

BIENNIAL BUDGET
FISCAL YEAR 2014
YEAR 2 OF THE FY13/FY14 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Merrill Sanford
Mayor

Karen Crane, *Chair*
Assembly Finance Committee

Johan Dybdahl
Assembly Member

Loren Jones
Assembly Member

Jerry Nankervis
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*
Bob Bartholomew, *Finance Director*
Bonnie Chaney, *Budget Analyst*



VICINITY MAP

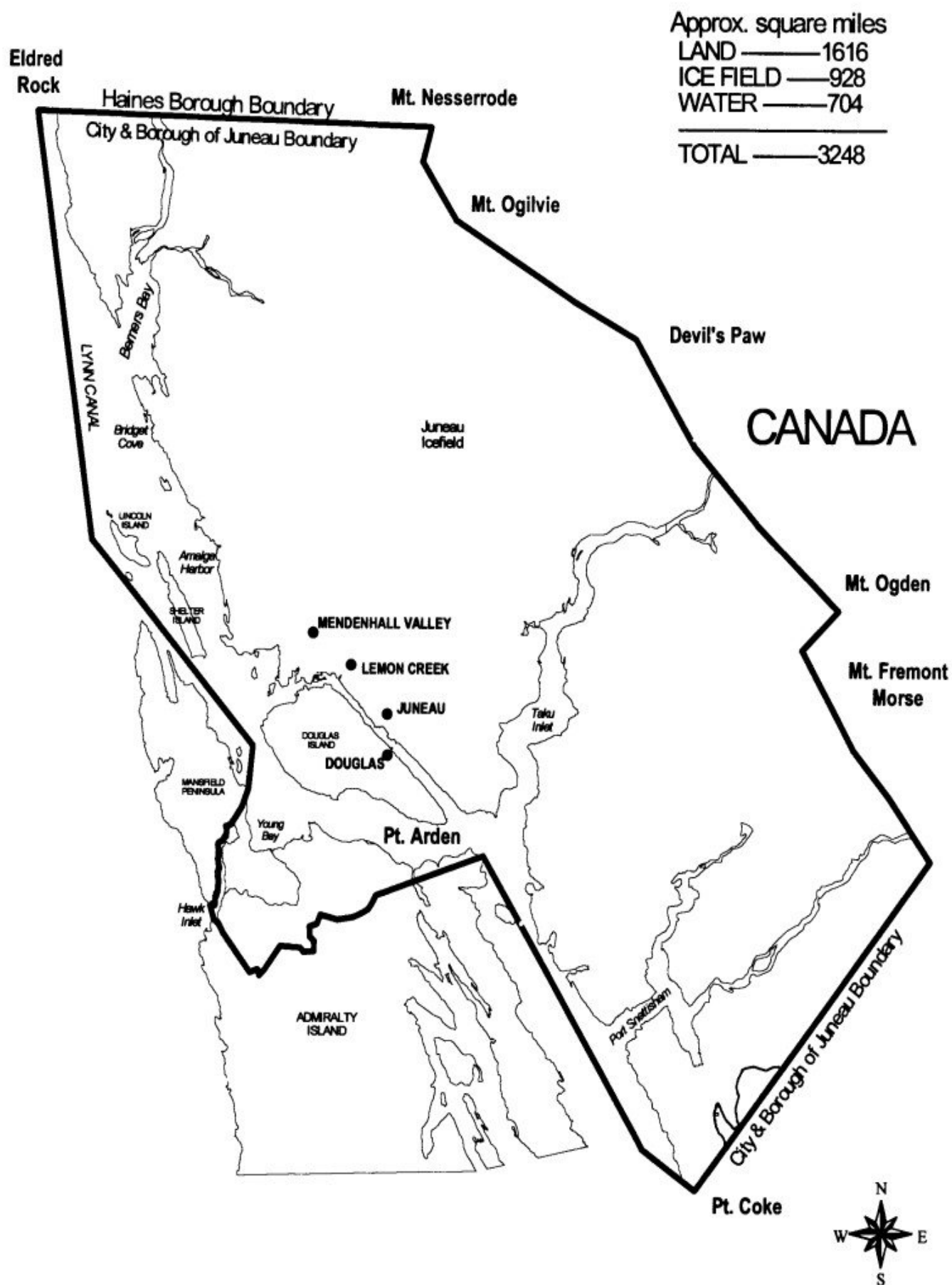


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COMMUNITY HISTORY

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.

FY14 BUDGET SCHEDULE

November 2012	Revenue projections, staffing projections, health benefit projections, equipment replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.
December 2012	Budget preparation instructions delivered to departments and they prepared their operating budget requests.
February 2013	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 29	The date the School District submitted their proposed FY14 budget to the Assembly.
April 03	The date the Manager's FY14 Proposed Operating Budget delivered to the Assembly.
April 03	The date the FY14 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 22	Regular Assembly Meeting: Public hearings will be held on the proposed FY14 budget ordinances and determination of the amount of local funding to be provided to the School District.
June 1	The date the Assessor certified the 2013 real and personal property assessments.
June 03	The date the Assembly adopted the FY14 budget ordinances. The Charter requires adoption no later than June 15.
July 01	Property tax statements mailed.
July 01 to June 30	July 01, 2013 to June 30, 2014 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 FY14 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

A stylized, handwritten signature in black ink, likely belonging to the President of the GFOA.

President

A handwritten signature in black ink that reads "Jeffrey R. Enos".

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

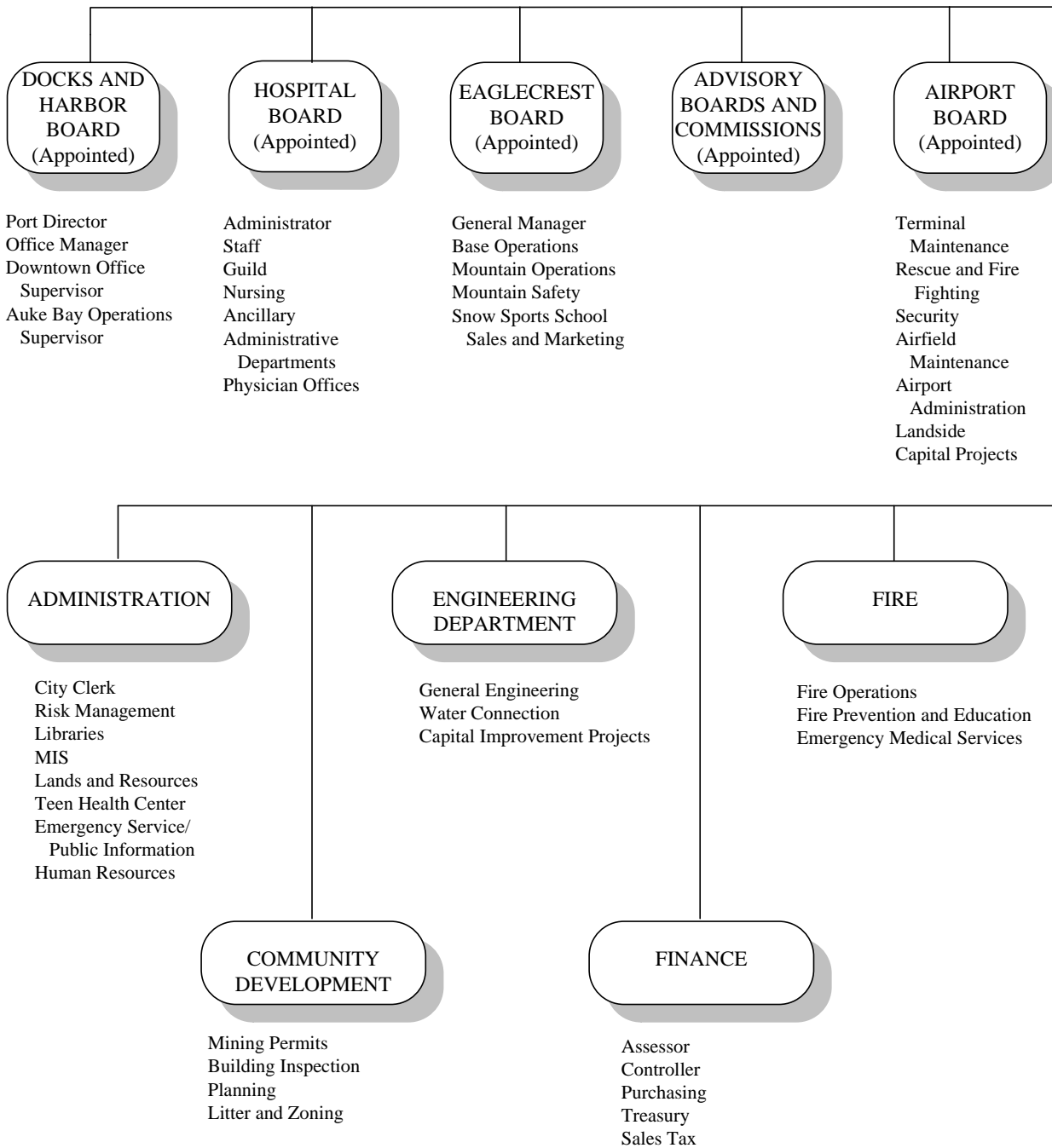
Capital Projects

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.

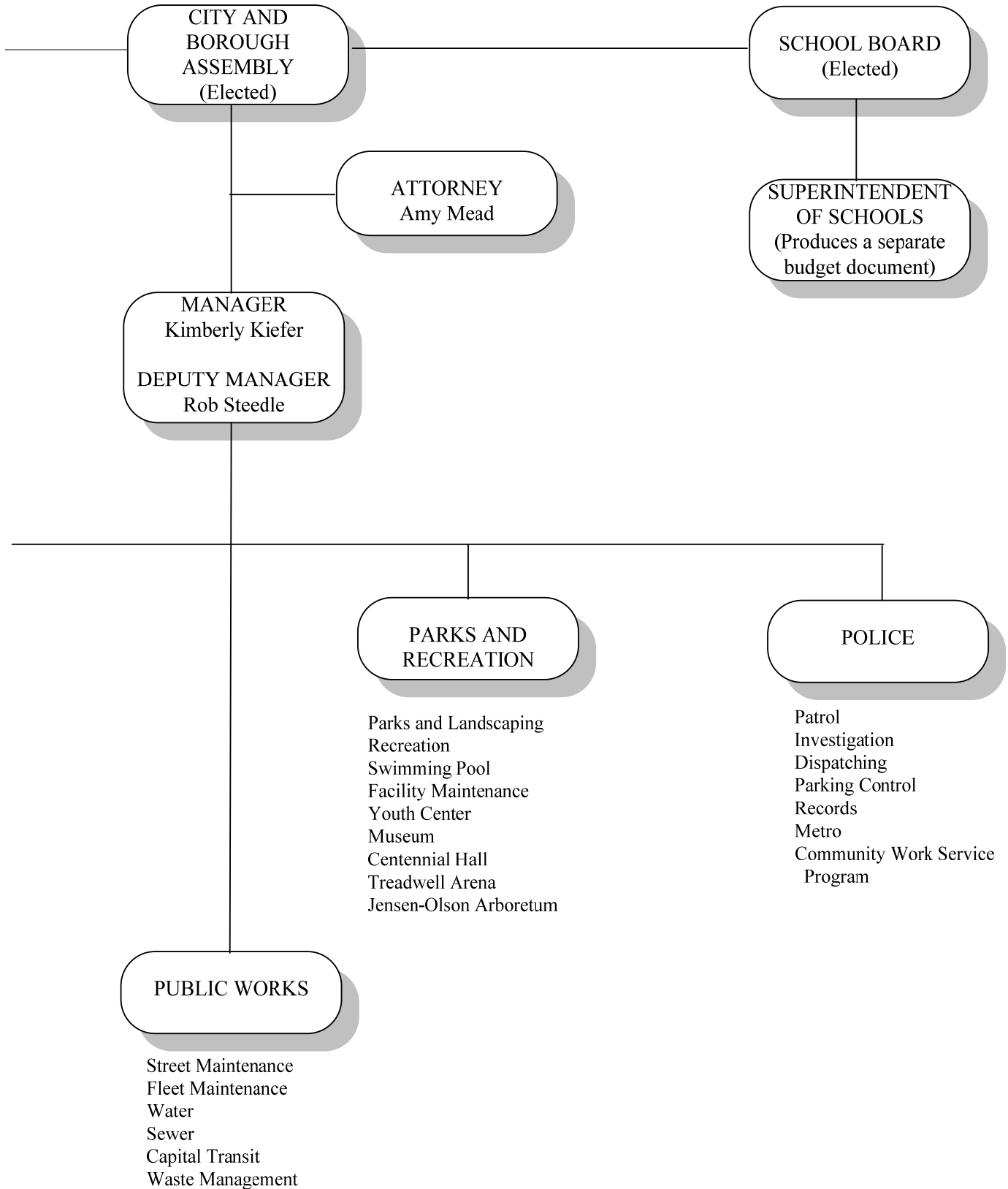
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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 FY12 Actuals, FY13 Amended Budget, FY13 Projected Actuals, FY14 Approved Budget and FY14 Adopted 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 – 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 FY14.

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.



July 15, 2013

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 official Budget Book detailing the FY14 Budget, formally adopted by the Assembly June 3, 2013. This is the second year of the FY13 and FY14 biennial budget period. 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 budget is brought back before the Assembly for review and adoption.

The overall budget reflects stable funding from the State of Alaska, a \$1.1 million reduction in federal funding, and an increase in local tax revenue. The increase in tax revenue continues to indicate a modest economic recovery from the slowdown in 2009 and 2010. In developing this year's budget, significant emphasis was placed on ensuring that we maintain our core functions and services within the existing budget and resources.

COMBINED BUDGET SUMMARY

The combined budget includes: 1) general government operations; 2) school district activity; 3) enterprise business activity; 4) capital construction projects; and 5) bond debt service. The total expenditure authorization is \$322 million, as summarized in the Executive Summary on page 3. Budgeted revenues total \$324 million with the net \$2 million surplus deposited into fund balances. The changes between the adopted FY14 budget and the FY13 budget are highlighted below.

General Government Operations

Expenditures are estimated at \$64.4 million, an increase of \$1.4 million (2.2%) from FY13. The increase is primarily due to an increase in grants to local organizations. Total revenues are estimated at \$62.2 million with a \$2.2 million draw from available fund balance. Significant changes from FY13 are: 1) \$1.8 million loss of federal revenue; 2) \$3.6 million increase in local sales and property taxes; and 3) \$1.1 million decrease in investment income. To stay within the available revenues (no operational tax rate increases) it was necessary to implement \$248,000 in public service reductions. The reductions affected five operating departments.

School District

Overall expenditures are \$93.5 million, an increase of \$1.28 million (1.5%) from FY13. The increase is funded equally from support from the State of Alaska, local taxes, and fund balances.

Enterprise Funds

Total expenditure authorization for all enterprise funds is \$115 million, a decrease of \$6 million (5%). The decrease is due to a change in budgeting for Bartlett Regional Hospital's bad debt expense.

- Operationally the hospital's expenses are \$87 million (down 0.5%). Hospital revenues are expected to increase 1.5% resulting in a \$3 million increase in fund balance.
- Airport authorized expenditures are \$5.9 million (10% increase). The increase is funded through raising certain airport rates and fees and use of \$22,800 of fund balance. This increase is solely due to an FAA

mandate to provide sworn officers for airport security. This mandate will be met by the hiring of 5 new police officers through the Juneau Police Department and paid for by the Airport

- Docks & Harbors authorized expenditures total \$4.7 million (1% increase). Revenue projections total \$5.8 million (5% increase), resulting in a \$1.1 million increase in fund balance.
- Water, Wastewater, and Waste Management funds authorized expenditures total \$14.6 million (a 2.7% increase). The net \$400,000 increase from increased costs to ship bio-solids and 1% wage increase is partially offset by a reduction in allocation to capital projects. Revenues from Wastewater match expenditures. Revenues from Water activities results in an \$800,000 contribution to fund balance. Waste Management revenues are \$400,000 less than expenditures resulting in a draw on fund balance.

Capital Improvement Projects

Total capital improvement project (CIP) authorization is \$22.5 million, a decrease of \$3.2 million (12.5%). There is a decrease in project spending from the Water and Wastewater funds, sales tax funds and Marine Passenger fees. \$1.5 million of the sales tax decrease results from allocating funds to a community grant versus CBJ CIP. There will be some capital projects for Water and Wastewater requested during FY14.

Debt Service

The total debt service expenditure authorization is \$26.3M, an increase of \$250,000 (1%). \$3.6 million of the debt service is for revenue bonds (Hospital, Harbors and Wastewater). The remaining debt service is for general obligation bonds: \$19 million for school and \$3.1 for other CBJ capital projects. The funding for revenue bond payments comes from enterprise fund revenue. The funding for school bond payments comes from the State of Alaska (\$13.6 million) and property taxes (\$6.1 million). To meet these obligations it was necessary to increase the debt service portion of property tax mill rate by 0.11 mills to a total of 1.4 mills. The funding for other CBJ capital projects bond payments comes from sales tax (\$1.5 million) and a draw on fund balance.

SUMMARY

I appreciate the hard work put in by the Assembly and CBJ staff to balance this year's budget without raising operational tax rates. In addition to this year's \$.25 million general government operations reduction the FY14 budget maintains most of the reductions in service implemented over the past three years.

At the end of FY14 we project approximately \$5.6 million in general government available fund balance. In addition to the available balance, we project \$11.6 in the restricted budget reserve fund balance.

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 Assembly's and the community'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

EXECUTIVE SUMMARY

BUDGET COMPARISONS

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

	FY13	FY14		FY14	
	Amended	Approved	% Change	Adopted	% Change
Funding Sources:					
State Support <i>(Note #1)</i>	\$ 79,869,000	78,806,100	(1.33)	79,782,900	1.24
Federal Support <i>(Note #2)</i>	6,632,400	7,147,000	7.76	5,577,000	(21.97)
Taxes <i>(Note #3)</i>	90,042,700	88,394,500	(1.83)	93,613,200	5.90
Charges for Services	121,754,100	123,898,800	1.76	120,953,900	(2.38)
Licenses, Permits, Fees <i>(Note #4)</i>	12,802,900	13,253,300	3.52	13,814,700	4.24
Sales	575,400	583,800	1.46	578,200	(0.96)
Rentals & Leases	4,293,200	4,350,500	1.33	4,274,700	(1.74)
Fines and Forfeitures <i>(Note #5)</i>	671,400	650,600	(3.10)	530,300	(18.49)
Investment & Interest Income <i>(Note #6)</i>	4,377,800	5,177,100	18.26	3,238,000	(37.46)
Special Assessments (LIDS)	120,500	140,900	16.93	140,900	-
Other Miscellaneous Revenue	1,518,000	1,564,200	3.04	1,737,700	11.09
Fund Balance Usage (Contribution)	6,442,700	(1,417,700)	122.00	(2,239,700)	57.98
Total Funding Sources	329,100,100	322,549,100	(1.99)	322,001,800	(0.17)
Expenditures:					
General Government, City <i>(Note #7)</i>	62,989,600	62,271,700	(1.14)	64,399,800	3.42
General Government, School District <i>(Note #8)</i>	92,039,200	91,058,200	(1.07)	93,448,700	2.63
Non-Board Enterprise <i>(Note #9)</i>	13,038,000	13,061,000	0.18	14,634,800	12.05
Board Controlled	108,014,200	108,642,600	0.58	100,345,300	(7.64)
Internal Service Funds <i>(Note #10)</i>	3,739,400	2,386,000	(36.19)	2,849,300	19.42
Debt Service <i>(Note #11)</i>	22,654,800	22,364,700	(1.28)	22,946,500	2.60
Capital Projects <i>(Note #12)</i>	25,724,900	21,862,200	(15.02)	22,502,600	2.93
Special Assessments	400,000	402,700	0.68	374,800	(6.93)
Special Appropriations	500,000	500,000	-	500,000	-
Total Expenditures	\$ 329,100,100	322,549,100	(1.99)	322,001,800	(0.17)

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

1. State Support – The FY14 Adopted Budget has an increase of \$976,800 in State Support with the most significant change being an \$800,000 increase in the State’s contribution to the Juneau School District’s retirement programs (PERS and TRS).
2. Federal Support – The decrease between the FY14 Approved and FY14 Adopted Budgets is due the elimination of the Federal Payment in Lieu Taxes program. The CBJ had anticipated receiving \$1.8M in FY14 but the program is no longer being funded by the federal government.
3. Tax Revenues – The increase between FY14 Approved and FY14 Adopted is due to renewal of a temporary 1% sales tax for capital projects that is due to expire on September 20, 2013. The renewal will extend the tax until September 30, 2018.

EXECUTIVE SUMMARY

4. Licenses, Permits and Fees – The most significant increase from the FY13 Amended and FY14 Approved Budgets compared to the FY14 Adopted Budget is in the School District’s Other Special Revenue programs.
5. Fines and Forfeiture – The change in downtown parking management (2 hours free parking in the downtown zone) has altered behavior and resulted in lower fines.
6. Investment and Interest Income – Interest income continues to be at historic lows and is not anticipated to rebound as had originally been expected.
7. General Government, City – The increase between the FY14 Approved and FY14 Adopted Budgets is largely due to grants provided to other organizations. These grants are primarily funded by revenue sources other than property tax and other general governmental revenues.
8. School District - The changes between the FY13 Amended and FY14 Approved and FY14 Adopted Budgets are not significant.
9. 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. The Waste Management operation is expanding the recycling program which requires a significant increase in their budget.
10. 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 FY13 Amended, FY14 Approved and FY14 Adopted Budgets are a combination of fluctuations in major equipment purchases through the Equipment Replacement Fund and significant fluctuations in health care costs.
11. Debt Service – The changes between the FY13 Amended, FY14 Approved and FY14 Adopted Budgets are due a bond refunding in FY13 and the delay in issuing some bonds from FY13 to FY14.
12. Capital Projects - The capital projects differences between FY13 Amended, FY14 Approved and FY14 Adopted are the result of changes in funding from sales tax, Water and Wastewater Utilities, and marine passenger fee funded projects.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY14 Adopted Budget includes funding for 1,732.14 Full Time Equivalent (FTE's) positions. The FY14 Adopted Budget staffing is 22.25 FTE's less than the FY13 Amended staffing level. The decrease consists of –

- an increase of 0.55 FTE's in the General Fund
- an increase of 6.01 FTE's in the Special Revenue Funds, excluding the School District
- a decrease of 9.19 FTE's in the School District
- a decrease of 20.32 FTE's in the Enterprise Funds
- a decrease of 0.05 FTE's in the Internal Service Funds
- a decrease of 0.25 FTE's in Special Assessment - Engineering
- an increase of 1.0 FTE in Public Works Administration which is spread across multiple divisions

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

	<u>FTE</u>
FY13 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,741.45
FY13 General Government and Enterprise midyear staffing changes (<i>Note 1 below</i>)	0.13
FY13 School District increases/(decreases)	12.81
FY13 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,754.39
FY14 General Government and Enterprise increases (<i>Note 2 on the following page</i>)	8.51
FY14 General Government and Enterprise (decreases) (<i>Note 3 on the following page</i>)	(21.57)
FY14 School District increases/(decreases)	(9.19)
FY14 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,732.14
(1) FY13 General Government and Enterprise Midyear Staffing Changes	<u>FTE</u>
Parks and Landscape: FTE adjustment to reflect actuals hours worked.	0.01
Harbors: Administrative staff added for increase in seasonal workloads.	0.12
Total FY13 Midyear Staffing Changes	0.13
(2) FY14 Increases	<u>FTE</u>
Finance: Additional staffing required to support and evolve the functions available in the new enterprise computer system.	0.55
Eaglecrest: Reorganization resulting in increased FTEs but less cost.	1.96
Public Works Administration: Reinstated Deputy Director position.	1.00
Police: JPD will provide enhanced security at the Juneau International Airport as mandated by the FAA.	5.00
FY14 Increases	8.51
(3) FY14 Decreases	
Bartlett Regional Hospital	(19.32)
Water: Eliminated 0.50 FTE Utility Engineer and 0.50 FTE Operator	(1.00)
Streets: Eliminated 1.0 FTE Equipment Operator and transfer of 0.05 FTE Streets Superintendent	(0.95)
Fleet Maintenance: Transfer 0.05 FTE Streets Superintendent to Streets	(0.05)
Engineering: Workload adjustment	(0.25)
FY14 Decreases	(21.57)

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.** For the general governmental funds a "Budget Reserve" (BR) policy was adopted with Resolution 2629. The policy defines a required BR funding level and tightly limits when the reserve can be spent. The BR policy target is to have no less than 2 months (16.7%) of general governmental revenues set aside and available for unforeseen emergency/non-recurring needs or for when funding sources are lost or substantially reduced. The size of the required BR is determined based on the most recent audited financial statements.
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.

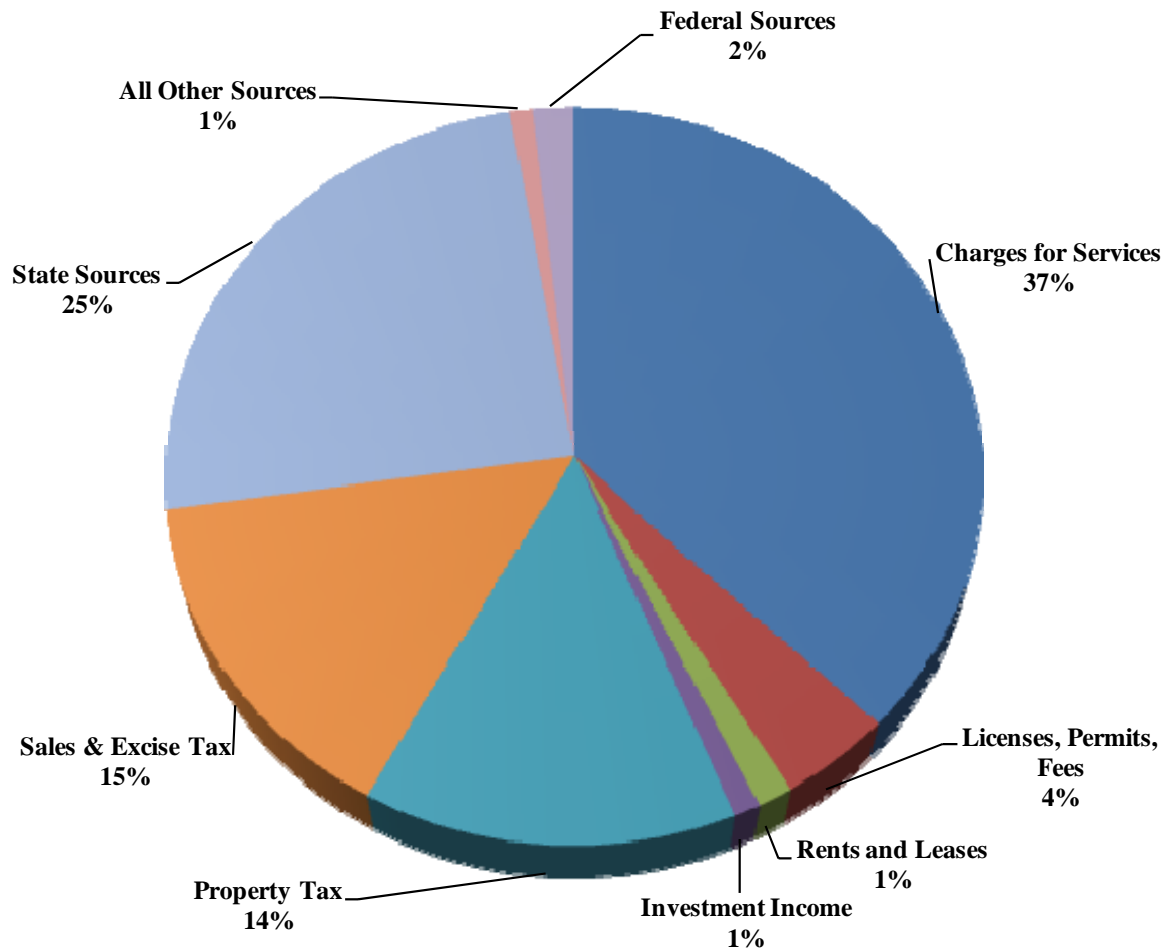
According to the Charter, the Manager is authorized to transfer budget amounts within departments, except school operations. The Assembly approves all budgetary transfers which cross funds or departments.

NOTES

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SUMMARY OF REVENUES

FY14 funding sources for all City and Borough activities total \$322,001,800 which includes a fund balance contribution of \$2,239,700.



This graph shows the FY14 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

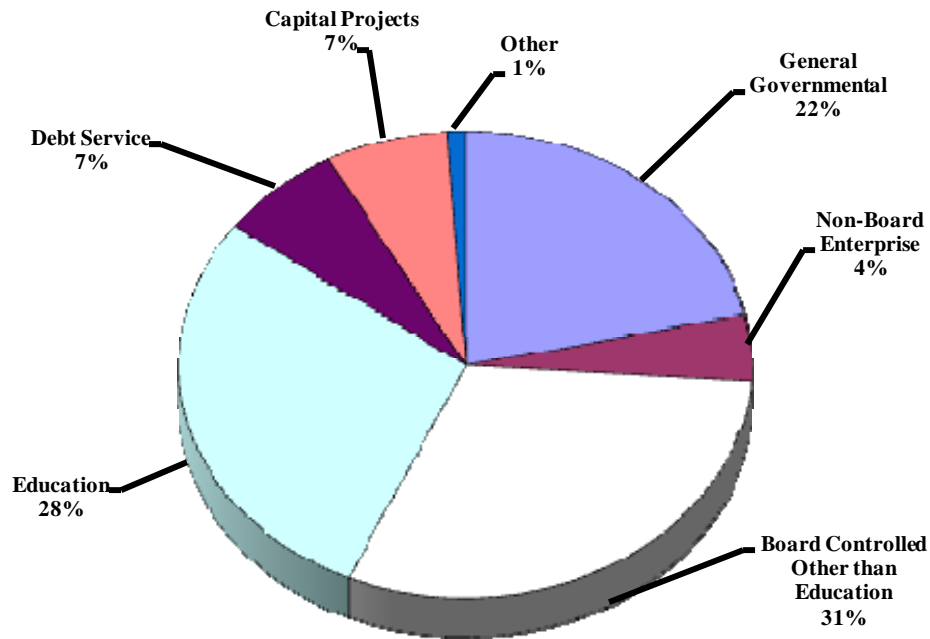
	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
State Support:					
Foundation Funding	\$ 36,978,500	39,250,500	39,444,100	38,178,900	38,275,000
School Construction Debt Reimb	12,525,700	12,527,100	12,398,000	13,543,600	13,667,600
Contribution for School PERS/TRS	10,510,900	12,827,000	12,827,000	12,827,000	13,620,900
State Shared Revenue	7,585,700	3,358,400	3,371,200	2,507,000	2,484,200
School Grants	4,206,100	4,608,500	4,608,500	4,414,200	4,805,700
State Aid to Schools	733,800	915,600	915,600	1,201,200	908,100
ASHA "In Lieu" Tax	41,100	40,000	40,000	40,000	40,000
State Marine Passenger Fee	4,096,700	4,389,600	4,151,000	4,649,200	4,477,500
Miscellaneous Grants	2,076,300	1,952,300	1,784,000	1,445,000	1,503,900
Total State Support	78,754,800	79,869,000	79,539,400	78,806,100	79,782,900
Federal Support:					
Federal "In Lieu" Tax	1,793,900	1,194,400	1,700,000	1,780,800	-
Secure Rural Schools/Roads	761,500	-	835,800	-	-
Federal Bond Subsidy	229,200	229,200	229,200	229,200	229,200
Miscellaneous Grants	5,973,200	5,208,800	5,203,800	5,137,000	5,347,800
Total Federal Support	8,757,800	6,632,400	7,968,800	7,147,000	5,577,000
Local Support:					
Taxes:					
Property	41,855,300	44,447,700	44,057,500	47,609,500	45,603,200
Sales	41,634,700	42,300,000	43,400,000	37,550,000	44,675,000
Alcohol	896,200	855,000	900,000	855,000	925,000
Tobacco Excise	1,435,100	1,400,000	1,400,000	1,340,000	1,340,000
Hotel	1,069,200	1,040,000	1,050,000	1,040,000	1,070,000
Total Taxes	86,890,500	90,042,700	90,807,500	88,394,500	93,613,200
Charges for Services:					
General Fund	1,299,300	1,546,600	1,599,700	1,546,600	1,595,800
Special Revenue Funds	4,384,400	4,403,900	4,162,600	4,437,500	4,379,100
Enterprise Funds	115,888,000	115,803,600	112,538,300	117,914,700	114,979,000
Total Charges for Services	121,571,700	121,754,100	118,300,600	123,898,800	120,953,900
Licenses, Permits, Fees:					
General Fund	783,100	678,100	782,800	678,100	783,300
Special Revenue Funds	10,846,300	11,282,800	11,197,700	11,733,200	12,084,400
Enterprise Funds	873,100	760,000	885,000	760,000	865,000
Special Assessments	137,300	82,000	112,000	82,000	82,000
Total Licenses Permits, Fees	12,639,800	12,802,900	12,977,500	13,253,300	13,814,700
Fines and Forfeitures:					
General Fund	175,300	214,200	207,000	194,000	191,600
Special Revenue Funds	543,400	417,500	276,600	418,000	292,100
Enterprise Funds	9,100	2,800	11,400	2,800	10,800
Special Assessments	25,000	36,900	37,300	35,800	35,800
Total Fines and Forfeitures	\$ 752,800	671,400	532,300	650,600	530,300

SUMMARY OF OPERATING REVENUES BY SOURCE

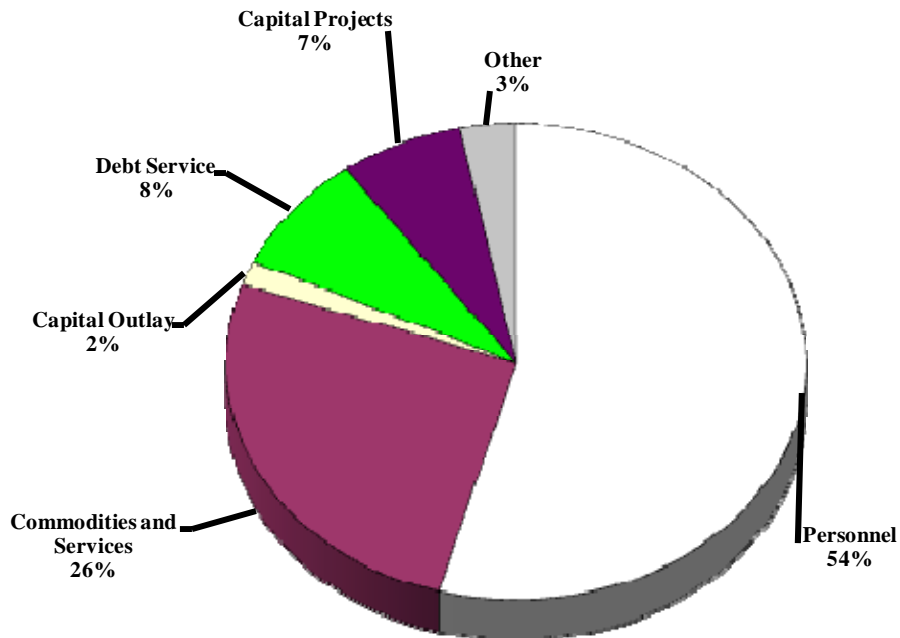
	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Sales:					
General Fund	\$ 12,000	5,500	5,400	5,500	5,500
Special Revenue Funds	717,600	539,900	505,800	548,300	542,700
Enterprise Funds	35,500	30,000	30,000	30,000	30,000
Total Sales	765,100	575,400	541,200	583,800	578,200
Investment & Interest Income:					
General Fund	1,852,000	3,031,600	2,008,300	3,642,800	2,022,300
Permanent Fund	86,600	140,000	140,000	160,000	160,000
Special Revenue Funds	41,200	51,000	61,000	47,200	57,200
Enterprise Funds	764,300	954,300	902,800	1,111,800	851,000
Internal Service	58,600	100,900	62,200	130,800	63,000
Debt Service	96,400	100,000	100,100	84,500	84,500
Total Investment & Interest	2,899,100	4,377,800	3,274,400	5,177,100	3,238,000
Rents and Leases:					
Permanent Fund	12,200	12,900	11,800	12,900	11,800
Special Revenue Funds	1,262,500	1,584,800	1,363,700	1,590,600	1,500,400
Enterprise Funds	2,500,100	2,695,500	2,535,000	2,747,000	2,762,500
Total Rents and Leases	3,774,800	4,293,200	3,910,500	4,350,500	4,274,700
Donations:					
General Fund	2,300	1,900	2,200	1,900	1,900
Permanent Fund	-	800	-	1,000	-
Special Revenue Funds	22,000	21,900	24,900	22,900	22,600
Total Donations	24,300	24,600	27,100	25,800	24,500
Other:					
Special Assessments (LIDS)	348,600	120,500	143,200	140,900	140,900
Bond Proceed & Premiums	15,969,200	-	-	-	-
Student Activities Fundraising	1,554,400	1,470,000	1,470,000	1,515,000	1,705,000
Other Miscellaneous Revenues	13,700	23,400	32,200	23,400	8,200
Total Other	17,885,900	1,613,900	1,645,400	1,679,300	1,854,100
Total Local Support	247,204,000	236,156,000	232,016,500	238,013,700	238,881,600
Total Revenues	334,716,600	322,657,400	319,524,700	323,966,800	324,241,500
Fund Balance Usage (Contribution):					
General Fund	2,364,500	522,100	251,700	(1,784,000)	58,500
Equipment Acquisition Fund	(608,400)	1,987,600	1,206,300	(130,900)	542,100
Other Funds	1,716,100	3,933,000	(4,882,600)	497,200	(2,840,300)
Total Fund Balance Usage (Contribution)	3,472,200	6,442,700	(3,424,600)	(1,417,700)	(2,239,700)
Total Revenues, Fund Balance Usage and Contributions	\$338,188,800	329,100,100	316,100,100	322,549,100	322,001,800

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



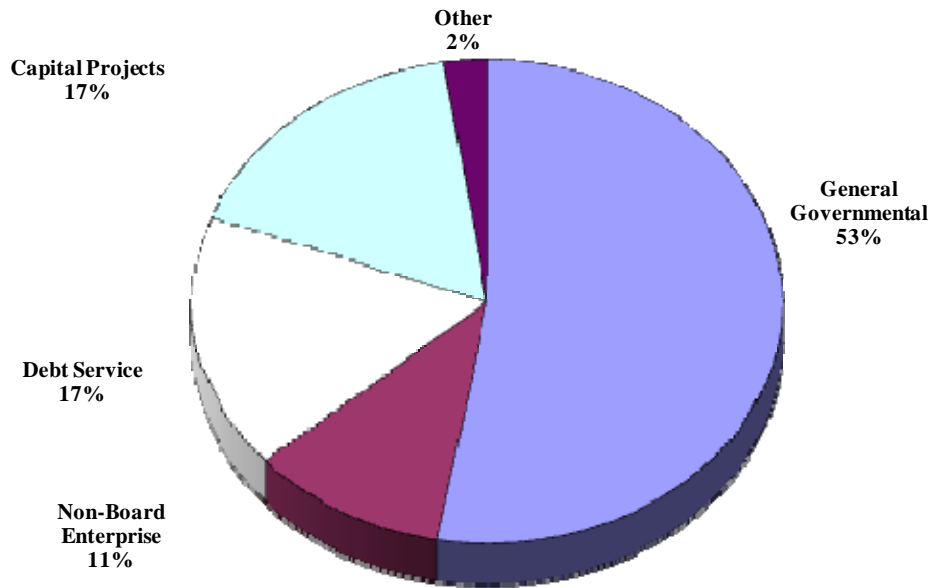
Expenditure Summary by Function



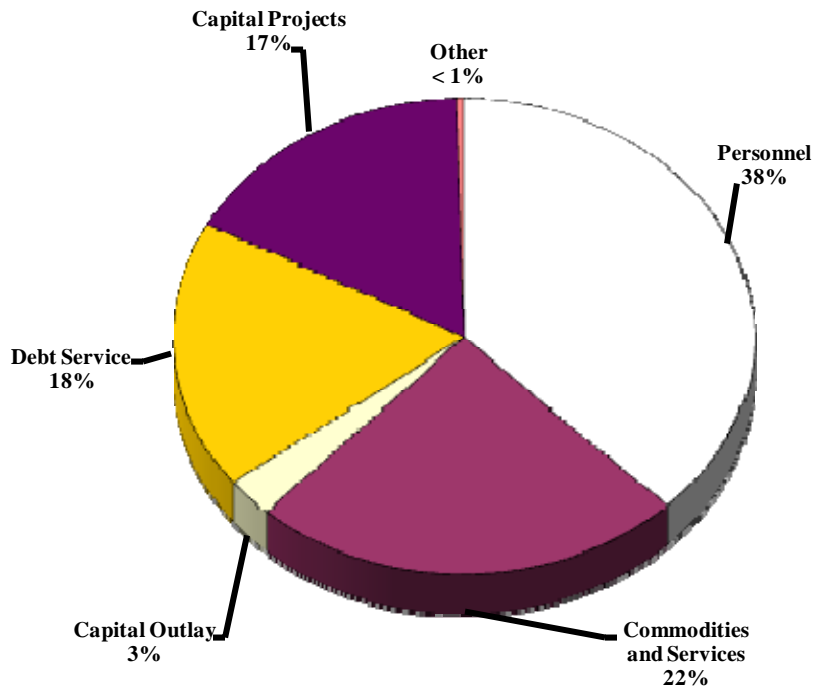
These expenditure summaries exclude Internal Service and Work Force. The total FY14 adopted budget for all City and Borough activities (net of interdepartmentals) is \$322,001,800.

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 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund:					
Mayor & Assembly	\$ 3,262,000	3,715,200	3,513,500	2,913,200	5,120,500
Law	1,766,600	1,861,000	1,857,600	1,870,000	1,819,500
Administration:					
Manager	1,666,700	1,442,400	1,436,100	1,452,600	1,457,000
Clerk	477,300	512,400	504,300	523,900	540,000
Mgmt Information Systems	2,069,500	2,201,800	2,122,900	2,066,100	2,239,100
Human Resources	540,000	569,500	567,600	577,000	570,800
Libraries	2,229,200	2,351,500	2,210,400	2,376,500	2,374,400
Finance	5,220,800	5,249,200	5,203,800	5,192,300	5,306,700
Community Development	2,576,400	2,750,900	2,510,300	2,776,500	2,844,300
Capital City Rescue	3,883,500	4,085,100	4,085,100	4,220,500	4,279,400
General Engineering	397,100	443,500	370,100	449,100	463,800
Building Maintenance	2,259,900	2,427,100	2,408,000	2,443,500	2,450,500
Parks and Landscape	1,730,500	1,840,100	1,768,900	1,862,300	1,831,800
Capital Projects Indirect Cost	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(3,960,600)	(4,163,100)	(4,130,500)	(4,182,000)	(4,184,200)
Return Marine Passenger Fee Proceeds	1,800	-	-	-	-
Support to other funds	27,015,600	25,538,500	25,538,500	25,613,100	25,579,400
Total	50,612,000	50,300,800	49,442,300	49,630,300	52,168,700
Special Revenue Funds:					
Visitor Services	1,984,300	2,102,700	2,082,800	2,110,800	2,095,500
Downtown Parking	508,600	550,200	595,500	540,600	604,300
Affordable Housing	114,100	368,800	69,000	-	-
Lands	664,900	957,600	806,300	946,700	964,200
Education - Operating	75,216,000	76,871,800	77,516,700	76,161,900	77,510,600
Education - Special Revenue	14,936,100	15,167,400	14,930,400	14,896,300	15,938,100
Eaglecrest	2,426,400	2,706,100	2,412,000	2,769,400	2,795,900
Service Areas:					
Police	12,765,800	13,223,200	12,910,300	13,405,000	13,682,000
Streets	5,171,100	5,281,500	5,184,900	5,370,600	5,306,500
Parks and Recreation	5,090,100	5,551,400	5,217,800	5,591,000	5,558,000
Capital Transit	6,186,700	6,707,900	6,558,400	6,823,100	6,735,600
Capital City Fire	3,497,700	3,433,600	3,433,600	3,413,500	3,361,300
Sales tax	679,000	749,200	741,200	753,500	766,600
Hotel tax	23,600	28,900	28,600	29,100	29,200
Tobacco Excise tax	11,400	26,300	26,200	26,400	16,500
Marine Passenger Fee	5,500	5,500	5,500	5,500	5,500
Port Development	5,500	5,500	5,500	5,500	5,500
Library Minor Contributions	3,700	25,000	25,000	25,000	25,000
Interdepartmental Charges	(753,000)	(790,000)	(733,000)	(791,800)	(1,345,200)
Return Marine Passenger Fee Proceeds	20,000	-	-	-	-
Support to other funds	58,992,300	58,255,900	57,455,900	54,014,300	59,641,900
Total	187,549,800	191,228,500	189,272,600	186,096,400	193,697,000

SUMMARY OF EXPENDITURES BY FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Permanent Fund:					
Jensen-Olson Arboretum					
Support to other funds	\$ 138,000	311,800	311,800	172,300	85,800
Enterprise Funds:					
Airport	\$ 5,336,000	5,320,700	5,286,900	5,348,600	5,872,700
Harbors	3,058,500	3,194,800	3,105,400	3,213,900	3,264,000
Docks	1,265,600	1,311,900	1,311,900	1,317,200	1,392,300
Waste Management	681,000	1,008,200	805,900	1,010,900	1,500,000
Water	3,129,300	3,269,600	3,225,400	3,285,700	3,407,700
Wastewater	8,155,700	8,760,200	8,830,500	8,764,400	9,727,100
Bartlett Regional Hospital	93,021,400	95,491,700	89,440,600	96,004,500	87,031,400
Interdepartmental Charges	(8,500)	(11,000)	(11,000)	(11,000)	(11,000)
Support to other funds	5,425,000	2,695,000	2,695,000	820,000	-
Total	120,064,000	121,041,100	114,690,600	119,754,200	112,184,200
Internal Service Funds:					
Public Works Fleet	2,302,500	2,558,300	2,520,000	2,562,500	2,565,000
Equipment Acquisition Fund	1,618,200	4,432,300	3,462,300	1,865,800	2,539,700
Risk Management	20,641,300	19,724,200	19,202,200	21,033,600	21,962,100
Interdepartmental Charges	(23,850,800)	(22,975,400)	(23,284,000)	(23,075,900)	(24,217,500)
Total	711,200	3,739,400	1,900,500	2,386,000	2,849,300
Capital Projects:					
Capital Projects	32,884,000	25,724,900	24,924,900	21,862,200	22,502,600
Support to other funds	20,600	790,000	790,000	-	257,700
Total	32,904,600	26,514,900	25,714,900	21,862,200	22,760,300
Debt Service Fund:					
Debt Service	37,047,800	22,654,800	20,877,200	22,364,700	22,946,500
Support to other funds	1,569,700	-	-	-	-
Total	38,617,500	22,654,800	20,877,200	22,364,700	22,946,500
Special Assessments:					
Special Assessments	316,600	400,000	201,400	402,700	374,800
Support to other funds	44,900	14,400	14,400	10,900	10,900
Total	361,500	414,400	215,800	413,600	385,700
Work Force:					
CIP Engineering	561,500	2,123,500	616,400	2,158,500	2,226,700
Public Works Administration	363,900	391,200	389,000	400,600	579,800
Interdepartmental Charges	(925,400)	(2,514,700)	(1,005,400)	(2,559,100)	(2,806,500)
Total	-	-	-	-	-
Total All Funds (Gross) Before					
Better Capital City	430,958,600	416,205,700	402,425,700	402,679,700	407,077,500
Better Capital City	458,100	500,000	480,000	500,000	500,000
Total All Funds (Gross)	431,416,700	416,705,700	402,905,700	403,179,700	407,577,500
Support to other funds	(93,227,900)	(87,605,600)	(86,805,600)	(80,630,600)	(85,575,700)
Total Expenditures	\$338,188,800	329,100,100	316,100,100	322,549,100	322,001,800

SUMMARY OF STAFFING

	FY10	FY11	FY12	FY13	FY14	
	FTE	FTE	FTE	Amended FTE	Approved FTE	Adopted 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	11.25	8.63	8.00	8.00	8.00	8.00
Clerk and Elections	3.70	3.70	3.70	3.70	3.70	3.70
Mgmt Information Systems	13.66	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	22.22	22.22	22.22	22.22
Finance	46.00	47.00	47.00	45.25	44.75	45.80
Community Development	26.50	26.50	26.50	26.25	26.25	26.25
General Engineering	7.47	4.90	4.90	3.55	3.55	3.55
Building Maintenance	11.75	11.75	11.75	11.75	11.75	11.75
Parks and Landscape	17.34	18.08	17.46	17.47	17.46	17.47
Totals	182.09	178.64	177.89	174.55	174.04	175.10
Special Revenue Funds:						
Visitor Services	7.16	7.16	7.16	7.33	7.33	7.33
Capital Transit	38.83	38.83	38.83	38.83	38.83	38.83
Downtown Parking	0.39	0.42	0.50	0.65	0.65	0.65
Lands	3.00	3.00	3.00	3.00	3.00	3.00
Education	762.95	779.98	750.18	689.03	676.22	679.84
Eaglecrest	28.50	28.50	31.92	31.92	31.92	33.88
Police	94.34	95.34	95.34	95.34	95.34	100.34
Streets	24.27	25.75	25.75	24.75	24.75	23.80
Parks and Recreation	46.79	62.35	62.27	61.87	61.87	61.87
Capital City Fire	44.86	44.86	44.86	44.98	44.98	44.98
Totals	1,051.09	1,086.19	1,059.81	997.70	984.89	994.52
Enterprise Funds:						
Airport	25.00	28.42	29.42	29.42	29.42	29.42
Harbors	13.13	13.13	13.92	14.62	14.50	14.62
Docks	9.86	9.86	11.25	12.05	12.05	12.05
Hazardous Waste	1.00	1.00	1.00	1.00	1.00	1.00
Water	15.00	15.00	15.16	15.16	15.16	14.16
Wastewater	35.00	35.00	35.84	35.84	35.84	35.84
Bartlett Regional Hospital	395.22	394.86	435.32	439.50	431.50	420.18
Totals	494.21	497.27	541.91	547.59	539.47	527.27
Internal Service Funds:						
Public Works Fleet	6.25	6.25	6.25	6.25	6.25	6.20
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Totals	11.95	11.95	11.95	11.95	11.95	11.90
Special Assessments:	1.59	1.60	1.60	1.50	1.50	1.25
Work Force:						
CIP Engineering	28.61	21.34	21.34	18.10	18.10	18.10
Public Works Administration	3.00	3.00	4.00	3.00	3.00	4.00
Totals	31.61	24.34	25.34	21.10	21.10	22.10
Total Staffing	1,772.54	1,799.99	1,818.50	1,754.39	1,732.95	1,732.14

INTERDEPARTMENTAL CHARGES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund:					
Mayor and Assembly	\$ 45,300	52,800	52,800	52,800	52,800
Law	248,000	271,600	271,600	271,600	271,600
Manager	46,700	53,100	53,100	53,100	53,100
Human Resources	162,400	169,400	169,400	169,400	169,400
Clerk	104,800	136,500	136,500	136,500	136,500
Mgmt Information Systems	515,700	535,500	535,500	535,500	535,500
Finance	1,711,700	1,897,700	1,889,200	1,902,500	1,905,700
General Engineering	15,900	18,600	18,600	18,600	18,600
Building Maintenance	1,049,400	966,400	942,300	980,500	977,700
Parks and Landscape	60,700	61,500	61,500	61,500	63,300
Totals	3,960,600	4,163,100	4,130,500	4,182,000	4,184,200
Special Revenue Funds:					
Capital City Fire	517,900	562,300	520,300	563,400	574,700
Police	-	-	-	-	531,100
Downtown Parking	92,300	96,500	96,500	96,800	107,500
Fire Service Area	1,200	1,200	1,200	1,200	1,200
Roaded Service Area	141,600	130,000	115,000	130,400	130,700
Totals	753,000	790,000	733,000	791,800	1,345,200
Internal Service Funds:					
Public Works Fleet	2,418,000	2,514,000	2,469,600	2,517,400	2,514,900
Equipment Acquisition Fund	1,725,400	1,768,800	1,768,800	1,865,900	1,934,600
Risk Management	19,707,400	18,692,600	19,045,600	18,692,600	19,768,000
Totals	23,850,800	22,975,400	23,284,000	23,075,900	24,217,500
Enterprise Fund:					
Dock	8,500	11,000	11,000	11,000	11,000
Totals	8,500	11,000	11,000	11,000	11,000
Total Operating					
Interdepartmental Charges	28,572,900	27,939,500	28,158,500	28,060,700	29,757,900
Work Force:					
CIP Engineering	561,500	2,123,500	616,400	2,158,500	2,226,700
Public Works Administration	363,900	391,200	389,000	400,600	579,800
Totals	925,400	2,514,700	1,005,400	2,559,100	2,806,500
Total Interdepartmental Charges	\$ 29,498,300	30,454,200	29,163,900	30,619,800	32,564,400

SUPPORT TO OTHER FUNDS

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund Support to:					
Education - Operating	\$ 25,429,600	23,676,500	23,676,500	24,133,100	24,134,400
Education - Special Revenue	570,000	652,000	652,000	570,000	570,000
Eaglecrest	725,000	725,000	725,000	725,000	725,000
Downtown Parking	72,300	-	-	-	-
Visitor Services	215,000	185,000	185,000	185,000	150,000
Marine Passenger Fee	1,800	-	-	-	-
Capital Projects	-	300,000	300,000	-	-
LIDS	3,700	-	-	-	-
Totals	27,017,400	25,538,500	25,538,500	25,613,100	25,579,400
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	10,321,000	11,445,000	11,445,000	10,487,000	15,187,000
Capital Projects	15,447,100	15,318,100	14,518,100	11,332,200	14,317,200
Bartlett Regional Hospital	967,600	845,000	845,000	845,000	987,000
Debt Service	1,552,900	1,481,900	1,481,900	1,097,800	1,507,800
Roaded Service Area	10,231,000	12,994,000	12,994,000	13,039,000	11,139,000
Fire Service Area	1,019,800	1,171,000	1,171,000	1,183,000	933,000
Education Operating To					
Education Special Revenue	568,500	518,500	518,500	718,500	338,500
Education Other To Education					
Special Revenue	28,800	-	-	-	80,000
Education Special Revenue To:					
Education Operating	-	-	-	-	100,000
Education Other	64,200	-	-	-	-
Hotel Tax To Visitor Services	1,118,800	1,127,800	1,127,800	1,127,800	1,147,800
Tobacco Excise Tax To:					
Bartlett Regional Hospital	155,400	278,000	278,000	278,000	136,000
General Fund	1,224,600	1,099,600	1,099,600	1,099,600	1,199,600
Lands To General Fund	-	-	-	-	17,000
Marine Passenger Fee To:					
General Fund	2,209,000	1,574,100	1,574,100	1,070,300	1,852,800
Roaded Service Area	1,147,600	1,119,000	1,119,000	1,119,000	1,147,000
Fire Service Area	84,000	70,000	70,000	70,000	70,000
Visitor Services	252,000	277,600	277,600	277,600	270,000
Dock	154,000	287,500	287,500	287,500	287,600
Juneau International Airport	159,100	-	-	-	-
Bartlett Regional Hospital	29,400	-	-	-	54,500
Equipment Replacement	-	175,000	175,000	-	-
Capital Projects	625,800	1,171,800	1,171,800	-	1,118,100
Available for Capital Projects	-	-	-	2,110,000	-
Visitor Services to Marine					
Passenger Fee	10,600	-	-	-	-
Port to Capital Projects	\$ 11,406,700	6,800,000	6,800,000	7,600,000	7,325,000

SUPPORT TO OTHER FUNDS

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Roaded Service Area To:					
Downtown Parking	\$ -	47,000	47,000	47,000	202,000
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee	9,400	-	-	-	-
School District	200,000	200,000	200,000	200,000	200,000
Capital Projects	-	230,000	230,000	-	-
Totals	59,012,300	58,255,900	57,455,900	54,014,300	59,641,900
Jensen-Olson Arboretum Fund					
Support To General Fund	138,000	311,800	311,800	172,300	85,800
Debt Service Fund Support To General Fund	1,569,700	-	-	-	-
Capital Projects Support To:					
Sales Tax	20,600	-	-	-	-
General Fund	-	-	-	-	257,700
Debt Service	-	790,000	790,000	-	-
Totals	20,600	790,000	790,000	-	257,700
Enterprise Fund Support To:					
Harbors To Capital Projects	600,000	1,500,000	1,500,000	-	-
Docks to Capital Projects	4,000,000	-	-	-	-
Water To Capital Projects	-	320,000	320,000	320,000	-
Wastewater To Capital Projects	825,000	875,000	875,000	500,000	-
Totals	5,425,000	2,695,000	2,695,000	820,000	-
Special Assessment Funds To:					
General Fund	14,900	14,400	14,400	10,900	10,900
Roaded Service Area	30,000	-	-	-	-
Totals	44,900	14,400	14,400	10,900	10,900
Total Support To Other Funds	\$ 93,227,900	87,605,600	86,805,600	80,630,600	85,575,700

SUPPORT FROM OTHER FUNDS

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund Support From:					
Sales Tax	\$ 10,321,000	11,445,000	11,445,000	10,487,000	15,187,000
Tobacco Excise Tax	1,224,600	1,099,600	1,099,600	1,099,600	1,199,600
Lands	-	-	-	-	17,000
Marine Passenger Fee	2,209,000	1,574,100	1,574,100	1,070,300	1,852,800
Jensen-Olson Aboretum	138,000	311,800	311,800	172,300	85,800
Debt Service	1,569,700	-	-	-	-
Capital Projects	-	-	-	-	257,700
Special Assessments	14,900	14,400	14,400	10,900	10,900
Totals	15,477,200	14,444,900	14,444,900	12,840,100	18,610,800
Special Revenue Fund Support From:					
Sales Tax From Capital Projects	20,600	-	-	-	-
Education - Operating From:					
General Fund	25,429,600	23,676,500	23,676,500	24,133,100	24,134,400
Education Special Revenue	-	-	-	-	100,000
Education - Special Revenue From:					
General Fund	205,000	287,000	287,000	205,000	205,000
Education Other Special Revenue	28,800	-	-	-	80,000
Education - Student Activities From:					
General Fund	365,000	365,000	365,000	365,000	365,000
Education Operating Fund	568,500	518,500	518,500	718,500	338,500
Education Special Revenue	64,200	-	-	-	-
Roaded Service Area	200,000	200,000	200,000	200,000	200,000
Roaded Service Area From:					
Sales Tax	10,231,000	12,994,000	12,994,000	13,039,000	11,139,000
Marine Passenger Fee	1,147,600	1,119,000	1,119,000	1,119,000	1,147,000
Special Assessments	30,000	-	-	-	-
Fire Service Area From:					
Sales Tax	1,019,800	1,171,000	1,171,000	1,183,000	933,000
Marine Passenger Fee	84,000	70,000	70,000	70,000	70,000
Downtown Parking From:					
General Fund	72,300	-	-	-	-
Roaded Service Area	-	47,000	47,000	47,000	202,000
Visitor Services From:					
General Fund	215,000	185,000	185,000	185,000	150,000
Hotel Tax	1,118,800	1,127,800	1,127,800	1,127,800	1,147,800
Marine Passenger Fee	252,000	277,600	277,600	277,600	270,000
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	1,800	-	-	-	-
Visitor Services	10,600	-	-	-	-
Roaded Service Area	9,400	-	-	-	-
Totals	\$ 41,824,000	42,788,400	42,788,400	43,420,000	41,231,700

SUPPORT FROM OTHER FUNDS

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Debt Service Support From:					
Capital Projects	\$ -	790,000	790,000	-	-
Sales Tax Fund	1,552,900	1,481,900	1,481,900	1,097,800	1,507,800
Totals	1,552,900	2,271,900	2,271,900	1,097,800	1,507,800
Capital Project Fund Support From:					
General Fund	-	300,000	300,000	-	-
Sales Tax	15,447,100	15,318,100	14,518,100	11,332,200	14,317,200
Marine Passenger Fee	625,800	1,171,800	1,171,800	-	1,118,100
Available Marine Passenger Fee	-	-	-	2,110,000	-
Port Development	11,406,700	6,800,000	6,800,000	7,600,000	7,325,000
Roaded Service Area	-	230,000	230,000	-	-
Harbors	600,000	1,500,000	1,500,000	-	-
Dock	4,000,000	-	-	-	-
Water	-	320,000	320,000	320,000	-
Wastewater	825,000	875,000	875,000	500,000	-
Totals	32,904,600	26,514,900	25,714,900	21,862,200	22,760,300
Internal Service Fund Support From:					
Equipment Replacement from Marine Passenger Fee	-	175,000	175,000	-	-
Totals	-	175,000	175,000	-	-
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	155,400	278,000	278,000	278,000	136,000
Liquor Sales Tax	967,600	845,000	845,000	845,000	987,000
Marine Passenger Fee	29,400	-	-	-	54,500
Airport from Marine Passenger Fee	159,100	-	-	-	-
Docks from Marine Passenger Fee	154,000	287,500	287,500	287,500	287,600
Totals	1,465,500	1,410,500	1,410,500	1,410,500	1,465,100
Special Assessment Funds From:					
General Fund	3,700	-	-	-	-
Totals	3,700	-	-	-	-
Total Support From Other Funds	\$ 93,227,900	87,605,600	86,805,600	80,630,600	85,575,700

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To	-
General Fund	\$ 3,243,000		38,707,900		18,610,800		25,579,400	
Special Revenue Funds:								
Visitor Services	258,500		405,500		1,567,800		-	
Marine Passenger Fee	79,200		4,941,000		-		4,800,000	
Eaglecrest	(70,700)		2,060,700		750,000		-	
Education - Operating	763,000		53,354,000		24,234,400		338,500	
Education - Special Revenue/Other	1,816,700		14,661,000		1,188,500		180,000	
Lands and Resource Management	2,313,900		731,700		-		17,000	
* Roaded Service Area	3,897,200		16,752,300		12,286,000		427,000	
** Fire Service Area	431,600		2,120,000		1,003,000		-	
Downtown Parking	(62,100)		500,500		202,000		-	
Affordable Housing	852,900		-		-		-	
Sales Tax	12,074,300		45,617,400		-		44,071,000	
Hotel Tax	269,600		1,070,000		-		1,147,800	
Port Development	251,100		7,402,500		-		7,325,000	
Tobacco Excise Tax	76,100		1,340,000		-		1,335,600	
Library Minor Contributions	122,500		4,000		-		-	
Total Special Revenue Funds	23,073,800		150,960,600		41,231,700		59,641,900	
Enterprise Funds:								
Harbors	3,134,100		3,689,400		-		-	
Docks	3,101,700		1,851,800		287,600		-	
Water	2,110,400		4,378,400		-		-	
Wastewater	4,670,700		9,723,400		-		-	
Airport	720,100		5,849,900		-		-	
Hazardous Waste	1,930,100		1,096,200		-		-	
Hospital	20,623,500		93,449,400		1,177,500		-	
Total Enterprise Funds	36,290,600		120,038,500		1,465,100		-	
Internal Service Funds:								
*** Public Works Fleet	3,073,800		4,512,500		-		-	
Risk Management	7,242,100		19,773,000		-		-	
Total Internal Service Funds	10,315,900		24,285,500		-		-	
LIDS/Debt Service/Work Force:								
LIDS	445,700		258,700		-		-	
Debt Service	4,184,900		20,100,700		1,507,800		-	
Work Force	-		2,806,500		-		-	
Capital Project Funds	-		-		22,760,300		257,700	
Jensen-Olson Arboretum	2,215,200		171,800		-		85,800	
Interdepartmental Charges	-		(33,088,700)		-		-	
Total City Funds	\$ 79,769,100		324,241,500		85,575,700		85,564,800	

* Includes National Forest Timber Receipts Reserves of \$63,600

** Includes National Forest Timber Receipts Reserves of \$62,700

*** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY14

Adopted Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
31,797,800		3,184,500		1,729,400		1,455,100	General Fund
							Special Revenue Funds:
2,095,500		136,300		-		136,300	Visitor Services
5,500		214,700		-		214,700	Marine Passenger Fee
2,795,900		(55,900)		-		(55,900)	Eaglecrest
77,510,600		502,300		-		502,300	Education - Operating
15,938,100		1,548,100		-		1,548,100	Education - Special Revenue/Other
964,200		2,064,400		1,193,700		870,700	Lands and Resource Management
31,282,100		1,226,400		1,063,600		162,800	* Roaded Service Area
3,361,300		193,300		62,700		130,600	** Fire Service Area
604,300		36,100		-		36,100	Downtown Parking
-		852,900		-		852,900	Affordable Housing
766,600		12,854,100		9,030,800		3,823,300	Sales Tax
29,200		162,600		-		162,600	Hotel Tax
5,500		323,100		-		323,100	Port Development
16,500		64,000		-		64,000	Tobacco Excise Tax
25,000		101,500		-		101,500	Library Minor Contributions
135,400,300		20,223,900		11,350,800		8,873,100	Total Special Revenue Funds
							Enterprise Funds:
3,264,000		3,559,500		753,200		2,806,300	Harbors
1,392,300		3,848,800		-		3,848,800	Docks
3,407,700		3,081,100		-		3,081,100	Water
9,727,100		4,667,000		-		4,667,000	Wastewater
5,872,700		697,300		-		697,300	Airport
1,500,000		1,526,300		-		1,526,300	Hazardous Waste
87,031,400		28,219,000		-		28,219,000	Hospital
112,195,200		45,599,000		753,200		44,845,800	Total Enterprise Funds
							Internal Service Funds:
5,104,700		2,481,600		-		2,481,600	*** Public Works Fleet
21,962,100		5,053,000		-		5,053,000	Risk Management
27,066,800		7,534,600		-		7,534,600	Total Internal Service Funds
							LIDS/Debt Service/Work Force:
385,700		318,700		-		318,700	LIDS
22,946,500		2,846,900		2,845,300		1,600	Debt Service
2,806,500		-		-		-	Work Force
22,502,600		-		-		-	Capital Project Funds
-		2,301,200		2,097,200		204,000	Jensen-Olson Arboretum
(33,088,700)		-		-		-	Interdepartmental Charges
322,012,700		82,008,800		18,775,900		63,232,900	Total City Funds

CHANGES IN FUND BALANCES – 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 Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of not less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve will be adjusted annually based on the most recently-audited annual financial statements. Appropriations from the budget reserve (use) requires Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve at the end of FY14 is \$11.760 million.

