services	260,000	215,000	215,000	185,000	185,000
Downtown Parking	72,300	72,300	72,300	-	-
Marine Passenger Fee	47,700	1,800	1,800	-	-
Special Assessment	-	3,700	3,700	-	-
Debt Service	17,694,300	-	-	-	-
Total	44,617,300	27,038,800	27,017,400	25,238,500	25,613,100
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	10,968,700	10,321,000	10,321,000	11,445,000	10,487,000
Capital Projects	15,892,600	15,447,100	15,447,100	15,318,100	11,332,200
Bartlett Regional Hospital	937,300	967,600	967,600	845,000	845,000
Debt Service	1,552,900	1,552,900	1,552,900	1,481,900	1,097,800
Roaded Service Area	10,865,000	10,231,000	10,231,000	12,994,000	13,039,000
Fire Service Area	1,086,000	1,019,800	1,019,800	1,171,000	1,183,000
Special Assessments	200,000	-	-	-	-
Education Operating To:					
Education Special Revenue	738,500	-	-	518,500	718,500
Education Other	-	568,500	568,500	-	-
Education Other To:					
Education Special Revenue	18,000	64,200	64,200	-	-
Hotel Tax To:					
Visitor Services	1,000,200	1,118,800	1,118,800	1,127,800	1,127,800
Tobacco Excise Tax To:					
Sales Tax Budget Reserve	407,100	-	-	-	-
Bartlett Regional Hospital	185,700	155,400	155,400	278,000	278,000
General Fund	1,347,900	1,224,600	1,224,600	1,099,600	1,099,600
Marine Passenger Fee To:					
General Fund	1,492,400	2,209,000	2,209,000	1,574,100	1,070,300
Roaded Service Area	1,101,800	1,147,600	1,147,600	1,119,000	1,119,000
Fire Service Area	84,000	84,000	84,000	70,000	70,000
Visitor Services	225,300	252,000	252,000	277,600	277,600
Capital Transit	-	-	-	-	-
Dock	154,100	154,000	154,000	287,500	287,500
Airport	164,000	159,100	159,100	-	-
Bartlett Regional Hospital	29,600	29,400	29,400	-	-
Equipment Replacement	-	-	-	175,000	-
Capital Projects	1,127,700	603,900	603,900	1,171,800	-
Available for Capital Projects	\$ -	-	-	-	2,110,000

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SUPPORT TO OTHER FUNDS

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
Special Revenue Fund Support To, continued					
Visitor Services To Marine					
Passenger Fee	\$ 7,700	10,600	10,600	-	-
Port to Capital Projects	1,500,000	11,575,000	11,575,000	6,800,000	7,600,000
Roaded Service Area To:					
Downtown Parking	-	-	-	47,000	47,000
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee	48,500	9,400	9,400	-	-
Fire Service Area	-	12,000	12,000	-	-
School District	200,000	200,000	200,000	200,000	200,000
Total	51,360,000	59,141,900	59,141,900	58,025,900	54,014,300
Jensen-Olson Arboretum Fund					
Support to General Fund	-	138,000	138,000	311,800	172,300
Capital Projects Support To					
General Fund	300,000	-	-	-	-
Roaded Service Area	40,000	-	-	-	-
Debt Service	-	-	-	790,000	-
Equipment Replacement	120,200	-	-	-	-
Total	460,200	-	-	790,000	-
Debt Service Support to					
 General Fund	-	1,569,700	1,569,700	-	-
Internal Service Fund Support From					
 Capital Projects	125,000	-	-	-	-
Enterprise Fund Support To:					
Harbors To Capital Projects	157,300	-	-	-	-
Docks to Capital Projects	-	4,000,000	4,000,000	-	-
Water To Capital Projects	1,180,000	320,000	320,000	320,000	320,000
Wastewater To Capital Projects	874,900	825,000	825,000	875,000	500,000
Total	2,212,200	5,145,000	5,145,000	1,195,000	820,000
Special Assessment Funds To:					
General Fund	28,600	14,900	14,900	14,400	10,900
Roaded Service Area	30,000	30,000	30,000	-	-
Wastewater	159,900	-	-	-	-
Total	218,500	44,900	44,900	14,400	10,900
Total Support To Other Funds	\$ 98,993,200	93,078,300	93,056,900	85,575,600	80,630,600

SUPPORT FROM OTHER FUNDS

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support From:					
Sales Tax	\$ 10,968,700	10,321,000	10,321,000	11,445,000	10,487,000
Tobacco Excise Tax	1,347,900	1,224,600	1,224,600	1,099,600	1,099,600
Marine Passenger Fee	1,492,400	2,209,000	2,209,000	1,574,100	1,070,300
Capital Projects	300,000	-	-	-	-
Jensen-Olson Arboretum	-	138,000	138,000	311,800	172,300
Debt Service	-	1,569,700	1,569,700	-	-
Special Assessments	28,600	14,900	14,900	14,400	10,900
Total	14,137,600	15,477,200	15,477,200	14,444,900	12,840,100
Special Revenue Fund Support From:					
Sales Tax Budget Reserve From					
Tobacco Excise Tax	407,100	-	-	-	-
Education - Operating From:					
General Fund	25,360,200	25,451,000	25,429,600	23,676,500	24,133,100
Education - Special Revenue From:					
General Fund	457,800	570,000	570,000	652,000	570,000
Roaded Service Area	200,000	200,000	200,000	200,000	200,000
Education Operating Fund	738,500	632,700	632,700	518,500	718,500
Education Other Special Revenue	18,000	-	-	-	-
Roaded Service Area From:					
Sales Tax	10,865,000	10,231,000	10,231,000	12,994,000	13,039,000
Marine Passenger Fee	1,101,800	1,147,600	1,147,600	1,119,000	1,119,000
Special Assessments	30,000	30,000	30,000	-	-
Capital Projects	40,000	-	-	-	-
Fire Service Area From:					
Sales Tax	1,086,000	1,019,800	1,019,800	1,171,000	1,183,000
Marine Passenger Fee	84,000	84,000	84,000	70,000	70,000
Roaded Service Area	-	12,000	12,000	-	-
Downtown Parking From:					
General Fund	72,300	72,300	72,300	-	-
Roaded Service Area	-	-	-	47,000	47,000
Visitor Services From:					
General Fund	260,000	215,000	215,000	185,000	185,000
Hotel Tax	1,000,200	1,118,800	1,118,800	1,127,800	1,127,800
Marine Passenger Fee	225,300	252,000	252,000	277,600	277,600
Eaglecrest From:					
General Fund	725,000	725,000	725,000	725,000	725,000
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee From:					
General Fund	47,700	1,800	1,800	-	-
Visitor Services	7,700	10,600	10,600	-	-
Roaded Service Area	48,500	9,400	9,400	-	-
Total	\$ 42,800,100	41,808,000	41,786,600	42,788,400	43,420,000

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SUPPORT FROM OTHER FUNDS

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
Debt Service Support From:					
General Fund	\$ 17,694,300	-	-	-	-
Capital Projects	-	-	-	790,000	-
Sales Tax Fund	1,552,900	1,552,900	1,552,900	1,481,900	1,097,800
Total	19,247,200	1,552,900	1,552,900	2,271,900	1,097,800
Capital Project Fund Support From:					
Sales Tax	15,892,600	15,447,100	15,447,100	15,318,100	11,332,200
Marine Passenger Fee	1,127,700	603,900	603,900	1,171,800	-
Available Marine Passenger Fee	-	-	-	-	2,110,000
Port Development	1,500,000	11,575,000	11,575,000	6,800,000	7,600,000
Equipment Replacement	125,000	-	-	-	-
Harbors	157,300	-	-	-	-
Docks	-	4,000,000	4,000,000	-	-
Water	1,180,000	320,000	320,000	320,000	320,000
Wastewater	874,900	825,000	825,000	875,000	500,000
Total	20,857,500	32,771,000	32,771,000	24,484,900	21,862,200
Internal Service Fund Support From:					
Equipment Replacement from:					
Capital Projects	120,200	-	-	-	-
Marine Passenger Fee	-	-	-	175,000	-
Total	120,200	-	-	175,000	-
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	185,700	155,400	155,400	278,000	278,000
Liquor Sales Tax	937,300	967,600	967,600	845,000	845,000
Marine Passenger Fee	29,600	29,400	29,400	-	-
Airport from Marine Passenger Fee	164,000	159,100	159,100	-	-
Dock from Marine Passenger Fee	154,100	154,000	154,000	287,500	287,500
Wastewater from Special Assessments	159,900	-	-	-	-
Total	1,630,600	1,465,500	1,465,500	1,410,500	1,410,500
Special Assessment Funds Support From:					
Sales Tax	200,000	-	-	-	-
General Fund	-	3,700	3,700	-	-
Total	200,000	3,700	3,700	-	-
Total Support From Other Funds	\$ 98,993,200	93,078,300	93,056,900	85,575,600	80,630,600

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 3,976,200		40,411,900		14,444,900		25,238,500	
Special Revenue Funds:								
Visitor Services	256,300		429,500		1,590,400		-	
Marine Passenger Fee	103,200		4,752,100		-		4,675,000	
Eaglecrest	(383,400)		1,999,600		750,000		-	
Education - Operating	621,300		53,533,100		23,676,500		518,500	
Education - Special Revenue/Other	1,581,000		13,419,600		1,370,500		-	
Lands and Resource Management	3,408,600		719,100		-		-	
* Roaded Service Area	2,175,100		16,846,700		14,113,000		272,000	
Fire Service Area	72,300		2,244,900		1,241,000		-	
Downtown Parking	48,200		490,700		47,000		-	
Affordable Housing	742,300		49,800		-		-	
Sales Tax	10,232,700		43,172,400		-		43,255,000	
Hotel Tax	336,000		1,040,000		-		1,127,800	
Port Development	(68,600)		7,240,900		-		6,800,000	
Tobacco Excise Tax	99,500		1,400,000		-		1,377,600	
Library Minor Contributions	142,100		4,000		-		-	
Total Special Revenue Funds	19,366,600		147,342,400		42,788,400		58,025,900	
Enterprise Funds:								
** Harbors	4,152,400		3,500,500		-		-	
** Docks	1,816,600		1,601,300		287,500		-	
Water	986,300		4,404,500		-		320,000	
Wastewater (Sewer)	3,869,100		9,331,600		-		875,000	
** Airport	2,564,100		5,014,600		-		-	
Waste Management	1,491,700		1,092,700		-		-	
Hospital	13,306,500		95,864,000		1,123,000		-	
Total Enterprise Funds	28,186,700		120,809,200		1,410,500		1,195,000	
Internal Service Funds:								
** Public Works Fleet	3,718,700		4,383,700		175,000		-	
Self-Insurance	8,747,200		18,697,600		-		-	
Total Internal Service Funds	12,465,900		23,081,300		175,000		-	
LIDS/Debt Service/Work Force:								
LIDS	412,800		239,400		-		14,400	
Debt Service	4,625,200		18,171,200		2,271,900		-	
Work Force	-		2,514,700		-		-	
Capital Project Funds	-		-		24,484,900		790,000	
Jensen-Olson Arboretum	2,388,800		153,700		-		311,800	
Interdepartmental Charges	-		(30,894,600)		-		-	
Total City Funds	\$ 71,422,200		321,829,200		85,575,600		85,575,600	

* Includes Secured Rural Schools/Roads Reserves of \$62,700

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY13

<u>Adopted Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
29,949,700		3,644,800		3,000,000		644,800	General Fund
							Special Revenue Funds:
2,102,700		173,500	-			173,500	Visitor Services
5,500		174,800	-			174,800	Marine Passenger Fee
2,706,100		(339,900)	-			(339,900)	Eaglecrest
76,871,800		440,600	-			440,600	Education - Operating
15,167,400		1,203,700	-			1,203,700	Education - Special Revenue/Other
957,600		3,170,100	1,017,000			2,153,100	Lands and Resource Management
30,875,300		1,987,500	1,062,700			924,800	* Roaded Service Area
3,378,700		179,500	-			179,500	Fire Service Area
550,200		35,700	-			35,700	Downtown Parking
368,800		423,300	-			423,300	Affordable Housing
749,200		9,400,900	8,727,200			673,700	Sales Tax
28,900		219,300	-			219,300	Hotel Tax
5,500		366,800	-			366,800	Port Development
26,300		95,600	-			95,600	Tobacco Excise Tax
25,000		121,100	-			121,100	Library Minor Contributions
133,819,000		17,652,500		10,806,900		6,845,600	Total Special Revenue Funds
							Enterprise Funds:
3,194,800		4,458,100	753,200			3,704,900	** Harbors
1,311,900		2,393,500	-			2,393,500	** Docks
3,269,600		1,801,200	-			1,801,200	Water
8,760,200		3,565,500	-			3,565,500	Wastewater (Sewer)
5,320,700		2,258,000	-			2,258,000	** Airport
1,008,200		1,576,200	-			1,576,200	Hazardous Waste
94,341,700		15,951,800	-			15,951,800	Hospital
117,207,100		32,004,300		753,200		31,251,100	Total Enterprise Funds
							Internal Service Funds:
6,490,600		1,786,800	-			1,786,800	** Public Works Fleet
19,724,200		7,720,600	-			7,720,600	Self-Insurance
26,214,800		9,507,400				9,507,400	Total Internal Service Funds
							LIDS/Debt Service/Work Force:
400,000		237,800	-			237,800	LIDS
20,848,400		4,219,900	3,652,600			567,300	Debt Service
2,514,700		-	-			-	Work Force
23,694,900		-	-			-	Capital Project Funds
-		2,230,700	2,097,200			133,500	Jensen-Olson Arboretum
(30,894,600)		-	-			-	Interdepartmental Charges
323,754,000		69,497,400	20,309,900			49,187,500	Total City Funds

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 3,644,800		43,780,500		12,840,100		25,613,100	
Special Revenue Funds:								
Visitor Services	173,500		429,500		1,590,400		-	
Marine Passenger Fee	174,800		5,016,000		-		4,934,400	
Eaglecrest	(339,900)		2,047,600		750,000		-	
Education - Operating	440,600		52,747,100		24,133,100		718,500	
Education - Special Revenue/Other	1,203,700		13,270,300		1,488,500		-	
Lands and Resource Management	3,170,100		722,500		-		-	
* Roaded Service Area	1,987,500		16,342,000		14,158,000		272,000	
Fire Service Area	179,500		2,222,100		1,253,000		-	
Downtown Parking	35,700		491,000		47,000		-	
Affordable Housing	423,300		69,000		-		-	
Sales Tax	9,400,900		38,422,400		-		37,984,000	
Hotel Tax	219,300		1,040,000		-		1,127,800	
Port Development	366,800		7,658,800		-		7,600,000	
Tobacco Excise Tax	95,600		1,340,000		-		1,377,600	
Library Minor Contributions	121,100		4,000		-		-	
Total Special Revenue Funds	17,652,500		141,822,300		43,420,000		54,014,300	
Enterprise Funds:								
** Harbors	4,458,100		3,519,300		-		-	
** Docks	2,393,500		1,632,500		287,500		-	
Water	1,801,200		4,439,000		-		320,000	
Wastewater (Sewer)	3,565,500		9,374,600		-		500,000	
** Airport	2,258,000		5,099,300		-		-	
Hazardous Waste	1,576,200		1,100,200		-		-	
Hospital	15,951,800		97,964,400		1,123,000		-	
Total Enterprise Funds	32,004,300		123,129,300		1,410,500		820,000	
Internal Service Funds:								
** Public Works Fleet	1,786,800		4,514,100		-		-	
Self-Insurance	7,720,600		18,697,600		-		-	
Total Internal Service Funds	9,507,400		23,211,700		-		-	
LIDS/Debt Service/Work Force:								
LIDS	237,800		258,700		-		10,900	
Debt Service	4,219,900		19,861,900		1,097,800		-	
Work Force	-		2,559,100		-		-	
Capital Project Funds	-		-		21,862,200		-	
Jensen-Olson Arboretum	2,230,700		173,900		-		172,300	
Interdepartmental Charges	-		(31,059,800)		-		-	
Total City Funds	\$ 69,497,400		323,737,600		80,630,600		80,630,600	

* Includes Secured Rural Schools/Roads Reserves of \$62,700

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY14

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
29,223,500		5,428,800		3,000,000		2,428,800	General Fund
							Special Revenue Funds:
2,110,800		82,600		-		82,600	Visitor Services
5,500		250,900		-		250,900	Marine Passenger Fee
2,769,400		(311,700)		-		(311,700)	Eaglecrest
76,161,900		440,400		-		440,400	Education - Operating
14,896,300		1,066,200		-		1,066,200	Education - Special Revenue/Other
946,700		2,945,900		1,193,800		1,752,100	Lands and Resource Management
31,106,600		1,108,900		1,062,700		46,200	* Roaded Service Area
3,412,300		242,300		-		242,300	Fire Service Area
540,600		33,100		-		33,100	Downtown Parking
-		492,300		-		492,300	Affordable Housing
753,500		9,085,800		8,730,800		355,000	Sales Tax
29,100		102,400		-		102,400	Hotel Tax
5,500		420,100		-		420,100	Port Development
26,400		31,600		-		31,600	Tobacco Excise Tax
25,000		100,100		-		100,100	Library Minor Contributions
132,789,600		16,090,900		10,987,300		5,103,600	Total Special Revenue Funds
							Enterprise Funds:
3,213,900		4,763,500		753,200		4,010,300	** Harbors
1,317,200		2,996,300		-		2,996,300	** Docks
3,285,700		2,634,500		-		2,634,500	Water
8,763,300		3,676,800		-		3,676,800	Wastewater (Sewer)
5,348,600		2,008,700		-		2,008,700	** Airport
1,011,000		1,665,400		-		1,665,400	Hazardous Waste
96,004,500		19,034,700		-		19,034,700	Hospital
118,944,200		36,779,900		753,200		36,026,700	Total Enterprise Funds
							Internal Service Funds:
4,428,300		1,872,600		-		1,872,600	** Public Works Fleet
21,033,600		5,384,600		-		5,384,600	Self-Insurance
25,461,900		7,257,200		-		7,257,200	Total Internal Service Funds
							LIDS/Debt Service/Work Force:
402,700		82,900		-		82,900	LIDS
22,135,500		3,044,100		2,921,500		122,600	Debt Service
2,559,100		-		-		-	Work Force
21,862,200		-		-		-	Capital Project Funds
-		2,232,300		2,097,200		135,100	Jensen-Olson Arboretum
(31,059,800)		-		-		-	Interdepartmental Charges
322,318,900		70,916,100		19,759,200		51,156,900	Total City Funds

CHANGES IN FUND BALANCES – FY13 AND FY14

Summary

The City and Borough's budget practice is to carry over the minimum amounts of fund balance necessary to help meet future operating needs, to buffer unanticipated operating revenue changes or to avoid significant year-to-year variations in the operating mill levies. The projected general governmental fund balance carryovers include the Assembly's policy of maintaining the general governmental emergency operating reserves at 5% of the operating budget (budget basis). The exception to this practice has been the decision by the Assembly and supported by Juneau's voters to work towards building a \$10 million Sales Tax Budget (Rainy Day Fund) Reserve. The Budget Reserve is intended to help balance operations during difficult financial years. The projected balance in the Budget Reserve at the beginning of biennial budget is \$8.723 million. Note that the amount of fund balance shown is being reported using a historical "budget bases" method of calculation. The financial statement fund balances are shown in compliance with Governmental Accounting Standards Board (GASB) pronouncement #54. Under the GASB #54 method, deficits in other funds and inventory balances are removed from the available fund balance. Removing these items (general fund inventory and Eaglecrest deficit) would reduce the available General Fund fund balance by approximately \$1.4 million (using the FY11 yearend amounts).

Individual Funds

The following is a summary and explanation of the FY13 and FY14 projected ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The two-year budget as presented projects that all available fund balances through FY14; excluding the \$3.0 million set aside as part of the general governmental emergency reserves, will be used. In order to balance the FY13 and FY14 operating budgets we are projecting to use \$331,400 in FY13 and contribute \$1,784,000 in FY14 of fund balance to meet our operating needs for each year. For the Emergency Reserves, the Assembly has adopted a policy to set aside an amount equal to 5% of our operating expenditures in an "Emergency Operating Reserve." The Emergency Reserve is divided between the General Fund (\$3.0 million) and the Roaded Service Area (\$1.0 million).

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance is \$174,800 for FY13 and \$250,900 for FY14.

Eaglecrest – The ending FY13 and FY14 fund balance (deficits) are projected to be \$(339,900) and \$(311,700), respectively. Prior to FY07, Eaglecrest had experienced several bad ski seasons in a row resulting in a significant fund deficit. The policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities and reduce the fund balance deficit. Eaglecrest has been able to reduce its fund balance deficit from a high of just under \$1 million at the end of FY07.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District Board of Education. The District's Operating Fund includes reserves and designated monies not available for spending, \$440,600 for FY13 and \$440,400 for FY14. The District tries to carry an additional \$500,000 forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1,203,700 for FY13 and \$1,066,200 for FY14 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

Lands and Resource Management – The projected carryover for FY13 is \$2,153,100 and \$1,752,100 for FY14. Reserves of \$1,017,000 and \$1,193,800 for FY13 and FY14, from loan repayments, are set aside for replacement of floatplane engines. Lands and Resources is currently being used to account for the noise abatement program (funded with

CHANGES IN FUND BALANCES – FY13 AND FY14

marine passenger fees) associated with commercial floatplane noise impacting residential areas. These funds are restricted for noise abatement loans and are not considered available for other general governmental functions.

Roaded Service Area – The two-year budget as presented will carry over \$924,800 in FY13 and \$46,200 for FY14 in fund balance (this excludes, \$1,000,000 set aside as part of the general governmental emergency reserves and \$62,700 in restricted funds under the Secured Rural Schools/Roads Reserves program).

Fire Service Area – The total projected carryover is \$179,500 and \$242,300 for FY13 and FY14, respectively. These funds are restricted for fire related purposes. The ending FY14 balance represents approximately 7% of annual operations. See the General Fund narrative on the previous page for a discussion on the General Fund, Roaded Service Area and Fire Service Area fund balances.

Downtown Parking – The total projected carryover is \$35,700 for FY13 and \$33,100 for FY14. This balance is restricted and not considered available for other general governmental functions.

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and Emergency Budget Reserves. The total projected carryovers for FY13 is \$673,700 and \$355,000 for FY14 (excluding reserves of \$8,727,200 for FY13 and \$8,730,800 for FY14). The FY14 ending balance is as follows –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	247,500
• 1% 5-year temp. levy for areawide roads, ending June 30, 2012	77,000
• 2% 1% permanent & 1% temp. operational levy	21,400
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	8,730,800
• 3% permanent liquor sales tax levy	9,100
Total Projected Fund Balance	<u>\$ 9,085,800</u>

Port Development– The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected carryover for the Port Development Fund is \$366,800 and \$420,100 for FY13 and FY14, respectively. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The port development funds for FY13 and FY14 are being used to support the Docks and Harbors cruise ship berth enhance capital project.

Visitor Services, Affordable Housing, Hotel Tax, Tobacco Excise Tax, and Library Minor Contributions – The projected carryover for these funds is obligated for specific uses and not considered available for general governmental functions.

Enterprise Funds (for all funds) – The total projected carryover of \$31,251,100 for FY13 and \$36,026,700 for FY14 represents expendable resources and not retained earnings balances. The accrual method of accounting required for these funds results in retained earnings being generated without available spendable resources. The amount available for operations will be the lessor of working capital or available resources (cash). These amounts, where noted, also include available reserves set aside for fixed asset replacement.

During FY08, Harbors sold revenue bonds in order to refinance DeHart's Marina (\$1.345 million), to construct the Auke Bay Loading Facility (\$4.2 million), and provide major maintenance to Old Douglas Boat Harbor (\$4.2 million). As part of the borrowing, the CBJ must set aside one year's debt payment as a reserve (\$753,200) and hold the reserve for the life of the bonds, twenty-five years.

The Water and Wastewater (Sewer) Utility Enterprise Funds are projecting significant changes in their fund balances for the next fiscal year. These changes are the result of a rate study recently completed, which indicated both utilities needed to substantially increase revenues and expenditures in order to maintain and expand their infrastructure.

CHANGES IN FUND BALANCES – FY13 AND FY14

Bartlett Regional Hospital Enterprise Fund is budgeting for a number of minor capital projects in the budget year during this upcoming construction season. In FY13 BRH will begin the upgrade/replace the Hospital Information System. The project cost is budgeted at \$7 million.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$1,786,800 and \$1,872,600 for FY13 and FY14, respectively. Approximately \$209,700 for FY13 and \$164,600 for FY14 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund is be used to acquire various equipment needed for City operations (Police, Fire, Streets, etc) and the fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

Risk Management – The total projected carryover for FY13 is \$7,720,600 and \$5,384,600 for FY14. The individual ending components of this balance are made up of \$4,985,200 Health & Wellness, \$117,900 Safety & Workers Compensation, \$318,100 General/Auto Liability, \$46,700 Employee Practice/Property, \$(65,400) Special Coverage, and \$(17,900) for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,900,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

LID's – The fund balance carryover is \$237,800 for FY13 and \$82,900 for FY14 is comprised of the sewer and water extension and consolidated LID fund balances. The water and sewer extension fund balances represent amounts available for future expansion of the water and sewer lines and comprise \$1,118,700 and \$967,000 for FY13 and FY14, respectively. Consolidated LID's carryover balance is projected to be a deficit of \$(880,900) for FY13 and \$(884,100) for FY14. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

Debt Service – The total projected carryover is \$4,219,900 for FY13 and \$3,044,100 for FY14, of which \$3,652,600 and \$2,921,500 is reserved respectively. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1M and \$7.717M School bond issues. The unreserved fund balance is targeted as a reasonable minimum to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY13 is \$2,230,700 and \$2,232,300 for FY14, of which \$2,097,200 is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term "arboretum" means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

The remaining items contained in these schedules have been included for number comparisons only. The amounts shown do not represent available resources.

PROPERTY ASSESSMENT AND TAXATION

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

The City and Borough of Juneau is a home rule unified City-Borough government. Juneau's unified City concept was adopted by the voters in 1970. The unification combined the Cities of Juneau and Douglas and the Greater Juneau Borough into a single governmental unit.

In 1988, the Assembly formed Roaded Service Area #9. Under this revised concept, services previously funded as areawide were transferred to the new Roaded Service Area (see below). This shift provided tax relief to properties outside of the Roaded Service Area for services not considered reasonably available to these properties.

In March 1994, the Assembly made a second modification to Juneau's service areas by consolidating all of the fire service areas, seven, into a single service area. Consolidation of the fire service areas provides residents with improved fire response services. This consolidation also resulted in a single property tax mill levy for the fire service area.

General governmental services are divided into the following three taxing areas –

Areawide:

Education	Library	Building Maintenance
Legislative (Mayor and Assembly)	Finance	Parks and Landscape Maintenance
Manager's Office	Human Resources	Social Services Grants
Law	Community Development	General Engineering
Clerk's Office	Capital City Rescue (Ambulance)	Capital Projects
Management Information Systems		

Roaded Service Area, SA#9:

Police	Parks & Recreation
Streets	Capital Transit

Fire Service Area, SA#10:

Capital City Rescue (Fire)

ASSESSED VALUE CHANGES

The CBJ Assessor is required by State Statutes and City Code to value property at its full and true (market) value. State required assessing provisions, Section 29.45.110(a), reads as follows-

The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

The Assessor is projecting, net of property appeals, FY13 (calendar 2012) areawide taxable assessed values at \$4.30 billion. This amount includes both real and business personal property assessments. This represents an increase of \$210 million or 5.1% over the previous year. The City Assessor attributes the assessed value growth to improvements in the economy and inflation which is impacting existing real property values. In addition, there have been some increases in large mining business personal property. The Kensington mine, while under development for many years, began production on June 24, 2010.

PROPERTY ASSESSMENT AND TAXATION

The tables presented below show the estimated changes in assessed values by property type and the assessed values by service area for both real and business personal property.

2011 TO 2012 ASSESSED VALUES CHANGES BY PROPERTY TYPE *(estimated)*

	Assessed Values (In millions)	% Change to Total	% Change to Property Type
2011 Assessed Value	\$4,088.2		
Residential Property: Existing	161.8	3.96%	6.42%
New Construction	3.95	0.09%	0.00%
Commercial: Existing Property	25.89	0.63%	0.63%
New Construction	4.48	0.11%	0.11%
Business Personal Property:			
New General Business	0.82	0.02%	0.02%
New Large Mining	12.64	0.31%	0.31%
2012 Assessed Value (estimated)	<u>\$4,297.78</u>	<u>5.12%</u>	

PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

	2011 Certified	2012 Projected Value			2013
Service Area	Roll & Supplementals	Real Property	Personal Property	Total	Estimated Value
Capital City Fire/Rescue	\$3,648.6	\$3,682.7	\$168.8	\$3,851.5	\$ 4,005.5
Roaded Service Area	\$3,669.6	\$3,705.2	\$168.8	\$3,874.0	\$ 4,029.0
Areawide	\$4,088.2	\$3,987.5	\$310.3	\$4,297.8	\$ 4,452.7

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A one-mill levy assessed borough-wide will generate \$4.3 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Approximately 89.6% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

Mill Levy	FY09	FY10	FY11	FY12	Adopted FY13	Approved FY14
Operational						
Areawide	6.22	7.11	6.98	6.56	6.66	6.92
Roaded Service Area	2.60	1.95	1.93	2.24	2.17	2.17
Capital City Fire/Rescue	0.34	0.20	0.35	0.46	0.43	0.40
Total Operational	9.16	9.26	9.26	9.26	9.26	9.49
Debt Service	1.21	1.34	1.25	1.29	1.29	1.40
Total Mill Levy	<u>10.37</u>	<u>10.60</u>	<u>10.51</u>	<u>10.55</u>	<u>10.55</u>	<u>10.89</u>
Mill Change		0.23	(0.09)	0.04	-	0.34
% Change	%	2.22 %	(0.85) %	0.38 %	-	3.22 %

The 2012 property assessments do not include an estimated \$208 million in required State exemptions for 1,480 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to

PROPERTY ASSESSMENT AND TAXATION

the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY13 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veterans assessment exemption program is estimated at \$2.2 million.

In 1995, the CBJ voters' approved a 12-mill operational property tax levy restriction on taxable property. This restriction **does not apply** to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The adopted operating mill levy for FY13 is 9.29 mills and is approved at 9.49 mills for FY14. FY13 is the same as FY12 while FY14 is an increase of 0.23 mills over the FY12 levy. The debt mill levy is unchanged for FY13 at 1.29 mills and is 1.40 for FY14. This brings the total FY13 and FY14 mill levies to 10.55 and 10.89. (*See the "Major Revenue Analysis" for further explanation*).

Mill Levy History

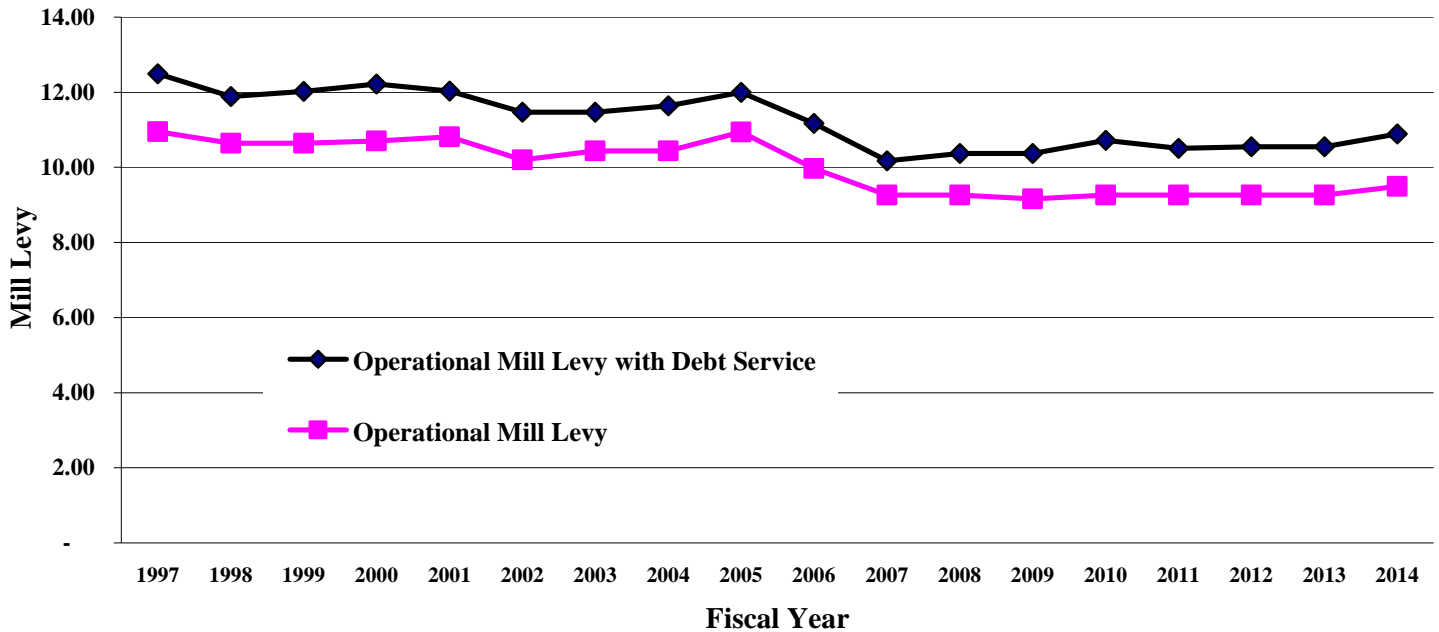
Fiscal Year	Operational Mill Levies				Debt Service Mill Levy	Operational and Debt Mill Levies
	Areawide Operating	Roaded SA Operating	Fire SA Operating	Total (All 3 areas)		
1994	4.62	7.43	0.50 to 0.98	12.05 to 13.03	0.99	13.54 to 14.02
1995	5.08	6.48	1.18	12.74	1.34	14.08
1996	4.03	6.51	1.09	11.63	1.43	13.06
1997	3.86	6.03	1.06	10.95	1.54	12.49
1998	3.95	5.71	0.98	10.64	1.25	11.89
1999	4.23	5.48	0.93	10.64	1.38	12.02
2000	4.60	5.18	0.92	10.70	1.52	12.22
2001	4.88	5.19	0.74	10.81	1.22	12.03
2002	4.73	4.72	0.75	10.20	1.27	11.47
2003	4.97	4.72	0.75	10.44	1.03	11.47
2004	5.52	4.24	0.68	10.44	1.20	11.64
2005	5.55	4.69	0.70	10.94	1.06	12.00
2006	6.32	3.30	0.36	9.98	1.19	11.17
2007	6.71	2.26	0.29	9.26	0.91	10.17
2008	6.97	2.07	0.22	9.26	1.11	10.37
2009	6.22	2.60	0.34	9.16	1.21	10.37
2010	7.11	1.95	0.20	9.26	1.34	10.60
2011	6.98	1.93	0.35	9.26	1.25	10.51
2012	6.56	2.24	0.46	9.26	1.29	10.55
2013	6.66	2.17	0.43	9.26	1.29	10.55
2014	6.92	2.17	0.40	9.49	1.40	10.89

This chart above shows the individual as well as combined (overlapping) mill rates for the three taxing areas and debt service.

PROPERTY ASSESSMENT AND TAXATION

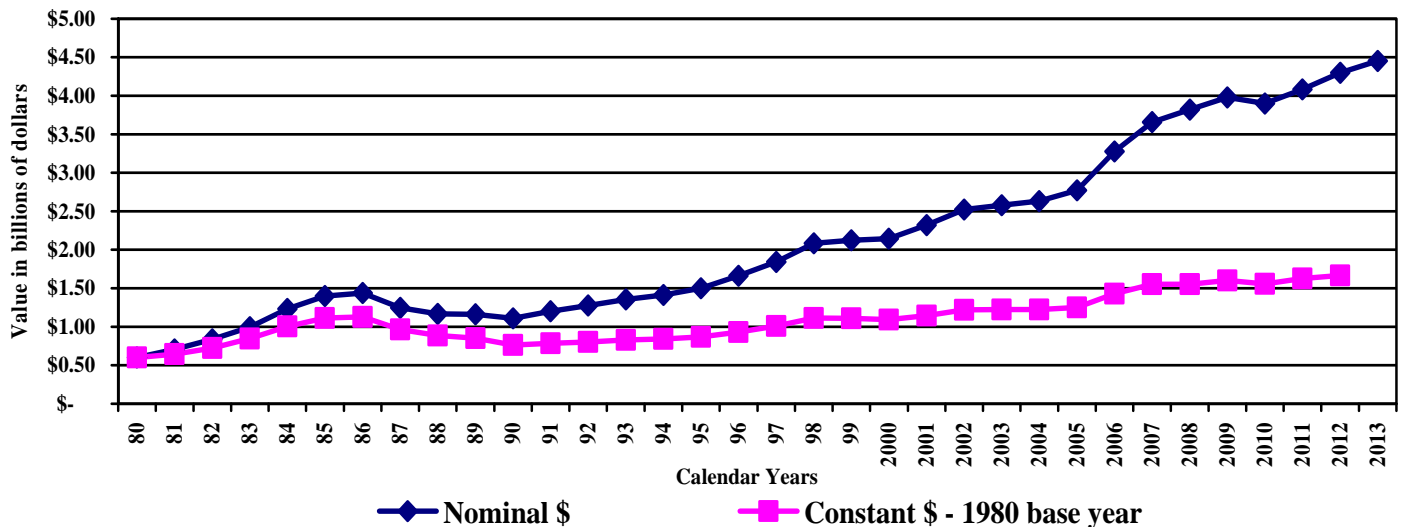
The graph below shows the historical general operating and the total mill levy (including debt service) for the past 17 years. The City's practice has been to reduce the operating mill levy when financially practical.

Mill Levy History



The graph below shows the trend in borough-wide certified assessed values since 1980. Values are displayed for both inflation adjusted, “constant”, and non-adjusted, “nominal” dollars. The “constant” dollar line has been included to help separate real property value increases from increases that include both growth and inflation. The CPI purchasing value adjustment, deflator, used was the average of Anchorage’s and Seattle’s CPI-U. Senior citizen and veteran property assessed values are excluded for comparison purposes.

Assessed Values



MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes for FY12 are projected to be \$42M and increase in FY13 to \$44.4M up \$2.4M or 5.7%. This is due to an increase in assessed values of \$187M or 4.4%. For FY14, projections for property tax revenues are \$47.6M a \$3.2M or 7.1% increase in property tax revenues due to a combination of increases in assessed values (3.2%) and the mill levy (0.34 mills).

The City and Borough of Juneau's authorization to levy a property tax is provided under Alaska State Statute Section 29.45.

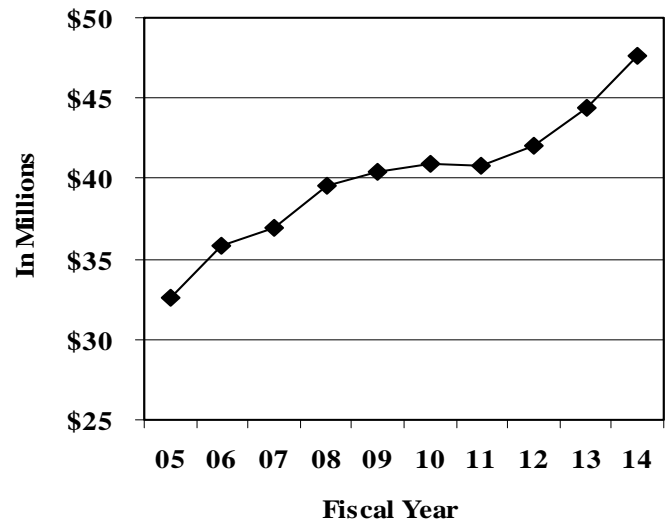
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110). The estimated area wide certified value for the 2013 fiscal year, 2012 calendar year is \$4.304B, up from \$4.117B.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY12 mill levy was adopted on June 4, 2012 (Charter provision 9.7).

The State of Alaska requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030).

Two of the most significant exemptions in terms of dollars are the Senior Citizen and Disabled Veteran exemptions. In FY12, these exemptions were over \$2 million in property tax revenue not collected.

For more information regarding property tax revenues, please see section entitled "Property Assessment and Taxation".



FY05-12 are based on actual collections.
FY13-14 are based on projections.

MAJOR REVENUES

SALES TAX REVENUES

General sales tax revenues for FY12 are projected to be \$41M. FY13 is expected to be \$42.3M, an increase of \$1.3M or 3.2%. This projected revenue increase is due to some anticipated local economic recovery and general inflationary trends. Sales taxes for FY14 are projected to be \$37.5M, a decrease of \$4.8M or 11.2%. This is due to the temporary 1% for special CIP's expiring 9/30/13 (the first quarter of FY14).

Information on each type of sales tax is available on the following pages.

GENERAL SALES TAX

CBJ voters have imposed a general sales tax as allowed by Alaska Statute 29.53.415. The general sales tax is to be collected on all retail sales, rentals (except long-term residential) and services performed within CBJ boundaries, with certain exceptions as listed in Code Section 69.05.040.

PERMANENT SALES TAX

- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

- January 1, 2001 – December 31, 2005. This 1% tax was voter approved to fund the Repair and Rehabilitation of Schools, the Expansion and Improvement of Bartlett Regional Hospital, and the Construction of a Recreational Facility at Savikko Park.
- January 1, 2006 – September 30, 2008. This 1% tax was voter approved to fund a multiple project package including a Downtown Parking and Transit Center, Statter Harbor Improvements, Areawide Sewer Expansion and Eaglecrest Ski Area Mid-Mountain Chairlift.
- October 1, 2008 – September 30, 2013. This 1% tax was voter approved to fund another multiple project package including a Public Works Consolidated Shop, Areawide Sewer Infrastructure, Airport Renovation, Statter Harbor Boat Launch Ramp and Trailer Parking, Deferred Maintenance on CBJ Buildings and the Local Portion of Debt for Elementary School Renovations.

TEMPORARY 3% SALES TAX

- Effective July 1, 2012, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2017. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to the three following areas: emergency budget reserve, capital improvements, and youth activities.

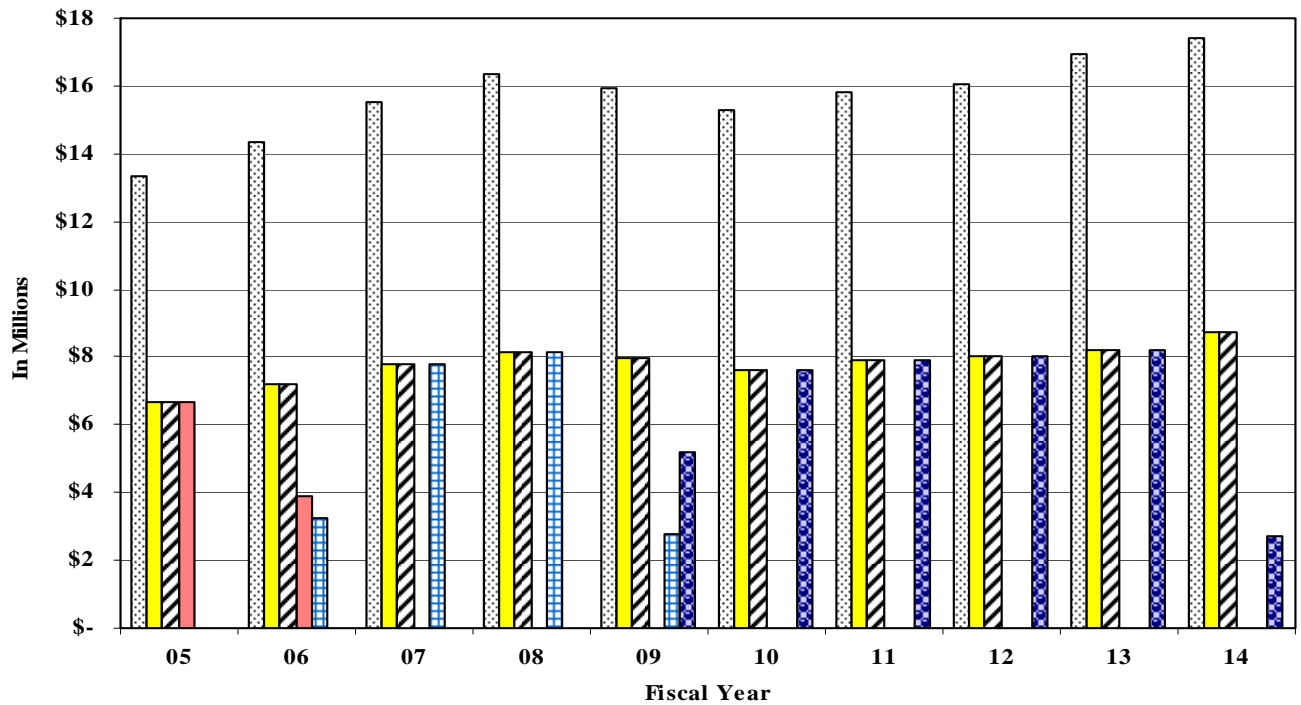
The 4% general sales tax (1% permanent and 3% temporary) is one of the largest sources of revenue supporting the city's operations, with revenue projections of \$33.8M in FY13. This represents a \$1.04M or 3.2% increase from FY12's projected actual of \$32.8M, reflecting expected sales tax revenue growth.

MAJOR REVENUES

GENERAL SALES TAX

FY05-11 are based on actual revenue collected.

FY12-14 are based on estimated collections.



- ▤ 2% Operational
- 1% Capital Improvements
- ▨ 1% Reserves, Capital Improvements, Operations, Youth Activities
- 1% JSD/BRH/Ice Rink (Beginning in FY01; ended 12/31/05)
- ▤ 1% 33 month Var CIP (Beginning 1/1/06; ending 9/30/08)
- ▤ 1% 5 year var CIP/Debt/Maint (Beginning 10/1/08; ending 9/30/13)

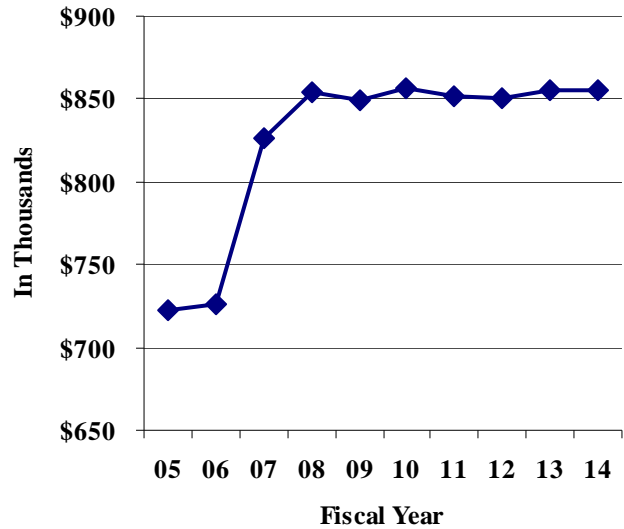
MAJOR REVENUES

LIQUOR SALES TAX

On January 1, 1985, CBJ voters imposed a 3% tax on the retail sales of alcoholic beverages within CBJ boundaries (CBJ Code 69.05.020). The liquor sales tax is an additional tax on top of the general sales tax, created to generate revenue to provide support to local social service programs.

Liquor sales tax deposits have monthly and quarterly filing procedures, penalties and interest on delinquencies following the same procedures and delinquency rates as the general sales tax.

In reviewing the historical graph presented here, it can be seen that this revenue source experienced growth from FY05 up through FY08 when it peaked at \$854K. Liquor sales tax revenue is expected to remain at about \$850K, through FY14.



FY05-11 are based on actual collections.
FY12-14 are based on projections

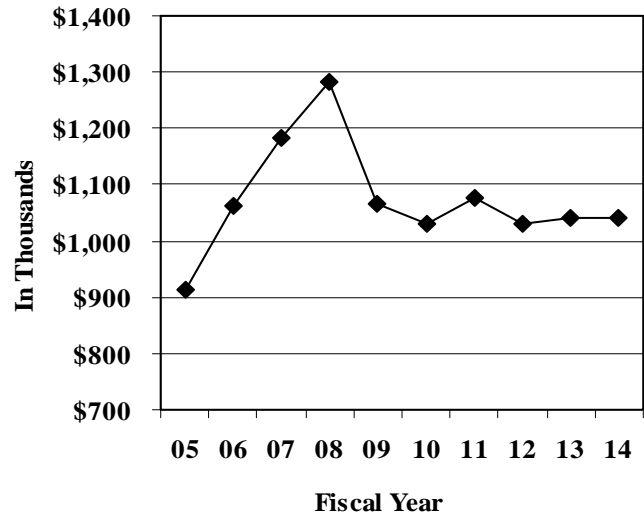
MAJOR REVENUES

HOTEL-MOTEL ROOM TAX

On January 1, 1981, CBJ voters imposed a tax on transient room rental under CBJ Code 69.07.010 through 69.07.140. The original tax imposed was 3% of gross receipts on room rents to persons occupying rooms for less than 30 days.

Effective January 1, 1985, and 1989, voters approved additional permanent 2% increases in the hotel-motel room tax. This brought the total hotel-motel room tax to 7% of gross room receipts.

As can be seen in the graph, FY05 was the lowest point in the last ten years, this source of revenue had steadily increased to a peak of \$1.28M in FY08. Due to decreases in independent travelers, shorter legislative sessions and the economic recession, this revenue dropped rapidly in FY09 and FY10. Hotel - Motel room tax revenue is expected to remain at levels slightly greater than \$1M through FY14.



FY05-11 are based on actual collections.
FY12-14 are based on projections.

MAJOR REVENUES

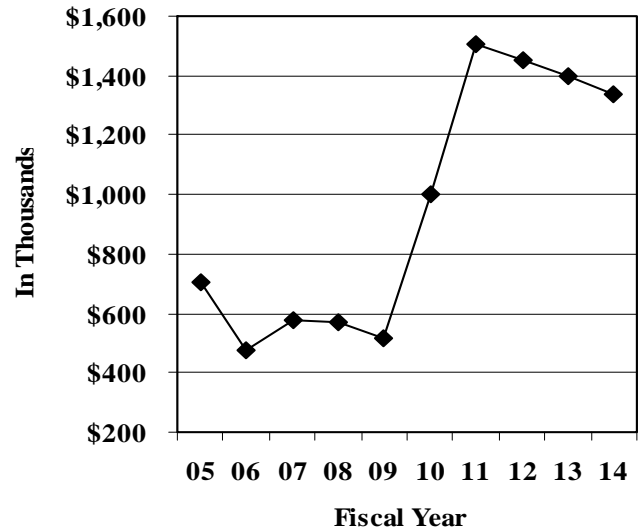
TOBACCO EXCISE

On January 1, 1991, a 6% Excise Tax on the wholesale price of tobacco products went into effect (CBJ Ordinance 69.08). This tax, approved by the voters in October 1990, placed a 6% tax on the imported price (wholesale) of all tobacco products brought into the CBJ for resale.

On October 7, 2003, local voters approved a change to this tax. Effective January 1, 2004, the tax on cigarettes increased from 6% of the wholesale price (~\$0.15/pack to \$0.30/pack) and the tax on other tobacco products increased from 6% to 12% of the wholesale price. This change generated a significant increase in revenue in FY05, the first full year of the tax increase, due to both the tax increase and tobacco purchasers stocking up prior to the increase taking effect. In FY06, this revenue dropped below FY05's level due to decreased tobacco purchases, and has continued at that level through FY09.

On October 6, 2009, voters again approved an increase in this tax. Effective January 1, 2010, the tax on cigarettes increased from \$.30 to \$1.00 per pack and from 12% to 45% on the wholesale price of other tobacco products. This change generated significant increases in FY10 and FY11 of \$1M and \$1.5M respectively. FY12 indications are that the increase in tax will result in a reduction in tobacco purchases, causing a slow, steady decline in revenue.

Revenues generated from this tax levy are used to fund substance abuse and other social service programs.



FY05-11 are based on actual collections.

FY12-14 are based on projections

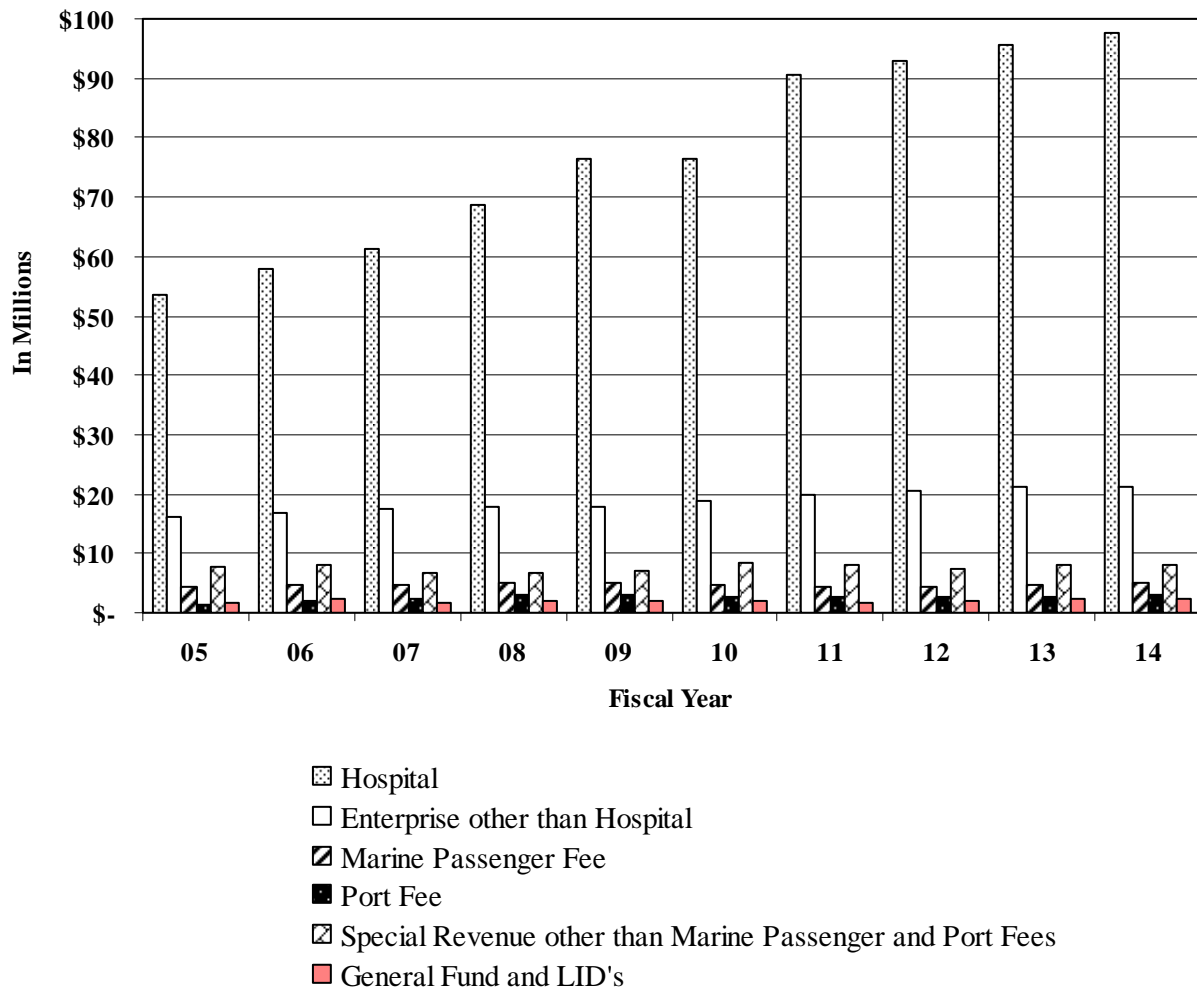
OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents, penalties and fines and other miscellaneous revenues. These revenues, in total (FY12 \$10.6M), are expected to increase by \$852.7K or 8% in FY13 and \$918K or 8% in FY14.

Detailed information on the major classes of these revenues is available on the following pages.

MAJOR REVENUES

USER FEES AND PERMITS



FY05-11 are based on actual revenues collected.

FY12-14 are based on projections.

As can be seen by the graph, the Hospital's user fees are by far the largest source of this type of revenue, increasing steadily over the last seven years, up through FY11. The FY12 revenue is projected to be \$92.8M and is expected to continue to increase in FY13 by \$2.65M or 2.8% over FY12 projected revenues and FY14 by \$2.1M or 2.2%, over FY13 proposed revenues, due to an increase in hospital's rates and anticipated service growth.

The second largest sources of user fee revenue are the remaining enterprise funds. This group consists of the Airport, Docks and Harbors, Water, Sewer and Waste Management. This revenue source shows a gradual increase over the seven years between FY05 and FY11. FY12 revenue is projected to be \$20.4M, with an increase of \$716K or 3.51% in FY13, and is expected to remain at that level in FY14.

The Port Fee and Marine Passenger Fee (both Special Revenue funds) have been separately identified due to their significance with regard to the CBJ's relationship with the cruise ship industry.

Special Revenue other than the Marine Passenger and Port fees consist of sales tax resale cards, Capital Transit, School District, Centennial Hall, Library, Land, Eaglecrest, Downtown Parking, Flower Baskets, Parks and Recreation and Police. As can be seen by the User Fees and Permits graph above, this revenue fluctuates from year to year, depending on what is happening in any particular year. Projected revenue for FY12 is \$7.5M, there is an expected increase of \$655.6K

MAJOR REVENUES

or 8.8% in FY13 which is primarily due to the School District (\$357K), Port (\$179K) and Eaglecrest's (\$94.5K) projected increases in this revenue category. In FY14, another small increase is projected, \$55.3K or .67%.

The General Fund and LID's user fees consist of Community Development, Ambulance, Parks and Recreation, Special Assessments and Miscellaneous User Fees. Although this revenue normally remains relatively stable from year to year, there is an expected increase in FY13 of \$217.7K or 10.4%, primarily due to a projected increase in ambulance revenue (\$193K) in FY12. Revenues are expected to remain unchanged in FY14.

PORT DEVELOPMENT FEE

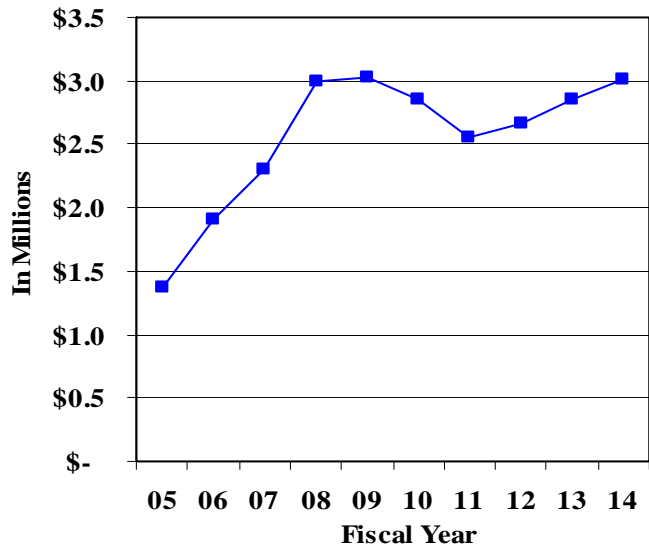
A Port Development Fee was adopted, effective May 15, 2002, imposing \$1.73 per passenger on every vessel carrying passengers for compensation to the CBJ if not exempted. This resolution was repealed July 1, 2002 and replaced with a new fee, effective July 1, 2002 to remain in effect until December 31, 2006.

This new Port Development Fee imposed port dues on vessels carrying passengers for hire of (a) 18¢ per arriving passenger per day for all vessels, and (b) \$2.18 per arriving passenger per day for vessels docking at or on vessels lightering to a City and Borough port facility.

On March 14, 2005, the fees were increased by \$1.00, with the 18¢ fee increasing to \$1.18 and the \$2.18 fee increasing to \$3.18. These increases were to remain in effect until December 31, 2006, at which time a single rate for all passengers on all vessels, unless otherwise exempted, took effect. The new rate of \$3.00 per arriving passenger per day for all vessels became effective January 1, 2007 and was to remain in effect until January 7, 2011. On November 29, 2010, the Assembly removed the sunset provision.

The proceeds from this fee are to be used to fund capital improvements to the downtown waterfront.

The Port Development Fee (FY12 \$2.7M) is expected to generate \$2.85M in FY13 (a 6.7% increase) and \$3.0M (a 5.5% increase) in FY14 based on current projections of the cruise ship passengers visits.



FY05-11 are based on actual collections.

FY12-14 are based on projections.

MAJOR REVENUES

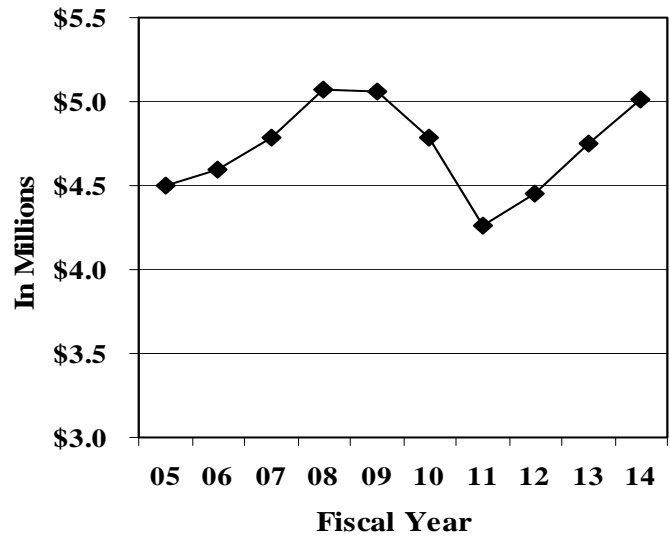
MARINE PASSENGER FEE

On October 5, 1999, the CBJ voters in a general election adopted an initiative establishing a marine passenger fee. This fee was to become effective February 23, 2000 with no expiration date set.

The purpose of the fee is to address the costs to the CBJ for services and infrastructure usage by cruise ship passengers visiting Juneau. These uses include emergency services, transportation impacts and recreation infrastructure use, to mitigate impacts of increased utilization of CBJ services by cruise ship passengers.

The fee was set at \$5.00 per passenger per visit to be assessed on every marine passenger ship not otherwise exempted. A passenger is any person who has paid any amount for a ticket contract entitling that person to transportation aboard the ship. The calculation of the passenger fee does not include any passenger who embarks or disembarks the ship in the City and Borough of Juneau within 24 hours of renting a room for which the passenger has paid a room rental tax pursuant to CBJ 69.07.

As can be seen in the graph, this revenue had steadily increased from FY05 up through the summer of 2008. Starting in the summer of 2009, we experienced a reduction in the total number of cruise ship passengers. This reduction appears to be due to the economic recession and its impact on tourism in general. We are expecting to see passenger fee revenue increase to \$4.5M in FY12 with an increase in FY13 of \$298.4K or 6.7% and another increase to \$5M up \$263.9K or 5.5% in FY14.



FY05-11 are based on actual collections.
FY12-14 are based on projections.

MAJOR REVENUES

INVESTMENT INTEREST INCOME

The CBJ receives interest income from Central Treasury Investments, Local Improvement Districts (LID) and various delinquent accounts receivable. Interest income from Central Treasury investments represents the largest interest income source. Investments are made in accordance with CBJ Code 57.25.010 through 57.25.140. Investment selection places security of the principal as the prime objective with liquidity and yield as important secondary considerations.

Interest income is mainly used to support General Fund operations, however, a portion is required to be allocated to specific areas or functions such as the enterprise funds, grant programs, bond proceeds, LIDs, and else where as directed by Assembly action.

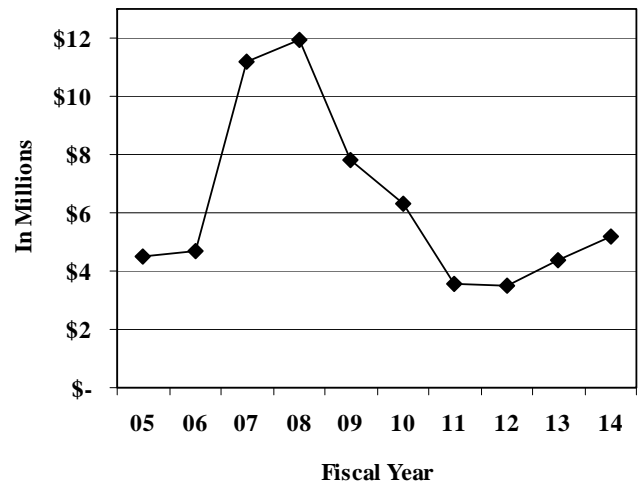
The average funds available for Central Treasury investment, over the last five (5) years (FY08-FY12), has ranged from a low of \$160M in FY12 to a high of \$204.9M in FY09.

In looking at the graph, there have been significant variations in earnings. These variations are primarily attributable to major changes made in the portfolio structure. In December 2003 the portfolio was split into three time horizons. The current portfolio's three time horizons are the short (0-1.5 yrs), the short/intermediate (1-5.5 yrs), and the intermediate (1-10 yrs). These changes were made to add value to the total portfolio by taking advantage of interest rate fluctuations in the different time horizons and balancing the investment duration of the portfolio.

In FY05, the federal funds rate began a steady increase, rising from 1.25% to 3.25% over the year. A decision was made to reduce the intermediate portfolio in anticipation of this rise and reduce the effect of the short-term rate rise. These funds were transferred to the short/intermediate portfolio, which was able to take advantage of the rising interest rates, as a result, interest income earnings had doubled compared to the prior fiscal year.

In FY06, the federal funds rate continued its rise from the prior year, ending the year at 5.25%. This produced a similar effect as FY05, with the intermediate portfolio suffering the most from the rate increase and the short/intermediate able to take advantage of the rising rates.

In FY07, the federal funds rate was held at 5.25% throughout the fiscal year. This stabilized interest rates and along with the increase of funds under investment, income rose sharply from FY06 earnings.



FY05-11 are based on actual collections.

FY12-14 are based on projections.

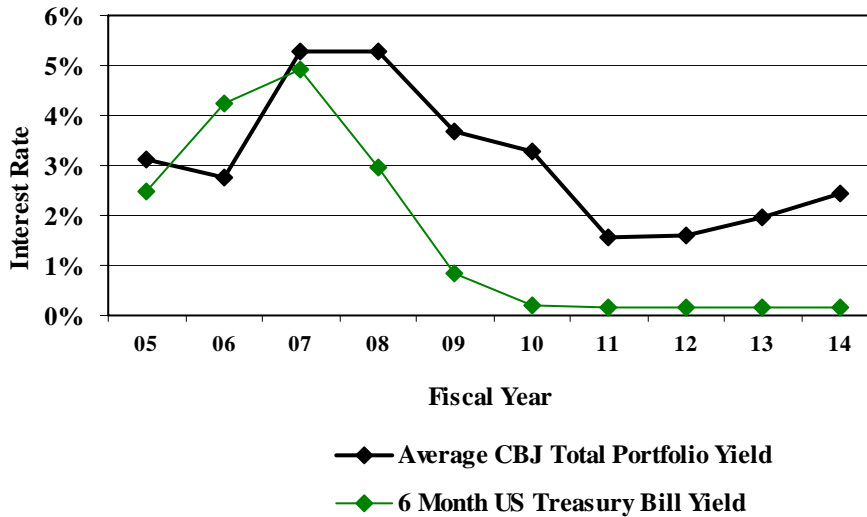
In FY08, the federal funds rate dropped from 5.25% to 2%, causing an increase in the market value of the portfolio, resulting in an increase in earnings for the fiscal year to the highest level over the past 5 years.

In FY09, there were further reductions in the federal funds rate, bringing the target federal funds rate to the 0.00-0.25% range. This low interest rate environment has reduced higher coupon reinvestment opportunities, causing FY09 earnings to be 1/3 less than FY08.

In FY13 the federal funds rate is expected to remain in the same range through FY14 and possibly the middle of FY15. This will continue the low interest rate environment resulting in continued low portfolio yields and earnings for FY13 and FY14.

MAJOR REVENUES

Total Portfolio's Average Rate of Return:



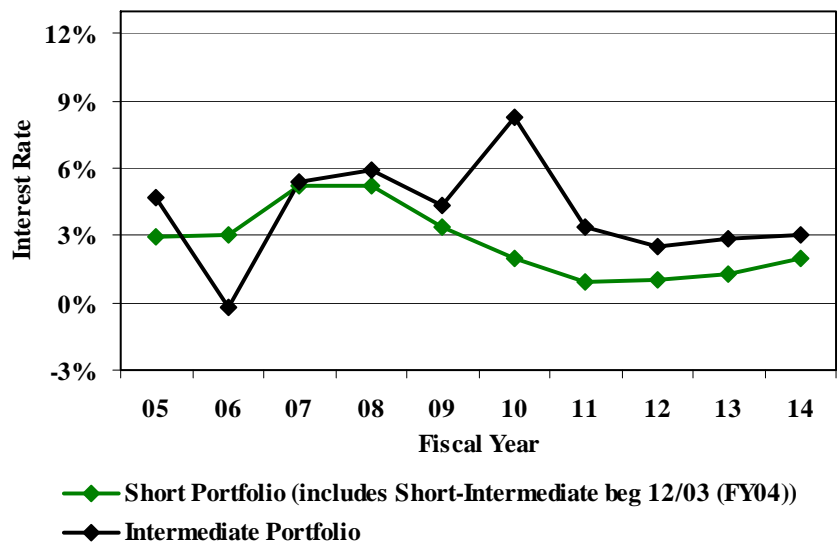
A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY12-14 projections of CBJ's average annual total return.

Portfolio returns:

Shown is a graphical comparison of the rates of return on investments between the internally managed and the externally managed portfolios.

Between FY03 and mid-FY04, the internally managed investments covered a short-term time horizon of 0-1.5 years. The externally managed investments covered an intermediate time horizon of 1-10 years. The graph displays the difference in volatility of earnings due to interest rate fluctuations in these two different time horizons.

In December 2003 (FY04), there was a third time horizon added to the internally managed portfolio - the short-intermediate (1-5.5 yrs). This resulted in the internally managed investments covering a broader time horizon of 0-5.5 years. Broadening the internally managed time horizon is expected to lessen the volatility in earnings between the internal and external portfolios.



MAJOR REVENUES

PROPERTY SALES AND RENTS

Property sales and rents are expected to remain relatively stable from FY11 thru FY12-14 projections, however there is a 4% increase expected in FY13 primarily due to an increase of \$153K in Harbors in this revenue category.

MISCELLANEOUS LOCAL REVENUES

Miscellaneous local revenues include penalties and fines, bond proceeds, special assessments and other miscellaneous revenue. These revenue sources fluctuate from year to year, depending on what is taking place in any particular year. A decrease of \$222K or 8.9% is projected in FY13, compared to FY12 revenue of \$2.5M this decrease is primarily due to a projected decline in LID revenue of \$246.8K.