Individual Funds

The following is a summary and explanation of the 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 budget as presented projects \$1,455,100 carry forward of available fund balance for years after FY14, excluding the \$1.729 million set aside as part of the general governmental budget reserve. In order to balance the FY14 operating budgets we are projecting to use \$58,400 in FY14 to fund balance.

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 \$214,700 for FY14.

Eaglecrest – The ending FY14 fund balance (deficits) are projected to be \$(55,900). 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, \$502,300 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 \$1,548,100 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 FY14 is \$870,700. Reserves of \$1,193,700 for 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 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.

CHANGES IN FUND BALANCES – FY14

Roaded Service Area – The budget as presented will carry over \$162,600 for FY14 in fund balance (this excludes, \$1,000,000 set aside as part of the general governmental budget reserve and \$63,600 in restricted funds under the Secured Rural Schools/Roads Reserves program).

Fire Service Area – The total projected carryover is \$130,600 for FY14 (excluding \$62,700 in restricted funds under the Secured Rural Schools/Road Reserves program). These funds are restricted for fire related purposes. The ending FY14 balance represents approximately 4% of annual operations.

Downtown Parking – The total projected carryover is \$36,100 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 the general governmental Budget Reserve. The total projected carry forward of available fund balance for FY14 is \$3,823,300 (excluding budget reserve of \$9,030,800 for FY14). The FY14 ending balance is as follows –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	1,129,300
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	48,100
• 1% 5-year temp. levy for areawide roads, ending June 30, 2012	672,400
• 2% 1% permanent & 1% temp. operational levy	1,944,400
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	9,030,800
• 3% permanent liquor sales tax levy	29,100
Total Projected Fund Balance	<u>\$ 12,854,100</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 \$323,100 for FY14. 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 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 \$45,171,200 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.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$2,481,600 for FY14. Approximately \$318,000 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.

CHANGES IN FUND BALANCES – FY14

Risk Management – The total projected carryover for FY14 is \$5,053,000. The individual ending components of this balance are made up of \$3,803,400 Health & Wellness, \$294,400 Safety & Workers Compensation, \$1,181,100 General/Auto Liability, \$(50,200) Employee Practice/Property, \$(124,800) Special Coverage, and \$(50,900) 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 \$318,700 for FY14 and 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 \$1,206,000 for FY14. Consolidated LID's carryover balance is projected to be a deficit of \$(887,300) 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 \$2,846,900 for FY14, of which \$2,845,300 is reserved. 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 FY14 is \$2,301,200, 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

AUTHORITY

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 area wide certified assessed value (full and true less exempted properties) for the 2014 fiscal year, 2013 calendar year is \$4.37 billion, up from \$4.30 billion (1.6%) in 2012

The rate of levy is to be fixed by Assembly resolution, determined annually before June 15, per AS 29.45.240.

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.

ASSESSED VALUE CHANGES

The Assessor is projecting, net of property appeals, FY14 (calendar 2013) areawide taxable assessed values at \$4.37 billion. This amount includes both real and business personal property assessments. This represents an increase of \$70 million (1.6%) 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.

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.

2012 TO 2013 ASSESSED VALUES CHANGES BY PROPERTY TYPE *(estimated)*

	Assessed Values (In millions)	% Change to Total	% Change to Property Type
<u>2012 Assessed Value</u>	<u>\$4,297.8</u>		
Residential Property	55.6	1.29%	6.42%
Commercial	14.5	0.33%	0.63%
Business Personal Property:			
New General Business	-5.0	-0.11%	-2.87%
New Large Mining	<u>12.0</u>	<u>0.28%</u>	8.50%
Total Change	<u>77.1</u>	<u>1.80%</u>	
2013 Assessed Value (estimated)	<u>\$4,371.0</u>	<u>1.80%</u>	

PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

2013 Projected Values

<u>Service Area</u>	<u>2012 Certified Roll & Supplementals</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Totals</u>
Capital City Fire/Rescue	\$3,851.5	\$3,746.2	\$170.0	\$3,916.2
Roaded Service Area	\$3,874.0	\$3,752.2	\$170.0	\$3,922.2
Areawide	\$4,297.8	\$4,048.0	\$323.0	\$4,371.0

PROPERTY ASSESSMENT AND TAXATION

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.

<u>Mill Levy</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>Adopted FY14</u>
Operational				
Areawide	6.98	6.56	6.66	6.64
Roaded Service Area	1.93	2.24	2.17	2.23
Capital City Fire/Rescue	0.35	0.46	0.43	0.39
Total Operational	9.26	9.26	9.26	9.26
Debt Service	1.25	1.29	1.29	1.40
Total Mill Levy	10.51	10.55	10.55	10.66
Mill Change		0.04	-	0.11
% Change	%	0.38 %	- %	1.04 %

The 2013 property assessments do not include an estimated \$214 million in required State exemptions for 1,523 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to 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 FY14 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 \$2.3 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 FY14 is 9.26 mills, which is unchanged from FY13. The debt mill levy is 1.40 for FY14. FY14 is an increase of 0.11 (7.8%) mills over the FY13 levy. This brings the total FY14 mill levy to 10.66.

PROPERTY ASSESSMENT AND TAXATION

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	6.64	2.23	0.39	9.26	1.40	10.66

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

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.

PROPERTY ASSESSMENT AND TAXATION

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:

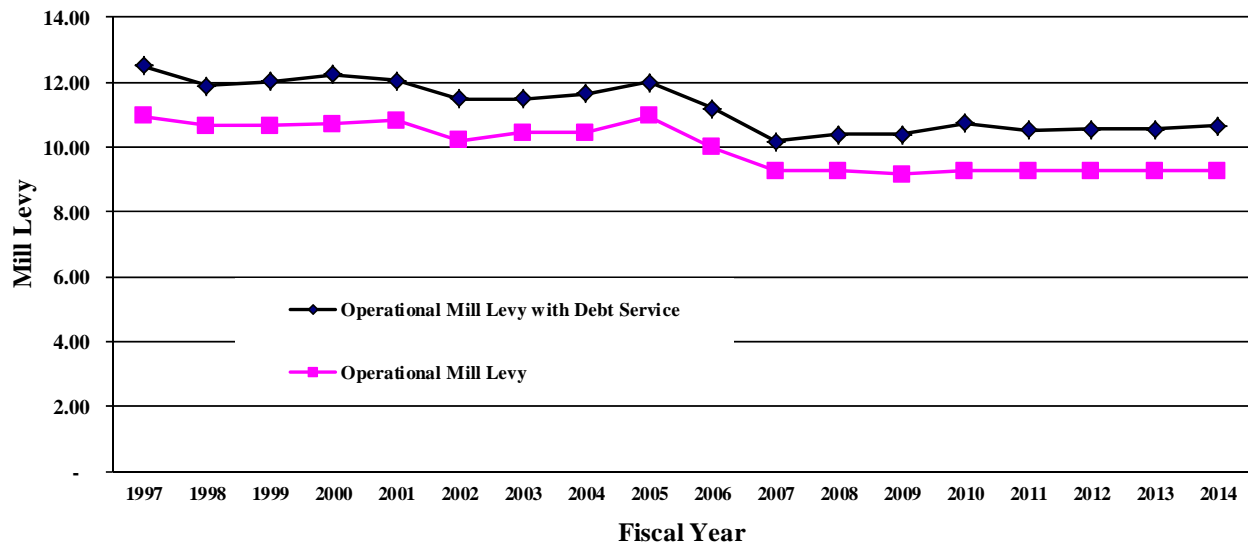
Police	Parks & Recreation
Streets	Capital Transit

Fire Service Area, SA#10:

Capital City Rescue (Fire)

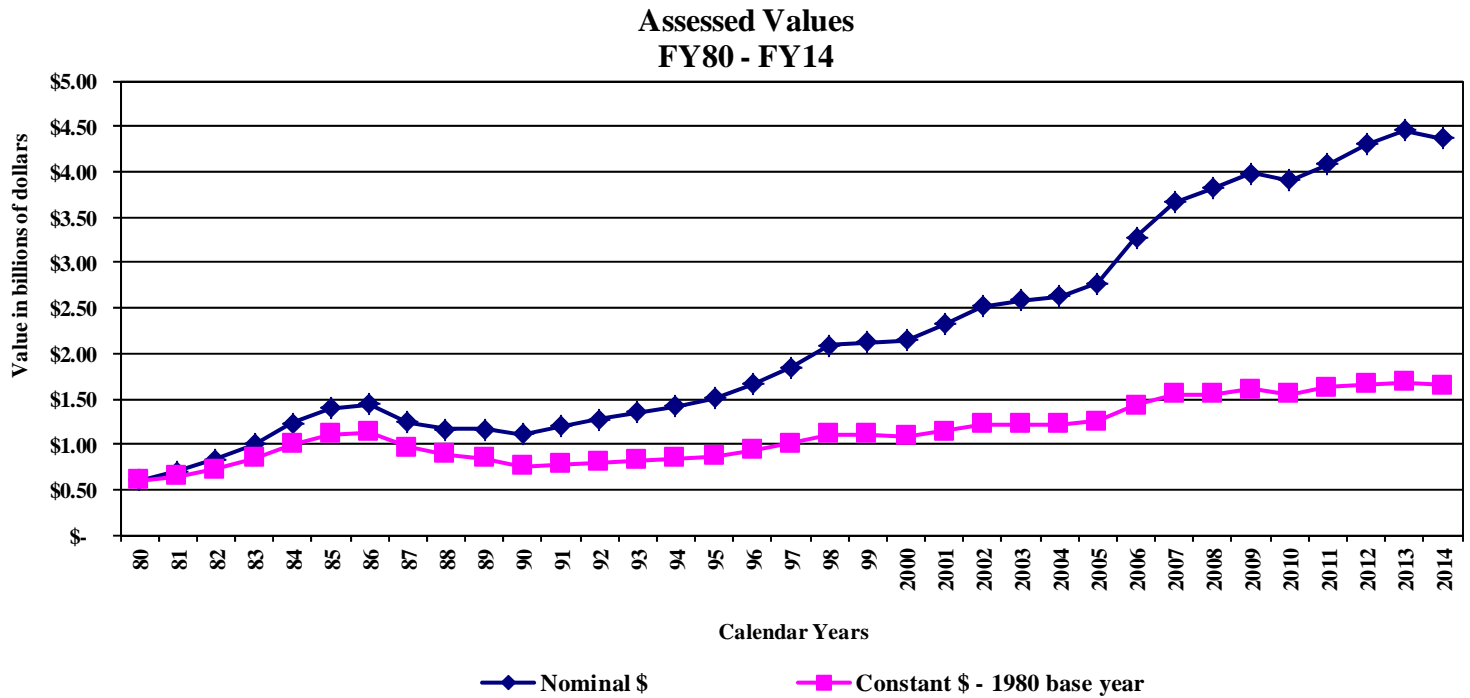
The graph below shows the historical general operating and the total mill levy (including debt service) for the past 17 years. The City's practice has been to reduce the operating mill levy when financially practical.

Mill Levy History



PROPERTY ASSESSMENT AND TAXATION

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 show how much of the increase in value over time is due to just new taxable properties versus the total nominal increase in value (combines new property values plus 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.



NOTES

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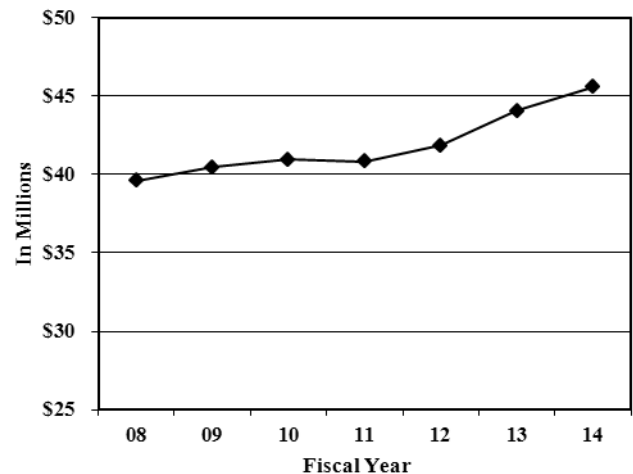
MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes for FY12 were \$41.86M and increased in FY13 to \$44.06M up \$2.20M or 5.3%. FY14 projections for property tax revenues are \$45.6M a \$1.54M or 3.5% increase in property tax revenues. The mill rate in FY14 mill rate is 10.66 mills, an increase of 0.11 mills or 1.04%. The FY13 assessed property value is \$4.297B, FY14 assessment is expected to grow to \$4.371B. The increase in assessed property value is \$74.0M or 1.7%. The FY14 property tax revenue increase is due to a combination of increases in assessed values and the debt mill levy.

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



FY08-12 are based on actual collections.
FY13-14 are based on budget projections.

MAJOR REVENUES

SALES TAX REVENUES

General Sales Tax Revenues for FY12 were \$41.63M. FY13 is expected to be \$43.40M an increase of \$1.77M or 4.2%. This projected revenue increase is due to some anticipated local economic recovery, increase in cruise ship passengers and general inflationary trends. Sales taxes for FY14 are projected to be \$44.68M an increase of \$1.28M or 2.9%.

Information on each type of sales tax is listed below.

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.

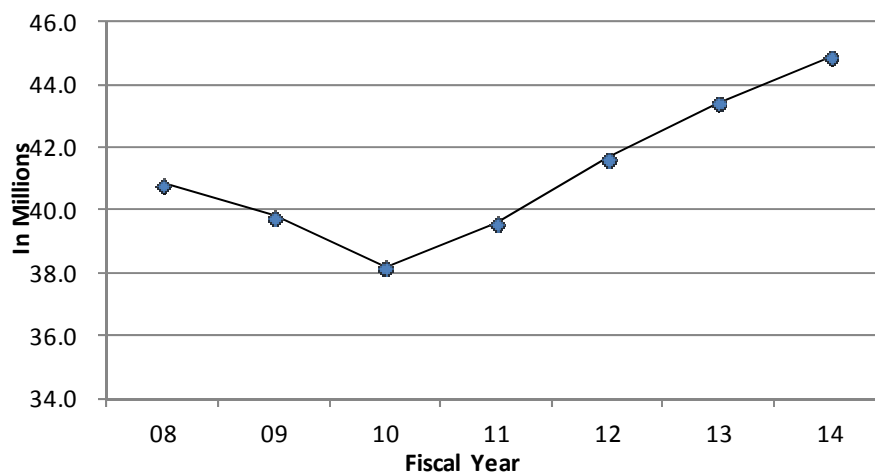
TEMPORARY 1% SALES TAX

- 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.
- October 1, 2013 – September 30, 2018. This 1% tax was voter approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the airport terminal, Aurora Harbor, Capital Transit maintenance shop, Eaglecrest Learning Center, Centennial Hall and other parks and recreation facilities.

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.

GENERAL SALES TAX

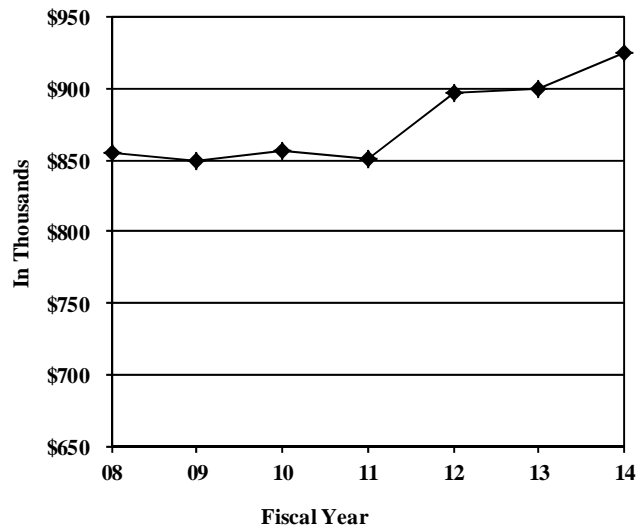


MAJOR REVENUES

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 Tax Revenues for FY12 were \$896K and in FY13 are forecast to increase to \$900K up \$3.8K or .42%. FY14 projections for liquor tax revenues are \$925K up \$25K or 2.8% from FY13 projections.



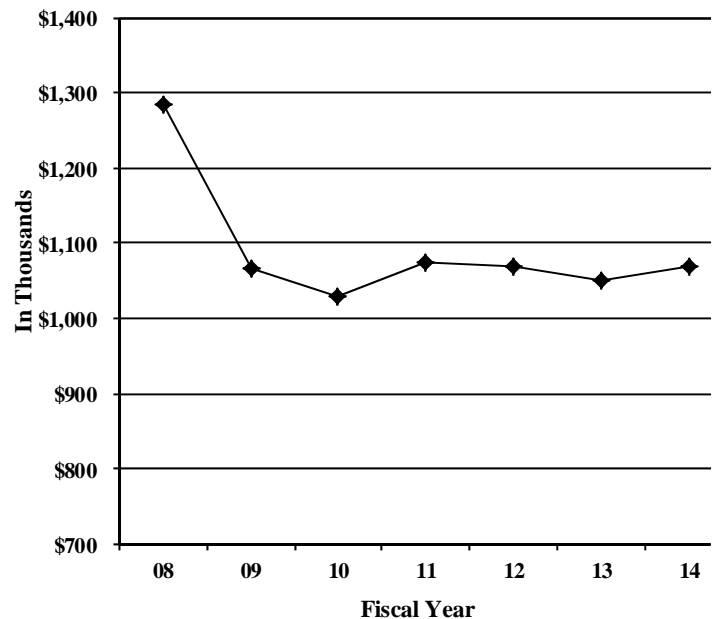
FY08-12 are based on actual collections.
FY13-14 are based on budget projections.

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

Hotel-Motel room tax revenues for FY12 were \$1.07M and are forecast to decrease in FY13 to \$1.05M a decrease of (\$20K) or (1.8%) from FY12 actuals. FY14 projections for Hotel-Motel room tax revenues are \$1.07M a \$20K or 1.9% increase in room tax revenues from FY13 projections.



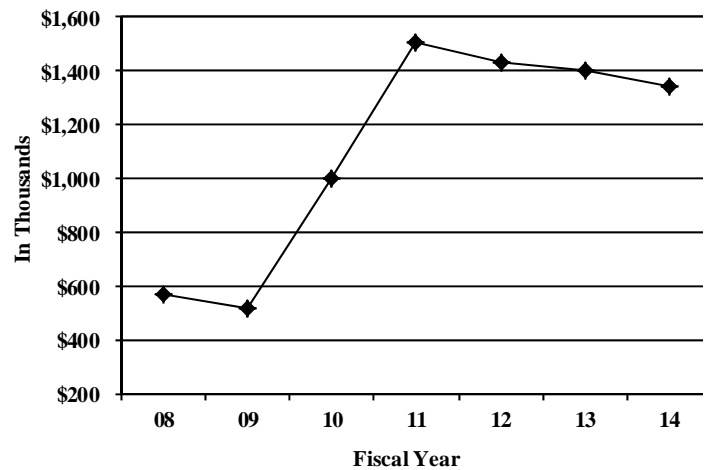
FY08-12 are based on actual collections.
FY13-14 are based on budget projections.

MAJOR REVENUES

TOBACCO EXCISE

Tobacco excise revenues for FY12 were \$1.44M and are forecast to decrease in FY13 to \$1.40M down (\$35K) or (2.5%) from FY12 actuals. FY14 projections for tobacco excise revenues are \$1.34M a decrease of (\$60K) or (4.3%) from FY13 projections.

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

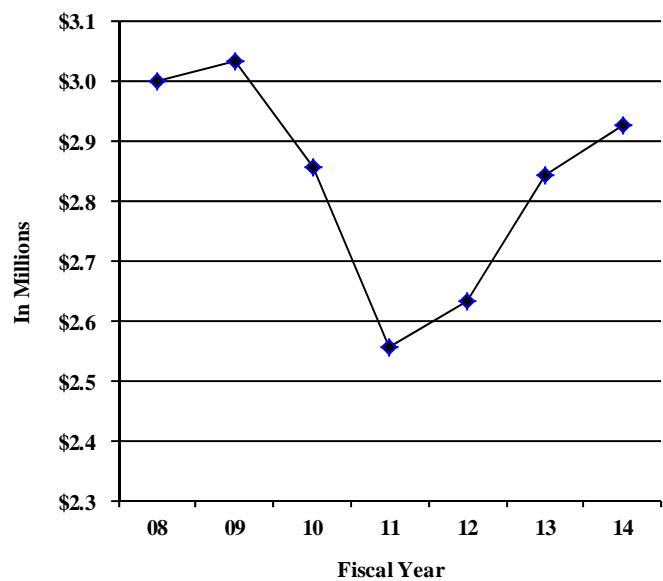


FY08-12 are based on actual collections.
FY13-14 are based on budget projections

PORT DEVELOPMENT FEE

Port Development Fees' for FY12 were \$2.63M and are forecast to increase in FY13 to \$2.84M up \$210K or 7.9% from FY12 actuals. FY14 projections for Port Development Fees are \$2.93M an increase of \$81,000 or 2.8% over FY13 projections.

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



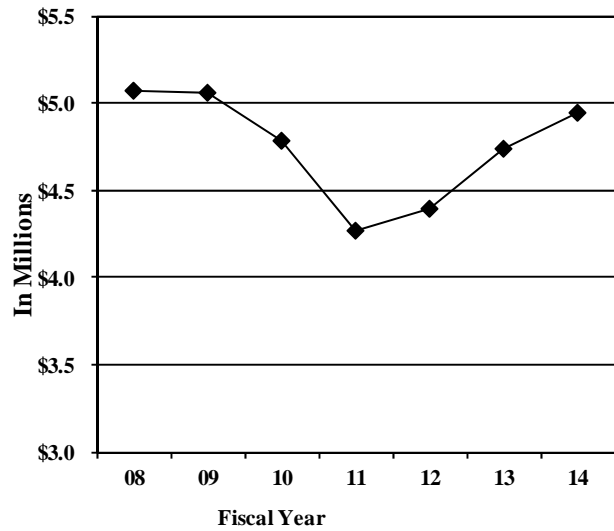
FY08-12 are based on actual collections.
FY13-14 are based on budget projections.

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.

Marine Passenger Fees' for FY12 were \$4.39M and are forecast to increase in FY13 to \$4.74M up \$348K or 7.9% from FY12 actuals. FY14 projections are \$4.94M an increase of \$200K or 4.2% over FY13 projections.



FY08-12 are based on actual collections.
FY13-14 are based on budget projections.

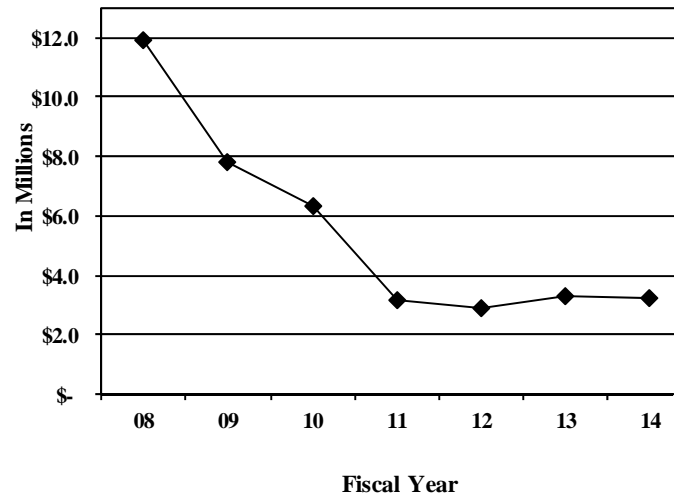
MAJOR REVENUES

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.

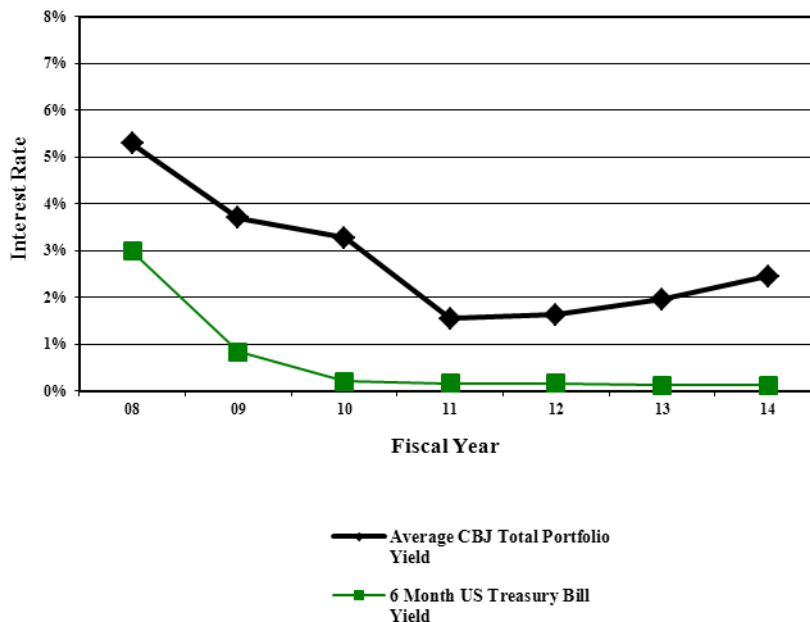
FY13 the federal funds rate is expected to remain low through FY14 and possibly the middle of FY15. This will continue the low interest rate environment resulting in continued low portfolio yields and earnings for FY13 and FY14.

Interest Income for FY12 was \$3.09M and are forecast to increase in FY13 to \$3.29M up \$200K or 6.5% from FY12 actuals. FY14 projections are \$3.35M an increase of \$60K or 1.82% over FY13 projections.



FY08-12 are based on actual collections.
FY13-14 are based on budget projections.

Total Portfolio's Average Rate of Return:

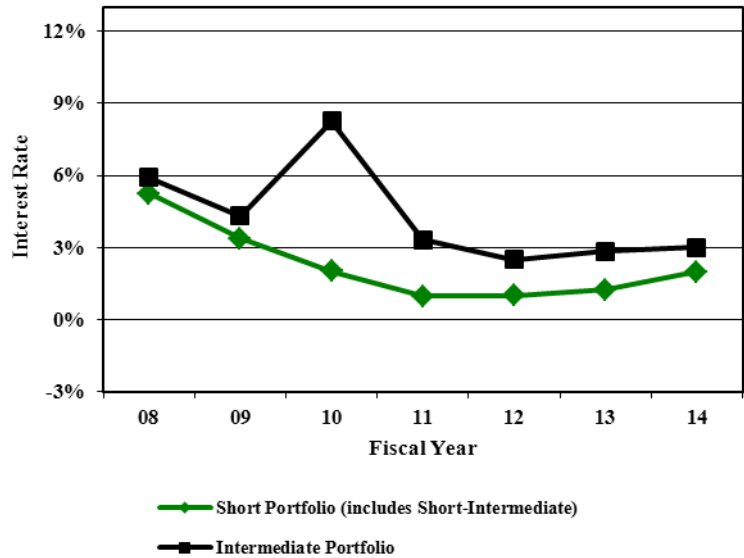


A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY13-14 projections of CBJ's average annual total return.

MAJOR REVENUES

Portfolio returns:

Between FY08 and FY12, investments were divided into four portfolios, a short-term portfolio (0-1.5 years), a short-intermediate portfolio (0-5.5 years), an externally managed portfolio (1-10 years), and a long portfolio consisting of index funds. The graph displays the difference in volatility of earnings due to interest rate fluctuations between the internally managed and externally managed portfolios. FY13 and FY14 are projected interest rates.



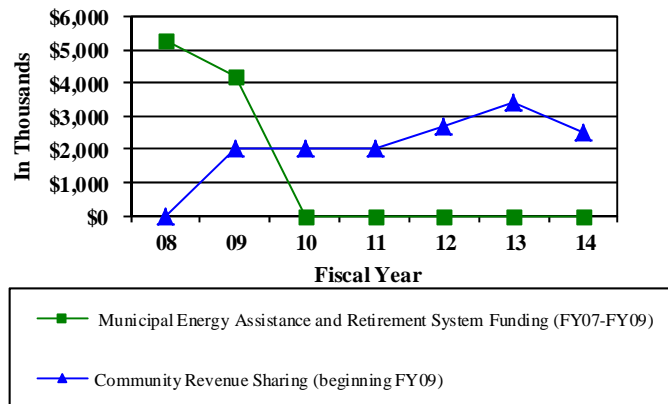
FY08-12 are based on actual collections.
FY13-14 are based on budget projections.

MAJOR REVENUES

REVENUE FROM STATE SOURCES

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.



FY08-12 are based on actual revenue collected.
FY13-14 are based on budget 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 arrive at 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 \$3.39M in FY13 and \$2.50M FY14 under this program.

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 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.

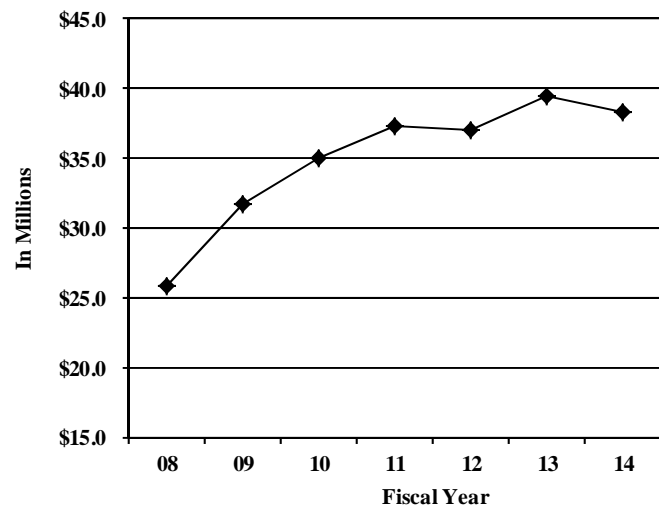
In FY09, foundation funding was increased by (\$5.9M or 23%). This is primarily due to an increase in the base student allocation (from \$5,380 to \$5,480) and an increase in the district cost factor (from 1.005 to 1.075), even though the student count dropped (from 5,064 to 4,962).

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).

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).

The FY12 foundation funding was \$36.9M a decrease of (\$300K or .8%) over FY11.

FY13 and FY14 foundation funding projections are expected to be \$39.4M and \$38.3M respectfully. The base student allocation is set at \$5,680 for both fiscal periods. The projected student population is expected to be approximately 4,950.



FY08-12 are based on actual revenue collected
FY13-14 are based on budget projections

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 Actual	\$10.5M
FY13 Budget	\$12.8M
FY14 Budget	\$13.6M

MAJOR REVENUES

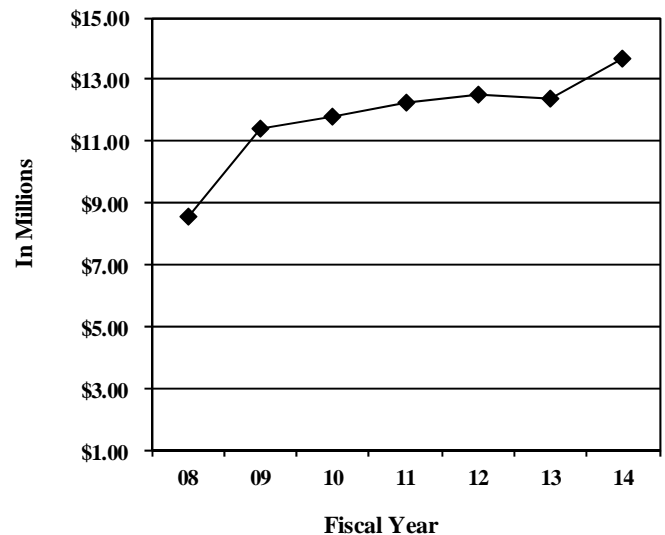
SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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 FY08-FY14 reflects debt issued for the following: 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). The Auke Bay School Renovations (\$9.8M) FY13, the Auke Bay Heating System (\$1.03M) FY13 and the Adair Kennedy Turf Resurfacing (\$606K) FY13. CBJ capital projects (\$3.06M) FY13.



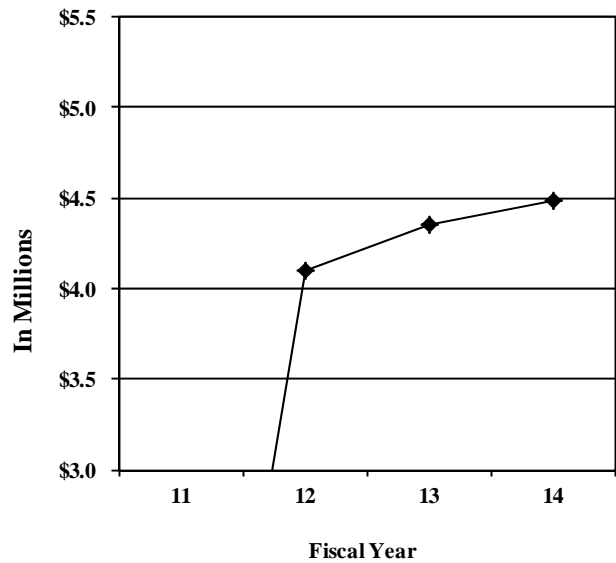
FY08-12 are based on actual revenue collected.
FY13-14 are based on budget projections.

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.

State Marine Passenger Fees' for FY12 were \$4.10M and are forecast to increase in FY13 to \$4.15M up \$54K or 1.3% from FY12 actuals. FY14 projections are \$4.48M an increase of \$327K or 7.9% over FY13 projections.



FY13-14 are based on budget projections.

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources in FY12 were \$8.76M and are forecast to decrease in FY13 to \$7.47M down (\$1.28M) or (14.7%). FY14 projections are \$5.58M a decrease of (\$1.89M) or (25.3%) over FY13 projections.

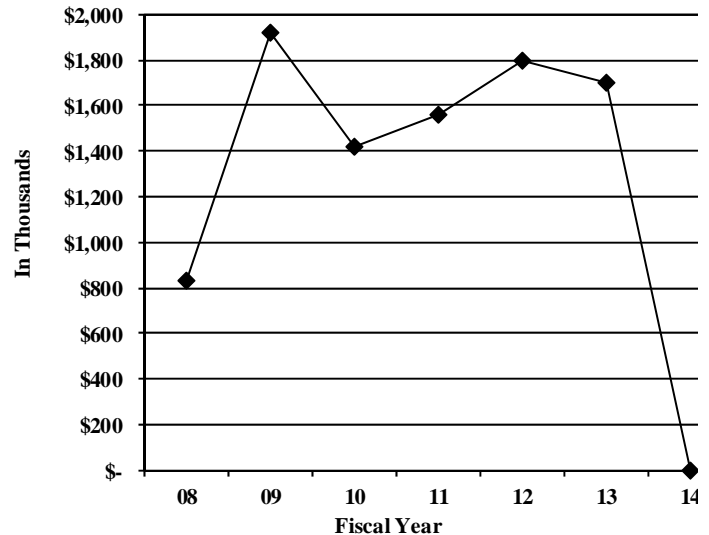
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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.



FY08-12 are based on actual revenues collected.
FY13-14 are based on budgeted projections.

PILT revenue FY12 was \$1.79M. For FY13 it's expected to be \$ 1.2M a decrease of (\$594K) or (33.11%) due to the reduction of the proration factor from 100% to 70%, reflecting the expiration of the 2008 Federal Stimulus Program in FY12. No revenue is projected for FY14 as the program has not been reauthorized.

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.

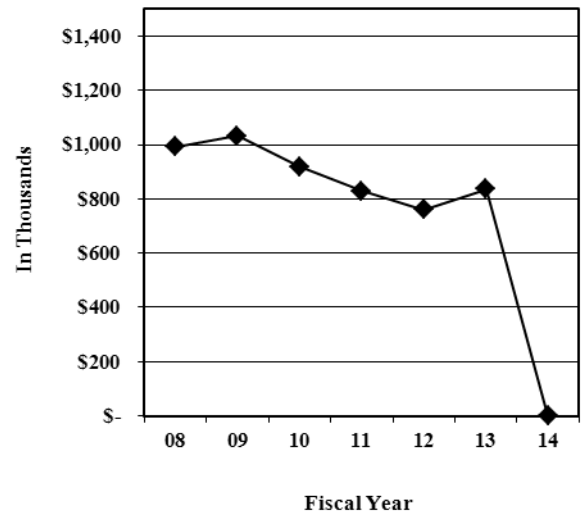
The CBJ's share was based on Tongass National Forest acreage within the City and Borough boundaries. Income from the National Forest Receipts varied widely from year to year. This variation in annual income was due primarily to the health of the timber economy in the Tongass.

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.

Public School/Roads revenue FY12 was \$761K. For FY13 it's expected to be \$772K an increase of \$11K or 1.41%. No revenue is projected for FY14.



FY08-12 are based on actual revenue collected.
FY13-14 are based on budget 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
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	772,200	63,600	835,800
FY14 Budget	-	-	-

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 FY14-19.

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 FY14 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY14 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 FY14 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2014 – 2019** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2014**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY14.

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 FY14 that have been established by the Assembly, the PWFC and/or the City Manager. FY14 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

FY14 Adopted Capital Project Budget

The table below shows the source of funds for the FY13 capital budget as well as the funding sources for the Adopted FY14 capital budget.

Table 1
Summary of FY13 & FY14
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Amended FY13 Budget	Adopted FY14 Budget
Sales Tax: General Capital Projects	\$ 318.1	\$ 182.2
Temporary 1% Sales Tax	5,700.0	5,435.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	8,500.0	8,700.0
Marine Passenger Fees	1,171.8	1,118.1
State Marine Passenger Fees	4,000.0	4,400.0
Port Development Fees	2,800.0	2,925.0
Wastewater Utility Enterprise Fund	875.0	-
Water Utility Enterprise Fund	320.0	-
Total	\$ 23,684.9	\$ 22,760.3

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 FY14 – FY19 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 2014 – 2019**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Revised Fiscal Year 14**.

GENERAL FUND SUMMARY

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Expenditures:					
Personnel Services	\$ 19,001,300	19,620,800	18,963,600	19,759,700	20,037,700
Commodities and Services	9,056,500	9,753,900	9,531,200	8,888,800	11,185,100
Capital Outlay	6,300	50,000	40,800	50,000	50,000
Contingency	15,400	25,000	23,000	25,000	25,000
Return Marine Passenger Fee Proceeds (1)	1,800	-	-	-	-
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(3,960,600)	(4,163,100)	(4,130,500)	(4,182,000)	(4,184,200)
Support to other funds	27,015,600	25,538,500	25,538,500	25,613,100	25,579,400
Better Capital City	458,100	500,000	480,000	500,000	500,000
Total Expenditures	51,070,100	50,800,800	49,922,300	50,130,300	52,668,700
Funding Sources:					
State Support:					
State Shared Revenue	19,600	15,000	15,000	15,000	15,000
ASHA "in Lieu" Tax	41,100	40,000	40,000	40,000	40,000
Miscellaneous Grants	435,300	259,200	240,900	132,400	132,400
Total State Support	496,000	314,200	295,900	187,400	187,400
Federal Support:					
Federal "in Lieu" Tax	1,793,900	1,194,400	1,700,000	1,780,800	-
Local Support:					
Property Taxes	26,814,500	28,847,300	28,624,400	31,037,100	29,211,600
Charges for Services	1,299,300	1,546,600	1,599,700	1,546,600	1,595,800
Licenses, Permits, Fees	783,100	678,100	782,800	678,100	783,300
Sales	12,000	5,500	5,400	5,500	5,500
Fines and Forfeitures	175,300	214,200	207,000	194,000	191,600
Donations	2,300	1,900	2,200	1,900	1,900
Investment and Interest Income	1,852,000	3,031,600	2,008,300	3,642,800	2,022,300
Total Local Support	30,938,500	34,325,200	33,229,800	37,106,000	33,812,000
Total Revenues	33,228,400	35,833,800	35,225,700	39,074,200	33,999,400
Support from other funds	15,477,200	14,444,900	14,444,900	12,840,100	18,610,800
Total Revenues and Support from other funds	48,705,600	50,278,700	49,670,600	51,914,300	52,610,200
Fund Balance From (To)	2,364,500	522,100	251,700	(1,784,000)	58,500
Total Funding Sources	\$ 51,070,100	50,800,800	49,922,300	50,130,300	52,668,700
FUND BALANCE RESERVE	\$ 1,729,400	1,729,400	1,729,400	1,729,400	1,729,400
AVAILABLE FUND BALANCES	\$ 1,765,300	1,243,200	1,513,600	3,297,600	1,455,100

(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

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 19,547,200	20,338,700	19,570,100	20,683,800	20,870,800
Commodities and Services	9,659,900	10,371,800	10,077,800	10,474,100	10,404,500
Capital Outlay	6,600	53,500	223,500	31,800	6,800
Return Marine Passenger Fee Proceeds (1)	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
Downtown Parking	-	47,000	47,000	47,000	202,000
Capital Projects	-	230,000	230,000	-	-
Total Expenditures	29,448,100	31,266,000	30,373,400	31,461,700	31,709,100
FUNDING SOURCES:					
State Support:					
State Shared Revenue	2,774,200	2,926,400	2,964,000	2,075,000	2,075,000
State Grants	1,169,300	1,283,100	1,283,100	1,272,600	1,371,500
Total State Support	3,943,500	4,209,500	4,247,100	3,347,600	3,446,500
Federal Support:					
Secure Rural Schools/Roads	761,500	-	835,800	-	-
Federal Grants	140,000	226,900	221,900	208,800	208,800
Total Federal Support	901,500	226,900	1,057,700	208,800	208,800
Local Support:					
Property Taxes	8,192,000	8,401,700	8,271,400	8,737,900	8,746,400
Charges for Services	2,018,000	1,971,800	1,958,000	1,972,400	1,982,400
E911 Surcharge	841,600	950,000	840,000	950,000	840,000
Contracted Services	-	-	-	-	531,100
Licenses, Permits, Fees	160,800	156,600	147,900	157,100	149,400
Sales	32,100	37,800	35,200	37,800	32,200
Fines and Forfeitures	523,200	398,500	262,600	399,000	273,100
Rentals and Lease	338,300	430,600	384,800	431,600	374,600
Donations and Contributions	3,700	6,400	4,800	6,400	6,000
Investment and Interest Income	3,600	29,600	29,600	30,100	30,100
Other Revenue	3,900	16,000	25,000	16,000	1,000
Interdepartmental Charges	141,600	130,000	115,000	130,400	130,700
Total Local Support	12,258,800	12,529,000	12,074,300	12,868,700	13,097,000
Support From Other Funds:					
Sales Tax	10,231,000	12,994,000	12,994,000	13,039,000	11,139,000
Marine Passenger Fee	1,147,600	1,119,000	1,119,000	1,119,000	1,147,000
Fee in Lieu of Parking	30,000	-	-	-	-
Total Support	11,408,600	14,113,000	14,113,000	14,158,000	12,286,000
Fund Balance (To) From	935,700	187,600	(1,118,700)	878,600	2,670,800
Total Funding Sources	\$ 29,448,100	31,266,000	30,373,400	31,461,700	31,709,100

ROADED SERVICE AREA SUMMARY

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUND BALANCE RESERVE	\$ 1,000,000	1,000,000	1,063,600	1,063,600	1,063,600
AVAILABLE FUND BALANCES	\$ 1,778,500	1,590,900	2,833,600	1,955,000	162,800

(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.

FIRE SERVICE AREA SUMMARY

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,358,700	2,387,000	2,406,800	2,459,600	2,473,000
Commodities and Services	1,138,400	1,046,600	977,200	953,900	888,300
Capital Outlay	600	-	49,600	-	-
Total Expenditures	3,497,700	3,433,600	3,433,600	3,413,500	3,361,300
FUNDING SOURCES:					
Property Taxes	1,653,600	1,654,600	1,628,800	1,600,700	1,525,800
Charges for Services	19,700	18,000	16,000	18,000	16,000
Contracted Services	517,900	562,300	520,300	563,400	574,700
Donations	200	-	6,300	-	100
State Grants	29,100	10,000	10,000	40,000	-
Federal Grants	140,700	53,700	53,700	-	-
Other Revenue	2,100	-	2,200	-	2,200
Interdepartmental Charges	1,200	1,200	1,200	1,200	1,200
Support from:					
Sales Tax	1,019,800	1,171,000	1,171,000	1,183,000	933,000
Marine Passenger Fee	84,000	70,000	70,000	70,000	70,000
Fund Balance (To) From	29,400	(107,200)	(45,900)	(62,800)	238,300
Total Funding Sources	\$ 3,497,700	3,433,600	3,433,600	3,413,500	3,361,300
FUND BALANCE RESERVE	\$ 62,700	62,700	62,700	62,700	62,700
AVAILABLE FUND BALANCES	\$ 323,000	430,200	368,900	431,700	130,600

MAYOR AND ASSEMBLY

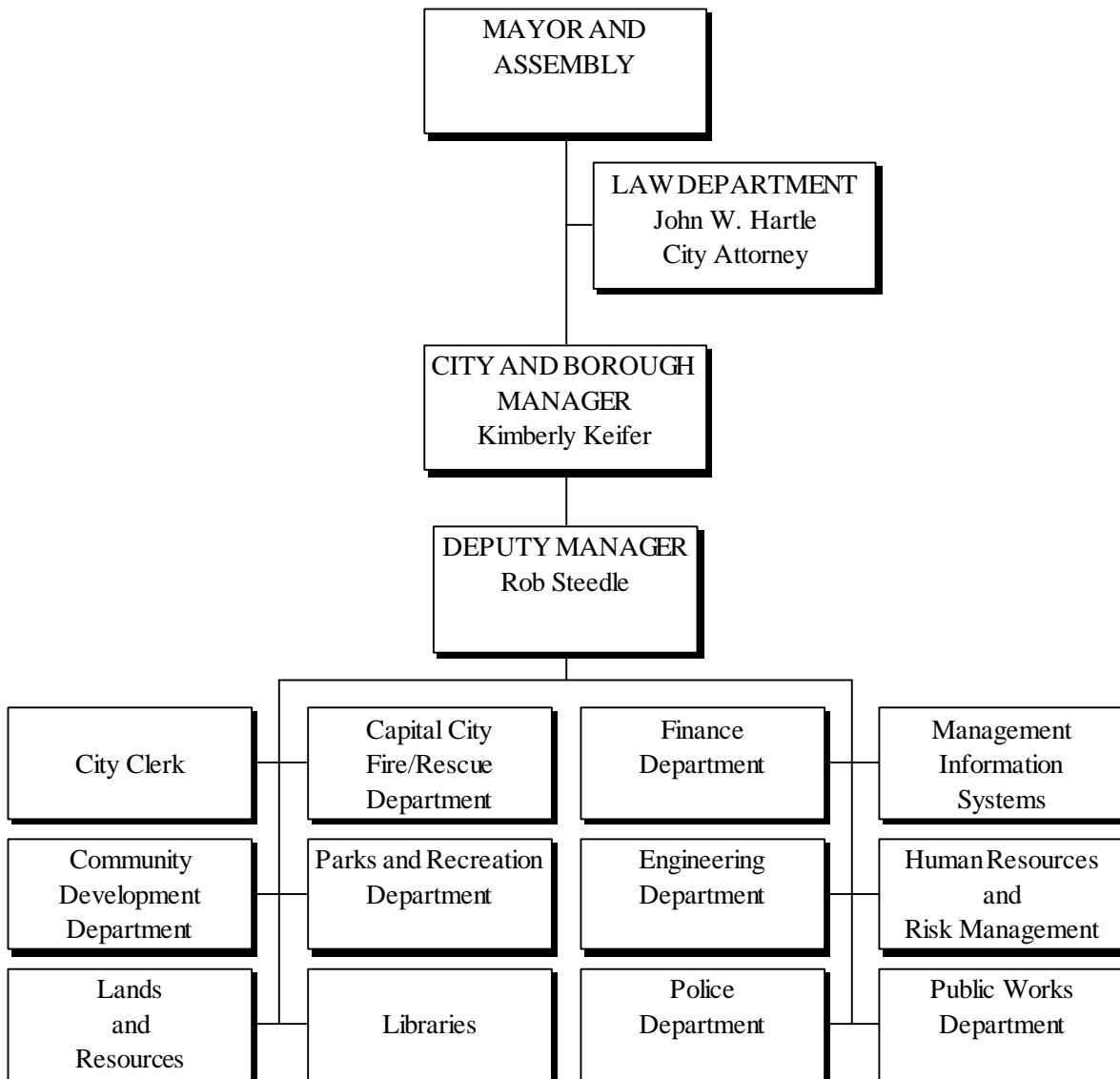
MISSION STATEMENT

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.

FY14 BUDGET

\$5,620,500

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 192,500	284,300	168,000	284,300	191,800
Commodities and Services	373,700	429,700	392,400	442,000	427,200
Better Capital City	458,100	500,000	480,000	500,000	500,000
Other - Grants & Community Projects	2,695,800	3,001,200	2,953,100	2,186,900	4,501,500
Total Expenditures	3,720,100	4,215,200	3,993,500	3,413,200	5,620,500
FUNDING SOURCES:					
Interdepartmental Charges	45,300	52,800	52,800	52,800	52,800
Support from:					
Sales Tax	500,000	500,000	500,000	500,000	2,050,000
Tobacco Excise Tax	1,224,600	1,099,600	1,099,600	1,099,600	1,199,600
Marine Passenger Fee	1,256,300	560,100	560,100	-	844,000
General Fund	693,900	2,002,700	1,781,000	1,760,800	1,474,100
Total Funding Sources	\$ 3,720,100	4,215,200	3,993,500	3,413,200	5,620,500
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 FY14 Adopted Budget represents an increase of \$2,207,300 (64.7%) from the FY14 Approve Budget.

The significant budgetary change is

- Grant expenditures increased \$2,314,600 (105.8%), which are predominately funded by marine passenger fees and voter approved sales tax proceeds.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Operations:					
Personnel Services	\$ 192,500	284,300	168,000	284,300	191,800
Commodities and Services	214,300	253,700	231,800	266,000	251,200
Totals	406,800	538,000	399,800	550,300	443,000
Assembly Grants:					
Arts and Humanities Council	175,800	175,800	175,800	175,800	175,800
Social Service Advisory Board	809,900	925,200	925,200	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
Totals	1,435,700	1,551,000	1,551,000	1,551,000	1,551,000
Special Contracts:					
Lobbyist	149,400	166,000	151,000	166,000	166,000
Hearing Officers	10,000	10,000	9,600	10,000	10,000
Totals	159,400	176,000	160,600	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 Heritage - Celebration (1)	20,000	-	-	20,000	20,000
Juneau Economic Development Council	250,000	325,000	325,000	325,000	325,000
Juneau Small Business Development Center	30,000	55,000	55,000	55,000	30,000
Downtown Ambassador Program	48,800	56,300	56,300	56,300	56,300
Franklin Dock Enterprises, LLC	497,000	187,000	187,000	-	229,100
Alaska Juneau (AJ) Dock, LLC	372,000	634,800	634,800	-	293,600
Juneau Human Rights Commission	-	2,500	2,500	-	-
Juneau Homeless Respite Care	5,800	-	-	-	-
Catholic Community Services	-	10,000	10,000	-	-
AYEC-HEARTS Program	-	143,100	95,000	143,100	95,000
SAIL	-	-	-	-	48,000
Goldbelt, Inc	-	-	-	-	217,000
Sealaska Heritage Foundation	-	-	-	-	1,550,000
Juneau Afterschool Coalition	-	-	-	-	50,000
Better Capital City	458,100	500,000	480,000	500,000	500,000
Totals	1,718,200	1,950,200	1,882,100	1,135,900	3,450,500
Total Expenditures	\$ 3,720,100	4,215,200	3,993,500	3,413,200	5,620,500

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

Additional Note: The Affordable Housing Fund presented in the NonDepartmental Special Revenue Funds section of this budget document also comes under the direct operational responsibility of the Mayor and Assembly. Disbursement from the Affordable Housing Fund requires specific Assembly authorization.

MAYOR AND ASSEMBLY

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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:						
Mayor of the City and						
Borough of Juneau	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Assembly Members	8.00	48,000	8.00	48,000	8.00	48,000
Benefits	-	206,300	-	206,300	-	113,800
Total Staffing	9.00	\$ 284,300	9.00	\$ 284,300	9.00	\$ 191,800

CITY MANAGER

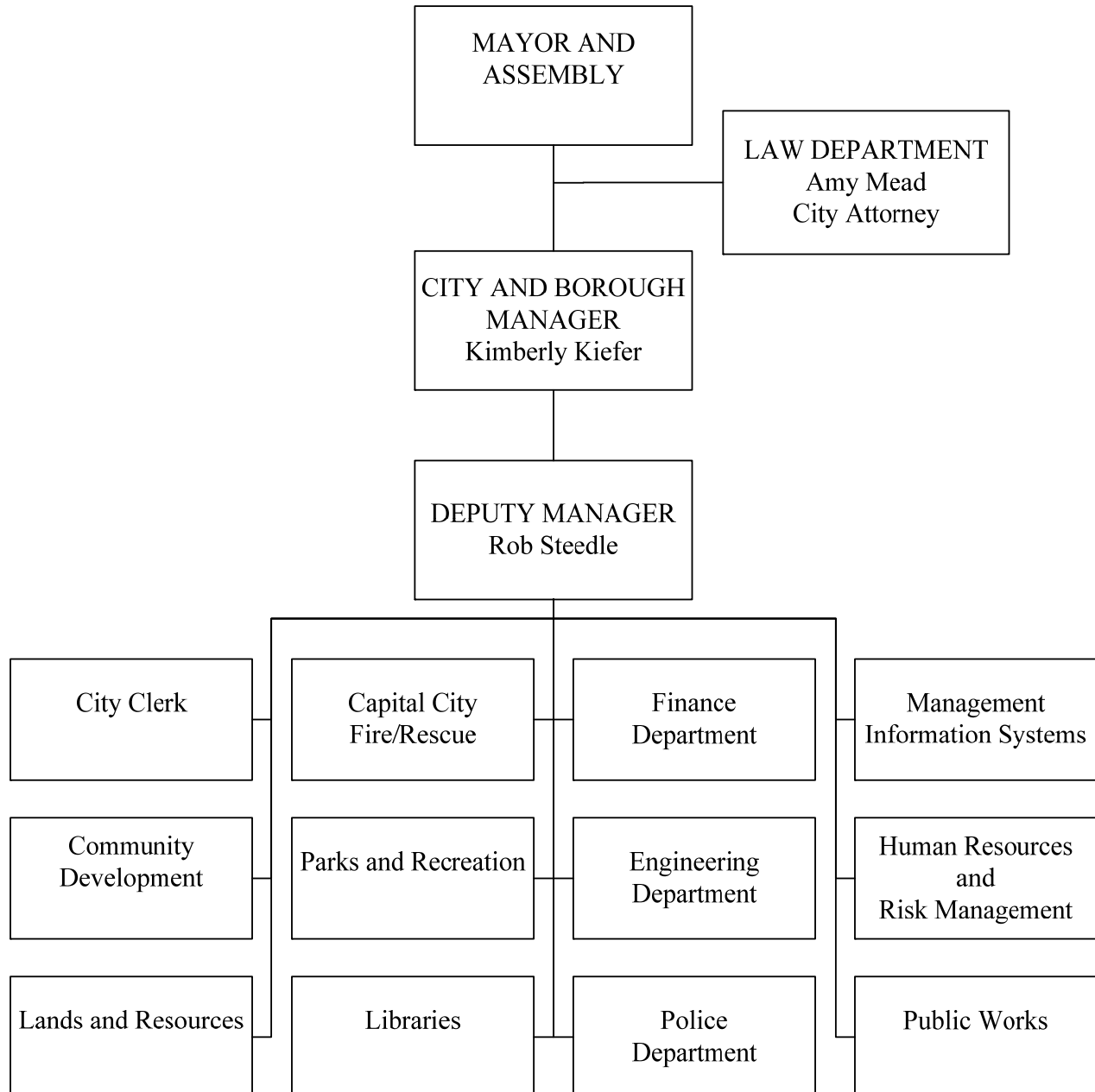
MISSION STATEMENT

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.

FY14 BUDGET

\$ 1,457,000

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 990,800	980,000	982,600	990,100	981,500
Commodities and Services	652,200	427,400	425,000	427,500	443,500
Voter Information	8,300	10,000	5,500	10,000	7,000
Contingency	15,400	25,000	23,000	25,000	25,000
Total Expenditures	1,666,700	1,442,400	1,436,100	1,452,600	1,457,000
FUNDING SOURCES:					
Interdepartmental Charges	46,700	53,100	53,100	53,100	53,100
State Grant	246,800	12,000	122,000	12,000	12,000
Support from:					
Marine Passenger Fees	65,000	65,000	65,000	65,000	77,700
General Fund	1,308,200	1,312,300	1,196,000	1,322,500	1,314,200
Total Funding Sources	\$ 1,666,700	1,442,400	1,436,100	1,452,600	1,457,000
STAFFING	8.00	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 FY14 Adopted Budget represents an increase of \$4,400 (0.3%) over the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel decreased \$8,600 (0.9%) due to staff turnover.
- Commodities and Services increased \$16,000 (3.7%). The majority of this increase is for pay phones (\$12,700) installed at the docks and supported with Marine Passenger Fee monies.
- Voter Information cost decreased \$3,000 (30%) due to decrease in historical cost.