MAJOR REVENUES

REVENUE FROM STATE SOURCES

Revenues from state sources are projected to increase in FY13 from FY12 and remain flat in FY14. These increases reflect projected increases in the School's Foundation and Grant funding as well as School Construction Bond Debt Reimbursement funding. (Detailed information for these State revenue sources can be found on the following pages)

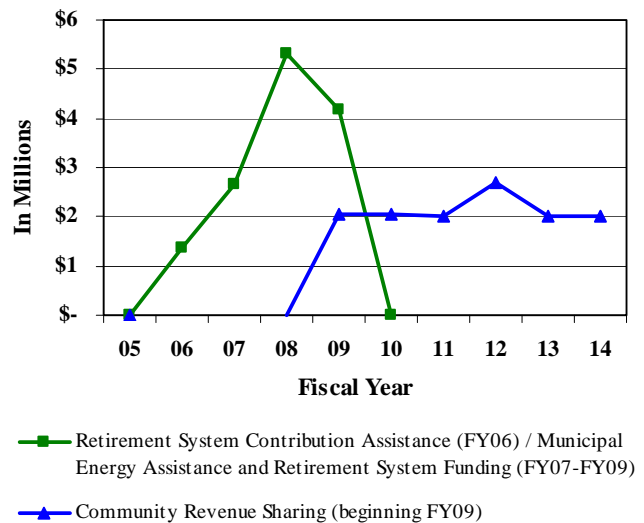
State Revenue Sharing:

- **RETIREMENT SYSTEM CONTRIBUTION ASSISTANCE (FY06)**
- **MUNICIPAL ENERGY ASSISTANCE AND RETIREMENT SYSTEM FUNDING (FY07-FY09)**
- **COMMUNITY REVENUE SHARING (BEGINNING FY09)**

The State Shared Revenue program has been in a state of flux. The years FY06 - FY09 brought forth temporary relief through the mechanisms of the Retirement System Contribution Assistance, Municipal Energy Assistance and Retirement System Funding and Community Revenue Sharing programs.

COMMUNITY REVENUE SHARING

In March, 2008, the State Legislature adopted legislation to bring some stability to municipal revenue sharing. The adopted legislation changed the name from "Municipal Tax Resource Equalization Assistance and Priority Revenue Sharing for Municipal Services" to "Community Revenue Sharing". The legislation additionally established a "Community Revenue Sharing Fund" for the purpose of making community revenue sharing payments and a formula to calculate the payments to be distributed to each community. Each fiscal year, the legislature may appropriate to the community revenue sharing fund an amount equal to 20 percent of the money received by the state during the previous calendar year under AS 43.55.011(g) – the Oil and Gas Production Tax. The amount may not exceed (1) \$60M; or (2) the amount that, when added to the fund balance on June 30 of the previous fiscal year, equals \$180M. The balance in the fund shall be determined on June 30 of each year. If the fund balance is at least \$60M, without further appropriation, 1/3 of that amount can be distributed as community revenue sharing payments for the immediately following fiscal year. Otherwise, no payments may be made.



FY05-11 are based on actual revenue collected.
FY12-14 are based on projections.

COMMUNITY REVENUE SHARING PAYMENTS

The basic community revenue sharing payment will be based on the following formula: the amount available for payments in the fund, minus \$60M, divided by \$60M, plus one, multiplied by \$384K. If the amount calculated is less than \$220K, the basic amount would be \$220K. The basic amount is then prorated, depending on the type of community (e.g. borough, city), to get the final payment amount. If the amount available for distribution exceeds the amount needed to fully fund all the basic community revenue sharing payments, the balance will be distributed on a per capita basis.

Based on the formula, it is estimated that the CBJ will receive \$2.02M in FY13 and FY14 under this program. The State provided an additional \$685K in FY12 and \$850K in FY13 but this is not expected to continue.

MAJOR REVENUES

SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic need for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions, since FY05.

In FY05, the student count continued its decline, however the state contribution increased substantially (10.5% or \$2.27M). This increase is due to a 9.7% increase in the base student allocation (from \$4,169 to \$4,576).

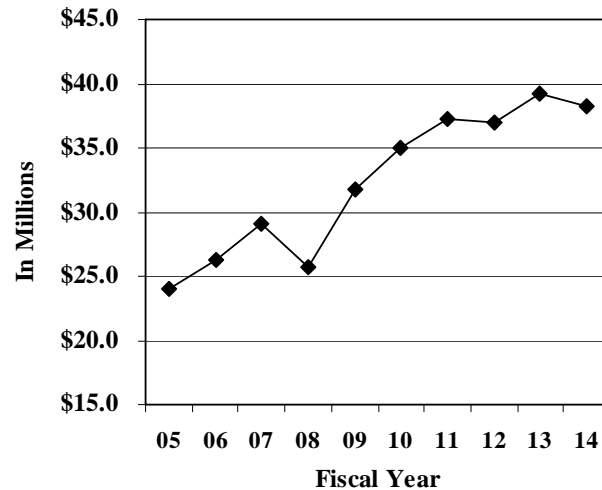
In FY06, while student counts declined (from 5,298 to 5,225), funding increased (\$2.25M or 9.41%) due to a 7.5% increase in the base student allocation (from \$4,576 to \$4,919).

In FY07, another increase was received (\$2.92M or 11.12%). This was due to the net effect of an increase in the base student allocation (from \$4,919 to \$5,380), an increase in the district cost factor from 1.005 to 1.04 and a decrease in the student count (from 5,225 to 5,149).

In FY08, funding decreased by \$3.28M or 11.3%. This revenue reduction was offset by a special one-time grant from the State, \$3.458 million, for general operations. The student count dropped (from 5,149 to 5,064) and the district cost factor was decreased for this one year from 1.04 to 1.005. The base student allocation remained the same at \$5,380.

In FY09, foundation funding was increased by (\$5.9M or 23%). This is primarily due to an increase in the base student allocation (from \$5,380 to \$5,480) and an increase in the district cost factor (from 1.005 to 1.075), even though the student count dropped (from 5,064 to 4,962).

In FY10, foundation funding was \$35M an increase of (\$3.23M or 10.2%). This is, again, primarily due to an increase in the base student allocation (from \$5,480 to \$5,580) and an increase in the district cost factor (from 1.075 to 1.093), even though the student count dropped (from 4,962 to 4,909).



FY05-12 are based on actual revenue collected
FY13-14 are based on projections

The FY11 foundation funding was \$37.2M an increase of (\$2.2M or 6.3%) over FY10. The increases were due to the base student allocation increase (from \$5,580 to \$5,680) and student count increasing (from 4,909 to 4,977).

FY12 and FY13 foundation funding projections are expected to be \$37M and \$39.2M respectively. The base student allocation is set at \$5,680 for both fiscal periods. The projected student population for FY12 and FY13 is 4,942 and 4,916 respectively. The increase in FY13 is due to a legislative change in how the foundation funding is calculated.

SCHOOL PERS/TRS FUNDING

Starting in FY08, the State has been providing funding assistance to local governments and school districts to help defray the increased costs of the PERS and TRS retirement systems. The School District has received the following from this funding source:

FY08 Actual	10.63M
FY09 Actual	\$9.09M
FY10 Actual	\$7.09M
FY11 Actual	\$8.39M
FY12 Projected	\$11.5M
FY13 Budget	\$12.8M
FY14 Budget	\$12.8M

MAJOR REVENUES

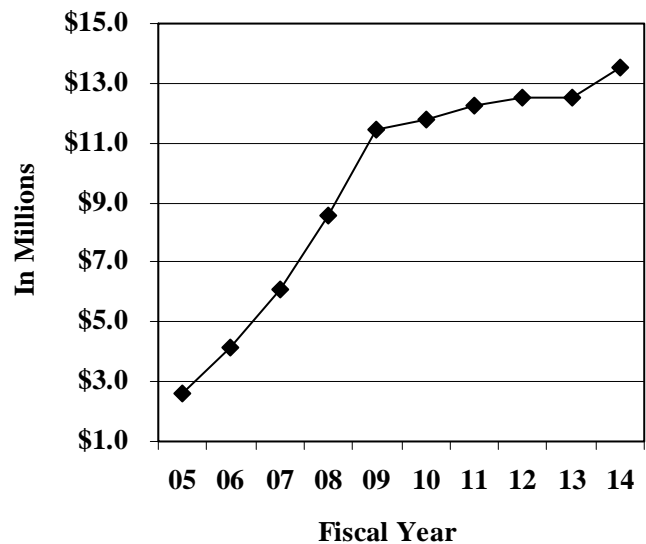
SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

Alaska Statute 14.11.100 provides for state aid to assist in funding the costs of school construction debt incurred by local government units. Originally established to reimburse payments made after July 1, 1975, several changes and modifications have been made to the program over the years, such as extending the deadline for voter authorization of qualifying debt and changing the reimbursable percentage rates.

The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

State aid received annually by the CBJ is based on reimbursement rates varying between 60% and 100%, subject to proration depending upon annual appropriation levels.

The reimbursements in FY05-FY14 reflects debt issued for the following: JDHS Renovation (\$12.5M issued in FY05), Floyd Dryden & Harborview repairs (\$6.945M issued in FY05), TMHS (\$8M issued in FY05; \$1.94M issued in FY06; \$44.06M issued in FY07), Repair and Renovation to Glacier Valley Elementary School (\$5.995M issued in FY07), TMHS Furniture, Auditorium, Turf Field (\$17.1M issued in FY09), Renovations to Harborview and Glacier Valley Elementary Schools (\$22.4M issued in FY09), a new Valley Swimming Pool (\$662K issued in FY09 and \$11.245M issued in FY10), a covered playground for the Dzantik'i Heeni Middle School (\$1.17M issued in FY10), the remainder of the Valley Pool (\$7.58M issued in FY10), and the Gastineau School Repairs (\$6M issued in FY10 and \$5.623M issued in FY11).



FY05-12 are based on actual revenue collected.
FY13-14 are based on projections.

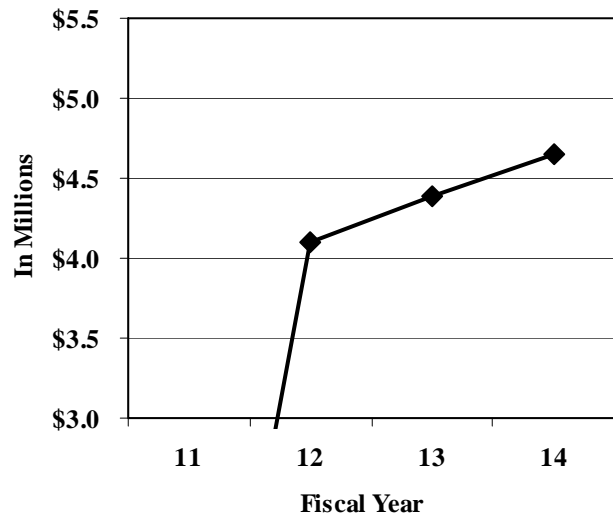
New issues coming up are the Auke Bay School Renovations (\$18.7), the Auke Bay Heating System (\$1.4M) and the Adair Kennedy Turf Resurfacing (\$1.19M) all expected to be issued in FY12.

MAJOR REVENUES

STATE MARINE PASSENGER FEE

The State of Alaska instituted a State marine passenger fee to be collected beginning in 2011. The CBJ will receive \$5 per passenger in FY12 of the amount collected by the State.

It is estimated that, in FY12, this revenue source will generate \$4.09M. In FY13 and FY14, it is anticipated that \$4.39M and \$4.65M respectively will be received from this fee.



FY12 is based on actual revenues
FY13-14 are based on projections.

OTHER STATE REVENUE SOURCES

Other state revenue sources include school, library, miscellaneous grants and ASHA “In Lieu” tax. This revenue source is normally relatively stable, however there is a net increase expected in FY13 of \$94.5K or 4.13%.

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources in FY12 are projected to be \$10.1M. The FY13 budget shows a decrease of \$3.8M or 37.4% and an increase of \$590K or 9.3% in FY14. The decrease in FY13 is due to Miscellaneous Federal Grants and the increase in FY14 is due to the Federal In Lieu tax.

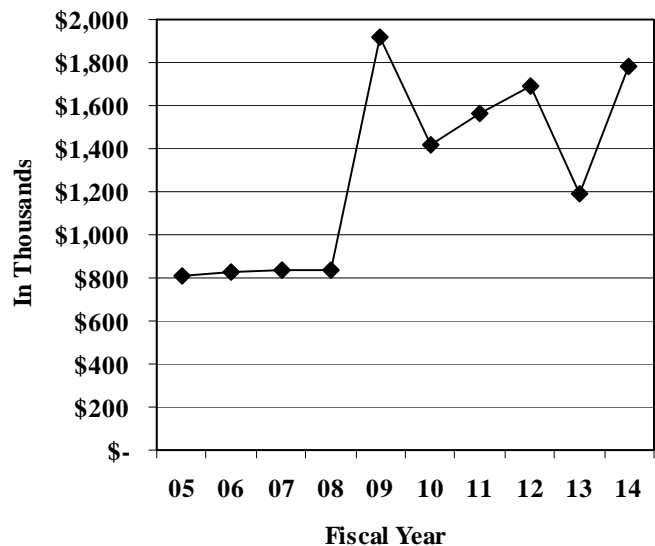
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

The payment-in-lieu-of-taxes is calculated by multiplying all lands within the boundaries by cents per acre (cents determined by federal law annually) and deducting payments received under other federal programs (e.g. National Forest Timber Receipts). Local governments are currently guaranteed a minimum of at least \$0.29 per acre for all lands within the administrative boundaries. If 100% funding is not available to carry out the program, the funds are distributed on a prorated basis.

CBJ's PILT payments vary from year to year depending on variables such as cents per acre, population, the amount of National Forest Timber Receipts received in prior year and the federal proration factor due to the annual appropriation level.

PILT revenues have increased in the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. Of the funding increase shown for FY09, \$560K of the increase was due to receiving the FY08 increase so late that it was recorded as revenue in FY09.



FY05-12 are based on actual revenues collected.
FY13-14 are based on projections.

PILT revenue FY12 is projected to be \$1.7M. For FY13 it's expected to decrease by \$493K or 29.2% due to the reduction of the proration factor from 100% to 70%, reflecting the expiration of the 2008 Federal Stimulus Program in FY12. FY14 total revenue is expected to be \$1.8M an increase of \$586K or 49%.

MAJOR REVENUES

SECURE RURAL SCHOOLS/ROADS

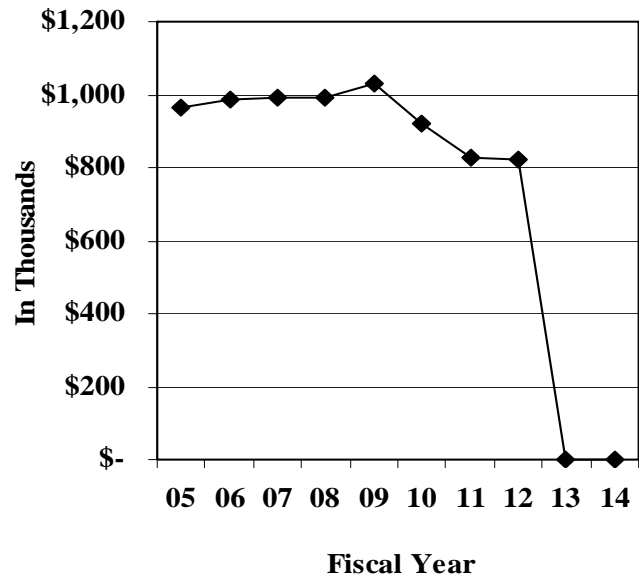
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments received 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ received a prorated share of the total receipts received by the State from timber production user fees and purchase credits in the Tongass National Forest.

The CBJ's share was based on Tongass National Forest acreage within the City and Borough boundaries. Income from the National Forest Receipts varied widely from year to year. This variation in annual income was due primarily to the health of the timber economy in the Tongass.

In January 2000, a federal bill, The Secure Rural Schools and Community Self-Determination Act of 2000, was passed into law. The primary purpose of the new law was to stabilize education and road maintenance funding through predictable payments. Each State is to receive an amount based on the average of the three highest 25% payments (under the original program) made to that State for the fiscal years 1986 through 1999. The State will distribute the payment among all eligible boroughs in accordance with the Act of May 23, 1909 (16 U.S.C. 500) and section 13 of the Act of March 1, 1911 (36 Stat. 963; 16 U.S.C. 500).

Under this new program, each payment is to be allocated between Public Schools/Roads and Title III projects. The School/Road funds must be expended on the operation, maintenance, repair, or construction of public schools and roads. The Title III funds must be used for a specific approved purpose, one of which is for search, rescue and emergency services on federal lands.

This program was to remain in effect for six federal fiscal years 2001 through 2006 (CBJ's fiscal years 2002 through 2007). The program received a one-time extension for FY08. This funding program was again extended for 4 additional years with the adoption of the 2008 Federal Stimulus Bill. The Federal Stimulus Bill funding will be reduced by 10% each year for the years FY10-FY12. It is anticipated that this program will not be extended after FY12.



FY05-12 are based on actual revenue collected.
FY13-14 are based on projections.

The CBJ's Secure Rural School/Roads Revenue (formerly knows as National Forest Receipts) under this program are as follows:

	Sch/Road	Title III	Total
FY05 Actual	817,400	144,200	961,600
FY06 Actual	836,500	147,600	984,100
FY07 Actual	844,700	149,100	993,800
FY08 Actual	843,000	148,800	991,800
FY09 Actual	1,020,800	12,000	1,032,800
FY10 Actual	919,400	-	919,400
FY11 Actual	815,900	-	815,900
FY12 Actual	761,500	62,700	824,200
FY13 Budget	-	-	-
FY14 Budget	-	-	-

MAJOR REVENUES

MISCELLANEOUS FEDERAL GRANTS

The Miscellaneous Federal Grants consist primarily of grants awarded to the School District; however, other CBJ entities have received these types of grants on a periodic basis.

NOTES

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CAPITAL PROJECTS

INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY13-18.

The Public Works and Facility Committee (PWFC) presents their recommendations on projects and funding sources to the Assembly Finance Committee (AFC) during the budget deliberation process. The Preliminary Capital Improvement Plan, prepared by the Engineering Department, is the working document used by the PWFC to make their recommendations to the AFC. The Plan includes information regarding the FY13 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY13 are made by the CBJ Assembly during the budget process, once the amount of sales tax revenues that can be directed toward capital projects is determined in light of other CBJ budget needs. The CBJ's final six-year CIP plan for FY13 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2013 – 2018** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2013**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY13.

1. **Support:** Projects that are a high priority of the Department or Committee proposing it as well as the general public.
2. **Consistency:** Projects that are consistent with applicable CBJ plans or policies.
3. **Health and Safety:** Projects that will address an imminent or expected threat or danger to users or occupants.
4. **Maintenance or Repair of Existing Property:** Projects that will prevent further deterioration or damage to property.
5. **Local Match for Federal/State Grants:** Funds required to match federal or state capital project funds.
6. **Maintenance Impact:** Projects that will increase efficiency and reduce on-going operating costs.
7. **Economic Development Stimulus:** Projects that directly or indirectly stimulate economic development in the community.
8. **Anticipated Need:** Projects that enhance or expand an existing facility or service to accommodate increased public use.
9. **Recreational:** Projects that establish, enhance or expand a facility or service to accommodate new or increase public use.
10. **Funding Alternatives:** Funding alternatives are explored for each project.

CAPITAL PROJECTS

PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY13 that have been established by the Assembly, the PWFC and/or the City Manager. FY13 Capital Project funds may be available from the following sources:

1. CBJ General Sales Tax Revenues for Capital Projects
2. CBJ Temporary 1% Sales Tax for Capital Projects
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Marine Passenger Fees
5. Port Development Fees
6. Enterprise Funds
7. Other Funds

FY13 Adopted Capital Project Budget

The table below shows the source of funds for the FY12 capital budget as well as the funding sources for the Adopted FY13 capital budget.

Table 1
Summary of FY12 & FY13
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Amended FY12 Budget	Adopted FY13 Budget
Sales Tax: General Capital Projects	\$ 247.1	\$ 318.1
Temporary 1% Sales Tax	7,100.0	5,700.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	7,850.0	8,500.0
Marine Passenger Fees	603.9	1,171.8
State Marine Passenger Fees	4,265.0	4,000.0
Port Development Fees	2,575.0	2,800.0
Wastewater Utility Enterprise Fund	825.0	875.0
Water Utility Enterprise Fund	320.0	320.0
Total	\$ 23,786.0	\$ 23,684.9

Comprehensive information on sales tax, marine passenger fees and port development fee revenues can be found in the Major Revenue section of this budget document.

A complete listing of all adopted FY13 – FY18 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication, **City and Borough of Juneau, Capital Improvement Program, Fiscal Years 2013 – 2018**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 2013 and Approved Fiscal Year 2014**.

NOTES

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CAPITAL PROJECTS

Table 2
Adopted FY13 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax
Building Maintenance:		
<u>Deferred Building Maintenance</u> Deferred repairs to CBJ Buildings to correct a backlog of problems from years of neglect. These projects will provide savings on maintenance costs and help to extend building life.	\$ -	720.0
Parks and Recreation:		
<u>Park and Playground Repairs</u> Replacement of the aging play equipment at various parks and playgrounds. Play equipment has reached the end of its safe and useful life.	-	-
<u>Trail Maintenance</u> Maintenance, repairs and upgrades to CBJ trails.	80.0	-
<u>Energy Efficiency Projects</u> The CBJ's on-going effort to reduce CBJ's energy and material consumption.	-	-
Engineering:		
Public Works:		
Streets:		
<u>Pavement Maintenance</u> On-going capital project to provide chip seals, overlays and preventive maintenance for Juneau city streets and the purchase of specialized equipment for pavement repair and maintenance.	-	-
<u>Stairways/Sidewalks</u> Continued repair/replacement of city stairways and sidewalks.	-	-
<u>Area-wide Drainage</u> Permitting, design and construction of storm drainage improvements to both surface and underground infrastructure throughout the City and Borough of Juneau to reduce the impacts from seasonal flooding and ground water damage to private and public property. Failure to repair or replace failing culverts and storm sewer piping may result in significant damage to roadways and adjacent private properties.	-	-
<u>Street and Bridge Reconstruction and Repair</u> Continued reconstruction and/or repair for area-wide streets.	-	-

CAPITAL PROJECTS

1% Areawide Sales Tax	Enterprise Fund	Total FY13 Routine Capital Projects Budget	Department Recommendation/Project
-	-	720.0	Building Maintenance: Deferred Building Maintenance
275.0	-	275.0	Parks and Recreation: Park and Playground Repairs
-	-	80.0	Trail Maintenance
200.0	-	200.0	Energy Efficiency Projects
850.0	-	850.0	Engineering: Public Works: Streets: Pavement Maintenance
-	-	-	Stairways/Sidewalks
250.0	-	250.0	Areawide Drainage
5,220.0		5,220.0	Street and Bridge Reconstruction and Repair

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CAPITAL PROJECTS

Table 2
Adopted FY13 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax
Transit:		
<u>Bus Shelters</u>	-	-
Planning, design, construction, repairs and maintenance of bus shelters.		
Wastewater Utility:		
<u>Wastewater System</u>	-	-
Replacement, rehabilitation, enhancements and repairs to various portions of the CBJ wastewater lines, lift stations, clarifiers and incinerators.		
Water Utility:		
<u>Water System</u>	-	-
Replacement and repairs to various to CBJ water mains, transmission and service lines, hydrants and lift stations.		
Total - All Routine Projects	\$ 80.0	720.0

CAPITAL PROJECTS

1% Areawide Sales Tax	Enterprise Fund	Total FY13 Routine Capital Projects Budget	Department Recommendation/Project
50.0	-	50.0	Bus Shelters
-	875.0	875.0	Wastewater Utility: Wastewater System
-	320.0	320.0	Water Utility: Water System
6,845.0	1,195.0	8,840.0	Total - All Routine Projects

CAPITAL PROJECTS

Table 3
Adopted FY13 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	State Marine Passenger Fees
Docks and Harbors:				
<u>Downtown Cruise Ship Berth Enhancement</u> Juneau's port infrastructure is currently inadequate to properly service the number and type of cruise ships making calls. This project would address inadequate infrastructure.	-	-	-	4,000.0
Airport:				
<u>Terminal, Parking and Runway Improvements & Repair</u> Design, construction and replacement of terminal, runway and snow equipment building and update Airport Master Plan.	-	2,380.0	-	-
Administration:				
<u>IT Infrastructure Modernization</u> Modernize the City's information systems infrastructure to a level that will meet the demands of today's technology requirements for functionality, stability and disaster recovery solutions.	150.0	-	-	-
Eaglecrest Ski Area:				
<u>Mountain & Lodge Improvements & Maintenance</u> A series of projects to maintain, repair and replace, if necessary, various structures to improve safety and efficiency of the ski area.	-	-	300.0	-
Engineering:				
<u>West Juneau - North Douglas Connection</u> Install water system and roadway interconnection from Pioneer Ave across Kowee Creek to North Douglas	-	1,300.0	-	-
<u>Contaminated Sites Reporting</u> Conduct soil samples at historic sites to report on the presence of fuel, heating oil tanks or other contaminants.	-	-	50.0	-

CAPITAL PROJECTS

Port Development Fees	Total FY13 Nonroutine Capital Projects Budget	Estimated Annual Operating and Maintenance Costs	Department Recommendation/Project
2,800.0	6,800.0	No estimates available.	Downtown Cruise Ship Berth Enhancement
-	2,380.0	No estimates available.	Terminal, Parking and Runway Improvements & Repair
-	150.0	Changes in on-going O&M costs are not anticipated.	IT Infrastructure Modernization
-	300.0	No significant changes in O&M costs since this project is primarily repair and replacement.	Mountain & Lodge Improvements & Maintenance
-	1,300.0	No estimates available.	West Juneau - North Douglas Connection
-	50.0	No on-going O&M costs are anticipated.	Contaminated Sites Reporting

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CAPITAL PROJECTS

Table 3
Adopted FY13 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	State Marine Passenger Fees
<u>Lands:</u>				
<u>Switzer Area Muni Land Development</u> Provide preliminary engineering, costs estimates and plans for the development of municipal lands in the Switzer Creek area, with the intent to make lands available for affordable housing development.	-	1,300.0	-	-
<u>Fire:</u>				
<u>Glacier Valley Fire Station Repairs</u> Major renovation and upgrade of kitchen/public meeting room.	-	-	75.0	-
<u>Parks and Recreation:</u>				
<u>Areawide Recreation</u>				
<u>Off Highway Vehicle Park Site Analysis</u> Perform analysis and find a location for an Off Highway Vehicle Park in Juneau	85.0	-	-	-
<u>Public Works:</u>				
<u>Consolidated Public Works Facility</u> Construct retaining walls and perimeter fence for increased security of the equipment storage yard.	-	-	30.0	-
<u>Streets:</u>				
<u>Areawide Snow Storage</u> The Alaska Department of Environmental conservation no longer allows snow disposal into water bodies necessitating the need for land based storage and treatment.	-	-	1,200.0	-
Total - All Nonroutine Projects	\$ 235.0	4,980	1,655.0	4,000.0

CAPITAL PROJECTS

Port Development Fees	Total FY13 Nonroutine Capital Projects Budget	Estimated Annual Operating and Maintenance Costs	Department Recommendation/Project
-	1,300.0	No on-going O&M costs are anticipated.	Switzer Area Muni Land Development
-	75.0	No additional O&M costs are anticipated.	Glacier Valley Fire Station Repairs
-	85.0	There will be no estimate of O&M costs until a location is determined.	Off Highway Vehicle Park Site Analysis
-	30.0	Any change in the O&M costs is anticipated to be minimal.	Consolidated Public Works Facility
-	1,200.0	No estimates available.	Areawide Snow Storage
2,800.0	13,670.0		Total - All Nonroutine Projects

NOTES

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GENERAL FUND SUMMARY

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Expenditures:					
Personnel Services	\$ 20,167,200	20,095,200	19,397,800	19,620,800	19,759,700
Commodities and Services	8,456,600	9,946,600	9,241,500	9,753,900	8,888,800
Capital Outlay	31,100	65,000	65,000	50,000	50,000
Contingency	12,600	30,000	24,000	25,000	25,000
Return Marine Passenger Fee Proceeds (1)	47,700	1,800	1,800	-	-
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(3,828,700)	(3,955,200)	(3,936,300)	(4,163,100)	(4,182,000)
Support to other funds	44,569,600	27,037,000	27,015,600	25,238,500	25,613,100
Better Capital City	462,000	500,000	500,000	500,000	500,000
Total Expenditures	69,393,800	53,196,100	51,785,100	50,500,800	50,130,300
Funding Sources:					
State Support:					
School Construction	12,276,300	-	-	-	-
State Shared Revenue	935,400	14,000	15,000	15,000	15,000
Library Grants	113,700	115,400	123,200	122,900	120,400
ASHA "in Lieu" Tax	39,300	55,000	40,000	40,000	40,000
Miscellaneous Grants	171,600	176,100	88,500	27,000	12,000
Total State Support	13,536,300	360,500	266,700	204,900	187,400
Federal Support:					
Federal "in Lieu" Tax	1,559,600	1,741,700	1,687,900	1,194,400	1,780,800
Local Support:					
Property Taxes	32,576,800	27,043,800	26,934,000	28,847,300	31,037,100
User Fees, Permits, Rents, and Leases	1,713,700	1,757,100	1,993,100	2,232,100	2,232,100
Penalties and Fines	130,700	65,700	194,000	214,200	194,000
Interest - Investment & A/R	2,024,800	2,969,100	2,550,800	3,031,600	3,642,800
Total Local Support	36,446,000	31,835,700	31,671,900	34,325,200	37,106,000
Total Revenues	51,541,900	33,937,900	33,626,500	35,724,500	39,074,200
Support from other funds	14,137,600	15,477,200	15,477,200	14,444,900	12,840,100
Total Revenues and Support from other funds	65,679,500	49,415,100	49,103,700	50,169,400	51,914,300
Fund Balance From (To)	3,714,300	3,781,000	2,681,400	331,400	(1,784,000)
Total Funding Sources	\$ 69,393,800	53,196,100	51,785,100	50,500,800	50,130,300
FUND BALANCE RESERVE	\$ 3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
AVAILABLE FUND BALANCES	\$ 3,657,600	(123,400)	976,200	644,800	2,428,800

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

ROADED SERVICE AREA SUMMARY

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Parks and Recreation	\$ 4,513,200	5,573,500	5,223,600	5,543,800	5,591,000
Police	13,111,800	13,577,300	13,242,300	13,357,100	13,336,900
Streets	5,054,900	5,268,600	5,358,400	5,266,500	5,355,600
Capital Transit	6,501,600	6,731,300	6,456,300	6,707,900	6,823,100
Return Marine Passenger					
Fee Proceeds (1)	48,500	9,400	9,400	-	-
Support to:					
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Other (Student Activities)	200,000	200,000	200,000	200,000	200,000
Fire Service Area	-	12,000	12,000	-	-
Downtown Parking	-	-	-	47,000	47,000
Total Expenditures	29,455,000	31,397,100	30,527,000	31,147,300	31,378,600
FUNDING SOURCES:					
Property Taxes	7,022,700	8,217,900	8,185,700	8,401,700	8,737,900
State Shared Revenue	3,021,600	2,753,800	2,773,100	2,926,400	2,075,000
Miscellaneous State Grants	1,132,400	1,358,400	1,260,800	1,268,800	1,272,600
Federal Revenue - Grant	80,100	184,500	179,200	205,200	208,800
Secure Rural Schools/Roads	827,900	734,300	824,200	-	-
Charges for Services	1,669,000	2,256,300	1,811,400	1,971,800	1,972,400
E911 Surcharge	956,200	945,000	950,000	950,000	950,000
Licenses, Fees, Permits	163,600	161,100	154,800	156,600	157,100
Fines and Forfeitures	504,800	418,500	390,100	398,500	399,000
Sales	17,700	43,500	34,500	37,800	37,800
Rentals and Lease	336,900	386,200	348,400	430,600	431,600
Donations and Contributions	18,100	22,700	22,200	21,400	21,400
Investment and Interest Income	5,000	4,000	-	29,600	30,100
Other Revenue	3,700	1,000	-	1,000	1,000
Interdepartmental Charges	53,600	53,600	53,600	47,300	47,300
Support from:					
Sales Tax	10,865,000	10,231,000	10,231,000	12,994,000	13,039,000
Marine Passenger Fee	1,101,800	1,147,600	1,147,600	1,119,000	1,119,000
Capital Projects	40,000	-	-	-	-
Fee in Lieu of Parking	30,000	30,000	30,000	-	-
Fund Balance (To) From	1,604,900	2,447,700	2,130,400	187,600	878,600
Total Funding Sources	\$ 29,455,000	31,397,100	30,527,000	31,147,300	31,378,600
FUND BALANCE RESERVE	\$ 1,000,000	1,000,000	1,062,700	1,062,700	1,062,700
AVAILABLE FUND BALANCES	\$ 3,305,500	857,800	1,112,400	924,800	46,200

FIRE SERVICE AREA SUMMARY

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Fire protection services	\$ 3,434,300	3,499,100	3,403,700	3,368,700	3,402,300
State and Federal grants	54,900	147,000	152,400	10,000	10,000
Total Expenditures	3,489,200	3,646,100	3,556,100	3,378,700	3,412,300
FUNDING SOURCES:					
Property Taxes	1,251,600	1,677,900	1,661,100	1,654,600	1,600,700
State Shared Revenue	257,300	-	-	-	-
State Grants	10,700	41,600	40,600	10,000	40,000
Federal Grants	16,800	105,500	105,500	-	-
Charges for Services	16,800	18,800	18,800	18,000	18,000
Restricted Donations	-	1,400	1,400	-	-
Fire - Contracted Services	494,200	517,900	517,900	562,300	563,400
Support from:					
Sales Tax	1,086,000	1,019,800	1,019,800	1,171,000	1,183,000
Marine Passenger Fee	84,000	84,000	84,000	70,000	70,000
Roaded Service Area	-	12,000	12,000	-	-
Fund Balance (To) From	271,800	167,200	95,000	(107,200)	(62,800)
Total Funding Sources	\$ 3,489,200	3,646,100	3,556,100	3,378,700	3,412,300
FUND BALANCES	\$ 167,300	100	72,300	179,500	242,300

NOTES

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MAYOR AND ASSEMBLY

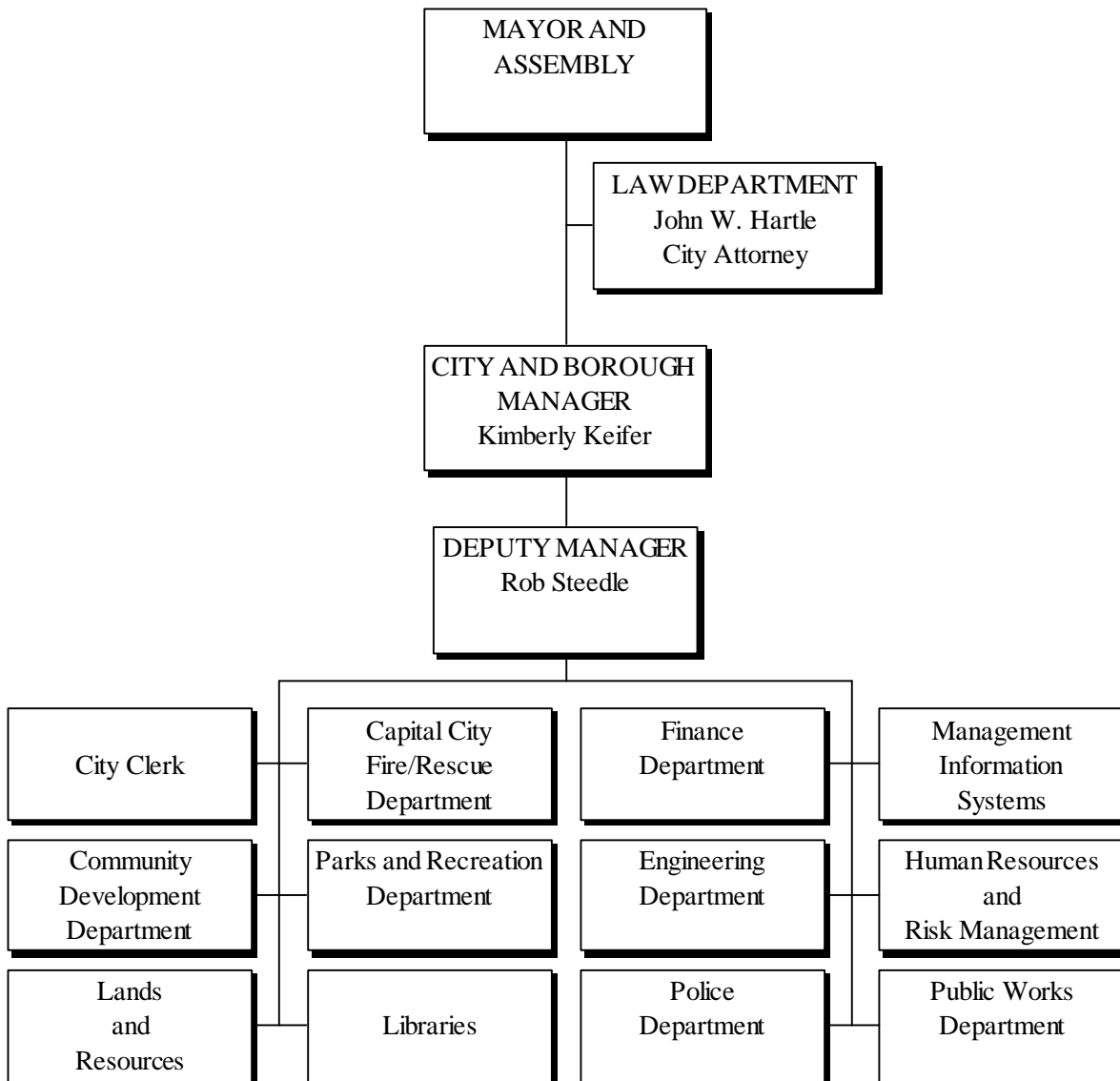
MISSION STATEMENT

The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly with all the powers and duties of that office; and in emergencies, have the powers conferred by law upon peace officers and shall exercise such powers to prevent disorder, preserve the public peace and health, and to provide for the safety of persons and property.

FY13 ADOPTED BUDGET

\$4,215,200

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 232,200	298,100	230,000	284,300	284,300
Commodities and Services	386,500	448,900	415,200	429,700	442,000
Better Capital City	462,000	500,000	500,000	500,000	500,000
Other - Grants, etc.	2,382,600	3,039,000	2,721,000	3,001,200	2,186,900
Total Expenditures	3,463,300	4,286,000	3,866,200	4,215,200	3,413,200
FUNDING SOURCES:					
Interdepartmental Charges	45,300	45,300	45,300	52,800	52,800
State Shared Revenue	7,800	-	-	-	-
Support from:					
Sales Tax	500,000	500,000	500,000	500,000	500,000
Tobacco Excise Tax	1,307,700	1,224,600	1,224,600	1,099,600	1,099,600
Marine Passenger Fee	548,400	1,256,300	1,256,300	560,100	-
General Fund	1,054,100	1,259,800	840,000	2,002,700	1,760,800
Total Funding Sources	\$ 3,463,300	4,286,000	3,866,200	4,215,200	3,413,200
STAFFING	9.00	9.00	9.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Mayor and Assembly are a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Mayor and Assembly's FY13 Adopted Budget represents a decrease of \$70,800 (1.7%) from the FY12 Amended Budget. The FY14 Approved Budget is a decrease of \$802,000 (19.0%) from the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$13,800 (4.6%) due to changes in health care coverage.
- The grants and special projects expenditures decreased \$37,800 (1.2%) for various grants and projects. There are specific grants and projects that are funded each year by marine passenger fees (MPF). These amounts can vary considerably depending on requests and available funds.

FY14

- The grants and special projects expenditures decreased \$814,300 (27.1%) for various grants and projects, which receive their funding from MPF. The MPF funding for a portion of these grants has not yet been proposed for FY14.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
Operations:					
Personnel Services	\$ 232,200	298,100	230,000	284,300	284,300
Commodities and Services	244,700	272,900	259,200	253,700	266,000
Totals	476,900	571,000	489,200	538,000	550,300
Assembly Grants:					
Arts and Humanities Council	175,800	175,800	175,800	175,800	175,800
Social Service Advisory Board	808,800	814,600	814,600	925,200	925,200
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	410,400
Total	1,434,600	1,440,400	1,440,400	1,551,000	1,551,000
Special Contracts:					
Lobbyist	141,800	166,000	156,000	166,000	166,000
Hearing Officers	-	10,000	-	10,000	10,000
Totals	141,800	176,000	156,000	176,000	176,000
Community Projects:					
Juneau Festival Committee	33,000	33,000	33,000	33,000	33,000
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Herititage - Celebration (1)	-	20,000	20,000	-	20,000
Juneau Economic Development Council	298,700	250,000	250,000	325,000	325,000
Juneau Small Business Development Center	30,000	30,000	30,000	55,000	55,000
Downtown Ambassador Program	54,500	56,300	56,300	56,300	56,300
Franklin Dock Enterprises, LLC	-	500,000	500,000	187,000	-
Alaska Juneau (AJ) Dock, LLC	192,100	700,000	382,000	634,800	-
Juneau Human Rights Commission	3,300	-	-	2,500	-
Juneau Commissions on Aging	2,800	-	-	-	-
Arctic Winter Games	30,100	-	-	-	-
Juneau Homeless Respite Care	-	5,800	5,800	-	-
Catholic Community Services	-	-	-	10,000	-
AYEC-HEARTS Program	-	-	-	143,100	143,100
Shoreside Power	300,000	-	-	-	-
Better Capital City	462,000	500,000	500,000	500,000	500,000
Totals	1,410,000	2,098,600	1,780,600	1,950,200	1,135,900
Total Expenditures	\$ 3,463,300	4,286,000	3,866,200	4,215,200	3,413,200

(1) In addition to direct monetary support, the Juneau Police Department provides security services at Celebration.

MAYOR AND ASSEMBLY

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Mayor of the City and	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Borough of Juneau	8.00	48,000	8.00	48,000	8.00	48,000
Assembly Members	-	220,100	-	206,300	-	206,300
Benefits						
Total Budget	9.00	\$ 298,100	9.00	\$ 284,300	9.00	\$ 284,300

CITY MANAGER

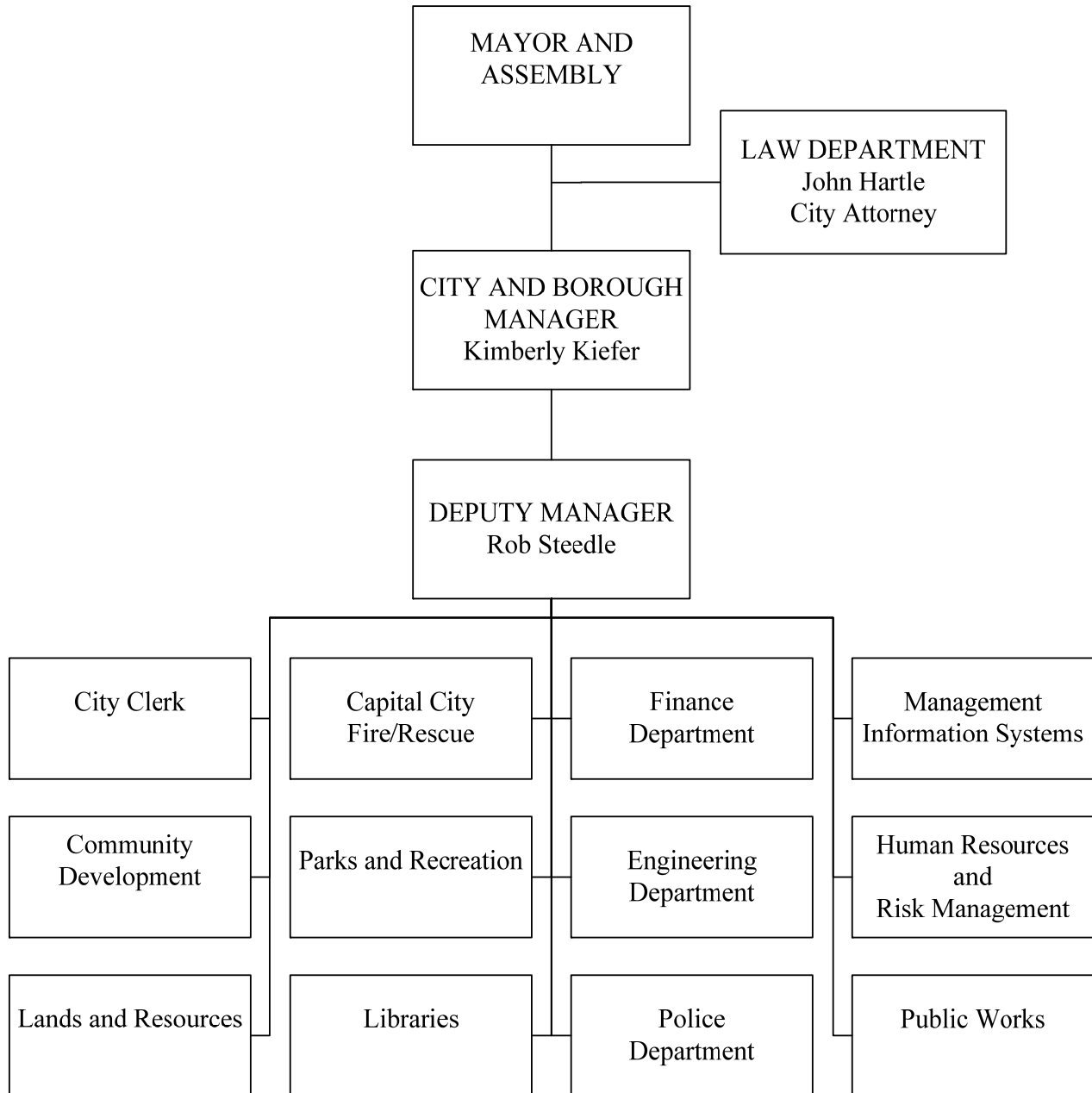
MISSION STATEMENT

The City Manager's Office delivers management services to carry out Assembly policy, provides oversight of CBJ assets and services and works to assure fairness and consistency in CBJ activities and responsibilities.

FY13 ADOPTED BUDGET

\$1,442,400

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,043,800	962,700	945,900	980,000	990,100
Commodities and Services	464,400	556,300	401,400	427,400	427,500
Voter Information	6,800	5,500	8,000	10,000	10,000
Contingency	12,600	30,000	24,000	25,000	25,000
Total Expenditures	1,527,600	1,554,500	1,379,300	1,442,400	1,452,600
FUNDING SOURCES:					
Interdepartmental Charges	46,700	46,700	46,700	53,100	53,100
State Shared Revenue	55,100	-	-	-	-
State Grant	87,300	128,900	128,900	12,000	12,000
Miscellaneous Grant	500	7,500	7,500		
Support from:					
Tobacco Excise Tax	40,200	-	-	-	-
Marine Passenger Fees	62,000	65,000	65,000	65,000	65,000
General Fund	1,235,800	1,306,400	1,131,200	1,312,300	1,322,500
Total Funding Sources	\$ 1,527,600	1,554,500	1,379,300	1,442,400	1,452,600
STAFFING	8.63	8.00	8.00	8.00	8.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The City Manager is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Manager's FY13 Adopted Budget represents a decrease of \$112,100 (7.2%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$10,200 (0.7%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- The Emergency Services program received a Emergency Management Performance Grant in FY12. It is anticipated a similar grant will be received in FY13 but since it is not a certainty it has not been included in FY13 Adopted Budget. This accounts for the decrease in both Commodities and Services and State Grant revenues.

FY14

- There were no significant budgetary changes.

CITY MANAGER

CORE SERVICES

Support and Facilitate the Activity of the Assembly

Includes: Meeting coordination, development of agendas, staff support, responding to questions/concerns and issues, implementing policies

Services Provided to: CBJ Assembly, CBJ staff and public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Implement ordinances and resolutions within 30 days	100%	100%	100%	100%	100%
Post Assembly Packets and Agendas to the Web two business days prior to meeting	95%	95%	100%	100%	100%

Coordinate the Efforts of Municipal Departments

Includes: Weekly meetings with department directors, bi-monthly staff meetings with department directors and enterprise boards, implements policies and programs, resolve issues, update administrative policies

Services Provided to: CBJ staff and public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Weekly meetings with all department directors	95%	95%	95%	100%	95%
Bi-monthly administrative meetings with all department directors and enterprise boards	100%	100%	95%	100%	100%
Annually update/review Administrative policies	100%	100%	100%	100%	100%

Respond to Citizen Concerns and Issues in a Timely Manner

Includes: Addressing citizen questions, issues, inquiries and responding to complaints/concerns

Services Provided to: CBJ Assembly and public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Acknowledge, as appropriate "Tell it to City Hall" within 2 days	98%	95%	100%	100%	100%
Acknowledge, as appropriate, e-mails requesting information within 2 business days	95%	95%	100%	100%	100%
Respond to written correspondence, as appropriate, within 10 days	98%	95%	100%	100%	100%

Improving the Teamwork, Morale, and Communication of CBJ Employees

Includes: Improving the response rate of CBJ employees to the annual culture survey

Services Provided to: CBJ Staff

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Response rate in the Administration Department	100%	100%	100%	100%	100%
Response rate for all CBJ employees	80%	75%	80%	100%	100%

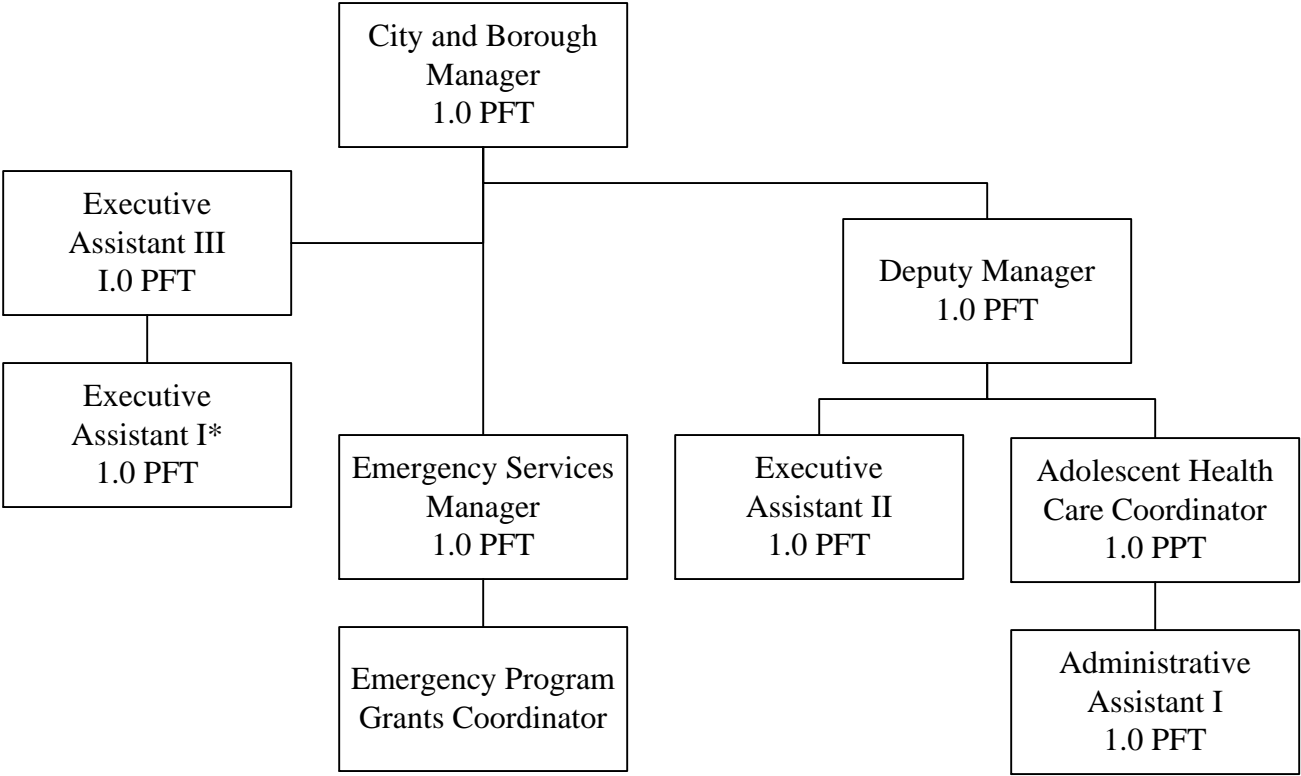
Support and Facilitate the Activity of the Assembly

Includes: Meeting coordination, development of agendas, staff support, responding to questions/concerns and issues, implementing policies

Services Provided to: CBJ Assembly, CBJ staff and public

CITY MANAGER

STAFFING ORGANIZATION CHART



*Split: Manager’s Office 0.5 PFT
City Clerk’s Office 0.5 PFT

See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

CITY MANAGER

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u>
CLASS TITLE:						
Manager's Office:						
City and Borough Manager	1.00	\$ 176,600	1.00	\$ 145,000	1.00	\$ 145,000
Deputy City and Borough Manager	1.00	137,600	1.00	125,800	1.00	130,000
Executive Assistant III	1.00	62,700	1.00	63,600	1.00	64,100
Executive Assistant II	1.00	52,500	1.00	53,500	1.00	54,000
Executive Assistant I	0.50	20,000	0.50	22,900	0.50	23,400
Overtime	-	1,000	-	-	-	-
Benefits	-	169,100	-	208,100	-	210,000
Total before decrement	4.50	619,500	4.50	618,900	4.50	626,500
Decrements:						
Scheduled Leave W/O Pay	-	(14,400)	-	-	-	-
Total after decrements	4.50	605,100	4.50	618,900	4.50	626,500
Emergency Services/Public Information:						
Emergency Services Manager/Public						
Information Officer	1.00	78,900	1.00	79,000	1.00	80,600
Emergency Program Grant						
Coordinator	1.00	52,000	1.00	53,400	1.00	53,700
Manpower	-	6,000	-	8,500	-	8,500
Benefits	-	75,300	-	74,300	-	74,900
Total	2.00	212,200	2.00	215,200	2.00	217,700
Teen Health Center:						
Health Care Nurse	0.75	60,600	0.75	60,600	0.75	60,600
Administrative Assistant I	0.75	30,600	0.75	31,800	0.75	31,800
Benefits	-	54,200	-	53,500	-	53,500
Total	1.50	145,400	1.50	145,900	1.50	145,900
Total Budget	8.00	\$ 962,700	8.00	\$ 980,000	8.00	\$ 990,100

NOTES

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CITY CLERK

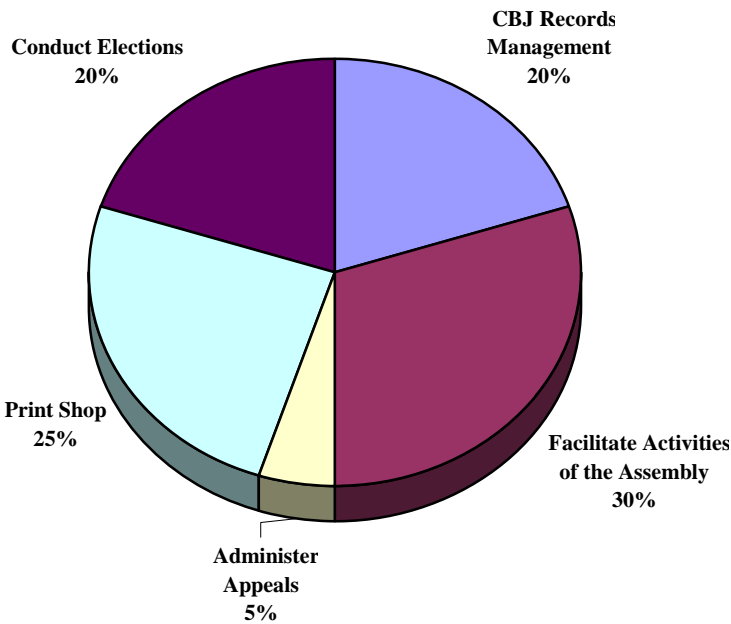
MISSION STATEMENT

The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

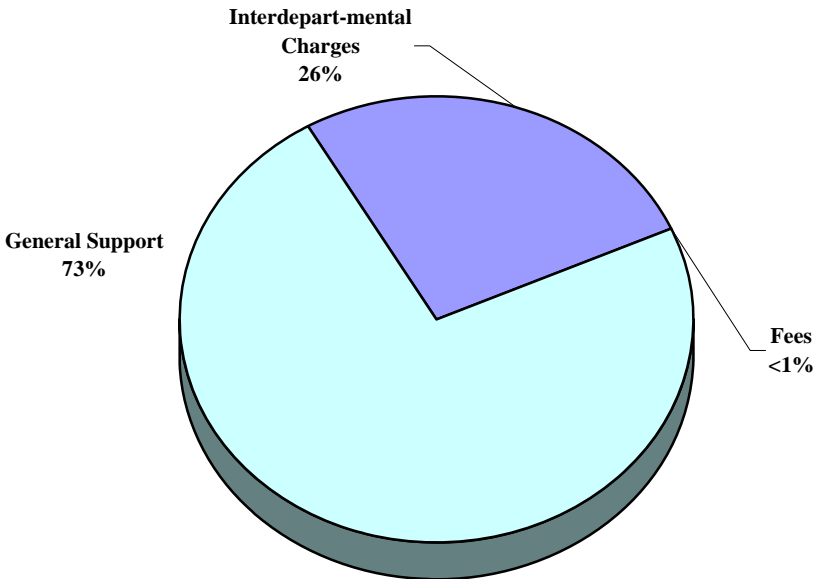
FY13 ADOPTED BUDGET

\$512,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

		FY12		FY13	FY14
	FY11 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
City Clerk & Elections					
Personnel Services	\$ 368,300	378,400	371,300	381,500	385,800
Commodities and Services	104,600	139,100	132,800	130,900	138,100
Total Expenditures	472,900	517,500	504,100	512,400	523,900
FUNDING SOURCES:					
Interdepartmental Charges	92,300	100,500	100,500	136,500	136,500
Fees	-	500	300	500	500
State Shared Revenue	16,700	-	-	-	-
Support from General Fund	363,900	416,500	403,300	375,400	386,900
Total Funding Sources	\$ 472,900	517,500	504,100	512,400	523,900
STAFFING	3.70	3.70	3.70	3.70	3.70
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Clerk and Elections Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The City Clerk and Election's FY13 Adopted Budget represents a decrease of \$5,100 (1.0%) from the FY12 Amended Budget. FY14 Approved Budget is an increase of \$11,500 (2.2%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Commodities and Services decreased \$8,200 (5.9%) due to reductions in various categories as part of the City-wide effort to deal with the budget deficit.

FY14

- Commodities and Services increased primarily due to the need for a new copier rental (\$11,000).

CITY CLERK

CORE SERVICES

Coordinate Assembly Activity

Includes: Meeting Coordination, Public Notice, Coordinate Assembly Advisory Committees and Boards, Administer Liquor License and Gaming Permits, Administer Appeals, Administer Assembly Budget.

Services Provided to: CBJ Assembly, CBJ Staff and Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Actuals</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Assembly Meeting Packet available 4 days prior to meeting	85%	90%	90%	90%	95%
Advertise all meetings in the weekly newspaper ad	90%	95%	95%	95%	95%
Initial liquor license review by Assembly held within 30 days of notice to CBJ by ABC Board	95%	95%	95%	95%	95%
Notify board applicants of appointments and thank outgoing board members within one week of HRC meetings	75%	80%	85%	90%	95%
Advisory Board and Committee Training upon request	100%	100%	100%	100%	100%

Conduct Elections

Includes: Hire and train personnel, prepare ballots, supplies and notices, assist voters, provide accountability for election, supervise election boards, keep record of election.

Services Provided to: CBJ Assembly, Staff, Candidates and the public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Certify candidate nominating petitions within 24 hours	100%	100%	100%	100%	100%
Conduct uncontested election	100%	100%	100%	100%	100%

CBJ Records Management

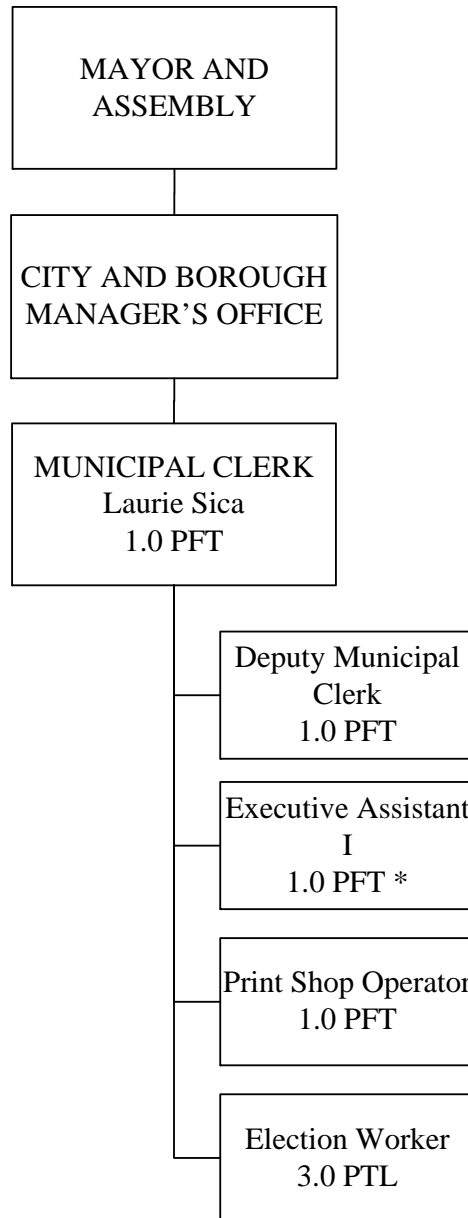
Includes: Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

Services Provided to: CBJ Assembly, Staff and Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Actuals</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Assembly meeting minutes posted on-line within one week of meeting	99%	99%	99%	99%	99%
Complete Master Index of Appeals and Notices of Decision	50%	50%	65%	75%	100%
Compile Master Index of CBJ Studies and Reports	40%	40%	50%	55%	60%

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Prepares and Distributes Assembly and Committee Packets
CBJ Custodian of Historical and Permanent Records
Schedules and Advertises Meetings in Compliance with OMA
Election Official
Administers Appeals
Operates Print Shop for Centralized CBJ Printing

*Split: Manager's Office 0.5 PFT
City Clerk's Office 0.5 PFT

CITY CLERK

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
City and Borough Clerk	1.00	\$ 96,100	1.00	\$ 97,000	1.00	\$ 98,200
Deputy Clerk	1.00	57,100	1.00	58,300	1.00	58,300
Print Shop Operator	1.00	45,600	1.00	46,800	1.00	48,400
Executive Assistant I	0.50	21,500	0.50	22,900	0.50	23,400
Clerk I	0.20	5,400	0.20	5,400	0.20	5,400
Elections	-	15,000	-	15,000	-	15,000
Overtime	-	4,300	-	4,100	-	4,100
Benefits	-	133,400	-	132,000	-	133,000
Totals	3.70	\$ 378,400	3.70	\$ 381,500	3.70	\$ 385,800

NOTES

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MANAGEMENT INFORMATION SYSTEMS

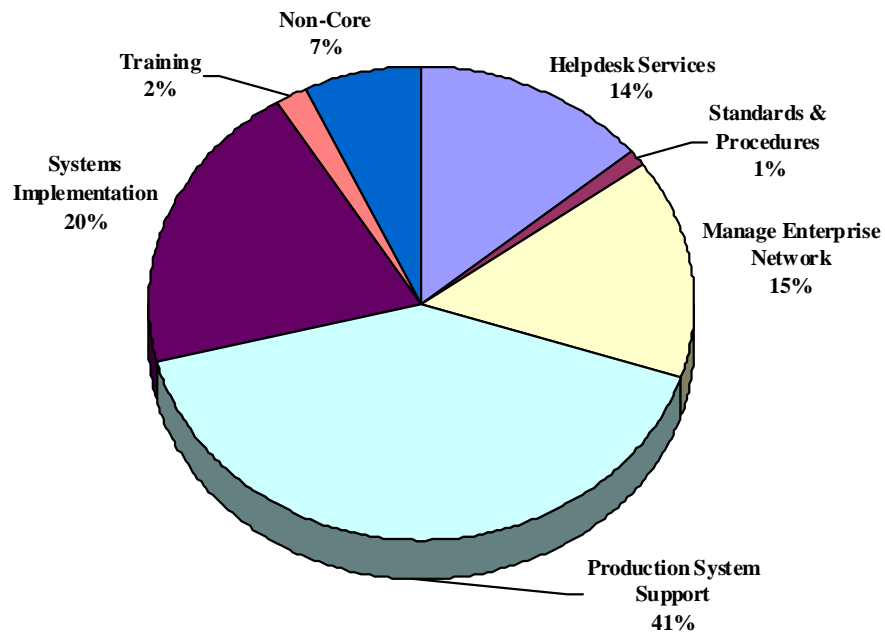
MISSION STATEMENT

The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

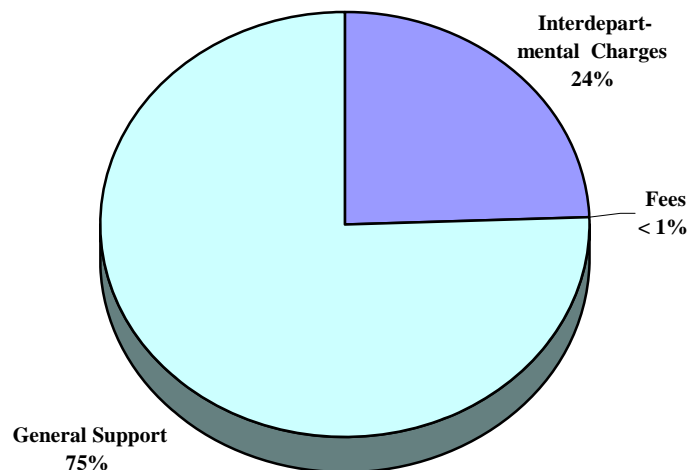
FY13 ADOPTED BUDGET

\$2,201,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actual	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,665,400	1,516,300	1,456,000	1,426,000	1,430,500
Commodities and Services	585,700	725,200	717,000	725,800	585,600
Capital Outlay	24,500	65,000	65,000	50,000	50,000
Total Expenditures	2,275,600	2,306,500	2,238,000	2,201,800	2,066,100
FUNDING SOURCES:					
Interdepartmental Charges	515,700	515,700	515,700	535,500	535,500
Fees	1,800	1,800	1,800	1,800	1,800
State Shared Revenue	87,600	-	-	-	-
Support from General Fund	1,670,500	1,789,000	1,720,500	1,664,500	1,528,800
Total Funding Sources	\$ 2,275,600	2,306,500	2,238,000	2,201,800	2,066,100
STAFFING	13.66	13.66	13.66	13.66	13.66
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Management Information Systems Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Management Information System's FY13 Adopted Budget represents a decrease of \$104,700 (4.5%) from the FY12 Amended Budget. FY14 Approved Budget is \$135,700 (6.2%) less than the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$90,300 (6.0%) due to a specified vacancy.
- Contractual Services decreased \$20,500 (12.1%) as services and support due to the new financial software systems is expected to drop.

FY14

- Software Maintenance decreased \$39,300 (13.8%). The cost for running the old financial software system will drop to a minimum.
- Contractual Services decreased \$94,500 (63.2%) due to removal of Lawson remote management services related to the new financial software systems.