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

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Actuals</i>	<i>FY13 Projected</i>	<i>FY14 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

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Actuals</i>	<i>FY13 Projected</i>	<i>FY14 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

Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Actuals</i>	<i>FY13 Projected</i>	<i>FY14 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

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

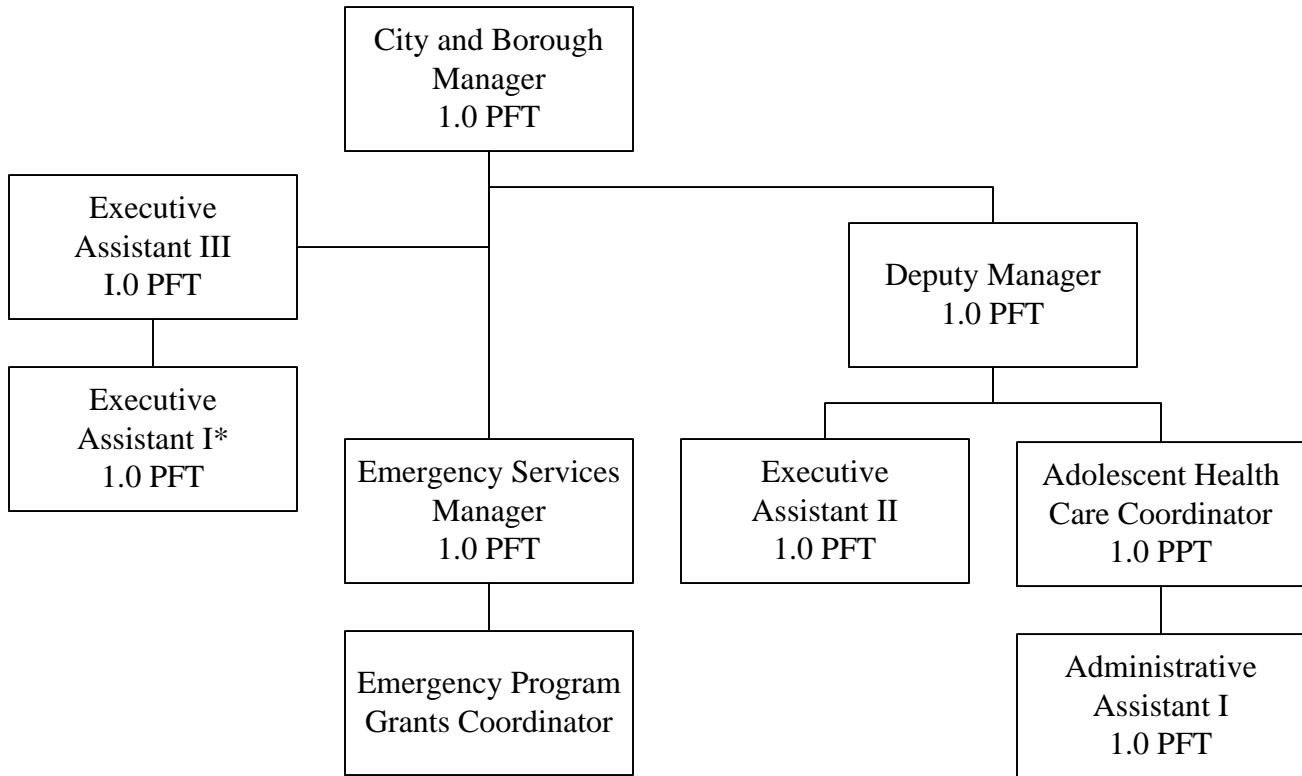
Support and Facilitate the Activity of the Assembly

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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	\$ 145,000	1.00	\$ 145,000	1.00	\$ 145,000
Deputy City and Borough Manager	1.00	125,800	1.00	130,000	1.00	132,500
Executive Assistant I, II, & III	2.50	140,000	2.50	141,500	2.50	133,000
Benefits	-	208,100	-	210,000	-	208,000
Totals	4.50	618,900	4.50	626,500	4.50	618,500
Emergency Services/Public Information:						
Emergency Services Manager/Public						
Information Officer	1.00	79,000	1.00	80,600	1.00	84,200
Emergency Program Grant						
Coordinator	1.00	53,400	1.00	53,700	1.00	55,000
Manpower	-	8,500	-	8,500	-	8,000
Benefits	-	74,300	-	74,900	-	79,000
Totals	2.00	215,200	2.00	217,700	2.00	226,200
Teen Health Center:						
Health Care Nurse	0.75	60,600	0.75	60,600	0.75	53,000
Administrative Assistant I	0.75	31,800	0.75	31,800	0.75	32,500
Benefits	-	53,500	-	53,500	-	51,300
Totals	1.50	145,900	1.50	145,900	1.50	136,800
Total Staffing	8.00	\$ 980,000	8.00	\$ 990,100	8.00	\$ 981,500

NOTES

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CITY CLERK

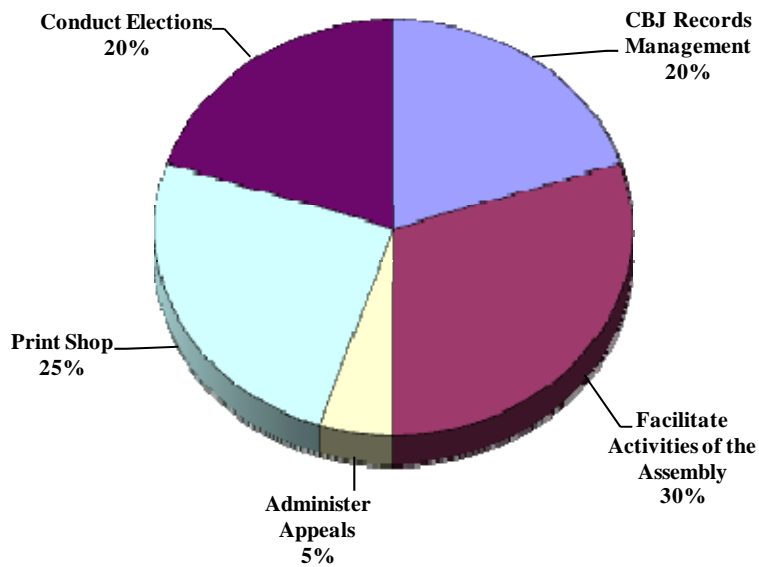
MISSION STATEMENT

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

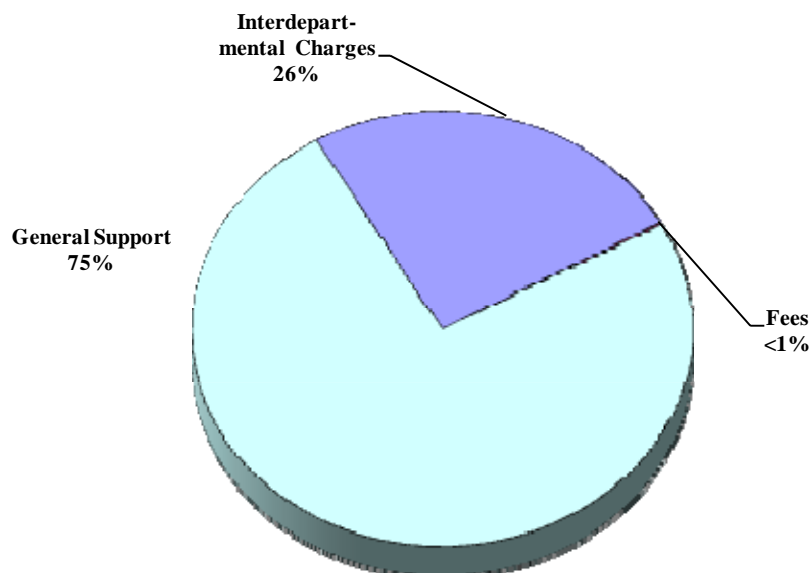
FY14 BUDGET

\$ 540,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 361,100	381,500	379,900	385,800	396,300
Commodities and Services	116,200	130,900	124,400	138,100	143,700
Total Expenditures	477,300	512,400	504,300	523,900	540,000
FUNDING SOURCES:					
Interdepartmental Charges	104,800	136,500	136,500	136,500	136,500
Licenses, Permits and Fees	1,000	500	800	500	800
Support from General Fund	371,500	375,400	367,000	386,900	402,700
Total Funding Sources	\$ 477,300	512,400	504,300	523,900	540,000
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 FY14 Adopted Budget represents an increase of \$16,100 (3.1%) from the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$10,500 (2.7%) due to a negotiated wage increase.
- Commodities and Services increased \$5,600 (4.1%). The cost increase was primarily due to mainly a new equipment lease in the Print Shop. This new lease will decrease repairs, contractual and material costs on the old equipment.

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

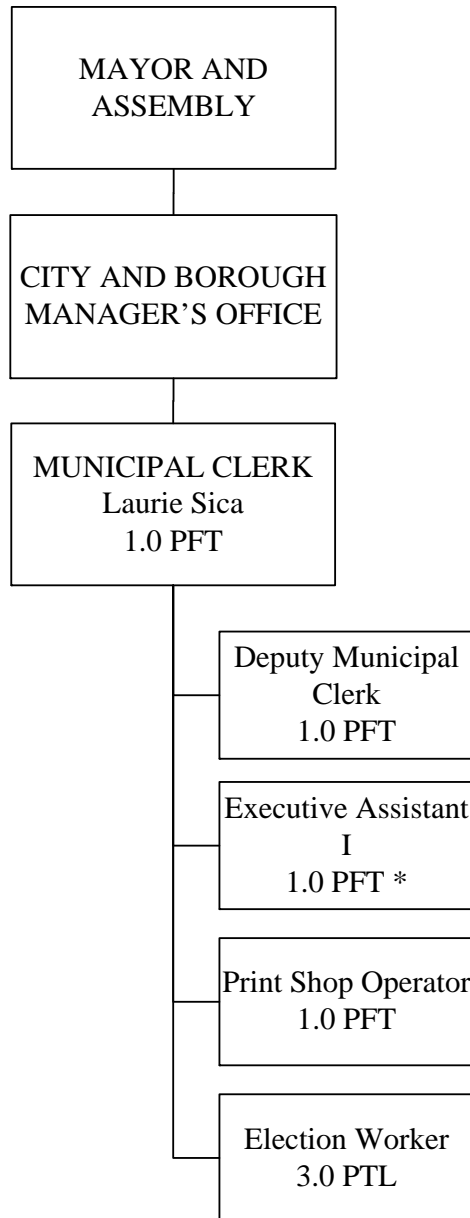
Includes: Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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:						
City and Borough Clerk	1.00	\$ 97,000	1.00	\$ 98,200	1.00	\$ 100,200
Deputy Clerk	1.00	58,300	1.00	58,300	1.00	62,100
Print Shop Operator	1.00	46,800	1.00	48,400	1.00	49,400
Executive Assistant I	0.50	22,900	0.50	23,400	0.50	23,900
Clerk I	0.20	5,400	0.20	5,400	0.20	5,500
Elections	-	15,000	-	15,000	-	15,000
Overtime	-	4,100	-	4,100	-	4,600
Benefits	-	132,000	-	133,000	-	135,600
Total Staffing	3.70	\$ 381,500	3.70	\$ 385,800	3.70	\$ 396,300

NOTES

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MANAGEMENT INFORMATION SYSTEMS

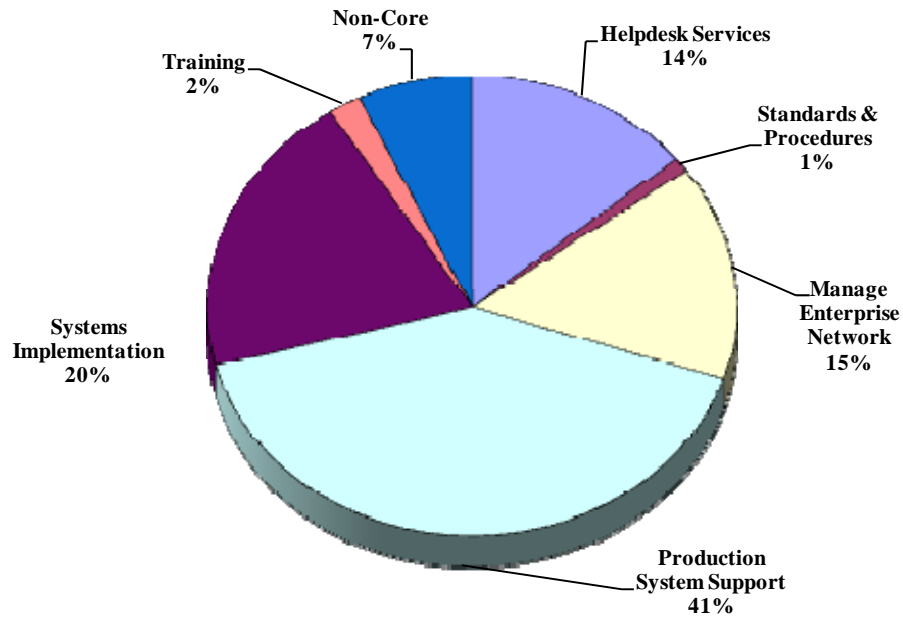
MISSION STATEMENT

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

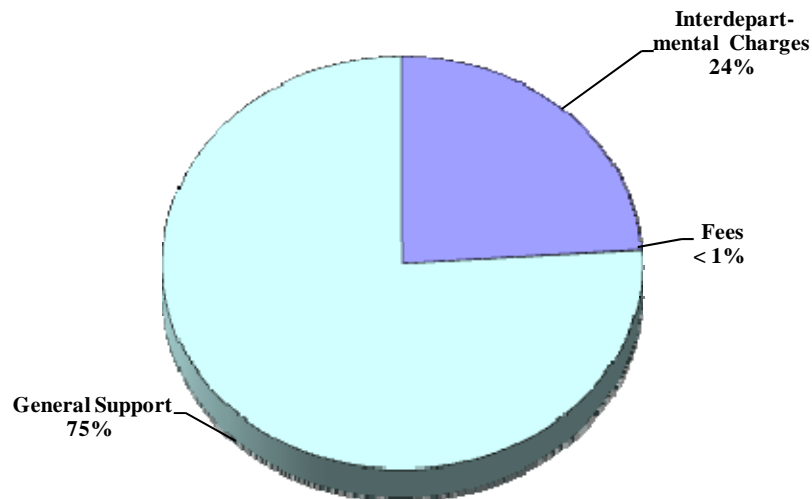
FY14 BUDGET

\$ 2,239,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actual	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,477,100	1,426,000	1,406,900	1,430,500	1,558,500
Commodities and Services	586,100	725,800	675,200	585,600	630,600
Capital Outlay	6,300	50,000	40,800	50,000	50,000
Total Expenditures	2,069,500	2,201,800	2,122,900	2,066,100	2,239,100
FUNDING SOURCES:					
Interdepartmental Charges	515,700	535,500	535,500	535,500	535,500
Charges for Services	1,200	1,800	1,200	1,800	1,200
Support from General Fund	1,552,600	1,664,500	1,586,200	1,528,800	1,702,400
Total Funding Sources	\$ 2,069,500	2,201,800	2,122,900	2,066,100	2,239,100
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 FY14 Adopted Budget represents an increase of \$173,000 (8.4%) from the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$128,000 (8.9%) due to a negotiated wage increase and filling the Information Systems Specialist position previously held vacant. Workload increases make it necessary to fill this position.
- Contractual Services increased \$45,000 (7.7%) due to maintaining contract agreements with consultants until the completion of the new software implementation. It had been earlier been anticipated that these contracts would end in FY13.

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

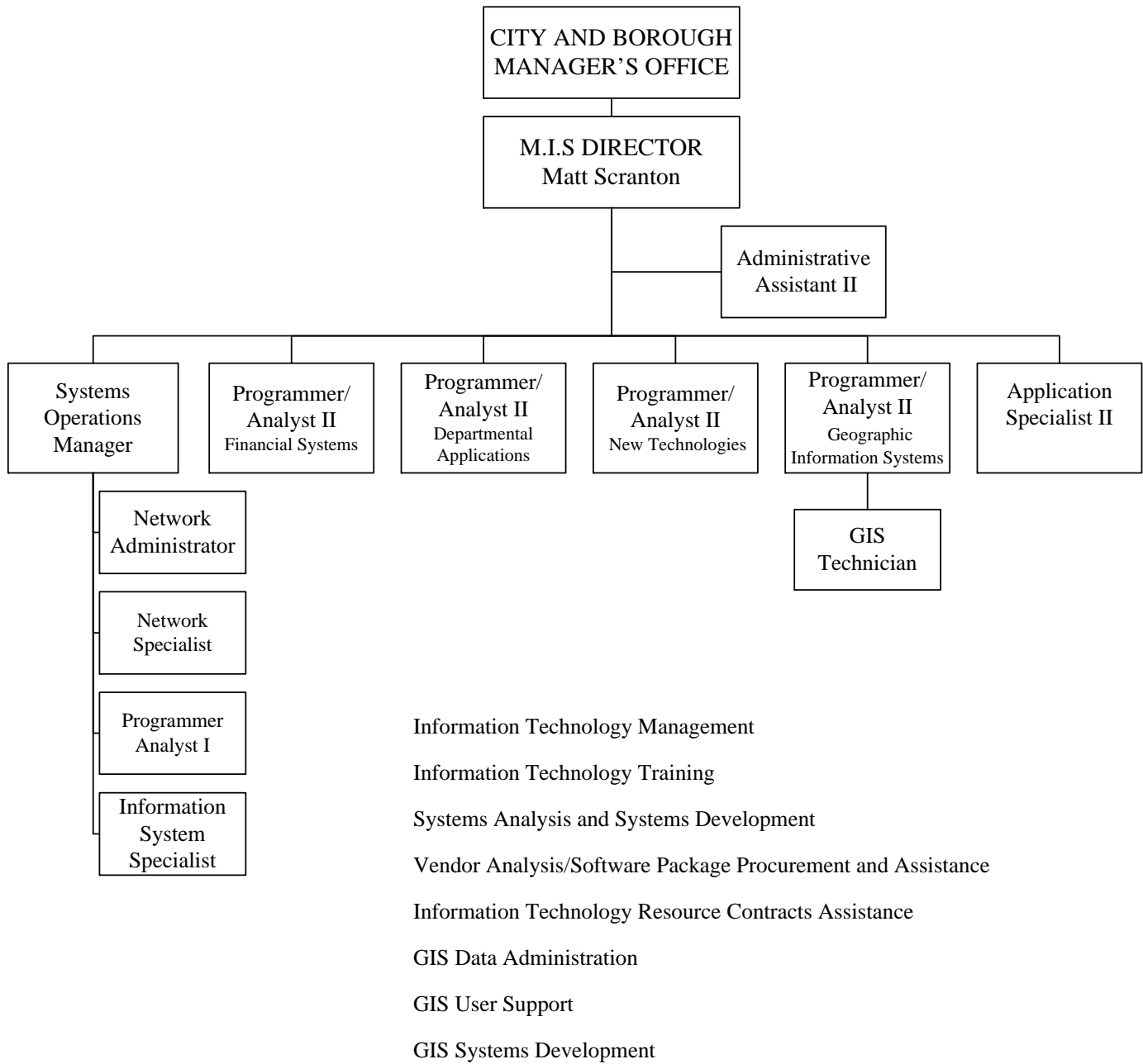
Includes: Provide scheduled computer-based and ad-hoc training in office productivity applications

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%

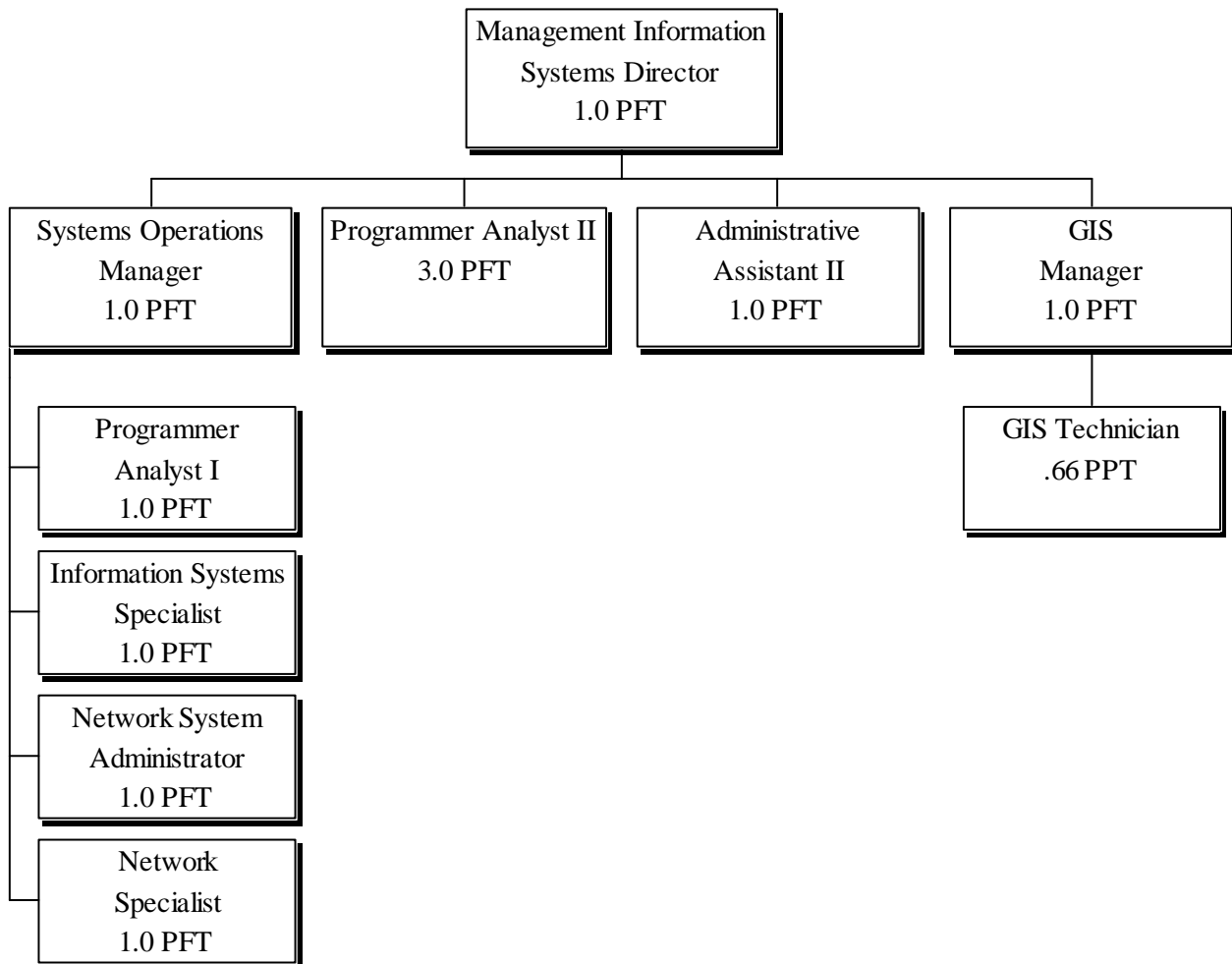
MANAGEMENT INFORMATION SYSTEMS

FUNCTIONAL ORGANIZATION CHART



MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



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

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
Management Information						
System Director	1.00	\$ 104,000	1.00	\$ 107,500	1.00	\$ 109,600
Systems Operations Manager	1.00	75,100	1.00	77,600	1.00	79,200
Programmer I , II & III	5.00	394,200	5.00	394,200	5.00	423,800
Network Systems Administrator	1.00	80,800	1.00	80,800	1.00	86,100
Network Specialist	1.00	57,200	1.00	59,100	1.00	56,500
Information Systems Specialist	2.00	106,400	2.00	106,700	2.00	110,200
Applications Specialist	1.00	66,400	1.00	66,900	1.00	70,800
Administrative Assistant II	1.00	48,000	1.00	49,000	1.00	40,600
GIS Technician	0.66	32,800	0.66	33,000	0.66	33,700
Overtime	-	20,600	-	15,000	-	15,000
Benefits	-	535,700	-	535,900	-	548,500
Vacancy Factor	-	(15,200)	-	(15,200)	-	(15,500)
Totals before specified vacancy	13.66	1,506,000	13.66	1,510,500	13.66	1,558,500
Specified vacancy:						
Information Systems Specialist	-	(48,500)	-	(48,500)	-	-
Benefits	-	(31,500)	-	(31,500)	-	-
Totals after specified vacancy	13.66	\$ 1,426,000	13.66	\$ 1,430,500	13.66	\$ 1,558,500

HUMAN RESOURCES

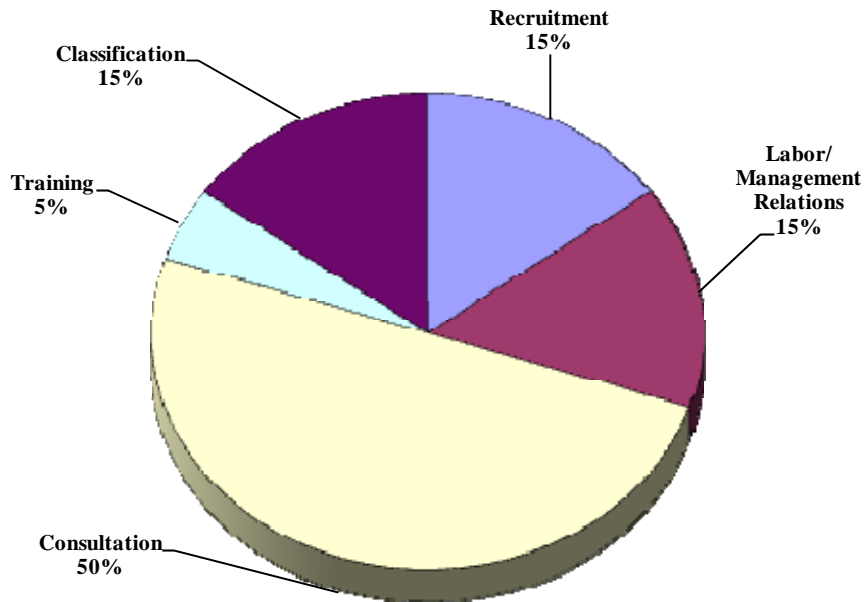
MISSION STATEMENT

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

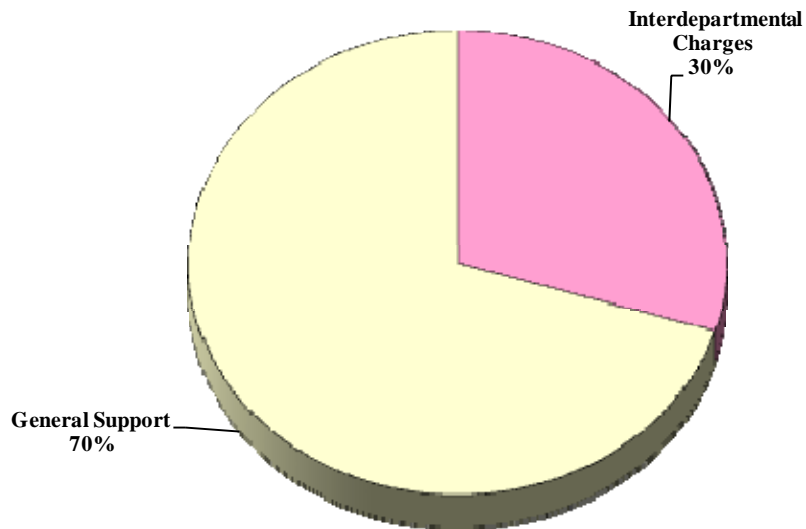
FY14 BUDGET

\$ 570,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actual	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 462,900	476,000	481,200	480,300	469,300
Commodities and Services	77,100	93,500	86,400	96,700	101,500
Total Expenditures	540,000	569,500	567,600	577,000	570,800
FUNDING SOURCES:					
Interdepartmental Charges	162,400	169,400	169,400	169,400	169,400
Support from General Fund	377,600	400,100	398,200	407,600	401,400
Total Funding Sources	\$ 540,000	569,500	567,600	577,000	570,800
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 FY14 Adopted Budget represents a decrease of \$6,200 (1.1%) from the FY14 Approved Budget.

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

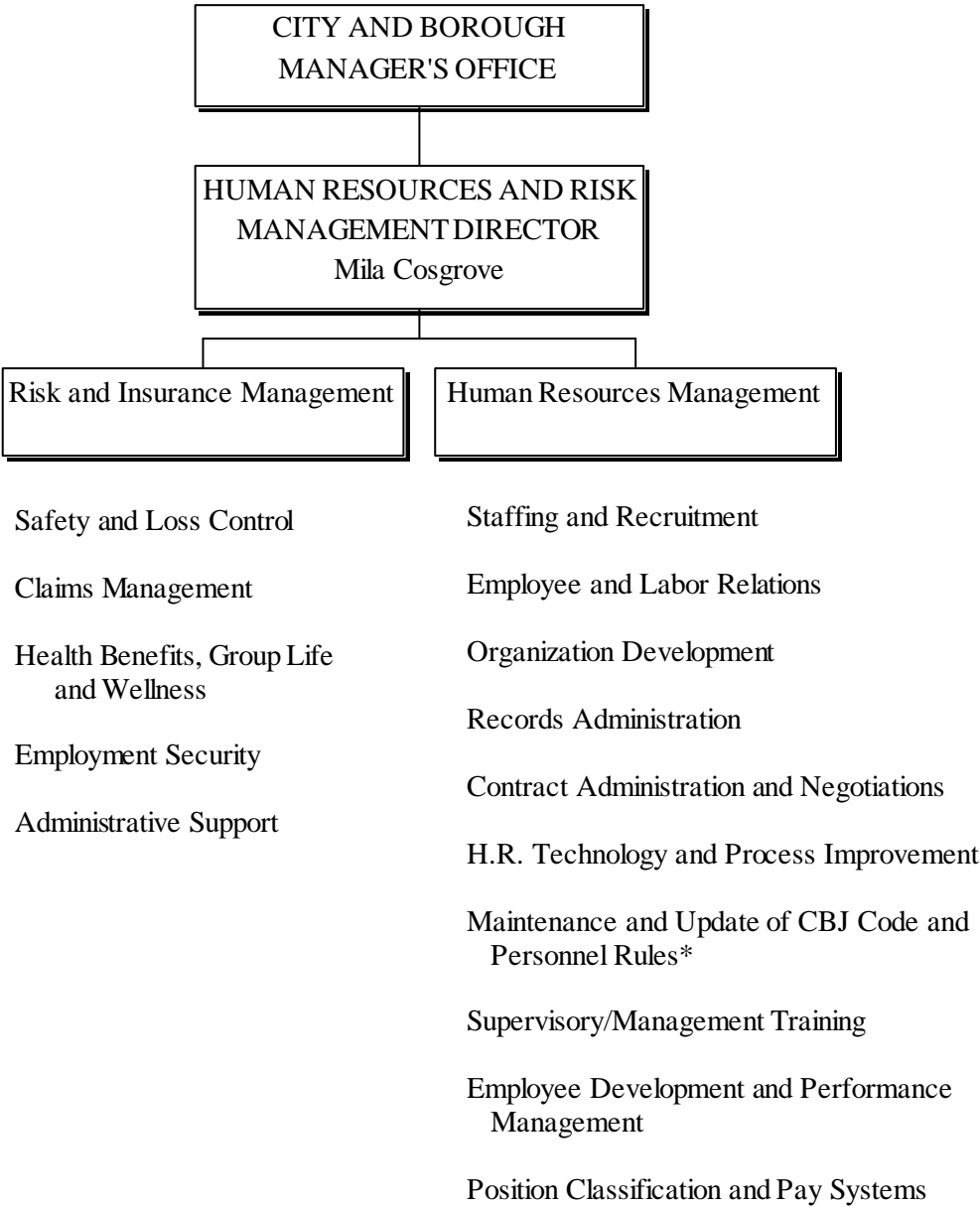
Includes: Classification, Salary Surveys and Structural Reorganization

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

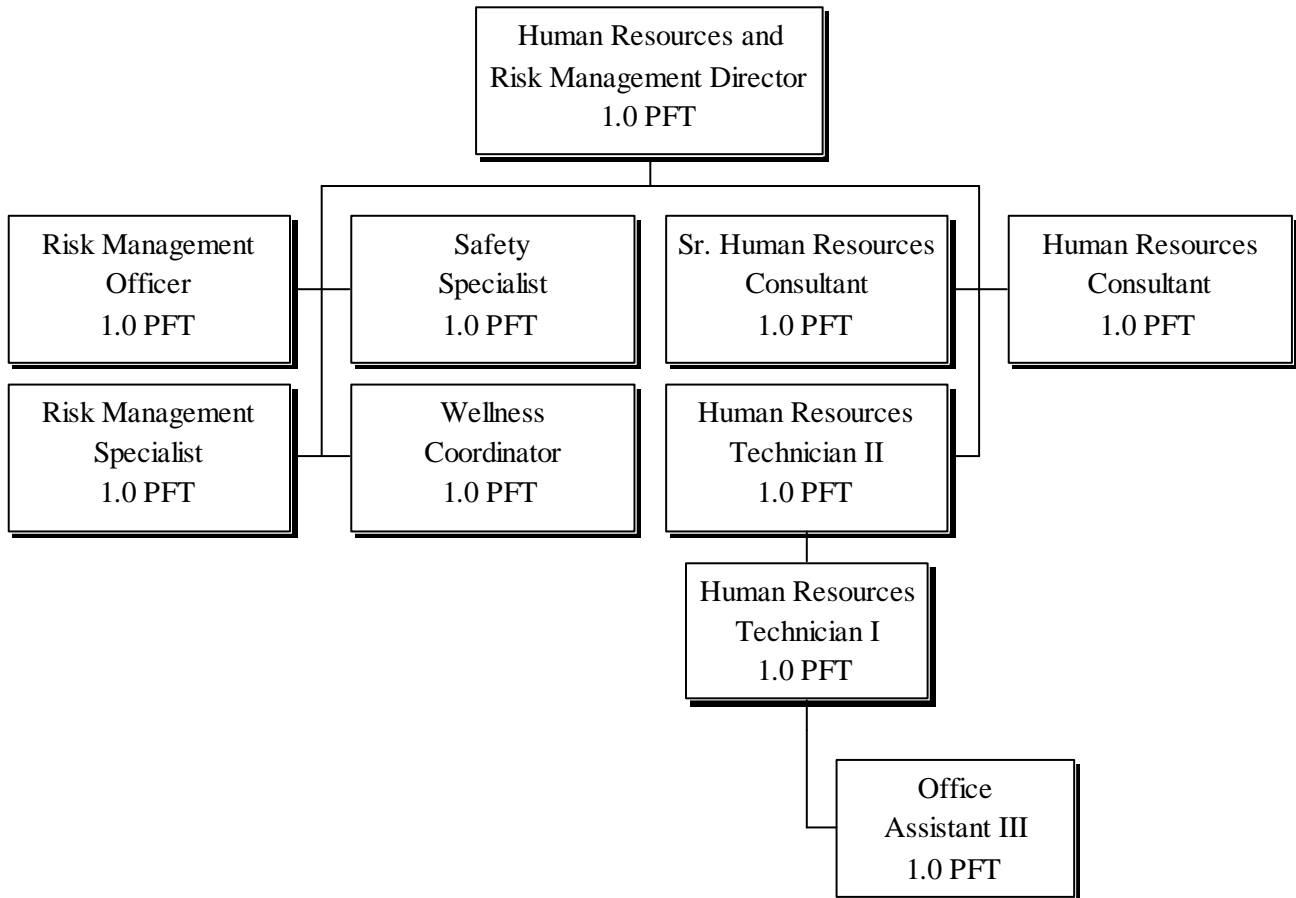
FUNCTIONAL ORGANIZATION CHART



*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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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:						
Human Resources Director	0.80	\$ 95,600	0.80	\$ 95,600	0.80	\$ 101,800
Human Resources Consultant I & II	2.00	144,700	2.00	146,500	2.00	133,500
Human Resources Technician II	0.50	26,600	0.50	26,700	0.50	27,300
Human Resources Technician	0.50	21,800	0.50	22,500	0.50	21,600
Office Assistant II	0.50	17,100	0.50	17,800	0.50	16,600
Benefits	-	170,200	-	171,200	-	168,500
Total Staffing	4.30	\$ 476,000	4.30	\$ 480,300	4.30	\$ 469,300

CAPITAL TRANSIT

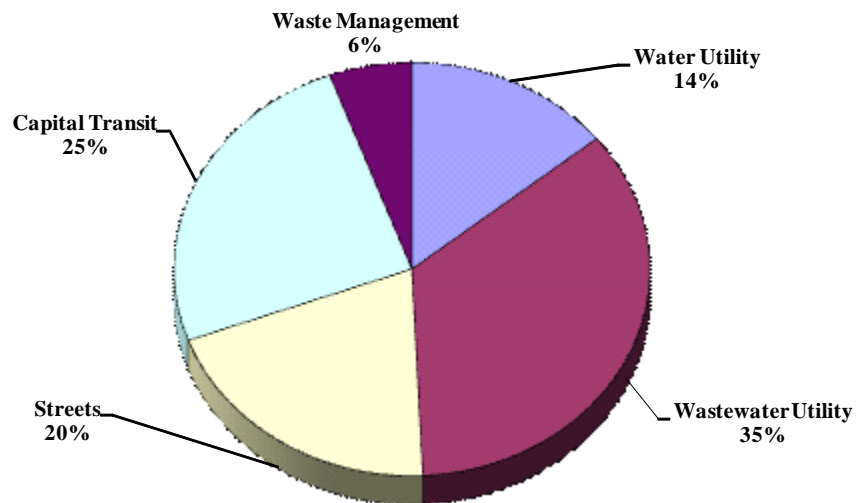
MISSION STATEMENT

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.

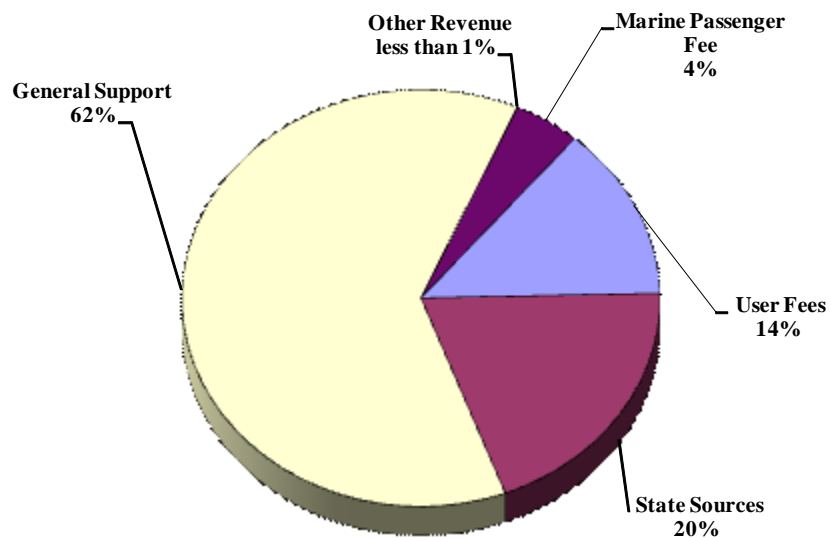
FY14 BUDGET

\$6,735,600

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 3,952,400	4,043,000	4,017,700	4,095,600	4,095,500
Commodities and Services	2,234,300	2,664,900	2,540,700	2,727,500	2,640,100
Total Expenditures	6,186,700	6,707,900	6,558,400	6,823,100	6,735,600
FUNDING SOURCES:					
Charges for Services	798,500	888,600	903,300	888,600	903,300
State Grants	1,148,100	1,198,500	1,198,500	1,201,300	1,310,200
Other Revenue	1,000	1,000	1,000	1,000	1,000
Support from:					
Marine Passenger Fee	278,000	278,000	278,000	278,000	300,000
Roaded Service Area	3,931,100	4,341,800	4,177,600	4,454,200	4,221,100
Fee in Lieu of Parking	30,000	-	-	-	-
Total Funding Sources	\$ 6,186,700	6,707,900	6,558,400	6,823,100	6,735,600
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 FY14 Adopted Budget is a decrease of \$87,500 (1.3%) from the FY14 Approved Budget.

There are no significant budgetary changes.

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

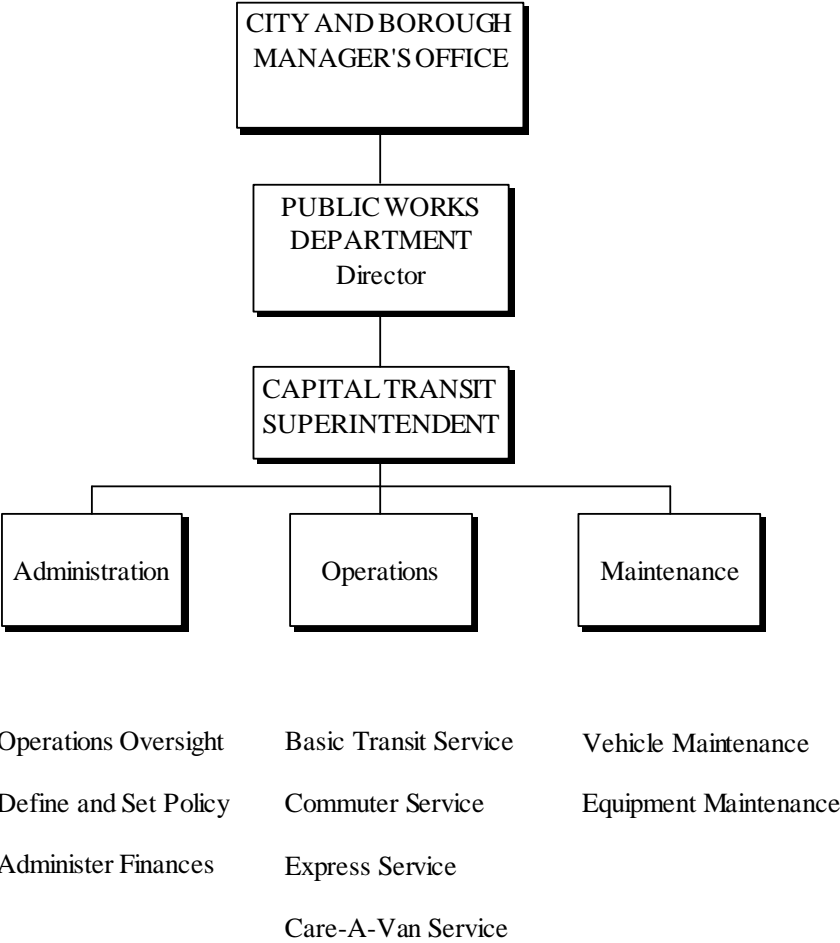
Includes: The provision of fixed route public transit service as Capital Transit, and door-to-door paratransit service as the Care-A-Van

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

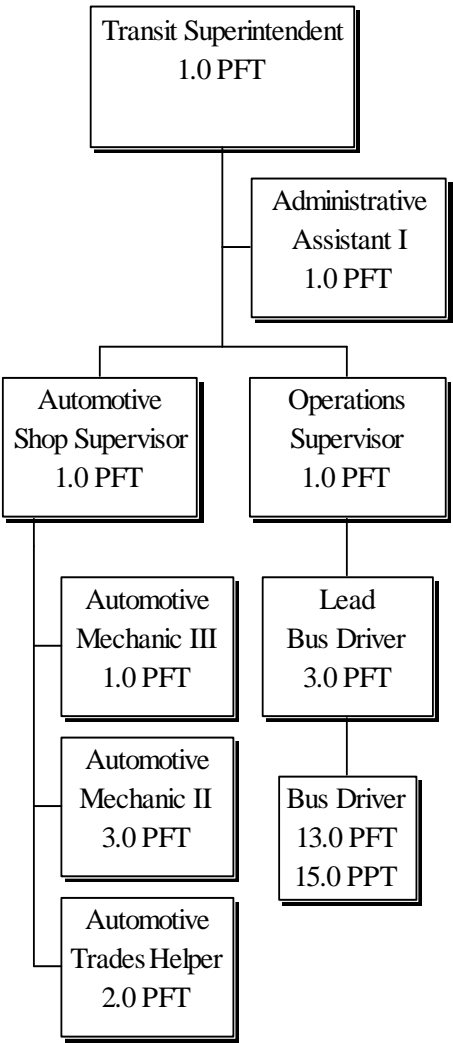
CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



CAPITAL TRANSIT

STAFFING ORGANIZATION CHART



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

CAPITAL TRANSIT

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Transit Superintendent	1.00	\$ 104,800	1.00	\$ 104,900 ▼	1.00	\$ 111,600
Administrative Assistant I	1.00	43,000	1.00	43,700	1.00	45,400
PW Admin Allocation	-	93,500	-	95,400	-	94,300
Benefits	-	79,200	-	79,400	-	82,200 ▼
Vacancy Factor	-	(2,300)	-	(2,300)	-	(2,400)
Totals	2.00	318,200	2.00	321,100	2.00	331,100
Operations:						
Transit Operations Supervisor	1.00	86,200	1.00	86,200	1.00	88,500
Lead Transit Operator	3.00	202,800	3.00	207,500	3.00	210,100 ▼
Transit Operator	24.83	1,460,700	24.83	1,482,000 ▼	24.83	1,462,300
Shift Differential	-	40,000	-	40,000	-	40,000
Overtime	-	84,700	-	84,700	-	84,700
Benefits	-	1,099,100	-	1,107,400	-	1,102,800
Vacancy Factor	-	(27,600)	-	(28,000)	-	(27,800)
Totals	28.83	2,945,900	28.83	2,979,800	28.83	2,960,600
Maintenance:						
Auto Shop Supervisor	1.00	84,400	1.00	86,200	1.00	87,900
Senior Mechanic	1.00	74,000	1.00	75,400	1.00	79,900
Mechanic II	3.00	184,400	3.00	189,000	3.00	192,900 ▼
Service Technician II	3.00	128,800	3.00	133,100	3.00	130,000 ▼
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	17,900	-	17,900	-	17,900
Benefits	-	294,800	-	298,700	-	300,900
Vacancy Factor	-	(7,500)	-	(7,700)	-	(7,800)
Totals	8.00	778,900	8.00	794,700	8.00	803,800
Total Staffing	38.83	\$ 4,043,000	38.83	\$ 4,095,600	38.83	\$ 4,095,500

COMMUNITY DEVELOPMENT

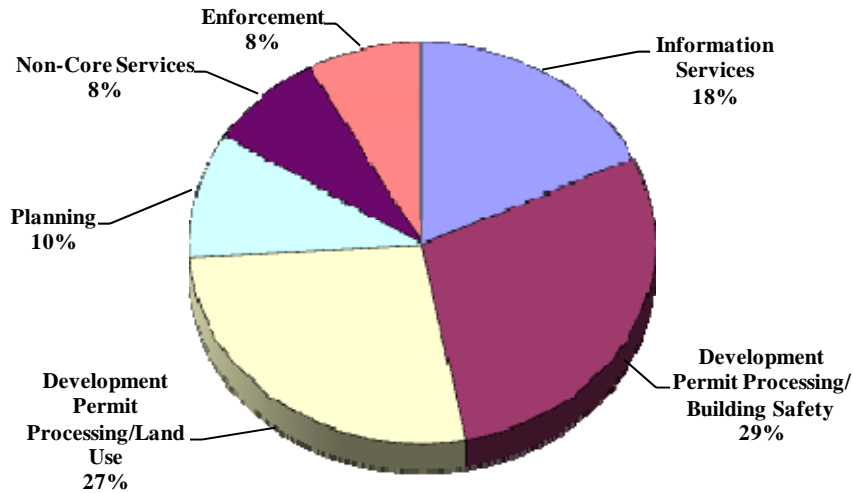
MISSION STATEMENT

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

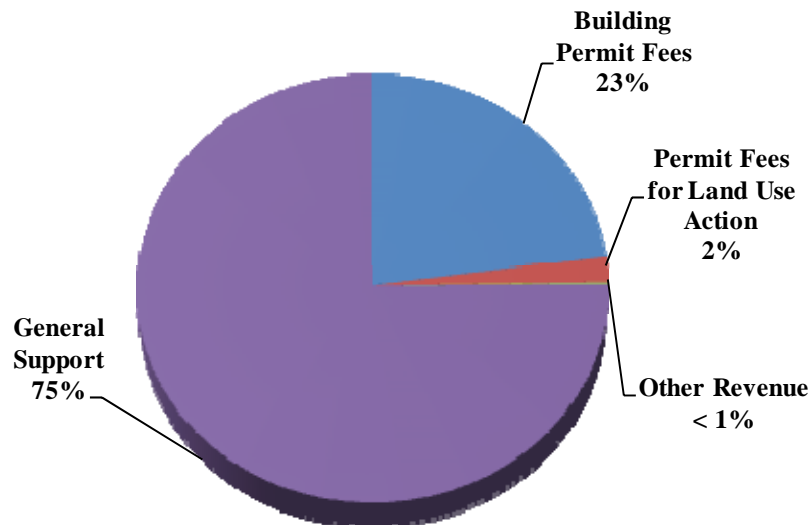
FY14 BUDGET

\$ 2,844,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,245,800	2,380,400	2,178,000	2,424,500	2,494,000
Commodities & Services	330,600	370,500	332,300	352,000	350,300
Total Expenditures	2,576,400	2,750,900	2,510,300	2,776,500	2,844,300
FUNDING SOURCES:					
Building Permit Fees	655,900	550,000	650,000	550,000	650,000
Permit Fees for Land Use Action	51,200	42,000	53,700	42,000	54,200
State Grants	65,000	-	-	-	-
Other Revenue	800	4,000	500	4,000	4,000
Support from General Fund	1,803,500	2,154,900	1,806,100	2,180,500	2,136,100
Total Funding Sources	\$ 2,576,400	2,750,900	2,510,300	2,776,500	2,844,300
STAFFING	26.50	26.25	26.25	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 FY14 Adopted Budget is an increase of \$67,800 (3.4%) from the FY14 Approved Budget.

The significant budgetary change is:

- Personnel Services increased \$69,500 (2.9%) primarily due to hiring a Senior Planner position that had previously been held vacant. Current workloads necessitate that this position be filled.

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

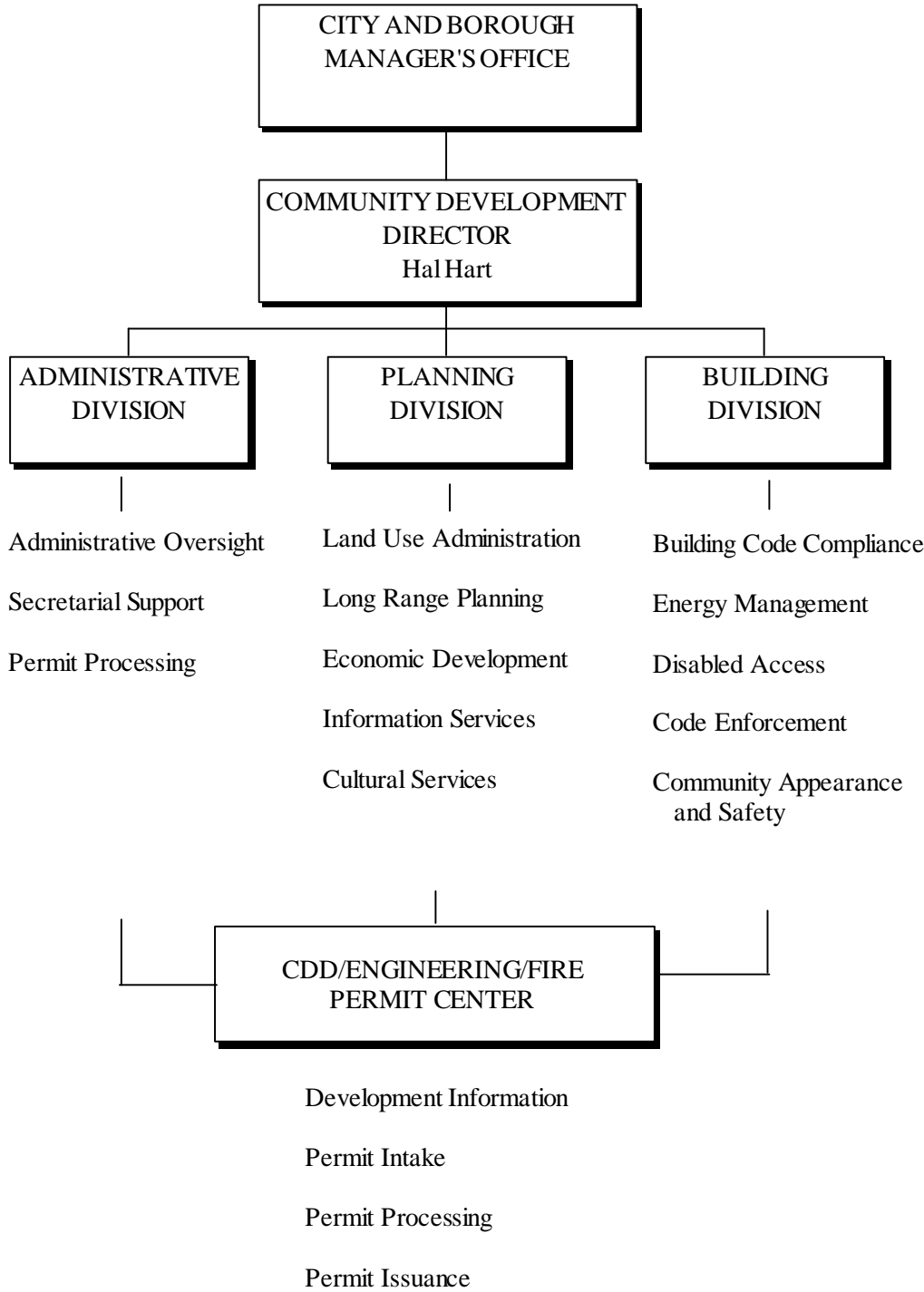
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
% enforcement cases visited within 2 days	90	90	85	85	85
% enforcement comments with above average service	90	85	95	95	95
# cases resolved and closed	105	74	70	70	70
# new cases open*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

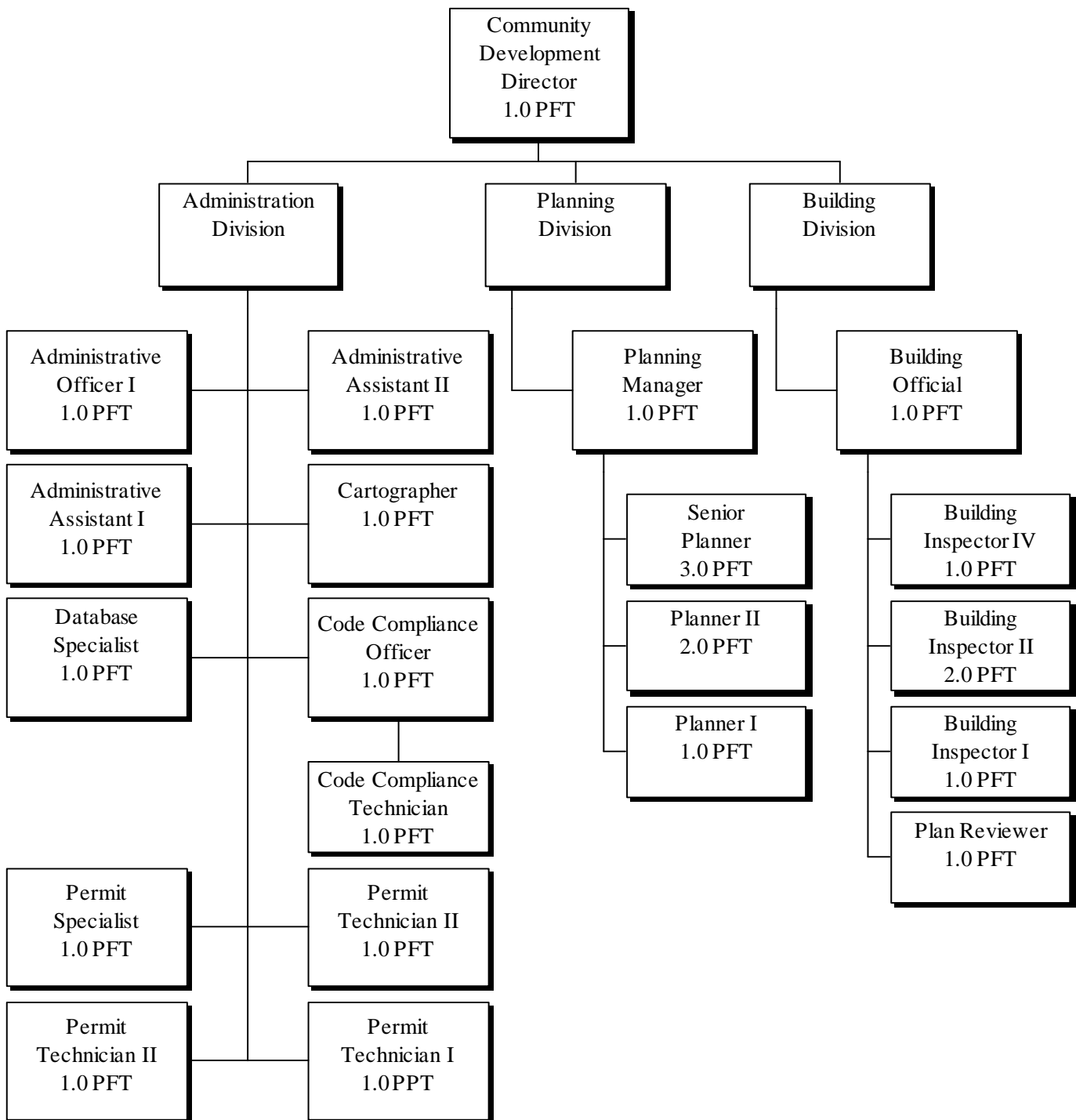
COMMUNITY DEVELOPMENT

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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	\$ 123,800	1.00	\$ 124,800	1.00	\$ 111,200
Database Specialist	1.00	65,000	1.00	65,200	1.00	66,700
Permit Specialist	1.00	59,000	1.00	60,900	1.00	50,400
Cartographer	1.00	57,300	1.00	58,300	1.00	60,800
Administrative Officer I	1.00	56,400	1.00	58,300	1.00	53,400
Administrative Assistant II	1.00	39,800	1.00	39,800	0.75	31,600
Code Compliance Officer	2.00	116,800	2.00	120,800	2.00	115,200
Permit Technician I, II & III	2.50	102,000	2.50	104,700	2.50	93,400
Administrative Assistant I	0.75	29,800	0.75	29,800	1.00	37,600
Committee Members stipends	-	17,800	-	17,800	-	18,600
Overtime	-	-	-	-	-	11,300
Benefits	-	398,100	-	402,300	-	385,200
Vacancy Factor	-	(9,100)	-	(9,300)	-	(8,800)
Totals before specified vacancies	11.25	1,056,700	11.25	1,073,400	11.25	1,026,600
Specified vacancies (1)						
Code Compliance Officer	-	(58,400)	-	(60,400)	-	(56,300)
Permit Technician I, II & III	-	(18,700)	-	(18,700)	-	(19,000)
Benefits	-	(55,700)	-	(56,400)	-	(48,100)
Totals after specified vacancies	11.25	923,900	11.25	937,900	11.25	903,200
Planning:						
Planning Manager	1.00	90,100	1.00	91,000	1.00	83,200
Senior Planner	4.00	301,400	4.00	304,700	4.00	301,800
Planner I & II	4.00	219,900	4.00	229,000	4.00	214,600
Overtime	-	-	-	-	-	-
Benefits	-	343,000	-	347,400	-	339,400
Vacancy Factor	-	(8,400)	-	(8,500)	-	(9,400)
Totals before specified vacancy	9.00	946,000	9.00	963,600	9.00	929,600
Specified vacancy (2)						
Senior Planner	-	(79,600)	-	(79,600)	-	-
Benefits	-	(41,400)	-	(41,400)	-	-
Totals after specified vacancy	9.00	825,000	9.00	842,600	9.00	929,600

COMMUNITY DEVELOPMENT

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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>
Building:						
Building Codes Official	1.00	84,500	1.00	87,300	1.00	89,100
Inspector II, III & IV	4.00	251,400	4.00	257,200	4.00	265,500
Plan Reviewer	1.00	69,900	1.00	70,900	1.00	73,900
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	230,000	-	233,100	-	237,300
Vacancy Factor	-	(6,300)	-	(6,500)	-	(6,600)
Totals	<u>6.00</u>	<u>631,500</u>	<u>6.00</u>	<u>644,000</u>	<u>6.00</u>	<u>661,200</u>
Total Staffing	<u>26.25</u>	<u>\$ 2,380,400</u>	<u>26.25</u>	<u>\$ 2,424,500</u>	<u>26.25</u>	<u>\$ 2,494,000</u>

(1) 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.

(2) One Senior Planner position was reinstated.

NOTES

This page has been left for notes.

EAGLECREST

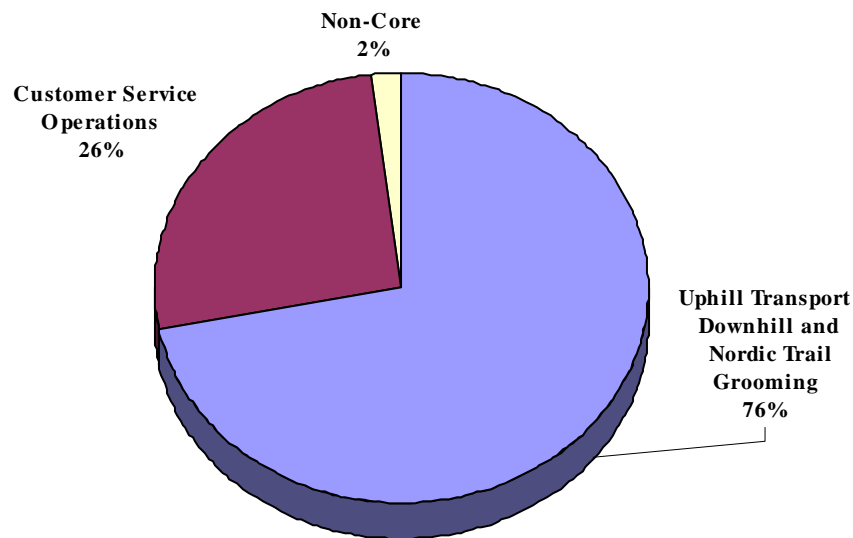
MISSION STATEMENT

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.

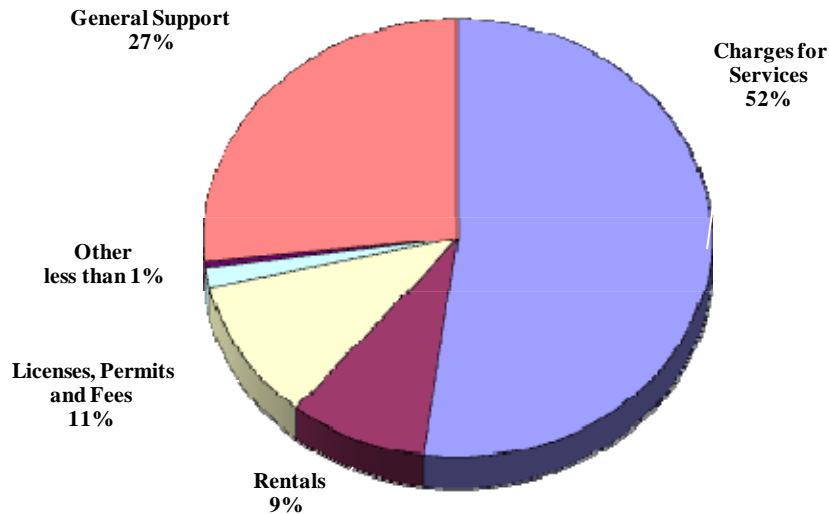
FY14 BUDGET

\$ 2,795,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,371,700	1,578,200	1,371,700	1,620,200	1,616,700
Commodities and Services	1,054,700	1,127,900	1,040,300	1,149,200	1,179,200
Total Expenditures	2,426,400	2,706,100	2,412,000	2,769,400	2,795,900
FUNDING SOURCES:					
Charges for Services	1,429,300	1,414,100	1,431,000	1,447,100	1,465,200
Rentals	183,600	246,000	170,000	249,500	247,500
Licenses, Permits and Fees	244,000	290,000	196,000	298,500	295,500
Sales	36,300	38,000	30,000	40,000	40,000
Contributions	14,000	11,500	10,000	12,500	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	(230,800)	(43,500)	(175,000)	(28,200)	(14,800)
Total Funding Sources	\$ 2,426,400	2,706,100	2,412,000	2,769,400	2,795,900
STAFFING	31.92	31.92	31.92	31.92	33.88
FUND DEFICIT	\$ (245,700)	(202,200)	(70,700)	(42,500)	(55,900)

BUDGET HIGHLIGHT

The Eaglecrest FY14 Adopted Budget is an increase of \$26,500 (< 1%) over the FY14 Approved Budget.

There are no significant budgetary changes.

EAGLECREST

CORE SERVICES

Winter and Summer Recreational Opportunities

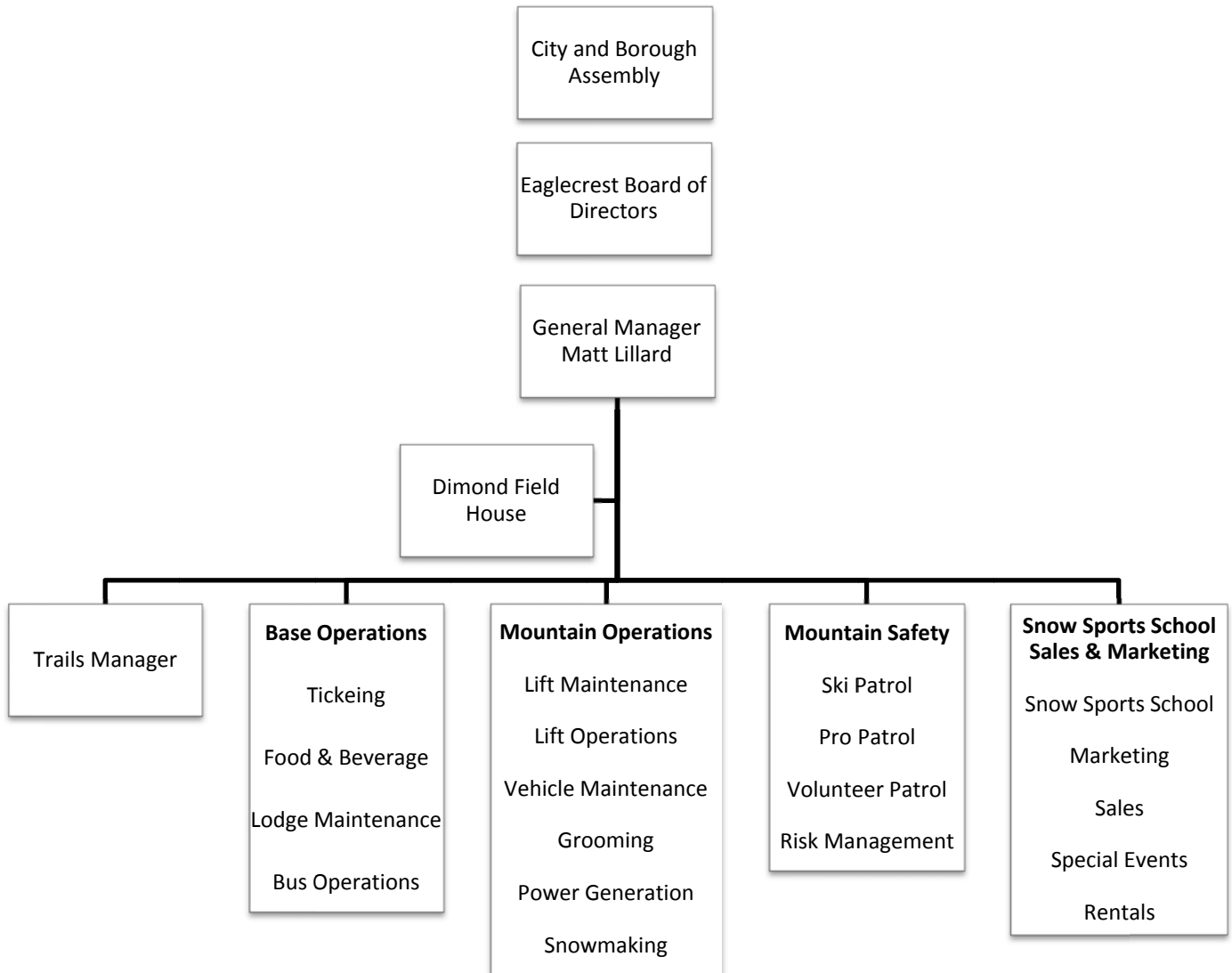
Includes: Skiing, Snowboarding, Nordic Grooming, Lift Operations, Lessons, Equipment Rental, Food Service and Summer Zipline, Hiking

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

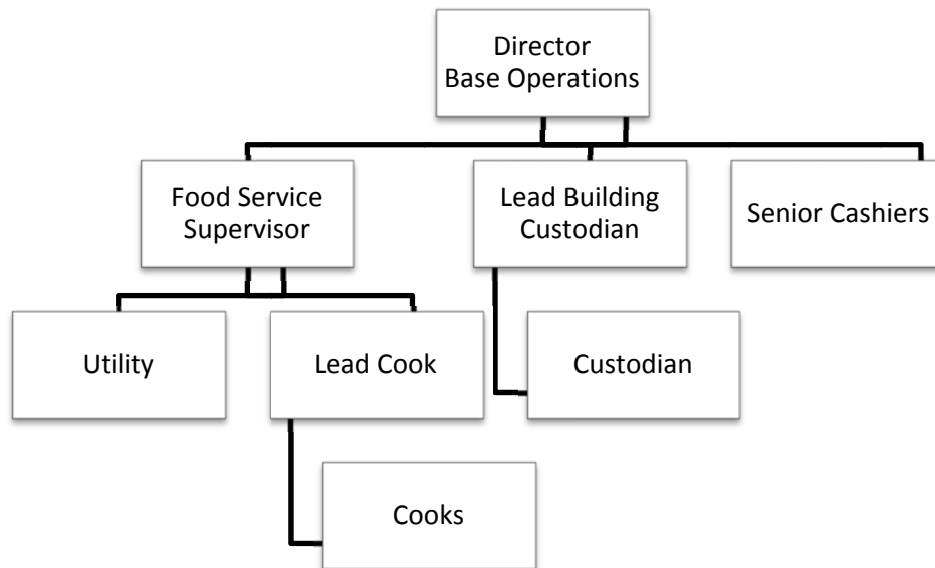
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



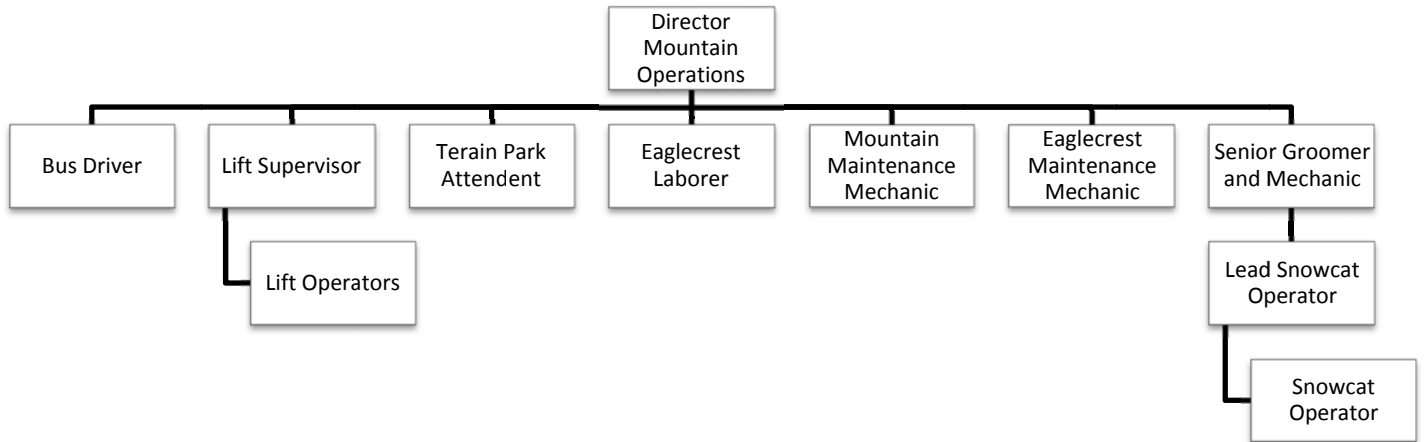
EAGLECREST

STAFFING ORGANIZATION CHART BASE OPERATIONS

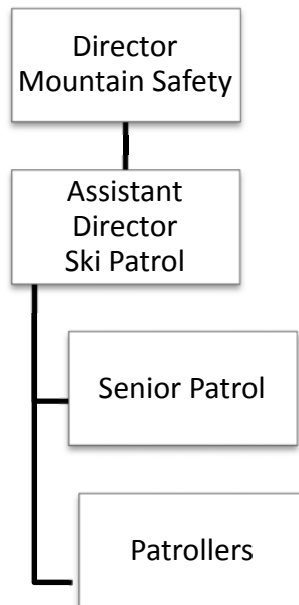


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



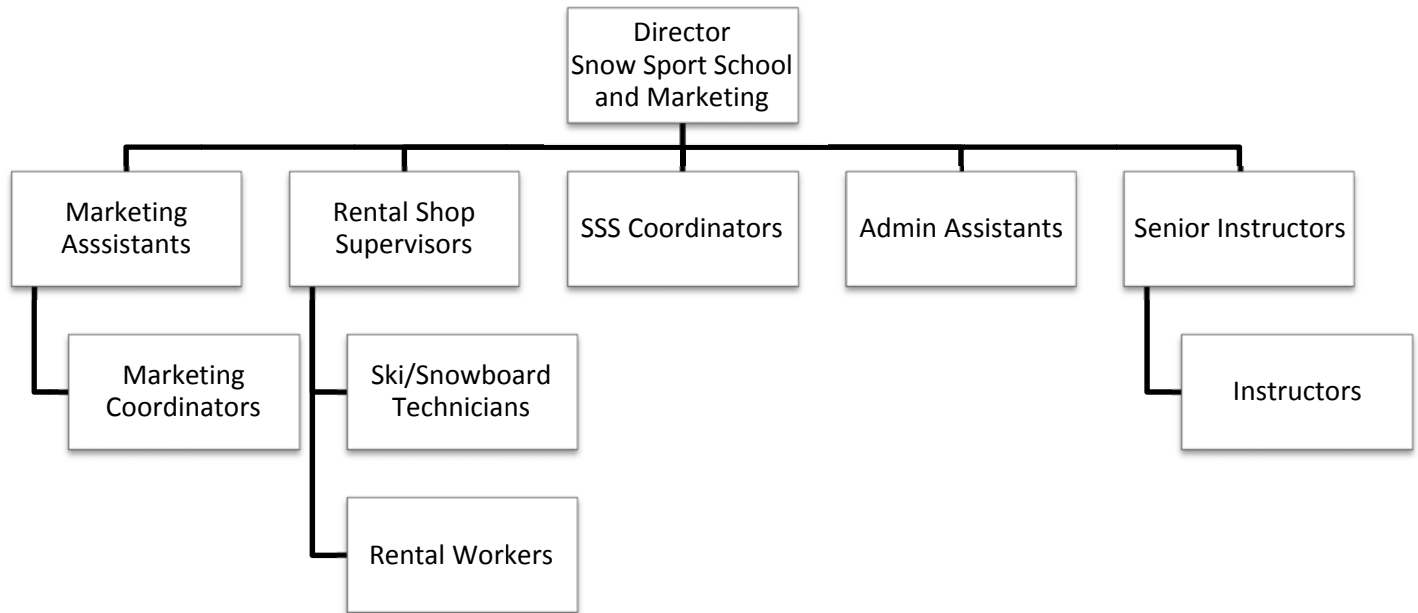
MOUNTAIN SAFETY



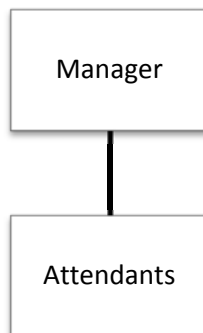
EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



DIMOND FIELD HOUSE



EAGLECREST

STAFFING DETAIL

CLASS TITLE:	FY13		FY14		FY14	
	Amended		Approved		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>
Administration:						
Ski Area General Manager	1.00	\$ 85,400	1.00	\$ 86,500	1.00	\$ 83,200
Director, Mountain Operations	1.00	64,300	1.00	64,900	1.00	56,200
Director, Mountain Safety	0.50	29,500	0.50	29,800	0.50	28,900
Director, Snow Sports School, Sales & Marketing	1.00	63,600	1.00	64,300	1.00	59,000
Manager, Revenue & Base Ops	1.00	47,900	1.00	48,400	1.00	49,900
Trails Manager (1)	-	-	-	-	0.50	25,000
Benefits	-	187,300	-	195,100	-	198,900
Totals	4.50	478,000	4.50	489,000	5.00	501,100
Ski Patrol:						
Assistant Director, Ski Patrol	0.46	16,800	0.46	16,900	0.46	17,000
Senior Patrollers	0.71	23,900	0.71	24,100	0.71	24,100
Patrollers	1.73	51,100	1.73	53,500	1.73	53,400
Overtime	-	5,000	-	5,000	-	5,000
Benefits	-	26,400	-	27,000	-	26,300
Totals	2.90	123,200	2.90	126,500	2.90	125,800
Lift Operations:						
Mountain Maintenance Manager (1)	1.00	53,800	1.00	54,300	-	-
Supervisor (1)	1.00	45,600	1.00	46,000	0.50	18,500
Lift Operators	4.63	112,300	4.63	116,800	4.63	116,700
Overtime	-	11,000	-	11,000	-	10,000
Benefits	-	78,800	-	85,000	-	31,600
Totals	6.63	301,500	6.63	313,100	5.13	176,800
Mountain Maintenance:						
Mountain Maintenance Mechanic (1)	1.00	40,900	1.00	44,200	1.50	55,100
Mechanic's Assistant (1)	0.50	16,900	0.50	17,600	-	-
Snowcat Operators (1)	1.41	47,300	1.41	48,800	0.96	33,400
Terrain Park Attendant	0.24	5,500	0.24	5,500	0.24	5,500
Eaglecrest Laborers	0.50	17,600	0.50	17,600	0.50	17,600
Snow Remover (1)	-	-	-	-	0.50	15,400
Senior Groomer & Maintenance (1)	-	-	-	-	1.00	38,200
Overtime	-	15,000	-	15,000	-	10,000
Benefits	-	46,700	-	49,700	-	54,000
Totals	3.65	189,900	3.65	198,400	4.70	229,200

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY13 Amended		FY14 Approved		FY14 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>
Lodge Operations:						
Cashiers (1)	1.43	39,800	1.43	40,000	1.88	49,900
Bus Drivers	0.41	10,600	0.41	10,700	0.41	10,700
Custodians (1)	0.86	26,700	0.86	26,900	1.11	34,600
Overtime	-	4,000	-	4,000	-	4,000
Benefits	-	7,800	-	7,900	-	9,600
Totals	2.70	88,900	2.70	89,500	3.40	108,800
Snow Sports School:						
Snow Sports School Supervisor (1)	-	-	-	-	1.00	38,200
Snow Sports Coordinators (1)	1.41	48,000	1.41	48,800	1.96	59,200
Administrative Assistants (1)	0.74	20,300	0.74	20,400	-	-
Senior Instructors/Coach (1)	0.42	12,000	0.42	12,000	0.41	12,000
Instructors	1.56	38,400	1.56	39,200	1.56	39,200
Overtime	-	2,500	-	-	-	5,000
Benefits	-	11,700	-	11,600	-	39,300
Totals	4.13	132,900	4.13	132,000	4.93	192,900
Food Service:						
Supervisor	0.50	16,900	0.50	17,600	0.50	16,900
Food Service Leads	0.50	18,400	0.50	18,600	0.50	15,800
Cooks (1)	0.72	18,600	0.72	18,700	0.70	17,500
Cashier (1)	0.12	2,600	0.12	2,600	-	-
Utility	0.36	7,500	0.36	7,500	0.36	7,500
Overtime	-	1,500	-	1,500	-	2,000
Benefits	-	10,100	-	10,400	-	9,500
Totals	2.20	75,600	2.20	76,900	2.06	69,200
Ski Rental Shop:						
Rental Shop Supervisors	0.50	16,800	0.50	17,000	0.50	15,800
Ski Technicians (1)	1.41	35,300	1.41	36,600	1.67	42,000
Rental Workers	0.48	10,000	0.48	10,000	0.48	10,000
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	6,200	-	6,300	-	6,700
Totals	2.39	70,300	2.39	71,900	2.65	76,500

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY13 Amended		FY14 Approved		FY14 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>
Marketing:						
Marketing Assistants (1)	0.65	20,400	0.65	21,600	0.24	6,000
Coordinators (1)	0.36	11,100	0.36	11,200	0.79	27,200
Overtime	-	-	-	-	-	2,500
Benefits	-	3,000	-	3,200	-	3,500
Totals	1.01	34,500	1.01	36,000	1.03	39,200
Dimond Field House:						
Manager (1)	0.65	27,200	0.65	28,200	1.00	38,600
Attendants (1)	1.16	32,400	1.16	33,400	1.08	30,000
Benefits	-	23,800	-	25,300	-	28,600
Totals	1.81	83,400	1.81	86,900	2.08	97,200
Total Staffing	31.92	\$ 1,578,200	31.92	\$ 1,620,200	33.88	\$ 1,616,700

(1) The adjustments to the staffing detail more accurately reflect the staffing required for the ski area to function.

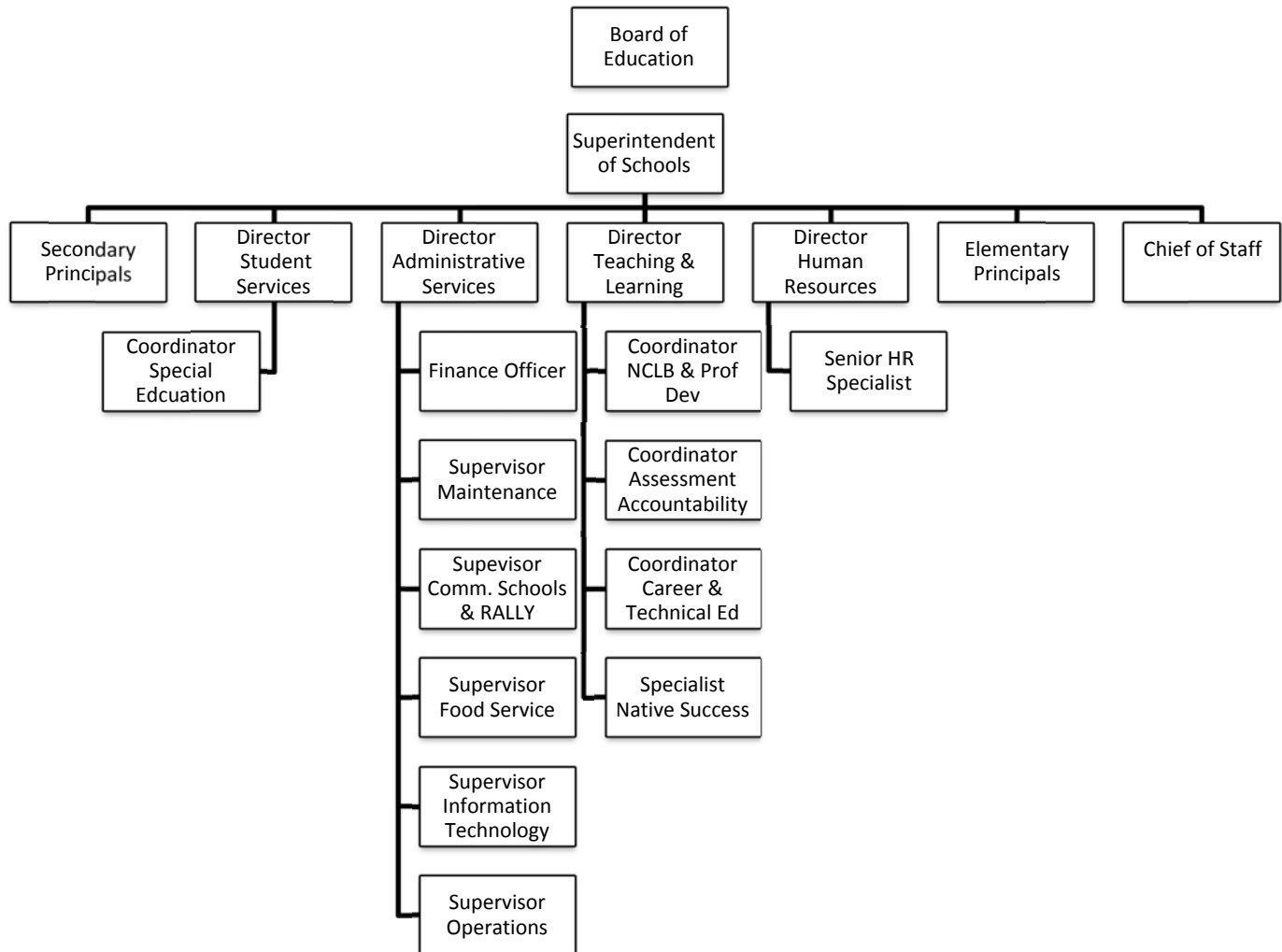
EDUCATION

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.

FY14 BUDGET

\$ 93,967,200



EDUCATION

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 68,606,400	69,398,100	70,243,600	68,638,500	70,701,700
Commodities and Services	6,609,600	7,473,700	7,273,100	7,523,400	6,808,900
Support To Education - Special Revenue	568,500	518,500	518,500	718,500 ▼	338,500 ▼
Totals	75,784,500	77,390,300	78,035,200	76,880,400	77,849,100
Education - Special Revenue					
Personnel Services	1,498,300	1,449,400	1,449,400	1,367,400	1,646,800
Commodities and Services	4,249,000	4,851,400	4,614,400	4,851,400	4,683,900
Support To Education - Operating	-	-	-	-	100,000
Special Reveue	64,200	-	-	-	-
Totals	5,811,500	6,300,800	6,063,800	6,218,800	6,430,700
Education - Other					
Other Special Revenue	6,306,800	5,798,600	5,798,600	5,559,000	6,678,900
Other (Student Activities)	2,643,800	2,748,000	2,748,000	2,798,500	2,608,500
House Building Project	238,200	320,000	320,000	320,000	320,000
Special Revenue Fund Support	28,800	-	-	-	80,000
Totals	9,217,600	8,866,600	8,866,600	8,677,500	9,687,400
Total Expenditures	90,813,600	92,557,700	92,965,600	91,776,700	93,967,200
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	36,978,500	39,250,500	39,444,100	38,178,900	38,275,000
State Contribution for PERS/TRS	10,510,900	12,827,000	12,827,000	12,827,000	13,620,900
State Aid to School Districts	733,800	915,600	915,600	1,201,200	908,100
Federal	343,400	400,000	400,000	400,000	400,000
Other	346,700	140,000	140,000	140,000	150,000
Support From:					
Special Revenue Fund	-	-	-	-	100,000
General Fund	25,429,600	23,676,500	23,676,500	24,133,100	24,134,400
Fund Balance (To) From	1,441,600	180,700	632,000	200	260,700
Total Operating	75,784,500	77,390,300	78,035,200	76,880,400	77,849,100
Education - Special Revenue					
State	2,979,700	3,057,000	3,057,000	3,102,300	3,142,800
Federal	731,200	796,100	796,100	796,100	823,000
User Fees	1,928,300	1,977,900	1,977,900	1,977,900	1,911,300
Support from:					
Education - Other	28,800	-	-	-	80,000
General Fund	205,000 ▼	287,000 ▼	287,000 ▼	205,000 ▼	205,000 ▼
Fund Balance (To) From	(61,500)	182,800	(54,200)	137,500	268,600
Total Special Revenue	\$ 5,811,500	6,300,800	6,063,800	6,218,800	6,430,700

EDUCATION

COMPARATIVES, CONTINUED

Funding Sources, continued:

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Education - Other Special Revenue					
State	\$ 1,226,400	1,551,500	1,551,500	1,311,900	1,662,900
Federal	4,482,900	3,597,100	3,597,100	3,597,100	3,781,000
Other	680,000	650,000	650,000	650,000	1,315,000
Fund Balance To (From)	(53,700)	-	-	-	-
Total Other Special Revenue	6,335,600	5,798,600	5,798,600	5,559,000	6,758,900
Education - Other (Student Activities)					
Student Activities Fundraising	1,554,400	1,470,000	1,470,000	1,515,000	1,705,000
Support from:					
Education Operating Fund	568,500	518,500	518,500	718,500	338,500
Special Revenue	64,200	-	-	-	-
General Fund	365,000	365,000	365,000	365,000	365,000
Roaded Service Area	200,000	200,000	200,000	200,000	200,000
Fund Balance (To) From	(108,300)	194,500	194,500	-	-
Total Student Activites	2,643,800	2,748,000	2,748,000	2,798,500	2,608,500
Education - House Building Project					
Proceeds from Sale of House	238,200	320,000	320,000	320,000	320,000
Total House Building Project	238,200	320,000	320,000	320,000	320,000
Total Funding Sources	\$ 90,813,600	92,557,700	92,965,600	91,776,700	93,967,200
STAFFING	750.18	676.22	689.03	676.22	679.84
FUND BALANCE:					
Education - Operating	\$ 1,395,000	1,214,300	763,000	762,800	502,300
Education - Special Revenue/Other	1,957,000	1,579,700	1,816,700	1,679,200	1,548,100

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

This page has been left for notes.

ENGINEERING

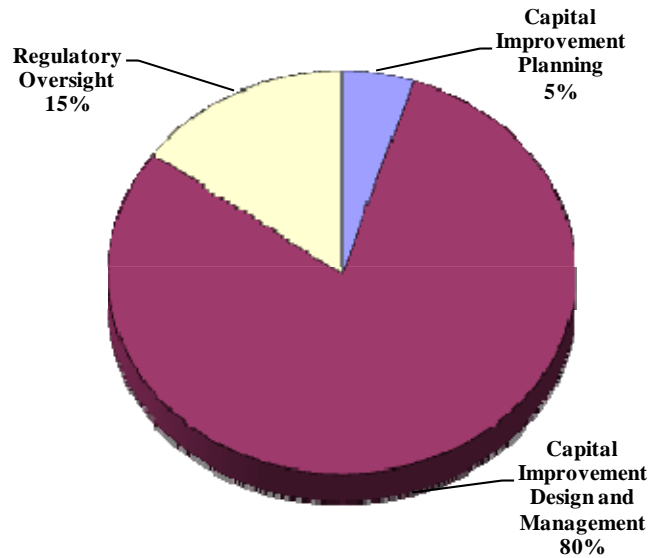
MISSION STATEMENT

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

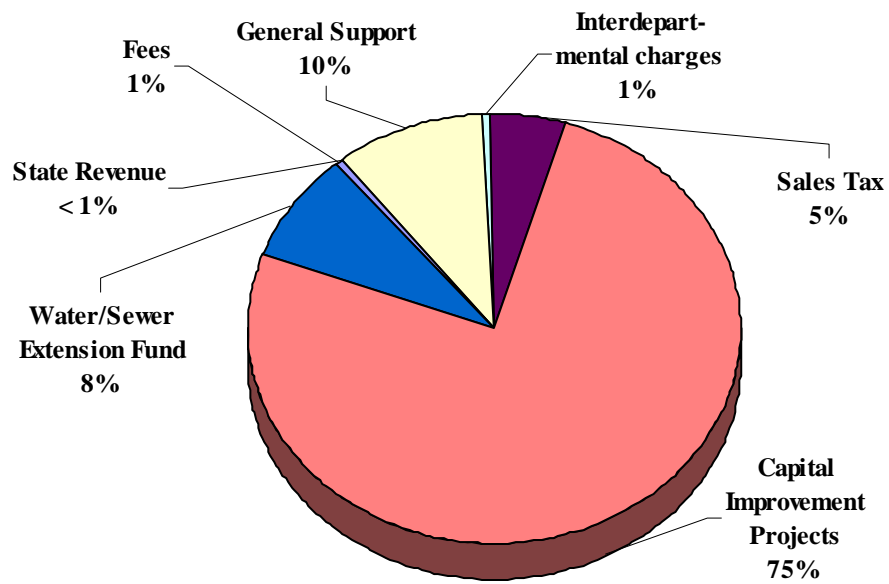
FY14 BUDGET

\$ 2,899,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY13			FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 843,800	2,459,800	878,000	2,488,200	2,544,800
Commodities & Services	286,700	322,500	293,200	337,100	336,700
Capital Outlay	144,700	16,000	15,000	16,000	17,700
Total Expenditures	1,275,200	2,798,300	1,186,200	2,841,300	2,899,200
FUNDING SOURCES:					
Licenses, Permits and Fees	15,600	17,000	17,000	17,000	17,000
Interdepartmental charges -					
General Engineering	15,900	18,600	18,600	18,600	18,600
Support from:					
General Fund	225,600	267,900	194,500	273,500	288,200
Capital Improvement Projects	561,500	2,123,500	616,400	2,158,500	2,226,700
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	316,600	231,300	199,700	233,700	208,700
Total Funding Sources	\$ 1,275,200	2,798,300	1,186,200	2,841,300	2,899,200
STAFFING	29.44	23.15	23.15	23.15	22.90
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 FY14 Adopted Budget is an increase of \$57,900 (2.0%) over the FY14 Approved Budget.

There significant budgetary change is:

- Personnel Services increased \$56,600 (2.3%) due to a negotiated wage increase.

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</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>
% 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</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>
% 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

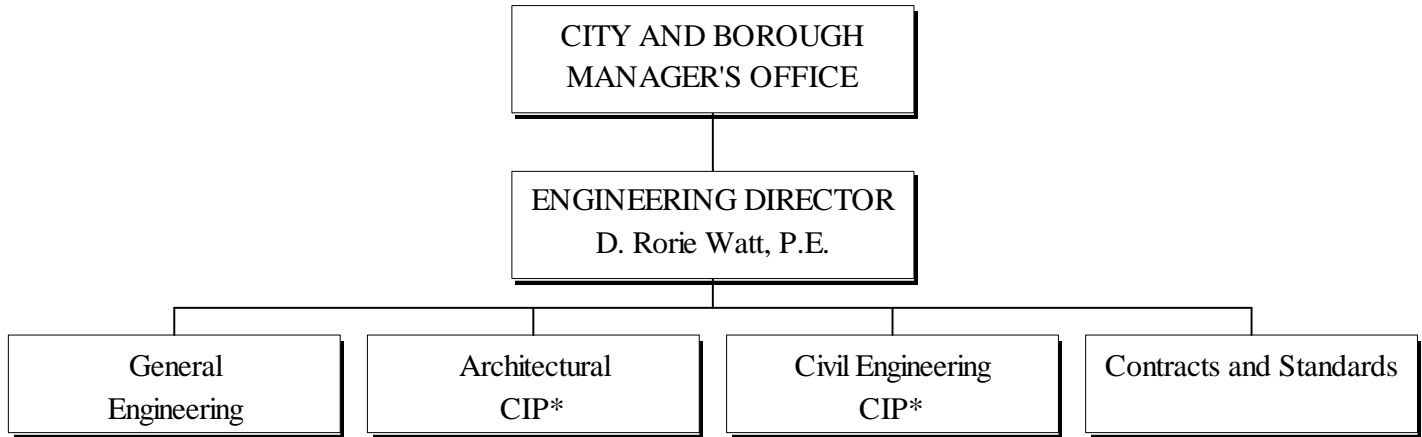
Includes: General Engineering

Services Provided to: CBJ Private developers and the public

Key Measures	<i>FY10</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>
% 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

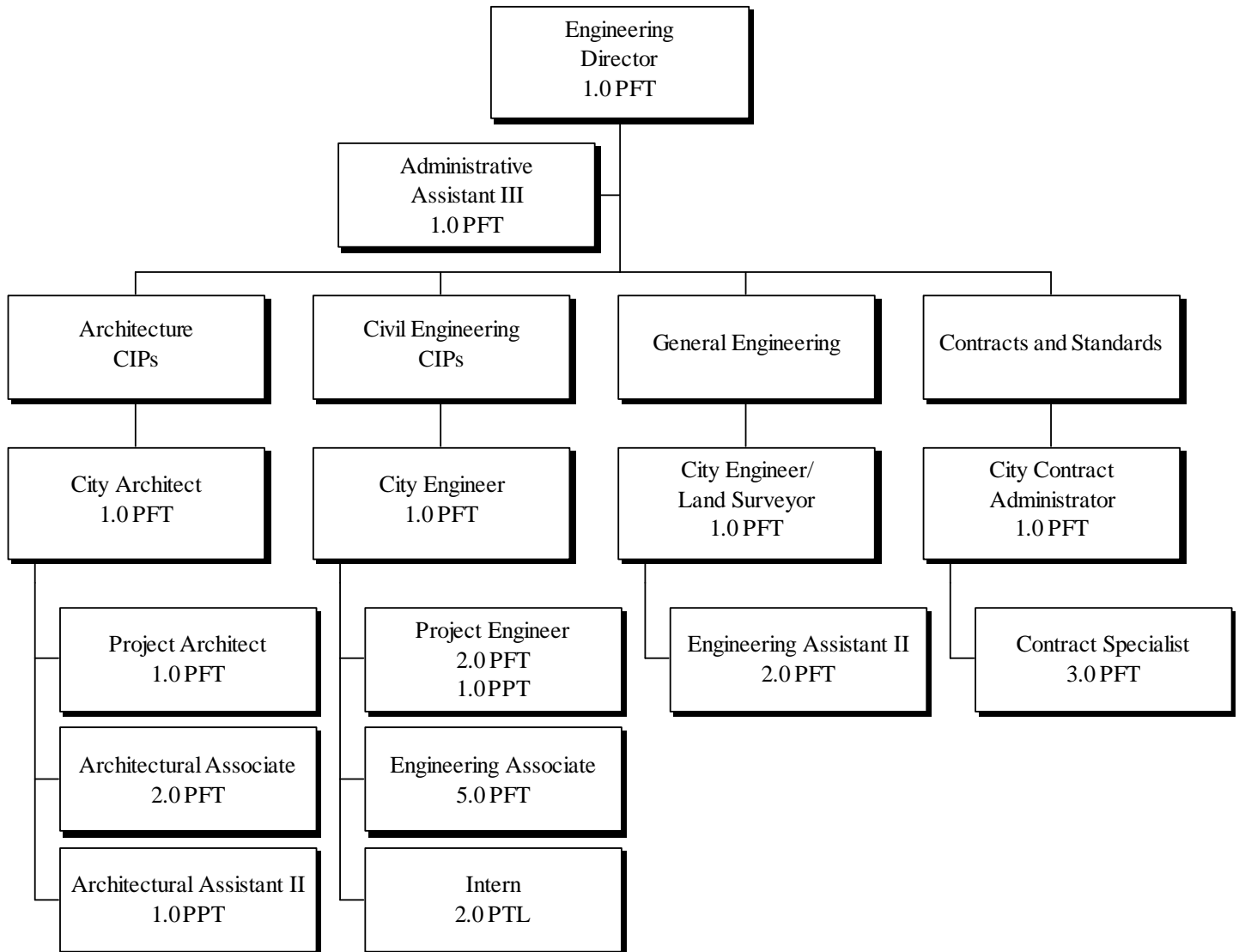
FUNCTIONAL ORGANIZATION CHART



* 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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	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:						
General Engineering:						
Engineering Director	0.50	\$ 65,200	0.50	\$ 66,400	0.50	\$ 69,100
Contracts Officer	0.20	15,800	0.20	16,000	0.20	16,500
Land Surveyor	0.75	73,800	0.75	74,300	0.75	76,800
Contract Specialist - RFP's	0.20	10,900	0.20	11,100	0.20	11,400
Contract Specialist - Bids	0.20	11,400	0.20	11,600	0.20	11,900
DBE Specialist	0.20	11,300	0.20	11,400	0.20	11,900
Engineer/Architect Assistant II	1.00	64,400	1.00	65,400	1.00	67,500
Administrative Assistant III	0.50	26,700	0.50	27,200	0.50	28,200
Overtime	-	600	-	600	-	600
Benefits	-	150,700	-	152,000	-	155,200
Vacancy Factor	-	(5,300)	-	(5,300)	-	(5,300)
Total	3.55	425,500	3.55	430,700	3.55	443,800
CIP Engineering:						
Engineering Director	0.50	65,200	0.50	66,400	0.50	69,100
Contracts Officer	0.80	63,300	0.80	64,000	0.80	66,000
Chief Engineer	1.00	101,800	1.00	102,700	1.00	106,900
Chief Architect - Schools	1.00	98,000	1.00	98,300	1.00	102,400
Engineer/Architect II	1.00	96,200	1.00	96,500	1.00	100,300
Engineer/Architect I	2.75	206,200	2.75	210,700	2.70	220,700
Engineer/Architect Associate	6.75	501,700	6.75	507,700	6.80	530,300
Contract Specialist - RFP's	0.80	43,700	0.80	44,400	0.80	45,600
Contract Specialist - Bids	0.80	45,600	0.80	46,400	0.80	47,600
DBE Specialist	0.80	45,300	0.80	45,600	0.80	47,600
Engineer/Architect Assistant II	0.80	52,000	0.80	52,000	0.80	52,800
Administrative Assistant III	0.50	26,700	0.50	27,200	0.50	28,200
Temporary Interns	0.60	24,700	0.60	24,700	0.60	25,200
Overtime	-	3,400	-	3,400	-	3,500
Benefits	-	724,900	-	730,100	-	747,800
Total before specified vacancies	18.10	2,098,700	18.10	2,120,100	18.10	2,194,000
Specified vacancies:						
Engineer/Architect I (2)	-	(71,700)	-	(71,700)	-	(73,100)
Engineer/Architect Associate (2)	-	(62,900)	-	(62,900)	-	(64,200)
Interns	-	(24,700)	-	(24,700)	-	(25,200)
Benefits	-	(77,400)	-	(77,400)	-	(78,300)
Total after specified vacancies	18.10	\$ 1,862,000	18.10	\$ 1,883,400	18.10	\$ 1,953,200

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Water/Sewer Connection:						
Land Surveyor	0.25	\$ 24,600	0.25	\$ 24,800	0.25	\$ 25,600
Engineer/Architect Associate	0.25	19,600	0.25	19,800	-	-
Engineer/Architect Assistant II	1.00	64,400	1.00	65,400	1.00	67,500
Overtime	-	3,400	-	3,400	-	3,400
Benefits	-	60,300	-	60,700	-	51,300
Total	1.50	172,300	1.50	174,100	1.25	147,800
Total Budget	23.15	\$ 2,459,800	23.15	\$ 2,488,200	22.90	\$ 2,544,800

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

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

NOTES

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FINANCE

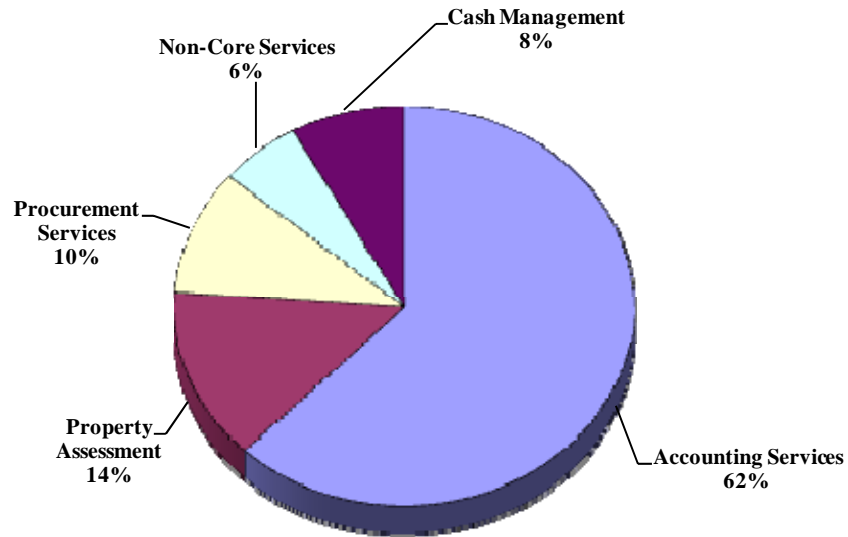
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

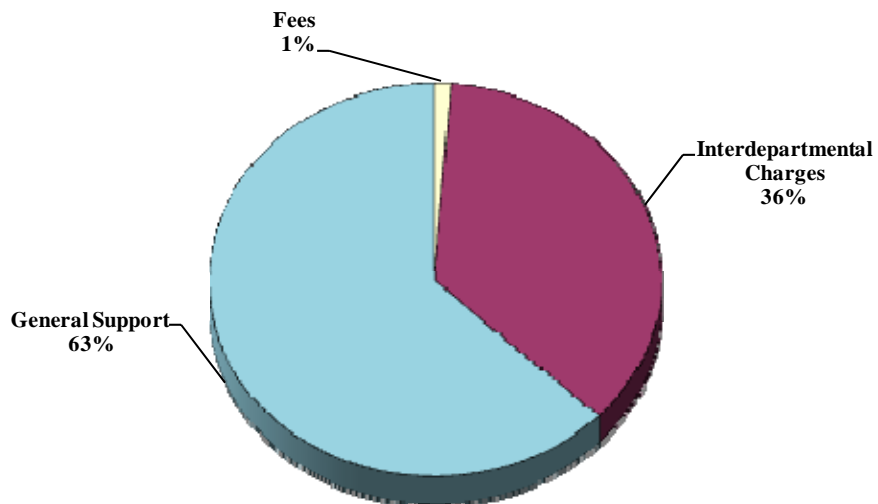
FY14 BUDGET

\$ 5,306,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 4,546,200	4,547,200	4,504,700	4,539,400	4,629,500
Commodities and Services	674,600	702,000	699,100	652,900	677,200
Total Expenditures	5,220,800	5,249,200	5,203,800	5,192,300	5,306,700
FUNDING SOURCES:					
Interdepartmental Charges	1,711,700	1,897,700	1,889,200	1,902,500	1,905,700
Fees	66,300	70,700	70,700	60,700	60,700
Support from General Fund	3,442,800	3,280,800	3,243,900	3,229,100	3,340,300
Total Funding Sources	\$ 5,220,800	5,249,200	5,203,800	5,192,300	5,306,700
STAFFING	47.00	45.25	45.25	44.75	45.80
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 FY14 Adopted Budget is an increase of \$114,400 (2.2%) over the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$90,100 (2.0%) primarily due to a negotiated wage increase and the addition of 1.05 FTEs when compare to the FY14 Approved Budget. Additional staff was required to support and evolve the functions available in the new enterprise software system.
- Commodities and Services increased \$24,300 (3.7%) for annual parking permits for CBJ employees working in one of the downtown City office buildings.

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	FY10 Actuals	FY11 Actuals	FY12 Projected	FY13 Projected	FY14 Projected
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	FY10 Actuals	FY11 Actuals	FY12 Projected	FY13 Projected	FY14 Projected
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.

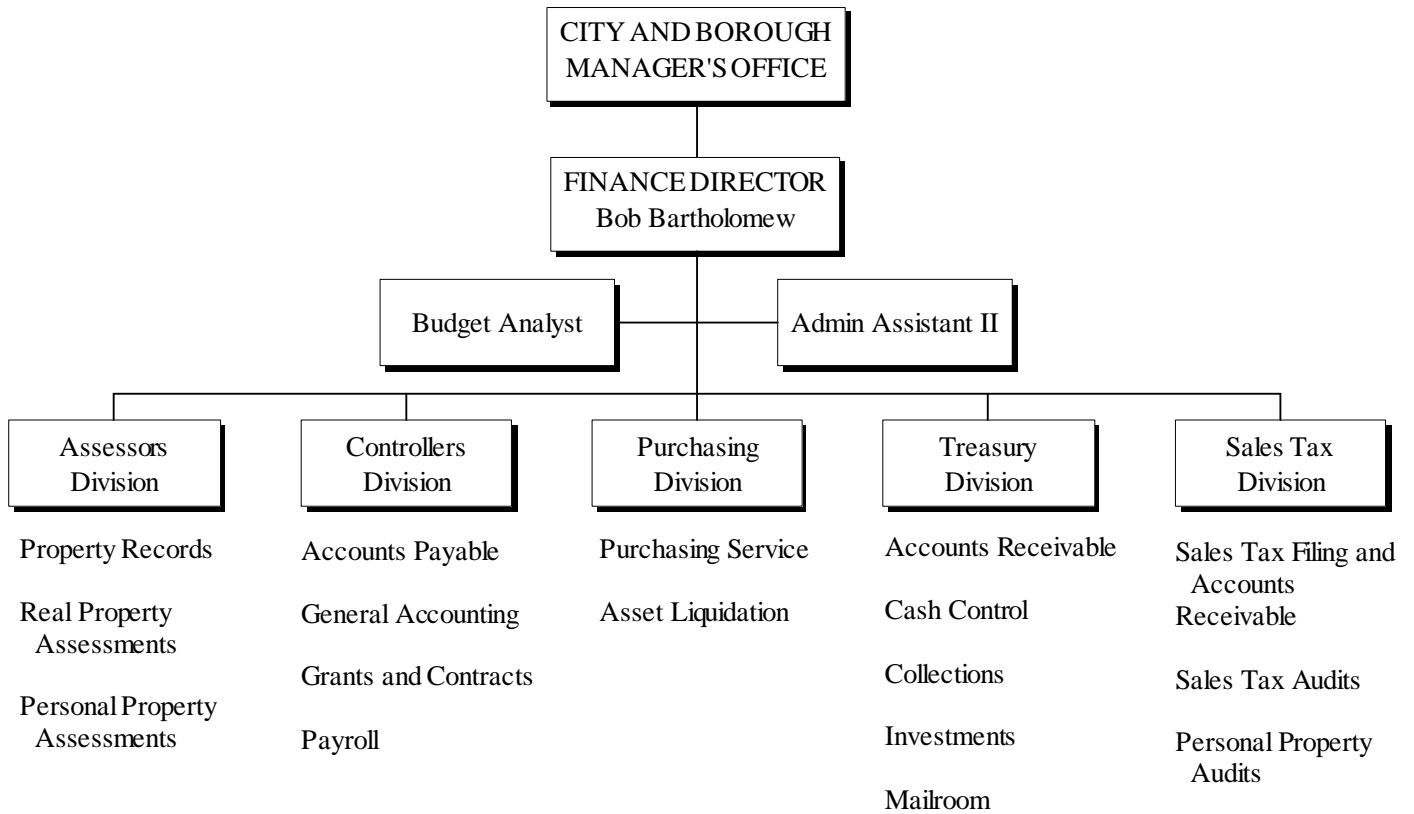
Service Provided to: Other CBJ departments

	<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

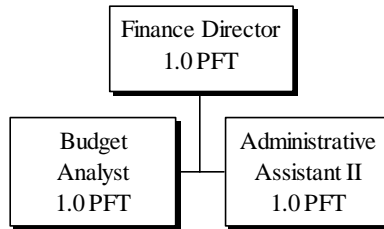
FUNCTIONAL ORGANIZATION CHART



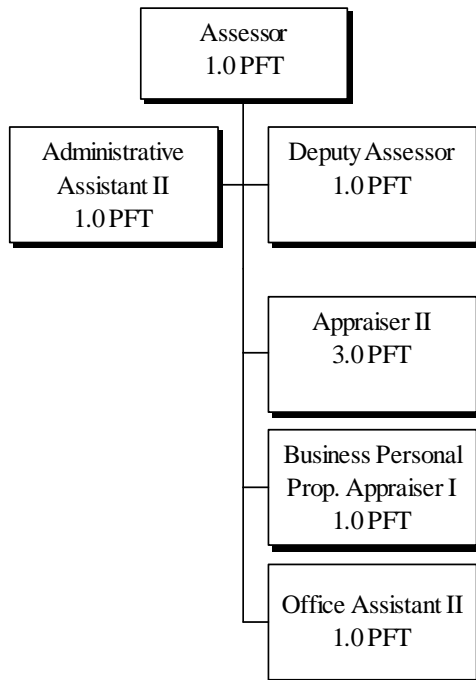
FINANCE

STAFFING ORGANIZATION CHARTS

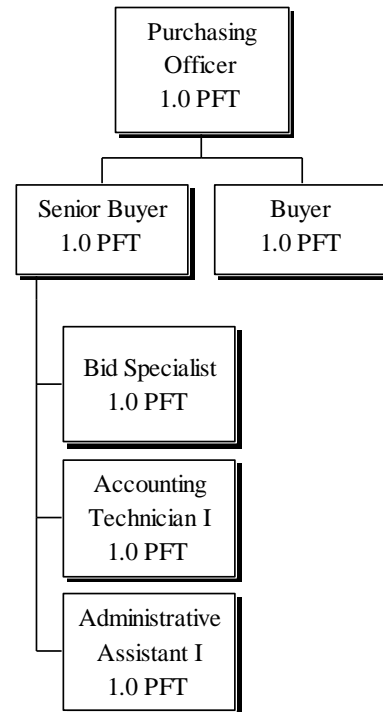
ADMINISTRATION



ASSESSOR'S DIVISION



PURCHASING DIVISION

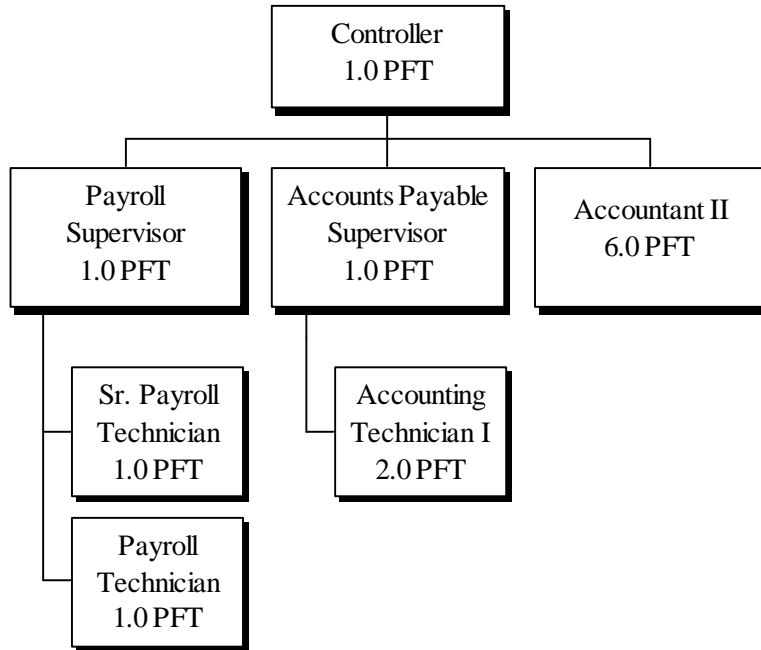


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

FINANCE

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION

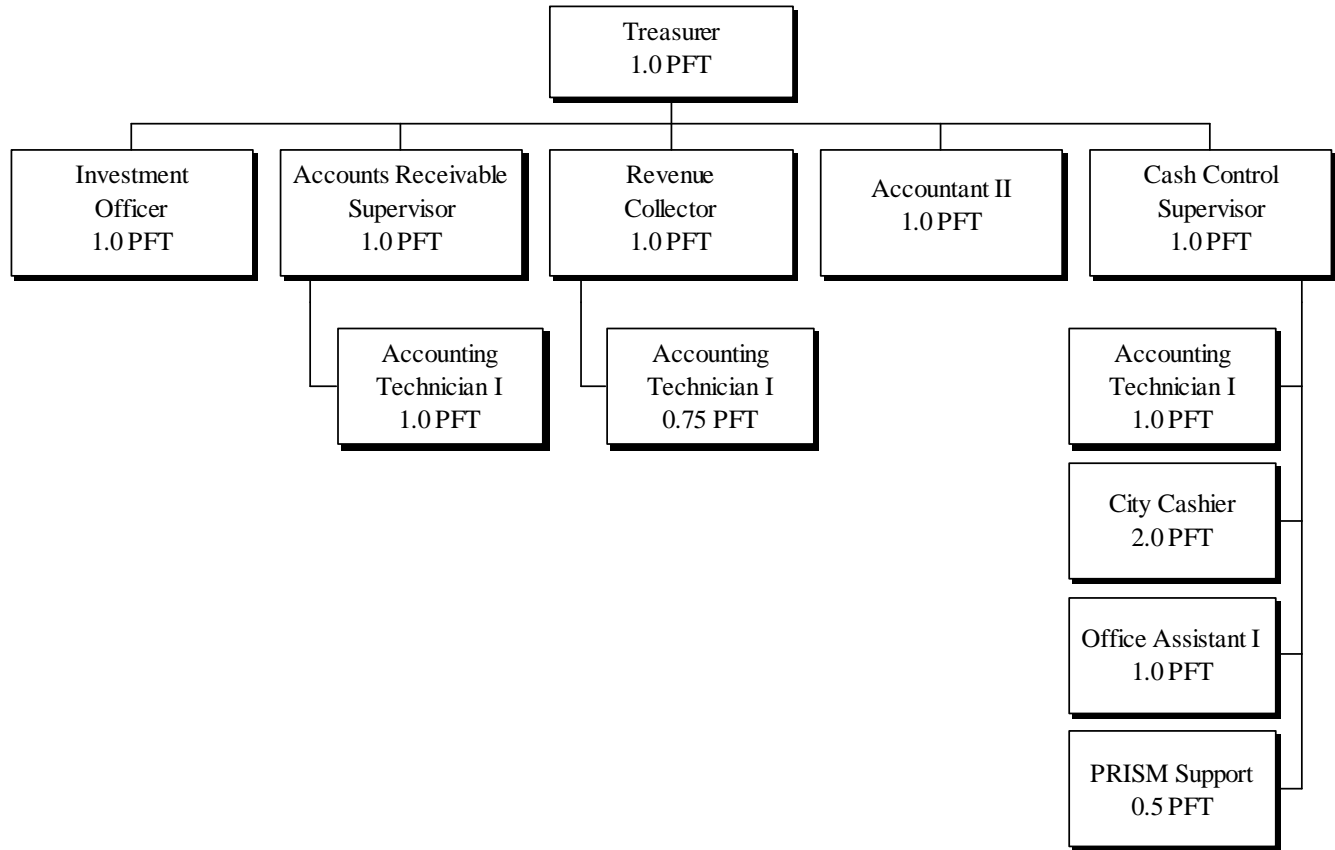


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

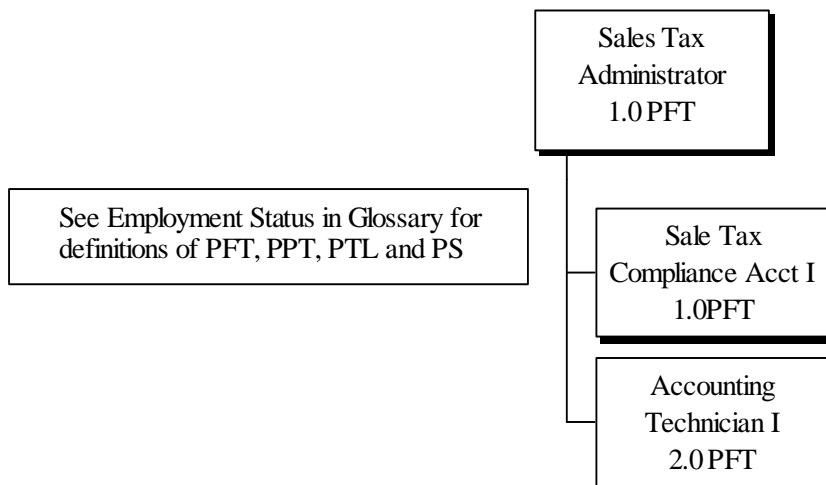
FINANCE

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



FINANCE

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Finance Director	1.00	\$ 113,500	1.00	\$ 117,300	1.00	\$ 119,100
Budget Analyst	1.00	86,300	1.00	88,100	1.00	89,900
Administrative Assistant II	1.00	42,800	1.00	44,200	1.00	45,100
Overtime	-	-	-	-	-	2,000
Benefits	-	126,900	-	129,100	-	131,200
Vacancy Factor	-	(3,800)	-	(3,800)	-	(3,800)
Totals	3.00	365,700	3.00	374,900	3.00	383,500
Assessors:						
Assessor	1.00	101,400	1.00	102,600	1.00	104,700
Deputy Assessor	1.00	60,700	1.00	62,800	1.00	66,100
Appraiser I, II, III	3.00	161,000	3.00	166,200	3.00	161,000
Business Personal						
Property Appraiser II	1.00	53,100	1.00	54,900	1.00	54,200
Administrative Assistant II	1.00	49,000	1.00	49,900	1.00	43,700
PRISM Support	-	4,900	-	-	-	-
Overtime	-	29,400	-	19,300	-	3,500
Benefits	-	260,400	-	260,300	-	253,100
Vacancy Factor	-	(7,200)	-	(7,100)	-	(6,800)
Totals	7.00	712,700	7.00	708,900	7.00	679,500
Controllers:						
Controller	1.00	111,900	1.00	111,900	1.00	119,100
Assistant Controller (1)	-	-	-	-	1.00	76,800
Accountant II (1)	6.00	407,900	6.00	415,500	5.00	370,300
Payroll Supervisor	1.00	80,700	1.00	80,700	1.00	86,000
Accounting Technician II	1.00	58,300	1.00	58,300	1.00	62,100
Senior Payroll Technician	1.00	48,400	1.00	50,000	1.00	51,000
Accounting Technician I	2.00	102,300	2.00	102,300	2.00	109,100
Payroll Technician	1.00	41,600	1.00	43,000	1.00	43,800
Overtime	-	10,000	-	10,000	-	10,000
Benefits	-	488,100	-	491,500	-	509,600
Vacancy Factor	-	(13,400)	-	(13,600)	-	(14,200)
Totals	13.00	\$ 1,335,800	13.00	\$ 1,349,600	13.00	\$ 1,423,600

FINANCE

STAFFING DETAIL, CONTINUED

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Treasury:						
Treasurer	1.00	\$ 111,900	1.00	\$ 111,900	1.00	\$ 91,900
Investment Officer	1.00	89,200	1.00	90,100	1.00	93,900
Accountant II	1.00	72,200	1.00	72,500	1.00	73,900
Revenue Collector	1.00	68,800	1.00	69,400	1.00	70,800
Accounting Technician I, II, III (2)	4.75	251,900	4.75	253,100	4.75	229,800
Cashier	2.00	85,400	2.00	86,100	2.00	78,800
Office Assistant I	1.00	34,600	1.00	34,600	1.00	36,800
PRISM Support	0.50	29,500	-	-	-	-
Overtime	-	6,700	-	2,300	-	1,000
Benefits	-	432,700	-	422,600	-	409,200
Vacancy Factor	-	(10,600)	-	(10,800)	-	(12,000)
Totals before amendment	12.25	1,172,300	11.75	1,131,800	11.75	1,074,100
Amendment						
Accounting Technician I, II, III (2)	-	-	-	-	1.05	66,900
Benefits	-	-	-	-	-	37,300
Totals after amendment	12.25	1,172,300	11.75	1,131,800	12.80	1,178,300
Sales Tax:						
Sales Tax Administrator	1.00	91,400	1.00	92,100	1.00	93,000
Sales Tax Comp Acct I	1.00	58,900	1.00	60,900	1.00	61,400
Accounting Technician I	2.00	92,300	2.00	93,800	2.00	94,800
Overtime	-	500	-	500	-	500
Benefits	-	143,400	-	144,700	-	145,500
Vacancy Factor	-	(3,800)	-	(3,900)	-	(3,900)
Totals	4.00	382,700	4.00	388,100	4.00	391,300
Purchasing:						
Purchasing Officer	1.00	97,700	1.00	98,200	1.00	100,200
Senior Buyer	1.00	69,400	1.00	70,800	1.00	70,800
Buyer	1.00	55,200	1.00	57,000	1.00	56,500
Bid Specialist	1.00	51,300	1.00	53,000	1.00	49,400
Accounting Technician I	1.00	48,200	1.00	49,000	1.00	50,000
Administrative Assistant I	1.00	44,900	1.00	44,900	1.00	36,300
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	216,100	-	218,100	-	214,900
Vacancy Factor	-	(5,800)	-	(5,900)	-	(5,800)
Totals	6.00	578,000	6.00	586,100	6.00	573,300
Total Staffing	45.25	\$ 4,547,200	44.75	\$ 4,539,400	45.80	\$ 4,629,500

(1) Controllers reclassified a vacant Accountant position into an Assistant Controller.

(2) Additional required to maintain functionality of the Govern system.