MANAGEMENT INFORMATION SYSTEMS

CORE SERVICES

Systems Implementation

Includes: Systems development: deliver new or updated services to client departments; technology consulting: assist in identification, selection, and implementation of technology-assisted operations

Services Provided to: CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of customers who rate systems development as satisfactory or better	90%	90%	90%	90%	90%
% of customers who rate technology consulting as satisfactory or better	90%	90%	90%	90%	90%

Production System Support

Includes: Systems support and batch processing

Services Provided to: CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Frequency of system unavailability events per year	5	9	7	6	5

Manage Enterprise Network

Includes: Wide area and local area network management

Services Provided to: CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average duration of a network unavailability event	1hr	.5 hr	.5 hr	.5 hr	.5 hr
Frequency of network unavailability events per year	4	4	4	4	4
% facilities with adequate network capacity	90%	90%	100%	100%	100%

Helpdesk Services

Includes: Field helpdesk calls and messages

Services Provided to: CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of customers who rate helpdesk services as satisfactory or better	90%	90%	80%	80%	80%
% of technical support requests completed on time	85%	85%	80%	75%	75%

Training

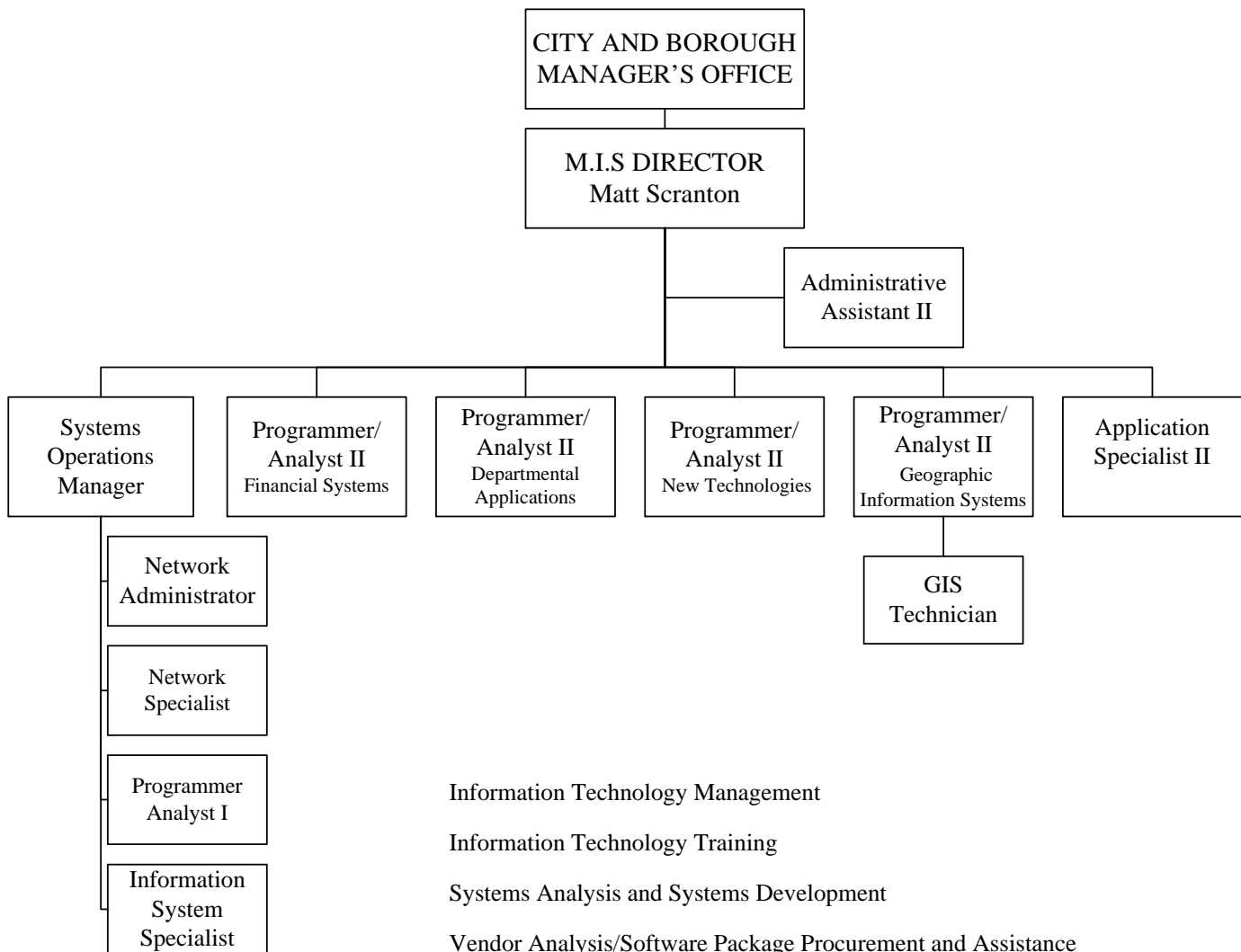
Includes: Provide scheduled computer-based and ad-hoc training in office productivity applications

Services Provided to: CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% customers receiving requested training per quarter	80%	100%	70%	70%	75%
% of customers who rate training as satisfactory or better	80%	90%	70%	70%	75%

MANAGEMENT INFORMATION SYSTEMS

FUNCTIONAL ORGANIZATION CHART



Information Technology Management

Information Technology Training

Systems Analysis and Systems Development

Vendor Analysis/Software Package Procurement and Assistance

Information Technology Resource Contracts Assistance

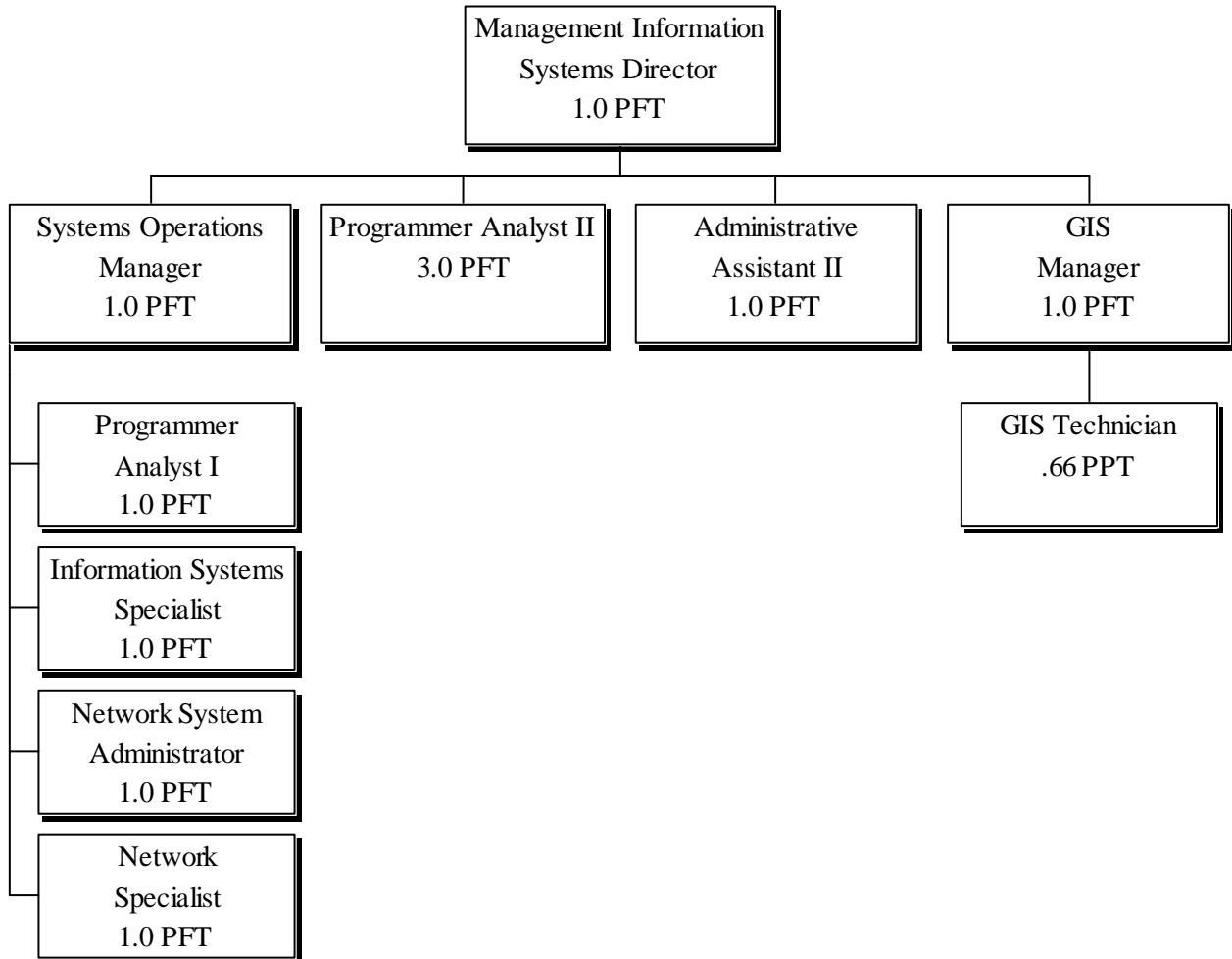
GIS Data Administration

GIS User Support

GIS Systems Development

MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Management Information						
System Director	1.00	\$ 100,700	1.00	\$ 104,000	1.00	\$ 107,500
Systems Operations Manager	1.00	72,700	1.00	75,100	1.00	77,600
Programmer II	4.00	323,200	4.00	323,200	4.00	323,200
Programmer I	1.00	71,000	1.00	71,000	1.00	71,000
Network Systems Administrator	1.00	80,800	1.00	80,800	1.00	80,800
Network Specialist	1.00	57,000	1.00	57,200	1.00	59,100
Information Systems Specialist	2.00	114,100	2.00	106,400	2.00	106,700
Applications Specialist	1.00	66,400	1.00	66,400	1.00	66,900
Administrative Assistant II	1.00	47,900	1.00	48,000	1.00	49,000
GIS Technician	0.66	31,700	0.66	32,800	0.66	33,000
Overtime	-	20,200	-	20,600	-	15,000
Benefits	-	545,900	-	535,700	-	535,900
Vacancy Factor	-	(15,300)	-	(15,200)	-	(15,200)
Totals before specified vacancy	13.66	1,516,300	13.66	1,506,000	13.66	1,510,500
Specified vacancy:						
Information Systems Specialist	-	-	-	(48,500)	-	(48,500)
Benefits	-	-	-	(31,500)	-	(31,500)
Totals after specified vacancy	13.66	\$ 1,516,300	13.66	\$ 1,426,000	13.66	\$ 1,430,500

HUMAN RESOURCES

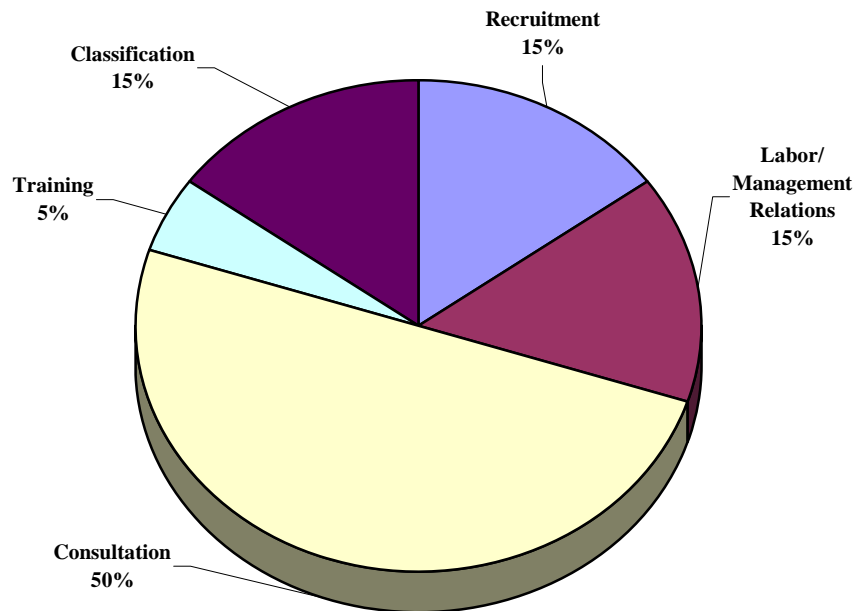
MISSION STATEMENT

To provide employment/human resource services to the public and CBJ departments.

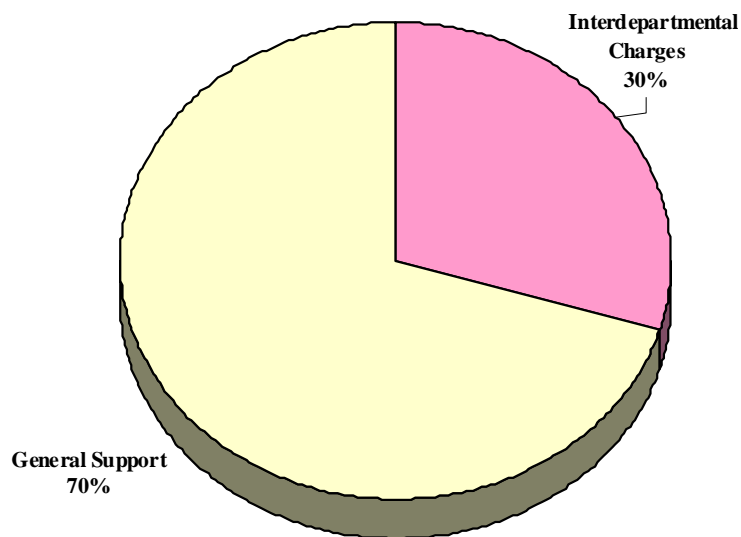
FY13 ADOPTED BUDGET

\$569,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actual	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 506,500	482,400	474,000	476,000	480,300
Commodities and Services	75,700	90,900	90,000	93,500	96,700
Total Expenditures	582,200	573,300	564,000	569,500	577,000
FUNDING SOURCES:					
Interdepartmental Charges	162,400	162,400	162,400	169,400	169,400
State Shared Revenue	28,500	-	-	-	-
Support from General Fund	391,300	410,900	401,600	400,100	407,600
Total Funding Sources	\$ 582,200	573,300	564,000	569,500	577,000
STAFFING	4.30	4.30	4.30	4.30	4.30
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Human Resources Department is a component unit of the General Fund. See the General Fund fund balance in the "Changes of Fund Balances" schedule.

BUDGET HIGHLIGHT

The Human Resource's FY13 Adopted Budget represents a decrease of \$3,800 (0.7%) from the FY12 Amended Budget. The FY14 Approved Budget is \$7,500 (1.3%) greater than the FY13 Adopted Budget.

The significant budgetary changes include:

FY13 and FY14

- There are no significant budgetary changes.

HUMAN RESOURCES

CORE SERVICES

Recruitment and Selection

Includes: Process, Recruitment, Examination, Selection and Special Advertising

Services Provided to: Public and other CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of Job Announcements HR Staff processed.	116	135	120	120	135
Number of examination and selection processes HR Staff assisted with and/or administered.	25	35	15	25	25

Labor/Management Relations

Includes: Maintaining and Enforcing Personnel Rules; Contract Negotiations; Grievance Response

Services provided to: CBJ Departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Percentage of issues resolved informally.	100%	100%	100%	100%	100%
Percentage of grievances resolved short of arbitration.	100%	100%	100%	100%	100%
Percentage of grievances resolved through arbitration.	0	0	0	0	0

Consultation

Includes: Advising employees on Personnel procedures, Personnel Rules and related policies, employment labor agreements and laws.

Services provided to: CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of Supervisor Training classes given or provided.	6	6	6	6	6
Number of Employee In-Service classes given or provided.	15	21	20	25	25

Training

Includes: Employee In-Service, Supervisor Training and Other Required Training

Services provided to: CBJ employees and departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of Supervisor Training classes given or provided.	6	6	6	6	6
Number of Employee In-Service classes given or provided.	15	21	20	25	25

Classification and Pay Plan

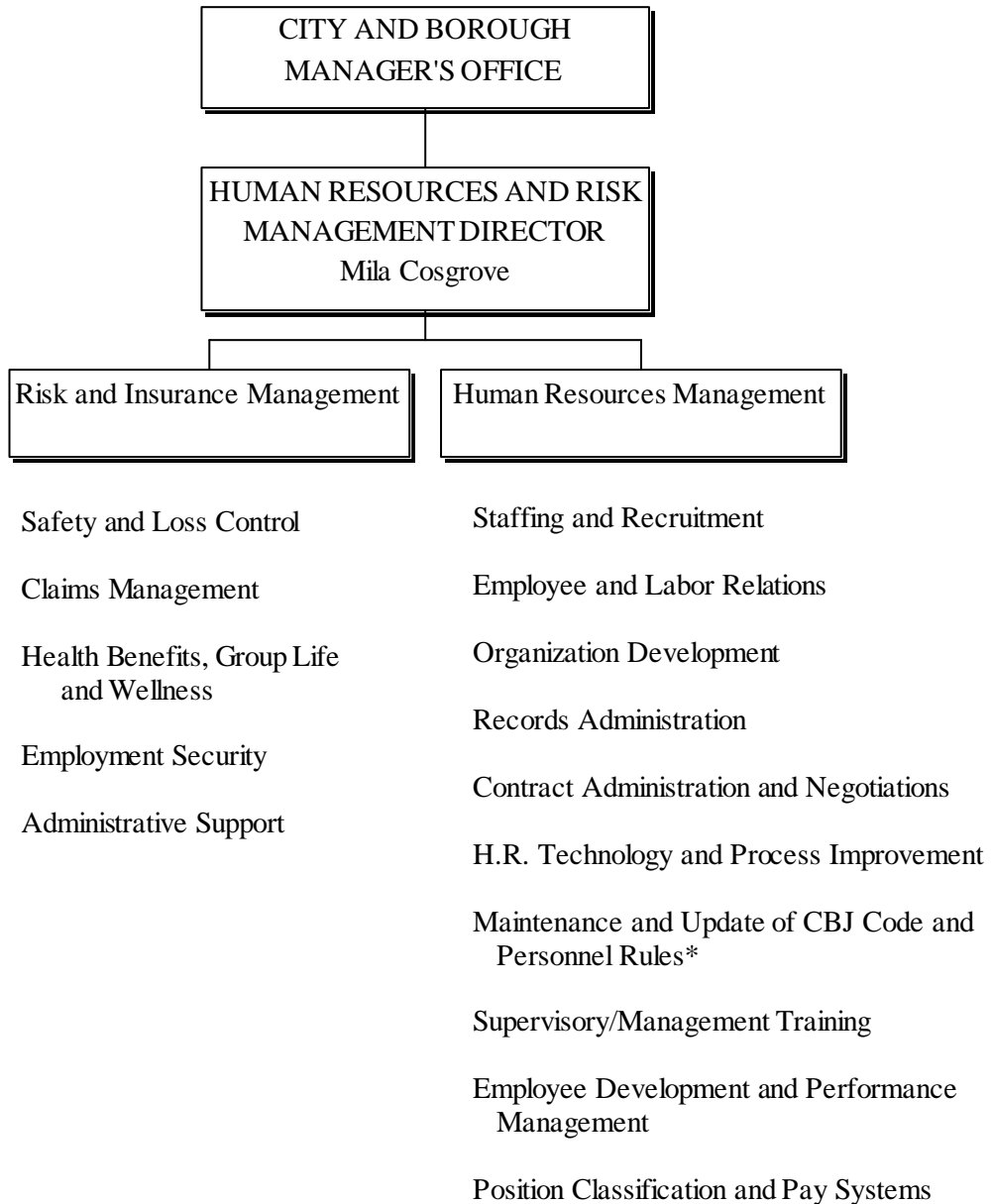
Includes: Classification, Salary Surveys and Structural Reorganization

Services provided to: Public and CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of classification actions received.	109	100	80	100	125
Average number of days from initiation to resolution.	14	14	14	14	14

HUMAN RESOURCES

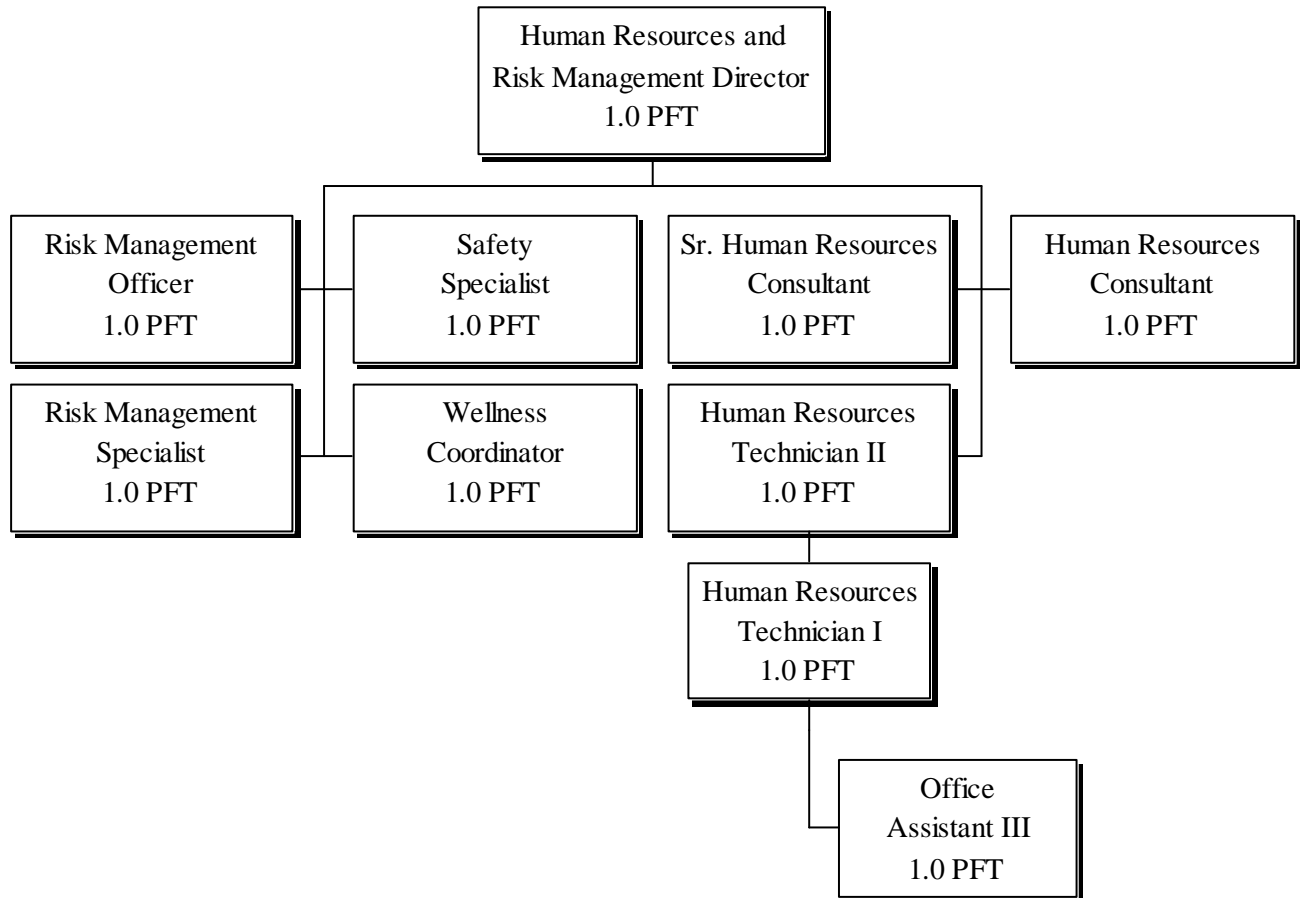
FUNCTIONAL ORGANIZATION CHART



*To meet Federal requirements for Affirmative Action, ADA, FMLA, FLSA, Drug/Alcohol testing and more

HUMAN RESOURCES

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

HUMAN RESOURCES

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
Human Resources Director	0.80	\$ 95,600	0.80	\$ 95,600	0.80	\$ 95,600
Human Resources Consultant II	2.00	143,400	2.00	144,700	2.00	146,500
Human Resources Technician II	0.50	25,700	0.50	26,600	0.50	26,700
Human Resources Technician	0.50	24,400	0.50	21,800	0.50	22,500
Office Assistant II	0.50	18,100	0.50	17,100	0.50	17,800
Overtime	-	600	-	-	-	-
Benefits	-	174,600	-	170,200	-	171,200
Totals	<u>4.30</u>	<u>\$ 482,400</u>	<u>4.30</u>	<u>\$ 476,000</u>	<u>4.30</u>	<u>\$ 480,300</u>

CAPITAL TRANSIT

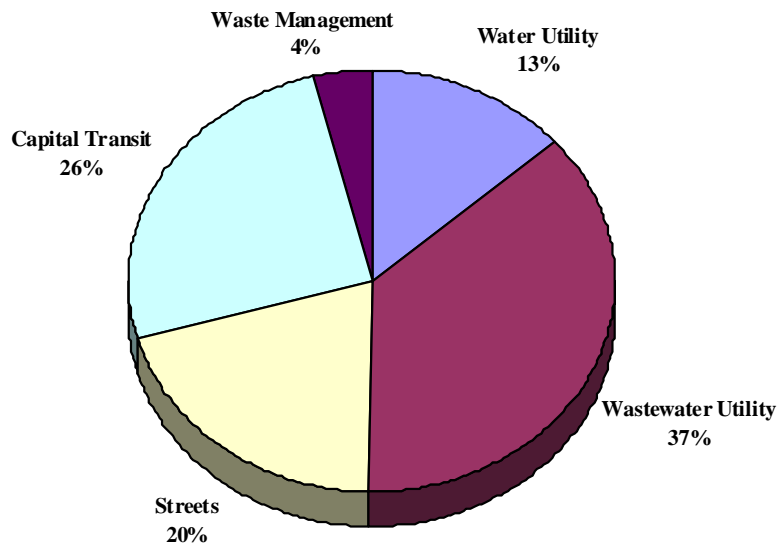
MISSION STATEMENT

Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

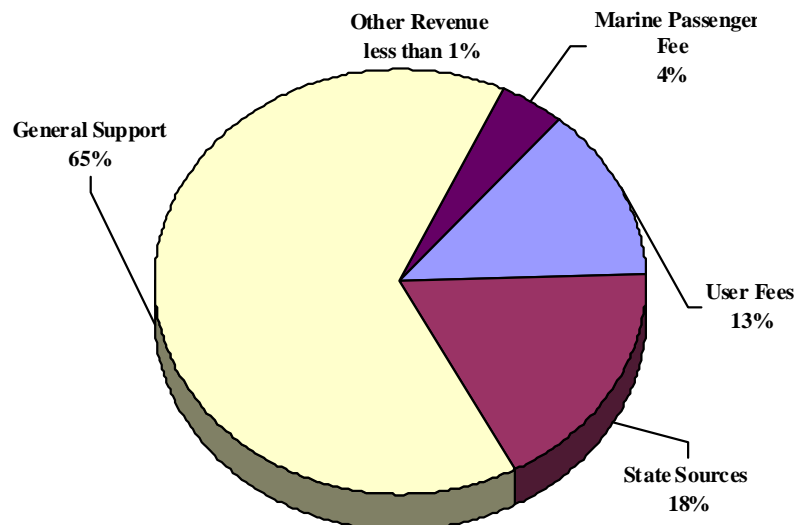
FY13 ADOPTED BUDGET

\$6,707,900

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 4,117,500	4,110,900	3,864,700	4,043,000	4,095,600
Commodities and Services	2,261,500	2,620,400	2,591,600	2,664,900	2,727,500
Capital Outlay	122,600	-	-	-	-
Total Expenditures	6,501,600	6,731,300	6,456,300	6,707,900	6,823,100
FUNDING SOURCES:					
Charges for Services	766,300	760,100	765,500	888,600	888,600
State Shared Revenue	211,500	-	-	-	-
State Grants	1,101,800	1,304,900	1,199,000	1,198,500	1,201,300
Other Revenue	1,500	1,000	-	1,000	1,000
Support from:					
Marine Passenger Fee	278,000	278,000	278,000	278,000	278,000
Roaded Service Area	4,072,500	4,357,300	4,183,800	4,341,800	4,454,200
Capital Projects	40,000	-	-	-	-
Fee in Lieu of Parking	30,000	30,000	30,000	-	-
Total Funding Sources	\$ 6,501,600	6,731,300	6,456,300	6,707,900	6,823,100
STAFFING	38.83	38.83	38.83	38.83	38.83
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

Capital Transit is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Public Works Department's Capital Transit Division's FY13 Adopted Budget is a decrease of \$23,400 (0.3%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$115,200 (1.7%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Charges for services increased \$128,500 (16.9%) due to a fare increase.
- Personnel Services decreased \$67,900 (1.7%) due primarily to a decrease in the Public Works Administration Allocation for the division.
- Commodities and Services increased by \$44,500 (1.7%) largely due to increased fuel prices and expected increases in the contractual services costs for Care-a-Van services.

FY14

- Commodities and Services increased by \$62,600 (2.3%) due primarily to an anticipated increase in the contractual services costs for Care-a-Van services.

CAPITAL TRANSIT

CORE SERVICES

Capital Transit is a service program of the Public Works Department and is considered one of its core services.

Provide Safe, Economical Public Transportation

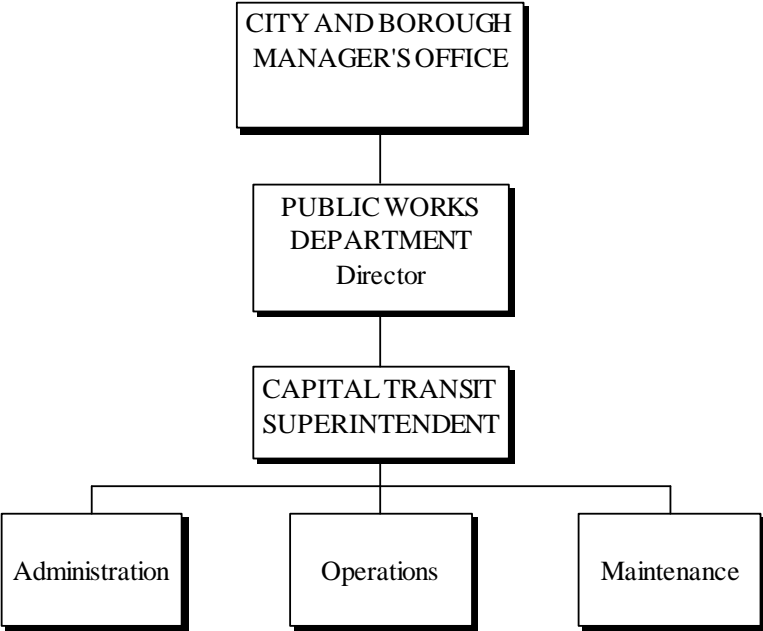
Includes: The provision of fixed route public transit service as Capital Transit, and door-to-door paratransit service as the Care-A-Van

Services provided to: General public and visitors to the community, Care-A-Van for those persons unable to access the fixed route system

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Annual Ridership	1,259,600	1,260,380	1,260,000	1,260,000	1,260,000
Change in Annual Ridership	0.2%	0.1%	0%	0%	0%
Change in Cost per Passenger Trip	-0.4%	1%	4%	4%	4%
Change in Annual Revenues from Fares	-4%	1%	0%	0%	0%
Change in Revenue per Passenger Trip	-5%	0%	0%	0%	0%
Number of accidents/claims reported.	0	0	0	0	0
Number of complaints/negative comments.	43	16	20	20	20
Number of new bus shelters installed.	1	0	2	2	2
Percent of time behind scheduled pickup/drop-off systemwide.	<1%	<1%	<1%	<1%	<1%
Number of new stops added.	0	0	0	0	0

CAPITAL TRANSIT

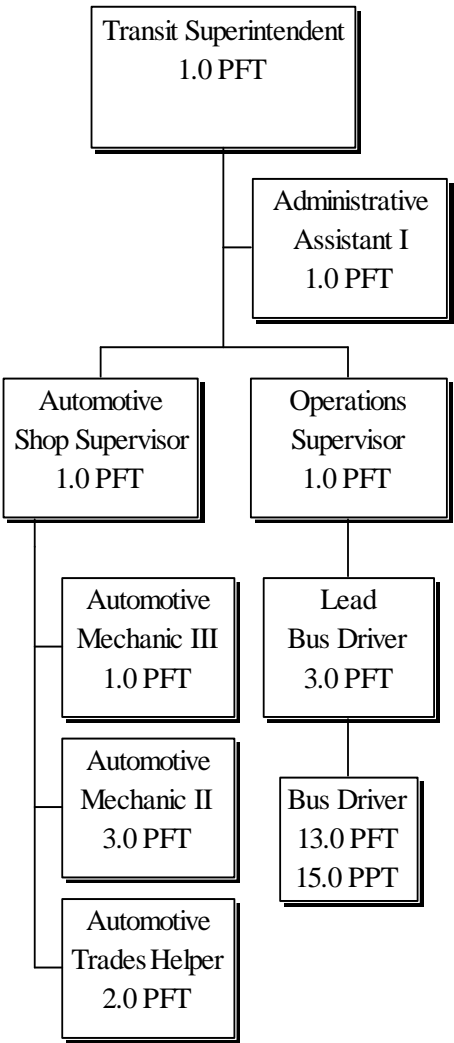
FUNCTIONAL ORGANIZATION CHART



Operations Oversight	Basic Transit Service	Vehicle Maintenance
Define and Set Policy	Commuter Service	Equipment Maintenance
Administer Finances	Express Service	
	Care-A-Van Service	

CAPITAL TRANSIT

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

CAPITAL TRANSIT

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Administration:						
Transit Superintendent	1.00	\$ 98,300	1.00	\$ 104,800	1.00	\$ 104,900
Administrative Assistant I	1.00	42,800	1.00	43,000	1.00	43,700
PW Admin Allocation	-	143,000	-	93,500	-	95,400
Benefits	-	78,500	-	79,200	-	79,400
Vacancy Factor	-	(2,200)	-	(2,300)	-	(2,300)
Total	2.00	360,400	2.00	318,200	2.00	321,100
Operations:						
Transit Operations Supervisor	1.00	84,600	1.00	86,200	1.00	86,200
Lead Transit Operator	3.00	196,000	3.00	202,800	3.00	207,500
Transit Operator	24.83	1,471,300	24.83	1,460,700	24.83	1,482,000
Shift Differential	-	40,000	-	40,000	-	40,000
Overtime	-	84,700	-	84,700	-	84,700
Benefits	-	1,127,100	-	1,099,100	-	1,107,400
Vacancy Factor	-	(27,900)	-	(27,600)	-	(28,000)
Total	28.83	2,975,800	28.83	2,945,900	28.83	2,979,800
Maintenance:						
Auto Shop Supervisor	1.00	84,300	1.00	84,400	1.00	86,200
Senior Mechanic	1.00	73,700	1.00	74,000	1.00	75,400
Mechanic II	3.00	180,700	3.00	184,400	3.00	189,000
Service Technician II	3.00	124,100	3.00	128,800	3.00	133,100
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	17,900	-	17,900	-	17,900
Benefits	-	299,300	-	294,800	-	298,700
Vacancy Factor	-	(7,400)	-	(7,500)	-	(7,700)
Total	8.00	774,700	8.00	778,900	8.00	794,700
Totals	38.83	\$ 4,110,900	38.83	\$ 4,043,000	38.83	\$ 4,095,600

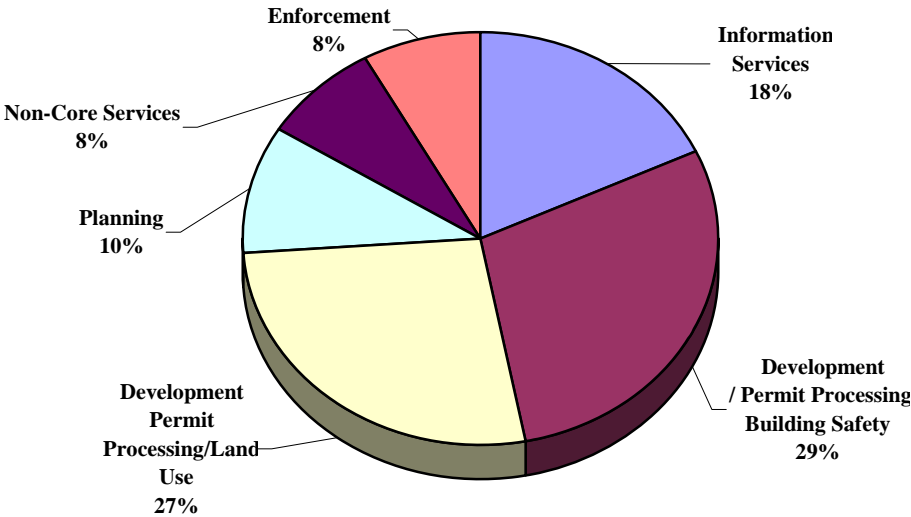
COMMUNITY DEVELOPMENT

MISSION STATEMENT

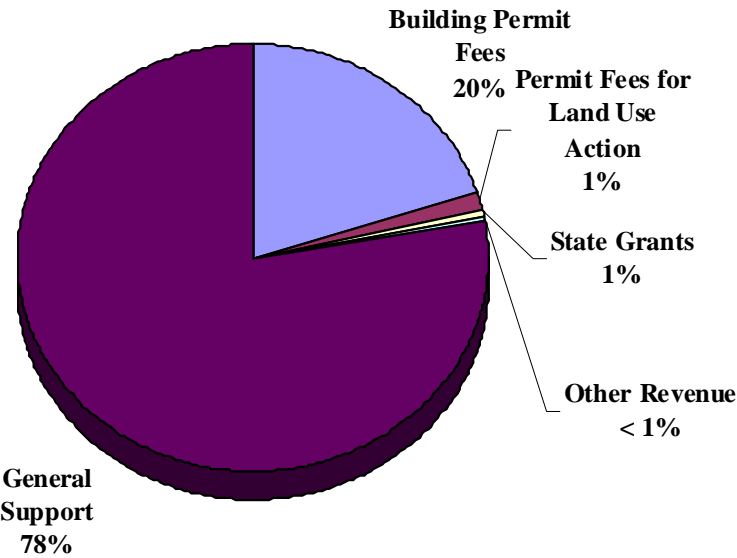
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY13 ADOPTED BUDGET \$2,750,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,427,500	2,528,100	2,324,300	2,380,400	2,424,500
Commodities & Services	418,900	440,600	371,800	370,500	352,000
Total Expenditures	2,846,400	2,968,700	2,696,100	2,750,900	2,776,500
FUNDING SOURCES:					
Building Permit Fees	493,200	525,000	500,000	550,000	550,000
Permit Fees for Land Use Action	50,000	42,200	49,000	42,000	42,000
State Shared Revenues	121,800	-	-	-	-
State Grants	53,600	39,700	68,800	15,000	-
Other Revenue	1,500	7,500	7,900	4,000	4,000
Support from General Fund	2,126,300	2,354,300	2,070,400	2,139,900	2,180,500
Total Funding Sources	\$ 2,846,400	2,968,700	2,696,100	2,750,900	2,776,500
STAFFING	26.50	26.50	26.50	26.25	26.25
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Community Development Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Community Development Department's FY13 Adopted Budget is a decrease of \$217,800 (7.3%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$25,600 (0.9%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services experienced a decrease of \$147,700 (5.8%) due to savings efforts through specified vacancies and decrements.
- Commodities & Services experienced a decrease of \$70,100 (15.9%) primarily due to receiving fewer grants.

FY14

- There are no significant budgetary changes for FY14.

COMMUNITY DEVELOPMENT

CORE SERVICES

Development Permit Processing

Includes: Land Use, Building Safety

Services Provided to: Public and other CBJ departments

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Land Use					
% allowable and conditional use permits heard within 40 days	46%	64%	64%	65%	65%
% allowable and conditional use permits heard within 90 days	72%	93%	92%	92%	92%
# permits approved with conditions	68	20	22	25	28
# permits approved without conditions	53	11	10	10	11

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Building Safety					
Average days to issue residential building permits	18	14	9		
% residential projects issued within 2 days	61%	62%	57%	60%	60%
% residential projects issued within 15 days	79%	81%	76%	80%	80%
% comments showing above average service	90%	90%	90%	90%	90%
Average Building Division expense per building permit issued	\$740 for 793	\$856 for 741	\$852 for 756	\$922 for 740	\$942 for 740
# of complaints received	N/A	N/A	N/A	N/A	N/A

Enforcement

Includes: Land Use Codes, Building Codes, Litter, Junk Vehicles

Services Provided to: Public

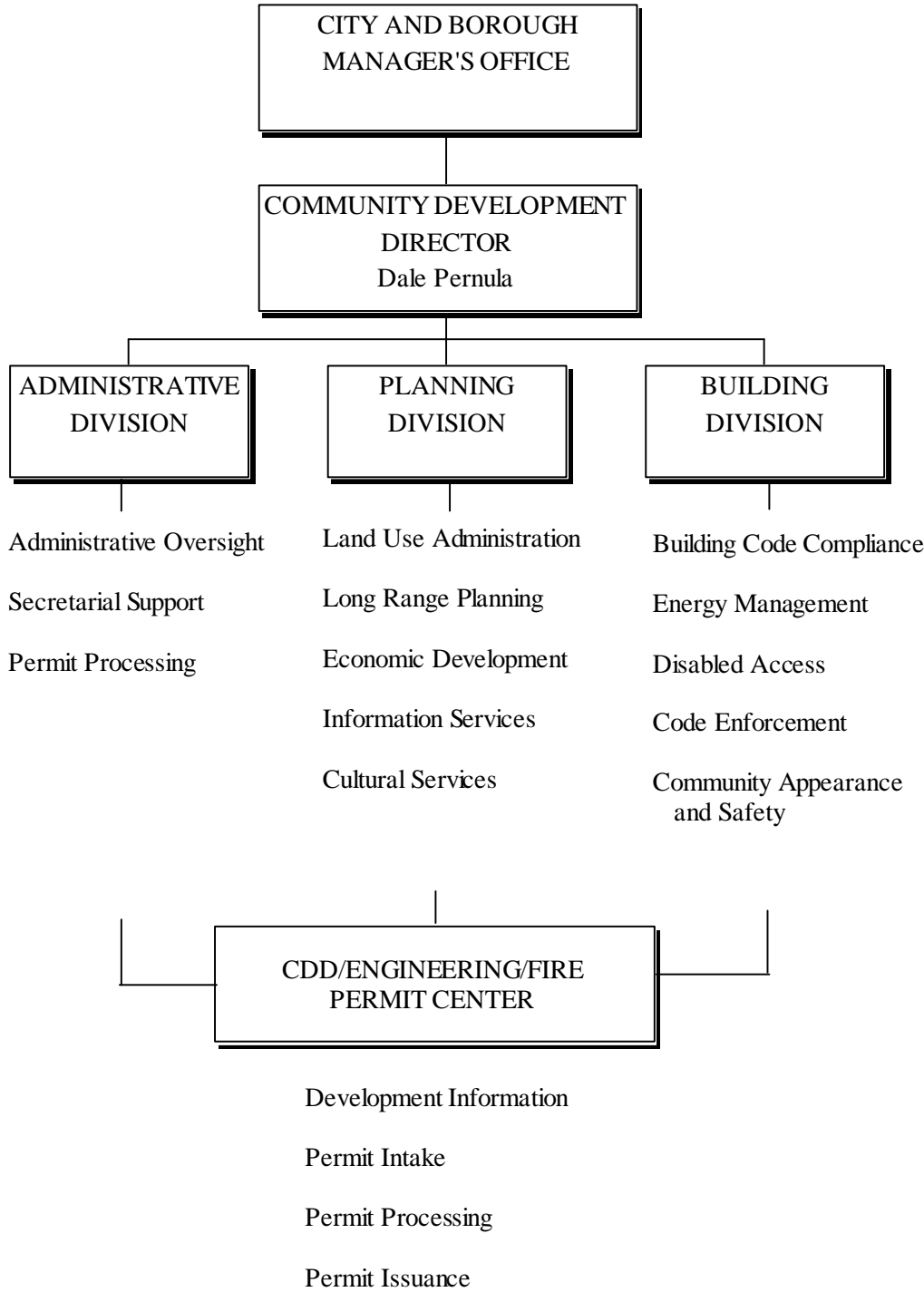
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
% enforcement cases visited within 2 days	90	90	85	85	85
% enforcement comments with above average service	90	85	95	95	95
# cases resolved and closed	105	74	70	70	70
# new cases open*	65	25+	25+	25+	25+

• N/A = not available as not measured previously.

*Many cases are resolved without ever opening an enforcement case so these will never be accounted for.

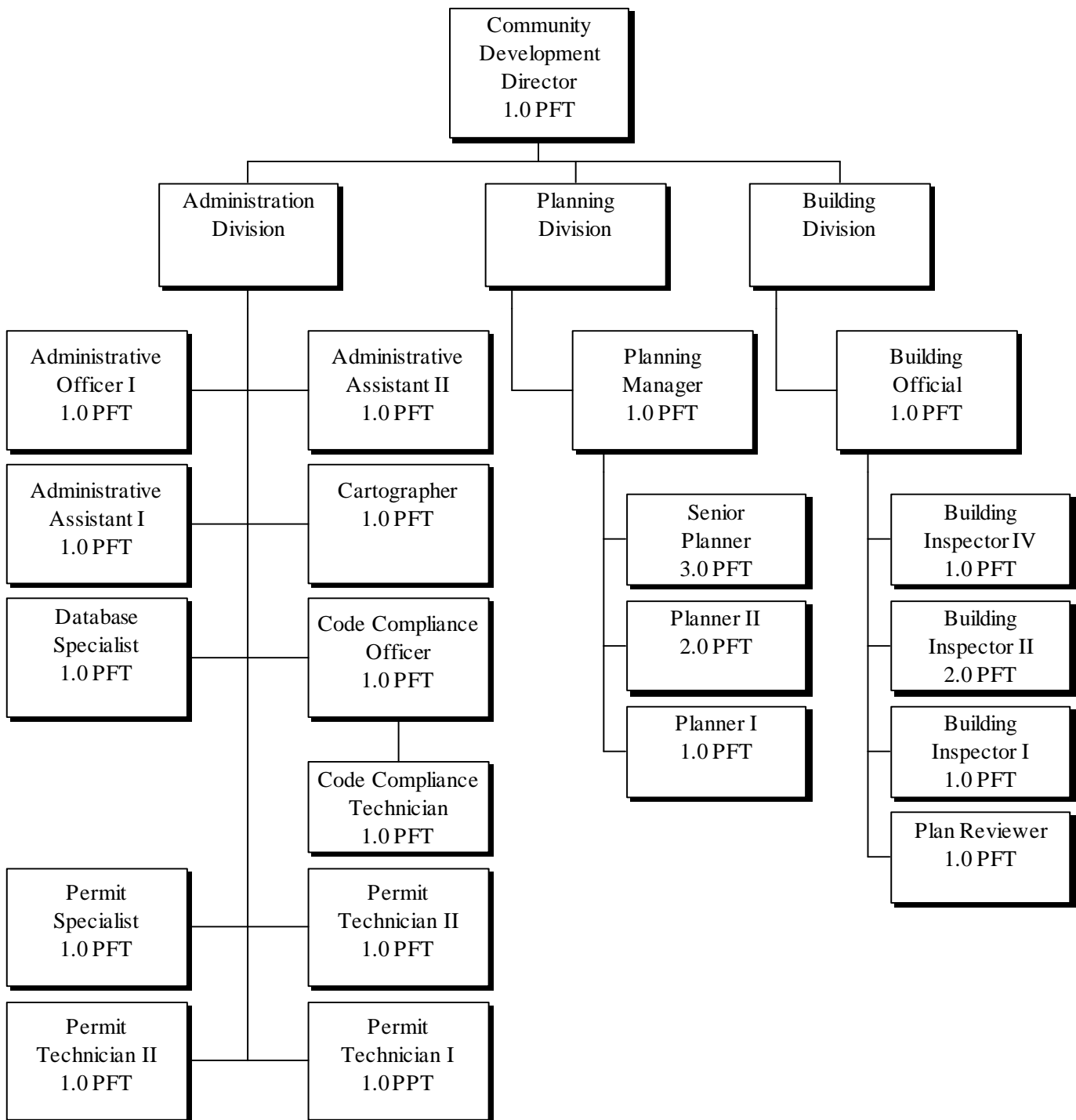
COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



COMMUNITY DEVELOPMENT

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

COMMUNITY DEVELOPMENT

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administration:						
Director	1.00	\$ 122,100	1.00	\$ 123,800	1.00	\$ 124,800
Database Specialist	1.00	63,200	1.00	65,000	1.00	65,200
Permit Specialist	1.00	57,400	1.00	59,000	1.00	60,900
Cartographer	1.00	57,000	1.00	57,300	1.00	58,300
Administrative Officer I	1.00	54,600	1.00	56,400	1.00	58,300
Administrative Assistant II	1.00	42,600	1.00	39,800	1.00	39,800
Code Compliance Specialist	2.00	124,900	2.00	116,800	2.00	120,800
Permit Technician I, II & III	2.50	100,100	2.50	102,000	2.50	104,700
Administrative Assistant I	1.00	35,000	1.00	39,800	1.00	39,800
Committee Members stipends	-	17,800	-	17,800	-	17,800
Overtime	-	3,300	-	-	-	-
Benefits	-	407,300	-	398,100	-	402,300
Vacancy Factor	-	(10,600)	-	(9,100)	-	(9,300)
Total before decrement and specified vacancies	11.50	1,074,700	11.50	1,066,700	11.50	1,083,400
Decrement (1)						
Administrative Assistant I	-	-	(0.25)	(10,000)	(0.25)	(10,000)
Specified vacancies (2)						
Code Comp Specialist	-	-	-	(58,400)	-	(60,400)
Permit Technician I, II & III	-	-	-	(18,700)	-	(18,700)
Benefits	-	-	-	(55,700)	-	(56,400)
Total after decrement and specified vacancies	11.50	1,074,700	11.25	923,900	11.25	937,900
Planning:						
Planning Manager	1.00	88,500	1.00	90,100	1.00	91,000
Senior Planner	4.00	274,900	4.00	301,400	4.00	304,700
Planner I & II	4.00	237,800	4.00	219,900	4.00	229,000
Overtime	-	2,800	-	-	-	-
Benefits	-	344,700	-	343,000	-	347,400
Vacancy Factor	-	(8,300)	-	(8,400)	-	(8,500)
Total before specified vacancy	9.00	940,400	9.00	946,000	9.00	963,600
Specified vacancy (2)						
Senior Planner	-	(79,600)	-	(79,600)	-	(79,600)
Benefits	-	(39,000)	-	(41,400)	-	(41,400)
Total after specified vacancy	9.00	821,800	9.00	825,000	9.00	842,600

COMMUNITY DEVELOPMENT

	FY12 Amended		FY13 Adopted		FY14 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Building:						
Building Codes Official	1.00	81,800	1.00	84,500	1.00	87,300
Inspector II, III & IV	4.00	250,900	4.00	251,400	4.00	257,200
Plan Reviewer	1.00	69,400	1.00	69,900	1.00	70,900
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	233,800	-	230,000	-	233,100
Vacancy Factor	-	(6,300)	-	(6,300)	-	(6,500)
Total	6.00	631,600	6.00	631,500	6.00	644,000
Total Budget	26.50	\$ 2,528,100	26.25	\$ 2,380,400	26.25	\$ 2,424,500

(1) Reduced Administrative Assistant I position to 0.75 FTE as a savings measure.

(2) One Senior Planner position one Code Compliance Specialist position and 0.50 FTE Permit Technician positions will remain vacant through FY13 & FY14 as part of City-wide budget reductions.

NOTES

This page has been left for notes.

EAGLECREST

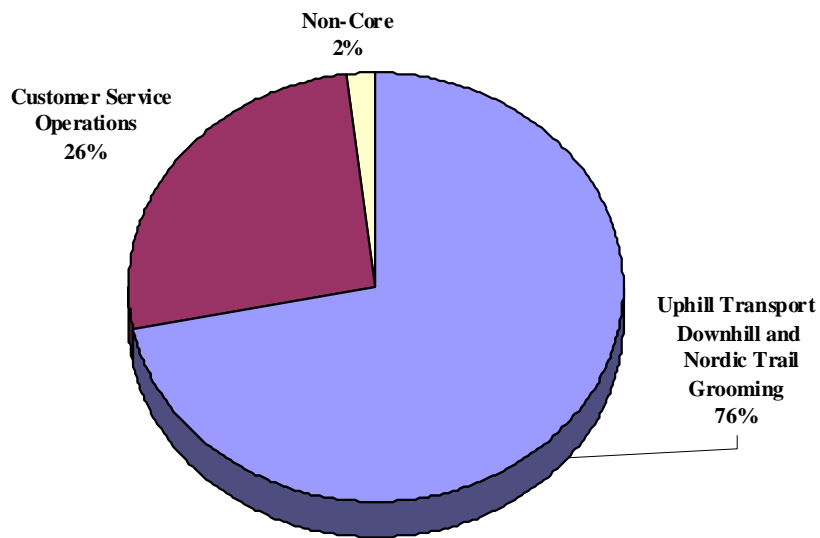
MISSION STATEMENT

Eaglecrest Ski Area is a community owned winter recreation area and year-round destination for outdoor recreation and education, providing a wide range of affordable winter and summer outdoor recreational activities.

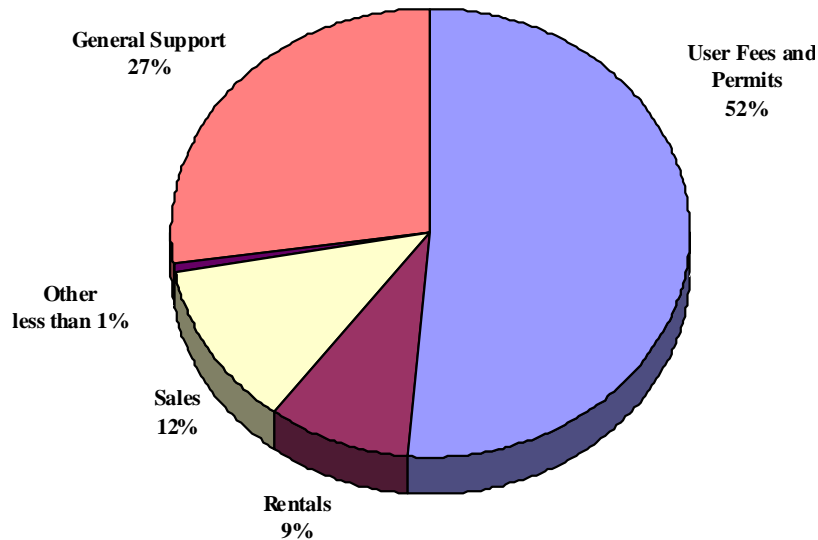
FY13 ADOPTED BUDGET

\$2,706,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,398,700	1,553,300	1,403,200	1,578,200	1,620,200
Commodities and Services	981,800	1,072,700	1,028,300	1,127,900	1,149,200
Total Expenditures	2,380,500	2,626,000	2,431,500	2,706,100	2,769,400
FUNDING SOURCES:					
User Fees and Permits	1,271,200	1,371,100	1,319,700	1,414,100	1,447,100
State Shared Revenue	39,000	-	-	-	-
Rentals	175,000	230,500	182,000	246,000	249,500
Sales	237,700	310,600	275,400	328,000	338,500
Contributions	38,800	11,000	10,000	11,500	12,500
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	725,000	725,000	725,000	725,000	725,000
Fund Balance (To) From	(131,200)	(47,200)	(105,600)	(43,500)	(28,200)
Total Funding Sources	\$ 2,380,500	2,626,000	2,431,500	2,706,100	2,769,400
STAFFING	28.50	31.92	31.92	31.92	31.92
FUND DEFICIT	\$ (489,000)	(441,800)	(383,400)	(339,900)	(311,700)

BUDGET HIGHLIGHT

The Eaglecrest FY13 Adopted Budget is an increase of \$80,100 (3.1%) over the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$63,300 (2.3%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Commodities and Services increased by \$55,200 (5.1%) due largely to Eaglecrest entering into a contract to provide bus service to the ski area. A portion of the increased contractual services costs is offset by a decrease in fuel costs because Eaglecrest is no longer purchasing fuel or maintaining buses now that the service is contracted out.

FY14

- There are no significant budgetary changes.

EAGLECREST

CORE SERVICES

Winter and Summer Recreational Opportunities

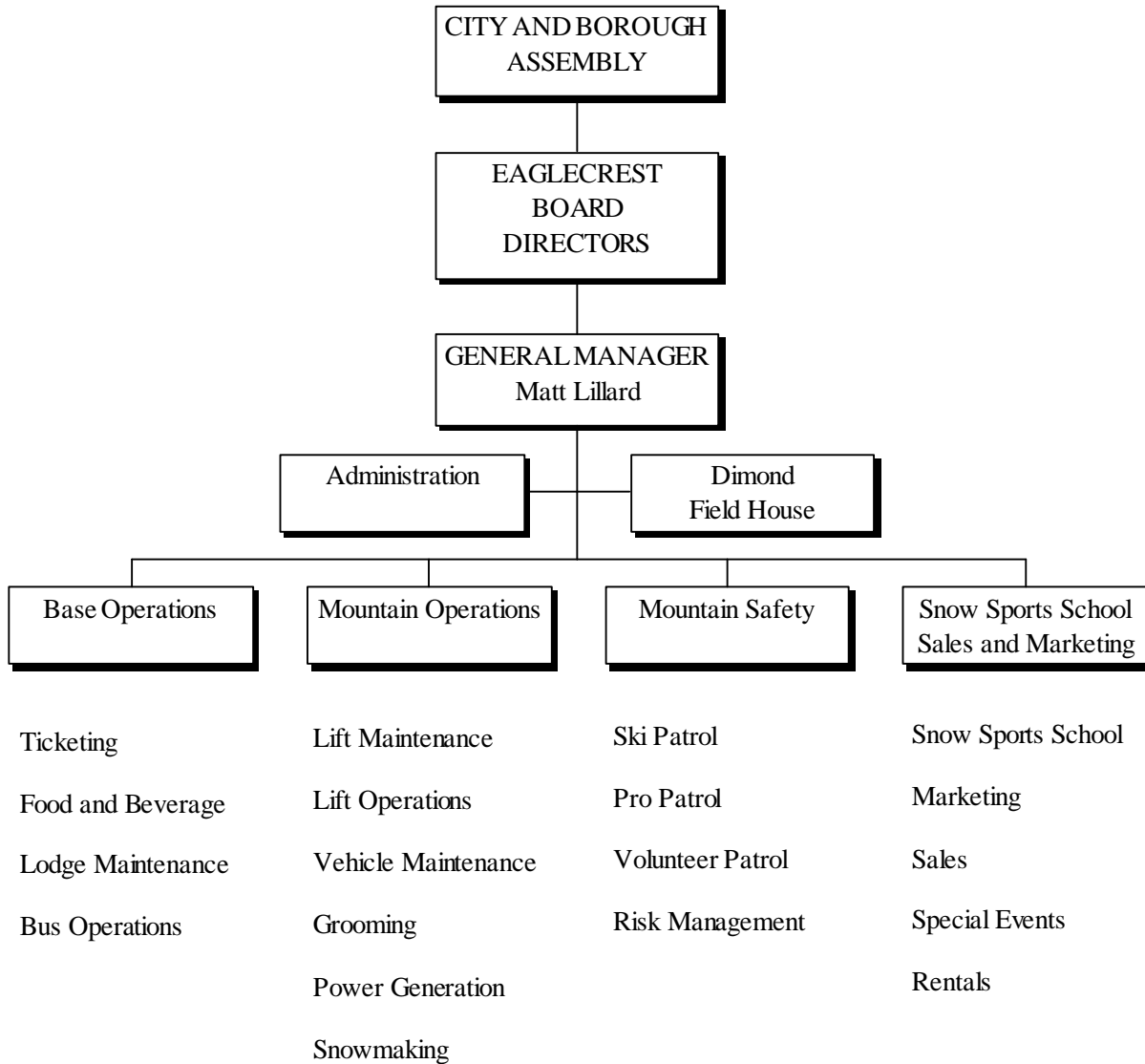
Includes: Skiing, Snowboarding, Nordic Grooming, Lift Operations, Lessons, Equipment Rental, Food Service and Summer Zipline, Hiking

Services Provided to: Juneau residents and visitors

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Days of winter operation	90	88	89	82	88
Season passes sold	1,937	2,126	2,157	2101	2485
Adult	999	1,025	1147	1117	1175
Junior/Senior	425	435	467	327	485
Child	224	235	199	279	235
Preschool	114	115	97	165	145
Multi Visit	175	316	247	213	445
Day tickets sold	12,200	12,500	12,750	13025	13550
Total winter visits	48,616	53,360	50,952	51000	52500
Total winter revenue	\$1,445,551	\$1,550,061	\$1,517,326	\$1,540,368	\$1,783,100
Revenue per visit	\$29.73	\$29.05	\$29.78	\$30.20	\$33.96
Revenue per operating day	\$16,062	\$17,614	\$17,049	\$18,785	\$20,263
Total lessons sold	\$110,097	\$121,641	\$132,785	\$139,000	\$142,000
Total equipment rentals sold	\$110,066	\$114,288	\$78,654	\$95,000	\$169,400
Total food service sales	\$155,126	\$152,339	\$151,606	\$155,000	\$207,600
Total mid week school program lessons	2,600	3,048	3100	3150	3200

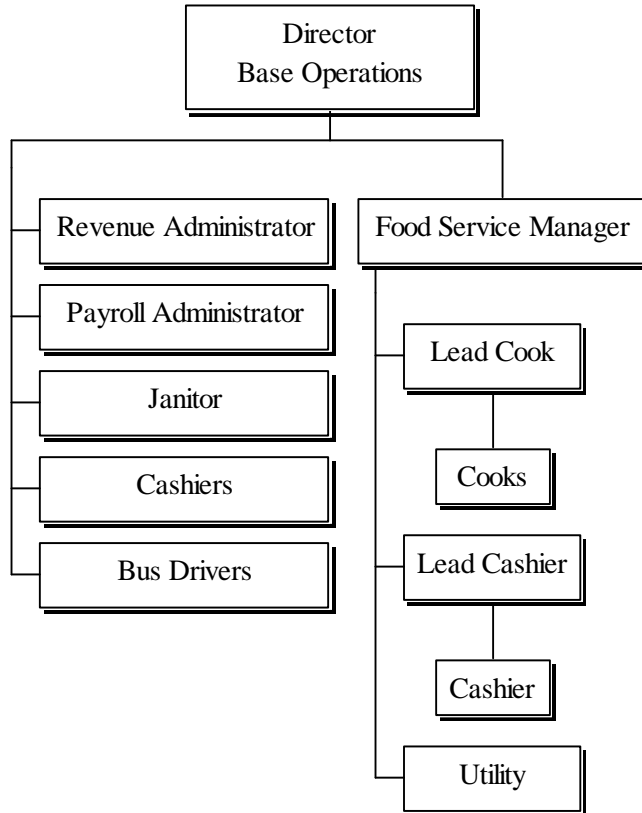
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



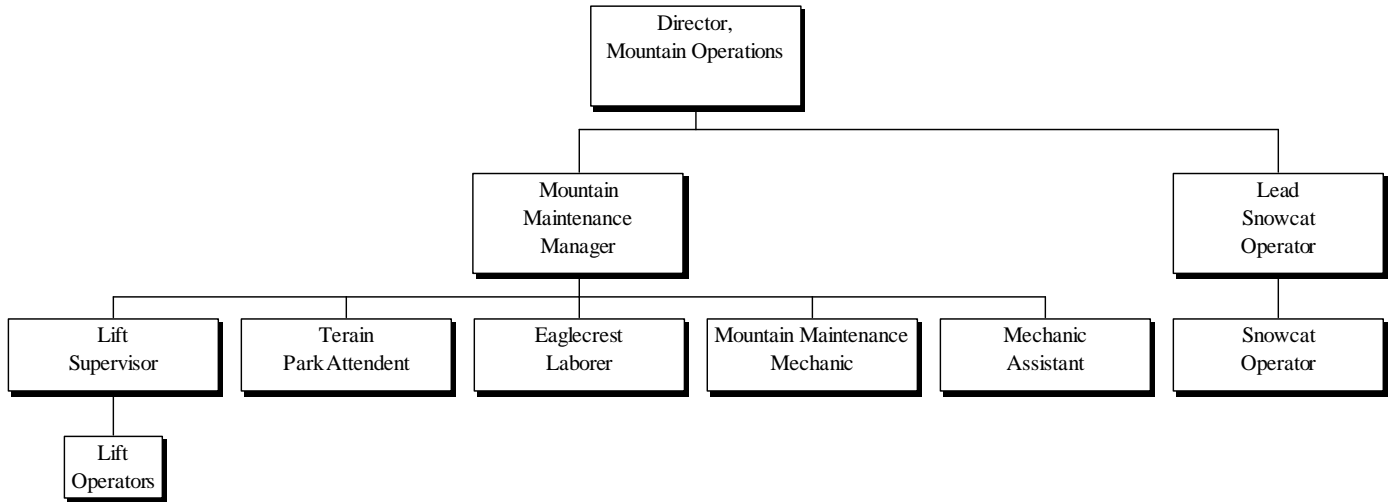
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STAFFING ORGANIZATION CHART BASE OPERATIONS

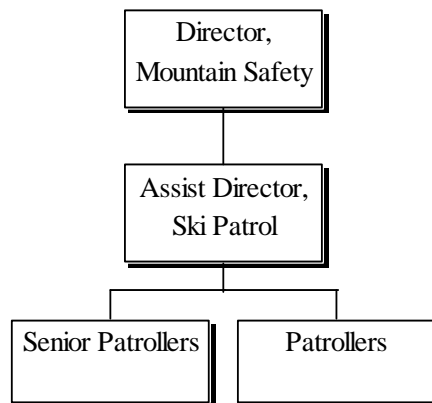


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



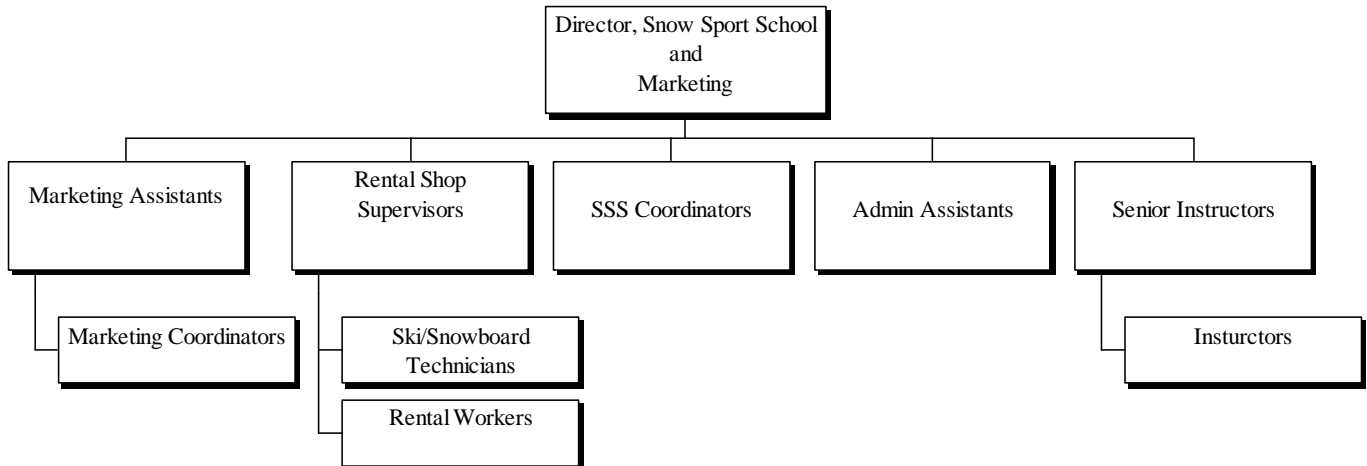
MOUNTAIN SAFETY



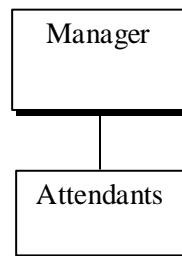
EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



DIMOND FIELD HOUSE



EAGLECREST

STAFFING DETAIL

	FY12		FY13		FY14	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Administration:						
Ski Area General Manager	1.00	\$ 107,200	1.00	\$ 85,400	1.00	\$ 86,500
Director, Mountain Operations	1.00	65,300	1.00	64,300	1.00	64,900
Director, Mountain Safety	0.50	29,100	0.50	29,500	0.50	29,800
Director, Snow Sports School, Sales & Marketing	1.00	60,600	1.00	63,600	1.00	64,300
Manager, Revenue & Base Ops	1.00	48,700	1.00	47,900	1.00	48,400
Benefits	-	200,400	-	187,300	-	195,100
Total	4.50	511,300	4.50	478,000	4.50	489,000
Ski Patrol:						
Assistant Director, Ski Patrol	0.46	17,400	0.46	16,800	0.46	16,900
Senior Patrollers	1.38	47,500	0.71	23,900	0.71	24,100
Patrollers	0.92	28,300	1.73	51,100	1.73	53,500
Overtime	-	5,000	-	5,000	-	5,000
Benefits	-	39,600	-	26,400	-	27,000
Total before amendment	2.76	137,800	2.90	123,200	2.90	126,500
Amendment						
Senior Patrollers (1)	(0.67)	-	-	-	-	-
Patrollers (1)	0.81	-	-	-	-	-
Total after amendment	2.90	137,800	2.90	123,200	2.90	126,500
Lift Operations:						
Mountain Maintenance Manager	1.00	54,600	1.00	53,800	1.00	54,300
Supervisor	1.00	46,300	1.00	45,600	1.00	46,000
Lift Operators	4.15	114,700	4.63	112,300	4.63	116,800
Overtime	-	8,500	-	11,000	-	11,000
Benefits	-	83,500	-	78,800	-	85,000
Total before amendment	6.15	307,600	6.63	301,500	6.63	313,100
Amendment						
Lift Operators (1)	0.48	-	-	-	-	-
Total after amendment	6.63	307,600	6.63	301,500	6.63	313,100
Mountain Maintenance:						
Mountain Maintenance Mechanic	1.00	38,000	1.00	40,900	1.00	44,200
Mechanic's Assistant	1.00	41,600	0.50	16,900	0.50	17,600
Snowcat Operators	0.58	19,800	1.41	47,300	1.41	48,800
Terrain Park Attendant (1)	-	-	0.24	5,500	0.24	5,500
Eaglecrest Laborers (1)	-	-	0.50	17,600	0.50	17,600
Overtime	-	7,500	-	15,000	-	15,000
Benefits	-	43,500	-	46,700	-	49,700
Total before amendment	2.58	150,400	3.65	189,900	3.65	198,400

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Amendment						
Mechanic's Assistant (1)	(0.50)	-	-	-	-	-
Snowcat Operator s (1)	0.83	-	-	-	-	-
Terrain Park Attendant (1)	0.24	-	-	-	-	-
Eaglecrest Laborers (1)	0.50	-	-	-	-	-
Total after amendment	3.65	150,400	3.65	189,900	3.65	198,400
Lodge Operations:						
Revenue Administrator	0.46	14,200	-	-	-	-
Payroll Administrator	0.44	13,400	-	-	-	-
Cashiers	0.91	22,800	1.43	39,800	1.43	40,000
Bus Drivers	0.63	17,300	0.41	10,600	0.41	10,700
Custodians	0.38	9,900	0.86	26,700	0.86	26,900
Overtime	-	4,500	-	4,000	-	4,000
Benefits	-	7,900	-	7,800	-	7,900
Total before amendment	2.82	90,000	2.70	88,900	2.70	89,500
Amendment						
Revenue Administrator (1)	(0.46)	-	-	-	-	-
Payroll Administrator (1)	(0.44)	-	-	-	-	-
Cashiers (1)	0.52	-	-	-	-	-
Bus Drivers (1)	(0.22)	-	-	-	-	-
Custodians (1)	0.48	-	-	-	-	-
Total after amendment	2.70	90,000	2.70	88,900	2.70	89,500
Snow Sports School:						
Snow Sports Coordinators	0.43	16,500	1.41	48,000	1.41	48,800
Administrative Assistants	0.29	9,600	0.74	20,300	0.74	20,400
Senior Instructors/Coach	0.22	7,200	0.42	12,000	0.42	12,000
Instructors	2.35	70,700	1.56	38,400	1.56	39,200
Overtime	-	-	-	2,500	-	-
Benefits	-	10,000	-	11,700	-	11,600
Total before amendment	3.29	114,000	4.13	132,900	4.13	132,000
Amendment						
Snow Sports Coordinators (1)	0.98	-	-	-	-	-
Administrative Assistants (1)	0.45	-	-	-	-	-
Senior Instructors/Coach (1)	0.20	-	-	-	-	-
Instructors (1)	(0.79)	-	-	-	-	-
Total after amendment	4.13	114,000	4.13	132,900	4.13	132,000

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Food Service:						
Supervisor	0.43	17,500	0.50	16,900	0.50	17,600
Food Service Leads	0.68	21,000	0.50	18,400	0.50	18,600
Cooks	0.62	18,700	0.72	18,600	0.72	18,700
Cashier	0.12	3,000	0.12	2,600	0.12	2,600
Utility	0.24	6,100	0.36	7,500	0.36	7,500
Overtime	-	-	-	1,500	-	1,500
Benefits	-	10,300	-	10,100	-	10,400
Total before amendment	2.09	76,600	2.20	75,600	2.20	76,900
Amendment						
Supervisor (1)	0.07	-	-	-	-	-
Food Service Leads (1)	(0.18)	-	-	-	-	-
Cooks (1)	0.10	-	-	-	-	-
Utility (1)	0.12	-	-	-	-	-
Total after amendment	2.20	76,600	2.20	75,600	2.20	76,900
Ski Rental Shop:						
Rental Shop Supervisors	0.41	16,500	0.50	16,800	0.50	17,000
Ski Technicians	1.35	34,100	1.41	35,300	1.41	36,600
Rental Workers	0.43	11,600	0.48	10,000	0.48	10,000
Overtime	-	-	-	2,000	-	2,000
Benefits	-	6,000	-	6,200	-	6,300
Total before amendment	2.19	68,200	2.39	70,300	2.39	71,900
Amendment						
Rental Shop Supervisors (1)	0.09	-	-	-	-	-
Ski Technicians (1)	0.06	-	-	-	-	-
Rental Workers (1)	0.05	-	-	-	-	-
Total after amendment	2.39	68,200	2.39	70,300	2.39	71,900
Marketing:						
Supervisor, Marketing	0.46	15,300	-	-	-	-
Administrative Assistants	0.22	5,700	-	-	-	-
Marketing Assistants (1)	-	-	0.65	20,400	0.65	21,600
Coordinators (1)	-	-	0.36	11,100	0.36	11,200
Benefits	-	2,000	-	3,000	-	3,200
Total before amendment	0.68	23,000	1.01	34,500	1.01	36,000

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Amendment						
Supervisor, Marketing (1)	(0.46)	-	-	-	-	-
Administrative Assistants (1)	(0.22)	-	-	-	-	-
Marketing Assistants (1)	0.65	-	-	-	-	-
Coordinators (1)	0.36	-	-	-	-	-
Total after amendment	1.01	23,000	1.01	34,500	1.01	36,000
Snowmaking:						
Snowmakers	0.29	9,300	-	-	-	-
Benefits	-	900	-	-	-	-
Total before amendment	0.29	10,200	-	-	-	-
Amendment						
Snowmakers (2)	(0.29)	-	-	-	-	-
Total after amendment	-	10,200	-	-	-	-
Dimond Field House:						
Supervisor	0.48	21,500	0.65	27,200	0.65	28,200
Attendants	0.67	21,200	1.16	32,400	1.16	33,400
Benefits	-	21,500	-	23,800	-	25,300
Total before amendment	1.15	64,200	1.81	83,400	1.81	86,900
Amendment						
Supervisor (1)	0.17	-	-	-	-	-
Attendants (1)	0.49	-	-	-	-	-
Total after amendment	1.81	64,200	1.81	83,400	1.81	86,900
Totals	31.92	\$ 1,553,300	31.92	\$ 1,578,200	31.92	\$ 1,620,200

(1) The Eaglecrest Ski Area had a reorganization in FY12. The adjustments to the staffing detail more accurately reflect the staffing required for the ski area to function.