CAPITAL CITY FIRE/RESCUE

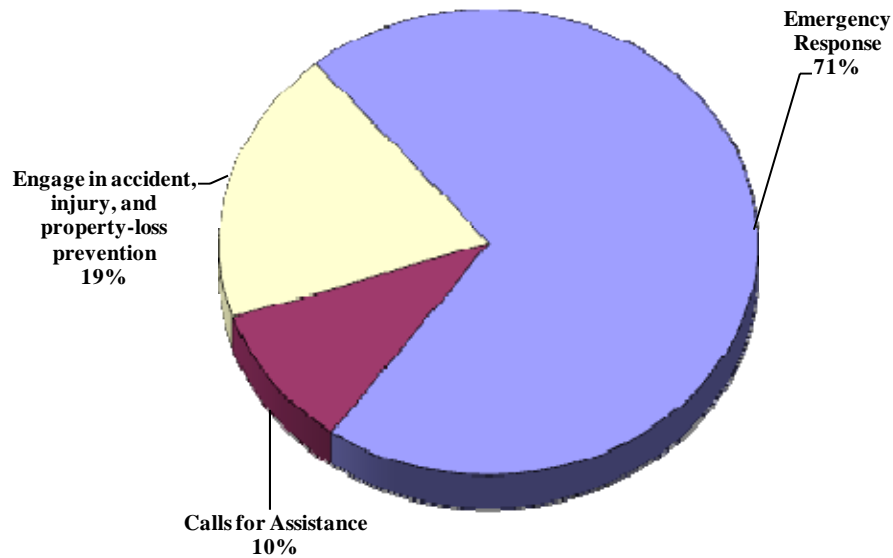
MISSION STATEMENT

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

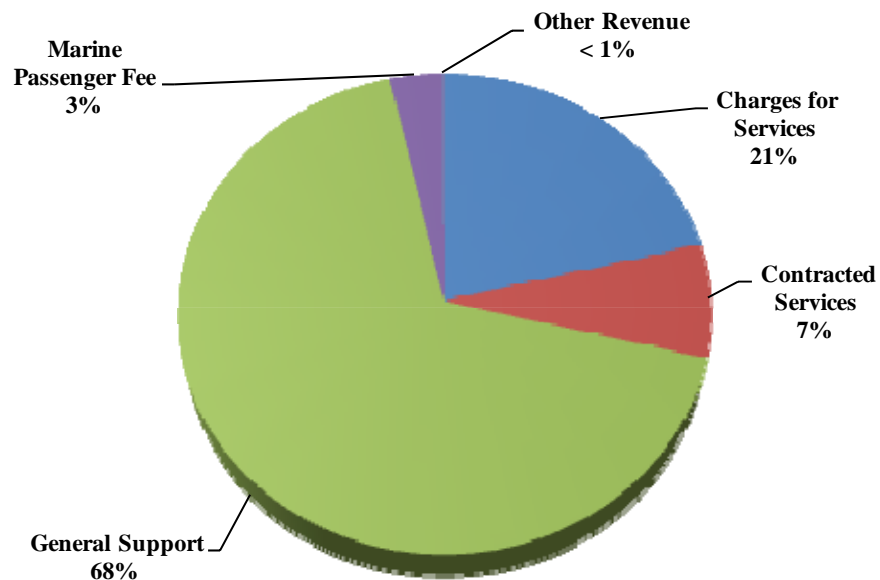
FY14 BUDGET

\$ 7,640,700

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 5,573,300	5,654,800	5,674,600	5,736,400	5,851,000
Commodities and Services	1,807,300	1,863,900	1,794,500	1,897,600	1,789,700
Capital Outlay	600	-	49,600	-	-
Total Expenditures	7,381,200	7,518,700	7,518,700	7,634,000	7,640,700
FUNDING SOURCES:					
Charges for Services	1,210,100	1,575,100	1,622,300	1,575,100	1,621,900
Contracted Services	517,900	562,300	518,100	563,400	572,500
Donations	200	-	6,300	-	100
State Grants	29,100	10,000	10,000	40,000	-
Federal Grants	140,700	53,700	53,700	-	-
Other Revenue	2,100	-	2,200	-	2,200
Interdepartmental Charges	1,200	1,200	1,200	1,200	1,200
Support from:					
General Fund	2,538,400	2,319,000	2,269,800	2,454,400	2,482,400
Marine Passenger Fee	238,700	279,000	279,000	279,000	261,100
Fire Service Area	2,702,800	2,718,400	2,756,100	2,720,900	2,699,300
Total Funding Sources	\$ 7,381,200	7,518,700	7,518,700	7,634,000	7,640,700
STAFFING	44.86	44.98	44.98	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 FY14 Adopted Budget is an increase of \$6,700 (< 1.0%) over the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$114,600 (2.0%) due to a negotiated wage increase.
- Charges for services increased \$46,800 (3%). This classification includes ambulance, air medevac base charge, bad debt and/or Medicaid/Medicare uncollectible portion of the billings.
- State Grants decreased \$40,000 (100%) due to a change in business practice to appropriate operating grants when awarded.

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

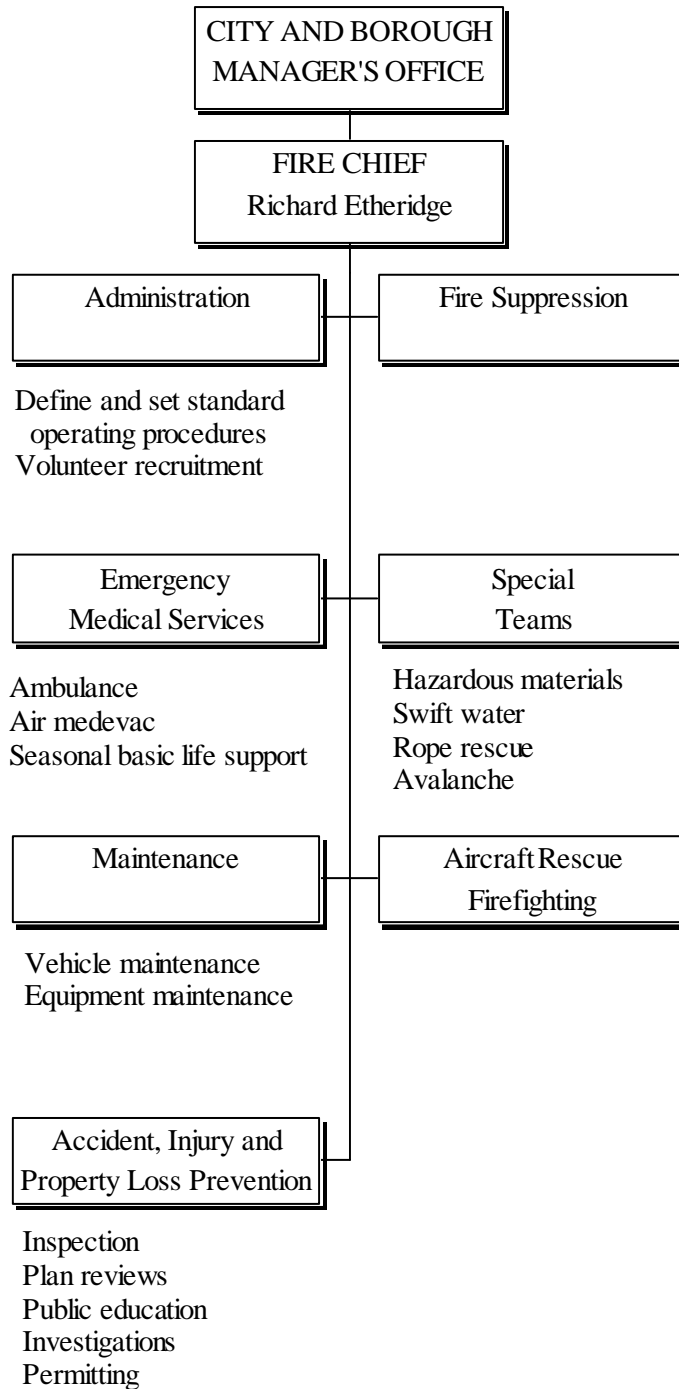
	<i>FY10</i>	<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
Key Measures	Actuals	Actuals	Projected	Projected	Projected
# of commercial inspections conducted	575	602	650	675	700
# of commercial plan reviews	124	155	165	175	180
# public education contact (people)	2,212	2,423	2,700	2,900	3,000
# of fires 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.

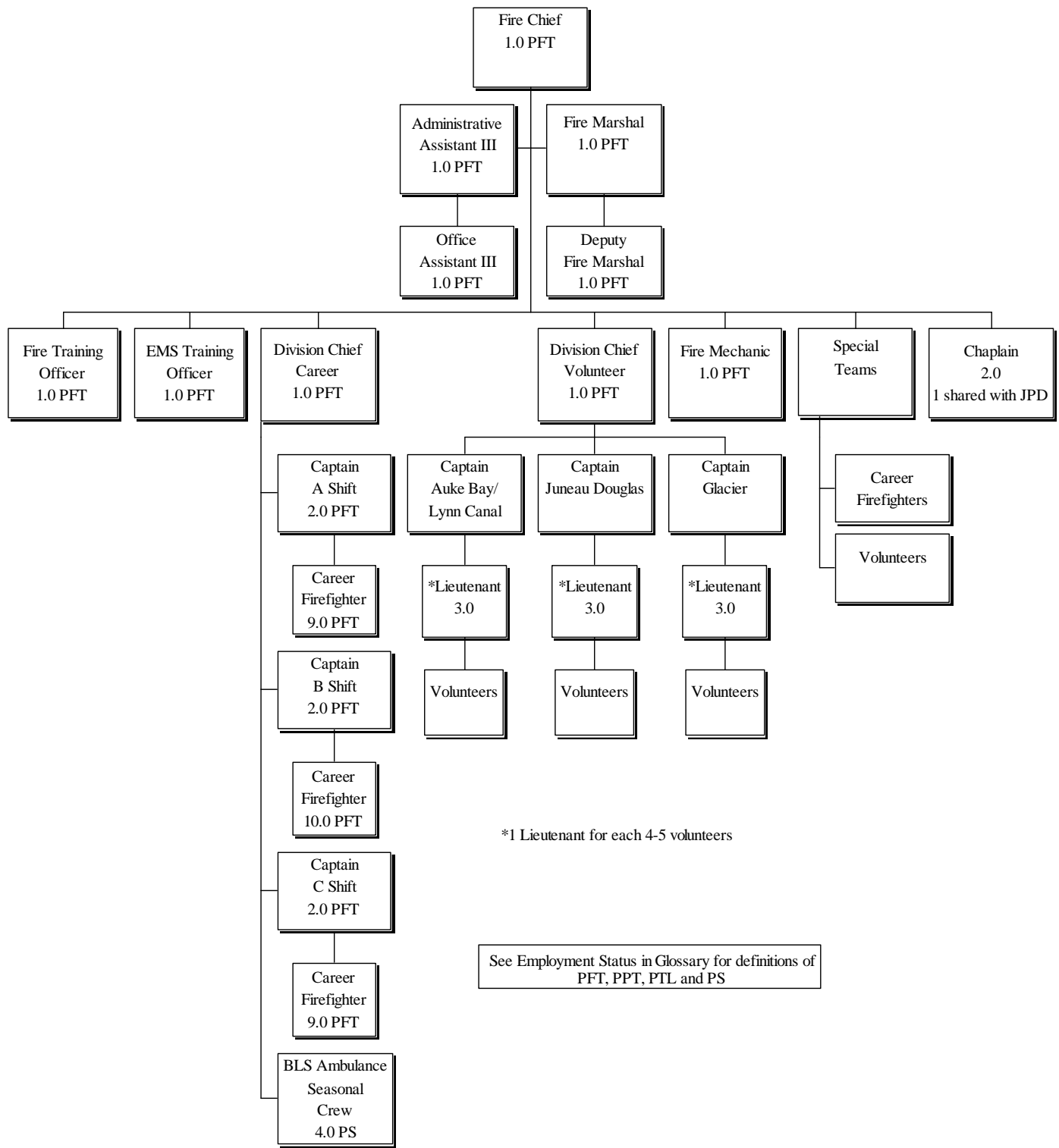
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	Pos.	Budget	Pos.	Budget	Pos.	Budget
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	23.35	\$ 1,682,300	23.35	\$ 1,686,700	23.35	\$ 1,732,800
EMS Training Officer	1.00	71,500	1.00	73,900	1.00	76,900
Seasonal FF EMT I	1.68	87,600	1.68	87,600	1.68	89,800
Volunteers	-	41,300	-	41,300	-	41,300
Overtime	-	253,000	-	253,000	-	272,200
Contract Professional Pay	-	17,700	-	17,700	-	24,000
Benefits	-	1,120,200	-	1,122,500	-	1,147,100
Vacancy Factor	-	(5,800)	-	(5,900)	-	(6,100)
Totals	26.03	3,267,800	26.03	3,276,800	26.03	3,378,000
Fire Service Area:						
Areawide Fire Chief	1.00	116,900	1.00	117,300	1.00	124,300
Assistant Chief - Career	1.00	92,300	1.00	95,400	1.00	97,300
Assistant Chief - Volunteer	1.00	98,200	1.00	99,300	1.00	102,400
Fire Training Officer	1.00	74,400	1.00	76,900	1.00	78,400
EMS Training Officer	1.00	71,500	1.00	73,900	1.00	76,900
Fire Marshal	1.00	80,800	1.00	83,500	1.00	85,200
Deputy Fire Marshal	1.00	65,100	1.00	67,300	1.00	68,600
Fire Captain	6.00	471,300	6.00	471,300	6.00	488,100
Firefighter - Paramedic	12.00	850,500	12.00	850,500	11.00	790,600
Firefighter	11.00	739,000	11.00	738,900	12.00	830,300
Seasonal FF EMT I	1.68	87,600	1.68	87,600	1.68	89,800
Volunteers	-	108,000	-	108,000	-	108,000
Senior Fire Mechanic	1.00	70,800	1.00	70,800	1.00	74,400
Administrative Assistant/Officer	2.00	93,400	2.00	95,700	2.00	101,700
ARFF Administration	(0.50)	(38,800)	(0.50)	(39,600)	(0.50)	(40,300)
Emergency Services/Fire						
Instructional Safety Officer	0.10	4,400	0.10	4,400	0.10	4,900
Emergency Services/Fire Instructor	0.10	5,500	0.10	5,500	0.10	5,600
Emergency Services/Fire						
Instructional Technician	0.10	5,000	0.10	5,000	0.10	4,600
EMS (reimbursement)	(26.03)	(3,267,800)	(26.03)	(3,276,800)	(26.03)	(3,378,000)
Overtime	-	352,100	-	397,500	-	401,000
Contract Professional Pay	-	26,100	-	26,100	-	35,800
Benefits	-	1,741,500	-	1,761,000	-	1,790,700
Vacancy Factor	-	(11,800)	-	(12,000)	-	(12,400)
Totals before amendment	14.45	\$ 1,836,000	14.45	\$ 1,907,500	14.45	\$ 1,927,900

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	Pos.	Budget	Pos.	Budget	Pos.	Budget
Overtime	-	\$ -	-	\$ -	-	\$ (5,500)
Benefits	-	-	-	-	-	(1,800)
Vacancy Factor	-	-	-	-	-	(8,800)
Totals after amendment	14.45	1,836,000	14.45	1,907,500	14.45	1,911,800
Aircraft Rescue Fire Fighting (ARFF):						
Administration	0.50	38,800	0.50	39,600	0.50	40,300
Firefighter	4.00	284,200	4.00	284,300	4.00	290,500
Overtime	-	40,000	-	40,000	-	40,000
Benefits	-	188,000	-	188,200	-	190,400
Totals	4.50	551,000	4.50	552,100	4.50	561,200
Total Staffing	44.98	\$ 5,654,800	44.98	\$ 5,736,400	44.98	\$ 5,851,000

NOTES

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LANDS AND RESOURCE MANAGEMENT

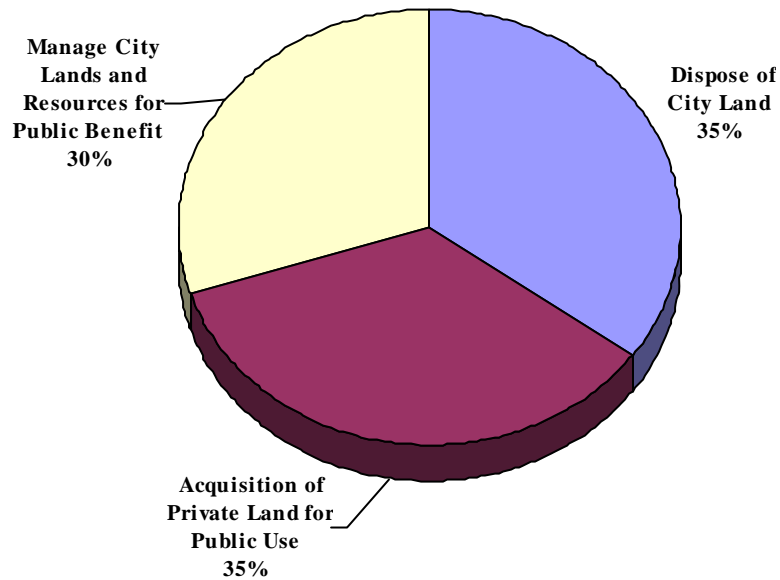
MISSION STATEMENT

To develop and manage City land consistent with public policy.

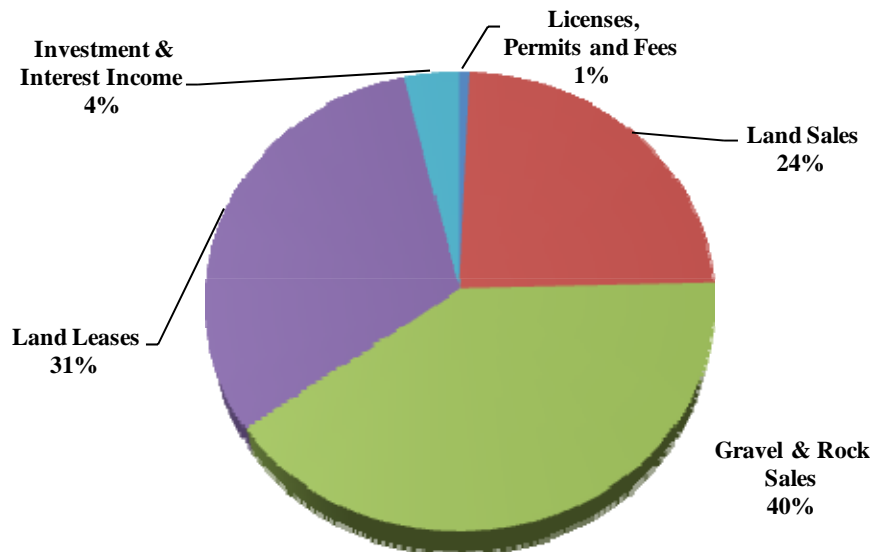
FY14 BUDGET

\$981,200

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 427,800	460,900	322,500	467,300	453,400
Commodities and Services	237,100	471,700	458,800	479,400	510,800
Capital Outlay	-	25,000	25,000	-	-
Support to General Fund	-	-	-	-	17,000
Total Expenditures	664,900	957,600	806,300	946,700	981,200
FUNDING SOURCES:					
Licenses, Permits and Fees	5,100	6,100	8,300	6,100	5,300
Land Sales	477,400	173,600	173,600	174,600	174,600
Gravel & Rock Sales	171,800	290,500	272,000	295,900	295,900
Land Leases	92,500	227,500	227,500	228,800	228,800
Investment & Interest Income	37,600	21,400	31,400	17,100	27,100
Loan Program (To) From	(183,400)	(180,100)	(180,100)	(176,800)	(176,800)
Fund Balance (To) From	63,900	418,600	273,600	401,000	426,300
Total Funding Sources	\$ 664,900	957,600	806,300	946,700	981,200
STAFFING	3.00	3.00	3.00	3.00	3.00
FUND BALANCE RESERVE*	\$ 836,800	1,016,900	1,016,900	1,193,700	1,193,700
AVAILABLE FUND BALANCE	\$ 1,570,600	1,152,000	1,297,000	896,000	870,700

*Fund Balance Reserve is a requirement of the Revolving Loan Program for quiet floatplane engines.

BUDGET HIGHLIGHT

The Land & Resource Management Department's FY14 Adopted Budget is an increase of \$34,500 (3.5%) over the FY14 Approved Budget.

The significant budgetary change is:

- The management of the Thane Campground is being transitioned to the Parks and Recreation Department during FY14, which is supported by a \$17,000 transfer. This transfer is for FY14 only and will not continue in future years.

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

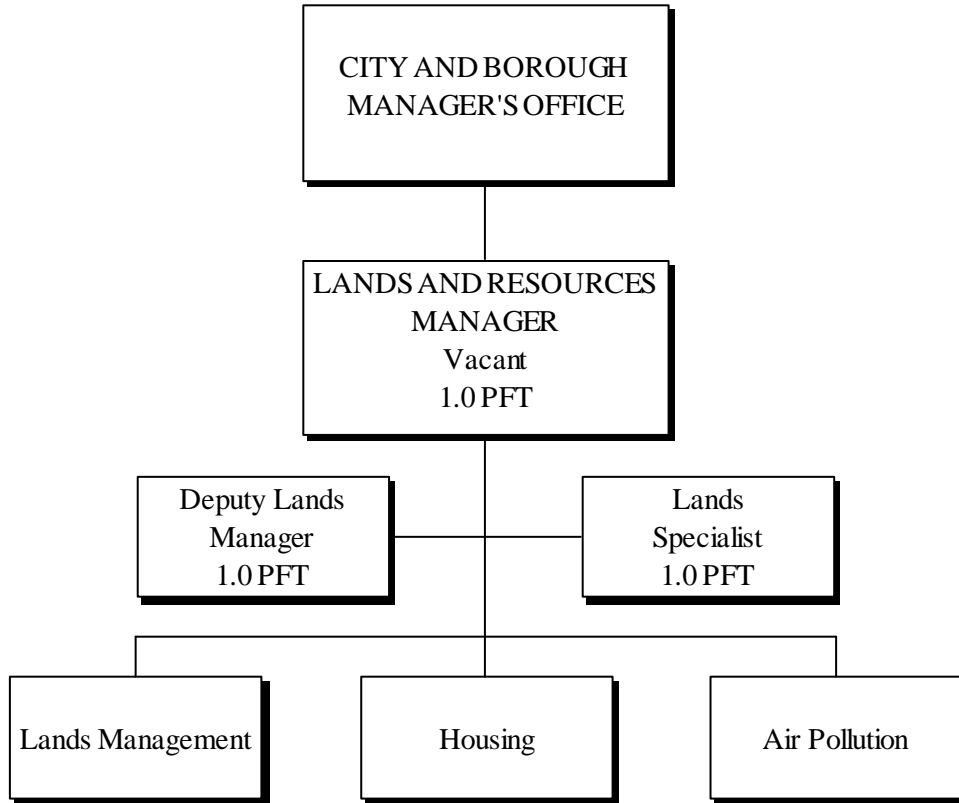
Acquisition of City Land

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Lands and Resources Manager	1.00	\$ 103,300	1.00	\$ 104,900 ▼	1.00	\$ 102,400
Deputy Land Manager	1.00	86,200	1.00	86,200	1.00	82,400
Land Specialist	1.00	53,300	1.00	55,100	1.00	50,800
Work Force	-	90,900	-	92,900	-	92,900
Benefits	-	127,200	-	128,200	-	124,900
Total Staffing	3.00	\$ 460,900	3.00	\$ 467,300	3.00	\$ 453,400

NOTES

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LAW

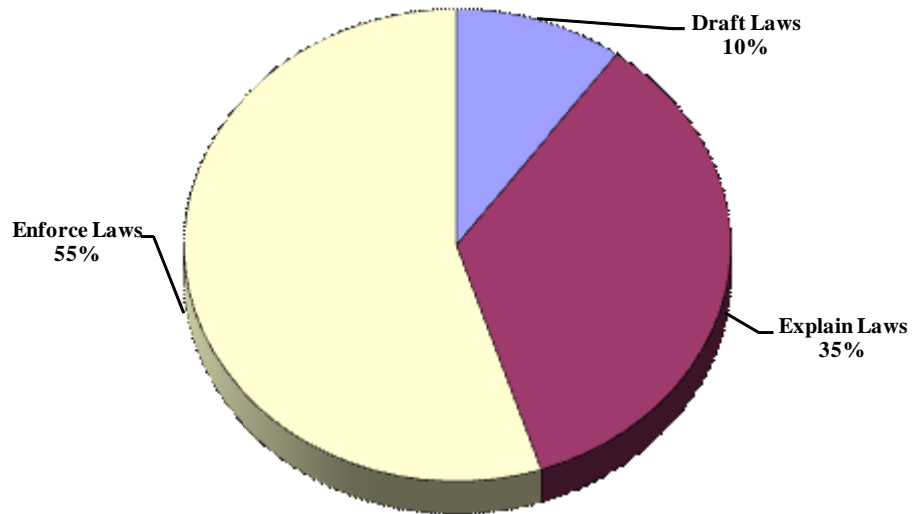
MISSION STATEMENT

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

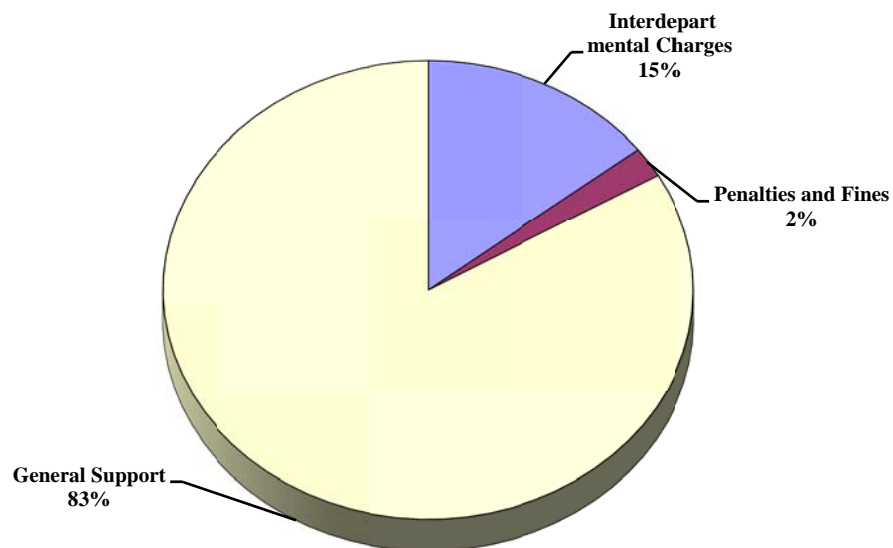
FY14 BUDGET

\$ 1,819,500

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,173,100	1,214,200	1,224,900	1,230,400	1,213,300
Commodities and Services	593,500	646,800	632,700	639,600	606,200
Total Expenditures	1,766,600	1,861,000	1,857,600	1,870,000	1,819,500
FUNDING SOURCES:					
Interdepartmental Charges	248,000	271,600	271,600	271,600	271,600
Fines and Forfeitures	54,400	45,000	40,200	40,200	40,200
Support from General Fund	1,464,200	1,544,400	1,545,800	1,558,200	1,507,700
Total Funding Sources	\$ 1,766,600	1,861,000	1,857,600	1,870,000	1,819,500
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 FY14 Adopted Budget represents a decrease of \$50,500 (2.7%) from the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services decreased \$17,100 (1.4%) due a combination of staff turnover and a negotiated wage increase.
- Commodities and Services decreased \$33,400 (5.2%) due to a decrease in prisoner care costs based on past experience.

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

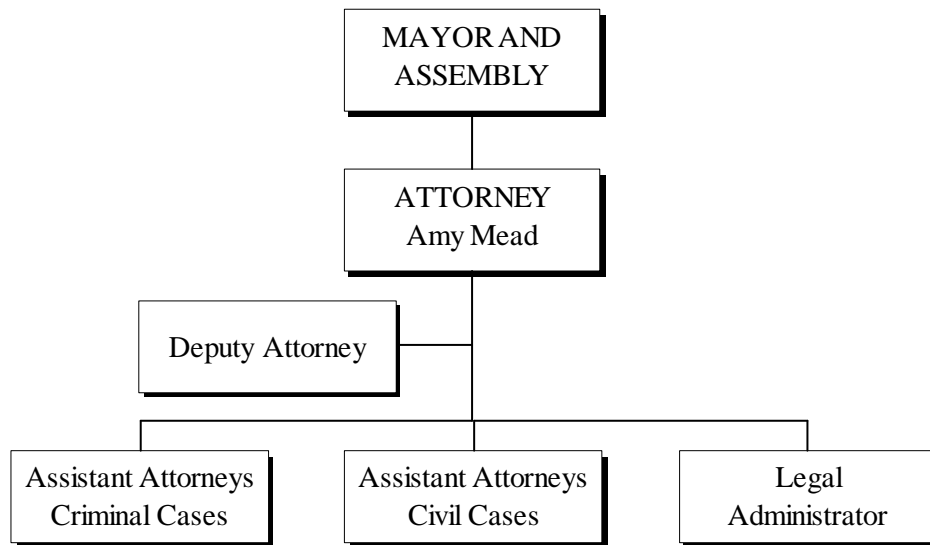
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

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

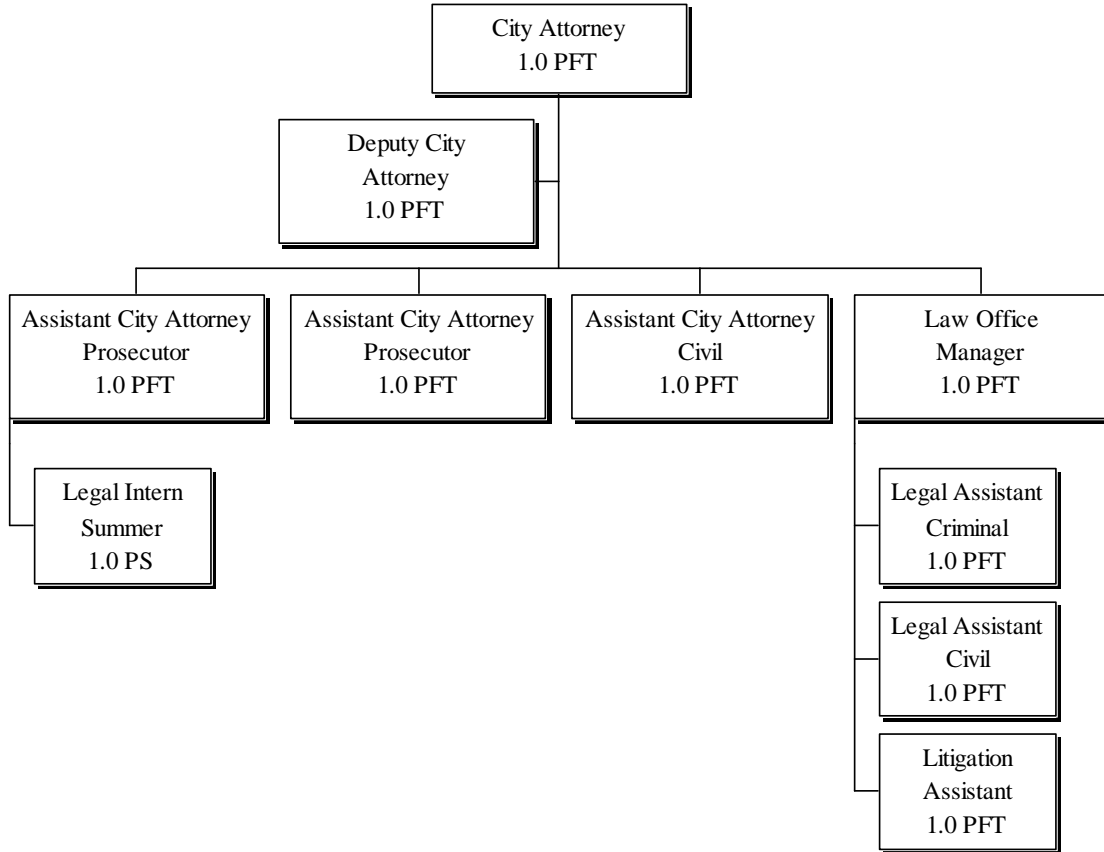
Codification Process

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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:						
City and Borough Attorney	1.00	\$ 140,800	1.00	\$ 140,800	1.00	\$ 137,400
Deputy City Attorney	1.00	115,500	1.00	117,000	1.00	122,000
Assistant Attorneys	3.00	316,300	3.00	324,100	3.00	319,700
Office Manager	1.00	69,500	1.00	70,900	1.00	72,300
Legal Assistant II	1.00	63,600	1.00	64,700	1.00	44,900
Litigation and Civil Support Assistant	2.00	96,400	2.00	97,000	1.00	47,300
Litigation Assistant II	-	-	-	-	1.00	57,600
Intern	0.40	17,000	0.40	17,000	0.40	17,200
Overtime	-	700	-	700	-	700
Benefits	-	406,600	-	410,600	-	406,400
Vacancy Factor	-	(12,200)	-	(12,400)	-	(12,200)
Total Staffing	9.40	\$ 1,214,200	9.40	\$ 1,230,400	9.40	\$ 1,213,300

LIBRARIES

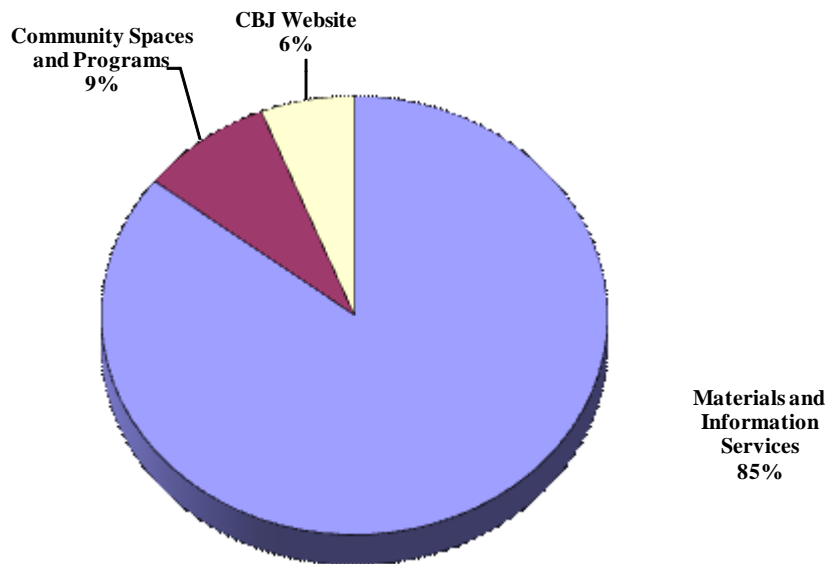
MISSION STATEMENT

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.

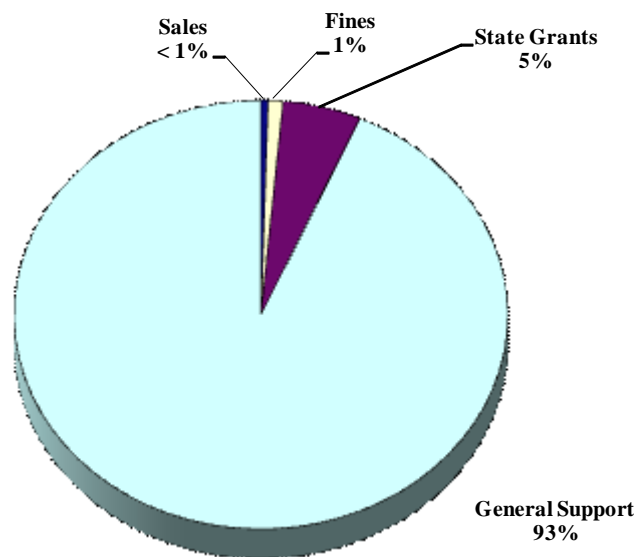
FY14 BUDGET

\$2,374,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,642,400	1,749,500	1,590,800	1,771,500	1,769,500
Commodities and Services	586,800	602,000	619,600	605,000	604,900
Total Expenditures	2,229,200	2,351,500	2,210,400	2,376,500	2,374,400
FUNDING SOURCES:					
Licenses, Permits and Fees	11,200	10,300	10,800	10,300	10,800
Fines and Forfeitures	25,600	25,200	22,800	25,200	22,800
State Grants	124,100	122,900	118,900	120,400	120,400
Support from General Fund	2,068,300	2,193,100	2,057,900	2,220,600	2,220,400
Total Funding Sources	\$ 2,229,200	2,351,500	2,210,400	2,376,500	2,374,400
STAFFING	22.22	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 FY14 Adopted Budget represents a decrease of \$2,100 (< 1%) from the FY14 Approved Budget.

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.

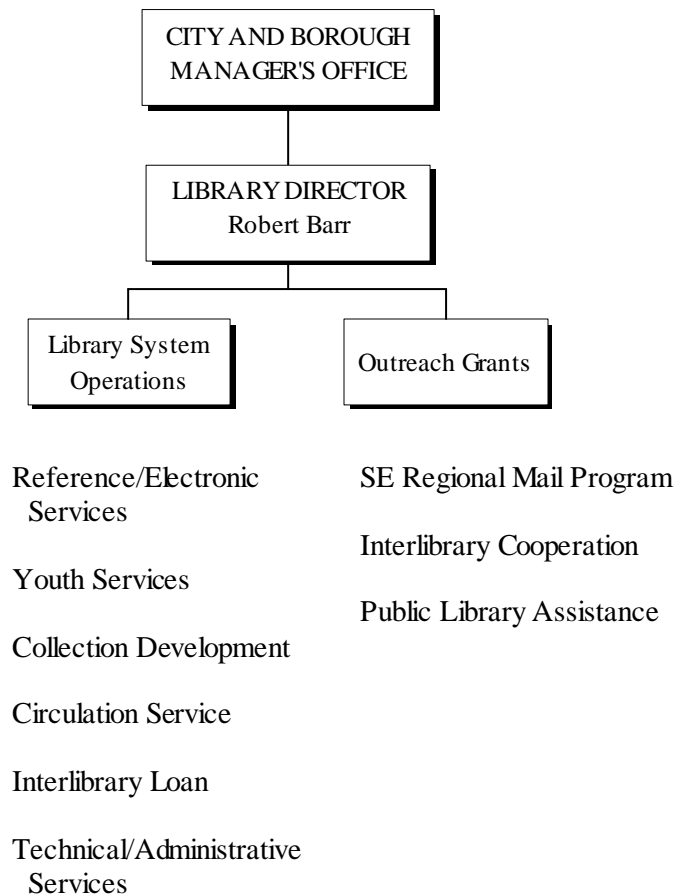
Visitors measures the number of remote computers that requested information from the website. This is further broken down to show how many of these visits came from unique IP addresses. Web analysis software in use before FY11 did not measure visits to the website in the same way.

LIBRARIES

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

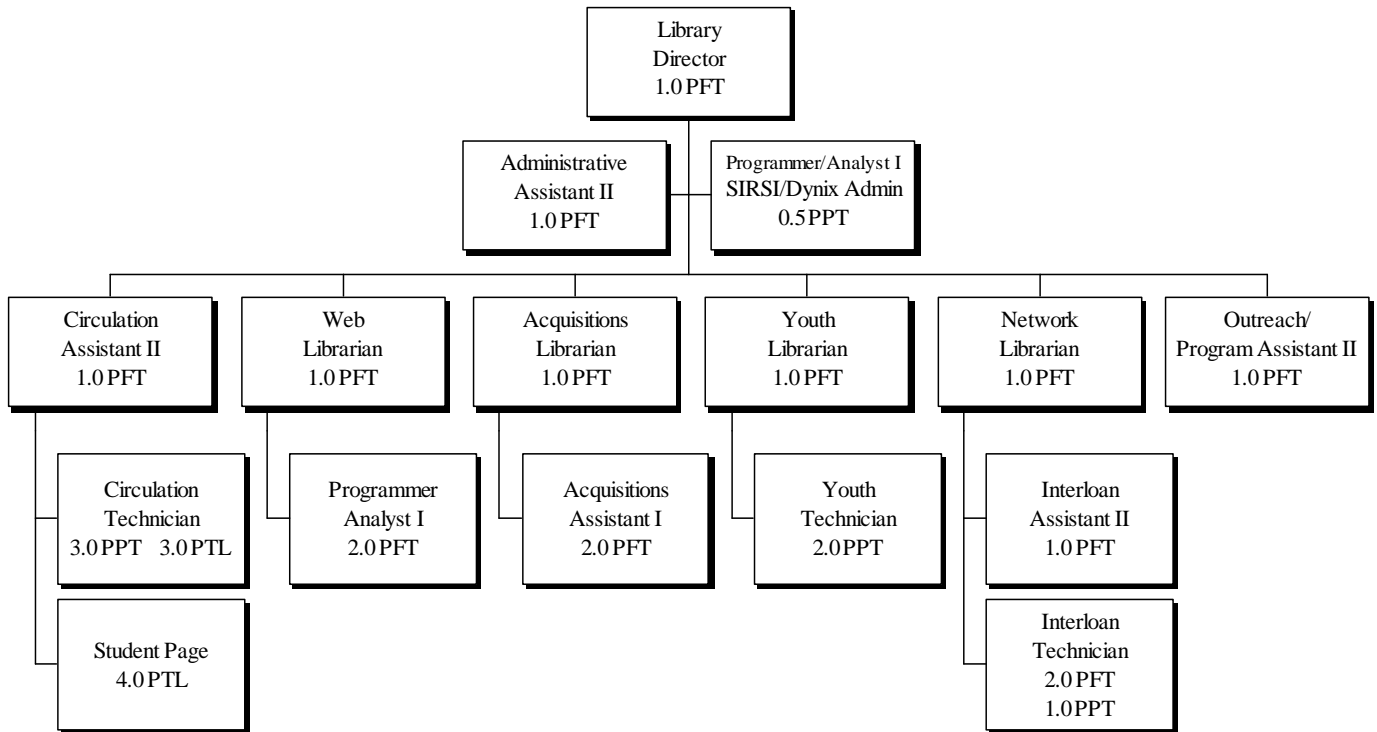
In earlier core services measures, we reported use of PDFs as an indicator of the use of web content. Since FY10 the use of dynamically served database content has surpassed the use of PDF files to deliver information. While it is still possible to count the number of PDF files served, this figure no 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

	FY13		FY14		FY14	
	Amended		Approved		Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Grants:						
Assistant Library Technician	1.33	\$ 52,200	1.33	\$ 52,700	1.33	\$ 54,300
Benefits	-	38,000	-	38,100	-	38,700
Total grants	1.33	90,200	1.33	90,800	1.33	93,000
Operations:						
Library Director	1.00	116,900	1.00	117,100	1.00	105,700
Librarian	4.00	216,600	4.00	223,700	4.00	223,100 ▼
Library Assistant II	3.00	160,000	3.00	162,500	3.00	175,600
Library Assistant I	2.00	98,000	2.00	98,900	2.00	92,400
Programmer I	2.50	173,500	2.50	174,800	1.50	108,000
Network Systems Administrator (1)	-	-	-	-	1.00	66,600
Administrative Assistant II	1.00	48,200	1.00	49,000	1.00	50,000
Assistant Library Technician	6.35	233,100 ▼	6.35	236,300 ▼	6.35	240,700
Library Page	1.04	20,400	1.04	20,900	1.04	20,600
Shift Differential	-	4,900	-	4,900	-	2,700
Benefits	-	635,200 ▼	-	640,300	-	638,900
Vacancy Factor	-	(17,900)	-	(18,100)	-	(17,800)
Total operations	20.89	1,688,900	20.89	1,710,300	20.89	1,706,500
Specified vacancy (2)						
Assistant Library Technician	-	(16,400)	-	(16,400)	-	(16,700)
Benefits	-	(13,200)	-	(13,200)	-	(13,300)
Total specified vacancy	-	(29,600)	-	(29,600)	-	(30,000)
Total Staffing	22.22	\$ 1,749,500	22.22	\$ 1,771,500	22.22	\$ 1,769,500

(1) One Programmer I position reclassified to Network Systems Administrator.

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

NOTES

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PARKS AND RECREATION

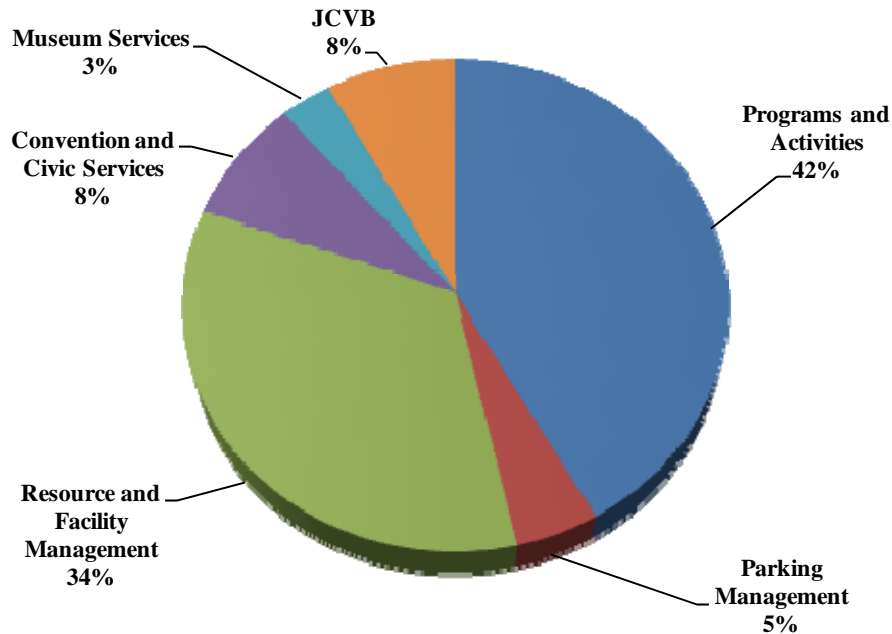
MISSION STATEMENT

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

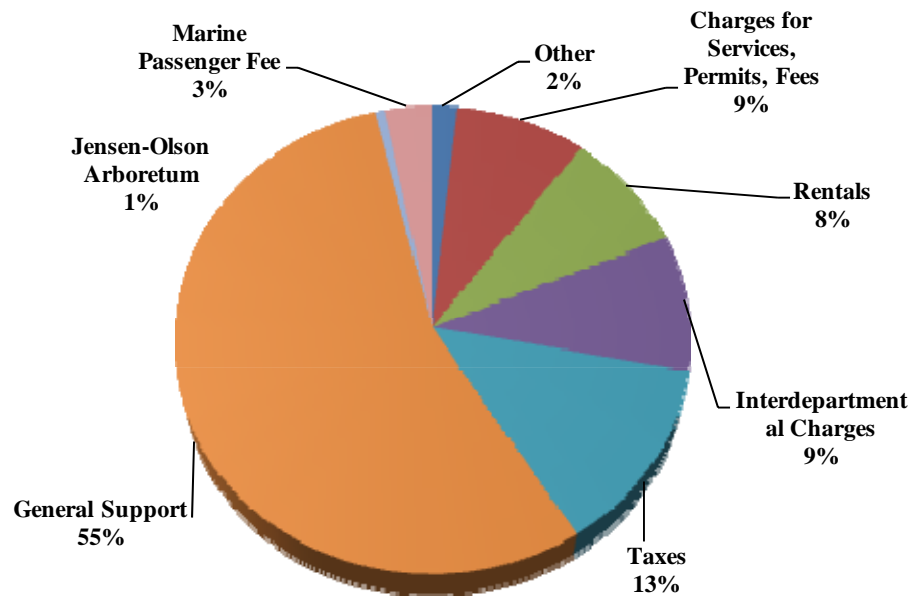
FY14 BUDGET

\$ 12,825,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

		FY13		FY14	
	FY12	Amended	Projected	Approved	Adopted
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 6,362,100	6,753,300	6,442,700	6,836,900	6,828,100
Commodities and Services	3,847,600	4,285,000	4,197,100	4,278,100	4,311,400
Capital Outlay	6,600	31,800	31,800	31,800	6,800
Return Marine Passenger Fee Proceeds (1)	10,600	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	773,800	773,800	773,800	773,800
Marine Passenger Fee Funding	232,800	277,600	277,600	277,600	270,000
Youth Activities Grant Program	550,500	550,000	550,000	550,000	550,000
Support to General Fund	138,000	311,800	311,800	172,300	85,800
Total Expenditures	11,922,000	12,983,300	12,584,800	12,920,500	12,825,900
FUNDING SOURCES:					
Charges for Services	1,091,400	1,045,200	998,300	1,045,800	1,020,600
Licenses, Permits, and Fees	134,000	150,000	124,600	150,500	126,100
Fines and Forfeitures	21,400	21,000	15,500	21,000	21,000
Sales	32,100	37,800	35,200	37,800	32,200
Rental and Lease	998,600	1,124,200	970,000	1,125,200	1,035,900
Donations and Contributions	6,000	5,900	7,000	6,100	6,700
Interest Income	86,600	140,000	140,000	160,000	160,000
Other Revenue	7,400	17,400	24,000	17,400	-
Interdepartmental Charges	1,256,000	1,171,700	1,147,600	1,186,100	1,195,800
State Grants	9,200	17,600	17,600	10,000	-
Support from:					
Sales Tax	550,000	550,000	550,000	550,000	550,000
Hotel Tax for Centennial Hall	345,000	354,000	354,000	354,000	374,000
Hotel Tax for JCVB	773,800	773,800	773,800	773,800	773,800
General Fund	2,884,500	3,131,800	3,072,100	3,155,800	3,144,600
Roaded Service Area	3,279,300	3,695,100	3,475,800	3,740,200	3,999,400
Jensen-Olson Arboretum	138,000	141,800	141,800	142,300	85,800
Lands	-	-	-	-	17,000
Marine Passenger Fee for Building Maintenance	75,000	75,000	75,000	75,000	75,000
Marine Passenger Fee for JCVB	252,000	277,600	277,600	277,600	270,000
Fund Balance (To) From:					
Downtown Parking	(27,200)	12,500	127,300	2,600	(98,200)
Visitor Services	(30,300)	82,800	97,600	90,900	122,200
Jensen-Olson Arboretum	39,200	158,100	160,000	(1,600)	(86,000)
Total Funding Sources	\$ 11,922,000	12,983,300	12,584,800	12,920,500	12,825,900
STAFFING	99.14	99.07	99.07	99.06	99.07

PARKS AND RECREATION

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUND BALANCE RESERVE:					
Jensen-Olson Arboretum	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
FUND BALANCES:					
Roaded Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A
Downtown Parking	\$ 65,200	52,700	(62,100)	(64,700)	36,100
Visitor Services	\$ 356,100	273,300	258,500	167,600	136,300
Jensen-Olson Arboretum	\$ 278,000	119,900	118,000	119,600	204,000

Recreation, Youth Center, City Museum, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Building Maintenance are components of the General Fund. The Jensen-Olson Arboretum is a Permanent Fund. See the Roaded Service Area, General Fund, and Permanent Fund fund balances in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

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

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 3,488,400	3,709,700	3,462,000	3,758,600	3,760,400
Commodities and Services	1,244,600	1,459,900	1,374,000	1,450,600	1,440,800
Capital Outlay	6,600	31,800	31,800	31,800	6,800
Youth Activities Grant Program:					
Community	350,500	350,000	350,000	350,000	350,000
School District	200,000	200,000	200,000	200,000	200,000
Total Expenditures	5,290,100	5,751,400	5,417,800	5,791,000	5,758,000
FUNDING SOURCES:					
Charges for Services	995,400 ▼	978,200	902,700	978,800	927,100 ▼
Licenses, Permits, and Fees	24,400	21,600	21,100	22,100	22,600
Fines and Forfeitures	1,200	2,000	1,500	2,000	2,000
Sales	32,100	37,800	35,200	37,800	32,200
Rental and Lease	338,300	430,600	384,800	431,600	374,600
Donations and Contributions	3,700	3,200	4,800	3,200	4,800
Other Revenue	2,900 ▼	15,000 ▼	24,000 ▼	15,000 ▼	-
Interdepartmental Charge	53,600	47,300	47,300	47,300	47,300
State Grants	9,200	17,600	17,600	10,000	-
Support From:					
Sales Tax	550,000	550,000	550,000	550,000	550,000
Roaded Service Area	3,279,300	3,648,100	3,428,800	3,693,200	3,797,400
Total Funding Sources	\$ 5,290,100	5,751,400	5,417,800	5,791,000	5,758,000
STAFFING	62.27 ▼	61.87	61.87	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

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,084,500	1,155,600	1,155,000	1,171,500	1,194,000
Janitorial Services	490,700	445,000	447,900	445,000	453,000
Commodities and Services	684,700	826,500	805,100	827,000	803,500
Total Expenditures	2,259,900	2,427,100	2,408,000	2,443,500	2,450,500
FUNDING SOURCES:					
Interdepartmental Charges	1,049,400	966,400	942,300	980,500	977,700
Support from:					
Marine Passenger Fee	75,000	75,000	75,000	75,000	75,000
General Fund	1,135,500	1,385,700	1,390,700	1,388,000	1,397,800
Total Funding Sources	\$ 2,259,900	2,427,100	2,408,000	2,443,500	2,450,500
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

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,232,300	1,332,800	1,270,500	1,343,900	1,318,200
Commodities and Services	498,200	507,300	498,400	518,400	513,600
Total Expenditures	1,730,500	1,840,100	1,768,900	1,862,300	1,831,800
FUNDING SOURCES:					
Charges for Services	20,200	17,000	18,000	17,000	18,000
Licenses, Permits and Fees	47,600	56,800	49,000	56,800	49,000
Donations	2,300	1,900	2,200	1,900	1,900
Interdepartmental Charges	60,700	61,500	61,500	61,500	63,300
Support from:					
Lands	-	-	-	-	17,000
Jensen-Olson Arboretum	138,000	141,800	141,800	142,300	85,800
General Fund	1,461,700	1,561,100	1,496,400	1,582,800	1,596,800
Total Funding Sources	\$ 1,730,500	1,840,100	1,768,900	1,862,300	1,831,800
STAFFING	17.46	17.47	17.47	17.46	17.47
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

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Support to General Fund	\$ 138,000	311,800	311,800	172,300	85,800
Total Expenditures	138,000	311,800	311,800	172,300	85,800
FUNDING SOURCES:					
Rental and Lease	12,200	12,900	11,800	12,900	11,800
Donations	-	800	-	1,000	-
Interest Income	86,600	140,000	140,000	160,000	160,000
Fund Balance (To) From	39,200	158,100	160,000	(1,600)	(86,000)
Total Funding Sources	\$ 138,000	311,800	311,800	172,300	85,800
FUND BALANCE RESERVE	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
AVAILABLE FUND BALANCE	\$ 278,000	119,900	118,000	119,600	204,000

COMPARATIVES FOR DOWNTOWN PARKING

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 30,300	25,300	25,300	25,700	26,000
Commodities and Services	478,300	524,900	570,200	514,900	578,300
Total Expenditures	508,600	550,200	595,500	540,600	604,300
FUNDING SOURCES:					
Interdepartmental Charges	92,300	96,500	96,500	96,800	107,500
Charges for Services	75,300	45,000	72,600	45,000	72,000
Licenses, Permits and Fees	1,100	1,200	-	1,200	-
Rentals and Leases	274,600	330,000	239,100	330,000	303,000
Fines and Forfeitures	20,200	18,000	13,000	18,000	18,000
Support from:					
General Fund	72,300	-	-	-	-
Roaded Service Area	-	47,000	47,000	47,000	202,000
Fund Balance (To) From	(27,200)	12,500	127,300	2,600	(98,200)
Total Funding Sources	\$ 508,600	550,200	595,500	540,600	604,300
STAFFING	0.50	0.65	0.65	0.65	0.65
FUND BALANCE	\$ 65,200	52,700	(62,100)	(64,700)	36,100

* The department is projecting their FY13 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, the Assembly adopted Ordinance 2013-20(AU), which increased the Downtown Parking Fund FY13 expenditure authorization by \$57,000. This appropriation was funded by projected revenues in excess of the amount originally budgeted.

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 526,600	529,900	529,900	537,200	529,500
Commodities and Services	451,100	521,400	501,500	522,200	522,200
Return Marine Passenger Fee Proceeds (1)	10,600	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	773,800	773,800	773,800	773,800
Marine Passenger Fee Funding	232,800	277,600	277,600	277,600	270,000
Total Expenditures	1,994,900	2,102,700	2,082,800	2,110,800	2,095,500
FUNDING SOURCES:					
Charges for Services	500	5,000	5,000	5,000	3,500
Rental and Lease	373,500	350,700	334,300	350,700	346,500
Licenses, Permits and Fees	60,900	70,400	54,500	70,400	54,500
Fines and Forfeitures	-	1,000	1,000	1,000	1,000
Other Revenue	4,500	2,400	-	2,400	-
Support From:					
General Fund for Centennial Hall	215,000	185,000	185,000	185,000	150,000
Hotel Tax for Centennial Hall	345,000	354,000	354,000	354,000	374,000
Hotel Tax for JCVB	773,800	773,800	773,800	773,800	773,800
Marine Passenger Fee for JCVB	252,000	277,600	277,600	277,600	270,000
Fund Balance (To) From	(30,300)	82,800	97,600	90,900	122,200
Total Funding Sources	\$ 1,994,900	2,102,700	2,082,800	2,110,800	2,095,500
STAFFING	7.16	7.33	7.33	7.33	7.33
FUND BALANCE	\$ 356,100 ▼	273,300	258,500	167,600	136,300

PARKS AND RECREATION

BUDGET HIGHLIGHTS

The Parks and Recreation Department's FY14 Adopted Budget is a decrease of \$89,300 (0.07%) from the FY14 Approved Budget.