(2) There is no longer a snowmaking division at Eaglecrest.

NOTES

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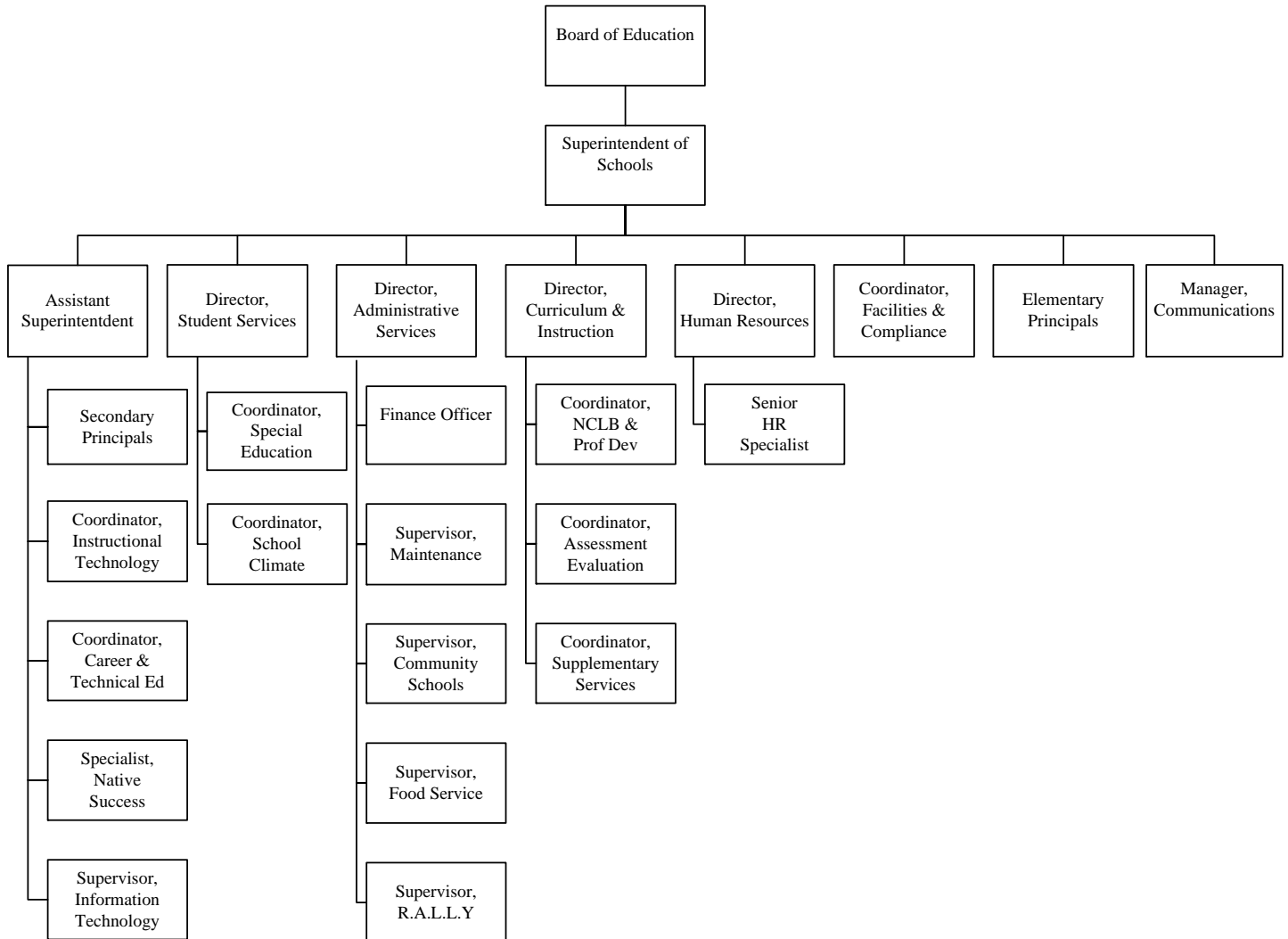
EDUCATION

MISSION STATEMENT

In Juneau we are all partners in providing each student with the skills, knowledge and attitudes to be a contributing citizen in a changing world.

FY13 ADOPTED BUDGET

\$92,557,700



EDUCATION

COMPARATIVES

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 64,569,000	67,652,600	70,118,400	69,398,100	68,638,500
Commodities and Services	6,773,400	6,564,900	6,812,000	7,473,700	7,523,400
Support To Education:					
Special Revenue	738,500	-	-	518,500	718,500
Other	-	568,500	568,500	-	-
Total Expenditures	72,080,900	74,786,000	77,498,900	77,390,300	76,880,400
Education - Special Revenue					
Personnel Services	1,612,900	1,585,200	1,425,300	1,449,400	1,367,400
Commodities and Services	4,134,100	4,542,700	4,374,100	4,851,400	4,851,400
Support To Education - Other	-	64,200	64,200		
Total Expenditures	5,747,000	6,192,100	5,863,600	6,300,800	6,218,800
Education - Other					
Other Special Revenue	7,661,500	7,474,700	7,474,700	5,798,600	5,559,000
Other (Student Activities)	2,774,800	2,733,000	2,733,000	2,748,000	2,798,500
House Building Project	289,100	350,000	350,000	320,000	320,000
Special Revenue Fund Support	18,000	-	-	-	-
Total Expenditures	10,743,400	10,557,700	10,557,700	8,866,600	8,677,500
Total Education Expenditures	88,571,300	91,535,800	93,920,200	92,557,700	91,776,700
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	37,220,400	37,067,100	36,974,400	39,250,500	38,178,900
State Contribution for PERS/TRS	8,395,900	9,223,900	11,516,400	12,827,000	12,827,000
State Aid to School Districts	-	736,700	736,700	915,600	1,201,200
Federal	366,300	415,000	400,000	400,000	400,000
Other	548,800	140,000	140,000	140,000	140,000
General Fund Support	25,360,200	25,451,000	25,429,600	23,676,500	24,133,100
Fund Balance (To) From	189,300	1,752,300	2,301,800	180,700	200
Total Operating Funding Sources	72,080,900	74,786,000	77,498,900	77,390,300	76,880,400
Education - Special Revenue					
State	2,772,700	2,846,000	2,808,600	3,057,000	3,102,300
Federal	725,700	854,000	856,100	796,100	796,100
User Fees	1,955,800	2,077,500	1,890,900	1,977,900	1,977,900
Support from Education:					
Operating Fund	75,000	-	-	-	-
Other	18,000	-	-	-	-
General Fund Support	135,000	205,000	205,000	287,000	205,000
Fund Balance (To) From	64,800	209,600	103,000	182,800	137,500
Total Special Revenue Funding Sources	\$ 5,747,000	6,192,100	5,863,600	6,300,800	6,218,800

EDUCATION

COMPARATIVES, CONTINUED

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Funding Sources, continued:					
Education - Other Special Revenue					
State	\$ 1,130,000	1,209,600	1,209,600	1,551,500	1,311,900
Federal	5,974,500	5,915,100	5,915,100	3,597,100	3,597,100
Other	629,800	350,000	350,000	650,000	650,000
Fund Balance To	(54,800)	-	-	-	-
Total Other Funding Sources	7,679,500	7,474,700	7,474,700	5,798,600	5,559,000
Education - Other (Student Activities)					
Student Activities Fundraising	1,486,800	1,485,000	1,485,000	1,470,000	1,515,000
Support from Education Operating Fund	663,500	568,500	568,500	518,500	718,500
Special Revenue	-	64,200	64,200	-	-
General Fund Support	322,800	365,000	365,000	365,000	365,000
Roaded Service Area Support	200,000	200,000	200,000	200,000	200,000
Fund Balance (To) From	101,700	50,300	50,300	194,500	-
Total Student Activities Funding Sources	2,774,800	2,733,000	2,733,000	2,748,000	2,798,500
Education - House Building Project					
Proceeds from Sale of House	330,000	350,000	350,000	320,000	320,000
Fund Balance To	(40,900)	-	-	-	-
Total House Building Project Funding Sources	289,100	350,000	350,000	320,000	320,000
Total Education Funding Sources	\$ 88,571,300	91,535,800	93,920,200	92,557,700	91,776,700
STAFFING	779.98	744.52	750.18	676.22	676.22
FUND BALANCE:					
Education - Operating	\$ 2,923,100	1,170,800	621,300	440,600	440,400
Education - Special Revenue/Other	1,734,300	1,474,400	1,581,000	1,203,700	1,066,200

BUDGET HIGHLIGHT

The School District budget is approved by the School Board and then submitted to the Mayor and Assembly for adoption. By city charter, the Mayor and Assembly must formally adopt the School District budget. The only action, other than adoption, taken by the Mayor and Assembly is to establish the amount of support provided to the School District by the CBJ.

NOTES

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ENGINEERING

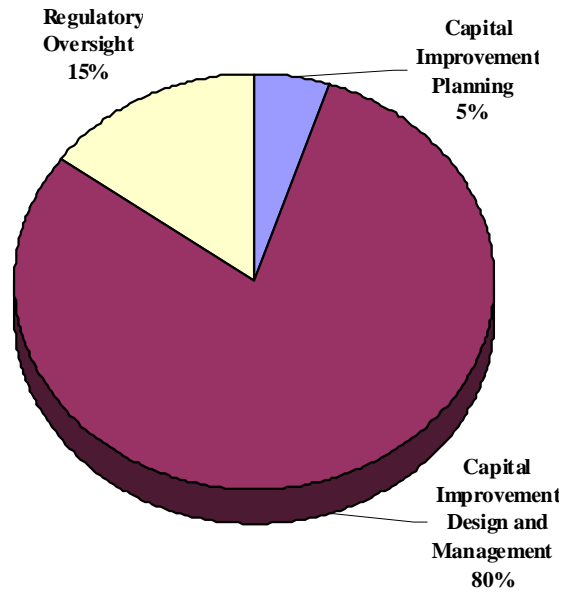
MISSION STATEMENT

To help CBJ make capital improvements in an expeditious, cost effective manner.

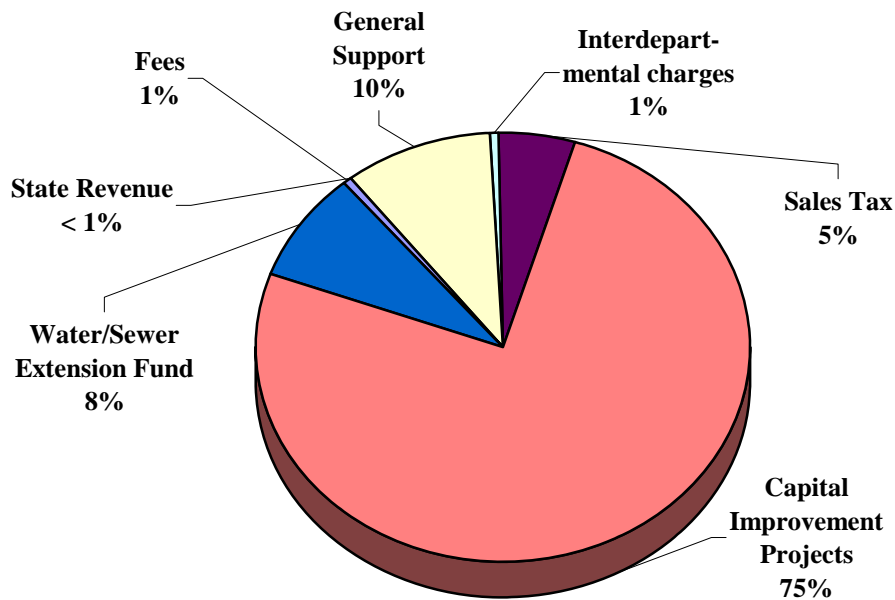
FY13 ADOPTED BUDGET

\$2,798,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

		FY12		FY13	FY14
	FY11 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,154,500	2,690,000	797,600	2,459,800	2,488,200
Commodities & Services	284,400	317,300	300,300	322,500	337,100
Capital Outlay	131,000	16,000	12,600	16,000	16,000
Total Expenditures	1,569,900	3,023,300	1,110,500	2,798,300	2,841,300
FUNDING SOURCES:					
Fees	11,400	17,500	16,900	17,000	17,000
State Shared Revenue	223,900	-	-	-	-
Interdepartmental charges:					
General Engineering	15,900	15,900	18,600	18,600	18,600
Support from:					
General Fund	336,300	370,600	158,900	267,900	273,500
Capital Improvement Projects	547,500	2,257,000	585,300	2,123,500	2,158,500
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	294,900	222,300	190,800	231,300	233,700
Total Funding Sources	\$ 1,569,900	3,023,300	1,110,500	2,798,300	2,841,300
STAFFING	29.44	27.84	27.84	23.15	23.15
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

The Engineering Department is a component of the General Fund, Special Assessments, and Capital Improvement Projects. General Engineering is a component of the General Fund. CIP Engineering is a component of the Capital Improvement Projects. Water Connection is a component of Special Assessments. See these fund balances in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

Engineering's FY13 Adopted Budget is a decrease of \$225,000 (7.4%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$43,000 (1.5%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$230,200 (8.6%) due to the elimination of several positions and holding positions vacant.

FY14

- There are no significant budgetary changes.

ENGINEERING

CORE SERVICES

Capital Improvement Planning

Includes: Architecture Division, Civil Engineering and General Engineering

Services Provided to: CBJ Assembly, its Committees and Boards, other CBJ departments and offices and the public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
% of capital improvement projects that gain approval without being part of the six-year CIP plan	5%	5%	5%	5%	5%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost	95%	95%	95%	95%	95%

Capital Improvement Design and Management

Includes: Architecture Division, Civil Engineering and General Engineering

Services Provided to: CBJ Assembly, its Committees and Boards, other CBJ departments and offices and the public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
% of projects on schedule each year	95%	95%	95%	95%	95%
% of projects with expenditures <= appropriations each year	95%	95%	95%	95%	95%

Regulatory oversight

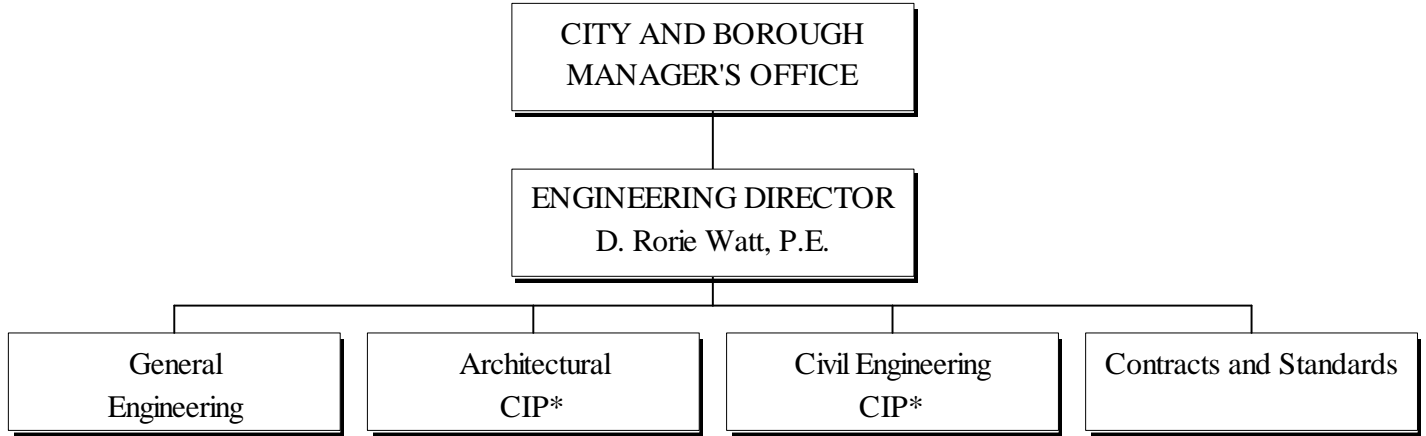
Includes: General Engineering

Services Provided to: CBJ Private developers and the public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
% of projects for which permits are issued after construction begins each year	1.0%	1.0%	1.0%	1.0%	1.0%
% of permits that accurately implement the applicable requirements of CBJ ordinances	99%	99%	99%	99%	99%
% of permit terms and conditions complied with each year	98%	99%	99%	99%	99%

ENGINEERING

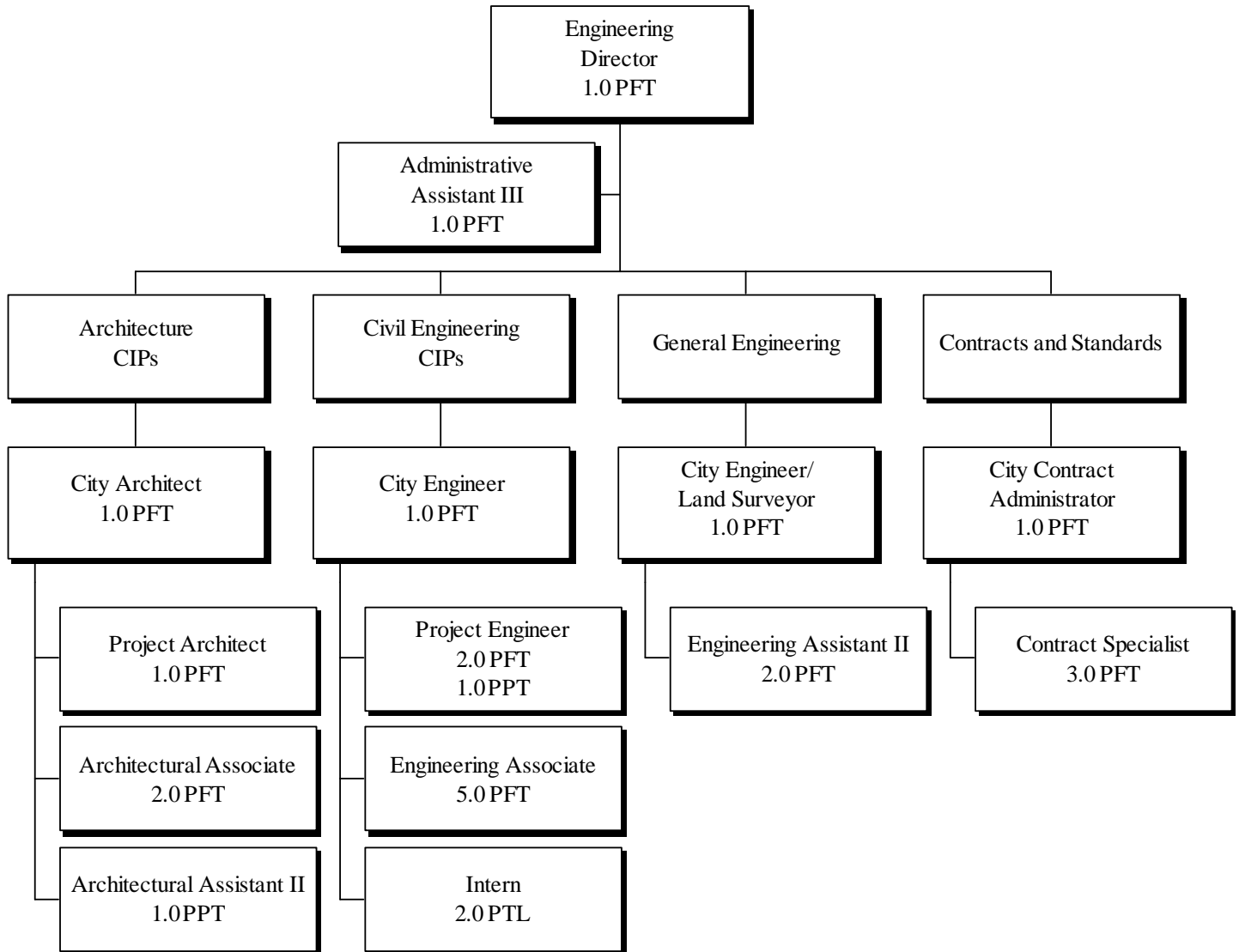
FUNCTIONAL ORGANIZATION CHART



* The Capital Improvement Program (CIP) is a separate document from the Budget and can be obtained from the CBJ Engineering Department, at the CBJ Libraries, or the CBJ web page at www.juneau.lib.ak.us/engineering

ENGINEERING

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

ENGINEERING

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
General Engineering:						
Engineering Director	0.50	\$ 65,000	0.50	\$ 65,200	0.50	\$ 66,400
Contracts Officer	0.20	15,600	0.20	15,800	0.20	16,000
Land Surveyor	0.75	72,700	0.75	73,800	0.75	74,300
Contract Specialist - RFP's	0.20	10,900	0.20	10,900	0.20	11,100
Contract Specialist - Bids	0.20	11,400	0.20	11,400	0.20	11,600
DBE Specialist	0.20	11,200	0.20	11,300	0.20	11,400
Engineer/Architect Associate (1)	0.45	34,400	-	-	-	-
Engineer/Architect Assistant II	-	-	0.50	33,200	0.50	33,200
Engineer/Architect Assistant II	1.00	62,600	0.50	31,200	0.50	32,200
Administrative Assistant III (1)	1.00	53,000	0.50	26,700	0.50	27,200
Administrative Assistant I (2)	0.40	13,900	0.40	14,000	-	-
Overtime	-	600	-	600	-	600
Benefits	-	199,200	-	157,100	-	147,500
Vacancy Factor	-	(5,300)	-	(5,300)	-	(5,300)
Total before specified vacancies and decrement	4.90	545,200	3.95	445,900	3.55	426,200
Specified vacancies						
Administrative Assistant I (1)	-	(13,900)	-	-	-	-
Benefits	-	(11,200)	-	-	-	-
Total after specified vacancies	4.90	520,100	3.95	445,900	3.55	426,200
Decrement						
Administrative Assistant I (2)	-	-	(0.40)	(14,000)	-	-
Benefits	-	-	-	(10,900)	-	-
Total after specified vacancies and decrement	4.90	\$ 520,100	3.55	\$ 421,000	3.55	\$ 426,200

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
CIP Engineering:						
Engineering Director	0.50	\$ 65,000	0.50	\$ 65,200	0.50	\$ 66,400
Contracts Officer	0.80	62,200	0.80	63,300	0.80	64,000
Chief Engineer	1.00	100,500	1.00	101,800	1.00	102,700
Chief Architect - Schools	1.00	96,200	1.00	98,000	1.00	98,300
Engineer/Architect II	1.00	94,400	1.00	96,200	1.00	96,500
Engineer/Architect I (2)	3.00	215,100	4.75	349,600	2.75	210,700
Engineer/Architect Associate (1)	9.05	592,600	7.75	564,600	6.75	507,700
Contract Specialist - RFP's	0.80	43,500	0.80	43,700	0.80	44,400
Contract Specialist - Bids	0.80	45,400	0.80	45,600	0.80	46,400
DBE Specialist	0.80	44,700	0.80	45,300	0.80	45,600
Engineer/Architect Assistant II	0.80	50,300	0.80	52,000	0.80	52,000
Administrative Assistant III	-	-	0.50	26,700	0.50	27,200
Administrative Assistant I (2)	0.50	17,500	0.50	17,500	-	-
Temporary Interns	1.29	41,000	1.29	41,000	0.60	24,700
Overtime	-	3,400	-	3,400	-	3,400
Benefits	-	790,100	-	842,300	-	718,500
Total before specified vacancies and decrement	21.34	2,261,900	22.29	2,456,200	18.10	2,108,500
Specified vacancies						
Engineer/Architect I (3)	-	(143,400)	-	(71,700)	-	(71,700)
Engineer/Architect Associate (3)	-	(6,500)	-	(62,900)	-	(62,900)
Administrative Assistant I (3)	-	(17,500)	-	-	-	-
Interns	-	-	-	(24,700)	-	(24,700)
Benefits	-	(93,800)	-	(77,400)	-	(77,400)
Total after specified vacancies	21.34	2,000,700	22.29	2,219,500	18.10	1,871,800
Decrement:						
Administrative Assistant I (2)	-	-	(0.50)	(17,500)	-	-
Engineer/Architect I (2)	-	-	(2.00)	(143,400)	-	-
Engineer/Architect Associate (2)	-	-	(1.00)	(62,900)	-	-
Interns (2)	-	-	(0.69)	(16,300)	-	-
Benefits	-	-	-	(129,000)	-	-
Total after specified vacancies and decrement	21.34	\$ 2,000,700	18.10	\$ 1,850,400	18.10	\$ 1,871,800

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Water/Sewer Connection:						
Land Surveyor	0.25	\$ 24,200	0.25	\$ 24,600	0.25	\$ 24,800
Engineer/Architect Associate	0.25	19,300	0.25	19,600	0.25	19,800
Engineer/Architect Assistant II	1.00	62,700	1.00	64,400	1.00	65,400
Administrative Assistant I	0.10	3,500	0.10	3,500	-	-
Overtime	-	3,400	-	3,400	-	3,400
Benefits	-	62,400	-	62,500	-	60,200
Total before specified vacancies	1.60	175,500	1.60	178,000	1.50	173,600
Specified vacancies						
Administrative Assistant I	-	(3,500)	-	-	-	-
Benefits	-	(2,800)	-	-	-	-
Total after specified vacancies	1.60	169,200	1.60	178,000	1.50	173,600
Decrement:						
Administrative Assistant I (2)	-	-	(0.10)	(3,500)	-	-
Benefits	-	-	-	(2,700)	-	-
Total after specified vacancies and decrement	1.60	169,200	1.50	171,800	1.50	173,600
Total Budget	27.84	\$ 2,690,000	23.15	\$ 2,443,200	23.15	\$ 2,471,600

(1) The Engineering Department consistently reevaluates where positions are needed between its divisions and adjusts the allocation of staff.

(2) The Engineering Department eliminated four professional level positions, one administrative assistant and two intern positions for a total of 4.69 FTE.

(3) The Engineering Department has specified these positions will not be filled during FY13 and FY14. Total FTE associated with specified vacancy is 2.60

FINANCE

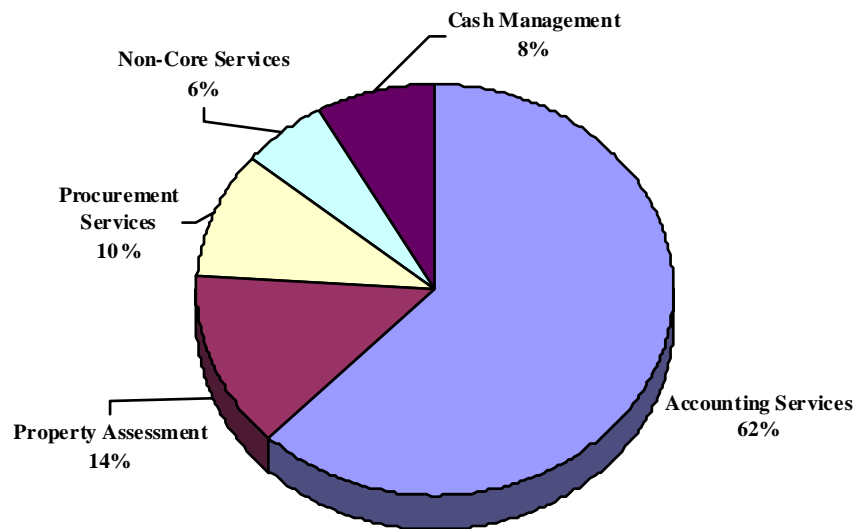
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

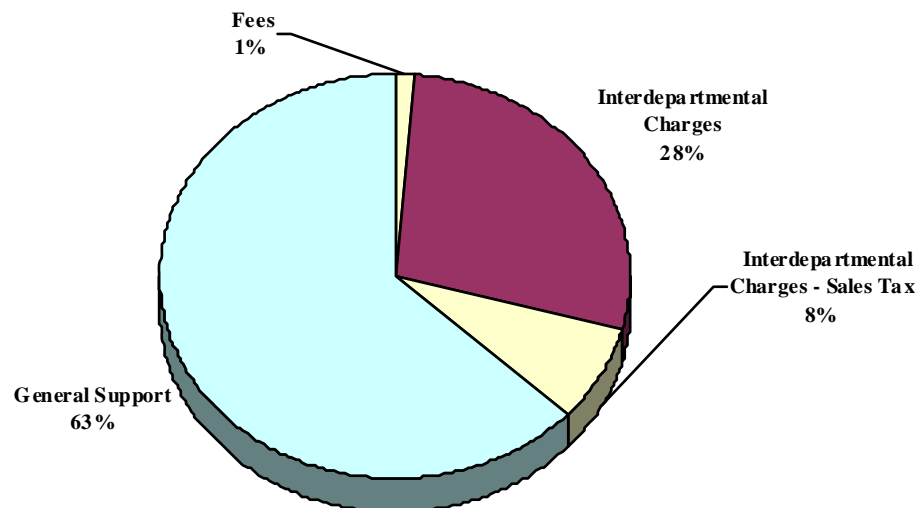
FY13 ADOPTED BUDGET

\$5,249,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 4,769,200	4,745,200	4,680,200	4,547,200	4,539,400
Commodities and Services	691,100	655,300	686,600	702,000	652,900
Total Expenditures	5,460,300	5,400,500	5,366,800	5,249,200	5,192,300
FUNDING SOURCES:					
Interdepartmental Charges	1,729,200	1,736,800	1,734,200	1,897,700	1,902,500
Fees	88,000	60,400	48,700	70,700	60,700
State Shared Revenues	230,200	-	-	-	-
Support from General Fund	3,412,900	3,603,300	3,583,900	3,280,800	3,229,100
Total Funding Sources	\$ 5,460,300	5,400,500	5,366,800	5,249,200	5,192,300
STAFFING	47.00	47.00	47.00	45.25	44.75
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Finance Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Finance Department's FY13 Adopted Budget is a decrease of \$151,300 (2.8%) from the FY12 Amended Budget. The FY14 Approved Budget is a decrease of \$56,900 (1.1%) from the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$198,000 (4.2%) due mainly to elimination of support positions for the PRISM implementation. The PRISM project, the acronym or name given to implementation of the City's new entity wide operating systems, is coming to an end. In addition, the Utility Billing position previously located in Finance Treasury was that moved to Public Works to gain efficiency and an Office Assistant position in the Assessor's Office was eliminated.
- Commodities & Services increased by \$46,700 (7.1%) primarily due to increases in contractual support for the PRISM project (non-reoccurring), external investment management and training.

FY14

- There are no significant budgetary changes.

FINANCE

CORE SERVICES

Accounting Services

Includes: General Accounting, Accounts Payable, Accounts Receivable, Payroll, Cash Control, Budget, Sales Tax

Services Provided to: Public and other CBJ departments

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Accounting, new internal control matters noted by auditor (including BRH)	0	2	0	0	0
Accounting, previous year internal control matters noted by auditor (including BRH)	2	2	2	1	0
Cost per Accounts Payable invoice processed (<i>see Note 1</i>)	\$8.33	\$9.45	\$10.55	\$10.83	\$10.97
Accts Rec. billings mailed within average days of target date	na	na	90%	95%	95%
Sales Tax administration cost per merchant registered	\$87	\$104	\$105	\$106	\$108
Sales Tax collections, amount delinquent as of June 30	\$208,200	\$225,000	\$301,000	\$250,000	\$250,000
Sales Tax collections, number of non filers as of June 30	154	155	150	160	165

Accounts Payable - Automation and the implementation of credit cards have reduced the number of invoices being directly entered by Accounts Payable. Automation includes modifying the Accounts Payable system to receive telephone bills electronically. The implementation of credit cards has significantly reduced the number of small billings submitted by local merchants, plus this bill is received and paid electronically. Fewer invoices have resulted in the processing cost per invoice increasing, however the overall dollar value of invoices processed has not declined.

Property Assessment

Includes: Assessment valuation of real and business personal property

Services Provided to: Public and CBJ Departments

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Assessing cost to taxable assessed value, per \$100,000 of property	\$12.10	\$10.38	\$13.16	\$13.82	\$14.46
Ratio of assessed value of real property to market value to equal 100% (State law)	98.7%	98.7%	98.7%	99.3%	99.3%
Costs of assessing a real property parcel	\$36.22	\$31.22	\$40.73	\$45.23	\$47.33
Costs of assessing a personal property account	\$55.61	\$51.81	\$25.18	\$27.30	\$29.62
Number of property assessment appeals filed	141	236	236	TBD	TBD
Number of property appeals resolved by the Assessor	141	232	232	TBD	TBD
Number of property appeals heard by the BOE	0	4	4	TBD	TBD

FINANCE

CORE SERVICES, CONTINUED

Procurement Services

Includes: Preparation of solicitation documents through issuance of purchase orders to vendors. This includes commodity research, vendor identification, client department consultation, specification review, issuance of solicitation, pre-bid meeting, bid opening and review and award

Services Provided to: CBJ departments and public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of Term Contracts	--	--	80	87	91
% of term contract renewals			67%	67%	68%
% of term contract rebids			28%	21%	21%
% of new term contracts			5%	6%	7%
% of cancelled term contracts			0%	6%	4%

Cash Management

Includes: Central treasury investment and general cash management.

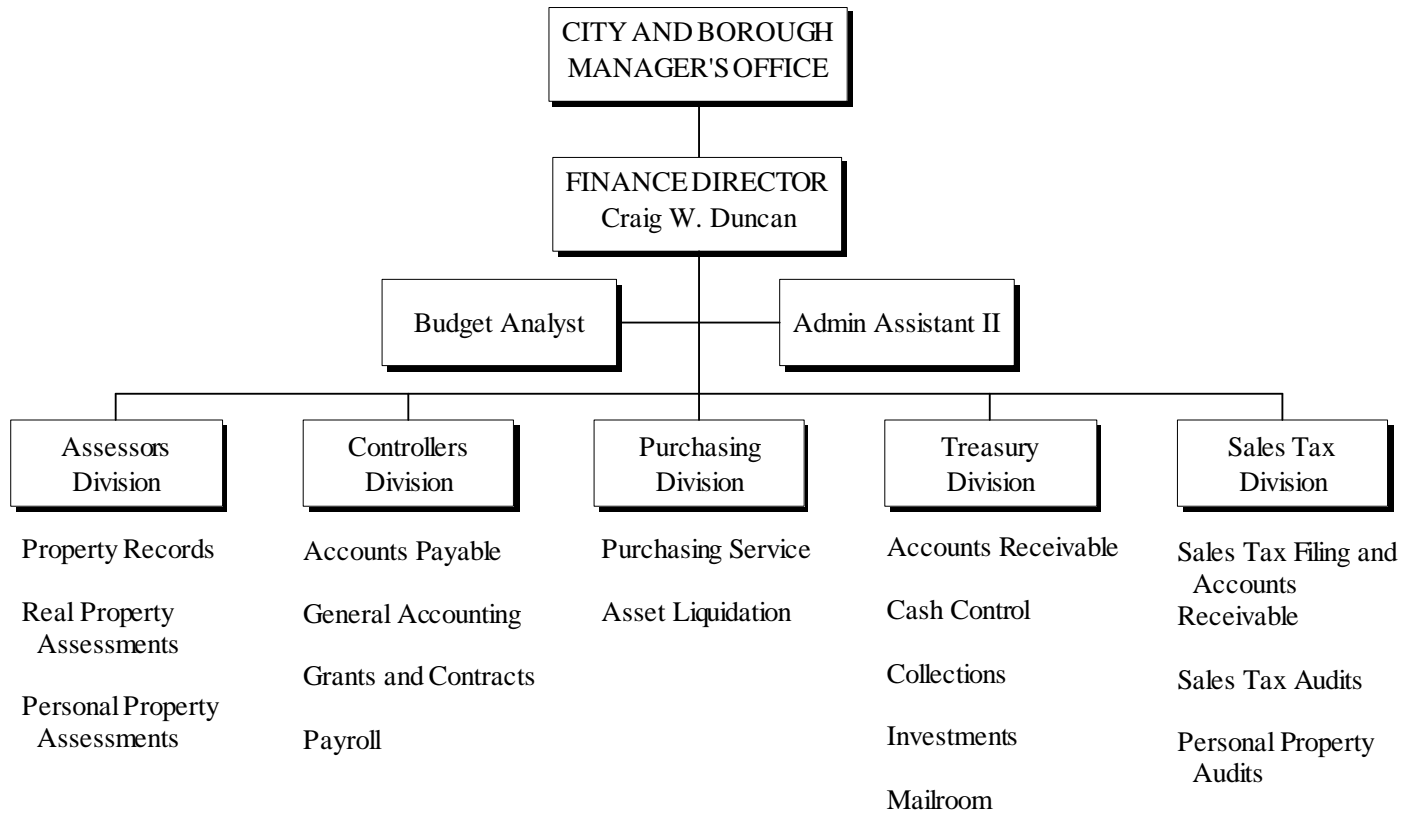
Service Provided to: Other CBJ departments

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost per dollar managed (<i>see Note 3</i>)	0.13%	0.14%	0.16%	0.16%	0.16%
Rate of return – Comparison to an index					
External portfolio (LIGC Index)	-0.05%	-0.43%	0.00%	0.35%	0.25%
Internal portfolio (6 month T-Bill)	1.85%	0.88%	0.86%	1.00%	1.50%

Cash Management – In FY04 the Central Treasury Investment Management staff was increased from part-time function to full-time. The accounting workloads previously handled by the Investment Officer were shifted to another Accountant Position. To manage this workload shifted, an existing Accountant Position was increased from 0.53 FTE to 1.0 FTE. While this shift does result in an increase in the cost per dollar managed, it is felt that the total increase in investment revenues more than offset the increase in staffing costs.

FINANCE

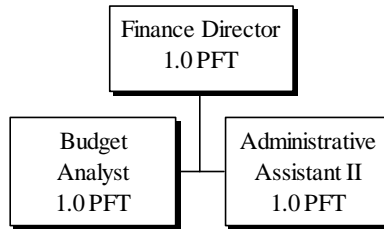
FUNCTIONAL ORGANIZATION CHART



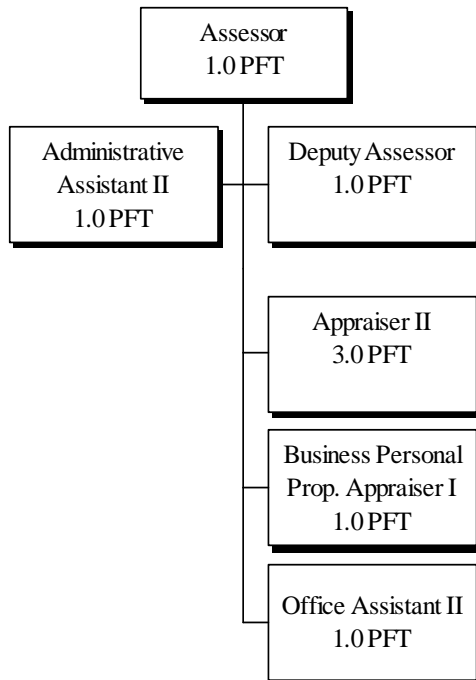
FINANCE

STAFFING ORGANIZATION CHARTS

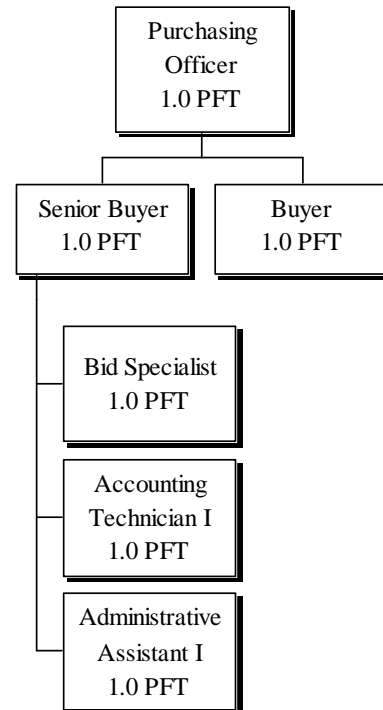
ADMINISTRATION



ASSESSOR'S DIVISION



PURCHASING DIVISION

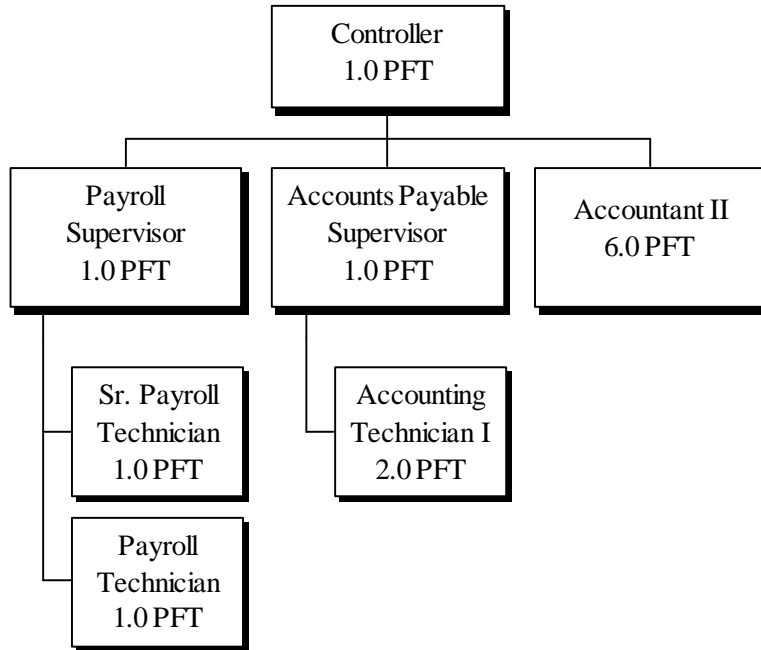


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

FINANCE

STAFFING ORGANIZATION CHARTS

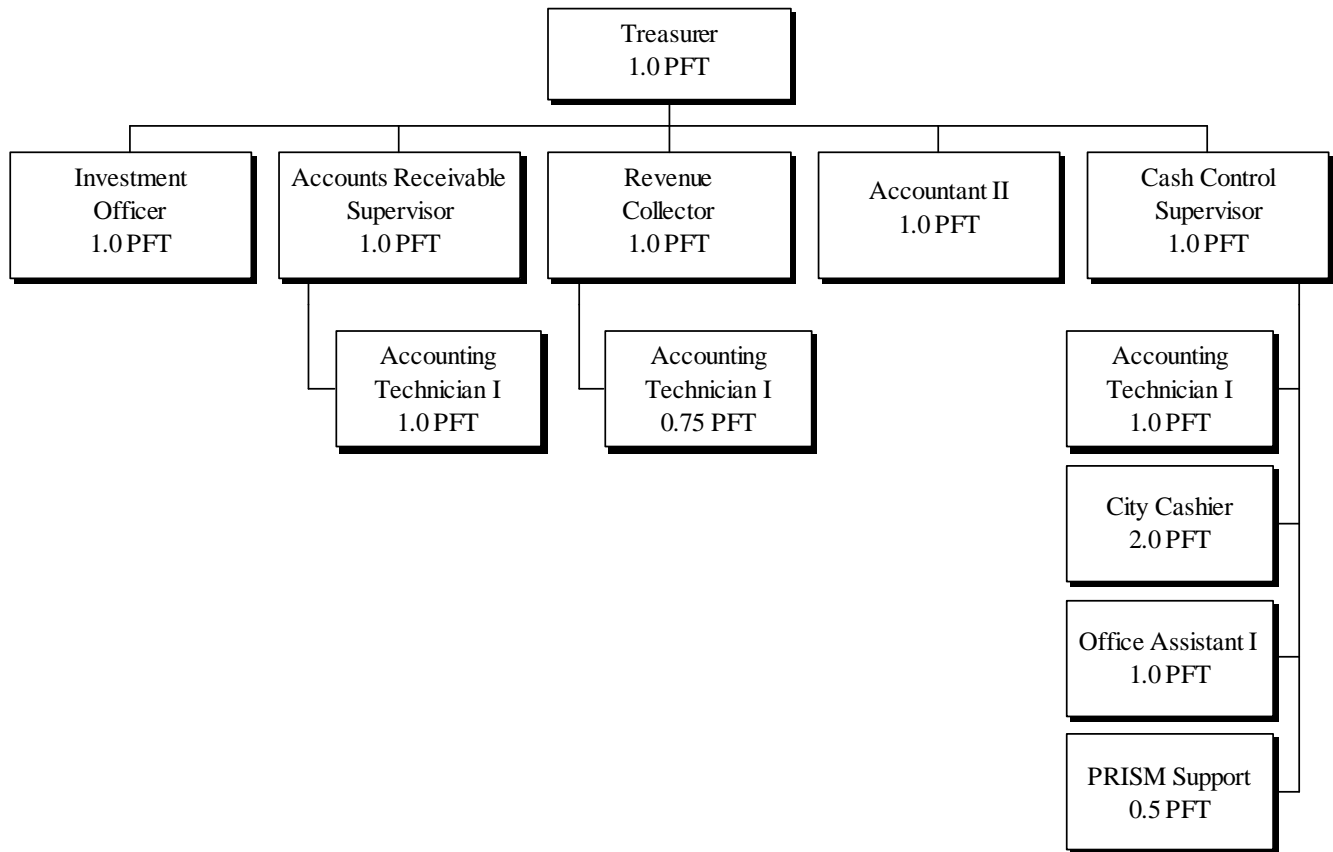
CONTROLLER'S DIVISION



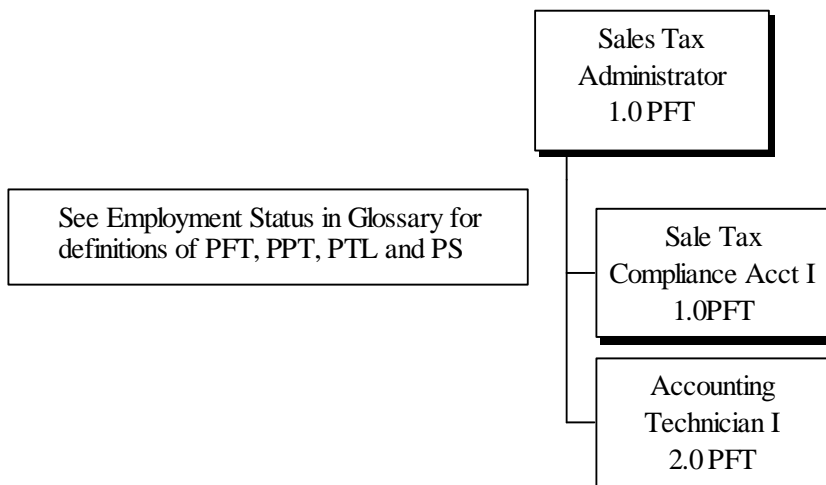
See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

FINANCE

TREASURER'S DIVISION



SALES TAX DIVISION



FINANCE

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Finance Director	1.00	\$ 127,600	1.00	\$ 113,500	1.00	\$ 117,300
Budget Analyst	1.00	86,100	1.00	86,300	1.00	88,100
Administrative Assistant II	1.00	41,400	1.00	42,800	1.00	44,200
Overtime	-	20,000	-	-	-	-
Benefits	-	133,300	-	126,900	-	129,100
Vacancy Factor	-	(3,900)	-	(3,800)	-	(3,800)
Total	3.00	404,500	3.00	365,700	3.00	374,900
Assessors:						
Assessor	1.00	98,200	1.00	101,400	1.00	102,600
Deputy Assessor	-	-	1.00	60,700	1.00	62,800
Appraiser I, II, III	4.00	206,700	3.00	161,000	3.00	166,200
Business Personal						
Property Appraiser II	1.00	46,600	1.00	53,100	1.00	54,900
Administrative Assistant II	1.00	48,800	1.00	49,000	1.00	49,900
Office Assistant II (1)	1.00	30,700	1.00	30,700	-	-
Overtime	-	2,500	-	29,400	-	19,300
Benefits	-	275,300	-	260,400	-	260,300
Vacancy Factor	-	(7,100)	-	(7,200)	-	(7,100)
Total before amendment	8.00	701,700	8.00	738,500	7.00	708,900
Amendment/Decrement						
PRISM Support	-	-	-	4,900	-	-
Office Assistant II	-	-	(1.00)	(30,700)	-	-
Total after amendment and decrement	8.00	701,700	7.00	712,700	7.00	708,900
Controllers:						
Controller	1.00	111,900	1.00	111,900	1.00	111,900
Accountant II	5.00	356,200	6.00	407,900	6.00	415,500
Accountant III	1.00	79,100	-	-	-	-
Payroll Supervisor	1.00	80,700	1.00	80,700	1.00	80,700
Accounting Technician II	1.00	58,300	1.00	58,300	1.00	58,300
Senior Payroll Technician	1.00	49,600	1.00	48,400	1.00	50,000
Accounting Technician I	2.00	102,200	2.00	102,300	2.00	102,300
Payroll Technician	1.00	44,200	1.00	41,600	1.00	43,000
Overtime	-	8,000	-	10,000	-	10,000
Benefits	-	505,900	-	488,100	-	491,500
Vacancy Factor	-	(13,900)	-	(13,400)	-	(13,600)
Total	13.00	\$ 1,382,200	13.00	\$ 1,335,800	13.00	\$ 1,349,600

FINANCE

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Treasury:						
Treasurer	1.00	\$ 110,400	1.00	\$ 111,900	1.00	\$ 111,900
Investment Officer	1.00	88,100	1.00	89,200	1.00	90,100
Accountant II	1.00	70,900	1.00	72,200	1.00	72,500
Revenue Collector	1.00	66,600	1.00	68,800	1.00	69,400
Accounting Technician I, II, III (1)	5.50	275,800	4.25	230,300	4.75	253,100
Cashier	2.00	84,100	2.00	85,400	2.00	86,100
Office Assistant I	1.00	34,600	1.00	34,600	1.00	34,600
PRISM Support (3)	1.75	97,700	1.75	97,700	0.50	29,500
Overtime	-	3,000	-	6,700	-	2,300
Benefits	-	469,800	-	469,800	-	433,600
Vacancy Factor	-	(12,600)	-	(10,600)	-	(10,800)
Total before amendment	14.25	1,288,400	13.00	1,256,000	12.25	1,172,300
Amendment						
Accounting Technician I, II, III (1)	(1.25)	-	0.50	21,600	-	-
PRISM Support (2)	-	-	(1.25)	(68,200)	(0.50)	(29,500)
Benefits	-	-	-	(37,100)	-	(11,000)
Total after amendment	13.00	1,288,400	12.25	1,172,300	11.75	1,131,800
Sales Tax:						
Sales Tax Administrator	1.00	90,100	1.00	91,400	1.00	92,100
Sales Tax Comp Acct I	1.00	54,600	1.00	58,900	1.00	60,900
Accounting Technician I	2.00	89,400	2.00	92,300	2.00	93,800
Overtime	-	500	-	500	-	500
Benefits	-	143,600	-	143,400	-	144,700
Vacancy Factor	-	(3,800)	-	(3,800)	-	(3,900)
Total	4.00	374,400	4.00	382,700	4.00	388,100
Purchasing:						
Purchasing Officer	1.00	96,100	1.00	97,700	1.00	98,200
Senior Buyer	1.00	67,000	1.00	69,400	1.00	70,800
Buyer	1.00	69,800	1.00	55,200	1.00	57,000
Bid Specialist	1.00	49,600	1.00	51,300	1.00	53,000
Accounting Technician I	1.00	47,900	1.00	48,200	1.00	49,000
Administrative Assistant I	1.00	44,000	1.00	44,900	1.00	44,900
Overtime	-	2,000	-	1,000	-	1,000
Benefits	-	223,500	-	216,100	-	218,100
Vacancy Factor	-	(5,900)	-	(5,800)	-	(5,900)
Total	6.00	594,000	6.00	578,000	6.00	586,100
Totals	47.00	\$ 4,745,200	45.25	\$ 4,547,200	44.75	\$ 4,539,400

(1) This Accounting Tech position was increased by 0.5 FTE to a full position to handle JPD billings.

(3) PRISM Support in Treasury will no longer be needed because the project is complete.

CAPITAL CITY FIRE/RESCUE

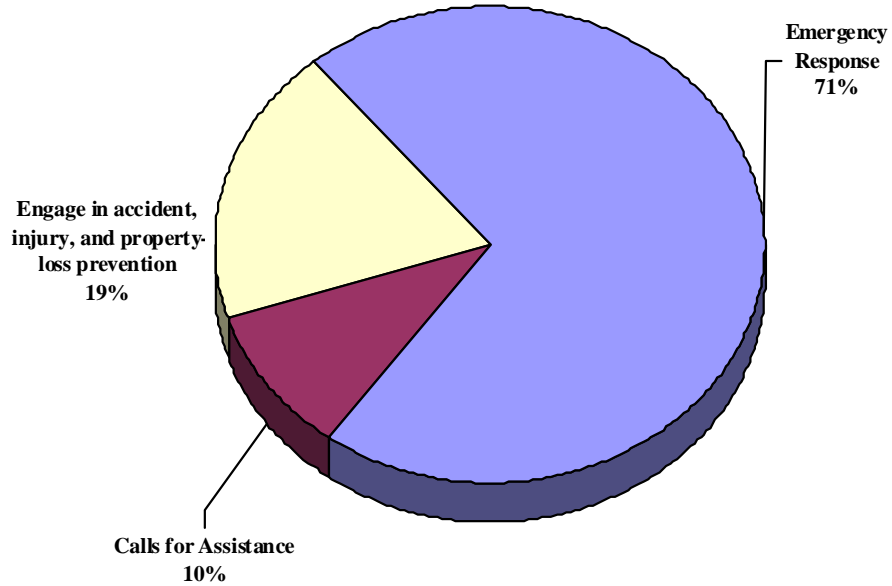
MISSION STATEMENT

To serve and protect our community from life and property threatening emergencies.

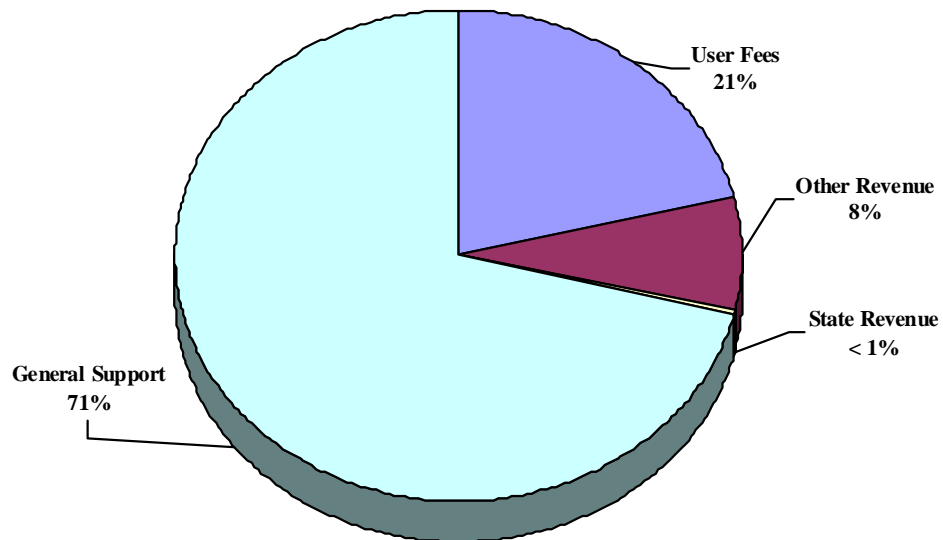
FY13 ADOPTED BUDGET

\$7,463,800

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 5,606,200	5,591,100	5,551,400	5,654,800	5,736,400
Commodities and Services	1,641,100	1,938,500	1,888,200	1,809,000	1,896,400
Total Expenditures	7,247,300	7,529,600	7,439,600	7,463,800	7,632,800
FUNDING SOURCES:					
Licenses, Permits, and Fees	1,127,000	1,112,200	1,390,100	1,575,100	1,575,100
State Shared Revenue	257,300	-	-	-	-
State Grants	10,700	41,600	40,600	10,000	40,000
Other Revenue	494,200	517,900	517,900	562,300	563,400
Federal Grants	16,800	105,500	105,500	-	-
Support from:					
General Fund	2,488,900	2,635,400	2,357,500	2,319,000	2,454,400
Marine Passenger Fee	243,000	238,700	238,700	279,000	279,000
Fire Service Area	2,609,400	2,866,300	2,777,300	2,718,400	2,720,900
Total Funding Sources	\$ 7,247,300	7,529,600	7,439,600	7,463,800	7,632,800
STAFFING	44.86	44.86	44.86	44.98	44.98
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A

The Fire Service Area and Aircraft Rescue Fire Fighting programs are components of the Fire Service Area. Emergency Medical Services/Rescue Teams is a component of the General Fund. See the Fire Service Area and General Fund fund balances in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY13 Adopted Budget is a decrease of \$65,800 (0.9%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$169,000 (2.3%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services increased \$63,700 (1.1%) largely due to a negotiated wage increase.
- Commodities and Services decreased \$129,500 (6.7%). This is largely due to decreases in recruitment (\$10,600), contractual training (\$11,500), general liability insurance (\$8,400), repairs (\$12,500), equipment replacement reserve contribution (\$110,000) and minor equipment (\$20,400).

FY14

- Personnel Services increased \$81,600 (1.4%) largely due to increases in overtime and associated benefits.
- Commodities and Services increased \$87,400 (4.8%). This is composed of travel and training (\$7,100), contractual training (\$7,800) and the equipment replacement reserve contribution (\$75,000).

CAPITAL CITY FIRE/RESCUE

CORE SERVICES

Emergency Response

Includes: EMS, Air Medevacs, Fire, Rescue Calls and Airport Rescue Firefighting

Services Provided to: Public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	Actuals	Actuals	Projected	Projected	Projected
Average response time	5.9 min	5.8 min	5.25 min	5.25 min	5.0 min
Calls per year	3,554	3,656	3,831	4,000	4,175
Average time to mobilize and dispatch rescue effort *	1.87 min	1.5 min	1.3 min	1.25 min	1.25 min
% of time fire contained to room of origin	95%	94%	95%	95%	95%
% of career staff with paramedic certification	45%	45%	45%	45%	45%
% of career staff with EMT III/ACLS certification	55%	55%	55%	55%	55%
% of volunteers with Firefighter I certification	74%	90%	95%	95%	95%
% of volunteers with Emergency Vehicle Operation certification ²	70%	82%	85%	90%	90%

Calls for Assistance

Includes: Medical Transports, Respond to Complaints

Services Provided to: Public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	Actuals	Actuals	Projected	Projected	Projected
Cost Per Response	\$1,919	\$1,969	\$1,928	\$1,985	\$1,999
Average time from notification to mitigation**	39 min	36 min	32 min	30 min	30 min
% of time patient's condition stays the same or improves	99.6%	98.9%	99%	99%	99%
Cost per response	\$1,877	\$1,923	\$1,572	\$1,503	\$1,533

Engage in accident, injury and property-loss prevention

Includes: Inspections, Plan Reviews, Public Education, Investigations and Permitting

Services Provided to: Public

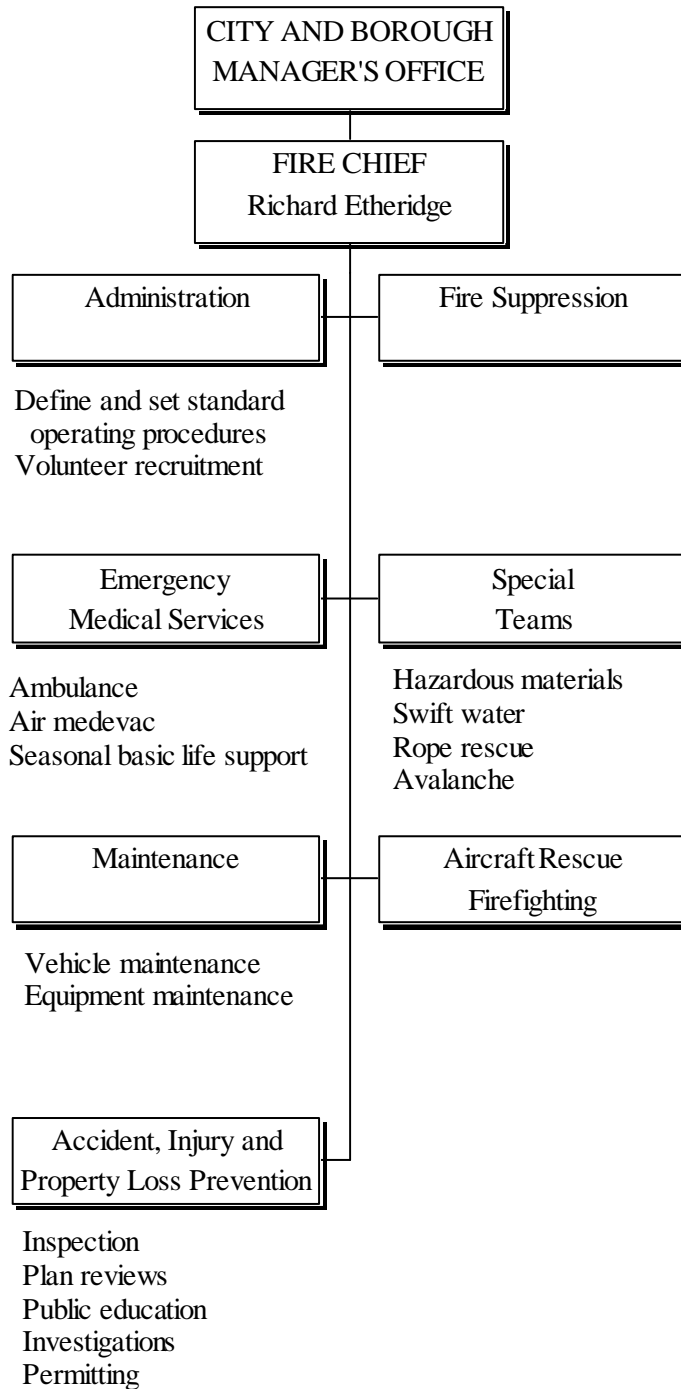
	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	Actuals	Actuals	Projected	Projected	Projected
# of commercial inspections conducted	575	602	650	675	700
# of commercial plan reviews	124	155	165	175	180
# public education contact (people)	2,212	2,423	2,700	2,900	3,000
# of fires containing a personal injury	2	3	2	3	2
Average turn around time for plan review	7 days	7 days	7 days	7 days	7 days

* A new standard has been implemented for the career stations on the "turnout time"; Time of dispatch to apparatus responding. During daylight hours, Career members are required to be out of the station in less than 1 minute. Very little data is available with our current reporting system. Anecdotal evidence shows they are compliant approximately 85% of the time. A review of Volunteer response times will be completed in FY 12.

** Mitigation time is very subjective. CCFR will define and clarify mitigation time to all responders in 2012.

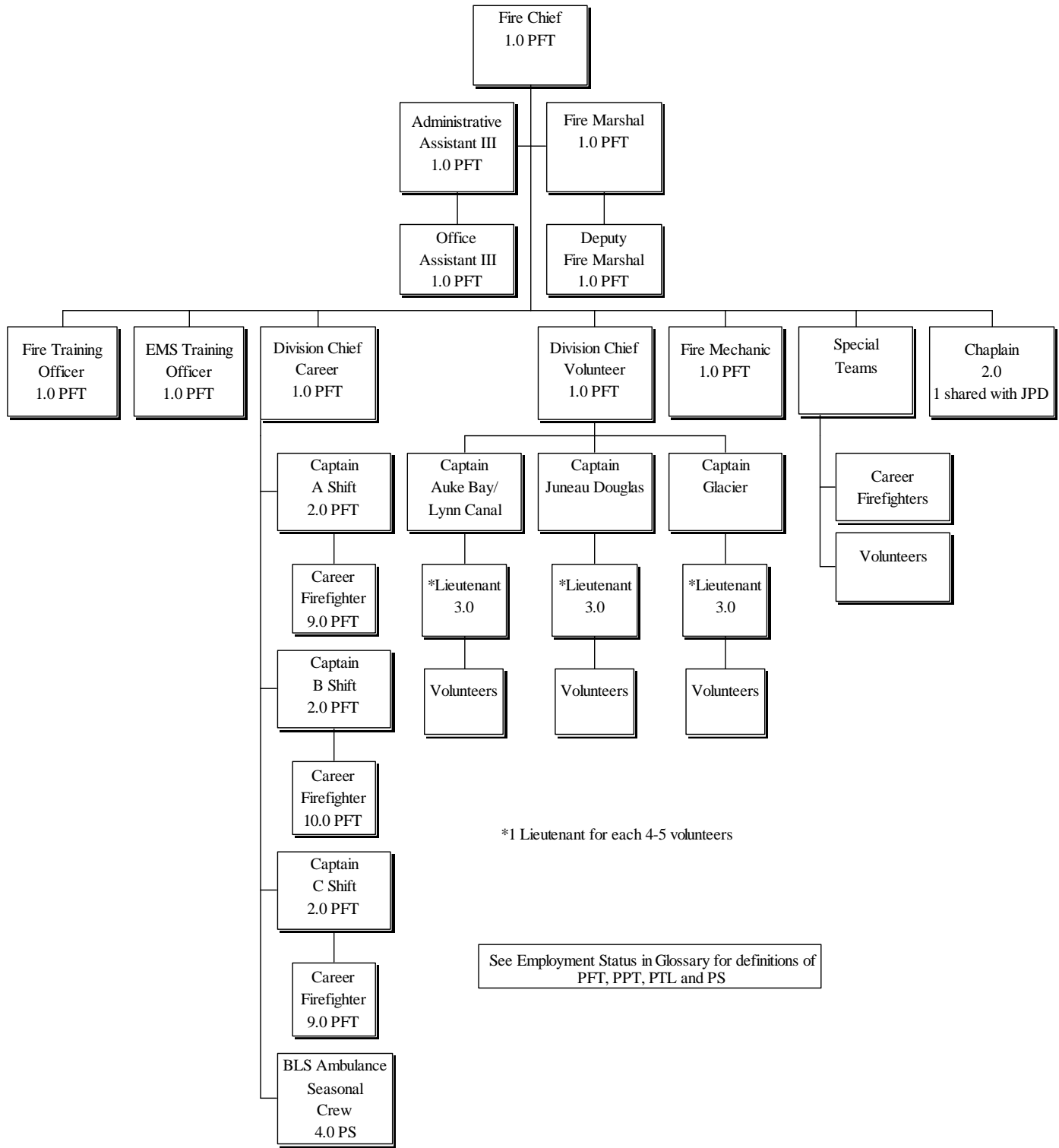
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	23.35	\$ 1,662,200	23.35	\$ 1,682,300	23.35	\$ 1,686,700
EMS Training Officer	1.00	69,200	1.00	71,500	1.00	73,900
Basic Life Support - EMT I	1.68	56,500	1.68	87,600	1.68	87,600
Volunteers	-	41,300	-	41,300	-	41,300
Overtime	-	258,900	-	253,000	-	253,000
Contract Professional Pay	-	17,700	-	17,700	-	17,700
Benefits	-	1,114,500	-	1,120,200	-	1,122,500
Vacancy Factor	-	(5,700)	-	(5,800)	-	(5,900)
Total	26.03	3,214,600	26.03	3,267,800	26.03	3,276,800
Fire Service Area:						
Areawide Fire Chief	1.00	113,100	1.00	116,900	1.00	117,300
Division Chief - Career	1.00	89,300	1.00	92,300	1.00	95,400
Division Chief - Volunteer	1.00	97,100	1.00	98,200	1.00	99,300
Fire Training Officer	1.00	72,000	1.00	74,400	1.00	76,900
EMS Training Officer	1.00	69,200	1.00	71,500	1.00	73,900
Fire Marshal	1.00	78,200	1.00	80,800	1.00	83,500
Deputy Fire Marshal	1.00	63,000	1.00	65,100	1.00	67,300
Fire Captain	6.00	472,000	6.00	471,300	6.00	471,300
Firefighter - Paramedic	12.00	838,800	12.00	850,500	12.00	850,500
Firefighter	11.00	729,900	11.00	739,000	11.00	738,900
Basic Life Support - EMT I	1.68	56,500	1.68	87,600	1.68	87,600
Volunteers	-	108,000	-	108,000	-	108,000
Senior Fire Mechanic	1.00	69,900	1.00	70,800	1.00	70,800
Administrative Assistant III	1.00	55,700	1.00	55,800	1.00	56,900
Administrative Assistant I	1.00	36,300	1.00	37,600	1.00	38,800
Administration for						
Aircraft Rescue Fire Fighting	(0.50)	(37,800)	(0.50)	(38,800)	(0.50)	(39,600)
Emergency Services/Fire						
Instructional Safety Officer	0.05	4,400	0.10	4,400	0.10	4,400
Emergency Services/Fire Instructor	0.05	5,500	0.10	5,500	0.10	5,500
Emergency Services/Fire						
Instructional Technician	0.08	5,000	0.10	5,000	0.10	5,000
EMS (reimbursement)	(26.03)	(3,214,600)	(26.03)	(3,267,800)	(26.03)	(3,276,800)
Overtime	-	390,700	-	352,100	-	397,500
Contract Professional Pay	-	26,100	-	26,100	-	26,100
Benefits	-	1,754,400	-	1,741,500	-	1,761,000
Vacancy Factor	-	(11,600)	-	(11,800)	-	(12,000)
Total	14.33	\$ 1,871,100	14.45	\$ 1,836,000	14.45	\$ 1,907,500

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Aircraft Rescue Fire Fighting:						
Administration	0.50	\$ 37,800	0.50	\$ 38,800	0.50	\$ 39,600
Firefighter	4.00	281,500	4.00	284,200	4.00	284,300
Overtime	-	6,700	-	40,000	-	40,000
Benefits	-	179,400	-	188,000	-	188,200
Total	4.50	505,400	4.50	551,000	4.50	552,100
Totals	44.86	\$ 5,591,100	44.98	\$ 5,654,800	44.98	\$ 5,736,400

NOTES

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LANDS AND RESOURCE MANAGEMENT

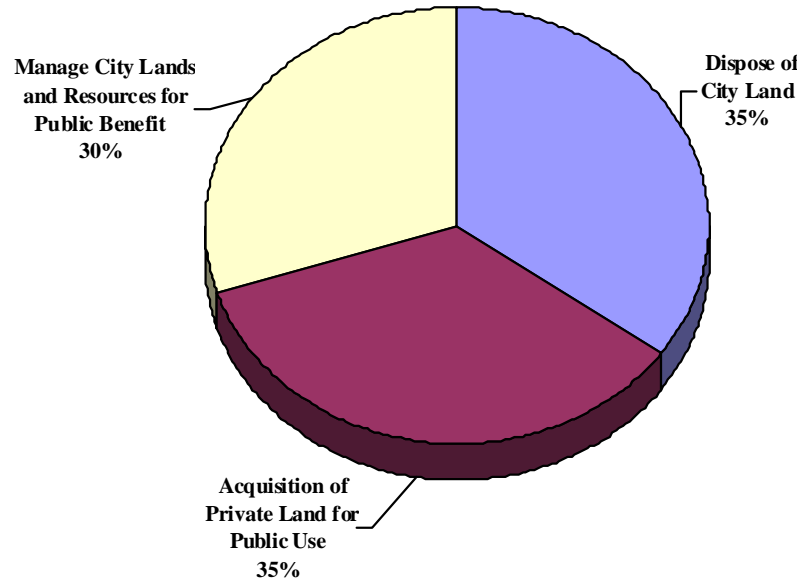
MISSION STATEMENT

To develop and manage City land consistent with public policy.

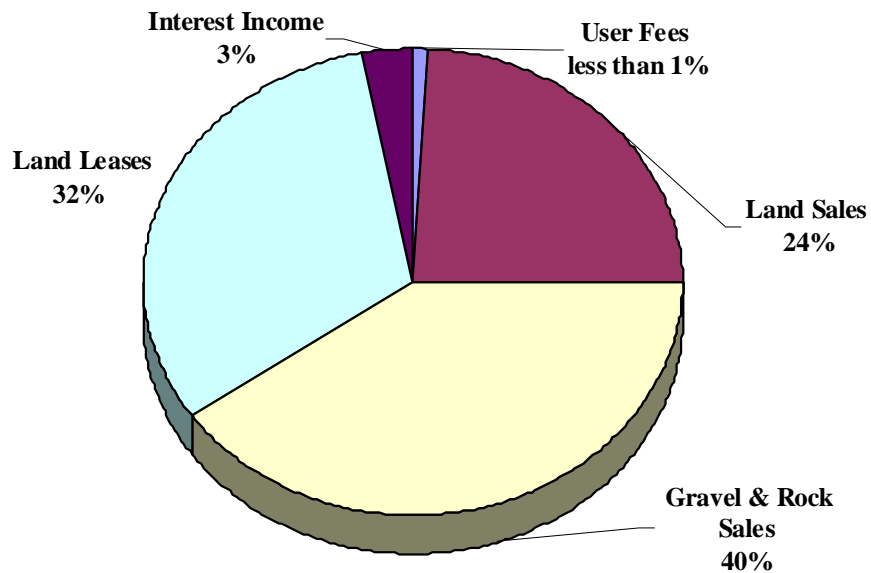
FY13 ADOPTED BUDGET

\$957,600

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 438,300	445,200	446,400	460,900	467,300
Commodities and Services	399,300	507,500	315,700	471,700	479,400
Capital Outlay	155,400	25,000	76,200	25,000	-
Total Expenditures	993,000	977,700	838,300	957,600	946,700
FUNDING SOURCES:					
User Fees	6,100	2,500	6,100	6,100	6,100
State Shared Revenues	19,500	-	-	-	-
Land Sales	595,900	226,300	427,900	173,600	174,600
Gravel & Rock Sales	292,600	263,500	293,500	290,500	295,900
Land Leases	309,500	208,000	183,800	227,500	228,800
Investment & Interest	85,500	73,000	33,700	21,400	17,100
Loan Program (To) From*	(186,600)	(183,400)	(183,400)	(180,100)	(176,800)
Fund Balance (To) From	(129,500)	387,800	76,700	418,600	401,000
Total Funding Sources	\$ 993,000	977,700	838,300	957,600	946,700
STAFFING	3.00	3.00	3.00	3.00	3.00
FUND BALANCE RESERVE*	\$ 653,500	836,900	836,900	1,017,000	1,193,800
AVAILABLE FUND BALANCE	\$ 2,648,400	2,260,600	2,571,700	2,153,100	1,752,100

BUDGET HIGHLIGHT

The Land & Resource Management Department's FY13 Adopted Budget is a decrease of \$20,100 (2.1%) from the FY12 Amended Budget. The FY14 Approved Budget is a decrease of \$10,900 (1.1%) from the FY13 Adopted Budget.

The significant budgetary changes include:

FY13 and FY14

- There are no significant budgetary changes for FY13 or FY14.

LANDS AND RESOURCE MANAGEMENT

CORE SERVICES

Support and Facilitate the Activity of the Lands Committee

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Post packets and agendas at least 2 days prior to meeting	100%	100%	100%	100%	100%

Respond to Citizen Concerns and Issues in a Timely Manner

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Acknowledge inquiries from phone, office and email within 2 business days	100%	95%	95%	98%	98%
Respond to written correspondence within 10 business days	98%	100%	100%	100%	100%

The Lands and Resources Division deals with a wide variety of land management, disposal, and acquisition activities that vary greatly in number, duration and complexity. They do not lend themselves well to specific measures for comparative purposes. The Lands and Resources Division is still working on developing meaningful measurements for its core services.

Disposal of City Land

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Number of land transactions	N/A	N/A	4	1	3
Revenue of CBJ land sold/lease	N/A	\$730,940	\$478,195	\$242,759	\$244,044

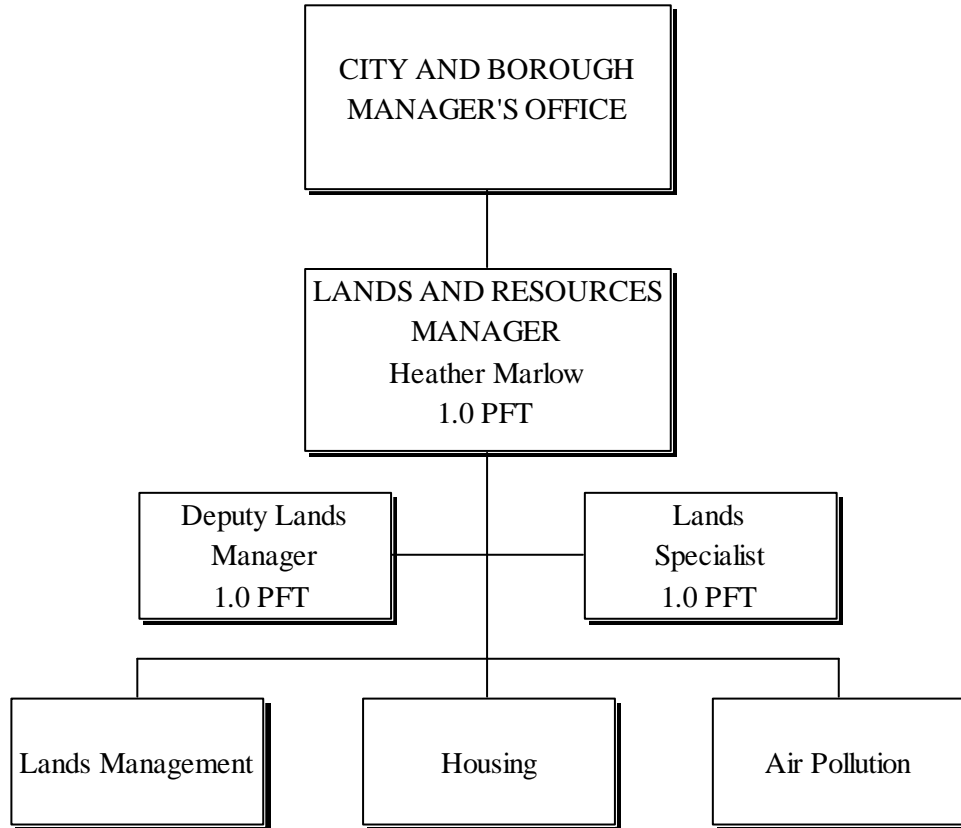
Acquisition of City Land

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Number of private land acquisitions	N/A	1	3	1	1
Acres of land donated/conveyed to CBJ	N/A	1.7	2.2	30	50

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Land Management
Planning

Land Trades, Land Sales

Property Use Permits
Leases and Easements

Gravel and Rock Extraction

Mining Unit Activities

CBJ Building Leases

Staff Liaison, Assembly
Lands Committee

Public Housing
Information

Multi-Family Housing
Loan Program

Staff Liaison Assembly
Advisory Committee

Grants and Loans to
Non-Profits

Daily Monitoring

Open Burning

Public Education

**Split with Emergency Services

LANDS AND RESOURCES MANAGEMENT

STAFFING DETAIL

	FY12 Adopted		FY13 Adopted		FY14 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Lands and Resources Manager	1.00	\$ 96,200	1.00	\$ 103,300	1.00	\$ 104,900
Deputy Land Manager	1.00	86,200	1.00	86,200	1.00	86,200
Land Specialist	1.00	51,600	1.00	53,300	1.00	55,100
Work Force	-	84,500	-	90,900	-	92,900
Benefits	-	126,700	-	127,200	-	128,200
Totals	3.00	\$ 445,200	3.00	\$ 460,900	3.00	\$ 467,300

NOTES

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LAW

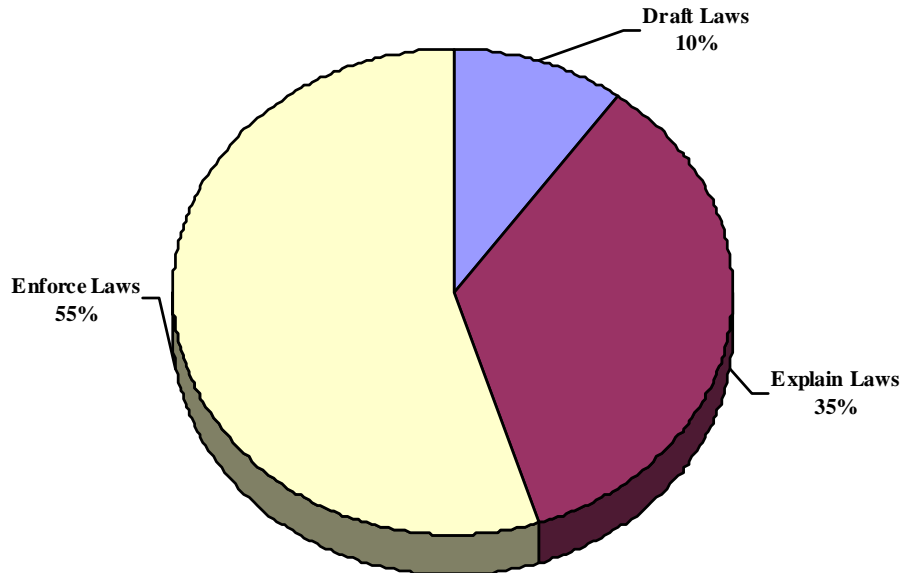
MISSION STATEMENT

The mission of the Law Department is to empower policymakers by drafting, explaining, and enforcing the law.

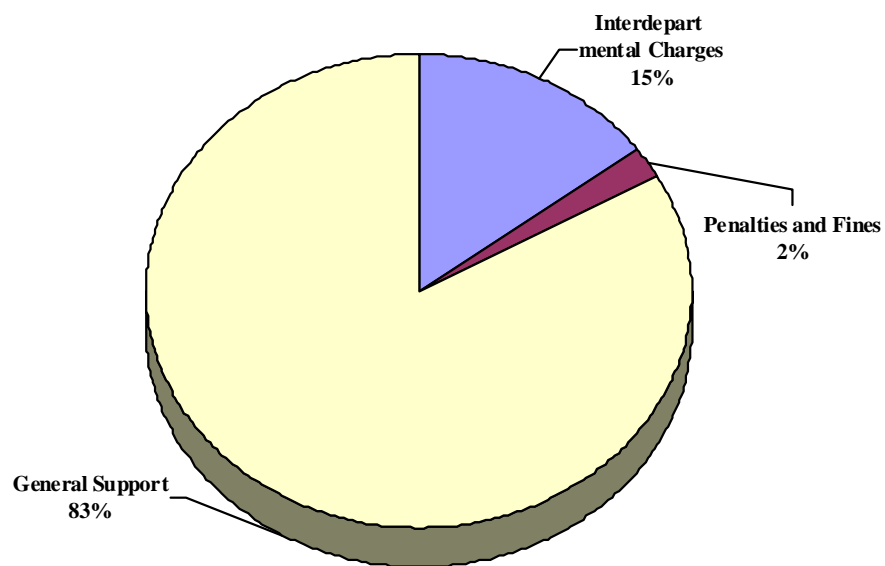
FY13 ADOPTED BUDGET

\$1,861,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,252,400	1,200,300	1,200,300	1,214,200	1,230,400
Commodities and Services	563,900	699,000	611,900	646,800	639,600
Total Expenditures	1,816,300	1,899,300	1,812,200	1,861,000	1,870,000
FUNDING SOURCES:					
Interdepartmental Charges	248,000	248,000	248,000	271,600	271,600
Penalties and Fines	38,400	41,700	40,200	45,000	40,200
State Shared Revenue	64,800	-	-	-	-
Support from General Fund	1,465,100	1,609,600	1,524,000	1,544,400	1,558,200
Total Funding Sources	\$ 1,816,300	1,899,300	1,812,200	1,861,000	1,870,000
STAFFING:	9.40	9.40	9.40	9.40	9.40
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

The Law Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Law Department's FY13 Adopted Budget represents a decrease of \$38,300 (2.0%) from the FY12 Amended Budget. The FY14 Approved Budget is \$9,000 (0.5%) greater than the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Prisoner Care decreased \$50,000 (10.0%) as contract costs have not increased as anticipated.

FY14

- There are no significant budgetary changes.

LAW

CORE SERVICES

Draft Laws

Includes: Identify issues; advice to clients; draft legislation and instruments

Services Provided to: CBJ departments; Assembly

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Average number of days between request and final draft (routine matters)	10 days	10 days	10 days	10 days	10 days

Explain Laws – Preventative v. Remedial

Includes: Monitor departmental status; identify legal risks and suggest preventative measures; respond to requests for legal services

Services Provided to: CBJ departments; Assembly

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of client departments for which assigned lawyer attends at least one staff conference during year	10%	10%	10%	10%	10%
Percentage of boards and commissions for which assigned lawyer attends at least one meeting during year	50%	50%	50%	50%	50%

Enforce Laws

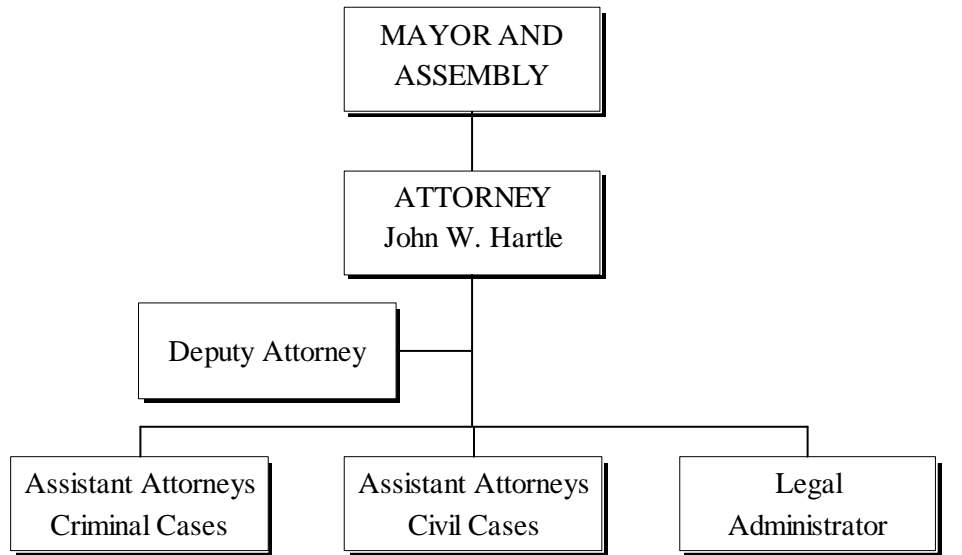
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

Services Provided to: CBJ departments, Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of cases in which lawyer accepts or declines case within two weeks	90%	90%	90%	90%	90%
Percentage of cases in which lawyer files petition to revoke probation within one week	90%	90%	90%	90%	90%
Percentage of cases in which collection is recovered for at least 75% of judgment	60%	60%	60%	60%	60%

LAW

FUNCTIONAL ORGANIZATION CHART



Legal Advice to Mayor and Assembly

Legal Advice to Manager, Staff and Public Boards

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Civil Litigation and Enforcement

Administration of Law Department

Citizen Inquiries and Referrals

Office Administration

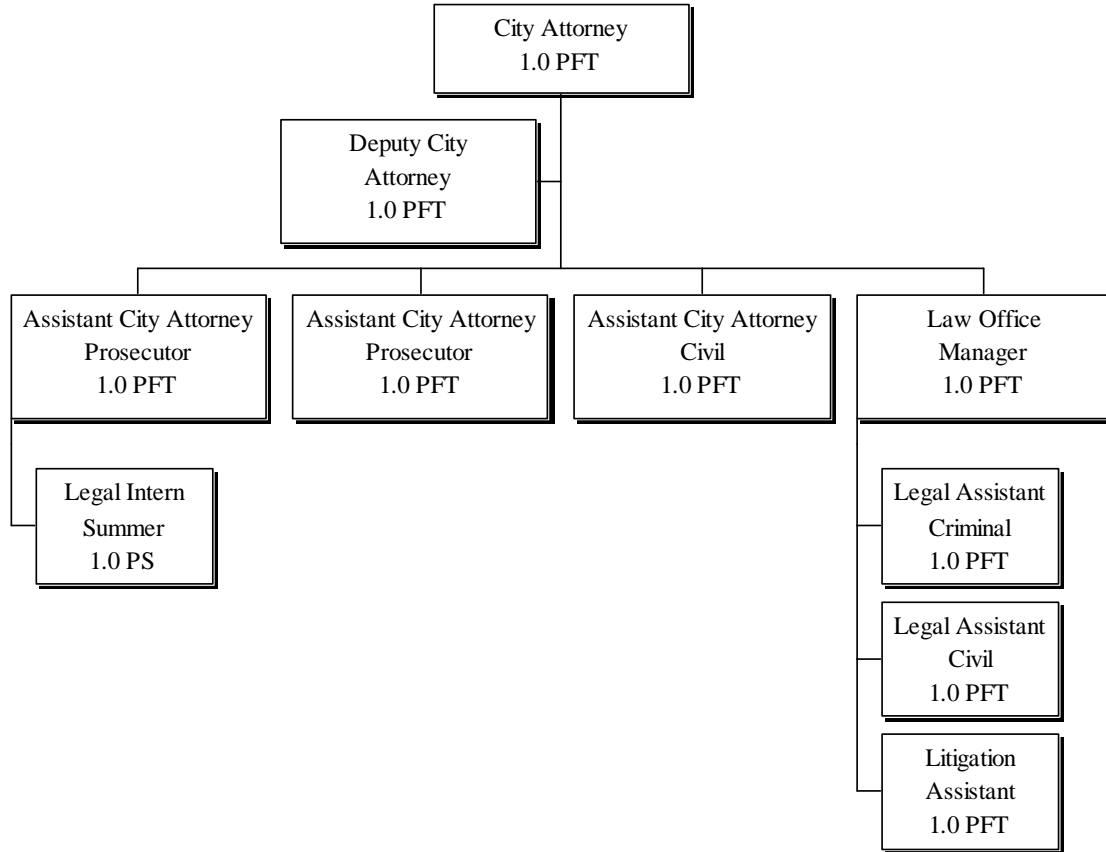
Codification Process

Supervision of Legal Assistants

Supervision of Litigation Assistant

LAW

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

LAW

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
City and Borough Attorney	1.00	\$ 131,400	1.00	\$ 140,800	1.00	\$ 140,800
Deputy City Attorney	1.00	114,500	1.00	115,500	1.00	117,000
Assistant Attorneys	3.00	310,700	3.00	316,300	3.00	324,100
Office Manager	1.00	69,300	1.00	69,500	1.00	70,900
Legal Assistant II	1.00	63,300	1.00	63,600	1.00	64,700
Legal Assistant I	2.00	96,100	2.00	96,400	2.00	97,000
Intern	0.40	17,000	0.40	17,000	0.40	17,000
Overtime	-	1,700	-	700	-	700
Benefits	-	408,500	-	406,600	-	410,600
Vacancy Factor	-	(12,200)	-	(12,200)	-	(12,400)
Totals	9.40	\$ 1,200,300	9.40	\$ 1,214,200	9.40	\$ 1,230,400

LIBRARIES

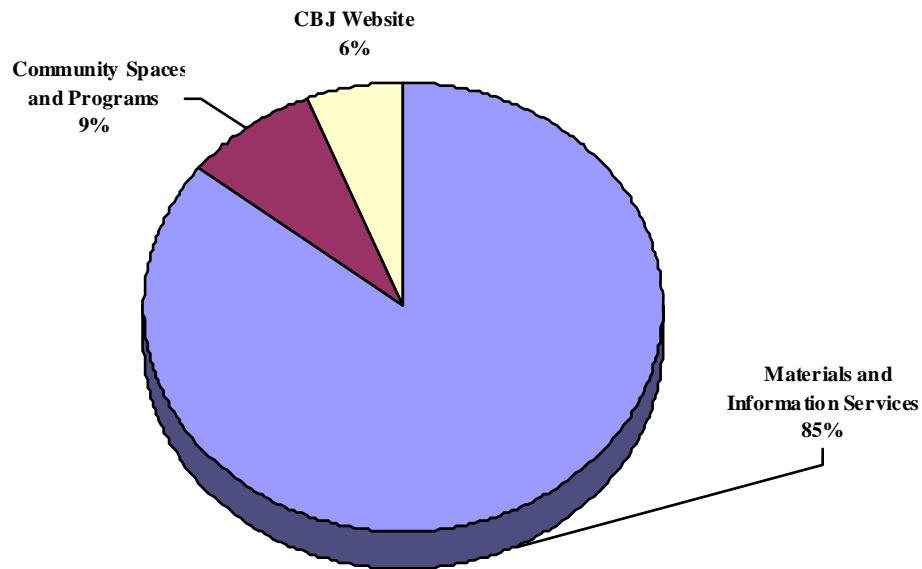
MISSION STATEMENT

The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

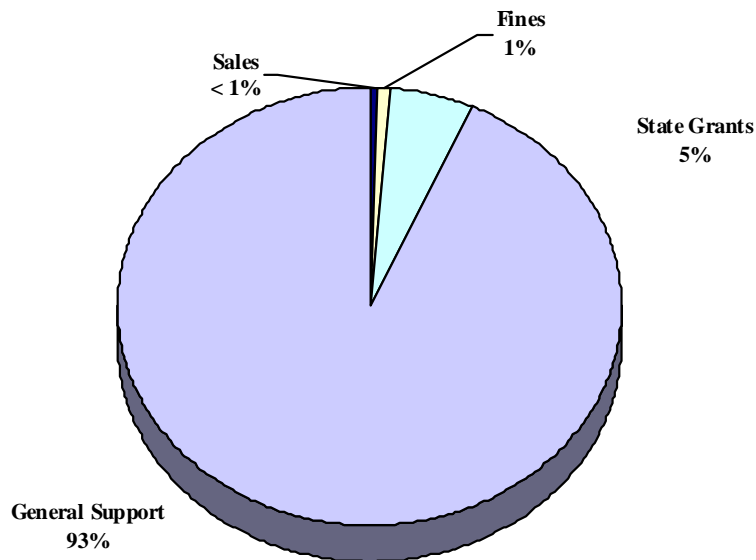
FY13 ADOPTED BUDGET

\$2,351,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

		FY12		FY13	FY14
	FY11 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,701,400	1,753,900	1,721,000	1,749,500	1,771,500
Commodities and Services	613,400	654,800	608,100	602,000	605,000
Total Expenditures	2,314,800	2,408,700	2,329,100	2,351,500	2,376,500
FUNDING SOURCES:					
Sales	12,300	11,400	10,300	10,300	10,300
Fines	25,300	24,000	25,300	25,200	25,200
State Shared Revenue	82,300	-	-	-	-
State Grants	113,700	125,700	123,200	122,900	120,400
Support from General Fund	2,081,200	2,247,600	2,170,300	2,193,100	2,220,600
Total Funding Sources	\$ 2,314,800	2,408,700	2,329,100	2,351,500	2,376,500
STAFFING	21.72	22.22	22.22	22.22	22.22
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Libraries are a component unit of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Libraries FY13 Adopted Budget represents a decrease of \$57,200 (2.4%) from the FY12 Amended Budget. The FY14 Approved Budget represents an increase of \$25,000 (1.1%) over the FY13 Adopted Budget.

The significant budgetary changes are:

FY13

- Commodities and services decreased \$52,800 (8.1%) through reductions in several areas including a decrease of \$25,000 in the book purchasing budget. These costs have moved to the Library Minor Contributions Fund which is made up of replacement fees paid for lost and damaged materials as well as unrestricted minor contributions made to the library.

FY14

- There are no significant budgetary changes

LIBRARIES

CORE SERVICES

Materials and Information Services

Includes: Checkout of library materials; remote access to library catalog and to information services offered online; interlibrary loan; reference assistance to locate and use printed, media, and online information.

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Registered library users as a percent of population.	87%	92%	87%	87%	87%
Active borrowers as a percent of population. (Borrowed something in past year).	38%	34%	34%	34%	34%
Use of library materials and resources per capita of Juneau population. (checkouts, in-house use of materials and electronic resources, use of information databases supplied by the libraries)	22	26	26	26	26
Information assistance to library users per capita of Juneau population. (reference assistance, interlibrary loans processed, holds filled, “virtual” reference transactions)	1.3	1.3	1.3	1.3	1.3
Online use of library-provided information resources, both in the library and remotely, as a percentage of print circulation.	220%	300%	300%	300%	300%

Community Programs and Spaces

The library supports lifelong learning and the exploration of ideas by providing programs that encourage a love of reading and that enhance leisure reading, viewing and listening.

Includes: Programs for children, youth, and adults that encourage reading and lifelong learning; reader’s advisory services; group visits; sponsored author visits.

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Participation in library programs for preschool and school age children and their parents as a percentage of Juneau population.	35%	33%	33%	33%	33%
Use of library materials for children as a percentage of total circulation.	42%	42%	42%	40%	40%

LIBRARIES

CORE SERVICES - CONTINUED

The library supports an informed community by offering public spaces where people can interact and exchange ideas and by offering spaces for free access to online resources.

Includes: Facilities for community activities; spaces for reading and study; meeting rooms; Internet and wireless Internet access; typing, word processing, copying, and printing facilities.

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percent Juneau population attending meetings or attending author events, book discussions, film groups and cultural programs in library spaces	68%	79%	80%	80%	80%
Yearly library visits per capita of Juneau population	11	10.6	11	11	11
Visits to the library per open service hour.	44	41	41	41	41
Use of public internet, wireless internet, and library computers and equipment per capita of Juneau population	4.4	4.4	4.4	4.4	4.4
Use of computer and Internet services per open hour.	16	15.5	16	16	16

CBJ Website

Service Role: The library supports an informed community by offering access to information about CBJ government services.

Includes: CBJ website design and maintenance

Services Provided to: CBJ departments and the public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
<i>Annual use of these services as measured by:</i>					
GigaBytes transferred	1758	1932.16	1957.96	2056	2159
Server requests ("hits")	33,284,160	33,636,162	35,318,000	7,000,000	38,938,000
Page views	<i>unknown</i>	6,729,249	7,065,700	7,419,000	7,790,000
Page views per day	<i>unknown</i>	18,385	19,360	20,300	21,340
Visitors	<i>unknown</i>	2,433,684	2,555,000	2,683,000	2,817,000
Visitors per day	<i>unknown</i>	6,649	7,000	7,350	7,700
Total unique IP addresses	<i>unknown</i>	512,883	536,550	563,430	591,570

Hits and GigaBytes transferred measure the volume of traffic through the website. Hits by themselves are an unreliable measure, because opening one page may generate many "hits" by opening multiple related files. The counts reported here eliminate hits by spiders and robots and only count hits from actual visitors to the site.

Page Views represent individual web pages or files served. Each may account for several "hits" because each may be made up of many distinct elements. Page Views are a partial measure of use of the content available on the website. Web analysis software in use before FY11 did not measure Page Views.

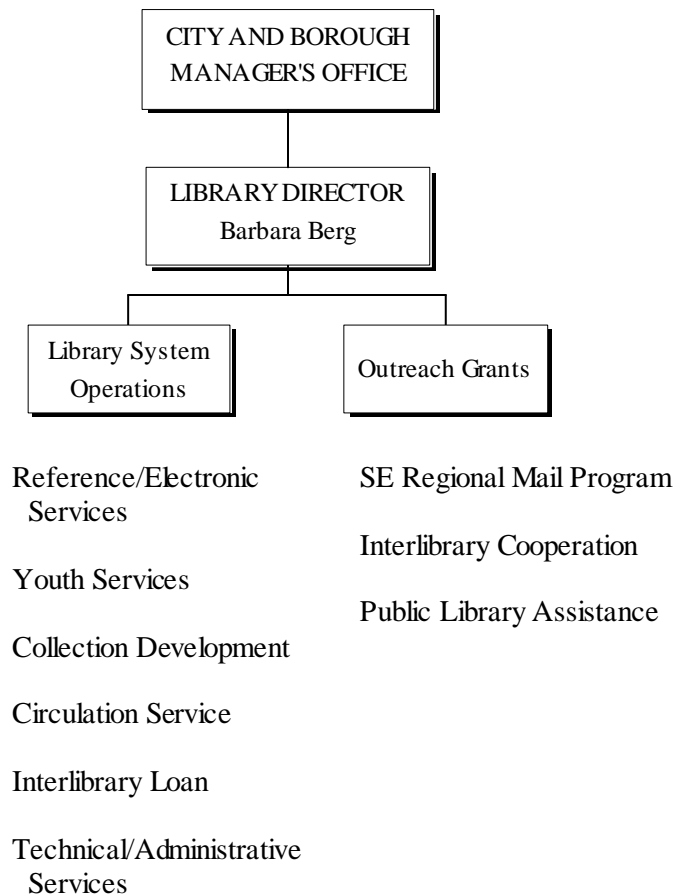
Visitors measures the number of remote computers that requested information from the website. This is further broken down to show how many of these visits came from unique IP addresses. Web analysis software in use before FY11 did not measure visits to the website in the same way.

LIBRARIES

Page Views per day and **Visitors per day** shows daily use of the CBJ website.

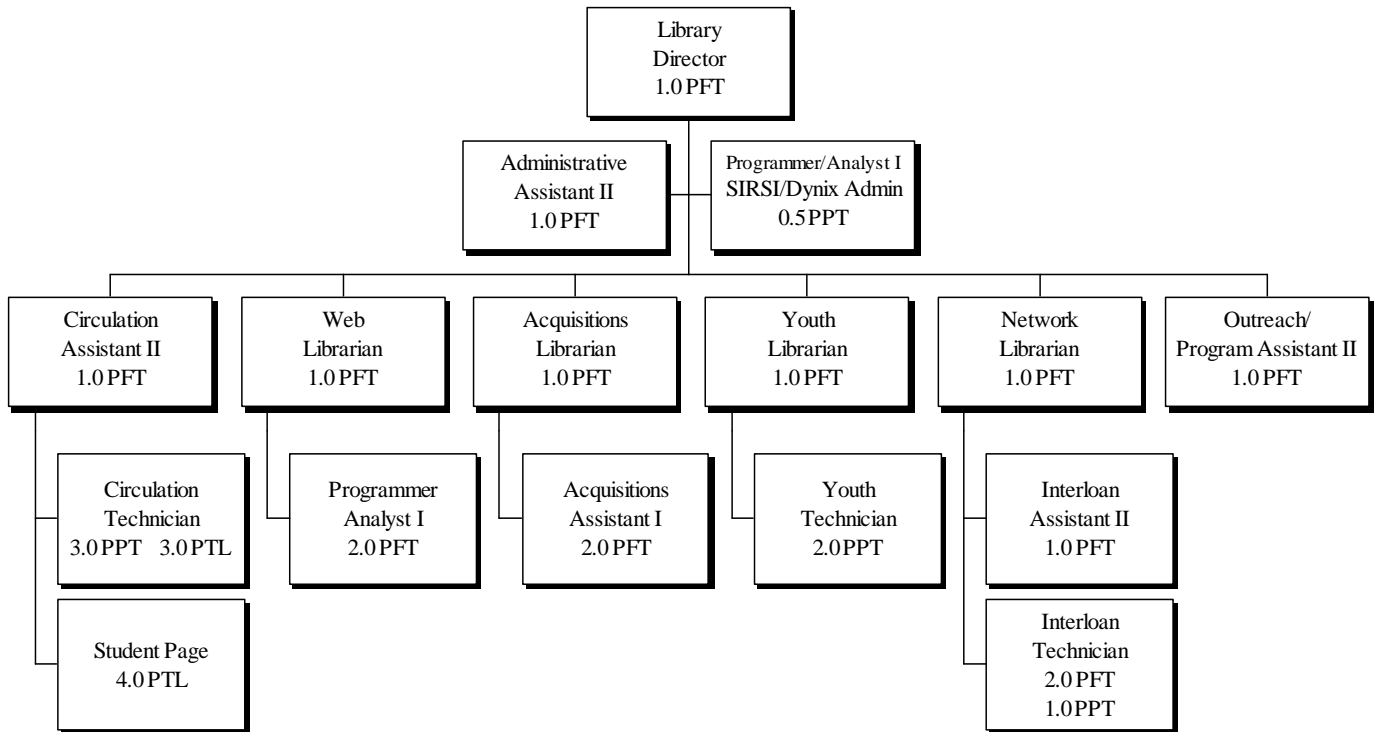
In earlier core services measures, we reported use of PDFs as an indicator of the use of web content. Since FY10 the use of dynamically served database content has surpassed the use of PDF files to deliver information. While it is still possible to count the number of PDF files served, this figure no longer offers an accurate picture of the use of web content for the website as a whole. Data on the use of particular PDF files may continue to be useful at the department level and can be supplied if requested.

FUNCTIONAL ORGANIZATION CHART



LIBRARIES

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

LIBRARIES

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Grants:						
Assistant Library Technician	1.33	\$ 51,200	1.33	\$ 52,200	1.33	\$ 52,700
Benefits	-	38,600	-	38,000	-	38,100
Total grants	1.33	89,800	1.33	90,200	1.33	90,800
Operations:						
Library Director	1.00	113,800	1.00	116,900	1.00	117,100
Librarian	4.00	224,800	4.00	216,600	4.00	223,700
Library Assistant II	3.00	157,900	3.00	160,000	3.00	162,500
Library Assistant I	2.00	97,700	2.00	98,000	2.00	98,900
Programmer I	2.50	165,100	2.50	173,500	2.50	174,800
Administrative Assistant II	1.00	47,900	1.00	48,200	1.00	49,000
Assistant Library Technician	6.35	231,800	6.35	233,100	6.35	236,300
Library Page	1.04	20,400	1.04	20,400	1.04	20,900
Overtime	-	1,600	-	-	-	-
Shift Differential	-	3,200	-	4,900	-	4,900
Benefits	-	647,400	-	635,200	-	640,300
Vacancy Factor	-	(17,500)	-	(17,900)	-	(18,100)
Total operations	20.89	1,694,100	20.89	1,688,900	20.89	1,710,300
Specified vacancy (1)						
Assistant Library Technician	-	(16,400)	-	(16,400)	-	(16,400)
Benefits	-	(13,600)	-	(13,200)	-	(13,200)
Total specified vacancy	-	(30,000)	-	(29,600)	-	(29,600)
Totals	22.22	1,753,900	22.22	1,749,500	22.22	1,771,500

(1) As part of the budget reduction measures, an 0.50 FTE, Assistant Library Technician position, is being held vacant for FY12, FY13 and FY14.

NOTES

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PARKS AND RECREATION

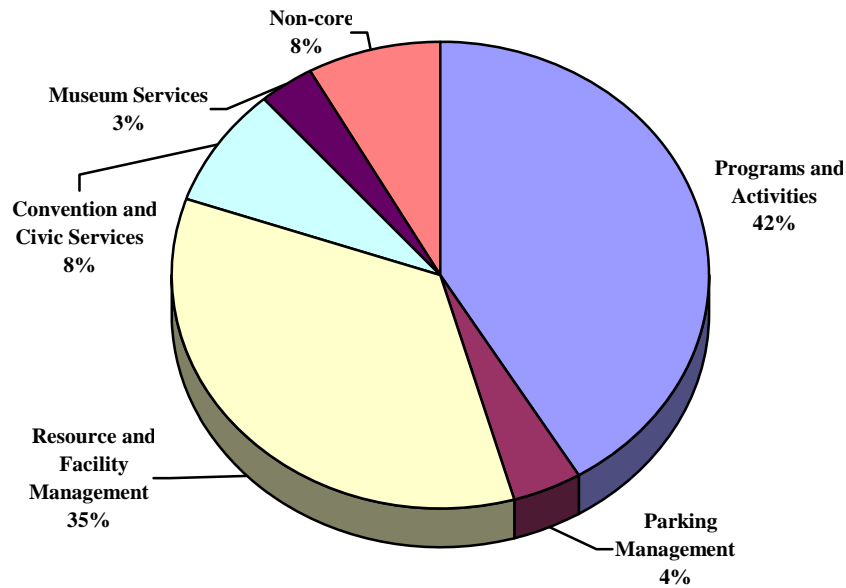
MISSION STATEMENT

Promote recreational and cultural opportunities and maintain and enhance CBJ facilities and resources.

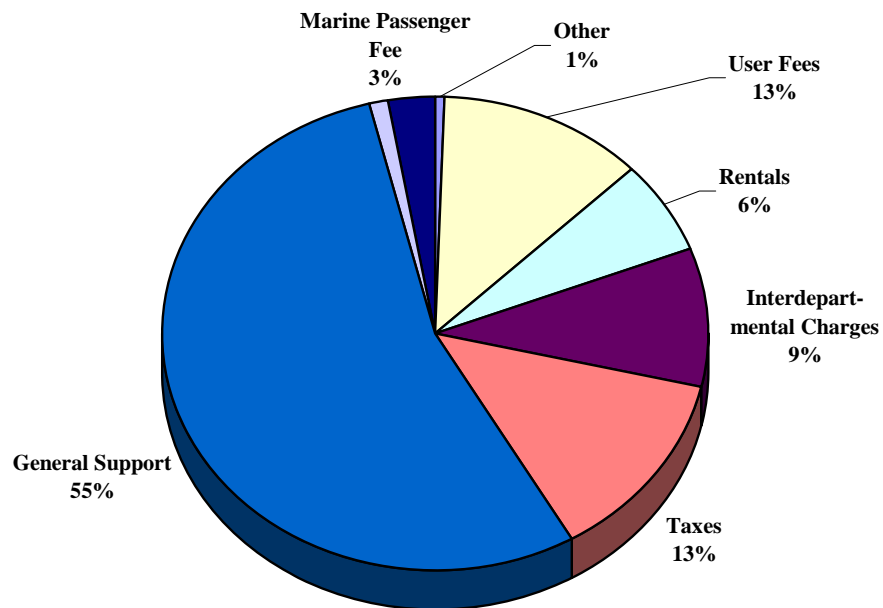
FY13 ADOPTED BUDGET

\$12,945,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

		FY12		FY13	FY14
	FY11	Amended	Adopted	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 5,957,900	6,912,000	6,481,400	6,754,200	6,836,900
Commodities and Services	3,378,400	4,060,400	4,062,800	4,198,700	4,200,300
Capital Outlay	38,300	28,800	28,800	31,800	31,800
Return Marine Passenger Fee Proceeds (1)	7,700	10,600	10,600	-	-
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	680,200	773,800	773,800	758,800	758,800
Marine Passenger Fee Funding	225,300	252,000	252,000	262,000	262,000
Youth Activities Grant Program	552,000	550,000	550,000	550,000	550,000
Interdepartmental Charges	72,400	72,400	72,400	77,800	77,800
Support to General Fund	-	138,000	138,000	311,800	172,300
Total Expenditures	10,912,200	12,798,000	12,369,800	12,945,100	12,889,900
FUNDING SOURCES:					
Charges for Services	792,200	1,382,700	941,900	978,200	978,800
Licenses, Permits, and Fees	406,100	469,400	449,100	500,800	501,300
Fines and Forfeitures	3,400	2,000	1,200	2,000	2,000
Sales	17,700	43,500	34,500	37,800	37,800
Rental and Lease	753,500	801,700	719,500	840,300	841,300
Donations and Contributions	18,100	19,700	19,000	18,200	18,200
Other Revenue	263,600	77,500	103,900	145,200	165,400
Interdepartmental Charges	1,097,800	1,233,100	1,210,800	1,171,700	1,186,100
State Shared Revenue	244,400	-	-	-	-
State Grants	11,800	10,000	9,200	10,000	10,000
Ordinance Violations	20,600	21,400	19,000	19,000	19,000
Support from:					
Sales Tax	550,000	550,000	550,000	550,000	550,000
Hotel Tax for Centennial Hall	320,000	345,000	345,000	354,000	354,000
Hotel Tax for JCVB	680,200	773,800	773,800	758,800	758,800
General Fund	3,004,800	3,217,900	3,197,200	3,131,800	3,155,800
Roaded Service Area	2,783,200	3,299,700	3,446,000	3,695,100	3,740,200
Jensen-Olson Arboretum	-	138,000	138,000	141,800	142,300
Marine Passenger Fee for Building Maintenance	65,000	75,000	75,000	75,000	75,000
Marine Passenger Fee for JCVB	225,300	252,000	252,000	262,000	262,000
Fund Balance (To) From:					
Downtown Parking	44,600	(81,100)	(10,300)	12,500	2,600
Visitor Services	(117,900)	117,100	69,400	82,800	90,900
Jensen-Olson Arboretum	(272,200)	49,600	25,600	158,100	(1,600)
Total Funding Sources	\$ 10,912,200	12,798,000	12,369,800	12,945,100	12,889,900
STAFFING	99.76	99.93	99.93	99.11	99.11

PARKS AND RECREATION

	FY11 Actuals	FY12 Amended Budget	FY12 Adopted Actuals	FY13 Adopted Budget	FY14 Approved Budget
FUND BALANCE RESERVE:					
Jensen-Olson Arboretum	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
FUND BALANCES:					
Downtown Parking	\$ 37,900	119,000	48,200	35,700	33,100
Visitor Services	\$ 325,700	208,600	256,300	173,500	82,600

COMPARATIVES FOR ADMINISTRATION, RECREATION, MUSEUM, YOUTH CENTER, ICE RINK AND SWIMMING POOLS

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 3,070,200	3,846,700	3,503,400	3,710,600	3,758,600
Commodities and Services	1,059,300	1,348,000	1,341,400	1,451,400	1,450,600
Capital Outlay	31,700	28,800	28,800	31,800	31,800
Youth Activities Grant Program:					
Community	352,000	350,000	350,000	350,000	350,000
School District	200,000	200,000	200,000	200,000	200,000
Total Expenditures	4,713,200	5,773,500	5,423,600	5,743,800	5,791,000
FUNDING SOURCES:					
Charges for Services	792,200	1,382,700	941,900	978,200	978,800
Licenses, Permits, and Fees	20,500	26,100	19,800	21,600	22,100
Fines and Forfeitures	3,400	2,000	1,200	2,000	2,000
Sales	17,700	43,500	34,500	37,800	37,800
Rental and Lease	336,900	386,200	348,400	430,600	431,600
Donations and Contributions	18,100	19,700	19,000	18,200	18,200
Other Revenue	2,200	-	-	-	-
Interdepartmental Charge	53,600	53,600	53,600	47,300	47,300
State Shared Revenue	125,400	-	-	-	-
State Grants	10,000	10,000	9,200	10,000	10,000
Support From:					
Sales Tax	550,000	550,000	550,000	550,000	550,000
Roaded Service Area	2,783,200	3,299,700	3,446,000	3,648,100	3,693,200
Total Funding Sources	\$ 4,713,200	5,773,500	5,423,600	5,743,800	5,791,000

STAFFING	62.35	62.27	62.27	61.87	61.87
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

Administration, Recreation, City Museum, Youth Center, Ice Rink and Swimming Pools are components of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,166,300	1,173,800	1,159,300	1,155,600	1,171,500
Janitorial Services	450,600	494,000	510,300	445,000	445,000
Commodities and Services	611,500	835,600	797,100	826,500	827,000
Total Expenditures	2,228,400	2,503,400	2,466,700	2,427,100	2,443,500
FUNDING SOURCES:					
Interdepartmental Charges	919,500	1,020,200	1,001,200	966,400	980,500
State Shared Revenue	52,500	-	-	-	-
Support from:					
Marine Passenger Fee	65,000	75,000	75,000	75,000	75,000
General Fund	1,191,400	1,408,200	1,390,500	1,385,700	1,388,000
Total Funding Sources	\$ 2,228,400	2,503,400	2,466,700	2,427,100	2,443,500
STAFFING	11.75	11.75	11.75	11.75	11.75
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Building Maintenance Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,219,300	1,321,300	1,303,100	1,332,800	1,343,900
Commodities and Services	430,200	469,600	484,800	507,300	518,400
Capital Outlay	6,600	-	-	-	-
Total Expenditures	1,656,100	1,790,900	1,787,900	1,840,100	1,862,300
FUNDING SOURCES:					
Charges for Services	19,600	14,500	14,500	17,000	17,000
Licenses, Permits and Fees	49,400	50,400	50,400	56,800	56,800
Other Revenue	2,100	1,900	1,900	1,900	1,900
State Grant	1,800	-	-	-	-
Interdepartmental Charges	53,700	63,700	63,700	61,500	61,500
State Shared Revenue	48,400	-	-	-	-
Support from:					
Jensen-Olson Arboretum	-	138,000	138,000	141,800	142,300
General Fund	1,481,100	1,522,400	1,519,400	1,561,100	1,582,800
Total Funding Sources	\$ 1,656,100	1,790,900	1,787,900	1,840,100	1,862,300
STAFFING	18.08	17.46	17.46	17.46	17.46
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Parks and Landscape Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Support to General Fund	\$ -	138,000	138,000	311,800	172,300
Total Expenditures	-	138,000	138,000	311,800	172,300
FUNDING SOURCES:					
Rental and Lease	10,800	10,900	10,900	10,900	10,900
Events/Fundraisers	-	2,000	1,000	2,000	2,000
Donations	-	500	500	800	1,000
Interest Income	261,400	75,000	100,000	140,000	160,000
Fund Balance (To) From	(272,200)	49,600	25,600	158,100	(1,600)
Total Funding Sources	\$ -	138,000	138,000	311,800	172,300
FUND BALANCE RESERVE	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
AVAILABLE FUND BALANCE	\$ 317,200	267,600	291,600	133,500	135,100

COMPARATIVES FOR DOWNTOWN PARKING

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 25,800	40,700	25,500	25,300	25,700
Commodities and Services	362,300	394,100	425,600	447,100	437,100
Interdepartmental Charges	72,400	72,400	72,400	77,800	77,800
Total Expenditures	460,500	507,200	523,500	550,200	540,600
FUNDING SOURCES:					
Interdepartmental Charges	70,600	92,300	92,300	96,500	96,800
Licenses, Permits and Fee	6,800	94,700	41,200	46,200	46,200
Rental and Lease	246,500	309,000	310,000	330,000	330,000
Fines and Forfeitures	19,700	20,000	18,000	18,000	18,000
Support from:					
General Fund	72,300	72,300	72,300	-	-
Roaded Service Area	-	-	-	47,000	47,000
Fund Balance (To) From	44,600	(81,100)	(10,300)	12,500	2,600
Total Funding Sources	\$ 460,500	507,200	523,500	550,200	540,600
STAFFING	0.42	0.50	0.50	0.65	0.65
FUND BALANCE	\$ 37,900	119,000	48,200	35,700	33,100

* The department is projecting their FY12 Actual Expenditures will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY12, an additional appropriation request. The funding source for the additional appropriation will be fund balance.

In the event the Assembly does not approve the supplemental appropriation, the department will be required to reduce their FY12 expenditures to remain at or below the budgeted appropriation.

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 476,300	529,500	490,100	529,900	537,200
Commodities and Services	464,500	519,100	503,600	521,400	522,200
Return Marine Passenger					
Fee Proceeds (1)	7,700	10,600	10,600	-	-
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	680,200	773,800	773,800	773,800	773,800
Marine Passenger Fee Funding	225,300	252,000	252,000	277,600	277,600
Total Expenditures	1,854,000	2,085,000	2,030,100	2,102,700	2,110,800
FUNDING SOURCES:					
State Shared Revenue	18,100	-	-	-	-
Rental and Lease	396,900	308,000	317,100	350,700	350,700
Licenses, Permits and Fees	70,100	69,400	54,400	75,400	75,400
Fines and Forfeitures	900	1,400	1,000	1,000	1,000
Other Revenue	400	3,300	2,400	2,400	2,400
Support From:					
General Fund for Centennial Hall	260,000	215,000	215,000	185,000	185,000
Hotel Tax for Centennial Hall	320,000	345,000	345,000	354,000	354,000
Hotel Tax for JCVB	680,200	773,800	773,800	773,800	773,800
Marine Passenger Fee for JCVB	225,300	252,000	252,000	277,600	277,600
Fund Balance (To) From	(117,900)	117,100	69,400	82,800	90,900
Total Funding Sources	\$ 1,854,000	2,085,000	2,030,100	2,102,700	2,110,800
STAFFING	7.16	7.33	7.33	7.33	7.33
FUND BALANCE	\$ 325,700	208,600	256,300	173,500	82,600

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

PARKS AND RECREATION

BUDGET HIGHLIGHTS

The Parks and Recreation Department's FY13 Adopted Budget is an increase of \$147,100 (1.1%) over the FY12 Amended Budget. The FY14 Approved Budget is a decrease of \$55,200 (0.04%) from the FY13 Adopted Budget.

The significant budgetary changes are:

FY13

- Personnel Services decreased by a net of \$157,800 due to multiple positions being held vacant and staffing changes.
- Commodities and Services increased by a net of \$138,000 due to increased costs in electricity, fuel, water, sewer, materials, commodities and professional services.
- Capital Outlay increased by a net of \$3,000 resulting from upgrades to parking enforcement equipment.
- Interdepartmental Charges increased by a net of \$5,400 due to increases in full cost allocation.
- Support to the General Fund, from the Jensen-Olson Arboretum endowment fund increased by \$173,800. This includes the cost of current year operations and reimbursement of prior year operational costs that had been funded by the General Fund.
- Janitorial contracts were re-negotiated, which resulted in a decrease of \$49,000 in janitorial costs.
- Revenue enhancements resulted from the increase in field and shelter rental fees, new services adopted by the JD City Museum, a fee increase for Adult Sports, new pass upgrades, rentals and rates adopted at the Dimond Park Aquatic Center, a facility rental and summer class fee rate increase for the Zach Gordon Youth Center, increased rental and service rates at Treadwell Ice Arena and rental rate increases at Centennial Hall.

FY14

- Personnel Services increased by \$82,700 due to staff longevity.
- Support to the General Fund from the Jensen-Olson Arboretum (JOA) decrease by \$139,500 due to less funding available to repay prior year operating costs. Current year operations are funded entirely from the JOA endowment fund.

CORE SERVICES

Programs and Activities – Recreation Division

Includes: Organized Activities, Facility Rentals and Casual Use

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Cost Recovery Goal for Augustus Brown Pool*			28%	30%	30%
Cost Recovery Goal for Dimond Park Aquatic Center*	N/A	N/A	70%	70%	70%
Cost Recovery Goal for Treadwell Arena*			56%	58%	58%
Percentage of facility rental time (hours) rented vs. time available	51%	51%	52%	43%	43%
Percentage of program/activity participants vs. program/activity openings	25%	25%	26%	26%	26%
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	20/0	20/0	20/0

*Cost recovery includes the value of Assembly approved “no-charge” facility use by Juneau School District and youth sports teams

PARKS AND RECREATION

CORE SERVICES, CONTINUED

Parking Management

Includes: Long and Short Term Parking, Enforcement

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Cost Recovery Goal – Marine Parking Garage	51%	62%	51%	51%	61%
Cost Recovery Goal – DTC Parking Garage				51%	61%
Percentage of total spaces used vs. spaces available – Marine Parking Garage	55%	55%	55%	55%	55%
Percentage of total spaces used vs. spaces available – DTC Parking Garage				60%	60%
# of satisfied customers vs. # of dissatisfied customers	20/2	20/0	20/2	20/5	20/5

Resources and Facility Management

Includes: Beautification, Maintenance, Enhancement

Services Provided to: Public

Key Measures	<i>FY10 Actual</i>	<i>FY11 Actual</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
% of unscheduled maintenance vs. % total maintenance (parks/landscape)	10%	10%	10%	10%	10%
% of unscheduled maintenance vs. % total maintenance (facility maintenance) (35% is Industry Standard Benchmark)	35%	35%	59%	59%	59%
% of hours facility is available vs. % of hours unavailable (clients displaced) due to maintenance (anything stopping rental or use of facility due to maintenance) (parks, landscape and facility maintenance)	100%	100%	100%	100%	100%
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	20/0	20/0	20/0

Convention and Civic Services

Includes: Promoting and facilitating events which generate economic benefits to the City of Juneau as well as providing a facility that meets the needs of local community activities.

Services Provided to: Public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of rooms scheduled vs. amount available	32%	32%	32%	32%	32%
# of days facility scheduled vs. # of days with no rentals	308/57	310/55	308/57	310/55	310/55
Percentage of time groups had to be turned away vs. time reserved	2%	2%	2%	2%	2%
# of satisfied customers vs. # of dissatisfied customers	30/1	30/1	30/1	30/1	30/1

PARKS AND RECREATION

CORE SERVICES, CONTINUED

Museum Services

Includes: Recordkeeping, Preserving Artifacts, Exhibits

Services Provided to: Public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost Recovery Goal	22%	22%	20%	22%	22%
# of volunteer hours vs. paid staff	3185/7800	4560/7800	3100/7800	3100/7800	3100/7800
# of satisfied customers vs. # of dissatisfied customers	5/0	5/0	5/0	5/0	5/0

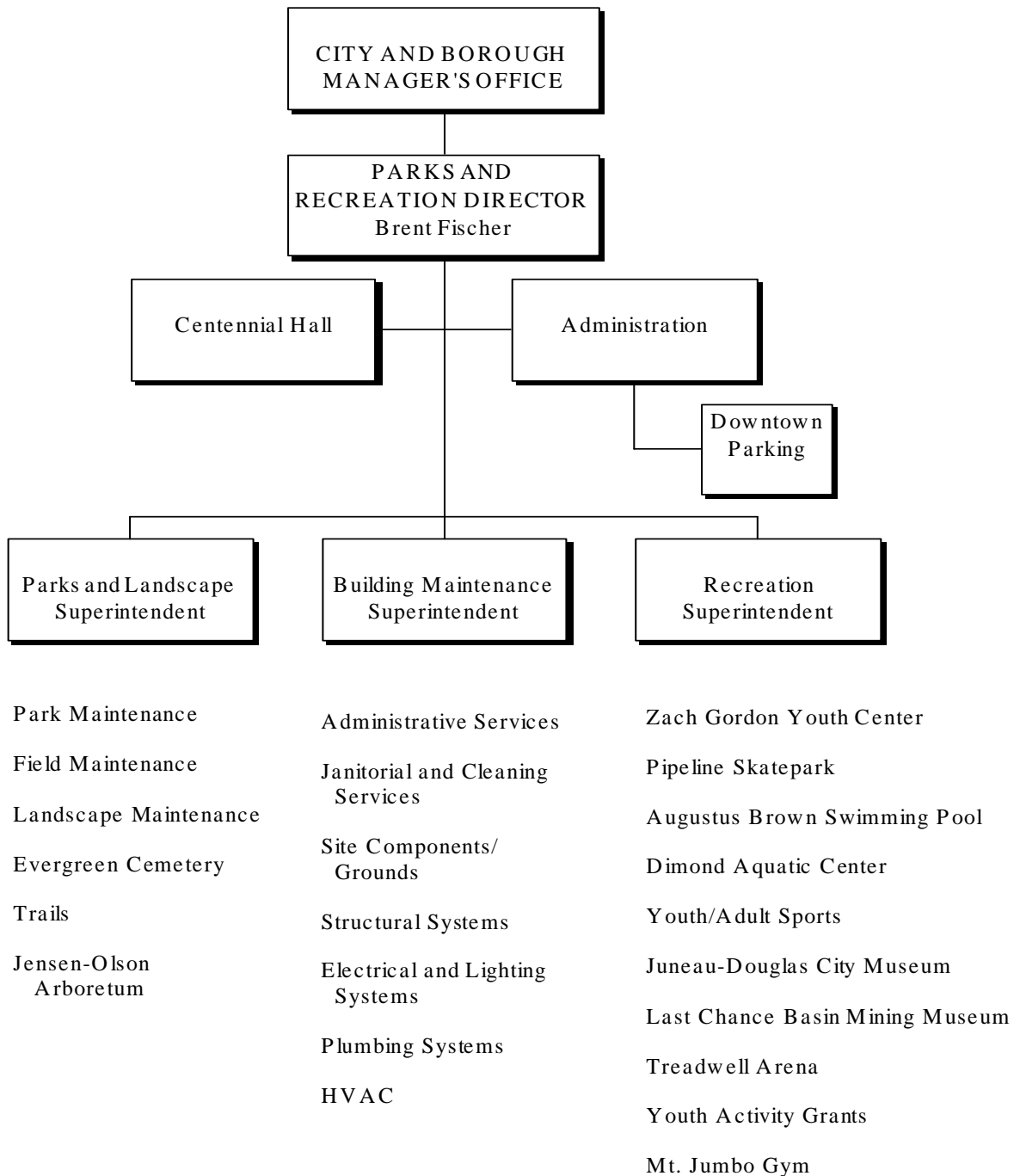
Cemeteries

Services Provided to: Public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
# of inquiries vs. actual graves located	93%	93%	93%	93%	95%
Ratio of burial revenues to service costs	100%	100%	100%	100%	100%
# of satisfied customers vs. # of dissatisfied customers	30/0	44:2	48/2	48:2	48:2

PARKS AND RECREATION

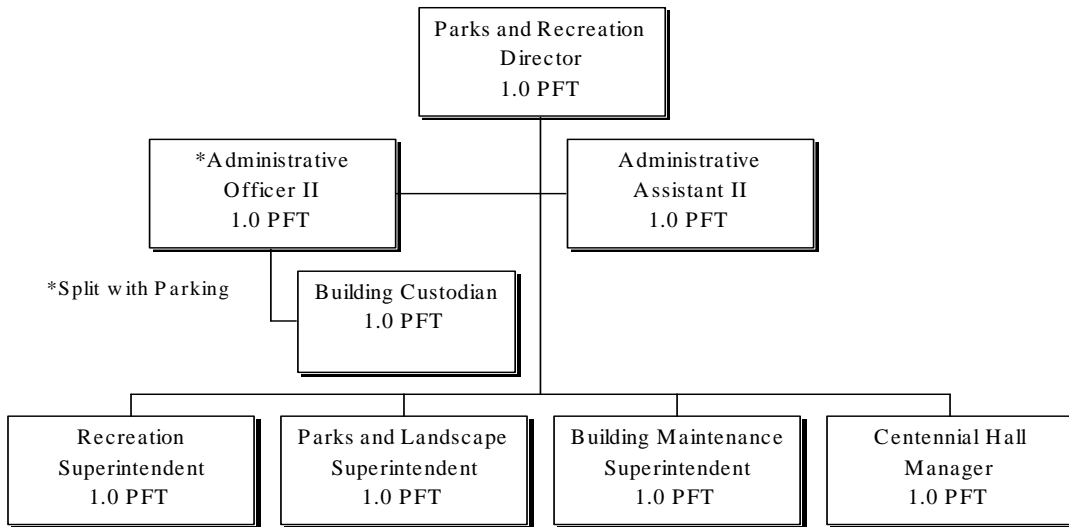
FUNCTIONAL ORGANIZATION CHART



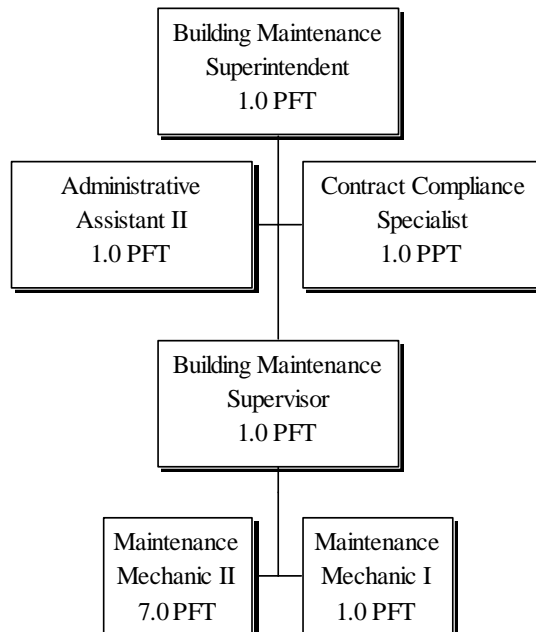
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



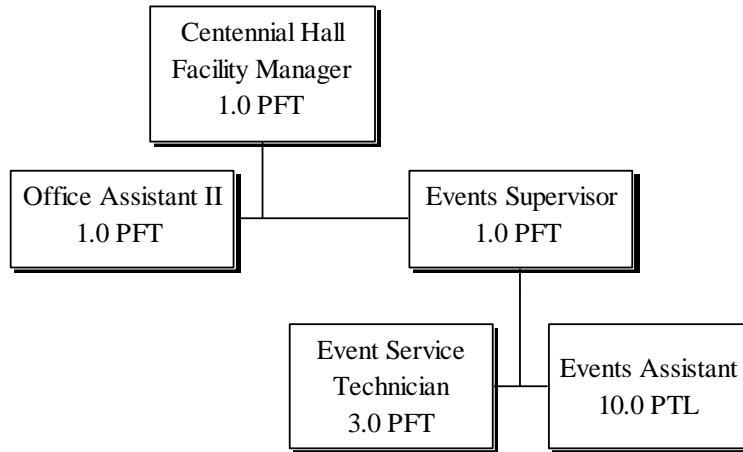
BUILDING MAINTENANCE DIVISION



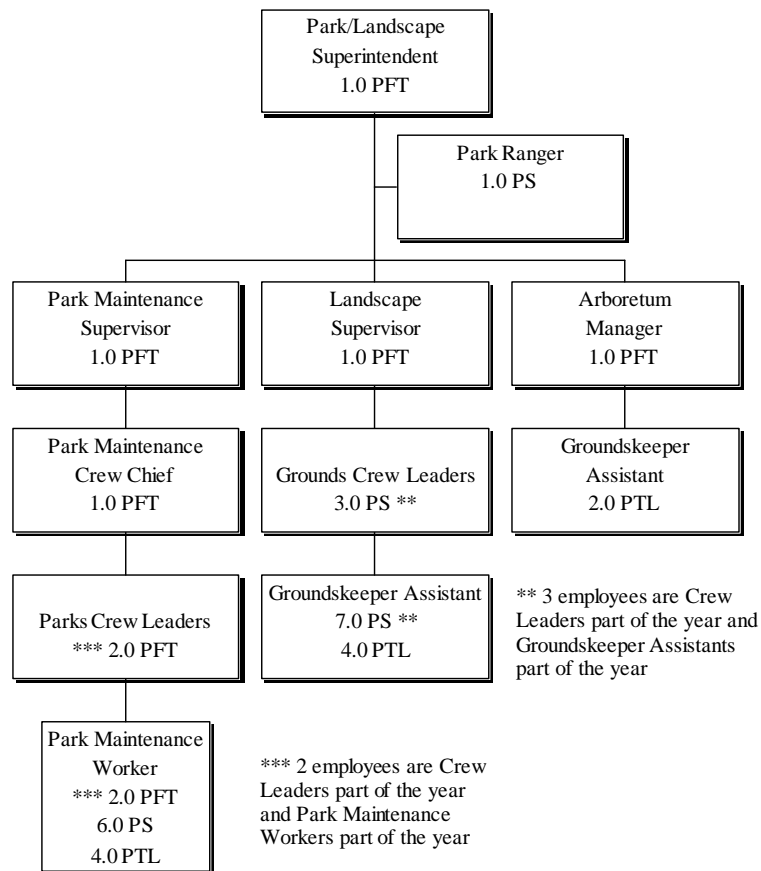
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



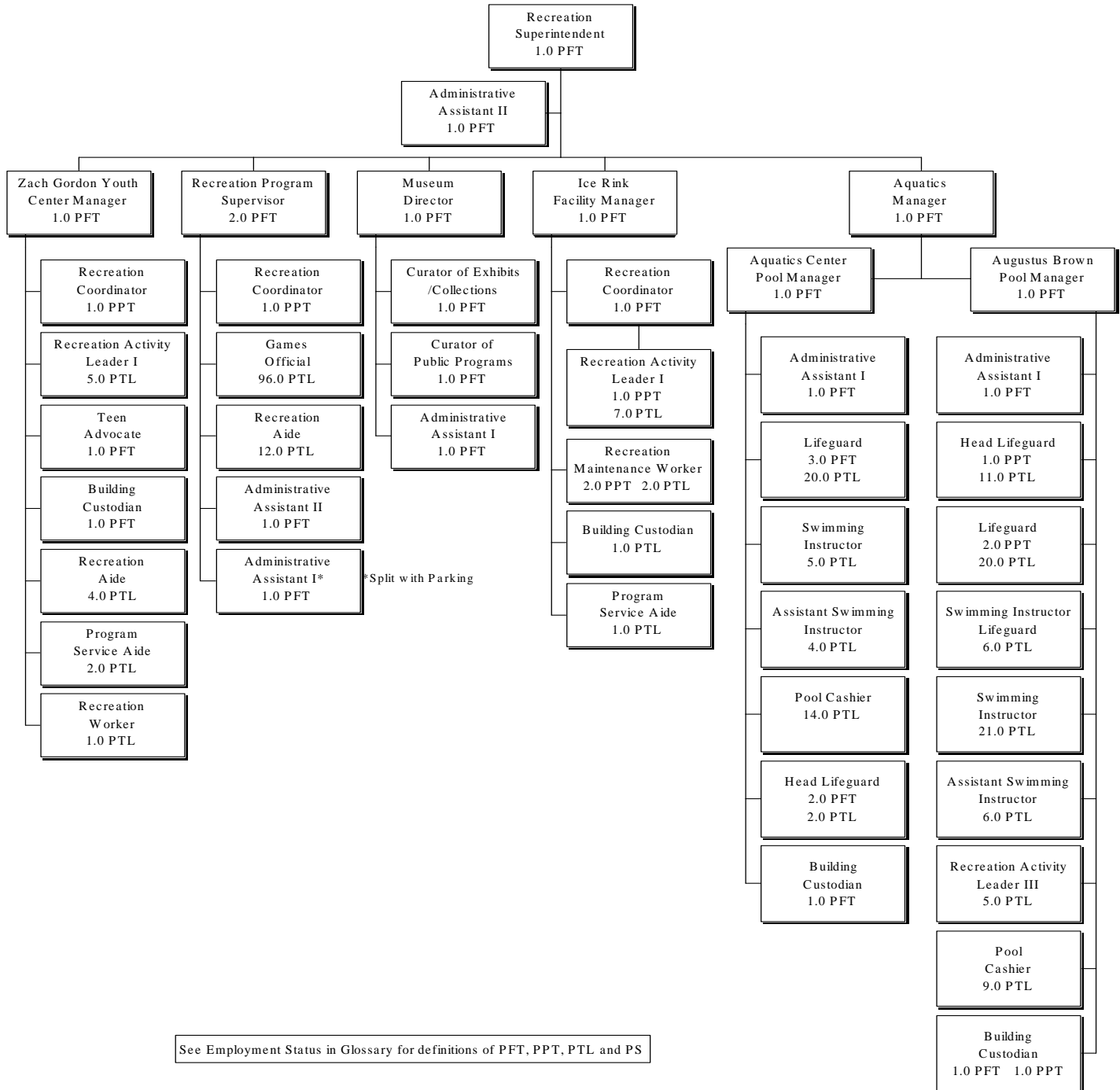
PARKS AND LANDSCAPE MAINTENANCE



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHART RECREATION DIVISION



PARKS AND RECREATION

STAFFING DETAIL, ADMINISTRATION, RECREATION AND SWIMMING POOL - DOWNTOWN

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Parks and Recreation Director	1.00	\$ 126,300	1.00	\$ 110,300	1.00	\$ 114,000
Administrative Officer II	-	-	0.84	51,300	0.84	53,000
Administrative Officer I	0.84	54,100	-	-	-	-
Administrative Assistant II	1.00	41,700	1.00	43,100	1.00	44,500
Building Custodian	1.00	38,800	1.00	39,400	1.00	39,700
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	152,300	-	143,700	-	146,000
Vacancy Factor	-	(4,100)	-	(3,900)	-	(4,000)
Total	3.84	413,100	3.84	387,900	3.84	397,200
Recreation:						
Recreation Superintendent	1.00	96,200	1.00	104,800	1.00	106,700
Recreation Supervisor	2.00	124,500	2.00	124,500	2.00	124,500
Administrative Assistant II	1.00	46,100	-	-	-	-
Administrative Assistant I	0.66	27,500	1.51	54,900	1.51	54,800
Recreation Aide	3.34	70,900	3.34	72,000	3.31	71,400
Recreation Coordinator	1.00	36,700	1.00	37,900	1.00	39,200
Benefits	-	219,500	-	208,300	-	209,000
Vacancy Factor	-	(5,100)	-	(5,000)	-	(5,100)
Total before decrement	9.00	616,300	8.85	597,400	8.82	600,500
Decrement:						
Recreation Aide	-	-	(0.03)	(700)	-	-
Benefits	-	-	-	(100)	-	-
Total before specified vacancy	9.00	616,300	8.82	596,600	8.82	600,500
Specified Vacancy:						
Administrative Assistant I	-	-	-	(23,100)	-	(23,100)
Recreation Aide	-	-	-	(5,900)	-	(5,900)
Benefits	-	-	-	(18,500)	-	(18,500)
Total after specified vacancy	9.00	616,300	8.82	549,100	8.82	553,000
Swimming Pool-Downtown:						
Aquatic Manager	0.40	25,200	0.40	26,200	0.40	27,100
Pool Manager	1.00	48,500	1.00	50,300	1.00	52,000
Building Custodian	1.56	55,600	1.56	54,700	1.56	55,300
Head Guards	1.95	68,900	1.95	69,400	1.95	69,400
Lifeguards	3.21	99,200	3.21	98,400	3.21	98,500
Aquatic Instructors	1.63	50,300	1.72	53,000	1.72	53,000
Aquatic Instructors/Lifeguards	0.52	16,300	0.33	10,500	0.33	10,400
Assistant Aquatic Instructors	0.19	4,500	0.29	6,900	0.29	6,900
Recreation Activity Leader II	0.20	\$ 6,100	0.16	\$ 4,900	0.16	\$ 4,900

PARKS AND RECREATION

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Swimming Pool-Downtown:						
Recreation Activity Leader I	0.04	\$ 1,000	0.04	\$ 1,000	0.04	\$ 1,000
Administrative Assistant I	1.00	43,000	1.00	43,400	1.00	44,000
Pool Cashiers	1.55	34,200	1.59	35,200	1.59	35,200
Shift Differential and Lead	-	5,300	-	5,300	-	5,300
Benefits	-	231,100	-	218,100	-	219,300
Vacancy Factor	-	(6,800)	-	(6,700)	-	(6,700)
Total	13.25	682,400	13.25	670,600	13.25	675,600
Youth Center:						
Youth Center Manager	1.00	70,900	1.00	70,900	1.00	70,900
Recreation Coordinator	0.80	31,900	0.80	30,900	0.80	32,000
Recreation Activity Leader II	0.80	24,500	0.88	27,900	0.88	28,800
Recreation Activity Leader I	0.70	18,800	0.70	18,800	0.70	18,800
Teen Health Advocate	1.00	37,100	1.00	38,400	1.00	39,600
Building Custodian	1.00	38,600	1.00	39,400	1.00	39,400
Recreation Aide	0.36	8,500	0.28	6,600	0.28	6,600
Shift Differential	-	1,500	-	1,500	-	1,500
Benefits	-	151,800	-	149,600	-	150,600
Vacancy Factor	-	(3,800)	-	(3,800)	-	(3,900)
Total	5.66	379,800	5.66	380,200	5.66	384,300
City Museum:						
Museum Curator	1.00	66,400	1.00	67,300	1.00	67,900
Curator of Public Programs	1.00	53,500	1.00	54,300	1.00	54,600
Curator of Collections & Exhibits	1.00	54,000	1.00	54,600	1.00	55,200
Administrative Assistant I	1.00	36,500	1.00	37,700	1.00	38,900
Benefits	-	139,000	-	136,100	-	137,100
Total	4.00	349,400	4.00	350,000	4.00	353,700
Ice Rink:						
Facility Manager	1.00	72,400	1.00	60,800	1.00	62,800
Recreation Coordinator	1.00	41,200	1.00	41,300	1.00	42,100
Recreation Activity Leader I	3.11	84,200	3.11	84,200	3.11	85,000
Building Custodian	1.00	30,700	1.00	31,200	1.00	31,200
Recreation Maintenance Worker	2.25	101,300	2.25	93,400	2.25	95,900
Program Service Aide	0.22	4,300	0.22	4,300	-	-
Shift Differential	-	1,600	-	1,600	-	1,600
Overtime	-	-	-	2,900	-	2,900
Benefits	-	188,800	-	178,500	-	179,800
Vacancy Factor	-	(5,200)	-	(4,900)	-	(5,000)
Total before decrement	8.58	519,300	8.58	493,300	8.36	496,300
Decrement:						
Program Service Aide	-	-	(0.22)	(4,300)	-	-
Benefits	-	-	-	(400)	-	-
Total after decrement	8.58	\$ 519,300	8.36	\$ 488,600	8.36	\$ 496,300

PARKS AND RECREATION

STAFFING DETAIL, SWIMMING POOL – VALLEY

	FY12 Amended		FY13 Adopted		FY14 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Swimming Pool-Valley:						
Aquatics Manager	0.60	\$ 37,800	0.60	\$ 39,300	0.60	\$ 40,600
Pool Manager	1.00	50,900	1.00	52,400	1.00	54,100
Building Custodian	1.00	32,700	1.00	32,000	1.00	33,000
Head Guards	2.49	93,300	2.49	90,900	2.49	93,400
Lifeguards	6.75	207,100	6.75	212,100	6.75	215,300
Aquatic Instructors	1.25	38,300	1.25	38,600	1.25	38,600
Assistant Aquatic Instructors	0.60	14,200	0.60	14,200	0.60	14,200
Administrative Assistant I	1.00	35,000	1.00	35,500	1.00	36,700
Pool Cashiers	3.25	72,000	3.25	72,400	3.25	72,400
Shift Differential	-	3,700	-	3,700	-	3,700
Overtime	-	14,500	-	14,500	-	14,500
Benefits	-	295,700	-	282,000	-	285,500
Vacancy Factor	-	(8,800)	-	(3,400)	-	(3,500)
Total	17.94	886,400	17.94	884,200	17.94	898,500
Total Budget	62.27	\$ 3,846,700	61.87	\$ 3,710,600	61.87	\$ 3,758,600

PARKS AND RECREATION

STAFFING DETAIL, BUILDING MAINTENANCE

	FY12 Amended		FY13 Adopted		FY14 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Facilities Superintendent	1.00	\$ 92,100	1.00	\$ 79,400	1.00	\$ 82,000
Building Maintenance Supervisor	1.00	75,700	1.00	75,700	1.00	75,700
Contract Specialist	0.75	38,800	0.75	34,000	0.75	34,000
Maintenance Mechanic II	7.00	414,200	7.00	423,400	7.00	430,600
Maintenance Mechanic I	1.00	46,100	1.00	46,300	1.00	47,800
Administrative Assistant II	1.00	47,900	1.00	48,100	1.00	49,000
Shift Differential	-	20,000	-	20,700	-	20,700
Overtime	-	10,700	-	11,000	-	11,000
Benefits	-	440,100	-	428,600	-	432,500
Vacancy Factor	-	(11,800)	-	(11,600)	-	(11,800)
Total	11.75	\$ 1,173,800	11.75	\$ 1,155,600	11.75	\$ 1,171,500

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	\$ 40,000	0.55	\$ 41,300	0.55	\$ 42,700
Park Maint. Supervisor	1.00	70,100	1.00	70,200	1.00	71,700
Park Maintenance Crew Chief	1.00	71,000	1.00	52,500	1.00	54,200
Parks Crew Leader	1.00	57,400	1.00	49,300	1.00	49,400
Park Ranger	0.50	22,700	0.50	23,400	0.50	23,400
Park Maintenance Worker	5.70	234,100	5.08	206,000	5.08	207,400
Shift Differential	-	8,800	-	8,800	-	8,800
Overtime	-	9,900	-	9,100	-	9,300
Benefits	-	294,400	-	275,700	-	277,600
Vacancy Factor	-	(7,700)	-	(7,300)	-	(7,400)
Total before amendment	9.75	800,700	9.13	729,000	9.13	737,100
Amendment:						
Park Maintenance Worker (1)	(0.62)	(18,600)	-	-	-	-
Benefits	-	(14,300)	-	-	-	-
Total after amendment	9.13	767,800	9.13	729,000	9.13	737,100
Landscape:						
Park/Landscape Superintendent	0.45	32,700	0.45	33,800	0.45	34,900
Landscape Supervisor	1.00	70,900	1.00	70,900	1.00	70,900
Grounds Leader	1.37	61,800	1.50	68,800	1.50	68,900
Groundskeeper Assistant	3.83	139,200	3.70	137,400	3.70	138,300
Overtime	-	1,100	-	1,100	-	1,100
Benefits	-	181,800	-	176,900	-	177,500
Vacancy Factor	-	(4,400)	-	(4,900)	-	(4,900)
Total before specified vacancies	6.65	483,100	6.65	484,000	6.65	486,700
Specified vacancies:						
Groundskeeper Assistant (2)	-	(26,600)	-	-	-	-
Benefits	-	(21,200)	-	-	-	-
Total after specified vacancies	6.65	435,300	6.65	484,000	6.65	486,700
Arboretum:						
Arboretum Manager	1.00	65,000	1.00	66,400	1.00	66,600
Groundskeeper Assistant	0.68	14,100	0.68	14,600	0.68	14,600
Benefits	-	39,100	-	38,800	-	38,900
Total	1.68	118,200	1.68	119,800	1.68	120,100
Total Budget	17.46	\$ 1,321,300	17.46	\$ 1,332,800	17.46	\$ 1,343,900

(1) Number of FTEs associated with the snow removal that have been eliminated.