The significant budgetary changes are:

- Capital outlay decreased by \$25,000 due to business practice change in appropriating operating grants when awarded.
 - Support to the General Fund from the Jensen-Olson Arboretum (JOA) decrease by \$86,500 due to less funding available to repay prior year operating costs. Current year operations are funded entirely from the JOA endowment fund.
 - Support from the Roaded Service Area, Special Revenue Fund to Downtown Parking increased \$101,000 (38.8%) in order to maintain a positive Downtown Parking, Special Revenue Fund fund balance.
-

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

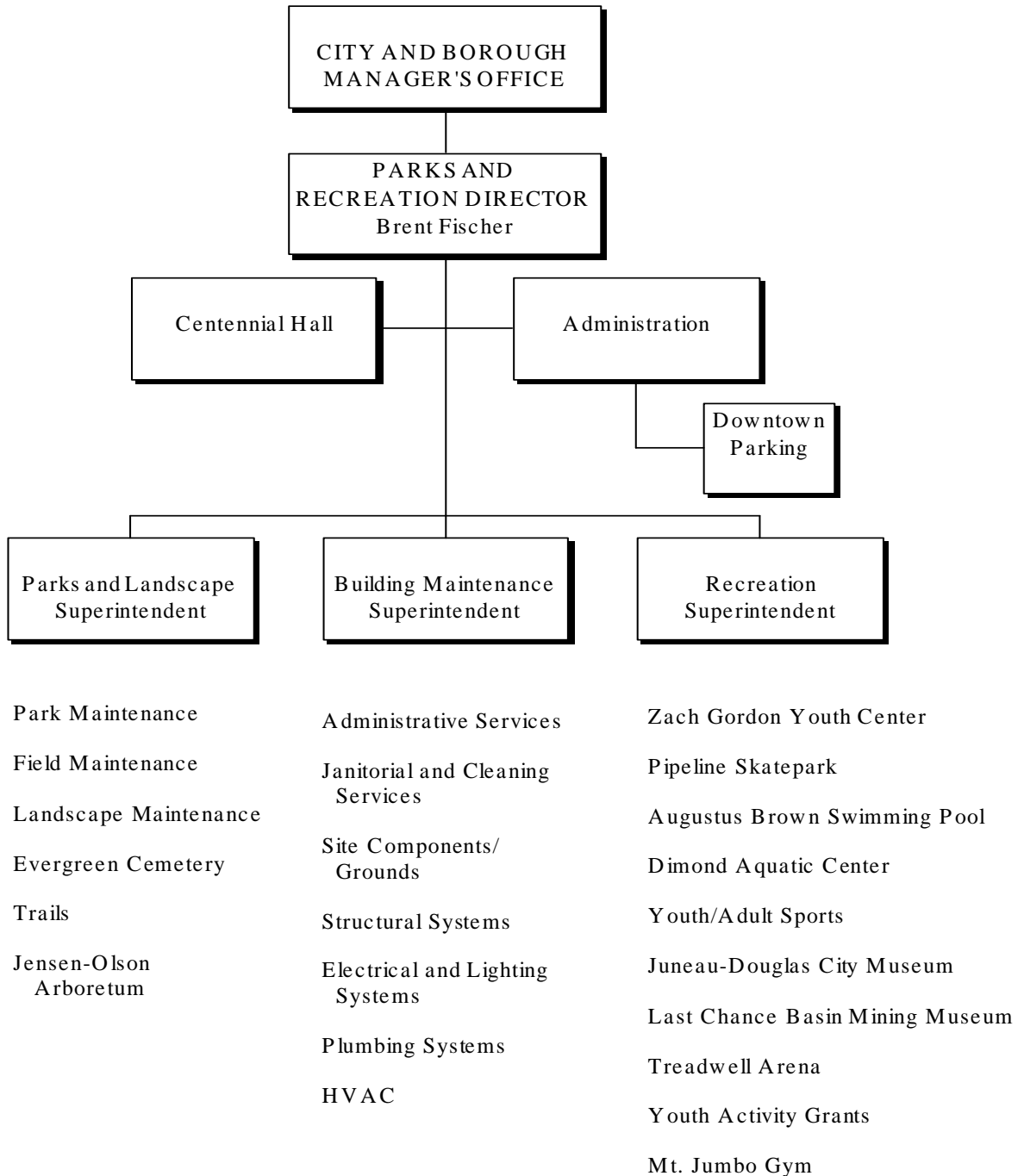
Cemeteries

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

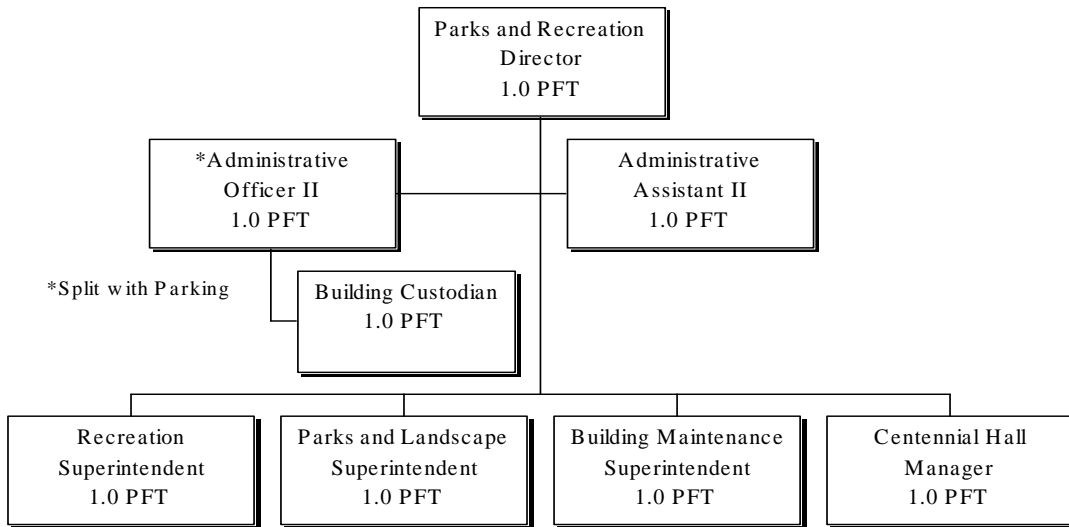
FUNCTIONAL ORGANIZATION CHART



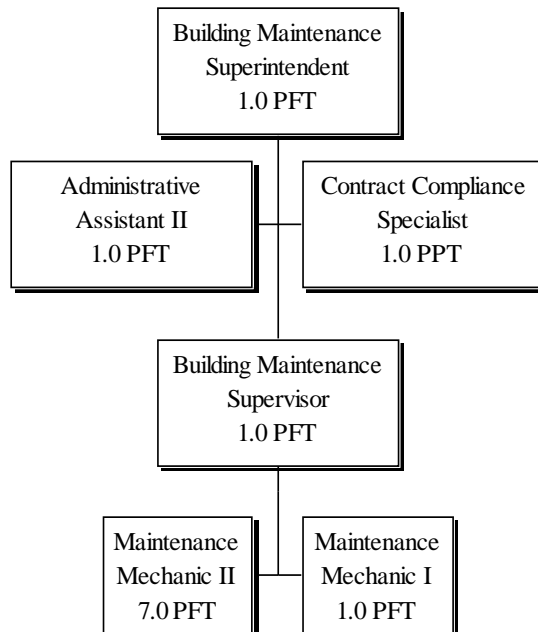
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



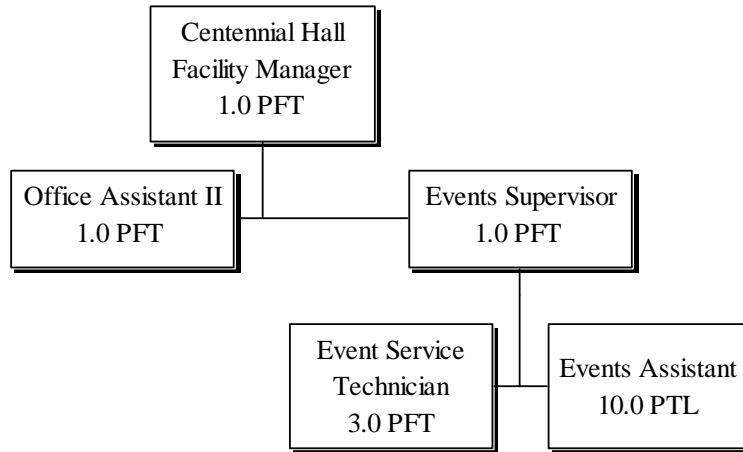
BUILDING MAINTENANCE DIVISION



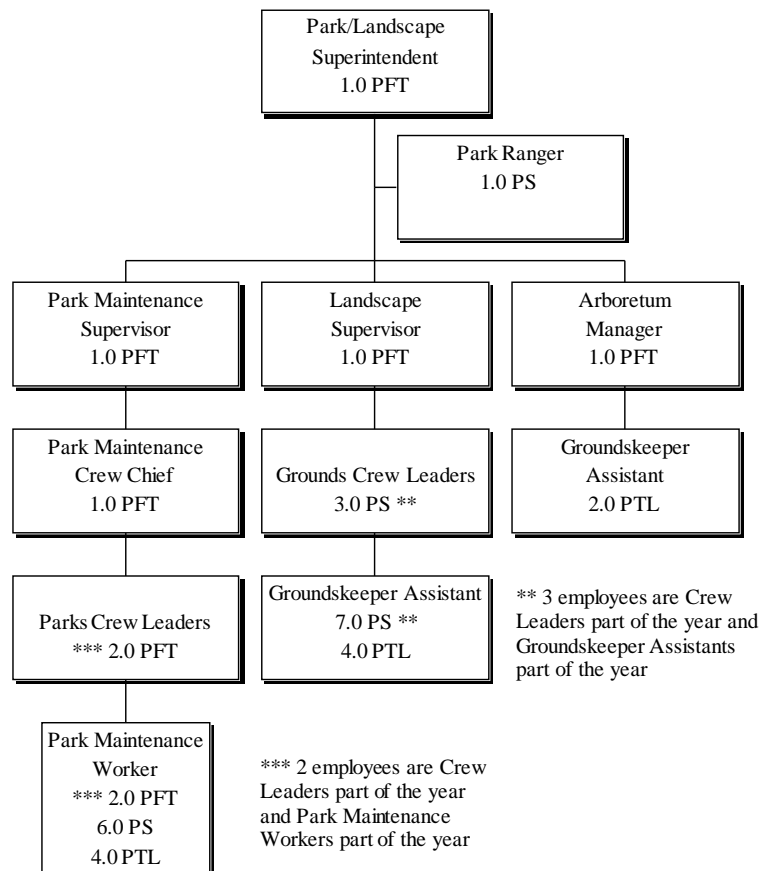
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



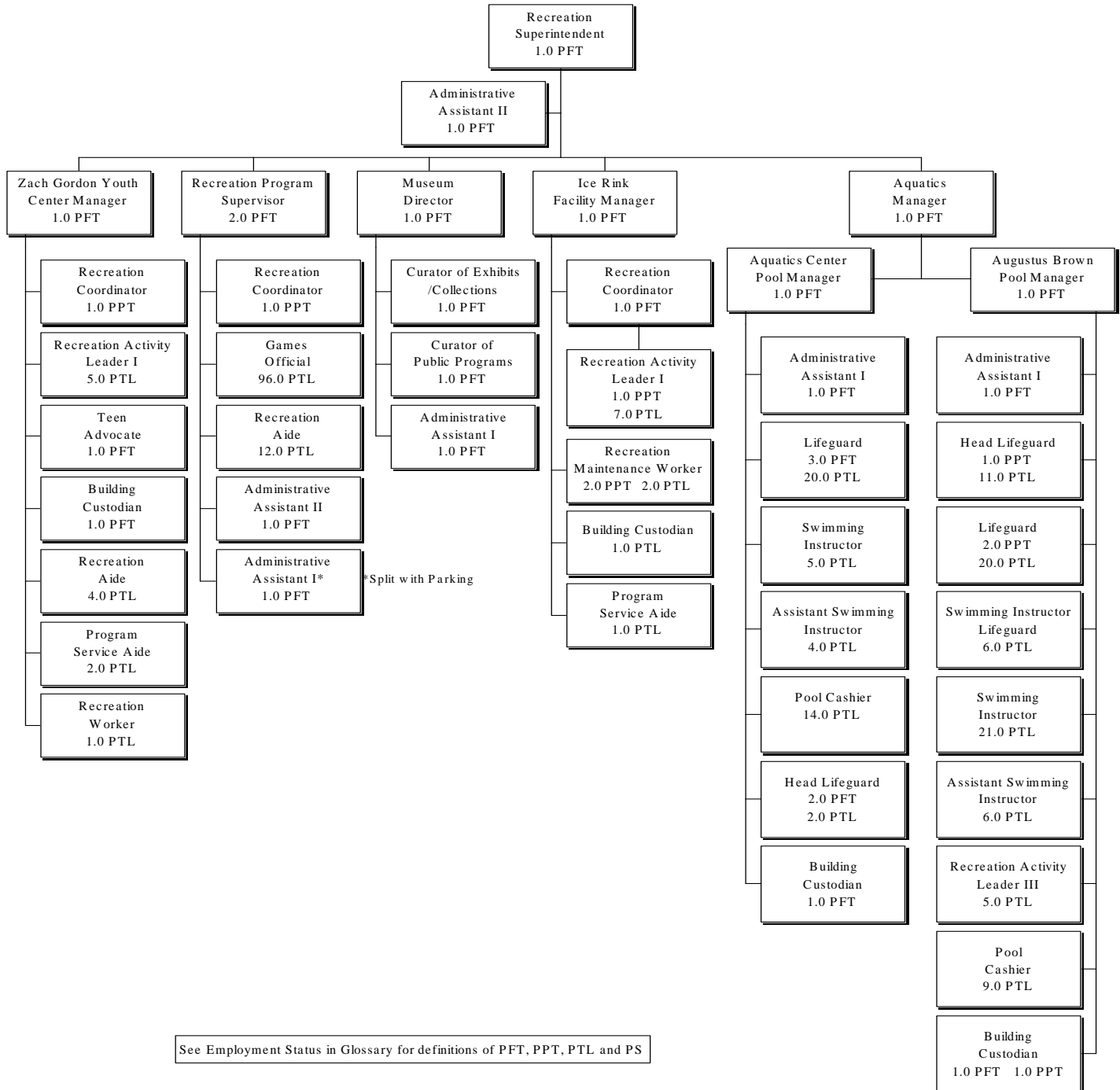
PARKS AND LANDSCAPE MAINTENANCE



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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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:						
Parks and Recreation Director	1.00	\$ 110,300	1.00	\$ 114,000	1.00	\$ 116,300
Administrative Officer	0.84	51,300	0.84	53,000	0.84	54,000
Administrative Assistant II	1.00	43,100	1.00	44,500	1.00	45,000
Building Custodian	1.00	39,400	1.00	39,700	1.00	41,000
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	143,700	-	146,000	-	146,700
Vacancy Factor	-	(3,900)	-	(4,000)	-	(4,000)
Totals	3.84	387,900	3.84	397,200	3.84	403,000
Recreation:						
Recreation Superintendent	1.00	104,800	1.00	106,700	1.00	91,500
Recreation Manager	-	-	-	-	1.00	72,400
Recreation Supervisor	2.00	124,500	2.00	124,500	-	-
Administrative Assistant	1.51	54,900	1.51	54,800	1.51	56,000
Recreation Aide	3.31	71,300	3.31	71,400	3.31	72,700
Recreation Coordinator	1.00	37,900	1.00	39,200	2.00	78,100
Benefits	-	208,200	-	209,000	-	200,500
Vacancy Factor	-	(5,000)	-	(5,100)	-	(5,100)
Totals before specified vacancies	8.82	596,600	8.82	600,500	8.82	566,100
Specified Vacancies:						
Administrative Assistant I	-	(23,100)	-	(23,100)	-	(23,500)
Recreation Aide	-	(5,900)	-	(5,900)	-	(6,000)
Benefits	-	(18,500)	-	(18,500)	-	(18,700)
Totals after specified vacancies	8.82	549,100	8.82	553,000	8.82	517,900
Swimming Pool-Downtown:						
Aquatic Manager	0.40	26,200	0.40	27,100	0.40	27,600
Pool Manager	1.00	50,300	1.00	52,000	1.00	50,400
Building Custodian	1.56	54,700	1.56	55,300	1.40	51,500
Head Guards	1.95	69,400	1.95	69,400	2.08	76,700
Lifeguards	3.21	98,400	3.21	98,500	3.21	102,500
Aquatic Instructors	1.72	53,000	1.72	53,000	1.32	41,500
Aquatic Instructors/Lifeguards	0.33	10,500	0.33	10,400	0.42	14,600
Assistant Aquatic Instructors	0.29	6,900	0.29	6,900	0.23	5,600
Recreation Activity Leader II	0.16	4,900	0.16	4,900	0.20	6,700
Recreation Activity Leader I	0.04	1,000	0.04	1,000	0.04	1,000
Administrative Assistant I	1.00	43,400	1.00	44,000	1.00	45,800
Aquatic Attendant	1.59	35,200	1.59	35,200	1.55	35,000
Shift Differential and Lead	-	5,300	-	5,300	-	5,300
Benefits	-	218,100	-	219,300	-	240,500
Vacancy Factor	-	(6,700)	-	(6,700)	-	(6,900)
Totals	13.25	\$ 670,600	13.25	\$ 675,600	12.85	\$ 697,800

PARKS AND RECREATION

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Youth Center:						
Youth Center Manager	1.00	\$ 70,900	1.00	\$ 70,900	1.00	\$ 75,500
Recreation Coordinator	0.80	30,900	0.80	32,000	0.80	28,500
Recreation Activity Leader II	0.88	27,900	0.88	28,800	0.88	29,400
Recreation Activity Leader I	0.70	18,800	0.70	18,800	0.70	19,200
Teen Health Advocate	1.00	38,400	1.00	39,600	1.00	40,400
Building Custodian	1.00	39,400	1.00	39,400	1.00	40,200
Recreation Aide	0.28	6,600	0.28	6,600	0.28	6,700
Shift Differential	-	1,500	-	1,500	-	1,500
Benefits	-	149,600	-	150,600	-	151,900
Vacancy Factor	-	(3,800)	-	(3,900)	-	(3,900)
Totals	5.66	380,200	5.66	384,300	5.66	389,400
City Museum:						
Museum Curator	1.00	67,300	1.00	67,900	1.00	69,300
Curator of Public Programs	1.00	54,300	1.00	54,600	1.00	49,100
Curator of Collections & Exhibits	1.00	54,600	1.00	55,200	1.00	49,000
Administrative Assistant I	1.00	37,700	1.00	38,900	1.00	38,700
Benefits	-	135,200	-	137,100	-	133,700
Totals	4.00	349,100	4.00	353,700	4.00	339,800
Ice Rink:						
Facility Manager	1.00	60,800	1.00	62,800	1.00	66,300
Recreation Coordinator	1.00	41,300	1.00	42,100	1.00	43,900
Recreation Activity Leader I	3.11	84,200	3.11	85,000	3.11	86,400
Building Custodian	1.00	31,200	1.00	31,200	1.00	31,300
Recreation Maintenance Worker	2.25	93,400	2.25	95,900	2.25	97,800
Shift Differential	-	1,600	-	1,600	-	1,600
Overtime	-	2,900	-	2,900	-	2,900
Benefits	-	178,100	-	179,800	-	182,200
Vacancy Factor	-	(4,900)	-	(5,000)	-	(5,000)
Totals	8.36	\$ 488,600	8.36	\$ 496,300	8.36	\$ 507,400

PARKS AND RECREATION

STAFFING DETAIL, SWIMMING POOL – VALLEY

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Swimming Pool-Valley:						
Aquatics Manager	0.60	\$ 39,300	0.60	\$ 40,600	0.60	\$ 41,400
Pool Manager	1.00	52,400	1.00	54,100	1.00	55,200
Building Custodian	1.00	32,000	1.00	33,000	1.40	46,600
Head Guards	2.49	90,900	2.49	93,400	2.49	94,100
Lifeguards	6.75	212,100	6.75	215,300	6.75	217,900
Aquatic Instructors	1.25	38,600	1.25	38,600	1.25	39,100
Assistant Aquatic Instructors	0.60	14,200	0.60	14,200	0.60	14,400
Administrative Assistant I	1.00	35,500	1.00	36,700	1.00	38,700
Aquatic Attendants	3.25	72,400	3.25	72,400	3.25	64,600
Shift Differential	-	3,700	-	3,700	-	3,700
Overtime	-	14,500	-	14,500	-	14,500
Benefits	-	282,000	-	285,500	-	326,600
Vacancy Factor	-	(3,400)	-	(3,500)	-	(8,800)
Totals before decrement	17.94	884,200	17.94	898,500	18.34	948,000
Specified Vacancies:						
Lifeguards	-	-	-	-	(0.07)	(2,200)
Aquatic Instructors	-	-	-	-	(0.30)	(9,400)
Assistant Aquatic Instructors	-	-	-	-	(0.40)	(9,600)
Aquatic Attendants	-	-	-	-	(0.39)	
Benefits	-	-	-	-	-	(21,700)
Totals after specified vacancies	17.94	884,200	17.94	898,500	17.18	905,100
Total Staffing	61.87	\$ 3,709,700	61.87	\$ 3,758,600	61.87	\$ 3,803,300

PARKS AND RECREATION

STAFFING DETAIL, BUILDING MAINTENANCE

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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	\$ 79,400	1.00	\$ 82,000	1.00	\$ 83,700
Building Maintenance Supervisor	1.00	75,700	1.00	75,700	1.00	80,600
Contract Specialist	0.75	34,000	0.75	34,000	0.75	34,700
Maintenance Mechanic I & II	8.00	469,700	8.00	478,400	8.00	487,000
Administrative Assistant II	1.00	48,100	1.00	49,000	1.00	50,000
Shift Differential	-	20,700	-	20,700	-	20,700
Overtime	-	11,000	-	11,000	-	11,000
Benefits	-	428,600	-	432,500	-	437,900
Vacancy Factor	-	(11,600)	-	(11,800)	-	(11,600)
Total Staffing	11.75	\$ 1,155,600	11.75	\$ 1,171,500	11.75	\$ 1,194,000

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	\$ 41,300	0.55	\$ 42,700	0.55	\$ 43,500
Park Maint. Supervisor	1.00	70,200	1.00	71,700	1.00	58,200
Park Maintenance Crew Chief	1.00	52,500	1.00	54,200	-	-
Parks Crew Leader	1.00	49,300	1.00	49,400	2.00	98,300
Park Ranger (1)	0.50	23,400	0.50	23,400	1.00	42,200
Park Maintenance Worker	5.04	206,000	5.08	207,400	5.04	201,500
Shift Differential	-	8,800	-	8,800	-	8,800
Overtime	-	9,100	-	9,300	-	18,700
Benefits	-	275,700	-	277,600	-	287,400
Vacancy Factor	-	(7,300)	-	(7,400)	-	(7,200)
Totals	9.09	729,000	9.13	737,100	9.59	751,400
Landscape:						
Park/Landscape Superintendent	0.45	33,800	0.45	34,900	0.45	35,600
Landscape Supervisor	1.00	70,900	1.00	70,900	1.00	57,100
Grounds Leader	1.50	68,800	1.50	68,900	1.50	68,600
Groundskeeper Assistant (1)	3.75	137,400	3.70	138,300	3.25	123,500
Overtime	-	1,100	-	1,100	-	1,100
Benefits	-	176,900	-	177,500	-	162,500
Vacancy Factor	-	(4,900)	-	(4,900)	-	(4,500)
Totals	6.70	484,000	6.65	486,700	6.20	443,900
Arboretum:						
Arboretum Manager	1.00	66,400	1.00	66,600	1.00	69,300
Groundskeeper Assistant	0.68	14,600	0.68	14,600	0.68	13,900
Benefits	-	38,800	-	38,900	-	39,700
Totals	1.68	119,800	1.68	120,100	1.68	122,900
Total Staffing	17.47	\$ 1,332,800	17.46	\$ 1,343,900	17.47	\$ 1,318,200

(1) An 0.45 FTE Landscape Groundskeeper Assistant was deleted and an 0.50 FTE Park Ranger was added to Park Maintenance to manage the Thane Campgrounds.

PARKS AND RECREATION

STAFFING DETAIL, DOWNTOWN PARKING

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administrative Officer	0.16	\$ 9,800	0.16	\$ 10,100	0.16	\$ 10,300
Administrative Assistant I	0.49	17,500	0.49	17,500	0.49	17,800
Benefits	-	19,100	-	19,200	-	19,300
Total before specified vacancy	0.65	46,400	0.65	46,800	0.65	47,400
Specified vacancy:						
Administrative Assistant I	-	(11,900)	-	(11,900)	-	(12,100)
Benefits	-	(9,200)	-	(9,200)	-	(9,300)
Total after specified vacancy	0.65	\$ 25,300	0.65	\$ 25,700	0.65	\$ 26,000

PARKS AND RECREATION

STAFFING DETAIL, VISITOR SERVICES

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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:						
Centennial Hall Facility Manager	1.00	\$ 70,100	1.00	\$ 72,400	1.00	\$ 73,900
Events Service Technicians	2.83	108,400	2.83	110,400	2.83	101,300
Events Manager	1.00	54,400	1.00	54,600	1.00	46,300
Events Assistants	1.50	35,000	1.50	35,200	1.50	44,700
Office Assistant II	1.00	42,000	1.00	42,700	1.00	43,900
Shift Differential & Lead Worker	-	14,800	-	14,800	-	14,800
Overtime	-	8,100	-	8,400	-	8,500
Benefits	-	202,300	-	204,000	-	201,000
Vacancy Factor	-	(5,200)	-	(5,300)	-	(4,900)
Total Staffing	7.33	\$ 529,900	7.33	\$ 537,200	7.33	\$ 529,500

NOTES

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POLICE

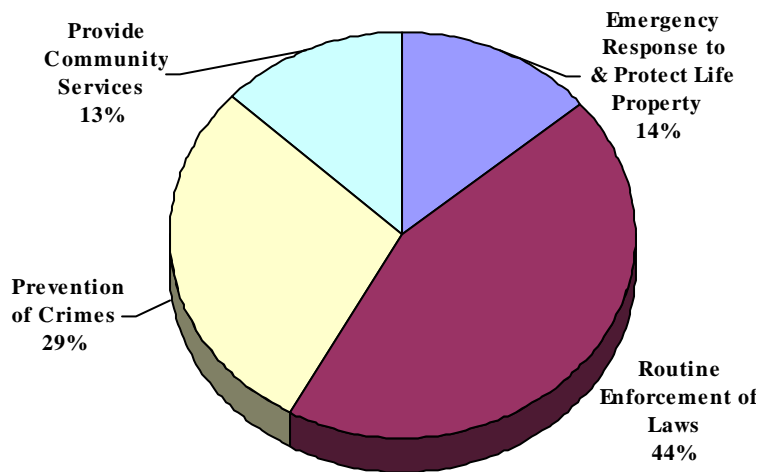
MISSION STATEMENT

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

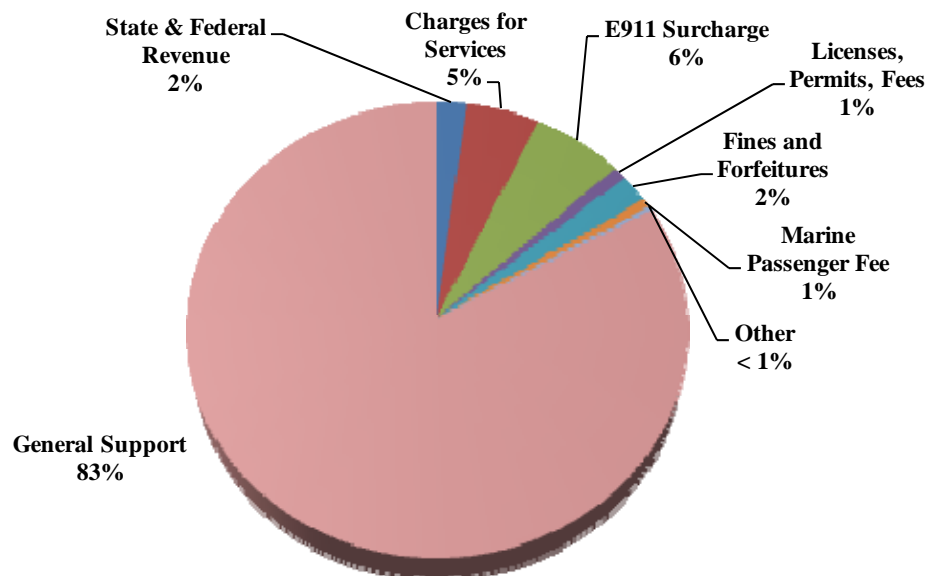
FY14 BUDGET

\$13,682,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 9,734,600	10,170,700	9,750,900	10,379,600	10,633,200
Commodities and Services	3,031,200	3,030,800	2,967,700	3,025,400	3,048,800
Return Marine Passenger Fee Proceeds (1)	-	-	-	-	-
Capital Outlay	-	21,700	191,700	-	-
Support to Capital Projects	-	230,000	230,000	-	-
Total Expenditures	12,765,800	13,453,200	13,140,300	13,405,000	13,682,000
FUNDING SOURCES:					
Interdepartmental Charges	66,200	67,700	67,700	68,100	68,400
State Grants	11,900	67,000	67,000	61,300	61,300
Federal Grants	140,000	226,900	221,900	208,800	208,800
Charges for Services	224,200	105,000	152,000	105,000	152,000
E911 Surcharge	841,600	950,000	840,000	950,000	840,000
Licenses, Permits, and Fees	136,300	135,000	126,800	135,000	126,800
Fines and Forfeitures	522,000	396,500	261,100	397,000	271,100
Donations and Contributions	-	3,200	-	3,200	1,200
Contracted Services	-	-	-	-	531,100
Investment and Interest Income	3,300	29,600	29,600	30,100	30,100
Support from:					
Marine Passenger Fee	122,600	87,000	87,000	87,000	87,000
Roaded Service Area	10,697,700	11,385,300	11,287,200	11,359,500	11,304,200
Total Funding Sources	\$ 12,765,800	13,453,200	13,140,300	13,405,000	13,682,000
STAFFING	95.34	95.34	95.34	95.34	100.34
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.

BUDGET HIGHLIGHT

The Police Department's FY14 Adopted Budget is an increase of \$277,000 (2.1%) over the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$253,600 (2.4%) largely due to the addition of 5.00 FTE Officers to provide the Juneau International Airport (JIA) security. The Juneau Police Department anticipates the total personnel services JIA security will be \$531,100.
- E911 Surcharge decreased \$110,000 (11.58%). With the increased usage of mobile devices, recent trends have indicated a movement towards cancellation of land lines.
- Fines and forfeitures decreased \$125,900 (46.4%). This section includes Ordinance Violations and is reflected on the most recent historical trends.

POLICE

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

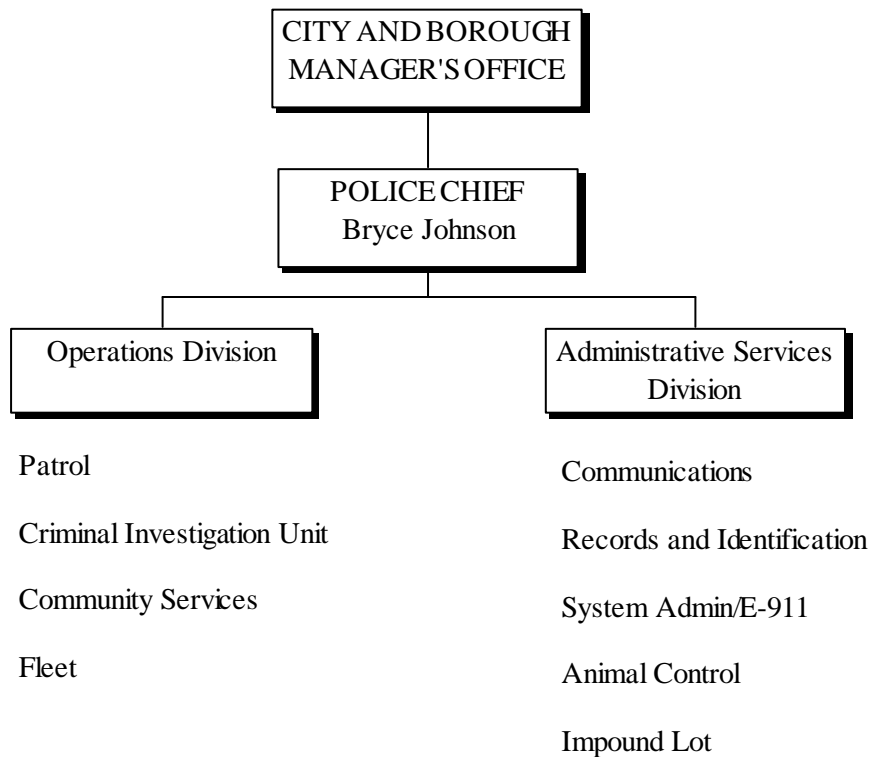
Provide Community Service

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

Services Provided to: All citizens of Juneau

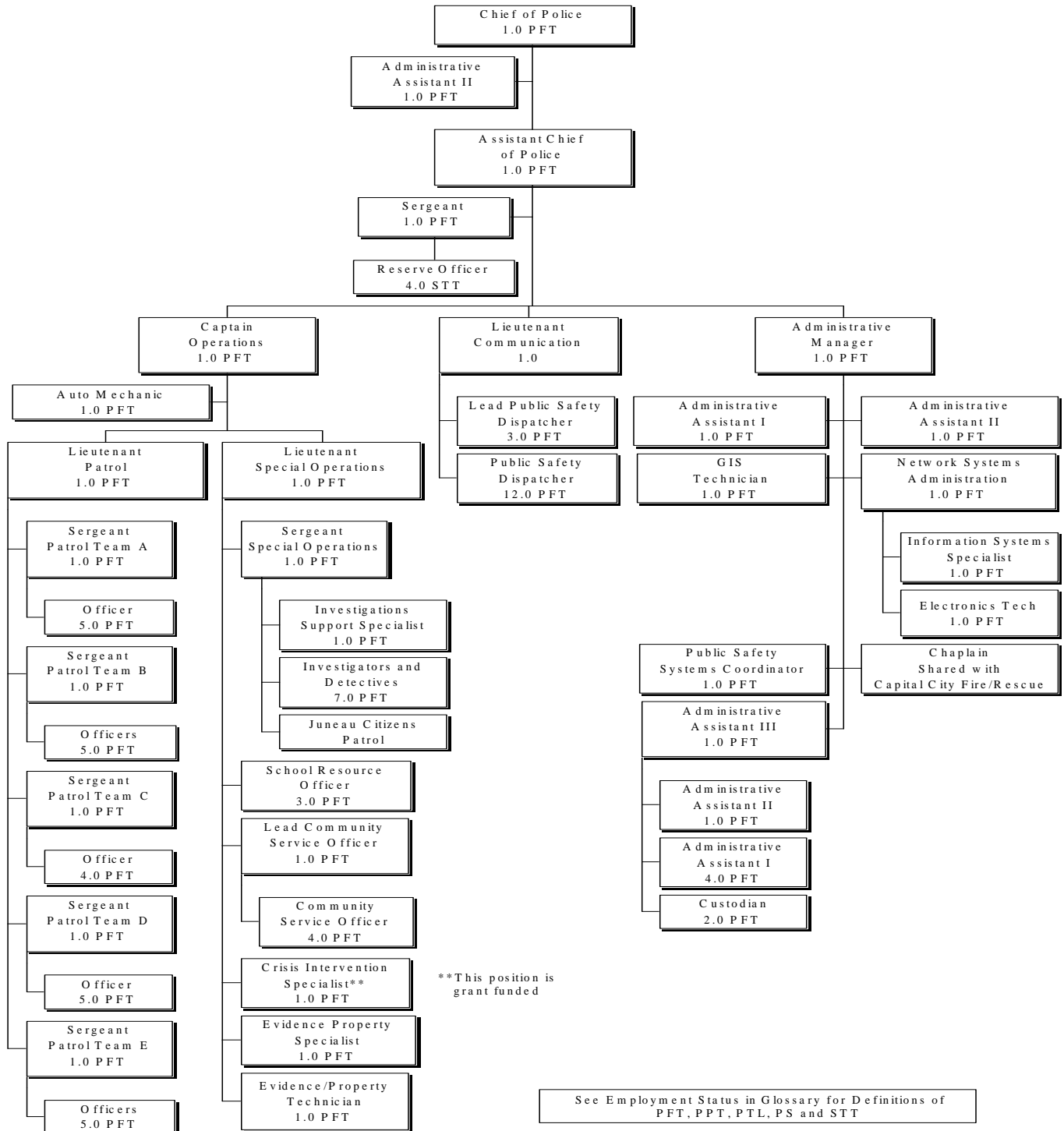
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Number of JPD website hits	1,040,184	1,374,487	1,400,000	1,500,000	2,000,000

FUNCTIONAL ORGANIZATION CHART



POLICE

STAFFING ORGANIZATION CHART



POLICE

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Chief	1.00	\$ 130,900	1.00	\$ 133,200	1.00	\$ 134,500
Assistant Chief	1.00	118,000	1.00	119,500	1.00	120,700
Administrative Manager /Officer	1.00	84,600	1.00	86,200	1.00	77,200
Sergeant	1.00	67,000	1.00	67,000	1.00	67,000
Administrative Assistant	8.00	345,900	8.00	353,000	8.00	350,000
Public Safety Systems Coordinator	0.50	34,200	0.50	34,700	0.50	34,700
Evidence/Property	2.00	109,400	2.00	109,400	2.00	109,400
Building Custodians	2.00	81,800	2.00	82,300	2.00	84,000
Electronics Technician	1.00	69,300	1.00	70,000	1.00	70,700
Information Systems Specialist	1.00	56,300	1.00	57,000	1.00	57,600
Network Systems Administrator	1.00	76,600	1.00	75,700	1.00	81,600
Overtime	-	6,400	-	6,500	-	4,600
Benefits	-	718,200	-	736,000	-	735,100
Vacancy Factor	-	(17,600)	-	(18,000)	-	(17,900)
Totals before specified vacancy	19.50	1,881,000	19.50	1,912,500	19.50	1,909,200
Specified vacancy						
Sergeant	-	(67,000)	-	(67,000)	-	(67,000)
Administrative Assistant I	-	(36,000)	-	(36,000)	-	(36,000)
Benefits	-	(66,700)	-	(70,100)	-	(70,100)
Totals before amendment	19.50	1,711,300	19.50	1,739,400	19.50	1,736,100
Amendment						
Additional Vacany Factor	-	-	-	-	-	(16,000)
Totals after amendment	19.50	1,608,600	19.50	1,633,300	19.50	1,720,100
Operations:						
Captain	1.00	104,900	1.00	104,900	1.00	108,200
Lieutenant	2.00	197,400	2.00	199,400	2.00	201,400
Sergeant	6.00	558,800	6.00	556,600	6.00	556,700
Police Officers	31.96	2,243,000	31.96	2,269,000	39.00	2,779,000
Investigators and Detectives	7.00	536,400	7.00	545,600	-	-
Investigations Support Specialist	1.00	53,000	1.00	54,200	1.00	56,300
Reserve Officers	1.00	81,600	1.00	81,600	1.00	81,600
Lead Community Service Officer	1.00	58,700	1.00	58,700	1.00	73,800
Community Service Officers	3.00	192,000	3.00	208,100	3.00	176,900
Commercial Passenger						
Vehicle Administrator	1.00	58,700	1.00	58,700	1.00	67,700
Overtime	-	519,700	-	518,300	-	409,500
Standby pay	-	20,000	-	20,000	-	20,000
Shift Differential	-	83,000	-	83,000	-	83,000
Benefits	-	2,471,400	-	2,572,100	-	2,535,800
Vacancy Factor	-	(69,700)	-	(71,000)	-	(64,600)
Totals before specified vacancy	54.96	7,108,900	54.96	7,259,200	55.00	7,085,300

POLICE

STAFFING DETAIL, CONTINUED

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Specified Vacancy						
Police Officer	-	(234,900)	-	(234,600)	-	(234,600)
Benefits	-	(142,700)	-	(149,200)	-	(149,300)
Totals after specified vacancy	54.96	\$ 6,731,300	54.96	\$ 6,875,400	55.00	\$ 6,701,400
Communications:						
Communications Center Manager (2)	1.00	\$ 81,600	1.00	\$ 81,600	0.67	\$ 42,500
Police Dispatcher/Call Taker (1)	10.08	541,200	10.08	548,400	10.04	543,500
Overtime	-	63,000	-	64,100	-	64,100
Shift Differential	-	45,000	-	45,000	-	45,000
Benefits	-	437,400	-	456,900	-	424,500
Vacancy Factor	-	(11,500)	-	(11,800)	-	(10,400)
Totals before specified vacancy	11.08	1,156,700	11.08	1,184,200	10.71	1,109,200
Specified Vacancy						
Communications Center Manager (2)	-	(81,600)	-	(81,600)	-	-
Police Dispatchers	-	(65,100)	-	(67,200)	-	(116,000)
Benefits	-	(85,500)	-	(88,400)	-	(80,600)
Totals after specified vacancy	11.08	924,500	11.08	947,000	10.71	912,600
System Admin/Emergency 911:						
Public Safety Systems Coordinator	0.50	34,200	0.50	34,700	0.50	20,900
Communications Center Manager (2)	-	-	-	-	0.33	20,900
Police Dispatcher/Call Taker	4.92	266,600	4.92	270,100	4.96	267,800
GIS Technician	0.34	16,900	0.34	17,000	0.34	17,200
Overtime	-	16,100	-	16,400	-	16,400
Benefits	-	206,100	-	215,700	-	221,400
Vacancy Factor	-	(5,400)	-	(5,500)	-	(5,500)
Totals before specified vacancy	5.76	534,500	5.76	548,400	6.13	559,100
Specified vacancy						
Police Dispatchers	-	(32,000)	-	(33,100)	-	(57,100)
Benefits	-	(21,400)	-	(22,800)	-	(39,700)
Totals after specified vacancy	5.76	481,100	5.76	492,500	6.13	462,300
Fleet:						
Automotive Mechanic	1.00	70,900	1.00	70,800	1.00	73,200
Overtime	-	500	-	500	-	500
Benefits	-	40,300	-	40,300	-	41,000
Vacancy Factor	-	(1,100)	-	(1,100)	-	(1,100)
Total	1.00	\$ 110,600	1.00	\$ 110,500	1.00	\$ 113,600

POLICE

STAFFING DETAIL, CONTINUED

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Grants:						
Police Officers	2.04	\$ 129,900	2.04	\$ 134,600	2.00	\$ 152,200
Crisis Intervention Specialist (2)	1.00	-	1.00	-	1.00	-
Overtime	-	-	-	-	-	-
Benefits	-	75,300	-	80,200	-	80,200
Totals before amendment	3.04	205,200	3.04	214,800	3.00	232,400
Amendment						
Police Officers	-	5,100	-	-	-	-
Benefits	-	1,600	-	-	-	-
Totals after amendment	3.04	211,900	3.04	214,800	3.00	232,400
Airport Security:						
Police Officers	-	-	-	-	5.00	293,600
Shift Differential	-	-	-	-	-	11,700
Benefits	-	-	-	-	-	190,500
Vacancy Factor	-	-	-	-	-	(5,000)
Totals	-	-	-	-	5.00	490,800
Total Staffing	95.34	\$ 10,068,000	95.34	\$ 10,273,500	100.34	\$ 10,633,200

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

(2) Reclassification from a Lieutenant to a Communications Center Manager during FY13

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

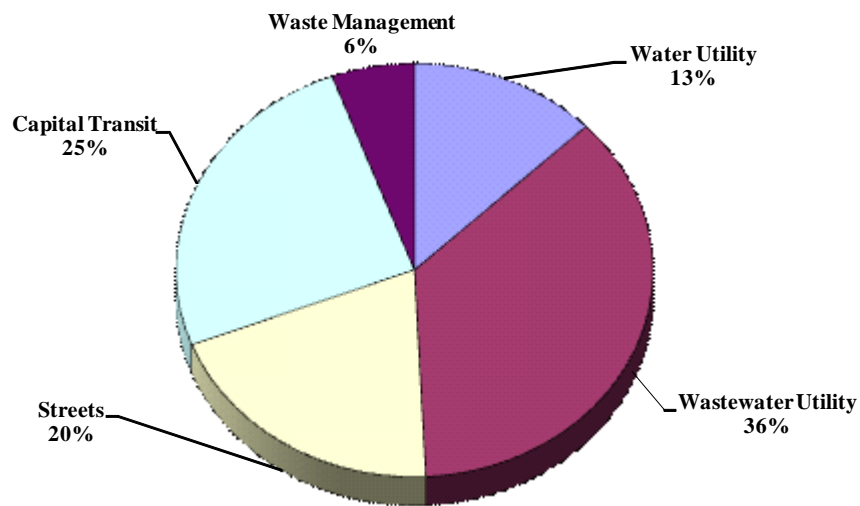
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

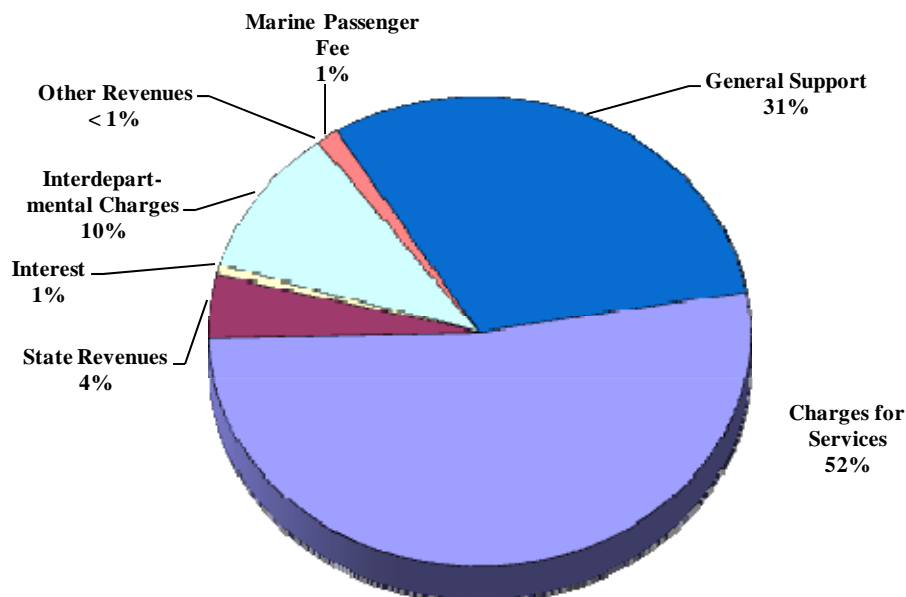
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY14 BUDGET FOR PUBLIC WORKS ADMINISTRATION \$579,800

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 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 336,600	355,700	355,300	363,200	521,000
Commodities and Services	27,300	35,500	33,700	37,400	58,800
Total Expenditures	363,900	391,200	389,000	400,600	579,800
FUNDING SOURCES:					
Interdepartmental Charges	\$ 363,900 [▼]	391,200	389,000	400,600	579,800
STAFFING:	4.00 [▼]	3.00	3.00	3.00	4.00

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 FY14 Adopted Budget is an increase of \$179,200 (44.7%) from the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$157,800 (43.4%) due primarily to the addition of the Public Works Deputy Director position.

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 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 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 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Actuals</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 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

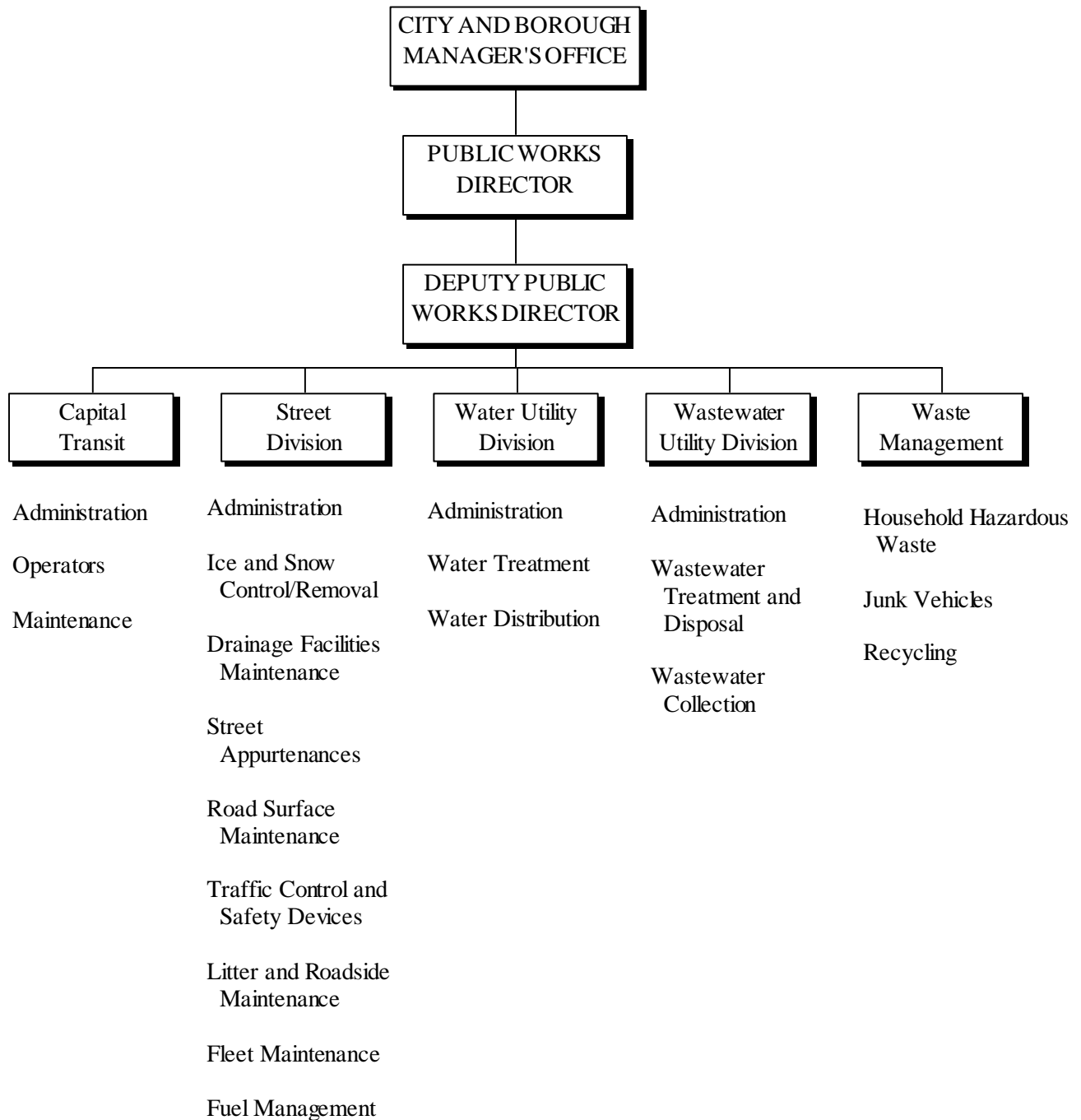
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY10 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%

PUBLIC WORKS ADMINISTRATION

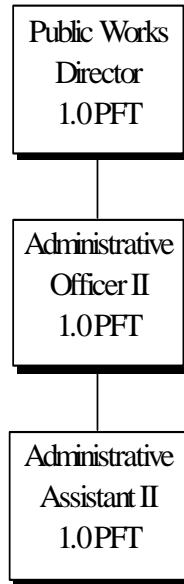
FUNCTIONAL ORGANIZATION CHART



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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director	1.00	\$ 113,100	1.00	\$ 116,900	1.00	\$ 119,100
Public Works Deputy Director	-	-	-	-	1.00	101,300
Public Works Admin Officer	1.00	72,800	1.00	74,100	1.00	77,200
Administrative Assistant II	1.00	46,300	1.00	46,900	1.00	47,800
Benefits	-	123,500	-	125,300	-	175,600
Total Staffing	3.00	\$ 355,700	3.00	\$ 363,200	4.00	\$ 521,000

NOTES

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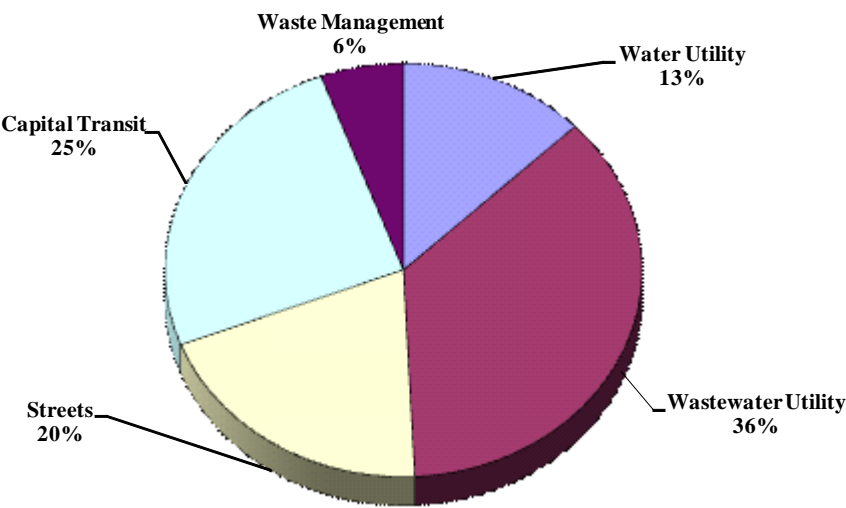
PUBLIC WORKS STREETS

MISSION STATEMENT

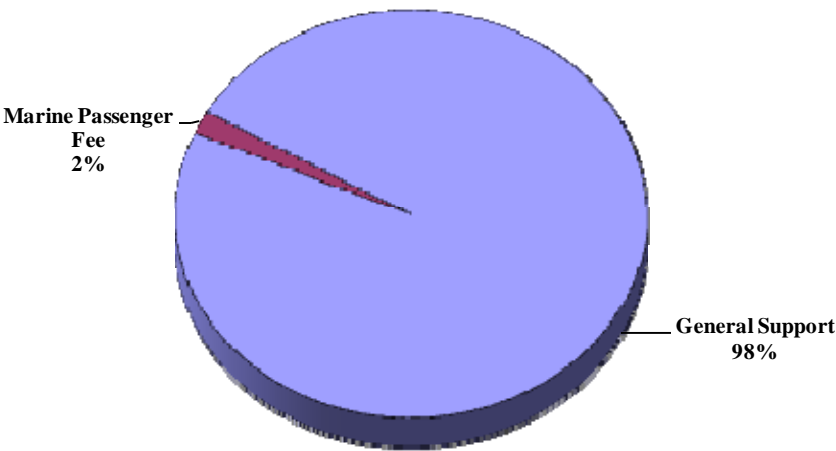
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY14 BUDGET FOR STREETS **\$5,306,500**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,371,800	2,415,300	2,339,500	2,450,000	2,381,700
Commodities and Services	2,799,300	2,866,200	2,845,400	2,920,600	2,924,800
Return Marine Passenger Fee Proceeds (1)	9,400	-	-	-	-
Total Expenditures	5,180,500	5,281,500	5,184,900	5,370,600	5,306,500
FUNDING SOURCES:					
Secure Rural Schools/Roads	761,500 [▼]	-	772,200 [▼]	-	-
Interdepartmental Charges	21,800	15,000	-	15,000	15,000
Support from:					
Marine Passenger Fee	89,000	89,000	89,000	89,000	95,000 [▼]
Roaded Service Area	4,308,200	5,177,500	4,323,700	5,266,600	5,196,500
Total Funding Sources	\$ 5,180,500	5,281,500	5,184,900	5,370,600	5,306,500
STAFFING	25.75	24.75	24.75	24.75	23.80
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 FY14 Adopted Budget is a decrease of \$64,100 (1.2%) from the FY14 Approved Budget.

There are no significant budgetary changes.

PUBLIC WORKS STREETS

CORE SERVICES

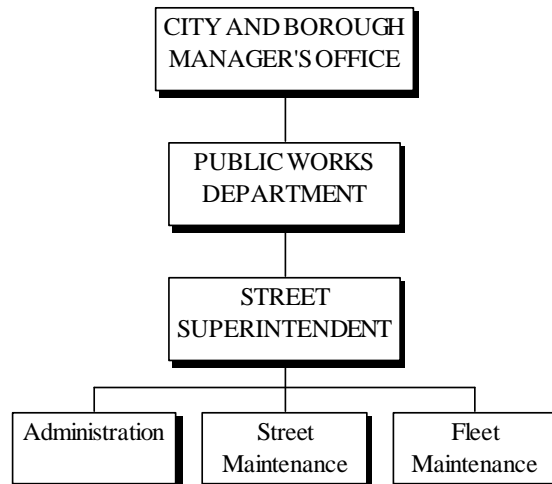
Streets Division

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



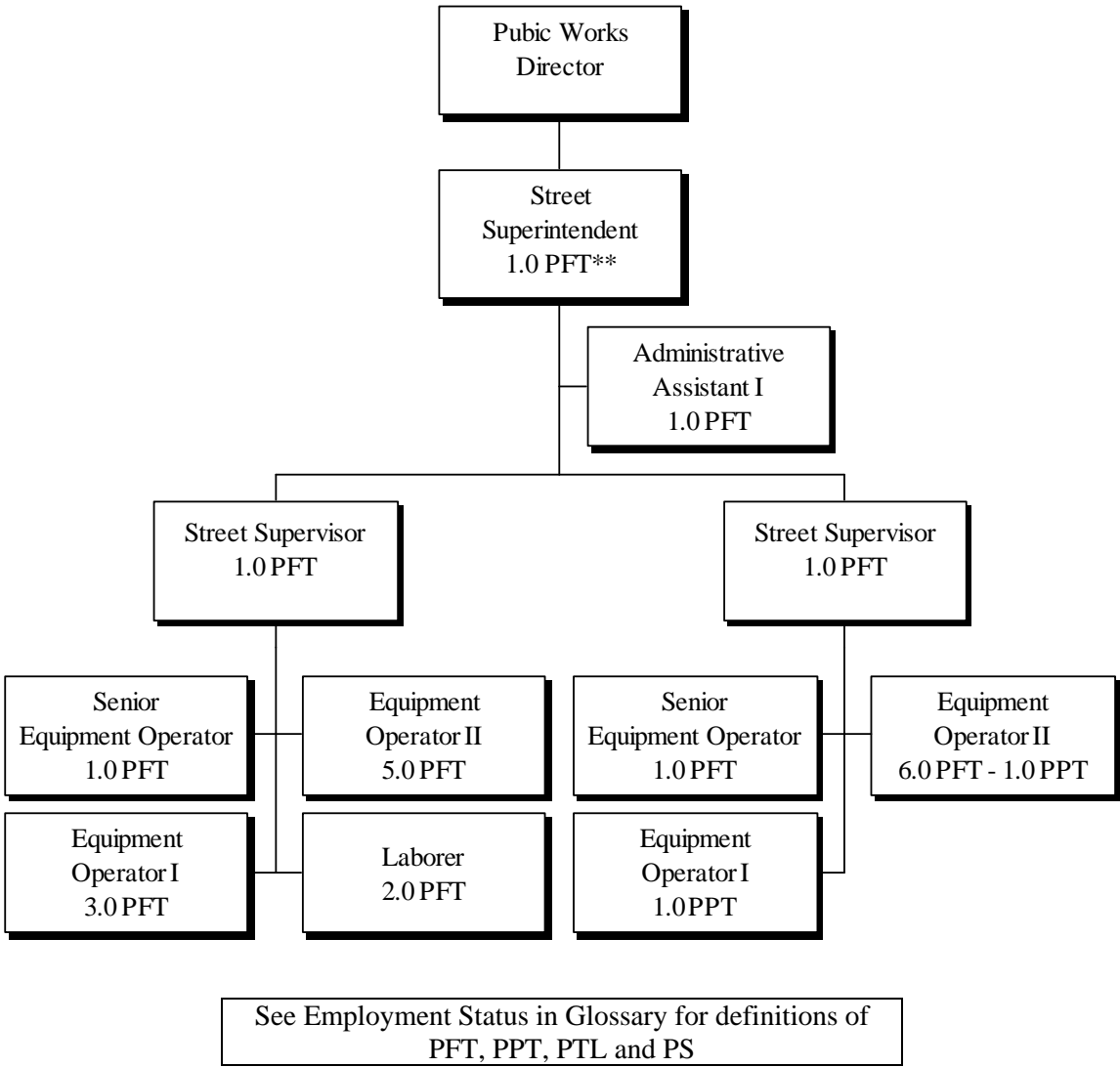
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



PUBLIC WORKS STREETS

STAFFING DETAIL

	FY13		FY14		FY14	
	Amended		Approved		Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	Pos.		Pos.		Pos.	
Streets Superintendent	0.75	\$ 74,000	0.75	\$ 75,300	0.80	\$ 82,300
Streets Maintenance Supervisor	2.00	166,900	2.00	168,700	2.00	172,100
Senior Equipment Operator	2.00	141,900	2.00	141,900	2.00	148,200
Equipment Operator (1)	17.00	969,200	17.00	987,100	17.00	973,100
Laborer	2.00	78,100	2.00	80,800	2.00	78,800
Admin Assistant I	1.00	41,200	1.00	42,600	1.00	39,400
Snow Removal Temporaries	-	64,100	-	64,100	-	64,100
PW Admin Allocation	-	73,700	-	75,200	-	74,300
Overtime (2)	-	65,700	-	66,500	-	103,300
Benefits	-	938,000	-	946,400	-	950,200
Vacancy Factor	-	(25,300)	-	(25,600)	-	(23,900)
Total before decrement and specified vacancies	24.75	2,587,500	24.75	2,623,000	24.80	2,661,900
Decrement						
Equipment Operator (2)	-	-	-	-	(1.00)	(86,500)
Benefits	-	-	-	-	-	(39,600)
Total after decrement	24.75	2,587,500	24.75	2,623,000	23.80	2,535,800
Specified vacancies						
Equipment Operator	-	(106,300)	-	(106,900)	-	(92,600)
Benefits	-	(65,900)	-	(66,100)	-	(61,500)
Total after decrement and specified vacancies	24.75	\$ 2,415,300	24.75	\$ 2,450,000	23.80	\$ 2,381,700

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

(2) Overtime increased and two positions were split with Water/Wastewater to provide net \$100,000 savings.