(3) Number of FTEs associated with the specified vacancy is 0.76.

PARKS AND RECREATION

STAFFING DETAIL, DOWNTOWN PARKING

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administrative Officer	0.16	\$ 10,300	0.16	\$ 9,800	0.16	\$ 10,100
Administrative Assistant I	0.34	14,200	0.34	11,900	0.34	11,900
Benefits	-	16,200	-	14,900	-	15,000
Total before amendment and specified vacancy	0.50	40,700	0.50	36,600	0.50	37,000
Amendment:(1)						
Administrative Assistant I	-	-	0.15	5,600	0.15	5,600
Benefits	-	-	-	4,200	-	4,200
Total amendment	-	-	0.15	9,800	0.15	9,800
Specified vacancies:						
Administrative Assistant I	-	-	-	(11,900)	-	(11,900)
Benefits	-	-	-	(9,200)	-	(9,200)
Total specified vacancies	-	-	-	(21,100)	-	(21,100)
Total after amendment and specified vacancy	0.50	\$ 40,700	0.65	\$ 25,300	0.65	\$ 25,700

(1) Required staffing for new parking garage

PARKS AND RECREATION

STAFFING DETAIL, VISITOR SERVICES

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Centennial Hall Facility Manager	1.00	\$ 67,800	1.00	\$ 70,100	1.00	\$ 72,400
Events Service Technicians	2.66	108,500	2.83	108,400	2.83	110,400
Events Manager	1.00	53,100	1.00	54,400	1.00	54,600
Events Assistants	1.50	43,500	1.50	35,000	1.50	35,200
Office Assistant II	1.00	35,000	1.00	42,000	1.00	42,700
Shift Differential & Lead Worker	-	14,800	-	14,800	-	14,800
Overtime	-	8,000	-	8,100	-	8,400
Benefits	-	202,600	-	202,300	-	204,000
Vacancy Factor	-	(5,200)	-	(5,200)	-	(5,300)
Total before amendment and specified vacancies	7.16	528,100	7.33	529,900	7.33	537,200
Amendment (1)						
Events Service Technician	0.17	6,300	-	-	-	-
Benefits	-	4,900	-	-	-	-
Total amendment	0.17	11,200	-	-	-	-
Specified Vacancies						
Events Assistants	-	(8,900)	-	-	-	-
Benefits	-	(900)	-	-	-	-
Total specified vacancies	-	(9,800)	-	-	-	-
Total after amendment and specified vacancies	7.33	\$ 529,500	7.33	\$ 529,900	7.33	\$ 537,200

(1) An Events Service Technician position was increased to full time to better serve the needs of Centennial Hall clients.

POLICE

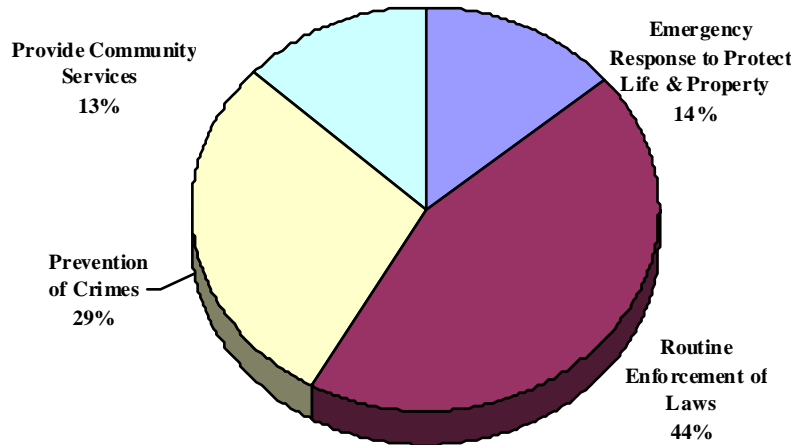
MISSION STATEMENT

In partnership with the people of Juneau, our mission is to make our city a place where people can live safely and without fear.

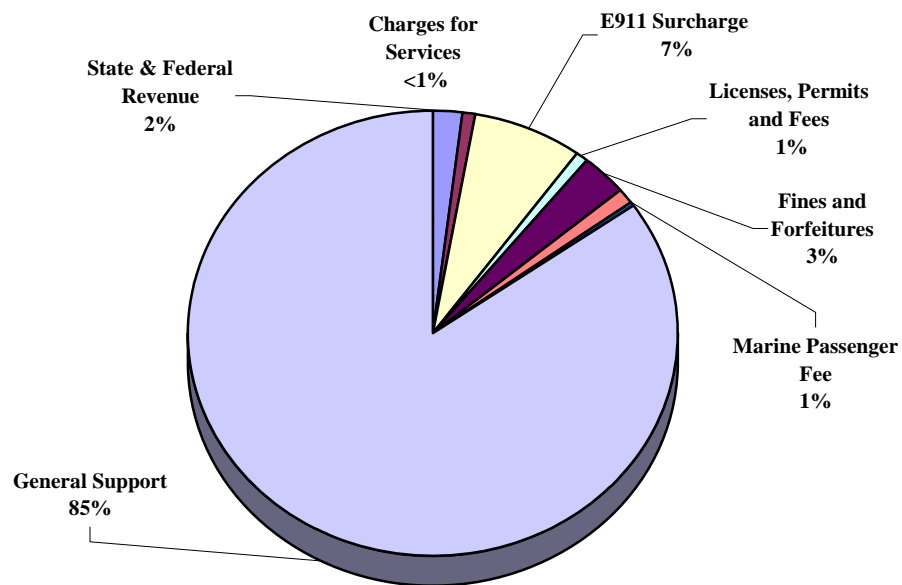
FY13 ADOPTED BUDGET

\$13,357,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 10,274,000	10,363,900	10,125,000	10,164,000	10,379,600
Commodities and Services	2,787,100	3,150,900	3,054,800	2,963,100	2,957,300
Return Marine Passenger					
Fee Proceeds (1)	34,200	-	-	-	-
Capital Outlay	50,700	62,500	62,500	230,000	-
Total Expenditures	13,146,000	13,577,300	13,242,300	13,357,100	13,336,900
FUNDING SOURCES:					
State Shared Revenue	498,100	-	-	-	-
State Revenue	20,600	43,500	52,600	60,300	61,300
Federal Revenue	80,100	184,500	179,200	205,200	208,800
Charges for Services	110,500	113,500	104,000	105,000	105,000
E911 Surcharge	956,200	945,000	950,000	950,000	950,000
Licenses, Permits, and Fees	143,100	135,000	135,000	135,000	135,000
Fines and Forfeitures	501,400	416,500	388,900	396,500	397,000
Donations and Contributions	-	3,000	3,200	3,200	3,200
Investment and Interest Income	5,000	4,000	-	29,600	30,100
Support from:					
Marine Passenger Fee	67,000	122,600	122,600	87,000	87,000
Roaded Service Area	10,764,000	11,609,700	11,306,800	11,385,300	11,359,500
Total Funding Sources	\$ 13,146,000	13,577,300	13,242,300	13,357,100	13,336,900
STAFFING	94.34	95.84	95.84	95.34	95.34
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Police Department is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

BUDGET HIGHLIGHT

The Police Department's FY13 Adopted Budget is a decrease of \$220,200 (1.6%) from the FY12 Amended Budget. The FY14 Approved Budget is a decrease of \$20,200 (0.2%) from the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$199,900 (1.9%) largely due to specified vacancies.
- Commodities and Services decreased \$187,800 (6.0%). This is largely due to decreases in recruitment \$20,000, building telephone services \$17,200, rental unit for Mobile Command Center \$12,000, maintenance contracts \$5,000, landscaping \$4,000, and general liability insurance \$41,300.

POLICE

- Capital Outlay increased \$167,500 (268.0%) for the purchase of drug related equipment with a funding source from the Asset Forfeiture reserve account.

FY14

- There are no significant budgetary changes.

CORE SERVICES

Emergency Response to Protect Life and Property

Includes: Respond to emergency calls for service

Services Provided to: All citizens of Juneau

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Maintain an average response time of 10 minutes or less to priority calls for service. (not including officer initiated calls)	n/a	8:23	10:00	10:00	10.00

Routine Enforcement of Laws

Includes: Investigate crime; maintain traffic safety; arrest and apprehend offenders; and commercial passenger vehicle enforcement

Services Provided to: All citizens of Juneau

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentages of Cases Cleared	46%	49%	48%	48%	48%
Citations	4475	4183	4356	4338	4352
DWI Arrests	259	182	210	217	212
Number of pedestrian accidents in downtown area per number of tourists	0.000006	0.000005	0.000006	0.000004	0.000004
Part I crimes reported per 100,000 population (Part I Crimes = Murder and Nonnegligent Manslaughter, Forcible Rape, Robbery, aggravated Assault, burglary, larceny, Motor Vehicle Theft, and Arson)	5,319 (pop 31,275)	4,505 (pop 31,275)	4,810 (pop 31,275)	4,794 (pop 31,275)	4,911 (pop 31,275)
Part II crimes reported per 100,000 population (Part II Crimes = all other crimes not included in Part I)	7,764 (pop 31,275)	6,053 (pop 31,275)	6,908 (pop 31,275)	6,481 (pop 31,275)	6,481 (pop 31,275)
Ratio of total commercial passenger vehicle (CPVs) to number of vehicles passing safety inspection first time	94%	93%	93%	93%	93%

POLICE

CORE SERVICES, CONTINUED

Prevention of Crime

Includes: Public education; establish community partnerships

Services Provided to: All citizens of Juneau

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of students successfully completing DARE program	100%	100%	100%	100%	100%
Number of citizens successfully completing Citizen's Police Academy	0	0	0	0	0

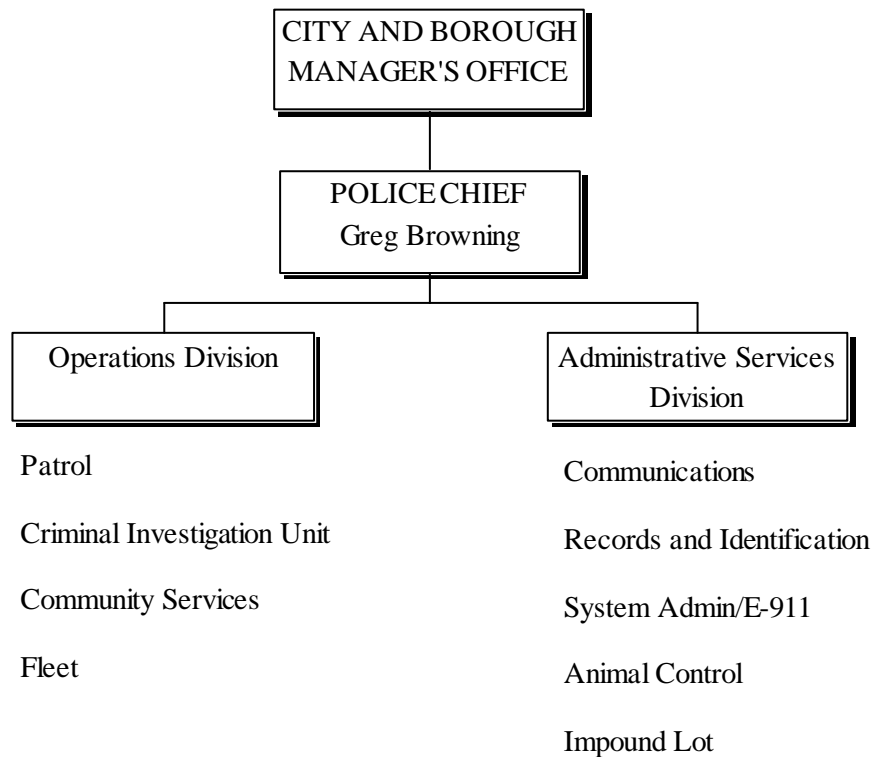
Provide Community Service

Includes: Problem-solving and customer service; provide non-criminal public information

Services Provided to: All citizens of Juneau

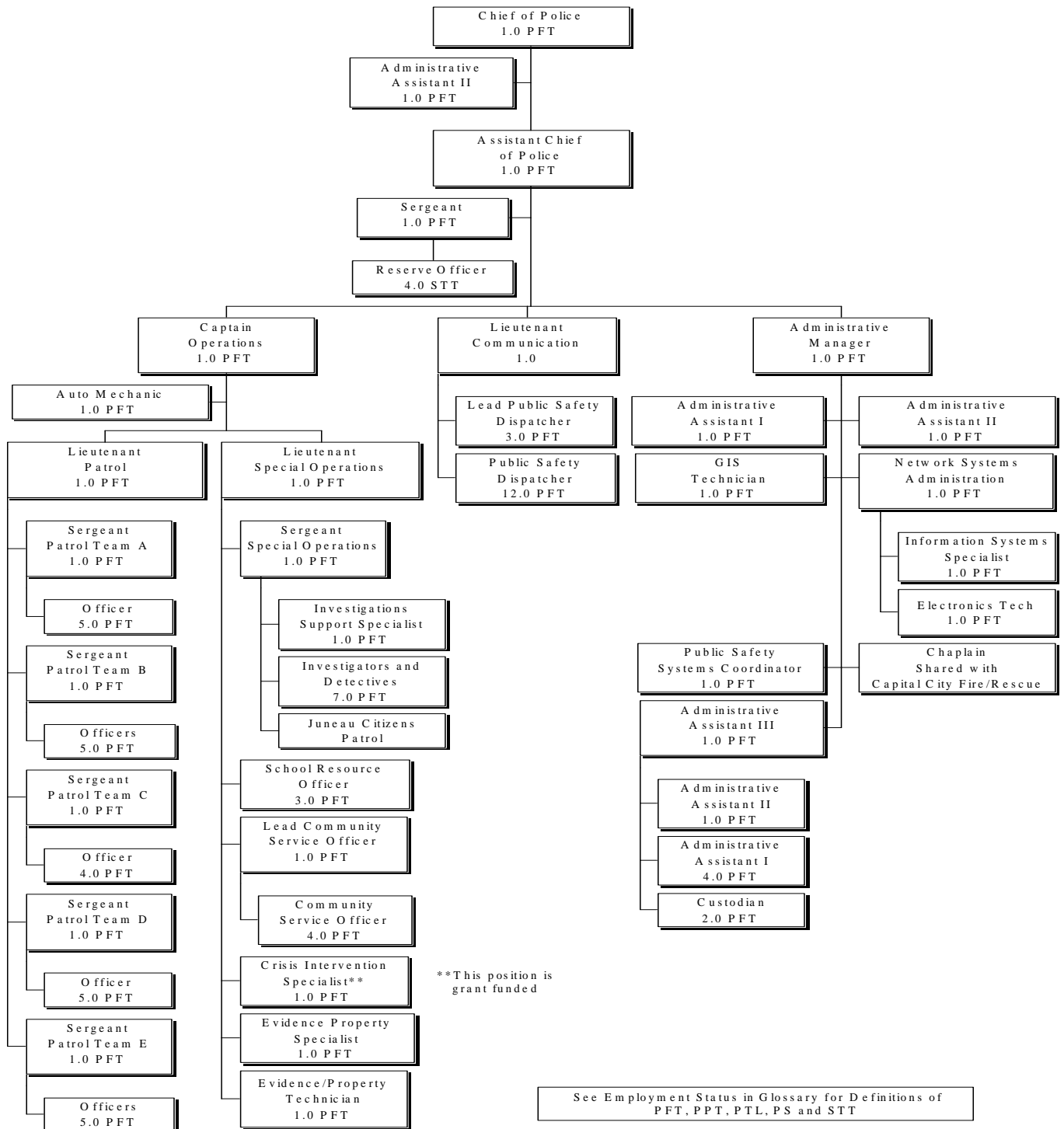
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Number of JPD website hits	1,040,184	1,374,487	1,400,000	1,500,000	2,000,000

FUNCTIONAL ORGANIZATION CHART



POLICE

STAFFING ORGANIZATION CHART



POLICE

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Administration:						
Chief	1.00	\$ 130,300	1.00	\$ 130,900	1.00	\$ 133,200
Assistant Chief	1.00	109,600	1.00	118,000	1.00	119,500
Administrative Manager	1.00	84,300	1.00	84,600	1.00	86,200
Sergeant	1.00	65,100	1.00	67,000	1.00	67,000
Administrative Assistant II	2.00	96,000	2.00	97,300	2.00	98,400
Administrative Assistant I	1.00	39,300	1.00	40,600	1.00	41,900
Public Safety Systems Coordinator	0.50	33,100	0.50	34,200	0.50	34,700
Evidence/Property Specialist	1.00	58,300	1.00	60,000	1.00	60,000
Building Custodians	2.00	81,400	2.00	81,800	2.00	82,300
Electronics Technician	1.00	68,100	1.00	69,300	1.00	70,000
Information Systems Specialist	1.00	54,500	1.00	56,300	1.00	57,000
Network Systems Administrator	1.00	74,100	1.00	76,600	1.00	75,700
Overtime	-	7,400	-	4,600	-	4,600
Benefits	-	531,100	-	526,700	-	533,100
Vacancy Factor	-	(13,100)	-	(13,200)	-	(13,400)
Total before specified vacancy	13.50	1,419,500	13.50	1,434,700	13.50	1,450,200
Specified vacancy						
Sergeant	-	(65,100)	-	(67,000)	-	(67,000)
Benefits	-	(37,700)	-	(38,300)	-	(40,000)
Total after specified vacancy	13.50	1,316,700	13.50	1,329,400	13.50	1,343,200
Patrol:						
Captain	1.00	104,900	1.00	104,900	1.00	104,900
Lieutenant	1.00	92,400	1.00	100,400	1.00	101,200
Sergeant	5.00	449,400	5.00	465,700	5.00	463,500
Police Officers	28.96	1,953,000	28.96	2,055,100	28.96	2,087,300
Reserve Officers	1.00	72,100	1.00	81,600	1.00	81,600
Overtime	-	358,600	-	399,300	-	405,100
Shift Differential	-	83,000	-	83,000	-	83,000
Benefits	-	1,643,600	-	1,690,600	-	1,759,000
Vacancy Factor	-	(45,900)	-	(47,900)	-	(48,800)
Total before specified vacancy	36.96	4,711,100	36.96	4,932,700	36.96	5,036,800
Specified Vacancy						
Police Officer	-	(57,000)	-	(58,700)	-	(58,800)
Overtime	-	(4,800)	-	-	-	-
Benefits	-	(33,600)	-	(35,700)	-	(37,300)
Total after specified vacancy	36.96	\$ 4,615,700	36.96	\$ 4,838,300	36.96	\$ 4,940,700

POLICE

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Investigation:						
Lieutenant (1)	0.66	\$ 64,700	0.50	\$ 48,500	0.50	\$ 49,100
Sergeant	1.00	90,400	1.00	93,100	1.00	93,100
Investigators and Detectives	7.00	527,700	7.00	536,400	7.00	545,600
Investigations Support Specialist	1.00	50,600	1.00	53,000	1.00	54,200
Overtime	-	120,500	-	111,600	-	113,200
Standby pay	-	20,000	-	20,000	-	20,000
Benefits	-	457,100	-	446,700	-	465,300
Vacancy Factor	-	(13,100)	-	(13,000)	-	(13,300)
Total	9.66	1,317,900	9.50	1,296,300	9.50	1,327,200
Communications:						
Lieutenant	1.00	92,000	1.00	81,600	1.00	81,600
Police Dispatchers (1)	9.52	501,400	10.08	541,200	10.08	548,400
Overtime	-	84,000	-	63,000	-	64,100
Shift Differential	-	45,000	-	45,000	-	45,000
Benefits	-	428,100	-	437,400	-	456,900
Vacancy Factor	-	(11,300)	-	(11,500)	-	(11,800)
Total before specified vacancy	10.52	1,139,200	11.08	1,156,700	11.08	1,184,200
Specified Vacancy						
Lieutenant	-	-	-	(81,600)	-	(81,600)
Police Dispatchers	-	(65,200)	-	(65,100)	-	(67,200)
Benefits	-	(43,500)	-	(85,500)	-	(88,400)
Total after specified vacancy	10.52	1,030,500	11.08	924,500	11.08	947,000
System Admin/Emergency 911:						
Public Safety Systems Coordinator	0.50	33,100	0.50	34,200	0.50	34,700
Police Dispatchers (1)	5.48	290,600	4.92	266,600	4.92	270,100
GIS Technician	0.34	14,900	0.34	16,900	0.34	17,000
Overtime	-	16,400	-	16,100	-	16,400
Benefits	-	223,200	-	206,100	-	215,700
Vacancy Factor	-	(5,800)	-	(5,400)	-	(5,500)
Total before specified vacancy	6.32	572,400	5.76	534,500	5.76	548,400
Specified vacancy						
Police Dispatchers	-	(32,100)	-	(32,000)	-	(33,100)
Benefits	-	(21,400)	-	(21,400)	-	(22,800)
Total after specified vacancy	6.32	\$ 518,900	5.76	\$ 481,100	5.76	\$ 492,500

POLICE

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Records & Identification:						
Administrative Assistant III	1.00	\$ 46,100	1.00	\$ 50,600	1.00	\$ 52,300
Administrative Assistant I	5.00	191,700	4.00	157,400	4.00	160,400
Overtime	-	2,000	-	1,200	-	1,300
Benefits	-	186,300	-	158,600	-	168,400
Vacancy Factor	-	(4,200)	-	(3,600)	-	(3,800)
Total before amendment and specified vacancy	6.00	421,900	5.00	364,200	5.00	378,600
Specified vacancy						
Administrative Assistant I	-	(35,000)	-	(36,000)	-	(36,000)
Benefits	-	(28,100)	-	(28,400)	-	(30,100)
Total specified vacancy	-	(63,100)	-	(64,400)	-	(66,100)
Amendment						
Administrative Assistant I (3)	(0.50)	(17,500)	-	-	-	-
Benefits	-	(14,100)	-	-	-	-
Total amendment	(0.50)	(31,600)	-	-	-	-
Total after specified vacancy & amendment	5.50	327,200	5.00	299,800	5.00	312,500
Community Services:						
Lieutenant (1)	0.34	33,000	0.50	48,500	0.50	49,100
Lead Community Service Officer	1.00	71,600	1.00	58,700	1.00	58,700
Community Service Officers	3.00	177,000	3.00	192,000	3.00	208,100
Police Officers	3.00	205,900	3.00	187,900	3.00	181,700
Commercial Passenger Vehicle Administrator	1.00	63,100	1.00	58,700	1.00	58,700
Overtime	-	40,900	-	8,800	-	-
Benefits	-	344,900	-	334,100	-	347,800
Vacancy Factor	-	(9,200)	-	(8,800)	-	(8,900)
Total before specified vacancy	8.34	927,200	8.50	879,900	8.50	895,200
Specified vacancy						
Police Officers	-	(57,000)	-	(176,200)	-	(175,800)
Overtime	-	(4,800)	-	-	-	-
Benefits	-	(36,600)	-	(107,000)	-	(111,900)
Total after specified vacancy	8.34	828,800	8.50	596,700	8.50	607,500
Fleet:						
Automotive Mechanic	1.00	70,900	1.00	70,900	1.00	70,800
Overtime	-	500	-	500	-	500
Benefits	-	41,200	-	40,300	-	40,300
Vacancy Factor	-	(1,100)	-	(1,100)	-	(1,100)
Total	1.00	\$ 111,500	1.00	\$ 110,600	1.00	\$ 110,500

POLICE

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Impound Lot:						
Evidence/Property Technician	1.00	\$ 47,900	1.00	\$ 49,400	1.00	\$ 49,400
Overtime	-	-	-	600	-	600
Benefits	-	32,200	-	32,900	-	34,500
Vacancy Factor	-	(800)	-	(800)	-	(800)
Total	1.00	79,300	1.00	82,100	1.00	83,700
Grants:						
Police Officers	0.04	3,300	0.04	-	0.04	-
Crisis Intervention Specialist (2)	1.00	44,800	1.00	-	1.00	-
Overtime	-	34,500	-	-	-	-
Benefits	-	40,200	-	-	-	-
Total before amendment	1.04	122,800	1.04	-	1.04	-
Amendment						
Police Officers	2.00	56,900	2.00	129,900	2.00	134,600
Benefits	-	37,700	-	75,300	-	80,200
Total after amendment	3.04	217,400	3.04	205,200	3.04	214,800
Total Staffing	95.84	\$ 10,363,900	95.34	\$ 10,164,000	95.34	\$ 10,379,600

(1) Changes represent a reorganization/redistribution of staff with no change in FTE's.

(2) Position 100% grant funded; wages presented reflect only the known amount of funding.

(3) The billing function for JPD is being transferred to Finance during FY12.

NOTES

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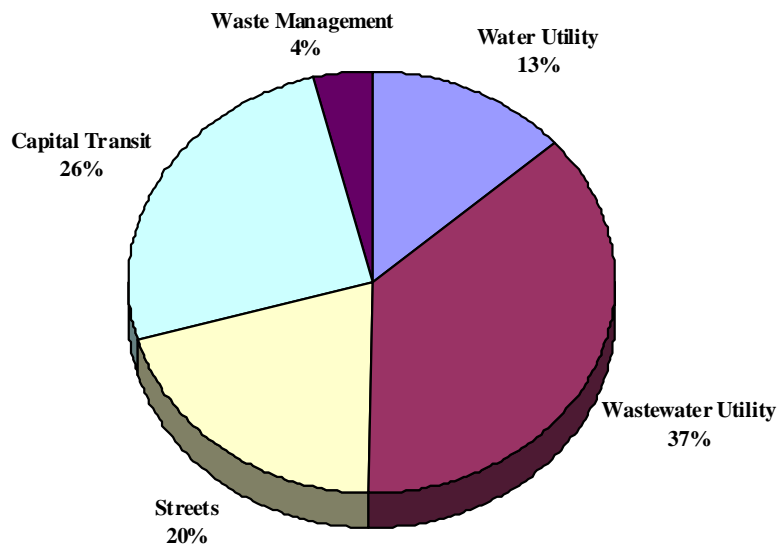
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

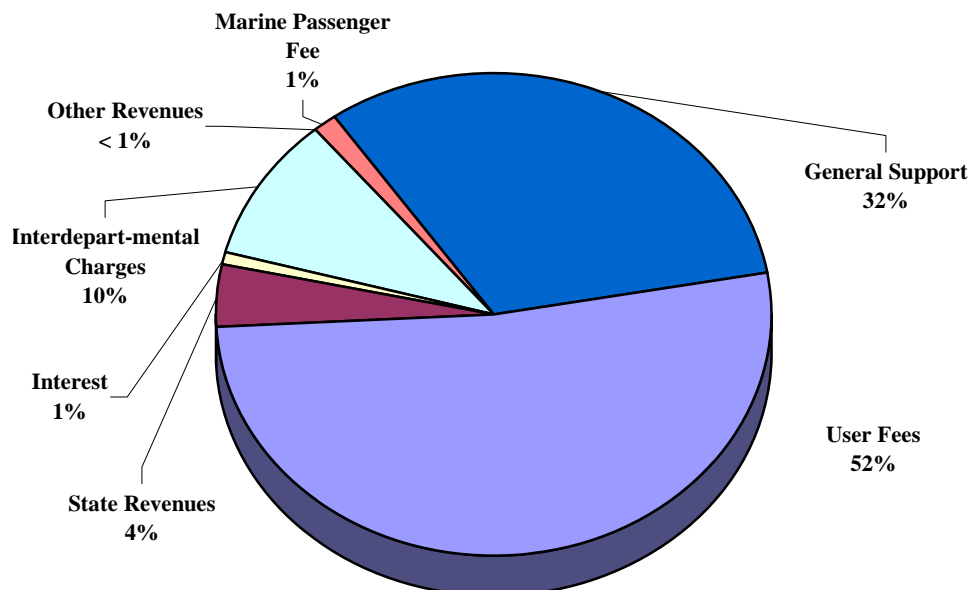
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY13 ADOPTED BUDGET FOR PUBLIC WORKS ADMINISTRATION **\$391,200**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR ALL PUBLIC WORKS DEPARTMENTS PUBLIC WORKS ADMINISTRATION IS FULLY FUNDED WITH INTERDEPARTMENTAL CHARGES



See the Glossary for definitions of terms.

PUBLIC WORKS ADMINISTRATION

COMPARATIVES

		FY12		FY13	FY14
	FY11 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 405,300	\$ 537,300	\$ 348,800	\$ 355,700	\$ 363,200
Commodities and Services	17,400	33,300	27,900	35,500	37,400
Total Expenditures	422,700	570,600	376,700	391,200	400,600
FUNDING SOURCES:					
Interdepartmental Charges	\$ 422,700	\$ 570,600	\$ 376,700	\$ 391,200	\$ 400,600
STAFFING:	3.00	4.00	4.00	3.00	3.00

Public Works' Administration is a component of the Work Force fund. See the Work Force fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Public Works Administration Division's FY13 Adopted Budget is a decrease of \$179,400 (31.4%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$9,400 (2.4%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$181,600 (33.8%) due primarily to the elimination of the Public Works Deputy Director position.

FY14

- There are no significant budgetary changes.

PUBLIC WORKS ADMINISTRATION

CORE SERVICES

Capital Transit

Includes: The provision of fixed route public transit service as Capital Transit, and door-to-door paratransit service as the Care-A-Van

Services provided to: General public and visitors to the community, Care-A-Van for those persons unable to access the fixed route system

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Annual Ridership	1,259,600	1,260,380	1,260,000	1,260,000	1,260,000
Change in Annual Ridership	0.2%	0.1%	0%	0%	0%
Change in Cost per Passenger Trip	-0.4%	1%	4%	4%	4%
Change in Annual Revenues from Fares	-4%	1%	0%	0%	0%
Change in Revenue per Passenger Trip	-5%	0%	0%	0%	0%
Number of accidents/claims reported.					
Number of complaints/negative comments.	43	16	20	20	20
Number of new bus shelters installed.	1	0	2	2	2
Percent of time behind scheduled pickup/drop-off systemwide.	<1%	<1%	<1%	<1%	<1%
Number of new stops added.	0	0	0	0	0

Streets Division

Includes: Downtown and Valley Street Maintenance Shops and Fleet Section

Service provided to: Residents of Juneau, visitors and CBJ Departments

Key Measures	<i>FY09 Actuals</i>	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of roadways scoring good or above on Pavement Condition Index (60+ points)	62%	69%	70%	71%	72%	74%
Percentage of paved miles of road compared to gravel roads.	91.20%	91.26%	91.40%	91.40%	91.45%	91.50%
Annual maintenance cost per lane mile	\$21,194	17,517	\$19,302	\$20,437	\$20,344	\$20,913
Lane Miles	253.9	257.2	258	258	258	258

PUBLIC WORKS ADMINISTRATION

Waste Management Programs: Reduce household hazardous waste and recyclable waste quantities to local landfill and provide an affordable method of disposing of junked vehicles.

Includes: Recycle Program with a collection site off City and Borough property.

Household Hazardous Waste Program with a collection site at Hazardous Waste building on City and Borough property.

Junk Vehicle Program with a collection site for junked vehicles off City and Borough property.

Services provided to: Residents of Juneau

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Tons of waste material recycled	2,025	2,277	2,300	2,400	2,500
Percentage of decrease in way stream to landfill	8%	12%	1%	4%	4%
Pounds of household hazardous material collected/ treated	467602	430,718	450,000	450,000	450,000
Percentage of increase/decrease of average cost per pound to dispose of hazardous waste cost of program	-7%	-8%	4%	0%	0%
Junk Vehicle Totals	663	575	130	0	0
Tons of waste material recycled	2,025	2,277	2,300	2,400	2,500

Wastewater Utility: Collect and treat sanitary sewage

Includes: Juneau-Douglas Wastewater Treatment Plant, Mendenhall Wastewater Treatment Plant, Auke Bay Wastewater Treatment Plant, Collection System Operations and Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Actuals</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	98.8%	99.6%	99.7%	99.6%	99.4%
Percentage of collection mainlines cleaned per year	11%	10%	15%	20%	20%
Damage claim awards as a percentage of Division approved operating budget	0.17	0.14	0.20	0.20	0.20

Water Utility: Provide potable water and fire suppression flows

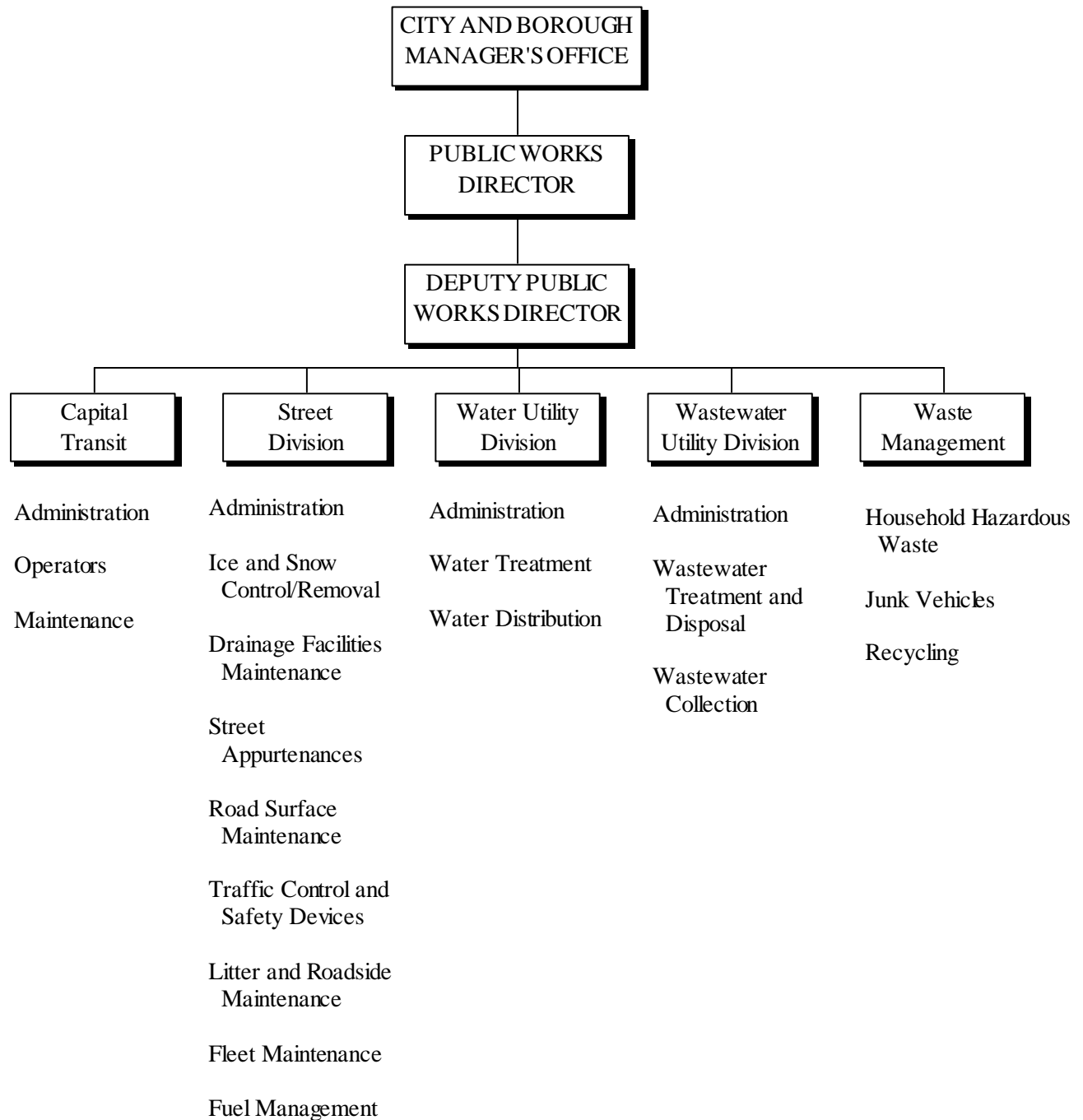
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Average volume of water produced per day (millions of gallons) to meet potable water flows and fire flow demand.	3.6	3.6	3.6	3.6	3.6
Percentage change increase/decrease from year to year	3%	0%	0%	0%	0%

PUBLIC WORKS ADMINISTRATION

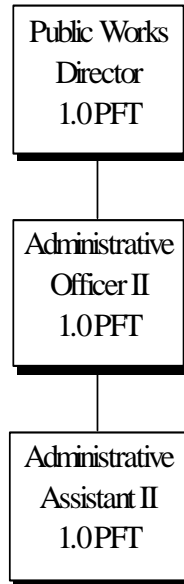
FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS ADMINISTRATION

STAFFING ORGANIZATION CHART

ADMINISTRATION



See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

PUBLIC WORKS ADMINISTRATION

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director	1.00	\$ 133,200	1.00	\$ 113,100	1.00	\$ 116,900
Public Works Admin Officer	1.00	70,900	1.00	72,800	1.00	74,100
Administrative Assistant II	1.00	44,800	1.00	46,300	1.00	46,900
Benefits	-	131,200	-	123,500	-	125,300
Total before amendment	3.00	380,100	3.00	355,700	3.00	363,200
Amendment (1)						
Public Works Deputy Director	1.00	106,500	-	-	-	-
Benefits	-	50,700	-	-	-	-
Total after amendment	4.00	\$ 537,300	3.00	\$ 355,700	3.00	\$ 363,200

(1) Prior to FY12, the Deputy Director position had been split between the Water and Wastewater Divisions. The position has since been eliminated.

NOTES

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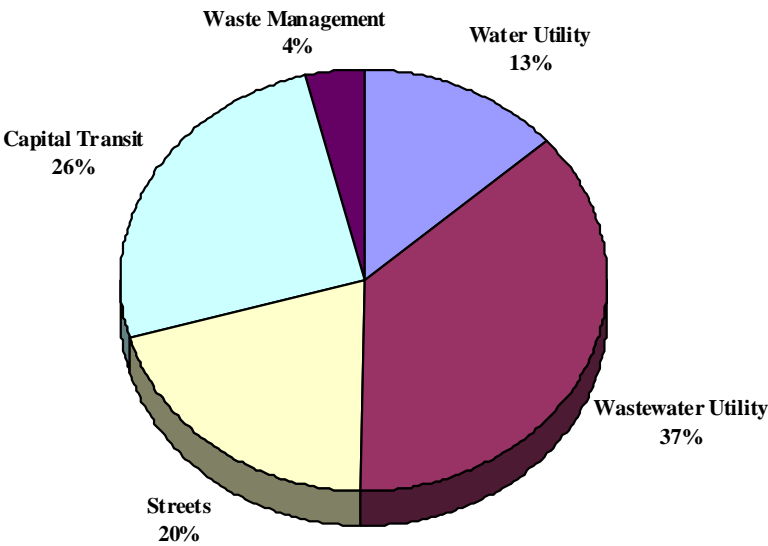
PUBLIC WORKS STREETS

MISSION STATEMENT

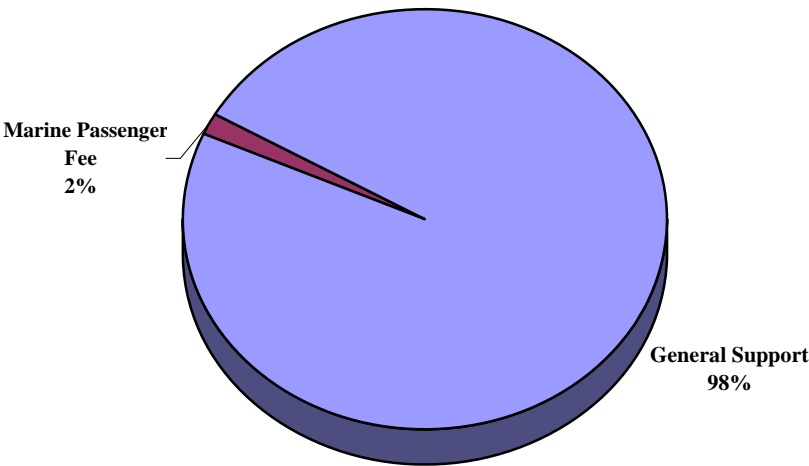
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY13 ADOPTED BUDGET FOR STREETS \$5,266,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,519,000	2,570,500	2,451,300	2,415,300	2,450,000
Commodities and Services	2,535,900	2,698,100	2,907,100	2,851,200	2,905,600
Return Marine Passenger Fee Proceeds (1)	14,300	9,400	9,400	-	-
Total Expenditures	5,069,200	5,278,000	5,367,800	5,266,500	5,355,600
FUNDING SOURCES:					
State Shared Revenue	122,700	-	-	-	-
Secure Rural Schools/Roads Support from:	815,900	734,300	761,500	-	-
Marine Passenger Fee	98,800	89,000	89,000	89,000	89,000
Roaded Service Area	4,031,800	4,454,700	4,517,300	5,177,500	5,266,600
Total Funding Sources	\$ 5,069,200	5,278,000	5,367,800	5,266,500	5,355,600
STAFFING	25.75	24.75	24.75	24.75	24.75
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Streets Department is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

BUDGET HIGHLIGHT

The Public Works Streets Division's FY13 Adopted Budget is a decrease of \$11,500 (0.2%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$89,100 (1.7%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel services decreased \$155,200 (6.0%) as a result of positions held vacant for the year.
- Commodities and services increased \$153,100 due primarily to increases in fuel and equipment replacements costs.

FY14

- Commodities and Services increased \$54,400 (1.9%) due primarily to expected inflation increases for materials essential for maintaining a safe road system and increases in equipment replacement costs.

PUBLIC WORKS STREETS

CORE SERVICES

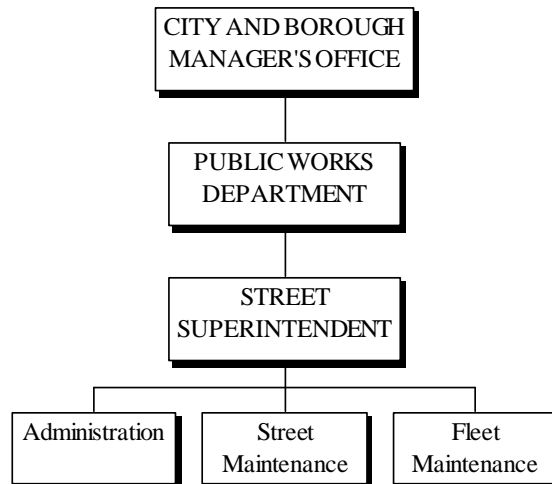
Streets Division

Includes: Downtown and Valley Street Maintenance Shops and Fleet Section

Service provided to: Residents of Juneau, visitors and CBJ Departments

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of roadways scoring good or above on Pavement Condition Index (60+ points)	69%	70%	71%	72%	74%
Percentage of paved miles of road compared to gravel roads	91.3%	91.4%	91.4%	91.45%	91.5%
Annual maintenance cost per lane mile	\$17,517	\$19,302	\$20,437	\$20,344	\$20,913
Lane miles	257.2	258	258	258	258

FUNCTIONAL ORGANIZATION CHART



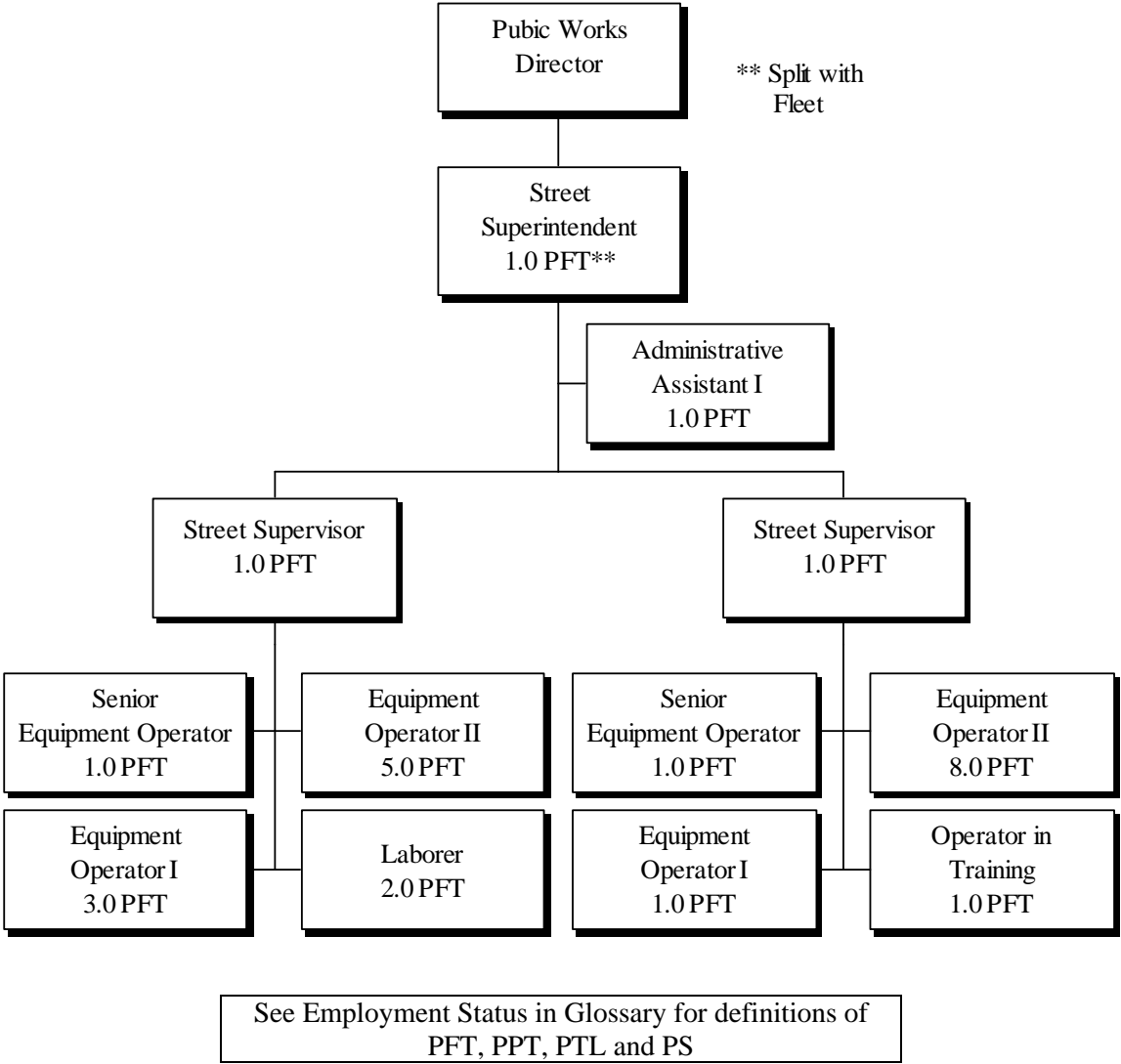
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



PUBLIC WORKS STREETS

STAFFING DETAIL

	FY12		FY13		FY14	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Streets Superintendent	0.75	\$ 67,600	0.75	\$ 74,000	0.75	\$ 75,300
Streets Maintenance Supervisor	2.00	165,100	2.00	166,900	2.00	168,700
Senior Equipment Operator	2.00	140,400	2.00	141,900	2.00	141,900
Equipment Operator (1)	18.00	1,021,000	17.00	969,200	17.00	987,100
Laborer	2.00	75,600	2.00	78,100	2.00	80,800
Admin Assistant I	1.00	39,900	1.00	41,200	1.00	42,600
Snow Removal Temporaries	-	12,000	-	64,100	-	64,100
PW Admin Allocation	-	114,300	-	73,700	-	75,200
Overtime	-	63,100	-	65,700	-	66,500
Benefits	-	990,300	-	938,000	-	946,400
Vacancy Factor	-	(24,300)	-	(25,300)	-	(25,600)
Total before decrement and specified vacancies	25.75	2,665,000	24.75	2,587,500	24.75	2,623,000
Decrement						
Equipment Operator	(1.00)	(58,900)	-	-	-	-
Benefits	-	(35,600)	-	-	-	-
Total after decrement	24.75	2,570,500	24.75	2,587,500	24.75	2,623,000
Specified vacancies						
Equipment Operator	-	-	-	(106,300)	-	(106,900)
Benefits	-	-	-	(65,900)	-	(66,100)
Total after decrement and specified vacancies	24.75	\$ 2,570,500	24.75	\$ 2,415,300	24.75	\$ 2,450,000

(1) Equipment Operator classification includes Equipment Operators I & II and Operators in Training.

NOTES

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NONDEPARTMENTAL SPECIAL REVENUE FUNDS

This section contains various Revenue Funds. The funds are listed mainly for accounting purposes to keep track of revenues and support to service departments. The dollar amounts listed in these funds support the budgeted service listed in other sections.

REVENUE FUNDS

Hotel Tax
Tobacco Excise Tax
Sales Tax
Port Development
Library Minor Contributions
Marine Passenger Fee
Affordable Housing

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 13,300	13,700	13,600	15,100	15,300
Interdepartmental Charges	10,800	10,800	10,800	13,800	13,800
Support to Visitor Services:					
Centennial Hall	320,000	345,000	345,000	354,000	354,000
Juneau Convention and Visitors Bureau (JCVB)	680,200	773,800	773,800	773,800	773,800
Total Expenditures	1,024,300	1,143,300	1,143,200	1,156,700	1,156,900
FUNDING SOURCES:					
Hotel Tax Revenue	1,074,900	1,090,000	1,030,000	1,040,000	1,040,000
Fund Balance (To) From	(50,600)	53,300	113,200	116,700	116,900
Total Funding Sources	\$ 1,024,300	1,143,300	1,143,200	1,156,700	1,156,900
FUND BALANCE	\$ 449,200	395,900	336,000	219,300	102,400

TOBACCO EXCISE TAX FUND

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 6,400	6,600	6,500	8,500	8,600
Interdepartmental Charges	5,200	5,200	5,200	17,800	17,800
Support to:					
General Fund	533,300	410,000	410,000	285,000	285,000
Social Services Block Grants :					
Operations	764,600	764,600	764,600	764,600	764,600
Utilities	50,000	50,000	50,000	50,000	50,000
Sales Tax Budget Reserve	407,100	-	-	-	-
Bartlett Regional Hospital	185,700	155,400	155,400	278,000	278,000
Total Expenditures	1,952,300	1,391,800	1,391,700	1,403,900	1,404,000
FUNDING SOURCES:					
Tobacco Excise Tax	1,503,700	1,465,000	1,455,000	1,400,000	1,340,000
Fund Balance (To) From	448,600	(73,200)	(63,300)	3,900	64,000
Total Funding Sources	\$ 1,952,300	1,391,800	1,391,700	1,403,900	1,404,000
FUND BALANCE	\$ 36,200	109,400	99,500	95,600	31,600

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 380,900	391,700	389,300	396,700	401,000
Interdepartmental Charges	310,100	310,100	310,100	352,500	352,500
Support to:					
Debt Service	1,552,900	1,552,900	1,552,900	1,481,900	1,097,800
General Fund - Areawide	10,968,700	10,321,000	10,321,000	11,445,000	10,487,000
Areawide Capital Projects	15,892,600	15,447,100	15,447,100	15,318,100	11,332,200
Fire Service Area	1,086,000	1,019,800	1,019,800	1,171,000	1,183,000
Roaded Service Area	10,865,000	10,231,000	10,231,000	12,994,000	13,039,000
Special Assessments	200,000	-	-	-	-
Liquor Sales Tax to Bartlett					
Regional Hospital	937,300	967,600	967,600	845,000	845,000
Total Expenditures	42,193,500	40,241,200	40,238,800	44,004,200	38,737,500
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% -					
General Government	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Capital Projects 1%	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	7,912,400	8,040,000	8,200,000	8,460,000	8,710,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/08 - 09/20/13	7,912,400	8,040,000	8,200,000	8,460,000	2,710,000
Liquor Sales Tax 3%	851,200	846,000	850,000	855,000	855,000
Charges for Services	12,700	17,400	17,400	17,400	17,400
Support from Tobacco Excise Tax	407,100	-	-	-	-
Fund Balance (To) From	1,360,500	(822,200)	(1,628,600)	831,800	315,100
Total Funding Sources	\$ 42,193,500	40,241,200	40,238,800	44,004,200	38,737,500
FUND BALANCE RESERVE	\$ 8,530,800	8,812,300	8,722,800	8,727,200	8,730,800
AVAILABLE FUND BALANCES	\$ 73,300	614,000	1,509,900	673,700	355,000

(1) Juneau voters have repeatedly authorized the extension of a 1% temporary sales tax to fund needed capital projects within the community. These projects include, but are not limited to, major school repairs, construction of recreational facilities, areawide sewer expansion, airport and harbor upgrades and renovation. See the Major Revenue Analysis section for a more detailed description of sales tax revenues.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Interdepartmental Charges	2,800	5,500	5,500	5,500	5,500
Support to Capital Projects	1,500,000	11,575,000	11,575,000	6,800,000	7,600,000
Total Expenditures	1,502,800	11,580,500	11,580,500	6,805,500	7,605,500
FUNDING SOURCES:					
Port Development Fees	2,557,900	2,579,700	2,672,200	2,851,300	3,009,600
State Marine Passenger Fees	-	4,265,000	4,096,700	4,389,600	4,649,200
Fund Balance (To) From	(1,055,100)	4,735,800	4,811,600	(435,400)	(53,300)
Total Funding Sources	\$ 1,502,800	11,580,500	11,580,500	6,805,500	7,605,500
FUND BALANCE	\$ 4,743,000	7,200	(68,600)	366,800	420,100

LIBRARY MINOR CONTRIBUTIONS FUND

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Commodities and Services	\$ -	5,200	3,800	25,000	25,000
Total Expenditures	-	5,200	3,800	25,000	25,000
FUNDING SOURCES:					
Donations and Contributions	4,800	3,800	2,500	4,000	4,000
Fund Balance (To)	(4,800)	1,400	1,300	21,000	21,000
Total Funding Sources	\$ -	5,200	3,800	25,000	25,000
FUND BALANCE	\$ 143,400	142,000	142,100	121,100	100,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,492,400	2,209,000	2,209,000	1,574,100	1,070,300
Roaded Service Area	1,101,800	1,147,600	1,147,600	1,119,000	1,119,000
Fire Service Area	84,000	84,000	84,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors					
Bureau (JCVB)	225,300	252,000	252,000	277,600	277,600
Equipment Replacement	-	-	-	175,000	-
Dock	154,100	154,000	154,000	287,500	287,500
Juneau International Airport	164,000	159,100	159,100	-	-
Bartlett Regional Hospital	29,600	29,400	29,400	-	-
Capital Projects	1,127,700	603,900	603,900	1,171,800	
Available for Capital Projects	-	-	-	-	2,110,000
Total Expenditures	4,384,400	4,644,500	4,644,500	4,680,500	4,939,900
FUNDING SOURCES:					
Marine Passenger Fee	4,265,800	4,346,000	4,453,700	4,752,100	5,016,000
Returned Marine Passenger					
Fee Proceeds (1)					
General Fund	47,700	1,800	1,800	-	-
Visitor Services	7,700	10,600	10,600	-	-
Roaded Service Area	48,500	9,400	9,400	-	-
Fund Balance (To) From	14,700	276,700	169,000	(71,600)	(76,100)
Total Funding Sources	\$ 4,384,400	4,644,500	4,644,500	4,680,500	4,939,900
FUND BALANCE	\$ 272,200	(4,500)	103,200	174,800	250,900

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENDITURES:					
Commodities and Services	\$ 100,000	460,000	114,200	368,800	-
Total Expenditures	100,000	460,000	114,200	368,800	-
FUNDING SOURCES:					
Loan repayments	19,100	59,900	49,800	49,800	69,000
Loan Program (To) From	-	-	14,200	301,800	-
Fund Balance (To) From	80,900	400,100	50,200	17,200	(69,000)
Total Funding Sources	\$ 100,000	460,000	114,200	368,800	-
DESIGNATED FOR LOAN PROGRAM	\$ 316,000	316,000	301,800	-	-
AVAILABLE FUND BALANCE	\$ 490,700	90,600	440,500	423,300	492,300

ENTERPRISE FUNDS

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 57,058,900	59,101,800	58,966,100	61,092,300	61,671,800
Commodities & Services	44,934,500	46,817,100	46,817,800	48,462,100	49,622,300
Capital Outlay	331,900	9,664,500	9,326,600	4,262,700	4,295,000
Debt Service	3,371,700	3,527,800	3,430,600	3,390,000	3,355,100
Support to Capital Projects	2,212,200	5,145,000	5,145,000	1,195,000	820,000
Total Expenses	107,909,200	124,256,200	123,686,100	118,402,100	119,764,200
FUNDING SOURCES:					
Interdepartmental Charges	8,300	11,000	11,000	11,000	11,000
User Fees	110,452,200	121,379,000	113,200,000	116,563,600	118,674,700
Rentals & Sales	2,312,700	2,659,600	2,566,500	2,725,500	2,777,000
Federal Revenues	140,000	142,800	140,900	140,000	140,000
State Revenues	1,018,400	412,000	412,000	412,000	412,000
Fines & Penalties	19,700	18,800	2,800	2,800	2,800
Interest	985,700	897,600	606,000	954,300	1,111,800
Support from :					
Liquor Tax	937,300	967,600	967,600	845,000	845,000
Tobacco Excise Tax	185,700	155,400	155,400	278,000	278,000
Marine Passenger Fees	347,700	342,500	342,500	287,500	287,500
Special Assessments	159,900	-	-	-	-
Equity (To) From Fund Balance	(8,658,400)	(2,730,100)	5,281,400	(3,817,600)	(4,775,600)
Total Funding Sources	\$ 107,909,200	124,256,200	123,686,100	118,402,100	119,764,200
STAFFING	493.20	497.63	497.63	513.42	515.10

NOTES

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AIRPORT

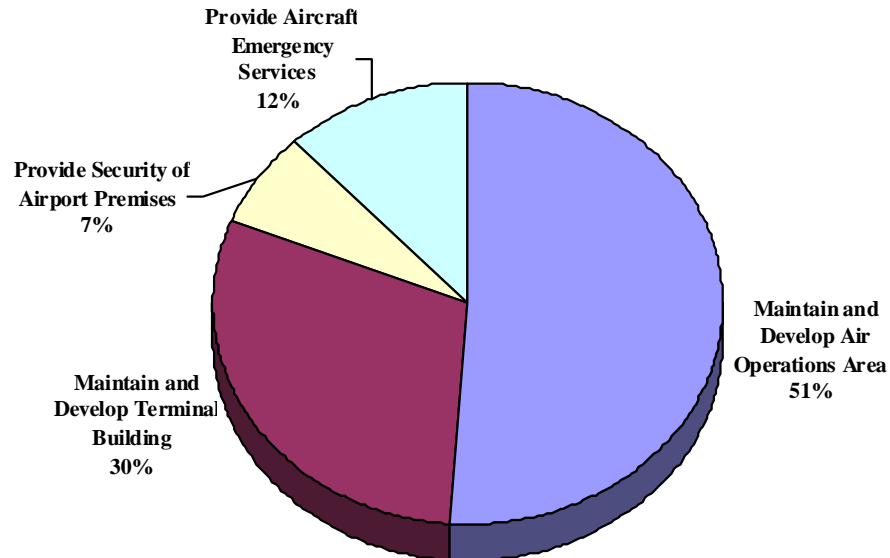
MISSION STATEMENT

The mission of the Juneau International Airport is to operate and manage the airport facility (Juneau International Airport) for air and other services.

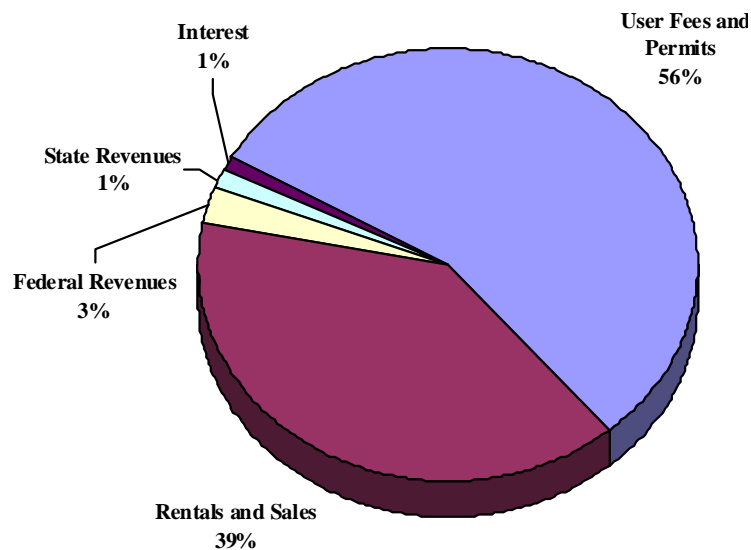
FY13 ADOPTED BUDGET

\$5,320,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 2,445,400	2,319,700	2,410,700	2,456,400	2,476,900
Commodities & Services	2,649,800	2,639,100	2,806,900	2,864,300	2,871,700
Capital Outlay	8,800	-	-	-	-
Total Expenses	5,104,000	4,958,800	5,217,600	5,320,700	5,348,600
FUNDING SOURCES:					
User Fees and Permits	2,402,800	2,455,900	2,466,900	2,779,000	2,779,000
Rentals and Sales	1,880,100	2,039,400	1,966,500	1,972,500	2,040,000
Federal Revenues	140,000	142,800	140,900	140,000	140,000
State Shared Revenues	218,100	62,000	62,000	62,000	62,000
Fines and Penalties	2,700	2,800	2,800	2,800	2,800
Interest-Investment/Delinquencies	48,900	96,800	48,300	58,300	75,500
Support from:					
General Fund					
Marine Passenger Fee	164,000	159,100	159,100	-	-
Capital Project					
Equity (To) From Fund Balance	247,400	-	371,100	306,100	249,300
Total Funding Sources	\$ 5,104,000	4,958,800	5,217,600	5,320,700	5,348,600
STAFFING	28.42	29.42	29.42	29.42	29.42
FUND BALANCE	\$ 2,935,200	2,935,200	2,564,100	2,258,000	2,008,700

* The department is projecting their FY12 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY12, an additional appropriation request. The funding source for the additional appropriation will be fund balance.

In the event the Assembly does not approve the supplemental appropriation, the department will be required to reduce their FY12 expenditures to remain at or below the budgeted appropriation.

BUDGET HIGHLIGHT

The Airport Department's FY13 Adopted Budget is an increase of \$361,900 (7.3%) over the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$27,900 (0.5%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services increased \$136,700 (5.9%) due to hiring Temp/Laborers under Airfield Maintenance for the maximum time allowed. In prior years we budgeted minimal time for the Temp/Laborers.
- Commodities and Services increased by \$225,200 (8.5%) due to increase in ARFF contractual costs charged to the Airport, increase in the Airport Security contractual services due to a new contract, and projected increases in fuel and electrical costs.
- User Fees & Permits revenues increased \$323,100 (13.2%) due to the increase in Large Air Carrier Landing Fees and Fuel Flowage fees, by regulation, in order to balance the budget in accordance with the Airport's Financial Model. Increases are negotiated with tenants/users during the budget process, and go through the public regulation process.

FY14

- There are no significant budgetary changes.