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

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 12,900	15,100	14,800	15,300	15,400
Interdepartmental Charges	10,700	13,800	13,800	13,800	13,800
Support to Visitor Services:					
Centennial Hall	345,000	354,000	354,000	354,000	374,000
Juneau Convention and Visitors Bureau (JCVB)	773,800	773,800	773,800	773,800	773,800
Total Expenditures	1,142,400	1,156,700	1,156,400	1,156,900	1,177,000
FUNDING SOURCES:					
Hotel Tax Revenue	1,069,200	1,040,000	1,050,000	1,040,000	1,070,000
Fund Balance (To) From	73,200	116,700	106,400	116,900	107,000
Total Funding Sources	\$ 1,142,400	1,156,700	1,156,400	1,156,900	1,177,000
FUND BALANCE	\$ 376,000	259,300	269,600	152,700	162,600

TOBACCO EXCISE TAX FUND

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ -	8,500	8,400	8,600	8,700
Interdepartmental Charges	11,400	17,800	17,800	17,800	7,800
Support to:					
General Fund	410,000	285,000	285,000	285,000	385,000
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
Bartlett Regional Hospital	155,400	278,000	278,000	278,000	136,000
Total Expenditures	1,391,400	1,403,900	1,403,800	1,404,000	1,352,100
FUNDING SOURCES:					
Tobacco Excise Tax	1,435,100	1,400,000	1,400,000	1,340,000	1,340,000
Fund Balance (To) From	(43,700)	3,900	3,800	64,000	12,100
Total Funding Sources	\$ 1,391,400	1,403,900	1,403,800	1,404,000	1,352,100
FUND BALANCE	\$ 79,900	76,000	76,100	12,100	64,000

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 368,900	396,700	388,700	401,000	404,100
Interdepartmental Charges	310,100	352,500	352,500	352,500	362,500
Support to:					
Debt Service	1,552,900	1,481,900	1,481,900	1,097,800	1,507,800
General Fund - Areawide	10,321,000	11,445,000	11,445,000	10,487,000	15,187,000
Areawide Capital Projects	15,447,100	15,318,100	14,518,100	11,332,200	14,317,200
Fire Service Area	1,019,800	1,171,000	1,171,000	1,183,000	933,000
Roaded Service Area	10,231,000	12,994,000	12,994,000	13,039,000	11,139,000
Liquor Sales Tax to Bartlett					
Regional Hospital	967,600	845,000	845,000	845,000	987,000
Total Expenditures	40,218,400	44,004,200	43,196,200	38,737,500	44,837,600
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - General Government	8,326,900	8,460,000	8,680,000	8,710,000	8,935,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	8,326,900	8,460,000	8,680,000	8,710,000	8,935,000
Capital Projects 1%	8,326,900	8,460,000	8,680,000	8,710,000	8,935,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	8,327,100	8,460,000	8,680,000	8,710,000	8,935,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/08 - 09/30/13	8,326,900	8,460,000	8,680,000	2,710,000	2,936,900
Term 10/01/13 - 09/30/18	-	-	-	-	5,998,100
Liquor Sales Tax 3%	896,200	855,000	900,000	855,000	925,000
Charges for Services	15,800	17,400	17,400	17,400	17,400
Support from Capital Projects	20,600	-	-	-	-
Fund Balance (To) From	(2,348,900)	831,800	(1,121,200)	315,100	(779,800)
Total Funding Sources	\$ 40,218,400	44,004,200	43,196,200	38,737,500	44,837,600
FUND BALANCE RESERVE	\$ 8,530,800	8,530,800	8,530,800	8,530,800	9,030,800
AVAILABLE FUND BALANCES	\$ 2,422,300	1,590,500	3,543,500	3,228,400	3,823,300

(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

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to Capital Projects	11,406,700	6,800,000	6,800,000	7,600,000	7,325,000
Total Expenditures	11,412,200	6,805,500	6,805,500	7,605,500	7,330,500
FUNDING SOURCES:					
Port Development Fees	2,634,100	2,851,300	2,844,000	3,009,600	2,925,000
State Marine Passenger Fees	4,096,700	4,389,600	4,151,000	4,649,200	4,477,500
Fund Balance (To) From	4,681,400	(435,400)	(189,500)	(53,300)	(72,000)
Total Funding Sources	\$ 11,412,200	6,805,500	6,805,500	7,605,500	7,330,500
FUND BALANCE	\$ 61,600	497,000	251,100	304,400	323,100

LIBRARY MINOR CONTRIBUTIONS FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ 3,700	25,000	25,000	25,000	25,000
Total Expenditures	3,700	25,000	25,000	25,000	25,000
FUNDING SOURCES:					
Donations and Contributions	4,100	4,000	3,800	4,000	4,000
Fund Balance (To) From	(400)	21,000	21,200	21,000	21,000
Total Funding Sources	\$ 3,700	25,000	25,000	25,000	25,000
FUND BALANCE	\$ 143,700	122,700	122,500	101,500	101,500

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	2,209,000	1,574,100	1,574,100	1,070,300	1,852,800
Roaded Service Area	1,147,600	1,119,000	1,119,000	1,119,000	1,147,000
Fire Service Area	84,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors Bureau	252,000	277,600	277,600	277,600	270,000
Equipment Replacement	-	175,000	175,000	-	-
Dock	154,000	287,500	287,500	287,500	287,600
Juneau International Airport	159,100	-	-	-	-
Bartlett Regional Hospital	29,400	-	-	-	54,500
Capital Projects	625,800	1,171,800	1,171,800	-	1,118,100
Available for Capital Projects	-	-	-	2,110,000	-
Total Expenditures	4,666,400	4,680,500	4,680,500	4,939,900	4,805,500
FUNDING SOURCES:					
Marine Passenger Fee	4,391,700	4,752,100	4,740,400	5,016,000	4,941,000
Returned Marine Passenger					
Fee Proceeds (1)					
General Fund	1,800	-	-	-	-
Visitor Services	10,600	-	-	-	-
Roaded Service Area	9,400	-	-	-	-
Fund Balance (To) From	252,900	(71,600)	(59,900)	(76,100)	(135,500)
Total Funding Sources	\$ 4,666,400	4,680,500	4,680,500	4,939,900	4,805,500
FUND BALANCE	\$ 19,300	90,900	79,200	155,300	214,700

(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

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ 114,100	368,800	69,000	-	-
Total Expenditures	114,100	368,800	69,000	-	-
FUNDING SOURCES:					
Loan repayments	139,600	49,800	89,800	69,000	-
Fund Balance (To) From	(25,500)	319,000	(20,800)	(69,000)	-
Total Funding Sources	\$ 114,100	368,800	69,000	-	-
DESIGNATED FOR LOAN PROGRAM	\$ 316,000	316,000	316,000	316,000	316,000
AVAILABLE FUND BALANCE	\$ 516,100	197,100	536,900	605,900	536,900

ENTERPRISE FUNDS

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 62,453,800	61,092,300	59,609,400	61,671,700	59,120,400
Commodities & Services	46,939,700	48,462,100	43,770,700	49,623,500	47,224,500
Capital Outlay	3,104,700	5,412,700	5,237,100	4,295,000	2,495,900
Debt Service	2,149,300	3,390,000	3,389,400	3,355,000	3,354,400
Support to Capital Projects	5,425,000	2,695,000	2,695,000	820,000	-
Total Expenses	120,072,500	121,052,100	114,701,600	119,765,200	112,195,200
FUNDING SOURCES:					
Interdepartmental Charges	8,500	11,000	11,000	11,000	11,000
Charges for Services	115,888,000	115,803,600	112,538,300	117,914,700	114,979,000
Licenses, Permits & Fees	873,100	760,000	885,000	760,000	865,000
Sales	35,500	30,000	30,000	30,000	30,000
Rentals & Leases	2,500,100	2,695,500	2,535,000	2,747,000	2,762,500
Federal Revenues	135,000	135,000	135,000	135,000	135,000
State Revenues	4,791,900	417,000	392,200	417,000	394,200
Fines & Penalties	9,100	2,800	11,400	2,800	10,800
Interest	764,300	954,300	902,800	1,111,800	851,000
Support from :					
Liquor Tax	967,600	845,000	845,000	845,000	987,000
Tobacco Excise Tax	155,400	278,000	278,000	278,000	136,000
Marine Passenger Fees	342,500	287,500	287,500	287,500	342,100
Equity (To) From Fund Balance	(6,398,500)	(1,167,600)	(4,149,600)	(4,774,600)	(9,308,400)
Total Funding Sources	\$ 120,072,500	121,052,100	114,701,600	119,765,200	112,195,200
STAFFING	541.91	547.47	547.59	539.47	528.27

NOTES

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AIRPORT

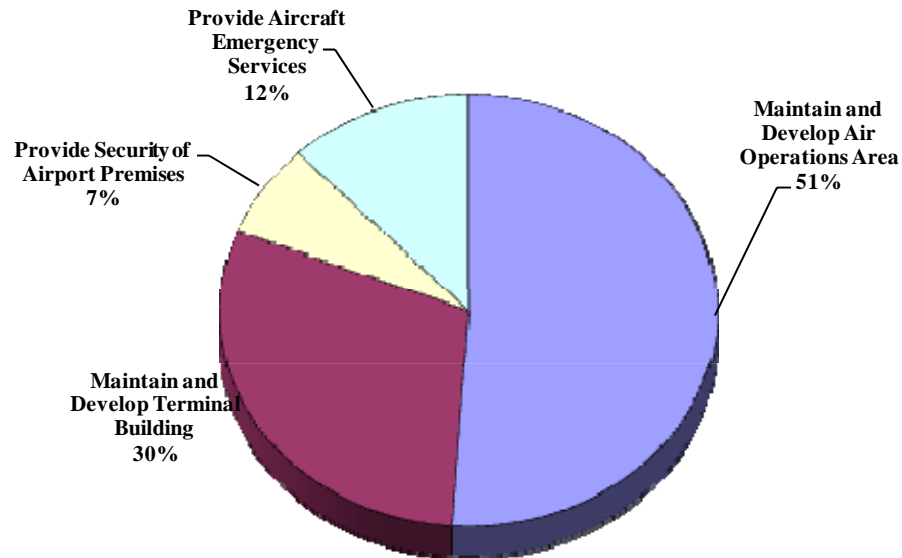
MISSION STATEMENT

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

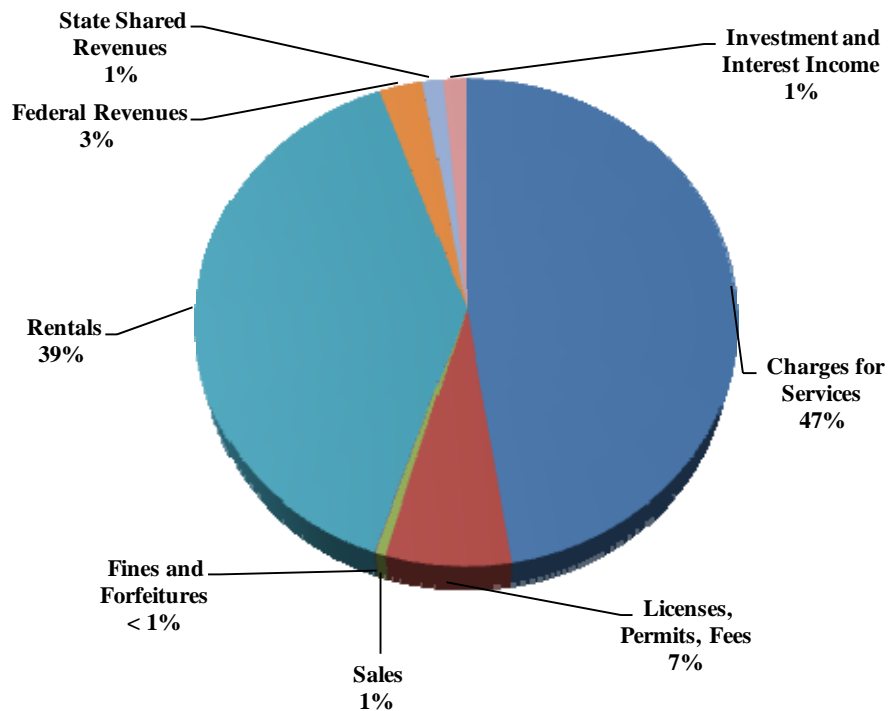
FY14 BUDGET

\$5,872,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 2,397,500	2,456,400	2,251,200	2,476,900	2,453,500
Commodities & Services	2,914,700	2,864,300	3,015,500	2,871,700	3,419,200
Capital Outlay	23,800	-	20,200	-	-
Total Expenses	5,336,000	5,320,700	5,286,900	5,348,600	5,872,700
FUNDING SOURCES:					
Charges for Services	2,158,500	2,419,000	2,463,900	2,419,000	3,083,900
Licenses, Permits, Fees	360,000	360,000	365,000	360,000	365,000
Sales	35,500	30,000	30,000	30,000	30,000
Fines and Forfeitures	900	2,800	2,800	2,800	2,800
Rentals	1,912,800	1,942,500	1,925,000	2,010,000	2,152,500
Federal Revenues	135,000	135,000	135,000	135,000	135,000
State Shared Revenues	77,600	67,000	42,200	67,000	44,200
Investment and Interest Income	30,500	58,300	36,000	75,500	36,500
Support from Marine Passenger Fee	159,100	-	-	-	-
Equity (To) From Fund Balance	466,100	306,100	287,000	249,300	22,800
Total Funding Sources	\$ 5,336,000	5,320,700	5,286,900	5,348,600	5,872,700
STAFFING	29.42	29.42	29.42	29.42	29.42
FUND BALANCE	\$ 1,007,100	701,000	720,100	470,800	697,300

BUDGET HIGHLIGHT

The Juneau International Airport's FY14 Adopted Budget is an increase of \$524,100 (9.8%) over the FY14 Approved Budget.

The significant budgetary changes include:

- Commodities and Services increased \$547,500 (19.1%) primarily due to increases de-icing chemicals, fuel, utilities and FAA mandated changes to airport security.

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	FY10 Actuals	FY11 Actuals	FY12 Projected	FY13 Projected	FY14 Projected
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AIRPORT

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

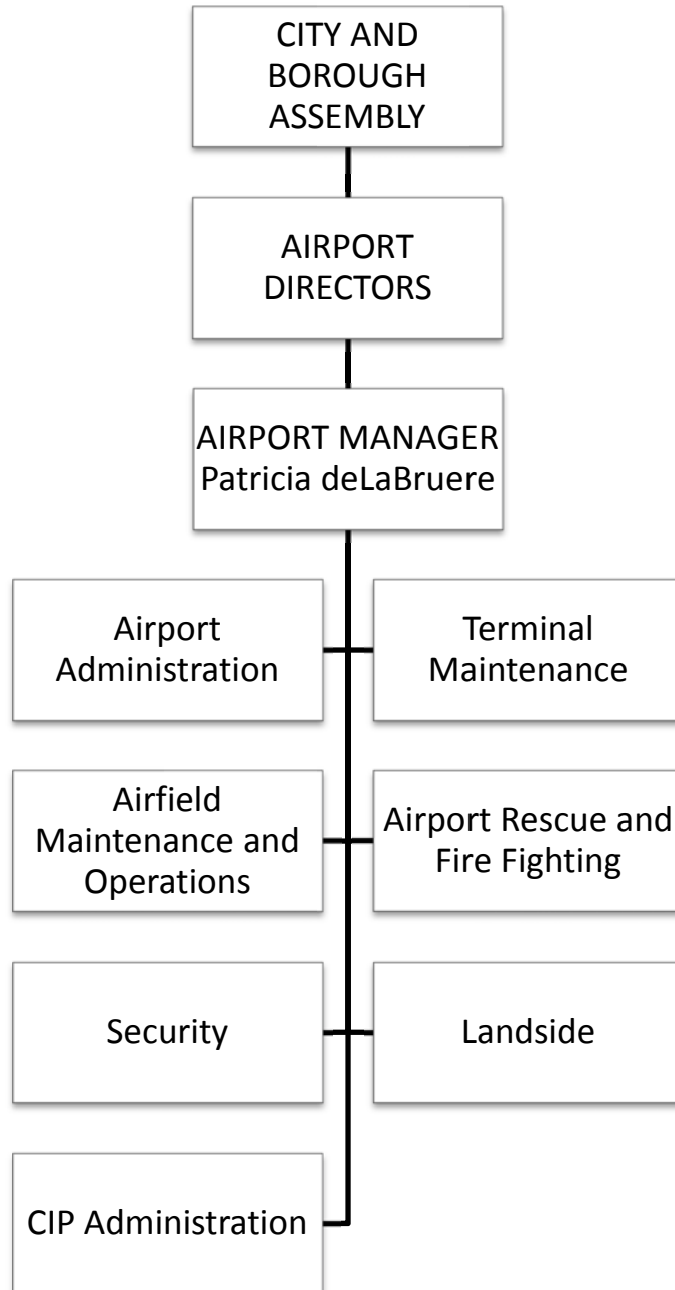
Includes: Fiscal year-end budget report and assessment of rates and charges model

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%

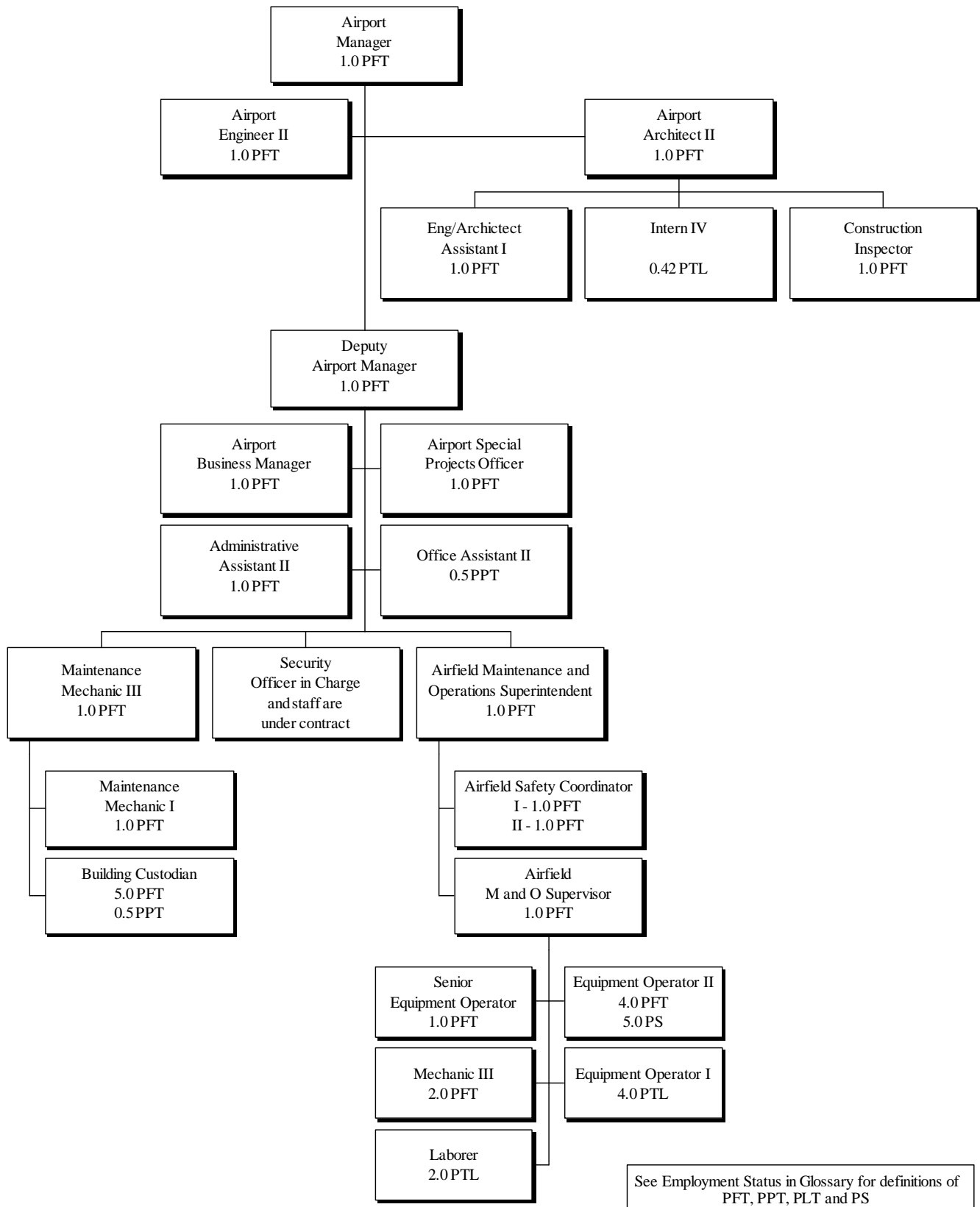
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Airport Administration:						
Airport Manager	1.00	\$ 113,000	1.00	\$ 116,700	1.00	\$ 118,100
Deputy Airport Manager	1.00	96,100	1.00	98,100	1.00	99,000
Engineer/Architect II	2.00	174,800	2.00	174,800	2.00	187,800
Airport Business Manager	1.00	68,900	1.00	69,400	1.00	70,100
Airport Special Projects Officer	1.00	54,300	1.00	56,100	1.00	56,600
Administrative Assistant II	1.00	51,200	1.00	51,200	1.00	52,800
Office Assistant II	0.50	16,400	0.50	16,400	0.50	16,500
Eng/Architect Assistant II	1.00	56,600	1.00	58,500	1.00	78,200
Intern IV	0.42	13,700	0.42	13,700	0.42	13,900
Construction Inspector	1.00	66,400	1.00	66,400	1.00	68,600
Salaries charged to CIPs	-	(541,200)	-	(545,600)	-	(576,700)
Benefits	-	389,100	-	392,300	-	405,200
Totals	9.92	559,300	9.92	568,000	9.92	590,100
Terminal Operations:						
Maintenance Mechanic III	1.00	61,100	1.00	63,200	1.00	63,800
Maintenance Mechanic I	1.00	54,600	1.00	54,600	1.00	45,400
Building Custodian	5.50	208,700	5.50	211,100	5.50	206,100
Overtime	-	11,000	-	11,000	-	9,000
Shift Differential	-	23,200	-	23,200	-	25,200
Benefits	-	230,700	-	232,100	-	224,700
Totals	7.50	589,300	7.50	595,200	7.50	574,200
Airfield Maintenance:						
Airport M&O Superintendent	1.00	92,000	1.00	93,100	1.00	82,500
Airfield M&O Supervisor	1.00	62,900	1.00	62,900	-	-
Sr. Equipment Operator	1.00	69,300	1.00	69,300	2.00	138,600
Airfield Safety Coordinator I & II	2.00	111,400	2.00	111,400	2.00	112,500
Automotive Mechanic III	1.00	69,400	2.00	71,100	2.00	71,700
Equipment Operator I & II	6.00	363,700	5.00	366,600	5.00	279,900
Temporary Laborer	-	157,400	-	157,400	-	236,800
Overtime	-	75,000	-	75,000	-	75,000
Shift Differential	-	12,000	-	12,000	-	12,000
Salaries charged to CIPs	-	(200,300)	-	(202,000)	-	(200,400)
Benefits	-	495,000	-	496,900	-	480,600
Totals	12.00	1,307,800	12.00	1,313,700	12.00	1,289,200
Total Staffing	29.42	\$ 2,456,400	29.42	\$ 2,476,900	29.42	\$ 2,453,500

NOTES

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DOCKS

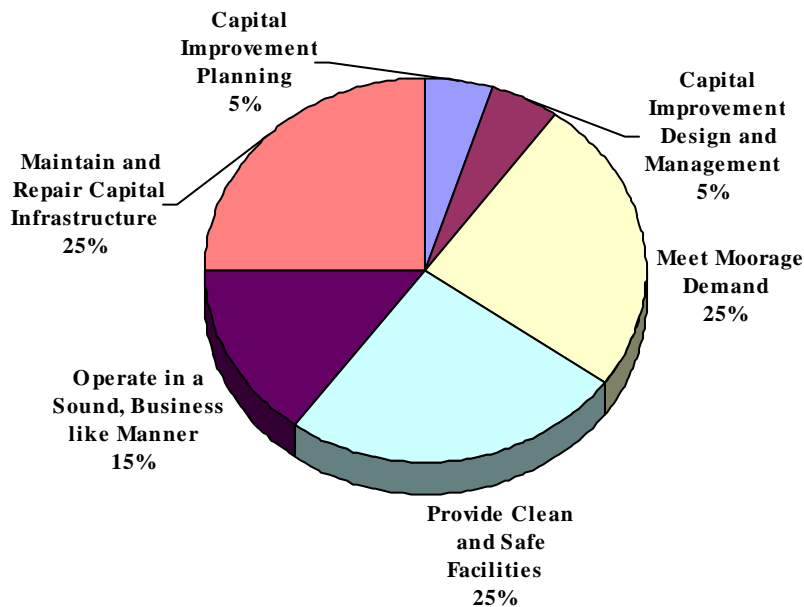
DOCKS MISSION STATEMENT

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

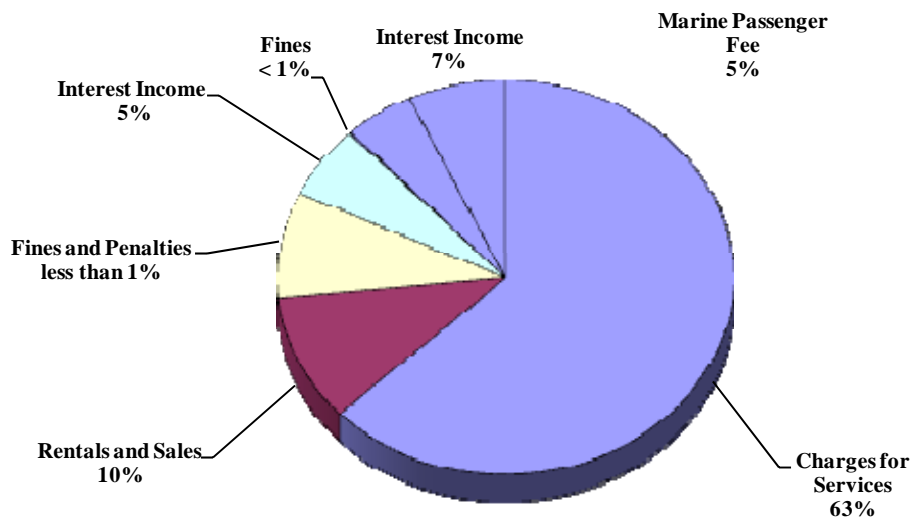
FY14 BUDGET FOR DOCKS

\$1,392,300

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 730,900	738,400	785,700	743,700	817,600
Commodities and Services	531,300	563,500	526,200	563,500	564,700
Capital Outlay	3,400	10,000	-	10,000	10,000
Support to Capital Projects	4,000,000	-	-	-	-
Total Expenses	5,265,600	1,311,900	1,311,900	1,317,200	1,392,300
FUNDING SOURCES:					
Interdepartmental Charges	8,500	11,000	11,000	11,000	11,000
Charges for Services	1,098,100	1,085,000	1,225,000	1,085,000	1,110,000
Licenses, Permits and Fees	513,100	400,000	520,000	400,000	500,000
Interest	99,400	105,300	228,000	136,500	230,800
Support from Marine Passenger Fee	154,000	287,500	287,500	287,500	287,600
Equity From (To) From Fund Balance	3,392,500	(576,900)	(959,600)	(602,800)	(747,100)
Total Funding Sources	\$ 5,265,600	1,311,900	1,311,900	1,317,200	1,392,300
STAFFING	11.25	12.05	12.05	12.05	12.05
FUND BALANCE	\$ 2,142,100	2,719,000	3,101,700	3,704,500	3,848,800

BUDGET HIGHLIGHT

The Docks Department's FY14 Adopted Budget is an increase of \$75,100 (5.7%) from the FY14 Approved Budget.

The significant budgetary change is:

- Personnel Services increased \$73,900 (9.9%) due to a negotiated wage increase and less time being charged to capital projects.

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

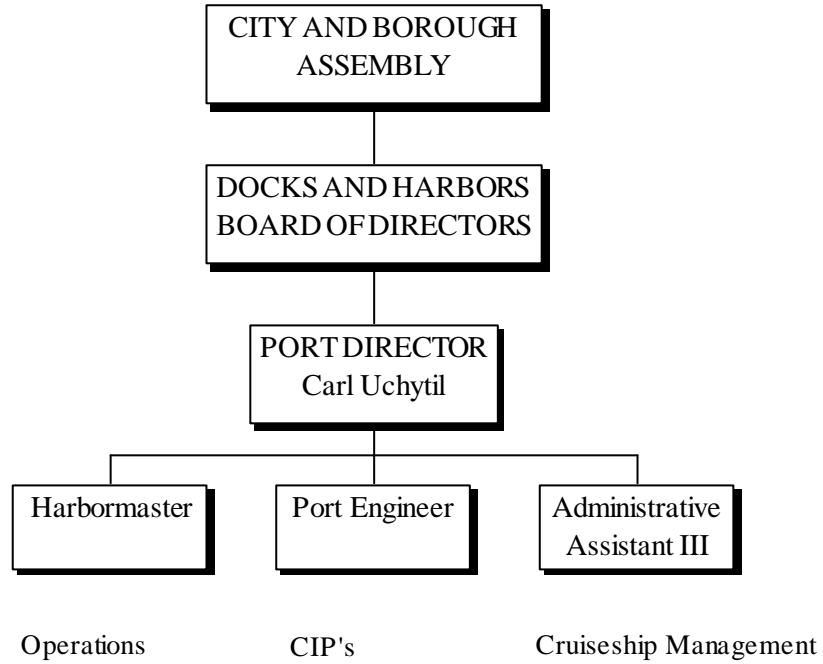
Includes: Port Director and Harbormaster

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

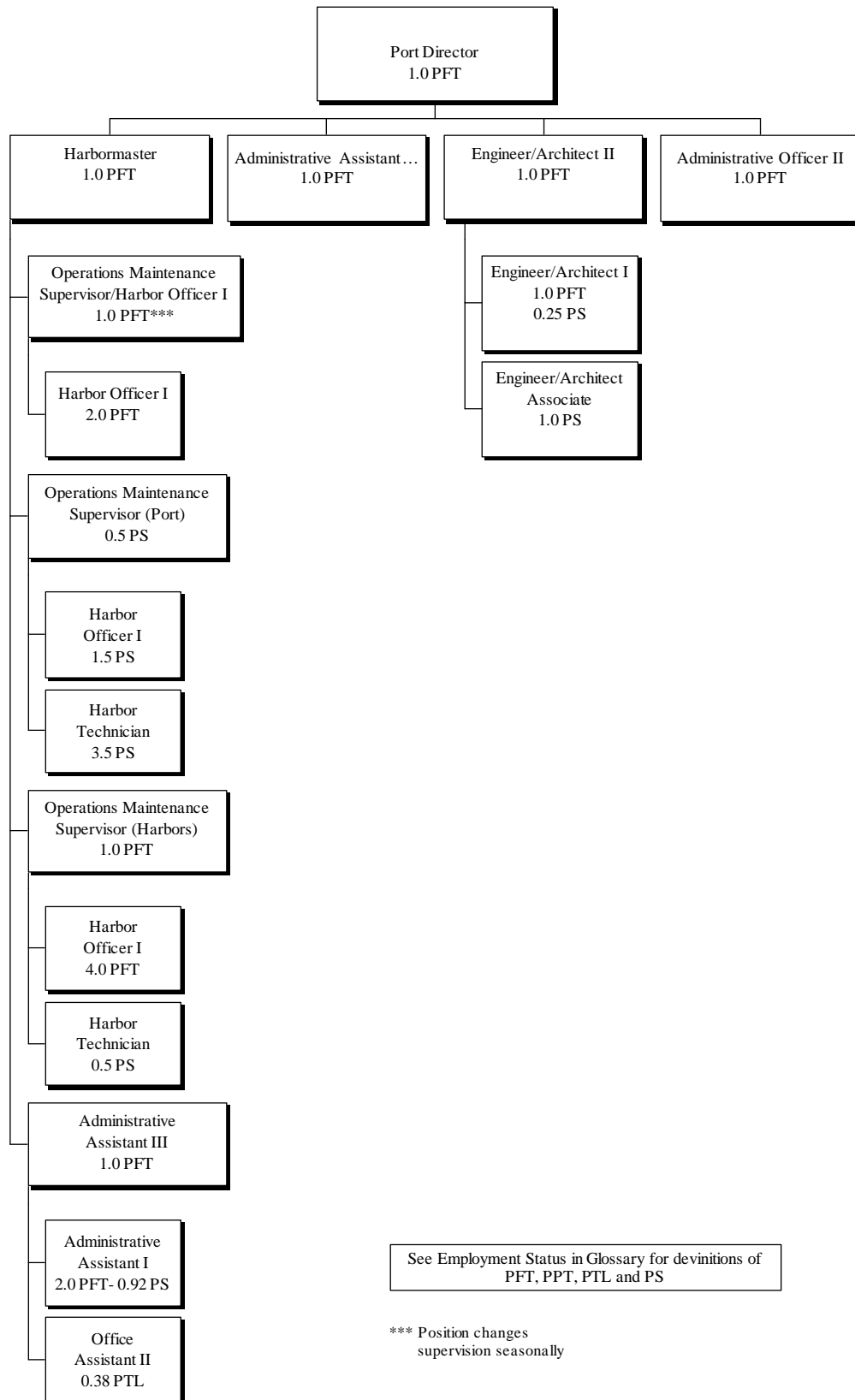
DOCKS

FUNCTIONAL ORGANIZATION CHART









DOCKS

STAFFING ORGANIZATION CHART



DOCKS

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	Pos.		Pos.		Pos.	
Port Director	0.50	\$ 54,500	0.50	\$ 56,400	0.50	\$ 57,400
Harbormaster	0.50	41,900	0.50	43,300	0.50	44,200
Administrative Officer	1.00	62,800	1.00	62,800	1.00	64,100
Engineer/Architect I, II	3.05	246,000	3.05	248,200	3.05	257,300
Administrative Assistant II & III	0.50	23,700	0.50	24,500	0.50	25,800
Operations Maintenance Supervisor	0.50	32,500	0.50	32,500	0.50	32,100
Harbor Officer	2.00	99,400	2.00	99,400	2.00	103,900
Harbor Technician	4.00	143,900	4.00	143,900	4.00	149,000
Overtime	-	20,000	-	20,000	-	20,000
Benefits	-	427,900 	-	430,000 	-	436,900 
Salaries Charge to Capital Projects	-	(414,200) 	-	(417,300) 	-	(373,100) 
Total Staffing	12.05	\$ 738,400	12.05	\$ 743,700	12.05	\$ 817,600

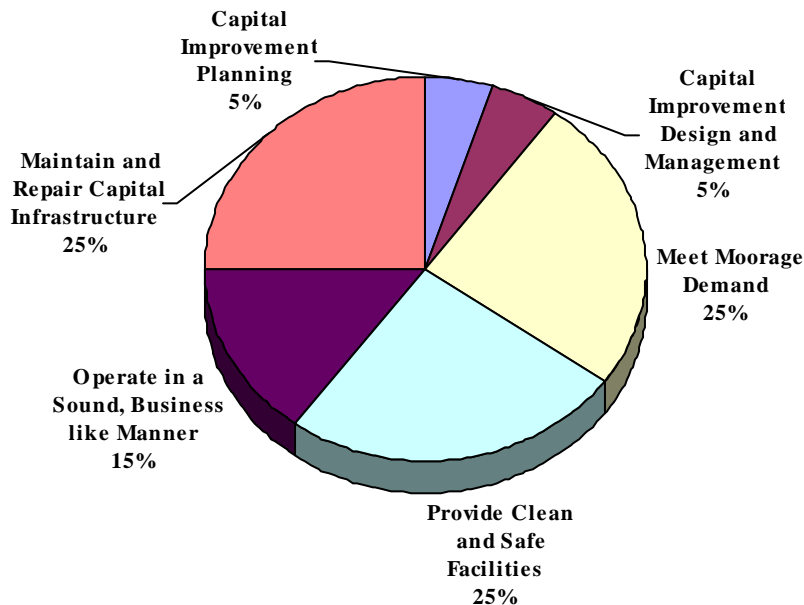
HARBORS

HARBORS MISSION STATEMENT

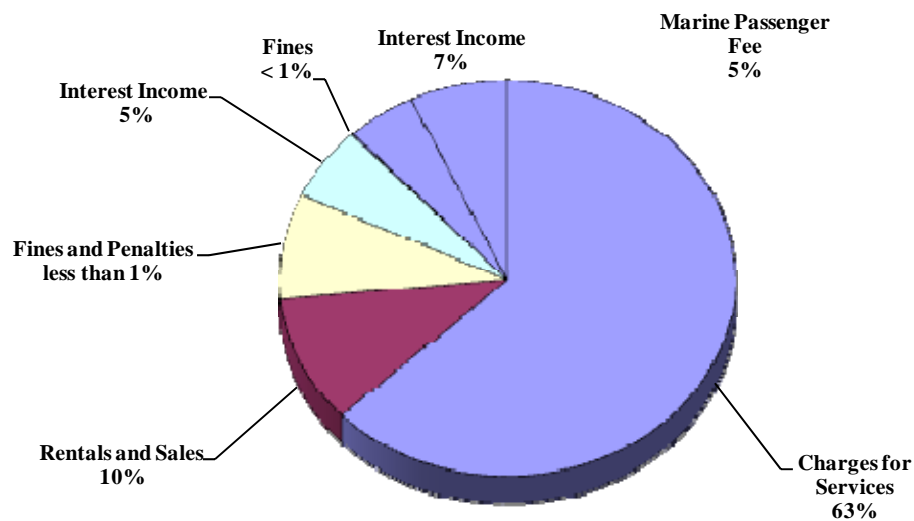
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY14 BUDGET FOR HARBORS **\$3,264,000**

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,316,800	1,386,900	1,358,600	1,402,900	1,420,100
Commodities and Services	979,000	1,047,800	986,700	1,047,800	1,080,700
Capital Outlay	3,400	10,000	10,000	10,000	10,000
Debt Service	759,300	750,100	750,100	753,200	753,200
Support to Capital Projects	600,000	1,500,000	1,500,000	-	-
Total Expenses	3,658,500	4,694,800	4,605,400	3,213,900	3,264,000
FUNDING SOURCES:					
Charges for Services	2,541,400	2,280,000	2,550,000	2,280,000	2,550,000
Rentals	587,300	753,000	610,000	737,000	610,000
State Shared Revenue	422,200	350,000	350,000	350,000	350,000
Fines and Forfeitures	8,200	-	8,600	-	8,000
Interest Income	114,400	117,500	194,000	152,300	171,400
Equity From (To) Fund Balance	(15,000)	1,194,300	892,800	(305,400)	(425,400)
Total Funding Sources	\$ 3,658,500	4,694,800	4,605,400	3,213,900	3,264,000
STAFFING	13.92	14.62	14.62	14.50	14.62
FUND BALANCE RESERVE	\$ 753,200	753,200	753,200	753,200	753,200
AVAILABLE FUND BALANCE	\$ 3,273,700	2,079,400	2,380,900	2,686,300	2,806,300

BUDGET HIGHLIGHT

The Harbors Department's FY14 Adopted Budget is an increase of \$50,100 (1.6%) over the FY14 Approved Budget.

The significant budgetary change is:

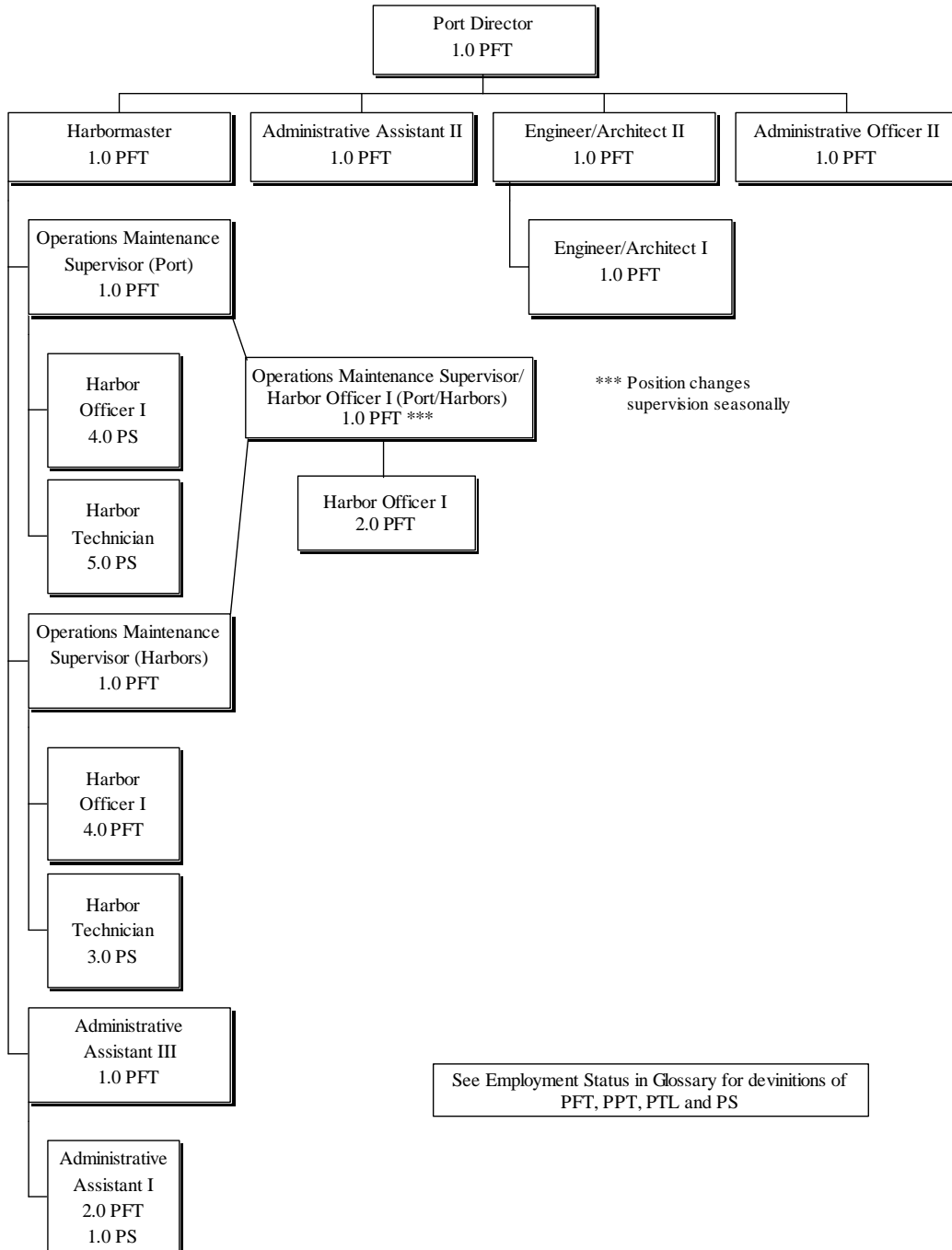
- Commodities and Services increased by \$32,900 (3.1%) due to an increase in contractual services, rents, and utilities.

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Port Director	0.50	\$ 54,500	0.50	\$ 56,400	0.50	\$ 57,500
Harbormaster	0.50	41,900	0.50	43,300	0.50	44,100
Administrative Assistant I & III	4.42	192,500	4.42	195,500	4.42	181,800
Office Assistant II	0.38	11,700	0.38	11,700	0.50	15,700
Operations Maintenance Supervisor	2.00	154,200	2.00	154,700	2.00	158,000
Harbor Officer I	6.50	373,000	6.50	378,100	6.50	386,400
Engineer/Architect I, II	0.20	18,100	0.20	18,300	0.20	19,200
Temp-Snow Removal	-	2,400	-	2,400	-	2,500
Overtime	-	25,000	-	25,000	-	25,000
Benefits	-	513,600	-	517,500	-	529,900
Total before amendment	14.50	1,386,900	14.50	1,402,900	14.62	1,420,100
Amendment						
Office Assistant II	0.12	-	-	-	-	-
Total after amendment	14.62	\$ 1,386,900	14.50	\$ 1,402,900	14.62	\$ 1,420,100

NOTES

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BARTLETT REGIONAL HOSPITAL

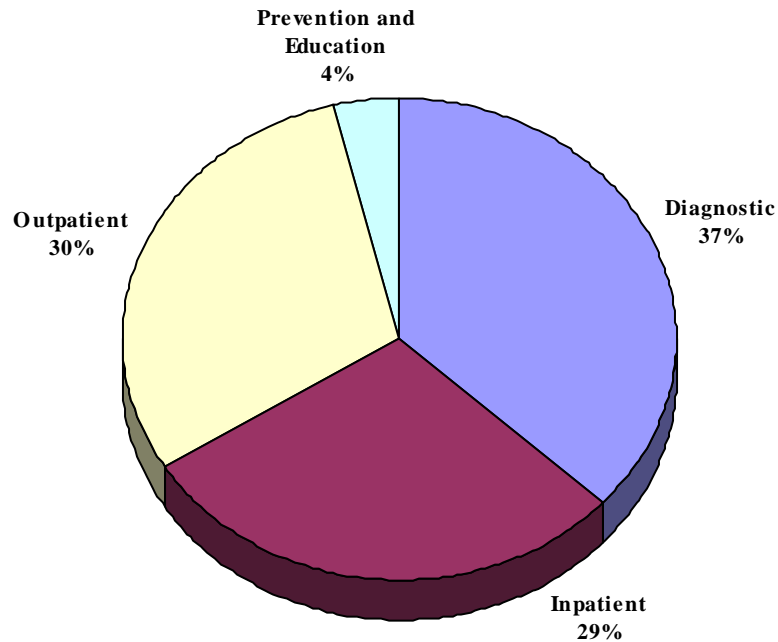
MISSION STATEMENT

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)

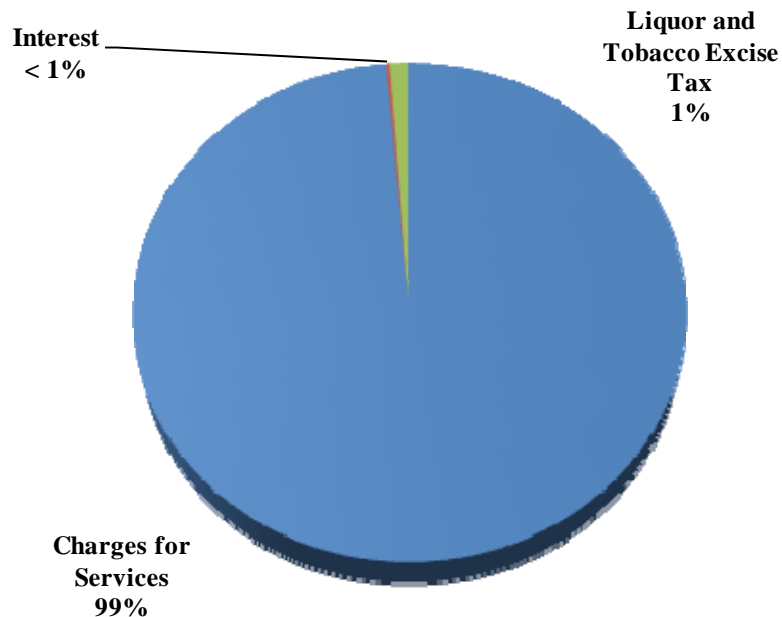
FY14 BUDGET

\$87,031,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 52,597,300	50,910,400	49,556,700	51,386,500	48,525,700
Commodities and Services	36,906,500	37,591,900	33,067,700	38,744,900	34,877,300
Capital Outlay	2,922,600	5,117,700	4,945,100	4,000,000	1,755,900
Debt Service	595,000	1,871,700	1,871,100	1,873,100	1,872,500
Total Expenses	93,021,400	95,491,700	89,440,600	96,004,500	87,031,400
FUNDING SOURCES:					
Charges for Services	95,026,400	95,473,600	91,311,500	97,579,700	93,240,500
State Grants	4,292,100	-	-	-	-
Interest	332,400	390,400	243,400	384,700	208,900
Support from:					
Liquor Tax	967,600	845,000	845,000	845,000	987,000
Tobacco Excise Tax	155,400	278,000	278,000	278,000	136,000
Marine Passenger Fee	29,400	-	-	-	54,500
Equity From (To) Fund Balance	(7,781,900)	(1,495,300)	(3,237,300)	(3,082,900)	(7,595,500)
Total Funding Sources	\$93,021,400	95,491,700	89,440,600	96,004,500	87,031,400
STAFFING	435.32 ▼	439.50	439.50	431.50	420.18
FUND BALANCE	\$17,386,200 ▼	18,881,500	20,623,500	23,706,400	28,219,000

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY14 Adopted Budget is a decrease of \$8,973,100 (9.3%) from the FY14 Approved Budget. The BRH budget is approved by the BRH Board of Directors before being adopted by the CBJ Assembly.

Bartlett Regional Hospital underwent a major change in management structure during FY13. The BRH Board decided to suspend their contract with a management firm and hire the executive staff directly. This has resulted in significant changes at the hospital with the FY14 Adopted Budget being more in line with FY13 projections.

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	Actuals	Actuals	Projected	Projected	Projected
	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	Actuals	Actuals	Projected	Projected	Projected
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	Actuals	Actuals	Projected	Projected	Projected
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

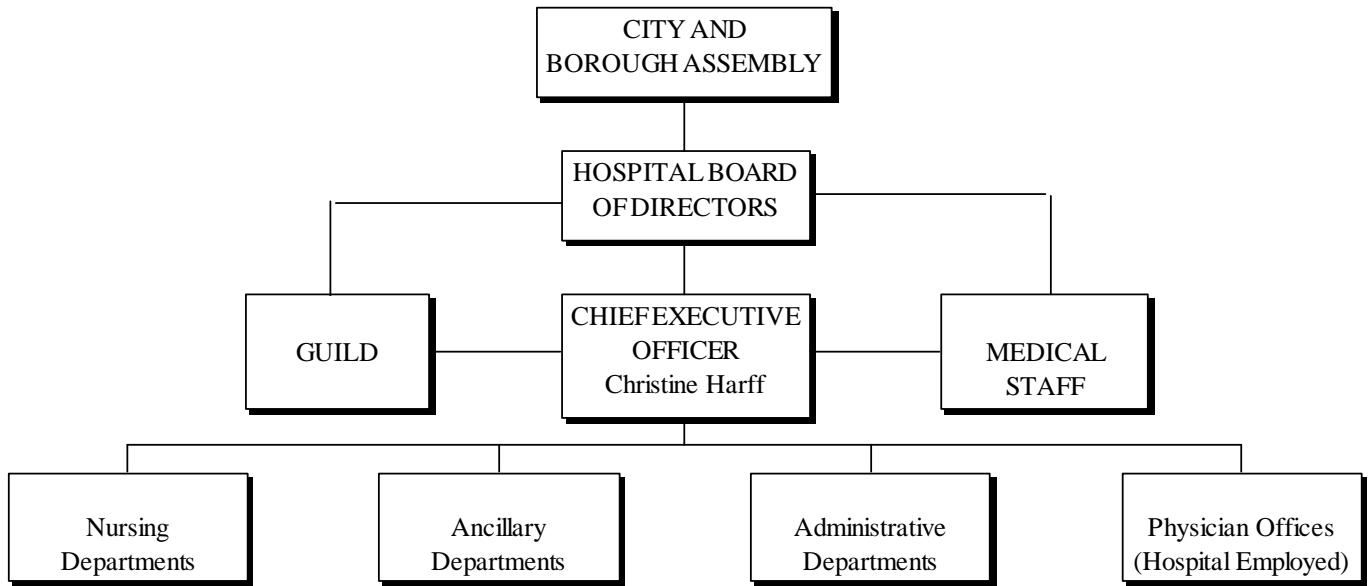
Includes: Kidsafe, Health Fairs

Services Provided to: Community

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

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Chief Executive Officer	1.00	\$ 250,000	1.00	\$ 257,500	1.00	\$ 263,300
Chief Financial Officer	1.00	250,000	1.00	257,500	1.00	200,600
Chief Nursing Officer	1.00	164,200	1.00	169,100	-	-
Director of Nursing	-	-	-	-	1.00	144,900
Human Resources Director	1.00	118,100	1.00	121,600	1.00	164,400
Director of Pharmacy	1.00	141,900	1.00	146,200	1.00	156,300
Director of Materials Mgmt	1.00	103,000	1.00	106,100	1.00	102,900
Director of Health Info Mgmt	1.00	109,800	1.00	113,100	0.09	11,000
Laboratory Director	1.00	105,900	1.00	109,100	1.00	136,000
Radiology Director	1.00	132,300	1.00	136,300	1.04	144,700
Facility Director	1.00	120,800	1.00	124,400	1.00	124,200
Information Systems Director	-	-	-	-	1.00	155,300
Community Relations Director	1.00	116,000	1.00	119,500	1.00	118,300
Director of Case Management	1.00	118,100	1.00	121,600	1.00	118,300
Physical Rehab Director	1.00	135,800	1.00	139,900	1.00	136,100
Food Services Director	1.00	70,800	1.00	72,900	1.03	73,300
Dietary Supervisor	1.10	71,100	1.10	73,200	1.00	64,600
Patient Financial Services Director	1.00	84,200	1.00	86,700	1.00	132,100
Patient Access Services Director	1.00	85,800	1.00	88,400	1.00	82,400
Nutrition Director	1.00	91,600	1.00	94,300	1.00	92,700
RRC Assistant Director	1.00	107,400	1.00	110,600	1.00	107,600
Controller	1.00	118,100	1.00	121,600	1.00	118,300
Nurse Manager	4.00	522,000	4.00	537,700	2.00	264,500
House Supervisor	3.46	383,400	3.46	394,900	4.04	417,200
Patient Education Coordinator	1.80	170,100	1.80	175,200	1.50	137,800
Lead House Supervisor	0.90	119,300	0.90	122,900	0.81	99,900
Clinical Case Manager	2.94	271,600	2.94	279,700	2.66	263,900
Nursing System Director	1.00	139,300	1.00	143,500	-	-
MHU Unit Director	2.00	268,100	2.00	276,100	1.96	266,600
Surgical Services Director	1.00	152,200	1.00	156,800	1.00	156,500
Quality/Process Improve Director	1.00	147,300	1.00	151,700	1.00	144,000
Education Director	1.00	115,100	1.00	118,600	1.00	118,300
Education Coordinator	3.64	324,900	3.64	334,600	2.10	185,400
Infection Control Coordinator	1.00	104,000	1.00	107,100	1.00	93,600
Cardiac Rehab Care Coordinator	1.16	117,500	1.16	121,000	0.58	57,800
Clinical Info Sys Analyst	1.05	106,200	1.05	109,400	1.05	105,800
PACS Administrator	1.15	109,600	1.15	112,900	1.14	110,900
Lab Systems Analyst	1.00	97,600	1.00	100,500	1.00	95,300
Clinical Assistant Manager	2.02	184,100	2.02	189,600	4.00	381,100
Clinical Coordinator RRC	1.03	94,500	1.03	97,300	0.84	66,300
Clinical Nurse I - V	91.23	8,157,400	91.23	8,402,100	88.01	8,105,600
Nurse Intern	0.74	38,500	0.74	39,700	0.49	22,000
PRN	0.92	87,600	0.92	90,200	0.92	132,600
Licensed Practical Nurse	2.46	161,000	2.46	165,800	3.00	195,400
Dive Supervisor	0.05	3,900	0.05	4,000	-	-
Risk Manager	1.00	106,200	1.00	109,400	1.00	106,200
Nurse Reviewer	1.00	95,400	1.00	98,300	1.00	75,500
Regulatory Specialist	1.00	96,500	1.00	99,400	-	-
Pharmacist	4.03	661,000	4.03	680,800	3.77	557,700

BARTLETT REGIONAL HOSPITAL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	Pos.	Budget	Pos.	Budget	Pos.	Budget
Speech Therapist	0.80	68,700	0.80	70,800	1.27	116,500
Physical Therapist	5.59	560,600	5.59	577,400	5.82	600,600
Occupational Therapist	1.64	136,900	1.64	141,000	1.65	145,000
Respiratory Therapist	5.19	425,300	5.19	438,100	5.11	387,100
Respiratory Therapy Director	1.00	79,000	1.00	81,400	1.00	82,400
Compliance Officer	1.00	105,900	1.00	109,100	1.00	118,000
Dietician	1.99	145,800	1.99	150,200	2.00	145,600
Accounting Manager	1.00	83,500	1.00	86,000	1.00	83,500
Grant Writer	0.75	51,700	0.75	53,300	0.77	53,000
Physician Practice Admin	1.00	135,800	1.00	139,900	1.00	135,700
Collection Supervisor	1.00	64,400	1.00	66,300	1.00	70,900
Patient Account Supervisor	1.00	78,500	1.00	80,900	1.00	80,800
Physician Office Manager	2.00	120,500	2.00	124,100	2.06	129,900
Substance Abuse Counselor	3.91	272,400	3.91	280,600	2.58	165,100
Social Work Case Manager	4.40	313,000	4.40	322,400	4.19	293,700
Activities Program Coordinator	1.29	51,800	1.29	53,400	2.00	145,300
Substance Abuse Counselor II	2.07	157,500	2.07	162,200	2.96	201,200
MHU Clinical Coordinator	0.94	92,700	0.94	95,500	1.00	95,800
Quality Improvement Coordinator	0.52	28,400	0.52	29,300	-	-
Lead Histology Tech	1.14	105,000	1.14	108,200	1.12	98,000
Resident Aide	5.64	280,400	5.64	288,800	5.89	302,900
Med Asst II	1.05	52,700	1.05	54,300	0.80	36,900
Histology Tech II	1.07	87,800	1.07	90,400	1.09	79,400
Lab Med Tech I - II	10.64	930,200	10.64	958,100	10.00	868,600
Lab Aide I - II	5.17	262,200	5.17	270,000	4.72	206,800
Path Secretary/Transcriptionist	1.00	52,700	1.00	54,300	1.01	52,000
OR - Support Tech	8.79	546,800	8.79	563,200	7.00	441,700
Mental Health Asst I	2.60	149,300	2.60	153,800	-	-
Therapy Aide / Clerk	2.25	97,200	2.25	100,100	2.21	103,000
Certified Nurse Asst I	1.16	44,300	1.16	45,600	1.93	80,800
Radiology Techs	5.74	449,400	5.74	462,800	5.94	461,400
CT Scan Tech II	2.50	235,800	2.50	242,900	2.32	191,100
Mammo Tech II	0.40	32,400	0.40	33,400	1.50	108,900
MRI Tech II	1.15	103,500	1.15	106,600	1.08	99,600
Special Imaging Coordinator	1.09	118,300	1.09	121,800	1.54	169,400
Lead Mammography Tech	1.05	87,300	1.05	89,900	1.12	95,700
Ultrasound Techs	3.39	334,700	3.39	344,800	1.91	183,100
Ultrasound Coordinator	1.34	141,400	1.34	145,600	1.14	117,900
Mammography Coordinator	1.02	89,200	1.02	91,900	-	-
Coder I - III	2.83	178,700	2.83	184,100	3.00	182,800
Transcriptionist	5.33	288,300	5.33	296,900	4.42	234,800
CSR Tech	1.01	44,400	1.01	45,700	1.00	48,500
Patient Observer	0.02	700	0.02	700	-	-
Inside Tender	0.08	4,700	0.08	4,800	-	-
Mental Health Asst II	5.32	333,300	5.32	343,300	9.20	530,900
Certified Nurse Asst II	16.89	903,100	16.89	930,200	18.65	996,800
Emergency Medical Technician	10.13	552,000	10.13	568,600	9.52	493,800
Pharmacy Tech I - III	4.10	231,800	4.10	238,700	4.11	215,700
Operations Support Tech	1.03	69,300	1.03	71,400	1.03	70,400

BARTLETT REGIONAL HOSPITAL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
Network Support Tech	2.10	165,100	2.10	170,100	2.10	165,600
Database Analyst	1.05	81,400	1.05	83,800	1.05	82,800
Network Administrator	1.00	98,500	1.00	101,500	1.00	99,800
Business Systems Analyst	1.20	108,600	1.20	111,900	1.07	97,100
System Administrator	1.13	111,100	1.13	114,400	1.13	110,700
Student Intern	0.14	6,400	0.14	6,600	-	-
Administrative Assistant	2.00	109,700	2.00	113,000	2.08	112,100
Medical Staff Coordinator	1.00	62,900	1.00	64,800	1.00	67,300
HR Generalist	2.00	135,700	2.00	139,800	3.00	201,600
Executive Assistant	1.00	61,400	1.00	63,200	1.00	61,400
HR Recruiter	0.50	39,000	0.50	40,200	-	-
Administrative Clerk	0.10	7,600	0.10	7,800	0.72	29,800
HR Generalist/Recruiter	1.00	61,100	1.00	62,900	-	-
Pt Fin Svc Representative	1.70	71,000	1.70	73,100	5.80	277,400
Physician Billing Clerk I - II	6.55	274,000	6.55	282,200	6.50	289,600
Accounting Tech I	1.00	48,000	1.00	49,400	1.00	48,000
Administrative Clerk II	11.86	539,500	11.86	555,700	12.00	554,200
PFS Specialist	6.80	312,200	6.80	321,600	2.00	96,500
Physician Billing System Admin	1.20	83,600	1.20	86,100	1.00	65,600
Physician Billing Supervisor	1.00	55,300	1.00	57,000	1.00	58,600
Insurance Verification Rep/Spec	3.00	130,900	3.00	134,800	3.52	155,200
PAS Spec/Comm/Rep	14.60	704,500	14.60	725,600	14.23	682,900
PFS Financial Counselor Rep	1.00	44,300	1.00	45,600	1.00	45,500
Diag Im Office Supervisor	1.02	53,400	1.02	55,000	0.96	46,800
Buyer	1.40	73,600	1.40	75,800	1.40	71,100
Storeroom Clerk I - II	2.00	81,700	2.00	84,200	2.00	80,100
Accounting Tech II	1.00	52,200	1.00	53,800	1.00	53,100
Unit Clerk	3.51	168,600	3.51	173,700	2.91	141,500
Timekeeper/Outside Tender	0.02	700	0.02	700	-	-
Surgical Services Scheduler	1.12	46,300	1.12	47,700	1.20	52,300
Surgical Services Attendant	1.08	57,400	1.08	59,100	1.00	54,200
Cook	7.00	359,900	7.00	370,700	7.00	354,300
Diet Aide	7.37	334,700	7.37	344,700	7.53	325,500
Dietician Assistant	1.07	48,400	1.07	49,900	1.00	47,200
Lead Security Officer	2.00	132,500	2.00	136,500	1.00	70,400
Security Officer	4.50	241,400	4.50	248,600	4.37	225,400
Env Svc Lead	-	-	-	-	1.00	71,800
Env Svc Tech I	19.42	804,900	19.42	829,000	19.00	808,500
Laundry Tech I	4.19	164,800	4.19	169,700	3.62	141,600
Lead Maintenance Mechanic	1.00	74,500	1.00	76,700	1.00	74,600
Lead Bio-Med Tech	1.00	80,700	1.00	83,100	1.00	80,100
Bio-Med Tech II	1.00	63,800	1.00	65,700	1.00	60,600
Maintenance Mechanic I - II	6.17	428,200	6.17	441,100	6.30	422,400
Psychiatrist	1.00	259,300	1.00	267,100	2.00	479,100
Adult Psychiatrist	1.00	236,000	1.00	243,100	-	-
Child Psychiatrist	1.00	231,800	1.00	238,800	1.00	238,300
Child Psychiatrist I	1.00	231,800	1.00	238,800	1.00	238,300
Psychiatric Services Director	1.00	236,000	1.00	243,100	1.00	266,600
Surgeon	2.00	1,191,800	2.00	1,227,200	2.00	1,098,000
Cerner Implementation	8.00	843,100	-	-	-	-
Benefits	-	15,992,600	-	16,290,000	-	15,394,000
Total Staffing	439.50	\$50,910,400	431.50	\$51,386,500	420.2	\$48,525,700

NOTES

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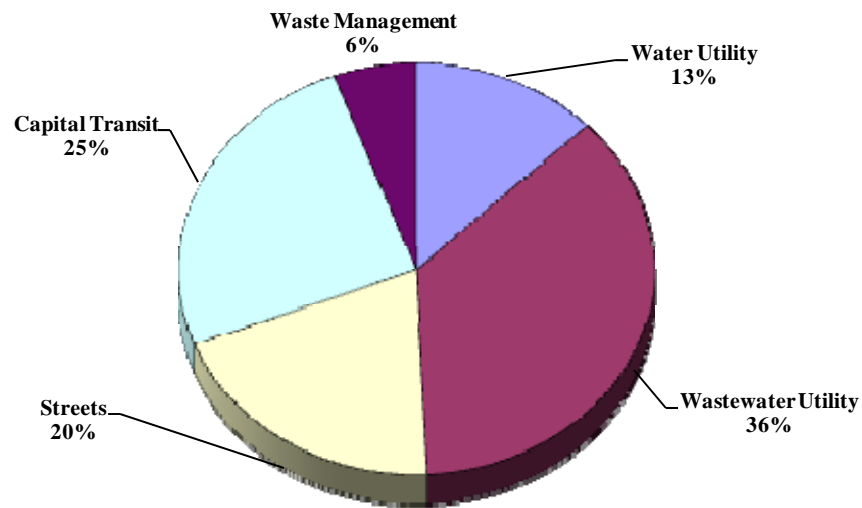
WASTE MANAGEMENT

MISSION STATEMENT

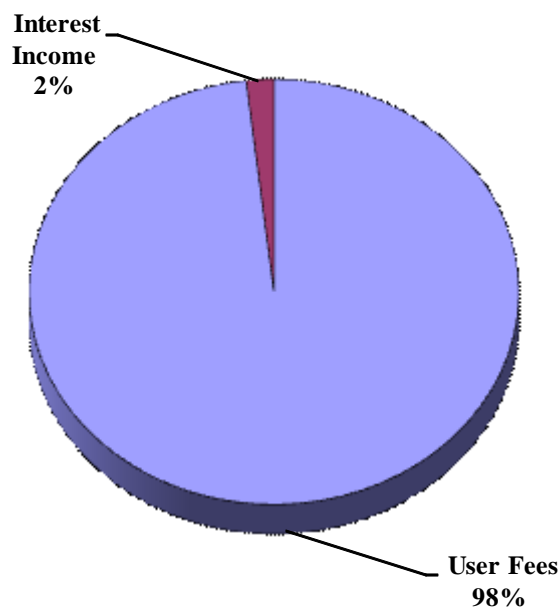
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY14 BUDGET FOR WASTE MANAGEMENT \$1,500,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

		FY13		FY14	
	FY12	Amended	Projected	Approved	Adopted
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 138,700	145,400	145,200	146,900	198,900
Commodities and Services	542,300	862,800	660,700	864,000	961,100
Capital Outlay	-	-	-	-	340,000
Total Expenses	681,000	1,008,200	805,900	1,010,900	1,500,000
FUNDING SOURCES:					
Charges for Services	1,092,600	1,067,400	1,076,500	1,067,400	1,076,300
Interest Income	18,900	25,300	19,700	32,800	19,900
Equity (To) From Fund Balance	(430,500)	(84,500)	(290,300)	(89,300)	403,800
Total Funding Sources	\$ 681,000	1,008,200	805,900	1,010,900	1,500,000
STAFFING	1.00	1.00	1.00	1.00	1.00
FUND BALANCE	\$ 1,639,800	1,724,300	1,930,100	2,019,400	1,526,300

BUDGET HIGHLIGHT

The Public Works Department's Waste Management Division's FY14 Adopted Budget is an increase of \$489,100 (48.4%) from the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$52,000 (35.4%) due primarily to an increase in the Public Works Administration Allocation for the division resulting from reinstating the Public Works Deputy Director position.
- Commodities and Services increased by \$97,900 (10.2%) largely due to an \$85,000 increase in equipment replacement reserve contribution to reflect purchase of a large baler for the recycling program. The CBJ is in the process of expanding its recycling program.
- Capital Outlay increased \$340,000 due to the need for recycling containers and truck for transport.

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	Pos.		Pos.		Pos.	
Solid Waste Coordinator	1.00	\$ 83,400	1.00	\$ 84,400	1.00	\$ 86,000
Overtime	-	1,500	-	1,500	-	6,500
Benefits	-	43,300	-	43,600	-	45,800
PW Admin Allocation	-	17,200	-	17,500	-	60,600
Total Staffing	1.00	\$ 145,400	1.00	\$ 147,000	1.00	\$ 198,900

NOTES

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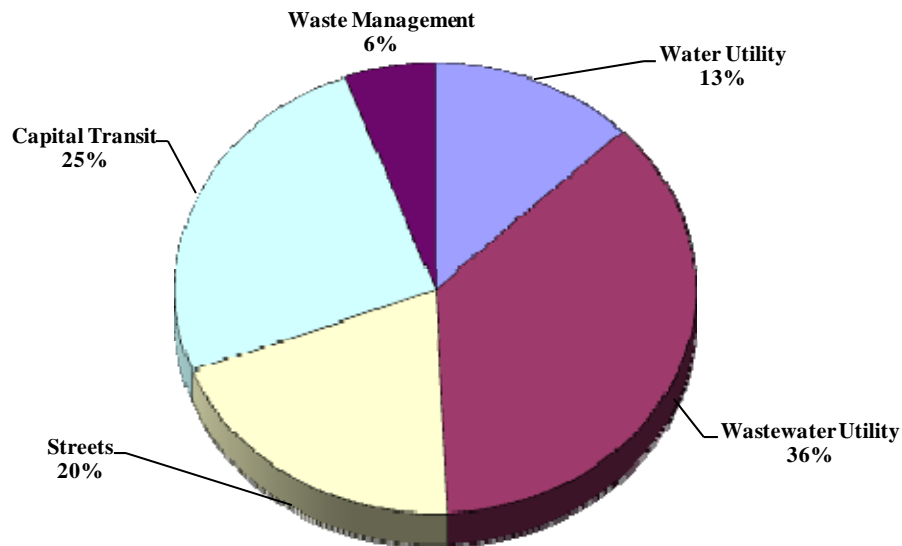
WASTEWATER

MISSION STATEMENT

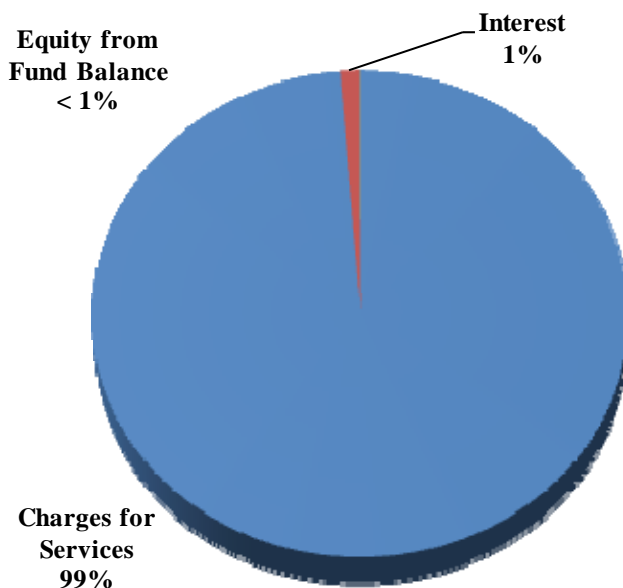
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY14 BUDGET FOR WASTEWATER UTILITY **\$9,727,100**

PUBLIC WORKS DEPARTMENT CORE SERVICES




FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY12 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 3,693,100	3,769,000	3,857,200	3,817,600	4,006,400
Commodities and Services	3,913,700	4,210,000	4,192,100	4,204,000	4,872,900
Capital Outlay	45,900	190,000	190,000	190,000	295,000
Debt Service	503,000	591,200	591,200	552,800	552,800
Support to Capital Projects	825,000	875,000	875,000	500,000	-
Total Expenses	8,980,700	9,635,200	9,705,500	9,264,400	9,727,100
FUNDING SOURCES:					
Charges for Services	9,592,800	9,173,600	9,606,800	9,173,600	9,606,800
Interest	110,200	158,000	115,500	201,000	116,600
Equity From (To) Fund Balance	(722,300)	303,600	(16,800)	(110,200)	3,700
Total Funding Sources	\$ 8,980,700	9,635,200	9,705,500	9,264,400	9,727,100
STAFFING	35.84 	35.84	35.84	35.84	35.84
FUND BALANCE	\$ 4,653,900	4,350,300	4,670,700	4,780,900	4,667,000

BUDGET HIGHLIGHT

The Public Works Department's Wastewater Division's FY14 Adopted Budget is an increase of \$462,700 (5.0%) over the FY14 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased by \$188,800 (4.9%) due to an overall negotiated wage increase, increase in pay range for five positions and the addition of a new Source Control Coordinator position. The Utility Engineer position (0.50 FTE) was eliminated offsetting a portion of the increase.
- Commodities and Services increased \$668,900 (15.9%) due to the cost of shipping Bio Solids which were previously incinerated and an increase to Wastewater's equipment replacement reserve contribution.
- Support to Capital Projects decreased by \$500,000. 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.

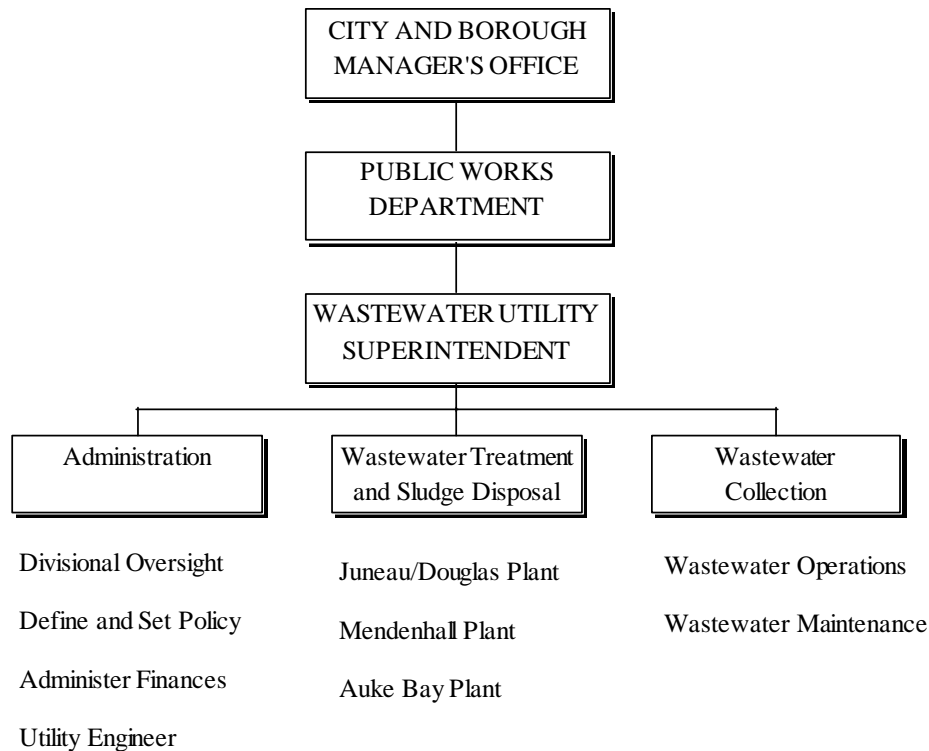
Wastewater Utility: Collect and treat sanitary sewage

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

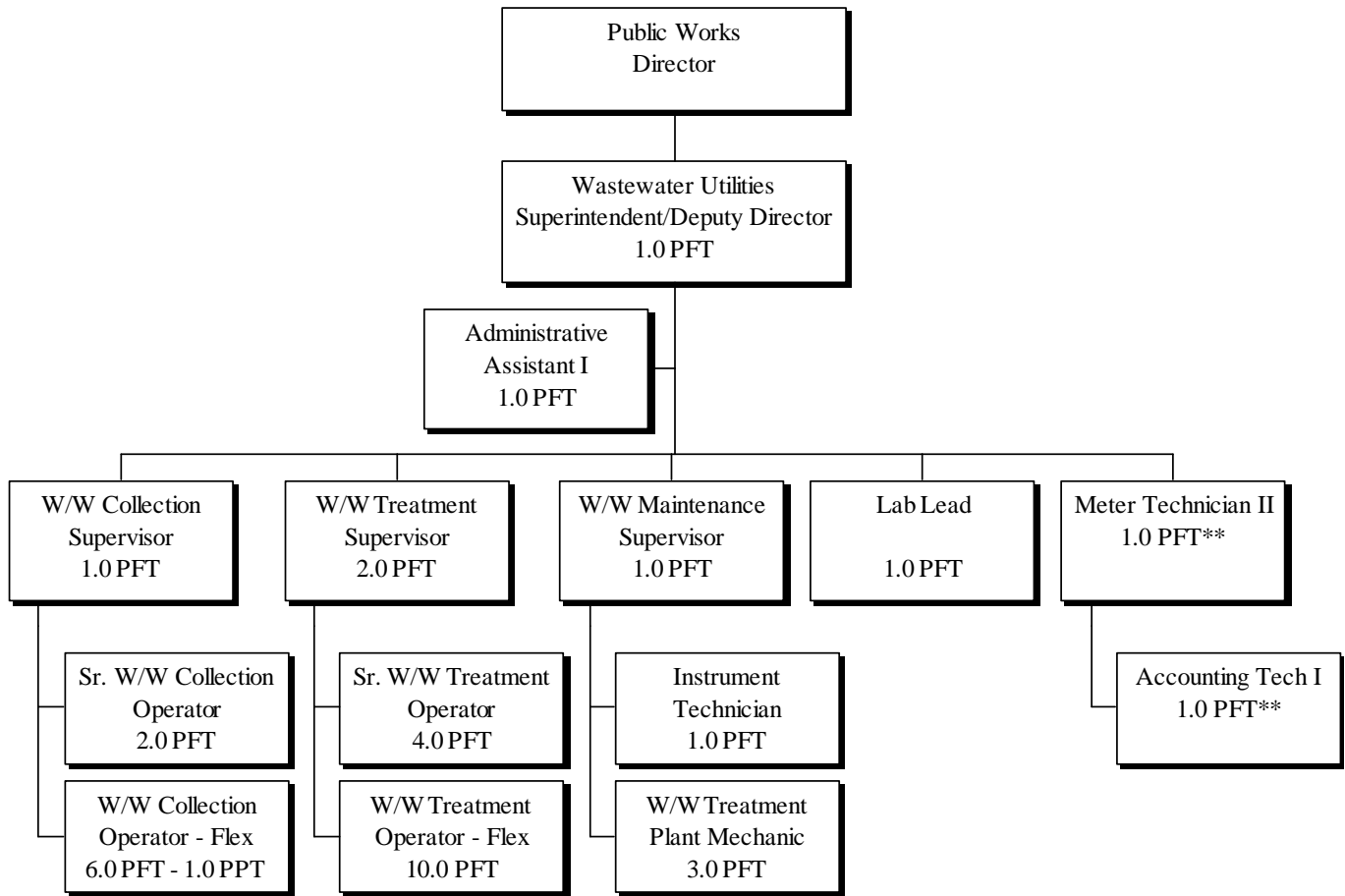
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	98.8%	99.6%	99.7%	99.6%	99.4%
Percentage of collection mainlines cleaned per year	11%	10%	15%	20%	20%
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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Utilities Superintendent	1.00	\$ 101,700	1.00	\$ 102,600	1.00	\$ 106,900
Treatment Supervisors	2.00	174,400	2.00	175,600	2.00	182,400
Senior Treatment Operator	4.00	299,900	4.00	302,400	4.00	316,000
Treatment Operators - Flex Series (1)	10.00	616,900	10.00	628,300	10.00	654,400
Collection Supervisor	2.00	155,600	2.00	160,400	1.00	81,500
Senior Collection Operator	1.00	75,300	1.00	75,700	2.00	158,800
Collection Operator - Flex Series	7.00	415,300	7.00	422,600	7.00	479,200
Instrument Technician	1.00	77,300	1.00	77,500	1.00	79,100
Senior Maintenance Mechanic	1.00	82,100	1.00	82,500	1.00	86,000
Treatment Plant Mechanic	3.00	201,600	3.00	202,500	3.00	200,200
Administrative Assistant I	1.00	47,900	1.00	47,900	1.00	50,200
Laboratory Technician	1.00	63,300	1.00	65,500	1.00	66,500
Accounting Technician (2)	0.67	29,100	0.67	30,000	0.67	31,100
Meter Service Technician (2)	0.67	40,400	0.67	41,700	0.67	42,600
Utility Engineer (4)	0.50	46,300	0.50	47,100	0.50	50,100
Shift Differential/Standby	-	55,800	-	55,800	-	44,400
Overtime	-	109,000	-	109,000	-	120,000
Benefits	-	1,463,700	-	1,475,000	-	1,514,100
Vacancy Factor	-	(34,000)	-	(34,400)	-	(36,200)
Manpower	-	-	-	-	-	1,500
PW Admin Allocation	-	127,300	-	129,900	-	177,900
Totals before amendments and specified vacancies	35.84	4,148,900	35.84	4,197,600	35.84	4,406,700
Amendments						
Source Control Coordinator (3)	-	-	-	-	1.00	60,100
Utility Engineer (4)	-	-	-	-	(0.50)	(50,100)
Collections Operator (5)	-	-	-	-	(0.50)	(26,700)
Benefits	-	-	-	-	-	2,700
Totals after amendments	35.84	4,148,900	35.84	4,197,600	35.84	4,392,700
Specified vacancies						
Collection Operator	-	(58,900)	-	(58,900)	-	-
Senior Treatment Operator	-	(62,800)	-	(62,800)	-	(64,100)
Treatment Operator	-	(58,900)	-	(58,900)	-	(180,200)
Treatment Mechanic	-	(58,900)	-	(58,900)	-	-
Benefits	-	(140,500)	-	(140,500)	-	(142,000)
Totals after amendments and specified vacancies	35.84	\$ 3,768,900	35.84	\$ 3,817,600	35.84	\$ 4,006,400

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

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

(3) The Source Control Coordinator position was added to the Treatment division.

(4) The Utility Engineer position has been eliminated.

(5) A Collections Operator position is split between Wastewater and Streets.

NOTES

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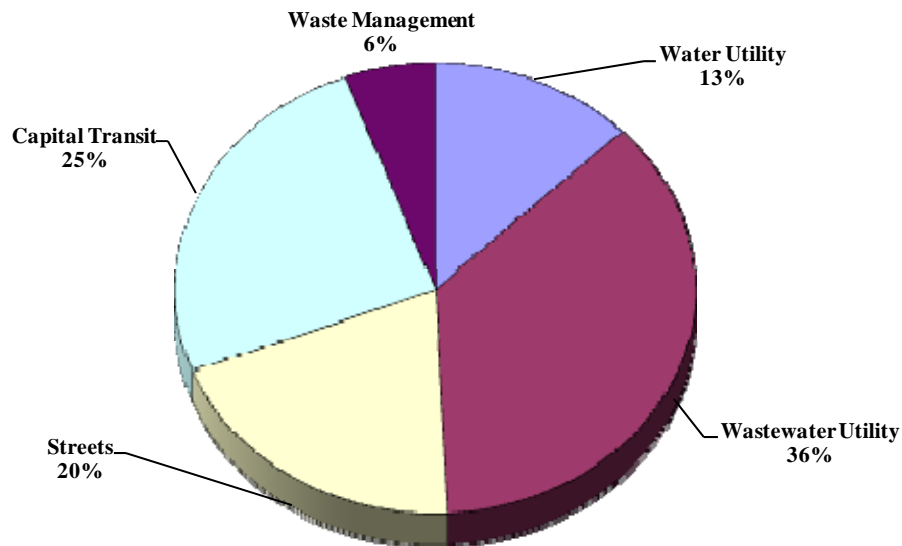
WATER

MISSION STATEMENT

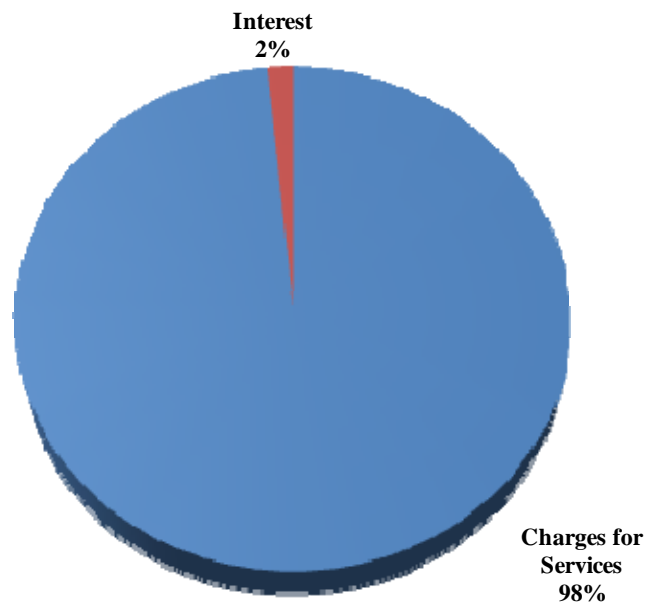
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY14 BUDGET FOR WATER UTILITY \$3,407,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,579,500	1,685,800	1,654,800	1,697,200	1,698,200
Commodities and Services	1,152,200	1,321,800	1,321,800	1,327,600	1,448,600
Capital Outlay	105,600	85,000	71,800	85,000	85,000
Debt Service	292,000	177,000	177,000	175,900	175,900
Support to Capital Projects	-	320,000	320,000	320,000	-
Total Expenses	3,129,300	3,589,600	3,545,400	3,605,700	3,407,700
FUNDING SOURCES:					
Charges for Services	4,378,200	4,305,000	4,304,600	4,310,000	4,311,500
Interest	58,500	99,500	66,200	129,000	66,900
Equity From (To) Fund Balance	(1,307,400)	(814,900)	(825,400)	(833,300)	(970,700)
Total Funding Sources	\$ 3,129,300	3,589,600	3,545,400	3,605,700	3,407,700
STAFFING	15.16	15.16	15.16	15.16	14.16
FUND BALANCE	\$ 1,285,000	2,099,900	2,110,400	2,943,700	3,081,100

BUDGET HIGHLIGHT

The Public Works Department's Water Division's FY14 Adopted Budget is a decrease of \$198,000 (5.5%) from the FY14 Approved Budget.

There significant budgetary change is:

- Support to Capital Projects is evaluated each year and at the time the FY14 Budget was adopted, the Water Department had not identified capital projects for FY14.

WATER

CORE SERVICES

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

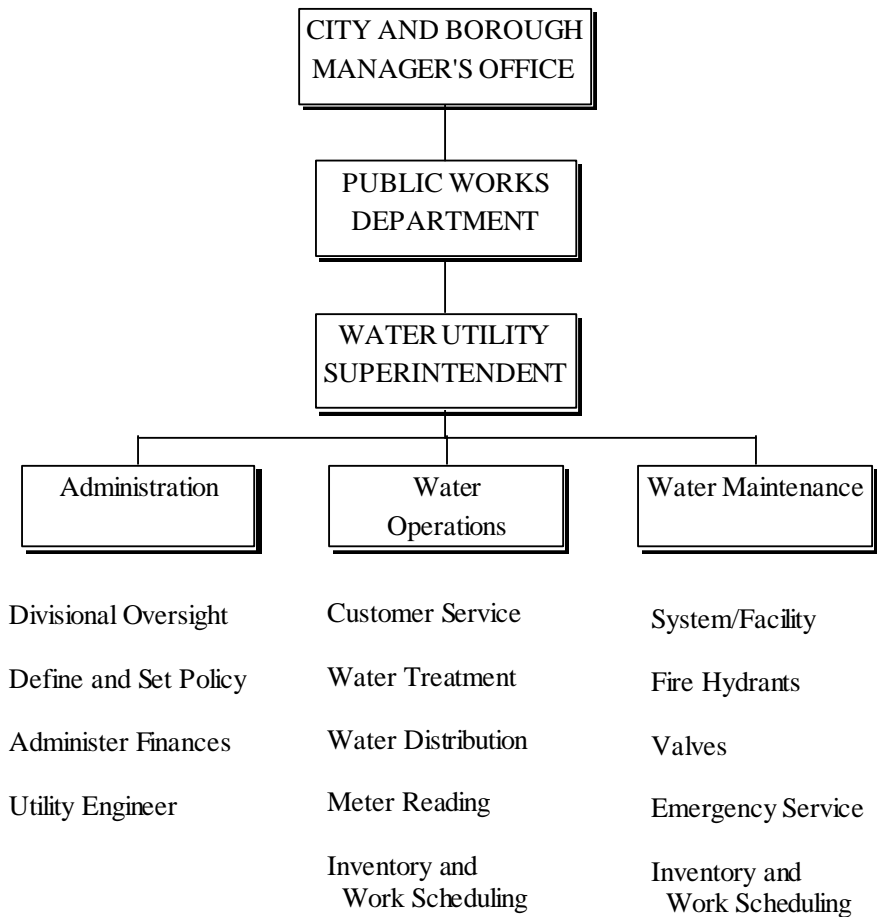
Water Utility: Provide potable water and fire suppression flows

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

Service provided to: Residents of Juneau and visitors

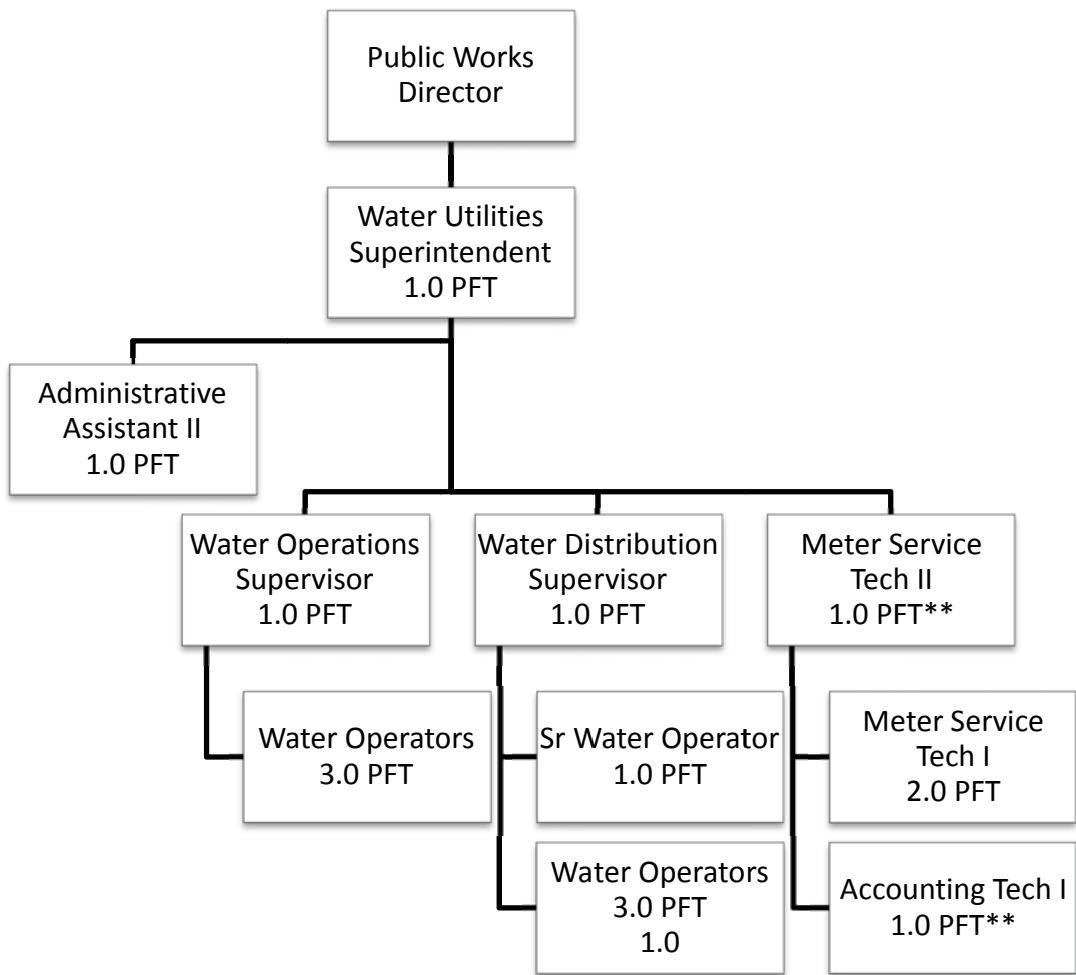
Key Measures	<i>FY10 Actuals</i>	<i>FY11 Actuals</i>	<i>FY12 Projected</i>	<i>FY13 Projected</i>	<i>FY14 Projected</i>
Average volume of water produced per day (millions of gallons) to meet potable water flows and fire flow demand.	3.6	3.6	3.6	3.6	3.6
Percentage change increase/decrease from year to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

	FY13		FY14		FY14	
	Amended		Approved		Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Utility Superintendent	1.00	\$ 99,200	1.00	\$ 100,400	1.00	\$ 106,900
Water Utility Engineer (2)	0.50	46,300	0.50	47,100	0.50	50,100
Water Supervisor	1.00	74,400	1.00	76,900	2.00	156,400
Senior Water Utilities Operator	2.00	150,600	2.00	152,800	1.00	75,500
Water Utilities Operator	7.00	473,100	7.00	479,400	7.00	494,200
Administrative Assistant II	1.00	54,600	1.00	54,600	1.00	57,000
Meter Services Technician (1)	2.33	156,400	2.33	150,900	2.33	138,900
Accounting Technician I (1)	0.33	14,300	0.33	14,800	0.33	15,300
Overtime	-	45,100	-	45,100	-	45,100
Shift Differential/Stand-by	-	-	-	-	-	45,000
Benefits	-	636,700	-	639,200	-	639,300
Vacancy Factor	-	(16,800)	-	(16,900)	-	(15,000)
PW Admin Allocation	-	45,600	-	46,600	-	112,600
Manpower	-	-	-	-	-	600
Totals before amendment and specified vacancy	15.16	1,779,500	15.16	1,790,900	15.16	1,921,900
Amendment						
Water Utility Engineer (2)	-	-	-	-	(0.50)	(50,100)
Water Utilities Operator (3)	-	-	-	-	(0.50)	(19,700)
Benefits	-	-	-	-	-	(38,300)
Totals after amendment	15.16	1,779,500	15.16	1,790,900	14.16	1,813,800
Specified Vacancy						
Sr. Water Utility Operator	-	(58,900)	-	(58,900)	-	(75,500)
Benefits	-	(34,800)	-	(34,800)	-	(40,100)
Totals after amendment and specified vacancy	15.16	\$ 1,685,800	15.16	\$ 1,697,200	14.16	\$ 1,698,200

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

(2) The Utility Engineer position has been eliminated.

(3) A Water Utilities Operator position is split between Water and Streets.

NOTES

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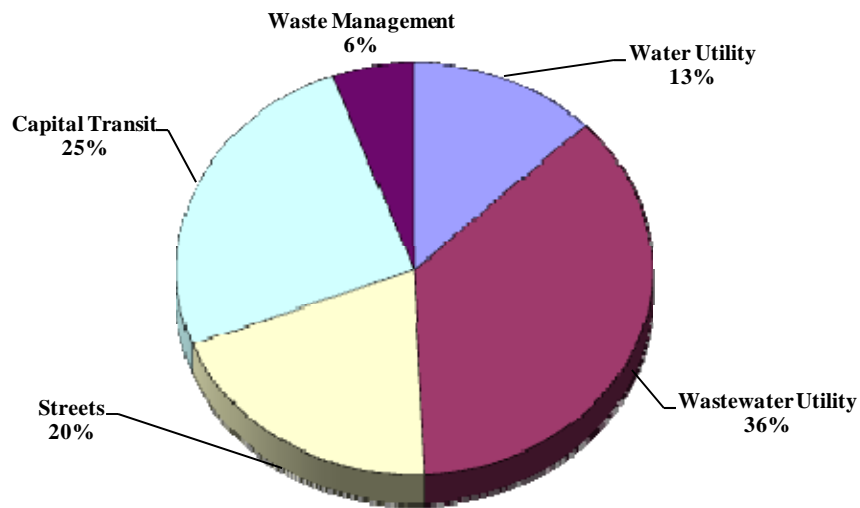
PUBLIC WORKS FLEET MAINTENANCE

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.

FY14 BUDGET FOR FLEET MAINTENANCE \$2,565,000

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

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 636,900	657,100	655,000	661,500	671,300
Commodities and Services	1,665,600	1,901,200	1,865,000	1,901,000	1,893,700
Total Expenses	2,302,500	2,558,300	2,520,000	2,562,500	2,565,000
FUNDING SOURCES:					
Intragovernmental User Fees	2,418,000	2,514,000	2,469,600	2,517,400	2,514,900
Equity (To) From Fund Balance	(115,500)	44,300	50,400	45,100	50,100
Total Funding Sources	\$ 2,302,500	2,558,300	2,520,000	2,562,500	2,565,000
STAFFING	6.25	6.25	6.25	6.25	6.20
FUND BALANCE	\$ 418,500	374,200	368,100	323,000	318,000

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 FY14 Adopted Budget is an increase of \$2,500 (< 1%) from the FY14 Approved Budget.

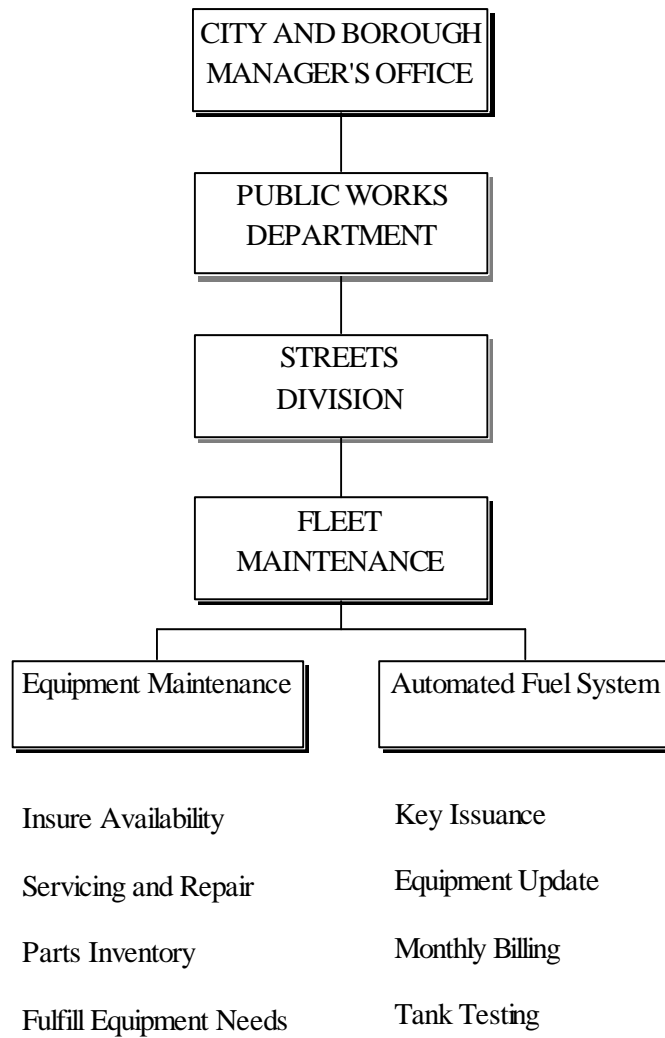
There are no significant budgetary changes.

PUBLIC WORKS FLEET MAINTENANCE

CORE SERVICES

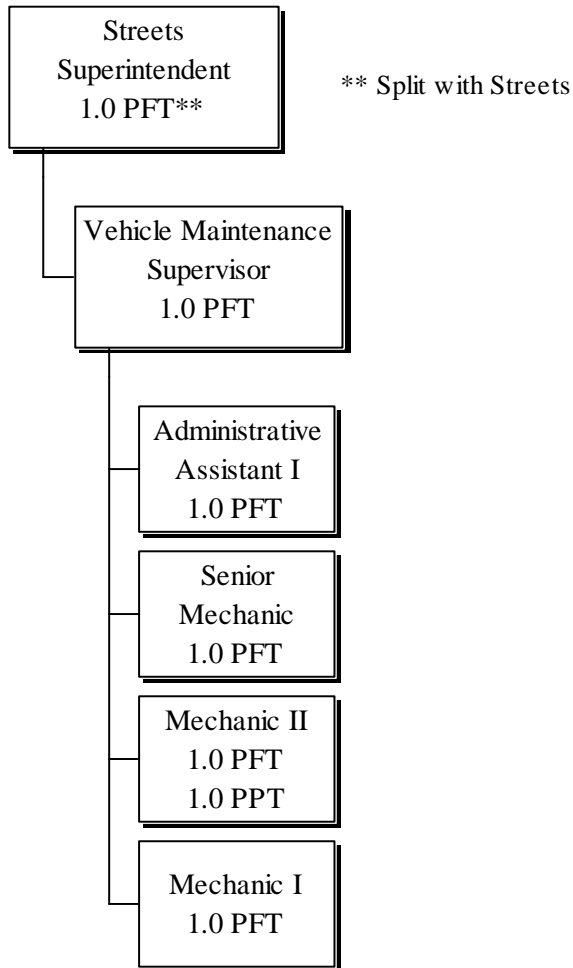
Fleet Maintenance provides essential support to the Public Works Department but is not considered a core service.

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

	FY13 Amended		FY14 Approved		FY14 Adopted	
	<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:	Pos.		Pos.		Pos.	
Equipment Maintenance:						
Streets Superintendent	0.20	\$ 19,700	0.20	\$ 20,100	0.15	\$ 16,400
Vehicle Maintenance Supervisor	0.80	66,000	0.80	66,000	0.80	67,400
Senior Mechanic	0.95	65,900	0.95	66,100	0.95	68,800
Mechanic I, II	3.00	180,200	3.00	182,400	3.00	188,600
Secretary I	0.50	22,900	0.50	23,100	0.50	23,700
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	218,300	-	219,300	-	221,700
Totals	5.45	581,000	5.45	585,000	5.40	594,600
Fuel System:						
Streets Superintendent	0.05	4,900	0.05	5,000	0.05	4,100
Vehicle Maintenance Supervisor	0.20	16,500	0.20	16,500	0.20	16,800
Senior Mechanic	0.05	3,500	0.05	3,500	0.05	3,600
Secretary I	0.50	22,900	0.50	23,100	0.50	23,700
Overtime	-	200	-	200	-	200
Benefits	-	28,100	-	28,200	-	28,300
Totals	0.80	76,100	0.80	76,500	0.80	76,700
Total Staffing	6.25	\$ 657,100	6.25	\$ 661,500	6.20	\$ 671,300

NOTES

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EQUIPMENT ACQUISITION FUND

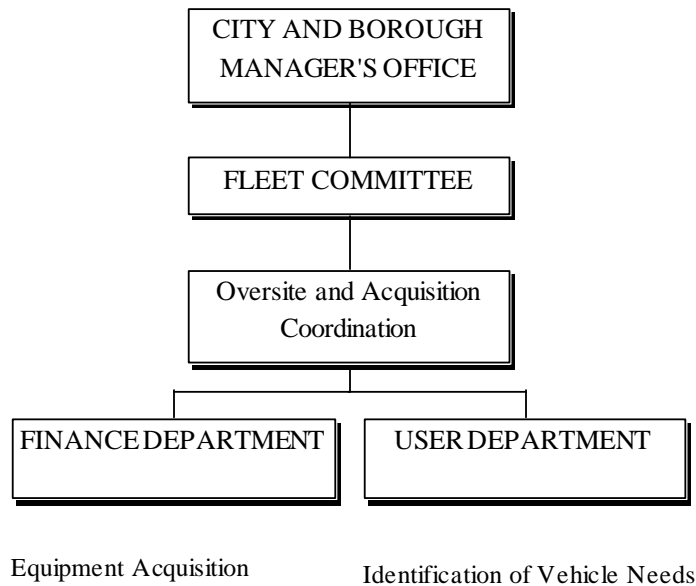
MISSION STATEMENT

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.

FY14 BUDGET

\$2,539,700

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Interdepartmental Charges	\$ 69,100	80,000	80,000	80,000	80,000
Commodities and Services	34,600	-	-	-	-
Capital Outlay	1,514,500	4,352,300	3,382,300	1,785,800	2,459,700
Total Expenses	1,618,200	4,432,300	3,462,300	1,865,800	2,539,700
FUNDING SOURCES:					
Contributions from departments	1,725,400	1,768,800	1,768,800	1,865,900	1,934,600
Interest Income	58,600	100,900	62,200	130,800	63,000
State Grant	442,600	400,000	250,000	-	-
Gain (Loss) on Equipment Sales	(101,700)	-	-	-	-
Support from Marine					
Passenger Fees	-	175,000	175,000	-	-
Usage of (Contribution to) Reserve	(506,700)	1,987,600	1,206,300	(130,900)	542,100
Total Funding Sources	\$ 1,618,200	4,432,300	3,462,300	1,865,800	2,539,700
FUND BALANCE	\$ 3,912,000	1,924,400	2,705,700	2,836,600	2,163,600

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

BUDGET HIGHLIGHT

The Equipment Acquisition Fund's FY14 Adopted Budget is an increase of \$673,900 (36.1%) over the FY14 Approved 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

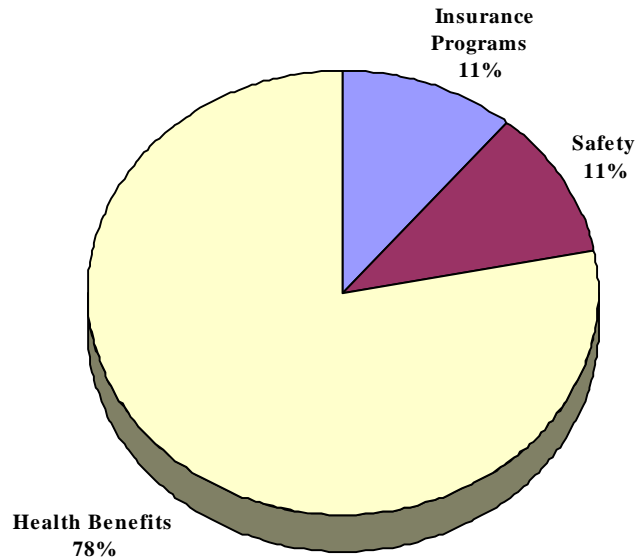
MISSION STATEMENT

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

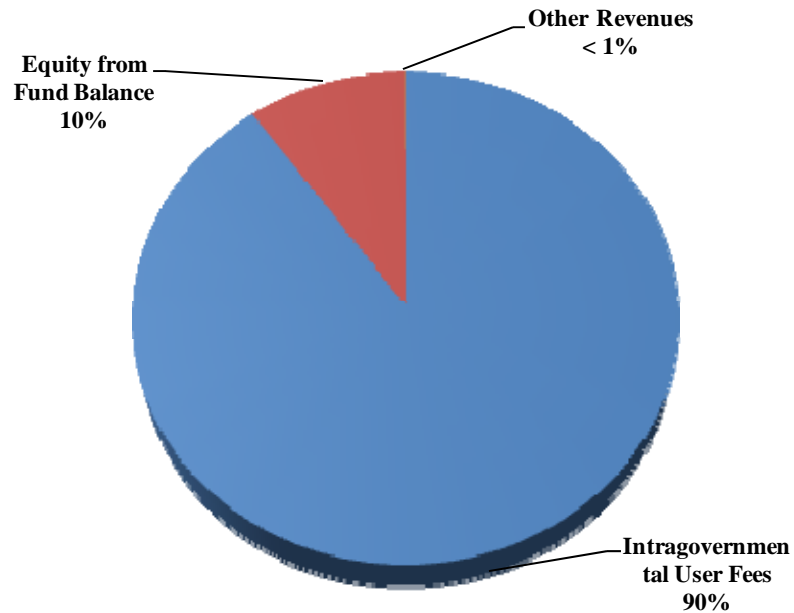
FY14 BUDGET

\$ 21,962,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 548,300	593,000	540,800	599,100	600,300
Commodities and Services	20,093,000	19,131,200	18,661,400	20,434,500	21,361,800
Total Expenses	20,641,300	19,724,200	19,202,200	21,033,600	21,962,100
FUNDING SOURCES:					
Intragovernmental User Fees	19,707,400 ▼	18,692,600	19,045,600	18,692,600	19,768,000
Sales	3,200	5,000	5,000	5,000	5,000
Equity (To) From Fund Balance	930,700	1,026,600	151,600	2,336,000	2,189,100
Total Funding Sources	\$ 20,641,300	19,724,200	19,202,200	21,033,600	21,962,100
STAFFING	5.70	5.70	5.70	5.70	5.70
FUND BALANCE	\$ 7,393,700 ▼	6,367,100	7,242,100	4,906,100	5,053,000

BUDGET HIGHLIGHT

The Risk Management Department's FY14 Adopted Budget is an increase of \$928,500 (4.4%) from the FY14 Approved Budget.

The significant budgetary change is:

- Commodities and Services increased \$927,300 (4.5%) due to projected insurance claims.

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

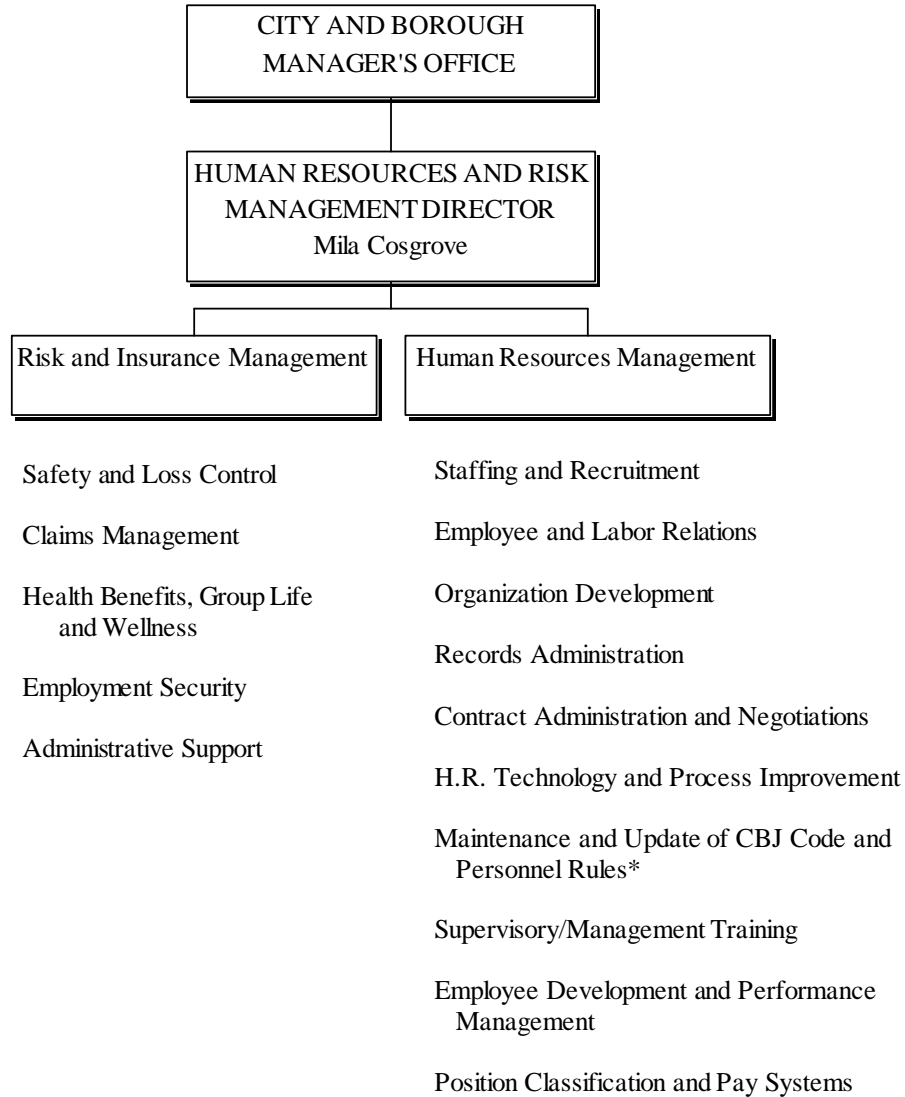
Includes: Coordination of Safety programs, work site safety inspections

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

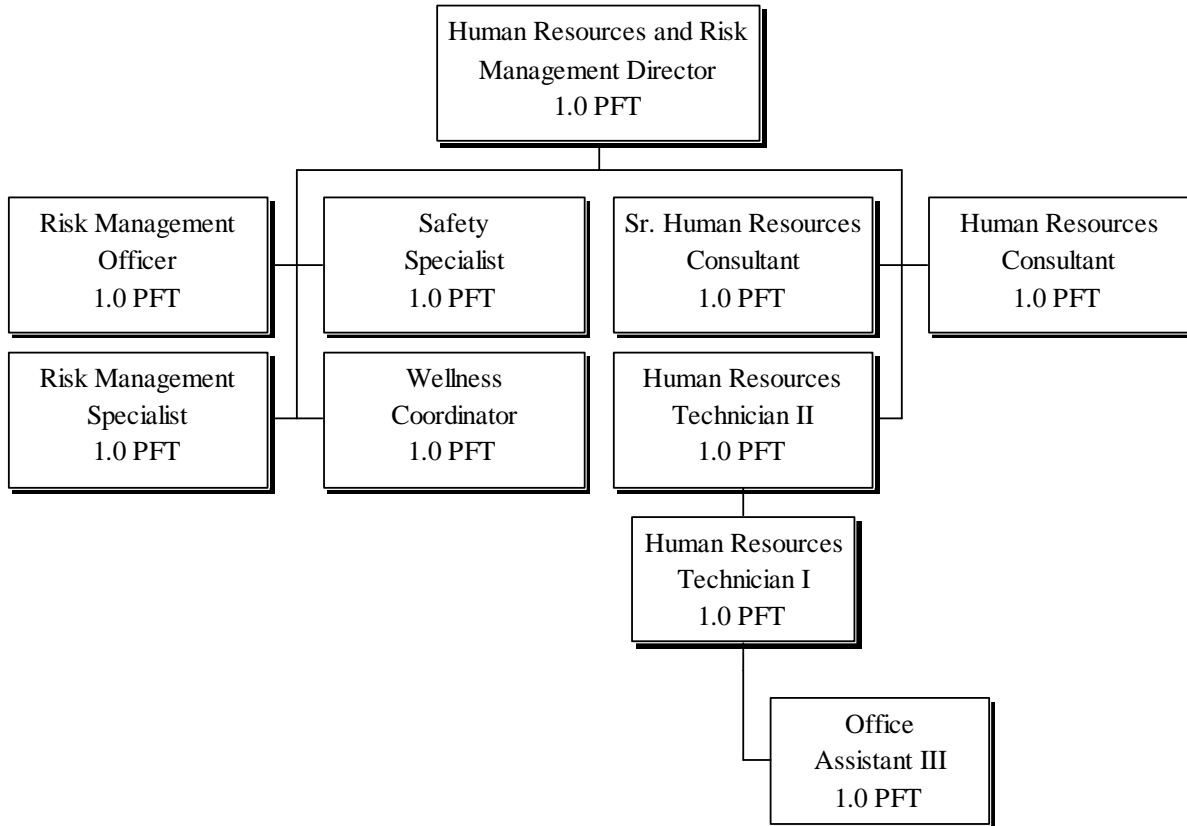
FUNCTIONAL ORGANIZATION CHART



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

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



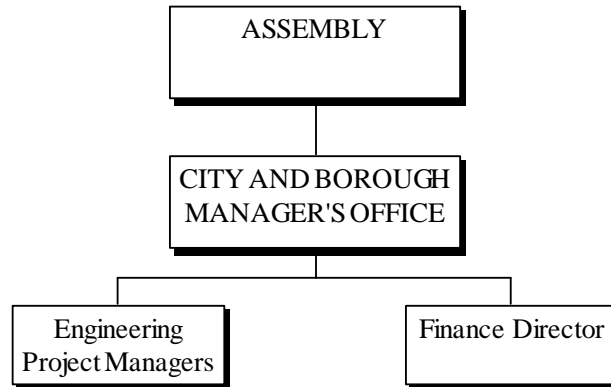
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

RISK MANAGEMENT

STAFFING DETAIL

	FY13 Amended		FY14 Approved		FY14 Adopted	
	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	\$ 23,900	0.20	\$ 23,900	0.20	\$ 25,500
Risk Management Officer	1.00	95,800	1.00	96,200	1.00	100,300
Safety Officer	1.00	69,400	1.00	70,600	1.00	73,300
Wellness Program Coordinator	1.00	62,000	1.00	62,300	1.00	52,700
Risk Management Specialist	1.00	62,300	1.00	63,500	1.00	67,100
HR Technician I & II	1.00	48,400	1.00	49,200	1.00	48,900
Office Assistant	0.50	17,200	0.50	17,700	0.50	16,600
Benefits	-	214,000	-	215,700	-	214,100
Total Staffing	5.70	\$ 593,000	5.70	\$ 599,100	5.70	\$ 598,500

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

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 135,500	172,300	142,000	174,100	144,100
Commodities and Services	36,400	43,000	41,700	43,600	44,200
Capital Outlay	144,700	16,000	17,700	16,000	17,700
Debt Service:					
#88 W Valley Sewer III	-	18,400	-	16,300	16,300
#91 N Douglas Sewer V	-	-	-	36,900	5,700
#95 N Douglas Sewer	-	67,700	-	61,200	40,800
#98 W Valley Sewer I & II	-	82,600	-	54,600	106,000
Support to:					
General Fund	14,900	14,400	14,400	10,900	10,900
Roaded Service Area - Transit	30,000	-	-	-	-
Total Expenditures	361,500	414,400	215,800	413,600	385,700
FUNDING SOURCES:					
Assessment Payments	348,600	120,500	143,200	140,900	140,900
Square Foot Add-on Fees	137,300	82,000	112,000	82,000	82,000
Penalties and Interest	25,000	36,900	37,300	35,800	35,800
Support from General Fund	3,700	-	-	-	-
Fund Balance (To) From	(153,100)	175,000	(76,700)	154,900	127,000
Total Funding Sources	\$ 361,500	414,400	215,800	413,600	385,700
FUND BALANCE	\$ 369,000 ▼	194,000	445,700	290,800	318,700

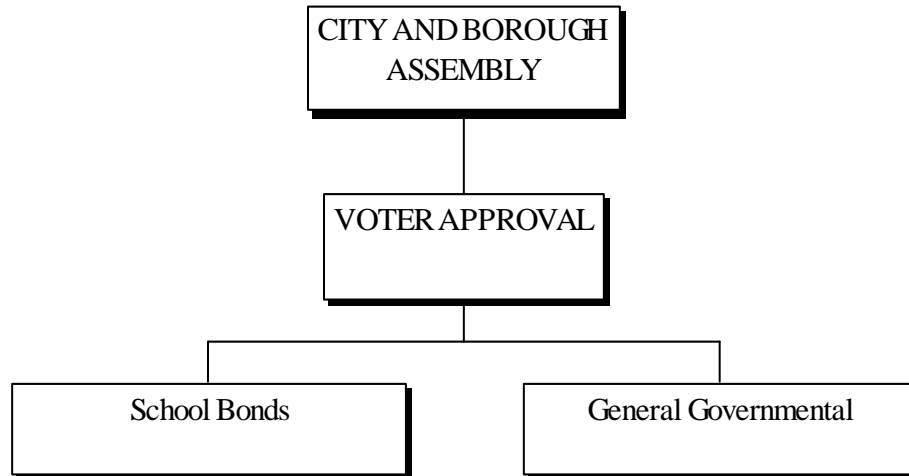
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

	FY14 Approved		FY14 Adopted	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#89 Lemon Creek Industrial	\$ 16,500	1,000	\$ 16,500	1,000
#92 Greenwood Ave Paving	16,600	4,800	16,600	4,800
#91 N Douglas Sewer V	20,400	4,100	20,400	4,100
#94 W 9th St Paving	8,000	2,800	8,000	2,800
#95 N Douglas Sewer	31,100	5,600	31,100	5,600
#98 W Valley Sewer I & II	36,800	13,300	36,800	13,300
#130 W Valley Sewer III	11,100	4,000	11,100	4,000
#101 Fee in Lieu Parking Program	400	200	400	200
Totals	140,900	35,800	140,900	35,800
FEES:				
Water & Sewer Connect Add-On	82,000	-	82,000	-
Totals	\$ 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 FY14 (calendar year 2013) projected area wide assessment is \$4.371 billion. Therefore, bond indebtedness should not exceed \$218.6 million. As of March 28, 2013 and with the addition of the voter approved but unissued general obligation debt, the total amount of bonds outstanding and authorized is \$154.0 million. Of this amount, \$92.17 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 \$61.81 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 \$13.67 million in FY14 in State School Construction Bond Debt Reimbursement Program payments. This includes \$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 Actuals	FY13		FY14	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
GO Debt Service Fund:					
School Improvement Bonds	\$ 33,378,200	18,990,500	17,212,900	18,859,000	19,028,900
Building Bonds	2,851,800	2,826,400	2,826,400	2,687,900	3,099,800
Leases	817,800	837,900	837,900	817,800	817,800
Total GO Debt Service Fund:	37,047,800	22,654,800	20,877,200	22,364,700	22,946,500
Enterprise Funds:					
Harbors	759,300	750,100	750,100	753,200	753,200
Wastewater	503,000	591,200	591,200	552,800	552,800
Water	292,000	177,000	177,000	175,900	175,900
Hospital	595,000	1,871,700	1,871,100	1,873,100	1,872,500
Total Enterprise Funds Debt	2,149,300	3,390,000	3,389,400	3,355,000	3,354,400
Total Debt Service Obligation	\$ 39,197,100	26,044,800	24,266,600	25,719,700	26,300,900

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

The actual FY12 Total School Debt was \$33.4M which includes refunding of \$9.7M and \$6.3M for GO bonds 2003A and 2002 combined with 2000B respectively. The FY12 total of \$33.4M less the bonds refunded leaves a net Total School Debt of \$17.4M. FY13 projected school debt is \$17.2M a decrease of \$200,000 or 1.1% compared to FY12. FY14 is projected to be \$19.0M a \$1.6M or 9.2% increase over FY12 totals. The decrease in FY13 is due to the bond refunding with lower interest rates. FY14 increases are due to the Auke Bay School renovations, Adair Kennedy field improvements and a recently issued \$3M CIP bond.

DEBT SERVICE FUND

COMPARATIVES

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
GO School Bonds:					
'00A School (OTC) (\$657K)	\$ 36,000	36,300	36,300	29,400	29,400
'00B School (\$10.06M)	1,181,500	242,600	-	242,800	-
'02 School (\$12.995M)	6,497,800	1,076,900	-	1,077,600	-
'03A School (\$20M)	11,610,500	1,892,500	1,593,300	1,899,300	1,601,900
'04A School (\$8.155M)	959,000	958,900	958,900	957,200	957,200
'04B School (\$4.345M)	536,000	535,900	535,900	534,800	534,800
'04C School (\$6.945M)	818,200	822,500	822,500	825,200	825,200
'05A School (\$8M)	735,900	738,700	738,700	739,400	739,400
'06 School (OTC) (\$1.94M)	94,100	151,100	151,100	174,600	174,600
'06B School (\$44.06M)	3,951,800	3,908,200	3,908,200	3,896,500	3,896,500
'06C School (\$5.995M)	727,300	733,500	733,500	733,600	733,600
'08A School (\$27.4M of \$36.695M)	3,227,900	3,224,500	3,224,500	3,221,400	3,221,400
'08A School (\$9.295M of \$36.395M)	1,095,100	1,093,700	1,093,700	1,092,600	1,092,600
'08B School (\$2.805M)	288,300	289,700	289,700	290,600	290,600
'09 School (\$1.17M)	141,600	142,900	142,900	139,000	139,000
'10 School (\$6M)	718,300	747,700	747,700	743,800	743,800
'11 School (\$5.8M)	657,600	655,500	655,500	660,200	660,200
'12 I Refund '00B & '02 (\$5.685M)	39,900	1,318,600	1,318,600	-	1,319,500
'12 II Refund '03A (\$9.08M)	61,400	261,900	261,900	-	318,000
'12 III ABay Sch (\$11.3M)	-	144,600	-	1,342,300	1,319,500
'12 III Adair/Ken Turf (\$1.19M)	-	14,300	-	134,000	138,900
'12 III ABay Sch Heating (\$700K)	-	-	-	-	81,800
'13 II ABay Sch (\$8.1M)	-	-	-	124,700	211,000
Total School Debt	33,378,200	18,990,500	17,212,900	18,859,000	19,028,900
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	55,700	243,300	243,300	68,100	68,100
'03B CIP (\$13.25M)	1,006,200	795,000	795,000	826,000	643,100
'08C Pool (OTC) (\$662K)	33,100	81,200	81,200	53,000	53,000
'09 Pool (\$11.245M)	1,356,800	1,306,900	1,306,900	1,340,800	1,340,800
'10 Pool (\$7.58M)	400,000	400,000	400,000	400,000	400,000
'12 III Refund '03B (\$7.415M)	-	-	-	-	396,600
'13 I CIP (\$2.6M)	-	-	-	-	198,200
Total Building Debt	2,851,800	2,826,400	2,826,400	2,687,900	3,099,800
Lease: '09 PRISM Lease	817,800	837,900	837,900	817,800	817,800
Support to the General Fund	1,569,700	-	-	-	-
Total Areawide Debt	\$ 38,617,500	22,654,800	20,877,200	22,364,700	22,946,500

continued next page

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

		FY13		FY14	
	FY12 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUNDING SOURCES:					
Interest Income	\$ 96,400	100,000	100,100	84,500	84,500
'12 GO Refund '00B/'02 Proceeds	5,685,000	-	-	-	-
'12 GO Refund '00B/'02 Premium	573,400	-	-	-	-
'12 II Refund '03A Proceeds	9,080,000	-	-	-	-
'12 II Refund '03A Premium	630,800	-	-	-	-
Federal Subsidy	229,200	229,200	229,200	229,200	229,200
School Construction Reimbursement	12,525,700	12,527,100	12,398,000	13,543,600	13,667,600
Property Tax	5,195,200	5,544,100	5,532,900	6,233,800	6,119,400
Support From:					
Sales Tax	1,552,900	1,481,900	1,481,900	1,097,800	1,507,800
Capital Projects	-	790,000	790,000	-	-
Fund Balance (To) From	3,048,900	1,982,500	345,100	1,175,800	1,338,000
Total Funding Sources	\$38,617,500	22,654,800	20,877,200	22,364,700	22,946,500
FUND BALANCE RESERVE	\$ 4,298,000	3,576,100	3,576,400	2,845,300	2,845,300
AVAILABLE FUND BALANCE	\$ 232,000	(1,028,600)	608,500	163,800	1,600

DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

	FY14 Approved		FY14 Adopted	
	Principal	Interest	Principal	Interest
EXPENDITURES:				
GO School Bonds:				
'00A School (OTC) (\$657K)	\$ 25,000	4,400	25,000	4,400
'00B School (\$10.06M)	209,500	33,300	-	-
'02 School (\$12.995M)	930,500	147,100	-	-
'03A School (\$20M)	1,700,000	199,300	1,570,000	31,900
'04A School (\$8.155M)	905,000	52,200	905,000	52,200
'04B School (\$4.345M)	500,000	34,800	500,000	34,800
'04C School (\$6.945M)	780,000	45,200	780,000	45,200
'05A School (\$8M)	570,000	169,400	570,000	169,400
'06 School (OTC) (\$1.94M)	135,000	39,600	135,000	39,600
'06B School (\$44.06M)	2,715,000	1,181,500	2,715,000	1,181,500
'06C School (\$5.995M)	635,000	98,600	635,000	98,600
'08A School (\$27.4M of \$36.695M)	2,505,200	716,200	2,505,200	716,200
'08A School (\$9.295M of \$36.395M)	849,800	242,800	849,800	242,800
'08B School (\$2.805M)	165,000	125,600	165,000	125,600
'09 School (\$1.17M)	110,000	29,000	110,000	29,000
'10 School (\$6M)	560,000	183,800	560,000	183,800
'11 School (\$5.8M)	530,000	130,200	530,000	130,200
'12 I Refund '00B & '02 (\$5.685M) ▼			1,140,000	179,500
'12 II Refund '03A (\$9.08M) ▼			70,000	248,000
'12 III ABay Sch (\$11.3M)	1,100,000	242,300	882,400	437,100
'12 III Adair/Ken Turf (\$1.19M)	110,000	24,000	92,900	46,000
'12 III ABay Sch Heating (\$700K) ▼			54,700	27,100
'13 II ABay Sch (\$8.1M)	-	124,700	-	211,000
Total School Debt	15,035,000	3,824,000	14,795,000	4,233,900
GO Building Bonds:				
'03 CIP (OTC) (\$1M)	55,000	13,100	55,000	13,100
'03B CIP (\$13.25M)	630,000	196,000	630,000	13,100
'08C Pool (OTC) (\$662K)	27,000	26,000	27,000	26,000
'09 Pool (\$11.245M)	1,060,000	280,800	1,060,000	280,800
'10 Pool (\$7.58M) ▼	-	400,000	-	400,000
'12 III Refund '03B (\$7.415M) ▼	-	-	-	396,600
'13 I CIP (\$2.6M) ▼	-	-	-	198,200
Total Building Debt	1,772,000	915,900	1,772,000	1,327,800
Lease: '09 PRISM Lease	743,800	74,000	743,800	74,000
Total Areawide Debt	\$ 17,550,800	4,813,900	17,310,800	5,635,700

NOTES

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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.

- a. Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.
- b. 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.
- c. 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.