AIRPORT

CORE SERVICES

Maintain and Develop Air Operations Area (AOA)

Includes: Maintain runway, taxiway and float pond availability, maintain aircraft parking ramps, lease management of airside property, and planning for future land /air side development

Services Provided to: Aeronautical users, traveling public

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Airport runway will be 100% operational for aircraft with no missed aircraft landings due to runway conditions (within Airport's operational control). Target: 100%	95%	*95% * Due to FAA Eng. in airspace	100%	100%	100%
Airport will develop and manage available land so as not to exceed 15 names on the hangar wait list each year. Target: 100% (0 to 15) 100%-[#above 15]/15]=%	100%	100%	100%	100%	100%
Airport will develop a balance of aircraft tiedown classifications which meet the needs of the aviation community yet does not leave unused/vacant spaces which are not generating revenue. Target: to be within 5% of the capacity, either way (within 5% vacancy or 5% waiting. Target: 100% (+/- 5%)	90%	90%	89%	90%	95%
Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC)	70%	70%	70%	80%	90%

Maintain and Develop Terminal Building

Includes: Custodial and maintenance of facility, lease space to all tenants requiring or desiring terminal space, future terminal expansion/planning

Services Provided to: Traveling public, Commercial aviation tenants and concessions

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint)	85%	85%	95%	100%	100%
Maximum 24 hour response time to assess or repair terminal building malfunctions or breakdowns. Target 100% response time within 24 hours.	100%	100%	100%	100%	100%
Occupancy rate at or above 95% of leasable terminal space. Target: 95 – 100%	90%	90%	90%	95%	99%

AIRPORT

CORE SERVICES, CONTINUED

Provide Security of Airport Premises

Includes: Facilities security and perimeter security

Services Provided to: Traveling public, aeronautical users, airport concessions

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without Letter of Correction. Target: 100%, 10% deduction for each penalty.	90%	90%	90%	90%	90%
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without penalty. Target: 100%, 10% deduction for each penalty	100%	100%	90%	100%	100%

Provide Aircraft Emergency Services

Includes: Aircraft rescue and fire fighting (ARFF)

Services Provided to: Traveling public, aeronautical users

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Meet all ARFF requirements of FAA Part 139 Airport Certification without violation or penalty. Target 100%, deduct 10% for each violation/penalty.	80%	90%	90%	100%	100%

Provide a Balanced Airport Budget

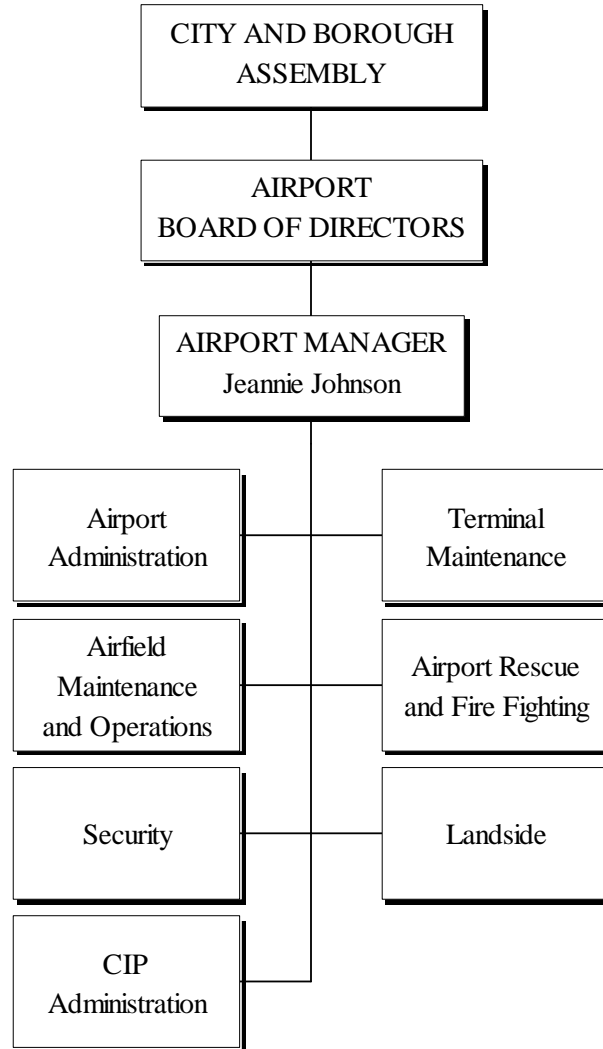
Includes: Fiscal year-end budget report and assessment of rates and charges model

Services Provided to: Traveling public, aeronautical users, City

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Rates and Charges model assessed for current budget at least 2 times per year. Target: 2 (100%)	100%	75%	100%	100%	100%
Fiscal year-end budget expenses do not exceed revenue. Target: 100%	100%	95%	93%	100%	95%

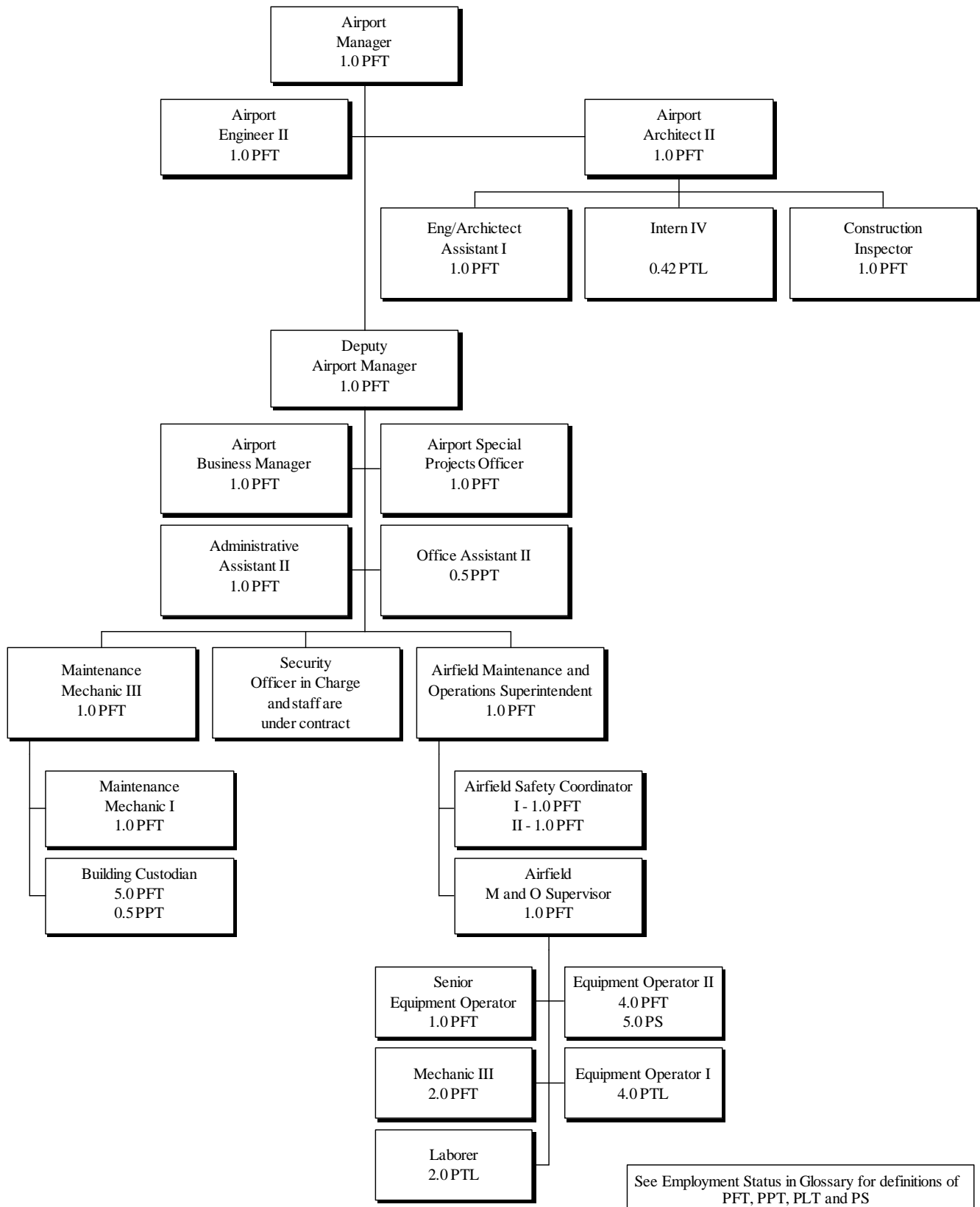
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Airport Administration:						
Airport Manager	1.00	\$ 109,300	1.00	\$ 113,000	1.00	\$ 116,700
Deputy Airport Manager	1.00	95,800	1.00	96,100	1.00	98,100
Engineer/Architect II	2.00	174,800	2.00	174,800	2.00	174,800
Airport Business Manager	1.00	66,800	1.00	68,900	1.00	69,400
Airport Special Projects Officer	1.00	52,500	1.00	54,300	1.00	56,100
Administrative Assistant II	1.00	51,200	1.00	51,200	1.00	51,200
Office Assistant II	0.50	15,900	0.50	16,400	0.50	16,400
Eng/Architect Assistant I	1.00	51,500	1.00	56,600	1.00	58,500
Intern IV	0.42	13,700	0.42	13,700	0.42	13,700
Construction Inspector	1.00	66,400	1.00	66,400	1.00	66,400
Airfield Safety Coordinator I & II (1)	2.00	113,300	-	-	-	-
Overtime	-	500	-	-	-	-
Benefits	-	461,900	-	389,100	-	392,300
Salaries charged to CIPs	-	(704,200)	-	(541,200)	-	(545,600)
Total	11.92	569,400	9.92	559,300	9.92	568,000
Terminal Operations:						
Maintenance Mechanic III	1.00	59,100	1.00	61,100	1.00	63,200
Maintenance Mechanic I	1.00	60,800	1.00	54,600	1.00	54,600
Building Custodian	5.50	205,900	5.50	208,700	5.50	211,100
Overtime	-	10,000	-	11,000	-	11,000
Shift Differential	-	23,100	-	23,200	-	23,200
Benefits	-	238,300	-	230,700	-	232,100
Total	7.50	597,200	7.50	589,300	7.50	595,200
Airfield Maintenance:						
Airport M&O Superintendent	1.00	91,000	1.00	92,000	1.00	93,100
Airfield M&O Supervisor	1.00	74,100	1.00	62,900	1.00	62,900
Sr. Equipment Operator	1.00	67,900	1.00	69,300	1.00	69,300
Airfield Safety Coordinator I & II (1)	-	-	2.00	111,400	2.00	111,400
Automotive Mechanic III	2.00	131,700	1.00	69,400	2.00	71,100
Equipment Operator I & II	5.00	307,000	6.00	363,700	5.00	366,600
Temp/Laborer	-	31,000	-	157,400	-	157,400
Overtime	-	75,500	-	75,000	-	75,000
Shift Differential	-	11,900	-	12,000	-	12,000
Reimbursement from Capital Projects	-	(40,000)	-	(200,300)	-	(202,000)
Benefits	-	403,000	-	495,000	-	496,900
Total	10.00	1,153,100	12.00	1,307,800	12.00	1,313,700
Total Budget	29.42	\$ 2,319,700	29.42	\$ 2,456,400	29.42	\$ 2,476,900

(1) Airfield Safety Coordinator positions were transferred from Administration to Airfield Maintenance.

NOTES

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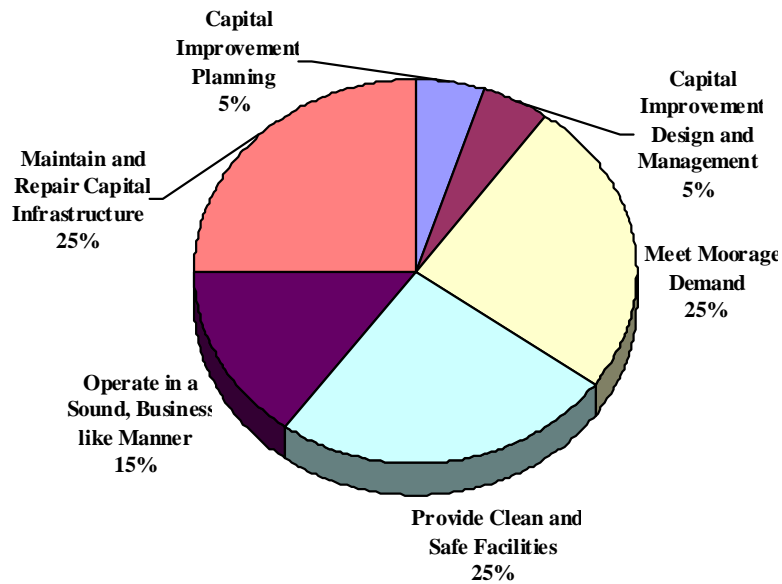
DOCKS

DOCKS MISSION STATEMENT

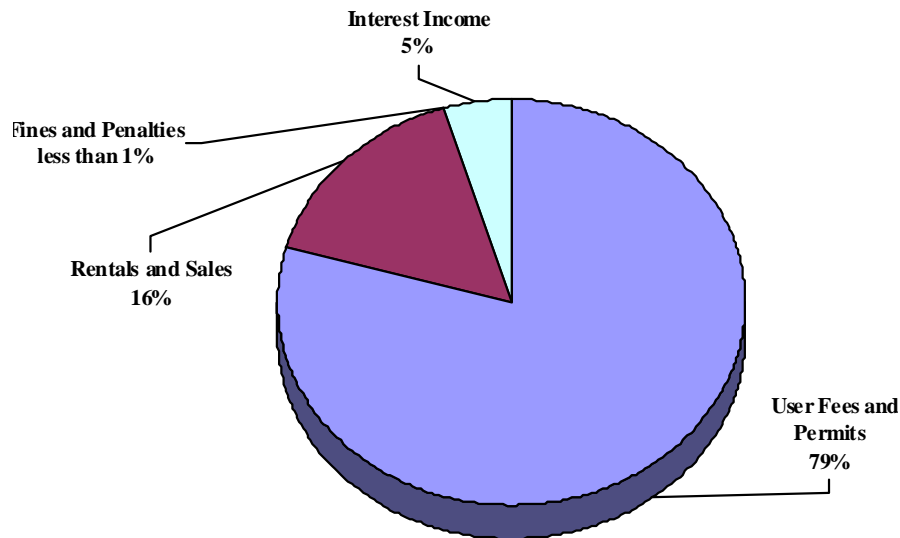
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY13 ADOPTED BUDGET FOR DOCKS \$1,311,900

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENSES:					
Personnel Services	\$ 937,600	833,700	828,700	738,400	743,700
Commodities and Services	511,900	566,800	567,800	563,500	563,500
Capital Outlay	-	10,000	10,000	10,000	10,000
Support to Capital Projects	-	4,000,000	4,000,000	-	-
Total Expenses	1,449,500	5,410,500	5,406,500	1,311,900	1,317,200
FUNDING SOURCES:					
Interdepartmental Charges	8,300	11,000	11,000	11,000	11,000
User Fees and Permits	1,591,000	1,515,000	1,515,000	1,485,000	1,485,000
State Shared Revenue	76,800	-	-	-	-
Rentals	500	-	-	-	-
Interest	81,700	101,600	87,400	105,300	136,500
Support from Marine Passenger Fee	154,100	154,000	154,000	287,500	287,500
Equity From (To) From Fund Balance	(462,900)	3,628,900	3,639,100	(576,900)	(602,800)
Total Funding Sources	\$ 1,449,500	5,410,500	5,406,500	1,311,900	1,317,200
STAFFING	9.86	11.25	11.25	12.05	12.05
FUND BALANCE	\$ 5,455,700	1,826,800	1,816,600	2,393,500	2,996,300

BUDGET HIGHLIGHT

The Docks Department's FY13 Adopted Budget is a decrease of \$4,098,600 (75.8%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$5,300 (0.4%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$95,300 (11.4%) due to shifting of FTEs between the Docks and Harbors operations and the reimbursement for staff time spent on capital projects.
- Support to Capital Projects decreased \$4,000,000 as no other transfers to capital projects is expected at this time.

FY14

- There are no significant budgetary changes for FY14.

DOCKS

CORE SERVICES

Capital Improvement Program

Includes: Port Director and CIP Staff

Services Provided to: Docks and Harbors Board

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of active Harbor construction contracts	2	2	2	2	2
Number of active Port construction contracts	2	1	1	1	1
Number of active Harbor planning and design contracts	2	3	3	3	3
Number of active Port planning and design contracts	1	2	2	2	2

Meet Moorage Demand

Includes: Harbormaster

Services Provided to: Public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of vessels denied moorage	4	4	3	4	4
Number of vessels on moorage list	45	70	93	100	100

Provide Clean, Safe Facilities

Includes: Port Director and Harbormaster

Services Provided to: Industry and the Public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of valid complaints	4	4	4	4	4
Number of accidents	3	1	1	1	1
Number of valid compliments	30	30	35	35	35

Operate in a Sound, Business-like Manner

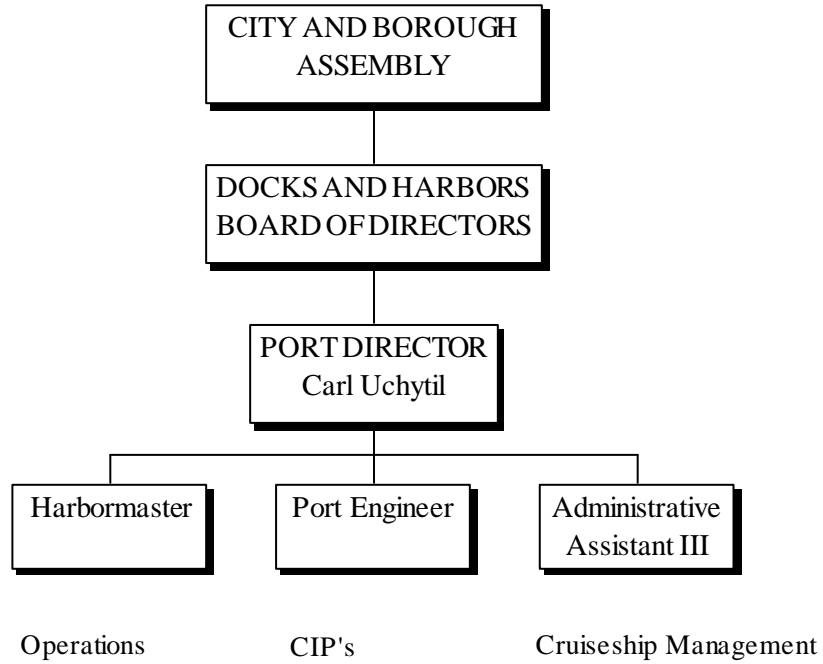
Includes: Port Director and Harbormaster

Services Provided to: Docks and Harbors Board and the public

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of billing errors.	20	20	20	20	20
% of actual revenues versus budgeted revenues	100%	100%	100%	100%	100%
% of revenue growth	0%	0%	0%	0%	01%
Number of audit irregularities	0	0	0	0	0

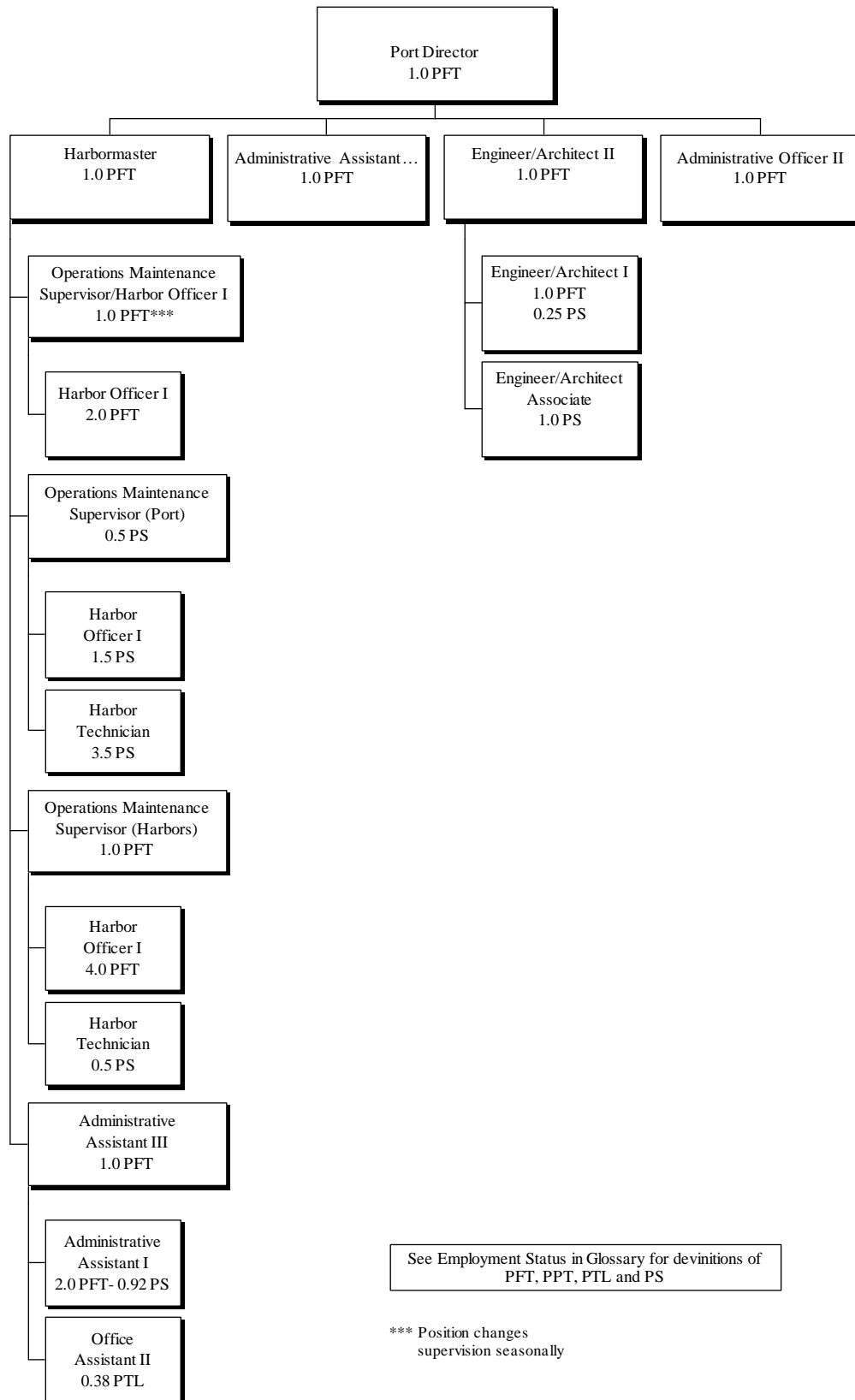
DOCKS

FUNCTIONAL ORGANIZATION CHART



DOCKS

STAFFING ORGANIZATION CHART



DOCKS

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Port Director	0.50	\$ 63,800	0.50	\$ 54,500	0.50	\$ 56,400
Harbormaster (1)	0.50	44,100	0.50	41,900	0.50	43,300
Administrative Officer	1.00	58,900	1.00	62,800	1.00	62,800
Engineer/Architect I, II (2)	2.25	192,100	2.25	201,100	3.05	248,200
Administrative Assistant II & III (1)	1.00	41,600	1.00	47,400	0.50	24,500
Operations Maintenance Supervisor	0.50	32,500	0.50	32,500	0.50	32,500
Harbor Officer (1)	2.50	137,400	2.50	130,600	2.00	99,400
Harbor Technician (1)	3.00	108,800	3.00	108,800	4.00	143,900
Overtime	-	20,000	-	20,000	-	20,000
Benefits	-	425,500	-	427,900	-	430,000
Reimbursement from Capital Projects	-	(291,000)	-	(414,200)	-	(417,300)
Total before amendment	11.25	833,700	11.25	713,300	12.05	743,700
Amendment						
Administrative Assistant II & III (1)	-	-	(0.50)	(23,700)	-	-
Engineer/Architect I, II (2)	-	-	0.80	44,900	-	-
Harbor Officer (1)	-	-	(0.50)	(31,200)	-	-
Harbor Technician (1)	-	-	1.00	35,100	-	-
	11.25	\$ 833,700	12.05	\$ 738,400	12.05	\$ 743,700

(1) Docks and Harbors share several employees. The nature of these 2 departments' services and Federal security mandates/regulations cause changes in staffing requirements. These circumstances demand that Docks and Harbors be very flexible with their staffing year to year, which results in multiple adjustments to the number of FTE's each year.

(2) 0.80 FTE Engineer/Architect I, II added to accommodate an increased workload associated with new capital improvement projects.

HARBORS

HARBORS MISSION STATEMENT

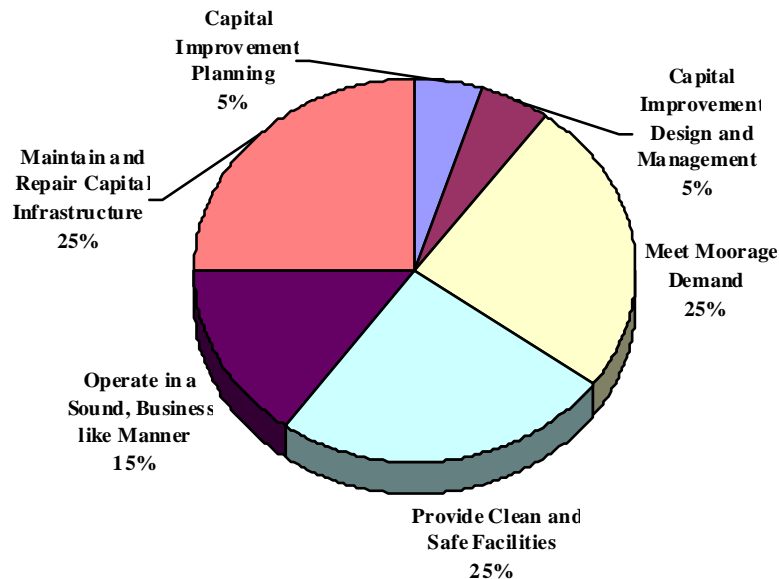
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY13 ADOPTED BUDGET

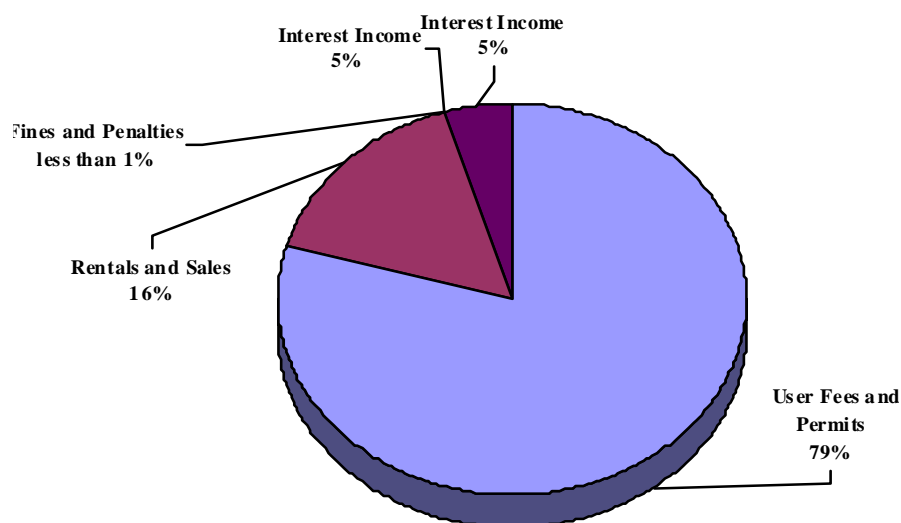
FOR HARBORS

\$3,194,800

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,407,700	1,380,600	1,370,600	1,386,900	1,402,900
Commodities and Services	1,035,000	1,031,600	1,006,700	1,047,800	1,047,800
Capital Outlay	7,500	10,000	10,000	10,000	10,000
Debt Service	760,100	751,400	751,400	750,100	753,200
Support to Capital Projects	157,300	-	-	-	-
Total Expenses	3,367,600	3,173,600	3,138,700	3,194,800	3,213,900
FUNDING SOURCES:					
User Fees and Permits	2,345,500	2,216,300	2,226,300	2,280,000	2,280,000
Rentals and Sales	432,100	620,200	600,000	753,000	737,000
State Grant	25,000	-	-	-	-
State Shared Revenue	402,600	350,000	350,000	350,000	350,000
Fines and Penalties	17,000	16,000	-	-	-
Interest Income	102,700	139,000	113,000	117,500	152,300
Equity From (To) Fund Balance	42,700	(167,900)	(150,600)	(305,700)	(305,400)
Total Funding Sources	\$ 3,367,600	3,173,600	3,138,700	3,194,800	3,213,900
STAFFING	13.13	13.92	13.92	14.50	14.50
FUND BALANCE RESERVE	\$ 753,200	753,200	753,200	753,200	753,200
AVAILABLE FUND BALANCE	\$ 3,248,600	3,416,500	3,399,200	3,704,900	4,010,300

BUDGET HIGHLIGHT

The Harbors Department's FY13 Adopted Budget is an increase of \$21,200 (0.7%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$19,100 (0.6%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13 and FY14

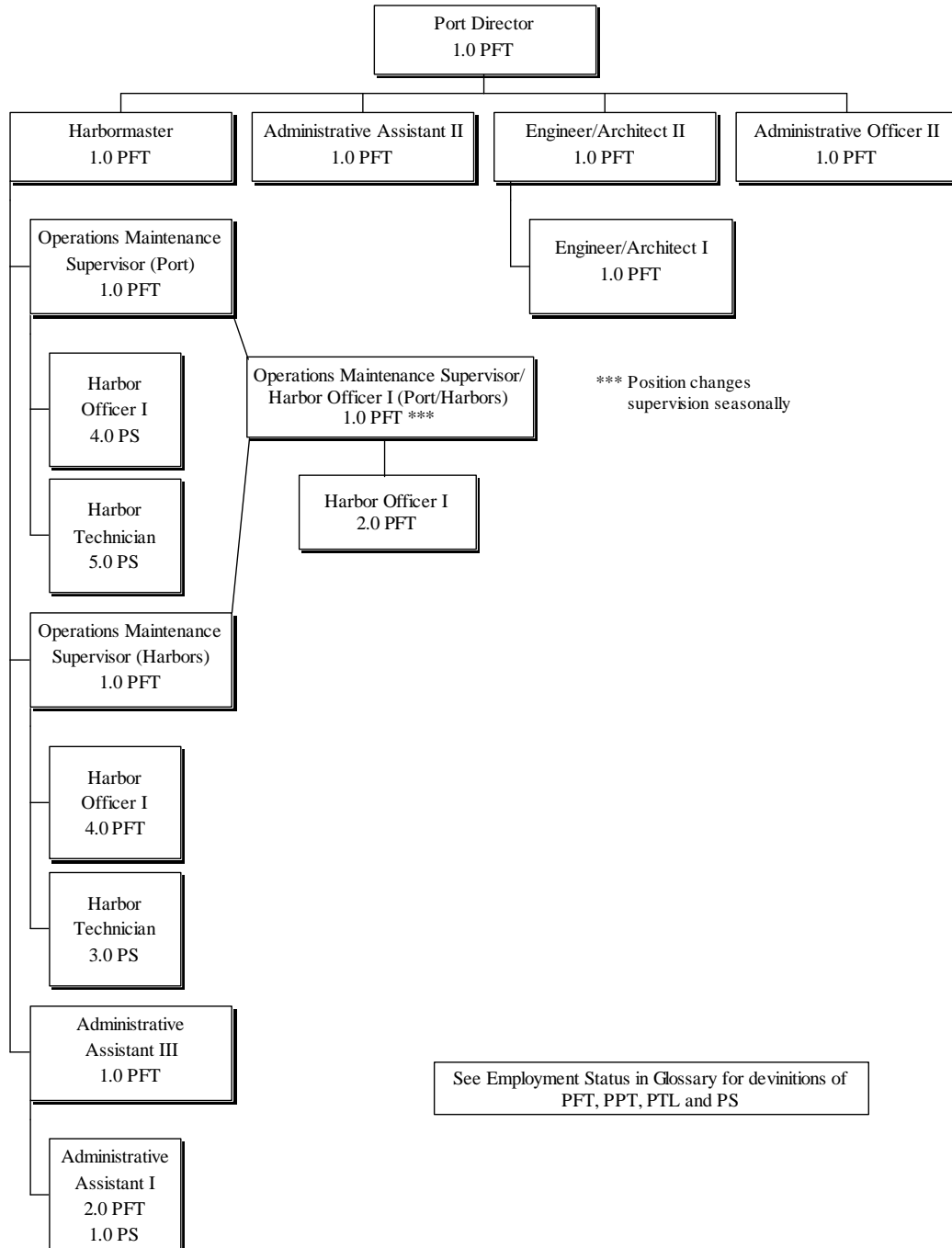
- There are no significant budgetary changes.

HARBORS

- CORE SERVICES**

See Docks for Core Services that pertain to both Docks and Harbors.

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



HARBORS

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Port Director	0.50	\$ 63,800	0.50	\$ 54,500	0.50	\$ 56,400
Harbormaster	0.50	44,100	0.50	41,900	0.50	43,300
Administrative Assistant I & III (1)	3.42	160,700	3.42	153,200	4.42	195,500
Office Assistant II (2)	-	-	-	-	0.38	11,700
Operations Maintenance Supervisor	2.00	156,400	2.00	154,200	2.00	154,700
Harbor Officer I	7.00	390,400	7.00	397,200	6.50	378,100
Harbor Technician (1)	0.50	18,100	0.50	29,900	-	-
Engineer/Architect I, II (1)	-	-	-	-	0.20	18,300
Temp-Snow Removal	-	-	-	-	-	2,400
Overtime	-	30,000	-	25,000	-	25,000
Benefits	-	517,100	-	513,600	-	517,500
Total before amendment	13.92	1,380,600	13.92	1,369,500	14.50	1,402,900
Amendment						
Administrative Assistant I & III (1)	-	-	1.00	39,300	-	-
Office Assistant II (2)	-	-	0.38	11,700	-	-
Harbor Officer I	-	-	(0.50)	(24,200)	-	-
Harbor Technician (1)	-	-	(0.50)	(29,900)	-	-
Engineer/Architect I, II (1)	-	-	0.20	18,100	-	-
Temp-Snow Removal	-	-	-	2,400	-	-
Total after amendment	13.92	\$ 1,380,600	14.50	\$ 1,386,900	14.50	\$ 1,402,900

(1) Docks and Harbors share several employees. The nature of these 2 departments' services and Federal security mandates/regulations cause changes in staffing requirements. These circumstances demand that Docks and Harbors be very flexible with their staffing year to year, which results in multiple adjustments to the number of FTE's each year.

(2) Added Office Assistant II to accommodate for Harbor office extended hours on weekends during the summer.

BARTLETT REGIONAL HOSPITAL

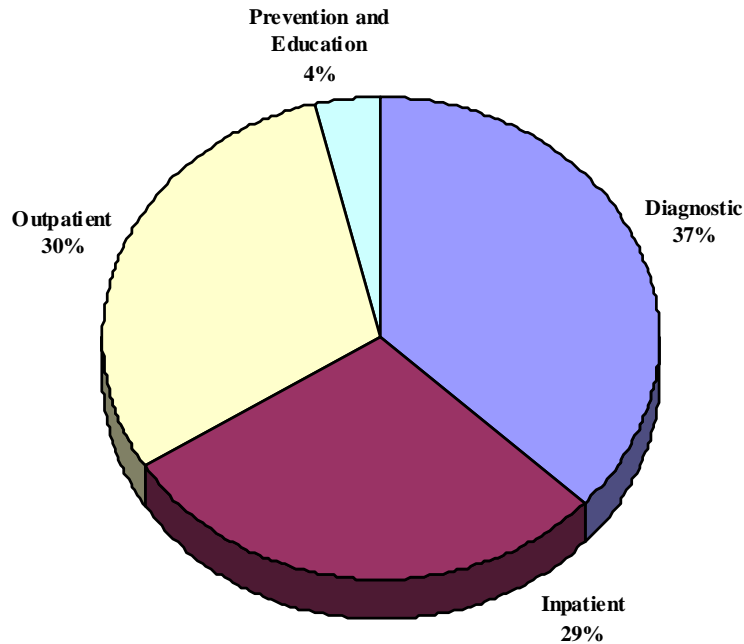
MISSION STATEMENT

Bartlett Regional Hospital provides comprehensive, high quality health care and health promotion for the people of Juneau and Northern Southeast Alaska. (Adopted March 25, 2008)

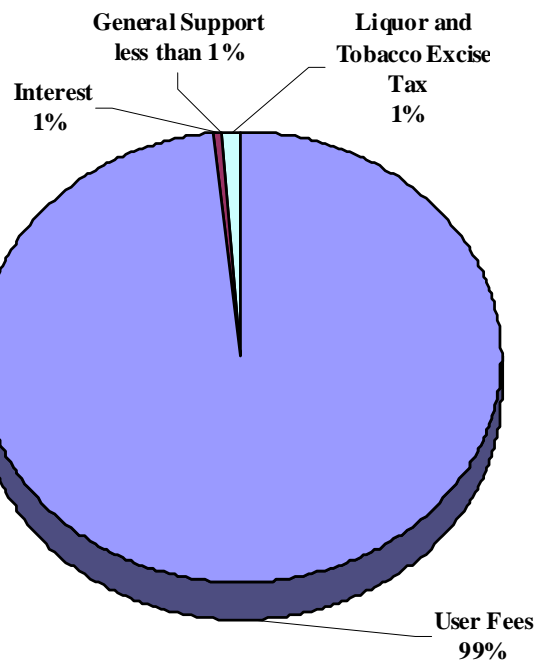
FY13 ADOPTED BUDGET

\$95,211,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 46,471,800	48,402,200	48,732,700	50,910,400	51,386,500
Commodities and Services	35,067,200	35,594,600	36,022,900	37,591,900	38,744,900
Capital Outlay	253,400	9,325,000	9,146,600	3,967,700	4,000,000
Debt Service	1,876,800	1,889,200	1,880,400	1,871,700	1,873,100
Total Expenses	83,669,200	95,211,000	95,782,600	94,341,700	96,004,500
FUNDING SOURCES:					
User Fees	90,713,300	100,794,700	92,826,000	95,473,600	97,579,700
Interest	534,400	290,400	120,400	390,400	384,700
Support from:					
Liquor Tax	937,300	967,600	967,600	845,000	845,000
Tobacco Excise Tax	185,700	155,400	155,400	278,000	278,000
Marine Passenger Fee	29,600	29,400	29,400	-	-
Equity From (To) Fund Balance	(8,731,100)	(7,026,500)	1,683,800	(2,645,300)	(3,082,900)
Total Funding Sources	\$ 83,669,200	95,211,000	95,782,600	94,341,700	96,004,500
STAFFING	394.86	435.32	435.32	439.50	431.50
FUND BALANCE	\$ 14,990,300	22,016,800	13,306,500	15,951,800	19,034,700

* The department is projecting their FY12 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY11, an additional appropriation request. The funding source for the additional appropriation will be user fees and fund balance.

In the event the Assembly does not approve the supplemental appropriation, the department will be required to reduce their FY12 expenses to remain at or below the budgeted appropriation.

BUDGET HIGHLIGHT

The Bartlett Regional Hospital Board had not finalized their budget for the upcoming fiscal year at the time of publication. The BRH Board will present their budget to the Assembly Finance Committee during the FY13/14 budget deliberation process.

BARTLETT REGIONAL HOSPITAL

CORE SERVICES

Diagnostic

Includes: Laboratory Tests, Radiology Exams, Pathology Determinations and Physical Therapy Evaluations

Services Provided to: Patients of the hospital, employees

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	Full	Full	Full	Full	Full
JCAHO Results	Accreditation	Accreditation	Accreditation	Accreditation	Accreditation
OSHA injury rate	0.0127	0.02	0.03	0.05	0.05
Nosocomial infection rate	0.08	0.17	0.12	<0.15	<0.15
Patient satisfaction survey	89.3	88.4	89.8	89.5	89.5
Turnover rate	13.4%	19.3%	21.4%	20.4%	20.4%
Staff hours per APD	28.0	27.3	25.9	26.7	26.7
Net margin	6.60%	3.29%	2.34%	0.00%	0.00%
Expense per APD	\$2538.08	\$2628.85	\$2642.40	\$2724.00	\$2750.00

Outpatient Treatment

Includes: Physical Rehab, Chemical Dependency, Surgical Day Care

Services Provided to: Patients of the hospital, employees

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
All of the Above Plus:					
Physician Recruitment	Urologist	Psychiatrist	Psychiatrist	Psychiatrist	Psychiatrist

Inpatient Treatment

Includes: Medical/Surgical, Critical Care Unit, Obstetrics, Chemical Dependency, Mental Health, Operating Room

Services Provided to: Patients of the hospital, employees

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
All of the Above Plus:					
Average daily census	33.5	35.2	36.8	36.5	36.5
Patient satisfaction survey	86.9%	88.0%	86.4%	87.0%	87.0%

Prevention/Education

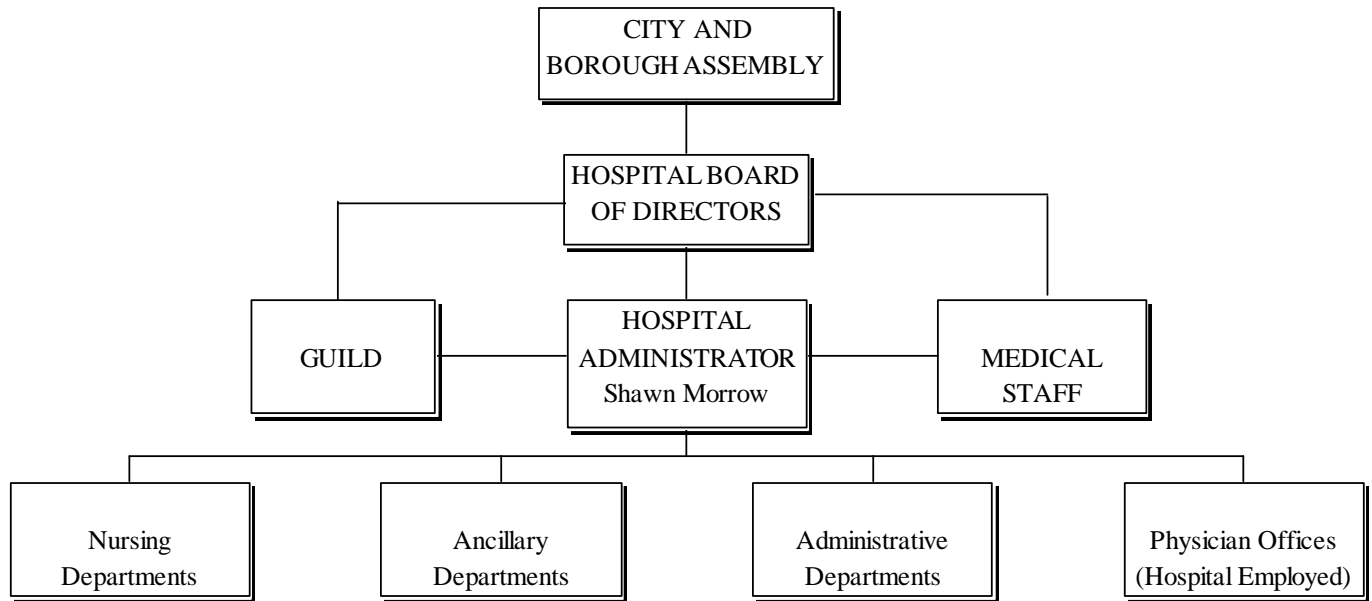
Includes: Kidsafe, Health Fairs

Services Provided to: Community

	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of people participating (Kidsafe every other year)	1163	2382	1326	2700	1350

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL

CLASS TITLE:	FY11 Amended		FY12 Approved		FY12 Adopted	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
Chief Nursing Officer	1.00	\$ 140,600	1.00	\$ 146,200	1.00	\$ 156,000
Chief Operating Officer	1.00	172,000	1.00	178,900	1.00	172,000
Human Resources Director	1.00	105,900	1.00	110,100	1.00	115,100
Director of Pharmacy	1.00	142,300	1.00	148,000	1.00	152,200
Director of Materials Mgmt	1.00	92,100	1.00	95,800	1.00	100,100
Director of Health Info Mgmt	1.00	107,000	1.00	111,300	1.00	109,200
Laboratory Director	1.00	105,900	1.00	110,100	1.00	109,400
Radiology Director	1.00	121,800	1.00	126,700	1.00	132,300
Facility Director	1.00	105,900	1.00	110,100	1.00	115,100
Information Systems Director	1.00	111,000	1.00	115,400	1.00	115,100
Community Relations Director	1.00	106,000	1.00	110,200	1.00	115,100
Director of Case Management	1.00	105,900	1.00	110,100	1.00	115,100
Physical Rehab Director	1.00	121,800	1.00	126,700	1.00	133,100
Dietary Supervisor	1.99	119,200	1.99	124,000	2.06	129,600
Patient Financial Services Director	1.00	80,100	1.00	83,300	1.00	91,600
Patient Access Services Director	1.00	80,100	1.00	83,300	1.00	83,600
Nutrition Director	1.00	91,600	1.00	95,300	1.00	94,900
Controller	1.00	115,700	1.00	120,300	1.00	120,100
Nurse Manager	4.00	487,300	4.00	506,800	4.00	516,100
House Supervisor	4.88	488,100	4.88	507,600	4.55	467,600
Patient Education Coordinator	2.00	173,700	2.00	180,600	2.00	182,500
Lead House Supervisor	0.95	111,400	0.95	115,900	0.93	116,100
Clinical Case Manager	2.00	185,800	2.00	193,200	2.80	263,900
Nursing System Director	1.00	121,800	1.00	126,700	1.00	132,300
MHU Unit Director	1.00	132,300	1.00	137,600	1.00	133,200
Surgical Services Director	1.00	141,200	1.00	146,800	1.00	153,100
Quality/Process Improve Director	1.00	141,200	1.00	146,800	1.00	144,500
Education Director	1.00	105,900	1.00	110,100	1.00	115,100
Education Coordinator	2.56	229,300	2.56	238,500	2.70	236,000
Infection Control Coordinator	1.00	95,200	1.00	99,000	0.93	95,500
Cardiac Rehab Care Coordinator	0.48	46,500	0.48	48,400	0.72	69,400
Clinical Info Sys Analyst	0.97	89,000	0.97	92,600	1.00	91,600
PACS Administrator	1.10	87,100	1.10	90,600	1.05	92,300
Lab Systems Analyst	1.00	87,700	1.00	91,200	1.00	92,100
Clinical Assistant Manager	2.11	206,800	2.11	215,100	2.20	224,500
Clinical Coordinator RRC	1.04	71,300	1.04	74,200	1.14	89,100
Clinical Nurse V	6.41	608,300	6.41	632,600	3.52	338,700
Clinical Nurse IV	6.16	546,400	6.16	568,300	8.49	751,000
Clinical Nurse III	57.36	4,925,100	57.36	5,122,100	69.93	6,541,700
Clinical Nurse II	13.24	1,019,200	13.24	1,060,000	3.22	245,900
Clinical Nurse I	3.25	381,700	3.25	397,000	4.33	280,800
Nurse Intern	1.05	50,400	1.05	52,400	0.74	32,400
PRN	0.03	400	0.03	400	0.15	800
Licensed Practical Nurse	4.35	257,500	4.35	267,800	3.41	207,400
Dive Supervisor	0.03	2,500	0.03	2,600	0.03	2,200
Risk Manager	1.00	102,100	1.00	106,200	1.00	105,200
Nurse Reviewer	0.50	44,500	0.50	46,300	0.50	49,500

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
Regulatory Specialist	1.00	94,600	1.00	96,500	1.00	99,400
Pharmacist	4.03	626,300	4.03	661,000	4.03	680,800
Pharmacy Intern	0.15	7,100	-	-	-	-
Speech Therapist	0.70	59,700	0.80	68,700	0.80	70,800
Physical Therapist	5.62	577,400	5.59	560,600	5.59	577,400
Occupational Therapist	1.57	134,200	1.64	136,900	1.64	141,000
Respiratory Therapist	4.91	393,400	5.19	425,300	5.19	438,100
Respiratory Therapy Director	1.00	115,100	1.00	79,000	1.00	81,400
Compliance Officer	1.00	115,800	1.00	105,900	1.00	109,100
Dietician	2.01	143,200	1.99	145,800	1.99	150,200
Accounting Manager	1.00	79,800	1.00	83,500	1.00	86,000
Grant Writer	0.75	50,800	0.75	51,700	0.75	53,300
Physician Practice Admin	2.00	254,200	1.00	135,800	1.00	139,900
Collection Supervisor	1.00	56,400	1.00	64,400	1.00	66,300
Patient Account Supervisor	2.10	135,200	1.00	78,500	1.00	80,900
Physician Office Manager	2.00	115,000	2.00	120,500	2.00	124,100
Social Worker	1.45	104,000	-	-	-	-
Substance Abuse Counselor	3.53	233,100	3.91	272,400	3.91	280,600
Social Work Case Manager	2.00	140,200	4.40	313,000	4.40	322,400
Activities Program Coordinator	1.00	50,800	1.29	51,800	1.29	53,400
Substance Abuse Counselor II	4.85	338,300	2.07	157,500	2.07	162,200
MHU Clinical Coordinator	1.50	134,500	0.94	92,700	0.94	95,500
Quality Improvement Coordinator	-	-	0.52	28,400	0.52	29,300
Lead Histology Tech	1.16	101,900	1.14	105,000	1.14	108,200
Resident Aide	6.46	280,400	5.64	280,400	5.64	288,800
Med Asst II	1.00	48,900	1.05	52,700	1.05	54,300
Histology Tech II	1.05	81,100	1.07	87,800	1.07	90,400
Laboratory - Med Tech II	4.07	367,600	4.24	397,800	4.24	409,700
Laboratory - Med Tech	5.49	445,300	6.40	532,400	6.40	548,400
Laboratory - Aide	1.00	41,400	0.97	44,100	0.97	45,400
Laboratory - Aide II	4.36	201,900	4.20	218,100	4.20	224,600
Path Secretary/Transcriptionist	1.00	50,100	1.00	52,700	1.00	54,300
OR - Support Tech	8.45	533,800	8.79	546,800	8.79	563,200
Mental Health Asst I	2.81	142,800	2.60	149,300	2.60	153,800
Therapy Aide / Clerk	2.22	97,200	2.25	97,200	2.25	100,100
Certified Nurse Asst I	2.08	87,800	1.16	44,300	1.16	45,600
Lead Radiology Tech	-	-	0.89	74,100	0.89	76,300
Radiology Tech III	0.79	77,600	0.25	23,900	0.25	24,600
Radiology Tech II	5.01	413,200	4.60	351,400	4.60	361,900
CT Scan Tech II	2.29	231,800	2.50	235,800	2.50	242,900
Mammo Tech II	1.00	70,500	0.40	32,400	0.40	33,400
MRI Tech II	1.09	104,300	1.15	103,500	1.15	106,600
Special Imaging Coordinator	1.83	211,700	1.09	118,300	1.09	121,800
Lead Mammography Tech	1.00	89,600	1.05	87,300	1.05	89,900
Ultrasound Tech III	2.51	266,400	2.61	272,100	2.61	280,300
Ultrasound Tech II	1.32	127,000	0.78	62,600	0.78	64,500
Ultrasound Coordinator	1.29	142,000	1.34	141,400	1.34	145,600
Mammography Coordinator	1.00	95,200	1.02	89,200	1.02	91,900
Coder I	1.00	47,300	0.97	51,400	0.97	52,900
Coder II	2.00	54,900	0.93	55,300	0.93	57,000
Coder III	-	-	0.93	72,000	0.93	74,200

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Transcriptionist	5.01	257,700	5.33	288,300	5.33	296,900
CSR Tech	1.01	42,600	1.01	44,400	1.01	45,700
Patient Observer	-	-	0.02	700	0.02	700
Inside Tender	0.02	1,600	0.08	4,700	0.08	4,800
Mental Health Asst II	5.62	310,200	5.32	333,300	5.32	343,300
Certified Nurse Asst II	18.78	839,500	16.89	903,100	16.89	930,200
Emergency Medical Technician	8.99	487,000	10.13	552,000	10.13	568,600
Pharmacy Tech III	2.18	119,800	2.20	128,600	2.20	132,500
Pharmacy Tech II	1.66	84,100	1.59	91,600	1.59	94,300
Pharmacy Tech I	0.15	5,500	0.31	11,600	0.31	11,900
Operations Support Tech	1.07	69,800	1.03	69,300	1.03	71,400
Network Support Tech	2.14	151,900	2.10	165,100	2.10	170,100
Database Analyst	1.05	75,700	1.05	81,400	1.05	83,800
Network Administrator	1.05	94,200	1.00	98,500	1.00	101,500
Business Systems Analyst	1.00	86,300	1.20	108,600	1.20	111,900
System Administrator	1.04	95,500	1.13	111,100	1.13	114,400
Student Intern			0.14	6,400	0.14	6,600
Administrative Assistant	2.00	105,500	2.00	109,700	2.00	113,000
Medical Staff Coordinator	1.00	60,300	1.00	62,900	1.00	64,800
HR Generalist	2.00	131,600	2.00	135,700	2.00	139,800
Executive Assistant	1.00	58,700	1.00	61,400	1.00	63,200
HR Recruiter	1.00	76,000	0.50	39,000	0.50	40,200
HR Specialist	1.00	44,300	-	-	-	-
Administrative Clerk	0.45	19,100	0.10	7,600	0.10	7,800
HR Generalist/Recruiter	-	-	1.00	61,100	1.00	62,900
Pt Fin Svc Representative	6.70	264,000	1.70	71,000	1.70	73,100
Physician Billing Clerk	2.50	95,100	4.05	163,900	4.05	168,800
Physician Billing Clerk II	3.50	160,400	2.50	110,100	2.50	113,400
Accounting Tech I	1.00	46,800	1.00	48,000	1.00	49,400
Administrative Clerk II	10.41	462,600	11.86	539,500	11.86	555,700
PFS Specialist	2.04	92,100	6.80	312,200	6.80	321,600
Physician Billing System Admin	1.00	52,800	1.20	83,600	1.20	86,100
Quality Review and Regulations	1.00	45,200	-	-	-	-
Physician Billing Supervisor	-	-	1.00	55,300	1.00	57,000
Insurance Verification Rep	1.00	38,000	1.60	64,300	1.60	66,200
Insurance Verification Specialist	1.92	87,400	1.40	66,600	1.40	68,600
Patient Account Services Rep	14.55	680,100	9.11	437,700	9.11	450,800
Patient Account Services Spec	2.57	124,800	4.49	220,700	4.49	227,300
Patient Account Services Comm Spe	0.96	43,000	1.00	46,100	1.00	47,500
PFS Financial Counselor Rep	1.00	40,200	1.00	44,300	1.00	45,600
Diag Im Office Supervisor	0.95	46,800	1.02	53,400	1.02	55,000
Buyer	1.50	75,900	1.40	73,600	1.40	75,800
Storeroom Clerk II	1.85	69,700	2.00	81,700	2.00	84,200
Accounting Tech II	1.00	50,700	1.00	52,200	1.00	53,800
Unit Clerk	2.38	113,300	3.51	168,600	3.51	173,700
Timekeeper/Outside Tender	0.02	1,100	0.02	700	0.02	700
Surgical Services Scheduler	1.01	45,300	1.12	46,300	1.12	47,700
Surgical Services Attendant	1.00	52,000	1.08	57,400	1.08	59,100
Cook	7.10	352,000	7.00	359,900	7.00	370,700
Diet Aide	8.47	358,900	7.37	334,700	7.37	344,700

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

CLASS TITLE:	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
Dietician Assistant	-	-	1.07	48,400	1.07	49,900
Lead Security Officer	1.00	69,100	2.00	132,500	2.00	136,500
Security Officer	4.77	250,400	4.50	241,400	4.50	248,600
Env Svc Director	1.02	77,100	-	-	-	-
Env Svc Tech I	19.02	789,100	19.42	804,900	19.42	829,000
Laundry Tech I	4.30	164,100	4.19	164,800	4.19	169,700
Lead Maintenance Mechanic	1.05	79,300	1.00	74,500	1.00	76,700
Lead Bio-Med Tech	1.00	78,700	1.00	80,700	1.00	83,100
Bio-Med Tech II	1.00	64,400	1.00	63,800	1.00	65,700
Maintenance Mechanic II	1.57	116,300	2.10	155,400	2.10	160,100
Maintenance Mechanic I	5.09	324,700	4.07	272,800	4.07	281,000
Psychiatrist	1.00	259,300	1.00	259,300	1.00	267,100
Adult Psychiatrist	2.00	472,000	1.00	236,000	1.00	243,100
Child Psychiatrist	1.00	231,800	1.00	231,800	1.00	238,800
Child Psychiatrist I	1.00	231,800	1.00	231,800	1.00	238,800
Psychiatric Services Director	1.00	235,800	1.00	236,000	1.00	243,100
Surgeon	2.00	718,200	2.00	1,191,800	2.00	1,227,200
Cerner Implementation	-	-	8.00	843,100	-	-
Benefits	-	15,324,100	-	15,992,600	-	16,290,000
Total Hospital Employees	435.32	\$ 48,402,200	439.50	\$ 50,910,400	431.50	\$ 51,386,500

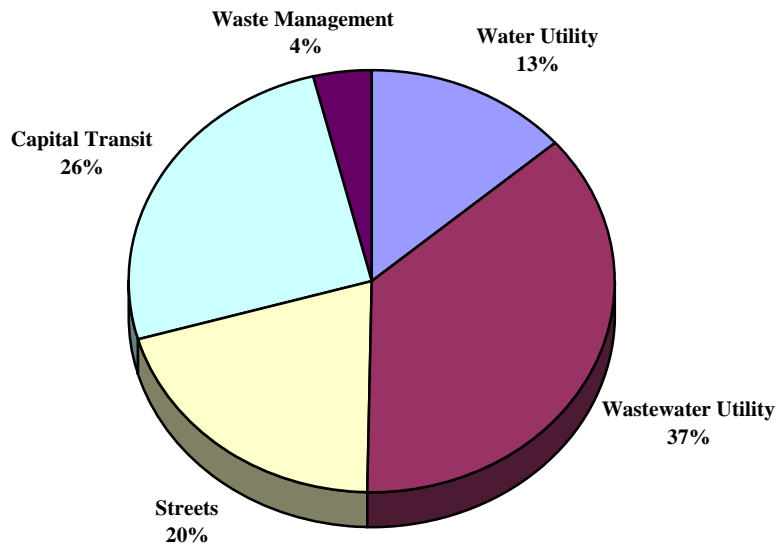
WASTE MANAGEMENT

MISSION STATEMENT

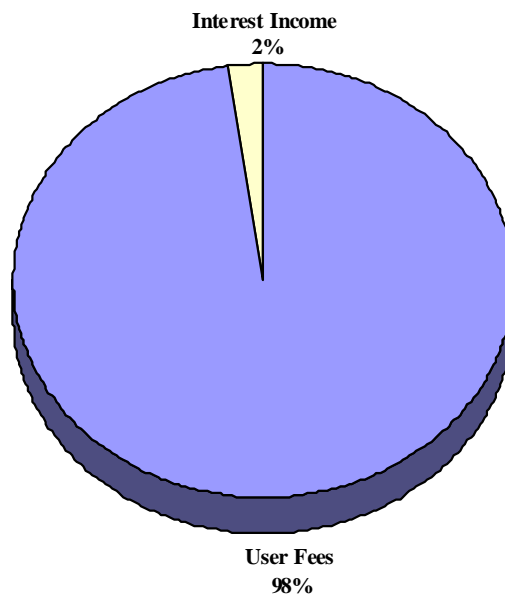
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY13 ADOPTED BUDGET FOR WASTE MANAGEMENT \$1,008,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 141,200	153,800	139,100	145,400	147,000
Commodities and Services	858,500	1,073,500	656,900	862,800	864,000
Capital Outlay	-	-	-	-	-
Total Expenses	999,700	1,227,300	796,000	1,008,200	1,011,000
FUNDING SOURCES:					
User Fees	1,090,800	1,067,400	1,067,400	1,067,400	1,067,400
State Shared Revenue	4,300	-	-	-	-
Interest Income	25,100	25,900	21,000	25,300	32,800
Equity (To) From Fund Balance	(120,500)	134,000	(292,400)	(84,500)	(89,200)
Total Funding Sources	\$ 999,700	1,227,300	796,000	1,008,200	1,011,000
STAFFING	1.00	1.00	1.00	1.00	1.00
FUND BALANCE	\$ 1,199,300	1,065,300	1,491,700	1,576,200	1,665,400

BUDGET HIGHLIGHT

The Public Works Department's Waste Management Division's FY13 Adopted Budget is a decrease of \$219,100 (17.9%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$2,800 (0.3%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$8,400 (5.5%) due primarily to a decrease in the Public Works Administration Allocation for the division resulting from the elimination of the Public Works Deputy Director position.
- Commodities and Services decreased by \$210,700 (19.6%) largely due to a \$200,000 decrease in contracts relating to the junked vehicles program.

FY14

- There are no significant budgetary changes.

WASTE MANAGEMENT

CORE SERVICES

Waste Management is a service program of the Public Works Department and is considered one of its core services.

Waste Management Programs: Reduce household hazardous waste and recyclable waste quantities to local landfill and provide an affordable method of disposing of junked vehicles.

Includes: Recycle Program with a collection site off City and Borough property.

Household Hazardous Waste Program with a collection site at Hazardous Waste building on City and Borough property.

Junk Vehicle Program with a collection site for junked vehicles off City and Borough property.

Services provided to: Residents of Juneau

Key Measures	<i>FY10</i> <i>Actuals</i>	<i>FY11</i> <i>Actuals</i>	<i>FY12</i> <i>Projected</i>	<i>FY13</i> <i>Projected</i>	<i>FY14</i> <i>Projected</i>
Tons of waste material recycled	2,025	2,021	2,300	2,400	2,500
Percentage of increase/decrease of collected waste material	8%	12%	1%	4%	4%
Pounds of household hazardous material collected/treated	467,602	430,718	450,000	450,000	450,000
Percentage of increase/decrease of average cost per pound to dispose of hazardous waste	-7%	-8%	4%	0%	0%
Junk Vehicle Totals	663	575	130	0	0
Percent of increase/decrease of number of junk vehicles brought to junk vehicle events	+10%	+10%	+8%	100%	100%

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration

Household Hazardous Waste

Recycling

Junk Vehicles

WASTE MANAGEMENT

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
CLASS TITLE:	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Solid Waste Coordinator	1.00	\$ 80,700	1.00	\$ 83,400	1.00	\$ 84,400
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	43,300	-	43,300	-	43,600
PW Admin Allocation	-	28,300	-	17,200	-	17,500
Total Budget	1.00	\$ 153,800	1.00	\$ 145,400	1.00	\$ 147,000

NOTES

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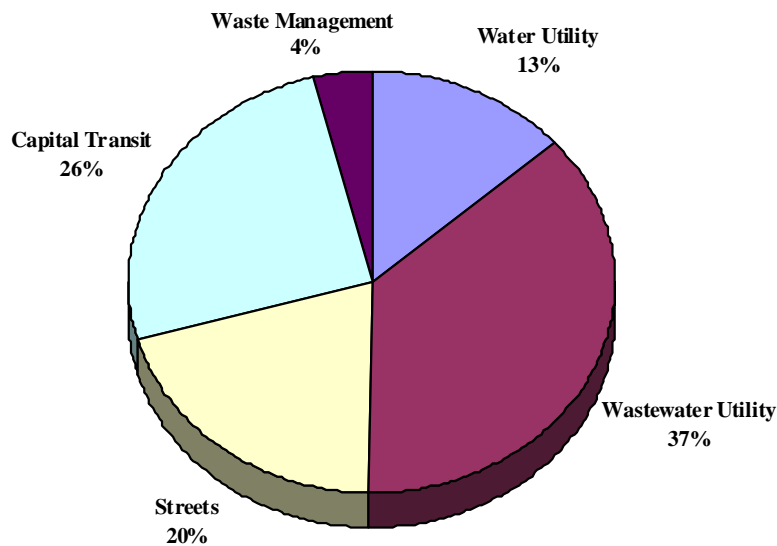
WASTEWATER

MISSION STATEMENT

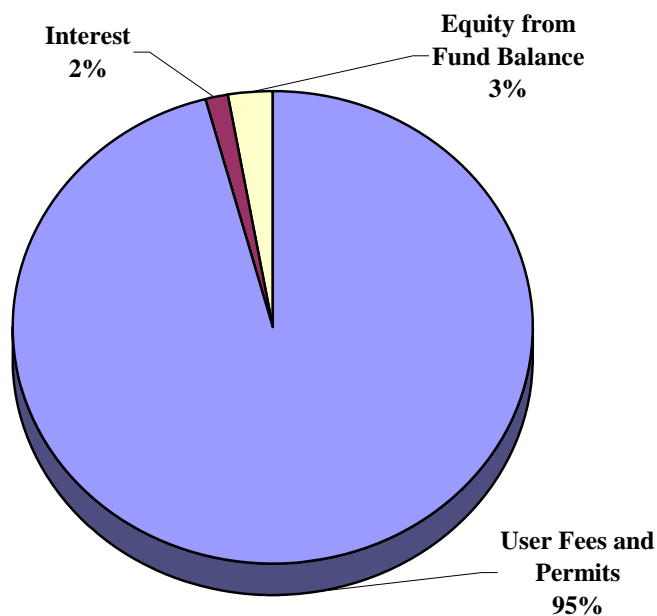
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY13 ADOPTED BUDGET FOR WASTEWATER UTILITY \$9,635,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 3,918,700	4,291,400	3,736,900	3,769,000	3,817,600
Commodities and Services	3,583,500	4,517,300	4,493,400	4,210,000	4,202,800
Capital Outlay	79,500	179,500	80,000	190,000	190,000
Debt Service	463,300	582,700	506,400	591,200	552,900
Support to Capital Projects	874,900	825,000	825,000	875,000	500,000
Total Expenses	8,919,900	10,395,900	9,641,700	9,635,200	9,263,300
FUNDING SOURCES:					
User Fees and Permits	8,416,700	9,115,300	8,896,100	9,173,600	9,173,600
State Shared Revenue	196,100	-	-	-	-
Interest	115,800	114,800	133,400	158,000	201,000
Support From:					
Special Assessments	159,900	-	-	-	-
Equity From (To) Fund Balance	31,400	1,165,800	612,200	303,600	(111,300)
Total Funding Sources	\$ 8,919,900	10,395,900	9,641,700	9,635,200	9,263,300
STAFFING	35.00	35.84	35.84	35.84	35.84
FUND BALANCE	\$ 4,481,300	3,315,500	3,869,100	3,565,500	3,676,800

BUDGET HIGHLIGHT

The Public Works Department's Wastewater Division's FY13 Adopted Budget is a decrease of \$760,700 (7.3%) from the FY12 Amended Budget. The FY14 Approved Budget is a decrease of \$371,900 (3.9%) from the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$522,400 (12.2%) due primarily to specified vacancies and a decrease in the Public Works Administration allocation for the division resulting from the elimination of the Public Works Deputy Director position.
- Commodities and Services costs decreased by \$307,300 (6.8%) due primarily to decreases in contractual services for laboratory testing as some of the testing is now preformed in-house and due to decreases in fuel oil and propane usage resulting from taking the incinerator offline.

FY14

- Support to Capital Projects decreased by \$375,000. Support to Capital Projects fluctuates based on infrastructure needs and timing of projects.

WASTEWATER

CORE SERVICES

Wastewater Utility is a division of the Public Works Department and is considered one of its core services.

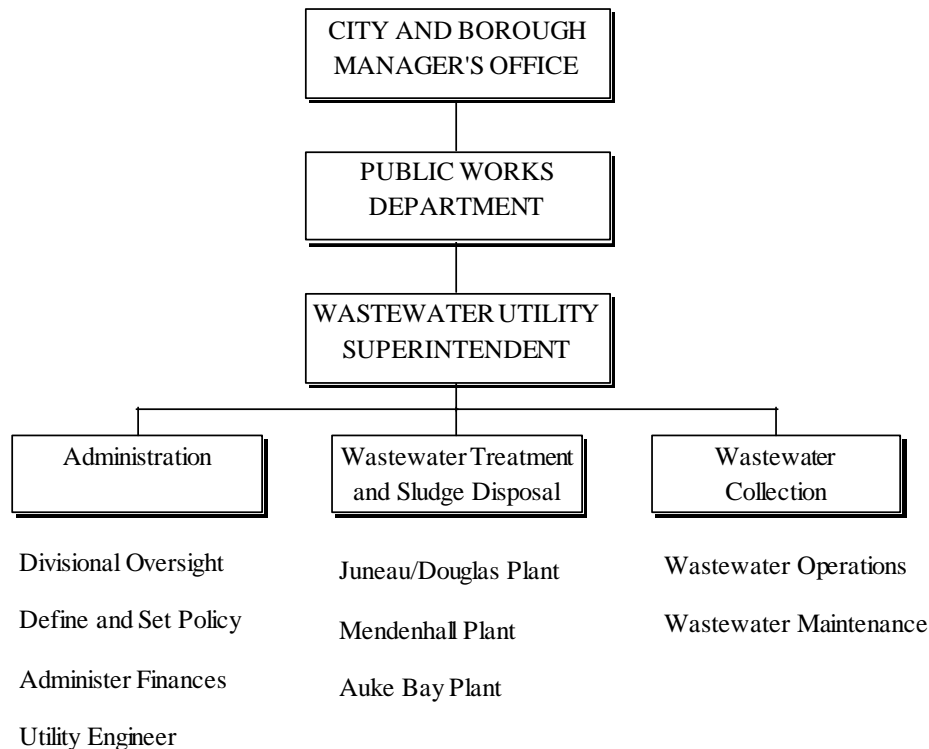
Wastewater Utility: Collect and treat sanitary sewage

Includes: Juneau-Douglas Wastewater Treatment Plant, Mendenhall Wastewater Treatment Plant, Auke Bay Wastewater Treatment Plant, Collection System Operations and Maintenance

Service provided to: Residents of Juneau and visitors

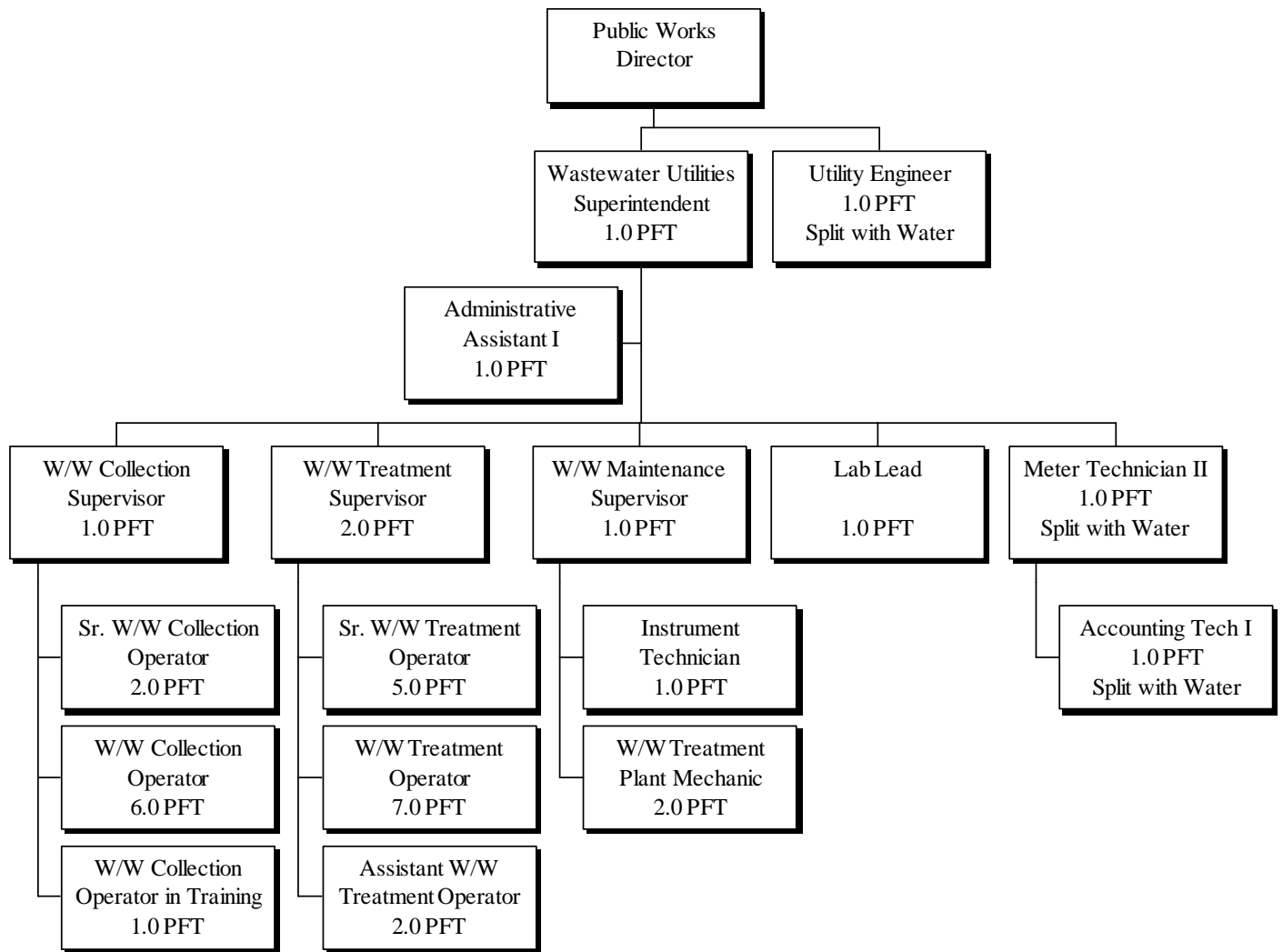
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	98.8%	99.6%	99.7%	99.6%	99.4%
Percentage of collection mainlines cleaned per year	11%	10%	15%	20%	20%
Damage claim award as a percentage of Division approved operating budget	0.17	0.14	0.20	0.20	0.20

FUNCTIONAL ORGANIZATION CHART



WASTEWATER

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

WASTEWATER

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Utilities Superintendent	1.00	\$ 100,400	1.00	\$ 101,700	1.00	\$ 102,600
Treatment Supervisors	2.00	176,300	2.00	174,400	2.00	175,600
Senior Treatment Operator	5.00	385,900	4.00	299,900	4.00	302,400
Treatment Operators - Flex Series (3)	10.00	630,900	10.00	616,900	10.00	628,300
Quality Assurance Manager (1)	1.00	76,500	-	-	-	-
Collection Supervisor	1.00	71,600	2.00	155,600	2.00	160,400
Senior Collection Operator	2.00	148,300	1.00	75,300	1.00	75,700
Collection Operator - Flex Series	7.00	455,000	7.00	415,300	7.00	422,600
Instrument Technician	1.00	75,800	1.00	77,300	1.00	77,500
Wastewater Maint Supervisor	1.00	80,700	1.00	82,100	1.00	82,500
Treatment Plant Mechanic	2.00	140,500	3.00	201,600	3.00	202,500
Utility Engineer	0.50	46,000	0.50	46,300	0.50	47,100
Administrative Assistant I	1.00	47,500	1.00	47,900	1.00	47,900
Lab Lead (1)	-	-	1.00	63,300	1.00	65,500
Accounting Technician (4)	-	-	0.67	29,100	0.67	30,000
Meter Service Technician (4)	-	-	0.67	40,400	0.67	41,700
Shift Differential	-	88,400	-	55,800	-	55,800
Overtime	-	126,000	-	109,000	-	109,000
Benefits	-	1,494,300	-	1,463,700	-	1,475,000
Vacancy Factor	-	(38,000)	-	(34,000)	-	(34,400)
PW Admin Allocation	-	185,300	-	127,300	-	129,900
Total before amendments and specified vacancies	34.50	4,291,400	35.84	4,148,900	35.84	4,197,600
Amendments (2)						
Accounting Technician	0.67	-	-	-	-	-
Meter Service Technician	0.67	-	-	-	-	-
Total after amendments	35.84	\$ 4,291,400	35.84	\$ 4,148,900	35.84	\$ 4,197,600
Specified vacancies						
Collection Operator	-	-	-	(58,900)	-	(58,900)
Senior Treatment Operator	-	-	-	(62,800)	-	(62,800)
Treatment Operator	-	-	-	(58,900)	-	(58,900)
Treatment Mechanic	-	-	-	(58,900)	-	(58,900)
Benefits	-	-	-	(140,500)	-	(140,500)
Total after amendments and specified vacancies	35.84	\$ 4,291,400	35.84	\$ 3,768,900	35.84	\$ 3,817,600

(1) The Quality Assurance Manager was reclassified to Lab Lead.

(2) The utility billing function was transferred from the Finance Department, Treasury, during FY12 with no budgetary impact.

(3) The flex series is a position class starting at a trainee level progressing to a journeyman level.

(4) The Accounting Technician and 1 Meter Services Technician are split between Water and Wastewater Utilities.

NOTES

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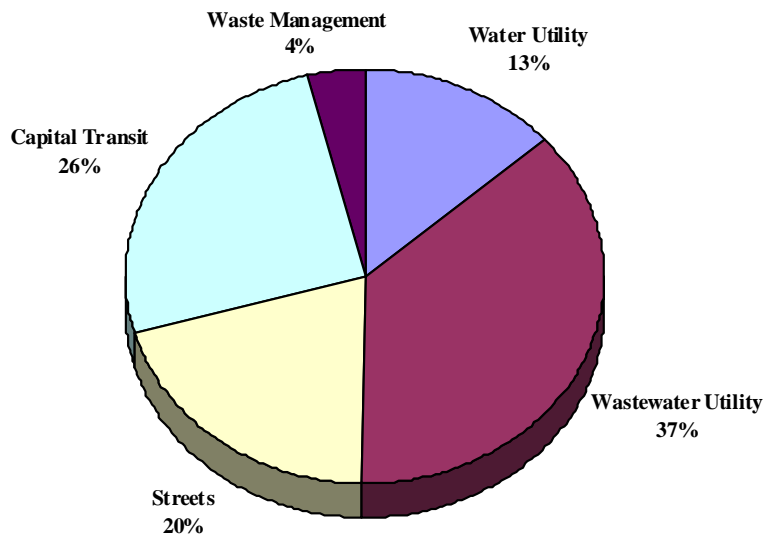
WATER

MISSION STATEMENT

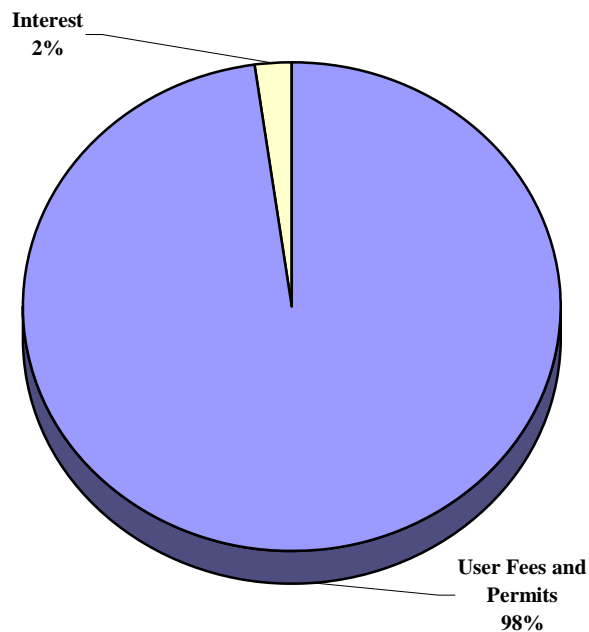
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY13 ADOPTED BUDGET FOR WATER UTILITY \$3,589,600

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,736,500	1,720,400	1,747,400	1,685,800	1,697,200
Commodities and Services	1,228,600	1,394,200	1,263,200	1,321,800	1,327,600
Capital Outlay	(17,300)	140,000	80,000	85,000	85,000
Debt Service	271,500	304,500	292,400	177,000	175,900
Support to Capital Projects	1,180,000	320,000	320,000	320,000	320,000
Total Expenses	4,399,300	3,879,100	3,703,000	3,589,600	3,605,700
FUNDING SOURCES:					
User Fees and Permits	3,892,100	4,214,400	4,202,300	4,305,000	4,310,000
State Shared Revenue	95,500	-	-	-	-
Interest	77,100	129,100	82,500	99,500	129,000
Equity From (To) Fund Balance	334,600	(464,400)	(581,800)	(814,900)	(833,300)
Total Funding Sources	\$ 4,399,300	3,879,100	3,703,000	3,589,600	3,605,700
STAFFING	15.00	15.16	15.16	15.16	15.16
FUND BALANCE	\$ 404,500	868,900	986,300	1,801,200	2,634,500

BUDGET HIGHLIGHT

The Public Works Department's Water Division's FY13 Adopted Budget is a decrease of \$289,500 (7.5%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$16,100 (0.4%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Personnel Services decreased \$34,600 (2.0%) due primarily to a decrease in the Public Works Administration Allocation for the division resulting from the elimination of the Deputy Director position.
- The Debt Service costs decreased by \$127,500 (41.9%) due to large decreases in debt principal payments.

FY14

- There are no significant budgetary changes.

WATER

CORE SERVICES

Water Utility is a division of the Public Works Department and is considered one of its core services

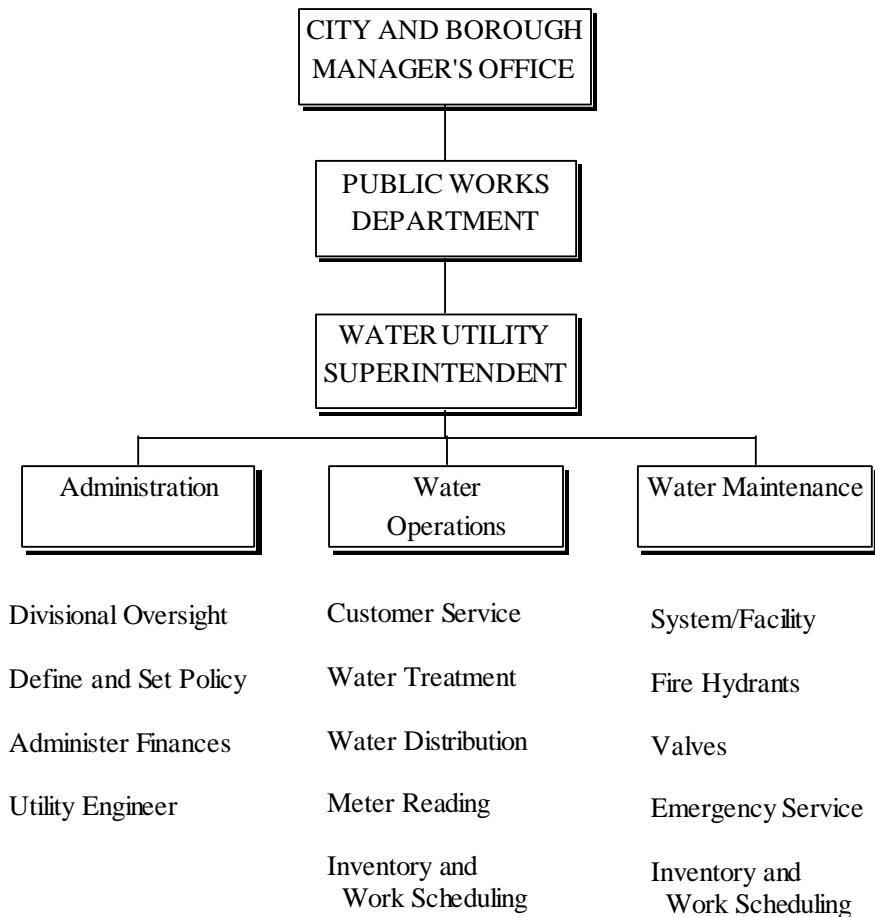
Water Utility: Provide potable water and fire suppression flows

Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

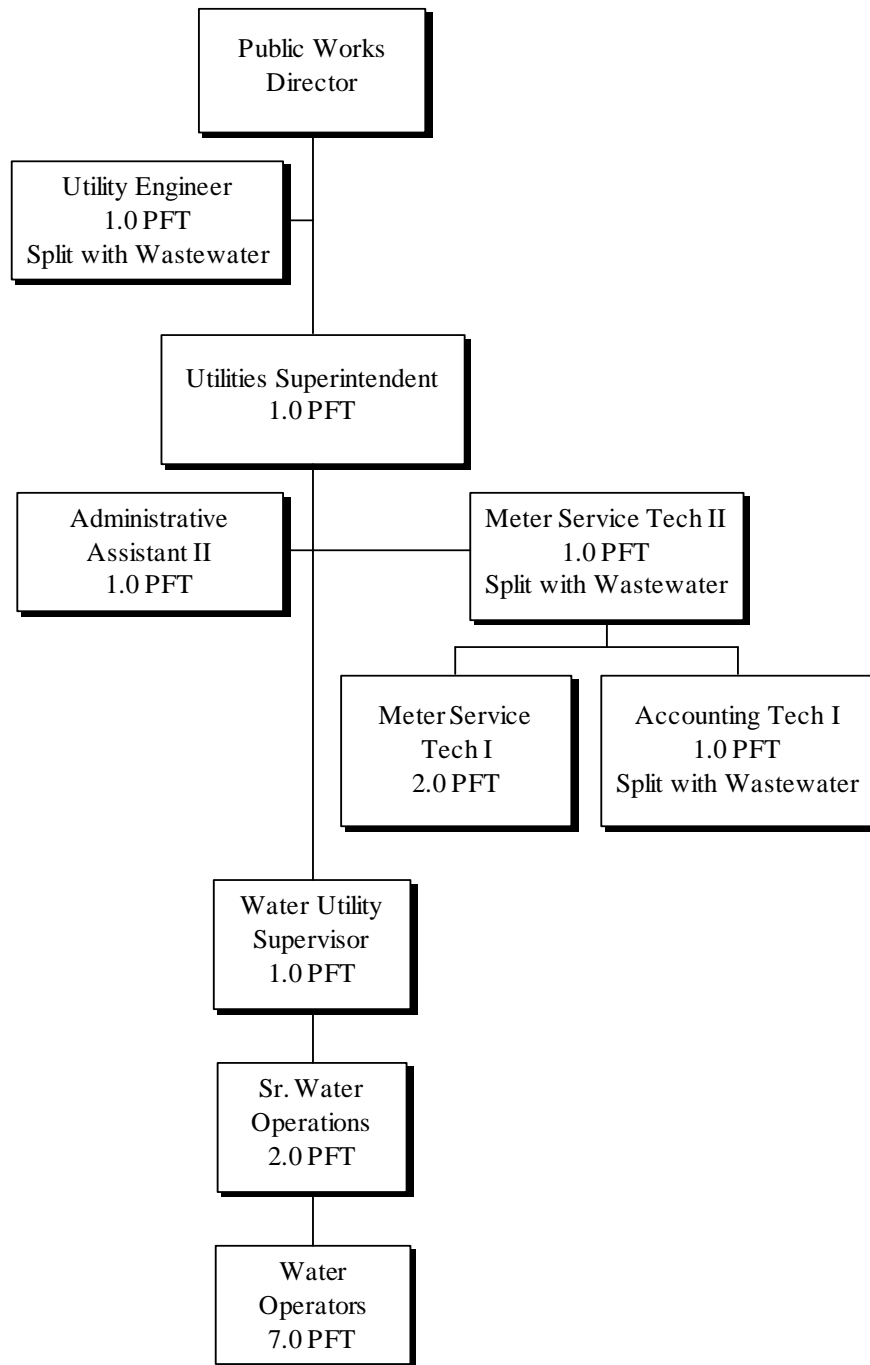
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Average volume of water produced per day (millions of gallons) to meet potable water flows and fire flow demand.	3.6	3.6	3.6	3.6	3.6
Percentage change increase/decrease from year to year	3%	0%	0%	0%	0%

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

WATER

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No.	Salary & Benefits <u>Budget</u>	No.	Salary & Benefits <u>Budget</u>	No.	Salary & Benefits <u>Budget</u>
	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
CLASS TITLE:						
Utility Superintendent	1.00	\$ 92,100	1.00	\$ 99,200	1.00	\$ 100,400
Water Utility Engineer	0.50	46,000	0.50	46,300	0.50	47,100
Water Maintenance Supervisor	1.00	71,600	1.00	74,400	1.00	76,900
Water Operations Supervisor (1)	1.00	67,900	-	-	-	-
Senior Water Utilities Operator (1)	1.00	75,700	2.00	150,600	2.00	152,800
Water Utilities Operator	7.00	476,900	7.00	473,100	7.00	479,400
Water Service Representative (2)	2.00	145,000	-	-	-	-
Administrative Assistant II	1.00	52,900	1.00	54,600	1.00	54,600
Meter Services Technician (2)	-	-	2.33	156,400	2.33	150,900
Accounting Technician I (3)	-	-	0.33	14,300	0.33	14,800
Overtime	-	42,500	-	45,100	-	45,100
Benefits	-	596,500	-	636,700	-	639,200
Vacancy Factor	-	(16,600)	-	(16,800)	-	(16,900)
PW Admin Allocation	-	69,900	-	45,600	-	46,600
Total before amendments and specified vacancies	14.50	1,720,400	15.16	1,779,500	15.16	1,790,900
Amendment (4)						
Meter Services Technician	0.33	-	-	-	-	-
Accounting Technician I	0.33	-	-	-	-	-
Total after amendment	15.16	1,720,400	15.16	1,779,500	15.16	1,790,900
Specified Vacancies						
Water Utilities Operator	-	-	-	(58,900)	-	(58,900)
Benefits	-	-	-	(34,800)	-	(34,800)
Total after amendments and specified vacancies	15.16	\$ 1,720,400	15.16	\$ 1,685,800	15.16	\$ 1,697,200

(1) The Water Operations Supervisor position will be reclassified to Senior Water Utility Operator for FY13.

(2) Water Service Representative positions were reclassified to Meter Services Technicians.

(3) The Accounting Technician and 1 Meter Services Technician are split between Water and Wastewater Utilities.

(4) The utility billing function was transferred from the Finance Department, Treasury during FY12 with no budgetary impact.

NOTES

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PUBLIC WORKS FLEET MAINTENANCE

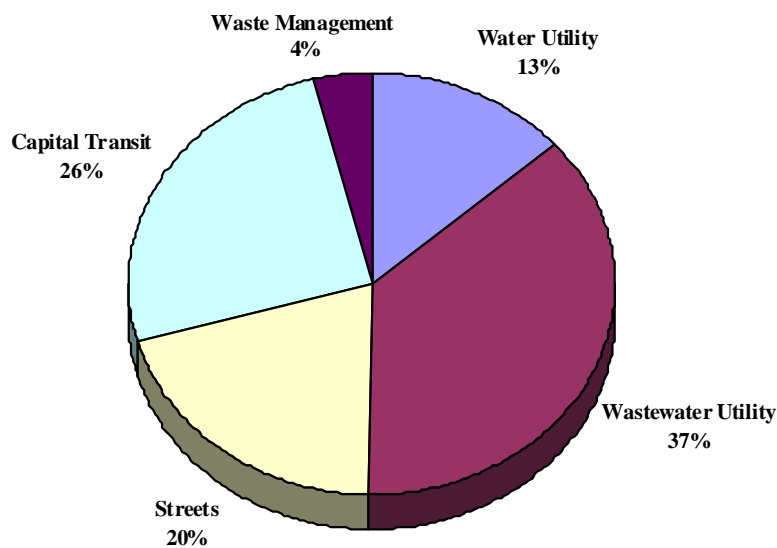
MISSION STATEMENT

Fleet Maintenance is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY13 ADOPTED BUDGET

FOR FLEET MAINTENANCE **\$2,558,300**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR FLEET MAINTENANCE

FLEET MAINTENANCE IS FULLY FUNDED BY INTERDEPARTMENTAL CHARGES

PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENSES:					
Personnel Services	\$ 672,800	652,600	624,900	657,100	661,500
Commodities and Services	1,587,400	2,033,900	2,061,600	1,901,200	1,901,000
Total Expenses	2,260,200	2,686,500	2,686,500	2,558,300	2,562,500
FUNDING SOURCES:					
Interdepartmental Charges	2,170,200	2,658,700	2,578,400	2,514,000	2,517,400
State Shared Revenues	29,200	-	-	-	-
Equity (To) From Fund Balance	60,800	27,800	108,100	44,300	45,100
Total Funding Sources	\$ 2,260,200	2,686,500	2,686,500	2,558,300	2,562,500
STAFFING	6.25	6.25	6.25	6.25	6.25
FUND BALANCE	\$ 362,100	334,300	254,000	209,700	164,600

Public Works Fleet Maintenance is a component of Public Works Fleet. See the Public Works Fleet fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Public Works Fleet Maintenance Department's FY13 Adopted Budget is a decrease of \$128,200 (4.7%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$4,200 (0.2%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Commodities & Services decreased \$132,700 (6.5%) due to a change in fuel price projections.

FY14

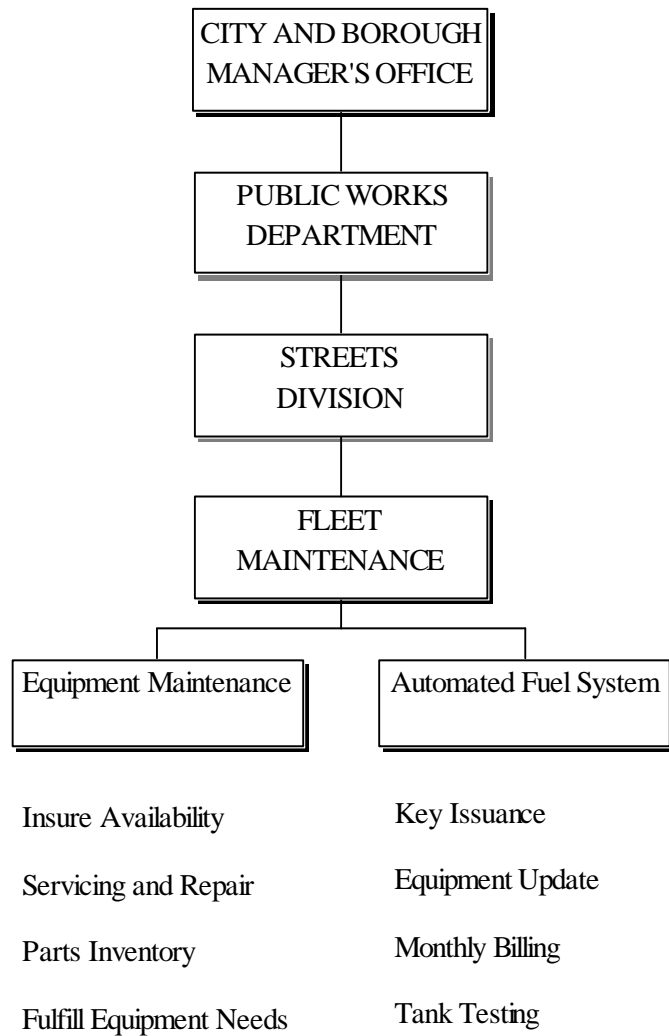
- There are no significant budgetary changes.

PUBLIC WORKS FLEET MAINTENANCE

CORE SERVICES

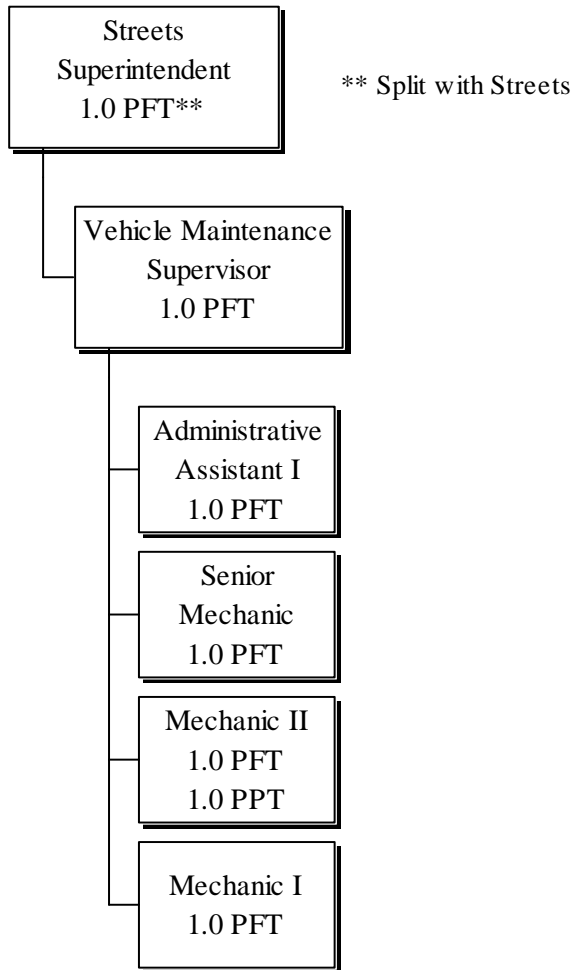
Fleet Maintenance provides essential support to the Public Works Department but is not considered a core service.

FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS FLEET MAINTENANCE

STAFFING ORGANIZATION CHART



See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

PUBLIC WORKS FLEET MAINTENANCE

STAFFING DETAIL

	FY12 Adopted		FY13 Adopted		FY14 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Equipment Maintenance:						
Streets Superintendent	0.20	\$ 18,000	0.20	\$ 19,700	0.20	\$ 20,100
Vehicle Maintenance Supervisor	0.80	64,600	0.80	66,000	0.80	66,000
Senior Mechanic	0.95	64,600	0.95	65,900	0.95	66,100
Mechanic I, II	3.00	177,400	3.00	180,200	3.00	182,400
Secretary I	0.50	22,600	0.50	22,900	0.50	23,100
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	222,300	-	218,300	-	219,300
Total	5.45	577,500	5.45	581,000	5.45	585,000
Fuel System:						
Streets Superintendent	0.05	4,500	0.05	4,900	0.05	5,000
Vehicle Maintenance Supervisor	0.20	16,200	0.20	16,500	0.20	16,500
Senior Mechanic	0.05	3,400	0.05	3,500	0.05	3,500
Secretary I	0.50	22,600	0.50	22,900	0.50	23,100
Overtime	-	200	-	200	-	200
Benefits	-	28,200	-	28,100	-	28,200
Total	0.80	75,100	0.80	76,100	0.80	76,500
Total Budget	6.25	\$ 652,600	6.25	\$ 657,100	6.25	\$ 661,500

NOTES

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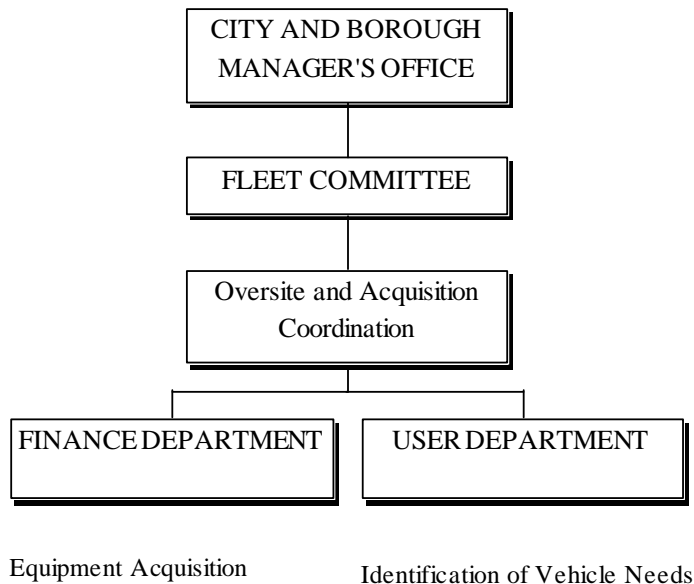
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

The Equipment Acquisition Fund is used to reduce the cost of equipment acquisition through better management, coordination and planning. Identify and develop a balance between meeting CBJ's long term equipment acquisition needs with available funding sources.

FY13 ADOPTED BUDGET **\$3,932,300**

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY11 Actuals	FY12		FY13 Adopted Budget	FY14 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Interdepartmental Charges	\$ 69,100	69,100	69,100	80,000	80,000
Commodities and Services	66,000	-	-	-	-
Capital Outlay	2,503,000	2,413,400	1,560,600	3,852,300	1,785,800
Support to Capital Projects	125,000	-	-	-	-
Total Expenses	2,763,100	2,482,500	1,629,700	3,932,300	1,865,800
FUNDING SOURCES:					
Contributions from departments	1,546,500	1,711,200	1,709,200	1,768,800	1,865,900
Interest Income	76,800	94,500	83,700	100,900	130,800
Support from:					
Capital Project	120,200	-	-	-	-
Marine Passenger Fees	-	-	-	175,000	-
Usage of (Contribution to) Reserve	1,019,600	676,800	(163,200)	1,887,600	(130,900)
Total Funding Sources	\$ 2,763,100	2,482,500	1,629,700	3,932,300	1,865,800
FUND BALANCE	\$ 3,301,500	2,624,700	3,464,700	1,577,100	1,708,000

BUDGET HIGHLIGHT

The Equipment Acquisition Fund's FY13 Adopted Budget is an increase of \$1,449,800 (58.4%) over the FY12 Amended Budget. The FY14 Approved Budget is a decrease of \$2,066,500 (52.6%) from the FY13 Adopted Budget.

The Equipment Fund accumulates contributions from other CBJ departments for the future purchases of vehicles and equipment. The purpose of the fund is to allow departments to make small contributions over time to fund the acquisition of expensive equipment rather than paying for the purchase in a single year. A schedule of vehicle replacement needs is maintained, and updated annually during the budget process. The amount of each department's annual contribution is based on the equipment needs of the department. It is normal for changes to the replacement schedule to occur as a result of deferring replacement, adding new equipment, purchasing in an earlier fiscal year than planned and deleting equipment without replacement. Due to the nature of this fund, describing the changes between fiscal years is not meaningful since large fluctuations are normal.

RISK MANAGEMENT

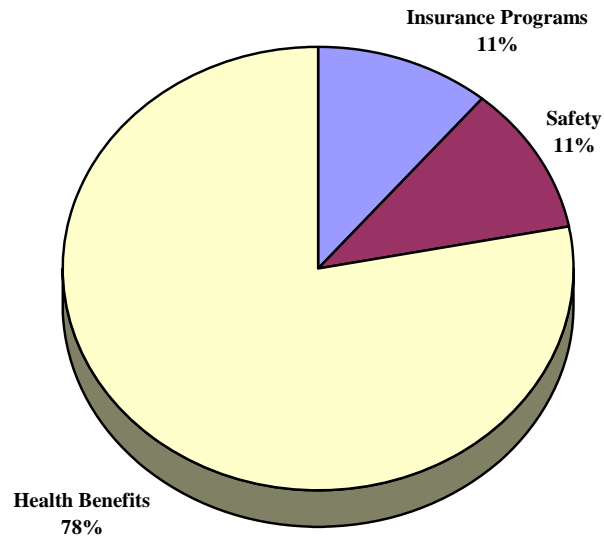
MISSION STATEMENT

To minimize financial loss of City and Borough of Juneau funds.

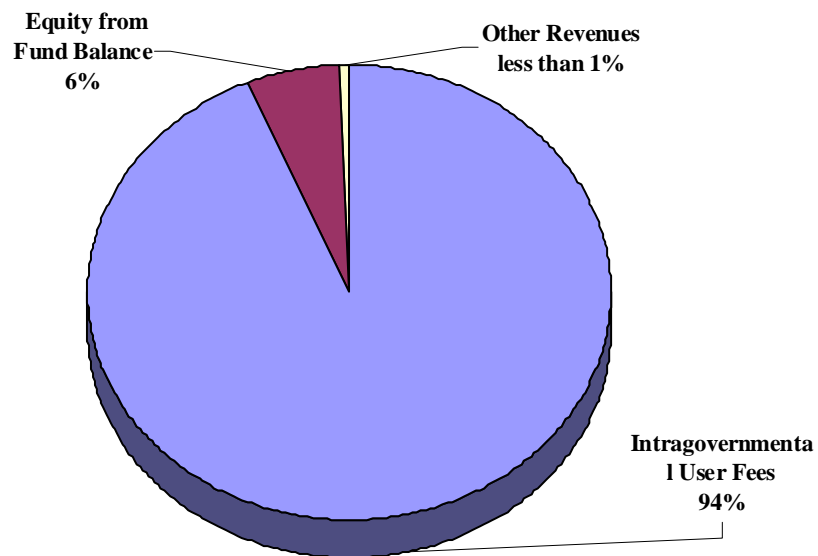
FY13 ADOPTED BUDGET

\$19,724,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY11 Actuals	FY12 Amended Budget	FY12 Projected Actuals	FY13 Adopted Budget	FY14 Approved Budget
EXPENSES:					
Personnel Services	\$ 593,000	598,000	606,800	593,000	599,100
Commodities and Services	15,514,700	20,706,200	18,305,700	19,131,200	20,434,500
Total Expenses	16,107,700	21,304,200	18,912,500	19,724,200	21,033,600
FUNDING SOURCES:					
Intragovernmental User Fees	19,306,500	20,019,600	19,330,300	18,692,600	18,692,600
State Shared Revenue	24,900	-	-	-	-
Other Revenues	8,200	-	5,000	5,000	5,000
Equity (To) From Fund Balance	(3,231,900)	1,284,600	(422,800)	1,026,600	2,336,000
Total Funding Sources	\$ 16,107,700	21,304,200	18,912,500	19,724,200	21,033,600
STAFFING	5.70	5.70	5.70	5.70	5.70
FUND BALANCE	\$ 8,324,400	7,039,800	8,747,200	7,720,600	5,384,600

BUDGET HIGHLIGHT

The Risk Management Department's FY13 Adopted Budget is a decrease of \$1,580,000 (7.4%) from the FY12 Amended Budget. The FY14 Approved Budget is an increase of \$1,309,400 (6.6%) over the FY13 Adopted Budget.

The significant budgetary changes include:

FY13

- Commodities & Services decreased \$1,575,000 (7.6%) as health insurance cost trends/projections dropped.
- The lower health insurance cost (mentioned above) is the primary reason for the decrease of \$1,327,000 (6.6%) in Intragovernmental User Fees.

FY14

- Commodities & Services increased \$1,303,300 (6.8%) due to increases in health insurance cost.

RISK MANAGEMENT

CORE SERVICES

Insurance Program

Includes: Property / Casualty insurance program and claims management

Services provided to: CBJ, BRH and the Juneau School District

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Cost of property claims as compared to total insured property values	0	0	0	0	0
Cost of total risk compared to total combined CBJ, BRH and Juneau School District total expenditures.	0.018	0.019	0.02	0.02	0.02

Safety

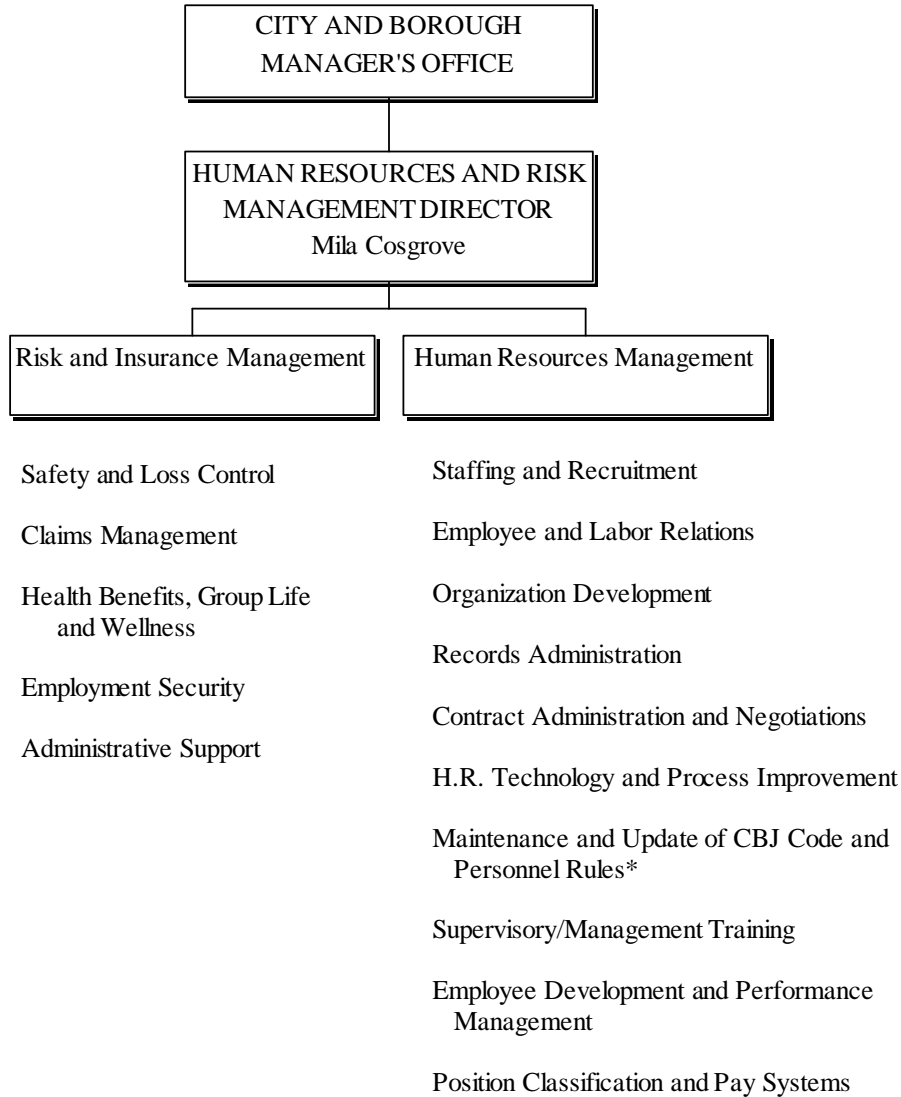
Includes: Coordination of Safety programs, work site safety inspections

Services provided to: CBJ, BRH and Juneau School District

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Total Workers Compensation claim rate reported to total man hours worked.	167	145	128	120	110
Lost time Workers Compensation claims reported compared to total man hours worked	0.93	0.86	0.82	0.79	0.75
Workers Compensation claim cost per million dollar of payroll includes BRH, CBJ and JSD.	\$11,000	\$8,000	\$15,000	\$13,000	\$14,000

RISK MANAGEMENT

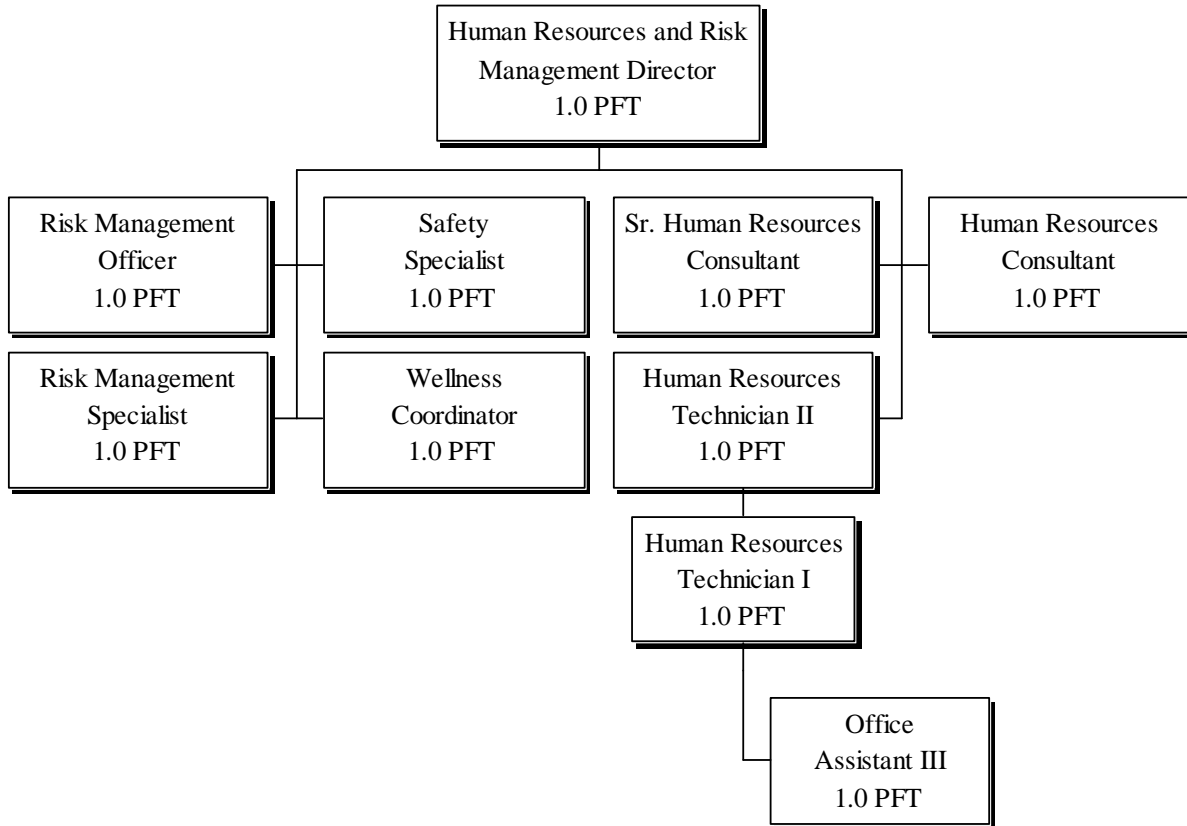
FUNCTIONAL ORGANIZATION CHART



*To meet Federal requirements for Affirmative Action, ADA, FMLA, FLSA, Drug/Alcohol testing and more

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



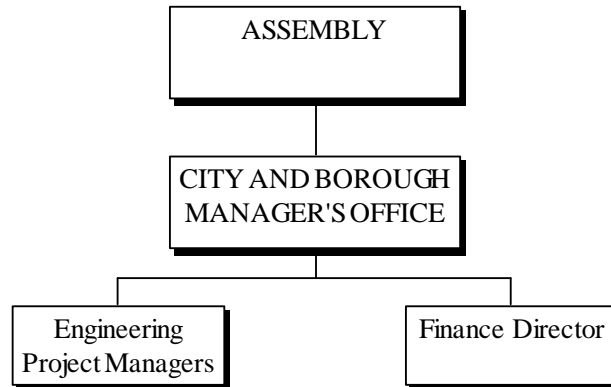
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

RISK MANAGEMENT

STAFFING DETAIL

	FY12 Amended		FY13 Adopted		FY14 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Human Resources Director	0.20	\$ 23,800	0.20	\$ 23,900	0.20	\$ 23,900
Risk Management Officer	1.00	93,700	1.00	95,800	1.00	96,200
Safety Specialist	1.00	68,500	1.00	69,400	1.00	70,600
Wellness Program Coordinator	1.00	64,700	1.00	62,000	1.00	62,300
Risk Management Specialist	1.00	61,800	1.00	62,300	1.00	63,500
Human Resources Technician	0.50	24,500	0.50	26,600	0.50	26,700
Human Resources Assistant	0.50	23,700	0.50	21,800	0.50	22,500
Office Assistant III	0.50	18,200	0.50	17,200	0.50	17,700
Benefits	-	219,100	-	214,000	-	215,700
Total Budget	5.70	\$ 598,000	5.70	\$ 593,000	5.70	\$ 599,100

SPECIAL ASSESSMENT FUNDS – L.I.D.



Responsible For:

Processing petitions from citizens requesting an L.I.D. and developing project cost estimates.

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

NOTES

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SPECIAL ASSESSMENT FUNDS – L.I.D.

Local Improvement District (L.I.D.) is a method of financing public improvements by assessing the benefiting property owners for all or part of the costs. A L.I.D. boundary is established by the Assembly and may be as large or small as necessary to accomplish the desired improvements. A L.I.D. may only be created by an ordinance and is usually initiated by a petition from the property owners.

For certain types of projects, part of the cost may be matched with City and Borough funds or with state or federal grants.

SPECIAL ASSESSMENTS

	FY11	FY12		FY13	FY14
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 127,600	169,200	145,700	172,300	174,100
Commodities and Services	36,300	37,100	32,500	43,000	43,600
Capital Outlay	131,000	16,000	12,600	16,000	16,000
Debt Service:					
#88 W Valley Sewer III	-	20,900	-	18,400	16,300
#91 N Douglas Sewer V	-	-	-	-	36,900
#95 N Douglas Sewer	-	-	-	67,700	61,200
#98 W Valley Sewer I & II	-	77,700	-	82,600	54,600
Support to:					
General Fund	28,600	14,900	14,900	14,400	10,900
Capital Transit	30,000	30,000	30,000	-	-
Wastewater	159,900	-	-	-	-
Total Expenditures	513,400	365,800	235,700	414,400	413,600
FUNDING SOURCES:					
Assessment Payments	190,800	118,400	367,300	120,500	140,900
Square Foot Add-on Fees	116,200	82,000	103,300	82,000	82,000
Penalties and Interest	20,100	25,300	26,300	36,900	35,800
Support from:					
General Fund	-	3,700	3,700	-	-
Sales Tax	200,000	-	-	-	-
Fund Balance (To) From	(13,700)	136,400	(264,900)	175,000	154,900
Total Funding Sources	\$ 513,400	365,800	235,700	414,400	413,600
FUND BALANCE	\$ 147,900	11,500	412,800	237,800	82,900

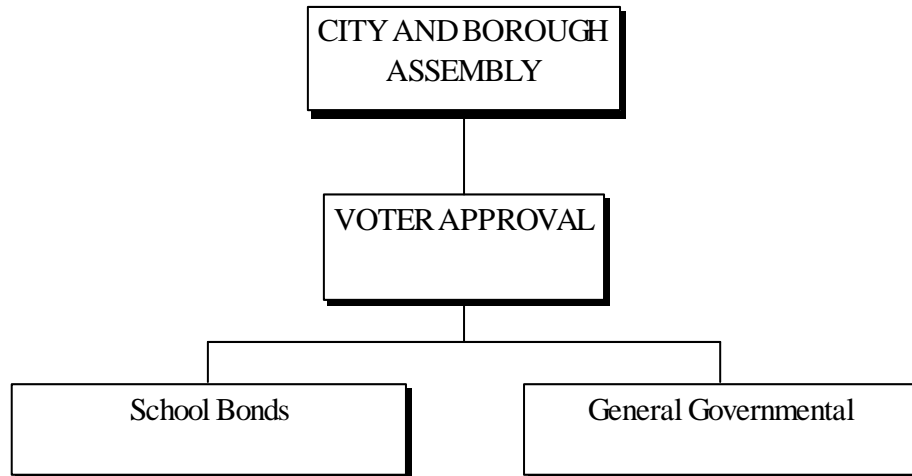
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

	FY13 Adopted		FY14 Approved	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#89 Lemon Creek Industrial	\$ 16,500	1,900	\$ 16,500	1,000
#92 Greenwood Ave Paving	16,600	5,800	16,600	4,800
#91 N Douglas Sewer V			20,400	4,100
#94 W 9th St Paving	8,000	3,200	8,000	2,800
#95 N Douglas Sewer	31,100	7,600	31,100	5,600
#98 W Valley Sewer I & II	36,800	14,000	36,800	13,300
#130 W Valley Sewer III	11,100	4,200	11,100	4,000
#101 Fee in Lieu Parking Program	400	200	400	200
Total	120,500	36,900	140,900	35,800
FEES:				
Water & Sewer Connect Add-On	82,000	-	82,000	-
Total	\$ 82,000	-	\$ 82,000	-

DEBT SERVICE FUND

GENERAL OBLIGATION BONDS



'00A Reno/New High School (OTC) (\$657K)	'03 CIP (OTC) (\$1.0M)
'00B Reno/New High School (\$10.06M)	'03B CIP (\$13.25M)
'02 Reno JDHS (\$12.995M)	'08C Pool (OTC) (\$662K)
'03A New High School (\$20M)	'09 Pool (\$11.245M)
'04A & B School, JDHS Reno (\$12.5M)	'10 Pool (\$7.58M)
'04C School (\$6.945M)	
'05A New High School (\$8M)	
'06 New High School (OTC) (\$1.94M)	
'06B New High School (\$44.06M)	
'06C Glacier Valley Renovation (\$5.995M)	
'08A & B Glacier Valley/Harborview Reno (\$22.4M) / New High School (\$17.1M)	
'09 DZ Covered Play Area (\$1.17M)	
'10 Gastineau Elementary School (\$6.0M)	
'11 Gastineau Elementary School (\$5.8M)	
'12 Auke Bay Elementary School (\$12.0M) - <i>Anticipated</i>	
'12 Adair Kennedy Turf Field (\$1.19M) - <i>Anticipated</i>	
'13 Auke Bay Elementary School (\$8.1M) - <i>Anticipated</i>	

NOTES

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DEBT SERVICE FUND

AUTHORITY

State Statute and CBJ's Home Rule Charter provides the CBJ with the authority to borrow funds for capital improvement projects (CIPs) through the issuance of debt. This authorization includes the authority to issue both revenue and general obligation (G.O.) bond debt. Revenue bonds can be issued under the authority of the CBJ Assembly. G.O. bonds must be approved by the Assembly and ratified by a majority of the CBJ's voters. No legal debt limits have been imposed by the State or by Juneau's Charter. The Assembly has adopted a policy that places a self-imposed maximum limit on outstanding debt. This policy reads as follows.

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY13 (calendar year 2012) projected area wide assessment is \$4.298 billion. Therefore, bond indebtedness should not exceed \$214.9 million. As of July 1, 2012 and with the addition of the voter approved but unissued general obligation debt, the total amount of bonds outstanding and authorized is \$155.13 million. Of this amount, \$93.71 million qualifies for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). If the State fully funds the reimbursement program, the CBJ would be obligated to pay \$61.42 million in outstanding general obligation debt.

Bond propositions approved by the voters will result in a mill levy being adjusted to the amount necessary to retire the debt.

Juneau voters have approved a 12 mill property tax levy cap on general governmental operations. However, this cap does not apply to G.O. bond indebtedness.

Payment of Debt Service

CBJ has historically issued debt only when the cost of general governmental capital project construction exceeds the municipality's ability to fund the project from current operations or surpluses. The practice of bonding for capital projects is considered equitable, as the burden of repayment becomes the responsibility of the taxpayers (voters) who approved the bonding and received the benefit from the facility.

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. We are projecting to receive \$12.5 million in FY13 and \$13.5 million in FY14 in State School Construction Bond Debt Reimbursement Program payments. This includes reimbursement for authorized, yet unissued, \$12.0 million for the Auke Bay Elementary School and \$1.19 million for the Adair Kennedy Turf Field renovation bonds to be issued in 2012 and an additional \$8.1 million for the Auke Bay School renovation bonds to be issued in 2013.

Budgeting and Accounting for Debt Service

All general obligation bond debt service is budgeted for and reported in the Debt Service Fund. In some cases, general obligation debt is issued for and is considered, for budgeting purposes, a liability of an enterprise fund. In these cases, the debt obligation is not reported as an obligation of the Debt Service Fund. This debt is recorded as liabilities of the enterprise fund and repaid from enterprise fund revenues.

DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Debt Service Fund:					
School Improvement Bonds	\$ 17,021,000	17,462,400	17,360,300	17,360,800	18,809,800
Building Bonds	2,623,600	2,671,700	2,671,700	2,649,700	2,507,900
Leases	580,800	817,800	817,800	837,900	817,800
Total Debt Service Fund:	20,225,400	20,951,900	20,849,800	20,848,400	22,135,500
Enterprise Funds:					
Harbors	760,100	751,400	751,400	750,100	753,200
Wastewater	463,300	582,700	506,400	591,200	552,900
Water	271,500	304,500	292,400	177,000	175,900
Hospital	1,876,800	1,889,200	1,880,400	1,871,700	1,873,100
Total Enterprise Funds Debt	3,371,700	3,527,800	3,430,600	3,390,000	3,355,100
Total Debt Service Obligation	<u>\$ 23,597,100</u>	<u>24,479,700</u>	<u>24,280,400</u>	<u>24,238,400</u>	<u>25,490,600</u>

The total debt service amounts shown above include the total debt service for both general obligation (under “Debt Service Fund”) and revenue bond issues (under “Enterprise Fund”). The breakdown of general obligation debt service between principal and interest can be found on the “Principal and Interest Split” page. The enterprise fund’s debt service can be found in the Enterprise Fund section of this budget document.

Changes in Outstanding General Obligation Debt Service

Total general obligation debt service is not expected to materially change between FY13, decrease by \$42,000 (< 1%), and FY12’s Projected Actuals. However, the amount of support from the debt service mill levy will need to increase by \$282,800 to account for fund balances used in FY12 not available in FY13. For FY14, general obligation debt service is expected to increase by \$1,252,200 (5.2%). This increase is attributed to increases in debt service for the Auke Bay Elementary School and Adair Kennedy Turf Field general obligation renovation bonds. The \$21.3 million in general obligation debt for Auke Bay Elementary School and Adair Kennedy Turf Field bonds are schedule for issuance in 2012 and 2013. In addition to the increase in debt service for FY14, an additional \$689,700 in debt service support will need to be made available from property taxes. This increase is to offset a reduction in sales tax being available to support debt service. In October 2007, voters approved the use of \$800,000 per year in sales tax, from a 1% 5-year temporary sales tax levy. The sales tax helped fund increases in the debt service for a \$22.4 million general obligation elementary school renovation bond approved in the same election. The \$800,000 per year ends in the first quarter of FY14.

DEBT SERVICE FUND

COMPARATIVES

		FY12		FY13	FY14
	FY11	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
GO School Bonds:					
'00A School (OTC) (\$657K)	\$ 8,000	35,900	35,900	36,300	29,400
'00B School (\$10.06M)	1,183,200	275,200	252,900	242,600	242,800
'02 School (\$12.995M)	1,213,400	1,208,800	1,208,800	1,076,900	1,077,600
'03A School (\$20M)	1,952,100	1,961,100	1,961,100	1,892,500	1,899,300
'04A School (\$8.155M)	962,100	959,000	959,000	958,900	957,200
'04B School (\$4.345M)	535,400	536,100	536,100	535,900	534,800
'04C School (\$6.945M)	817,100	818,200	818,200	822,500	825,200
'05A School (\$8M)	737,600	735,900	735,900	738,700	739,400
'06 School (OTC) (\$1.94M)	312,300	94,100	94,100	151,100	174,600
'06B School (\$44.06M)	3,722,700	3,951,800	3,951,800	3,908,200	3,896,500
'06C School (\$5.995M)	725,000	727,300	727,300	733,500	733,600
'08A School (\$27.4M of \$36.695M)	3,223,700	3,227,800	3,227,800	3,224,500	3,221,400
'08A School (\$9.295M of \$36.395M)	1,093,400	1,095,300	1,094,800	1,093,700	1,092,600
'08B School (\$2.805M)	286,200	288,300	288,300	289,700	290,600
'09 School (\$1.17M)	139,700	141,600	141,600	142,900	139,000
'10 School (\$6M)	109,100	669,100	669,100	698,500	694,600
'11 School (\$5.8M)	-	690,000	657,600	655,500	660,200
'11 ABay Sch (\$12M)	-	46,900	-	144,600	1,342,300
'12 Adair/Ken Turf (1.19M)	-	-	-	14,300	134,000
'13 ABay Sch (\$8.1M)	-	-	-	-	124,700
Total School Debt	17,021,000	17,462,400	17,360,300	17,360,800	18,809,800
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	79,900	55,600	55,600	243,300	68,100
'03B CIP (\$13.25M)	1,003,700	1,006,200	1,006,200	798,300	826,000
'08C Pool (OTC) (\$662K)	32,200	33,100	33,100	81,200	53,000
'09 Pool (\$11.245M)	1,361,700	1,356,800	1,356,800	1,306,900	1,340,800
'10 Pool (\$7.58M)	146,100	220,000	220,000	220,000	220,000
Total Building Debt	2,623,600	2,671,700	2,671,700	2,649,700	2,507,900
Lease: '09 PRISM Lease	580,800	817,800	817,800	837,900	817,800
Support to the General Fund	-	1,569,700	1,569,700	-	-
Total Areawide Debt	20,225,400	22,521,600	22,419,500	20,848,400	22,135,500
FUNDING SOURCES:					
Interest Income	140,800	124,400	115,700	100,000	84,500
'10 II Bond Premium	3,100	-	-	-	-
School Construction Reimbursement	-	12,594,600	12,525,700	12,527,100	13,543,600
Property Tax	-	5,273,800	5,271,300	5,544,100	6,233,800
Support From:					
Sales Tax	1,552,900	1,552,900	1,552,900	1,481,900	1,097,800
Capital Projects	-	-	-	790,000	-
General Fund	17,694,300	-	-	-	-
Fund Balance (To) From	834,300	2,975,900	2,953,900	405,300	1,175,800
Total Funding Sources	\$ 20,225,400	22,521,600	22,419,500	20,848,400	22,135,500
FUND BALANCE RESERVE	\$ 5,082,400	4,382,700	4,374,500	3,652,600	2,921,500
AVAILABLE FUND BALANCE	\$ 2,496,700	220,500	250,700	567,300	122,600

DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

	FY13 Adopted		FY14 Approved	
	Principal	Interest	Principal	Interest
EXPENDITURES:				
GO School Bonds:				
'00A School (OTC) (\$657K)	\$ 30,000	6,300	25,000	4,400
'00B School (\$10.06M)	194,800	47,800	209,500	33,300
'02 School (\$12.995M)	865,200	211,700	930,500	147,100
'03A School (\$20M)	1,650,000	242,500	1,700,000	199,300
'04A School (\$8.155M)	875,000	83,900	905,000	52,200
'04B School (\$4.345M)	480,000	55,900	500,000	34,800
'04C School (\$6.945M)	750,000	72,500	780,000	45,200
'05A School (\$8M)	550,000	188,700	570,000	169,400
'06 School (OTC) (\$1.94M)	107,000	44,100	135,000	39,600
'06B School (\$44.06M)	2,620,000	1,288,200	2,715,000	1,181,500
'06C School (\$5.995M)	610,000	123,500	635,000	98,600
'08A School (\$27.4M piece of \$36.695M)	2,411,800	812,700	2,505,200	716,200
'08A School (\$9.295M piece of \$36.395M)	818,200	275,500	849,800	242,800
'08B School (\$2.805M)	155,000	134,700	165,000	125,600
'09 School (\$1.17M)	110,000	32,900	110,000	29,000
'10 School (\$6M)	550,000	148,500	560,000	134,600
'11 School (\$5.8M)	515,000	140,500	530,000	130,200
'11 A Bay Sch/HtPump (\$20.1M)	-	144,600	1,100,000	242,300
'12 Adair/Ken Turf (1.19M)	-	14,300	110,000	24,000
'13 Auke B Sch (\$8.1M)	-	-	-	124,700
Total School Debt	13,292,000	4,068,800	15,035,000	3,774,800
GO Building Bonds:				
'03 CIP (OTC) (\$1M)	220,000	23,300	55,000	13,100
'03B CIP (\$13.25M)	600,000	198,300	630,000	196,000
'08C Pool (OTC) (\$662K)	54,000	27,200	27,000	26,000
'09 Pool (\$11.245M)	990,000	316,900	1,060,000	280,800
'10 Pool (\$7.58M)	-	220,000	-	220,000
Total Building Debt	1,864,000	785,700	1,772,000	735,900
Lease:				
'09 PRISM Lease	712,400	125,500	743,800	74,000
Total Areawide Debt	\$ 15,868,400	4,980,000	17,550,800	4,584,700

DEFINITIONS OF FUNDS

Governmental Funds

The General Fund - This fund is used to account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. The General Fund is the largest and most complex fund of the City and Borough. It contains most of the general operating departments of the CBJ. The departmental budgets included in the General Fund are-

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities grants are provided through this function.
- Law Department - This department provides citywide legal services and ordinance enforcement.
- Administration - These departments represent the citywide administration functions (City Manager, City Clerk, Management Information Systems and Human Resources).
- Libraries - This department provides library services, including internet, to the city's residents and visitors.
- Finance Department - This department provides general accounting, treasury, investment, assessing and purchasing services to the CBJ user departments.
- Community Development Department - This department provides community planning and permitting services to the CBJ and city residents.
- Fire Department's Emergency Medical Services - This function represents the emergency medical services component of the Capital City Fire/Rescue department. This operation provides advance life support, ambulance and emergency evacuation services.
- Engineering Department - This department is responsible for the management of the CBJ's capital projects.
- Parks and Recreation, Facility Maintenance - This function is a component of the Parks and Recreation department and provides for general building maintenance to the CBJ user departments. Propriety funds are charged for services provided to them.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) which are legally restricted or Assembly mandated expenditures for specified purposes. The CBJ departmental budgets, which are accounted for as Special Revenue Funds, include-

- Hotel Tax/Visitor Services Fund - This fund is used to account for Centennial Hall (Juneau's Convention Center) operating activities and Juneau Convention and Visitors Bureau (JCVB) support. A majority of the operational revenue used by these operations comes from a special Hotel Tax levy.
- Sales Tax Fund - This fund is used to account for borough-wide general and liquor sales tax levies. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- Library Minor Contributions - This fund is used to account for minor unrestricted contributions used to help fund library procurement.

DEFINITIONS OF FUNDS

- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and fire fighting services. Revenue support for this function is levied on a service area basis, Fire Service Area.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Capital Transit - This fund is used to account for the activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Lands Fund – This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Affordable Housing – This fund is use to promote the development of affordable housing in the Juneau area.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garage. Funds generated from parking are used to maintain and develop new parking facilities.
- Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and city museum operations.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.
- Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund chemical dependency services.
- Sustainability Fund – This fund is used to provide a source of funding primarily for the capitalization of energy conservation projects and to educate residents on the importance of energy conservation.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

DEFINITIONS OF FUNDS

Debt Service Fund - These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Bonds accounted for in this section include-

- School Bonds
- Building Bonds
- Street Bonds
- Property Purchase Agreements

Permanent Funds – These funds are used to account for resources that are legally restricted so that only the earnings, and not the principal, may be used for the benefit of the government or its citizens. The CBJ has one permanent fund type.

- Jensen – Olson Arboretum Fund – This fund was established with an endowment, the interest of which is used to provide for the perpetual care of the Jensen – Olson Arboretum.

Special Assessment Funds - These funds are used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

- Local Improvement District (L.I.D.) Funds
- Sewer Connection Add-On Fund
- Water Connection Add-On Fund

Proprietary Funds

Enterprise Funds - These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

- Bartlett Regional Hospital - This fund was established to account for the activities of the CBJ's hospital operations. The hospital provides inpatient and emergency medical care. The hospital is financially self-supporting through first party and third party user service fees. The hospital is managed through an Assembly appointed board of directors.
- Airport - This fund was established to account for the activities of the CBJ's international airport operations. The airport provides landing, departure, fuel, maintenance, freight, tie down, vehicle rental and food services. The airport is financially self-supported through user leases and landing fees. The airport is managed through an Assembly appointed board of directors.
- Wastewater Utility - This fund was established to account for the activities of the CBJ's wastewater treatment operations. The sewer utility provides for wastewater treatment facilities for most of the populated roaded areas. The sewer utility is financially self-supported through user service fees.
- Water Utility - This fund was established to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.
- Harbors - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund was established to account for the CBJ's major vessel docking operations. The

DEFINITIONS OF FUNDS

dock operations provide temporary moorage and utilities for the CBJ tourism cruise ship and other commercial vessel docking. The dock operation is financially self-supported through user service fees. Dock operations are managed by the Assembly appointed Harbor Board.

- Waste Management - This fund was established to account for the collection and disposal of hazardous waste not accepted at the landfill.

Internal Service Funds – These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

- Public Works Fleet - This fund provides vehicle maintenance to the CBJ's Streets, Sewer Utility and Water Utility operations. Operations are paid for through the levy of an internal charge for user services provided. Included in this fund are the reserves accumulated from departmental contributions to purchase expensive, long-lived equipment for the CBJ.
- Risk Management/Self Insurance - This fund provides citywide self-insurance services. The fund provides for employee health, wellness and workers compensation insurances as well as general liability and vehicle liability insurances. Profession liability insurance for the CBJ's hospital is provided through 3rd party insurance carriers.

Fiduciary Funds

Trust and Agency Funds - to account for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds.

GLOSSARY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
Accrued Expenses	Expenses incurred but not due until a later date.
Ad Valorem Tax	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
Amortization	(1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.
Appropriation Ordinance	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.
Assessed Valuation	Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.
Balanced Budget	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
Bond	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
Borough	A self-governing incorporated town.
Budget	<p>A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.</p> <p>Actuals – The actual expenditures incurred and funding sources received during the year indicated.</p> <p>Adopted Budget – A financial plan that has been officially adopted by the City and Borough Assembly.</p> <p>Amended Budget – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.</p>

GLOSSARY

Approved Budget – A financial plan that has been considered by the City and Borough Assembly. This term is used for the second year of the biennial budget cycle when the first year has been adopted.

Proposed Budget - A financial plan that has been introduced to the City and Borough Assembly for consideration. This term typically refers to the two years under consideration at the beginning of a biennial budget cycle.

Projected Actuals – The total expenditures and funding sources departments expect to use and/or receive for the current budget year. The projection is made prior to the Assembly's budget deliberations and is not typically updated unless there is a significant change.

Revised Budget – A financial plan that has been considered by the City and Borough Assembly and additional adjustments occur prior to adoption. The second year of the biennial budget that was previously approved becomes revised when it is presented to the Assembly for deliberation and subsequent adoption.

Budget Document The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message A general discussion of the budget as presented in writing by the CBJ Manager to the Assembly. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

CAFR See Comprehensive Annual Financial Report.

Capital Expenditures See Capital Improvement Budget below.

Capital Improvement Budget The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.

Capital Outlay Expenditures for assets costing more than \$5,000.

Charges for Services Consists of a wide variety of fees charged by the CBJ including, but not limited to, harbor, swimming pool, zoning, water/sewer hookups, building permit fees.

Comprehensive Annual Financial Report (CAFR) The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

GLOSSARY

Commodities and Services	A budgeted expenditure category including general goods and contractual professional services.
Contingency	An appropriation of funds to cover unforeseen events, which may occur during the budget year.
Core Services	These are the unique, independent and major functions provided by a department, which directly support its "mission statement".
Cost of Services Measurement Focus	The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Depreciation	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
Encumbrances	Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.
Encumbrances/Commitments Carried Over	Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.
Employment Status	<p>Permanent Full Time (PFT): Appointments averaging not less than 37.5 hours per week.</p> <p>Permanent Part Time (PPT): Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p>Part-time Limited (PTL): Appointments working less than 780 hours per year and expected that the same employee will continue in or return to the position. Examples of this type are lifeguards and games officials.</p> <p>Permanent Seasonal (PS): Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.</p>
Expenditures	<p>Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.</p> <p>The difference between an expenditure and an expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable fixed asset is used. See Modified Accrual Basis and Measurement Focus.</p>

GLOSSARY

Expenses	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.
Fines and Forfeitures	Consists of a variety of fines, fees, and forfeitures collected by the police and court system, as well as sales tax and property tax, fines and forfeitures.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The CBJ's fiscal year ends June 30.
Fixed Assets	Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.
Fleet Fund	The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.
Formal Budgetary Integration	The management control technique through which the annual operating budget is recorded in the general ledger using budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.
Fund	An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The fund equity of governmental funds and trust funds. The term is used in this budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses and is noncapital in nature.
F.T.E. (Full Time Equivalent)	2,080 hours worked equate to 1.0 full time position, based upon an eight-hour workday. 1,950 hours worked equate to 1.0 full time position, based upon a seven and one-half hour day.
GAAP	Generally Accepted Accounting Principles.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund.
General Ledger	A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the CBJ are pledged.
General Support	Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.
Goals	Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.

GLOSSARY

Income	A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.
Income Before Operating Transfers	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.
Incremental Request	Programs and services which departments would like to have added (in priority order) if resources are available.
Interdepartmental Charges	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
Interdepartmental Charges Sales Tax	The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation.
Interest Income	Revenue associated with CBJ management activities of investing idle cash in approved securities.
Interfund Loans	Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.
Interfund Transfers	There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Operating Transfers: Transfers used for the general operations of a function or department.

Residual Equity Transfers: There are three types.

- Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.
- The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.
- Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions.

Examples include the transfer of the fund balance in a special assessment fund to the LID Guaranty Fund at the completion of the special assessment project, payments by the General Fund to the Central Equipment Fund to allow the purchase of additional data processing equipment, payments by the Roadside Service Area Fund to the Sewer Fund for sewer hookup at a new municipal park, transfer of inventory from a utility to a central warehouse fund, and repayment to the Human Services Fund of its contribution to Equipment Rental for vehicles no longer needed.

A government's contribution to a special assessment fund should also be treated as a residual equity transfer if the assets being acquired or constructed will be capitalized in a proprietary fund when they are completed.

Residual equity transfers are reported as direct additions to or deductions from beginning fund

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balance in governmental funds and as direct additions to or deductions from fund equities (contributed capital or retained earnings, as appropriate) in proprietary funds.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Control

Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Administrative control includes, but is not limited to; the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing accounting control of transactions.

Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- a. Transactions are executed in accordance with management's general or specific authorization.
- b. Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.
- c. Access to assets is permitted only in accordance with management's authorization.
- d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control.

Lease-Purchase Agreements

Contractual agreements, which are termed "leases," but which in substance, amount to purchase contracts for equipment and machinery.

Maintenance

The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making repairs.

Major Funds

The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet *both* of the following criteria:

10% criterion. An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.

5% criterion. An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion.

If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.

GLOSSARY

Measurement Focus	The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.
Mill Levy	Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.
Mission Statement	A statement of purpose for why the department or function exists.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See Spending Measurement Focus.
Net Income	Income of a proprietary fund that represents the excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.
Non-Core Services	These are services provided that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.
Nonmajor Funds	Those funds not meeting the criteria for a major fund. See Major Funds.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.

GLOSSARY

Refund	(1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period. (2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded. (3) To provide for the payment of an obligation through cash or credit secured by a new obligation.
Reserve	(1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.
Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
Revenues	(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See Interfund Transfers and Refunds.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Assessment Fund (L.I.D.)	The capital improvement fund established to account for improvements financed in part by property owner assessments.
Spending Measurement Focus	The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See Modified Accrual Basis.
Target Budgets	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.